

An Analysis of the Term *rkya* in the Context of the Social System of the Old Tibetan Empire¹⁾

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1. Introduction

This article is an attempt to analyse the Old Tibetan term *rkya* and what it relates about the social system of the Old Tibetan Empire (seventh–ninth century). Since the term appears only in Old Tibetan documents and is missing from any modern Tibetan dictionary, scholars have been forced to find the meaning by analysing its usage in the available documentation. F. W. Thomas (1951), equates *rkya* with the modern term *skya* and interprets it as “crop land.” This interpretation is probably based on Das (1902: 96), in which one definition of *skya* is “crop.” In any case, Thomas’ interpretation has become basically accepted by such scholars as H. E. Richardson (1998 [1990]: 164, n. 29), who suggests that it could be taken to mean, “land under crop, corn fields.” Wang and Chen (1988: 48 in Tibetan) have offered a different interpretation, however, defining *rkya* as ‘household’ (*khyim-dud*) in a translation of P.t.1111, an account of a granary in Tibetan-ruled Dunhuang.

The author will attempt to show that the use of the term *rkya* found in Tibetan manuscripts meant neither “crop,” “crop field” nor “household” in the Old Tibetan Empire, but rather a kind of unit of land, strongly related to that empire’s taxation system.

2. *rkya* and “*rkya* land”

The term *rkya* frequently appears with the term *zhing* (field, land) as the compound *rkya-zhing* in the Old Tibetan manuscripts. First, let us look at a land registry in which *rkya-zhing* appears as one of the land categories of the Old Tibetan Empire. The several fragments of registries pertaining to the administration of fields that are today held by the British Library (IOL Tib J 834, 835, 836, 1243, 1414, 1456, S.11404) apparently belong

to a single document recording land held by non-Chinese inhabitants of the region. It is a series of reports on the land division of each household's property with its area measured in *dor* square units and the location of its four boundaries. The registry appears to be an official document because of the square seal depicting the image of a horse grazing and the description "the official seal of the pastures" (*'brog gi phyag rgya*) affixed to the end of each report.²⁾ After analyzing several of the fragments, Thomas points out that land was classified into the following three categories:

rkya-zhing "crop land"
shug-zhing "juniper land"
phong-zhing "poor land"
 (Thomas 1951: 367)

Thomas's translation of *rkya-zhing* as "crop land" agrees with the context, but misleads one to think that *rkya* meant "crop." For example, a contract written in Tibetan in early ninth century Dunhuang begins as follows:

In the spring of a dog year, Bam (= Fang 汧) Shang-tsheng had *rkya-zhing* at the He ditch (*he gu*)³⁾, three fields with ridges⁴⁾ [totalling] one *dor*. It is decided that [Bam Shang-tsheng] will plough [*rkya-zhing*] in corroboration with Wang Bur-'do (= Wang Fodu 王佛奴) as his equal partner, equally sharing the work.

(1) \$ khyI'I lo'i dpyid // bam shang tsheng gyi rkya zhing h[e] gu na zhing slang bug sum la dor gch[i]g (2) mchis pa / wang bur 'do la mthun mong du phyed mar khre rmong stsal te // myi blas ni mnyam bar (3) bgyi bar bgyis // (Or.8212/194a, ll. 1-3)⁵⁾

Since interpreting *rkya-zhing* as "crop land" seems to agree with the context of the contract and as the term *zhing* means 'field, land,' one might think *rkya* meant "crop." However, we should also note the following passage appearing in P.t.1078bis, a judgement in the case of a land dispute between two Chinese families in Dunhuang:

We have stayed at the Kehe ditch⁶⁾ since under Chinese rule. After that, during a rat year, Chinese inhabitants of Dunhuang were combined to *rkya* (*rkya sbyar*). The administration of fields (*zhing mkhos*)⁷⁾ [in Dunhuang] was conducted. ... [We] acquired the *rkya* lands, follow-

ing the former administration [of fields] (*snga mkho*), ploughed fields.

(7) *sngun rgya'i tshe nas / yur ba ke hva gu na mchis te / slad kyis byi ba lo la*
 // *sha cu pa rkyar sbyar / zhing mkhos m<dzad>⁸⁾ [...] (8) las rkya zhing du*
mnos te // snga mkho bzhin rnal du rmed cing mchIs pa las //

(P.t.1078bis. ll. 7–8)⁹⁾

According to the passage, Chinese inhabitants of Dunhuang were first “combined to *rkya*” and the administration of fields was conducted. Then the inhabitants acquired the *rkya* land. Thus it is clear that the interpretation of *rkya* as “crop” disagrees with the context, giving rise to a dilemma, which necessitates further investigation of the term’s use in the Old Tibetan manuscripts.

