

with a feeling of renewed offence, and a dislike of her companion for which she could not well account to herself. "I will sit down now."

"A priggish little monkey!" muttered the Honourable Clarence, making no attempt to follow as she advanced towards the rest of the party, and somewhat regretting that he had taken so much trouble to render himself agreeable to the country doctor's daughter. "And decidedly up-ish for her position!"

Scarcely had the two thus mutually ill-pleased separated, before a bell rang for luncheon. Thereupon ensued a general adjournment below, where, by young Rossiter's direction, a very elegant and *recherché* repast had been prepared, whereof every one partook with appetite.

After that, how flawlessly delightful to Beatrice was the remainder of the little voyage! Upon returning to the deck, the conversation grew more general and unrestrained. Under the influence of the warm sunshine and invigorating sea-breeze, Mrs. Rossiter's pale cheeks acquired a healthful tinge of colour. Mrs. Ettrick's spirits became more and more exuberant, and Beatrice, seated between her mother and their young host, gave herself up to a deep quiet enjoyment of her surroundings. Her eyes sparkling with pleasure, she watched the changing panorama on the coast, near which the yacht continued to glide, and where woods

and hills and dreamy hollows, villages and scattered farmsteads, seemed to sleep in the mellow light that flooded them.

So, listening to young Rossiter's lively flow of talk, to the accompaniment of a pleasant plashing sound against the sides of the boat as it rushed joyously through the blue waters, the long and happy afternoon wore away, and, like all other pleasant things that ever were or ever will be, this came to an end. A little later than the hour agreed upon, the ladies were landed at the jetty beneath Mrs. Ettrick's house, and were escorted up the hill by Frank and Martin Callender; Mr. Romanes, who had not troubled himself to utter a word for the last couple of hours, having elected to return straight to his hotel.

"Well, Martin, what do you think of her?" inquired Frank, when he and his friend were descending again to the lower road.

"I agree with what you said yesterday," replied Martin, not deeming it necessary to ask which "her" was meant. "Miss Beatrice Rossiter is 'better than pretty.'"

Young Rossiter's colour rose. "So glad you think so, old fellow!" he returned. "I told you last evening that I was in love with her, but I'm ten times more in love with her now than I was then!"

END OF CHAPTER THE FOURTH.

THE IMPERIAL REVENUE OF CHINA.

BY SIR WALTER MEDHURST.



CONJECTURES have frequently been hazarded, and even statistics compiled, as to the annual revenue appertaining to the Chinese Exchequer; but the information so furnished has been at best only approximate, it being impossible, with the appliances as yet at command, to state authoritatively all the several sources from which the legitimate revenue is derivable, what amount each or any is estimated to produce, and what portion of the sums received actually finds its way into the national coffers. As with most other departments of the State in China, the fiscal system, and all legislative enactments connected therewith, are in themselves creditable, if not excellent; but it is in the carrying of them out into practice by the Executive that lamentable lack of vigour and rectitude leads to failure more or less disastrous, so that in the end results follow which, instead of being effective or beneficial, remain mere proofs of mis-spent contrivance and labour.

It is refreshing, in the midst of so much that is baffling through mismanagement or venality, to come across something that shows signs of definitiveness and efficiency, in the shape of the statistical series of foreign trade and customs' revenue returns, which for several years past have been regularly published on behalf of the Chinese Government, under the super-

intendence of Mr. Robert Hart, the able Inspector-General of Maritime Customs, and director of a system of collection permanently set on foot under the terms of Lord Elgin's Treaty. Those appertaining to the past year, and including an abstract of the customs' revenue for the twelve years ending with 1880, possess many points of interest not merely to the purely commercial man, but to the general reading public, to whom our trade with China is vaguely represented by the idea that we get tea and silk from John Chinaman, and in return deluge him, much against his better judgment, with Indian opium.

