

Chin-kiang

With a total of twelve likin barriers, Chin-kiang was commented to offer the most beneficial transit pass system in China. Taking a piece Grey Shirting as an example, British merchants without a transit pass had to pay at very other likin barrier, which the cost is thirty-three-times than merchants with a pass. Over 73% of the total import went up-country under transit pass in Chin-kiang in 1896. However, the uncertainty and delays caused by the poor management, as well as the extra terminal tax (or loti-shui) being charged at Huai-an, the final likin barrier, was criticised. In addition, the poor handling of goods by the local agents often caused damages, thus the report argued that the cargos should be transhipped in Shanghai and the duty should be exempted except the arrival at the port of destination⁴².

Kiu-kiang

There were not many details mentioned in the report, but still it was praised to have an increase of the volume of trade due to the use of better developed water transport, light-draft steamers and tug-boats. However, merchants had to pay tax for the goods at every barrier.⁴³

Hankow

The report made a compliment on Hankow for being the greatest distribution centre in China, and having the potential for further development. Hankow was closely connected with other treaty ports, especially Shanghai. It was found that the Lancashire goods sold in Hankow were indeed supplied by eleven local firms with branches in Shanghai.⁴⁴ By launching branches in Shanghai, these local merchants, such as Jui-sheng-hsiang, dealt with British merchants directly through a native “pigeon English” speaking broker and import the amount of goods they want with a lower price than purchasing from Shanghai merchants who came to Hankow.⁴⁵

⁴² Ibid 26, 16-18.

⁴³ Ibid 26, 18.

⁴⁴ Ibid 26, 22.

⁴⁵ Ibid 26, 22-23.

Sha-si

Sha-si was an inland port newly opened for foreign trade when Bourne and the other missionaries went to China. Thus the report stated that it was too early to evaluate the capabilities of Hankow. Yet, it was described as the “Manchester of Western China”, with a well grading, packaging and shipping system to native cotton cloth, as well as “being the greatest centre of weaving in China”. It is a busy port that could reach “1,500 junks waiting here for cargo” in one day.⁴⁶

I-chang

Located 1,000 miles from the sea, Borne described the geographical features of I-chang comparatively more than other ports, as it influences the mode of river vessels. Since the river gets “decidedly narrower”, cargos had to be repacked into smaller parcels and reloaded from steamer to junk, in order to reach Ssu-ch’uan.⁴⁷ The tax here was relatively low, with a lo-ti-shui of about 2 per cent ad valorem.⁴⁸

Ch'ung-king

With an intense population, Ch'ung-king was considered as the only wholesale market for both foreign trade and inter-provincial trade in the Ch'ung-king province. The geographic condition caused flooding every year and crowned urban planning.⁴⁹ A more complicated issue regarding currency was raised, that the exchange of Shanghai tael and Ch'ung-king was influenced by the quality of silver, which merchants had to pay extra attention to ensure their profits secured.⁵⁰

Canton

Among the eight ports, Canton probably had the most complicated situation, mainly due to its taxation. The waterway in Canton was efficient that it took only six hours to transport between Canton and Hong Kong. However, not only there were duplicate charges of taxes including likin, treaty tariff import duty and transit dues, but also the high likin rate required

⁴⁶ Ibid 26, 27.

⁴⁷ Ibid 26, 27.

⁴⁸ Ibid 26, 28.

⁴⁹ Ibid 26, 34.

⁵⁰ Ibid 26, 39-40.

for transporting from Canton to other cities/towns. The transit pass here was not effective that the local government exact full likin from the Chinese buyers (hong), turning the transit pass duty as a waste to pay for exclude all taxations.⁵¹ The Canton official were also keen on tax farming and made in happen via long negotiation to discourage the opponents, purchase good from small traders with duty free and further control of the supply in Hong Kong.⁵² The Hakkas, local residents in Canton, also produced imitation of Lancashire cotton, i.e., Long Black, and exported to Singapore in a large volume, which influenced the British trades.⁵³

E. TAXATION IN CHINA

There were direct and indirect taxations in China, differentiated from how levies were paid. Regarding direct taxation, including likin, fu-shui, lo-ti-shui, war tax, kuan-shui (or up-country Imperial customs dues) and transit pass duty, and squeeze (“hao”), levies on goods in transit were paid to various government barriers/collectorates; whereas for indirect taxation, levies were paid via Hong and Guilds to various local authorities.

Likin

Among all types of taxes, the issue of likin was the highlight in the report and was described as a “great obstacle”⁵⁴ required to be tackled by the British government. Likin is a commercial transit tax instituted in 1853 during the reign of Xianfeng (reigned 1850–1861) to cover the tremendously increasing national expenses against domestic rebellions, foreign wars and natural catastrophes such as drought, floods, etc.⁵⁵, ranged from 1 to 10 per cent of the price of the product (known as ad valorem).⁵⁶

According to Luo, likin was not firstly imposed as a central policy. Instead, it was a solution introduced by the provincial governments, and gradually be implemented nationally. By the 7th year of Xianfeng reign (1857), there were a total of approximately 2,500 to 3,000 likin barriers in China, which 570 of them were established in Kiangsu and Chekiang

⁵¹ Ibid 26, 139-140.

⁵² Ibid 26, 141-142.

⁵³ Ibid 26, 134

⁵⁴ Ibid 26, 147.

⁵⁵ Hsü, Immanuel C. Y. *The Rise of Modern China*. 6th ed. (New York: Oxford University Press, 2000), 430.

