

Stamps are to be attached to the above documents, and either signed or "chopped" (sealed). Where two copies of any document are required stamp duty must be paid upon each. In the case of pass and account books the stamp is to be affixed to the first page, and the date is to be written in such a manner that half appears on the stamp and half on the page. The signature or chop of the person using it is also to be written across the stamp. Every book so stamped may be used for the whole of that year. If the book be used for the ensuing year stamps must again be affixed in the same manner to the page at which that year's entries begin. Unless documents and books are stamped in accordance with the above regulations they will not be accepted as proofs by any Court of law. Documents and books which should bear stamps in accordance with the above rules, and which have not been stamped, or which have been stamped but not "chopped" or signed, will expose the party responsible for the omission to a fine of one hundred times the legal stamp duty. If insufficiently stamped the responsible person will be fined thirty times the deficiency. Stamps will be issued in the following values and colours: 1 cent (pink), 2 c. (green), 10 c. (red), 50 c. (purple), \$1 (black).

Stamps once used may not be used again, and anyone convicted of breaking this rule will be fined three hundred times the value of the stamp or stamps so treated. Forgers of duty stamps will be treated according to the criminal code in the same manner as forgers of bank-notes. Documents executed before the enforcement of the stamp duty need not bear stamps, but in the event of their being required as evidence or proof in legal proceedings stamps in accordance with the above scale must be affixed.

#### G.—REVISION OF THE TARIFF

By the terms of the Mackay Treaty (1902) the duty on imports was to be 5 per cent *ad valorem*, at a fixed valuation for practically all categories of goods. With the gradual increase in the value of all imported products the duty had ceased to be an effective 5 per cent, and on China's declaration of war against Germany in 1917 the associated Powers agreed to a revision of the customs tariff. It was agreed that the basis should be the average of the values of imports as they appeared upon invoices during the years 1912-1916, and that upon this valuation the 5 per cent should be charged.

A Tariff Revision Commission met in Shanghai in January, 1918, under the chairmanship of Tseng Shu-chi, with delegates representing China, Belgium, Brazil, Denmark, France, Great Britain, Italy, Japan, the Netherlands, Norway, Portugal, Russia, Spain, Sweden, and the United States. In June Tseng Shu-chi was succeeded in the chairmanship by Admiral Tsai Ting-kan.

## CHAPTER XVII SHIPPING

1919/20

CHINESE shipping is confined to Far Eastern waters, and in this respect shows no advance on the conditions prevailing in 1516, when the first European ship reached China. In those days Chinese vessels carried the produce of the country to Singapore, where it was transported to Arab sailing ships. With the exception of vessels plying to Rangoon the Chinese Mercantile Marine is still not seen west of Singapore. The discovery that China possessed one of the finest harbours in the world in Hongkong was made by the British, for until the occupation of the island in 1840 its waters were little used except by Chinese fishermen. Hongkong shipping statistics date from 1844. In the following year the Peninsular and Oriental Steam Navigation Company established regular sailings between Hongkong and England (with transshipment at Suez until 1869).

The first steamship company to be formed in China was the Hongkong, Canton and Macao Steamboat Company (1865), which still serves these ports and the West River. A second British company followed two years later in 1867—the China Navigation Company—with headquarters at Shanghai.

China's premier business enterprise—the only steamship company of any proportions—is the China Merchants Steamship Company, founded in Shanghai in 1872. It began operations with two steamers chartered for the transportation of rice from the Southern provinces. This venture did not prove profitable, and in 1877, with a view of extending its business, the company purchased the fleet of the Shanghai Steam Navigation Co. from Messrs. Russell and Co. It thus gained possession of seventeen vessels and a considerable amount of landed property, wharves, etc., at various ports. The fleet was sold to Messrs. Russell and Co. during the Franco-Chinese War to evade seizure, and repurchased at the conclusion of the war for the same sum. It was run at a loss until the appointment as Director-General of Mr. Shenq Kung-pao in 1885, from that time until 1904 the shareholders received a substantial return upon their investment. From 1904 onwards the company's operations again showed unsatisfactory results, owing, it is alleged, to the dominance of the official directors nominated by the Ministry of Communications. In 1911 Dr. Wu Ting-fang was appointed Managing Director with a view to reorganizing the company's business. On the outbreak of the Revolution a proposal made by the Republican party to raise money on

