

RESEARCH ARTICLE

Fiscal Irrationality and Dynastic Succession in Eighteenth-Century China

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Abstract

This is an essay about the high-Qing imperial house through the prism of a series of eleven munificent actions that subordinated the interests of the public exchequer to image-manufacture, monarchical self-assertion and monarchical self-positioning within the royal descent-line. Scrutiny of the edicts announcing the ten major revenue sacrifices (six universal land-tax remissions, four remissions of the tribute grain) and the famous freezing of the *ding* quotas shows an attenuation of public-policy content as acts of fiscal grace became accompaniments of personal life-cycle celebrations. The essay probes the edict at the midpoint of this transition to propose an interpretation of the Qianlong emperor's rashness in proclaiming the one risky universal tax remission, that of 1745. It assesses Qianlong's attempts to position himself as his munificent grandfather's inheritor and draws on context and intercultural comparison to portray a young ruler preoccupied with self-actualization and self-differentiation from a father he somewhat resembled.

Keywords: High Qing; Kangxi emperor; Qianlong emperor; public revenue; monarchical largesse

It was the autumn of 1745, and the provincial bureaucracy had mobilized itself for a burst of adulation. The Jiangxi governor Saileng's 塞楞額 was the author of record of one of the broadly similar effusions thanking Hongli, the Qianlong emperor (r. 1735–1796), for celebrating the tenth anniversary of his accession to the throne with a one-year remission of the land tax, which was the Qing state's staple source of public revenue. “Rich reserves are to be stored under poverty-stricken eaves,” noted Saileng's; “down to the very coasts, rejoicing hearts will be in great accord.” His language echoed an ancient cliché to the effect that riches are best “stored within the population,” thereby chiming in with the public-policy rationale for the tax remission that had been stated in the imperial edict announcing it. “There is only so much wealth in the world,” declares the edict, in wording adapted from a much-misquoted eleventh-century dictum; “if it is not concentrated above, it will be dispersed below”—and where better to deposit it than

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under the eaves of humble cottagers, the very people whom the benevolence of the ideal Confucian monarch was supposed to favor?¹

It is tempting to take the references to public-policy economic rationales in some eighteenth-century edicts announcing gestures of imperial munificence as indicating the framework in which these gestures are properly discussed. In claiming that tax remissions in general—including the much more common local and regional exemptions granted in the wake of natural disasters—contributed to “raising farmers’ enthusiasm for production, stabilizing society and promoting socioeconomic prosperity and the formation of the Qianlong golden age,” the PRC historian Chang Jianhua 常建華 was applying common sense. He assumed that fiscal sacrifice on the Qing state’s part had real-world impacts, and that those impacts tended towards society’s enrichment. To claim—as is plausible—that it was predominantly landlord society that was enriched by universal tax remissions is still to focus on socio-economic outcomes.² In this essay, by contrast, I show that the economic argumentation in a series of such edicts was weak even at its early best and became increasingly attenuated as the eighteenth century wore on. The theme that largely replaced it was that of dynastic succession in dynastic time—a time that was marked off by those anniversaries that the reigning monarch chose to elevate. Zhang Taisu has argued that the intensifying Sino-Manchu tendency to under-tax the agrarian sector was caused by the ruling establishment’s embrace of a set of “ideological” beliefs about over-taxation and its risks.³ By contrast, the story told below of zero-taxation episodes shows economic ideology in a subsidiary enabling role, the main impetus coming from the reigning emperor’s political ambition and interpretation of the rights of empery.

Declaration of an act of extraordinary fiscal munificence was itself an act of self-positioning within dynastic time and thereby part of what Peter Burke has called the “fabrication” of the monarchical and indeed imperial persona.⁴ Whom was the self-positioning intended to impress? I use an eccentric comparison—between Hongli and his grandfather’s contemporary Louis XIV (r. 1643–1715)—to propose a reading of the fiscally most irresponsible of the universal tax remissions in terms of a young monarch’s desire for self-actualization, a concept borrowed from a well-known psychological paradigm.⁵ The adulation from the provinces disguised the real purpose of the gesture. Who knew for sure that humble cottagers would benefit? I further argue that it was his own entourage of senior metropolitan bureaucrats whom Hongli’s self-assertion was intended to impress. The irony in the story lies in the contrast between Hongli’s conduct and that of the grandfather: Xuanye, the Kangxi emperor (r. 1661–1722), the model whom Hongli claimed to be emulating in his first two extravaganzas of generosity to taxpayers.

¹First Historical Archives of China (hereafter FHA), *Neige Hanwen tiben* 內閣漢文題本, *Huke* 戶科, *Tianfu* 田賦, *Diding* 地丁 (hereafter TB/TF/DD), *Saileng’e*, QL10/11/7, microfilm (hereafter m.) 148, doc. 2-173-13822-19; FHA comp., *Qianlong chao shangyu dang* 乾隆朝上諭檔 (Beijing: Dang’an chubanshe, 1991), online edition in *Chinamaxx Digital Library* (hereafter SYD/QL), 2:45–46, doc. 204; *Da Qing Gaozong Chun Huangdi shilu* 大清高宗純皇帝實錄, reprint (Taipei: Huawen shuju, 1970) (hereafter QSL/QL), 242.9b–10a (QL10/6/*dingwei*).

²Chang Jianhua 常建華, *Qingdai de guojia yu shehui yanjiu* 清代的國家與社會研究 (Beijing: Renmin chubanshe, 2006), 138; cf. Sun Wenliang 孫文良, Zhang Jie 張杰 and Zheng Chuanshui 鄭川水, *Qianlong huangdi* 乾隆皇帝 (Taipei: Zhishu fang chubanshe, 2001), 457, 460.

³Taisu Zhang, *The Ideological Foundations of Qing Taxation: Belief Systems, Politics, and Institutions* (Cambridge: Cambridge University Press, 2023), 17–28.

⁴Peter Burke, *The Fabrication of Louis XIV* (New Haven: Yale University Press, 1992), 11–12.

⁵A. H. Maslow, “A Theory of Human Motivation,” *Psychological Review* 50.4 (1943), 375, 382–83.

Table 1 lists the eleven high-Qing acts of extraordinary munificence to be considered in this article. Only the first three were ordered by Xuanye, and one of these differed from all the others: the famous decision of 1712 to freeze the *ding* 丁 (“fiscal individuals”—nominally adult males liable for unpaid service to the state) component of the tax base, a familiar story that I retell for what it brings to our understanding of the ageing Xuanye as elder-statesman emperor.⁶ The other eight were ordered by Hongli. Four of the eleven were one-year remissions of the supplementary grain tax, the so-called “grain tribute,” that was levied from eight provinces to feed the metropolitan establishment; six were one-year remissions of the far more important land tax, levied in all eighteen provinces of China proper and more precisely termed “the land and fiscal individuals tax.” During the six decades from 1692 to 1751, there was one of these extraordinary acts of grace on average every fifteen years; during the five decades from 1752 to 1801, the frequency was almost one every seven years. There was also a change in the nature of the special occasions that were honored with extraordinary acts of fiscal grace, with public regnal anniversaries—the celebration of thirty, fifty, and even ten years on the throne—being largely replaced by personal birthdays (Hongli’s and his mother’s). There were exceptions to this pattern: a conscious intent to celebrate an anniversary is not articulated in the earliest remission edict, the 1777 remission announcement was in response to Hongli’s mother’s death, and the last two acts of grace were occasioned by adverse celestial portents and Hongli’s coming abdication in favor of his son. These exceptions do not compromise the overall picture of eventual monarchical appropriation of the power to tax—or, in this case, abstain from taxing—to commemorate lifecycle milestones within the royal family.

None of this may seem scandalous or surprising. The exchequer was rich in Hongli’s last decades, when in any given year the central government was likely to have at least a 70-million-tael silver stockpile of public funds under its direct control. The income sacrifice entailed by extraordinary tax remissions was always spread over a number of years—three in the case of the universal land-tax remissions. As He Ping has noted, a yearly sacrifice of roughly 9.3 million taels would have been only 13.3% of a 70-million-tael reserve—even less when the stockpile was larger. Year-end balances occasionally reached 80 million taels during the 1770s, after which the record has more gaps than figures.⁷ That Hongli invested heavily in spectacular displays of filiality towards his mother is common knowledge.⁸ That the magnificent façade of late-Qianlong governance masked general stagnancy and pervasive corruption has been the conventional understanding since the reign of Hongli’s successor. Benign as the consequences for taxpayers may seem, the ageing Hongli’s diversion of public fiscal powers to the celebration of private ruling-house anniversaries is consistent with the notion that he presided over a decline in Qing political culture, a cliché that this article leaves unchallenged.

⁶For the translation “fiscal individual,” see Hilary J. Beattie, “The Alternative to Resistance: The Case of T’ung-ch’eng, Anhwei,” in *From Ming to Ch’ing: Conquest, Region, and Continuity in Seventeenth-Century China*, edited by Jonathan D. Spence and John R. Wills (New Haven: Yale University Press, 1979), 263.

⁷He Ping 何平, *Qingdai fushui zhengce yanjiu 1644–1840 nian* 清代賦稅政策研究: 1644–1840年 (Beijing: Zhongguo shehui kexue chubanshe, 1998), 43, 70–71; Kishimoto Mio 岸本美緒, *Shindai Chūgoku no bukka to keizai hendō* 清代中國の物価と經濟變動 (Tokyo: Kenbun shuppan, 1997), 491, fig. 13.1; Shi Zhihong 史志宏, *Qingdai hubu yinku shouzhì he kucun tongji* 清代戶部銀庫收支和庫存統計 (Fuzhou: Fujian renmin chubanshe, 2008), 277.

⁸E.g., Harold L. Kahn, *Monarchy in the Emperor’s Eyes: Image and Reality in the Ch’ien-lung Reign* (Cambridge, MA: Harvard University Press, 1971), 88–97; Michael G. Chang, *A Court on Horseback: Imperial Touring and the Construction of Qing Rule, 1680–1785* (Cambridge, MA: Harvard University Asia Center, 2007), 98–103, 332–37.

Table 1. Acts of Extraordinary Fiscal Munificence by High-Qing Emperors

Year Announced	Reigning Emperor	Fiscal Sacrifice	Occasion	Individual Forebears/ Offspring Mentioned	Exact Date Announced (lunar year/ month/ day)
1692	Xuanye	One year's grain tribute	Anniversary—30 years of rule		KX30/12/4
1710	Xuanye	One year's land tax	Coming jubilee—50 years of rule in 1711	Grandmother	KX49/10/3
1712	Xuanye	Opportunity to grow the <i>ding</i> component of the tax base	Relationship with jubilee established in implementation proposal		KX51/2/29
1745	Hongli	One year's land tax	Anniversary—10 years of rule	Grandfather, father	QL10/6/6
1766	Hongli	One year's grain tribute	Anniversary—30 years of rule	Grandfather	QL31/1/2
1770	Hongli	One year's land tax	Coming birthdays—Hongli's sixtieth (1770) and his mother's eightieth (1771)	Grandfather, mother	QL35/1/1
1777	Hongli	One year's land tax	Death of Hongli's mother	Mother	QL42/1/24
1778	Hongli	One year's grain tribute	Coming birthday—Hongli's seventieth in 1780	Mother	QL43/10/3
1790	Hongli	One year's land tax	Coming birthday—Hongli's eightieth (1790)		QL55/1/1
1794	Hongli	One year's grain tribute	Coming eclipses of the sun and moon in 1795	Son	QL59/8/15
1795	Hongli	One year's land tax	Hongli's coming abdication (1796)	Son	QL60/10/8

Sources: edicts transcribed in the *Qing shilu* and *Shangyu dang* and cited in the discussion below.

