This being so, and storax being elsewhere stated to have come from Syria [大秦], it seems that indirect intercourse with the west of Asia must have begun as early as the fourth century B. C., when Chwang-tsz flourished.

A BALLAD.—The following is an interesting country ballad of the 10th century, by 聶夷中:—

(1)二月賣新絲 (2)五月糶新穀
(3)醫得眼前瘡 (4)剜却心頭肉

The Emperor was so pleased with it, as expressing the rustic sorrows and anxieties, that he ordered copies of it to be made and frequently hummed it over. The phrase 剜肉補瘡 is colloquial to this day.

THE KITE.—It is remarkable that the Pekingese word [鷂子] for a kite (bird) is the same as the Cantonese word for a paper kite, and that the Japanese word for the former is *taka* and for the latter *tako*.

FINANCIAL.—From a Memorial by the Viceroy in Kan Suh, certifying to the balance in the Treasurer's chest, it appears that this must be a (? new and) periodical custom.

The extra allowances [商耗] on the full legal quantity [足正] of tribute grain, over and beyond the boatmen's food allowance [食耗], are purchased from the boatmen by government. The following are the prices paid for different qualities: 白粳 and 白糯 6,000 cash; 漕粳 4,000 cash; 漕籼 3,500 cash the full pecul [平斛一石].

It seems that the warrants for Tientsin [長蘆] salt are issued in the spring and autumn. A deputy is stationed at Lu-t'ai [蘆台] to weigh and examine the salt; 5,000 *yin* or warrants seem to be one season's store for Ki Chou, Tsun-hwa, and Yüh-t'ien Districts. From a casual remark by the Fu Kien Comptroller it appears that, in remittances of salt excise, there is no weight or food allowance added.

The salt office of the Two Chê [兩浙綱鹽局] has been transferred to the Salt Comptroller instead of being under a special *taotai*. The number of *yin* [引] which the said office is bound to convey to east Chê kiang is 16,000 a year, but now the number is reduced to 6,000.

The character 垞 seems to be used with 坨 in connection with Tientsin salt; their 丨地, 丨役, 閱丨, seem to mean '(salt) flats,' 'salt makers,' 'inspect the flats' or 'heaps.' Tientsin salt has to be measured out by standard weights issued by the Board; 管丨人 may possibly mean 'a weigher.'

From the year 1883, when the Viceroy Tso increased the number of Hu Kwang and An Hwei salt warrants, the excise and *likin* on the old and new warrants have had to be reported separately each half year. In the first half of 1886 the old Hwai merchants paid Tls. 1,140,765, and the new Tls. 74,783, in excise and *likin*. There were also 10,314 strings of cash taken as duty [稅] on the Hwai salt sent as a test into 鄖陽, 襄陽, and certain places in Hu Nan. Also 85,838 strings of cash taken at 萬戶涔 on Sz Ch'wan salt, (and which appears to be due to the Hwai treasury because the said salt is an encroachment upon the Hwai interest).

The wood and bamboo tax collection at 樊口 near Hankow is officially fixed at a minimum of 145,000 strings of cash a year. In Hu Peh Province there are considerably over 100 *likin* taxing stations.

The Governor of Kashgaria and Dzungaria gives the total registered population [漢回纏民] at 1,238,583 souls in 266,959 households. Dzungaria or the North Road is more thinly populated than Kashgaria or the South Road. In Dzungaria the taxation per *mou* is seven, four, or three *shing* of grain, according to the quality of the land, and no 耗 or 'waste allowance' is levied. In Kashgaria from four to five pints of grain and five catties of straw

per *mou*, (three pints and three catties, $1\frac{1}{2}$ pints and two catties for lower qualities), are levied, and no extras. The copper and gold mine taxes are now paid in grain. Most of the *begs* are abolished, but where *akim begs* still have jurisdiction, the taxation seems to be lumped in a category with government, public, and charitable lands. The grain tax is usually $\frac{6}{10}$ wheat and $\frac{4}{10}$ maize (occasionally rice). If 200 *li* from the city, then commuted for Tls. 1 and Tls. 06 the pecul respectively for grain, and Tls. 605 the 100 catties for straw; but in some places commutation of grain is only partly allowed, because grain is more needed than money. The total measured land in the three *taotaiships* of Kashgaria and Dzungaria is 11,480,194 *mou*, on which 276,051 peculs of grain, 14,902,901 catties of straw, Tls. 59,148 commuted grain and straw and 地課 [? mine tax] are or will be done. Of the above Tls. 203,029 peculs of grain, 13,958,216 catties of straw, Tls. 57,952 commuted and mines are actually levied on 'ripe' lands. Of the *hwang* or 'unripe' the cultivated will be taxed when taxation falls due, and the uncultivated will be reported when cultivators take it up. There is only one tax a year,—the autumn harvest tax.

'Taxes follow the rent:'—糧從租出. If the cultivator or 佃戶 is unable to pay the rent, then the *rentier* or 糧戶 is behindhand with his taxes [賦]. To pay taxes is also 輸課, and to pay rent is 納租. In and near Shanghai the rent is usually from 1,000 to 2,000 cash a year, and the three taxes 上忙下忙 and 冬漕 amount to 700 or 800 cash. The rent is usually paid in instalments during the last quarter of the year, but should, in any case, be cleared off before the 5th of April [清明].