⁵⁶ Ibid 26, 2.

provinces.⁵⁷ By 1897, there were numerous likin barriers or collectorates established in various routes in the inland especially along the Yangtze River market areas:

- Between Chin-kiang to Huai-an Kuan (both in Kiang-su province): 12⁵⁸
- Between Chin-kiang to Chi-ning Chow (Shandong province) along the Grand Canal: 36⁵⁹
- Between Kiu0kiang and Nan-ch'ang (Kiang-si): 3⁶⁰
- Between Wuchow Fu and Liu-chow Fu (Kwang-si): 3⁶¹
- Between Pakhoi and Kuei-lin via Fu Ho (North River) in Kwang-si: 2⁶²

These figures reflect that more likin barriers were launched in the more economic developed regions or waterways with higher trade volumes, which matches the Perkins's findings that Kiangsu and Chekiang provinces had one of the highest likin revenue and interprovincial trade volumes in the 1890s.⁶³

However, the policymaking process seems quite preliminary and lack of consistency or a regulatory structure. The Ministry or Board of Revenue did not impose a fixed tax rate and had no guidelines or interference on how the provincial government should implement the likin system, thus the likin rate fluctuated in different provinces and changed every year. Some likin stations such as the San-chuo might have exceptionally high tax rates and discouraged visits from the western merchants.⁶⁴ In Yunnan, payment of likin once levied elsewhere could exempt the goods from further payment of likin but not from fu-shui.⁶⁵ At Chung-king, no tax for foreign goods entering the port but leaving, likin set at 25 cash per piece⁶⁶. At Lu-chow, likin on grey shirting was levied at 40 cash per piece.⁶⁷ At Chia-ting, the

⁵⁷ Luo Yudong, *The History of Likin in China* (Shanghai: The Commercial Press, 1936) Vol.1, p.169; Yan Dongmei and Lei Chengfeng, "The Origin and Development of Shanxi Likin in the Late Qing Dynasty", *Journal of Shanxi University (Philosophy and Social Science Edition)* 38, no. 02 (2015): 27-32.

⁵⁸ Ibid 26, 16.

⁵⁹ Ibid 26, 16.

⁶⁰ Ibid 26, 19.

⁶¹ Ibid 26, 122; "H. Neville and H. Bell's Section", *Report of the Mission to China of the Blackburn Chamber of Commerce 1896-97* (Blackburn: The North-East Lancashire Press Co., 1898), 143.

⁶² Ibid 26, 130.

⁶³ Perkins reconstructed the scale and distribution of trade in the late 19th century through the Maritime Customs Reports, by assuming that the statistics could truly reflect the change of the trade in the country. Perkins, Dwight H., and Social Science Research Council. Committee on the Economy of China. *Agricultural Development in China, 1368-1968*. Edinburgh: Edinburgh University Press, 1969, 350-351.

⁶⁴ Ibid 26, 112.

⁶⁵ Ibid 34, 124.

⁶⁶ Ibid 34, 117 and 121.

⁶⁷ Ibid 34, 121.

rate was at 30 cash per piece⁶⁸. At Chao-chia-tu, likin on shirtings was levied by coolie's load, colloquially known as "tiao", at 150 cash per load of 140–160 lbs.

Table 3 further lists the tax rates of grey shirting mentioned in all places in the Borne's section, showing the differences and complexity of tax system, and how the duplicate taxation for of interprovincial trade could happen:

⁶⁸ Ibid 34, 121.

City / Location	Type of Tax	Tax (% per ad valorem)	Price	Page no.
Shanghai	Likin	5%	11 tael cents per piece	3
Chin-kiang to Huai-an	Likin	33% ⁶⁹	140 cash per piece	16
Kiang-si	Likin tariff		30 cash per piece	19
Kiu-kiang to Nan-ch'ang Fu	Likin	5% for every broken bales	90 cash for every broken bales	19
K'uei-chow Fu	Kuan-shui and Likin	5% → 2.25% ⁷⁰		31
Wan Hsien	Lo-ti-shui	3%		34
Ch'ung-king	Likin	1% ⁷¹	25 cash per piece	44
Ch'ung-king	Likin	2%	25 cash per piece	51-52
Ho-chow	Likin	<1%	2 cash per catty	49
Sui-ning	No likin	N/A	N/A	51
Chao-chia-tu, Ssu-chuan		0.5%	150 cash per burden of 120 catties	57
Ch'eng-tu		5% ⁷²	Grey shirtings were levied at 4 candareen per piece on top of likin at 6 candareens per piece ⁷³	59
Ch'ung-king to Ch'eng-tu		7% ⁷⁴		60
Chia-ting Fu	Likin	7%		63-64
Chia-ting Fu to Yueh-si Ting, then Lo-ku and Ning-yuan Fu		9%	13 cash per catty at Yueh-si Ting 30 cash per catty at Lo-ku 100 cash per catty at Ning-yuan Fu	64-65
Lao-wa-t'an		6% ⁷⁵		73-74
Bhamo and Ta-li Fu to T'eng-yueh	Import duty, likin	15%		92

⁶⁹ Yet Chinese merchants could bargain for the tax and only pay about 20% ad valorem. Transit pass was applicable with 1% ad valorem. Ibid 26, 16.

⁷⁰ The reduced rate was due to the flood.

⁷¹ For export goods to foreign countries.

⁷² Eleven types of textiles and their likin rate are listed on page 59, with an average of 6.35% ad valorem for ten of the goods, which Kerosene was excluded from the calculation due to its exceptional high rate of 50% ad valorem. Ibid 26, 59.

⁷³ Ibid??, 119.

⁷⁴ The local officials did not allow merchants to use transit pass.

⁷⁵ A total of sixteen types of textiles with likin rate listed on page 73 and 74, which the average likin rate was 5.75% ad valorem, noted that there were absent figures for six types of textiles. Thus the likin rate for grey shirting was above average in Lao-wa'tan.

	and Fu-shui			
T'eng-yueh Hong Kong to Huang-ts'ao-pa		6% >14% ⁷⁶	24 taels	92-93 101-102
Heng-chow to Kuei-yang	Likin and Fu-shui	20% (for black Indians instead of grey shirting)		107
K'uei-chow	Likin and Fu-shui	8.7% (3.2%+5.5%)	2.5 taels/piece	109
Wuchow	Likin, tso-ku and fu-shui	30% on top of treaty import duty paid at Canton		122
Hsun-chow Fu	Likin and Fu-shui	12% on top of treaty import duty		125
Canton to Wuchow	Canton likin, Canton entry, Sam-shui likin and Wuchow lo-ti	25%		129
Fu Ho to Kuei-lin	Likin and Fu-shui	20%		130
Hong Kong	Import duty, Defence tax, transit likin and destination likin	10.2%	2 taels /piece	134-135
Canton to Fatshan	Likin, Kwa-hao and Hsiao-hao applicable in Fatshan only	25%		139

Table 3: Tax (% per ad valorem) of Grey Shirting in Different Cities in China

⁷⁶ The report did not provide the exact rate for grey shirting, but stated that the duties for a bale of cotton yarn was 14% ad valorem and the rate for grey shirting should be heavier.

