

Office a copy of such tariff, and a report as to the manner in which the Custom House is carried on, the amount of trade, and the mode in which the tariff is enforced.

I am, &c.,

(Signed) E. HAMMOND.

Mr. Consul Harvey,
Ningpo.

*Her Majesty's Consulate,
Ningpo, China, Sept. 10, 1862.*

SIR,

I HAVE had the honour to receive your despatch of the 16th June last, in which you call my attention to a statement which has been made in England, that the Taepings, whilst in the possession of Ningpo, had established a regular Custom House, and published a Customs' Tariff, and instructing me, by direction of Earl Russell, should that be the case, to send to the Foreign Office a copy of such tariff, and to report generally as to the manner in which the Custom House was carried on, the amount of trade, and the mode in which the tariff was enforced.

I apprehend that the question relates solely to a foreign Custom House, and to a foreign tariff, in which case, I have the honour to inform you in reply, that no foreign Custom House was ever established by the Taepings at this port, no foreign Customs' Tariff was ever promulgated by them, and that, in short, Ningpo was a free port for foreign ships and cargoes from the 9th day of December, 1861 (when the city was captured by the Taepings), until the return of the Foreign Customs' Inspectorate, shortly after the expulsion of the rebels from their occupation of this town.

Had the Taepings shown the least inclination to establish a regular foreign Custom House, it would of course have been my duty to have reported to you, for Earl Russell's information, these first symptoms of a desire to lay the foundations of commercial institutions at this port, for, next to our personal safety here, during the rebel rule, the question of a Custom House was the most prominent consideration in my mind at the time, and one to which I gave much serious thought. As temporary masters of this port, and surrounding districts, I had fully decided on not disputing, in any manner, the right of the Taepings to levy duties on foreign trade; all I had proposed effecting, when the proper time came, being to watch narrowly and vigilantly that our merchants were not placed in a worse position with the rebels than they previously stood under the Imperial tariff; but that time never came, and consequently there was no call for the exercise of any vigilance on my part, the matter never having assumed any shape whatever, or any serious attempt having been made by the Taepings to organise anything so regular as a foreign Custom House.

I may, however, here mention that they did open a kind of Chinese office on the east side of the river, opposite to our "Concession," for the purpose of levying taxes on the few native boats, with trifling passengers and goods, which necessity compelled to approach that quarter of Ningpo; but from what I personally saw and witnessed, the arrangements pertaining to this office were made in the usual loose and hand-to-mouth manner which generally characterises Taeping institutions. It seemed to me that want and fancy settled and dictated terms more than the application of any fiscal regulations upon the Chinese who fell within the grasp of the rebels at that station. A peculiar feature connected with this pseudo customs' establishment was the fact that, after the day's labour was supposed to have been accomplished, the heads of the department, with their cash and daily profits in a bag, retreated with great precipitation

into the city, hastily closing the gates after them, as they did not consider their persons safe outside the walls during the night. In the morning they reappeared at their office, where, having little or nothing to do, they were seen beguiling the long hours by gambling, the filthiest debauchery, and drinking, the last pushed to extreme intoxication. Two or three visits that I personally paid to this establishment were as much as I could bear, but they were more than sufficient to edify me as to the internal economy of the whole of the arrangements, to say nothing of the shamelessly obscene character of the worthies who presided over it. This was about the best and only attempt at administrative initiative adopted by the Taepings during their sojourn in Ningpo.

I have reasons for knowing that similar loose and irregular offices, or barriers, are set up in districts held by the Taepings in the interior of the country, at which native and other boats are stopped, and a duty of some sort levied on them and their contents. But, generally speaking (I am now stating facts, and not expressing opinions), a friendly and brotherly compromise is effected between the rebels and foreigners, one or two boxes of German percussion caps, for instance, tending to facilitate negotiations with wonderful rapidity. Foreign guns and muskets, pistols and powder, with ammunition of every description, are likewise in great demand by the Taepings; and these, it is painfully notorious, they contrived to obtain from disreputable foreigners here and at Shanghai (these arms, &c., being paid for by the rebels, at enormous rates, with money, silk, and other valuable produce, forcibly wrenched and plundered from the murdered and oppressed inhabitants of the interior), notwithstanding all the strenuous efforts of Sir James Hope and the British authorities in these parts to check and put a stop to this nefarious and disgraceful traffic.

It is not to be wondered at, therefore, that those foreign merchants in China, who are still engaged in these lucrative but shameful dealings with the rebels, should lament over the lesson given, in May last, to the Taepings at Ningpo, and that the agents or constituents of these merchants, out of China, should join in those lamentations, and view with particular distaste any coercive action taken against their profitable rebel clients. These foreign traders sagaciously conclude that it is not every year that a Taeping horde will be permitted to occupy one of our treaty ports, and consequently, that the easy terms and exceptionally gainful days of Ningpo, under rebel rule (without Imperial authorities, custom-house, or tariff) are not likely to return and flourish once more very quickly. Hence we have seen, as was indeed expected, a certain amount of obloquy cast by parties in China (very few in number, I am proud to add) upon the noble and humane proceedings of Sir James Hope and other public functionaries; such obloquy originating, of course, in the fact of the pockets of those merchants having suffered by our action and policy at this port towards the rebels, as well as by the long range at which those hordes are compelled to remain outside of Shanghai. It is, we all know and admit, in human nature to resent the loss of large profits; and for my part I am able, to a certain extent, even in this case, to enter into the disappointed feelings of those whose gains and perquisites have been considerably lessened by unavoidable facts of political interference.

But, unfortunately, those merchants are by no means alone in the field of the discontented. There are a few others, I grieve to add, of a far different stamp and character, and of vastly dis-