Attention focuses instead on the one universal land-tax remission that constituted a significant fiscal risk: that announced in 1745, when treasury reserves were exceptionally limited by high-Qing standards, and the Qing state was just embroiling itself in border wars that turned out costlier than expected. I have elsewhere examined both the challenges of the fiscal context and the Board of Revenue's ingenious management of the rotation of the year of benefit among the eighteen provinces in such a way as to minimize the damage to the budgets that mattered most: those for paying the armed forces that were garrisoned in the provinces and underwrote Manchu control of China.⁹ Here, by contrast, I explore the political dynamics of Hongli's gamble with state finance at the midpoint of the century-long history of high-Qing munificence extravaganzas. I hope to offer not only a plausible reconstruction of his motivation but also insight into the transition from a polity in which an ageing grandfather naively sought to use state fiscal powers to address a perceived socioeconomic problem to one in which his ageing grandson used those powers to stimulate recognition that the throne's birthday occupant was a jolly good fellow.

This article has three parts. I first review the edicts that announced the acts of grace in just sufficient detail to confirm the patterns sketched above.¹⁰ Scrutiny of some of the provincial outpourings of gratitude for the 1745 universal land-tax remission then provokes questions about the real value of that gesture from a public-policy perspective. A comparison between Hongli and Louis XIV at similar stages in their regnal lifecycles finally introduces an explanation of the rashness of the 1745 initiative in terms not only of self-actualization but also self-differentiation from the relative most absent from the edicts: Hongli's father Yinzhen, the Yongzheng emperor (r. 1722–1735).

Monarchical Munificence on Textual Display

The edict of the twelfth moon of Xuanye's thirtieth lunar year as emperor (1691–92) announcing the staggered remission of the grain tribute over the following few years was surely not intended to found a tradition of celebrating imperial anniversaries with such acts of grace. A directive to the Board of Revenue on a matter on which Xuanye had initiated discussion three days earlier, it began with a formulaic evocation of Xuanye's diligence in planning for his subjects' well-being throughout his thirty years of rulership. This edict can be taken at face value as a considerate ruler's response to an over-abundance of tribute grain in the metropolitan granaries at a time when regular alternatives to leaving surplus stores to rot were still being established. Xuanye admitted his error when the Nine Ministries Assembly pointed out the serious impact that his original plan—reallocating much of the tribute due for delivery in 1692 to important southerly garrison cities and remitting that due in 1693 altogether—would have on Beijing's grain market, where a significant proportion of the tribute grain was eventually traded. His edict of 21 January 1692 outlined the more prudent course of action to which the Assembly had guided him.¹¹

By contrast, the florid, lengthy edict promulgated on 23 November 1710 to announce the universal land-tax remission that was to be spread over the 1711–13 triennium can

⁹Helen Dunstan, "The Finance of Imperial Munificence: How Simple Quantitative Work Can Help us Rethink High-Qing History," *T'oung Pao* 100 (2014), 168–72, 192–236.

¹⁰Cf. the less critical survey in Sun, Zhang, and Zheng, *Qianlong huangdi*, 455–59.

¹¹*Da Qing Shengzu Ren huangdi shilu* 大清聖祖仁皇帝實錄, reprint (Taibei: Huawen shuju, 1970) (hereafter QSL/KX), 153.22a–24a (KX30/12/renwu); cf. Pierre-Étienne Will, *Bureaucracy and Famine in Eighteenth-Century China*, trans. Elborg Forster (Stanford: Stanford University Press, 1990), 282–89.

reasonably be read as occasioned by the coming jubilee. Xuanye had acceded in February 1661, but his years on the throne were officially numbered from the first day of the lunar year (1662–63) when his reign-title Kangxi came into use. The passage of concern here reads:

In Our recent periodic tours, We have traversed seven provinces and attained a comprehensive knowledge of the customs of the people north and south and of their daily needs and means of livelihood. The reason why the people's livelihood is less than fully opulent is truly that, with the protracted peace, the population has grown daily more profuse. Given that the amount of land does not increase, nor does production, it stands to reason that, inevitably, the food supply runs short. As Our gaze penetrated this distress, We were constantly in profound cogitation, on which we unstintingly spread forth benevolence in order to revive the people's strength. Next year is the fiftieth of [this Our] Kangxi reign. [As a way of sending forth] further torrents of abounding grace wherewith to reach our people, We were minded to remit all of the realm's [land] taxes [in that year] ...

but for the advice of Xuanye's senior advisors, who had persuaded him to spread the income sacrifice over three years.¹²

How did a one-year remission of the land tax address the problem of rising population pressure on a finite quantity of land? A case could have been made that farmers were to be empowered with savings that they could invest in raising productivity, but the edict's grim formula *di bu jia zeng, chan bu jia yi* 地不加增, 產不加益 (literally, "the land does not grow more extensive, nor does output grow larger") suggests cognitive closure even to absolute expansion of output as a result of population growth, let alone the possibility of raising output per unit of land or labor. To jump to the conclusion that Xuanye and his advisors were really so closed-minded would be to ask too much of rhetoric: this was an edict that began by claiming that the pious aspirations that the newly acceded Xuanye had shared with his grandmother at the age of six had guided his conduct as emperor for the past half-century.¹³ Enough that the text speak of his commitment, frugality, compassion, and past generosity in waiving taxes; the perceived public-policy challenge of demographic increase was but the backdrop to his magnanimous initiative. Detailed assessment of the pros and cons of possible policy departures was the stuff of everyday governance. For a jubilee, the grandeur of the gesture was what mattered.

The problem of mismatch between public-policy challenge and monarchical response recurs in the 1712 edict freezing the *ding* component of the tax base, albeit in a different way. This initiative, through which the court formalized the late-imperial state's habit of extracting much less revenue from what was nominally a kind of poll tax than the actual population size would have justified, has been described as "one of the most unfortunate economic and political acts of the first century of Qing rule."¹⁴ The edict oddly asserts that "Although the numbers of adult males have increased, the acreage has absolutely not expanded" to justify the position that it would be improper for the state to levy the extra income that corresponded arithmetically to the extra population. As is well known, in promising to refrain from doing this, Xuanye was ostensibly trying to cajole the territorial bureaucracy into reporting the complete, up-to-date population data that were all he

¹² QSL/KX, 244.3b–4a (KX49/10/jiazi).

¹³ QSL/KX, 244.2b–3a.

¹⁴ Jonathan D. Spence, "The K'ang-hsi Reign," in *The Cambridge History of China*, Volume 9, part 1: *The Ch'ing Empire to 1800*, edited by Willard J. Peterson (Cambridge: Cambridge University Press, 2002), 178.

professed to want. The deficiencies of the population figures arriving from the provinces were the edict's point of departure. The following passage is as revealing as it is ambiguous:

Wherever We have gone in Our inspection tours, We have [learned by] inquiry that a household may have five or six adult males (*ding*) of whom only one is paying taxes, or nine or even ten *ding* of whom only two or three are paying taxes. When We enquired as to what the surplus males are doing, all said "Being in receipt of Your Majesty's extensive grace, they are absolutely free from labor service (*chaiyao* 差徭). All that they are doing is enjoying peacefulness and joy, [living lives of] ease and leisure." This came out very clearly from Our enquiries.¹⁵

Should this passage be read as an indication of the severity of the problem of the under-registration of able-bodied adult males, or as an expression of satisfaction that benevolence such as Xuanye intends is already being noted to his credit? It is arguable that, while both meanings are present, the second is the stronger. Ability to keep the majority of male household members free of burdensome obligations would be a hallmark of superior government. Which emperor would not want to be known for that?

It is not entirely clear that Xuanye intended to perpetuate the inequitable happiness that he had described. His final orders read as follows:

The named human *ding* (*you ming rending* 有名人丁) [entered] in the registers of taxes currently levied in Zhili and the provinces are to be adopted as a permanent fixed total. As to the human *ding* born from this time forward, increases in the tax [quotas] in respect of them are not to be imposed. All that is to be done is the preparation of a separate register to report the actual figures. Surely this would not merely be of benefit to the people; it would also be a glorious undertaking (*shengshi* 盛事).¹⁶

The edict does not state explicitly that Xuanye intends a two-tier system in which those *ding* fortunate enough to have been "born from this time forward" would be exempt from the service levy, while the existing *ding* would remain liable. That this was a legitimate interpretation of the edict's wording and a subsequent recommendation by the Nine Ministries Assembly is, however, confirmed by the fact that a Chinese remonstrance asking that such unfairness be redressed was soon to follow. Space permits only a brief account of how the ambiguity was settled and how interactions between Xuanye and ministers more knowledgeable than the remonstrant led to bureaucratic acquiescence in the subjugation of equity and rationality to the fabrication of an enhanced image of Xuanye as worker of glorious deeds in the "glorious age" (*shengshi* 盛世) inaugurated by his jubilee.

Xuanye responded encouragingly when the remonstrant, a vice-president of the Board of Rites, proposed a reform to make the new arrangements fair. If the tax quota corresponding to the *ding* numbers of 1711, the jubilee year, became immutable as now envisaged but the *ding* registers were updated quinquennially, equal division of the unchanging quota among an ever-growing number of *ding* would result in the burden per individual growing progressively smaller, to the equitable benefit of all.¹⁷ What this

¹⁵QSL/KX, 249.15a–b (KX51/2/*renwu*).

¹⁶QSL/KX, 249.16a. The interpretation offered here differs from that in Zhang, *Ideological Foundations*, 201–2.

