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Research paper

Customs And Fiscal Policy Of The Re-Established Mongolian Government (February–July 1921)

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A B S T R A C T

This article examines the customs and taxation policies of the reestablished Government of the Mongolian State, which existed between February 22 and July 10, 1921, and the implementation of those policies. Whereas previous studies have largely approached this period within the framework of military and political developments, the present study emphasises financial and economic policies through an analysis grounded in the activities of the Ministry of Finance.

The study finds that, in order to increase state revenue, the government sought to implement a policy of imposing uniform customs duties on all parties regardless of citizenship, thereby restricting the special customs privileges that had previously been granted to foreign merchants, particularly those from Russia and Tibet. In particular, archival sources reveal that the ambiguity of customs regulations within the Mongol-Tibetan Agreement created difficulties in the implementation of these policies.

Furthermore, the systematic registration of commercial and industrial enterprises in the capital, Niislel Khuree, and the provinces, together with the monitoring of their activities and revenues, demonstrates that state financial oversight was being effectively implemented. In addition, records of the Ministry of Finance's income and expenditure accounts indicate that the government operated with relative efficiency during its brief existence and was able to accumulate a certain level of financial surplus.

Therefore, the principal conclusion of this study is that the reestablished Government of the Mongolian State not only fulfilled military and political functions, but also strengthened the financial and taxation system to a certain extent, thereby laying the foundation for the financial and economic policies of the subsequent People's Government.

Keywords: Mongolia (1921); Reestablished Mongolian Government; Ministry of Finance; customs policy; taxation policy; Tibetan trade; Russian merchants; financial administration; Niislel Khuree; economic history

Introduction

One of the least studied periods in Mongolian history is the interval extending from the liberation of Khuree from the forces of Baron Ungern, with the assistance of Soviet Russia, to the establishment of the government of the Mongolian People's Party. This period spans from February 22 to July 1921.

This government operated for less than five months, until July 1921, when the Mongolian People's Party (MPP) and the Provisional People's Government were established. Subsequently, the People's Revolutionary Army, with the military assistance of the Red Army, captured Khiagt and Khuree, leading to the establishment of the People's Government in Mongolia.

Although the policies and activities of the government during this period have been studied predominantly from the perspective of military and political history, the scholar Z. Lonjid, in his 2000 work The History of Mongolian Financial Administration (1911–1921), devoted a separate chapter titled "The Finances and Budget of Mongolia during the Periods of Chinese Minister Chen Yi, General Xu Shuzheng, and Russian General R.F. Ungern" (Z. Lonjid, 2000, pp. 98–109), in which he synthesised and examined the financial history of this period in a comprehensive manner.

Therefore, the reestablished Government of the Mongolian State, particularly the Ministry of Finance, sought to implement numerous measures aimed at improving the national economy. Accordingly, rather than examining the entirety of its economic policies and activities, this study will specifically address its customs and taxation policies, which were considered reliable sources of state revenue, and the measures undertaken for their implementation.

Customs and Taxation Reforms under the Reestablished Government

On February 3, 1921, the combined forces of the White Army under the command of Baron Roman Fyodorovich von Ungern-Sternberg and Mongolian troops liberated the capital, Khuree, from the Chinese occupation forces. On February 22, Mongolia's autonomous status was restored, the Eighth Bogd Jibzundamba Khutagt was re-enthroned, the five state ministries were reestablished, and the prime minister, deputy ministers, and commanders of the Mongolian army were appointed. Those who had rendered meritorious service in expelling the Chinese occupation forces were rewarded and honoured. Subsequently, Luvsantseveen, a first-rank taij who had not previously served in a government ministry, was appointed Minister of Finance. Furthermore, although the decree stated that "the respective ministers shall select and appoint the executive, administrative, and drafting officials, clerks, and subordinate personnel, and submit those deemed appropriate for appointment" (G. Dashnyam, 2011, p. 100), only in the case of the Ministry of Finance did the decree specifically name and appoint an experienced senior official, Nerendonoi, the assistant gun of Mishigdorj, the Zorigt Beis of the Setsen Khan Aimag.

