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CHINA'S LAND TAX

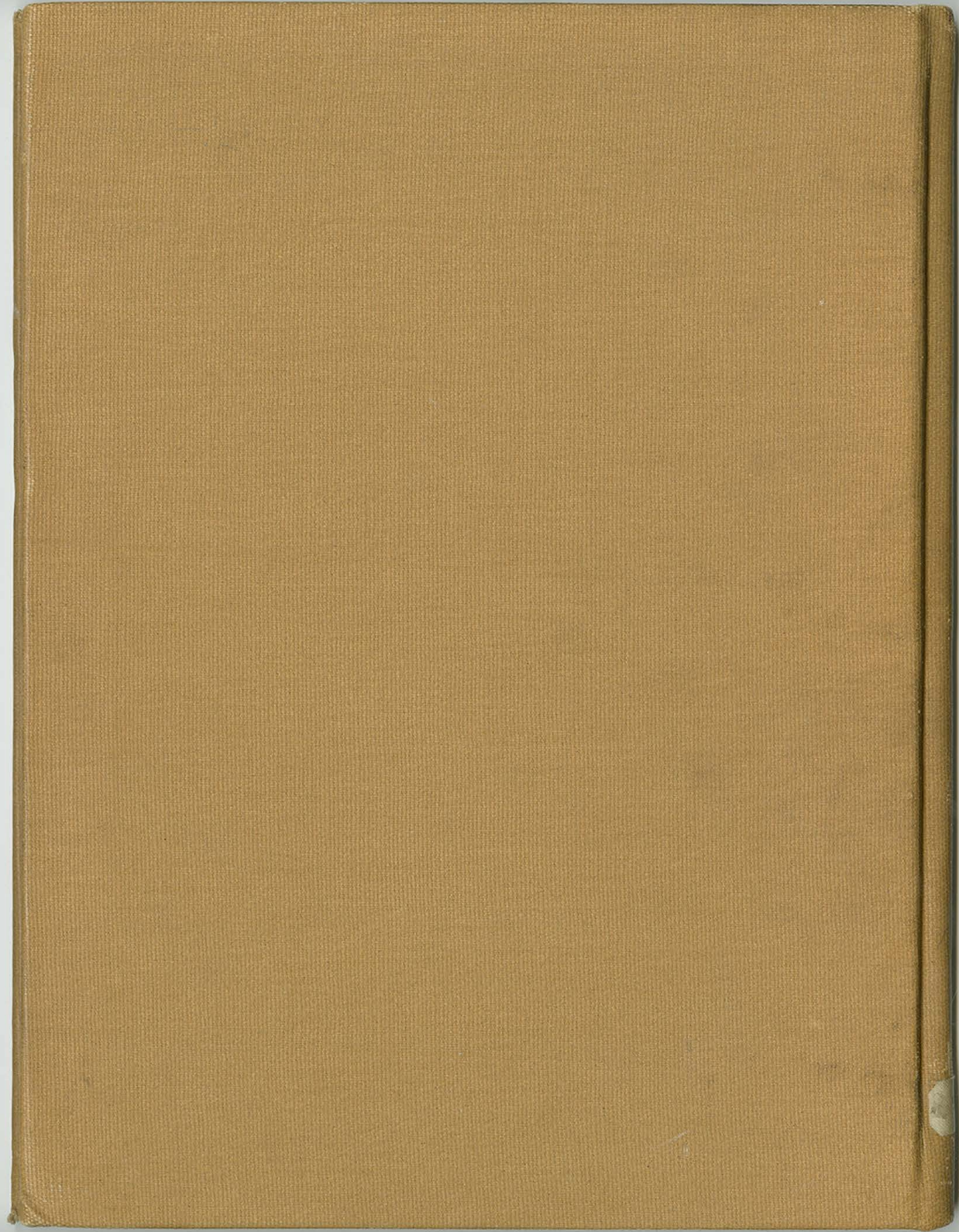
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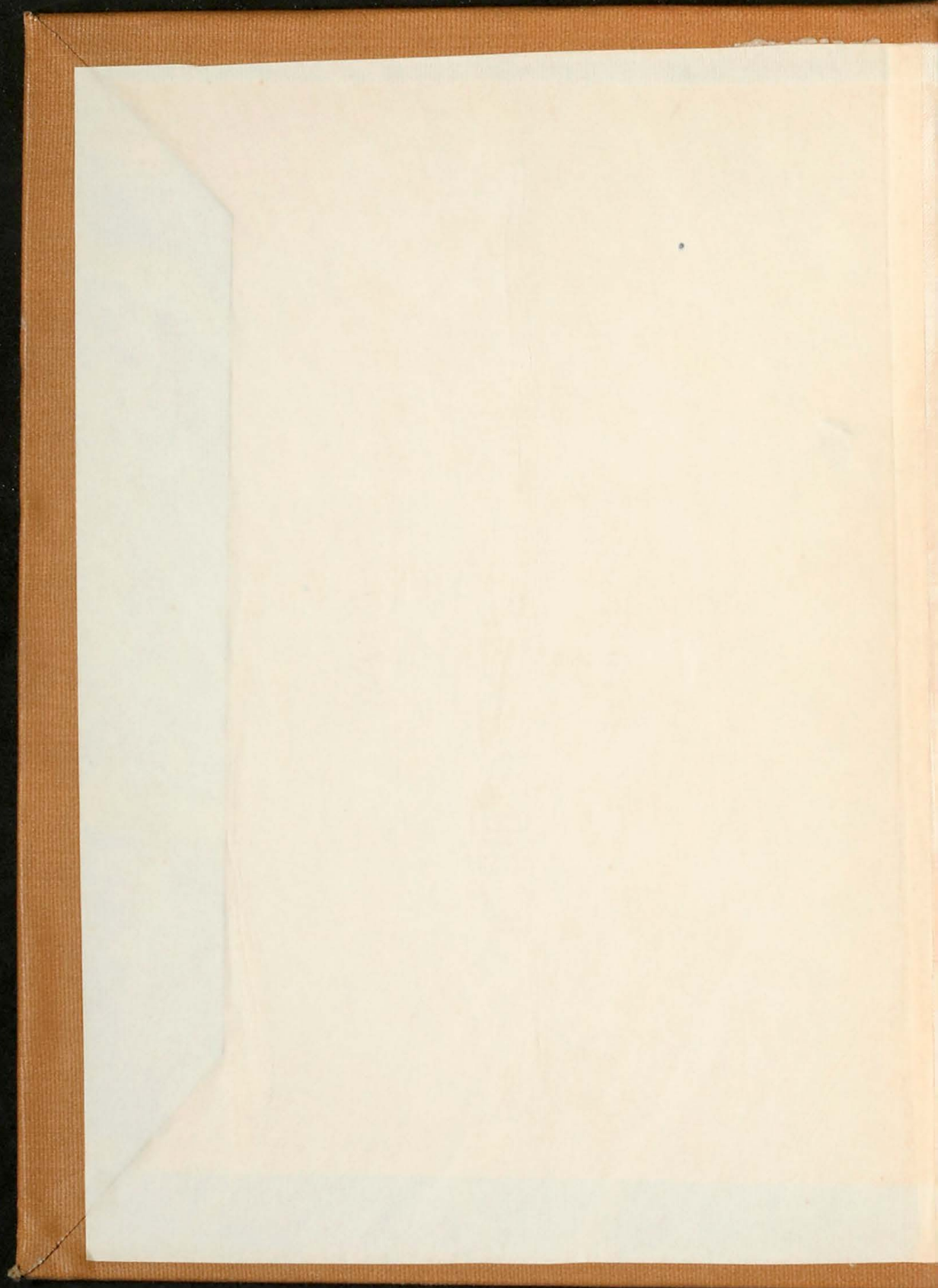
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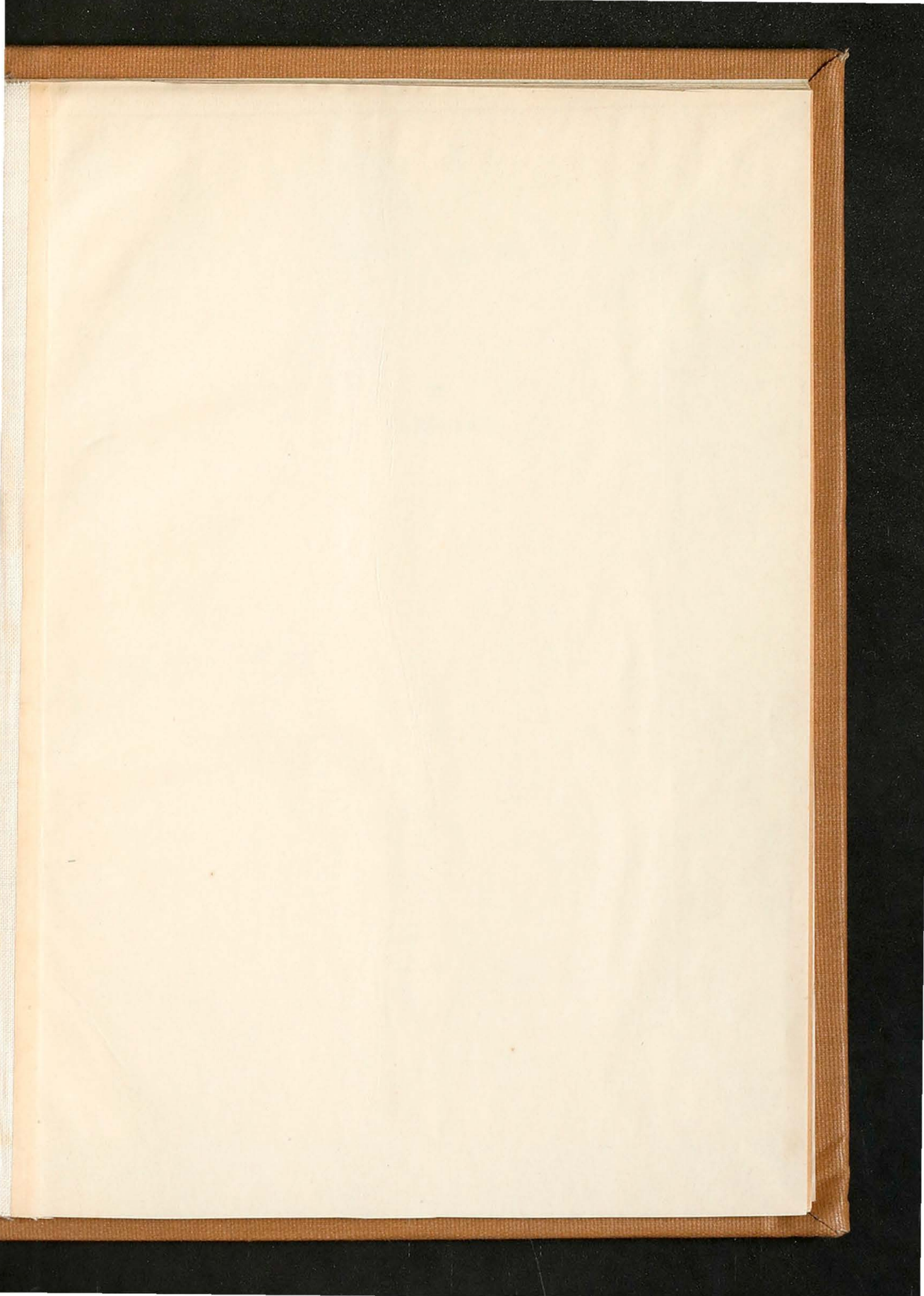
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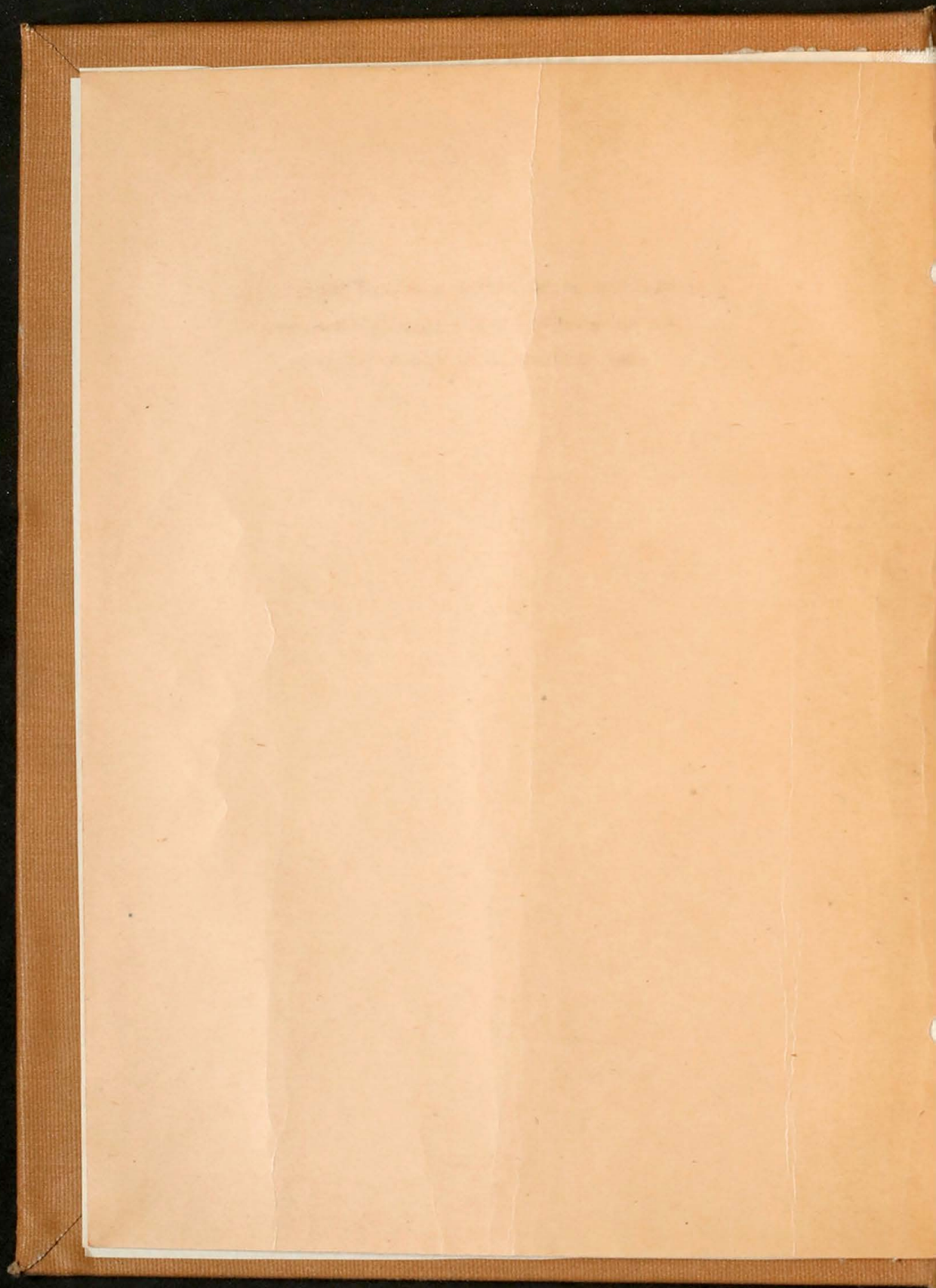
CHINA'S LAND TAX

