

Fees and Taxes in Kulun and Merchants in the Qing Dynasty

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Abstract

The Qing dynasty court required that merchants who wanted to conduct trade in Mongolia had to receive a documentary acceptance bill from the government's Court of Colonial Affairs. After a merchant paid taxes at Zhangjiakou, he could proceed to Kulun and Kyakhta, where he had to also pay customary fees. From the corruption cases of officials in the Jiaqing and Xianfeng reigns in the nineteenth century, it appears that the income from extra customary fees by the Grand Minister of Kulun and the Secretary of Kyakhta far exceeded their regular raised salary. Scholars have shown that the customary fees mostly come from other than regular sources or taxes collected for ships, carts, or beasts of burden passing through. Kulun merchants also had to pay an acceptance bill and customary fees, indicating that such a fiscal arrangement was ubiquitous in Qing officialdom.

In Kulun, the Qing court carried out the practice of dividing management over Han Chinese and Mongols, with Han merchants being restricted to residing within the trade city. Han merchants in Kulun paid local and shop taxes as well as other assorted fees, all providing a source of revenue for the local *yamen*. When the New Policies were put into practice during the late Qing, Kulun was provided with a military defense department, tour defense camp, lumber donation bureaus, health clinics, cart and camel donation bureau, constitutional administration preparatory committee, negotiation bureau, cultivation affairs bureau, merchant affairs inquiry bureau, enterprise inquiry bureau, and elementary schools for boys and girls. For these new additions, the *yamen* had to find ways to raise funds to support them, a unified tax making up a large portion of the revenues. From the viewpoint of tax revenues, the New Policies allowed the central government to collect more taxes, such as more than 20,000 taels for shop and unified taxes. In addition, merchants provided 10,000 taels for provisions for the Kulun tour defense troops, reflecting the finances of the New Policies in the late Qing.

Chen Lu, the Grand Minister of Kulun, felt that it was the responsibility of each and every person for the New Policies, ordering Mongols without exception to make provisions. Mongols, however, could not bear with the intrusion on their lifestyle and led each other in deserting, the result being an emptying of the Banners. The present study analyzes the budget of the New Policies and the apportion of merchants, finding it was not all provided by Mongols.

Keywords: Kulun, shops, fees, business tax, New Policies of the Late Qing