CHINA'S WAR DEBT

It May Be One Billion Dollars, but the Nation Can

The Chinese a Rich People-Their Debts and Possible Revenues-The Hu Pu or Treasury Department-The Taxes and How They Are Collected-High Officials Who Make Fortunes as Tax Gatherers-The Land Tax Alone Could Pay the Debt-How Lands Are Held-The Rice Tribute and Salt Monopoly-Likin Taxes-The Foreign Customs and Other Money-Raising Schemes,

FRANK G. CARPENTER.

Shanghai, September 30, 1900.-Can China pay its war debt? This the powers would like to know. Each will demand satisfaction for the expenses cent through the Honskong and Shang-It has incurred, and also a good round sum for the injury to its citizens. As to the war bill, the average will prob-nbly be \$100,000,000 spices. This, innbly be \$100,000,000 spices. This, including Germany, Russia, Japan, England, France and the United States, \$15,00,000 at 6 per cent, to run fo will foot up about \$600,000,000. The twenty years, and at the same time on damage to the merchants at the various ports, the wrecking of the legations at Pekin and the destruction of the mission stations everywhere, including compensation for the lives of missionaries, will demand millions more. In fact, the powers will probably ask for about \$1,000,000,000, or just as much as Germany demanded of France at the

close of the Franco-Prusslan war.

Can China pay it?

Li Hung Chang says she cannot, and that she will have to give up territory instead, Li Hung Chang, however, is a Chinese official, a cog in the most correct condition. muchinne that will have to be rebuilt if the empire is to continue. He knows that a big national debt means the tearing of himself and his class from the machinery and the modernizing of the Chinese government.

THE CHINESE A RICH NATION.

The truth is the Chinese could pay the interest on a billion-deliar debt and not feel it. The present taxes are enough for all legitimate government expenses and 6 per cent on a debt three times that size. They have now a smaller debt than any of the great powers. It does not equal a dollar a head, and amounts to less than \$300,000,000. There are no local debts to speak of. The provinces are unincumbered and the cities and villages are unbounded; indeed, there is no country in a better fi-

As compared with the great powers, China is rich. England has one-tenth the people, and carries a debt ten times as great; the debt of France is twenty times that of China, and the debts of the other powers are proportionately large. Here is what they are in round numbers: England owes \$3,300,000,000; France, \$6,250,000,000; Germany, \$2,400,000,000, while Russia has a debt of \$4,-760,000,000, Austria-Hungary and Italy each owe eight times as much as the present national debt of China, and poor little Spain is paying interest on loans six times as great,

WHAT THE CHINESE DEBT IS.

dislike debts to foreigners, and it is the national policy to keep out of them. Their first foreign loan was in 1874, when they borrowed \$3,000,000 at 8 per a twenty-year loan. In 1895 they negotiated another English loan of about Anglo-Germans, one at 5 and the other at 4% per cent. The first loan was to run thirty-six years, and the second orty-live. These and a few other ver

dertakings, comprise the total debt of this nation of 400,000,000 people, own-ing some of the richest agricultural and mineral lands upon earth. WHAT THE REVENUES ARE. No one knows what the revenues of China are. The taxes collected are enormous, but 70 per cent of them never gets to Pekin; the balance is either swallowed up in the form of costs or presents to official superiors, or remains in the bands of the tax collectors. There is a class of men known as ya-

ment places, who are paid out of taxes and squeezes. It is impossible to tell what is collected. Accounts are rendered in piecemeal, and no province furnishes a balance sheet of its whole expenditure and revenues. There is never a surplus and there are often

No increase is ever reported. No one expects an increase, for he knows that if such a condition occurs a surplus will go into the collector's pockets. Indeed, if the official figures of China are correct the government revenues have been falling off, although in commerce, business and wealth the empire has been steadily growing.

