

近代中国经济学的发展：以留学生博士论文为中心的考察

第七章 近代留学生与国际贸易理论研究

Doctoral Dissertations by Overseas Chinese Students During the Late Qing and Republication Period: A Study of the Development of Early Modern Chinese Economics

Chapter 7: The Research of Early Modern Overseas Chinese Students on International Trade Theories

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鸦片战争以后，国际贸易问题引起国人的关注，清末思想家（如洋务运动时期的中国重商主义者）中就有不少人论及国际贸易问题，但真正接触到国际贸易理论问题的几乎没有，“‘五四’运动以前尚不曾出现过这方面的论著，二十年代后期起，特别是三十年代才出版了不少国际贸易理论和国际汇兑专著”。

民国时期海外留学生中基于对中国贸易问题的关注，有不少以国际贸易问题作为博士论文选题方向的，这些博士论文在中国近代对外贸易理论的发展史上具有重要地位。

第一节 陈维屏、朱进、刘廷冕的海关与关税思想

中国自西周建立关税制度以来，其体系不断发展壮大。海关制度发展相对较晚，但

After the opium war, the issue of international trade attracts the attention of the Chinese people. Many thinkers in the late Qing dynasty discussed it, such as the Chinese mercantilist during the westernization movement. However, few of them really came into contact with the theoretical issues of international trade. "There was no such work before the May 4th movement, but many international trade theories and monographs on international exchange were published in the late 1920s, especially in the 1930s"^[1].

In the period of the Republic of China, many overseas students focused on Chinese trade issues and chose international trade issues as the topic of their doctoral dissertations. These dissertations play an important role in the history of modern Chinese foreign trade theories.

7.1 Customs and Tariff Thoughts of Chen Wei-Ping, Chu Chin and Liu Tin-Mian

Since the establishment of the tariff system in the Western Zhou Dynasty, it has been developing continuously.

[1] Hu Jichuang. Outline of History of Modern Chinese Economic Thoughts [M]. China Social Science Press, 1984.

体系也非常完善。直到明清封锁海关后，关税和海关管理和制度才逐渐落后于西方。特别是由于受不平等条约的影响，中国近代的海关与关税不能有效促进中国经济的发展，甚至成为中国经济近代化的制约因素。西方发达的海上交通业及繁盛的对外贸易推动西方学术界对关税与海关制度的研究。中国近代留学海外的中国留学生有不少关注海关与关税问题，他们的有关博士论文在介绍西方先进的海关制度和关税政策的同时，提出了改革中国海关制度与关税政策的建议。

一、陈维屏的《清代中国海关的发展：1644—1911》

陈 维 屏（Chen Wei-Ping, 1879—1936），字硕卿，北京人。初学于北京汇文中学，1895年毕业于由美国基督教美以美会创办的汇文大学，获学士学位。1910年自费留学美国俄亥俄卫斯理大学，次年获硕士学位。后进入密歇根大学、波士顿大学，1915年获博士学位，博士论文题为《清代中国海关的发展：1644—1911》（*The Development of the Chinese Maritime Customs During the Ching Dynasty, 1644—1911*）。1916年回国以后积极在国内从事基督教青年会活动，并未从事经济学研究。1918年8月19日，与石美玉、余日章、诚静怡、胡素贞、蔡苏娟等人，在庐山组成了中华国内布道会，这是华人第一个布道组织。历任金陵大学教授、中央国术馆参事。1932年任国民政府外交部驻悉尼总领事。

《清代中国海关的发展：1644—1911》一文共分为七章。

第一章《封建政府统治方式》，概述清代封建形态的海关特点。清代常关税分为两

The development of Customs system is relatively late but exceptionally perfect. It is not until the customs are blocked in the Ming and Qing Dynasties that tariff and customs management and system gradually fall behind the West. Especially, due to the influence of unequal treaties, China's modern customs and tariff system could not effectively promote the development of China's economy, and even became the restricting factor of China's economic modernization. The developed maritime transportation industry and prosperous foreign trade in the west promote the study of tariff and customs system in western academia. Many modern Chinese overseas students pay close attention to customs and tariff issues, which can be manifested in their doctoral dissertations that introduce the advanced western customssystem and tariff policy and put forward proposals on the reform about that of China.