a mortgage of the company's property gave rise to fears that foreigners, who are not allowed to hold shares, would obtain control of the company, and only a small sum was obtained on the security of the business. These fears were revived when fresh capital was called for, in order to carry through a reorganization scheme, and the Government was forced to intervene in the affairs of the company. Negotiations for the sale of the business to a new company were resumed, but were broken off in 1913, and in June of that year the shareholders agreed to a scheme for the reconstitution of the Board of Directors. The company now possesses a fleet of 31 ships of an aggregate of 59,332 tons. A rough estimate places the value of its property at Tls. 25,000,000—Tls. 13,000,000 being represented by land, and Tls. 12,000,000 by steamers. The headquarters of the company have always been in Shanghai, but there are also wharves and various interests of the company at Chungking, Ichang, Hankow, Kiukiang, Chinkiang, Wuhu, Nanking, Ningpo, Wenchow, Amoy, Swatow, Foochow, Canton, Hongkong, Chetoo, Newchwang and Tientsin.

Other purely Chinese shipping companies operate on a much smaller scale. The Ningshao Steamship Company has two steamers of 1300 and 999 tons respectively, which ply between Ningpo and Shanghai, and has now extended its service up the Yangtze to Hankow. Two companies, the Yuen On and the Shiu On, maintain the "Kwong" service between Hongkong and Canton. The Szechuan Steam Navigation Company solved the problem of steam navigation on the Upper Yangtze for commercial purposes by means of the *Shantung*, which plied alone for some years between Ichang and Chungking, with a cargo flat attached. There are now a number of steamers on this run (see p. 11). Numerous services of launches are maintained by Chinese companies in inland waters.

The Kalian Mining Administration owns two steamers, but employs others on a long-time charter. This company, a joint Anglo-Chinese enterprise (see p. 68), took over the shipping interests of the Chinese Engineering and Mining Company, which dated from 1887, when the company was Chinese owned. Its two steamers are of 1605 and 1243 tons respectively. The company owns the ice-free port of Chinwangtao, with anchorage for steamers drawing 22 ft. of water.

*The Pacific Trade*.—In 1915 the withdrawal of the Pacific Mail Steamship Company from the Pacific—its fleet was sold to the Atlantic Transport Company—led to the formation of a new company to engage in the trans-Pacific passenger and cargo trade. The organisers were mainly Chinese, but the capital, \$10,000,000, was to be shared equally between Chinese and American shareholders, and the ships sail under the American flag. Look Tin Eli, President of the Canton Bank, San Francisco, is President of the new company. The service was inaugurated on October 30, 1915, by the *China*, a Pacific mail boat purchased from the Atlantic Transport Company. The Pacific Mail Steamship Company has now resumed its sailings to Japan and China.

The shortage of tonnage in the Far East during the war brought into existence a number of shipping schemes, not all of which have as yet materialized. The Java-Pacific Company, a new line managed by the Java-China-Japan Line, started with a monthly service from Batavia via Hongkong and other ports to San Francisco. The Bank Line re-entered the trans-Pacific freight trade in November, 1915, with one boat.

*Motor Boats*.—There has been a marked extension of motor-boat traffic in South China waterways, especially along the West River and its tributaries in Hongkong's trade field. A motor-boat service has been established as far as Pinglo, 80 miles up the Kueikiang or Cassia River, half-way between Wuchow and Kueilin, Kuangsi province, with an extension up the West River. At Pinglo, it may be noted, traffic reaches a country tapped by headwaters and streams following into the Yangtze River through Hunan. The service between Wuchow and Nanning is maintained with some interruptions all through the year, although at low water the difficulties of navigating the narrows and rapids in the West River are great. In the summer the motor boats do the round trip from Wuchow (340 miles) in about four days, but in winter the single trip up river may take almost as long. During parts of the year a service is run between Wuchow and Lungchow, 90 miles above Nanning. Boats have run to Posé, 150 miles up the Yukiang. Liquid fuel is burnt on the upper reaches of the West River instead of kerosene oil. The boats on the service range up to 60 tons burden. Another service under Inland Steam Navigation Rules plying between Wuchow and Liuchowfu on the Liukiang, a tributary of the Pakho, which runs into the West River at Sunchow, was maintained in 1914 by six large motor boats, four under the British and two under the Chinese flag. Another run contemplated was between Liuchowfu and Changan, 175 miles up the Liukiang, together with a possible extension of the service another 100 miles farther up to Kuyi, which is almost on the borders of Kweichow.