3. *rkya-zhing* and *tudian*

Attention should also be paid to the Chinese terms *tudian* 突田 (field of *dor*) and *tushui* 突稅 (*dor* tax), which appears in several Chinese documents written in Tibetan-ruled Dunhuang. Jiang (1984) and Yang (1986) reveal that *dor* was rendered phonetically as *tu* 突 (*t'uət*; Karlgren 1957: No. 489a), and that each inhabitant of Dunhuang was allotted a field of 1 *dor*, on which he was obliged to pay various kinds of taxes such as *tushui* and *dizi* 地子 (the interest from the land). While *dizi* is a grain tax in the amount of 1 *shi* 石 per a unit of *dor*,¹⁰⁾ the *dor* tax is a grain tax imposed on each household, but not on the land.¹¹⁾

Moreover, Yamaguchi (1983: 486) points out that *tushui* is apparently the Chinese calque from the Tibetan term *dor-kha*, which appears in *Old Tibetan Chronicle* as one of two fundamental taxes, namely *dor-kha* levied on farmers and *thul-kha*, a pelt tax levied on herders, established during the reign of Emperor (*btsan po*) Srong-brtsan-sgam-po.¹²⁾ However, the original Tibetan for *tudian*, like **dor zhing*, has not yet been found.

Furthermore an interesting passage appears in P.t.1078 bis.

[They] invaded our narrow land, which is small *rkya* land, but the *dor* tax charged on it is large, blamed us and tried to take it by force [...].

bdag cag gi rkya zhing chung zad dor ka yangs pa'i bag ba du zhugs nas // tha

snyad btags te / phrog du rga[l] [...]

(P.t.1078bis, l. 9)

This passage reveals that the *dor* tax was also levied on *rkyā* land. Also note that *rkyā-zhing* was also measured in *dor* units. Therefore, not only were *tudian* and *rkyā* land measured in *dor*, but were also the sources from which the *dor* tax was collected. Given that neither a Chinese term translated from the Tibetan term *rkyā-zhing* nor an original Tibetan term for *tudian* like **dor zhing*, has been found, it is highly possible that the *tudian* in the Chinese documents is the equivalent of *rkyā-zhing* in the Tibetan documents.

The above reasoning might lead one to think that *rkyā* can be equated with *dor* or *tu* 突; but such an interpretation is impossible because the above quoted passage in P.t.1078bis that “Chinese inhabitants in Dunhuang were combined to *rkyā*” does not agree with it. Therefore we have to investigate the usages of the term in other manuscripts.

4. Taxes and corvée duties on *rkyā*

There are numerous examples of taxes and corvée duties levied on *rkyā*. The first example is IOL Tib J 788, which bears a list of such levies.

(1) The list of those who were levied materials for a factory during a tiger year:

(1-3) On Meg Mengmeng’s *rkyā*: [He] paid ten wooden sticks for arrows, three *sgro-cheg* and four *rg(y)us-pa*. [And again] Two wooden sticks for arrows, three *srang* of glue and four *sgro-cheg*.

(4-5) On Zhang Hangsheng’s *rkyā*: [He] paid ten wooden sticks for arrows. [Zhang] Ting paid 2.5 *srang* of *rg(y)us-pa*... Again, he paid two wooden sticks for arrows, four *srang* of glue and five *srang* of *sgro-cheg*. [He also paid] 1 *srang* of *rg(y)us-pa*...

(1) *stag gi lo’i lo gchig gi bzo ’gra’i rgyu rkyen bab pa’i smying smra* (2) *meg meng meng rkyā / shing mda’ bu phul / sgro cheg gsum / rgus pa srang bzhi / mda[’] [...]* (3) *gnyis / spyin rko srang gsum / sgro cheg bzhi / (4) cang hang sheng rkyā mda’ shing bcu phul / ting rgus pa srang phyed dang gsum [...]* (5) *[... -o] / yang mda’ shing gnyis / spyin rko srang bzhi / sgro cheg lnga phul / rgus pa srang gcig /*

(IOL Tib J 788 = vol. 53, fol. 6. ll. 1-5)

The document consists of a series of paragraphs having the same form, recording levies on people's *rkya* of wooden sticks for arrows, *sgro-cheg*, *rg(y)us-pa*¹³⁾ and glue. Ting in the entry of Zhang Hanshen is likely to be a personal given name of a member of the Zhang family. Although the meanings of *sgro-cheg* and *rg(y)us-pa* are not yet known, we can conclude that they were certain materials that were levied on *rkya*.

Next let us look at IOL Tib J 1247 (= Ch. 82.XII.3), which suggest the possibility that corvée duties were also calculated based on each household's *rkya*.