In a document submitted by the Ministry of Finance to Baron Ungern on March 1, 1921, it was stated:

> "The names and numbers of the executive and drafting officials of the five ministries, including the Ministry of the Interior, were specified and listed sequentially by ministry, and the fourth document submitted to the Russian Baron General stated the following: for the single position of executive official in the Ministry of Finance, Nerendonoi, assistant gun of the khoshuu of Mishigdorj, the Zorigt Beise of the Setsen Khan Aimag, was appointed. For the remaining seven positions—four drafting officials, two treasury officials, and one official responsible for collecting forest lease revenue—the following individuals were appointed: Meiren Dendev of the khoshuu of Tovdorj, the Zorigt Van of the Tusheet Khan Aimag; Zalan Bilig of the khoshuu of Daichin Van Jalchingombodorj of the Zasagt Khan Aimag; Governor Tovuudorj; Ulziisuren of the khoshuu of Yost Beise Chultem of the Sain Noyon Khan Aimag; and Gun Tsedenbaljir and Gun Murdendev." (National Central Archives of Mongolia, Treasury Archive, Fund A-6, Inventory 1, File 485, pp. 317–318).

In addition, several Russian specialists came to serve in this government, particularly within the Ministry of Finance. Concerning this matter, archival records state:

> "At present, from the office of the Great Generals... the Russian official Ivan Lavrov, bearing the rank of Deystvitelny Statsky Sovetnik, shall be appointed with ministerial rank to serve in the position of advisory official to the Ministry of Finance. Furthermore, the Russian official Alexander Shelkunov shall be appointed to the position of executive official in the department responsible for collecting taxes from trade and manufacturing activities, and Alexei Nemirov shall be appointed to the position of inspector overseeing all trade and manufacturing activities in Niislel Khuree. They shall be assigned to serve in the government administration of Mongolia,

where they are to administer and resolve the relevant affairs" (National Central Archives of Mongolia, Treasury Archive, Fund A-6, Inventory 1, File 482, pp. 234–237).

The Government of the Mongolian State pursued a policy of increasing state financial revenue by classifying customs duties on trade into foreign and domestic categories, while differentiating both the periods of implementation and the rates of taxation. With regard to customs duties on foreign trade, the government sought to maintain continuity with the previous system in order to avoid generating new disputes or resistance, and accordingly imposed a 5 percent customs duty on goods imported into Mongolia, as well as on livestock, hides, and skins exported abroad. Thus, on May 23, 1912, the "Regulations on the Collection of Customs Duties from Commercial Merchants" (consisting of 15 articles) was first enacted and came into force on June 3. This regulation was subsequently revised and reissued on January 7, 1914, as the "Revised Regulations on the Collection of Customs Duties from Commercial Trade" (consisting of 16 articles), and again on January 15, 1918, as the "Regulations on the Collection of Customs Duties from the Trade Goods of Foreign States" (consisting of 19 articles), both of which were formally adopted and enforced.

With respect to domestic trade, the "Regulations on the Collection of Customs Duties from Mongolian Trade" (consisting of 9 articles) was first enacted on July 22, 1913, thereby establishing the domestic trade taxation system. This regulation was later revised and reissued as the "Revised Regulations on the Collection of Customs Duties from Domestic Trade" and, on December 30, 1913, was expanded into 9 articles. Subsequently, on July 31, 1916, it was further revised and adopted in the form of 13 articles.

The Government of the Autonomous Mongolian State, established on February 22, 1921, paid particular attention to finance and state revenue, and implemented certain reforms in customs, transit, and taxation policy. According to the "Regulations on the Collection of Customs Duties from Mongolian Trade" (Z. Lonjid, 2000, p. 101), which had remained in force since 1913, customs duties were collected on domestic trade transactions between Mongolians. However, as domestic trade policy increasingly came to favour foreign traders, the government sought to revise this policy, arguing that it had become disadvantageous to Mongolian aimags, khoshuus, and Mongolian merchants, while benefiting foreign merchants by allowing them to engage in joint commercial activities with Mongolians and thereby evade customs duties. For this reason, in order to protect the interests of Mongolian merchants, the government abolished the customs duties previously imposed on domestic trade by its decree of March 26, 1921. Nevertheless, due to the resulting reduction in state revenue, the Ministry of Finance subsequently decided, by its resolution of June 19, 1921, to exempt only small-scale retailers from such duties.

It was also decided to address the issue of collecting customs duties from Russian and Tibetan merchants, who had previously been entirely exempt from customs duties within Mongolia.