The following facts, which we will state as briefly and in as readable a form as possible consistent with the use of figures, may serve to improve, if not to correct, the prevalent notions on the subject. There are at present open to foreign (not alone British) trade in China nineteen border-ports and places, containing an aggregate native population of 5,220,000 souls, and so located as to act as convenient points of access to the entire empire within and beyond. The foreign residents at these ports, the majority of whom are traders, comprise in round numbers but 4,000 persons; and of these one-half are British, one-tenth American, another tenth German, and the remainder members of various other more or less prominent nationalities. The staple articles of trade

exchanged at these ports are (as imports) opium, cotton and woollen goods, metals, coal, raw cotton, seaweed, ginseng, and a vast number of sundries; (as exports) silk, and silk piece-goods, tea, cassia, sugar, and also a long list of miscellaneous produce. The aggregate value of the goods so imported and exported during 1880 was estimated (in round numbers) at over forty-five and a half millions sterling; and the revenue received by the Chinese Government during the same period as import, export, and coast trade duties, and tonnage and transit dues in connection with this trade alone, amounted to a little over four millions sterling. The share taken by Great Britain in the direct portion of this trade is estimated at no less than 73 per cent. of the whole, France following with a modest 11 per cent., Russia with 3 per cent., Germany also with 3, and the United States with 2; whilst Japan, now so progressive, claims as much as 4 per cent., as against her Western and more advanced compeers. Surely there is much to gratify British pride in this favourable result of our struggle for commercial supremacy in one portion of the world, at any rate. Another interesting feature of this trade, and, as a consequence, of the revenue derived from it by the Chinese, is that it is steadily increasing year by year. The returns supply figures which show this progress to have been most regular for the past twelve years; but it will suffice for the purpose of this sketch to state that in 1868 the aggregate value of the trade was estimated at £36,368,627 sterling, which yielded a revenue of £2,746,649; whereas, as before remarked, the value in 1880 was estimated at £45,691,000, giving a revenue of £4,144,936.

As regards opium, the denouncers of our connection with that questionable commodity may take some comfort to themselves from the fact that the yearly increase in its import, although of sensible amount, has not altogether kept pace with the progress shown to have characterised the general foreign trade; although, of course, there is still enough mischief done by its wholesale importation to keep philanthropists on the *qui vive*, and to render the duty imperative on the part of the British Government to order an exhaustive review of our whole position in respect to the growth and introduction of the drug. The

returns from which we are quoting do not appear to state the exact amount of revenue which the Chinese Government derives from the importation of opium; but, reckoning the tariff rate of duty on entry, which is £7 6s. 2½d. per cwt., and the various charges on transit inland together, the financial advantages accruing from its introduction into the country must be considerable enough to form an important element in the calculations of the Chinese Chancellor of the Exchequer, however ready the Chinese officials may be to profess their desire to view the question from a purely moral stand-point, and to prohibit the import altogether. All the opium carried into China is primarily shipped to Hong Kong, whence, with trifling deductions for local consumption, and for re-export to America for the use of Chinese immigrants there, it finds its way by foreign vessels into the treaty ports, and by Chinese craft into the opened and unopened coast ports. Consequently, the following table of imports into Hong Kong will show within a fraction the actual quantity and value of opium which has been introduced into China during the past eight years:—

1873	...	...	11,784,266 lbs. valued at	£10,146,155
1874	...	...	12,144,266 "	10,367,362
1875	...	...	11,282,566 "	9,095,913
1876	...	...	12,931,333 "	11,403,527
1877	...	...	12,560,000 "	10,094,988
1878	...	...	12,653,200 "	11,709,520
1879	...	...	14,396,000 "	12,902,466
1880	...	...	12,911,866 "	13,382,412

An intelligent letter has just been published, purporting to be a reply from the Chinese Grand Secretary, Li Hung Chang, to the Secretary of the Anglo-Oriental Society for the Suppression of the Opium Traffic; and looking to the figures above given as an evidence of the material interest possessed by the Indian Government in the maintenance of the traffic, it is not to be wondered at, as the Grand Secretary shrewdly observes, that "opium is a subject in the discussion of which England and China can never meet on common ground, China viewing the whole question from a moral stand-point, England from a fiscal;" or that, "with motives and principles so radically opposite, the discussion commenced at Chefoo in 1876 has up to the present time been fruitless of good results."

ON THE HIGHER DEVELOPMENT OF DRAWING-ROOM MUSIC.



IS it not time that music should share more equally in that development of art in the home which is so happily visible in pictorial and decorative art? The columns of this Magazine contain full recognition of the growth of taste in drawing, needle-work, and china-painting; but music, during the last few years—so far as the home is concerned—has stood still. In the concert-room there is

progress enough, and that is something; but the progress is not reflected as yet at home, except, it may be, in the improvement of pianoforte-playing and ballad-singing. Now, both these last-named things are good in their way. Ballads, if free from affectation, are a true and admirable form of art, as much so as the easier developments of decoration which find now such ready cultivation at home; to piano music, even the strictest classicist will admit—