The revenues actually paid today are estimated at 77,000,000 taels. Call them even \$77,000,000, increasing thereby the estimate one-third, as the tael is not worth much more than 75 cents. In 1855 the revenues were estimated at \$100,000,000. One hundred and fifty years later they approximated \$200,000,000,and still later Sir George Stanton estimated attainable they are now somewhat as

Imperial customs, 22,000,000; land tax,

¿www.www.ww. (Copyrigh, 1000, by Frank G. Carpenter) | counts at New Year, They especially | sources, 4,000,000, making a grand total | noted in Chinese history, Take Ho-

HOW TAXES ARE COLLECTED. The taxes of the empire are collected of the seven great departments of the government, It corresponds to our treasury department and has to do with all financial matters. It will probably have charge of the national

The board of revenue is known as the Hu Pu. It has two presidents, one a Manchu and one a Chinese. It has four vice presidents and from six to eight directors. It has its superintendents, secretaries, assistant secretaries, comptrollers and clerks. It nominally levies all taxes and duties are situated in different parts of the empire. One of its bureaus, that of the three trensuries, is devoted to the storstuffs of the imperial family.

The board of revenue sands out once a year to each of the provincial governments a statement of the amount it is expected to furnish the general gov-ernment. To this must be added the local taxes, the civil and military taxes, and then the rate is fixed. After reciving the estimate the vicercy or governor gives his directions to the different officials. In many cases the taxes are farmed out successively by the higher officials to those beneath him, and so on, until they reach the

It is from this collection of taxes that to be over three millions. This man probably had a salary of a couple of thousand dollars a year. The Chinese merchants of Hong Kong told Lord Beresford that mandarins who had salaries of \$1,000 were accustomed to ments, and that viceroys who received receive from the crown. The land but \$6,000 had often necessary expenses chiefly held in clans or families.

MADE MILLIONS IN OFFICE.

noted in Chinese history. Take HoKwan, for instance, who was one of
the high officials of the Emperor K'ien
Lung, Ho-Kwan was a poor Tartar,
who became an official of great wealth
and power. When K'ien Lung died the
next emperor feared him, and had him
decapitated. His estate was confiscated, and was found to be enormous. He
had more than 200 atrings of pearls and
precious stones, and one of the pearls
was bigger than any in the imperiat
crown. He had precious stones in the
rough and diamonds made into buttons
and also millions of cunces of sliver and

and also millions of onnecs of silver and

Take Id Hung Chang, No one knows how rich he is. He has bank stock, railroad stock and factory stock every-where. I amagine he owns foreign bonds. His real estate possessions are large, and he has much in jewels. He wears a diamond button in his cap, the stone of which is as big as the end of your thumb, and he has many diamond government manapoly. The sail comes rings. Sheng is said to be rich, and so from sea water, there being evaporating in all probability is Kang Yi and the ponds by the provinces near the sea.

LAND TAX ALONE COULD PAY over to the salt commissioners. These men hand it over to those who have

althourh out of it the government gets only 25,000,000 tacls. China is a big country and a vast amount of it is cultivated. If half the cultivated land to the price at which sail is to be sold to the price at which sail is to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at which sail is to be sold to the price at whi tivated. If half the cultivated land were taxed at 75 cents per acre the gross revenue would be more than 200,000,000 tasks. Let us estimate it roughly at \$200,000,000. Set aside 25,000,000 tasks for the government and you have still \$25,000,000 to pay the expanses of collection, and in addition the expanses of collection, and in addition the expanses of collection. such high prices for their offices. The real salaries are practically nothing, but the percentages which they can hold back from their collections make the high places exceedingly profitable. Some years ago a collector of customs at Canton was expected to send about one million dollars to Pekin, whereas the annual receipts of his office were known to be over three millions. This man government improvements if her offi- \$30,000,000 clais were honest.

HOW LAND IS HELD,

The lands of China nominally belong rectly from the crown. The lands are later they approximated \$200,000,000,000,000 and still later Sir George Stanton estimated them at \$330,000,000. By the best figures usually retired from their offices rich. acre in size. There is a thorough system of government records. Real estate MADE MILLIONS IN OFFICE. is bought and sold and the transfers are waterways of the Chinese empire, and Moderate thieving in government registered. The taxes are levied upon it fills the rivers and canals with little The Chinese have a horror of debt.

With them bankruptcy is a disgrace.

They pay their bills, settling all ac-

ownership can pass. The daughters

never inherit.

A part of the and tax is paid in kind and a part in money. The tax is estimated somewhat according to the amount under crops, and the farmers bribe the collectors to report less crops than they actualy have in order to escape taxaction.

All money taxes are in silver.ninetyeight per cent fine. There are bankers connected with the &court department at Pekin who pass upon the purity of the tax money as It comes in and who are responsible for it.