BY

PU-KAO CHEN

[1932]







A Thesis Presented to the Academic Faculty of  
the University of Virginia in Candidacy  
for the Degree of Master of Arts



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## CHINA'S LAND TAX

### I Introduction

China has been hitherto an agricultural country.<sup>t</sup> More than 75% of its population are tillers of the soil, and consequently land problems are paramount to the material well-being of its people. Modern industrialism has not yet secured a strong footing in China, but it has<sup>is</sup> been proverbial there that if you give a man an acre of the land and he and his family will have no fear of starvation.

Important as is the land to the population as a means of living, it is equally important to the Chinese government as a source of national revenue. Although the present Chinese taxation system is quite as complicated- if no more so- as that of any other country, before the introduction of the customs tariff and other modern indirect taxes, the land tax was the most remunerative source of national income. At present, due to the internal commotion incident to great political changes of the country and the direct appropriation of public funds to their private pockets by local officials and military leaders, the exact amount from the land tax cannot be accurately estimated; it is still, however, considered as the chief source of income to the Chinese government, except of course the revenue from the customs duties. Although, again, it is beyond the shadow of a doubt that industrialism is destined to play a dominant part in the near future, as long as the great masses of the people remain agricultural and







derive their living mainly from the soil, the land tax, defective as it now is, will not cease to be important to the nation as a whole for a considerable ~~of~~ time to come. The present paper will confine itself to a general survey of the rise and decline of the Chinese land tax down to the present time as far as authentic data permit. The facts included herein, except one or two quotations, are directly translated from various treatises and documents in Chinese.

As the development of the Chinese land tax is closely connected with the Chinese history, however, a more detailed study through the ages than the present paper can set forth and at the same time make clear is sure to produce a confusion in the mind of those not initiated with the history and customs of that ancient land. Only the important and significant phases of the development, therefore, will be herein dealt with.

The periods into which I divide the various stages of the development are, it must be understood at the outset, arbitrary, nor are the dates assigned thereto as well as to other matters under discussion strictly exact. A few words must be offered here as an explanation. The Chinese, as did the other Orientals, until the last <sup>two</sup> decades or so when the solar and the lunar calendar are used side by side, used exclusively the lunar system and events were recorded in lunar years and also in the years of the reign of the emperors. To translate events from the lunar years into the solar ones different authorities offer different results, - the more so due to the lack of accurate and







complete historical data. In this paper, consequently, I use only those which appear to me to be reliable.

*First*  
II The ~~Second~~ Period(2332B.C.-589A.D.)

The Chinese history is said to have its dawning in the reign of Huang-ti. At that time civilization, though crude, was making great strides forward. As life was yet simple, so was the system of taxation. Huang-ti divided the country into districts and apportioned the land among the people. The land thus apportioned was arranged into groups of eight tracts each in the form of #, - the so-called "well" system. The middle tract belonged to the State and was furnished with a well: hence the name of the system. Around this tract were the eight tracts assigned to the people. The people cultivating these tracts- the eight families- were required to help cultivating the middle tract and contributed the <sup>1</sup>/<sub>9</sub> field thereof to the State.

The Hsia Dynasty(1954-1687B.C.): - This simple system prevailed for a few centuries until the reign of Emperor Yü, the founder of the Hsia dynasty. In the reign of Emperor of Shun, the predecessor of Yü, a great flood, which was considered by the early Jesuit missionaries to have been the flood of Noah\*, devastated large districts of the Chinese state. Yü was appointed to lead the waters back to their original channels. As a reward for his success, he was raised to the throne.

\*Sir Robert K. Douglas in "The History of Nations"







With the arable land thus increased, he divided the country into nine districts and classified them according to the character of the soil. The land in each district was distributed among the people, each receiving fifty "mos" (one "mo", the Chinese acre, is equivalent to approximately .152 English acre), which was redistributed after the death of the recipient. The recipient contributed the produce of five "mos", that is, one-fifth of the total produce, <sup>to</sup> the State. The assessment, called "kon" or tribute, took the form of the different products of the soil, and this payment in kind was exclusively adhered to by many ages which followed. It was estimated that at that time the population was 13553923 and the land 98\*0802000 "mos".

The Chow Dynasty (1122-249 B.C.)-- The assessment on the basis of one-<sup>ten</sup>fifth of the produce of the land was followed by the Shang or Yin dynasty (1783-1122 B.C.) and the Chow dynasty, although, due to changes in the standard of measurement, in the former dynasty each man received seventy "mos" and in the latter 100 "mos". In the Chow dynasty, moreover, the land tax became entangled with the conscription system, so that it seems necessary to give a brief description of the latter system here.

It has always been a point of Chinese political philosophy that troops should be to a great extent self-supporting and devote their spare time in period of peace to productive purposes; this idea was carried out in the Chow dynasty by the conscription system. As each male adult received land from the State, it fell upon his shoulders to render military and civil services







as well as to pay the assessment. According to this system, nine men composed a "well" instead of eight men under the old regime, the middle tract originally cultivated by the eight men for the State being now occupied by the ninth one. Four "wells" composed a "yu" and four "yus" a "cheu", each "cheu" in time of war contributing one horse and three cattle. Four "cheus" composed a "tien", each "tien" contributing one chariot, four horses, twelve cattle, and seventy-five soldiers. The officials of the Court were supported by estates which were given to them in return for their services and for which they also contributed men and equipments to the army. The largest of these estates were called "tung", each comprising one hundred square "lis" (one "li", 1000 Chinese feet, is equivalent to .358 mile). According to the standard of measurement then prevailing one "mo" was equivalent to 360 Chinese square feet, whereas according to the present standard there are 6000 square feet; consequently in each "tung" there were a total of 9000000 "mos". But of these 9000000 "mos", 3240000 "mos" were allowed for mountains, rivers, cities, towns, parks, and roads, which were not taxable, so that there remained only 5760000 "mos" which were taxed on the basis of 6400 "wells", namely, 4000 horses and 1000 chariots. The feudal prince (it was a period of feudalism) ruling a district of 360 square "lis" contributed on the basis of 64000 "wells" 4000 horses and 1000 chariots. The state of the emperor, 1000 square "lis", contributed on the basis of 640000 "wells" 40000 horses and 10000 chariots. These various contributions, it must be remembered, were made besides the regular assessments on land.







