The Development of Pao-lan 包攬 in the Early Ch'ing 清
by Eishi YAMAMOTO

In the 16-17th century, with the decline of the li-chia system 里甲制, the whole system of tax collection stopped functioning harmoniously. At that time, although for a long time it had been prohibited by the government because it allowed unlawful profits, pao-lan, the custom of contracting tax collection and payment, began to grow common.

In the beginning, the Ch'ing dynasty depended on the li-chia system to collect taxes, and the rebuilding of this system was a first priority. But the very men that handled the drafting of corvee labor under the li-chia system were the ones who abused the system and unlawfully engaged in pao-lan. They were parasites on the li-chia system, taking advantage of its weakness and developing pao-lan. They devoured the li-chia system, and took huge profits from it.

Inevitably, this situation hastened the abolition of the corvee labor tax under the li-chia system. First leading to this change was the practice of chün-tien chün-i-sa 均田均役法 (land and labor duty equalization) instituted by Li Fu-hsing 李復興 at Lou 萊 county in Sung-kiang 松江 in 1661. Li proposed to make tzu-fêng-t'ou-kuei 封投暴 the new method of paying tax. That is, taxpayers were to pay their taxes directly without the intermediary service of tax farmers. This reform was influential in various places in China from the 17th to the 18th century, and from that time on, the corvee labor requirement that had remained under the li-chia system of the early Ch'ing was at least nominally abolished.

It was generally thought that tzu-fêng-t'ou-kuei would be able to check the evil of pao-lan that had settled into the li-chia system. But even after the institution of tzu-fêng-t'ou-kuei, pao-lan continued to develop, in a different form. Due to the fact that farmers had trouble paying their own taxes because of the expense of travel to the place of tax payment and because of extortion by the yamen clerks, tzu-fêng-t'ou-kuei wasn't always welcomed. Also, tzu-fêng-t'ou-kuei had always been
considered a kind of privilege of the landed gentry or the degree-holder (e.g., shēng-yüan, chien-sheng, etc.) that could be lucratively employed in the practice of pao-lan. Such privilege was not readily given up.

Although ta-tōng-tou-kuei was proposed as a reform, a new method of paying tax, it failed to make pao-lan impossible, and in fact aided its development all the more. Accordingly, pao-lan became stronger with the decline of the li-chia system in late Ming and early Ch'ing, in spite of frequent prohibition by government, and by the later Ch'ing period had become the basic de facto tax collection system.

Official Powers in Uighuristan of the 13th Century
by Hiroshi Umemura

The process of the penetration by the Mongols into the Turfan basin, territory under the control of the Uighur Iduq-qut, has been studied by several scholars. However, since previously unstudied Uighur documents with Forfeiture Clauses have recently been brought to light (by the author in The Toyó Gakuhó, 58-3, 1977) and because certain other indispensable but previously neglected Chinese sources require examination, it seems appropriate to reopen the subject.

Each of these nine Uighur documents (doc. I-IX) [see Table (1)] contains many titles. For example, the Blessing Clause of doc. VIII, dated 1280 A.D., mentions a number of official ranks in the following order [see Chart (1)]: ulug sun —the Mongol Emperor; aqa-iñ-ayyl-ba — the Emperor's brothers and Emperor's sons; bügülür —begs; anaqi-lar (按察使 An-č'ā-shih and his men) —a kind of official and his entourage dispatched from the Emperor's court; and šaz-in (jač Sin-chin skr. śāsana) ayyeli — a kind of religious leader. This order is not that decided by political authorities, and therefore seems to indicate that a native of the Turfan basin originally arranged it and published this document by himself.

Šaz-in ayyeli seems to originally have referred to a native Turfan religious leader. However, according to the Forfeiture Clause of the