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RESEARCH ARTICLE

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The Formation of the Qing State in Global Perspective: A Geopolitical and Fiscal Analysis

Abstract This article re-examines the formation of the Qing state and its nature from a global perspective. It underscores the key roles of geopolitical setting and fiscal constitution in shaping the course of frontier expeditions and territorial expansions, unlike past studies that have centered on the dynasty's administrative institutions and the ruling elites' ideologies or lifestyles to defend or question the thesis of "Sinicization" in Qing historiography. This study demonstrates the different motivations and varying strategies behind the Qing dynasty's two waves of military conquests, which lasted until the 1750s, and explains how the Qing state's peculiar geopolitical interests and the low-level equilibrium in its fiscal constitution shaped the "cycles" in its military operations and frontier building. The article ends by comparing the Qing with early modern European states and the Ottoman empire to discuss its vulnerability as well as resilience in the transition to modern sovereign statehood in the nineteenth century.

Keywords the Qing dynasty, geopolitical setting, fiscal constitution, low-level equilibrium

Introduction

Recent studies on the history of the Qing dynasty have departed significantly from the conventional wisdom. Before the 1990s, historians in the field tended to emphasize cultural assimilation and institutional adaptation—or "Sinicization" (i.e., the Manchu rulers' embrace of Chinese culture and administrative systems)—as a key factor behind the Qing's unusual longevity as a dynasty of alien origins.[1]

[1] See Mary C. Wright, *The Last Stand of Chinese Conservatism: The T'ung-Chih Restoration, 1862–1874*; Ping-ti Ho, "The Significance of the Ching Period in Chinese History"; "In Defense of Sinicization: A Rebuttal of Evelyn Rawski's 'Reenvisioning the Qing.'"

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Instead of viewing the Qing as yet another or the very last dynasty in China's long series of "dynastic cycles," however, the Qing historiography that has emerged in the past two decades depicts the emperors of the Qing in the late seventeenth and eighteenth centuries as cosmopolitan rulers seeking to embody the religious authorities and cultural values of different subject peoples in their territory.[2] These rulers arguably acted as a sagely, benevolent emperor, khan, and *cakravartin* king at the same time, or aspired to be a "transcendent, universal ruler" as the Qianlong Emperor exemplified.[3] Imperial ideology, accordingly, constructed a "universal empire" made of the Manchu, Mongol, Tibetan, Uighur, and Han Chinese "constituencies." Rather than acting as the center, China proper was reduced in this ideology to "a province of the empire"[4] or regarded "as only a part, albeit a very important part, of a much wider dominion that extended far into the Inner Asian territories . . ."[5] Another way to challenge the thesis of Sinicization is to highlight the differences between the Manchu and Han peoples. Throughout the history of the Qing dynasty, it is argued, the Manchu rulers endeavored to defend the identities and privileges of the Manchus by preserving their language and customs in dealing with an "identity crisis" that loomed in the eighteenth century, and most importantly by safeguarding the Eight Banners as an institutional framework to preserve the integrity of the Manchus as the conquering people and to separate them from the Han Chinese.[6]

Dubbed collectively as "the New Qing History" (*xin Qingshi*), these studies have generated a heated debate among historians in both the West and China. Whether they support or question the new interpretations, participants in the debate have overwhelmingly concentrated on issues pertaining to the domestic institutions, ideologies, and methods of governance Qing rulers applied to different parts of the empire. Little attention has been paid to two other aspects of the Qing state formation, which are nevertheless essential to understanding its nature and strategic capacities, namely: 1) geopolitical setting, or the strategic priorities of the dynasty in ruling the different parts of the land it conquered and dealing with other

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[2] Evelyn S. Rawski, "Reenvisioning the Qing: The Significance of the Qing Period in Chinese History," 829–50.

[3] Pamela Kyle Crossley, "The Rulerships of China," 1468–83; *The Manchus*, 224.

[4] Crossley, *The Manchus*, 341.

[5] Joanna Waley-Cohen, "The New Qing History," 195; Crossley, "The Rulerships of China," 221; Evelyn S. Rawski, *The Last Emperors: A Social History of Qing Imperial Institutions*, 2; Jampes A. Millward, *Beyond the Pass: Econmy, Ethnicity, and Empire in Qing Central Asia, 1759–1864*, 201; Peter Perdue, "Empire and Nation in Comparative Perspective: Frontier Administration in Eighteenth-Century China," 282–304.

[6] Mark C. Elliott, *The Manchu Way: The Eight Banners and Ethnic Identity in Late Imperial China*.

competing or subordinate states, and 2) fiscal constitution, or the dynasty's revenue-generating institutions, and its subsequent fiscal and military strength. To be sure, a number of researchers have attempted to explain the Qing state from these perspectives by putting it in a larger historical context of state-making or empire-building in the Eurasian continent, and a typical approach for them is to look for parallels in territorial expansion and state formation between the Qing and its counterparts in other parts of the early modern world. Evelyn Rawski, for instance, posits that "[t]he Qing conquests in Inner and Central Asia were comparable to the colonizing activities pursued by European nations" and that the so-called Qing formation "bears many of the hallmarks of the early-modern paradigm used to characterize European history in the seventeenth and early eighteenth centuries."[7] James Millward, too, describes the Qing conquest of Xinjiang as a sort of imperialism, although he distinguishes it from European colonialism that was associated with economic motives and a missionary impulse.[8] Peter Perdue is most explicit in comparing the Qing expansion to state-building in other parts of the Eurasian continent. Like Rawski, he challenges the conventional wisdom that groups China, India, and the Ottomans as "agrarian empires" and distinguishes them from European "states" that experienced "state building" and led in the making of the early modern and modern world. Central to his argument is the importance of warfare in shaping the structure of the Qing state and thus making China analogous to Western Europe. The Qing state's military mobilization, he writes, "transformed the fiscal system, commercial networks, communication technology, and local agrarian society." The Qing, therefore, "was not an isolated, stable, united 'Oriental empire' but an evolving state structure engaged in mobilization for expansionist warfare." The empire "did not diverge from Europe" until its territorial expansion came to an end.[9]

The new interpretations of Qing history more or less reflect a paradigm that has prevailed for decades in studies on state-making in the modern world. Central to this paradigm is an assumption about a linear, teleological progression from empire to nation-state. As shown in a plethora of studies on imperial history and nationalism, the differences between the two forms of polities are stark. An empire in this literature is typically associated with warlike propensities, territorial expansion, and exploitation of the conquered land; it is, therefore, always based on a hierarchal order, in which the conquered and colonized are inferior to the core of the empire. The empire thus made is necessarily multi-ethnic and culturally heterogeneous, ruling its colonies, dependencies, or tributaries indirectly. Unlike a

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[7] Evelyn S. Rawski, "The Qing Formation and the Early-Modern Period," 217, 220.

[8] See Millward, *Beyond the Pass*.

[9] Peter Perdue, *China Marches West: The Qing Conquest of Central Eurasia*, 527.

modern nation that builds identity among its members by emphasizing their ethnic particularities and unique cultural traditions, an empire tends to embrace cosmopolitanism and claims the universality of its ideas and institutions throughout the world.[10] As the obsolete leftovers of the premodern world wrought by conquest, empires were destined to fail, yielding to modern nation-states, a new form of polity that 1) derives its strength and legitimacy from the cultural and political identities among the people that constitute it, 2) claims its exclusive rights on its territory with fixed and clearly demarcated boundaries, and 3) vests its sovereignty in its people rather than the monarch.[11] State-making in the modern world is thus equated by and large with the transition from empire to nation-state.[12]

This teleology of nation-states, however, rarely reflects the historical realities of state formation in the modern world, including the development of European states. Recent studies have shown that conquest and colonization were also central to the formation of the major states and kingdoms in medieval and early modern Europe, including England/Britain, France, and Spain, a process not too different from empire-building, although these countries are often invoked as well-defined early nation-states in the literature on nationalism. The differences between empire and nation-state blur when one looks at how nationalist rivalries among the great powers of Europe such as Britain, France, and Germany developed into imperialism in the period from the 1870s to World War I, when competition for

[10] Shmuel N. Eisenstadt, *The Political Systems of Empires: The Rise and Fall of the Historical Bureaucratic Societies*; Michael W. Doyle, *Empires*; E. J. Hobsbawn, *The Age of Empire, 1875–1914*; G. V. Scammell, *The First Imperial Age: European Overseas Expansion, c. 1400–1715*; Anthony Pagden, *Lords of All the World: Ideologies of Empire in Spain, Britain and France, c.1500–c.1800*; Stephen Howe, *Empire: A Very Short Introduction*; Jane Burbank and Frederick Cooper, *Empires in World History: Power and the Politics of Difference*.

[11] Liah Greenfeld, *Nationalism: Five Roads to Modernity*; Rogers Brubaker, *Nationalism Reframed: Nationhood and the National Question in the New Europe*; Michael Hechter, *Containing Nationalism*; Ernest Gellner, *Nationalism*; *Nations and Nationalism*; Walter C. Opello, *The Nation-State and Global Order: A Historical Introduction to Contemporary Politics*; Benedict Anderson, *Imagined Communities: Reflctions on the Origin and Spread of Nationalism*; Philip G. Roeder, *Where Nation-States Come From: Institutional Change in the Age of Nationalism*; E. J. Hobsbawn, *Nations and Nationalism since 1780: Programme, Myth and Reality*.

