

Document 4.5: Requests by English merchants and responses from a Chinese official, 1793

Request I: When our English ships arrive at Guangzhou, no matter what sort of ships and what sort of commodities they have to buy and sell, how much duty should we pay? We petition for a definite list of detailed regulations of taxation from your Excellency, for we dare not pay less than the official rate, not even by one copper.

Endorsement: Since the quality of the goods differs, the prices are also different. Your tributary ambassador [Macartney] petitioned on this very point in Beijing and was reprimanded by the Board of Revenue. Therefore, we cannot discuss this further.

Request II: When we [the English] pass through [the river] between Guangzhou and Macao, both toll tax and goods tax are to be collected. If this is required by the original regulation, we beg your Excellency to give us a list of what we should pay; if these taxes are not required by the original regulation, we beg your Excellency to abolish them.

Endorsement: The toll tax and the goods tax were originally illegal and were abolished in the eleventh month of the fifty-eighth year of [the emperor] Qianlong, by official proclamation. We have punished the soldiers and servants one by one who dared to demand this illegal levy.... Now we shall publish another official proclamation to renew the prohibition. If they still dare to demand money, we shall allow the barbarians¹ to present a petition of accusation in order to try them....”

Source: Fu, Lo-shu. *A Documentary Chronicle of Sino-Western Relations, 1644–1820*. Tucson: University of Arizona Press, 1966. 327–328.

¹ Common word for “foreigner,” anyone who was not literate in the Chinese language and literature.