At Tientsin motor-boats are used by the native water police for patrolling the Haiho (Peiho) and by foreign steamship companies. There are also a few privately owned craft. At Amoy motor craft are used for the journey across the harbour between Kulangsu and Amoy, the boats being for the most part the native sampan fitted with a 14-18 h.p. engine.

The following table gives the number of vessels with their tonnage entered and cleared at Chinese ports for the years 1912-1917, showing the share taken by each country:—

Flag.	1912.		1913.		1914.		1915.		1916.		1917.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
American	1,622	715,001	2,458	898,750	3,133	1,047,422	3,148	804,414	3,082	779,913	3,609	1,125,155
Austro-Hungarian	74	255,713	84	285,202	51	174,233	—	—	—	—	—	—
Brazilian	31,909	38,106,732	32,186	38,120,300	32,951	39,266,765	33,339	37,675,657	34,132	35,840,573	34,902	33,576,217
British	77	91,786	86	122,722	100	139,526	82	115,628	115	206,734	83	142,238
Danish	275	387,471	293	401,077	276	398,271	287	496,664	233	463,995	374	712,439
French	1,836	1,634,468	1,020	1,232,763	520	898,644	537	561,955	409	596,237	328	584,891
German	4,778	6,171,684	5,382	6,320,466	3,906	4,026,493	979	58,263	1,151	66,532	233	17,054
Italian	—	—	—	—	—	—	—	—	57	979	478	14,912
Japanese	20,001	19,913,385	22,716	23,422,487	22,407	23,996,972	20,141	23,873,016	21,598	24,233,835	22,454	24,581,647
Norwegian	1,086	1,121,785	637	739,328	692	771,235	726	774,873	472	636,217	370	474,349
Portuguese	166	13,710	816	128,330	1,743	311,696	784	152,021	440	129,478	456	199,438
Russian	303	465,761	3,265	1,687,766	4,035	1,954,925	4,873	1,922,055	3,790	1,545,085	3,276	1,429,200
Swedish	20	51,594	27	71,065	15	40,985	26	69,450	34	101,948	10	26,692
Non-Treaty Powers	—	—	—	—	—	—	—	—	2	1,466	—	—
Chinese Shipping*	107,698	17,277,407	121,768	19,903,944	42,617	18,628,456	43,282	18,655,411	45,552	18,460,533	46,422	18,517,957
Junkst	—	—	—	—	108,140	6,328,590	98,683	5,503,598	90,949	4,936,576	100,478	5,504,860
Total	169,935	86,206,497	190,738	93,334,830	220,591	97,984,213	206,887	90,663,005	202,016	88,020,101	213,473	86,907,049

\* Vessels of foreign type, owned by Chinese, and sailing under the Chinese Flag.  
 † Vessels of Chinese type, built and owned by Chinese, entered and cleared at the Maritime Customs.

PERCENTAGE OF TONNAGE TO EACH FLAG

Flag.	1905.	1906.	1907.	1908.	1909.	1910.	1911.	1912.	1913.	1914.	1915.	1916.	1917.
American	1'78	1'78	1'30	1'19	'93	'82	'83	'83	'96	1'06	0'89	0'91	1'30
Austro-Hungarian	'27	'22	'25	'24	'22	'22	'23	'30	'31	'18	—	—	—
Belgian	—	—	'02	—	—	—	—	—	—	—	—	—	—
Brazilian	—	—	—	'01	—	—	—	—	—	—	—	—	—
British	48'24	44'12	41'59	40'96	39'21	38'58	40'47	44'20	40'84	40'28	41'55	40'72	38'64
Danish	'10	'23	'14	'09	'16	'12	'17	'11	'13	'14	0'13	0'23	0'16
Dutch	'31	'44	'37	'36	'36	'38	'48	'45	'43	'41	0'55	0'53	0'82
French	2'34	4'12	5'88	6'04	5'67	5'55	3'68	1'90	1'32	'92	0'62	0'68	0'67
German	11'25	9'86	8'29	7'84	8'35	7'95	7'99	7'16	6'77	3'46	0'06	0'08	0'02
Italian	'03	—	—	—	—	'02	—	—	—	—	—	—	'02
Japanese	8'58	15'01	19'47	21'50	21'84	21'29	22'35	23'10	25'10	24'59	26'33	27'53	28'28
Korean	—	'03	—	'06	'03	'04	—	—	—	—	—	—	—
Norwegian	4'02	2'13	1'33	1'17	1'56	1'23	1'45	1'30	'79	'77	0'85	0'72	0'55
Portuguese	'20	'24	'14	'03	—	—	'01	'01	'14	'32	0'17	0'15	0'23
Russian	'11	'38	'33	'31	'97	1'62	1'44	'54	1'81	1'95	2'12	1'75	1'64
Swedish	'21	'09	'01	—	'12	'10	'05	'06	'08	'04	0'08	0'12	0'03
Non-Treaty Powers	'01	—	—	'09	—	—	—	—	—	—	—	—	—
Chinese	22'55	21'35	20'83	20'18	20'58	22'08	20'85	20'04	21'32	25'88	26'65	26'58	27'64
	100	100	100*	100	100	100	100	100	100	100	100	100	100