[12] Rupert Emerson, *From Empire to Nation: The Rise to Self-Assertion of Asian and African Peoples*; U. Singh Mehta, *Liberalism and Empire: A Study in Nineteenth-Century British Liberal Thought*; Sankar Muthu, *Enlightement Against Empire*; Anthony Pagden, *Peoples and Empires*.

overseas territories turned each of them into a global empire. Nationalism during this period, therefore, was inherently imperialist; "imperialism and nationalism were part of the same phenomenon," as historian Christopher Bayly aptly puts it.[13] Despite their expansive look and colonial rule over different parts of the world, all those European powers treated one another as nation-states. "If nation-states can be seen as empires," Krishan Kumar thus writes, "empires, especially modern empires, can seem no more than nation-states writ large."[14]

For all its fallacies, the paradigm of empire to nation-state appeals to many. On the face of it, the Qing did indeed resemble some of the most striking features of a traditional empire as conceived in the paradigm outlined above. For instance, war and conquest played a key role in the expansion of Qing territory; the dynasty embraced ethnic, linguistic, religious, and cultural diversities over its vast land; the imperial court indirectly governed its frontiers under various religious and administrative arrangements; and so forth. Proponents of the New Qing History, therefore, are well-grounded to interpret the dynasty as an Inner Asian empire rather than narrowly defined Chinese dynasty deriving its longevity from efforts of Sinification. Yet, the history of the Qing also contradicts some of the central theses of the empire-to-nation paradigm in several fundamental ways. First, unlike all other conquest dynasties or military empires whose history was replete with war, military conquest and territorial expansion were an exception rather than the norm in the history of the Qing after 1644, limited largely to the decades from the 1690s to the 1750s, which account for less than a quarter of its rule in China. Second, the territory of the Qing stabilized after the 1750s. Its boundaries with neighboring states were clearly demarcated through bilateral treaties or customary arrangements, which again contrasts sharply with the constant expansion or shrinking of frontiers and the lack of fixed and permanent boundaries that characterized the histories of other empires. Finally, and most important, unlike all other empires that ended in splitting and giving rise to multiple nation-states, the Qing largely safeguarded most of its provinces and frontiers until its end, leaving them inherited in their entirety by the Republic of China in 1912, and making the People's Republic of China (since 1949) the only state in the twenty-first century that bases its territory on a former empire.

Why did the Qing take no further steps to conquer more of Inner Asia for almost half a century after establishing its rule in China Proper in the 1640s? Why did it completely stop territorial expansion at the peak of its fiscal and military prowess in the 1750s? And why was the Qing able to preserve most of its territories

[13] C. A. Bayly, *The Birth of the Modern World, 1780–1914: Global Connections and Comparisons*, 230.

[14] Krishan Kumar, "Nation-States as Empires, Empires as Nation-States: Two Principles, One Practice?," 133.

throughout the remainder of its history and avoid their splitting into separate states after its fall in 1911? All in all, why did state formation in modern China not follow the "normative" path of a disruptive transition from empire to nation-state and instead display striking continuity, territorially and demographically, between an ostensibly expansive empire and a modern sovereign state? The existing interpretations of the Qing as a Sinicized dynasty or an Inner Asian empire only partly address these questions. While proponents of Sinification adhere to the proposition of the Qing as a "unified, multi-ethnic state" in China's long history of ethnic and cultural assimilation and argue for the continuity between China's imperial past and its modern formation as a nation-state, those on the other side of the debate question, explicitly or implicitly, the historical legitimacy and viability of the modern Chinese state that has emerged on the basis of an empire.[15]

Needless to say, much more work needs to be done on the Qing's military campaigns, governance practices, foreign relations and ideologies, before more plausible answers can be made to the above questions. To inquire into the mechanisms and dynamics behind the territorial expansion of the Qing and its unique path to state formation, the following sections will concentrate on its geopolitical strategizing and fiscal undergirding, the two key aspects of state formation that deserve much more attention than they have received in past studies. Beginning with an examination of the process of the Qing expansion and the geopolitical strategy behind it, my analysis will focus on the fiscal constitution that enabled as well as constrained the Manchu conquests. The article ends with an overall assessment of the Qing formation by comparing it to state-making in early modern Europe and empire-building by the Ottomans to make sense of its characteristic longevity in relation to the preceding "alien" dynasties in China as well as its vulnerability in relation to the sovereign states in early modern Europe.

Geopolitical Setting and Frontier Expansion

1. Qing Expansion in Two Separate Phases

Instead of seeing territorial expansion in the early history of the Qing as a single, consistent process until the 1750s, which is not uncommon in the literature on the formation of the Qing state,[16] it is important to identify two separate phases of the

[15] Peter Perdue, "Empire and Nation in Comparative Perspective," 302.

[16] Peter Pedue, for instance, writes, "[i]n the early seventeenth century, the Manchus constructed a state apparatus designed for military conquest. Expansion of their state's territory remained the primary task of the dynasty's rulers until the mid-eighteenth century." Pedue, *China Marches West*, 518.

Qing expansion. The first phase began with the rise of a tribal people of Jurchen stock in southern Manchuria and its unification of the entire Manchuria region under the Later Jin (founded in 1616, renamed "Qing" in 1636), continued with its subjugation of the southern Mongols west of it in the 1630s, and ended with its conquest of the Ming dynasty by the 1650s. The driving force behind the Manchu conquests in this phase was their thirst for land, people, and resources, which made the Qing expansion during this phase no different from empire-building in the preceding history of China or the rest of the Eurasian continent. However, after it secured control of the interior provinces in the mid-seventeenth century, the Qing lost the momentum to expand; for nearly half a century from the 1640s, the Inner Asian frontiers of the Qing remained largely unchanged. It was not until the late 1690s that the second phase of expansion started, resulting in the incorporation of Outer Mongolia, Tibet, and Xinjiang into its territory by the 1750s. This new wave of expansion took several key steps, involving a series of military campaigns.

The first was to incorporate into its territory the areas inhabited by the Khalkha Mongols north of the Gobi Desert in 1691. The early Qing court was generally satisfied with maintaining its nominal suzerainty over the Khalkhas despite the repeated defiance by the latter. The Khalkhas saw no need to seek protection from the Qing until 1688, when they suffered fatal attacks from the Zunghars, the strongest of the four major Oirat Mongol tribes that dominated the vast area west of the Gobi Desert and had long claimed their tributary status to the Qing. Led by Galdan, the Zunghars' invasion also constituted an immediate threat to the Qing. After defeating the Khalkha Mongols, the Zunghars moved southward, invading the land of the southern Mongols until they suffered a defeat by the Qing force at Ulan Butong in 1690.[17] In 1691, the Khalkha Mongols formally joined the Qing, to be grouped in its new leagues and banners, as were the southern Mongols. To completely eliminate the Zunghars from the steppes south and north of the Gobi Desert, Kangxi personally led three campaigns in 1696 and 1697, forcing the enemy to withdraw from these areas.

The next step was the Qing's control of Tibet after defeating the occupying Zunghars in 1718 and 1720. For decades since its rule in Beijing, the Qing court had only maintained a nominal relationship with the highland, content with its roles in endorsing the spiritual supremacy of the Dalai Lama and the administrative power of the Khoshut khans of the Oirat Mongols in Tibet. Conflict developed, however, between the ruling Mongol khans (especially the last one, Lhazang Khan, who had been backed by the Qing) and the Tibetan regent (Sanggye Gyatso), who acted on behalf of the Dalai Lama, and local Gelug abbots. The Qing court felt no need to interfere until 1717 when Zunghars invaded Tibet at the appeal of the

[17] Wang Sizhi, *Qingchao tongshi: Kangxi chao fenjuan*, vol.1, 350–60.

Tibetan abbots, killed Lhazang Khan, and put the Dalai Lama under custody. In response, Emperor Kangxi launched two campaigns. After expelling the Zunghars from Tibet in 1720, the Qing officially established its protectorate over Tibet by sending a garrison to Lhasa, setting up a government in Lhasa consisting of Tibetan ministers appointed by the Qing court, and later sending a royal commissioner to Lhasa to directly supervise the government and mediate between the Tibetan ministers.[18]

The most important step, of course, was the Qing's eventual subjugation of the Zunghars. Eliminating the threat of the Zunghars was especially important for the Qing to secure its control of Tibet. For Emperor Yongzheng, "the question of Tibet would not be settled as long as the Zunghars remain to be eliminated. If Tibetan affairs cannot be properly handled, all of the Mongols would remain undecided and skeptical. This is really a potential worry of the state, which matters to the well-being of the state and the people. Shengzu [Emperor Kangxi] knew well the whole issue and its implications and was determined to stabilize Tibet by eliminating the Zunghars. How insightful Shengzu was! Without any other options, he could only take this action in response [to the Zunghars' threats]" (*budeyi, biying juzhe ye* 不得已, 必應舉者也).[19]

Unfortunately, Yongzheng's campaign against the Zunghars resulted in an unexpected loss at Khoton Nor in 1731. The emperor saved face only after a Khalkha cavalry annihilated more than ten thousand Zunghar troops in a single battle at Guanxianshi (or Erdeni Zu) in 1732.[20] Emperor Qianlong continued the preemptive strategy. Taking advantage of the recurrent internal strife among the Zunghar nobles contending for the khanship after the death of Galdan Tseren, Qianlong launched a campaign in 1755 that defeated the forces of Dawaachi (the most powerful contender), captured him, and further defeated the forces of Amursanaa in 1756–57, another contender who once sided with but quickly rebelled against the Qing.[21] To rationalize his invasion into the homeland of the Zunghars, Emperor Qianlong refuted a shared assumption among the "mediocre folk" (*yongzhong* 庸衆)—including his grandfather—who had thought of the Zunghars as a people "who showed no fear when confronted with the might [of the Qing] and no gratitude when granted favors, and whose land is uncultivable

[18] Zhao Yuntian, *Qingdai zhili bianchui de shuniu—Lifanyuan*, 40–46; Melvyn C. Goldstein, *The Snow Lion and the Dragon: China, Tibet, and the Dalai Lama*, 13–15; Sam van Schaik, *Tibet: A History*, 138–41.