(1-2) From the first month of the spring of a year of the ox, [persons] who performed duties (*rje blas*)¹⁴⁾ allotted to Dge-brtsan's *rkya* were:

(2) Sang-'o worked as a prison guard for five days.

Yingtse 英子 (*ying tse*) also worked as a prison guard for five days.

(3) Xie Tingfeng 謝抵豐 (*sa ti pung*) worked as the bodyguard of ... bzang for five days.

Yingtse worked as (*sgo g.yog*) of ... for five days.

(3-4) Xie Tingfeng watched [prisoners] at Te'u... and at... snya for five days.

(4-5) For attacking [the prefecture of] Changle 常樂... eight *srang* [of grain] were imposed. 3.5 *srang* of barley were charged.

(5-6) Guangshen 光勝 also watched prisoners of Sha-ka-pa for ten days.

(1) \$ // rta'i lo'i dpyid sla ra ba nas dge brtsan kyi rkya la rje blas bgyis pha/ [...]

(2) bgyis pa la zhag lnga btson srung san 'o bgyis / ying tse yang snya bran la btson srungs l[nga] [...] (3) bzang gi bser sa ti pung zhag lnga bgyis // sgo g-yog zhag lnga ing tse bgyis / gte'u [...] (4) gcig dang snya gcig bsrung ba zhag lnga sa ti pung bgyis // jang lag du dra ma drang ba'i [...] (5) srang brgyad 'tshal / nas phul phyed dang bzhi 'tshal / sha ka pa btson srungs / kvang sheng gis yang [...] (6) zhag bcu bgyis /

(IOL Tib J 1247 = Ch. 82.XII.3)¹⁵⁾

Several kinds of duties were levied on Dge-brtsan's *rkya*, and they were performed by Sang'o, Yingtse, Xie Tingfeng and Guangshen. While Dge-brtsan is a Tibetan name,¹⁶⁾ the others are Chinese names.¹⁷⁾ Moreover, except for Xie Tingfeng, the family name of the others does not appear in the document, which probably indicates that the document was merely

for private use and that the persons other than Xie Tingfeng were of the same family. One possible interpretation is that Xie Tingfen was from another family and was either the subordinate or temporary hireling of the Dge-brtsan family.¹⁸⁾ Thus, the text may be interpreted as meaning that Dge-brtsan was the householder and that the members of his family, including its subordinates, carried out the duties that were levied on the *rkya* which the family possessed.

The phrase “duties for five days” also appears in other contemporary documents. Fujieda (1963: 10–11) mentions a Chinese document written under Tibetan rule specifying duties for five or ten days (two five-day duties) in such capacities as prison guard, bodyguard and subordinate, pointing out the similarity with the five-days in the document quoted above. Chikusa (2002: 460) also points out that such the five-day duties as granary watchmen and prison guard were also allotted even to the subordinates of monasteries (*lha-lde / lha-'bangs*) in Tibetan-ruled Dunhuang, leading one to assume that corvee of five day periods were quite common in Tibetan-ruled Dunhuang. Moreover, it is possible that such five-days stints were levied on the *rkya* of each household.

We should also note that the size of the *rkya* remains unspecified in the above two documents, meaning that such corvee may have been levied on each household (or each member of the household) that possessed units of *rkya*.

However there are several examples of taxes based on the actual size of *rkya*.

In the autumn of a horse year, three thousand-districts of Chinese inhabitants of Dunhuang have 684 units of *rkya*. Since two *khal* of the *khva* tax are to be paid from each unit, the total amount is 1,368 *khal* of barely.

*rta'i lo'i ston (15) rgya sha cu pa stong sde gsum la rkya drug brgya' brgyad bcu
rtsa bzhI mchis pa / rkya gcig kyang khva khal gnyis gnyis 'bul ba bsdoms na
(16) nas khal stong sum brgya' drug cu rtsa brgyad byung ba dang /*
(Or.8210/S.10647 + P.t.1111, ll. 14–16)¹⁹⁾

Or.8210/S.10647 + P.t.1111 is an official account of two granaries established in Tibetan-ruled Dunhuang: one to collect grain from military households (*god stsang tshogs pa'i stsang*), the other to collect the *khva* tax (*khva stsang*).²⁰⁾ The above quoted passage reveals two points. (1) Three

thousand-districts in Dunhuang, namely Stong-sar, Rgod-sar and Snying-tshoms,²¹⁾ had 684 units of *rkya* and (2) two *khal* of barley per a unit of *rkya* were charged as the *khva* tax. It apparently indicates that the *rkya* unit functioned as a tax unit.

Let us look at another example of the *rkya* unit: P.t.1120.