Quite a number of taxes could be charged for the same good in the same province (and even in other provinces), for instance, Kuan-shui, or native customs due, was collected with likin at the same time in K'uei-chow Fu as it was managed by a different administration⁷⁷. Places such as Wuchow would have exceptionally high tax rate in combination of several taxes on top of the import duty charged in Canton.

Seeing likin as an uncertain trade barrier, Britain stipulated to issue transit pass after the first phase of the Second Opium War in the Treaty of Tien-tsin in 1858, aiming to avoid inland tax but half of the import and export duties only⁷⁸. Yet, Bourne opined that transit passes should allow their product in transit free of inland taxation, but in fact were not duly observed and respected.⁷⁹ Some local officials would either ignored transit passes, imposed new types of taxes or simply created delay in checking the transit pass and commodities to earn extra tax. Bourne found that the mechanism was not applicable to some of the places, including Kiang-si⁸⁰, K'uei-chow Fu⁸¹, Ho-chow⁸², Ch'eng-tu⁸³, Chia-ting Fu⁸⁴, Burma⁸⁵, Liu-chow Fu⁸⁶ and Wu-chow⁸⁷. In small districts such as Ho-chow, collectorate did not accept transit pass and charged likin for all goods on weight-piece basis at 1 mace 5 candareen per bale of 20 pieces of 8¼lb; or 12 pieces of 12lb shirtings⁸⁸, meaning that they did not even accept the “ad valorem” rule. To note, there is also confusion on the likin rate for places like Ch'ung-king, either 1% or 2% ad valorem, when mentioned in different pages in the report.

Fu-shui (prefectural duties)

Fu-shui is the dues forwarded annually to the viceregal exchequer of the each prefecture. If the collector official is able to handover a sum greater than the required amount, he would have a bigger chance of promotion to a higher office.⁸⁹ The below table shows fu-shui on grey shirtings at various collectorate, in combination of the figures in Borne's Section and H. Neville and H. Bell's Section of the Blackburn Report:

⁷⁷ Ibid 26, 31.

⁷⁸ Ibid 26, 1.

⁷⁹ Ibid 26, 147.

⁸⁰ Ibid 26, 19.

⁸¹ Ibid 26, 31.

⁸² Ibid 26, 49.

⁸³ Ibid 26, 60.

⁸⁴ Transit pass was not applicable to piece goods. Ibid 26, 63.

⁸⁵ Ibid 26, 98.

⁸⁶ Ibid 26, 121.

⁸⁷ Ibid 26, 129.

⁸⁸ Ibid 34, 117.

⁸⁹ Ibid 34, 124.

Places	Fu-shui duty rate	Remarks	Borne's Section Page no. ⁹⁰	Neville & Bell's Section Page no. ⁹¹
Ch'u-ch'ing Fu (Yunnan)	0.03 Tls. per piece	Crossing Burmese frontier, totally 5 barriers (incl. Ch'u-ch'ing Fu) along the Bhamo route, the other 4 prefectural levies probably charged at a similar rate as Ch'u-ch'ing Fu.	92	
Yunnan Fu	Tl. 1.2 mace per picul of piece goods			127
Hing-yi Fu or Hsing-I Fu (Kuei-chow)	1 tael 1 mace 9 can. per bale, or 608 cash per mule's load			130
Heng-yo Fu (Kuei-chow)	608 cash per mule's load of 170 lbs.			130
Chenning-chow (Kuei-chow)	2 candareens on every 10 catties	Fu-shui collection for the Prefecture of Anshun Fu		132-133
Chen-yuan Fu (Kuei-chow)	3 candareens per picul			135
Kuei-yang Fu (Kuei-chow)	3 candareens per picul			135
Yung-ning Fu (Kwang-si)	0.02 Tls. per piece		106	
Chen-ning-chow (Kwang-si)	0.04 Tls. per piece		106	
Chen-yuan (K'uei-chow)	0.03 Tls per piece		109	
K'uei-chow Fu	0.03 Tls per piece		109	
K'uei-chow (gov't copy)	6 candareens per piece			143
Lien-chow (Kwang-si)	300 cash per a load of 100 lbs.	Goods by land from Pakhoi	123, 125	142
Hsun-chow (Kwang-si)	30 dollar cent per piece (12% ad valorem)	From Pakhoi via Yu-lin-chow	125	
Kuei-lin (Kwang-si)	20% ad valorem		130	
Cheng-tu (Ssu-ch'uan)	6 candareens per piece	Likin at 4 candareens per piece		119

Table 4: Fu-shui on Grey Shirtings at Various Collectorate

⁹⁰ Ibid 26.⁹¹ Ibid 34.

Lo-ti-shui (destination duties)

Lo-ti-shui is the levies charged on foreign pieces goods sold in respective markets, the table below shows the tax levied on grey shirtings in various cities:

City	Amount of loti-shui	Remarks	Borne's Section Page no. ⁹²	Neville & Bell's Section Page no. ⁹³
Soo-chow (Kiang-su)	8 tael cents per bale of cotton-piece goods	Guild fees were separately charged at .0583 HK Tls. per piece	4	111
Huan-an (Kiang-su)	3 cash per piece	Described as "the greatest hindrance to trade in this part of China" as all ships had to delay here for days.	17	
Ningbo (Che-kiang)	70 cash per piece			112
Ngan-king Fu (Ngan-hui)	4 tael cents per piece (2% ad valorem)	About the same amount of terminal duty are levied in the big towns in Ngan-hui except Wuhu.	18	
Lao-ho-k'on (Hupeh)	50 cash per piece		20	
Hankow (Hupeh)	45 cash per piece			115
Han-yang (Hupeh)	40 cash per piece		24	
Wu-ch'ang (Hupeh)	40 cash per piece		24	
I-ch'ang (Hupeh)	30–60 cash per piece (2% ad valorem)		28	
Si-ngan Fu (Shaanxi)	100 cash per piece		20	
Ho-chow (Ssu-ch'uan)	2 cash per catty	Foreign goods for local consumption		117
Wan Hsien (Ssu-ch'uan)	<ul style="list-style-type: none"> • 1½% ad valorem for Lancashire goods coming overland from C'hung-king • 3% ad valorem for Lancashire goods via Chia-ting River from Shanghai 		34	

⁹² Ibid 26.