[19] XZDA, *Yuan yilai Xizang difang yu zhongyang zhengfu guanxi dang'an shiliao huibian*, vol. 2, 395–96.

[20] Feng Erkang, *Qingshao tongshi: Yongzheng chao fenjuan*, 254–63.

[21] Perdue, *China Marches West*, 274–89.

and whose people are unruly" (*wei zhi buzhi wei, hui zhi buzhi huai, di buke geng, min buke chen* 威之不知畏，惠之不知懷，地不可耕，民不可臣). For Emperor Qianlong, the Zunghars had to be subjugated because, in his words, "our country encompasses all of the Mongols; how could then the Zunghars alone be left outside the kingly civilization (*wanghua* 王化)?"[22] Not surprisingly, after defeating the Zunghars, Qianlong incorporated the entire area inhabited by the Oirats into the formal territory of the Qing, deeming this area to be "no different from the interior provinces in all institutions and regulations" (*yiqie zhidu zhangcheng yu neidi shengfen wuyi* 一切制度章程與內地省份無異).[23]

2. The Geopolitics of the Qing

To understand why the Qing made successive campaigns against the Zunghar Mongols until it eliminated them, a brief review of the Qing court's definition of its geopolitical interests and concomitant strategy is necessary. At the core of this strategy was the Manchus' alliance with the twenty-four Mongol tribes (the southern Mongols, mainly the Chahar Mongols) south of the Gobi Desert, who had been subjugated by the Later Jin under Nurhaci 努爾哈赤 (1559–1626) and Hong Taiji 皇太極 (1592–1643). This alliance enabled their joint conquest of the Ming and remained critical to the safety of the capital city (Beijing) after the conquest because of Inner Mongolia's geographic proximity. The Manchu elites, therefore, treated the southern Mongols, who joined the Manchus earlier than any other Mongol tribes, as their closest ally. Because of its origin as a nomadic state outside China proper, the Qing court's definition of its geopolitical interests differed substantially from the one held by preceding dynasties of the Han people. Unlike the preceding Chinese dynasties, who saw the security of north China, where their capital cities were located, as central to their strategic interests, the Qing saw a stable and strong alliance between the Manchus and the southern Mongols as well as the security of Manchuria and Inner Mongolia as its top strategic priority. To maintain its alliance with the southern Mongols, the Qing promoted intermarriage between Manchu and Mongol aristocrats and, more important, patronized Tibetan Buddhism, a religion central to the spiritual and political lives of the Mongols. Once any of the areas of these peoples were militarily threatened by an outside force, the Qing court would make every effort to defend it. It is in this context that we can understand why the Manchu rulers had to launch a series of expeditions that resulted in the expansion of its territory in the late seventeenth and early eighteenth century. A common reason behind all these expeditions was that the Qing's allies all

[22] Zhang Yuxin, *Qingdai qianqi xibu bianzheng shilun*, 369.

[23] *Qingshilu* (hereafter *QSL*), Qianlong 722:29-11-wushen.

faced threats from the Zunghar Mongols, who invaded Outer and Inner Mongolia and Tibet in succession, thus directly challenging the core strategic interest of the Qing. Therefore, unlike its conquests before the mid-seventeenth century that were offensive and expansionist in nature, military operations in the second phase were defensive and preemptive. Its incorporation of Xinjiang, Outer Mongolia, and Tibet into its territory was a byproduct of its expeditions against the Zunghars, rather than the original objective of its war efforts.

The Qing court's geopolitical interests, especially its concern with the threat from the Zunghars, also explains the limit to its territorial expansion. In the course of military expeditions into the northwestern frontiers, the Qing court showed no intention to expand its territory any further than the land of the Zunghars. The Manchu emperors were generally satisfied with limiting their expansion to areas inhabited by the Mongols and Tibetans who practiced Lamaism as well as areas of different ethnic and religious backgrounds (most notably the Uighurs) that had been controlled by the Mongols (most notably the Uighurs), yet they showed no interest in expanding the territory of the Qing beyond these areas. From Emperor Qianlong's point of view, the Zunghars had been part of the Mongol people (*yi Menggu tonglei* 亦蒙古同類) and subject to the rule of the Yuan dynasty (1271–1368) in Chinese history (*ben you Yuan zhi chenpu* 本有元之臣仆). It was only during the Ming that the Zunghars withdrew from China and constituted a constant threat to the Ming frontiers. Therefore, it was righteous for him to terminate the Zunghars' condition of "keeping themselves outside and resisting civilization for generations" (*he zi waixie, shushi genhua* 何自外攜, 數世梗化).[24] His attitude toward the Kazakhs was in sharp contrast to this view. Having once sheltered Amursana, the head of the rebelling Zunghar force, and afraid of the Qing force's retaliation in its pursuit of the Zunghar chief, the Kazakh Khan Ablai proposed to submit the entire land of the Kazakhs to the Qing in August 1757. Qianlong rejected the proposal. For him, the Kazakhs "had never been in communication with China since ancient times" and were different from the Zunghars who were part of the Mongols and once ruled by the Yuan. In other words, the Kazakhs had always been "outsiders" to China, whereas the Zunghars had once been insiders but later stayed outside, who had to be incorporated into his dynasty. The emperor, therefore, instructed the Kazakhs to remain a tributary state to China, in the manner of states such as Annam, Liuchiu, and Siam, to which the Qing court would "neither grant official titles nor demand taxes (*bu shou guanjue, bu ze gongfu* 不授官爵, 不責貢賦)".[25]

Therefore, unlike the territorial expansion of other empires driven primarily by a religious cause or the greed for more land, population, and wealth, the Qing's

[24] *QSL*, Qianlong 496: 20-10-wuwu.

[25] *QSL*, Qianlong 555: 23-1-bingchen.

wars against the Zunghars were largely defensive and reactive. After all, the Manchu rulers who ruled China did not accept and promote any religion to legitimate their regime. Nor was the Qing's expansion from the 1690s to the 1750s driven by its greed for land and wealth, given the fact the eighteen inland provinces were large and affluent enough to generate the revenues needed by the Qing rulers to maintain the state apparatus. Thus, instead of taxing the frontier residents, the Qing government subsidized Xinjiang as much as one million taels of silver each year in the eighteenth century.[26] In the final analysis, the ultimate goal of state-building under the Qing was never unlimited expansion of territory and subjugation of population for the purpose of enlarging the sources of state revenue but rather its security in ruling the interior provinces and defending the most important frontiers outside them, especially Inner Mongolia.

However, the Qing state's geopolitical setting alone cannot fully explain why Qing expansion into Inner Asian frontiers took more than half a century. In his studies of the Qing expeditions against the Zunghars, Peter Perdue underscores logistics as a key factor in shaping the decisions about military operations: While the logistic barrier prevented Emperor Kangxi from launching a prolonged campaign against his enemies, the construction of a supply route leading through Gansu into Xinjiang allowed Emperor Qianlong to eventually defeat the Zunghars. The improved transportation of logistic supplies, he argues, was in turn sustained by "growing market integration" in China.[27] "Only the commercialization of the eighteenth century economy as a whole allowed Qing officials to purchase large supplies on the markets of northwest China and ship them out to Xinjiang."[28]

However, he admits the limited level of market integration in Gansu, as evidenced in the fact that grain price increased by three times in this area during the campaigns of 1755–60 because of the army's purchase of grain from local markets.[29] It should be added that before the Qing launched its decisive campaigns against the Zunghars in the 1750s, a transportation route had already existed to connect eastern Xinjiang with interior provinces in the later years of the Kangxi reign and the subsequent Yongzheng reign, when the Qing established its control of Hami and other parts of eastern Xinjiang by stationing troops and promoting quasi-military farms (*tuntian* 屯田) along the areas west of Jiayu Pass all the way to Hami and even as far as Turfan for a period. Grain produced by such farms

[26] Millward, *Beyond the Pass: Economy*, 58–61; also see Joseph F. Fletcher, "Ch'ing Inner Asia," 106.

[27] Peter Perdue, "Military Mobilization in Seventeenth and Eighteenth-Century China, Russia, and Mongolia," 780.

[28] Perdue, *China Marches West*, 523.

[29] Perdue, "Military Mobilization in Seventeenth and Eighteenth-Century China, Russia, and Mongolia," 781; *China Marches West*, 523.

constituted an important source of supplies to the Qing troops in these areas throughout the first half of the eighteenth century.[30]

Fiscal Cycles and War Capacities

Therefore, neither the rulers' rhetoric nor logistic ability can fully explain the Qing court's adjustments of military strategies for frontier consolidation. A more fundamental reason behind its varying strategies from the late seventeenth through the early nineteenth centuries should be found in the Qing state's fiscal condition, which changed over time and affected its military operations.