[tribute?] imposed on 232.5 units of *rkya* in Chinese Stong-sar thousand-district [of Dunhuang] is 234.5 *yug* of the cotton, the major product of Dunhuang, and will be levied in lieu of silk (*dar kar thub pa*). The length of a *yug* is to be fifteen *mda*²²⁾ and the quality should be of the best. This cotton is to be levied immediately (*bla thabs su*) for funereal materials.

rgya stong sar stong sde gcig la // (9) rkya nyis brgya' sum cu rtsa phyed dang gsum mchis pa la phab pa // sha cu gtso ras dar kar thub pa mda' bco lnga pa yug du phyin pa bzang rab yug (10) [ny]is brgya' sum cu rtsa phyed dang lnga // mdad kyI yo byad bla thabs su phab ste

(P.t.1120. ll. 8–10)²³⁾

In Stong-sar thousand-district, there were 232.5 units of *rkya*,²⁴⁾ from which 234.5 *yug* of cotton were collected. Actually “234.5 *yug*” of cotton is most likely to be a scribal error for 232.5 *yug*, as the phrase “232.5 *yug* of cotton” (*ras yug nyis brg[y]a s[u]m c[u] rtsa ph[y]ed dang g[sum?] [...]*) appears in another part of the same document (l. 19). This means that 1 *yug* of cotton was levied on each unit of *rkya*.

The above two examples reveal two things. First, in Tibetan-ruled Dunhuang, there were 684 *rkya* units in three thousand-districts, among which Stong-sar thousand-district had 232.5 *rkya*. Therefore, the other two thousand-districts of Rgod-sar and Snying-tshoms had a total of 451.5 *rkya*, averaging 225.75 *rkya* units each.²⁵⁾ It should be noted that the unit of *rkya* mentioned here is apparently a different measure from the *dor* unit used for *rkya* land and *tudian*, since, as Jiang (1984) has shown, Chinese inhabitants of Dunhuang were allotted fields of 1 *dor*. Now let us suppose, for example, that a household in ninth century Dunhuang included an average of five adults.²⁶⁾ In this case, there would be approximately 5,000 adults residing in a thousand-district, based on Takeuchi's (1994) conclusion that a thousand-district consisted of 1,000 households. This means that each district would consist of approximately 5,000 *dor* units, a number far greater than the 233.5 units of *rkya* in Stong-sar thousand-district.

Therefore, the *rkyā* unit is different from the *dor* unit, and there is no basis to the argument that *rkyā* is merely an abbreviated form of *rkyā-zhing*.

Secondly, these two examples show that 2 *khal* of barley and 1 *yug* of cotton were levied on 1 *rkyā*. Concerning these tax rates,

In the first month of the spring of a dog year, [...] [should be] paid. 1 *yug* of cotton being [converted into] 2 *khal* of barley according to the local rate of Dunhuang, the price should be [paid] from Chinese inhabitants in Dunhuang.

khyI'i lo'i dbyar sla ra br[a?] [...] (6) 'bul ba / ras yug gcig kyang sha cu'i yul thang bzhin nas khal gnyis gnyis kyi thang du / rin sha cu'i rgya las [...]
(P.t.1120. ll. 5–6)

This passage clarifies the existence of a local rate (*yul thang*) in which 1 *yug* of cotton was equivalent to 2 *khal* of barley. Since *rkyā* land was arable land, the basic tax from it should be on agricultural crops. Thus, we can suppose that 2 *khal* of barley was the fundamental levy from 1 unit of *rkyā* and that the levy of 1 *yug* of cotton was calculated based on the local rate.

Apart from taxes on agricultural crops, the following two Tibetan documents show that precious metals were levied per unit of *rkyā*.

As the official document from Emperor's order states, on 9.5 units of Tibetan *rkyā* (*bod rkyā*) in Stong-sar thousand-district the amount of 7 *srang* and 1 *sho* of gold is to be levied, and on five houses ruling (?) the thousand[-district] (*stong kud pa*)²⁷⁾ the amount of 1.5 *srang* of gold is to be levied. In total, 9 *srang* of gold will be levied.

babs kyi phyag rgya las byung ba bzhin // stong sar s[t]jong (15) sde gcig la // bod rkyā phyed dang bcu la // gser srang bdun dang zho gcig // stong kud pa khyim lnga la // b<ser srang phyed>²⁸⁾ (16) dang gnyis dang zho gsum // gser spyir bsdoms na srang dgu bab pa //

(P.t.1120, ll. 14–16)

This Tibetan *rkyā* is possibly the arable land under the direct control of the Tibetan authorities.²⁹⁾ The case of levying precious metals from *rkyā* also appears in a Tibetan document discovered in Mirān.

