

# Tax Farming by the Gentry: Reorganization of the Tax Collection System in the Early Qing

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## Foreword

*Baolan qianliang* 包攬錢糧 (hereafter *baolan* 包攬), or the custom of contracting out tax collection and payment in which a third party acted as transmitter of tax payment for the commoner, became widespread throughout China during the sixteenth and seventeenth centuries, the period in which the *lijia* 里甲 system was dismantled. It effectively came to replace the *lijia* system after the eighteenth century even though the state consistently tried to ban it due to problems with embezzlement.<sup>1)</sup> This paper will clarify that process while focusing on Jiangnan 江南, and will examine the structure of *baolan*, in which the gentry or the so-called local potentate or local elite social class played the main role.<sup>2)</sup>

The gentry that appeared out of the social changes of the sixteenth to seventeenth centuries as a new administrative class intervened in tax collection, the fundamental form of state administration. *Baolan* by the gentry is characterized by this encroachment on the mechanisms of state. The reorganization of the land tenure system during this same period—i.e. the fact that the landlord class was relatively isolated from the local system—meant that the center of that class, the gentry, put into effect and maintained landlord administration of

the local system based on their political power in local administration. That being the case, an examination of *baolan* by the gentry will elucidate, from the perspective of tax collection, the concrete manner in which the gentry administered the countryside. This is why this paper focuses on *baolan* by the gentry.

Advocacy for the "thesis of gentry" (*kyoshin-ron* 郷紳論) in the late 1960s followed from the fruits of postwar research on Ming-Qing socio-economic history. This thesis sought to grasp the overall structure of the changes which took place in China in the sixteenth and seventeenth centuries. In the 1970s, numerous substantive works were brought forth, following in the wake of the earlier work.<sup>3)</sup> However, in the 1980s changes in social circumstances gave rise to a number of theories which demonstrated that the previous explanations were not wholly accurate. Their influence was especially conspicuous in research on Ming-Qing history. For example, the thesis of community (*chiiki-shakai-ron* 地域社會論) came into being.<sup>4)</sup> It focused on the process by which social groups of specific areas came into existence, the places where they were active, their locally generated character, and the methods of their leaders. The realization came that previous theories of corporate village community (*kyodotai-ron* 共同體論), or class struggle, were insufficient for fully grasping Chinese society; this led research on Chinese history in a new direction. This is not to say, however, that the validity of the new methods was not without criticism. The questions of why the gentry were able to remain the class of power throughout the Qing period, and how they were able to adjust to the Qing government's despotic form of state administration without conflict have not yet been fully answered.

This study will shed light on the substance behind the scenes of the land and labor tax system of the Qing period, make clear the connection between this system and the gentry, and reexamine this type of methodology with actual case studies.

### 1. The Dismantling of the *Lijia* System and Overburdening of Labor (*Yikun*)

During the sixteenth and seventeenth centuries the landlord class, centered on Jiangnan, resolved into two extremes: those who advanced through the accumulation of land, and those who fell into poverty.<sup>5)</sup> The influence of this extended to the structure of tax collection. Tax collection functioned as the basis for administrative power for the rural landlord class in the countryside to whom the principle service of the *lijia* system, namely corvee labor, was entrusted in name from the early Ming. Since large land owners, who originally were supposed to shoulder such duties, often lived away from the land, they could escape their duties. Small households—that is, small land owners—were forced to make up that loss. The result was a rise in social inequality, or *yikun*

役困 (the heavy burden of labor).<sup>6)</sup>

It became impossible under these conditions for individual small households to carry out all the duties of the principle service of the *lijia* system. Measures to separate control based on the content of the duties were devised for the portions of labor requirements (*liyi* 力役) that remained after the enforcement of the single-whip tax system.<sup>7)</sup> However, these measures—though intended to lessen the burden assessed on each household and, thereby, to ease the execution of duties—failed to solve the *yikun* problem.

This problem was partially solved when, as the result of a series of reforms between 1645 and 1659, the state came to shoulder the burden of transporting rice, a duty which had up to the Qing period in Jiangnan originally been one of the main roles within the labor requirement of the tax chiefs (*liangzhang* 糧長). However, the labor requirement duties which the remaining majority of *li* 里 heads (*lizhang* 里長) were in charge of continued as small corvee (*xiaoyi* 小役); the *yikun* of *cuiban* 催辦 corvee which included the duty of assessing and delivering tax silver was especially burdensome.<sup>8)</sup>

The early Qing intellectual Ye Mengzhu 葉夢珠 from Shanghai 上海 county in Songjiang 松江 prefecture said that small corvee itself was a torment to the small households, even more so than the large corvee of the Late Ming.<sup>9)</sup>

Large landlords draw close to the powerful and escape their duties, or pay bribes to lighten their load, so their duties come to fall on middle- and small-sized households. At first, houses with one hundred *mu* 畝 of fields were called upon, then houses with ten or more, and in extreme cases houses with only a few *mu* were assigned *cuiban* corvee, and put in charge of collecting the share of the large households of several hundred *mu*. On the opening day of tax collection, when the clerk of the civil office is unable to collect as much money from the small households selected for *cuiban* corvee as is required, he ceases collection and covers the deficit himself for obedient households but, as for the shares of obstinate households, he makes the *cuiban* corvee assess and deliver the tax. Small households assess and deliver the tax amount of large households, ignorant households that of the government worms and market bullies, and commoners that of the children of the gentry. Of course, they are unable to collect within the allotted time, nor are they able to wait outside the homes of the powerful to judge their moods each day. In the end, the deadline for delivery passes and, because this money is also used for government expenses, the unfulfilled part of the taxes continues to pile on to the principle tax. Forced into destitution from making up the losses, they are then whipped. When, against their will they rely on high-interest loans by which for every one they borrow they must return one hundred, they in the end are simply unable to pay their debts, expend all of their assets, and forfeit their life.

The original *lijia* system was abolished and *cuiban* corvee was split into separate jurisdictions. The *litou* 釐頭 positions were established. But, the abuse of the *litou* position grows more and more severe. As a result, whenever the villagers hear that the position is being assigned again the whole village trembles in fear. Only the civil office clerk and *yamen* 衙門 worms rejoiced and profit from this.

According to him, because the capable households which should have shouldered the duty instead drew close to the powerful or offered bribes, and so evaded their burden, the medium and small households that lacked such means were forced into the role. Thus, the suffering inherent to the division of *cuiban* corvee was left unsolved because the *yikun* problem was rooted in inequality. Furthermore, Ye states that the designers of that environment were the clerks of the government office (*lishu* 里書 or *tushu* 圖書) and government worms (*yadu* 衙蠹). Originally "clerk of the civil office" was a job title for the person concerned with one part of the main work of the *lijia* system—namely, the administration and management of the land register. But, in the process of separating the principle service into separate jurisdictions it gradually lost its corvee nature and came to describe the office which had in practice become a profession. "Yadu" refers to the *xuli* 胥吏 or those concerned with administrative affairs in the government office. Together they are known to have used their position as administrators of the land and tax registers to aid the capable households in evading their duties, the result being increased suffering among the small households.

## 2. Formation of *Baolan* in the Period in which *Lijia* System Corvee Labor Remained

When the *lijia* system came to ruin, and the various roles of the split jurisdiction *lijia* gave rise to *yikun*, those roles were switched to contractors. Moreover, the act of *baolan*, or the embezzlement of tax silver, began to be increasingly common. That those participating in tax collection abused their position, and skimmed profit through the process of tax payment is not surprising; it is as old as the history of tax collection. The term *lanna* 攬納 was already in use by the Northern Song period. In the early Ming embezzlement by tax chiefs (*liang zhang*) was comparatively widespread. However, the undertaking of these acts had in common the fact that the culprits were appointed by the state and that the embezzlement that took place came about through the abuse of their tax collection authority. That is fundamentally no different from embezzlement by government officials and clerks. In contrast, *baolan* after the Late Ming is characterized by participation in the tax collection system by a third party not recognized by the state. Because this was closely related to the

disassembling of the *lijia* and the development of the land tenure system, this is of a different historical nature from the previous abuse of authority of office.