The Shipping for the years 1902-1914 was divided between Steamers and Sailing Vessels in the following proportions:—

YEAR.	STEAMERS Entered and Cleared.		SAILING VESSELS Entered and Cleared.		TOTAL Entered and Cleared.	
	No.	Tons.	No.	Tons.	No.	Tons.
1902 . . . . .	58,086	52,806,393	11,413	1,183,609	69,499	53,990,002
1903 . . . . .	62,733	55,930,221	14,279	1,360,168	77,012	57,290,389
1904 . . . . .	75,338	57,652,481	148,497	6,122,225	223,835	63,774,706
1905 . . . . .	88,362	66,372,624	135,597	6,382,923	223,959	72,755,547
1906 . . . . .	87,949	70,117,628	120,593	5,702,260	208,547	75,819,888
1907 . . . . .	91,380	74,130,376	126,552	5,979,048	217,932	80,109,424
1908 . . . . .	86,600	77,955,525	121,005	6,035,764	207,605	83,991,289
1909 . . . . .	87,802	80,613,890	120,714	6,157,919	208,516	86,771,809
1910 . . . . .	96,196	82,337,331	123,614	6,439,358	219,810	88,776,689
1911 . . . . .	90,177	80,238,056	104,075	5,691,455	194,252	85,929,511
1912 . . . . .	92,703	82,388,967	90,076	5,173,781	182,779	87,562,748
1913 . . . . .	100,860	87,613,969	89,878	5,720,861	190,738	93,334,830
1914 . . . . .	108,118	91,126,240	112,473	6,857,973	220,591	97,984,213
1915 . . . . .	103,963	84,641,227	102,924	6,021,778	206,887	90,663,005
1916 . . . . .	105,296	82,381,569	95,720	5,638,532	202,016	88,020,101
1917 . . . . .	104,944	80,266,725	108,529	6,640,324	213,473	86,907,049

#### STEAMSHIP COMPANIES

The following steamship companies ply to and from Chinese waters:—

##### I. Mail Steamers

1. Peninsular and Oriental Steam Navigation Co. (P. and O.). British. London to China and Japan. Fortnightly, with Intermediate Service, fortnightly.
2. Canadian Pacific Railway Co. (C.P.R.). British. Vancouver to Hongkong. Monthly, with one Intermediate steamer.
3. Nord-Deutscher Lloyd (N.D.L.). German. Bremen to China and Japan. Fortnightly. *Abandoned during the war.*
4. Messageries Maritimes (M.M.). French. Marseilles to China and Japan. Fortnightly.
5. Nippon Yusen Kabushiki Kaisha (N.Y.K.). Japanese. Japan to China and Europe, to America and to Australia.
6. Toyo Kisen Kabushiki Kaisha (T.K.K.). Japanese. San Francisco to Japan and China. Weekly.
7. Osaka Shosen Kaisha (O.S.K.). Japanese. Japan to Bombay (fortnightly) in connection with the Bombay-Marseilles and Bombay-Genoa (monthly) services.
8. Pacific Mail Steamship Co. (P.M.S.). American. San Francisco to Japan and China.

*Note.*—The mails to and from China, "via Siberia," are carried between Dairen and Shanghai by steamers of the South Manchuria Railway Co., and between Vladivostok and Shanghai by steamers of the Russian Volunteer Fleet. (Service suspended during the war.)

##### II. Register and "Conference" Lines

(The flags sailed under are given in brackets.)

