


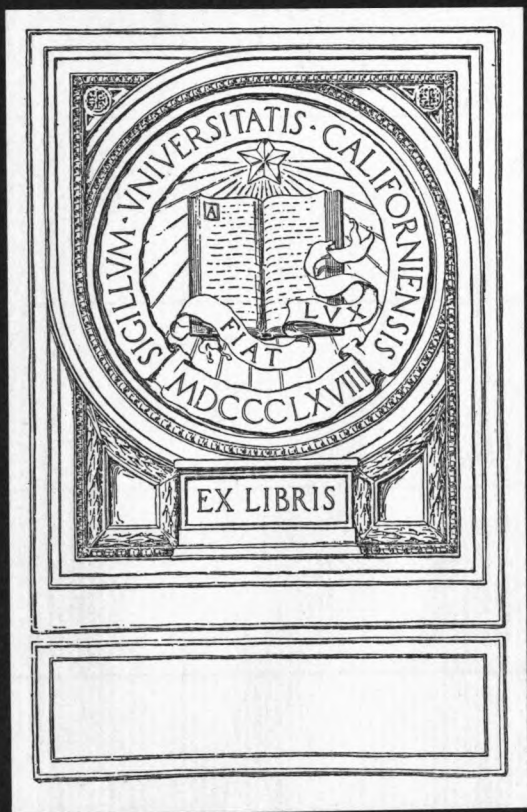
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THE SALT ADMINISTRATION OF SSÜCH'UAN.

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Royal Asiatic Society

A great deal has been written on the subject of Salt in China, and in this part of the Empire more especially travellers have not tired of studying and describing the manner of boring the salt-wells, of evaporating the brine, etc. etc., so that little that is new could now be added to our knowledge.

The system of distribution, on the other hand, and the administration of the gabelle, are not so well understood, and where figures have been given, these seem to have been little more than guesses. It is therefore with a view to supplying more accurate information on these points that the following pages are submitted. They are based almost exclusively on the Ssüch'uan *Yen-fa-chih* (四川鹽法志), a voluminous government publication, compiled under the auspices of that distinguished Viceroy Ting Pao-chên (丁寶楨), which received the Imperial imprimatur in 1882. I know of no statistical work in this country so handsomely got up, so well illustrated, and at the same time so exhaustive, and it affords me pleasure to transmit a copy of it for the library of the Society. It will furnish abundant material to anyone wishing to go more fully into the subject, and will also, I hope, do away with the necessity of entering into many details in the present sketch.

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HISTORY.

In a paper on the Early History of the Salt Monopoly of China, contributed to this Journal in 1887, Dr. HIRTH has collected the earlier references to our subject, and shown that, in other parts of the Empire, the taxation of salt commenced as early as the 7th century B.C. It was different in Ssūch'uan. This country continued in primitive savagery until long afterwards. It was covered with forest and jungle, haunted by the bear and the tiger, the wild ox and the rhinoceros, and inhabited by savage tribes which were then, as many of their descendants are even now, ignorant of the luxury of a salted meal. And it was not until the Ch'un-ch'iu period, when the rising state of Ch'in (秦) had annexed Pa (巴) and Shu (蜀)—embracing the Northern half of our province—that the territory was gradually peopled by Chinese settlers who brought with them their civilising influence. The first mention of salt as an indigenous product, contained in the *Hua-yang-kuo-chih* (華陽國志), refers to the reign of Hsiao Wên-wang (孝文王, B.C. 249), and ascribes the opening of a salt-well in the Kuang-tu (廣都, South of the present Ch'êng-tu) district to Li Ping (李冰), governor of Shu, who seems to have done more than anyone else to develop the resources of the province, and is to this day worshipped as its special patron saint (川主).

During the Han dynasty the industry made rapid progress, and we read of an early law forbidding the clandestine manufacture of salt under the penalty of confiscating the implements, besides cutting off the left big toe of every offender. It appears that the government made a monopoly of the evaporating pans and ovens, and the people who made use of these

paid in return a certain proportion of the yield. This is the origin and earliest form of the well-tax.

During the reign of Wu-ti (武帝, B.C. 140 to 86) a fierce war took place in council over the taxation of salt, in which the famous Kung-sun Hung (公孫宏, MAYERS, 287) took a leading part. The party advocating continued taxation finally carried the day, but the collection of the tax during that and the following dynasties remained irregular and spasmodic.

In the T'ang dynasty the monopoly of pans and ovens was given up,—manufacturers provided these for themselves; but a well-tax (井課) was levied instead, which was regulated by the annual output. The wells numbered 641, and the manufactured article was allowed free circulation. The revenue was under the control of the three *hsün-yuan-kuan* (巡院官)—corresponding to the present *fên-hsün-tao* (分巡道)—who were responsible for it to the Tu-chih-shih (度支使) or minister of finance.

Early in the Sung dynasty a special high officer styled *Ch'a-yen chih-chih shih* (茶鹽制置使) was created for the administration of the tea and salt trades, and in 1001 the province was first divided into the four circuits (路) of I-chou (益州, Ch'êng-tu), Sz'ü-chou (梓州, T'ung-ch'uan), Li-chou (利州, Pao-ning) and K'ui-chou (夔州)—each under a *Chuan-yün-shih* (轉運使) or superintendent of trade—which, being collectively known as the *Ssü-ch'uan-lu* (四川路), gave the province its present name.

We now meet for the first time with the term *yin* (引), meaning a permit or pass, so conspicuous in all subsequent codes of regulations. In 992 [Shun-hua, 3], the country being engaged in war on the Northern frontier, and money being scarce, supplies to the army were paid for by orders (*yin*) for surplus salt from the great salt districts in the Eastern provinces. This irregular procedure soon became the approved system of taxation, and as such it was introduced in

Ssüch'uan in 1132 [Shao-hsing, 2]. On payment of the salt duty (鹽稅) merchants received permits for the quantities they required, and with these proceeded to the salt districts to make their purchases. The manufacture took place under the supervision of officers called *chien* (監), and a well-tax (井課) was levied as before. Here then we have two distinct taxes (課稅) on the same article, one collected from the producer, the other from the trade; but there was as yet no other restriction to the movements of the produce.