The raising of "kon" or tribute, as the land tax was called, was in the hands of the "tai-tsai", a functionary similar to the modern premier. He divided the tributes which were to be sent in by the feudal princes into nine groups. The princes collected the "kon" in their territories and sent predetermined portions to the Court, some one-half, some one-third, and some one-fourth, according to the size of the particular principality. It was also the duty of the "tai-tsai" to increase the output of the people. He appointed eight commissioners in charge of the eight chief occupations of the people, namely, farming, trading, grazing, weaving, fishing, gardening and orcharding, hunting, and laboring; and one in charge of those not belonging to any of these. The commissioners encouraged the industry of the people in their respective occupations; the people paid the tribute in the output of their particular callings- those whose occupations were not specified paid it in cloth.

The Chinese economists are of the opinion that China's land tax system attained its acme of perfection in the Chow dynasty. Even in the Chow dynasty, as the emperor declined in power and as the feudal princes waged incessant warfare against one another in defiance of the ruling house, however, this system was greatly modified in the various kingdoms- the princes now became self-appointed kings- to meet their peculiar military and financial needs. In 350 B.C. it was finally abolished in the kingdom of Ch'in. The kingdom of Ch'in covered the territory of the present province of Shensi, which was rather too







big for its sparse population; its neighboring state the kingdom of Chin, the present province of Shansi, on the other hand, had a congested population in a rather small territory. Consequently the king of Ch'in induced the people of Chin to immigrate into his state and gave them whatever size of land they deemed themselves capable to take care of, the rate of assessment ~~v~~arying with the character of the soil—thus utilizing the people of Chin to develop the resources of his country and leaving his own people to defend it. This is said to be the beginning of private ownership of land in China.

The Ch'in Dynasty (221-106 B.C.).— The kingdom of Ch'in conquered the other states and became the Ch'in dynasty. Although it had a short life of only fifteen years, the Ch'in dynasty marked a transition period in the history of China's land tax. It was in this period that the Great Wall was built, and the follies of Emperor Shi-huang-ti caused heavy national expenditures. The old system of taxation being not restored, the new land tax was assessed on the basis of two-thirds instead of one-tenth under the ancient regime. Moreover, due to the fact that, now that there were many people who did not possess land, the land tax could not reach all, a system of compulsory services was inaugurated which, however, exempted the rich in consideration of money paid nominally to hire their substitutes.

The Han Dynasty (206 B.C.-220 A.D.).— The Han dynasty succeeded the tyrannical Ch'in dynasty. In this







period the general form of the land tax was very similar to that of the preceding dynasty. The land remained to be in private ownership of the people, and it was taxed in conjunction with an elaborate capitation or poll tax system. The poll tax was called "fu" and the revenue therefrom was devoted to the furnishing of military services and equipments; <sup>the</sup> ~~that~~ land tax, called "sui", was devoted to the furnishing of national sacrifices, to the emoluments of officials, and to the meeting of other miscellaneous expenses. At the beginning the land tax was assessed on the basis of one-fifteenth. This rate, however, fluctuated from time to time until about 1553.C., the second year of the reign of Emperor Ching-ti, when it was finally fixed to be one-thirtieth.

The poll tax was imposed for the express purpose of reaching those whom the land tax could <sup>not</sup> ~~reach~~; it did not, on the other hand, exempt those who paid the land tax. Under this system persons from fifteen to fifty-six years of age paid a tax of 120 "cashes", a "cash" being equivalent to one-thousandth of a Chinese dollar or approximately \$.0005 of the ~~the~~ American currency. This amount was <sup>d</sup> ~~d~~oubled in case of merchants and slaves, and five times in case of females from sixteen to thirty years of age who were not married. In case of children from seven to fourteen years of age the tax was 20 cashes. The system of conscription after the abolition of feudalism was, as in the preceding dynasty, substituted by a system of compulsory military service. Male adults over twenty







years of age were required to serve one month in the army and three days in the frontier; those who were physically unable to do so or were able to pay 2000 cashes for the former service and 500 cashes for the latter. There was also a tax of 200 cashes on deer- a family tax similar to the early English "funage" on the hearth. All these personal taxes were called "fu" and were important in this connection because they were originally a part of the regular land tax.

**A Period of Chaos.-** The period from the last part of the Han dynasty to the beginning of the Jui dynasty, 589 A.D., was a period of chaos in the history of China. During this period, unstable as were things in general, there were certain features of the land tax worthy of our attention.

In the Chin dynasty (265-420 A.D.) the old system of apportioning land was restored. Each male adult was given seventy "mos" of land and each female thirty "mos". In addition, males from sixteen to sixty years of age, called the "first males", were each given fifty "mos" of the public land; those from thirteen to fifteen and from sixty-one to sixty-five, called the "second males", twenty<sup>-five</sup> "mos"; whereas the females received none. At first the land was free from taxation, but a somewhat heavy deer tax was imposed. If the "first male" lived with his wife and children in a separate house, - as a rule, in China a man after marriage continues to live in his father's house, - he was required to pay a deer tax of 120 feet of silk and three catties of cotton (the usual Chinese weight of one catty, called "kin" in China, is 1.335 lbs.; that fixed by the Chinese custom-house in







1858 is 1.3316 lbs.; that of the royal mint at Peking is 1.340 lbs.); in case of the "second male" or the female, the tax was only half the amount required of the "first male". Later, however, a tax on private land on the basis of one-tenth was enforced together with a rent of three "suns" of rice (one "sun", one-hundredth of a "shih", is equivalent to 1.822 pints) on each "mo" of the public land, but which was later changed into two "suns".

During this period of chaos, rival kingdoms rose, thrived, and passed out of existence with short durations; besides the system outlined above, the one adopted by the kingdom of Wei is also worthy of more than passing notice. Under this system each man over fifteen years of age received "forty" "mos" of land, and each woman twenty "mos", which was reverted to the State after the death of the recipient or when he or she was too old to take care of it. Each man also received, besides, fifty "mos" of mulberry land, which, however, was not to be returned after the death of the recipient and might be handed down from generation to generation and sold by one owner to another. There was also a deer tax which consisted of eighty feet of cloth, two catties of cotton, twenty "shih" of rice (one "shih", one hundred "suns", is equivalent to 2.847 bushels) and one catty of silk, linen being substituted for silk where silk was not produced.







### III The Second <sup>P</sup>Period (589-1644 A.D.)

The Jui Dynasty (589-617).-- In the Jui dynasty the land tax system was simple as compared with the preceding dynasty. The population during <sup>this</sup> ~~that~~ period was increasing by leaps and bounds, so that in certain districts each man received only twenty "mos", but if he was married he would also have his wife's land. The tax on <sup>the</sup> land he held was three "shihs" of rice per annum. The door tax, which was incidental to his privilege of receiving land, consisted of forty feet of silk and three ounces of cotton (one Chinese ounce is equivalent to 1.315 English ounces) where silk was produced, <sup>or</sup> ~~^~~ twenty feet of cloth and two catties of hemp where silk was not produced. Only half of <sup>the</sup> ~~this~~ amount of either the land tax or the door tax was assessed from the single males, servants, and slaves; and in the case of those who had not received land from the State either due to minority or because they, having received it, had returned it to the State due to old age, none at all. Later, however, the quantity of silk was reduced from forty to twenty feet.

The Tang Dynasty (618-907).-- The land tax in the Tang dynasty affords some interesting study.

To make clear beforehand the investigation which is to be recorded in the paragraphs to follow, it may be useful to give a brief description of the village system of the period in question. At the beginning of this dynasty one hundred doors were organized into a "li" (the word "li" is used here in a meaning quite different from "li", a unit of



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measurement) and five "lis" into a "hsiang"- a village. In each "li" a man was appointed to keep record of the increase of the population and to encourage the industry of the people under his jurisdiction.

At first each man over eighteen years of age was given a land of one hundred "mos"- forty "mos" only if he was physically disabled- and each widow thirty "mos", which was increased to fifty if she lived under her own roof, that is, not with her husband's people. Of all the land thus granted twenty "mos", in which elm~~s~~, date~~s~~, and mulberry trees were planted, was to be retained by the grantee as private property and disposed <sup>of</sup> in whatever manner ~~as~~ he or she saw fit, the rest being reverted to the State to be redistributed. Later, as the population grew, this generous distribution made modifications inevitable, because the land in the villages proved insufficient. As a result, two classes of the villages were distinguished: the large villages, in which the land was sufficient for the people under the method of distribution, and the small villages, in which the land was insufficient. The amount of land each person in the small village received was half that of the large village. If he was a merchant or a mechanic, however, the land he received would be half in the large village and none in the small village. In distributing the land, too, the poor always had preference over others. The surplus land of one village was transferred to the neighboring village in which it was insufficient, and that of one district to another.







So much for the method of distributing land.

The tax system composed of three chief cardinal features: the land tax proper, called "chu", the "tieo", and the "yung". The land assessment of two "shihs" of rice was enforced only upon male adults over eighteen years of age who had received land. The "tieo", which first appeared in the kingdom of ~~Wei~~ Wei and was described in a preceding paragraph as a door or family tax, was, in fact, a combination of the door tax and the capitation tax, in which the male adult- any one over eighteen years of age and having received land- contributed sixty feet of silk, in three kinds of twenty feet each, and three taels of cotton( one tael, the Chinese ounce, is equivalent to 1.315 English ounces), or twenty feet of cloth and three catties of hemp. The "yung" was a kind of compulsory military service: each male adult under this system was required to serve the State twenty days a year, with an addition of five days in case of the leap year ( since the Chinese adopted the lunar calendar, there were thirteen months in a leap year); those who did not serve might substitute three feet of silk for each day of service; those who served twenty days beyond their term were exempted from "tieo", and both "chu" and "tieo" if thirty days.