1. Fiscal Cycles

A good way to gauge the fiscal condition of the Qing state is to look at the size of the surplus of cash reserves at the imperial court's Board of Revenue, or the accumulative amount of the remainders of the board's annual revenues after deducting its annual expenditures. In most of the period under study, the annual revenue of the Board, which increased slowly yet steadily from, for example, 31.32 million taels in 1685 to 48.54 million taels in 1766, was larger than its regular expenditures that remained relatively stable, ranging from 27 million in 1687 to 30.77 million in 1766, thus yielding an annual surplus of several (up to more than ten) million taels. However, the cost of suppressing domestic rebellions, conquering tribal peoples in border areas, or fighting an international war, which were in addition to the regular expenditures, could drastically reduce the reserves and even cause a deficit in the Board's annual expending allowances, hence undermining the solvency of the state. By and large, we can identify five cycles, each spanning for approximately forty to fifty years, in the fiscal condition of the Qing from the mid-1600s to the mid-1800s. Typically, a cycle started when fiscal health improved, as seen in increases in the reserve, owing largely to the restoration of peace and stability in the land. The cycle reached its peak when the reserve increased to the highest level as a result of economic recovery or expansion during prolonged peace, and it came to an end when the reserve shrank to the lowest level because of war expenses. What follows is a brief description of the five cycles.

Cycle I, 1644–81

Throughout the Shunzhi reign (1644–61), the Qing government spent

[30] Wang Xilong and Wang Li, "Lüelun Qing qianqi dui Huijiang de jingying," 30–35; Zhang Lianyin, "Xilu junxu buji yu xibei tuntian," 164–69; James A. Millward, *Eurasian Crossroads: A History of Xinjiang*, 104.

approximately 100 million taels of silver on conquering China proper (averaging nearly six million taels per year), which were in addition to the regular expenses in maintaining the military (about 13 million taels per year).[31] For example, the total amount of annual military expenses was 20 million taels in 1656 and 24 million taels in the following few years, whereas the Qing government's total revenue was only about 20 million taels a year, causing an annual deficit of about four million in the late 1650s.[32] But the financial situation of the Qing soon improved after the conquest. The Board of Revenue saw a surplus in its cash reserves during the following nine years (1664–73) when the Qing state by and large enjoyed peace and stability. The surplus reached the highest level (21.36 million taels of silver) in 1673, right before the outbreak of the rebellion of three Han feudatories in Yunnan, Guangdong, and Fujian. Under Emperor Kangxi, the eight-year suppression (1674–81) of the rebels cost the Qing at least 100 million taels in total (averaging 12.5 million per year).[33] This drained most of the Board of Revenue's surplus, reducing it to as low as 3.32 million taels in 1678 when the Qing army was fighting the costliest battles with its enemies.[34]

Cycle II, 1682–1722

After defeating the Three Feudatories in 1681, the situation under the Qing stabilized. Military campaigns occurred intermittently in border regions afterwards, including: 1) a two-year operation (1682–83) to take Taiwan from the Zheng regime, which cost about 4 million taels in total (2 million a year); 2) the war with the Russians on the northeast border in 1695 and 1696, which cost less than one million in total; and 3) the eight-year expeditions (1690–97) against the Zunghar tribes under Galdan in the region across the Gobi Desert, which culminated in the three decisive campaigns led by Emperor Kangxi in person in 1696 and 1697 and cost a total of about 10 million taels (1.25 million a year). Well affordable to the Qing, these operations did not harm its solvency. Quite the reverse, the surplus of cash reserves at the Board of Revenue saw a steady growth, from less than 10 million taels in the late 1670s to 26 million in 1686, nearly 32 million in 1691, and 40 million in 1694. After 1697, the Qing enjoyed peace across its border regions for seventeen years. During most of this period, the board had a surplus of more than 40 million (peaking at 47 million in 1708), which allowed Emperor Kangxi to repeatedly announce the policy of land-tax exemption in selected regions during

[31] Peng Zeyi, "Qingdai caizheng guanli tizhi yu shouzhi jiegou," 55.

[32] He Ping, *Qingdai fushui zhengce yanjiu: 1644–1840 nian*, 6.

[33] Chen Feng, *Qingdai junfei yanjiu*, 247.

[34] Shi Zhihong, *Qingdai Hubu yinku shouzhi he kucun tongji*, 104.

this period. But the peace on borders came to an end when Emperor Kangxi launched a prolonged campaign (1715–26, especially 1720–22) against the Zunghars who had invaded and occupied Tibet, in which the Qing army spent approximately 50 million taels (about 5.5 million per year).[35] As a result, the surplus of cash reserves at the Board of Revenue fell to 27 million taels in 1722.[36]

Cycle III, 1723–61

After 1723, battles with the Zunghars lingered for a few more years into the Yongzheng reign but no longer constituted a financial burden to the Qing. As a result, the Board of Revenue's reserves quickly bounced back to 47 million taels (the highest level in the previous cycle) in 1726 and skyrocketed during the next few years when peace prevailed in border areas, peaking at the level of 62 million taels in 1730. New threats, however, soon came from the Zunghars under Galdan Tseren, forcing Yongzheng to launch a six-year expedition (1729–34) into the northwest, which cost about 54 million taels (9 million per year). In 1734–35, the campaign to suppress the Miao people in Guizhou province in the south further consumed 4 million taels. As a result, the Board of Revenue's surplus plummeted during those years, to as low as 32.5 million taels in 1734, or only about half of its 1730 level. Battles with tribal peoples took place sporadically in the rest of this phase, including, most importantly, the revived expedition to the northwest that ultimately subjugated the Zunghars (1755–57) and the subsequent campaign against the Uighur Muslims (1758–61), which cost the Qing a total of 33 million taels (averaging more than 4 million per year).[37] Because of these war expenses and other expenditures, surplus cash reserves fluctuated largely between 30 and 40 million taels in most of the period from 1734 to 1761.[38]

Cycle IV, 1762–1804

After stabilizing the northwestern borders, the Qing enjoyed relative peace in the following three decades. As a result of unprecedented security and economic expansion (to be discussed later), the surplus at the Board of Revenue soon hit 60 million taels (the highest level in the previous cycle) in 1765, surpassed the 70 million level in 1768, and reached nearly 82 million taels in 1777, the highest record throughout the Qing history. To be sure, sporadic wars took place in the

[35] Chen Feng, *Qingdai junfei yanjiu*, 252.

[36] Shi Zhihong, *Qingdai Hubu yinku shouzhi he kucun tongji*, 104.

[37] Chen Feng, *Qingdai junfei yanjiu*, 258–59, 269.

[38] Shi Zhihong, *Qingdai Hubu yinku shouzhi he kucun tongji*, 104.

southern border regions during the three decades. The biggest was the revived campaign (1771–76) against Tibetans in Jinchuan, which consumed a total of 70 million taels (11.66 million per year), thus bringing the Board's surplus from nearly 79 million down to 74.6 million, but the Qing's overall fiscal health remained intact. Nevertheless, the state's affluence was short-lived. A turning point in the fiscal history of the Qing was the outbreak of the White Lotus Rebellion at the beginning of the Jiaqing reign, which lasted for nine years (1796–1804) and swept five provinces in central and northwest China. As a result of the Qing government's massive spending (totaling 150 million, or 16.66 million per year) on subduing the rebels, the Board's surplus precipitated from nearly 70 million on the eve of the rebellion to less than 17 million in 1801, a low unseen in the preceding century.[39]

Cycle V, 1805–40

Peace prevailed again in the Qing after suppressing the White Lotus Rebellion in 1804. For the next sixteen years, no major warfare took place within China or along its borders. Surprisingly, the Board's surplus cash reserves did not recover as quickly as they had at the beginning of each of the previous cycles. In most of those years, the surplus was limited to the range between 20 and 30 million taels, owing to reasons to be explained shortly. The intrusion of the Kokand-based Jahangir Khoja and his followers into the northwestern border region in 1820 incurred the Qing state's nine-year campaign (1820–28) to completely defeat him and an additional two-year (1830–31) operation to subjugate his brother, Yusuf Khoja. The Qing spent a total of 12 million (1.33 million per year) for the first campaign (causing a drop of the Board's surplus from 31 million in 1820 to 17.6 million in 1826) and 9 million (4.5 million per year) for the second (hence a drop of the surplus from 33.4 million in 1829 to 25.7 million in 1832; no data for 1831 is available). Throughout the 1830s, the Board's surplus remained low, ranging between 20 and 30 million, despite the fact that no major warfare took place during the decade.[40]

2. Financing the War

It is obvious from the above account that war expenses had an immediate impact on the solvency of the Qing state. From the 1690s to the 1830s, the recurrent

[39] Chen Feng, *Qingdai junfei yanjiu*, 269–72; Shi Zhihong, *Qingdai Hubu yinku shouzhi he kucun tongji*, 104.

[40] Chen Feng, *Qingdai junfei yanjiu*, 273–75; Shi Zhihong, *Qingdai Hubu yinku shouzhi he kucun tongji*, 104.

campaigns against the Mongols, Tibetans, Gurkhas, Uighurs and the Miao involved a large sum of spending, totalling approximately 250 million taels. Unlike expenses during normal operation of the government and the military, which were usually a predictable and fixed quantity, those spent on wars were not included in the state's "budget" or regularly planned expenditures, because warfare was unpredictable in most cases. Therefore, once a war broke out, the surplus of cash reserves from the Board of Revenue would be the major source of funding, which could be directly allocated to the military for a campaign or be used to offset "Coordinate Remittances" (*xiexiang* 協餉) from individual provinces for war purposes when the campaign was over.[41] The scale of the war and hence the expenses of the military thus directly affected the balance of the Board's surplus. This is evident in the fiscal cycles of cash surplus between the 1640s and the early 1830s as shown above. Each time a major campaign took place, the level of the cash surplus declined, and, when the campaign was over, it escalated.[42]

Frontier expeditions, therefore, did not lead the Qing state to create new taxes or raise the rates of existing taxes. Emperor Yongzheng proudly claimed in 1735 that "for the campaigns in the western frontiers, all military expenditures were obtained from the imperial court's treasury, and no slightest burden was added to the people" (*xichui yongbing yilai, yiying junxu jie quji yu gongnu, sihao buyi leimin* 西陲用兵以來，一應軍需皆取給於公帑，絲毫不以累民).[43] Virtually the same words were repeated by the Qianlong Emperor in his comments on the campaign against Burma in 1769.[44]

This was in sharp contrast with its fiscal reactions to massive campaigns against large-scale rebellions in interior provinces. During the period under study, there were two such rebellions, one by the Three Feudatories (1673–81) and the other

[41] Ulrich Theobald notes that the funds for the first Jinchuan war "was financed by the province of Sichuan" and that "[t]he burden of 35 million *liang* spent for the western campaigns was likewise distributed on the shoulders of various provinces and those of the Ministry." See Ulrich Theobald, *War Finance and Logistics in Late Imperial China: A Study of the Second Jinchuan Campaign (1771–1776)*, 103. But he fails to point out that all these funds from individual provinces were actually the Coordinate Remittance that the provinces owed to the Board.