The special privileges enjoyed by Mongolian and Russian merchants originated during the Qing Dynasty. Under the 1862 Beijing Convention between Russia and China, the two states mutually recognised unrestricted trade within a radius of 100 li (50 wersts) from the border, thereby granting Russian and Mongolian merchants the right to trade without paying customs duties (Makoto, 2021, p. 69). This arrangement was reaffirmed in Article 12 of the Russo-Mongolian Agreement of 1912 and in the accompanying protocol attached thereto.

However, during this period, the issue of collecting customs duties from Tibetan merchants was, in many respects, connected to the customs arrangements governing foreign trade and lacked clear definition. This was because relations between the two states were regulated by the 1913 Mongol-Tibetan Treaty, in which Article 9 stipulated that Mongolia and Tibet would mutually assist one another against both internal and external enemies, while Article 6 provided that "Mongolia and Tibet shall each independently conduct their own internal affairs, religion, and commerce" (National Central Archives of Mongolia, Treasury Archive, Fund XA-4, Inventory 1, File XN-9, p. 4). Some scholars have interpreted the term "commerce" in this provision as implying that Tibetan traders were to be exempt from customs duties, whereas others have argued that the provision merely established a basis for resolving commercial disputes between the two sides (Ya. Batbayar, 2024, p. 31).

This issue of collecting customs duties from Tibetan trade arose repeatedly during this period and caused considerable controversy. Since Tibetan traders conducted commercial activities in accordance with the same regulations as domestic trade, the question emerged as to whether customs duties should be imposed on them. In connection with this matter, disputes arose between Mongolian and Tibetan traders, and the Ministry of Finance repeatedly exchanged correspondence and issued directives concerning the issue. One such case involved the collection of customs duties from Tibetan traders at the Sain Tsagaan customs post in Sain Noyon Khan Aimag in 1913, as well as at the customs office of Sansarjav, assistant earl of the khoshuu of Beise Sanjid of Setsen Khan Aimag. Regarding this matter, the following was stated in archival records:

> "Mongols and Tibetans are both countries devoted to the Yellow Religion (Gelug School of Buddhism) and have, since ancient times, maintained relations of mutual friendship and support. Since the present circumstances require that all affairs be regulated and improved, it is improper to exempt Tibetan traders from customs duties while imposing such duties upon other merchants. Therefore, when Tibetan merchants conduct trade within Mongolia, they should themselves comply with the regulations established by Mongolia. Accordingly, customs duties should be collected from Tibetan traders in the same manner as from others. Nevertheless, because the Tsuiten and Chuiru of the Sansarjav customs office in the khoshuu of Beise Sansraidorj of Setsen Khan Aimag, as well as others, have submitted petitions requesting exemption from customs duties in accordance with the regulations governing Tibetan trade, the Ministry of Finance shall investigate and resolve the matter." (National Central Archives of Mongolia, Treasury Archive, Fund XA-8, Inventory 1, File XN-508, pp. 5, 20).

Thus, the government concluded that, in the absence of any agreement exempting Tibetan trade from customs duties, such duties should indeed be collected. However, in these circumstances, because Tibetan merchants conducted their trade through Mongolian intermediaries, instructions were issued that customs duties should be levied in accordance with the regulations governing domestic trade.

The government maintained the view that, although the treaty concluded with Tibet did not specifically stipulate whether customs duties were to be collected, it remained possible to impose customs duties on Tibetan trade in the same manner as on other foreign trade. However, the ministries mutually agreed that such a measure would have to be formally confirmed by imperial decree (National Central Archives of Mongolia, Treasury Archive, Fund XA-8, Inventory 1, File XN-409, p. 1). At the same time, the Bogd Khan sought to protect the interests of Tibetan merchants, while also fearing that merchants of other foreign states might demand equal treatment. Consequently, the issue of collecting customs duties on Tibetan trade was not resolved uniformly within a legal framework, but was repeatedly delayed and left unsettled.

The reestablished Government of the Mongolian State, by decree issued in March 1921, stipulated that "Tibetan, Russian, and Khuree-based foreign merchants engaged in all forms of trade shall be required to pay customs duties equally" (National Central Archives of Mongolia, Treasury Archive, Fund XA-4, Inventory 1, File XN-828, p. 1). This measure represented an important policy aimed at abolishing the special customs privileges previously granted on the basis of citizenship status and at establishing the principle that all merchants engaged in trade within Mongolia should be subject to equal customs duties. In this respect, it may be regarded as a relatively new development in the commercial, financial, and economic policy of the period.