On the property (?) of monuments (? ...*mdad*) and tombs, as far as the areas east of the lower part of Supplement *ru*,³⁰⁾ out of one *rkya* at Drug, more than 6 *srang* of silver has not been levied.

(4) [...] *dad dang bang so 'i [rkye]n ru yang lag smad man chad la / drugi rkya gchig la dngul srang drug las [ma] bab*

(M.I.xxx.8 recto. l. 4)³¹⁾

“Drug” usually meant Turk or Uighur in the eighth and ninth centuries,³²⁾ yet it is not very likely that there were “*rkya* of Turks or Uighurs” within Tibetan ruled territories. It is probably a toponym, related to the “Drug-chung” (~ Dru-gu-chung) appearing in Tibetan documents from Mīrān.³³⁾

* * *

We can therefore conclude that two kinds of *rkya* existed: *rkya* as a tax unit based on households (levying corvée duties and in kind) and as a tax unit based on the size of arable land (levying grains and precious materials).³⁴⁾

5. *Rkya* and social strata of the Tibetan Empire

In addition to the interesting phrase appearing in P.t.1078bis, “combined to *rkya*,” it is noteworthy that similar phrases such as “belong to *rkya*” (*rkya la gtogs*) appear in several Tibetan documents.

Those who belong to the upper ten-thousand district of 'A-zha and belong to the unit of *rkya* ... combined (?) five *bre* [of crops] per unit of *rkya*. A ten-thousand [district] ...

(1) \$ // 'a zha khri sde stod pa rkya la gthogs [...] (2) *rnams / / skya re gcigi re stsa (bre lnga) sbyar te / khri [...]*

(M.I.xxviii.1, recto)³⁵⁾

Reading “*rkya*” appearing in l. 1 of the recto side as *rgya*, Thomas (1951: 30) interpreted the phrase as “the farmers of the 'A zha Upper 10,000 district appertaining to China.” However, the wood slip that Thomas reproduces (1955: pl. xiii) clearly shows that the character is *rkya*, not *rgya*.

Moreover, the phrase *rkya-la-gtogs* also appears in such legal documents as P.t.1071 and P.t.1072. These documents reveal that in the Old

Tibetan Empire there were nine social strata from ministers of state and their families down to commoners. Dotson (2004: 82) points out, “the most fundamental divide in the legal clauses is between groups I through VII, who are regarded as *zhang-lon*, and groups VIII and IX, who are considered commoners (*dmangs*).” The term *rkya-la-gtogs* appears in the two latter groups. The following list contains the kind of people who were classified into groups VIII and IX in P.t.1071.

[Group VIII from P.t.1071, ll. 248–251]

Those who possesses the *gtsang-cen* insignia

Kin of those who possesses the copper insignia

Royal subjects with military duties (*rgyal 'bangs rgod do 'tshald*)

Officials' and commoners' slaves who belong to *rkya* (*zhang lon dang dmangs kyi bran rkya la gtogs pa*)

Assistants of officials in charge of fiscal affairs and revenue (*mngan gyi mngan lag*)³⁶⁾

[Group IX from P.t.1071, ll. 288–290]

Royal civil subjects (*rgyal 'bangs g.yung ngo 'tshald*)

Officials' and commoners' slaves who belong to *rkya* (*zhang lon dang dmangs kyi bran rkya la gtogs pa*)

Prisoners of the barbarians (*lho bal gyi brtson*)

Yamaguchi (1979: 20; 1983: 802) interprets the phrase *bran rkya-la-gtogs* as “Chinese subordinates of high ranking officials,” probably because he reads the phrase as *rgya la gtogs*. On the other hand, Richardson (1998 [1990]: 163–164, n. 29) reads it as *rkya*. In fact, this phrase appears five times in P.t.1071 (ll.251, 266, 289, 300, 311), and in all cases the character appears as *rkya*, not *rgya*.³⁷⁾ Thus, here we will read it as *rkya*.

According to the above-quoted phrase from P.t.1071, slaves who belong to the unit of *rkya* are classified in both groups VIII and IX, which is rather strange. Fortunately, P.t.1072 also includes a description of group IX, which allows us to compare.

[Group IX from P.t.1072, ll. 7–8]

Royal Civil subjects (*rgyal 'bangs g.yung ngo 'tshald*)

Officials' and commoners' slaves who do not belong to *rkya* (*zhang lon dang dmangs kyi bran rkya la ma gtogs pa*)

Prisoners of the barbarians (*lho bal gyi brtson*)

Now we have the clear divide needed between slaves in groups VIII and IX, depending on whether or not they belonged to *rkya*. Thus, we should consider the description of P.t.1071 to be a scribal error.³⁸⁾

Of the commoner groups, all slaves would be expected to have been classified into the lower group IX; however, the text states that if a slave possessed a unit of *rkya*, he/she was placed one rank higher than what would have been the case otherwise, meaning that the former was ranked higher than the civil servants (*g.yung*) in group IX. Therefore, we should probably regard a unit of *rkya* as an important element in the class system of the Tibetan empire.