7.1.1 Chen Wei-Ping's *The Development of the Chinese Maritime Customs During the Ching Dynasty, 1644-1911*

Chen Wei-Ping (1879-1936), styled Shuo Qing, is from Beijing. He starts his studies at Beijing Huiwen Middle School and graduates from Huiwen University, with a bachelor's degree. This university was founded by the American Christian Methodist Episcopal Church in 1895. In 1910, he studied at Ohio Wesleyan University at his own expense and got the master's degree the next year, then the University of Michigan and Boston University with doctor's degree in 1915. His doctoral dissertation was titled "The Development of The Chinese Maritime Customs During The Qing Dynasty, 1644-1911". After returning to China in 1916, he actively engaged in YMCA activities in homeland, but did not engage in economic research. On August 19, 1918, he, together with Mary Stone, David Z.T.Yui, Cheng Jingyi, Catherine F. Woo, Christiana Tsai and others, founded the Chinese Domestic Evangelism Association in Mount Lu, which was the first Chinese evangelism organization. Besides, he served successively as a professor at University of Nanking and a counselor at the Central Martial School, and in 1932 he hold a post of Consul-General of the Ministry of Foreign Affairs of the National Government in Sydney.

The Development of The Chinese Maritime Customs During The Ching Dynasty, 1644-1911 consists of seven chapters.

Chapter 1, "The Ways of Feudal Government Rule", introduces the customs characteristics of the feudal form

种：一是设立在沿海和内河的关卡向商船征收的关税；二是设立在陆路和边境的关卡征收的关税。清代海关早期由户部和工部共同管理，后由户部独自管理。清末年间，中国共有 27 个海关关卡。征收关税的商品分为四类：衣服、食品、日常用品和杂货。商品的税率分为三种：一是按产地起征不同税率的税收，因为不同生产地的商品质量不一；二是按市价征税；三是按运输距离征税。港口税按船只的长宽大小来征收，不同港口，不同年份，其征收的税率也不相同。但各地关卡可按各地需要，在国家制定的关税基础上征收其他杂税。

第二章《原始关税税则》，概述中国早期与西方各国对外贸易的关税问题。在介绍中英贸易时，阐述了东印度公司和中英早期签署的贸易协定。早期中国对外贸易垄断机构是“公行”。由于清朝进出口关税沉重且项目繁多，公行的商人们会以两种方式对抗当地官员的贪污腐败：一是威胁停止贸易；二是威胁离开广东，去其他口岸经商。

第三章《鸦片战争和〈南京条约〉》、第四章《第二次鸦片战争和〈天津条约〉》分别介绍了鸦片战争和第二次鸦片战争签订的《南京条约》和《天津条约》及其对中国关税制度带来的影响。《南京条约》及后续签订的《中英五口通商章程》《五口通商附粘善后条款》（《虎门条约》），确定了“值百抽五”的从价税，减免贸易船只测量费、改为吨税。“值百抽五”的关税制严重缺乏

in the Qing Dynasty. There are two types of common tariffs in the Qing Dynasty: one is the tariffs imposed on merchant ships by checkpoints established along the coast and inland rivers and the other is by checkpoints established by land and border. In the early Qing Dynasty, the customs was jointly managed by the Ministry of Revenue and the Ministry of Works, and then by the Ministry of Revenue alone. In the late Qing Dynasty, there were 27 Customs checkpoints in China. The commodities subject to tariffs are divided into four categories: clothing, food, daily necessities and groceries. The tax rates of commodities are divided into three types, one of which is to levy taxes at different rates according to the place of origin, because the quality of the commodities varies from different place of production; the others is to levy taxes at market prices and transportation distance. Port taxes are levied according to the length and width of the vessel, and different ports and years also have various tax rates. However, if needed, local checkpoints can levy other miscellaneous taxes on the basis of the tariffs set by the country. ^[1]

Chapter 2, “Original Tariff Regulations”, introduces the tariff issues of China’s early foreign trade with Western countries. In introducing the Sino-British trade, it expounds the early trade agreement signed by the East India Company and The Sino-British. In the early period, China’s foreign trade monopoly institutions were “public banks”. Due to the heavy import and export tariffs and numerous projects in the Qing dynasty, businessmen in the public sector would fight corruption by local officials in two ways: one was threatening to cease trade; the other was threatening to leave Guangdong to other ports for business.

