

## Land Border Customs

As already described in Chapter 2, there were three types of *Changguan* customs ports in the Qing: Land Border customs, Canal and Yangtze River customs, and Coastal customs. Gates and ports that were located on land borders, and those whose customs revenues came mainly from trade with ethnic minorities, fell under Land Border customs.

### 3.1 Shanhai Guan

Shanhai Guan was located in the northeastern part of Zhili province (now Hebei province), with the Bohai Sea situated to the west. It had a very important geographical position in Qing China since it connected the three northeastern provinces of China, and being near to Korea it guarded the approaches of Beijing. “The significance of Shanhai Guan for Beijing is just like that of the throat to the body or the key to a door. Each year, countless merchants and boats cross Shanhai Guan, so it is very important to tax goods very carefully, not only to collect duties, but also to make people obey the law,” wrote a gazetteer.<sup>1</sup>

The customs office of Shanhai Guan was set up during the reign of Jiajin (1521–1567) in the Ming dynasty. In the beginning it collected 900 taels of silver, which led to the disappearance of merchants from the port because nobody wanted to pay customs duty. So in 1529, the gate was closed down by the Ming government.<sup>2</sup> After that this cycle repeated itself from time to time: in 1680 (the early Qing) the emperor Kanxi set the customs gate up once more, only to close it again two years later, just as the Ming had done. Nevertheless, some taxation data are available for Shanhai Guan. In 1695, it levied duty amounting to about 25,000 taels of silver.<sup>3</sup> By 1715 this had increased to 28,000 and by 1720 it had risen to 29,000.<sup>4</sup>

It was not until 1794 that officials were appointed here for the first time, a symbol of the formal establishment of Shanhai Guan in the Qing dynasty. In the following year the government set Shanhai Guan’s taxation quota at 25,000

1 Shi Xiaofeng (1999), p. 608.

2 Zhan Rong (1534), Volume 2.

3 Zhang Tingyu (1936), Volume 26.

4 Zhang Tingyu (1732), Volume 52.

taels of silver, rising by 1765 (reign of Qianlong) to 100,000 taels of silver (including *Zheng'e* and *Yingyu*). Of this income, 22,600 taels were allotted to pay the soldiers stationed in Shanhai Guan, and a further 10,800 was ear-marked as salary for local officials. Any revenue remaining would be sent to the Beijing.

There were more than 30 locations in the area that fell under the jurisdiction of Shanhai Guan customs, most important among them being Jingzhou and Niuzhuang.<sup>5</sup> In the early Qing, the customs revenues from Shanhai Guan increased, as did economic development in general. In 1797, De Xin, the Administrator of Shanhai Guan, reported to the Imperial Court that Shanhai Guan's *Yingyu* had been growing quickly in previous years. He said that he would be able to increase *Yingyu* to 20,000 taels of silver. However, the emperor Jiaqing responded saying that "[...] It was totally unacceptable to increase *Yingyu*. Customs duty collected in Shanhai Guan is affected by how many boats went through its multiple gates. In recent years, tax revenues from Shanhai Guan have increased greatly, but only because harvests were—fortunately—good. How could it be possible to increase *Yingyu* continuously by a fixed annual amount?"<sup>6</sup> From this quote we are able to gain a deeper understanding about how the emperor saw customs duties and how he thought about financial matters.

After the Taiping Rebellion, customs duties levied in Shanhai Guan increased steeply once again, since many merchants' activities had to be moved to the north in order to avoid the rebellion. Thus, its fate differed from that of most other customs ports in the late Qing. Since there was more and more *Yingyu*, in 1860 the Ministry of Revenue was able to add another 80,000 taels of silver as *additional Yingyu*.<sup>7</sup>

TABLE 3.1 *Quotas of customs duties for Shanhai Guan during the Qing dynasty (in taels of silver)*

Year	1695	1715	1720	1732	1770	1780	1799
<i>Zheng'e</i>	25,000	28,000	29,000	32,000	33,309	61,642	61,642
<i>Yingyu</i>	—	—	—	—	—	—	49,487
Total	25,000	28,000	29,000	32,000	33,309	61,642	111,129

Sources: materials from *Shilu*, *Huidian*, *Hubu Zheli* and archives (see text for archival references).

5 National Palace Museum in Taiwan (1978), Volume 20, p. 365.

6 Liu Jingzhao (2000), Volume 29.

7 LFZZ of FHAC: 3-4872-14.