¹⁷FHA comp., *Kangxi chao Hanwen zhupi zouzhe huibian* 康熙朝漢文硃批奏摺彙編 (Beijing: Dang'an chubanshe, 1985), 4:293–95.

remonstrant overlooked was that language assuming human *ding* was being used in a context in which the *ding* was increasingly a non-human unit of liability to pay tax in monetary form. From the second half of the Ming dynasty onwards, the labor service components of the realm's agrarian taxes had increasingly been commuted to silver payments that were levied partly or wholly on arable land or simply amalgamated into the land tax. While the full potential of the aptly named "Single Whip Reform" reform would not be realized until Yinzhen's reign and even later, the setbacks associated with China's seventeenth-century crisis had not fundamentally undone partial tax-structure rationalizations that were consistent with long-term socioeconomic trends and administratively convenient at the county level where they had been introduced.¹⁸

One effect of Xuanye's intervention was to institutionalize the continued use of the term *ding* in its strict but largely antiquated sense even as the problematic implications of his orders spurred further moves for the dehumanized *ding*'s obligations to be absorbed into the land tax.¹⁹ According to a late eighteenth-century compilation, the recommendation of the Nine Ministries Assembly in 1712 had been to adopt the *ding* totals stated in "the tax-collection *ding* registers for the fiftieth year of the Kangxi reign" as the permanent quota. New additions were to be called "the proliferating human *ding* of a glorious age" (*shengshi zisheng rending* 盛世滋生人丁), and tax was "never to be applied to [that is, levied on] them" (*yong bu jia fu* 永不加賦).²⁰ The formula *yong bu jia fu* was incorporated into year-end statistical summaries, which from 1713 until 1734 (the last whole year of Yinzhen's reign) appear in the *Veritable Records* with the opening formula "This year the population expressed in human *ding* [*rending hukou* 人丁戶口] [numbered] ..., and the proliferating human *ding* to whom tax is never to be applied [*yong bu jia fu zisheng rending* 永不加賦滋生人丁] [numbered] ..."²¹ The senior officials of the Board of Revenue, who probably drafted the 1712 recommendation of the Nine Ministries Assembly, would have seen no harm in humoring Xuanye by letting this happen, because they must have known that it would have limited meaning on the ground. There was little question of applying a labor-service tax to extra human *ding* where the tax payable on a county's *ding* total was already being levied partly via the land tax. Counties that faced problems of inequity would probably address them by further rationalizing the local tax system, and county magistrates were in any case notoriously disinclined to strive officiously to supply the public coffers with every candareen of silver to which those coffers were theoretically entitled (hence the persistent underreporting of human *ding* numbers). The idea that the state need not impose labor service duties on more men than it required had a pedigree traceable to the early Ming dynasty, and local society had its own ways of adapting and indeed exploiting government systems to its own advantage, as in the remarkable case of the consortium of thirteen local lineages in early eighteenth-century Fujian that purposefully acquired and parceled out 114 "official fiscal individuals" as part of a deal to secure a household registration.²²

¹⁸Ho Ping-ti, *Studies on the Population of China, 1368–1953* (Cambridge, MA: Harvard University Press, 1959), 27–35; Ray Huang, *Taxation and Governmental Finance in Sixteenth-Century Ming China* (Cambridge: Cambridge University Press, 1974), 112–33; Feng Erkang 馮爾康, *Yongzheng zhuan* 雍正傳 (Beijing: Renmin chubanshe, 1995), 172–80; Zhang, *Ideological Foundations*, 203.

¹⁹Feng, *Yongzheng zhuan*, 174–75.

²⁰Ji Huang 嵇璜 et al., comps., *Qingchao wenxian tongkao* 清朝文獻通考 (1786); rpt. of the 1936 *Shitong* edn. (Taipei: Xinxing shuju, 1965), 19.5025.

²¹E.g., QSL/KX, 257.19b (KX52/12/last entry).

²²Michael Szonyi, *Practicing Kinship: Lineage and Descent in Late Imperial China* (Stanford: Stanford University Press, 2002), 58–80 esp. 77–79. See also Huang, *Taxation and Governmental Finance*, 32–33;

All Xuanye accomplished through the freezing of the *ding* quotas was to legitimize the existing fiscal laxity and elevate it to a higher moral plane. It is no accident that in representing surplus *ding* as passive beneficiaries of imperial grace the 1712 edict paints out the agency of subjects who made their own arrangements to ensure that the state's requirements were met and did not infringe further than necessary on the freedom or resources of a descent group's adult males.²³ The point was to fabricate an image of the happiness wrought by the kindly governance that refrained from burdening more people than it needed to. Only thus could perpetuation of existing inequities through the freezing of the *ding* quotas be plausibly included as part and parcel of the "glorious undertaking" that would give the central government accurate *ding* figures. In taking the hint and creating a category called "the proliferating human *ding* of a glorious age," and in setting the administrative beginning of that glorious age in the fiftieth year of the Kangxi reign, the Nine Ministries Assembly was taking the fabrication a step further. Harmless as the flattery may have seemed to those who understood that "adult males" had increasingly become token units of tax discourse, it should not escape our notice that monarch and ministers were responding with a pro-natalist tax policy to the secular challenge of a growing population on an ultimately finite quantity of arable land. With the proliferation of human progeny explicitly associated with glorious rule, it would have been a radical political economist who noticed that tax disincentives to procreation might be more apposite—and a bolder one yet who said so.

There is a marked contrast between the above Kangxi-era edicts in which the well-intentioned monarchical mind is shown concerning itself with public policy and popular well-being and the Qianlong-era edicts that are ostensibly inspired by a wish to emulate that magnanimous mind's heritage. Even Hongli's first two universal tax remission edicts fail to resurrect the solicitous presence of a ruler reasoning, however badly, about his subjects' food security and quality of life. Assertions of the value of fiscal restraint feature in some of the Qianlong-era edicts, but these edicts convey no sense of an individual mind trying to engage with practical issues of political economy. Hongli himself is relatively absent, whether as person or persona, from these presumably ghostwritten texts; where we meet him, he is principally son (usually of his mother) or grandson (of his grandfather), not robust ruler in the Xuanye mode. He is imitative of Xuanye, whose lavish generosity he repeatedly equals or outdoes, and ostensibly also of his father, who appears only in the first edict of the series and to whose textual representation I shall return.

The edict of 5 July 1745 that announced Hongli's original intention of a single one-year sacrifice of the whole realm's land tax gives the reader to understand that the monarch is hard-working and frugal. Its rhetorical emphasis is on the fiscal order and restraint that flourish in his government, and on the legacy, inherited from father and grandfather, of munificence to taxpayers. Linking these two themes is the observation that in order to "uphold fullness and protect stability," the first priority should be "sufficing the people," a sentiment that the author—presumably a member of Qianlong's close advisory body, the Grand Council—sought to reinforce by rehearsing the cliché that "There is only so much wealth in the world; if it is not concentrated above, it will be dispersed below."²⁴ Not one

Hilary J. Beattie, *Land and Lineage in China: A Study of T'ung-ch'eng County, Anhwei, in the Ming and Ch'ing Dynasties* (Cambridge: Cambridge University Press, 1979), 85; Michael Szonyi, *The Art of Being Governed: Everyday Politics in Late Imperial China* (Princeton: Princeton University Press, 2017), passim.

²³Szonyi, *Practicing Kinship*, 59–69, 73–76.

²⁴On this cliché, see Helen Dunstan, "Political Economy" in *The Cambridge Economic History of China*, edited by Debin Ma and Richard von Glahn (Cambridge: Cambridge University Press, 2022), 1:402–4, 406–9.

word of elaboration follows. Which was the implicit vision: a society resourced for self-help or a moral ruler who eschews grasping behavior because he prefers his subjects' benefit? The lack of elucidation suggests that the court's attention was not on public policy. Nor was it on fiscal reality: it was with treasury reserves barely sufficient to meet all likely contingencies that the edict reiterated the truism that wealth that escapes government stockpiling can enrich society at large.²⁵

The edict devotes several lines to providing examples—one or two of them a little specious—of the sound financial management, especially restraint in government expenditure, that it credits with having created the capacity for Hongli to be generous. One notes, following Peter Perdue, the contrast between Hongli the stay-at-home executive and Xuanye the travelling inquirer.²⁶ What replaces the textual presence of the caring Xuanye is an invocation of his legacy and that of his son Yinzhen, Hongli's father. "History does not come to the end of recording" the proclamations of tax remissions that had punctuated the grandfather's sixty-one-year reign; "there was no day on which [the father had] not sent down" orders for reductions in tax burdens or leniency in collection. Hongli's desire was, "in the spirit of continuing [their] intent and transmitting [their] undertakings, and at [this] season of redoubled splendor and protracted concord" (the advent of the tenth anniversary of his own accession), to confer "great bounty" on everybody in the land, equitably and without exception.²⁷

The rhetoric about emulating Hongli's immediate ancestors was standard fare, but it was also paradoxical. Michael Chang's discussion of the arguments for imperial hunts and tours advanced in edicts of the 1740s similarly shows a rhetoric of obedience to the royal forebears' example being used to justify activities that might cause consternation among rationalist administrators. For Chang, defense of the hunts and tours was an "ethno-dynastic" matter. In "taking one's ancestors as models" and making their mentality one's own, one was recommitting oneself to the continuation of the dynastic enterprise. In episodically shunning sedentary ease for the rigors of the chase, one was living out fidelity to the martial, Manchu values transmitted by Xuanye from more distant ancestors.²⁸ The 1745 universal tax remission was certainly an affront to fiscal rationality. From a budgetary perspective the timing could hardly have been worse.²⁹ However, any connection with martial, Manchu values is unclear, and there was some incongruity in a claim to be honoring Xuanye, the founder of the dynasty's eighteenth-century fortunes, by throwing prudence to the winds and celebrating a mere decade on the throne by announcing a universal tax remission amid complacent platitudes.

The 1766 edict announcing a rolling one-year remission of the tribute grain is in some ways the most interesting of the series. It unabashedly relates the early repetition of Xuanye's universal tax remission by Hongli's younger self, but it also shows Hongli at the age of fifty-four bringing his instinct for munificence back into sync, so to speak, with that of his illustrious forebear. Hongli is shown noticing that the time is ripe for him to celebrate his thirty-year anniversary with the same munificent gesture as had accompanied Xuanye's accomplishment of thirty years of rule in 1692. Not only does his ghostwriter skillfully deploy a two-character allusion to the *Analects* to suggest a rationale

²⁵Dunstan, "Finance of Imperial Munificence," 168–69.

²⁶Peter C. Perdue, *China Marches West: The Qing Conquest of Central Eurasia* (Cambridge, MA: Belknap Press of Harvard University Press, 2005), 286.

²⁷SYD/QL, 2:45–46, doc. 204; QSL/QL, 242.9a–10a (QL10/6/dingwei).

²⁸Chang, *Court on Horseback*, 93–95, 101.

²⁹Dunstan, "Finance of Imperial Munificence," 168–70.

for celebrating three decades as emperor; he also initiates a line of succession that bypasses Yinzhèn. Here is the story as the edict tells it:

Now food occupies first place among the eight aspects of governance, and special reliance is placed upon abundance in the people's [own] reserves. On respectful perusal of the *Veritable Records* of Our August Grandfather, [We found] that in the thirtieth year of his reign, he made a point of issuing a gracious edict [proclaiming] a round of comprehensive remissions of each [liable] province's ... tribute grain. The magnificent kindness fell [upon all] equally; the blessedness surpassed the norm. Gazing upwards, We call to mind that in the thirtieth year from his accession, Our August Grandfather, having climbed the regnal staircase in His childhood years, had not yet reached the age of forty. It was at the age of twenty-five [twenty-four by Western reckoning] that We ascended to the Great Treasure [the throne], and thirty years in the receipt of blessings have likewise passed [from that time] until now.³⁰

There follows a grandiloquent celebration of the present period of abundance and peaceful colonization following the recent imperial expansion—presumably the conquest of Xinjiang and Turkestan during 1755–59. While the first-person Hongli of the text is inspired to his act of grace by Heaven's munificence, the last sentence before he gives his orders has him “striving to continue the Former Plan” (*qian mo* 前謨). The honorific elevation of the characters *qian mo* signals that it is Xuanye's plan that is meant.