Chapter 3, “The Opium War and ‘the Treaty of Nanjing’ ” and Chapter 4 “The Second Opium War and ‘the Treaty of Tianjin’ ”, respectively introduce the details of two treaties which are signed in the Opium War and the Second Opium War as well as their impacts on China customs system. “The Treaty of Nanjing” and the subsequent “the Sino-British Five-Port Trade Articles” and “Five-Port Commerce with Adhesive Aftermath Clause” (Humen Treaty) determine 5% ad valorem tax and exempt surveying fees of trading vessels

[1] Chen Wei-Ping. The Development of the Chinese Maritime Customs during the Ching Dynasty, 1644–1911 [M]. Bost, 1915: 11–13.

弹性，忽略了国内税和中国市场实际情况。

《天津条约》在《南京条约》的基础上进一步增加外国人的关税特权，制定了新关税政策，新船只管理条例，修改了禁止贩运的商品目录。鸦片战争以后中国丧失海关主权，对中国对外贸易产生深远的影响。

第五章《赫德任晚清海关总税务司时期的中国海关》。总税务司是清政府管理海关税务的最高行政官员，掌全国关税行政及海关人员任免。根据1858年订立的《中英通商章程善后条约》规定“各口划一办理”，列强遂强行要求将中国各海关都仿照上海海关管理办法，实行“统一办理”。1859年，清政府在上海设立总税务司署，按照英国建议，任命英人李泰国（Horatio Nelson Lay）为首任总税务司。各口税务司及海关高级职员，均由外国人担任。1863年，英国人赫德（Robert Hart）继任总税务司，他占据这个位置一直到1909年。赫德在任内创建了税收、统计、浚港、检疫等一整套严格的海关管理制度，他管理的海关还创建了中国的现代邮政系统。总税务司署还负责贸易数据公布，管理进口商、各地海关部门和中国邮政系统，并在北京和广州设立海关学校。陈维屏认为，赫德任晚清海关总税务司时期，“总税务司署系统在征收关税之外，促进了不少组织的发展。”

to tonnage tax. The 5% tariff system is seriously inflexible, ignoring domestic taxes and the actual conditions of the Chinese market. The Treaty of Tianjin, on the basis of the Treaty of Nanjing, further increased the tariff privileges of foreigners, such as the establishment of new tariff policies, new regulations on the management of ships, and revision of the list of goods prohibited from trafficking. After the Opium War, China lost its customs sovereignty, which had a profound impact on its foreign trade.

Chapter 5 is “The China Customs When Hart Appointed as the Chief of General Taxation Department of Customs in the Late Qing Dynasty”. The chief General Taxation Department of Customs, who takes charge of national customs and appointment of customs officers, is the highest administrative official of the Qing government. In accordance with the treaty “uniformly handled on all ports” of “Sino-British Trade Regulations Treaty of Rehabilitation” signed in 1858, the great powers forced all Chinese customs to follow the Shanghai Customs Management Measures and implement “uniform processing”. In 1859, the Qing government established the General Taxation Department in Shanghai. On British advice, an Englishman, Horatio Nelson Lay, was appointed as the first Chief of Taxation Department. The senior staff of the Taxation Department and customs are all foreigners. In 1863, the Englishman Robert Hart succeeded the General Taxation Department and held the position until 1909. During the tenure, he created a complete set of strict customs management systems such as taxation, statistics, port dredging, quarantine as well as Chinese modern postal system. The chief of General Taxation Department is also responsible for the publication of trade data, management of importers, local customs departments and China’s postal system, and the establishment of customs schools in Beijing and Guangzhou. Chen Wei-ping believes that when Hart serves as the General Taxation Department of the Customs in the late Qing Dynasty, “the General Taxation Department system promotes the development of many organizations in addition to collecting tariffs.”^[1]

[1] Chen Wei-Ping. The Development of the Chinese Maritime Customs during the Ching Dynasty, 1644–1911 [M]. Bost, 1915: 73.