This system continued with but little alteration through the Yuan dynasty. In 1230 however the *yin* was fixed at 400 catties, and henceforward we have fairly accurate statistics. In 1285 the production is given at 10,451 *yin* or peculs 41,804; in 1380 it had increased to 28,910 *yin* or peculs 115,640.

During the Ming dynasty the control became much stricter, and a complicated official apparatus was created for the purpose. At first a *hsün-yen yü-shih* (巡鹽御史) was deputed to every salt-producing province, and in 1372 a superintendent-general of the tea and salt trades (茶鹽都轉運使) was appointed to Ssüch'uan with head-quarters at Ch'êng-tu. During Hung-wu [1368 to 1399] permits were issued to the extent of peculs 101,274 per annum, while the well-tax was calculated on an outturn of peculs 160,599. During Hung-chih [1488 to 1506] the permits had increased to peculs 201,760. In 1558 finally, the well-tax was regulated according to the number of *yin* issued, and the figures of the two departments thus harmonised. The production for the same year was returned at 89,263 *yin* or peculs 357,052.

Since the accession of the Manchu dynasty [1644] the supreme control of the gabelle has been vested in the Governor-General. Until 1748, the provinces of Shànhsi and Ssüch'uan had one Governor-General between them. In that year, however, a viceregal post was created in Ssüch'uan, and with

it the office of Governor (巡撫), as well as the supreme control of the salt administration, were united (兼鹽政). In 1674 a Grain Intendent (督糧道) had been appointed to the province, who had charge of the Salt-tax Department under the Governor-General, but the post was again abolished in 1686, and has not been revived since. The duties connected with the salt administration were then transferred to the provincial Judge (臬司), who had also control of the government mail service; but he was again relieved of these extra functions by the creation in 1779 of an additional intendency (驛鹽道). In 1779 finally a special Commissioner for the tea and salt administration (鹽茶道) was appointed, the duties connected with the government mail service reverting to the Chief Judge, and this arrangement has continued ever since.

The state of anarchy and rebellion into which the West of China was thrown towards the end of the last, and in the beginning of the present dynasty, the butcheries and devastation caused first by Chang Hsien-chung (張獻宗) and his army of freebooters, and subsequently by Wu San-kui (吳三桂) and his followers, and no less by the reconquest and merciless suppression at the hands of the Imperialist forces, had left this province in a state of utter exhaustion and ruin. The salt industry and trade had come to a complete standstill, and many years were required ere the country was re-peopled by immigration from the East, industrial enterprises were revived and trade routes reopened. It was not until the reign of Yung-chêng that the attempt was made to resuscitate the salt revenue, and when it was made, it was met by a most determined opposition. The tax, though amounting to Taels 42,997 only, was repudiated on the plea that, owing to depopulation, there was no market for the produce, and the protest was supported by the body of officials who drew great profit from the unsettled state of

the administration. A new census was therefore ordered to be made, and it was proposed that the supply of salt should be calculated on the basis of a daily consumption of 5 mace weight per head. After much delay the local resistance was finally overcome by the threat of adopting the last census of the Ming dynasty, and by the year 1732 the government was at last enabled to introduce the new system, which has since been described as *Kuan-tu shang-hsiao* (官督商銷) and which is briefly as follows:—

Of the 135 districts into which the province was divided, 40 were salt producing, 99 consuming only. The salt-wells numbered 6,116, and the annual production was returned at peculs 922,778. The *yin* had been fixed in 1651 in such a manner that a distinction was made between River permits (水引) for salt shipped by river, and Land permits (陸引) for salt carried overland. The former covered 50 packages, the latter 4. The package was nominally 1 pecul net, but 15 per cent. were allowed for loss in transit. Deducting this allowance from the gross production, there remained a net supply of peculs 802,416, which was taxed at the rate of Taels 0.0681, per pecul, making the revenue thereon Taels 54,644. For this amount permits were henceforth issued by the Board of Revenue, and the Governor-General became personally responsible for its collection. The permits were distributed among the districts according to fixed allotment (額引) based on the census, and the magistrate of each district, while inviting merchants to undertake the conveyance and sale of the salt, was directly charged with the supervision of the trade and the collection of the salt-tax.

Provision having been made for increasing the supply of any district when needed, the revenue improved considerably during the period of Ch'ien-lung, but received several checks during the present century. At first the system described worked fairly well, but its shortcomings were evolved in due

course of time (法久弊生). Heavy guarantees being taken from merchants engaging in the salt trade, and the price of salt being determined by official authority, substantial firms were not invariably found willing to deal with an article so closely controlled. In salt-producing districts more especially the trade was threatened with loss on account of the competition created by the private sale of so-called surplus salt (餘鹽), that is, salt produced in excess of the fixed supply, and which was therefore not covered by permit, but was allowed to be retailed in small quantities. In other places again, where the sale was more lucrative, there was indeed no lack of applicants, but the privilege, once obtained, was transmitted from generation to generation, the permits loaned to irresponsible speculators who, aided and abetted by corrupt officials, requisitioned the supplies from the cheapest sources and conveyed them to the best markets without discrimination or regard to their proper destinations. In other words, though the fiction of doling out in paternal fashion this necessary of life was kept up, the trade, like a river propelled by its own gravity, sought out its own natural channel. The result was in every case the same—an accumulation of unclaimed permits and a consequent deficit in the revenue. The territorial officials of the districts concerned, being held personally responsible for the amounts outstanding, had only one remedy to fall back upon. The salt-tax was added to, and collected simultaneously with, the poll-tax (歸丁), the permits being withheld, and the salt supply made dependent on the surplus production of the nearest salt districts. In 1850 the districts supplied in this manner numbered 31, and were subsequently added to to the number of 42.