Why should the completion of thirty years of rule have been an anniversary meriting an act of grace? The phrase *bi shi* 必世 (literally, “certainly a generation”), used in a sentence on the gesture's timeliness, would have been understood as a literary way of saying “thirty years” but also recognized as an allusion to the *Analects*. Confucius is supposed to have made the shocking statement that “If there were one who ruled as King, it would certainly be a generation before he was benevolent,” which may have been the voice of realism for Confucius's own day. Premodern commentators varied in the extent to which they honored the actual words as opposed to forcing them into harmony with the sage's presumed teachings.³¹ An allusion to Confucius warning that benevolence could be expected *only* after three decades of kingly rule would have been singularly apposite in the wake not only of the slaughter of the Zunghars in 1757 but also of the harsh repression launched in the early 1750s against two internal threats to dynastic stability. That the allusion resonated in high Qing China, if only as conveying vaguely that benevolence could be expected after three decades of rule, is confirmed by a reference in the 1770 tax-remission edict to Hongli's action of 1766 as having taken place at the right time for a “thirtieth-anniversary initiation of benevolence” (*bishi xing ren* 必世興仁).³²

Perhaps the 1766 gesture's safety emboldened Hongli to diverge again from his grandfather's example by announcing the next universal land-tax remission as soon as 1770, instead of awaiting his fiftieth anniversary in 1786. Forgoing the grain tribute from one, or at most two, provinces per year from 1766 until 1772 would have only minor impacts on the logistics of payment and provisioning for the metropolitan establishment or even the price level on Beijing's grain market. A rolling remission of the land tax during 1770–72 was also rather safe because by 1770 the public exchequer was richer than it had ever been in the

³⁰SYD/QL, 4:796, doc. 2242; QSL/QL, 752.2b (QL31/1/*renshen*).

³¹SYD/QL, 4:796; QSL/QL, 752.3a; *Lunyu* 13.12; and, for an example of generally faithful exegesis, Huang Kan 皇侃 (488–545), comp., *Lunyu jijie yishu* 論語集解義疏 (*Zhi buzhu zhai congshu* edn), 7.8a–b.

³²Perdue, *China Marches West*, 283–87; Philip A. Kuhn, *Soulstealers: The Chinese Sorcery Scare of 1768* (Cambridge, MA: Harvard University Press, 1990), 61–64; SYD/QL, 6:3; QSL/QL, 850.2a (QL35/1/*jimao*).

Qing dynasty. The Board of Revenue's reserves had risen by an average of more than 4.5 million taels per year from 1760 to 1769, the total increase being from about 35.5 million to more than 76.22 million, or 114.7 percent.³³ The 1770 edict notes the rising surpluses, the remark serving as cue for a rehearsal of the principle that it is better that the world's limited amount of wealth be left to "circulate spontaneously" (*zi wei liutong* 自爲流通) among the thatched hovels of the countryside than that it should accumulate excessively in the state's treasuries. The eccentric wording of the conventional reference to the finite nature of the world's stock of wealth (*tiandi zhi ci shengcai zhi shu* 天地止此生財之數, literally "Heaven and Earth [have] only so much wealth-creating quantity") may suggest that "wealth" was here conceived as agrarian capital but may be merely careless. There is no attempt to explain how the retention of one year's tax funds would economically empower taxpayers, of whom those who stood to keep the largest sums did not live in hovels.

The 1770 edict again recalls Hongli's 1745 repetition of Xuanye's universal tax remission, and it also resembles the 1766 edict in claiming that "Of recent years, the world has been well-ordered and at peace," as perhaps we should expect of a court that was digesting the evidence that the last few years' conflict with Myanmar had led to defeat. This was not the first edict in the series to sacrifice acknowledgement of hostilities to the image of tranquility.³⁴ This time, however, there is no suggestion that the placement of extraordinary acts of grace in Xuanye's chronology of rule should provide a template for his grandson. The 1770 universal tax remission was grounded in a justification so impregnable, it seems, that whys and wherefores were superfluous. Not only had "storage of riches on behalf of the people" (*wei min cangfu* 爲民藏富) reached its apogee; this year would see Hongli's sixtieth birthday, and the following year his mother's eightieth (both by Chinese reckoning). Such an occasion called for spectacular munificence "in order to co-operate with Heaven's heart and make known the dynastic rejoicings."³⁵ The throne was clearly still a very powerful institution if such a coincidence could be elevated into a conjuncture of cosmic significance. Hongli's mother's eightieth birthday was indeed to be feted with the exceptional pomp and circumstance befitting a "[May the Royal Personage] Live Forever Celebration" in 1771, as had her sixtieth been twenty years before.³⁶ Hongli awaited his own eightieth before permitting himself an extravaganza of the same status, but linking his sixtieth to his mother's eightieth in a gesture of sovereign benevolence was a masterstroke of image fabrication.

A precedent was now set for interrupting public income flows to mark personal life-course milestones in the imperial house. Hongli's third universal land-tax remission was announced on 4 March 1777, two days after his mother's death. The edict mentions two justifications for the remission: that on which he would have wished to act (his mother's attainment of the age of ninety) and that on which he was now reduced to acting (her demise). It notes that the Board of Revenue's reserves still exceed 70 million, but

³³ Calculated from the 1775 list in Lü Jian 呂堅, comp., "Kang Yong Qian Hubu yinku linian cunyin shu" 康雍乾戶部銀庫歷年存銀數, in *Lishi dang'an* 歷史檔案 16 (1984, no. 4), 19–21, and Fa Shishan (Faššan) 法式善, *Taolu zalu* 陶廬雜錄 (1817; rpt. Beijing: Zhonghua shuju, 1983), 23–26.

³⁴ Memorials signifying that the game was up in Myanmar had been dispatched thence on 8 and 11 December 1769. Dai Yingcong, "A Disguised Defeat: The Myanmar Campaign of the Qing Dynasty," *Modern Asian Studies* 38.1 (2004), 167n74, 169n83.

³⁵ SYD/QL, 6:3–4, doc. 2; QSL/QL, 850.2a–3a. Among other discrepancies, there are lacunae in the SYD version.

³⁶ Evelyn S. Rawski, *The Last Emperors: A Social History of Qing Imperial Institutions* (Berkeley: University of California Press, 1998), 272.

otherwise offers only sentimental elaboration on the reason for this burst of liberality to taxpayers. Hongli is revealed endeavoring to display his own sincerity and perpetuate his subjects' regard for his late mother by giving them a last chance to enjoy her kindness.³⁷

At what point did commemorating monarchical anniversaries with tax remissions risk creating expectations among prospective beneficiaries? In November 1778, the mourning emperor faced the dilemma of a joint memorial from the two governors-general in whose jurisdictions lay the major cities of Jiangnan. They were urging him to meet the expectations of the region's people by favoring them with an inspection tour in the spring of 1780, and they proposed to organize some spectacle for his delectation to celebrate his reaching seventy years of age. The first part of the request was acceptable—with his mother dead, Hongli no longer had to worry about how she would stand the journey's rigors—but how could he agree to have his own anniversary celebrated now that death had dashed his hopes of another grand conjuncture in which he and his mother would reach the ages of seventy and ninety in consecutive years? In a lengthy edict, he noted that no one should try to please him by asking permission to organize celebratory activities or submitting poems of congratulation. However, he appreciated that:

It is normal and to be expected that the scholars and commoners of the whole realm will all be unable to help anticipating [the bestowal of] grace and favor on the occasion of Our attaining seventy years of age. How should We for Our part be willing to begrudge the grant of favor on the grounds that no celebration will be held?

Hongli announced two acts of favor, one to benefit the realm's literati, and one the tribute-paying provinces' landowners. There were to be special extra provincial examinations in 1779, a special extra metropolitan examination in 1780, and, in order to “store riches within the population,” another round of province-wide remissions of the grain tribute beginning in 1780.³⁸

The point of the 1790–92 universal land-tax remission was that, by Chinese reckoning, Hongli reached the age of eighty on the lunar New Year's Day of 1790, when the remission was announced. The announcing edict was quite short and totally devoid of political-economic content.³⁹ This act of macro-munificence was soon followed by a round of province-wide remissions of the grain tribute—an act of grace that differed from all others discussed in this article in that it was represented as a direct response to extraterrestrial acts of Heaven. The edict that proclaimed this remission on 9 September 1794 was provoked by a warning from the Bureau of Astronomy that there would be an eclipse of the sun on New Year's Day of the sixtieth year of Hongli's reign (21 January 1795) and an eclipse of the moon on the fifteenth day (4 February). The edict's tone almost betrays irritation with these intrusive portents from above, unbidden guests whose advent would mar the extraordinary anniversary of one who had served an entire sixty-year cycle with full diligence. Well might the wisdom of the ages admonish that “When there is an eclipse of the sun, [the ruler] should attend to [his] power [to transform others through morality] [*xiu de* 修德], and when there is an eclipse of the moon, he should attend to [his] penal [administration] [*xiu xing* 修刑]”; it was in fact incumbent on a ruler, preached the edict, to devote himself unsparingly to perfecting both in normal times. A competent ruler did

³⁷SYD/QL, 8:527, doc. 1348; QSL/QL, 1025.29a–b (QL42/1/*xinmao*).

³⁸SYD/QL, 9:355–56, doc. 841; QSL/QL, 1068.7a–9b (QL43/10/*jiwei*).

³⁹SYD/QL, 15:398, doc. 897; QSL/QL, 1346.5b–6a (QL55/1/*renwu*).

not need eclipses to instill the requisite “mentality of reverence and caution.” We shall pass over the innocuous symbolic measures that the edict announced for adjusting Hongli’s penal administration; suffice it to note that the author affirmed that deeds to assure the people’s well-being were the best way of cultivating morally transformative power. The new round of tribute-grain remissions was the chosen deed for enhancing popular well-being, and it was to start in 1795.⁴⁰

The purpose of the 1796–98 universal tax remission was to mark Hongli’s abdication in favor of his thirty-five year-old son Yongyan 顥琰, who was to reign under the name Jiaqing until he died in 1820.⁴¹ The annunciation edict was quite substantial and alluded to public-policy considerations to the extent of claiming that Hongli’s consistent, reign-long diligence had been governed by commitment to universal sufficiency of means through “storing riches within the population.” This claim is substantiated by a list of Hongli’s magnanimous acts: the four previous universal land-tax remissions, the three one-year remissions of the grain tribute, regional and local remissions and relief provision to the combined value of “not less than a hundred thousand times ten million taels” (that is, a million million taels), and recent total remissions of accumulated tax arrears to the value of “tens of millions” of taels.⁴² There is hidden irony in the fact that Hongli’s abdication was ostensibly motivated by a pious undertaking not to compete with his grandfather over length of reign. The sainted grandfather’s jubilee-munificence edicts had not claimed more, for forgone tax income alone, than a cumulative total of 100 million taels and separate totals of 10 million taels on each of several unspecified occasions.⁴³

A second irony has to do with the ways in which the edict suggests Yongyan’s style of government will and will not resemble his father’s. What is to remain constant is the munificence towards humble rural folk. The point of inaugurating the new reign with a universal land-tax remission is to manifest the shared commitment of father and son to generous, gracious governance. However, a sudden respect for practicality may reflect Yongyan’s influence. Hongli had planned to release the good news in the new year (that is, on or after 9 February) after transferring the throne to his son, but realization that tax collection began in the second lunar month had made him change his mind. He reverted to the precedent established by his grandfather but ignored since 1766 of announcing the remission in the tenth moon of the previous year—on 18 November 1795.⁴⁴ The financial power that underpinned reckless munificence would not outlast the White Lotus war, but in this small way the 1795 edict presaged the ultimately ineffective reform efforts of the Jiaqing era.⁴⁵ The spell of Xuan-ye’s legacy was broken after his great grandson took over

⁴⁰SYD/QL, 18:128–30, doc. 256; QSL/QL, 1458.39b–43a (QL59/8/jisi). There was an annular solar eclipse on 21 January and a partial lunar eclipse on 4 February 1795. For the interpretation of *de* (“virtue”) adopted here, see A.C. Graham, *Disputers of the Tao: Philosophical Argument in Ancient China* (La Salle: Open Court, 1989), 13.