1. Austrian-Lloyd Navigation Co. (Austro-Hungarian).
2. Barber and Co. (British).
3. Ben Line (British).
4. British India S.N. Co. (British)—Apar Line.
5. Chargeurs Réunis (French).
6. China Mutual S.N. Co. (British).
7. Eastern and Australian Steamship Co. (British).
8. Robert Dollar and Co. (British).
9. Gellatly, Hankey and Co. (British)—Mogul Line.
10. Glen Line (British).
11. Great Northern S.S. Co. (American).
12. Hamburg-Amerika Line (German).
13. A. Holt and Co. (British)—Blue Funnel Line.
14. Navigazione Generale Italiana (Italian).
15. Portland and Asiatic Steamship Co. (American).
16. Shire Line (British)—Royal Mail Steam Packet Co.
17. John Warrack and Co. (British).
18. Java-Pacific Co. (Dutch).

## III. Occasional Sailings

1. American Asiatic Steamship Co. (American).
2. American and Oriental Line (American).
3. Anglo-American Oil Co. (British).
4. Anglo-Saxon Petroleum Co. (Dutch).
5. Asiatic Steam Navigation Co. (British).
6. Bannan Steamship Co. (British).
7. Bank Line (British).
8. Charles Barre and Son (British).
9. C. T. Bowring and Co. (British).
10. T. and J. Brocklebank (British).
11. Axel Broström (Swedish).
12. Brunsgaard, Kiosterud and Co. (Norwegian).
13. Bucknall Steamship Line (British).
14. Bullard, King and Co. (British).
15. Burrell and Son (British)—Bank Line.
16. James Chambers and Co. (British).
17. J. Christensen (Norwegian).
18. Clyde Shipping Co. (British).
19. John Cory and Sons (British).
20. Deutsch-Amerikanische Petroleum Gesellschaft (German).
21. East Asiatic Co. (Danish).
22. Eastern and Australian Steamship Co. (British).
23. Gow, Harrison and Co. (British).
24. Greenshields, Cowie and Co. (British).
25. Hansa-German Steamship Line (German).
26. Hugh Hogarth and Sons (British).
27. Indra Line (British).
28. M. Jebsen (German).
29. Hans Kaer and Co. (Norwegian).
30. A. F. Klavness and Co. (Norwegian).
31. James Little and Co. (British).
32. J. Mathias and Sons (British).
33. F. S. Miller (British).
34. Norwegian Steamship Owners' Co-operative Association (Norwegian).
35. Soc. An. Nazionale di Servizi Maritimi (Italian).
36. Northern Steamship Co. (Russian).
37. Occidental and Oriental S. Co. (British).
38. Ocean Steamship Co. (British).
39. Park Steamship Co. (British).
40. Prince Line (British).
41. Purdie, Glen and Miller (British).
42. Rankin, Gilmour and Co. (British).
43. Rickmers Reismühlen Rhederei u. Schiffbau A. G. (German).
44. T. B. Royden (British)—Indra Line.
45. Russian East Asiatic Steamship Co. (Russian).
46. Association of Scandinavian Shipowners (Norwegian).

47. Siwewright, Bacon and Co. (British).
48. Swedish East Asiatic Co. (Swedish).
49. Compania Maritima "Unión" (Spanish).
50. Andrew Weir and Co. (British).
51. W. Wilhelmssen (Norwegian).
52. O. and W. Williams and Co. (British).
53. J. F. Wilson and Co. (British).
54. Wright, Graham and Co. (British).

The following steamship companies operate mainly or exclusively in Far Eastern waters:—

1. China Merchants Steam Navigation Co. (Chinese).
2. China Navigation Co. (British).
3. China and Manila Steamship Co. (British).
4. China-Siam Steam Navigation Co. (Chinese).
5. Chinese Engineering and Mining Co. (British).
6. Compagnie Asiatique de Navigation (French).
7. Douglas Steamship Co. (British).
8. (Hamburg-America Line.) Shanghai-Tientsin, Wuhu, Canton and Yangtze services. *Abandoned during the war.*
9. Harada Steamship Co. (Japanese).
10. Hongkong, Canton and Macao Steamboat Co. (British).
11. Hoong On Steamship Co. (British).
12. Indo-China Steam Navigation Co. (British).
13. Java-China-Japan Line (Dutch).
14. Kwong Line (Chinese).
15. Messageries Cantonaises (French).
16. Mitsui Bussan Kaisha (Japanese).
17. Ningshao Steam Navigation Co. (Chinese).
18. Nissin Kisen Kaisha (Japanese).
19. Philippines Steamship Co. (American).
20. Russian Volunteer Fleet (Russian).
21. South Manchuria Railway Co. (Japanese).
22. Straits Steamship Co.
23. Tatoo Steam Navigation Co. (Japanese).