⁹³ Ibid 34.

Pai-ma-kiang (Kwang-si)	Unspecified	A rough place described as “a great obstacle to trade West.”	123, 126
Wuchow (Kwang-si)	0.07 Tls. per piece		129
Canton (Kwang-tung)	0.072 Tls. per piece (as destination likin, in addition to transit likin at 0.032 tael)		135
Tientsin	18 cash per piece (in addition to likin at 34 cash per piece)	Both likin and loti-shui were charged	113
Pekin	.20 HK Tls. per piece	0.20 HK Tls per piece for goods transferred from Tientsin	114

Table 5: Loti-shui Levied on Grey Shirtings in Various Cities

Other Direct Taxes

There were also war tax (chun-hsiang) and “Squeeze” (“hao”) mentioned in the report. Although war tax is not explained in detail, it is known as a defence tax additionally implemented at Meng-chiang (Kwang-si)⁹⁴ and Canton at 0.072 tael⁹⁵. Again the war tax was criticized for not respecting the transit pass and should be broken down by the British government.⁹⁶ On the other hand, “Squeeze” was charged at Canton, payable to Hoppo, at 0.092 Tls per piece, as well as at Fatshan (Kwang-tung), at 0.18 Tls per piece.⁹⁷

⁹⁴ Ibid 26, 123, 126.

⁹⁵ Ibid 26, 135.

⁹⁶ Ibid 26, 126.

⁹⁷ Ibid 26, 139.

Indirect Taxation

There were always merchants who were looking for opportunities to avoid exaction of “shui” (tax) by the authorities, and they could purchase for a Piece-goods Guild membership consisting of four different packages according to their classes and rates: First class – 200 taels; second class – 120 taels; third class – 60 taels; and small shops – 30 taels.⁹⁸ In Shanghai, the Piece-goods Guild would pay an annual fee to the likin collectorate, say 7,150 taels for 10,000 bales of shirtings; in Soo-chow, the payment would be a lump sum of Tls. 12,000 for goods sent to Soo-chow to avoid further charge of likin⁹⁹.

Tariff Level in the West in the 19th Century

The high tax rate implemented by China and its overlapping charges were constantly criticised by Bourne throughout the report. The tariffs levied on foreign goods were varied, not following any rules stipulated in the bilateral treaties, creating an onerous burden to the British trade.¹⁰⁰ However, when we compare the tariff rate of China with other western countries in the late 19th century (Table 6), the tariff set in western countries was indeed a double of China’s. This suggests that the negative comments given in the Blackburn report are in fact unfair to the Chinese government. We should beware that Bourne, as an investigator for a British chamber of commerce, would consider its benefits as the first priority and thus his comments may not reflect the true picture of the international trade during that period.

	China	France	United Kingdom
Tariff rate	5-10% ¹⁰¹	24-30% ¹⁰²	32%-50% foreign carpet wool ¹⁰³

Table 6: Comparison of tariff among China, France, United Kingdom

In the late 19th century, increasing own tariff or taxes, and lowering other countries’ tariff were common political strategies for a country to increase competitiveness and protect their local industries. Treating France as a partner with equal status, the British government would

⁹⁸ Ibid 26, 3; Ibid 34, 109.

⁹⁹ Ibid 34, 110.

¹⁰⁰ Ibid 26, 147-148.

¹⁰¹ The report further indicates that the sum of tariff and transit pass duty was 7.5% ad valorem. Ibid 26, 2.

¹⁰² P. Ashley, *Modern Tariff History: Germany-United States-France* (London: John Murray, 1920), <https://ia801406.us.archive.org/13/items/moderntariffhist00ashliala/moderntariffhist00ashliala.pdf> (accessed on 23 March 2018), 300.

¹⁰³ Ibid, 205.

open her market as an exchange to access other France's market to show their friendship.¹⁰⁴ On the other hand, the British government took actions to impose the treaty of free trade upon the weaker state, such as China¹⁰⁵. Although transit pass was ignored in quite a number of places in China, it was still widely applicable in the country, especially in those treaty ports, implicating the huge cost saved by the western merchants. It is obvious that the Qing government had lost its official tariff autonomy due to the failures of the battles. Furthermore, as the promotion or demotion of the Chinese local officials was highly depended on the tax revenue that he generated (as well as to earn from corruption), no wonder they would imply new types of tax or ignore the transit pass.

F. CURRENCY AND TRADE

The Chinese currency system in the eyes of the Blackburn mission is confusing, as described by the missionaries in their report as a “hopeless state”¹⁰⁶. Within this one country Empire, there are briefly two currency standards of value implemented in the country, known as “tael” and “cash” systems. The tael is the weight of silver, not moulded in coins but in sycees, and is the smallest unit for business transaction with varied rate of exchange between provinces and even cities. While the cash is a copper coin valued generally at 1/32 pence and used in daily life transaction. In some treaty ports, such as Shanghai, Wu-chang, Canton, etc., there are silver coins used but their circulation is restricted. Tender notes issued by the various authorities were not acceptable. Even more confusing, there were imported Mexican dollars, valued at 1s. 10d. used as currency in these markets.¹⁰⁷

¹⁰⁴ McKeown, Timothy J. “Hegemonic Stability Theory and 19th Century Tariff Levels in Europe.” *International Organization* 37, no. 1 (1983): 11.

¹⁰⁵ Gallagher, John, and Ronald Robinson. “The Imperialism of Free Trade.” *Economic History Review* 6, no. 1 (1953): 11.

¹⁰⁶ *Ibid* 34, 184.

¹⁰⁷ *Ibid* 34, 177–78.

Silver Taels Exchange

According to Akinobu Kuroda, China's silver coin's value fluctuated against other silvers, even though their weights and fineness remained unchanged.¹⁰⁸ In terms of quality, Szechuan silver is the best while Kui-chow ones the lowest, others are lying in between with different mix of alloys as ascertained by Kung-ku office, the assay institution set up in every province.¹⁰⁹ Therefore, exchange rates between cities or ports are due to touch and scale differences. The following table shows the complicatedness of silver taels exchange in some key trading ports.