The following is from a petition signed by Qu Yongxi 瞿永禧, other scholars, and commoners from Songjiang prefecture in July of 1671. It reviews the local conditions at that time.<sup>10)</sup>

In the past administration of Songjiang prefecture declined because of the heavy tax burden, but there has never been anything that made the commoners suffer as much as *shenyi* 審役 (the portion of *cuiban* corvee parceled out to small households), *shedeng shouyin* 設戢收銀 (additional requests at the time of receipt), and *banhuang peilei* 版荒賠累 (compensation for taxes on un-owned wilderness). This was not only injurious to the people's welfare, but was also ruinous for national finances. Why was that? Because the job of determining roles always fell to the clerk of the civil office. And, one would not become the clerk of the civil office unless one was a wicked person and a super worm (*dajian dadu* 大奸大蠹). Sometimes those who were wealthy and owned much land entrusted their land to the gentry, the government runner (*yayi* 衙役), and other powerful people. By changing the name in the registers they were able to avoid their duties. At other times they would bribe the clerk of the civil office. Through *huafen* 花分 (the act of creating many fictitious names in place of the property owner's name) and concealment they were able to evade being assigned a role. Therefore, weak small households whose land did not amount to more than a few *mu* were, if given a big role, made *nianshou* 年首 and given the duty of collecting the tax of several thousands of *mu*. Even if given a small role, they were made *lishou* and forced to deal with one hundred *mu* of taxes. The commoners have no power to effect their allotted role. If they are unable to gather a large sum of money to bribe a government official (*yadu*) who is receiving the patronage of someone with power and authority so they can be dismissed from their duties, they will without a doubt expend all of their assets. At that point, they bribe the village worms (*tudu* 圖蠹) in charge of parceling out roles in order to have them contract out the role to someone else, but the *tudu* embezzle all the tax silver from their jurisdiction and take it all for themselves.

Again, around the same time, Yao Zhang 姚章 and other scholars and commoners of the four counties of Songjiang prefecture also put their names to a petition in which the deep-rooted evils of the time were enumerated. The following is one example.<sup>11)</sup>

Before the equal-field equal-service system was implemented, the village worms (*tudu*) were known as village councilors (*gongzheng* 公正) for many

years. They held administrative authority in the villages and subordinated the clerk of the civil office (*tushu*) to themselves. When the decision was made concerning the distribution of roles, they demanded money from each household. Those households that sent in bribes were given *huafen*, but those that failed to send in the appropriate bribe were assigned roles. They even invented the professions of assignment of roles (*baoyi* 報役) and contracting of roles (*baoyi* 包役). Whenever newly appointed *nianshou* and *shushou* 束首 appeared, they would threaten them and force them to contract these roles out. At that time the *nianshou* were frightened out of one hundred and twenty *liang* 兩 of silver and the *shushou* out of twenty to thirty *liang* of silver. Furthermore, after usurping these roles they would eat away at the tribute rice that was supposed to be handled under the name of the *nianshou* and *shushou*. They kept this concealed by bribing the government clerk (*xuli*) whose job it was to confirm the actual payment of taxes. But, when the control was strict and it became too difficult to cover it up, they would paste over the tax register and flee. The result was that the small households that were originally assigned the roles were left with the damage.

From this evidence we can see the situation of *yikun* in mid-seventeenth-century Songjiang prefecture in the various forms of *cuiban* corvee such as *nianshou* and *shushou*. The people who created this *yikun* were the village councilors (*gong zheng*) called village worms (*tudu*) and their subordinates the clerks of the civil office. Because they administered local land registers they were in a position to manage the cover-up at their discretion. Therefore, they could control the assignment of corvee service. Moreover, they had a close relationship with the government clerk (*xuli*) and government runner (*yayi*). And, as was mentioned, if one was not a *dajian dadu* (super wicked giant worm) one could not become a clerk of the civil office (*tushu*). The assigning (*baoyi*) and contracting (*baoyi*) of roles had already become a means of livelihood. The *tudu* were already losing their corvee service nature and had in fact been professionalized. On the other hand, the small households that were assigned *cuiban* corvee suffered to the point that they exhausted all their capital as a result of the extortion of the government clerks (*xuli*) and the proxy indemnity of the tax amount they were responsible for. This gave *tudu* an excuse to perform the role in the name of the small households. However, the fee for exchanging roles was not cheap. Moreover, whenever impropriety through the *baolan* process was disclosed, the responsibility for it extended to the small households because they were supposed to be the ones who requested *baolan*. Asking for *baolan* was, therefore, not always lucrative for them. Be that as it may, given the background to the development of this contract it was inevitable that if a small household were assigned *cuiban* corvee it would exhaust its finances. Under

these conditions the *tudu* conspired with the government clerks and government runners (*yayi*), and undertook *baolan*. They indulged in embezzling tax silver.

This situation is often found in various articles in the records of local gazetteers from across Jiangnan during the same period. We can therefore conclude that it was not limited to Songjiang prefecture, but was a widespread phenomenon in Jiangnan. When *yikun* became chronic it weakened the very structure of tax collection. The re-establishment of the *lijia* system in order to secure tax collection for the Qing government was, therefore, an urgent and important goal. As a part of that effort, a series of measures were taken to establish separate jurisdictions within the principle role of the *lijia* from Late Ming onward as an attempt to ensure effective tax collection and support the principle role of *lijia*. However, those who in actuality seized the initiative and took up the role were none other than those had been active as illegal *baolan* proxies. They preyed on the *lijia* system. They undertook *baolan* and extracted huge profits by exploiting its weaknesses. They led an existence that destroyed the *lijia* system. In this fashion tax collection based on the *lijia* system rapidly declined; the large households that were the outcome of the land tenure system could not be seized, and it was also impossible to force the small households to bear the duty of tax collection. These conditions made the abolishment of the *cuiban* corvee of the *lijia* system inevitable.

### 3. Advocacy for *Zifeng Tougui*

The initiative for abolishing *cuiban* corvee came from the 1666 reforms of Li Fuxing 李復興, the district magistrate of Lou 婁 county in Songjiang prefecture, namely the equal-field equal-service system.<sup>12)</sup> Li Fuxing forced tax silver to be paid by the responsible tax payer and no longer to be based on the levy of *cuiban* corvee. Specifically, this meant the undertaking of *zifeng tougui* 自封投櫃. In short, he advocated that taxpayers take responsibility for their own tax silver and directly place it in coffers set out in the government office (*yamen*) in town.<sup>13)</sup>

The reforms initiated by Li Fuxing spread throughout the counties of Songjiang prefecture.<sup>14)</sup> And, based on a report to the throne by the Financial Commissioner of Jiangsu 江蘇, Mu Tianyan 慕天顏, it became precedent setting in 1674.<sup>15)</sup> As a result, tax collection procedures were simplified and, because taxes were collected directly from tax payers, *cuiban* corvee was no longer of use to the state.

Afterwards, when the District Magistrate of Songjiang prefecture, Zhang Yuming 張羽明, notified the counties of the prefecture concerning the enforcement of the equal-field equal-service system, Shanghai county abolished all *fen-cui* 分催 and *painian* 排年 and Qingpu 青浦 county abolished all *jingcui* 經催 and

*painian*.<sup>16)</sup> In this way, in the counties of Songjiang prefecture, the *cuiban* corvee which had been extracted from the original, principle role of the *lijia* system was, after Li Fuxing's reform, abolished along with the other roles. In this manner, by the 1680s the majority of *cuiban* corvee was consolidated all across Jiangnan. A similar trend spread across the entire country by the beginning of the eighteenth century. As a result, the Qing government officially adopted the equal-field equal-service system for tax collection and abandoned the practice of assigning to commoner households the assessment of taxes as a corvee service.

