

Territoriality and taxation in Manchuria: competing imperialisms within China's borders

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Chinese territoriality was long and painfully mutilated by Western countries by means of extraterritorial rights. Thanks to the unequal treaties treaty ports were open first on the coast, and later on the borders with Russia and Korea. Later custom houses were established in treaty ports to collect taxes for the Chinese Imperial Maritime Customs, a hybrid Sino-foreign institution established to collect the war indemnities for the benefit of Western powers.

In a very short period, Manchuria, from an exclusive territory for Manchu inhabitants, was first opened to Chinese Han settlers, then it became the prey of Russian tsarist expansionistic policy, and after the Russo-Japanese War emerged as a footstep for Japanese expansionist policy, until the establishment of the Manchukuo, to be finally returned to the Chinese state only after World War Two. On the one side, there were Russia and Japan looking at Manchuria as a territory to be included into their respective empires, and on the other, Britain championed the sphere of influence approach, while the USA supported the "open door" policy.

This paper aims to examine some localities in the Manchuria region as a focal point to understand competing imperialisms in Northern China at the turn of the 20th century. As territoriality, taxation and border are three main assets of a state, attention will be drawn to some localities in Manchuria to understand how the presence of the Chinese state, the enforcement of Chinese and foreign law, the collection of customs dues and taxation was perceived and managed in places where the territoriality was contested and under so many flags. This paper assesses what the state territory, the trade and the taxation, and their links with the region's natural environment, can reveal about the competing imperialisms.