THE RICE AND GRAIN TRIBUTE. A curious tax levied upon lands in China is the rice tribute. This comes chiefly from certain provinces in the valley of the Yangise. It was originally intended for the support of the Manchu soldlers in the capital, but a part of it new Yangis to other funds. The tribute

one place to another. The amount the

The manufacture and sale of salt is a in all probability is Kang Yi and the ponds in the provinces near the sea.

One of the largest is not far from the After the salt is made it is turned

The land taxes of China could pay a salt-solling licenses, and they farm it out to others.

big interest on three times any indem-nity the powers will demand. More than this sum is annually conflected, down from father to son. In a good dis-

sold in the United States. It is dark, porous and full of lumps. It is stored in salt warehouses, and you often see great hills of it near the large cities. It s piled up there and covered with matting until needed for use.

SQUEEZING THE MERCHANTS. One of the greatest squeezes in China is the likin tax. This is a tax on goods in transit. It is collected along all the

often passes without a government | from every bit of merchandise that deed. The estates descend to the eldest son, the other sons having certain rights which must be satisfied before the cials make them a matter of bargain passes through them. The taxes are supposed to be fixed ones, but the officials make them a matter of bargain between themselves and the merchants. Some of the merchants unions pay hump sums to have their woods except. imp sums to have their goods escape kin taxes. The Shanghai Piece Goods fulld, for instance, had all of its duties on foreign goods so commuted for a number of years. The little gunboats often blackmail the merchants, and they make all sorts of squeezes.

No one knows how much money is llected under the plea of likin taxes. Mr. Jamieson, a former English consu at Shanghai, estimates that about \$10, 600,000 of likin taxes annually goes into the public revenues. The amount actually collected probably is several times that which comes from the imperial maritime customs. times 22,000,000 taels annually,

SOME OTHER QUEER TAXES.

China has all sorts of queer taxes. The jinriksha men in Shanghai are taxed. The wheelbarrow coolies pay icenses. And there are licenses f pawnbroking, banking and goods sell ing. There are pawnshops in ever-town, which have to pay not only fo but an annual tax thereafter. In some 000 and the yearly taxes are from \$50 to

There are taxes on all land sales. The legal charge is 3 per cent on the money value of the transfer. Less than this is deed than is received. There is a legal tax on mines, now amounting to noth ing, but which may yield a large revenue when the country is opened up There are export taxes and impor-taxes. There are taxes on silk cocoons and, in fact, little taxes on many things There is a tax on opium import which brings in about a million dollars a year and one on the reeds and rushes whic grow in the lowlands of the rivers. Th those who gather it must pay so mar cash per bundle. There are quantitie of reeds in Manchuria, and also along the lowlands of the Yangtse valley and otherwheres. They are sold for thatch and for fuel.

THE CUSTOMS AND SIR ROBERT HART.

The reorganization of the empire will necessitate the employment of foreign-ers in nearly all places of trust. China cannot pay its debts without Europeans manage its tax collections. The only honest collectors in the empire today are the foreigners in the customs and the natives under them. For some years the imperial maritime customs have been managed by Sir Robert Hart, who gets a salary twice as big as that of our President. He collects all the lm port duties, turning into the imperial treasury somewhere between twenty and thirty million taels a year. He has a large corps of officials, and his foreign clerks are the best paid men in Asia. They get big salaries and every few years are allowed to go to Europe or a vacation, with their salaries paid. The members of the indoor staff can have two years' leave at the close of every seven, and those of the outdoor one year after every ten. Even the customs is managed along civil service lines, and although Sir Rober: Hart is

> FRANK G. CARPENTER. From Lord Roberts.

its autocrat, everything goes by promo-tion and general efficiency.

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than with individual chamber-maids in the West to as and adds to the facts already known | the keynote of the labor question

DO WOMEN DRESS TO PLEASE MEN?