We now come to the last important change in the salt administration of Ssüch'uan. The system hitherto in force was completely disorganised when, during Hsien-fêng, Hupei and Hunan, ordinarily supplied with Huai salt, were cut off from

the maritime provinces by the "T'ai-p'ing" rebellion. Various proposals were made by the governments of Hu-kuang and Ssü-ch'uan for arranging a *modus operandi* for the temporary supply of the saltless provinces, but each scheme proposed fell through in turn. In the meantime salt had reached famine prices in Hu-kuang, and it became impossible to prevent an illegitimate trade springing up and rapidly assuming alarming dimensions. Salt works were pushed, manufacture was hastened, and the salt shipped down river as fast as it could be turned out. Rules and regulations were forgotten or ignored, and whole fleets of salt-junks dropped down the gorges, manned and armed as if for piratical expeditions or the encounter of an enemy. In 1854 therefore a likin office was established at Ich'ang, where a duty of $1\frac{1}{2}$ li or $2\frac{1}{2}$ cash was levied per catty. In the following year a second office, branch of the last, was opened at Sha-shih, where the salt was mostly disposed of, and a duty of $4\frac{1}{2}$ cash per catty levied from the purchaser. 70,000 to 80,000 strings of cash were collected every month. In 1861 the duty at Sha-shih was increased by 2 cash, and at Ich'ang by 1 cash, but at the latter place, where payment was nominally in silver, 5 cash were actually charged instead of $3\frac{1}{2}$ per catty. In 1864, river communication having been restored, the Huai provinces reasserted their right to the supply of Hu-kuang. With a view therefore to repressing the importation of salt from Ssüch'uan, the salt-tax was further augmented by 3 cash at Sha-shih, and by 2 cash at Ich'ang, half the proceeds being surrendered to the Hupei treasury, half given up to the Chiang-nan government. 1 cash being also taken at Ich'ang, and $\frac{1}{2}$ cash at Sha-shih for barrier expenses, the import duty amounted in all to 18 cash per catty. In spite of this heavy taxation the Ssüch'uan produce could not for many years be driven out of the market, owing, it is said, to its very superior quality. When the duty had reached its highest level, it was found that Sha-shih

was largely evaded by consignments not actually destined for consumption there, and in 1867 the two offices were therefore amalgamated, duty being charged at Ich'ang at the rate of 18 cash per catty, and the salt allowed free circulation after the one payment. A check barrier was also established at Pa-tung Hsien (巴東縣) and examination barriers at P'ing-shan-pa (平善壩), and, during high water, at T'un-chia-t'o (屯甲沱), all above Ich'ang. The receipts amounted to about 2 million strings per annum, and the 1½ cash paid for barrier expenses alone realised some 200,000 strings, barely half of which could be expended.

Efforts had been made in the meantime on the Ssüch'uan side also to either suppress a traffic which threatened to drain off a prime source of revenue, or to share in its profits. In 1854, therefore, the price of salt ruling very high, the exporters of salt were prevailed upon to agree to a tax, payable at place of production, of 1 *li* per catty or Taels 8 per river permit, Taels 2.75 of which were borne by the producer, and Taels 5.25 by the merchant. Exempt from this tax were the districts in which the salt-tax was absorbed in the poll-tax, and one or two other districts. Special offices were established in the most important manufacturing centres, and deputies or local officials entrusted with the superintendence in others. In the following year the duty on surplus salt exported was raised to 4 cash a catty, while salt covered by permits continued to pay at the old rate.

In 1855 the Salt Office of K'ui-chou-fu was established, and duty was here charged on surplus salt exported to Hupei at the rate of Taels 0.13 per pecul. In order to bring the salt of Ta-ning-hsien (below K'ui-fu) within the radius of taxation, a second office was opened at K'ung-wang-t'o (空望沱) in the Wu-shan district. The collection of the two stations during the first years of their existence was about Taels 120,000 per annum.

In 1860 the Salt Office of Chungking was opened, and barriers were established at Hsiang-kuo-ssü (香國寺) on the tributary, 10 *li* above Chungking, and at T'ang-chia-t'ò (唐家沱) on the main river, 25 *li* below the city. The tariff was the same as at present [*see below*].

The three offices together collected about Tael 1,100,000 in the year, 5 per cent. being retained by each office for local expenditure. This handsome revenue, however, did not last long, and when the river communication with the Eastern provinces was restored, it dwindled away, the explanation given being that exportations of salt to Hu-kuang had diminished or ceased. Yet, seeing that the Ich'ang office continued flourishing till long afterwards, we must seek the true solution once more in the trite Chinese saying 法久弊生.

It was high time for a reform to be made. While the exportation to Hu-kuang was so profitable a business that the heavy taxation by which it was sought to check it, had but little effect, the permits for home consumption remained unapplied for or were misappropriated. Nor was Ssüch'uan spared the internal troubles which shook the very foundations of the Empire during the 5th decade. Refugees of the "T'ai-p'ing" rebellion overran the South of the province under Shih Ta-k'ai (石達開), gangs of disbanded opium smugglers plundered Central Ssüch'uan under Li Tuan-ta-ta (李短搭搭) and others, and a general rising of the Miaotzü disturbed the peace of Yünnan and Kui-chou. Nowhere indeed was the administration so completely disorganised as in the last two provinces, for which over 80,000 permits remained on hand, and duties amounting to over a million were outstanding. A thorough reform was at last undertaken in 1877 by the then Viceroy Ting Pao-chên, conjointly with the expectant Taot'ai T'ang Chün (唐炯), a very able official, afterwards *fu-t'ai* of Yünnan, who lost his high reputation, as many another was won, undeservedly, during the last French war, and who,

after years of disgrace, was finally appointed to the administration of government mines in Yünnan, where he still officiates.

The system inaugurated in 1877 is called the government transport system (*kuan-yün* 官運, or more fully *kuan-yün shang-hsiao* 官運官銷). The principle on which it is based is this: while leaving both the production and ultimate sale to private enterprise, the government, in order to insure the distribution in every direction, undertakes the conveyance. It purchases the salt at the wells, transports it to destination, or to central depôts from which the districts supplied by them can be conveniently reached, and there sells it to the trade at a figure which includes all charges for prime cost, transport, duty, etc. Permission was first granted to give the system a trial in Kui-chou, and, on its being found entirely successful, it was extended to Yünnan, to the 8 districts of Hupei drawing salt from Ssüch'uan, and to 33 districts of the province itself.