This system worked smoothly for some time until the reign of Empress Wu, about 690, when the country was in turmoil and the people evacuated their homes and lands to escape the heavy tax burden imposed on them. As a result the land concentrated in the hands of a few rich holders and the method of distribution was discontinued. When the condi-







tions became normal again, however, the unequal distribution of land remained as before, but various methods of taxation were inaugurated from time to time. In the first year of the reign of Emperor Dei-chung, about 766, a tax of fifty cashes was imposed upon the crop of each "mo" of land, which was levied when the seeds were germinating instead of in the fall when the crop was harvested. In addition to this there was another tax of twenty cashes on each "mo" of the land. Five years later this method was substituted by another. According to this new system the two preceding taxes in cash were doubled and another two taxes were imposed upon the same base at two different seasons of the year, namely, summer and autumn. The land was classified into two grades: the first grade was assessed six "suns" in the summer and four "suns" in the autumn; the second grade five "suns" in the summer and three "suns" in the autumn. This was the antecedent of the so-called "two-tax" system.

In 780 the so-called "two-tax" system was put into practice by Young Yee, a premier in the reign of Emperor Teh-chung. Although this system set a time limit within which the tax must be paid, - the end of the sixth month of the year for the summer tax and the eleventh for the autumn, - no definite rate was fixed for the tax. The amount of the revenue to be raised from this tax each year was determined by the estimated expenditures of that year, the total being divided by the number of "mos" of taxable land in the country to get



It is a common mistake to suppose that the word "idea" is a synonym for "concept" or "notion". In fact, the word "idea" is a very general term which may refer to any mental representation of an object or a state of affairs. It may be a simple image, a complex concept, or a feeling. The word "idea" is also used to refer to a plan or a scheme, or to a theory or a doctrine. In this sense, it is a synonym for "concept" or "notion". However, in the context of the philosophy of mind, the word "idea" is used to refer to a specific kind of mental representation, namely, a representation of an object or a state of affairs. This is the sense in which the word "idea" is used in the following passage:

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the rate of the tax. If a person was a merchant, the rate was one-thirtieth of his income in addition to the regular tax on land, if he held any. The widows, the old-aged widowers, and those who were disabled were exempted from the payment of any tax. It was estimated that in 770 the aggregate revenue from the land tax was 30000000000 cashes- about 30000000 of the present Chinese currency- and 10000000 "shih" of rice.

This new system of taxation as compared with the one in force during the first part of the dynasty was especially commented upon by Chinese economists on several grounds: In the first place, it is claimed that this system was simpler than the preceding one. It substituted the rather complicated "chu", "tieo", and "yung". Secondly, it was based upon the principle of ability and justice. It was a tax proportional <sup>to</sup> the property possessed, not upon the tax-payer's person. Thirdly, it was universal. Although in the early part of the dynasty land was distributed to persons, merchant, who received land from <sup>the</sup> other sources State and also derived income from other sources, was not taxed beyond the regular "chu", "tieo", and "yung"; under the present system, however, he was taxed, as above referred to, one-thirtieth of his trading income. Fourthly, the method of payment was simpler and more advanced. In the old days many products were made the means of payment for taxes and, as the prices of these products fluctuated from time to time, the lower the price of one product, the more would it be paid to the State by the people. Under the "two-tax" system, on the other, only rice and cash were made the means of







of payment. Fifthly and lastly, it involved the principle of economy. The revenue to be raised was according to this system regulated by estimated expenditures of the State, thus eliminating the chances of wastes.

After the Tang dynasty there was another short period of chaos and internal dissension, during which old systems of any sort were swept away by political uncertainties and nothing worth mention was substituted.

The Sung Dynasty (960- about 1280).-- In the beginning of the Sung dynasty some efforts were made to improve the land tax system, which it inherited from the Tang dynasty, but which, after the preceding period of chaos, had fallen into pieces and therefore needed readjustment. Accordingly, the taxes of the country were classified into five kinds: the tax on land belonging to the State but under private cultivation- this was rather in the nature of a rent; the tax on land privately owned; the tax on buildings and real estates in villages, towns, and cities; the capitation tax; the miscellaneous taxes, such as on the production of silk, salt, etc.. The taxes were paid in kind as well as in cash. A list of articles which could be used to meet the payment of taxes was prepared, which consisted of seven kinds of grains, ten kinds of cotton and silk goods, four kinds of metals, and six groups of other products, like tea, skins and hides, salt, fruits, feathers, etc.. The taxes on land were levied much in the same way as the "two-tax" system of the Tang dynasty. The time limit, however, was different in different



at present, which was largely, it is believed, the result of  
 economy. The reason is that the system is not yet  
 established by established authorities of the state, and it is  
 still the subject of debate.

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localities. The latest date for the payment of the summer tax was the beginning of the ninth month of the year, and that for the payment of the autumn tax the beginning of the first month of the next year. This was considered as more lenient than the one in use in the later part of the preceding dynasty.

The Yuan Dynasty (1260-1368).-- The Mongols under Kublai Khan conquered and succeeded the Sung dynasty as masters of China, <sup>and</sup> establishing <sup>ed</sup> the Yuan dynasty. The land tax ~~X~~ system in this dynasty was a combination of the "chu", "tie", and "yung" and the "two-tax" system both of the preceding dynasty. The former was used in the northern part of the country. It had two component parts, the land tax and the poll tax. For the purpose of levying the taxes the families were divided into four classes with a different rate for each classes. There was no scientific basis for fixing the rate. <sup>On</sup> ~~For~~ one class, for instance, the poll tax was three "shih" of rice for each male adult and one "shih" for each slave, and the land tax was three "suns" for each "mo" of land; <sup>on</sup> ~~for~~ another class, the poll tax was one "shih" and the land tax three "suns"

The "two-tax" system was in force in the southern part of China, that is, south of the Yangtze River, much in the same fashion as it was in the Sung dynasty. After the first mongol emperor had conquered the Sung dynasty, only the autumn tax was levied in this part of the country with the exception of three provinces in the eastern part. In 1282 the method of payment in kind of the preceding period was sanctioned by an







imperial edict. One-third of the tax, however, must be paid in rice, the rest in cash, the amount of which was also limited, and in other products of the soil. It was in 1296 that the summer tax was added. The summer tax was exempt from those who cultivated public land. In addition, assessments were made on the land-owners for the support of those who rendered services to the State. The amount was variable and was assessed only upon those who had more than hundred "mos" of land. At one time it was estimated that the quantity of rice received was 12114707 "shih", and the total receipt of the summer tax in cash from the four provinces of Kiangsu, Chekiang, Kiangsi, and Hunan was 7463683000 cashes, or 7463683 taels of silver (1000 cashes was equivalent to one tael of silver, according to the then prevailing currency system).

The Ming Dynasty (1368-1644).-- The land tax in the Ming dynasty, which succeeded the Yuan dynasty in 1368, likewise affords some interesting study.

The "two-tax" system still prevailed. For the purpose of taxation a system of land registration was adopted in 1387. The prefectures of the country were subdivided into small districts; each district was in charge of four men whose duty it was to hold a survey of the land in the district and recorded the size and shape of each farm, and the name of the owner, the subsequent transfers of ownership, and the payment of every tax levied thereon. This registration book therefore contained the outlines of and informations concerning all the farms in the district, and was called the "fish-scale" book.







on account of the appearance of the map. It worked in conjunction with the "yellow book", which registered the population in the district, serving as the basis for commuted services. Also for taxation purposes, the land was divided into two classes, the public and the private. The tax was 5.3 "suns" of rice on each "mo" of public land, and 3.3 "suns" on private land. The tax was heaviest in four prefectures in the provinces of Kiangsu and Chekiang, because they had offered considerable resistance against the first emperor, Chu Yuan Chang, in his effort to conquer the country. In

In 1376 the optional method of payment for rice was enforced. According to this law, silver, cash, cash note (note issued by the government treasury), or silk might be employed as substitute for the payment of the tax in rice. The rate was 1000 cashes, one tael of silver, or a cash note of 1000 cashes, for a "shih" of rice; forty feet of cotton cloth for sixty "suns" of rice or seventy "suns" of wheat; forty feet of linen for forty "suns" of rice or fifty "suns" of wheat; there was no definite rate for silk, all depending upon the weight of the material. In the province of Yunnan the autumn tax was payable in gold, silver, cloth, mercury, vermilion, and lacquer, which are produced there. In 1393 the arable land in the country was estimated as 850762368 "mos"; the summer tax was 4712900 "shih" of rice and wheat, 199000000 cashes in note, and 11539430 feet of silk; the autumn tax was 24729450 "shih" of rice, 236500000 cashes in note, and 2360 feet of silk.







feet of silk.

Such was the state of affairs at the beginning of the dynasty. Various modifications were, however, introduced as time went on. In 1436 the rate of silver for the payment of one "shih" of rice or wheat was fixed as .25 tael and the tax of 40 0000 "shih" of rice of the six southern provinces of Chekiang, Kiangsu, Hunan, Fukien, Kwangtung, and Kwangsi was sent to the capital, Peking, in the form of 100000 taels of silver. In the reign of Emperor Hsien-chung, 1465-1486, this rate was changed to one tael of silver for one "shih" of rice ~~or~~ wheat - this was considered as a disguised effort to increase the tax. In the ninth year of the reign of Emperor Shen-chung another new method was introduced. According to this method, the land tax and the commuted services were <sup>paid</sup> directly to the magistrate of the district. The district magistrate hired the needed services which the people under his jurisdiction were otherwise required to render in person, and charged to them the expenses incurred. He also had a quota of tax determined by the land and the population in his district to collect and forward to Peking - this he was to raise from the people together with such additions as would enable him to meet all costs of transport and other expenses. These two items, the commuted services and the tax on land, were therefore collected in the form of a single tax, which was payable in silver. This method worked satisfactorily at first, but later it afforded a good excuse for increasing the tax burden. In 1613 when the border





warfare with the Manchus needed 3000000 taels of silver, the treasury at Peking held sufficient funds to meet this expense, but the emperor refused to remit; consequently it must be found from other quarters, and an additional tax of .0035 tael<sup>4</sup> was imposed upon every "mu" of land, thus raising more than 2000000 by this means. In the following year there was another increase of .0035 tael, and in the next still another of .002. This total addition of .009 brought into the treasury about 5200000 taels. In 1629 when the hostilities with the Manchus became acute, a further increase of .003 tael<sup>4</sup> was brought about. This desperate increase of burden went on as the dynasty was drawing to a close until the fall of Peking <sup>and</sup> the conquest of China by the Manchus.

#### VI The Third Period (1644-1911)

The Ching Dynasty (1644-1911).-- The general outline of the land tax system of the Ching dynasty was largely similar to that of the Ming dynasty. To show the benevolence of the new rulers, however, the additional taxes introduced in the last days of the Ming dynasty were abolished in 1644, the first year of the Manchu regime, and the land tax <sup>system</sup> was based upon the one in use in the preceding dynasty with all its modifications, especially that which authorized the collection of the tax on land and the commuted services in a single sum by the district magistrate. The quota of each province was determined by its population and the census was taken every five years, the amount of the tax being increased in proportion to the corresponding increase in population.





