Tax Policy Implemented in Mongolia by the Manchus

Abstract: After the new Manchuria state established in 1916 annexed China, Khalkh carried out a policy of conquering Mongolia from 1644 to 1691, conquering Upper Mongolia in 1691 and Western Mongolia in 1755. During the time when the Manchus kept the Mongols under their oppression from the XYII-early XX century, they collected more than 20 types of services and tributes from the Mongols, in addition to imposing the Nine White Service, they collected the necessary expenses for the Manchurian administration and temples, and sent Mongolian citizens to horse stations, expenses, and communication offices. The office was closed. During the period under Manchurian oppression, the economy and livelihood of the Mongols became unbearable, so they were able to gain independence in 1911 through a rebellion and struggle.

Keywords: The tax policy of Manchuria; service and tribute paid by Mongols; station services; the gift of 9 whites

1 Introduction

Manchu is neither China nor Mongolia. Ethnically, they are close to Mongolia, their ancestors were nomads and hunters (Later became a half herdsmen and half farmer). Manchu, also called Man, were people who lived for many centuries mainly in Manchuria (now Northeast) and adjacent areas of China, and who in the 17th century conquered China and ruled for more than 250 years (Britannica n.d.; Franklin 1789).

The Manchus and the Mongols had been under each other’s rule for a long time and occupied each other when they became stronger, but the Manchus considered Mongolia an ally. Because the Manchus had a hidden policy that if a large number of...
Chinese rebelled, they would ally with Mongolia and use Mongolian military power to suppress China. On the other hand, the Mongols knew that they could not be defeated if they stood up. In addition, Manchu and Mongolia had extensive cultural relations. From the time of the Mongol Empire until the 1600s, Mongolian culture had a strong influence. From the 1400s to the 1600s, foreign correspondence was kept in the Mongolian language and script.

The Manchus are a large ethnic group that has inhabited Northeast Asia since ancient times. Their ancestors were called Sushen, Ilou, and Moha in the early days, but they were recorded in history as Zurchid from the 10th century. In 1616, the Manchus established a new state called Manchuria, calling themselves the Golden State of the North. The Manchus conquered Inner Mongolia in 1636, Beijing in 1644, completely conquered the territory of China by 1683, conquered Inner Mongolia in 1691, and Western Mongolia in 1755 (Wikipedia n.d.). At its peak, the territory of the Manchu Qing Dynasty reached 14.7 million square kilometers. It is 9.8 times larger than the current territory of Mongolia (Narantsatspal, Historical facts to give a brief understanding of Manchu 2017).

During the Manchurian rule of Mongolia, Manchurian taxes were the main factor in degrading the life of Mongolians. Mongols used to pay taxes and duties to Manchuria with property and physical force. The Mongols were responsible for many duties and taxes, such as men going to the army, being mobilized with their families to guard the station, tending the cattle of the Manchurian king, and paying the expenses of the Manchurian administration.

2 The Conquest of Mongolia by Manchuria

Manchuria began to attack Mongolia in 1626, and at that time Mongolia was divided into three parts, and the internal crisis was at its peak. The Manchus implemented the policy of occupying these three countries one by one. Accordingly, the Manchu state conquered Inner Mongolia in 1636 and became an empire. Later, in 1644, Beijing was conquered, and the name of the country was changed to Manchu Qing State, “Ching” is a Chinese word meaning “holy” (Tourist info center n.d.).

After the conquest of Inner Mongolia, Khalkh princes implemented the following policies to protect their independence. It includes:

- Establishing friendly relations with the Manchurian country as a neighbor and joining forces, valuing the harmony between them;
- Joining forces with the Jungar Kingdom to defend independence by resolutely resisting Manchurian aggression;
- Not only did Khalkh princes communicate peacefully with the Manchurian state, but also fight with arms, involving the princes of Inner Mongolia.
Also, in 1636, Tusheet Khan appointed Gombodorji’s 5-year-old son Zanabazar as the head of Khalkh Mongolian religion and honored him with the title of “Gegeen” in order to unite the Mongolian people spiritually. It is known in history as “First Bogd Javzandamba Khutagt or High Saint Zanabazar”. This event was an attempt by the Mongolian kings and princes to contribute to the political unity of Mongolia.