第六章《中国海关后期发展》主要介绍中国与西方国家有关贸易规则的谈判与修改。主要包括以下几点：（1）过境税。外国商人认为货物在进入中国境内时缴纳的入境税已将过境税缴清，而中国政府则认为货物进入港口和达到目的地皆应缴税。（2）厘金。厘金的征收对象是国内货物，而非进口货物，因而给国内商人带来负担。（3）治外法权。外国商人将治外法权理解为他们可以不受惩罚的违反中国法律。（4）最惠国条约。外国商人认为只要中国给予与任何一国的优惠条件，第三方国皆有平等权利利益均沾。

第七章《中国海关未来面临的问题》主要探讨中国海关制度存在的问题及其解决的办法。陈维屏指出，中国海关未来改革主要面临两方面难题。一是中国人民的天性。中国人历来遵守传统，不爱改变和突破。古老的文明使其人民看待事物的态度更具消极性，他们想重现中国过去的辉煌时代，但缺乏创新能力。大多数中国人没有充分认识到不平等条约是列强国手中“强大的武器”，会给中国造成灾难性危害。二是治外法权和最惠国待遇严重阻碍中国贸易发展。陈维屏认为，应该通过修改法律条规，通过上诉法庭的方式夺回各项主权。基于道德、国家收入和工业效率的角度，“值百抽五”的税率必须调整，应对奢侈品征收高税。

陈维屏的博士论文是中国第一部论述中国海关制度及其与中国对外贸易问题的学术专著，该书强调要通过改变关税税率来促进

Chapter 6, "Later Development of Chinese Customs", mainly introduces the negotiation and revision of trade rules between China and Western countries. It mainly includes the following points: (1) Transit tax. Foreign merchants believe that the entry tax paid when the goods enter China has already paid the transit tax, while the Chinese government believes that the goods should be taxed when enter the port and reach the destination. (2) Likin. Likin is levied on domestic goods rather than imported goods, thus it imposes a burden on domestic merchants. (3) Extraterritoriality. Foreign businessmen understand extraterritoriality as they violate Chinese law with impunity. (4) Most-favored-nation treaty. Foreign businessmen believe that as long as China gives preferential terms to any country, the third country should have equal rights and interests. ^[1]

Chapter 7, "Problems Facing of China's Customs in the Future", mainly discusses the problems in China's customs system and their solutions. Chen Wei-Ping points out that the future reform of China's customs will mainly face two problems. One is the nature of the Chinese people. The Chinese people have always abide by traditions and do not like changes and breakthroughs. The ancient civilization makes the people's attitude toward things more passive. They want to recreate the glory days of China's past, but lack the ability of innovation. Most Chinese people do not fully realize that unequal treaties are "powerful weapons" in the hands of great powers, which will cause disastrous harm to China. Second, extraterritoriality and most-favored-nation treatment seriously hinder the development of China's trade. Chen Wei-Ping deems that various sovereignty should be regained through the amendment of laws and regulations and the court of appeals. Based on the perspectives of ethics, national income and industrial efficiency, the tax rate "5% tariff" must be adjusted and the high taxes should be levied on luxury goods.

Chen Wei-Ping's doctoral dissertation is China's first academic monograph on China's customs system and the foreign trade issues about China. The book, which is a

[1] Chen Wei-Ping. The Development of the Chinese Maritime Customs during the Ching Dynasty, 1644-1911 [M]. Bost, 1915: 74-77.