We see that there are actually three different systems working side by side in this province. The first, *kuan-tu shang-hsiao*, which may be described as the allotment system, has been tried for a century and a-half, and has failed to give satisfaction. The second system, the incorporation of the salt-tax in the poll-tax (*kui-ting*), the general adoption of which has at one time been warmly advocated, has dangers too obvious to detail. It would mean simply the increase of a general tax for the benefit of one particular trade, which benefit would tend to stimulate exportation at the expense of the local supply. The third system, that of government transport (*kuan-yün shang-hsiao*) is a compromise, and, if honestly carried out, is beyond doubt the one which satisfies best the requirements of both the revenue and the public. It is also, if I am not mistaken, the one which is destined eventually to supersede every other. Although it resembles somewhat and approaches to a certain extent our idea of a state monopoly,

I may now say that to speak of "the Salt Monopoly of China" without qualification is, so far as this part of the Empire is concerned, somewhat misleading, since the government occupies itself in nowise with either the manufacture or the ultimate sale of the product. Among the various schemes proposed at different times we find indeed one called *kuan-yün kuan-hsiao* (官運官銷) which would entirely realise our definition of a state monopoly, but it was thrown out on the very ground that it deprived an important branch of trade of its legitimate interest (奪商利).

STATISTICS.

Production.—At present (1882) there are 40 districts in Ssüch'uan producing salt in greater or less quantity. The salt-wells number 8,830; the "fire-wells" 10; the ovens 1,484; the evaporating pans 5,527; and the "hot-water pans" 238.

The principal manufacturing centres are known as:—

Fu-hsing-ch'ang ...	{	Hsi-ch'ung	49
		Nan-pu	436
Hua-ch'ih-ch'ang ...	{	Shê-hung	2,999
		P'êng-ch'i	1,261
Fu-yi-ch'ang ...	{	Fu-shun	382
		Jung	23
Yü-nan-ch'ang ...	{	Yün-yang	133
		Ta-ning	1
Yung-t'ung-ch'ang ...	{	Ch'ien-wei	1,195
		Lo-shan	438

The regular supply, for which permits are issued, and the distribution of which is regulated by definite rules, is nominally peculs 2,061,816, actually peculs 2,371,088 and more. This is called *yin yen*. (引鹽) in contradistinction to the *yü yen* (餘鹽) or surplus salt, which is subject only to likin charges

en route to destination. The latter, being the variable factor in the annual production, cannot be ascertained with certainty.

Regular Supply.—Permits.—For the regular supply the permits are annually issued by the Board of Revenue, and transmitted to the Governor-General as the responsible head of the Salt Administration. The permits are distinguished as regular permits (額引) and reserve permits (餘引). The latter, to the number of 5,000, are retained by the Governor-General as a reserve stock, to be drawn on in the event of any district applying for an increased allotment. The regular permits are divided into River permits (水引), for shipment by junk, and Land permits (陸引), for overland carriage. The former cover 50 packages, the latter 4 packages each. The package (包) is nominally 1 pecul net, to which an allowance of 15 per cent. is added for loss in transit. The number of permits is as follows :—

River permits	30,178 @	peculs 50 =	peculs	1,508,900	
Land	„	138,229 „	„	4 = „	552,916
					2,061,816
		<i>plus</i> 15 per cent	„		309,272
					Peculs 2,371,088

[In reality a somewhat larger allowance is made for waste. Cake salt (巴鹽) generally weighs peculs 1.60, granular salt (花鹽) peculs 2 per *pao*, inclusive of 20 catties tare. As it is not ascertained in what proportion either variety stands to the total production, the exact figures for the latter are beyond computation.]

The regular permits, impressed with the Governor-General's seal, are divided between the Salt Commissioner (鹽茶道) and the Government Transport Office (官運總局) as follows :—

Salt Commissioner.

River permits	10,528 =	peculs	526,400	} peculs 855,132
Land	„ 82,183 =	„	328,732	

Government Transport Office.

River permits	19,650 =	peculs	982,500	} „ 1,206,684
Land	„ 56,046 =	„	224,184	

Peculs 2,061,816

Distribution.—Ssüch'uan supplies actually itself with 12 *fu*, 6 *chihli-t'ing*, 8 *chihli-chou*, and 137 *hsien*; 8 districts of Hupei, *viz.* Ho-fêng, Ch'ang-lo, Ên-shih, Hsüan-ên, Li-ch'uan, Chien-shih, Hsien-fêng, and Lai-fêng; 13 *fu*, 3 *t'ing*, and 1 *chou*, of Kui-chou, *i.e.* all Kui-chou with the exception of Li-p'ing-fu supplied from the Liang-kuang provinces; and 2 *fu* and 1 *chou* of Yünnan, *viz.* Tung-ch'uan, Chao-t'ung and Chên-hsiung. The regular supply of these provinces is as follows:—

Ssüch'uan.

River permits	18,294 =	peculs	914,700	} peculs 1,347,584
Land	„ 108,221 =	„	432,884	

Hupei.

River permits	1,199 =	peculs	59,950	} „ 78,810
Land	„ 4,715 =	„	18,860	

Kui-chou.

River permits	10,685 =	peculs	534,250	} „ 534,806
Land	„ 139 =	„	556	

Yünnan.

Land permits	25,154 =			„ 100,616
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Peculs 2,061,816

The permits for Ssüch'uan and Hupei are called *chi-yin* (計引); those for Kui-chou and Yünnan are known as *pien-yin* (邊引).

Administration.—Salt Commissioner.—104 out of the 137 districts of Ssüch'uan are under the control, for salt-tax purposes, of the Salt Commissioner. The system of administration is mainly the same as inaugurated in 1732. In 42 districts, however, mostly in the North of the province, the salt-tax is collected simultaneously with the poll-tax (歸丁), now amalgamated with the land tax (地丁). The permits are retained by the Salt Commissioner, and the districts concerned depend for their supply on the surplus salt purchasable in small quantities at the nearest salt-wells. In the remaining 62 districts the permits are handed to the territorial officials according to fixed allotment, and these act as collectors (經徵) of the salt-tax. They again distribute them among a number of resident firms (坐商), who have obtained the privilege against heavy guarantees. And in their turn these merchants invite other companies (行商) to contract for the conveyance of the produce to destination. On arrival there a statement of original cost, transport expenses, etc. is submitted to the magistrate, who proceeds to collect the charges due and, adding 4 cash per catty for the merchants' profit, fixes the price of salt accordingly by proclamation. At the end of the year the permits, together with the dues collected, are surrendered to the Salt Commissioner, who forwards them to the provincial capital with his return. The permits are eventually returned to Peking, and the revenue is either remitted or otherwise accounted for.