⁴¹On the abdication, see Kahn, *Monarchy in the Emperor’s Eyes*, part 3, and on the Qianlong–Jiaqing transition, e.g., William T. Rowe, “Introduction: The Significance of the Qianlong–Jiaqing Transition in Qing History,” *Late Imperial China* 32.2 (2011), 74–88.

⁴²QSL/QL, 1488.18a–19a (QL60/10/yiyou). SYD/QL, 18:816, doc. 1860 is a summary.

⁴³QSL/KX, 244.3a; 249.15b; cf. Kahn, *Monarchy in the Emperor’s Eyes*, 226.

⁴⁴QSL/QL, 1488.18b. As the table above shows, from 1766 onwards those remissions that were not initiated in response to representations from below or warnings from above were all declared in the first moon of the lunar year when they were to commence.

⁴⁵On Yongyan’s limitations as a reformist, see Dai Yingcong, *The White Lotus War: Rebellion and Suppression in Late Imperial China* (Seattle: Washington University Press, 2019), “Conclusion.”

the reins of government. As Dai Yingcong has noted, “Universal tax remission, one of the hallmarks of the Qing golden age, never occurred again.”⁴⁶

That the doctrine that “dispersing” wealth “below” was preferable to “concentrating” it “above” was more a self-deceptive mantra than a policy position is suggested by its rehearsal in an edict of 1781 indicating that His Majesty was unimpressed by a proposal from his most senior councilor for savings in military expenditure. Although the edict notes that “money is fundamentally a circulating thing” (*quanhuo ben liutong zhi wu* 泉貨本流通之物), there is no explicit argument that the military spending was economically functional. Rather, the edict’s burden is that the magnificent fiscal wealth that has sustained three universal land-tax remissions and two tribute-grain remissions ought to preclude governmental parsimony—especially over the maintenance of that key strategic asset, the state’s military forces.⁴⁷ As long as wealth was viewed as capacity for munificence and military preparedness, its concentration was worthy of acclaim.

The Audience that Applauded

Assessing the actual economic impact of any of the high-Qing universal remissions of the land tax is beyond the present article’s scope. It is, however, worth reading a few of the adulatory memorials that greeted the announcement of Hongli’s ten-year anniversary universal tax remission against the grain to try to make sense of the beguiling imagery of remitted taxes enriching the domestic treasuries of thatched peasant cottages. The orchestrated provincial gratitude campaign evidenced by documents preserved in the Qing archives allows us to identify some groups of presumably appreciative spectators while leaving poverty-stricken beneficiaries somewhat to the imagination. The fact that the fulsome tributes to the young Hongli’s munificence were presented in routine memorials, not the palace memorials used for direct communication with the emperor, reflects the deceptive character of the entire laudatory enterprise—simultaneously both significant and hollow.

The memorial of November 1745 submitted in the name of Yan Sisheng 晏斯盛, the Hubei governor, bespeaks a concerted exercise in being seen distilling adulation into a documentary record for the central government’s files. There are just over five columns of names of *shenshi* 紳士 (persons qualified for office and state-validated scholars) and *limin* 里民 (villagers) into whose collective voice is put grandiloquent praise for the emperor and for the happiness and prosperity that reign under his governance. The memorial represents the expressions of gratitude as having been submitted to the county magistrates, who channeled them upwards to the prefects, after whom they passed through the (acting) provincial administration commissioner in conjunction with the surveillance commissioner and the team of circuit intendants with whom they ran the province. At every level adulatory rhetoric is added, including the final level, that of Yan Sisheng. The names of all the individual officials are provided, from the prefectural level up.⁴⁸

Memorials of this type vary in the extent to which they let the representatives of public opinion speak in what purports to be their own voice. The Sichuan and Guangxi submissions hint at an outpouring of spontaneous praise. The Sichuan memorial has almost five and a half columns of names of *shenshi* and *qimin* 耆民 (elders); that for

⁴⁶Dai, *White Lotus War*, 446.

⁴⁷SYD/QL, 10:784–85, doc. 2127; QSL/QL, 1141.21b–24b (QL46/9/*dingmao*).

⁴⁸TB/TF/DD, Yan Sisheng, QL10/10/23, m. 148, doc. 2-173-13822-8.

Guangxi presents separate lists for *shenshi* and *minren* 民人 (commoners) but includes only four names in each—a sufficiently coherent group to have agreed on a text to be “submitted in [our] joint names.” This seems unlikely to have been the case for the Sichuan eulogists, by implication men of every corner of the province. The Sichuan eulogy as delivered may have been composed in Chengdu, since only the two counties seated in that provincial capital are named. While the addition of laudatory words from successive levels of the provincial hierarchy was a common feature of the genre, Saileng’e, the Jiangxi governor, monopolized most of the space in the Jiangxi memorial for his own eloquence, relegating to the end all mention of the passage upward to him of expressions of thanks from the gentry and commoners “of the entire province.”⁴⁹

In some places the eulogists are at pains to note that the benefit of the remission will be felt by poor and simple folk as well as the elite. Saileng’e offered a parallel-prose antithesis whose first clause situated the rejoicing peasantry within the local color of Jiangxi’s lacustrine landscape, while the second evoked the happy songs of swidden farmers. The Sichuan *vox populi* noted that tenants and the poor were “equally” to share in the rich bounty, of which, in fact, there was no guarantee. Hongli had rejected proposals under which landlords would have been required to pass on a predetermined percentage of the benefit in rent reductions. The acting Guangxi governor, Tuoyong 託庸, was more accurate in noting that the territorial bureaucracy was to “exhort [landlords] to reduce their rents appropriately [in the remission year] in order to treat tenants equally [*jun dianhu* 均佃戶].” Exhortation was an appeal to the conscience, and it was what Hongli had ordered in this case.⁵⁰ The reference in the Sichuan eulogy to the “equal” benefit envisaged for tenants may express the sanctimony of proprietors showing that they knew what was—ideally—expected of them.

Some of the eulogies flatter the emperor by imitating the vague ideological expression found in the remission edict. As noted above, Saileng’e showed eloquent recognition of the kinship of this ideology with the adage that riches should be stored within the population:

Rich reserves are to be stored under poverty-stricken eaves; down to the very coasts, rejoicing hearts will be in great accord. The levying of tax is to be slackened during years of plenty; the pure breeze of the [Jiangxi] camphor trees will spread far and wide.⁵¹

The spokesmen for the Sichuan taxpayers also understood how the remission was supposed to be good for them:

Six hundred and thirty thousand [taels] of tax levied on [our] fiscal individuals are all to be remitted, and [our] 140 and more commanderies [prefectures] and counties will

⁴⁹TB/TF/DD, Tuoyong, QL10/10/17, m. 148, doc. 2-173-13821-7; Jishan, QL10/10/19, m. 148, doc. 2-173-13822-1; Saileng’e, QL10/11/7, m. 148, doc. 2-173-13822-19.

⁵⁰TB/TF/DD, Saileng’e, QL10/11/7; Jishan, QL10/10/19; Tuoyong, QL10/10/17; Helen Dunstan, *State or Merchant? Political Economy and Political Process in 1740s China* (Cambridge, MA: Harvard University Asia Center, 2006), 450–52. In 1770 Hongli did specify a percentage by which tenants should be permitted to reduce their rental payments, but he still relied on exhortation. QSL/QL, 850.12a–b (QL35/1/*kuiwei*); Sun, Zhang, and Zheng, *Qianlong huangdi*, 457.

⁵¹TB/TF/DD, Saileng’e, QL 10/11/7. *Yuzhang* 豫章, the name of a tree, was also a name for Jiangxi province.

not be engaged in tax delivery. The stockpiles [accumulated] in the villages will grow still more, and the delight of scholars and the common throng will be redoubled.⁵²

Had the authors been relishing plans to use their share of the remission bonanza as investment capital, it would have been impolitic to say so. Instead, their terminological choices incline the reader to imagine the prudential enhancement of peasant *grain* reserves, thus evoking a reassuring picture of stable rural life. The 630,000 units of tax were definitely taels of silver. Sichuan's land-tax quota in 1753 was just over 659,000 taels, and it is plausible that it was somewhat less a few years earlier in 1745.⁵³ The phrase *qianliang* 錢糧, literally "money and grain," was routinely used of the land tax in late-imperial China, even after payment in silver had become the norm. In substituting the term *dingliang* 丁糧, literally "grain levied on fiscal individuals," the authors preconditioned the reader to envisage the *weiji* 委積, "stockpiles," as stockpiles of grain—the grain that would not need to be marketed if farmers had no tax to pay. The rhetoric is not only conservative but also anachronistic. There was money to be made in Sichuan from sale of the grain that would eventually feed urban markets in Jiangnan. The rational economic actor would have hesitated to stockpile perishable grain unless for shrewdly assessed speculative purposes.

Even once the stockpiles were understood to be of silver, what beyond rhetorical convention debarred eulogistic recognition of their value if *not* stored? Yan Sisheng was somewhat realistic, albeit wisely reticent. Never before had there been such a "[case of] three years' quota[-governed] levies not entering the public gates [*gongmen* 公門] and [of] baskets round and square containing coin and silver in the tens of million being retained in private houses [*sishi* 私室]."⁵⁴ With mercantile Hankou just across the river from his office in Wuchang, Yan was probably not short of ideas for more dynamic uses to which "retained" money could be put. The purchase of more land would have been an alternative investment option, and not one that conduced to the long-term benefit of those smallholders in a sufficiently weak position to consider selling. If Yan's use of the value-laden terms *gong* 公 (public) and *si* 私 (private, selfish) hints at irony, the disguise had to be heavy. It was safest to keep one's rhetoric within the confines of a literal understanding that riches were best "stored" within the population.

Proprietors of agricultural land, from poor peasants to rich estate-owners, were the one category of certain beneficiaries of the universal tax remission, assuming honest, effective administration. Elite in comparison with landless laborers, vagabonds, and full tenants, they were, *qua* landowners, the best kind of commoners in what Pierre-Étienne Will calls "Confucian sociology."⁵⁵ Those with most to gain from the remission were those with the largest tax bills, that is, in principle, those best endowed with landed wealth, including landowning members of the civil service, the most significant elite status group in late-imperial Chinese society. While *shenshi* were indeed well represented among those listed as expressing thanks, there is a predictable reticence regarding how the universal tax remission would benefit the privileged and wealthy. In the provincial eulogies, voices joined in chorus to acclaim collective benefit to the entire body of taxpayers and/or to humble cottagers, including tenants.