A recent murder appeal case carried to Peking shews to what popular misery official squeezing leads in China. It appears that the commuted Ho Nan grain-tax is calculated at 25 cash in the pint. Four brothers, living together in common, paid Tls. 1 and a trifle over in land-tax [糧銀], on which was due 2.6 pints of grain-tax [漕米]; but by an ingenious system of adding together the gills of each pint, a total of eight pints [or 200 cash] was exacted. Afterwards the four brothers divided, and 2.5 mace land-tax was due from each separately, on which the eight pints was now levied from each, making 32 pints [800 cash] instead of 2.6 [65 cash]. In the single district of Loh-yang the grain-tax, which is only a trifle over Tls. 1,000 in nominal value, is thus raised to over Tls. 10,000. One brother was locally tortured to death by the irate magistrate, and another has died in gaol at Peking.

The modern *likin* is compared to the 路經總制錢 instituted by 陳遘 of the Southern Sung dynasty.

The total *likin* for the Kwan-nei [關內] part of Kan Suh Province for the year 1885 was Tls. 348,268. Most of this goes into the *fantai's* treasury, but a considerable part also to the forwarding department and to the expenses of collection. The total *likin* collection for Ho Nan Province, including that on foreign opium, for the first six months of 1886 was only Tls. 43,650!

The Governor of Chêkiang, in reporting a total of 479 *k'ing* (say 9,000 acres) of abandoned land re-cultivated last year, says that there are still 49,190 *k'ing*, or nearly 1,000,000 acres of taxable land still untilled. He classes the 田 or paddy land into 民 'common tenure,' 屯 'cantonments,' 沙牧 and 學籍. These last appear to mean shorelands, pastures, and charitable glebes, subject to rents and not taxes. Other lands are styled 山塘蕩漊, which seems to mean 'high level and low level marshes,' or 'peat-bogs.'

According to a recent Canton proclamation, the *fantai's* '*chao*' or 'titles' for reclaimed grassy levels are to be exchanged for similar titles issued by the Board. A document called a 由單 is handed to each cultivator, calling him to account for the

profits [繳花息], and have the land 'raised to taxation.'

Over 700 甲 of land have been cleared for cultivation at Kamaran near Tamsui. On each *kiah* of land in Formosa is paid a rent of over 40 石, which makes it the land equivalent of 'one picul of seed' (as it is put in China). On the arrival of the new treasurer, the land will be 'raised to taxation.'

The land laws [議租議賦] of Chih Li [順直兩屬] are under revision. As the two points are to place banner lands under rent [荒地宜租], and raise banner-lands to taxation [旗產升科], it is evident that tenures there differ. The system of the 四圍, which has been applied as a test, has proved a failure.

For the last half of 1886 the following sums were sent from Chêkiang. First, Treasurer's chest; land-tax 1886 Tls. 91,000 and salt excise Tls. 189,000, all in aid of Peking and Chih Li armies.

Kiang-nan has to send tribute of wood once in three years, and the Nanking treasurer has just been ordered to find Tls. 20,000 for this season. It appears that the timber [cedar, teak, &c. 杷梓楩楠] is then brought from the forests of Kiang Si and Hu Kwang.

Experimental cash, each .0085 of an ounce in weight, are being coined at Foochow. The waste [火耗] on the copper and lead allowed by law is 9 per cent. on both lead and copper [折耗火斤]; and now 54 catties of Yün-nan copper and 46 of lead are mixed, *or* 一五折耗 on the 100 catties of copper and lead combined is allowed; but, as the copper now to be used is not equal to the Yün-nan copper, 20 per cent. gross deduction will leave no undue profit. On each 150 catties of copper issued, Tls. 3,227 are by law allowed for labour, &c., that is, 6,490 cash on 170 catties of cash. The cash when finished are to be sold to the banks at market rates, and not paid to the soldiers at 1,000 to the tael, as used to be the case when silver was less valuable.

The *Hu Pao* mentions the interesting discovery in Formosa of four jars of fine 永歷 cash, each bearing the word 臺 on the obverse, or *man* side. The *Hu Pao* thinks these must have been coined by Koxinga.

The Northern Fleet and Defences [北洋海防] cost Tls. 4,000,000 a year: part of this appropriation has been diverted to the support of the Peking garrison [京營],—so says the *Shên Pao*.

The Custom House at T'ung Chou near Peking exists mainly by a tax on grain and pulse.

From a recent Memorial by the Governor of Kiang Si, it appears that although the Kiang Si rice tax is commuted, Kiang Si has to pay Chih Li for making 434 cargo-boats on Kiang Si's behalf.

Mortgages.—In connection with Chinese mortgages of real property, may be mentioned the saying 得產不爲虧, or 'the party in possession does not lose.' Also 房不起租銀不起利, or 'if the mortgagee occupies the tenement, he gets no interest.' The word 債主 vulgarly means 'creditor,' but its legal signification is said to be usually that of 欠主, or 'debtor.' The 'final transfer' or 絕賣 is necessary, whether the first transaction be that of a mortgage or a sale; and the term should always be used if an outright sale is intended. In mortgages the law only seems to recognize the right of the mortgagor to receive, through the intermediation of a middle man, one more advance; but local custom often seems to sanction several advances, each followed by a more or less final deed. The only safe term for a 'security' who is to pay up in default is 代還保人.

Officialdom.—Viceroys and Governors are authorised to fill in the 甚合火牌 issued by the Board when they have to send Memorials [本章] or other important