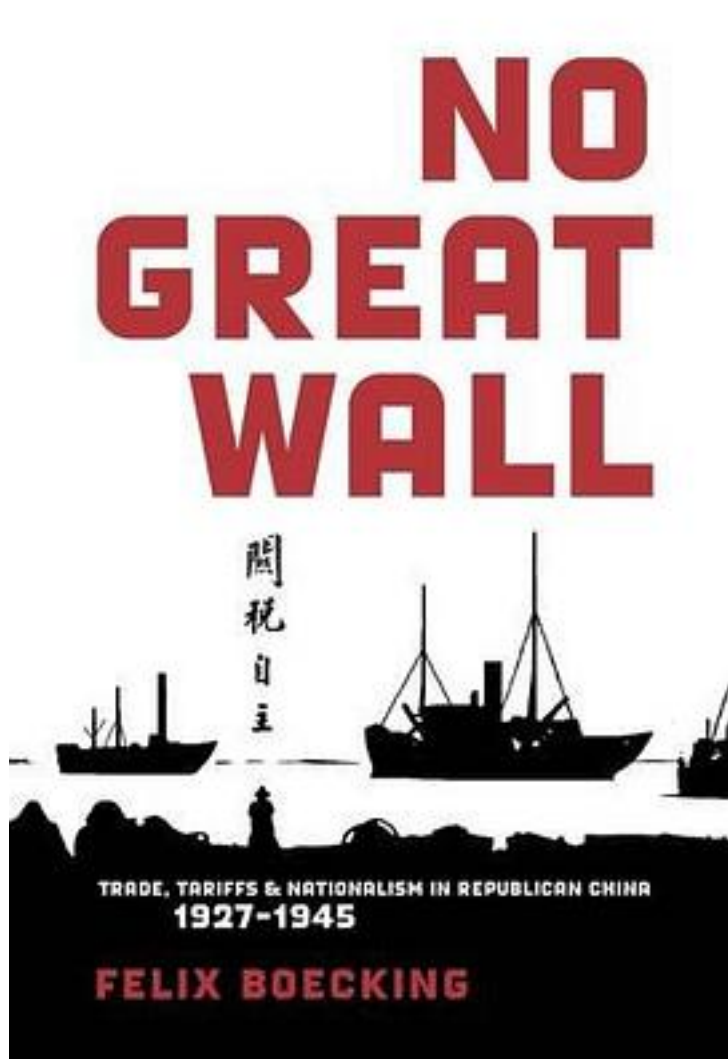


# No Great Wall



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著者:Felix Boecking

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This book, an in-depth study of Nationalist tariff policy, fundamentally challenges the widely accepted idea that the key to the Communist seizure of power in China lay in the incompetence of Chiang Kai-shek's Nationalist government. It argues instead that during the second Sino-Japanese War, China's international trade, the Nationalist government's tariff revenues, and hence its fiscal policy and state-making project all collapsed.

Because tariffs on China's international trade produced the single greatest share of central government revenue during the Nanjing decade, the political existence of the Nationalist government depended on tariff revenue. Therefore, Chinese economic nationalism, both at the official and popular levels, had to be managed carefully so as not to jeopardize the Nationalist government's income. Until the outbreak of war in 1937, the Nationalists' management of international trade and China's government finances was largely successful in terms of producing increasing and sustainable revenues. Within the first year of war, however, the Nationalists lost territories producing 80 percent of tariff revenue. Hence, government revenue declined just as war-related expenditure increased, and the Nationalist government had to resort to more rapacious forms of revenue extraction—a decision that had disastrous consequences for both its finances and its political viability.

作者介绍:

Felix Boecking is Lecturer in Modern Chinese Economic and Political History at the University of Edinburgh.

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标签

近代史

海关

历史

民国

## 评论

想要谈的问题很多，比如海关在近代中国的作用、如何评价国民政府的海关/财政政策等。最有启发意义的是：所有的评价其实都是“in terms of”。就征税效果而言，政府的政策虽然与政治、经济民族主义相背（且要付出巨额的社会代价），但仍然是成功（有效）的、有助于达成国民政府所设定的首要目标（modernize）的。

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## 书评

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