Financial Administration and Economic Supervision

However, following the resolution issued on March 10, 1921, only one day later, on March 11, the representative of the Ministry of Finance, Luvsanchoidon, together with the merchants of the Dalai Lama company, submitted a petition requesting exemption from customs duties on tea (Munkh, 2024, p. 33). In response, by the decree of March 26, 1921, it was decided that "tea brought in by the aforementioned merchants shall be exempted from customs duties, while customs duties shall be collected on all other goods" (National Central Archives of Mongolia, Treasury Archive, Fund XA-

4, Inventory 1, File XN-828, p. 2). Thus, although the government resolved to impose customs duties equally upon all merchants, in practice, issues concerning the exemption of Russian and Tibetan merchants from customs duties continued to be repeatedly decided at the governmental level.

Another major measure implemented by the reestablished Government of the Mongolian State in the sphere of customs and taxation policy was the registration of all commercial and manufacturing enterprises engaged in trade and production activities, as well as the collection of information concerning their activities, in order to monitor their revenues. According to a decree issued on March 24, 1921, the Ministry of Finance ordered the registration of all factories, shops, and workshops operating in Niislel Khuree and in the provinces, together with the total amount of their operating capital and income (National Central Archives of Mongolia, Treasury Archive, Fund XA-6, Inventory 1, File XN-486). In compliance with this directive, aimags and khoshuus reported the names of all factories, shops, and workshops within their respective jurisdictions, the nature of their activities, and the amount of capital employed. This demonstrated that the Ministry of Finance functioned not merely as a revenue-collecting institution, but also as an administrative body responsible for exercising oversight and control over economic activities. In connection with this matter, the Ministry of Finance appointed the Russian specialist Aleksei Nemirov to the position of inspector with special authority over all trade and manufacturing activities in Niislel Khuree (National Central Archives of Mongolia, Treasury Archive, Fund XA-6, Inventory 1, File XN-488, p. 100).

The following tables present the commercial firms, manufacturing workshops, and their revenues in Niislel Khuree before and after the liberation of the city from the Chinese occupation forces.

Table 1. Commercial firms and various workshops operating in Niislel Khuree before and after its liberation from the Chinese occupation forces, up to the twentieth day of the first month of the White Month in the eleventh year of the Elevated by All era.

Before and after March 27, 1921

Commercial and Other firms

№	*Type of enterprise*	*Number of firms currently conducting business*	*Number of firms closed*	*Total number*
1	Firms exchanging paper currency and silver	1	1	2
2	Firms transporting paper currency and silver	2	2	4
3	Firms trading various luxury goods and ornaments	2	0	2
4	Food firms	8	17	25
5	Establishments for billiard	1	0	1
6	Inns and lodging houses	2	1	3
7	Place for spirit invocation	0	2	2
8	Firms purchasing hides, skins, wool, and similar goods	10	1	11
9	Firms purchasing pelts of various wild animals	2	0	2
10	Flour selling firms	32	8	40
11	Meat selling firms	9	9	18
12	Firms selling foodstuffs and related goods	4	2	6

13	Firms selling tobacco and related goods	1	1	2
14	Firms selling alcohol and related goods	3	0	3
15	Firms selling various textiles and similar goods	11	0	11
16	Firms selling tea and related goods	2	0	2
17	Firms selling various household goods	2	0	2
18	Firms selling footwear and related goods	1	0	1
19	Firms selling beads and ornaments	1	1	2
20	Firms selling various iron, copper, and similar goods	3	0	3
21	Rope selling firms	1	1	2
22	Firms selling writing materials	1	1	2
23	Medicine selling firms	13	5	18
24	Firms selling religious articles and ritual items	6	3	9
25	Firms selling various goods	32	18	50
26	Firms selling various goods and purchasing raw materials	73	3	76
27	Firms selling mescellaneous goods other than alcohol, textiles, and footwear	58	22	80
28	Firms exportung goods to the countryside and purchasing raw materials	56	5	61
29	Bathhouses	4	0	4
	Total	341	103	444

Various goods processing workshops

№	*Type of enterprise activity*	*Number of workshops currently conducting business*	*Number of closed workshops*	*Total number*
1	Firms producing and selling bread, pastries, noodles, and similar goods	12	10	22
2	Firms processing and selling pork	1	0	1
3	Vinegar producing firms	8	3	11
4	Firms producing flavoured beverages	1	0	1
5	Mills	1	0	1
6	Artisan firms producing various copper, iron, and similar goods	4	1	5
7	Silversmith firms	12	10	22
8	Blacksmith workshops	2	3	5