In 1712, however, an edict was issued to the effect that, in-  
~~asmuch~~ as the land did not increase with the population, an  
 increase in tax based upon an increase in population was not  
 justifiable, and that henceforth the number of taxable persons  
 in each province should remain that of the previous census taken  
 the year before, not to be increased or decreased thereafter. In  
 1736 there came another great change which laid the whole tax  
 burden upon the shoulders of the landowners, so that there  
~~would be~~ <sup>was</sup> practically no capitation tax on those people who did  
 not own land, not to say the land tax proper which everybody  
 contributed in those golden days when land was the common  
 possession of the people. The new land tax, therefore, was a  
 combination of the old land tax and the capitation tax levied  
 on the possession of land - the evidence of taxable ability.

The land of the country was divided into numerous  
 classes according to local conditions, but could be <sup>F.</sup> arranged into  
 four main classes for convenience: the private land, the public  
 land, the "banner" land, and the military land. The private land  
 belonged to the people and was tax-bearing. The public land  
 belonged to the State, for which rent was paid. The "banner"  
 land belonged to the imperial clan and the descendants of such  
 Manchus as were instrumental in the conquest of China - these  
 Manchus were organized into eight "banners"; the land which be-  
 longed to them was segregated from the land of the prefectures  
 and subject only to the jurisdiction of the ministry of the  
 interior, which collected the rent for the charity of the  
 impoverished Manchus. In the beginning of the dynasty a plan





of reclamation was adopted: where troops were stationed in the provinces four cattle<sup>ten</sup> were given to each soldiers for the cultivation of the uncultivated land in the vicinity - a very good plan for the utilization of troops in times of peace. The land thus appropriated was called military land and a rent was assessed from it as in the case of public land.

The total area of the country differs with different authorities. According to an estimate of the Manchu government it is 1552420 square miles. It may be inaccurate, because the method of investigation may be criticized as unscientific, but estimates made by foreign experts, who were considered as scientific, also differ greatly. The exact ~~net~~ area not capable of being at present concluded, two tables are hereby prepared showing the results of the different investigations of the eighteen provinces of the China Proper, one in square miles, the other in square kilometers.

at the same time, the object of the study is to determine the  
relationship between the two factors, and to determine the  
effect of the treatment on the outcome. The results of the study  
show that the treatment has a significant effect on the outcome.  
The data were analyzed using the following methods: descriptive  
statistics, correlation analysis, and regression analysis.

The results of the study are as follows: the treatment group  
showed a significant improvement in the outcome compared to the  
control group. The improvement was statistically significant at the  
5% level. The results of the study are consistent with the  
hypothesis that the treatment has a positive effect on the outcome.  
The study was limited by the small sample size and the lack of  
blinding. The results of the study should be interpreted with  
caution. The study was funded by the National Institutes of Health.  
The authors thank the following people for their assistance: Dr. John  
Doe, Dr. Jane Smith, and Dr. Robert Brown.



Table I

(Estimated Area of China in Square Miles)

Provinces	Authorities			
	Manchu Government	William	G.F.Browne	Celquheun
Chili	115800	58949	57800	57000
Shantung	55970	56104	55500	53000
Shansi	81940	55268	66700	66000
Honan	69830	65104	61300	67000
Kiangsu	38600	44500	36900	40000
Anhui	54810	48461	53000	54000
Kiangsi	69480	72176	67500	68000
Chekiang	36670	39150	34700	35000
Fukien	46320	53480	41300	45000
Hupei	71410	70450	65900	70000
Hunan	83380	74320	74400	85000
Shensi	75 <sup>27</sup> 40	67400	74000	80000
Kansu	125450	86608	131000	260000
Szechuen	1480	166800	160800	180000
Kwangtung	99970	79456	79456	90000
Kwangsi	77200	78250	80100	80000
Kweichow	67160	64554	58000	64000
Yunnan	146680	107969	155000	122000
Total	1532420	1297999	1353350	1300000





Table II

(Estimated Area of China in Square Kilometers)

Henan	172300	Shantung	147500
Hupei	179600	Chili	321200
Shensi	203700	Shansi	198600
Kansu	423400	Szechuen	546800
Yunnan	371500	Kweichow	134200
Kwangsi	222500	Hunan	205400
Kiangsi	173300	Kwangtung	226500
Fukien	117600	Chekiang	97800
Anhui	143900	Kiangsu	104000
Total	.....4044800		

The number of "mos" of the arable land in the country - the eighteen provinces and the three Manchurian provinces - are, according to a Manchu estimate, set forth in Table III. The original document from which I derived the information classified the land under numerous names, the nature of many of which it is difficult to determine. In Table III, therefore, I rearrange them into five classes, namely, private, military, public, "banner", and miscellaneous.





Table III

( Arable Land of China in "Mou")

Provinces	Classes of Land		
	Private	Military	"Banner"
Chili	68332031 *		431404
Fengtien	5239889		14376491
Kirin	1429214		
Hailungkiang			
Shantung	123600758	2288905	
Honan	64751886	6000839	
Shansi	47918531	3267792	
Kiangsu	<del>32067338</del> 5221	3996932	
Anhui	34063630	4170289	
Kiangsi	46176300	582464	
Fukien	12601238	756513	
Chekiang	44713511	224130	
Hupeh	58102760 *		
Hunan	31304200	3238741	
Shensi	<del>26597219</del> 25137049 **	3993244	
Kansu	9660115	6272956	
Szechuen	46415898 *		
Kwangtung	34193764	521944	
Kwangsi	8963783 **		
Yunnan	8394238	914398	
Kweichow	2685291	63156	

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18	Chapter XVII	17.1
19	Chapter XVIII	18.1
20	Chapter XIX	19.1
21	Chapter XX	20.1
22	Chapter XXI	21.1
23	Chapter XXII	22.1
24	Chapter XXIII	23.1
25	Chapter XXIV	24.1
26	Chapter XXV	25.1
27	Chapter XXVI	26.1
28	Chapter XXVII	27.1
29	Chapter XXVIII	28.1
30	Chapter XXIX	29.1
31	Chapter XXX	30.1
32	Chapter XXXI	31.1
33	Chapter XXXII	32.1
34	Chapter XXXIII	33.1
35	Chapter XXXIV	34.1
36	Chapter XXXV	35.1
37	Chapter XXXVI	36.1
38	Chapter XXXVII	37.1
39	Chapter XXXVIII	38.1
40	Chapter XXXIX	39.1
41	Chapter XL	40.1
42	Chapter XLI	41.1
43	Chapter XLII	42.1
44	Chapter XLIII	43.1
45	Chapter XLIV	44.1
46	Chapter XLV	45.1
47	Chapter XLVI	46.1
48	Chapter XLVII	47.1
49	Chapter XLVIII	48.1
50	Chapter XLIX	49.1
51	Chapter L	50.1
52	Chapter LI	51.1
53	Chapter LII	52.1
54	Chapter LIII	53.1
55	Chapter LIV	54.1
56	Chapter LV	55.1
57	Chapter LVI	56.1
58	Chapter LVII	57.1
59	Chapter LVIII	58.1
60	Chapter LIX	59.1
61	Chapter LX	60.1
62	Chapter LXI	61.1
63	Chapter LXII	62.1
64	Chapter LXIII	63.1
65	Chapter LXIV	64.1
66	Chapter LXV	65.1
67	Chapter LXVI	66.1
68	Chapter LXVII	67.1
69	Chapter LXVIII	68.1
70	Chapter LXIX	69.1
71	Chapter LXX	70.1
72	Chapter LXXI	71.1
73	Chapter LXXII	72.1
74	Chapter LXXIII	73.1
75	Chapter LXXIV	74.1
76	Chapter LXXV	75.1
77	Chapter LXXVI	76.1
78	Chapter LXXVII	77.1
79	Chapter LXXVIII	78.1
80	Chapter LXXIX	79.1
81	Chapter LXXX	80.1
82	Chapter LXXXI	81.1
83	Chapter LXXXII	82.1
84	Chapter LXXXIII	83.1
85	Chapter LXXXIV	84.1
86	Chapter LXXXV	85.1
87	Chapter LXXXVI	86.1
88	Chapter LXXXVII	87.1
89	Chapter LXXXVIII	88.1
90	Chapter LXXXIX	89.1
91	Chapter LXXXX	90.1
92	Chapter LXXXXI	91.1
93	Chapter LXXXXII	92.1
94	Chapter LXXXXIII	93.1
95	Chapter LXXXXIV	94.1
96	Chapter LXXXXV	95.1
97	Chapter LXXXXVI	96.1
98	Chapter LXXXXVII	97.1
99	Chapter LXXXXVIII	98.1
100	Chapter LXXXXIX	99.1
101	Chapter LXXXXX	100.1



Table III (Continued)  
(Arable Land of China in "Mos")

Provinces	Classes Kinds of Land		Total
	Public	Miscellaneous	
Chili		541388	69304823
Fengtien	1559798	5378051	26554229
Kirin	54000		1483214
Hailungkiang	816		816
Shantung	41742		125931405
Honan	199904	722756	71675185
Shansi	5143712	546768	56476803
Kiangsi	6735	576082	47341581
Fukien	9070	3235	13400056
Chekiang	89078	1743796	46770515
Hupei		59220195	117522955
Hunan	7480	323934	34874255
Shensi		867	30591330
Kansu	55254	816565	16775160
Szechuen			46415898
Kwangtung	15117		34730825
Kwangsi			8963783
Yunnan	305	10419	9319360
Kweichow	4442	12136	2765035
Kiangsu ***		5703100	110825370
Anhui ***	18387	2860722	4113028

\* Private and Military combined.

\*\* Private and Public combined.

\*\*\* These two ought to come after Shansi





In reading the figures in Table III, it must be understood that the number of "mos" of arable land in the three Manchurian provinces - namely, Fengtien or Shingking, Kirin, and Hailungkiang - have increased tremendously since the investigation was taken, due to emigration and reclamation.

The tax rate per "mo" of land varied widely with the different classes of land, with the same class in the different provinces, and even with the same class in the same province. Table IV shows the rates on different classes of land in the eighteen provinces. The method of payment was optional. For instance, the tax on private land in the province of Chili could be paid either in silver, in rice, in wheat, or in beans.

The amount of the tax in the provinces, the three Manchurian provinces included, in taels of silver and "shihs" of grains (rice, wheat, beans, etc.) at one time was as set forth in Table V.

