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The T' u-chia System 図甲制 in the Pearl River Delta
in Kwangtung Province during the Ch'ing Period:
land tax, household register and lineage

by Tsuyoshi Katayama

This paper aims to analyze the T' u-chia system (so-called L'i-chia system 図甲制) in the Pearl River delta in Kwangtung province during the Ch'ing dynasty. By using such a methodology, the author hopes to clarify the power structure in society that forced the retention of the T' u-chia system as an institution until the late Ch'ing and the Republican period.

During the Ch'ing period in Kwangtung province, including the Pearl River delta, the practice of not changing the names of households ( 戶名 ) on the official registers (官籍) when land was bought and sold was prevalent. These kinds of households were called lao-hu 其戶. One lao-hu contained a clan or one branch family. Many clansmen within a clan held lands by themselves, but on the official registers the lao-hu was responsible for paying the land tax due on land owned by clansmen. When the land changed hands through purchase or sale, the name of the new landowner was not written on the official register. Since the name of the landowner had not changed on the official registers, the old owner was still responsible for paying the land tax. The accounts for such land tax were settled privately between the lao-hu concerned which were in effect clan organizations. So no matter how many times the land changed hands the same lao-hu was always held responsible for paying the tax. This indicates that the government did not have control over the real landowners.

Particularly in the T' u-chia system in the Pearl River delta, one chia comprised one clan or one branch family. When a clansman purchased or sold land, the clan organization forced him to report all transactions to them and had right to execute the transfer of the name in the official register.
By using their own domination over clansmen and their power as Tsung-hu (總戶—equivalent to Li-chang-hu 里長戶—), the clan organization could control the amount of land held by a clansman and collect the tax due from a clansmen's land. The chia was based on the control the clan organization exercised over clansmen. The Tu was an amalgamation of these clan organizations. There is a fair chance the power structure of the T'ua-chia system can be traced back to the early Ming period.

In the Pearl River delta the T'ua-chia system reinforced the control of clan organizations exercised over their clansmen. It was the structure of the T'ua-chia system that made possible the use of the T'chia system until the late Ch'ing and the Republican period.

On Min-ch'ien 織錦 in the Han Period
by Shigeaki Ochi

In this paper the following points are made:

i: Min-ch'ien are profits in terms of ch'ien 錦 obtained in the process of commercial activities (including usury) and industrial manufacturing. The declaration of profits was called chun-tsu 資租, on which taxes were imposed at a certain rate. The unit of taxes was called suan 算.

ii: I can have an idea that the tax system in the Han period was basically composed of income tax and poll tax (人頭稅). Generally speaking, however, suan-min-ch'ien 算織錦 and tien-zu 田租 belonged to income tax.

iii: Profits were also be self-declared and one-tenth of them were collected as tribute, kung 賞, in the Wang-mang 王莽 period.

iv: Shih-chi 市籍 is a register of those who were allowed to operate their business as ku 賣 (tsu-shang 坐商).

v: Three types of merchants had their residences within the shih 市. They were the tsu-shang, the hsing-shang 行商 and the kung-jen 工人. In addition to them, landlords who had commercial business as a side job and some farmers were among those engaged in commercial activities in the shih. My idea is that the latter included peasants who had been reduced to doing small commercial business. Besides, shang not only conducted their business within the area of a shih but also travelled to various places