Silver Taels	Chinese Unit in Tael	English equivalent (per tael)	Remarks
Shanghai tael	1,000	2s. 10d. ¹¹⁰ (34d.)	As a benchmark for comparison.
Chung-king tael	953.9 (less 4.61%; but could be lower to 890 in summer due to higher demand)	2s. 11.51d. (35.51d., an appreciation of 4.4% c.f. Shanghai taels)	Chung-king silver is better than Shanghai silver in touch but the Chung-king scale (yu-ping) is lighter than Shanghai scale. Also, depreciation rate fluctuates between peak and slack seasons ranging from 6–11%. Due to preference of market, 1 Chung-king tael could be appreciated to worth 3s. 1.6d, adding a premium of 5-10%.
Cheng-tu tael	951 (953.9 x 99.7%)		Chuan-ping (Szechuan scale used in Cheng-tu) is 0.3% heavier than yu-scale.
Hankow	948 (953.9 x 99.4%)		Sha-ping is used in Hankow and is 0.6% heavier than yu-ping of Chung-king.
Yunnan Fu	953.9 (951 ÷ 99.7% x 99.7% ÷ 99.7%)		Yunnan silver is 0.3% inferior than Szechuan silver but the tien-ping (Yunnan scale) is .3% lighter than yu-ping.
Tung-chuan Fu (Yunnan)	934.8 (953.9 x 98%)		Tung-chuan scale is 2% heavier than tien-ping.
Huang-tsao-	934.8		Silver is 2% better than Yunnan Fu

¹⁰⁸ Akinobu Kuroda, "Silver Cut, Wighed, and Booked: Silver Usage in Chinese Monetary History", *The Silver Age: Origins and Trade of Chinese Export Silver* (Hong Kong: Hong Kong Maritime Museum, 2017), 118.

¹⁰⁹ Ibid 34, 181.

¹¹⁰ At the older time, 12 pennies was equal to 1 shilling. According to Hsu, Immanuel C.Y. in *The Rise of Modern China*, 1 tael of silver could be converted to 3s. 2d. in 1894, a depreciation of 10.5% is observed during the time of Blackburn visit to China in 1896.

pa (Kui-chow)	(953.9x98%)		and scale is the same as Yunnan Fu
Anshun Fu (Kui-chow)	1,095 (951 ÷ 86% ÷ 99.7 % x 98.73%)		Silver is 86% of Szechuan silver in touch but the scale is 1.27% heavier than Chung-king.
Kui-yang Fu (Kui-chow)	1,075 (100 ÷ 88.5 x 951)		100 taels of Kui-yang silver = 88.5 taels of Szechuan silver

Table 7: Silver exchange rate derived from the information of the mission report¹¹¹

The other currency is cash, which are coins made of copper. There copper cash coins were minted in many provincial capitals; but again, there was no recognized standard of weight, size and quality. In general, large cash coins are more welcomed than small cash coins as the former contain a greater weight of copper. Because of their differences in content, the rates of exchange against silver vary in a great deal between places. Also, due to shortage of supply, the copper cash coin appreciates from time to time during the late Qing period. What is worse is that copper coins can be melted for sale at a much higher price of silver, for example, 1,000 cash coins that originally worth 8 taels can be sold at 1 tael 3 mace after they are melted, an increase of 62.5% in wealth, and this is the reason that authorities were reluctant to mint copper cash coin.

Place	Period	Silver taels	Cash coins
Szechuan	1895	7 mace silver	1,000 cash
	June 1896	8 mace silver	1,000 cash (+11.43%)
Yunnan Fu	Before 1896	1 tael silver	1,500 cash
	June 1896	1 tael silver	1,280 cash (+17.19%)
Kui-yang Fu (Kui-chow)	June 1896	1 tael silver	1,200 cash (+25%)

Table 8: Exchange of copper cash coin against silver¹¹²

Issue of calculation

Even for cities like Ho-chow and Sui-ning where are so close to each other, the exchange currency from Chinese tael¹¹³ and British pound still fluctuated. One might explain

¹¹¹ Ibid 34, 180-182.

¹¹² Ibid 34, 184.

that this is because of the different currency rate in Ho-chow and Sui-ning, leading to the difference between page 49 and 51. Yet interestingly even the rate differs from each other in the same paragraph on page 51:

Chinese Tael	British Pound (£)	Exchange Rate	Page no.
100,000	15,000	6.67 taels = £1	49
200,000	30,000	6.67 taels = £1	49
500,000	70,000	7.14 taels = £1	51
800,000	110,000	7.27 taels = £1	51

Table 9: Currency rate in Ho-chow and Sui-ning¹¹⁴

G. OTHER ISSUES

Investigations by Other Western Countries

Chamber of Commerce as an important social organisation, its interest as well as investigations to China were not unique in Britain but a common phenomenon in Europe. In addition to the British investigations by Nicholas J. Hannen (British Consul at Shanghai)¹¹⁵ and Byron Brenan (British Consul at Chefoo?)¹¹⁶, Borne, Neville and Bell's meeting with Lyons Commercial Mission from France¹¹⁷ was an example to explain that other European countries did investigations to China in the late 19th century as well, which the meeting was also mentioned in Lyons Mission Report¹¹⁸.

¹¹³ Without pointing out the specific type of tael, it is assumed that the tael mentioned on both pages refer to the same type.

¹¹⁴ Ibid 26, 49 and 51.

¹¹⁵ Nicholas J. Hannen (British Consul at Shanghai), "Report for the Year 1896 on the Trade of Shanghai", May 27, 1897, presented to both Houses of Parliament, June 1897, in Foreign Office 1897 Annual Series, No. 1951, Diplomatic and Consular Reports on Trade and Finance, in Robert L. Jarman ed., *Shanghai Political & Economic Reports: British Government Records from the International City* (Slough: Archive Editions, 2008), Vol. 10, 261-289.

¹¹⁶ Byron Brenan (British Consul at Chefoo?), "Report on the State of Trade at the Treaty Ports of China", October 15, 1896, presented to both Houses of Parliament, May 1897, in Foreign Office 1897 Annual Series, No. 1909, Diplomatic and Consular Reports on Trade and Finance, in Robert L. Jarman ed., *Shanghai Political & Economic Reports: British Government Records from the International City* (Slough: Archive Editions, 2008), Vol. 10, 293-364.

¹¹⁷ "The French Commercial Mission To China." *Times* [London, England] January 24, 1898, 12. *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=BasicSearchForm&docId=CS20177720&type=multipage&contentSet=LTO&version=1.0> (assessed on); Ibid, 114-115.