What meaning then did *zifeng tougui* hold for tax collection structures after the abolishment of *cuiban* corvee? The Qing government made *zifeng tougui* the rule beginning in 1644,<sup>17)</sup> but it was not operational until the latter half of the seventeenth century or the beginning of the eighteenth century.<sup>18)</sup> In this process four methods for promoting tax collection were established: *fexian* 分限, *luncui* 輪催, *yinpiao* 印票, and *qinshu* 親輸.<sup>19)</sup> In the *fexian* method, tax payment periods and deadlines were set. In the *luncui* method, a tax payment notification form called the *gundan* 滾單 was sent to each tax-paying household urging them to pay. In the *yinpiao* method the *sanlian chuanpiao* 三連串票 (triplicate voucher) was used for tax payment receipts. And, in the *qinshu* method it was decided to implement *zifeng tougui* in order to protect against the embezzlement of taxes. These four methods were known as the best replacements for the *lijia* system of *cuiban* corvee. The Yongzheng 雍正 Emperor, in a 1724 imperial edict, praised the new system stating, "I hear that among the people tax payments are made based upon *zifeng tougui*; that is a good method for the people."<sup>20)</sup>

The desire to protect against the parasitism of *baolan* already within the *lijia* system was in part responsible for this advocacy for *zifeng tougui*. In 1684, the magistrate of Lin'an 臨安 county in Hangzhou 杭州 prefecture, Shi Hong 施宏, said "If they seal it and toss it in by themselves (*zifeng zitou* 自封自投) then mistakes in the names of taxpayers in the *lijia* will definitely not occur. The improper actions of manipulating the scales (*duandeng* 短等), making substitutes in the quality of silver (*huanse* 換色), incremental embezzlement (*qinshi* 侵蝕), delaying delivery of payment (*nayan* 那延), and the like, which stem from *baolan*, will be eradicated."<sup>21)</sup> Based on this statement we can say that up to then there was a problem with *yikun* accompanying tax collection based on the *lijia* system. Beginning with *baolan*, parasitic acts were rampant within *cuiban* corvee. The idea was born that if *cuiban* corvee were itself abolished and tax silver were collected directly from the responsible households, all intervening harmful influences could be avoided. However, was *zifeng tougui* able to eliminate harmful effects after its implementation?



#### 4. Development of *Baolan* in the Period in which *Lijia* System Corvee Labor was Disappearing

What sort of conditions unfolded in Lou county in Songjiang prefecture after the abolishment of *cuiban* corvee through Li Fuxing's reforms? County magistrate Meng Daomai 孟道脈 described the situation in a February 1671 report as follows:<sup>22)</sup>

In Lou county the equal-field equal-service system has been in effect since Kangxi 康熙 6 (1667); the method for tax payment used by taxpayers is generally *zifeng tougui*... But, there are those wicked people who are hopelessly used to *baolan*. Through manipulation of the scales they embezzle large amounts of tax silver; they throw a small amount into the coffers and embezzle the difference. In general, they shut up the county magistrates with one word "*huohao* 火耗", a surcharge to cover wastage in the silver-melting process, and the impropriety is not immediately discovered. It is as though the system cannot be enforced. As a result most of the small households in the cultivated fields are afraid to go to the trouble of entering town and, thus resigned, are cajoled by the embezzlers. This is the system currently in place in Lou county. In contrast with the agonies suffered one after another by the government and the people, the wicked reap huge profits through this kind of *baolan*.

Based on this it is clear that in Lou county *baolan* and the embezzlement based on it continued even after the implementation of *zifeng tougui*. What is noteworthy here is that the object of *baolan* has changed from the *cuiban* corvee of the original *lijia* system to the "small households in the cultivated fields" or, in other words, to the individual tax payer. Contrary to expectations, with the implementation of the *zifeng tougui* system, the payment of taxes by individual taxpayers resulted in suffering. And, this became critical in allowing renewed *baolan*.

In this way, soon after Li Fuxing's reforms, even in Lou county (his own backyard), the *zifeng tougui* system did not work well. This situation extended into the eighteenth century and is illustrative of a new development. The Yongzheng Emperor, in an imperial edict of 1724, described it as follows:<sup>23)</sup>

When commoner households pay land tax and grain tribute (*qianliang* 錢糧), each of them should appear at the government office. The *li* chiefs and heads of *jia*, who skillfully make name lists and scheme to siphon the tax payers' land tax and grain tribute, cannot be excused. Yet, it is told that unworthy government and Imperial College students, whose own

fields' production is not significant, rely on their degree qualifications, take in the land tax and grain tribute of those who bear the same name, and call it their own. The government students pass themselves off as scholar households, and the Imperial College students pass themselves off as official households. This is, of course, widespread in large counties and it is even severe in secluded mountain districts. These unworthy government and Imperial College students do not pay tax and tribute on time, and always violate the laws. The governors and governor generals in charge should, based on reviews, quickly and relentlessly punish and admonish them, and strike their names from the lists of scholar and official households! If there are any government or Imperial College students who stubbornly refuse, immediately and severely punish them. They should not be forgiven. Those who are indecisive and fail to quickly address impropriety should be censured by the investigators, denounced by third parties, and charged with major offenses.

At this point, in 1724, *zifeng tougui* was already recognized by the central government as the principle method of tax collection, while the former method of tax collection under the *lijia* system, *cuiban* corvee, was no longer recognized. And yet, in actuality, it is clear that to a great degree the names continued to exist as before. Furthermore, the government and Imperial College students represented themselves as scholar or official households, embezzled the land tax, and gnawed away at the grain tribute of their class. That is to say that, while on the one hand *zifeng tougui* was advocated, on the other hand there is evidence that in reality the *li* chiefs and *jia* head's names continued to be used as before. This tells us that *zifeng tougui* did not offer efficiency as a system. Because this Imperial edict, an order from the central government to forbid *baolan*, was given directly to the governors and governor generals of all provinces—in other words, to the highest officers responsible for local administration in the whole country—it can be said that in this period *baolan* was spread far and wide across the entire country, reaching all the way to remote mountain districts. Of course, there were places where *baolan* was an immense problem for the state, and those where it was not. And yet, the fact that an order was issued for the entire country proves that in this period *baolan* was already a phenomenon no longer limited to certain localities.

At this juncture it is pertinent to examine some examples of the connection between the development of *baolan* and the actual circumstances of *zifeng tougui* as it occurred in the eighteenth century. First, for West Zhejiang 浙江 in Jiangnan we can examine the evidence in a 1727 report to the Emperor given by Xu Ding 徐鼎, the Circuits Intendant of Hangzhou, Jiaxing 嘉興 and Huzhou 湖州.<sup>24)</sup>

*Baolan* or *feisa* 飛灑 (the act of dividing up the title for one's land and dis-

persing it among many names) invites the incomplete payment of land tax and grain tribute, and the reason lies in the fact that the names of households are unclear and the villages will not deal with them. Because of that, even if *li* chiefs are forbidden and abolished, other names, such as *weitou* 圩頭, *tuzong* 圖總, and *jiashou* 甲首 (head of *jia*) will appear to take their place. In extreme cases, government students, Imperial College students, and government clerks (*xuli*) secretly fill the post.

In this area, the position of *li* chief as a form of *cuiban* corvee was already done away with — not simply abolished but, in reality it continued to exist, it was forbidden as well. This was, however, not upheld in actual practice.

There was a trend in Zhejiang in which, because the tax records were entered incorrectly, the government could not ascertain who owned the land. For example, in some cases the land was deposited with a potentate household that was supposed to pay instead, but it was entrusted, in turn, to the process of erosion and in the end there was no way of finding out [who the actual owner was]. Furthermore, when the title is divided among many names they all live in scattered locales, or if a person of another village buys the land he lives separate from it. As a result, notification of taxes to be paid (*gundan*) cannot be distributed to individual taxpayers, so the duty of tax collection has to be entrusted to someone who knows the actual situation well. These people then abuse their authority and take part in improper practices as they please.

As long as individual taxpayers did not undertake *zifeng tougui*, it is clear that there was no way to avoid payment by proxy based on *baolan* within the tax payment structure.

Northern Henan 河南 is another example. Tian Wenjing 田文鏡, Governor of Henan between 1724 and 1727, states that “the collection of tax in the districts and counties of Henan province in the end was done without small households practicing *zifeng tougui*. The government students, silversmiths (*yingjiang* 銀匠), and tax collection clerks conspired to commit *baolan*. They took a free hand and issued receipts without entering the payments in the record book.”<sup>25</sup> Thus, the smallest unit of local administration ignored the principle of *zifeng tougui*, and *baolan* activity developed in this tacitly recognized form. Either that, or as the following example illustrates, the people relied on the perpetrators of *baolan* and made *baolan* difficult to forbid: “In particularly bad cases, the government official has urgent needs, does not distinguish between one year and the next, and borrows excessively from the practitioners of *baolan*.”