中国对外贸易与经济发展的思路，是中国关税思想史上的先声，具有思想启蒙的意义。但由于该书用英文写成，并不为中国国内所知。晚一年出版的同样研究中国关税问题、同样毕业于哥伦比亚大学的博士朱进的博士论文由于被译成中文出版，在国内产生了较大的影响。

二、朱进的《中国关税问题》

朱进（Chu Chin，1886—1922）字进之，号达善，江苏无锡人。1906年进入东吴大学学习英文和国学。1910年参加清政府学部组织的第二次庚子赔款留美考试，考生成绩62.125分，在录取的70名考生中，名列第四十名。当年进入威斯康辛大学，主修经济学和社会学，1913年获威斯康辛大学学士学位，次年获哥伦比亚大学硕士学位，1916年获哥伦比亚大学博士学位后回国，应聘到南京高等师范学校负责筹办商科，同时讲授社会学。1917年南京高等师范学校商科开办，任商科主任及首任教授。1921年，南京高等师范学校商科迁往上海，与暨南学校商科合并，成立上海商科大学，朱进为建校委员会十五位成员之一。同年9月28日，上海商科大学成立，朱进任校长办公处副主任（副校长）。1922年12月20日病逝于上海。

朱进在哥伦比亚大学攻读博士学位期间授业于著名财政学家塞利格曼，其博士论文《中国关税问题》（*The Tariff Problem in China*）被导师塞利格曼评价为：“立论公允、切实可行”，该文被“列为纽约哥伦比亚大学丛书之一”。1917年日

forerunner in the history of Chinese tariff thought and has the significance of ideological enlightenment, emphasizes to promote China's foreign trade and economic development by changing tariff rates. However, because the book is written in English, it is not known in China. The doctoral dissertation of Chu Chin, who also studied China's tariff issues and graduated from Columbia University, was published a year later and had a greater impact in China because of the publication of Chinese version.

7.1.2 Chu Chin's *The Tariff Problem in China*

Chu Chin styled Jin Zhi, also known as Da Shan, is from Wuxi, Jiangsu Province. In 1906, he entered Soochow University to study English and Chinese studies. In 1910, he participated in the second Boxer Indemnity Examination in the United States organized by the Ministry of Education of the Qing Government and scored 62.125 points, ranking 40th among the 70 candidates admitted. He got his bachelor's degree from The University of Wisconsin in 1913 and master's degree from Columbia University in the following year. After receiving his doctor's degree from Columbia University in 1916, he returned to China and was employed by Nanjing Higher Normal School to prepare for Business Studies and teach sociology at the same time. In 1917, Nanjing Higher Normal School opened for Business Studies, Chu Chin served as director of Business Studies and the first professor. In 1921, the Business Studies of Nanjing Normal University moved to Shanghai and merged with the Business Studies of Jinan University to form Shanghai University of Commerce. Chu Chin was one of the fifteen members of the founding Committee. On September 28 of the same year, Shanghai University of Commerce was established, and he served as Deputy Director of the President's Office (Vice President). He died in Shanghai on December 20, 1922.

Chu Chin was taught by the famous financial scientist Seligman during his Ph.D. study at Columbia University. His doctoral dissertation "The Tariff Problem in China" was evaluated by his supervisor as: "The argument is fair and practical and Feasible". It was "listed as one of the series books of Columbia University in New York."^[1]

[1] Chu Chin. China's Tariff Issues, Preface, the Equality Commission of International Tax Law, 1919.

本庆应义塾大学理财学会将该书翻译成日文出版。

1916年出版的《美国政治与社会学学会年刊》注意到了该书的出版并对该书作了简要介绍,认为该书是“由留学美国的中国学生对他们国家经济状况研究所作一个显著贡献”,“陈博士对中国的关税问题,包括其历史、相关传统和管理作了详尽的介绍”。

《美国政治与社会学学会年刊》认为朱进的博士论文的关键论点有三“第一,低关税对中国的工业发展的帮助是非常不够的;第二,不同寻常的低关税税率的优惠给予外国投资者以极为宽松的条件,中国人则受到歧视;第三,进出口的关税收入与国家的财政制度没有逻辑关系,因为低关税没有带来相应的大量收入,关税税率的刚性使海关收入从服务功能转向补充国家收入”。

美国芝加哥大学的温斯顿 1916 年 12 月在《美国经济评论》第 6 卷第 4 期上发表评述朱进博士论文的书评文章高度评价《中国关税问题》一文对于中国解决关税问题的现实意义,指出“中国财政制度的一个显著的特点是它的某些主要元素实际上是由牺牲中国人利益的外国人设计”,“它对于中国人的物质的、精神的以及道德的领域都造成了灾难性的影响”,受不平等条约制约的中国关税“既不能达到保护产业,也不能达到获得财政收入的目的,仅仅只是足以支付外国债权人部分债务的工具”。“外商在中国领土上转运商品享受着与它的中国竞争对手低得多的税收负担”。“中国政府无力利用在其他国家是财政收入主要来源的关税收入,是导致中国贫困的主要原因,也是中国其他