¹¹⁸ Louis Raveneau, "La Chine Économique D'après Les Travaux De La Mission Lyonnaise 1895-1897". *Annales de Géographie*, 8e Année, No. 37 (15 janvier 1899), 63.

Security

Bourne generally considered the richer provinces in China were as safe as in England.¹¹⁹ One of the possible reasons for him to make such comment is that most of the places travelled in the mission were probably under a minimum monitoring by the Chinese government (likin stations were repeatedly found). Yet undoubtedly the investigators had to bear high risks to explore in China, especially in the rural areas in Kwang-si and Yunnan. Bourne mentioned that he even had heard a plan of murdering them somewhere near Kuei-lin¹²⁰.

Language barrier

Bourne reckoned that the language barrier to the British was less than what they thought, by stating Mandarin as the core spoken language to be used in the country as well as the example of how Mr Bell learnt Mandarin within six months.¹²¹

Botanical Features

As Bourne was also a botanist who specifically collected plants with economic importance¹²², the report covers a number of pages that describe the landscape and botanical features in different places of China, such as the landscape of Ssu-chuan when he travelled Ta-ho-pa and Tzu-t'ung-chen.¹²³

¹¹⁹ Ibid 26, 151.

¹²⁰ Ibid 26, 124.

¹²¹ Ibid 26, 150-151.

¹²² Ray Desmond, Christine Ellwood, and Natural History Museum (London, England). *Dictionary of British and Irish Botanists and Horticulturists: Including Plant Collectors, Flower Painters, and Garden Designers* (Rev. and completely updated ed). Taylor & Francis; London: Natural History Museum, London; Bristol, PA, 1994.

¹²³ Ibid 26, 49-50.

H. CONCLUSION

This paper took a descriptive and comparative approach to understand the British trades in China, through the analysis of treaty ports, taxation and currency. There were no doubts that Borne appreciated the waterway networks and the port services of some of the cities (such as Shanghai). However he also raised the concern of the likin system and currency issues, and further made recommendations. The report does not only aims its spears at the Chinese government on her internal taxation system, but also at the British government on paying less attention to develop the China market from 1840s to 1870s.

Through the comparisons of the taxation in different cities and countries, we could know that although how complicate the tax system was in the late 19th century, and how the Chinese local officials would implement new taxes to generate income from the western merchants, it was not as influential or “hurtful” as Borne mentioned. The transit pass was applicable to the major cities with large trade volumes, and the tariff in European countries such as France was much higher than China. One alternative concern of why the British could not earn “big money” from the Chinese was their misunderstanding on the locals’ purchasing habits. Britain had imported a large amount of mid-price products that targeted the majority of Chinese citizens, yet these people indeed had no capability to afford the price of Lancashire cottons, when luxurious products were more popular among the rich people.

Sadly even the Qing government attempted to implement various types of taxes to generate costs for the military, they again suffered from the failure in the Eight-Nation Alliance in 1900 (three years after the mission), and further internal strains from the revolution, leading to her collapse in 1912.

I. BIBLIOGRAPHY

- “F. S. A. Bourne’s Section”, *Report of the Mission to China of the Blackburn Chamber of Commerce 1896-97* (Blackburn: The North-East Lancashire Press Co., 1898).
- “H. Neville and H. Bell’s Section”, *Report of the Mission to China of the Blackburn Chamber of Commerce 1896-97* (Blackburn: The North-East Lancashire Press Co., 1898), iii-iv.
- Ashley, P. *Modern Tariff History: Germany-United States-France* (London: John Murray, 1920), <https://ia801406.us.archive.org/13/items/moderntariffhist00ashliala/moderntariffhist00ashliala.pdf> (accessed on 23 March 2018).
- Association of British Chambers of Commerce, *Report and Resolutions Adopted at the Fortieth Annual Meeting of the ACC of the UK...1900 [Annual Report]* (London, 1900), 3; London Chamber of Commerce, *Nineteenth Annual Report of the Council to the Members of the Chamber. Transactions of the Year 1900* (London, 1901).
- Blanco, A.E. *Piece Goods Manual: Fabrics Described; Textile, Knit Goods, Weaving Terms, Etc., Explained; with Notes on the Classification of Samples* (Shanghai: Statistical department of the Inspectorate general of customs, 1917), https://archive.org/stream/piecegoodsmanual00blan/piecegoodsmanual00blan_djvu.txt (accessed on 20 April 2018).
- Brenan, Byron, “Report on the State of Trade at the Treaty Ports of China”, October 15, 1896, presented to both Houses of Parliament, May 1897, in Foreign Office 1897 Annual Series, No. 1909, Diplomatic and Consular Reports on Trade and Finance, in Robert L. Jarman ed., *Shanghai Political & Economic Reports: British Government Records from the International City* (Slough: Archive Editions, 2008), Vol. 10, 293-364.
- Coates, P. D. *The China Consuls: British Consular Officers, 1843-1943* (Hong Kong: Oxford University Press, 1988), 308 and 346.
- Desmond, Ray., Ellwood, Christine., and Natural History Museum (London, England). *Dictionary of British and Irish Botanists and Horticulturists: Including Plant Collectors, Flower Painters, and Garden Designers* (Rev. and completely updated ed). Taylor & Francis; London: Natural History Museum, London; Bristol, PA, 1994.
- Gallagher, John, and Ronald Robinson. “The Imperialism of Free Trade.” *Economic History Review* 6, no. 1 (1953): 1-15.
- Hamilton, Gary G. “Chinese Consumption of Foreign Commodities: A Comparative Perspective.” *American Sociological Review* 42, no. 6 (1977): 877-891.