[42] Of course, the cash surplus of the Board of Revenue was not the only source of funding for the military expenses. A supplementary source, for instance, was the voluntary donations from wealthy merchants. Other sources include provisional impositions on residents in the regions where the war took place, which, however, could be reimbursed sometimes in part or in full after the war. See Song Liangxi,"Qingdai Zhongguo yanshang de shehui dingwei," 24–33.

[43] *QSL*, Yongzheng 156: 13-5-jiachen.

[44] *QSL,* Qianlong 840: 34-8-gengshen.

by the White Lotus Sect (1796–1804). So huge were the costs of the two wars that the Qing state had to reverse or revise many of its domestic policies to increase its tax incomes. During the war against the Three Feudatories, the state took various fiscal measures to increase its revenue, such as 1) increasing the tax rate by 30 percent on land owned by government officials and degree holders in the prosperous lower Yangzi region that was not affected by the war; 2) increasing the rate of salt taxes by 7.8 percent to 39 percent in different salt production areas; and 3) temporarily collecting (in 1676 and 1681 only) tax on houses for commercial purposes. During the campaign against the White Lotus sectarians in 1796–1804, the Qing court once again turned to extraordinary means to generate enough revenue for its unprecedented war needs. Unlike the fiscal situation at the beginning of the war against the Three Feudatories, however, the Board of Revenue had a huge amount of surplus (nearly 70 million, or more than three times the figure in 1673) before the outbreak of the rebellion. Thus, the Qing government did not have to increase the rates of land and salt taxes or any other means that would increase the burden of landowners as it did during the war against the feudatories. Instead, it heavily relied on selling government positions and contributions from wealthy salt merchants for additional revenues.[45]

What, then, does the above fact tell about the nature of the Qing state? First, the Qing state's different strategies towards challenges from within the interior and on the borderland suggest a huge difference between these two parts in their respective importance to the Qing rulers. For the rulers, China proper was not just another piece of land they had conquered. It generated almost all of the dynasty's revenues and constituted the very ideological basis on which they ruled the enlarged and redefined "Zhongguo." The Han people's revolts, especially the large-scale rebellions sweeping several provinces, therefore, constituted a fatal threat to the Qing. They would eliminate it at all cost and meet the needs of military expenditures by all possible methods, including creating new taxes or increasing the rates of existing taxes. By contrast, the Qing court's strategy toward threats on the borderland displayed a striking degree of flexibility and varied over time depending on the geopolitical importance of the region in trouble. This contradicts the assumption about China proper and frontiers as equal constituencies of the Qing state.

Second, the Qing court's fiscal conditions were no less important than the dynasty's geopolitical interests in influencing the rulers' decisions on frontier military operations. For the Qing court, whether to launch an expedition depended not only on its perception of the severity of threats to its geopolitical security but also on its affordability, which depended in large measure on the size

[45] Chen Feng, *Qingdai junfei yanjiu*, 333.

of its cash reserve. Not surprisingly, the two most expensive offensives (in terms of average annual expenditure), namely Yongzheng's operation against Galdan Tseren in 1729–34 (9 million taels per year) and Qianlong's operation against the Jinchuan Tibetans in 1771–76 (nearly 12 million taels a year), coincided with the two most remarkable surges of the Board of Revenue's cash reserves, first in the late 1720s and again in the late 1760s and early 1770s (see Fig.1). It was, in a word, the Qing state's exceptional fiscal strength during those years that made possible its most expensive military operations. In sharp contrast, by the early nineteenth century, when the Board's cash revenue had plummeted to somewhere between 20 and 30 million taels (compared to its peak at around 80 million taels in the 1770s), the Qing court's strategies toward troubles in border areas again became conservative, as best seen in the case of the invasion of Kokand forces into southern Xinjiang in 1830. In that case, Emperor Daoguang responded by instructing his diplomats to "concede to all of the requests" (*yiqie ruqi suo qing* 一切如期所请) from Kokand for religious and consular privileges in Xinjing,[46] thus harbingering its comprise with Britain and other European powers in 1840 and afterwards.

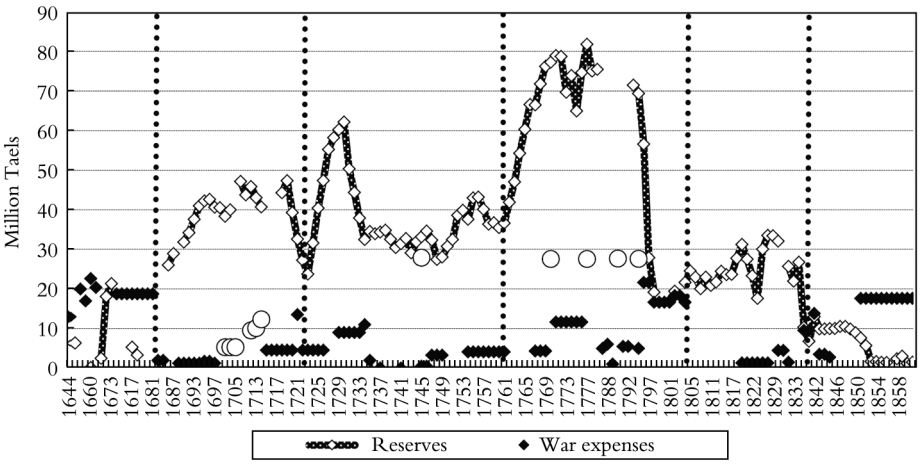

Fig.1 The Qing State's Cash Reserves, War Expenses, and Tax Exemptions, 1644–1862

Sources: For the Board of Revenue's cash reserves, see Peng Zeyi, *Shijiu shiji houbanqi de Zhongguo caizheng yu jingji*, 10–11, 39, 73–74, 84, 142–43; "Qingdai caizheng guanli tizhi yu shouzhi jiegou," 57–58; Shi Zhihong, *Qingdai Hubu yinku shouzhi he kucun tongji*, 253–81. For the Qing state's war expenses, see Peng Zeyi, *Shijiu shiji houbanqi de Zhongguo caizheng yu jingji*, 127–37; Chen Peng, *Qingdai junfei yanjiu*, 239–76. For the Qing court's tax exemptions, see He Ping, *Qingdai fushui zhengce yanjiu: 1644–1840 nian*, 22–25; Zhang Jie, "Qingdai Kangxi chao juanmian zhengce qianxi," 56–58.

[46] Wei Yuan, *Shengwu ji*, 195.

3. The Low-Level Equilibrium in Qing Finance

To further understand the role of finance in shaping the Qing state's military capacities and strategies, we should look further into the inner workings of its fiscal constitution, especially the conditions of the supply and demand sides of its revenues. The demand side is clear. In most of the eighteenth century, two factors shaped the Qing dynasty's fiscal needs, namely, the lack of neighboring competitors with comparable fiscal and military capacities and the low cost of government in the interior provinces populated predominantly by the homogeneous Han people. It was the coincidence of these two factors that enabled the state to keep its military spending and hence its demand for revenues to a low level in relation to the size of its economy and population. Indeed, the Qing state's annual expenditure was relatively stable from the 1760s through the 1840s, ranging between 34 and 38 million taels most of those years.[47]

Now let us focus on the supply side. Here again two key factors worked together to determine the availability of fiscal resources to the Qing state. One was its reliance on the land tax as the main source of revenues, which was no different from the fiscal condition of the premodern empires in other parts of Eurasia and some of the continental European states in the seventeenth and eighteenth centuries. Given the low productivity of the land under traditional farming technologies and hence the limited size of economic surplus from agriculture, this excessive reliance on the land tax appeared to be unfavorable to the Qing. However, this disadvantage was greatly offset by another factor, the huge size of its taxable land. The Qing state was able to generate enough revenue to satisfy its regular needs, even when the tax rate was set at a low level in relation to the yield of the land. Owing in large measure to the Qing rulers' persistent adherence to the light taxation policy, the annual revenue from land taxes remained largely a constant figure during most of the eighteenth century. Throughout the eighteenth and the first half of the nineteenth centuries, the state's income from land taxes was limited to approximately 30 million taels of silver a year, while its total annual revenues increased from about 35 million taels around 1700 to more than 40 million in the second half of the eighteenth century, thanks to an escalation in indirect taxes (on salt and other goods).[48] Therefore, the Qing state was able to maintain a favorable balance between its revenue and expenditure, with the former somewhat higher than the latter, hence an accumulative sum of surpluses sufficient to cover unexpected expenses (on war and flood-control projects). This was the

[47] Peng Zeyi, *Shijiu shiji houbanqi de Zhongguo caizheng yu jingji*, 38.