In 1745, Hongli probably had reason to consolidate his efforts to build an image of himself in the eyes of the broad Chinese elite as more accommodating of their interests and values than his father had been. The extent to which his policies and actions actually

⁵²TB/TF/DD, Jishan, QL 10/10/19.

⁵³Dunstan, "Finance of Imperial Munificence," 198, table 4A.

⁵⁴TB/TF/DD, Yan Sisheng, QL 10/10/23.

⁵⁵Will, *Bureaucracy and Famine*, 135.

differed from Yinzhen's is controversial and has probably been overstated in some scholarship.⁵⁶ It is, however, plausible that the more continuity there was between Yinzhen's ways and his own, the more incentive Hongli had to reclaim and excel his grandfather's legacy. Hongli's 1745 tax extravaganza marked not a jubilee but a first decade. The foreshortening of celebratory qualifying-time bespeaks eagerness to impress the Chinese elite as the supreme paragon of that convenient hallmark of Confucian monarchy, commitment to light taxation and generosity to taxpayers. However, with the Chinese elite significantly absorbed into the Qing ruling structure, impressing this broad socioeconomic group with his will and power to be the supreme patron of Chinese landowners was probably not essential for Hongli. To make sense of the risk-taking in terms of Hongli's likely preoccupations, we must look closer to Beijing.

The 1745 Universal Tax Remission and the Retreat from Heredity

I open the following discussion (after some prefatory remarks) with a mischievous comparison: between Louis XIV's initiation of the Franco-Dutch War in 1672 and Hongli's initiation of the 1745 universal tax remission. My point of departure is not the contrast between the forms of power—"hard" in Louis's case, "soft" in Hongli's—that each monarch deployed, but the elementary fact that each ruler was aged thirty-three and had held the reins of power for about a decade at the time of his initiative. We have watched patiently as Hongli's ghostwriter lengthily fabricated a parallel between Hongli and his grandfather as veterans of thirty years of rule. It is time to turn the tables with a parallel, not of Hongli's choosing, that may help us to new insights. The themes of fiscal glory, martial ignominy, intergenerational repulsion and self-actualization will feature in my account of why in 1745 Hongli decided that the realm could spend a year without its staple source of public revenue.

The term "self-actualization" requires definition, as it is neither pejorative nor a synonym for "self-aggrandizement" or "selfishness." Topping the pyramid of Abraham Maslow's well-known "hierarchy" of human needs, the self-actualization need is that stirring of impulses to become fully what we have it in ourselves to be—whether scholar, sage, violinist, "ideal mother," or tennis champion. Maslow's later, idealistic elaboration of a concept that he adumbrated simply in 1943 need not detain us here.⁵⁷ It does no excessive violence to his original formulation to apply the term "self-actualization" to the project of young monarchs endeavoring to turn themselves into kings / sons of Heaven worthy of the name.

To compare high-Qing China's fiscal arrangements with those of Bourbon France would inevitably be unfavorable to the latter. Sino-Manchu, but not Bourbon, rulers had at their disposal a stable, rational, centralized, essentially top-down fiscal system whose broadly predictable performance was a precondition for the planning of a rotating one-year remission of the staple fiscal imposition on the population. *Ancien régime* France, by contrast, was burdened with a poorly coordinated public revenue system in which the

⁵⁶See e.g. Gao Xiang 高翔, *Kang Yong Qian san di tongzhi sixiang yanjiu* 康熙乾隆三帝統治思想研究 (Beijing: Zhongguo Renmin University Press, 1995), 173–246, 257–303; Sun, Zhang, and Zheng, *Qianlong huangdi*, 69–87; Pamela Crossley, *A Translucent Mirror: History and Identity in Qing Imperial Ideology* (Berkeley: University of California Press, 1999), 253–62; Zhang, *Ideological Foundations*, 220–26; Perdue, *China Marches West*, 656n30; Dunstan, *State or Merchant?*, 192–206, 452–62.

⁵⁷Maslow, "Theory of Human Motivation," 382–83; cf. Abraham H. Maslow, *Toward a Psychology of Being* (Princeton: Van Nostrand, 1962).

downward diffusion to private financiers and tax farmers of the power to exert influence, along with the circumscribed penetration into the bastions of noble and ecclesiastical privilege of the state's power to exact resources, precluded the orderly financial governance required for predictability. Mounting military expenditures in the first half of the eighteenth century might inspire the abler directors of state finances to try experiments some of which went in the direction of "modernity," but mastery of the whole system was beyond their reach.⁵⁸ It was only in 1749, when the three-year implementation of Hongli's first universal tax remission was already complete, that the need to grapple with the deficits induced by French engagement in the War of Austrian Succession provoked a French controller-general of finances to attempt a rational, universal, bureaucratically administered, equitably apportioned ad hoc levy on income.⁵⁹ The notion that the Sino-Manchu Board of Revenue could efficiently and effectively mastermind the sacrifice of the entire staple revenue for a designated year might well have left his master, Louis XV, speechless.

Fortunately, the pointing of cross-culturally judgmental fingers plays no part in the comparison that follows. The purpose of the comparison is rather to jolt the discussion out of the Sinological comfort zone of text analysis and into the flesh-and-blood world of real, albeit long-dead, monarchs exercising power. Jeroen Duindam has argued that "the normative worlds of dynastic power need to be put into a comparative perspective before we can effectively evaluate the structures and practices of power."⁶⁰ In the more modest inquiry undertaken below, the similarities and differences between the positions within structures of two relatively young men poised by their supremely privileged life circumstances for adventures of self-actualization prompt reconsideration of the meaning of their exploits, Hongli's in particular.

Paul Sonnino once wrote that Louis XIV "went off to war at the end of April 1672 like a hero to his victory."⁶¹ Resolved, as Louis put it at the time, to "begin my campaign with something of great brilliance," he launched his effort to make a meal of the Dutch Republic with a shock assault on "four strongholds on the Rhine," after whose rapid fall he had his army swim across that river—a feat that became the stuff of court poems and paintings.⁶² After that, however, Dutch resistance and the reaction of the other European powers, most of whom united against him, sobered the elation. The war ended with the lackluster peace of Nijmegen in 1678–79. Not only had Louis's martial adventures imposed sufficiently on taxpayers to occasion two major uprisings, they also generated international misgivings the bill for which would be presented ten years later in the form of concerted resistance to renewed French aggression. The result would be protracted hostilities that exacerbated a severe crisis in France's agrarian economy.⁶³ Louis eventually came to recognize his attack

⁵⁸ Guy Rowlands, *The Financial Decline of a Great Power: War, Influence, and Money in Louis XIV's France* (Oxford: Oxford University Press, 2012), 57–62, 64–71; Joël Félix, "The Most Difficult Financial Matter that has Ever Presented Itself: Paper Money and the Financing of Warfare under Louis XIV," *Financial History Review* 25.1 (2018): 49–55, 59–68.

⁵⁹ Emmanuel Le Roy Ladurie, *The Ancien Régime: A History of France, 1610–1774*, translated by Mark Greengrass (French original 1991. Oxford: Blackwell, 1996), 383.

⁶⁰ Jeroen Duindam, "Towards a Comparative Understanding of Rulership: Discourses, Practices, Patterns," in *The Dynastic Centre and the Provinces: Agents and Interactions*, edited by Jeroen Duindam and Sabine Dabringhaus (Leiden: Brill, 2014), 230.

⁶¹ Paul Sonnino, "Louis XIV and the Dutch War," in *Louis XIV and Europe*, edited by Ragnhild Hatton (Columbus: Ohio State University Press, 1976), 157.

⁶² Sonnino, "Louis XIV," 157–58; Burke, *Fabrication of Louis XIV*, 76–79.

⁶³ Le Roy Ladurie, *Ancien Régime*, 157–59, 202–5, 210–17.

on the Dutch Republic as an indiscretion of his early years, when he had been, as Emmanuel Le Roy Ladurie puts it, “obsessed with his own standing in the world.”⁶⁴

Louis’s standing in the inner counsels of the Bourbon monarchy had been long in the attaining. He had acceded to the throne in 1643 at the age of four, and his mother’s regency had ended in 1651, when he was deemed to have come of age. He had been crowned in 1654 but had had to wait until the beginning of the 1660s to exercise those prerogatives of kingly manhood, marriage and self-actualization at the helm of government. Even his ceremonial entrance into Paris in August 1660 had been overshadowed by allegorical representations of larger-than-life contributions on the part of his mother and the chief minister, Cardinal Mazarin. Mazarin, who had risen to power while Louis XIII was dying, had given the adolescent king some training but had not handed over the reins of government before he died in 1661.⁶⁵ While taking full charge within forty-eight hours of Mazarin’s death may have been more a fulfilment of his mentor’s tutelage than a reaction against it, Louis’s actions were drastic and decisive. He declared his intention of dispensing with the help of a chief minister and purged the high and mighty of nobility and church from his innermost council, replacing them with ministers whose aptitudes had been nurtured in the very different milieu of ex-bourgeois families. The changes that Louis implemented featured centralization of decision-making power in the person of the king, his small inner circle, and his specialist committees. By 1672, Louis was building on his precocious success, that is, the reputational, financial, military, and naval power already nurtured for ten years through the energetic initiative of Jean-Baptiste Colbert, once manager of Mazarin’s wealth, whom Louis had elevated during the years 1661–65.⁶⁶ It is no great wonder if Louis overdid self-assertion in foreign policy and thereby opened the pathway to later distress.

Hongli, in his first decade of rule, was like Louis XIV seven decades earlier in that both young rulers played roles in institutional innovation that tended to promote centralization of power in the ruler and the conciliar structure that directly supported him. Both had their problems with the power of the senior generation, but the timing and therefore the nature of the struggle was different in each case. For Louis, who can have had only the vaguest memories of his father, it was his mentor’s death that unleashed him to enact, at the very beginning of his personal rule, what Le Roy Ladurie calls “a minor administrative ‘revolution.’”⁶⁷ For Hongli, it was the father’s death that cleared the way for a comparably significant institutional change: the creation of the monarchical cabinet that began as a regency council and was made permanent in early 1738 under a name usually rendered in English as “Grand Council.” This change was likewise initiated, in Hongli’s name, from the very outset of his reign.⁶⁸ Hongli had turned twenty-four (by Western reckoning) on 25 September 1735, thirteen days before his father Yinzhen died at the age of fifty-six with noteworthy institutional innovation and enhancement of monarchical power to his credit.⁶⁹ The regency council was necessitated not by monarchical infancy but because the

⁶⁴Le Roy Ladurie, *Ancien Régime*, 157.

⁶⁵Le Roy Ladurie, *Ancien Régime*, 117; Burke, *Fabrication of Louis XIV*, 43–44; Richard Bonney, *Political Change in France under Richelieu and Mazarin, 1624–1661* (Oxford: Oxford University Press, 1978), 5–6, 419.

⁶⁶Le Roy Ladurie, *Ancien Régime*, 130–39, 152–55; Bonney, *Political Change*, 419, 422.

⁶⁷Le Roy Ladurie, *Ancien Régime*, 130.

⁶⁸For a detailed account, see Beatrice S. Bartlett, *Monarchs and Ministers: The Grand Council in Mid-Ch’ing China, 1723–1820* (Berkeley: University of California Press, 1991), chap. 5.