Government Transport Office.—The head office of the Government Salt Transport is at Lu-chou, and is under the direction of a general manager (總辦) of the rank of

hou-pu tao. The *kuan-yün chü* supplies all Yünnan and Kui-chou, within the limits indicated—33 districts of Ssü-ch'uan, chiefly riverine districts and districts bordering on the Southern provinces (近邊), and the 8 districts of Western Hupei.

The government purchases the salt at the wells, and branch offices are established for that purpose in the principal manufacturing centres. These are called *ch'ang-chü* (廠局) and are six in number, viz. :—

- (a) Ch'ien-ch'ang fên-chü at Wut'ung-ch'iao, Ch'ien-wei.
- (b) Fu-ch'ang fên-chü at Tzū-lin-ching, Fu-shun.
- (c) Shê-ch'ang fên-chü at Yang-t'ao-ch'i, Shê-hung.
- (d) Yün-ch'ang fên-chü at Yü-nan-ch'ang, Yün-yang.
- (e) Ning-ch'ang fên-chü at Ta-ning-ch'ang, Ta-ning.
- (f) Yu-ch'ang fên-chü at Yu-shan-chên, P'êng-shui.

Here the salt is stored pending shipment. An additional depôt (裕濟倉) at Lu-chou is stored with surplus salt, to prevent a sudden rise of prices. From the *ch'ang-chü* the salt is transported by river to the various depôts at destination, called *an-chü* (岸局). Here it is disposed of to the trade at a price which includes prime cost, transport and all dues and duties leviable. The permits which have accompanied the produce thus far, are returned to the head office, and *hu-chao* issued instead to protect the goods to their ultimate places of consumption.

For Yün-nan, which is entirely supplied from Ch'ien-wei, the *an-chü* are 2, viz. :—

- (a) Ip'in an-chü, at Hsü-chou-fu, for conveyance up river to Lao-ya-t'an, and thence to Chao-t'ung and Tung-ch'uan.
- (b) Nan-kuang an-chü, at Nan-kuang-chên, 20 *li* below Hsü-chou-fu and on the main river, for conveyance to Chên-hsiung *via* Ch'ing-fu and Kao-hsien.

For Kui-chou, which is supplied from Ch'ien-wei, Fu-shun and Jung-hsien, the *an-chü* are 4, viz.:—

- (a) Yung-an fên-chü, at Hsü-yung-t'ing, 450 *li* from Na-ch'i-hsien on the river.
- (b) Jên-an fên-chü, at Jên-huai-t'ing, 150 *li* from Ho-chiang-hsien on the river.
- (c) Ch'i-an fên-chü, at Ch'i-chiang-hsien, 140 *li* from Chiang-chin-hsien on the river.
- (d) Fu-an fên-chü, at Fu-chou, on the river, 330 *li* below Chungking.

All four depôts can be reached by junks.

The 8 privileged districts of Hupei, which are supplied by Ch'ien-wei, Yün-yang, Ta-ning and P'êng-shui, are controlled by the Wan-hsien fên-chü, with landing stations at Yün-yang and Wu-shan.

Beside the above there are yet other receiving depôts for the supply of home districts, and there is a well organised system of examination jetties and check barriers, too numerous to detail.

Surplus Production.—The surplus production of those salt districts which contribute to the regular supply, as well as the production of districts having but a few and barren wells, being subject to constant fluctuations, cannot be accurately determined. Such produce is taxed by the several *P'iao-li-chü* (票厘局) established in the principal well districts, or by the officials entrusted with the supervision in the less important. The *ch'ien-lo* and *fu-jung* offices are responsible to the *kuan-yün tsung-chü* the remaining offices, notably those at T'ung-ch'uan, Chien-chou, Ching-yen, Tz'ü-chou, Yün-yang Ta-ning, etc., to the *yen-ch'a-tao*. After being freed in the place of production, the salt may be conveyed to any market, but remains subject to *likin* charges at every barrier *en route*,

and no applicant is granted a pass (票) for more than 80 catties at one time.

Taxation.—Fixed Annual Assessment.—

- (a) *Well Tax* (課).—After a new well has been worked for three years, it is reported to the Board and classed according to its productivity as 1st, 2nd or 3rd class. Similarly with evaporating pans and ovens, which in some districts are taxed instead of the salt-wells. There is no fixed scale of taxation, but once assessed the tax remains the same year after year. The collection from this source is Taels 14,961 per annum.
- (b) *Regular Salt Tax* (引稅).—This is calculated on the old basis of Taels 0.0681 per pecul, or Taels 3.405 per River permit and Taels 0.2724 per Land permit. The total collection is Taels 140,409 per annum.
- (c) *Remittance Tax* (紙硃脚力).—This tax provides for the expenditure connected with the printing of the permits and their remittance every year from and to the Board of Revenue. 3 mace are charged per 100 permits for cost of printing (紙硃) and 4 *li* per permit for cost of remittance (脚力). The annual charge under this head is only Taels 129.
- (d) *Examination Fee* (截角).—Originally intended for barrier expenses. It amounts to 6 mace per River, and 48 *li* per Land permit, if for Ssüch'uan or Hupei, and to 1 tael per River, and 80 *li* per Land permit, if for Yünnan or Kui-chou. The annual collection is Taels 29,725.
- (e) *Overcharge* (羨) for cost of administration. This is collected both on the well-tax and on the salt-tax

proper. It varies in different districts but remains the same from year to year. The well-tax overcharge (井課羨) is Taels 3,762, the salt-tax overcharge (引稅羨) Taels 26,074, total Taels 29,836 per annum.

(a) to (c) represent the original Salt revenue due to the central government; (d) and (e) were formerly illegal charges, the amounts of which varied in different places, but have since been submitted to the Board and approved of. All have now become fixed assessments, (a) to (c) being annually remitted to Peking, (d) and (e) retained in the province, but reported and accounted for. The fixed assessments amount to Taels 315,064 per annum.