[48] Peng Zeyi, *Shijiu shiji houbanqi de Zhongguo caizheng yu jingji*, 38; *Qingshigao*, 125: 3703–4.

source of equilibrium in the Qing state's fiscal constitution.

But the equilibrium was conditional and fragile. It existed only when the following three conditions prevailed. First, there was no severe challenge to the geopolitical settings and internal socio-political orders that had allowed the Qing state to keep its expenditures at a low level. Once a large-scale internal turmoil or a devastating challenge from outside took place that entailed a huge spending on the military, the balance between demand and supply could be disrupted. Second, there were no strains on the generation of tax revenues, especially the ability of landowners to fulfil their tax duties, which constituted the largest part of government revenue. Once the population grew to a point that would exhaust much of the economic surplus and thereby handicap the taxpayers' ability to fulfil their duties to the state, the equilibrium could be destroyed. And third, the price of silver, used to pay the land tax, or its conversion ratio to copper cashes, which were used in everyday transaction of commodities, remained stable.

However, none of these conditions was a given. Studies on Qing China's agricultural productivities show that the Qing economy continued to expand until the 1760s, and the increase in grain production (from 17.16 billion catties in 1600 to 28.90 billion catties in 1766) was accompanied by a largely comparable expansion in population (from 120 to 200 million) and cultivated land (from 725 to 1,036 million *mu* 畝) during the same period.[49] Altogether, the enlarged arable land, the stable level of labor productivity in agriculture, and an increase in the size of agricultural surplus explain in large part not only the unprecedented prosperity of the Chinese economy in the mid-eighteenth century but also the affordability of the tax rates for the population and the large sum of surplus in the Qing state's cash reserves during the same period. However, the situation changed a lot in the late eighteenth century, as population pressure steadily mounted up. While the population grew from roughly 200 million in 1766 to 350 million in 1812, the land available for reclamation became scarce during the same period (in fact, there was almost no increase in the total acreage of arable land during this period), hence a steady decline in the average size of arable land per farmer to 16.75 *mu* in 1790 and 14.94 *mu* in 1812 (less than 60percent of its 1766 level), and an equally remarkable decline in labor productivity in agriculture after the 1760s as evidenced in the decrease in grain yield per farmer from 7,037 catties in 1766 to 4,286 catties in 1812.[50]

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[49] Guo Songyi, "Ming Qing shiqi de liangshi shengchan yu nongmin shenghuo shuiping," 373–96; "Qing qianqi nanfang daozuoqu de liangshi shengchan," 1–30; "Qingdai beifang hanzuoqu de liangshi shengchan," 22–44.

[50] Guo Songyi, "Ming Qing shiqi de liangshi shengchan yu nongmin shenghuo shuiping," 373–96.

After the 1790s, this greatly reduced economic surplus was accompanied by two new developments that further undermined land-owners' ability to meet the tax burden. One was the drainage of silver from the Chinese market by the rapidly developing opium trade and hence the escalation of silver prices and the actual increase in the tax duties that had to be paid in silver.[51] The other was the government's turning to the illegal practice of tax farming by profiteering merchants to ensure timely completion of tax collection, which was widespread in the collection of commercial levies.[52] Taxpayers, for their part, also turned to the privileged local elites to take advantage of illegal proxy remittances (*baolan*) to reduce their tax burden.[53] All these factors led to the growing tension between the government and local communities, which surfaced first in the mid-nineteenth century as clearly seen in the revolt in Leiyang county of Hunan province in 1843[54] and became severe in the early twentieth century when tax resistance became increasingly frequent.[55]

To conclude, while the Qing state's peculiar geopolitical setting explains the necessity of its military operations on the frontiers, the low-level equilibrium in its fiscal constitution determines both the possibility and limits of its war efforts. The immense size of taxable land and the taxpaying population within China proper brought the Qing court revenues that not only satisfied its routine expenditures but also generated an ever-increasing surplus during times of peace, making possible the unprecedented military prowess and territorial expansion by the mid-eighteenth century. But the huge quantity of its cash reserve quickly dwindled as the three preconditions that sustained the equilibrium (optimal geopolitical setting, population-to-land ratio, and stable silver price) disappeared in the late eighteenth and early nineteenth centuries due to the phenomenal population growth, the drainage of silver from the domestic market, and, most fatally, the arrival of European powers. This reversal in its fiscal condition, in turn, explains much of the Qing court's conciliatory strategies in handling geopolitical crises in the decades to come.

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[51] Peng Xinwei, *Zhongguo huobishi*, 629–45.

[52] Susan Mann, *Local Merchants and the Chinese Bureaucracy, 1750–1950.*

[53] Kathryn Bernhardt, *Rents, Taxes, and Peasant Resistance: The Lower Yangzi Region, 1840–1950.*

[54] Philip A. Kuhn, *Origins of the Modern Chinese State*, 80–91.

[55] Roxann Prazniak, *Of Camel Kings and Other Things: Rural Rebels against Modernity in Late Imperial China*; Patricia Thornton, *Disciplining the State: Virtue, Violence, and State-Making in Modern China*, 85.

Qing China and Early Modern Europe

1. Geopolitical Relations

To some extent, Qing China resembled the emerging nation-states in early modern Europe: It had a centralized administrative apparatus that controlled a well-defined territory through a professional bureaucracy; it had an effective tax-extracting machine, and more than half of its revenues were used to support the military; the state possessed a standing army that was larger than any of its European counterparts; and it repeatedly engaged in campaigns to expand its territory and consolidate its borders. It thus makes sense to categorize the Qing as an "early modern" state that paralleled its counterparts in Europe from the sixteenth century onward in several ways.[56] In her study of fiscal reform during the Yongzheng reign (1723–35), for instance, Madeleine Zelin depicts the Qing as "a dynamic state struggling to devise its own formula for rational and efficient bureaucratic rule,"[57] which made eighteenth century China comparable to its counterparts in early modern Europe, because both of them shared the need for fiscal stability when confronted with resource competition from within or outside the government. Likewise, Kent Guy finds parallels between, on the one hand, the institutionalization of provincial governors in Qing China as a means to enhance the ruler's prerogatives by making preferential appointments and, on the other hand, the formation of absolutist monarchy in Europe from the mid-seventeenth to the eighteenth centuries.[58] Nevertheless, a comparison in the geopolitical, economic, and historical contexts of state formation also reveals fundamental differences between the Qing and early modern European states.

Geopolitical relations played a key role in shaping the Qing state. However, unlike the European states who were members of the same interstate system and who maintained a horizontal, if not equal, relationships with one another, China was the sole hegemon within its geopolitical universe. Instead of mutual competition and cooperation on an equal footing, the interstate relations here were vertical, at least symbolically and ideologically, with the Qing at the top and almost all of the surrounding states as its tributaries. The lack of rivalry between equals within the China-centered interstate setting had a profound impact on the inner

[56] Rawski, "The Qing Formation and the Early-Modern Period," 207–41; Victor Lieberman, "The Qing Dynasty and Its Neighbors: Early Modern China in World History," 281–304.

[57] Madeleine Zelin, *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch'ing China*, xv.

[58] See Kent R. Guy, *Qing Governors and Their Provinces: The Evolution of Territorial Administration in China, 1644–1796.*

workings of the Chinese state. Unlike the situation in early modern Europe where the constant competition and warfare forced the rulers of individual states to keep expanding and upgrading their armed forces and hence increasing their expenses on the military, Qing China in the eighteenth century saw a largely static picture in its military spending, organization, and training. From the late seventeenth throughout the mid-nineteenth centuries, the number of the regular armies remained limited to roughly 800,000 to 850,000 soldiers, including 600,000 of the Han Green Standards and 200,000 to 250,000 of Manchu Eight Banners. The same was largely true in the Qing state's regular expenditure on the military, which was fixed at approximately 17 million taels of silver from the 1730s down to the mid-nineteenth century.[59] The methods of recruiting, raising, and training soldiers saw no fundamental changes throughout the Qing until the late nineteenth century. Without severe threats from outside or inside China, the ruling elites were contented with the preexisting military institutions and lost interest in improving them. The rigid regulations on the cost and standards of manufacturing weaponry and long-term price inflation further made it impossible to upgrade their armaments.[60] As a result, the overall combating abilities of the Qing armed forces declined throughout the eighteenth and the first half of the nineteenth centuries.

The lack of equals outside China further accounted to a large extent for the overall stagnation in the development of Qing administrative and fiscal apparatuses. Except for the measure taken by Emperor Yongzheng to restructure the decision-making organs at the top level and thereby enhance his own power, the bureaucratic system of the Qing experienced no significant changes until the late nineteenth century. The Qing rulers saw no reason to expand and upgrade the fiscal machine when the existing amount of tax revenue was sufficient to cover its regular expenditures which remained largely constant and unchangeable in principle. The fiscal constitution of the Qing was characterized by its reliance on direct tax on the land as its most important source of revenues, its highly centralized system of tax collection and remittance, its exceptionally low rate of land taxes, its prohibition on tax farming and other illegal activities in taxation, and the overall absence of peasant riots against taxation before the nineteenth century. All these contrasted strikingly with the chaotic situation in early modern continental Europe, where the biggest challenge for any government was "how to mobilize the resources of the state in time of war without arousing excessive discontent among the population at large."[61] Constrained by a limited tax base and

[59] Chen Feng, *Qingdai junfei yanjiu*, 8, 24, 97.