Against this policy of Mongolian kings and princes, Manchu’s aggressive policy was aimed at expanding its influence on the Khalkha on the one hand, and on the other hand, limiting the independence of the Khalkha kings and establishing an unequal relationship. It includes:

1. The Manchus tried to keep the forces of Mongolia and China separate from one another. For this purpose, in 1636, the King of Manchu issued a decree prohibiting the Khalkh kings from trading independently with China and the supply of military riding horses to Ming.

2. The Manchurian king deliberately changed the reason for sending an envoy as a neighboring state of the Khalkh kings, and tried to distort it into a false understanding that the Khalkhs became a citizen of the Manchus.

3. The influential kings used to compete with each other, bribing one side and using it as a weapon against the other. For example, Eebeer Khan of Manchu refused to accept the envoys sent by Zasagt Khan in 1647, Tusheet Khan and Setsen Khan in 1653, and in the autumn of the same year, he deliberately received and met with the envoy sent by the Great Grandfather Danzan Lama.

4. The Manchus’ policy was to break up the Mongolian political unity of the influential big lords and transform them to many independent small estates, and in 1655, they divided 7 Khalkh’s khushuus into 8 and again divided them into right and left hands.

5. The Manchus strongly propagated the religion in Khalkh Mongolia, and in order to weaken the bravery, and fighting spirit of the Mongols, they subverted the leader of the Mongolian religious head, Ondor Gegeen, and gave him gifts and titles (Zaankhu and Altantsetseg 1999).

In the second half of the XYI century, the interference of the Manchurian state in the internal affairs of the Khalkh became more intense, and the rights of the Khalkh princes to rule their country, to inherit the dynasty, to inherit their property, to communicate with foreign countries on behalf of the country, and to coordinate many important domestic issues, were reduced, and these issues were only the responsibility of the Manchurian king regulated by decree.

Khalkh princes fought in every way, such as sending letters against the Manchurian occupation policy, interrupting the legal gift of Nine Whites, requesting help from Russia, and starting an armed struggle, but due to the following reasons, Khalkh was occupied by Mongolian Manchuria. It includes:
First: As a result of the Manchurian policy carried out to break the peace of the powerful Mongolian princes, since the second half of the XYI century, the relationship between the 3 Khans of Khalkh, which had existed independently, was completely weakened and began to struggle with each other. Because of this, the Khans of Khalkh are no longer an influential force in solving the political affairs of the entire Khalkh.

Second: Using the above situation, the Manchurian government directly interfered in the internal affairs of the Khalkh, carried out a policy of dividing the political unity, and discriminated against the economy.

Third: Among some sections of the Khalkh princes, instead of living in harmony with each other, subjugation to the Manchu king prevailed.

Fourth: When the Khalkh Mongol state was at its peak, the Ondor gegeen, an influential religious leader who could represent the Khalkh as a whole, played a decisive role in the submission to Manji.

Fifth: It will not be able to get help from the northern neighbor Russia (Zaankhu and Altantsetseg, Mongolian History Lectures 1999).

After the unification of China, from 1644 to 1691, they carried out a policy of conquering the Khalkh Mongolia, using methods such as making quarrel among them, assigning positions, and giving money to the Mongols (Wikipedia n.d.).

The Mongols were under the oppression of the Manchus until the beginning of the XVII–XX centuries. Until the middle of the 17th and 19th centuries, the Manchus followed the state policy of keeping the Mongols in their traditional way of life, using
them in times of need, and making them a support. However, from the middle of the 19th century to the end of the 19th century, as the Manchus assimilated more and more into China, and as the number of Chinese people in the royal palace increased, the Manchurian policy gradually turned into a Chinese policy. Figure 1 shows the size of Manchuria.