9	Leather tanning workshops	25	16	41
10	Workshops producing shoe soles	4	6	0
11	Workshops tanning leather	1	1	2
12	Workshops producing glue	1	1	2
13	Workshops producing felt and felt footwear	5	2	7
14	Establishments washing sheep intestines	1	0	1
15	Place for thread production	1	0	1
16	Deel washing establishments	11	2	13
17	Shoemaking establishments	17	9	26
18	Carpentry establishments	38	32	70
19	Saddle making artisan establishments	2	0	2
20	Book and documents printing establishments	1	1	2
21	Photography establishments	1	2	3
22	Paiting and decorative artisan establishments	5	9	14
23	Clock-repair artisan establishments	1	1	2
24	Cart-making artisan establishments	1	0	1
25	Candles and soap manufacturing establishments	1	3	4
26	Dye producing establishments	0	1	1
27	... manufacturing establishments	1	0	1
28	Clothes washing establishments	2	1	3
29	Water distribution establishments	7	6	13
30	Water and ice transport establishments	1	0	1
	Total	168	120	288

Table 2. Separate accounting record of the amount of money circulated by commercial firms and processing workshops in Niislel Khuree.

Before and after Febraury 27, 1921

			RUSSIAN SUBJECTS	MONGOLIAN SUBJECTS	FOREIGN SUBJECTS	TOTAL
COMMERCIAL ENTERPRISES	Enterprises engaged in trade	Number of firms	34	308	8	**350**
		Amount of money circulated	49 500	6 625 920	3 440 000	**10115420**
	Closed enterprises	Number of firms	3	100	1	**104**
		Amount of money circulated	7500	234300	0	**241800**
	Total of these two enterprises	Number of firms	37	408	9	**454**
		Amount of money circulated	499000	6860220	3440000	**10799220**
PROCESSING WORKSHOPS	Enterprises engaged in trade	Number of firms	4	164	0	**168**
		Amount of money circulated	15500	445920	0	**461420**
	Closed enterprises	Number of firms	2	119	0	**121**
		Amount of money circulated	2000	57000	0	**59000**
	Total of these two enterprises	Number of firms	6	283	0	**289**
		Amount of money circulated	17500	502920	0	**520420**

As shown in the above table, 308 Chinese firms were in operation, conducting transactions amounting to 6,625,920 lan, whereas 34 Russian-owned firms conducted transactions amounting to 49,500 lan, demonstrating that Chinese merchants overwhelmingly dominated both the number of transactions and the volume of commercial circulation, exceeding the latter by approximately 135 times.

The registration and accounting records compiled by the Ministry of Finance concerning the number of enterprises engaged in trade and production, as well as the amount of money circulated by them, demonstrate that the government sought not only to collect customs duties and taxes, but also to establish centralised state oversight over economic activities. In particular, the records indicate that Chinese merchants occupied a dominant position within Mongolia’s commercial sector at the time, while Mongolian merchants and workshops remained comparatively limited in both number and scale of operations.

Table 3.Account of revenue collected and expenditures disbursed by the Ministry of Finance of the Autonomous Mongolian State.