[60] Mao Haijian, *Tianchao de bengkui: Yapian zhanzheng zai yanjiu*, 33–88.

[61] Richard Bonney, *Society and Government in France under Richelieu and Mazarin, 1624–61*, 1.

a decentralized tax system, French kings, for instance, had to rely on borrowing from financiers, farming out the collection of indirect taxes, and burdening the poorer peasants with an exorbitant direct tax (the *taille*) for their financial needs, which inevitably resulted in the growth of the king's debt, rampant corruption in the government, the huge loss of state revenues, and recurrent peasant rebellions.[62]

2. Economy and State Formation

Economic and social structures were as important as geopolitics in shaping the process of state formation and subsequent relationship between the state and society. Both Charles Tilly and Michael Mann find a close link between the availability of resources for extraction and the form of government in European countries. Those with a large rural population and less commercialized economy, for example, would find it more difficult to increase their revenues (mainly through the collection of land taxes) for war and other government activities and therefore were more likely to develop an extensive fiscal apparatus and an absolutist regime to "mobilize" monetary and manpower resources in a coercive way. On the other hand, those with highly developed commerce and a large pool of resources found it relatively easy to generate revenues by taxing commerce and the wealth of landed elites. Therefore, they were likely to develop a constitutional government.[63] In his 1990 study of European states, Tilly further distinguished three distinctive patterns in which the economy conditioned state activities. In "coercion-intensive" regions where agriculture predominated, the rulers turned primarily to head taxes and land taxes for war-making and other activities and, toward that end, created large fiscal machines and left a wide array of power to local elites. In "capital-intensive" regions where the economy was commercialized, the state turned to customs that were convenient to collect as well as readily available credit as sources of state revenue, resulting in limited and segmented central apparatuses. Between the two ideal types was the third pattern in regions of "capitalized coercion," where the state extracted resources from both land and trade and thus created dual state structures in which the landed elites confronted as

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[62] Richard Bonney, *The King's Debts: Finance and Politics in France, 1589–1661*; *Society and Government in France under Richelieu and Mazarin, 1624–61.*

[63] Charles Tilly, "War Making and State Making as Organized Crime," 172–82; Michael Mann, *The Sources of Social Power, Vol. 1: A History of Power from the beginning to A D 1760*, 456, 476, 479. See also Brian Downing, *The Military Revolution and Political Change: Origins of Democracy and Autocracy in Early Modern Europe*, 9; Thomas Ertman, *Birth of the Leviathan: Building States and Regimes in Medieval and Early Modern Europe*, 13.

well as collaborated with financiers.[64]

To what extent is Tilly's formulation of the three trajectories of state formation relevant to our understanding of the nature of the Qing state? Obviously, both the capital-intensive path and the capitalized coercive path do not apply to eighteenth-century China, a predominantly agricultural country. This is clear when it is compared to England, a country that took the path of capitalized coercion. Although China's total economic size was 7.7 times that of England in 1700 and 6.3 times in 1820,[65] its industry and trade accounted for only about 30 percent of its total economic output, whereas in England, industry and trade made up 45 percent to its GNP in 1700 and 55 percent in 1789.[66] The contrast between the two countries is even starker when we look at the share of taxes on industry and trade in their respective government revenues. In China, it accounted for only about 17 percent of the Qing government's total income around 1700 and 30 percent around 1800,[67] while in England, it accounted for 66 percent in 1700 and 82 percent in 1789.[68] The relative unimportance of the taxes on industry and trade in Qing China is obvious even when it is compared to eighteenth century France. Although France's economic structure was closer to China's (75 percent of its GNP was from agriculture in 1700, which remained as high as 69 percent in 1789), its taxes from industry and trade formed 54 percent of its total income in 1700 and 50 percent in 1789.[69]

The varying importance of industry and trade to government revenues meant a lot to the rulers in Europe and China. In the capital-intensive regions of Europe, the rocketing cost of war drove the state to increasingly rely on capitalists (merchants, bankers, and manufacturers) for revenues through borrowing, taxation, and purchase, without creating bulky and durable government apparatuses; capitalists, in turn, took advantage of their economic and financial dominance to shape the policies of states that prioritized the protection and expansion of commercial enterprise.[70] In countries of capitalized coercion, the expensive warfare and the growing needs for taxes, credits, and payment of debts forced the rulers to bargain with the major classes over issues ranging from the right of election to the use of violence, which led to the creation or strengthening of representative institutions in the form of Estates, Cortes, and eventually national

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[64] Charles Tilly, *Coercion, Capital, and European States, AD 990–1992*, 99.

[65] Angus Maddison, *The World Economy: A Millennial Perspective*, Table B-18.

[66] Jack Goldstone, *Revolution and Rebellion in the Early Modern World*, 206.

[67] Xu Tan and Jing Junjian, "Qingdai qianqi shangshui wenti xintan," 87–100.

[68] Goldstone, *Revolution and Rebellion in the Early Modern World*, 206.

[69] Ibid., 204–5.

[70] Tilly, *Coercion, Capital, and European States, AD 990–1992*, 150–51.

legislatures.[71]

None of this occurred in eighteenth century China. Despite the growing share of the taxes on industry and trade in the Qing state's revenues (from 13 percent or less at the beginning of the Qing to about 30 percent by 1800, see above), their importance in its revenue remained marginal. The state's primary purpose in collecting mercantile-based taxes was to regulate the market place rather than to increase revenues.[72] Land taxes remained the major source of government income until the late nineteenth century.[73] Although contributions from wealthy salt merchants were an important supplement to the government's extra expenditures at the times of war and other exigencies, Qing rulers never needed to increase the taxes on industry and trade or to borrow from merchants and financiers for funding war or catastrophe relief. Therefore, Chinese merchants lacked any leverage to bargain with the state for political and economic privileges. The state, indeed, took no measures to promote merchants' standing in society or to encourage them to expand commercial enterprise, except for bestowing them an honorary title upon receiving a generous donation.

Nor should China be equated with a coercion-intensive state. In coercion-intensive regions such as Russia where the economy was uncommercialized and extractable resources from the wealthy were limited, the state had to turn to coercion rather than negotiation and contracts to generate enough revenues for war and state-making. The result was their enhanced exploitation of cultivators by enforcing the system of serfdom and the construction of a centralized bureaucracy to its full, ponderous form.[74] In sharp contrast, the large taxpaying population and a relatively small size of the military allowed the Qing state to keep land taxes at a level that was easily affordable to most of landowners before the increase in population exhausted much of the economic surplus in the late eighteenth and early nineteenth centuries. Therefore, rulers in China felt no need to maximize their extraction of rural resources by turning cultivators into serfs or slaves or building a bulky administrative machine. Instead, the Qing saw the existence of a large taxpaying population of mainly small owner-cultivators and their economic security as the fiscal foundation of the dynasty. The state, therefore, made various measures, such as tax exemptions, land reclamation, rent limitation, and famine relief, to ensure the people's subsistence. The state saw no reason to extend its administrative arms beyond the county level as long as the existing fiscal machine generated enough revenues to satisfy its needs.

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[71] Ibid., 188.

[72] Mann, *Local Merchants and the Chinese Bureaucracy, 1750–1950*, 18–25.

[73] Zhou Yumin, *Wan Qing caizheng yu shehui bianqian*, 238–39.

[74] Tilly, *Coercion, Capital, and European States, AD 990–1992*, 140–41.

All these conditions discussed above (geopolitical, socioeconomic, and demographic) contributed to the prevalence of the peculiar equilibrium in the fiscal constitution of Qing China by the mid-eighteenth century. That equilibrium, however, came into jeopardy in the last few decades of the eighteenth century when the ratio between population and economic resources increased, while rampant opium smuggling caused massive outflow of silver from China and the steady growth in its price. These developments combined to undermine the taxpaying abilities of the population, causing a steady decrease in the government's fiscal surpluses, which in turn accounted in large measure for the Qing court's defensive strategies in handling border troubles in the early nineteenth century and made China ill-prepared for its encounters with European powers in the decades to come.

Qing China and the Ottoman Empire

While the preceding comparison with European states highlights the Qing dynasty's fiscal vulnerability, hence its military fragility, a comparison with the Ottoman Empire will help explain the Qing state's unusual abilities in preserving its territory. The Manchus resembled the Ottomans in empire-building in important ways: They both had origins in nomadic cultures of Eurasian steppes, and both emerged as conquest dynasties and expanded their territories to encompass vast areas inhabited by peoples of different ethnic and religious backgrounds. For both, the mobility of their forces and use of artillery were central to their military successes.[75] To govern the diverse populations within their territories, both developed some characteristics of what Max Weber calls "patrimonial bureaucracy" or a mixture between arbitrary, personal rule by the monarch on the one hand and impersonal and routinized exercise of authority under a modern bureaucracy on the other.[76] While the patrimonial aspect of state power can be traced more or less to the nomadic origins of the conquest dynasties, for which the personal charisma and leading abilities of the chieftains of the tribal forces were critical to their rise in the early stage of empire building, the bureaucratic dimension of the ruling institutions developed in the course of territorial expansion that entailed a more sophisticated, centralized, and enduring

[75] See Marshall G. S. Hodgson, *The Ventures of Islam: Conscience and History in a World Civilization*; Douglas E. Streusand, *Islamic Gunpowder Empires: Ottomans, Safâvids, and Mughals*; Nicola Di Cosmo, "Did Guns Matter? Firearms and the Qing Formation," 121–66.