In this way, even after *zifeng tougui* was advocated as a method for abolishing *cuiban* corvee, *baolan* continued as before. In fact, the object of *baolan*

switched from *cuiban* corvee to individual taxpayer households. It was not established simply based on the relationships between individual taxpaying households and *baolan* practitioners, but paralleled the lack of thoroughness in *zifeng tougui* and the skillful use of the *lijia* recorder's name, which still survived. This practice arose under *zifeng tougui* in a *cuiban* corvee form and an even more pervasive form of *baolan* was born.

From these examples it is clear who was responsible for *baolan*: the lower gentry, centering on government and Imperial College students, government clerks, government runners, and other such lower ranking officials, along with such people as local *lijia* record keepers, each in their own way abused their position to take part in illegal activities. Nevertheless, in the early eighteenth century, when *zifeng tougui* was in principle established as the official system of tax collection, the Qing government took into consideration the fact that both the upper and lower gentry, including government and Imperial College students, were behind in paying their taxes. As well as devising measures to deal with this, the government also became very concerned with the *baolan* activities of the gentry. The following section will focus on the gentry as leaders of *baolan* and consider the reasons behind the Qing government's concern with this phenomenon.

### 5. The Structure of *Baolan* by the Gentry

In 1723, Yu Guobi 于國璧—who belonged to the Bureau of Investigation and was the Ward Inspecting Censor of the West Division, one of the administrative duties of the five wards of Beijing—stated that the gentry were the reason for the lack of full payment of taxes from the various provinces within the year. This is laid out in a report to the throne in which he petitions for punishment of the culprits:<sup>26)</sup>

Based on my investigations, the occurrence of *guiji baona* 詭寄包納 by local gentry is the reason why people in each province are unable to pay their land tax and grain tribute in full within the year. They resist payment because their career and rank (*zhixian* 職銜) act as a protective charm keeping punishment at bay. They make up deeds for their relatives' or the private lands of others and change the name to their own; then they embezzle the land tax and grain tribute that should have been paid. Even though they say it is only natural to be punished if they fail to pay the next year, they freely delay. When it is time for the annual expenditure report, there are unworthy district and county magistrates who have close contact with the gentry and show favoritism, or those who fear the gentry's power and bury their unpaid portions in the newly collected tax monies, or falsely record it as the late payment of a common household. I believe an order

for severe punishment must be issued. As for fields that have been the object of *guiji* practices, once they have been examined they should be confiscated by the government in addition to meeting out any punishment. Furthermore, in cases where the land tax or grain tribute is not paid, the district and county magistrates should report to the responsible governor, office holders should be reported to the Board of Civil Office and be dismissed, government students should be stripped of their qualifications and, under the orders of the district and county magistrates, should have to pay their land tax and grain tribute the same as commoners. And, their qualifications should not be restored until they have paid up in full. [Based on this policy] the powerful will also know admonishment [and proceed to pay their taxes] and, as a result, this will be a generation which we can count on for great profits in land tax and grain tribute.

The characteristics of *baolan* by the gentry described in this report to the throne can be broadly grouped into three. First, *baolan* is bound together with *guiji* and described as a series of acts. Yu Guobi first demonstrates that the land of relatives and other privately owned land is put under the name of the gentry (*guiji*). Then gentry embezzle the tax silver that should be paid to the government and willfully delay payment (*baona*); he summarizes this with the phrase “*guiji baona*”. *Guiji* describes an act whereby land owners deposit their land with a household that has tax-exemption privileges, in order to either lighten the tax burden, or avoid payment altogether, something that took place throughout the Song, Yuan, and Ming periods.<sup>27</sup>) It is described as being linked to *baolan*, and gives *baolan* an added meaning. Second, there was an awareness that *baolan* had permeated a wide area: “in various provinces”. Two provinces of Jiangnan—Jiangsu and Zhejiang—drew the most attention from the Qing government in matters of fiscal administration. But the problem is not seen as being limited to such special prefectures. Third, the reason why refusal of payment was possible was that the gentry enjoyed protection: their *zhixian* protected them from punishment. *Zhixian* usually referred to a government position assigned a bureaucrat, but the problem is that this *zhixian* included people such as government students who could not hold government jobs. That is what made possible the gentry’s refusal to pay and created the primary reason why those at the tip of administrative authority, the district and county magistrates, were intimidated by and ingratiated themselves with the gentry.

There is no commentary on this report to the throne, so we have no way of telling how it was received. However, if this one investigator correctly understood the conditions of tax and labor service collection in the countryside at that time, then the characteristics of *baolan* by the gentry described above had become universal by the beginning of the eighteenth century. These characteristics will now be examined using case studies.

(1) *Baolan* by the Gentry and *Guiji*

As previously noted, the Qing government conducted a large-scale survey across almost all provinces regarding delays in tax payment in the early eighteenth century and planned to rebuild its fiscal administration.<sup>28)</sup> As part of this process the situation was frequently explained to the central government through reports to the throne by bureaucrats who exposed the participation of the gentry in *baolan*. In Jiangsu and Zhejiang, the form pointed out by Yu Guobi—that is, *baolan* combined with *guiji*—can be confirmed.

First, in one section of the 1730 report to the throne by the two men who were ordered to carry out the tax survey in Jiangsu—Peng Weixin 彭維新 and Ma Ertai 馬爾泰—it is pointed out that there were many among the gentry of Jiangsu who had no self respect, and that *baolan* was the chief reason for delayed payments:<sup>29)</sup>

1. Sometimes there are those who do not form factions with the officials. The truly evil upper gentry, villainous government and Imperial College students, and the village bullies are familiar with the improprieties of the government officials. They stealthily seek out the weak points of officials, threaten them with false charges, and refuse to pay taxes. In cases where their own land tax and grain tribute is not high, they place the land tax and grain tribute of their relatives and friends under their own name and refuse to deliver the tax and tribute. Furthermore, there are those who fail to change the name on land they have already sold and acquire money from the actual owner for many years. Acting as though it was their own property they pile up late payments. Still more, many fabricate false names and do not enter their true name in the registers. That is the point at which it becomes possible to put off payments for a long time.

In 1728 Grain Intendant and Vice-Director for the Judicial Commission in Zhejiang Province, Cai Shidan 蔡仕剛, made the following report concerning conditions in Zhejiang:<sup>30)</sup>

2. The gentry and the poor are the reason why there are still numerous incomplete tax and tribute payments. This is probably because the tax amount for gentry households is originally large and, in addition, there is *guiji* from commoners. Unworthy gentry always take the tax silver of households with whom they practice *guiji*, use it for something else, and refuse to pay the tax. There are no district and county magistrates who are upright, fair, and courageous. There are those who share interests, and those who fear slander. They are all lenient. If the magistrates do not

report this, then there is no way the upper government can find out about it.

Still more, Gui Xuanguang 歸宣光—who was Circuits Intendant of Shandong 山東, Vice Director of Shanxi 山西, and Probate Intendant of Shandong—in a report to the throne (the date of which is unclear), discussed the everyday conditions of Jiangnan, including his own area, Changshu 常熟 county in Suzhou 蘇州 prefecture, Jiangsu province.<sup>31)</sup>

3. A separate tax record should be made for those gentry households which delay taxes for a long period, and they should be forced to pay first. Gentry are the model for the four peoples. They must stand at the head of the people and take the lead in paying the principle tax. Originally, there were many gentry in Jiangnan who diligently and justly carried out public duties and public welfare, but there were also quite a few who went in and out of government office, practiced *baolan*, and delayed payments. The names of the scholar and government households were abolished in Yongzheng 3 [Yongzheng 2?] and the source of impropriety was extinguished, but this does not mean that the late payments that were amassed up to that point the result of such practices. Moreover, there are those who, even though they have no land of their own, plot to accept that of others, embezzle the tax silver and delay payment. They remain registered in school, but their actions are the same as the government clerks'. They know no shame. They damage not only national finances but public sentiment and custom as well.