From the end of the 19th century to the beginning of the 20th century, the “New Government Policy” of Manchuria was be carried out and the Manchurians bought some of the cattle pastures of the Mongols and organized the resettlement of thousands of landless Chinese. It was not a Manchurian state policy, but essentially a Chinese state policy. This policy, which was dangerous to destroy Mongolia, made the national consciousness of Mongolians revived and led them to stand up and fight for independence. Summarizing the above three periods, the Manchu state policy towards Mongolia was carried out in the beginning, then the Manchu-China policy was carried out, and the Chinese state policy called Manchu was carried out towards Mongolia in the last period (Wikipedia n.d.).

3 Manchurian Tax Policy

After the Manchus conquered Mongolia, they established khoshuu, which are administrative units, and those khoshuu belonged to the assembly of their province, and the assembly met once in three years to resolve all accumulated issues. The headship was ruled by a lord, who was responsible only for the area under his control within the framework of Manchurian law. Inside khoshuu there were units called cum.1

The Manchurian state established strict laws and rules to collect taxes from the countries it conquered, which was a condition for strengthening the rule of sovereignty.

According to Charles E. McLure “A tax is a compulsory financial charge or some other type of levy imposed on a taxpayer by a governmental organization in order to fund government spending and various public expenditures” (Oyuntsetseg 2022).

At the same time, Mongol princes used to set and monitor strict rules and amounts for collecting services and tribute from their subjects. This is related to the policy of restoring the economy of the war-ravaged Khalkh and making it able to pay tribute to Manchu. However, after Manchu conquered the Left Hand Kingdom, the duties and taxes collected from Mongolian provinces and people were standardized and made one line. Among them were the service of the nine whites, the herd of the Manchurian king, the service of animal husbandry, Yo, the service of military

1 Meaning an arrow.
quality, and the service of the station. In addition to these, since the 80s of the XYIII century, the service of annually supplying pork and buffalo meat to the Manchu king has been legally established. Figure 2 shows the taxes paid by the Mongolian people in Manchuria and the services they performed in person.

There were many religious nobles who received a special seal from the King of Manchu and had the right to rule otog. The Manchurian tribute was the main factor in degrading the life of the Mongols, and the tribute was fulfilled with wealth and physical strength. The Mongols were responsible for many duties, such as men going to the army, being mobilized with their families in the station guard, taking care of the livestock of the Manchurian king, and paying the expenses of the Manchurian administration (Tourist Info Center n.d.).

When Mongolians were dependent on the Manchu Dynasty, taxes were a burdensome duty that consisted of almost 20 types interwoven, and the burden of which fell on the shoulders of the common people (Batbayar et al. 2011). In addition to imposing a tax on the administrative unit of the Sum, the Manchus registered all Mongolian men at the head office and collected a tax from each man. In addition to them, the Mongols were obliged to provide free supplies of everything for the use of the Manchurian state.
3.1 Station Services

During the Manchurian Chin state, station service was one of the services that Mongolians paid for in person. In addition to serving as a station office to transport Manchu officials from one place to another, the Ministry of General Affairs, Ministry of Amban, Provincial Administration, and the “Ministry of Ulaa Agtan” was responsible for providing horses. In total, 1738 families participated in 142 stations on 10 roads.

There were 21 legally established Sair Water Administration stations in Mongolia. Each station has 20 riding horses, 10 cargo camels, 25 draft sheep, 2 zalang’s zangis to control multiple stations, 2 deputy zalang’s zangis, 2 assistants punitive zangis, 6 zangis, 2 corresponding officials, 4 deputy zalans, 7 deputy chasers, 21 chasers, 124 protective armors, 210 relay coachmen. At the station, the officers were appointed from Manchu and Inner Mongolia, they were placed with their families, and they were paid separately from the state fund. On the other hand, the price of used and depreciated station service animals was reimbursed every year by paying 50%. This cost was not provided by the state fund, but was mobilized from the county, shabi2 (lama’s students) funds, and people of the area.