## INLAND WATERS

The following table of registered vessels plying under steam on the inland waters of China is taken from the returns of the Maritime Customs:—

Port.	1913.		1914.		1915.		1916.		1917.	
	Foreign	Chinese	Foreign	Chinese	Foreign	Chinese	Foreign	Chinese	Foreign	Chinese
Antung	7	1	9	1	8	3	6	4	6	4
Dairen	2	—	4	1	6	—	3	—	1	—
Newchwang	—	1	1	3	—	—	—	—	—	—
Tientsin	15	4	17	12	11	13	9	11	9	12
Lungkow	—	—	—	—	7	8	13	11	22	18
Chefoo	—	6	—	—	1	5	—	5	1	4
Kiaochou	1	—	—	—	3	0	2	—	3	—
Chungking	—	1	—	—	—	—	—	1	1	1
Shasi	—	6	—	—	—	7	1	6	1	5
Changsha	10	28	10	52	12	52	13	54	16	62
Hankow	35	37	35	82	45	127	52	148	54	156
Kiukiang	3	21	1	38	7	37	7	37	4	30
Waha	3	14	4	16	5	24	9	25	14	18
Nanking	—	5	1	9	2	8	4	8	4	7
Chinkiang	7	37	10	43	14	34	18	42	13	37
Shanghai	56	245	58	278	48	267	79	271	74	266
Soochow	10	5	10	5	11	5	8	5	8	5
Ningpo	—	26	—	—	—	32	—	31	—	28
Wenchow	—	7	—	—	—	9	—	—	—	6
Foochow	9	14	8	17	9	18	12	19	11	19
Amoy	15	19	16	21	15	23	12	20	6	18
Swatow	6	19	5	23	7	27	12	30	10	38
Canlon	9	423	9	451	11	461	14	476	16	496
Kongmoon	1	—	3	—	4	—	7	—	—	—
Samsui	1	1	—	—	—	—	—	—	—	—
Wuchow	1	12	6	14	7	18	6	12	9	16
Nanning	3	3	4	7	—	5	2	11	1	12
Kiungchow	—	—	—	—	—	—	—	—	—	—
Pakhoi	—	1	—	—	—	1	—	—	—	—
TOTALS	1130	1336	1417	1523	1550					

## CHAPTER XVIII

## LAND

IN theory all land in China belonged to the Emperor, whose rights were recognized by the payment of an annual land tax. Under the Republic the theory survives, land being the property of the Government.

The tax paid under the Empire was based upon the rental value of the land in 1713, a Decree of that year having fixed the assessment of that year as the basis of land taxation for all time, no increase being permitted in any circumstances. This is still the theoretical basis for land taxation at the present day, but various additions increase the actual taxes: paid by the landowners by over 100 per cent. These irregular additions, illegal, but established by long custom, generally include a fee of 40 to 50 per cent as melage or inferior touch charges, and an addition of 25 to 30 per cent on the original tax for collection expenses. There is a further tax upon land in the form of a grain tax. In some provinces this is paid in kind, but in the majority of cases it is commuted into a cash payment. In the former case the cost of transport to Peking is also charged to the taxpayer; in the latter an arbitrary and very high value is placed upon the grain, which, with "official accretions," brings the actual payment up to about five times the legal tariff.

The estimated receipts from the land tax for 1915 amounted to Tls. 65,171,216, but the actual amount collected from this source is estimated by good authorities at between Tls. 375,000,000 and 400,000,000 a year. The Hsien<sup>1</sup> of each district is responsible for the registration of ownership and transfers of land, and the assessment and collection of taxes. His seal (in red) is supposed to be placed upon all valid deeds and titles to property. But the expense of procuring official recognition of deeds being prohibitive, transfers are usually effected by unsealed or "white deeds," twenty or thirty of which are not infrequently attached to the original official title-deed, i.e. the "Red Deed." The official registers, therefore, afford no reliable information as to the ownership of property. Actual possession and the production of three successive years' land tax receipts are regarded as *prima facie* proof of ownership.

The succession to property, both real and personal, is in the male line. When there is no direct heir, a son may be adopted by the owner of the property or, after his death, by a family council. In each case the succession is recognized as legitimate. In families where there are

<sup>1</sup> This paragraph describes the condition of affairs under the Empire.