Example (1) demonstrates clearly that gentry, students (*shengjian* 生監), and local bullies (*digun* 地棍), practiced *guiji*, putting the property of friends and relatives under their own name, or delayed payment of tax silver to the state by not changing the name on land already sold. Example (2) criticizes the gentry households for receiving the land of commoner households on deposit and embezzling the tax money from that land. Furthermore, it describes situations in which the district and county magistrate would neglect to blame and expose the gentry. Example (3) points out how gentry all across Jiangnan used the names of official and scholar households, which were supposed to have been abolished, and accepted the *guiji* of other's land. And, as a result of refusing to pay taxes, the gentry came to hinder national finance, public sentiment and custom. Official and scholar households are those people, from bureaucrats and upper gentry to government students, who were given special rights with regard to tax and labor service, but it is widely known that in Jiangnan during the sixteenth and seventeenth centuries they plotted to extend exemption from corvee service to their relatives and acquaintances.<sup>32)</sup> Because there was a

strong trend at the beginning of the eighteenth century to subject the tax silver of family and acquaintances to *baolan* and not pay, governors and governor generals of the various provinces were ordered by a 1724 Imperial Edict to remove the names of official and scholar households. From then on, the prohibition of such abuse became a standing order.<sup>33)</sup> Gui Xuanguang's report to the throne was probably issued shortly after that.

In Jiangnan, the gentry's practice of *guiji*, for which they used their special rights to tax and labor exemptions, became a problem after 1560 in the latter part of Jiajing 嘉靖 in the Ming Dynasty,<sup>34)</sup> and continued into the Qing. For example, it was said at the time that "There are two great evils involved in the land and labor service of the Late Ming and Early Qing; *guiji* and *huafen*. *Guiji* is the practice whereby wealthy households that own large amounts of land deposit the title of the land with an official household and escape from their corvée service. *Huafen* is when wealthy households bribe government clerks and fabricate household names and escape their duties."<sup>35)</sup> Thus, *guiji*, along with the practice of *huafen*— in which, through the mediation of government clerks, the registers were manipulated so property would be divided among many different names—were effective methods for landowners, who may have been rich but did not have special privileges, to evade the assignment of the corvée labor, ranging from the principle role of *lijia* to one of the miscellaneous roles.<sup>36)</sup> Gentry not only received remuneration based on the amount of land taken on, but in some cases they were able to transfer ownership to themselves in actuality and finesse the consolidation of their lands. However, according to arguments concerning Late Ming *guiji*, the punishment of gentry who accepted land was not considered a problem.<sup>37)</sup> It thus follows that until the first half of the seventeenth century the main concern of administrators regarding *guiji* was the evasion of labor service. Based on that, the main object of control became land owners who profited from the practice of *guiji*. In the early eighteenth century, the Director of Count of the Imperial Study, Tang Zhiyu 唐執玉, reported on the situation of the time as follows: "It has become the trend that the cunning among the people practice *guiji*, and place their land in the care of the gentry to dodge corvée service. The harmful effects of this are growing more and more severe."<sup>38)</sup> As discussed above, even in Jiangnan where corvée service was abolished for the most part, according to local conditions odd jobs were still assigned on a temporary basis,<sup>39)</sup> and even though the burden was comparatively lightened, land owners continued to deposit their land with gentry in order to avoid any service requirements.

The *baolan* in which the gentry took a leading role was linked to *guiji* and developed as large scale acts of embezzlement in the form of tax payments by agents. The reason for the late payment of taxes in early eighteenth-century Jiangnan, which is mentioned in many reports to the Throne, can be found in the conscious refusal to pay on the part of the gentry. Furthermore, as can be



seen from the three examples above, the gentry also refused to pay taxes on lands that they possessed. It is not clear exactly when this trend began, but at the latest it must have occurred in the latter half of the seventeenth century in conjunction with the plans to severely punish gentry who permitted *guiji*. Moreover, it cannot be denied that there was earnest implementation of *zifeng tougui* as a method for changing the *lijia* system, beginning in the Late Ming and continuing until Early Qing. When the gentry accepted land, even when in name only, it was transferred to them: "The gentry point to (that land) and call it their own, and the local administrator points to (that land) and says it's the gentry's."<sup>40</sup> In the register, and therefore in the eyes of the administrator, the gentry was seen as the property owner. The tax silver that was supposed to be generated was understood as having to be paid by the gentry. So, when *zifeng tougui* was promulgated, the gentry had to pay tax not only on the land they actually owned but, under this system, they were also responsible for collecting the tax and "tossing in" the silver (*zifeng tougui*) on the lands for which they had been named. Gentry *baolan* developed within this structure. As a result, for the administrators *baolan* by the gentry was indistinguishable from *guiji*, and they became aware of this series of actions in which the gentry played the main role. As regards bearer, method, and content, there existed many forms of *baolan* in the early eighteenth century, but that in which it was linked with *guiji* was especially characteristic of the form that occurred under the promulgation of *zifeng tougui* in which the gentry took the lead.

## (2) Regional Variation in *Baolan* by the Gentry

Regional variation in the way that *baolan* by gentry expanded throughout the provinces as mentioned by Yu Guobi, must be considered. Limited by the extent to which productivity was developed, tax and labor service systems differed by region. That there must also have been differences in the forms of *baolan* is only natural. For the sake of convenience, North China, which is said to have had a tax system that contrasts with that of Jiangnan, will be taken as an example by which regional differences will be explored.

In the early seventeenth century, the single-whip tax system had spread throughout almost the whole of North China. Along with the tax and labor service, the rule was established that land would be the main object of assessment. At the same time, the evasion of tax by the practitioners of *guiji* also grew.<sup>41</sup> A concrete example of *baolan* by the gentry in the early eighteenth century can be found in a section of the 1724 report to the Throne by the Governor of Henan, Shi Wenzhuo 石文焯.<sup>42</sup> Concerning the river conservation service in Henan, Shi Wenzhuo points out that, under the system in which the people were required to cooperate in the supplying of capital and labor for shipping supplies and construction, "the local gentry are split from former scholar and offi-

cial households and are not given corvee jobs along with the commoner households. The impropriety of the *guiji baolan* taking place within that cannot be investigated.” In Henan, construction on the Yellow River required the support of over seven thousand laborers every year. From the beginning the state enforced assignment of such roles based on the amount of land one owned, but it is said that problems could be identified, such as “crafty people” (*jiaohua zhi tu* 狡猾之徒) who divided up their land, putting it under other people’s names in order to escape their assignment, and “influential households” (*shihao zhi jia* 勢豪之家) that embezzled tax money and grain tribute.<sup>43)</sup> Shi Wenzhuo suggests the existence of a connection between *guiji baolan* and both official and scholar households. As described above, the names of official and scholar households were abolished by Imperial Edict in the same year. Shi Wenzhuo’s report was influenced by this edict. He reports that after the edict the gentry were unable to escape any levies assigned, but in actuality this was not always the case. In an order issued by the Financial Commissioner of Henan, Tian Wenjing, he demanded the enforcement of a policy of equalization of the burden of river labor support based purely on the amount of land owned, whether official, scholar, or commoner household. It has been long known that the gentry of all Henan felt disenfranchised because of this, order and, in Fengqiu 封邱 county, government students organized an examination boycott as a protest.<sup>44)</sup>

An actual example, also from the early eighteenth century, is found in a 1730 report. The investigators Zhang Ge 章格 and Yao Zhiyin 姚之駟, who were on a round of inspection through three prefectures—Baoding 保定, Zhengding 正定, and Hejian 河間—asked the central government to take thorough control, after receiving a report in 1729 from a sub-prefectural magistrate called Zuo Wenyan 左文言 regarding multiple cases of *guiji baolan* by government and Imperial College students in Jizhou 冀州 and a growing refusal to pay taxes.<sup>45)</sup> In early eighteenth-century Northern China to solve delayed tax payments were an important political problem for the government: “The improprieties of *guiji baolan* have not been thoroughly removed. It is hoped that in places where official and scholar household names still exist, they should be strictly reported, and, depending on the case, they should be investigated and forbidden by the Financial Commissioner.” As this shows, the previously discussed order declaring the abolishment of scholar and official household names did not, in this area, have an effect. Similarly, in 1735, the investigator Bai Qitu 白起圖 while on a round of inspection through the three prefectures of Zhili 直隸, Shunde 順德, Guangping 廣平 and Daming 大名—reported the following: “In the districts and counties (of the three prefectures of Zhili) there are those who frequently delay tax payments. Looking for the source of this it is found to be the result of *baolan* by the gentry. *Baolan* by the gentry does not simply disrupt national financial administration, but also causes suffering for the county and district magistrates.”<sup>46)</sup> As this shows, there were still several places

where the source of delayed tax payment was *baolan* by the gentry.