⁶⁹See e.g. Bartlett, *Monarchs and Ministers*, chaps. 1–4; Madeleine Zelin, *The Magistrate’s Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch’ing China* (Berkeley: University of California Press, 1984),

Chinese cultural obligation of mourning a father into a third year was taken to be incompatible with the vigorous, assertive exercise of government responsibility. Hongli was not debarred from issuing monarchical decisions, but there was a tension between the willfulness with which he sometimes did so and the convention that he needed the support and guidance of the Princes and Grand Ministers in Overall Charge of Affairs whom his father had chosen to assist him.

The two senior statesmen who led Hongli's regency council, Ortai (1680–1745) and Zhang Tingyu 張廷玉 (1672–1755), were like Mazarin both in being the likely architects of their royal master's "administrative revolution" and in remaining in position after the regency ended—or rather, in equivalent position as leaders of the new Grand Council.⁷⁰ They were, however, unlike Mazarin in their failure to die until the ambitious young ruler had reached the age of thirty-three in Ortai's case, forty-three in Zhang's. They were both there, with all the weight of the senior generation's prowess in developing institutions of centralized monarchy, throughout Hongli's first decade on the throne and almost throughout the first eight years of his personal rule. To them belonged the credit for guiding the transformation, during the years 1735–37, of a small regency council with 50 percent representation of the royal family into the prototype of the well-staffed bureaucratic council of state that was to underpin monarchical power for the remainder of the high-Qing period. Qianlong's modest protestations, when he emerged from mourning in early 1738, that he could not dispense with the council's assistance legitimated his perpetuating a promising instrument for the enhancement of centralized rule.⁷¹ The self-abnegation was deceptive.

If, as Mark Elliott suspects, by the fourteenth year of his reign Hongli was experiencing a "desire simply to be rid of [Zhang Tingyu] and of the last reminders of his father's rule," we may reasonably suppose that the reason lay partly in an inadmissible craving for liberation from the lingering authority of a senior generation to whom much was owed, and partly in those aspects of the father's rule of which the son did not much care to be reminded.⁷² To a young adult heir, the father who dies in late middle age cuts a very different figure from the sexagenarian grandfather who died when one was eleven. Hongli the grandson would have known a military veteran who had been glorious in the saddle, accompanying his army on successful campaigns before Hongli was born.⁷³ In the late summer of 1731, by contrast, when Hongli was nearly twenty, his father had, at a safe distance, suffered the humiliation of a major defeat in a rash offensive against the Zunghars. This "military disaster," as Perdue calls it, exposes for the historian a number of Yongzheng's personal weaknesses, as reflected in a secret missive in which he bewailed his "sins" and "crimes" and declared himself "anxious and afraid."⁷⁴ Whether or not Hongli was privy to his father's state of mind, he was surely old enough to notice that, whatever appreciation Yinzhen might show for martial, Manchu traits in interviewees for military or bureaucratic office, martial, Manchu values were not being spectacularly transmitted through his own person.⁷⁵

chaps. 3–6; Yang Qiqiao 楊啓樵, *Yongzheng di ji qi mizhe zhidu yanjiu* 雍正帝及其密摺制度研究 (3rd edn. Shanghai: Shanghai guji chubanshe, 2003), chap. 8.

⁷⁰Bartlett, *Monarchs and Ministers*, 164, 167.

⁷¹Bartlett, *Monarchs and Ministers*, 139–55, 166–67.

⁷²Mark Elliott, *Emperor Qianlong: Son of Heaven, Man of the World* (New York: Longman, 2009), 33.

⁷³Perdue, *China Marches West*, 152–55, 180–90, 195–204.

⁷⁴Perdue, *China Marches West*, 250–55, 571.

⁷⁵Lex Jing Lu, "The Court Audience and the Manchu Masculine Ideal: The Yongzheng Emperor's Secret Personnel Files," *Late Imperial China* 42.2 (2021), 51, 65–69.

Yinzhen's commitment to continuing the Kangxi heritage had been exiguous in other areas as well. In 1750, Hongli was to be frank: his father had reigned for thirteen years without implementing an inspection tour, with unfortunate consequences for the skills of the Bannermen who would have accompanied him.⁷⁶ Yinzhen's generosity to taxpayers also offered nothing conspicuous to set beside Xuanye's jubilee remission of the whole realm's land tax. The ghostwriter of the 1745 universal tax remission edict was reduced to the obviously hyperbolic assurance that "there was no day on which [Yinzhen] did not send down an order for reduction of tax or leniency in collection," followed by the lackluster example of Gansu, total remissions of whose regular tax quota—one of the lowest in the realm—had taken place "during ten years and more." Remitting the land taxes of arid, poor, drought-prone Gansu would always look commendably benevolent. However, those who knew how the realm's finances worked would have understood that the Gansu land tax was far from being the sacrifice that the tax of those provinces that subsidized the outstandingly costly Gansu military would have been.⁷⁷

There is nothing on the surface of the 1745 edict to suggest any intent less creditable than justifying an act of extraordinary generosity to taxpayers as a continuation of the virtuous heritage to which Hongli had succeeded. The edict allures readers with the beguiling vision of "those in and those outside the center" uniting in appreciation of one province's felicity in enjoying total remission of all its land tax for more than ten of the thirteen years for which Yinzhen had ruled.⁷⁸ At the deeper level to which we are beckoned by the fact that the beneficiary province was Gansu, however, we discern a monarch for whom, in reality, the "nightmare" of heredity lay in his similarity to his father, seeking to reconstitute himself as heir rather to his grandfather and his grandfather's glory.⁷⁹ As the edict was a formal, probably ghostwritten, public document, a psychological interpretation should not be pressed. Nonetheless, inadmissible feelings underlying Hongli's intergenerational legacy-leapfrogging would help explain its long-term dispensability. Twenty-five years later, with his father's ghost shrunk, Hongli could switch his self-representational investment into being the filial son of the mother who was rising eighty.

Some fiscal statistics will help us to identify an irony that is implicit in the 1745 edict and thereby re-state the puzzle of the 1745 universal tax remission as a reclamation of Xuanye's heritage. Not only had Xuanye awaited his own jubilee before awarding China's land-owners a one-year respite from the land tax, he had also imposed the sacrifice on the public exchequer at a time when the Board of Revenue treasury was quite well stocked, with about 45.88 million taels in 1710. This level was not far below the 47.18 million recorded for 1708 or the 47.37 million recorded for 1719. It exceeded the average known holdings both for the period 1691–1710 inclusive (almost 40.46 million taels) and for the last three decades of the reign (1691–1721: about 40.71 million). In the last remission year (1713), the treasury still held 43.09 million taels; between 1713 and 1719, known holdings did not dip below 40.73 million.⁸⁰ In 1710, the central government incurred a major income sacrifice with justified assurance that, when spread over three years, the cost could be absorbed.

In 1744, by contrast, the Board of Revenue's treasury held only 31.9 million taels, and in 1745 only 33.17 million (possibly a year-end figure unavailable in July, when Hongli

⁷⁶Chang, *Court on Horseback*, 88–89.

⁷⁷SYD/QL, 2:46; QSL/QL, 242.10a; Dunstan, "Finance of Imperial Munificence," 174–92, 197–201, 234–35.

⁷⁸QSL/QL, 242.10a.

⁷⁹For the observation that "there is no worse nightmare than heredity," see Jacques Maritain, *Moral Philosophy: An Historical and Critical Survey of the Great Systems* (London: Bles, 1964), 356.

⁸⁰Lü, comp., "Kang Yong Qian," 19–20; Fa, *Taolu zalu*, 23–24.

declared the universal tax remission). Average holdings for the years 1734–1745 inclusive were only 32.64 million taels; for the whole eighteen-year trough from 1734 to 1751, they were only 32.085 million. Under the combined impact of the universal tax remission and warfare on the Western frontiers, reserves fell to 27.46 million taels in 1748, the last remission year. In 1749 they were still only 28.07 million—somewhat less than the whole realm’s nominal annual monetary income from the land tax (28.2 million had been the target in 1745).⁸¹ True, the state had other sources of income that contributed to meeting annual expenditures variously estimated as 42.2 million or 56–66 million taels.⁸² Nonetheless, Hongli was warned in 1741 and 1745 by highly placed officials that the realm’s finances were on a knife edge between sufficiency and deficit. Public finances survived the challenges of 1746–1749, but not without inspired planning, demonstrable strain, and significant contributions (or at least pledges) from the private sector.⁸³

What had happened to reduce the 40-million-tael average holdings of 1691–1721 to the 32-million-tael ones of 1734–1745? A startling build-up of reserves in the middle years of Yinzhen’s reign had lifted the holdings of the Board of Revenue treasury to a peak of 62.18 million taels in 1730, after which they declined progressively until the 32.5 million-tael holdings of 1734 inaugurated eighteen years of relative fiscal stringency. The steepest drop in Board reserves (by 11.8 million taels—nearly 19 percent) took place in 1731, the year of Yinzhen’s disastrous military adventure. The remaining annual decreases until 1734 were by about 11.9 percent, 14.6 percent, and 14.3 percent. There may be exaggeration in the flattering contrast drawn by Hongli’s Grand Council in early 1757 between the reported cost to date of the successful 1756 campaign against the Zunghars (less than 18 million taels) and the 54.39 million taels that, they claimed, Yinzhen’s campaign had cost. Nonetheless, sample expenditure figures derived from archival documents confirm that the latter war was indeed costly.⁸⁴

The major irony buried in the 1745 edict is that what created the circumstances in which Hongli’s first complete remission of the land tax became a heroic celebration less of power than of daring was his father’s costly blot on the military prestige of the Qing dynastic house. Yinzhen, the careful conservator and rationalizer of the state’s resources, had ruled for thirteen years without any truly spectacular act of generosity to taxpayers, blundered his remote-controlling way into a resounding military defeat, and died leaving a central-government treasury that was not significantly richer than it had been in the penultimate year of his father’s reign (holdings of 34.53 million in 1735 compared with 32.62 million in 1721—the 1722 figure is missing). Hongli, with his image as military victor yet to be established, trumped not only his father but also his grandfather in celebrating a decade on the throne with a universal tax remission. Would he thereby inaugurate the re-establishment of his grandfather’s glory, or would his foolhardiness result in a retreading of his father’s path to ignominy? It was an extraordinary gamble, one that a resentful rejection of his father’s futile money-grubbing heritage seems insufficient to explain completely.

⁸¹Lü, comp., “Kang Yong Qian,” 20–21; Fa, *Taolu zalu*, 24–25; QSL/QL, 243.13b.

⁸²Chen Feng 陳鋒, *Qingdai caizheng zhengce yu huobi zhengce yanjiu* 清代財政政策與貨幣政策研究 (Wuhan: Wuhan University Press, 2008), 409 (estimate for 1766); Mark C. Elliott, *The Manchu Way: The Eight Banners and Ethnic Identity in Late Imperial China* (Stanford: Stanford University Press, 2001), 489 n. 3.

⁸³Dunstan, “Finance of Imperial Munificence,” 168–69, 202–33; Dunstan, *State or Merchant?*, 384–86.

⁸⁴Lü, comp., “Kang Yong Qian,” 20; Fa, *Taolu zalu*, 24; Chen Feng, *Qingdai junfei yanjiu* 清代軍費研究 (Wuhan: Wuhan University Press, 1992), 257–58.