- Hannen, Nicholas J. "Report for the Year 1896 on the Trade of Shanghai", May 27, 1897, presented to both Houses of Parliament, June 1897, in Foreign Office 1897 Annual Series, No. 1951, Diplomatic and Consular Reports on Trade and Finance, in Robert L. Jarman ed., *Shanghai Political & Economic Reports: British Government Records from the International City* (Slough: Archive Editions, 2008), Vol. 10, 261-289.
- Hodge, Carl Cavanagh ed., *Encyclopedia of the Age of Imperialism, 1800-1914* (London: Greenwood, 2008).
- Hsü, Immanuel C. Y. *The Rise of Modern China*. 6th ed. (New York: Oxford University Press, 2000).
- Kuroda, Akinobu. "Silver Cut, Wighed, and Booked: Silver Usage in Chinese Monetary History", *The Silver Age: Origins and Trade of Chinese Export Silver* (Hong Kong: Hong Kong Maritime Museum, 2017), 108-121.
- Luo Yudong, *The History of Likin in China* (Shanghai: The Commercial Press, 1936) Vol.1.
- McKeown, Timothy J. "Hegemonic Stability Theory and 19th Century Tariff Levels in Europe." *International Organization* 37, no. 1 (1983): 73-91.
- O'Meara, JJ. ed., *British Parliamentary Papers – China, Vol.35, Correspondence Respecting the Revision of the Treaty of Tientsin 1867-83* (Irish University Press Area Studies Series. Shannon: Irish University Press, 1971).
- Otte, TG. "'Avenge England's Dishonour': By-elections, Parliament and the Politics of Foreign Policy in 1898", *The English Historical Review*, Volume CXXI, Issue 491, 1 April 2006: 385–428, <https://doi.org/10.1093/ehr/cel002> (accessed on 18 April 2018).
- Perkins, Dwight H., and Social Science Research Council. Committee on the Economy of China. *Agricultural Development in China, 1368-1968* (Edinburgh: Edinburgh University Press, 1969).
- Raveneau, Louis. "La Chine Économique D'après Les Travaux De La Mission Lyonnaise 1895–1897". *Annales de Géographie*, 8e Année, No. 37 (15 janvier 1899), 57-68.
- Ridings, Eugene. "Chambers of Commerce and Business Elites in Great Britain and Brazil in the Nineteenth Century: Some Comparisons." *Business History Review* 75, no. 4 (2001): 739–73. doi:10.2307/3116510.
- Times* [London, England], "Commercial Mission to China." January 22, 1896, 7, *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=BasicSearchForm&docId=CS118283830&type=multipage&contentSet=LTO&version=1.0> (accessed on 20 April 2018).

- Times* [London, England], "Blackburn Chamber Of Commerce And The Indian Factory Laws." 12 Apr. 1890: 4. *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=&docId=CS68080268&type=multipage&contentSet=LTO&version=1.0> (accessed on 20 April 2018).
- Times* [London, England], "Lord Kimberley On The Extension Of Railways In India." June 23, 1893, 4, *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=BasicSearchForm&docId=CS67950807&type=multipage&contentSet=LTO&version=1.0> (accessed on 20 April 2018).
- Times* [London, England], "The Cotton Trade and The Limited Liability Acts." August 31, 1892, 9, *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=&docId=CS152098591&type=multipage&contentSet=LTO&version=1.0> (accessed on 20 April 2018).
- Times* [London, England], "The Cotton Trade and The Limited Liability Acts." 31 Aug. 1892: 9. *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=&docId=CS152098591&type=multipage&contentSet=LTO&version=1.0> (accessed on 20 April 2018).
- Times* [London, England], "The Cotton Trade." 19 February. 1890: 13. *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=&docId=CS218550867&type=multipage&contentSet=LTO&version=1.0> (accessed on 20 April 2018).
- Times* [London, England], "The French Commercial Mission To China." January 24, 1898, 12. *The Times Digital Archive* <http://find.galegroup.com/ttda/infomark.do?&source=gale&prodId=TTDA&userGroupName=cuhk&tabID=T003&docPage=article&searchType=BasicSearchForm&docId=CS201777720&type=multipage&contentSet=LTO&version=1.0> (assessed on 20 March 2018).
- Visit England, "Visit the birthplace of the Industrial Revolution," accessed March 15, 2018, <https://www.visitengland.com/experience/visit-birthplace-industrial-revolution>.

Yan Dongmei and Lei Chengfeng, “The Origin and Development of Shanxi Likin in the Late Qing Dynasty”, *Journal of Shanxi University (Philosophy and Social Science Edition)* 38, no. 02 (2015): 27-32.

**J. APPENDIX: NAME OF PLACES MENTIONED IN THE
BLACKBURN MISSION REPORT**

Name in English	Name in Chinese
An-pien-ch'ang	安邊鎮 (今四川宜賓縣)
Bhamo	八莫 (緬甸北部城市)
Canton	廣州
Ch'ang-te Fu	常德府
Ch'u-hsiung Fu	楚雄府
Ch'ang-sha Fu	長沙府
Ch'ang-te Fu	常德府
Chao-t'ung Fu	昭通府 (今昭通市)
Ch'eng-tu	成都
Chen-ning-chow	鎮寧州 (今廣西壯環江縣西)
Chen-yuan Fu (Chi-ngan Fu)	鎮遠府 (今貴州省鎮遠縣)
Chi-(Ki)-an Fu	吉安府 (今江西吉安市)
Chia-ling River	嘉陵河
Chiang-chun-pei	長春北路 (位於成都)
Chiang-k'ou	江口鎮
Chia-ting Fu	嘉定府 (今四川樂山)
Chia-ting Fu River	嘉定府河
Ch'i-chiang	綦江縣 (位於重慶市南部)
Ching-te-chen	景德鎮
Chi-ning chow	濟寧州(今山東濟寧市)
Chin-kiang	鎮江

Name in English	Name in Chinese
Chin-sha River	金沙江
Ch'u-ch'ing Fu	曲靖府(今雲南曲靖市)
Ch'ung-king	重慶
Fan-ch'eng	樊城
Fatshan	佛山
Foochow	福州
Hai-phong	海防 (越南北部城市)
Han River	漢水
Hankow	漢口
Han-yang	漢陽
Heng Chow Fu	衡州府 (今衡陽)
Heng River	橫江
Heng-chiang	橫江鎮 (今四川宜賓縣)
Heng-chow	衡州 (今湖南衡陽)
Ho-chow	合州 (今重慶市合川區)
Ho-nan	河南
Hong Kong	香港
Hsiang River	湘江
Hsiang-t'an	湘潭
Hsiang-yang Fu	襄陽府(位於湖北省西北部)
Hsiang-yin	湘陰縣 (位於湖南省嶽陽市)
Hsing-i Fu	興義府
Hsing-ning Hsien	興寧縣 (位於廣東)
Hsu Chow Fu (Sui)	敘州府 (敘府,位於