On the surface there would appear to be several differences between these cases of *baolan*. Nevertheless, two points which they share in common can be identified. First is the fact that in Northern China, where the reliance on corvée levies was greater than in other areas, land owners who did not possess special privileges of exemption from service would deposit their land with a gentry household in an attempt to escape the burden of assigned corvée service. In fact *guiji* was the main method for evading labor service and it continued to be effective, which was a matter of great concern for administrators. Moreover under such conditions the gentry practiced *baolan*. Above all it was in Northern China— even after the elimination of the poll tax based on the land and the labor service tax system— that a variety of labor services (*liyi*) such as flood protection, dike construction, post-to-post transportation, and public affairs service continued to exist.<sup>47)</sup> Zhang Jie, the magistrate of Shenzhou in Zhending prefecture, Zhili, reported on this situation in Shenzhou in the early 1820s as follows. “The powerful among the rich upper gentry do not simply exempt their own lands from tax and labor service, but they even practice *baolan* with the lands entrusted to them by their relatives and acquaintances. Houses which are not assigned levies grow in number, while those that are assigned levies shrink more and more.”<sup>48)</sup> From this it can be seen that the form of *baolan* which was developed by the gentry in Northern China in the seventeenth and eighteenth centuries continued to exist into the nineteenth century.

Second, while considering such regional characteristics, the *baolan* of the gentry in Northern China, like that in Jiangnan, can be seen as an example of the harmful effects of gentry leadership: the gentry enjoyed improper profits, and as a result financial losses were incurred by the state. In the early eighteenth century the Qing government, which sought to rebuild its finances, began to pay especially careful attention to this. Tian Wenjing, Governor of Henan, offered up a representative example of the “*shen jin zhi heng* 紳衿之橫 (tyranny of the gentry)”, in one section of a 1727 announcement that he made in order to strengthen regulations concerning the actions of the gentry. Also added to this was, “the *baolan* of land tax and grain tribute, in short forcing the deposit of land and then embezzling that tax silver.”<sup>49)</sup> In the north as well, *baolan* by the gentry forced administrators to focus on the problem of embezzlement. This shows that gentry *baolan* was not limited to specific provinces.

### (3) Factors which Enabled *Baolan* by the Gentry

The starting point for the gentry was the attainment of degree qualifications based on the examination system, the government school system, or the purchase system. This allowed them into the tip of the bureaucratic organiza-

tion that was connected to the central government. Thus they acquired a type of hegemony using the personal connections which allowed them to influence local administration. As a result, there are many examples of the special privileges—such as favorable treatment in tax and labor service, and legal protection—that they were able to obtain but which commoners were unable to enjoy. This reveals the occurrence of *baolan* by the gentry and the reasons why they were able to refuse tax payment. The situation in early eighteenth-century Baocheng 褒城 county in Hanzhong 漢中 prefecture of Shanxi 陝西 province is described in a written report by the district magistrate Wu Hong 吳宏.<sup>50)</sup>

The government students should not embezzle land tax and grain tribute. According to the evil practices of Baocheng county, if there is but one person in the whole clan who has entered school as a government student, the entire grain tribute of the whole clan returns and they embezzle as they please. The land tax hasteners dare not go to the houses of government students. When it is time for government students to confirm their tax payments they do not appear at the government office (*yamen*). As a result, the government's land tax and grain tribute wind up in the pockets of the government students.

This clearly reveals the manner in which even those who could obtain the qualification of "government student" were easily able to refuse tax payment.

As the case just offered, the district and county magistrates frequently showed tolerance towards embezzlement by those who held degree qualifications. This is because the district and county magistrates who were responsible for supervising the gentry were forced to cooperate in the face of threats from the gentry, as seen in the following 1728 report by Vice President of the Board of Review in Shengjing 盛京, Wang Chaoen 王朝恩, in which he analyzes the phenomenon:<sup>51)</sup>

The gentry often exchange favors with the district and county magistrates, and thereby find protection for their whole clan. The magistrates in turn shield the gentry because they are fond of having their good reputation spread. If they were to collect taxes from the gentry in the same strict manner as they do from the commoners, then without a doubt there would be much criticism and malice from the gentry.

It has already been made clear that there were a variety of concrete methods undertaken to this end.<sup>52)</sup> A portion of the previously discussed announcement by Tian Wenjing, Governor of Henan, which mentioned "*guiji baolan*" as one of the many activities of the gentry, touched upon this subject:<sup>53)</sup>

A single member of the upper gentry can easily control the local administrator with his own power. The lower gentry make use of the fact that the local administrator needs a good evaluation; it takes just a little to spread word through the schools. Again, even if the gentry are involved in a crime, they fight it and do not accept arrest. Moreover, their children and family are also protected. When it gets to that point, there is nothing a government official can do. The mediocre local administrator is at the mercy of his personal feelings and overlooks the problem.

This truly demonstrates the power of the gentry was superior to that of the district and county administrative authorities.

In the above report Wang Chaoen goes on to say:<sup>54)</sup>

According to my investigations, it was originally customary for late payments by the gentry to be subject to punishment based on the amount. But, there are few cases that were dealt with in the manner of precedents. The reason can be found in the fact that they are included with the non-payments of average commoner households. So even now they don't come to the surface. . . . those district and county magistrates who are threatened by the gentry often endure it and say nothing. They just intently press to have the late payments of the gentry buried in the non-payment register for the common households.

This draws attention to the fact that late payments of the gentry were rarely recovered. From this the supposition can also be made that payment refusal based on *baolan* by the gentry was not easily exposed.

Under what conditions, then, did the commoner households, who possessed no special privileges, come to allow *baolan* by the gentry? It is pertinent to examine the logic behind covering up *baolan*, which was the primary factor in making such tax evasion possible. There are many examples which show that what attracted commoners to *baolan* in the early eighteenth century was the fact, that in their eyes, it was an umbrella that would protect them from the burden of tax and labor service. The *zifeng tougui* rule made individual duties and immediate tax payment uniform for all taxpayers. But, to the commoner, this meant becoming the victim of tax extortion at the government office — from the district county magistrates to the government clerks and government runners. For example, in a 1726 report Sub-director of Court and State Ceremonial Affairs, Shan Choushu 單疇書, states:<sup>55)</sup>

There exists differences between rich and poor among the people. The amount of land tax and grain tribute that must be paid also differs in amount. Amongst these, poor peasant households whose land tax and

grain tribute are small generally sell their own small provisions, and firewood, and use the coin to pay for taxes. But ignorant people are not only unable to determine the purity of silver, they do not know the tax payment rules. Moreover, they fear that even if they practice *zifeng tougui*, when they measure the weight on the scales provided by the government officials if it comes up even a little short they will be arrested, no matter what the excuse.

This speaks of the powerlessness of the commoners who could very easily end up the victim of the government office, even when they paid taxes with the little money they could scrape together. Thus, if one had land, even if it was a trifling amount, it would become the object of tax and labor service assignment and, therefore, the object of tax pillaging by the government office. Not surprisingly, so the commoners, who had no special privileges, relied as much as possible on every connection and sought shelter with the gentry. Here the career and rank (*zhixian*) of the gentry played the role of guaranteeing the safety of that shelter. As a result, *baolan* groups which formed around the gentry expanded and came to absorb everyone from the clan, including friends and acquaintances, and even acquaintances of friends.

However, in early eighteenth century China, it was not necessarily the case that only the gentry monopolized such shelter. The commoner, too, made free use of various possibilities and was able to select from among a number of shelters. However, as regards shelters from the most fundamental of problems—taxes—there was nothing better than that offered by the gentry in terms of certainty of protection. Of course, it was not something that unfailingly and consistently guaranteed protection for the profits of commoners. For example, Bai Qitu in the above report describes what could go wrong: “In cases where, due to some unexpected reason, gentry were unable to pay the land tax and grain tribute, there would without fail be an additional charge levied on the person which would extend to the commoner household that requested *baolan*.”<sup>56)</sup> Nevertheless, there is no doubt that those who opted for shelter enjoyed special favor, while those who did not had the burden shift onto them, and the question of escape was a matter of life and death. As a result, whether they liked it or not, the trend was to apply to the gentry for shelter.