Also, 15 base stations were established from Khureen to Sair us, and the number of personnel to be installed in the stations and the number of animals to be prepared and supplied were the same as the rules of the previous station. However, the salaries of the employees of these stations were not provided by the state fund, and taxes were levied and collected by the subordinate provinces. These stations were called express messenger and suman. Later, during the appointment of any urgent service, there were a lot of delays and interruptions in the construction of ulas by the Major Shavi, so Tusheet Khan, Setsen Khan, and Ikh Shavi were taxed the families and assets of the three to serve and established attached stations in some stations. This attached station was used only for urgent and important services.

In addition to these, 11 base stations and Altai Road stations were established in Khureeni Khiagta. The rules and dimensions of these were the same as those of the Sair Water Station.

The number of station red flags was determined depending on the rank of ministers, officials, and employees. For example, 10 for the first rank, 8 for the second rank, 7 for the third rank, 6 for the fourth rank, 5 for the 5th–6th rank, 3 for the 7th–9th rank, and 2 for expenses and employees.

Ministerial officials from the first rank to the third rank were given 1 sheep per day, officials below the third rank were given 2 legs, expenses, officials 1 leg, and prisoners half a leg for food. If the food expenses were to be paid in money, there was

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2 Lama’s student.
a rule to pay 2 cents to ministers, 1 cent to 2 pounds to officials, 5 pounds to officials, and the same money as ministerial officials to Mongolian kings, beils, beises, guns, and governors (Bayanchuulgan 2015).

However, according to historical sources, Manchu ministers, officials, and employees coming and returning to Mongolia used to consume too much red wine and juice without following the established rules and spent many times more. This expense was forced to be paid from the subordinate provinces and subjects, which was a repressive and destructive way for the Mongolian people. In terms of money, it was more than a hundred thousand lang in a year.

3.2 Guard Service

The Manchus used to force men of military age into military service in the Khalkh area. Some men were mobilized for guard service. The purpose of the guard is to monitor the Buur Treaty signed between the two sides of Manchuria and Russia, to prevent the Russian side from creating any influence on Mongolia, to hunt without permission in some Chinese provinces, to collect medicinal herbs, and to search for gold, silver, copper, and lead deposits, and to prevent digging and excavating. The guard was in the form of home guard, suman guard, and inner guard. Figure 3 shows the shape of the guard used by the Mongols.

The Home guard consists of 20–30 families, and the families go to the guard office with their property. In addition, each household had to bring 4–5 horses, 15–20 cattle, and 30–40 sheep. However, in some cases, more animals were demanded, causing heavy burden and inconvenience to the families visiting the guard office.

From the time of Enkh-Amgalan Khan of Manchuria, a total of 82 guard posts were established in the border area with Russia from the Black River to Tarbagatai, the new border of Manchuria. It included 23 units belonging to Ulaystain Khovd, 12 units belonging to Solon, 4 provinces of Khalkh, and 47 units belonging to the Kharkiv General. For every 5–6 guard divisions, one ruler was appointed by the duke and the prince. The families accompanying the guard soldiers lived and served in the guard unit. Every year, military weapons, cargo items, and worn-out riding horses

![Figure 3: Guard form.](image-url)
that were insufficient to be counted were collected from the subordinate provincial officials and repaired. Also, the soldiers who died and fell sick were counted every time, and the duke and taiji were notified and appointed a countryman to serve (Bayanchuulgan 2015).

The weapons and strength of the guards were checked once every 10 years by the Ministers of Uliastai and Ikh Khuree. There were huge costs and delays associated with this. For example, at the beginning of the 19th century, the Minister of Ikh Khuree spent almost 8000 Lans at the exchange rate of that time to check the guards only once (Zaankhu and Altantsetseg, Mongolian History Lectures 1999). Gerege used by the border guards is shown in Photo 1. Gerege is a document that is worn around
the necks of messengers and representatives using a horse station to deliver news to kings and princes, testifying that they are traveling at their own expense.

Suman Guard's shutdown time and exit costs were slightly lower than Home Guard's. More than 1000 soldiers used to close the office for 3 years. The annual cost of Suman Guard was more than 40,000 Lams. First, in 1727, the Altai Suman Guard was established, each of which had 20–30 soldiers. They include the territories of Govi Khoshuuns of Zasagt Khan and Sain Noyon provinces. Its purpose was to prevent illegal hunting, gathering medicinal herbs, and digging in search of gold, silver, copper, and lead deposits in some Chinese provinces.