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Never in the history of female attire ! have women dressed so exquisitely as they are doing this year of grace 1900, says Max O'Rell in the San Francisco Examiner, 'The figure is gracefully accentuated, all the sculptured lines discreetly indicated without any exaggeration. No more deformities of any sort. Many a woman would have been in despair if nature had made her as

fashion has often made her appear. Today it is the female form divine, beautifully draped in beautiful limp materials of soft, delicate hues, gracefully relieved by lovely lace and refined trimmings, the whole with a touch of simplicity that never fails to enhance the beauty of the wearer. No, never, since the classical day of Athenian dress, have women looked so beautiful as they do now,

The majority of us men are, I believe, conceited enough to think that women

dress and try to look as beautiful as possible to please us. My firm conviction is that women dress to please themselves-or to kill other women with envy. To the question, Do women dress to please men? I answer most emphatically: No, they do not. Quite the con-trary. And now, may I be permitted to remark that, when I reflect that leve, after eating an apple, discovered that she was naked, I cannot help thinking she was haked, I cannot help timking that a little bite of that fruit might be of service to many ladies before they leave their dressing rooms to go to a ball, a theater or a dinner party. Is it that the fashion of the day requires the train to be so long that there remains no material to make a corsage with?

The fact is that unless you go under he fact is that unless you go under you to say what it is that women wear around a dinner table. As for the sight offered to our gaze from the boxes at the opera, we might was well be in a Turkish bath. And the most amusing and edifying part of it is that the fashion is more flourishing in Puritanical England than in any country I know, and that most of those beautiful daugh-ters of Albion, whom you see so much of, are the very same ones who are presidents, vice presidents and secretaries of the societies for the suppression of the nude in the public parks, the museums and art galleries and other English institutions for the suggestion

of Indencency, Who says that the "Society ought to be exposed," I once remarked to a beautiful member of the

that will do no good, because I believe that there is nothing that English society enjoys more than being exposed." Evidently I was quite right when I once exclaimed, "Provided an English woman does not show feet she is safe and feels comforts In the way of dressing, of all the wo-

men of Europe and America, the Ger-mans are the worst, the French the best and the Americans the smartest. The German women are covered, the English clothed, the Americans arrayed and the French dressed. I am not now speaking of high life. These people are the same all the world over, and whenever a writer publishes a criticism on the life and manners of any nation he ought to place the following epigraph at the top of every page he writes, so that the reader may not lose sight of it: "All civilized nations in the world are allke in our respect that

could be no misunderstanding about I think it is acknowledged that the French women are the best dressed wo-men in the world, and that French dressmakers are the authority on what should be worn, and how it should be worn. Next I should say decidedly the American women. In the United States

the latest French fashions are worn is all their freshness and glory but to often with exaggeration. And when rageous in their extravagance of style and size, then the Lord help the American women! , shall never forget the remark that that most delightful o and writers, Oliver Wendell Holmes, made to me some years ago were talking on the subject of women's dress: "By the time a French milliner has been six months in New York she will make you a bonnet to frighten a Choctaw Indian." But then

frighten a Choctaw Indian." But then Dr. Holmes was a Bostonian. The French woman at an afternoon or evening party may be as beautiful and stylishly dressed as you like, there is always about her dress a certain little touch of simplicity that will make you think that somewhere in her wardrobe she keeps some frock or gown still more beautiful, stylish and expensive. Very often at breakfast time an American woman will make you an American woman will make you think that she has on her very best and amartest dress. I have seen some at the leading hotels at Jacksonville and St. Augustine, Fla., with diamond broaches and bracelets at breakfast. The American woman has a supreme contempt for what is not silk, satin her it is paint and feathers and hooray all the time. On board a steamer across the Atlantic she wears silk and \$50 hats, but, of course, these ladies do not belong to the Olympian sets.

I have mentioned all this because woman's character is very much the same all over this little planet of ours. Now, of all these women the Americans are those who devote most time and spend most money over their appearance and as they would be least of all accused of thinking for one moment how they look for the sake of the men. right, that women do not dress for

men. Indeed, if the end of the world were to witness the presence of two women only on the face of the earth, each would strive to outshine the other and look the better dressed of the two.

A Village Blacksmith Saved His Little

Sun's Life. remarked to a beautiful member of the English aristocracy, "for giving the bad example."

"You are quite right," she said: "but the said: "bu to croup, and so bad have the attacks been that we have feared many times that he would die. We have had the doctor and used many medicines, but the tough mucus and by giving frequent doses when the croupy symptoms ap-pear we have found that the dreaded edy, for it contains no oplum or other confidently to a babe as to an adult.

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