The book was translated into Japanese and published in 1917 by keio University Finance Association. The “Annual Journal of the American Academy of Politics and Sociology” published in 1916 notices the publication of the book and gives a brief introduction, which believes the book is “a significant contribution made by Chinese students in the United States about the study of their country’s economic conditions” and “Dr. Chen gives a detailed introduction to China’s tariff issues, including its history, related traditions and management.” The “Annual Journal of the American Academy of Politics and Sociology” believes that Chu Chin’s doctoral dissertation has three key points: “First, low tariffs are not enough to help China’s industrial development; Second, the unusually low tariff rate offers foreign investors extremely loose terms, while the Chinese are discriminated against; Third, there is no logical relationship between import and export tariff revenue and the country’s fiscal system, because low tariffs did not bring a corresponding large amount of revenue, and the rigidity of tariff rates makes customs revenue shift from a service function to supplement national revenue.”^[1]

In December 1916, Winston in University of Chicago published a book review about Chu Chin’s doctoral dissertation in Volume 6, Issue 4 of the “American Economic Review”. He highly praises the practical significance of the dissertation for China’s resolution of tariff issues. At the same time, He points out that “a remarkable feature of China’s fiscal system is that some of its main elements are actually designed by foreigners who sacrifice the interests of the Chinese people” and “It has caused disasters to the Chinese people in the material, spiritual and moral fields.” Chinese tariffs restricted by unequal treaties “can neither protect the industry nor achieve the purpose of obtaining fiscal revenue, but only as a tool that can pay part of the debt of foreign creditors.” “Foreign businessmen enjoy a much lower tax burden than their Chinese competitors when transshipping goods on Chinese territory.” “The Chinese government’s inability to make use of tariff revenue which

[1] Chu, Chin. The Tariff Problem in China [J]. Annals of the American Academy of Political and Social science, 1916 (68): 321-322.

改革失败或受阻的原因”。温斯顿认为“朱博士就此进行的历史和批判性的讨论是非常公平的”，其观点“是敏锐的，具有启发性的，他有关中国贸易自由的讨论是特别引人注目的”。温斯顿也指出了朱进博士论文的一些技术性问题，认为该书“如果有一个完整的索引和参考书目，将极大提升其价值”。

is the main source of fiscal revenue in other countries is the main cause of China's poverty and the failure or obstruction of other reforms."Winston believes that "Dr. Chu's historical and critical discussions on it are very fair", and his views are "sensitive and enlightening, and his discussions on China's trade freedom are particularly noticeable." "Winston also points out some critical problems of Chu's dissertation, arguing that the book "would greatly enhance its value if it had a complete index and bibliography".^[1]

教师点评：该篇文章节选自中南财经政法大学邹进文教授的《近代中国经济学的发展：以留学生博士论文为中心的考察》第七章。该书是其承担的国家社科基金的结题成果，为中国经济思想史的拓荒性作品。本文涉及大量的文献条约翻译、法律经济专业术语翻译、结合当时历史背景的四字短语翻译等等，这要求译者有一定的法律经济历史的知识储备并且要做好充分的译前准备。从译文可以看出译者做了较为充分的译前准备并且展示出了较好的翻译水平，文章的大意和关键信息都比较完善的翻译出来。如条约和文献的翻译，译者对已有的固定用法做到了准确引用，对需要自行翻译的文献也严格遵照“信达雅”的原则进行翻译。整篇译文较为贴合英文的表达习惯，但由于中英语言差异较大，有些句子还不够简洁，仍有提升空间。整篇译文值得肯定，看得出来译者下了很大的功夫，译文较为流畅。

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[1] Winston R. The Tariff Problem in China by Chin Chu [J]. American Economic Review, 1916, 6 (4): 928-930.