The totals of the receipts, however, fluctuated. This may be illustrated by a comparison of the receipts of the receipts of 1661 (the eighteenth year of the reign of Emperor Shunchih), of 1685 (the twenty-fourth year of Emperor Kanghsi), of 1724 (the second year of Emperor Yungcheng), of 1753 (the eighteenth year of Emperor Chienlung), of 1766 (the thirty-first year of the same monarch), and 1820 (the twenty-fifth year of Emperor Chiaching). This comparison is illustrated by Table VI.

In making the change to this it was  
understood that the change in "the" in the  
three separate sections - namely, "the" in the  
first, and "the" in the second, and "the" in the  
third, was to be made in the same way as in the  
first section, and the same in the second and third.

The first section was "the" in the first  
with the following change in the first section of  
the second section, and the same in the third  
and fourth. The change in the first section was  
of the first section, and the same in the second  
and third. The change in the first section was  
of the first section, and the same in the second  
and third.

The second section was "the" in the second  
with the following change in the second section of  
the third section, and the same in the fourth  
and fifth. The change in the second section was  
of the second section, and the same in the third  
and fourth.

The third section was "the" in the third  
with the following change in the third section of  
the fourth section, and the same in the fifth  
and sixth. The change in the third section was  
of the third section, and the same in the fourth  
and fifth. The change in the third section was  
of the third section, and the same in the fourth  
and fifth.



Table IV  
(Rates of the Tax )

Provinces	Classes of Land	Rates	
		Silver in Tael	Rice in "shih"
Chili	Private Public	.0081 - .1300 .0100-.2678	.1000-1.0000
Shantung	Private Public Military	.0320-.1091 .0090-.3000 .0100-.0538	.0020-.3600
Honan	Private Military	.0014-.2270 .0016-.1080	.0070-.2200
Shansi	Private Military	.0011-.1000 .0023-.0140	.0150-2.7000 .1080-1.0900
Kiangsu	Private	.0090-.1411	.1470-1.9260
Anhui	Private Military	.0150-.1060 .0179-.2.7229	.0210-.7100
Kiangsi	Private Military	.0013-.1170	.0140-1.0725
Fukien	Private Public	.0169-.1625 .0643-.6995	.0019-.2470
Chekiang	Private Military	.0150-.2550 .0057-.1490	-1.9000 1.5750-2.4000
Hupei	Private Military		
Hunan	Private Military		
Shensi	Private Military	.0020-.0980	
Kansu	Private	.0002-.1504	
Szechuen	Private Military	.0016-.0849 .0125-.0200	.1929-8.0000
Kwangtung	Private	.0081-.2232	.0650-.2290
Kwangsi	Private. Public	.0240-.2122	.3700- 5350 .6420-2.0770
Yunnan	Private	.0055-.0465	
Kweichow	Private Public	.0100-.6500	.0510-4.5000 2.5000-5.0000

# Table IV

(Continued on p. 10)

Province	Number of Inhabitants	Area in Sq. Miles	Population per Sq. Mile
Alaska	13,000	586,000	0.022
Arizona	1,200,000	113,000	10.6
Arkansas	1,800,000	53,000	33.9
California	3,600,000	155,000	23.2
Colorado	1,100,000	104,000	10.6
Connecticut	1,200,000	5,500	218.2
Delaware	250,000	2,400	104.2
District of Columbia	200,000	37	5,405.4
Florida	1,500,000	55,000	27.3
Georgia	2,000,000	59,000	33.9
Idaho	300,000	82,000	3.7
Illinois	4,000,000	57,000	70.2
Indiana	3,000,000	36,000	83.3
Iowa	2,000,000	56,000	35.7
Kansas	1,500,000	81,000	18.5
Kentucky	2,500,000	40,000	62.5
Louisiana	1,500,000	52,000	28.8
Maine	500,000	9,000	55.6
Maryland	1,000,000	10,000	100.0
Massachusetts	2,000,000	8,000	250.0
Michigan	3,000,000	30,000	100.0
Minnesota	2,500,000	22,000	113.6
Mississippi	1,500,000	47,000	31.9
Missouri	3,000,000	69,000	43.5
Montana	200,000	147,000	1.4
Nebraska	1,500,000	77,000	19.5
Nevada	200,000	110,000	1.8
New Hampshire	500,000	9,000	55.6
New Jersey	2,500,000	8,000	312.5
New Mexico	1,000,000	121,000	8.3
New York	12,000,000	47,000	255.3
North Carolina	3,000,000	50,000	60.0
North Dakota	200,000	70,000	2.9
Ohio	4,000,000	22,000	181.8
Oklahoma	1,000,000	69,000	14.5
Oregon	500,000	24,000	20.8
Pennsylvania	6,000,000	45,000	133.3
Rhode Island	500,000	1,500	333.3
South Carolina	1,000,000	32,000	31.3
South Dakota	200,000	77,000	2.6
Tennessee	2,500,000	42,000	59.5
Texas	5,000,000	69,000	72.5
Vermont	200,000	9,000	22.2
Virginia	2,500,000	40,000	62.5
Washington	1,000,000	71,000	14.1
West Virginia	500,000	62,000	8.1
Wisconsin	2,500,000	23,000	108.7
Wyoming	200,000	97,000	2.1



Table IV (Continued)  
(Rates of the Tax)

Provinces	Classes of Land	Rates		
		Wheat	Grain *	Bean
Chili	Private			.0908-.4000
	Public	-.6000		-.6000
Shantung	Private	.0010-.0430		
	Public			
	Military			
Honan	Private			
	Military			
Shansi	Private			
	Military			
Kiangsu	Private	.0002-.0030		.1470-1.9260
Anhui	Private	.0050-.0080		.0080-.9010
	Military		.0300-2.5410	
Kiangsi	Private			
	Military		.7970-2.2830	
Fukien	Private			
	Public			
Chekiang	Private			
	Military			
Hupei	Private		.0006-2.9148	
	Military		.1200-1.8000	
Hunan	Private		.0024-1.4690	
	Military		.1000-1.2000	
Shensi	Private		.0010-1.0160	
	Military		.1500-3.0000	
Kansu	Private		.0030-.8110	
Szechuen	Private			
	Military			
Kwangtung	Private			
Kwangtung <sup>Si</sup>	Private			
	Public			
Yunnan			.1940-1.5000	
Kweichow	Private			
	Public			

\* Rice, wheat, bean, etc.

Table 17 (continued)  
 (Values in \$1000)

Province	Province of Land	Province	Province
Alberta	Alberta	Alberta	Alberta
British Columbia	British Columbia	British Columbia	British Columbia
Manitoba	Manitoba	Manitoba	Manitoba
Ontario	Ontario	Ontario	Ontario
Quebec	Quebec	Quebec	Quebec
Saskatchewan	Saskatchewan	Saskatchewan	Saskatchewan
Yukon	Yukon	Yukon	Yukon
Northwest Territories	Northwest Territories	Northwest Territories	Northwest Territories
Nunavut	Nunavut	Nunavut	Nunavut
Atlantic Provinces	Atlantic Provinces	Atlantic Provinces	Atlantic Provinces
Canada	Canada	Canada	Canada
United States	United States	United States	United States
Mexico	Mexico	Mexico	Mexico
Central America	Central America	Central America	Central America
Caribbean	Caribbean	Caribbean	Caribbean
South America	South America	South America	South America
Europe	Europe	Europe	Europe
Asia	Asia	Asia	Asia
Africa	Africa	Africa	Africa
Oceania	Oceania	Oceania	Oceania
Antarctica	Antarctica	Antarctica	Antarctica
Other	Other	Other	Other

Source: Statistics Canada, 1997



Table V

( Receipts of the Tax)

Provinces	In Taels of Silver	In "Shih" of Grain
Chili	2604482	94438
Fengtien	367723	132319
Kirin	284002	23197
Hailungkiang	17880	8283
Shantung	3514634	908038
Honan	3499655	415161
Shansi	3004886	117060
Kiangsu	3525797	1494580
Anhui	1848952	412335
Kiangsi	1948277	639528
Fukien	1235140	125932
Chekiang	1871323	955620
Hupoh	1049633	294791
Hunan	1175130	140559
Shensi	1623856	198387
Kansu	320000	107101
Szechuen	674291	17209
Kwangtung	1094931	340865
Kwangsi	478768	130166
Yunnan	375179	129649
Kweichow	147323	135288
Total	29713310	6920956

Table 1

(Continued from page 10)

Location	Depth of water	Direction of wind
Point A	100	SE
Point B	150	SE
Point C	200	SE
Point D	250	SE
Point E	300	SE
Point F	350	SE
Point G	400	SE
Point H	450	SE
Point I	500	SE
Point J	550	SE
Point K	600	SE
Point L	650	SE
Point M	700	SE
Point N	750	SE
Point O	800	SE
Point P	850	SE
Point Q	900	SE
Point R	950	SE
Point S	1000	SE
Point T	1050	SE
Point U	1100	SE
Point V	1150	SE
Point W	1200	SE
Point X	1250	SE
Point Y	1300	SE
Point Z	1350	SE



Table VI

( A Comparison of the Receipts)

Years	In Taels of Silver	In "Shihs" of Grain
1661	21576006	6479465
1685	24449724	4331131
1724	26362541	4731400
1753	29611201	8406422
1766	29917761	8317735
1820	32845474	4556382

The figures in Table VI only show the upward swing of the pendulum. In the later years, however, the amount was gradually decreasing. To explain this situation, let me quote from Captain F. Brinkley on "China, Its History Arts and Literature", written about 1900:

" The chief source of revenue is a tax upon land. There is reason to think that this tax produces a smaller income now than it did in former days, but nothing can be confidently asserted on that point. Various official publications furnish information which would be more credible were it not less contradictory, but no two of them agree, and the most explicit knowledge deducible from their figures is that during the first half of the nineteenth century the land tax yielded from twenty-nine to thirty-three million taels yearly, whereas it now yields only twenty-five millions. The diminution appears to be attributable to the Taeping and Mohammedan rebellions which, in the middle of the century, laid waste large tracts of land and thus reduced





the tax-paying area. Probably these ravages no longer constitute a genuine excuse for exemption, so far as the actual tax-payers are concerned; but they do furnish a plausible pretext for the tax-collectors' failure to satisfy the demand of the central treasury. Peking has no means to actually checking the provincial returns, and the local officials, whatever be the amount really coming into their hands, take care to preserve in the mind of the Central Government unfavorable notions as to the people's taxable capacity. It may sound incredible, but it is nevertheless true, that even the rate at which the land is assessed is not clearly known. Foreigners who have enjoyed excellent opportunity of judging, allege that .075 tael per acre fairly represents the average tax on good rice land. Now if one-third of that figure be taken as the general average for all arable land, good or bad included, - in other word, if the assessment be only seven pence per acre, - the tax should yield a hundred million taels ( the area of land under cultivation being 400 millions of acres approximately), whereas the total collection is only one-fourth of the amount."