As we have seen above, *rkya* functioned as a unit of land and a unit of taxation for collecting such items as cotton cloth, agricultural crops and precious metals, as well as corvée duties. These uses strongly indicate that *rkya* can be interpreted as a social unit, but not as “crops.” Let us remember that Chinese inhabitants were first “combined to *rkya*” and then they acquired *rkya-zhing*, namely *rkya* land. Thus, we can surmise that *rkya-zhing* was the land allotted under the Old Tibetan Empire. Therefore, there is no contradiction with the fact that *rkya-zhing* seems to mean “crop land” in the above-mentioned land registry and contract, since the allotted land must have consisted of arable fields from which the Tibetan government collected taxes.

We may conclude, therefore, that *rkya* functioned as an important institution within the Old Tibetan Empire’s land, taxation and social status systems, and we may even add that the whole social system centered around the *rkya* unit and thus may be called the “*rkya* system.” As to the origins of the *rkya* system, did it originate in Central Tibet or was it established especially for the Tibetan-ruled regions of Central Asia, including Dunhuang? The answer to this question is contained in P.t.1071 and P.t.072, two above-mentioned legal documents outlining (1) punishment in the case of a person shooting another by mistake, (2) rewards for a person who saves another pinned under or trampled by a Yak and (3) punishment for a person who refused to do so.³⁹⁾ Given that the Yak inhabits the region of the Qinghai-Tibetan high plateau, these texts clearly originated in Central Tibet, rather than Central Asia. Therefore, the unit of *rkya* appearing in these texts also must have originated in Central Tibet.

6. Relationship between *rkyā* and the tax system of the Guiyijun regime

Finally, let us discuss the relationship between the *rkyā* system of Old Tibet and the tax system of the Guiyijun 歸義軍 (Army for the Return to Allegiance) Regime. The Guiyijun Regime, which was established in Dunhuang in 848, as the result of a popular uprising against the Tibetans by its Chinese inhabitants led by local landowner Zhang Yichao 張議潮, ruled the region until the beginning of 11th century.

The way in which Guiyijun Regime ruled the region has been studied mainly by Chinese and Japanese scholars based on the Dunhuang Chinese manuscripts. According to these researches, the main taxes collected by the Regime were threefold: cloth *guangbu* 官布 (1 bolt [*pi* 疋] of cloth per 2.5 or 3 *qing* 頃 of land), interest from the land (*dizi*) and firewood *chaicao* 柴草 levied on each household. The main characteristic of this tax system is that land was the major tax unit and has been explained in connection with the dual-tax (*liangshui* 兩稅) system of Tang China from the late eighth century on. For example, Hori (1980: 190) regards the establishment of the Guiyijun tax system as “the turning point from a poll tax to taxes imposed on land” and argues that the establishment of this system “corresponds to the dual-tax system instituted in China during the same period.”⁴⁰⁾

However, it is doubtful whether the Guiyijun Regime had such strong connections with Tang China as to introduce its system of taxation. Recent research has revealed that Dunhuang culture under the Guiyijun Regime, including administrative customs, was strongly influenced by Tibet. For example, the format of official communiqués followed that of Tibet,⁴¹⁾ and the Tibetan language was used not only as the *lingua franca* in former Tibetan-ruled areas of East Turkestan, including Dunhuang, up to the beginning of eleventh century, but also as a “fashionable” second language (Takeuchi 2002: 119).⁴²⁾ The use of private seals in Dunhuang is another good example of Tibetan influence on Dunhuang society, for even Chinese inhabitants, who had used signatures, fingerprints and simplified seals to conclude contracts, began to use personal seals due to Tibetan influence (Takeuchi 1995: 108–110).

Actually, we can also see Tibetan influence upon the tax system of the Guiyijun Regime, since both were based on land. For example, *dizi* under Tibetan rule was imposed on each *dor* of land, and such in-kind items as cotton cloth, precious metals and agricultural crops were imposed on

each unit of *rkya*. Moreover, we should note that the collection of cotton cloth is a characteristic of both systems. Therefore, we are in a position to surmise that the Guiyijun regime inherited the Tibetan tax system rather than importing the Tang China system.