### Conclusion

This paper has discussed the process whereby the special social class called the gentry, which was born of the social changes of the sixteenth and seventeenth centuries, came to shoulder the actual burden of tax collection for the Qing government. The tax collection structure itself has also been discussed.

How did the Qing government respond to *baolan*? Tax silver that original-

ly should have been collected was instead embezzled by the gentry. Not only did it have a direct impact on finances, but it was injurious to the honor of the Throne as well. Therefore, the Qing government maintained a consistent position of forbidding it through legal measures especially during the reign of the Yongzheng Emperor. He demanded severe punishments, including the death penalty, for offenders.<sup>57)</sup> However, even orders to forbid *baolan* often had to be eased under the reign of the Qianlong 乾隆 Emperor.<sup>58)</sup> This is because, even as legislation to forbid such practices was strengthened, the tenacious control by the gentry of local administration continued to develop. Without the intervention of local administrative officers tax collection cannot take place, so it is only natural that the Qing government entrusted tax collection to the gentry who, taking over from the local landlord class, formed the new administrative class. The result was that, even if under that structure the harmful effects of *baolan* emerged, as long as they were not extreme they had to be accepted as "necessary evils".

It is said that under the reign of the Yongzheng Emperor the Qing government built in the early eighteenth century the strongest despotic dictatorship in Chinese history.<sup>59)</sup> Yet, if we focus only on the conditions of tax collection clarified above, we can see that the Qing government's national administration was unable to eradicate local administration by the gentry. In fact, it was not until it accepted that reality that it was able to accomplish anything. Thus, it came to be that the gentry played a peculiar role under a despotic administrative system. This allows us a glimpse of the real face of the Qing government that cannot be easily discerned otherwise.

Recently Kishimoto Mio 岸本美緒 has put forward a new view of the changes that took place in Late Ming and Early Qing society. According to her, the development of international commerce after the sixteenth century brought about openness and fluidity within Late Ming society. The various social groups that were the product of that process formed independent poles in each locale. However, although they appear at first glance to be solidly formed, in actuality they were a fragile amalgamation. Therefore, on the one hand, the Qing government left the open and fluid social structure just as it was for the purpose of administration. But, on the other hand, the independent poles were broken up, resulting in their integration under a unified and simplified Imperial Administration. It is thus said that the establishment of the most centralized administrative system in Chinese history was based on the open and fluid character of Chinese society after the Late Ming.<sup>60)</sup> What is of interest here is that *baolan* by the gentry can be seen as one type of action by "the social groups which formed independent poles." And yet, as this paper has shown, it would be more proper to say, "at a glance it appears fragile; but in actuality it was firmly amalgamated." Furthermore, it cannot easily be said that the Qing government broke up "the independent poles." Whether these points can be

integrated with Kishimoto's view is beyond the scope of this paper.

Finally, there are a few amendments the present author would like to make. Between 1977 and 1990 I published three articles on this subject in Japanese academic journals.<sup>61)</sup> This article represents an attempt at recasting those articles. At first, I considered *baolan* by the gentry to be a physical expression of one aspect of administration by the gentry, as advocated by Shigeta Atsushi 重田徳. Therefore, I tried to show through actual examples that the "thesis of the gentry" was a valid approach for solving a peculiar problem within the study of Ming-Qing socio-economic history. That problem was how to explain precisely what type of social structure existed such that the system of despotic dynastic rule continued, and why the widely developed landlord system did not, in the end, decentralize into opposing camps after the Ming-Qing period.

The views of Iwai Shigeki 岩井茂樹 on the Qing government's financial structure stand out and force us to rethink this problem. Iwai uses the term "base amount principle (*gengaku shugi* 原額主義)" to explain the special character of the Qing government's financial structure. The "base amount principle" refers to the fact that even when there is economic development and expenses necessarily increase, no change occurs in the amount of tax originally set by the state. So, even though theoretically there was benevolent governance, out of necessity the government had to add on supplemental means of tax collection that existed outside the formal system by granting tacit approval to ambiguous practices. As a result, financial administration was corrupted.<sup>62)</sup> This realistically portrays the double nature of the Qing government's financial administration: the actual form of local financial administration functioned under the precondition of supplemental, closed and illegal forms of tax collection, even while the "base amount principle" was strictly adhered to. I believe this is not simply limited to financial administration, but carries through into all forms of Qing government state administration. As this paper has shown, although the Qing government insisted upon *zifeng tougui* as a rule, in actual practice it relied on the unofficial and illegal "necessary evil" of *baolan*. Along with tax collection, conducting trials was an important local administrative duty, and here we find characteristics similar to those found in tax collection. In litigation the initiator of a lawsuit was supposed to bring the matter directly to a government official. However, even though go-betweens were thus technically removed, the structure of litigation was such that the cooperation of a specialist, called a "litigation initiator", was essential.<sup>63)</sup> Here too, Qing government administration made the co-existence of "stubborn principle" and "lenient reality" indispensable. It was also impossible to do away with the gentry, who eagerly acted as powerful functionaries with a dual nature. This is one reason why the gentry consistently stuck out from the "local potentates" or "local elite" class of Qing society. The actions of the gentry, therefore, offer a clue towards understand-



ing the peculiar structure of traditional Chinese society.

Shigeta Atsushi once made the following proposal: "The indirect and territorial administration which went beyond the relationship of landlord and tenant farmer—namely, political administration, such as the courts, arbitration, maintenance of peace, and relief; cultural administration, such as education, civilization, and the guidance of public opinion; and economic administration, such as market control—should be examined."<sup>64</sup> Since his death, however no one has taken up this challenge. Yet, the points he raised are important topics for analysis, even in connection with the contemporary opinions raised above. Arguments regarding the appropriateness of class-based analysis should be temporarily suspended, I believe it is time to tackle one by one.

### Notes

- 1) See *Qinding Da Qing Huidian Shili* 欽定大清會典事例 [Supplement to the Canon of the Great Qing] (completed in 1899), Vol. 172, Hubu 戶部 [Board of Revenue], 21, Tianfu 田賦 [Land Tax], Cuike Jinling 催科禁令 [Prohibition for Tax Collection] (Taipei: Xinwenfeng Chuban Gongsi 新文豐出版公司, IX, 7354-7361)
- 2) In this paper the term "gentry" refers to a social position based on bureaucratic job or scholastic qualifications achieved through either the purchase system, the government school system, or examination system. Concretely it refers to those who have bureaucratic experience, whether they are working, retired, or on leave, and those preparing for the bureaucracy such as senior licentiates, government and Imperial College students. "Shen 紳" generally refers to the former, "jin 衿" to the latter, and it is assumed that the landlord class were in the most advantageous position to become *shen* and *jin* because of their socio-economic circumstances. In recent research there has been a tendency to differentiate between *shen* and *jin*, not only on the basis of legal definitions, but on social standing as well. But, "gentry" as a term conjoining *shen* and *jin* is most often used in material relation to *baolan*.
- 3) For the history of *Kyoshin-ron*, see Mori Masao 森正夫, "Nihon no Min-Shin Shakai-Keizaishi Kenkyu ni okeru *Kyoshin-ron* ni Tsuite 日本の明清社會經濟史研究における郷紳論について" [Theories of Local Gentry in Japanese Studies of the Ming-Qing Period], *Rekishi Hyoron* 歴史評論 [History Review], No. 308, 312, and 314, 1975-76; Danjo Hiroshi 壇上寛, "Min-Shin Kyoshin-ron 明清郷紳論," in Tanigawa Michio 谷川道雄 ed., *Sengo Nihon no Chugokushi Ronso* 戦後日本の中國史論争 [Disputes Within the Postwar Japanese Study of Chinese History] (Nagoya: Kawai Bunka Kyoiku Kenkyujo 河合文化教育研究所, 1993), later included in Danjo Hiroshi, *Mincho Sensei Sihai no Shiteki Kozo* 明朝專制支配の史的構造 [The Historical Structure of Despotism Under the Ming Dynasty] (Tokyo: Kyuko Shoin 汲古書院, 1995), 511-553.
- 4) Kishimoto Mio 岸本美緒, "Min-Shin Jidai no Kyoshin 明清時代の郷紳" [Gentry During the Ming-Qing Period], in *Shirizu Sekaishi e no Toi* シリーズ世界史への問い [The Questioning World History Series] (Tokyo: Iwanami Shoten 岩波書店, 1990), Vol. VII, 44-66; Kishimoto Mio, "Min-Shin Ki no Shakai Soshiki to Shakai Hen'yo 明清期の社會組織と社會變容" [Social Structure and Social Transformation in the Ming-Qing Period], in *Shakai Keizai Shi Gakkai* 社會經濟史學會, *Shakai-keizai Shigaku no Kadai to Tenbo* 社會經濟史學の課題と展望 [Topics and Prospects in Socioeconomic History] (Tokyo: Yuhikaku 有斐閣, 1992), 152-164.
- 5) Kitamura Hironao 北村敬直, *Shindai Shakai-keizai Shi Kenkyu* 清代社會經濟史研究 [Studies on the Socioeconomic History of China During the Qing] (Tokyo: Nihon Hyoronsha 日本評