1921.02.22 – 08.02

NO.	REVENUE COLLECTED	EXPENDITURE DISBURSED	BALANCE
1	Collected in actual silver: 5210 lan 7 tsen 9 pun	Expended in actual silver: 3463 lan 9 tsen 9 pun	+1646 lan 8 tsen
2	Chinese yuan notes: 27466 notes of the 50 denomincation, calculated as 19226 lan 5 tsen 6 pun	Chinese yuan notes: 20899 notes of the 12 denomination, calculates as 14629 lan 3 tsen 8 pun	+4597 lan 1 tsen 8 pun
3	Treasury notes: 16792 notes, calculated as 11754 lan 4 tsen	Treasury notes: 66706 notes of the 88 denomination, calculated as 46694 lan 8 tsen 2 pun	- 34940 lan 4 tsen 4 pun
4	Russian small silver coins: 133 jin 7 lan 2 tsen in weight, each jin calculated at 3200 mungu, totalling 4270 tugrug 40 mungu, equivalent to 905 lan 8 tsen 4 pun	Likewise Russian small silver coins: 135 jin 1 lan in weight, each jin calculated 3200 mungu, totaling 4322 tugrug 91 mungu, equivalent to 916 lan 7 tsen 9 pun	-10 lan 9 tsen 5 pun
5	Likewise Russian small silver coin tugrug: 109337 mungu of the 77 denomination, equivalent to 23192 lan 8 tsen 6 pun	Russian small silver coin tugrug: 95356 mungu of the 29 denomination, equivalent to 20227 lan 9 pun	+2965 lan 7 tsen 7 pun
6	Russian five-ruble gold coins: 118 coins, equivalent to 590 tugrug, calculated as 295 lan	Russian five-ruble gold coins: 118 couns, equivalent to 590 tugrug, calculated as 295 lan	=
7	Russian pure silve tugrug: 8083 tugrug of the 50 denomination, equivalent to 4041 lan 7 tsen 5 oun	Russian pure silver tugrug: 348 mungu, equivalent to 174 lan	+3867 lan 7 tsen 5 pun
8	Newly issued treasure notes: 250000 notes, equivalent to 175000 lan		=
9	Old and new Russian banknotes: 14312 mungu 70		=
10		Expenditure account money: 41060 lan 4 tsen 8 pun	- 41060 lan 4 tsen 8 pun
11		Treasury notes distributed to others: 131300, equivalent to 91910	- 91910 lan
12	Total revenue collected as stated above: 239627 lan 2 tsen	Total expenditure disbured as stated above: 219471 lan 5 tsen 5 oun	Remaining balance after accounting: 20155 lan 6 tsen 5 pun

"Thus, according to the detailed accounting submitted by the Monetary Department, the actual silver amounted to 1,820 lan; Russian pure silver tugrugs amounted to 7,667 jin, 3,833 lan, and 5 tsen; Chinese yuan treasure notes amounted to 16,769 mungu of the 57 denomination; and old and new Russian banknotes amounted to 14,312 mungu and 70. In total, after deducting expenditures, there remained a surplus of 19,667 lan, 6 tsen, and 5 pun. Therefore, this is respectfully submitted for approval" (National Central Archives of Mongolia, Treasury Archive, Fund XA-6, Inventory 1, File XN-1301, p. 8).

The present document, which specifically records the revenues and expenditures of the Ministry of Finance of the reestablished Mongolian State, constitutes an important primary source for clarifying the financial condition and fiscal policy of the period. The document demonstrates that the Ministry of Finance collected revenues from multiple sources, namely: 1. actual silver, 2. Chinese yuan notes, 3. treasury notes, 4. Russian small silver coins, and 5.

Russian five-ruble gold coins, and expended them accordingly. The fact that the Ministry of Finance was able to continue operating despite the circumstances of war and political instability further indicates that financial activities were carried out with a certain degree of organisation. In particular, the remaining financial surplus after expenditures shows that the government not only maintained state administration and military activities, but also established, to some extent, a systematic fiscal foundation based upon customs duties and taxation, thereby laying the basis for the financial and economic policies of the subsequent People's Government.

Thus, it may be concluded that the Ministry of Finance of the reestablished Mongolian State, through its monetary policy and financial activities, was significantly influenced by the participation of Russian specialists in its operations.

Conclusions

The financial, customs, and taxation policies implemented by the Government of the Mongolian State during its brief existence from February to July 1921 may be summarised as follows:

1. The reestablished Government of the Mongolian State sought to restore the customs and taxation system that had existed during the Bogd Khanate period beginning in 1911, while simultaneously attempting to adapt it to the new political conditions of the period.

2. Although the issue of customs duties imposed on Russian and Tibetan merchants became closely connected with foreign relations and citizenship status, the government pursued a policy aimed at imposing customs duties equally upon all merchants. In particular, the resolution issued on March 10, 1921, specifically stated that customs duties should be levied equally upon all merchants, thereby representing an important step towards establishing the principle of equality in customs and taxation policy.

3. Although Chinese merchants, who had dominated the commercial and manufacturing sectors in Niislel Khuree before 1921, continued to maintain a relatively strong position, the government appointed the Russian specialist Aleksei Nemirov as inspector with special authority over all trade and manufacturing activities. Furthermore, by compiling statistical records classified according to the types of activities carried out by firms and workshops, the government sought to place economic activities under state supervision and control.

4. The income and expenditure accounts of the Ministry of Finance for the period from March 22 to August 2, 1921, demonstrate that, despite wartime conditions and political instability, financial operations continued to function. They further show that the government maintained a certain degree of financial organisation and that an experienced state administrative apparatus was operating.

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