Captain Brinkley's book also sheds a side light on the method <sup>of</sup> tax collection when he has this to say: " Out of this land revenue of twenty-five millions taels, about eight and a half millions go direct to Peking for the use of the Central Government, namely, three and a half millions in coin and five millions in kind. Here, however, it must be repeated with increased emphasis that the sum sent to Peking, even





when it is collected in coin and forwarded in coin, does not by any means represent the total taken from the people. What the local authorities do is to take not the actual amount requisitioned by Peking, but that amount plus all expenses of collection, all charges for transmission, and all fees and perquisites sanctioned by customs. .... Each district has a fixed quato which the magistrate must produce by hook or by crook, but beyond that minimum all the rest is practically his own ....."

Captain Brinkley's figures might have been based upon mere guesses, but disregarding all that, his statement of the situation is largely true. The province collected the tax from the people. Each district magistrate in the province had a quota to collect; he collected it plus an ample allowance for all costs of transport and possibly his share in the transaction, and turned the required quato to the governor or viceroy of the province. The governor or viceroy had previously reported the financial conditions of the current year to Peking and a quato was fixed which he must collect from the province and send to Peking to meet the expenditures of the Central Government. Part of the land tax together with portions of other taxes and incomes of the province was therefore retained by the governor or viceroy to defray the administrative expenses of the province, a predetermined portion being forwarded to Peking. From some provinces, however, certain amount of the tax was required to be forwarded to the capital in the form of rice, wheat, or other kinds of grain.





In the last years of the dynasty, national expenditures increased by leaps and bounds, as a result of the various national humiliations - especially the notorious Boxer Indemnity, which augmented the national debt by 450000000 taels or 64500000 pounds sterling. To meet this increase, ways and means must be found, and the land tax was invariably picked out to be the best target. Let me take the province of Szechuen for example. In the old days the tax in silver was fixed at about 670000 taels plus 23000 taels in the leap year. After three times of increase, however, it reached 3500000 taels in 1901 and \$7358070 in the Manchu budget for 1912, which incidentally was the first year of the Chinese Republic, the Manchu government being overthrown in 1911. According to this budget, the receipts in dollars from the land tax in the provinces and the metropolitan district of Peking were as follows:

Fengtien	1901940
Kirin	1172001
Hailungkiang	592679
Chili	4858467
District of Peking	178638
Kiangsu	10954747
Anhui	2895071
Shantung	7456210
Shansi	5271716
Honan	7062113





Shensi	3863049 <del>5271716</del>
Kansu	410520
Fukien	2000603
Chekiang	5046157
Kiangsi	5059056
Hupeh	2381222
Hunan	7358070
Kwangtung	3483987
Kwangsi	743925
Yunnan	1034559
Kweichow	471584

#### V The Fourth Period (1912- )

The Republic of China (1912- ) .- We now enter into the fourth and last period of our investigation - a period extending from the establishment of the Chinese Republic after the downfall of the Manchus to the present time. This is a period of internal commotion - a period of transition inevitable to any nation which suddenly awakes to the futility of many of its age-old ideas and traditions and, with a mighty effort, takes to adjusting itself to changing conditions around it, be they good or evil. In this period of transition, in which China now finds itself placed, it is not to be expected that the land tax should alone be above the common lot of things in general and furnish us a complete, systematic study, as it never did

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before. Such being the case, we should be content with what little informations we can get out of this confusion; consequently I shall attempt in this chapter to set forth only such ~~such~~ informations and statistics as I deem reliable. The difficulty in gathering informations and statistics is, as I hinted in the Introduction and some preceding lines, enhanced by the increasing unstability of things in general in the provinces, which under the dictatorship of the military governors stand to one another like the countries of Europe and in which the uniformity of administration is practically an unknown element. Nevertheless, during the first four or five years of the infant Republic things were not quite so bad as they are now, and it must be said in passing that the data I herein put down are strictly true at least to that time.

In general, it can be safely asserted that the new Republic inherited the land tax system ~~from~~<sup>from</sup> the Manchus, as it were, in wholesale. The rates of the tax are in strict accordance with those of the Manchu regime, except the three Manchurian provinces, where a different method is adopted. The amount of the tax in the provinces as a whole remain likewise as before, - at least it did during the first few years, - although the tax is now payable in dollars instead of in taels. The collection of the tax is still in the hands of the district magistrate, although details differ a little.

In the Manchu dynasty the land tax was subdivided into various classes, each existing in the different provinces under different names. The Republic, however, undertook to make them uniform. In the budget for the fifth year,

believe. When asked the same, we should be anxious to see that  
 these instructions we can get out of this institution some-  
 how. I shall repeat in this letter to you that only  
 such well intentioned and patriotic as I have mentioned. The  
 difficulty in collecting information and statistics is, as I  
 stated in the introduction and the following letter, expressed  
 by the increasing complexity of things in general in the  
 provinces, which makes the character of the military movements  
 stand as the center of the movement of things and in which  
 the complexity of things is so great as to make it difficult  
 to get. However, during the time from the first of the  
 Indian Revolution things were not quite so bad as they are  
 and it was a relief to know that the time is passing and that  
 are already seen to lead to that end.

In general, it can be easily understood that  
 the new Republic has been the cause of the new and the  
 old, as it were, in the past. The time of the new and the  
 old movements with their own and their own, through the  
 three American revolutions, was a different thing in character.  
 The nature of the war in the provinces was a very different thing.  
 also as before, - of course in the nature of the thing. The nature  
 although the war in the provinces is different in character.  
 The collection of the war is still in the hands of the districts  
 and, although the nature is different, it is still a different thing.

In the provinces, the first war was sub-  
 divided into various stages, each existing in the different  
 provinces under different names. The Republic, however, before  
 such as were then known. In the hands for the first time,



1916, therefore, these various subdivisions were rearranged under <sup>seven</sup> ~~nine~~ names; to wit, the "di-ting", the "tsao-liang", the "chu-ku", the "tsai-yao", the "kang-wu", the miscellaneous, and the special local taxes.

The "Di-ting".- This is a combination of the pure land tax, -that is, a tax levied on the possession of land, - and the capitation<sup>tar</sup>. In the beginning of the Ching dynasty, as we have seen, the capitation tax of each province was increased in proportion to the increase of population, and a census was taken every five years. But in 1712 an imperial edict was issued to the effect that inasmuch as the land did not increase with the increase of population, henceforth the amount of the capitation tax should be fixed by the number of people as determined by the census taken in the previous year. In 1726 this tax was combined into the tax on land, so that those who did not own land<sup>now</sup> paid no capitation tax. This combination is now called "di-ting" - "di" meaning land and "ting" meaning capitation.

The "Tsao-liang".- The difference between "di-ting" and "tsao-liang" is that "di-ting" is payable in silver and "tsao-liang" was originally payable in grains. The <sup>custom</sup> ~~system~~ of raising a certain quantity of grains- rice, wheat, barley, <sup>and</sup> ~~or~~ what not - to the capital from districts where water transportation was convenient began in the Han dynasty. The <sup>chief</sup> ~~reason~~ for this is because rice, which is produced principally if not entirely in the South, was needed in the northern capital and





other provinces in the North, where it does not grow. In the Ming dynasty the transportation of grains to the capital was undertaken by private individuals, but in the Ching dynasty by the government. This government undertaking entailed such exactions and hardships on the people that in the last part of the dynasty the custom was abolished in almost all the provinces and this part of the land tax was made payable in silver, except Kiangsu and Chekiang, which together were required to forward 1000000 "shihs" of rice to Peking. Under the new Republic, however, the 1000000 "shihs" of rice from these two provinces was also made payable in silver. "Tsao-liang" therefore now represent that part of the land tax which was formerly payable in grains, but now in dollars.

The "Chu-ku".- This is rather in the nature of a rent on land owned by the State but cultivated by the people.

The "Tsai-yao".- The "tsai-yao" was commuted services pure and simple. In the Ching dynasty the compulsory service was heaviest in the northern and the western provinces. It was enforced either on the basis of land held or on the number of horses or mules possessed. But in the last years of the Manchu dynasty corruption and maladministration on the part of officials led to great hardships on the people. Consequently, with the advent of the Republic the system was put to an end, except in the province of Shensi, where it, although still existing, is now commuted into dollars.

The "Kang-wu".- "Kang-wu" is the income from





giving land in the northern and the western provinces to individuals for reclamation purposes. It is generally not included in the land tax by the provinces.

Miscellaneous taxes. These include taxes not belonging to the preceding groups.

Local Special Taxes .- During the last years of the Manchu regime, the adoption of modern reforms swelled the provincial expenditures and led to special taxes on land.

In Table VII is the budget for the fifth year of the Republic, 1916, showing the estimated receipts of different items just discussed.

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Table VII

(The Budget for 1916, Showing the Estimated

## Receipts of the Land Tax Items)

Provinces	Items of the Tax			
	"Di-ting"	"Tsae-liang"	"Chu-ku"	"Tsai-yao"
District of Peking	216834		214766	
Chili	4072033	247641	563300	
Fengtien	2911300		14362	
Kirin	1034442			
Hailungkiang	1179733		18385	
Shantung	6970778	2278636	217841	
Honan	6310885	1326823	63042	
Shensi	5372237		9358	
Kiangau	4658400	5969760	264420	
Anhui	2415106	1214120	33870	
Kiangsi	3384566	1978630	15541	
Fukien	2356869	516327		
Chekiang	3557642	3388215	54874	
Hupei	2083610	1131256	18916	
Hunan	2783652		18300	
Shensi	2720813	1042116	4160	606012
Kansu	394617		1057871	
Tsienkiang	1055723		408092	
Szechuen	6855445		5949	
Kwangtung	2171866	1704333	13386	
Kwangsi	697000	494000	57000	
Yunnan	445673	318641	13145	
Kweichow	238363	460277	46404	
Jehol	90301			
Suiyuan	86599			
Tsahar	210531			
Chuenping	250333			
Total	64274409	12070775	3110279	606012





Table VII (Continued)

(The Budget for 1916, Showing the Estimated  
Receipts of the Land Tax Items)