Likin.—

(a) *Yin-li* (引厘) or *ch'ang-li* (廠厘), a tax levied at place of production on the regular supply covered by permit. Originated in 1854. Before 1877 the tax was Taels 19.50 for *pa-yen*, and Taels 25 for *huan-yen* per permit of 50 *pao*. The latter charge has since been reduced to Taels 18 at the *fu-jung*, to Taels 17.50 at the *ch'ien-lo*, and to Taels 7,555 at the *shé-hung* office (peculs 100 being allowed to the permit). The tax is collected by the *kuan-yin-chü* (官引局) in the great salt centres, and the receipts are about Taels 300,000 per annum [1882].

(b)—*P'iao-li* (票厘), or tax levied at place of production on surplus salt not covered by permit. Originated in 1765, during the Chin-ch'uan expedition, abolished in 1771, and revived as a sort of poor rate in 1778. Since 1862 the sale of surplus salt and the collection of the tax took place in special warehouses, which were again done

away with in 1877, and the *p'iao-li-chü* (票厘局) created instead. One person can apply for no more than 80 catties at a time, and the duty is 4 cash for *pa-yen*, and 3 cash for *hua-yen* per catty. The receipts are over Taels 200,000 a year [1882].

(c)—*Yü-li* (渝厘), or likin collected on salt at Chung-king. The office at this port was established in 1860. It taxes both the regular supply and surplus salt exported on the following scale:—

Salt exported to Hupei: if covered by permit, 1,250 cash for *hua-yen*, 650 cash for *pa-yen* per *pao*; if surplus salt, then indiscriminately 1,500 cash per *pao*.

Salt destined for home districts: Taels 2 per *yin*.

The collection is about Taels 300,000 per annum [1882].

The *k'ui-li* (夔厘), or *k'ui-shui* (夔稅) collected at K'ui-chou-fu since 1853 on surplus salt going into Hupei, was abolished when in 1877 the *kuan-yin-chü* were created.

Likin on Ssüch'uan salt going into Yünnan was done away with when the *kuan-yün* system was extended to that province.

But in K'ui-chou taxation continued, even after the introduction in 1877 of the new system, and proved most vexatious, until eventually the *kuan-yün* administration undertook to collect the provincial charges at a fixed rate of Taels 10 for duty and Taels 4 for likin per *yin*, and agreed to surrender to K'ui-chou the collection thus obtained, amounting to about Taels 180,000 per annum. After that salt became a free article throughout that province.

Revenue.—Previous to the introduction of the *kuan-yün* system the salt-tax revenue of Ssüch'uan, collected from all sources, amounted to about Taels 900,000 per annum. After the first year of its successful working throughout its present area, in 1879, the figures were reported as follows:—

Kuan-yün-chü	...	...	...	Taels 476,153
Fu-jung kuan-yin-chü	...	...	„	503,389
Ch'ien-lo kuan-yin-chü	...	...	„	91,244
Fu-jung p'iao-li-chü	...	...	„	126,802
Ch'ien-lo p'iao-li-chü	...	...	„	61,896
Yü-ch'êng yen-li-chü	...	...	„	364,717
				<u>Taels 1,624,201</u>

To this must be added the revenue for which the Salt Commissioner is responsible, the exact figures of which I am unable to give. But if we estimate the salt-tax for the whole province in round numbers at two million Taels and more, we cannot be far wrong. It is, with the exception of the united land and poll tax, the principal item in the provincial balance sheet. Apart from remittances to Peking it is chiefly appropriated for the maintenance of the military establishment, for subsidies to the administrations of Yünnan and Kui-chou, which are not yet self-supporting, and in latter years also for contributions to the coast defence.

It must be remembered, however, that, from the nature of native returns, all estimates and valuations given in this paper represent minimum values. The burden on the country may be much heavier than these figures would lead one to infer, but the revenue as here given is what the central government reckons with, though it is not and cannot be drawn on to its full margin.

APPENDIX.

The following is a list of River Stages with distances in *li*, and branch routes to Yünnan and Kuichou in the margin. It is compiled from the *Yen-fa-chih*, is thought generally reliable, and may therefore be not without interest. A sketch map extracted from the same source is appended.

Name of Place.		Distance. <i>Li</i> .	Branch Routes, etc.	Distance. <i>Li</i> .
Chia-ting-fu	嘉定府	—	Lo-shan-hsien 樂山縣	—
Niu-hua-ch'i	牛華溪	30		
Lao-mu-k'ung	老木孔	10		
Chu-kên-t'an	竹根灘	10		
T'ie-shê-pa	鐵蛇壩	10		
Mu-tzŭ-ch'ang	木子場	10		
Tzŭ-yün-t'ing	子雲亭	15		
Shih-pan-ch'i	石板溪	5		
Ch'a-yü-tzŭ-t'an	义魚子灘	25		
Ch'ien-wei-hsien	犍爲縣	10·125		
Yao-ku-t'o	么姑沱	30		
Lo-p'o	樂坡	30	} or Hsiu-ch'i-k'ou 沐溪口 Chien-pan-ho R. 箭板河	—
Mo-tzŭ-ch'ang	磨子場	25		
Ni-ch'i	泥溪	15		
Kan-pe-shu	乾柏樹	30		
Pan-chiu-shih	斑鳩石	30		
Chu-mao-t'o	猪毛沱	60		
Kao-chia-ch'ang	高家場	5		
Niu-shih-pien	牛屎壩	30		
Hung-ai-ssŭ	紅崖寺	5		

Name of Place.		Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
Lei-p'i-shih	雷劈石	5		
Liu-pei-ch'ih	流杯池	10		
Hsü-chou-fu	叙州府	10·285	I-p'in-hsien 宜賓縣 Chin-sha-chiang 金沙江 or Chin-ho R. 金 河	— — —
			<i>Yünnan Route—1.</i>	
			Ascends the Chin-ho to :	
			An-pien-ch'ang 安邊場	90
			P'ing-shan-hsien 屏山縣	120
			Fu-kuan-ts'un 副官村	90·300
			And continues overland to:	
			Yung-shan-hsien 永善縣	·690
			Chao-t'ung-fu 昭通府	·180
			<i>Yünnan Route—2.</i>	
			Branches off at An-pien-ch'ang, and ascends the Hêng-chiang to :	
			La-ya-t'an 老鴉灘	370·460
			And continues overland to:	
			Ta-kuan-t'ing 大關廳	·300
			Chao-t'ung-fu 昭通府	·140
			Tung-ch'uan-fu 東川府	·420
Kuo-kung-t'o	國公沱	10		
Nan-kuang	南 廣	10	Nan-kuang-shui R. 南廣水	
			<i>Yünnan Route—3.</i>	
			Ascends the Nan-kuang-shui to :	
			Ch'ing-fu-hsien 慶符縣	170
			Kao-hsien 高 縣	20
			Lo-hsing-tu 羅星渡	150·340