[76] Max Weber, *Economy and Society: An Outline of Interpretive Sociology*, 956–1069.

approach to governing the huge and heterogeneous populations.[77]

Despite these obvious similarities in state-building, however, the Qing differed from the Ottoman empire fundamentally. First, they built and expanded an empire for different reasons. The Ottoman warrior aristocrats embarked on incessant offensives primarily out of their zeal for Islamic conversion; spreading their faith through the waging of the Holy War motivated the Turkic cavalry more than any other factors. There were also economic and social motivations. The practice of dividing the newly conquered areas into sections and granting them as non-hereditary or hereditary revenue assignments (*timars*) to the ruling elites and fighting men for military service, for instance, generated a strong incentive for expansion.[78] The constant need for more land forced the rulers to undertake conquests continuously. Therefore, the entire state apparatus of the Ottoman empire, including military organizations, civil administration, landholding, and tax systems, was geared to the needs of military expansion and colonization into the land of the infidel. For the Ottomans, war essential to the operation of their state, and the concept of perpetual war to defend and spread their faith was integral to their world view. Their territorial expansion would not stop until military conquests reached a limit imposed by climate, geography, and transportation technologies available to them. Once the expansion came to a standstill and no more resources could be obtained, however, the oversized bureaucratic and military systems that had been built for war and were reliant upon military operations contracted and deteriorated.[79]

In sharp contrast, religion played no role in motivating the Manchus' conquest of China or incorporation of the Inner Asian frontiers into their territory, nor was there a major economic reason behind their war efforts after the 1640s. Instead, their primary goal was to replace the Ming as the legitimate dynasty ruling China proper. Therefore, their conquest was limited to the land that had been ruled by the Ming. Once this objective was achieved, the Manchus lost the incentive to conquer any further. Later, the Qing turned the lands of the northern and western Mongols and the Tibetans into its frontiers through several military campaigns

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[77] Streusand, *Islamic Gunpowder Empires: Ottomans, Safâvids, and Mughals*, 291–98; Stephen F. Dale, *The Muslim Empires of the Ottomans, Safâvids, and Mughals*, 5; Philip A. Kuhn, *Soulstealers: The Chinese Sorcery Scare of 1768*, 187–222; Philip Huang, *Civil Justice in China: Representation and Practice in the Qing*, 229–34; Pamela Kyle Crossley, "The Rulerships of China," 1468–83.

[78] Streusand, *Islamic Gunpowder Empires: Ottomans, Safâvids, and Mughals*, 81, 208.

[79] John F. Guilmartin Jr., "Ideology and Conflict: The Wars of the Ottoman Empire, 1453–1606," 721–47; Bernard Lewis, "Some Reflections on the Decline of the Ottoman Empire," 111–27.

against the Zunghars only after the latter repeatedly invaded Outer and Inner Mongolia and Tibet, constituting a constant threat to geopolitical security.

A more substantial difference between the Qing and the Ottomans lay in the way they governed. Although the Ottomans allowed Egypt, North Africa, and most of the Arab world a high degree of administrative and fiscal autonomy and were content with the reception of an annual tribute or a fixed quantity of payment from local tax-farm holders,[80] in the late fifteenth and sixteenth centuries they established a centralized *timar* system for tax collection and local control in most European and Anatolian provinces, which constituted core parts of the empire. But this centralized system of taxation deteriorated in the seventeenth and eighteenth centuries despite the empire's intermittent efforts to rebuild it, due in part to *miri* farmers' abandonment of their land under the ever-growing burden of taxes, and in part to fief holders' inability to provide military services, thus allowing provincial notables to turn the *miri* land into their own estates, engage in tax farming, and arrogate to themselves as much as about two thirds of the empire's net tax revenues in the eighteenth century.[81]

The Qing ruled differently. Unlike the diverse Ottoman populations who had to were grouped into religious-based *millets* of different sizes and structures for administrative and taxation purposes even in the capital city Istanbul and the core provinces of the Balkans and Anatolia, the homogeneity of the Han population enabled the Qing to implement an uniform bureaucratic hierarchy throughout China proper, to channel its power from the center to every community through provincial and prefectural/county Yamen, which interacted with individual households through the quasi-official *baojia* 保甲 organization or its local variants.[82] Furthermore, despite the huge size of the Han population, which was more than five times the entire Ottoman population in the early seventeenth century and more than thirteen times the latter by the late eighteenth century, the Qing went much further than the Ottoman empire in building a centralized fiscal system, which allowed the central government to control most of the land taxes collected from landowners throughout the provinces. The central government was able to regulate the collection and remittance of tax funds by curbing illegal practices, such as charging taxpayers an extra-statutory "melting fee" and

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[80] Streusand, *Islamic Gunpowder Empires: Ottomans, Safavids, and Mughals*, 102; Stanford J. Shaw, *History of the Ottoman Empire and Modern Turkey, Vol. I: Empire of the Gazis: The Rise and Decline of the Ottoman Empire, 1280–1808*, 121–22.

[81] Kivanc K. Karaman and Şevket Pamuk, "Ottoman State Finances in Comparative European Perspective, 1500–1914," 609.

[82] Kung-Chuan Hsiao, *Rural China: Imperial Control in the Nineteenth Century*; Huaiyin Li, *Village Governance in North China, 1875–1936*.

converting it into part of the regular land tax but limiting it to 10 to 30 percent of the total taxes due.[83] Tax farming, a dominant form of tax collection in the Ottoman empire, was banned in land taxation under the Qing before the nineteenth century.[84]

However, the higher level of centralization that the Qing state achieved did not translate into its survival ability any greater than that of the Ottoman empire. A fundamental weakness of the Qing lay in the low-level equilibrium that characterized its fiscal system. That equilibrium deteriorated when the ever-expanding population, together with the outflow of silver from China to overseas markets, drained much of the economic resources available for the state's extraction and crippled small landowners' tax payment abilities, while the arrival of Western powers caused a fundamental challenge to the Qing state's geopolitical security.

The Ottoman empire's fiscal system showed a totally different dynamic. Unlike the Qing, which claimed military supremacy over the neighboring states and had a long period of peace in much of the eighteenth and early nineteenth centuries, the Ottomans engaged in interstate wars one after another throughout the history of their empire, fighting repeatedly with the Habsburgs, Russians, Safavids, and other competitors for new territories or suzerainty over the neighboring minor political entities. With much of its *miri* land already assigned to the existing cavalry force, the empire had to keep expanding its territory. Its revenues from the conquered land thus always lagged behind its demands for more revenue sources to sustain the military, which in turn forced the imperial ruler to maximize its revenues by farming out land taxes to local notables in the absence of an effective administrative system able to penetrate local communities. The equilibrium between supply and demand that prevailed in the Qing state's fiscal system in the eighteenth century rarely existed under the Ottoman empire. Whereas in Qing China the steady growth of population by roughly three times from the early seventeenth to the early nineteenth centuries resulted in the eruption of large-scale rebellions by the impoverished peasants and thus destroyed the equilibrium, revolts of this magnitude were absent in the Ottoman empire, because its population was not only small (less than one tenth of China's population by 1800) but also did not increase throughout the seventeenth and eighteenth centuries. The Ottoman rulers were certainly troubled by the unrest among the rural dwellers who lost their farmland in Anatolia, especially in the late sixteenth century after a long period of

[83] Zelin, *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch'ing China*, 130.

[84] Yeh-chien Wang, *Land Taxation in Imperial China, 1750–1911*; Bernhardt, *Rents, Taxes, and Peasant Resistance*; *The Lower Yangzi Region, 1840–1950.*

population growth.[85] However, the stable population-to-land ratio afterward freed them of threats by large groups of peasant rebels that confronted the Qing rulers. Instead, domestic threats to the Ottoman sultan came primarily from soldier rebellions when troops failed to receive their expected salaries from the government.[86]

Qing China, in a nutshell, was a secular, territorial state with well-defined boundaries. Unlike the Turks in the nineteenth and early twentieth centuries who had difficulties identifying or redefining the political entities to which they belonged or aspired to build, hence struggling with the ambiguous and often illusory religious, imperial, or ethnic boundaries, and even had a hard time in finding a proper name for the new state they wanted to build,[87] for both the reformers and revolutionaries in early twentieth century China, the state they wanted to remake was already there. It was the Zhongguo that the Qing had inherited from the Ming and expanded by the 1750s, a state that included both the interior provinces and the newly established frontiers. To be sure, the most radical among them once called for the establishment of an exclusive republic of the Han people. However, this scheme was more of a propaganda device intended to arouse the Han population's anti-Manchu feelings; it soon yielded to a consensus among them to build a "republic of five races" (*wuzu gonghe* 五族共和), which came to guide the organization of the new republican state after the 1911 revolution.[88] The contrast between the makers of modern China and Turkey thus is stark. While for Mustafa Kemal, the idea of Ottomanism, Pan-Islamism, or Pan-Turkism was nothing less than "great fantasies" or "ideas which we did not and could not realize,"[89] for Sun Yat-sen and his comrades, to establish a new republic on the territory of the former Qing was not only feasible but also mandatory for the legitimacy of the new state being built—after all, the state called Zhongguo had already been in existence for centuries. They only needed to rebuild it, rather than invent it.

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[85] Shaw, *History of the Ottoman Empire and Modern Turkey, Vol. I*, 156, 174.

[86] Ibid., 193, 196, 206, 211.

[87] Bernard Lewis, *The Emergence of Modern Turkey*, 354–55.

[88] Huang Xingtao, "Xiandai 'Zhonghua minzu' guannian xingcheng de lishi kaochao—Jianlun Xinhai Geming yu Zhonghua minzu rentong zhi guanxi," 267–93.

[89] Lewis, *The Emergence of Modern Turkey*, 353–54.

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