The Guangdong Model and Taxation in China
Formation, Development, and Characteristics of China’s Modern Financial System

This book explores the formation, development, and characteristics of modern China’s finance, focusing especially on Guangdong province as a case study to illustrate both the macro-level trends and the micro-level reality. The chronological range of this book is mainly from the late Qing period to the early Republican Era ending in 1937, when the full-scale Second Sino-Japanese War broke out. After the concept of modern finance was introduced to China for the first time in the late Qing period, the efforts to build modern finance continued in the Republican Era both nationally and locally. But this process was interrupted by the outbreak of the war against Japan in 1937 and, having been derailed, did not subsequently recover due to the subsequent civil war between the Kuomintang and the Chinese Communist Party. This interrupted process of financial modernization was resumed with Reform and Opening-up, launched in 1978. Therefore, in order to illustrate the structural transformation and persistent characteristics of China’s fiscal system, this book also includes discussions of the early Qing period and current Chinese finance.

BIOGRAPHY

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# TABLE OF CONTENTS

List of Tables  
Abbreviations  
Acknowledgments  
Introduction: The Modern Transformation of the Imperial Fiscal System: The Case of Provincial Finance in Guangdong  
Part 1. New Tax Revenues in Guangdong during the Republican Era  
Chapter 1. Fiscal Reform in the Late Qing and the Republican Period  
Chapter 2. Tobacco and Wine Taxes  
Chapter 3. Abolition of the Likin and the Paradox of Tax Reform: The Special Tax  
Chapter 4. Special Taxes on Imported Rice  
Part 2. State-led Industrialization and the State Monopoly  
Chapter 5. Industrial Building: Provincial Entrepreneurs  
Chapter 6. The Sugar Monopoly: From Local to National  
Part 3. Reform of Tax Collection  
Chapter 7. The Building of Public Administration and Taxation  
Chapter 8. Regularization of the Tax-farming System  
Part 4. The Transition of the Modern Chinese Tax Structure in a Global Context  
Chapter 9. Transition of the Modern Chinese Tax Structure  
Chapter 10. Afterword: Between Chinese Exceptionalism and Modern Fiscal State-building  
Glossary  
Index  
Bibliography