In 1788, the inner guard was established for the purpose of double prevention between the home guard and the many Khoshuus of Khalkh that joined it. This guard was installed on the borders of different provinces and districts, because the expenses related to it were covered by the districts of Tusheet Khan, Tsetsen Khan, and Zasagt Khan provinces.

At the same time, “Iron Herd”, which was a reserve animal of the Manchurain military, was served for free herding and hunting. This special herd of the Manchurian king was used for military purposes defending the borders of the Manchurian Empire. The most fertile pastures were selected and grazed in the “Iron herd” of the Manchurian king, and no aimag's chieftains or people were allowed to settle in that pasture.

The herd was taken care of by the people in the form of service. Herd-herding people used to herd under very strict conditions, such as compensation for lost animals from the “Iron herd” and commanding profits. For example, 8 out of 10 camels, 7 out of 10 horses, 6 out of 10 cows, and 6 out of 10 sheep lost in one year were obliged to compensate with their own funds. Also, sheep breeders were legally required to deliver 4000 young animals per year and 804 pieces of felt every 2 years to the Manchu administration in Mongol.

In addition to the national service tax levied by the Manchurian state, the amount of tax levied by Mongolian noblemen and officials from their subjects was legally determined during the reign of Enkh-Amgalan Khan. According to this law, “every king, duke, prince, or prince should take 1 sheep from his subjects with less than 5 cows, 1 sheep from every 20 sheep, and 2 sheep from every 40 sheep”. Even if you have more sheep than this, do not take more than that. “Take 6 pots of rice from a person with 2 cows, 1 stomach of milk from every cow with more than 3, and more felt if you have more than 100 sheep” (Zaankhu and Altantsetseg 1999).

However, Mongolian princes, kings, and duchess “collected livestock such as cattle, sheep, and felt from their subjects every year, and had them do the work of repairing and building Mongolian houses”. For example, General Chinvan Chagvadorj and Duke Dechinyarinpil counted the livestock of their subjects every three years and collected taxes in the form of horses, cattle, and sheep. In addition,
kings, dukes, and princes taxed their subordinates to give cattle, tea, and sheep to eat for the monks when they worshiped the gods in their homes or preached the scriptures. In addition, it is mentioned in the historical sources that brushes and paper to be used in the offices of the assistant generals of the four provinces of Khalkh were provided by the office every year, but the money for the brushes and paper was taxed from the people of their own province (Bayanchuulgan, The Connected Historiography of Manchu and Mongolia 2015).

Also, many kinds of taxes were collected from Shabi (the disciples), such as food for noble incarnations, construction and maintenance of temple buildings, construction of idols, and meeting expenses. These actions of the Mongol princes and kings made the burden on the shoulders of the people who suffered from Manchu tax burden even heavier.

Although all of this looked like Manchurian oppression, some Mongol princes were happy with it and made amends. For example, Tusheet Khan Gombo tried to improve relations with the Manchus and in 1638 he presented horses, camels, sables, eagle feathers, and Russian guns to the Manchus king. Also, Zasagt Khan Suvdai gave horse and rump-tailed sheep to the Manchurian king. In response, the Manchus granted the Mongol princes the right to inherit and own their lands, and in 1733, they began to set the amount of wages and salaries for the Mongolian princes. According to this, 40–50 lan (unit of money) of silver and 4 pieces of silk were given to the princes according to their positions. For example, Chin Wang of the first grade was given 2000 lan of silver and 7 bags of silk. In this way, princes who expressed their loyalty to the Manchurian government were rewarded and attracted in many ways, such as increasing their status (e. a. Batbayar et al. 2011). One example is that in 1732, the son of Efu Tsereng was wounded in a battle against the Western Mongols who resisted the Manchurian state, and the Manchurian king gave him the title of duke (unknown n.d.).

