

This is not to deny the value of Shepherd's critique itself, particular in relation to its focus on how the Chinese state (both in its central and local formations) uses heritage to advance not only an agenda of economic development, but also a broader and longer-term project of nation-building, moral pedagogy, and promotion of secular modernity. Here, though he doesn't put it in precisely these terms, heritage can be viewed as a technology of government. On Wutai Shan, a "sacred Buddhist mountain," heritage planning focuses on the cultural, as opposed to religious, value of the site (whatever such a distinction might mean). In planning documents, signage, and interviews, Shepherd details a deliberate effort to redefine Wutai Shan as a heritage site where secular tourists will appreciate China's national cultural traditions, instead of engaging in "superstitious" religious practices as pilgrims. And yet, such practices occur regardless, as one would expect. Indeed, Shepherd argues that World Heritage has *stimulated* rather than repressed a booming religious economy at Wutai Shan. He conducted a survey among visitors in 2010 which indicated religion as the primary reason for visiting the area, a finding that was, interestingly, much more true of women than men.

What does all this mean, then, for how we, as social scientists, understand and interpret heritage tourism at religious sites like Wutai Shan? How do we sort out the distinctions between religious pilgrims, secular tourists, and a whole spectrum of behaviors in between these seemingly opposite categories of traveling subjectivity? Should we bother trying to classify Wutai Shan's visitors at all? Shepherd wrestles with these questions, arguing that such thorny issues are far from resolved in tourism scholarship. While I found his detours into tourism studies and theory to be, at times, difficult to follow and tending to lump together a range of different arguments under large umbrella terms like "postmodernism", I did very much appreciate his empirical contribution to the debate. One interview, in particular, was instructive: to a group of Beijing men visiting Wutai Shan on their day off, Shepherd explores the ways they might identify themselves. They deny being "tourists", and scoff at the idea that they might be "pilgrims" ("That's what old ladies do!"). But when asked if they'll burn incense at the temples, they reply "Of course! That's what people do in a temple." "So would you say you're here to worship (*baifo*)?" Shepherd asks. "Baifo is baifo," one replies, "That's the point of going to a temple, isn't it? But I'm not a Buddhist. This is a famous scenic spot." This is probably my favorite part of the book, in that it makes clear the importance of focusing not on categories of behavior, but on actual practices in context. It also makes clear the slippery ways that religion, heritage, and tourism intermingle in actual places. By presenting us with a rich ethnographic study of visitor practices, resident conflicts, and official strategies, Shepherd's book will be of great value to scholars of tourism, religion, heritage, and development, not to mention China experts interested in the politics that these forces have brought.

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*Paths toward the Modern Fiscal State: England, Japan, and China.*

By Wenkai He. Cambridge, Mass.: Harvard University Press, 2013. Pp. 328.

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Some volumes in the humanities and social sciences claim to be multidisciplinary when in reality, only slight variations of a single discipline are employed. Wenkai He, on the other hand, presents an authentic integration of concepts and research questions from his home discipline of political science with the methods of the historian and the development economist.

The book attempts to explain why late seventeenth- to eighteenth-century England and Meiji Japan did, and late Qing China did not, develop a "modern fiscal state." He begins with a theoretical chapter, followed by one case study chapter of England from 1642 to 1752 and two case study chapters each

on Japan 1868–1895 and China 1851–1911. The England chapter relies on the vast secondary literature on state-building and public finance in Early Modern England, and focuses on the few decades after the 1688 revolution. The Japan chapters to a large extent rely on Japanese language secondary source material integrated with some primary materials produced during the vigorous debates on monetary and fiscal matters in the 1880s. The two China chapters rely the most heavily on primary source material, in addition to Chinese language secondary material. The chapters are valuable windows into the fiscal and monetary history literature in addition to the author's purposes.

The modern fiscal state, as defined by the author, is a state that directly employs government workers, and not tax farmers, to collect tax revenue, which is then concentrated at the center before being dispersed for local use, as opposed to directed spending at the point of collection. Domestic and international commerce is taxed so that the state is not dependent on land holdings, state-run enterprises, or the selling of titles. The modern fiscal state uses both public and private banks and bills of exchange to quickly and efficiently transfer funds to and from the center. The state gains acceptance for the use of its paper bills. Lastly, the state uses permanent, long-run deficit financing at modest interest rates instead of only taking short-term emergency higher-interest loans from elites. The latter element is seen by the author as crucial to the process of transformation to a developmental state, and thus divergent economic outcomes.

He locates the origin of divergent fiscal state development in the contingency of political events in times of crisis, with probabilities bounded by each country's path-dependent evolution. All three states experienced major fiscal crises derived from internal or external military conflict: England's involvement in European wars after 1688, Meiji Japan's struggles with internal rebellion and western challenge in the 1870s to 1880s, and the Taiping Rebellion in China in the 1850s to 1860s. The crises set in motion a chain of events where the English and Japanese states found it both unavoidable and profitable to centralize and "modernize" public finance, whereas Qing China was able to revive a workable, if not efficient, traditional finance system, thanks to falling silver prices and temporary commercial and revenue revival (through traditional decentralized channels), and was furthermore frightened away from alternatives due to its failed experiment of issuing paper notes during the Taiping Rebellion. Commercialization alone cannot be the key factor in explaining the rise of the modern fiscal state, the author argues, because all three cases shared it. However England's commercial concentration in London did make centralization of tax collection easier versus the wider geographic spread of China's domestic trade in which it was more costly to monitor the flow of goods and transport funds (specie) to the center, at least without commitment to develop a public–private funds transfer system using bills of exchange.

Regarding China and Japan's relatively advanced commercialization and long-distance trade networks, the author is in the same camp with Kenneth Pomeranz, R. Bin Wong, and others in the "Great Divergence" debate, but differs with Pomeranz on the units of comparison. Pomeranz had argued in *The Great Divergence* that economic historians wishing to compare Western Europe and East Asia should choose corresponding cores, semi-peripheries, or peripheries, not England (a core of Western Europe) with the entirety of China as was commonly done in prior work. Wenkai He justifies his use of political units by arguing for the importance of the fiscal state centralization in economic development, despite the discrepant economic geographies.

The book is a model of clarity and readability, both in the theory and in case study sections, a considerable achievement given the challenging subject. Despite being well-written, the Japan material on the twists and turns of monetary debates among political factions and the ups and downs of various currency crises may be dizzying to a non-specialist. A second reading was required to grasp it all in my case. The China section, the longest of the book, presents no such difficulties and should be illuminating even to China scholars.