Name of Place.		Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
			And continues overland to: Chên-hsiung-chou 鎮雄州	·270
Li-chuang	李莊	40		
Shih-sun-t'ò	石筍沱	35		
Nan-ch'i-hsien	南溪縣	25·120		
T'ung-ku-tzŭ	銅鼓子	10		
Hsiao-nŭ-chi	孝女磧	10		
Mu-t'ou-hao	木頭浩	10		
Lo-kuo-pien	羅殿堰	5		
Mo-p'an-t'an	磨盤灘	5		
Hsiang-lu-t'an	香爐灘	10		
Chiang-an-hsien	江安縣	10·60		
Ta-kuo-shih	大角石	60		
Ch'ing-ch'i	清溪	20		
Na-ch'i-hsien	納溪縣	20·100	Yung-ning-ho R. 永甯河	
			<i>Kuichou Route—1.</i>	
			Ascends the Yung-ning-ho to:	
			Yung-ning-hsien 永甯縣	·450
			And continues overland to:	
			Pi-chie-hsien 畢節縣	·320
			Shui-ch'êng-t'ing 水城廳	·290
			P'u-an-t'ing 普安廳	·290
			Or from Pi-chie-hsien to:	
			Wei-ning-chou 威甯州	·320
			Or from Yung-ning-hsien to:	
			Ta-ting-fu 大定府	·250
			Lang-tai-t'ing 郎岱廳	·340
			Chên-fêng-chou 貞豐州	·180

Name of Place.	Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
		Or to :	
		P'ing-yuan-chou 平遠州	·420
		An-shun-fu 安順府	·180
		Kui-hua-t'ing 歸化廳	·140
		Or from An-shun-fu to :	
		Chên-ning-chou 鎮甯州	·30
		Yung-ning-chou 永甯州	·100
Chü-liang-tzŭ 鋸梁子	8		
Lu-chou 瀘州	30·38	Chung-shui L. 中水	
Lei-k'ou 藨口	20		
Kuan-k'ou 饋口	20		
Tou-k'an-tzŭ 陡坎子	20		
Mi-t'o-yen 彌陀巖	30		
Chiu-hu-chou 舊瀘州	30		
Niu-lao-i 牛老驛	60		
Ho-chiang-hsien 合江縣	30·210	Ch'ih-shui-ho R. 赤水河	
		<i>Kuichou Route—2.</i>	
		Ascends the Chih-shui-ho	
		to :	
		Jên-huai-t'ing 仁懷廳	150
		Mao-t'ai-ts'un 茅台村	490·640
		And continues overland to :	
		Kui-yang-fu 貴陽府	·530
		Or to :	
		Ch'ien-hsi-chou 黔西州	·380
		Ch'ing-chên-hsien 清鎮縣	·140
		Or to :	
		P'ing-yuan-chou 平遠州	·440
		Or to :	
		An-p'ing-hsien 安平縣	·420

Name of Place.	Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
Wan-chia-ch'ang 王家場	30		
Yang-shih-p'an 陽石盤	30		
Shih-pa-t'ò 史壩沱	10	Also written 十八沱	
Chu-yung-ch'í 洙溶溪	20	Ch'ê-tui-ho L. 車對河	
Chu-chia-t'ò 朱家沱	30		
Shih-mên 石門	60		
Pe-sha 白沙	20		
Yu-ch'í-k'ou 油溪口	40		
Lung-mên-t'an 龍門灘	20		
Chiang-chin-hsien 江津縣	40-300		
Chiang-k'ou 江口	30	P'u-ch'í or 夔溪 Chi-chiang-ho R. 綦江河	
<i>Kuichou Route—3.</i>			
Ascends the P'u-ch'í to:			
Ch'í-chiang-hsien 綦江縣			140
Hsin-chan 新棧			360-500
And continues overland to:			
Hsü-yang-hsien 綏陽縣			·210
Tsun-i-hsien 遵義縣			·70
Yung-an-hsien 婁安縣			·220
P'ing-yüe-chou 平越州			·110
Tu-chün-fu 都勻府			·130
Or to:			
T'ung-tz'ü-hsien 桐梓縣			·80
Tsun-i-hsien 遵義縣			·200
Kui-yang-fu 貴陽府			·290
Ting-fan-chou 定番州			·90
P'ing-yüe-chou 平越州			·120
Tu-chün-fu 都勻府			·80
Tu-shan-chou 獨山州			·60

Name of Place.	Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
		Or from Tsun-i-hsien to :	
		Kuang-shun-chou 廣順州	·420
		Ch'ang-chai-t'ing 長寨廳	·70
		Lo-hu-chou 羅斛州	·170
		Or from Ch'i-chiang-hsien overland to :	
		Chêng-an-chou 正安州	·380
		Mei-t'an-hsien 湄潭縣	·190
		Yung-an-hsien 甕安縣	·220
		Li-po-hsien 荔波縣	·590
T'ung-kuan-i 銅鑛驛	30		
Yü-tung-ch'i 魚洞溪	60		
Fu-t'u-kuan 佛圖關	40		
Ch'ung-ch'ing-fu 重慶府	20·180	Pa-hsien 巴縣	
		Chia-ling-chiang L. 嘉陵江	
Chiang-pei-t'ing 江北廳	—		
Kuan-yin-p'ei 觀音磧	10		
Tung-lo-hsia 銅鑼峽	20		
Ye-lo-tz'ü 野贏子	30		
Ming-yüe-hsia 明月峽	30		
Mu-tung 木洞	30		
Lo-chi 羅磧	30		
Shan-pei-t'o 扇背沱	30		
Ch'ang-shou-hsien 長壽縣	30·210		
Huang-ts'ao-hsia 黃草峽	30		
Li-shih 蘭市	30		
Li-tu 李渡	30		
Huo-fêng-t'an 火烽灘	15		
Fu-chou 涪州	15·120	Fu-ling-chiang or 涪陵江	
		Fu-chiang R. 涪江	