Provinces	Items of the Tax			
	"Kang-wu"	Miscellaneous	Special	Total
District of Peking		2432		434032
Chili		7977	1180000	6060951
Fengtien	295431	110009		3331110
Kirin				1084442
Hailungkiang		65683		1163701
Shantung		63100		9502355
Honan				7700750
Shansi		567873		5949516
Kiangsu		200000		11092580
Anhui			372520	4035619
Kiangsi		18889		5397626
Fukien		348	391265	3263809
Chekiang		711528		7712259
Hupoh				3233782
Hunan			533654	3335606
Shensi		1237762	483104	5793967
Kansu		4964		1457453
Tsinkiang		354409		1818224
Szechuen		5517		6866911
Kwangtung		514373		4403958
Kwangsi				1248000
Yunnan		316990		1094449
Kweichow				<del>745044</del>
Jehoi				93660
Suiyuan				86599
Tsahar		73210		263741
Chuenping				253369
Total	295431	4227064	2960543	97553513





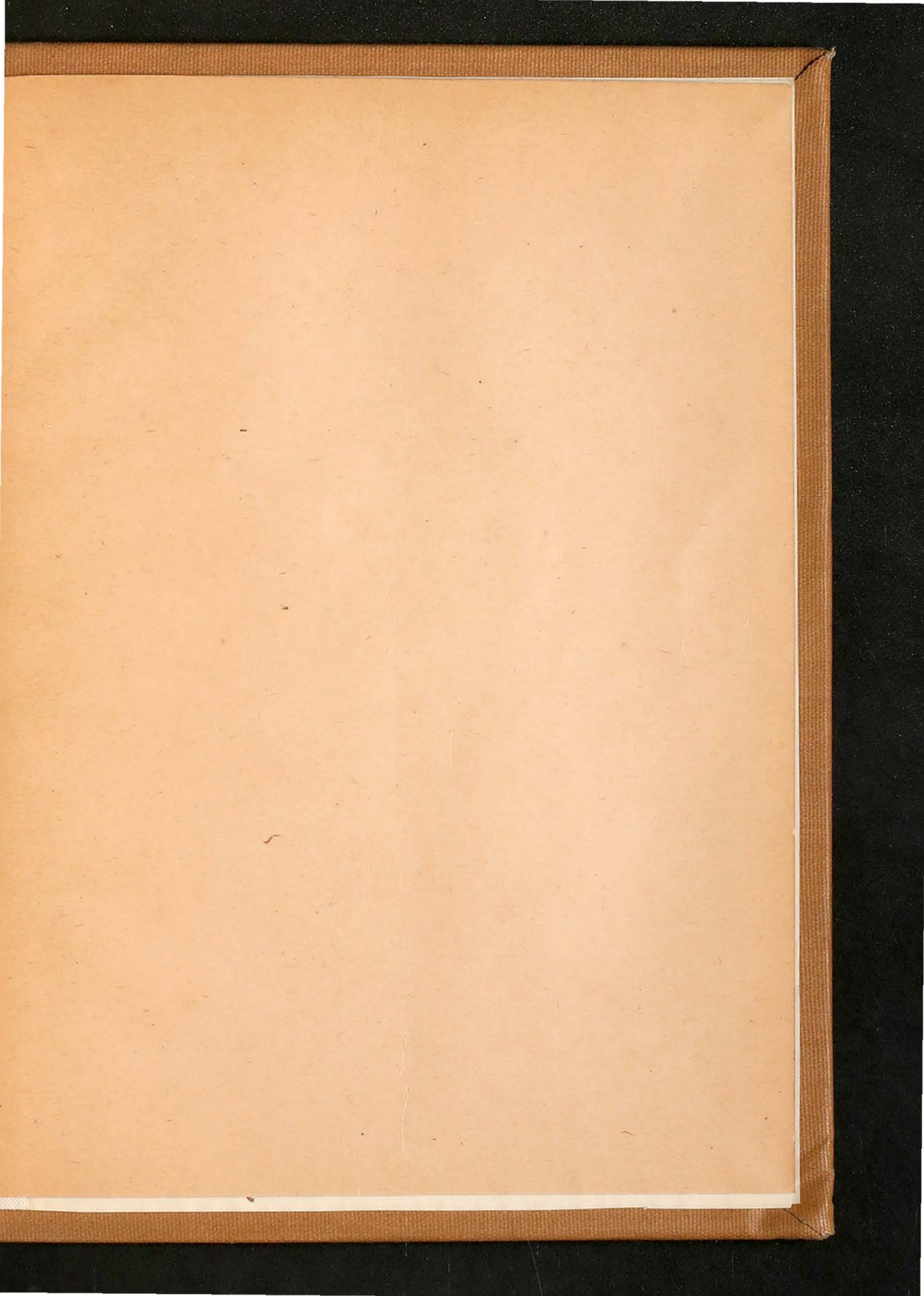
In addition to these seven there were two more items which appeared in the budget for 1916, namely, the central special tax, and the "balancing" tax. In 1915 the ministry of finance needed money for the engineering work at the Pe-yang river. The provinces of Chili and Shantung were first asked to levy special taxes on land for this purpose, and then the other provinces. Thus \$7883678 was subscribed. This was called the central tax. The "balancing" tax was introduced in the summer of 1915 by the ministry of finance to even the tax rates in the different provinces. It was estimated that in the country relatively few districts were overtaxed and that by lessening the burden in some districts and increasing in others \$15000000 more of tax could be raised. This tax, however, was discontinued in the spring of 1916 as a result of internal and external disturbances.

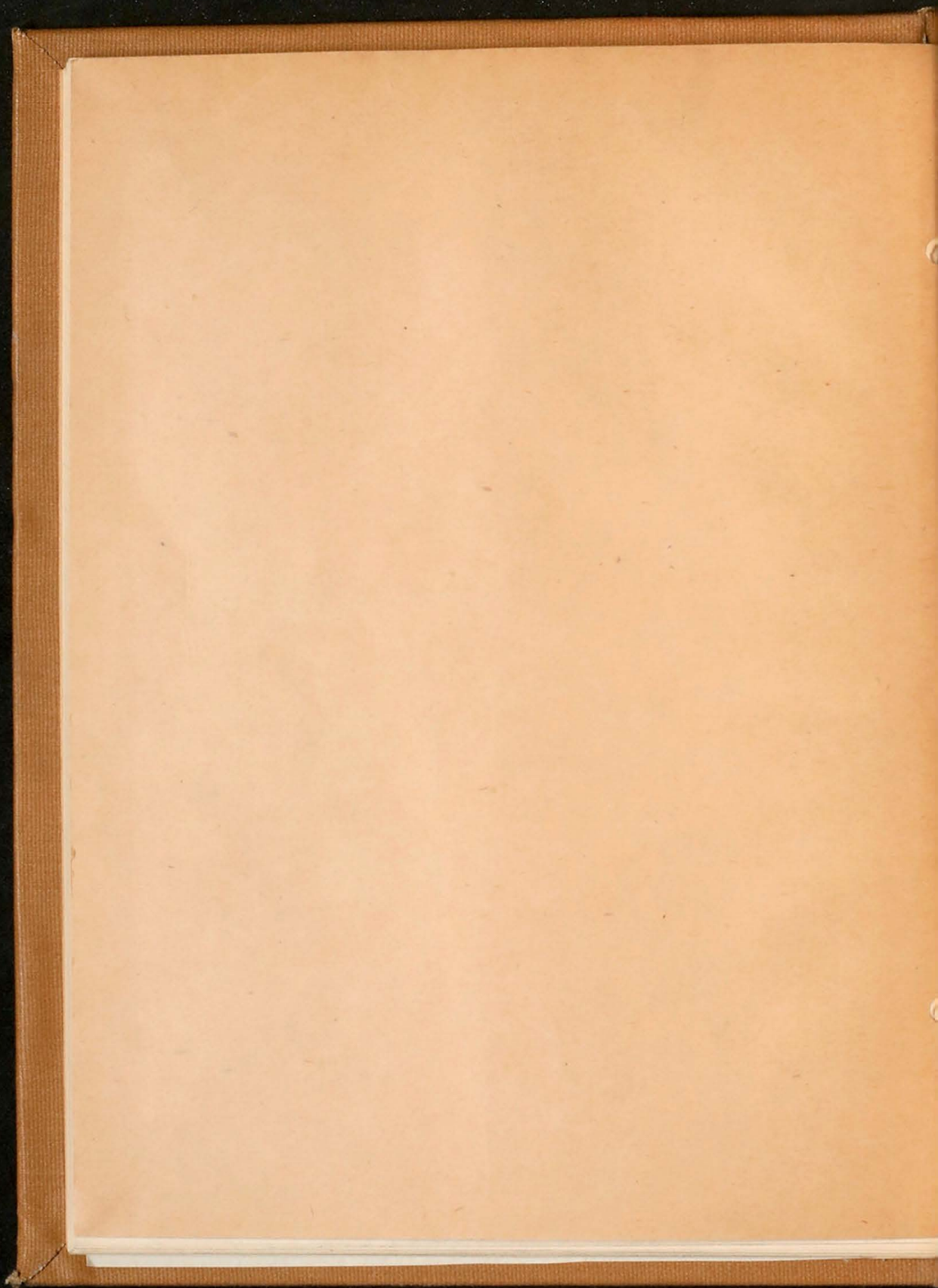
After the death of the first president, Yuan Shih Kai, in 1916 the course of political conditions of China turned from bad to worse and the country has been ever since torn into pieces by rival factions. Under such circumstances it is well-nigh impossible to undertake any inquiry into the extent to which the administration of the land tax in the provinces has deviated from the course so far outlined. Not until the whole country settles down again, such task would be futile. To investigate the subsequent development of China's land tax, therefore, I leave to future interested students, <sup>of China's affairs</sup> whom the lapse of time will privilege so to do.

In addition to these other items, the  
 have been also included in the budget for 1955, namely,  
 the central postal tax, and the "eliminating" tax. In 1955 the  
 Ministry of Finance proposed that the government should be  
 the 10-year plan. The government of China and the United States  
 have agreed to keep special taxes on items for 1955 purposes,  
 and then the other government. Thus, the government was requested  
 this was called the central tax. The "eliminating" tax was the  
 included in the budget of 1955 by the Ministry of Finance in  
 it was the same as the 1954 government. It was suggested  
 that in the country relatively the government was requested  
 and that by increasing the taxes in some districts and increas-  
 ing in others districts more or less could be reduced. This was  
 proposed, and recommended in the budget of 1955 as a result of the  
 financial and economic situation.

After the death of the first president, Sun  
 Yat-sen, in 1925 the government of political constitution of China  
 formed then had no name and the country had been very poor.  
 From late 1925 to early 1926, there was a revolution  
 in the self-governance in various provinces and the  
 extent to which the constitution of the first was in the  
 provinces was included from the second as the national law.  
 Until the 1926 revolution broke out, there was no  
 to realize. To investigate the historical development of China's  
 first law, therefore, I have to follow the second revolution, when  
 the issue of this revolution is to be.















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