7. Conclusion

In sum, under Tibetan rule, land was classified into three categories: *rkya* land, juniper land and non-arable land. Inhabitants were combined into *rkya* units, and then allotted to the *rkya* land. The *rkya* unit functioned as a unit of taxation for the collection of cotton, grain and precious metals. Corvée duties were also imposed on *rkya*. *Rkya* also became an indicator of social status. This Tibetan tax system based on the *rkya* unit seems to have been inherited by the following Guiyijun Regime.

In conclusion, since the aim of this article has been to introduce hitherto unnoticed or misunderstood functions played by *rkya*, a full-blown study of it lies outside its scope. There are also several manuscripts that have not been mentioned here due to the same limitation.⁴³⁾ There is no doubt that further study is necessary to reveal the total picture of what we have discovered here as the *rkya* system.

Notes

- 1) The present article is a revised and enlarged English version of Iwao 2007a.
- 2) The color images of the official seal affixed on IOL Tib J 834 is available at the International Dunhuang Project website: <http://idp.bl.uk/>.
- 3) The *gu* of *Hegu* is apparently a phonetic rendering of *qu* 渠 (*g'iwō*). Karlgren 1957: No. 95g), meaning ditch. Cf. *yur ba ke hwa gu* (P.t.1078bis, l. 7) = the ditch of Jiehe (Jiehequ 皆和渠). See Iwao 2006: 21, n. 26.
- 4) For the term *slang-bu*, Thomas (1951: 352) correctly relates it with the verb *slong ba* and interprets the term as “terrace, enclosed land.” Takeuchi (1995: 278) translates it as “raised strips (i.e. ridges).” Probably the term is equivalent to the Chinese term *qi* 畦, which appears in the Dunhuang Chinese documents. Dohi (1976: 169–176, esp. 174–175) points out that the Chinese term *qi* only appears in the documents only from the ninth century on. Ikeda (1990: 60) suggests that the term *qi* originated from Tibetan custom. If Ikeda’s suggestion is correct, it is likely that the Tibetan original term of *qi* was *slang-bu*.
- 5) For the full text, see Thomas 1951: 351–355 and Takeuchi 1995: text 40, 277–278.
- 6) See n. 3.

- 7) For the interpretation of the terms *mkhos*, see Uray 1960: 39–40, n. 15; 1972: 18–19, n. 3 and Uebach 2004. For *zhing-mkhos*, see Iwao 2006.
- 8) The part enclosed in < > is originally missing. However the missing part can be reconstructed as the verb *mdzad* from the phrase of *l. 29: zhing mkhos mdzad pa'i 'og*. See the transliteration of the text in Iwao 2006, *OTDO 1*: 125 and the *OTDO website, op.cit.*
- 9) For the annotated translation, see Iwao 2006.
- 10) See Jiang 1983: 343–344 and Yang 1986: 373–380. Jiang 1983 equates *dizi* with the *dor* tax, but there is still room for discussion.
- 11) See Yang 1986: 386–387. Analysing P.ch.2162 verso, a list of the taxes from fields of *tu* in the third left *jiang* 將 in a year of the tiger, Yang calculates that each household had to pay on the average nine *tuo* 馱 of grain. See also Ikeda 1990: 54–56 on the *tu* tax.
- 12) *Old Tibetan Chronicle* (P.t.1287), *l.453*. See Bacot *et al.* 1940–46: 118, 161, Wang and Chen 1992: 60, 119, Gnya' gong 1995: 56 and Huang and Ma 2000: 244. See also Yamaguchi 1983: 486.
- 13) The same kind of lists appears in IOL Tib J 878 and 879, where *rgyus pa* appears instead of *rgus pa*.
- 14) For the interpretation of *rje-blas*, see Takeuchi 1995: 266–267, 511, which offers the meaning of the term as “an official task, duty.”
- 15) For the translation of the text, see Thomas 1951: 403–404 and Fujieda 1963: 10–12.
- 16) Note that, especially in Tibetan-ruled Dunhuang, even if one who had a Tibetan name, we cannot assume that he was ethnically Tibetan. See Takeuchi 1995: 130, which points out that there were many Chinese who had Chinese family names with Tibetan given names.
- 17) This article basically follows Fujieda's (1963: 10) reconstruction of Chinese names from their phonetic renderings in Tibetan, except for the case of *sang-'o*, which Fujieda has incorrectly read as *san-go*.
- 18) It seems to have been common for people in Tibetan-ruled Central Asia to hire someone else to do their corvée duties. Takeuchi (1995: 93–98, 264–274) enumerates three Tibetan contracts (P.t.1098, P.t.1162 and Hedin 3) that illustrate this practice.
- 19) For the reproduction of P.t.1111, see *Choix 2* (pl.448). There is a Chinese translation and Tibetan annotation of P.t.1111 done by Wang and Chen (1988: Chinese 19–22; Tibetan 44–48). For the full transliteration, see *OTDO 1*: 141–142 and the *OTDO website*.
- 20) The *khva* tax also appears in the Lcang-bu inscriptions. See Richardson 1985: 98. The details of this tax are still not certain.
- 21) See Iwao 2003: 16 and forthcoming A.
- 22) *Mda'* (arrow) was a measure of length of the Tibetan Empire. See Iwao forthcoming B.
- 23) P.t.1120 is an official document regarding the collection of the tribute from Dunhuang. The full text appears in *OTDO 1* and the *OTDO website, op. cit.*
- 24) Since one *rkya* units was divisible by two, Wang and Chen's interpretation (1988: 48 in Tibetan) of *rkya* as “a household” is unlikely.