Name of Place.	Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
		<i>Kuichou Route—4.</i>	
		Ascends the Fu-chiang to:	
		P'êng-shui-hsien 彭水縣	450
		Kung-t'an 龔灘	190
		Hsin-t'an 新灘	370·1010
		Continues overland to:	
		Ch'ao-ti-ch'ang 潮底場	70
		And again by river to:	
		Ssü-nan-fu 思南府	60·130
		Shih-ch'ien-fu 石阡府	·280
		And thence overland to:	
		Ssü-chou-fu 思州府	·210
		Whence by river to:	
		Chên-yuan-fu 鎮遠府	·330
		Or from Fu-chou overland to:	
		P'êng-shui-hsien 彭水縣	·420
		Hsiu-shan-hsien 秀山縣	·580
		Sung-t'ao-t'ing 松桃廳	·120
		T'ung-jên-fu 銅仁府	·120
		Or from P'êng-shui-hsien to:	
		Chêng-an-chou 正安州	·90
		Or to:	
		Wu-ch'uan-hsien 婺川縣	·120
Ch'ün-chu-t'an 羣豬灘	15		
Tou-ai 陡崖	5		
Kai-ch'ien-t'an 皆牽灘	30		
Chiao-ai 焦崖	30		
Li-shih-chên 利市鎮	20		
Nan-t'o-pei-p'ei 南沱北碛	10		
Fêng-tu-hsien 鄧都縣	30·140		

Name of Place.		Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
Kao-chia-chên	高家鎮	30		
Luan-chu-pei	鑿珠背	5		
Hu-hsü-tzū	虎鬚子	10		
Fêng-huang-tzū	鳳凰子	5		
Yang-tu-ch'i	羊渡溪	10		
Yü-tung-tzū	魚洞子	10		
Pe-ma-tzū	白馬子	15		
Chung-chou	忠州	40·125		
Huang-hua-chou	皇華洲	50		
Ts'ê-wei-tzū	折桅子	10		
Ts'ao-ch'i-p'an	曹溪盤	15		
Shih-ku-hsia	石鼓峽	5		
Wu-ling-chi	武陵集	30		
Jan-tu	冉渡	30		
Ta-hu-t'an	大湖灘	20		
Wan-hsien	萬縣	30·190		
<i>Hupei Route—1.</i>				
By river to:				
	Ta-ch'i-k'ou	大溪口		·60
And overland to:				
	Li-ch'uan-hsien	利川縣		·270
	Hsien-fêng-hsien	咸豐縣		·270
Or from Li-ch'uan hsien to:				
	Lai-fêng-hsien	來鳳縣		·370
O-mei-chi	峨眉磧	30		
Ch'ih-sha-chi	赤沙磧	10		
Hou-tzū-shih	猴子石	30		
Hsiao-chiang-k'ou	小江口	20		
Yün-yang-hsien	雲陽縣	60·150		
Pao-tzū-t'a	寶子塢	5		
Tung-yang-tzū	東陽子	10		
Miao-chi-tzū	廟磯子	15		

Name of Place.	Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>		
Tz'ü-chuang-tzū 磁莊子	15	Fêng-chie-hsien 奉節縣			
San-k'uai-shih 三塊石	15				
Pe-ai 白崖	40				
K'ui-chou-fu 夔州府	30-130				
<i>Hupei Route—2.</i>					
By river to:					
		Ta-ch'i-k'ou 大溪口	·30		
And overland to:					
		Chien-shih-hsien 建始縣	·180		
		Shih-nan-fu 施南府	·120		
		Hsüan-ên-hsien 宣恩縣	·90		
		Lai-fêng-hsien 來鳳縣	·180		
Yen-yü-tui 澗堆	10				
Nan-nü-k'ung 男女孔	5				
Shih-pan-hsia 石板峽	5				
Hei-shih-t'an 黑石灘	5				
Tai-ch'i 戴溪	10				
Hsiao-ch'ing-t'an 小青灘	5				
Lung-pao-tzū 龍寶子	15				
Chiao-t'an 焦灘	5				
San-lan-tzū 三纜子	15				
Tung-kan-tsui 東竿嘴	5				
Hsiao-mo-t'an 蝦蟆灘	5				
Hung-shih-liang 紅石梁	10				
Wu-shan-hsien 巫山縣	5-100				
<i>Hupei Route—3.</i>					
By river to:					
				Shang-yang-p'ing 上洋平	·110
And overland to:					
		Shih-nan-fu 施南府	·330		
		Hsüan-ên-hsien 宣恩縣	·90		

Name of Place.	Distance. <i>Li.</i>	Branch Routes, etc.	Distance. <i>Li.</i>
		Or to:	
		Chien-shih-hsien 建始縣	·160
		Or to:	
		Ho-fêng-chou 鶴峯州	·360
K'ung-wang-t'ò	空 亡 沱 5		
Lao-shu-ts'ò	老 鼠 錯 5		
Huang-ts'ao-p'ò	黃 草 坡 5		
Pa-wang-ch'ou	霸 王 愁 5		
P'u-p'e-tzŭ	蒲 泊 子 5		
Hsiao-mu-jiang	小 木 讓 5		
Mei-jên-fêng	美 人 峯 5		
Kuan-ch'ai-hsia	棺 柴 峽 5		
Pei-shih	培 石 5		
Wan-liu-i	萬 流 驛 5		
Chin-pien-tan-t'an	金 扁 擔 灘 7		
Cho-niu-t'an	卓 牛 灘 30		
San-sung-tzŭ-t'an	三 松 子 灘 8		
Kuan-tu-k'ou	關 渡 口 5		
Wan-hu-t'ò	萬 戶 沱 20	} First place in Hupei, 2,703 } li from Chia-ting-fu	
Pa-tung-hsien	巴 東 縣 30·150		
Hsie-t'an	洩 灘 70		
Lao-kui-chou	老 歸 州 40·110		
Hsin-t'an	新 灘 20		
T'ung-ling	通 陵 30		
Chü-ch'i	曲 溪 30		
Huang-ling-pa	黃 陵 廟 60		
Nan-t'ò	南 沱 30		
P'ing-shan-pa	平 善 壩 30		
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