During the Manchurian state, one of the services that Mongolians paid in person was station service. In addition to serving as a station office to transport Manchu officials from one place to another, the Ministry of General Affairs, the Ministry of Amban, the Provincial Administration, and the “Ministry of Ula Agtan” were responsible for providing horses and horses. In total, 1738 families participated in 142 stations of 10 roads (Nasanbaljir, “Services from Mongolia to Manchuria 1691–1911” 1964). At the same time, the “Iron herd”, which is a reserve animal of the Manchurian military, was used for free herding and hunting.

The Qing code regulating Mongols in Mongolia sentenced Mongol criminals to exile and to become slaves to Han Bannermen in Han Banner garrisons in China proper (Nasanbaljir, “Services from Mongolia to Manchuria 1691–1911” 1964).

From the end of the 19th century, the power of the Manchu dynasty declined, the feudal society became fundamentally rotten and fragile, and then it turned into a
semi-colony of the big imperialist powers. The Manchurian authorities took urgent measures in this situation. In order to bloodlessly colonize Mongolia and, first of all, to make it Chinese, a large number of Chinese citizens were brought into Mongolia, and the fertile lands were seized and given to the Chinese in order to turn livestock pastures into agricultural fields. Also, during the Manchurian state, Mongolians who were in debt were enslaved. The Qing code regulating Mongols in Mongolia sentenced Mongol criminals to exile and to become slaves to Han Bannermen in Han Banner garrisons in China proper.

Chinese were not allowed to stay overnight with Mongolian families and needed special permission, renewable annually, to trade in Mongolia. Overlapping all these were the serfs and herds of the tax-exempt Buddhism church and its growing number of monasteries.

Soon, Buddhist monasteries became powerful commercial centers, trading and storing goods for the Chinese who also lent money to the clergy and nobility. Taxes and duties were harsh.

Mongolia’s indigenous culture also underwent a dramatic change. Warriors no more, Mongolians fervently embraced a religion that absorbed many of their traditional superstitions. Out of poverty or piety, families gave up their sons to monastic life.

By the beginning of the 20th century, Mongolia had 700 monasteries and so many monks that the country was literally unable to feed itself. Some 100,000 of its 700,000 males were in monasteries. Well-off Mongolians sent their fortunes to make elaborate pilgrimages to Tibet, further weakening the economy. The hierarchy of the Buddhist church, including the Bogd Javzandamba of the day, was increasingly corrupt and indulged in opulent and immoral lifestyles. Insolated and cut off from the world, Mongolia was stagnating. Taxes rose and were now demanded in silver, now animals. Poverty grew as usury by Chinese traders became rampant. Its policies became increasingly colonial as it relaxed earlier restrictions and allowed more traders and even colonists into Mongolia (Robinson 2010).

The Mongols could not tolerate this humiliation and oppression, political struggles broke out here and there, and then the Mongolian nobles began to unite with the people. As a result, through the national liberation movement of the Mongolian people, Mongolians gained their freedom in 1911. On December 4th, Sando, the last prime minister of the Manchu Warring State, was removed from Khureen and Mongolia regained its independence.
The Gift of 9 Whites

Before the Mongol invasion of Manchuria, the nine-white flag was worn by Bogd Javzandamba nobles and Khalkha kings as a sign of loyalty to the Manchurian state when they visited the Manchurian king every year.

In the future, the service of the Nine Whites was not a symbol of friendly relations between the two countries, but the basis of political relations with the Mongolian province, and it was turned into a legal tax that had to be performed as a sovereign and began to subjugate the Khalkh princes. If this service is not provided for a year, it is regarded as a sign of disloyalty and will be punished.

For example, in 1819, when Saishaalt Yerölt Khan arrived in Dolonnuur city, each of the 4 provinces of Khalkh taxed one group of animals and presented a total of four groups of animals.

According to archival documents, in addition to increasing the quantity of the Nine Whites, books, other types of horses, and furs were confiscated from the people and given to the Manchu king. Later, more furs were added to the Nine-white service, and 2 sable skins were taxed from each man. However, instead of sable skins, 3 otter, lynx, and leopard skins, 2 fox skins, and 40 squirrel skins were allowed.