Name in English	Name in Chinese
Fu)	今宜賓)
Hsun Kiang	潯江
Hsun-chow Fu	潯州府 (廣西桂平市的古稱)
Huai-ngan Fu	淮安府
Huang-kuo-shu	黃果樹
Huang-p'i Hsien	黃陂縣 (今武漢市黃陂區)
Huang-ts'ao-pa	黃草壩 (位於興義市)
Hunan	湖南
Hung-shui Kiang	赤水河
Hupeh	湖北
I-ch'ang	宜昌
I-liang Hsien	宜良縣 (位於昆明市)
Jao-chow Fu	饒州府
K'uei-chow Fu (K'uei Fu)	貴州府 (貴府)
K'ai-feng	開封
Kan-chow Fu	贛州府
Kansu	甘肅
Kashgaria	喀什市 (中國最西端的城市)
Kiang-si	江西
Kiang-su	江蘇
Kiu-kiang	九江
Kua-chow	瓜州 (位於鎮江對岸, 今揚州市轄鎮)
Kuan Hsien	灌縣(四川省成都市都江堰舊稱)
Kuan-ling	關嶺 (位於今貴州

Name in English	Name in Chinese
	省安順市)
Kuei-lin	桂林
Kuei-ting	貴定
K'uei-yang Fu	貴陽府
K'ung-shan	貢山(位於雲南省怒江)
Kuo-chin	箇舊市(位於雲南省紅河)
Kwang-si	廣西
Lan-chow Fu	蘭州府(甘肅省首府)
Lao-ho-k'on	老河口
Lao-kai [老街省(越南西北部邊境省, 北鄰雲南)
Lao-wa-t'an	老鴉灘 (位於今雲南鹽津縣)
Lin-ngan Fu	臨安府
Liu-ch'eng Hsien	柳城縣
Liu-chow Fu	柳州府
Lo-p'ing Chow	羅平州 (位於雲南省曲靖市)
Lu-chow	瀘州
Lung-chu-chai	龍駒寨(今陝西商洛市丹鳳縣)
Man-hao	蔓耗鎮(位於雲南省紅河)
Meng-chiang	蒙江鎮 (位於廣西梧州市藤縣中部)
Meng-tzu	蒙自
Min River	岷江
Nan-ch'ang	南昌府(江西首府)
Naning	南寧
Nan-mu-ch'ang	楠木場 (位於貴州

Name in English	Name in Chinese
	仁懷與桐梓之間一帶)
Ngan-hui	安徽
Ngan-king Fu	安慶府 (今安慶市)
Ngan-ning Chow	安寧州 (今雲南省安寧市)
Ngan-shun Fu	安順府
Ning-yuan Fu	寧遠府 (今四川西昌)
Niu-lan River	牛欄江
North River	北江
P'ing-nan Hsien	平南縣 (位於今廣西貴港市)
P'ing-shan	屏山縣 (位於四川省宜賓市)
Pai-ma-kiang	白馬江 (位於廣西, 順流入梧江)
Pai-ts'eng	岷界 (貴州省從江縣)
Pakhoi	北海
Pao-ning Fu	保寧府 (位於今四川省東北部)
Pa-t'ang	八塘 (渝合古道中站, 設在璧山縣八塘鎮)
P'ei-chow	沛州 (今江蘇沛縣)
Po-se Ting	百色廳 (今廣西百色市)
Po-yang Lake	鄱陽湖
Red Basin	四川盆地
Red River	紅河
Sam-shui	三水
Shanghai	上海

Name in English	Name in Chinese
Shan-si	山西
Sha-si	沙市市 (位於湖北省中南部)
Shen-si	陝西
Shih-tsung Hsien	師宗縣 (位於雲南省曲靖市)
Si-ngan Fu	西安府 (陝西首府)
Ssu-ch'uan	四川
Ssu-t'ang	四塘 (渝合古道中站, 設在四塘村)
Sui-ning Hsien	遂寧縣 (位於四川省東部)
Sung-p'an	松潘縣
T'ung-ch'uan Fu (Ssu-ch'uan)	潼川府 (四川)
Ta-ho-pa	大河壩
Ta-huang-chiang Ssu	大湟江市 (今廣西桂平市江口鎮)
T'ai-ho-chen	大河鎮
Ta-Kuan T'ing	大關廳 (位於雲南省昭通市)
Ta-li Fu	大理府
T'ang-tan	湯丹鎮 (位於雲南省昆明市東川區)
Ta-pei-lu	大北路 (位於成都)
Ta-wan-tzu	大灣子村 (位於雲南昭通)
Teng Hsien	滕縣 (今山東南部滕州市)
T'eng Hsien	藤縣 (位於廣西梧州)
T'eng-yueh (Momein)	騰越鎮 (今雲南保山騰沖市)
Tientsin	天津

Name in English	Name in Chinese
to Ya-chow	雅州
Tonking	東京(越南)
Ts'ao-chia-ch'i	曹家祠
T'ung River	潼河
T'ung-chow	通州 (今江蘇南通)
T'ung-ch'uan Fu	潼川府 (今四川省三台縣)
T'ung-chuan Fu (Yunnan)	東川府 (雲南)
T'ung-t'ing Lake	洞庭湖
Tu-yun Fu	都勻府(位於貴州省南部)
Tzu-t'ung-ch'en	梓潼鎮(位於重慶市潼南區)
Wan Hsien	萬縣
West River	西江
Wu-ch'ang	武昌
Wuchow (Wochow)	梧州
Wuhu	蕪湖
Ya-chow	雅州府 (今四川省雅安市)
Yang-liu-shu	楊柳樹村 (位於雲南廣南縣)
Yang-ts'ung-hai	陽宗海 (位於雲南省)
Yang-tze River	揚子江
Yo-chow	嶽州 (今湖南嶽陽)
Yuan River	沅江
Yuan-chow	沅州 (今湖南懷化市)
Yueh-si T'ing	越西廳
Yu-lin-chow	鬱林州 (今廣西玉林)

Name in English	Name in Chinese
Yung Hsien	容縣 (位於廣西玉林)
Yung-ch'ang Fu	永昌府(位於雲南保山市)
Yung-ning-chow	永寧州 (屬敘州府, 在今四川省境)
Yunnan Fu	雲南府