- 25) Another example of the *rkya* unit appears in ll. 7–8 of P.t.1120, in which a ten-thousand-district was established at Drug-chung with 200 units of *rkya*. See Iwao 2004: 9; 2007b: 217.
- 26) Yang (1986: 385–386) calculates the numbers of adults per household appearing in S.9156 and S.4491 and finds that the figure five per household was the most frequent percentage.
- 27) While a satisfactory interpretation of the term *kud* has not been reached, for time being we will interpret it as “rule” from the context.
- 28) The text enclosed in < > is originally missing due to paper being severed. However the missing phrase can be reconstructed from the phrase of l. 4 where the gold of the same amount is mentioned. See the transliteration of the text in *OTDO 1*: 143–144 and the *OTDO website, op.cit.*
- 29) It can possibly be equated with the Chinese term *guanzhongdian* 官種田 (paddy owned by the state or allocated for government salaries) appearing in P.ch.3774 (l. 25), a Chinese petition regarding an inheritance dispute between two brothers. For a study of P.ch.3774, see Ikeda 1972.
- 30) This Supplement *ru* is apparently unrelated to the Supplement *Ru* (*ru lag*) established in Central Tibet. See Iwao 2000: 21–22.
- 31) For a photograph of the manuscript and full text, see Takeuchi 1997–1998: no. 614. See also Thomas 1951: 146–147.
- 32) For the meaning of Drug, see Moriyasu 1977: 38–40.
- 33) See Iwao 2007b: 218.
- 34) A problem remains as to the equivalency between *dor* and *rkya* units.
- 35) For the full text, see Thomas 1951: 30.
- 36) Takeuchi 1995: 284 interprets *mngan* as “an official in charge of fiscal affairs and revenue.” See also Uray 1962: 358–359, Yamaguchi 1983: 492, n.34 and Ishikawa 1998: 49, n. 9.
- 37) See for example the color images of the manuscript in the IDP website, *op.cit.* Black and white reproductions also appear in *Choix 2*: pls. 378–402.
- 38) A comparison between P.t.1071 and P.t.1072 reveals that in the parts regarding group IX, appearing several times in P.t.1071, the negative element *ma* is missing in all of them, strongly suggesting scribal errors.
- 39) See Yamaguchi 1983: 801, 818, n. 30 and Richardson 1998 [1990]: 150. See also Ohara 2004, 2005.
- 40) See also Ikeda 1990: 65 and Hori 1999: 334. Furthermore, Lei 2000: 64 is of the opinion that the existence of both the taxes on land and on households in Tibetan-ruled Dunhuang was influenced by the establishment of the dual-tax system in China.
- 41) For example, see Sakajiri 2002.
- 42) See also Takeuchi 2004.
- 43) For example, *rkya* appears in IOL Tib J 740 several times in connection with the conscription and provisioning of the Tibetan army (Dotson 2007: 54–59).

Abbreviations

Choix 2: A. Spanien and Y. Imaeda (eds.), *Choix de documents tibétains de Touen-houang conservés à la Bibliothèque nationale*, Tome II. Bibliothèque nationale, Paris, 1979.

OTDO 1: Imaeda Y., Takeuchi Ts. et al. (eds.), *Tibetan Documents from Dunhuang kept at the Bibliothèque nationale de France and the British Library (Old Tibetan Documents Online Monograph Series vol. 1)*. Research Institute for Languages and Cultures of Asia and Africa, Tokyo, 2007.

OTDO website: <http://otdo.aa.tufs.ac.jp/>.

Paris catalogue 4: Michel Soymié et al. (ed.), *Catalogue des manuscrits chinois de Touen-houang fonds peilliot chinois de la Bibliothèque nationale*, vol. 4. Paris, 1991.

P.ch.: Pelliot chinois

P.t.: Pelliot tibétain

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