For the first time, in 1635, Setsen Khan Sholay presented 8 white horses and 1 white camel to King Abahai of Manchuria. In 1636, the Manchurian Khan issued an order to take 1 white camel and 8 white horses from the Mongols every year. According to this, “Once a year, from Mongolia, a full sable skin was presented to the king of Manchu along with a white camel with a silver muzzle attached to its neck, eight white horses with yellow halters decorated with five-colored hair, and food” (Mongolian Academy of Sciences n.d.).

It was later called the 9-white service and became a law (Wikipedia n.d.). According to the law, “Khalkh Tusheet Khan, Setsen Khan, Ilden Noyon, Mergen Noyon, Zasagt Khan, Ahai Daichin, Tsetsen Jonon, and Tseren Ahai should take one white camel and 8 yellow horses each year.” According to the law, Khalkh princes and Javzandamba khutagt (religious chief of Mongolia) gave the Manchu king 8 white horses and 1 white camel every year, which was called the gift of 9 whites. In this way, a voluntary gift has turned into a compulsory service. For example, in 1795, Javzandamba khutagt gave to the Manchu king 8 white horses, 1 white camel, 1 black fox skin, 2 yellow fox skins, 1 gold mandala, 1 silver mandala of 15 lans, in addition to holding three deities of five lans each, portraits of gods, sutras written in gold, silver plates, domes, drums, and 100 horses and 100 camels were offered respectively.

Later, after the conquest of Khokhnuur and Dzungar, the princes of all the Mongolian lands under the control of the Manchus went to Beijing one after the other and presented gifts to the king. From that time, it became known as making a gift.
The princes who came to reform were given information about the Manchurian law, gifts, coins, and New Year's calendars. In the beginning, the Javzandamba nobles, khans, and governors built the nine white houses. Since the Manchurian king received the gifts brought by the Khalkh princes every year and gave more than that, later the gifts to the Manchurian king increased greatly.

The delivery of the gifts of the nine whites caused difficulties and inconveniences for the subjects of the province. People were taxed to pay for housing, food, and clothing for those who would deliver the gift to Beijing, and the Manchurian king was told the schedule of the trip, the time of arrival, the number of people accompanying him, and even the things to be prepared, which caused great expense and inconvenience to the Mongolians. For example, in 1824, on the occasion of the accession of Manchu to the throne, 1000 horses from each of Khalkh’s 4 provinces and ikhe shabi (great disciples) were taken. In doing so, taxes were collected from the people by calculating 12 lans for each white horse and 30 lans for each white camel. Also, the cost of each camel was calculated to be 12 rams and 6 sheep for each horse (Nasanbaljir 1964). In addition, the Government of Setsen Khan Province collected 5000 lans from the public in the form of taxes and tributes for the cost of 39 horses, 13 camels, 18 food sheep, and ceremonial clothing used to send off and welcome Dugarartsembel to Beijing (Mongolian Academy of Sciences 1960).

5 Conclusions

In 1916, the Manchus established a new state called Manchuria, calling themselves the Golden State of the North. The Manchus occupied Inner Mongolia in 1636, Beijing in 1644, and by 1683 they had completely occupied the territory of China.

Manchuria began to invade Mongolia in 1626, and in 1644–1691, they carried out a policy of conquering Khalkh Mongolia, using methods such as throwing bones (=making them quarrel), assigning positions, and giving money to the Mongols.

The Mongols were under the oppression of the Manchus until the beginning of the XX century. During this period, the Manchus not only collected taxes from the Mongols, but also imposed the nine-white tax, took deer fur and deer meat, and collected the necessary expenses for the Manchu administration and temples. In addition to paying services and taxes to the Manchus in money and goods, the Mongols also physically maintained horse stations, expenses, and communication offices. All this was a huge burden on the economy and livelihood of Mongolians. From all this, during the Manchurian period, tax policies were implemented that violated the basic principles of fairness and affordability of taxes. As a result of this policy, the people of Mongolia were devastated, and the country was devastated.
After many years of rebellion and struggle for that, it was able to gain its independence.

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