Whom was Hongli's self-assertion intended to impress? It is worth reading an edict of 5 April 1742 in the context of its own time as well as recognizing it as an early manifestation of that antipathy to bureaucratic sluggishness that the late Philip Kuhn identified as a likely impetus to a witch-hunt that Hongli prosecuted in 1768 against persons suspected of stealing souls for purposes of sorcery.⁸⁵ In 1742, Hongli complained about the failure of his high officials in the Nine Ministries Assembly to engage in "deep planning and far-reaching thought" or to propound "fundamental strategies for the dynasty's sake." Taking advantage of an incipient drought to call for self-critical reflection by "ruler and ministers," Hongli launched a critique of the routinized bureaucratic life that he imputed to the very men who should have been visionaries of projects for long-term amelioration of the realm's affairs. Instead, they were "going early to their offices to handle paperwork, [only to] go home, shut the door, not see a single guest, and take that to be placid holding to their [proper] portion." Hongli accused the Nine Ministries assemblymen of doing no more than suggesting changes to single rules and single clauses of the law in their addresses to him. Could such proposals "constitute great plans for durable peace and long-lasting good order?" he asked rhetorically. In noting that the assemblymen were generally older and more experienced than he, Hongli refrained from making noises about valuing their wisdom. Instead, he gave them orders.⁸⁶

"Great plans" were a specialty of Hongli's. As early as March 1738, in his second month out of mourning, Hongli had overridden some authoritative advice he had received about a month before he doffed his mourning garb. He had given enabling orders for a quixotic scheme devised by an investigating censor to try to double reserves in the antifamine granaries. Hongli's imperious call for "great plans" in the 1742 edict came against a background of growing evidence that the experiment was running aground.⁸⁷ It is understandable that he turned to his senior advisors for a fresh supply of grand ideas. But to whom exactly were his strictures addressed? Given that the Nine Ministries Assembly was an outer-court, civil-service body inherited from the Ming dynasty, and that the Grand Council that furnished Hongli with his ghostwriters was an inner-court tool of Manchu power, it comes naturally to read the 1742 edict as a pep talk to the heads of the bureaucracy. According to Beatrice Bartlett, however, from the days of the Regency Council onward, the grand councilors had led the Nine Ministries Assembly as members of the latter body. There was certainly an overlap of personnel, as is illustrated by the list of signatories to a joint recommendation by the grand secretaries and Nine Ministries Assembly in 1743. Of the six grand councilors participating, Ortai and Zhang Tingyu were listed as grand secretaries, three other dignitaries—two of them Manchus—as Board presidents, and the last primarily as a court expositor of canonical works.⁸⁸ Inner-court membership exempted no one from Hongli's expectations of greater liveliness in outer-court deliberation.

What probably irked Hongli was the inertia that bureaucratic procedural and professional expertise risked generating, and its propensity to stifle monarchical self-actualization. The centrality of respect for seniority and wise counsel in Confucian political culture legitimized such inertia and probably did little to endear to the young Manchu ruler

⁸⁵ Kuhn, *Soulstealers*, 210–14, 218–22.

⁸⁶ QSL/QL, 162.2a–5a (QL7/3/gengshen); cf. FHA, comp., *Qianlong di qiju zhu* 乾隆帝起居注 (Guilin: Guangxi Shifan Daxue chubanshe, 2002), 4:380–82 (excerpted in Gao, *Kang Yong Qian*, 288).

⁸⁷ Dunstan, *State or Merchant?*, 194–98, 206–11.

⁸⁸ Bartlett, *Monarchs and Ministers*, 154, 188; FHA, *Zhupi zouzhe* 朱批奏摺, *Caizheng* 財政, *Cangchu* 倉儲, Grand Secretaries and Nine Ministries Assembly, QL8/intercalary4/6.

the old men still available to guide him as he grew in self-confidence. It is not that, by July 1745, he still needed to stage a head-on challenge to the influence that Zhang Tingyu and Ortai had wielded as the heads of patronage networks. Ortai was dead and had in any case been sternly rebuked and threatened by his master two years earlier. Zhang was in his early seventies, had already tasted punishment, and would soon seek release from duties.⁸⁹ It is rather that Hongli was taking it upon himself to supply the dynamism that he had found woefully lacking among the heads of the bureaucracy. It makes perfect sense that in 1745 Hongli challenged that citadel of cud-chewing paperwork, the Board of Revenue, with a monstrous affront to the predictability that enabled its operatives to pen-push comfortably and to the prudence that its leaders urged on him as if they knew better than he did. The entire metropolitan establishment could take note of his first universal tax remission as an early exercise of what Norman Kutcher has called “arbitrary power”—the kind of power that would subsequently underlie the monarchical “political campaign” as a tool of sovereign self-assertion.⁹⁰

The following interpretation of the 1745 universal tax remission appears consistent with the evidence. In showing the leaders of the metropolitan establishment who was master, Hongli invented a dynastic milestone and celebrated it with an action symbolizing that he had emerged from the shadows surrounding his father's rule and would henceforth pursue glory worthy of his grandfather. Hongli's once-off gesture of liberality to taxpayers was the antithesis of the on-going accumulation of silver surpluses that had marked the early and middle periods of his father's reign. To those officials who remembered the link between the collapse of those surpluses and Yinzhen's military errors, Hongli offered not an assurance of prudence but a promise of splendor. That, in 1745, the promised splendor was pacific and not martial suggests effective deployment of cultural politics in the context of the “renewal and elaboration of Chinese-Manchu tensions in the highest governing circles” that had resulted from Ortai's and Zhang Tingyu's preeminence.⁹¹ The projection of an image of a monarch in the Kangxi mode—resolute, intrepid, and ultra-Confucian when it suited him—offered Chinese dignitaries reassurance that the Manchu ruler was qualified for celestial sonship while putting both sides on notice that their sovereign claimed the role of leader.

But a leader of what kind? The rhetorical appeal of universal tax remissions was to ideals of frugality and abstinence in government, alongside monarchical commitment to the people's well-being. However, meticulous research by Lai Huimin 賴惠敏 establishes a counter-picture of Hongli as personally greedy, committed to luxury expenditure, and presiding over continuous fattening of the privy purse. Under Hongli, the imperial house's wealth grew through lucrative credit operations such as loaning business capital to merchants, an investment choice that was particularly favored after pawnbroking failed to meet profit expectations. Also significant was the siphoning of wealth, including funds that arguably should have been public, into the Imperial Household Department's coffers.⁹² While Hongli's proclivity for self-enrichment may have been less marked during the first two decades of his reign than it later became, the cost of the first Jinchuan

⁸⁹Gao Xiang, *Kang Yong Qian*, 283–84, 292–95; Alexander Woodside, “The Ch'ien-lung Reign,” in *Cambridge History of China*, vol. 9, part 1, 245, 256–57.

⁹⁰Norman Kutcher, “The Death of the Xiaoxian Empress: Bureaucratic Betrayals and the Crises of Eighteenth-Century Chinese Rule,” *Journal of Asian Studies* 56.3 (1997), 723.

⁹¹Woodside, “Ch'ien-lung Reign,” 256.

⁹²Lai Huimin, *Qianlong huangdi de hebao* 乾隆皇帝的荷包 (Taipei: Zhongyang Yanjiuyuan Jindaishi yanjiusuo, 2014), 112–13, 162–64, 184–210, 232–56 and passim.

campaign (1747–1749) pushed him to prey on private, especially commercial, wealth through solicitation of large “contributions” that were not fully voluntary. In view of the long gap before the 1770 universal tax remission, it is likely that Hongli came to recognize the 1746–48 universal tax remission as a magnificent gamble that might have proved embarrassing but for the organizational competence of the Board of Revenue and the unexpected early victory in the first Jinchuan war.⁹³ He might not have gambled in the first place had he not understood that it was only public solvency that he might jeopardize.

Conclusion

While Louis XIV’s authorship of the claim “L’État, c’est moi” (The state, that’s me) is probably mythical, it has been argued that “the supreme authority, that’s me” would have been both a plausible reading of the dictum and an uncontroversial truism for a Bourbon monarch. A hypothetical “L’État, c’est à moi” (The state, that’s mine), moreover, would not have been outrageous by early-modern European standards, but the nature of the qualification required to make it valid would have varied with perspective. For orthodox theorists, the key distinction was between monopolization of ownership rights, appropriate in the context of a monarch’s own domain, and the rights of eminent domain that he could exercise over the rest of his territory by virtue of the public office that he held. It served the purposes of the network of European hereditary rulers to downplay this distinction and assert instead that the royal claim to ownership was absolute and based on inalienable inheritance — “L’État, c’est à notre maison” (The state, that’s our family’s), as it were.⁹⁴ The same issues arose in China, although their expression was different. An emperor whose wealth and power were legitimated by Confucianism was accountable to Heaven and his ancestors for his use of both. He could, if he wished, assert eminent domain in an economy dominated by private and corporate landownership by virtue of a line of ancient, canonized poetry. He deserved the fate that Heaven might reserve for his descendants if he forgot that the ruler occupied third place behind the people and the tutelary deities. In orthodox theory, supreme authority was lent by Heaven for a public purpose.

The high-Qing universal tax remissions were paradoxical cases of diversion of public resources—the power and the means to levy taxes—to serve the political interests of the ruling house. Compared with tax arrangements in Bourbon France, the high-Qing land-tax system was a formidable tool: it was rationally planned and accountably implemented by a stable, centralized bureaucracy. True, the use of sovereign power by XuanYe and Hongli to deactivate the Qing state’s impressive public-revenue apparatus in a different set of provinces during each year of several three-year cycles appears an extraordinarily benign way of drawing the populace into the marking of dynastic anniversaries and life-cycle events. The displays of monarchical munificence were usually harmless to the central-government treasury, they may have allowed smallholding households to make economically strategic micro-choices that were normally beyond their means, they conspicuously affirmed the Confucian monarchical virtue of sharing the good things of life with subjects, and it would be improper to assume that all the wealthier beneficiaries made antisocial investments with the savings.

⁹³Dunstan, *State or Merchant?*, 384–87.

⁹⁴Gaines Post, *Public Law and the State, 1100–1322* (Princeton: Princeton University Press, 1964), 334–35, 342–45, 355–67; Herbert H. Rowen, “‘L’état c’est à moi’: Louis XIV and the State,” *French Historical Studies* 2.1 (1961), 83–84, 87–88, 91–97.

Yet the primary purpose of the tax system was not understood to be monarchical display. It is the episode announced in 1745, when the exchequer was not well stocked, that imparts a darker significance to the series. If, as I have suggested, Hongli was aping his grandfather's glory in an act of self-assertion against his father's legacy, private inclination had the upper hand over public duty. The impact on society was undoubtedly more benign than was the case with the territorial expansion that Louis XIV initiated in 1672. Nonetheless, as thirty-three-year-olds in the flush of their early experience with the exercise of real power, both rulers followed impulses that foreshadowed the nemesis of their own reigns and dynasties. In his later universal tax-remissions, Hongli treated the tax system as though he believed that "L'État, c'est notre maison." Such behavior was as good a distraction as any from the returning issue of rising population pressure on an ultimately finite quantity of land.

Competing interest. The author declares none.