- 論社, 1972), 18-49.
- 6) Hamashima Atsutoshi 濱島敦俊, *Mindai Konan Noson Shakai no Kenkyu* 明代江南農村社會の研究 [Research on Jiangnan Village Society During the Ming Dynasty] (Tokyo: Tokyo Daigaku Shuppan Kai 東京大學出版會, 1982), 215-261.
  - 7) See Yamane Yukio 山根幸夫, *Mindai Yoeki Seido no Tenkai* 明代徭役制度の展開 [The Development of the Ming Period Labor Tax System] (Tokyo: Tokyo Joshi Daigaku Gakkai 東京女子大學學會, 1966), 129-154; Kuribayashi Nobuo 栗林宣夫, *Rikosei no Kenkyu* 里甲制の研究 [Studies on the *Lijia* System] (Tokyo: Bunri Shoin 文理書院, 1971), 310-317; and Hamashima, *op. cit.*, 385-413.
  - 8) The Kangxi-era *Songjiang Fuzhi* 松江府志 [Gazetteer of Songjiang Prefecture], Vol.13, Yaoyi 徭役 [Labor Service].
  - 9) Ye Mengzhu, *Yue Shi Bian* 閱世編 [Book of Life Experience] (1688), Vol.VI, Yaoyi.
  - 10) “Kenjin Biangeng Ci 懇禁變更詞”, in Li Fuxing 李復興, *Songjun Lou Xian Junyi Yaolüe* 松郡婁縣均役要略 [Outline of the Equal Service System in Lou County, Songjiang Prefecture] (1668), Xinji 信集 [Collection of Xin].
  - 11) “Juntian Liangfa Chengxian Shimin Tiaoyi 均田良法呈憲士民條議” [Scholars and Commoners’ Proposal to the Authorities for Implementing the Good Policy of Equal Fields], in *Songjun Lou Xian Junyi Yaolüe*, Xingji 行集 [Collection of Xing].
  - 12) See “Junbian Tiaoyi 均編條議” [Proposals for Equalizing Burdens] and “Junyi Zhi Fa 均役之法” [The Way of Equal Labor Service], in *Songjun Lou Xian Junyi Yaolüe*, Wenji 文集 [Collection of Wen]. A series of the precedent originated in 1581 when Haiyan 海鹽 county’s reform began, including the *lijia* formation based on equal fields and the equal assignment of the regular *lijia* corvee based on that formation. They were further developed by the reform of 1666. See Hamashima, *op. cit.*, 263-383.
  - 13) *Zifeng tougui* was first proposed in Jiangnan in the Late Ming in the middle of the sixteenth century. However, it did not become established.
  - 14) The Jiaqing-era 嘉慶 *Songjiang Fuzhi*, Vol. II, Tianfu Zhi 田賦志 [Essays on Land Tax], Yifa 役法 [System of Labor Service].
  - 15) The Qianlong-era *Jiangnan Tongzhi* 江南通志 [Gazetteer of Jiangnan], Vol.76, Shihuo Zhi 食貨志 [Essays on Local Economics], Yifa.
  - 16) The Qianlong-era *Shanghai Xianzhi* 上海縣志 [Gazetteer of Shanghai County], Vol.V, Yifa; and the Qianlong-era *Qingpu Xianzhi* 青浦縣志 [Gazetteer of Qingpu County], Vol. X, Yifa.
  - 17) *Da Qing Huidian* 大清會典 [Collected Statutes of the Great Qing] (completed in 1690), Vol. 24, Hubu, 8, Fuyi, 1, Zhengshou 徵收 [Tax Collection], Fan Chaiwei Cuiti 凡差委催提 [Appointment of the Dunner for Tax Payment], Shunzhi Yuan Nian Tizhun 順治元年題准 [Approval of 1644].
  - 18) *Ibid.*, Fan Zhengshou Qianliang 凡徵收錢糧 [Tax Collection], Shunzhi Shiba Nian Fuzhun 順治十八年覆准 [approval of 1661]; *Da Qing Huidian* (completed in 1732), Vol.31, Hubu, 9, Fuyi, 1, Zhengshou, Kangxi Sanshijiu Nian Tizhun 康熙三十九年題准 [Approval of 1700], and Yongzheng San Nian Yizhun 雍正三年議准 [Approval of 1725].
  - 19) *Da Qing Huidian* (completed in 1768), Vol. X, Hubu, Tianfu.
  - 20) *Qiju Zhuce* 起居注冊 [The Imperial Diaries], Yongzheng 2, intercalary 4th month, 4th day (Zhongguo Diyi Lishi Dang’anguan 中國第一歷史檔案館 [The First Historical Archives of China]. *Yongzhengchao Qiju Zhuce* 雍正朝起居注冊 (Beijing: Zhonghua Shuju 中華書局, 1993), Vol. I, 221; *Qing Shilu* 清實錄 [True Records of the Emperors of the Great Qing], Yongzheng 2, intercalary 4th month, 4th day (Da Qing Shizong Xian Huangdi Shilu 大清世宗憲皇帝實錄 (Taipei: Taiwan Huawen Shuju 臺灣華文書局, 1964, Vol. I, 293).
  - 21) Pan Shaocan 潘杓燦, *Wei Xin Bian Er Ji* 未信編二集 [A Book of Unbelief: the Second Collection] (printed in the Kangxi era), Vol. III, Gaoshi Bushang 告示部上 [Announcements: the Upper Part], “Shengchi *Zifeng Tougui* 申飭自封投櫃” [Order to Implement the System of

- Zifeng Tougui*]. Many of Shi Hong's documents are printed in this book.
- 22) "Lou Xian Meng Bianyi Xiangwen 婁縣孟變役詳文" [A Report for Changing the Labor Service System by Magistrate Meng of Lou County], in *Songjun Lou Xian Junyi Yaolue*, Xingji.
  - 23) *Qiju Zhuice*, Yongzheng 2, 2nd month, 14th day; *Yongzhengchao Qiju Zhuice*, Vol. I, 175-76; *Qing Shilu*, Yongzheng 2, 2nd month, 14th day; *Da Qing Shizong Xian Huangdi Shilu*, Vol. I, 257.
  - 24) *Gongzhongdang Zhupi Zouzhe* 宮中檔朱批奏摺, Yongzheng 5, 7th month, 24th day (Guoli Gugong Bowuyuan 國立故宮博物院 [National Palace Museum of Taipei]; *Gongzhongdang Yongzhengchao Zouzhe* 宮中檔雍正朝奏摺 [Secret Palace Memorials of the Yongzheng Period] (Taipei, 1977-80), Vol. VIII, 568; *Zhongguo Diyi Lishi Dang'anguan*, *Yongzhengchao Hanwen Zhupi Zouzhe Huibian* 雍正朝漢文朱批奏摺彙編 [Collection of Confidential Memorials in Chinese with the Emperor's Comment in Red Ink from Yongzheng's Reign] (Shanghai: Jiangsu Guji Chubanshe 江蘇古籍出版社, 1989), Vol. X, 248. Hereafter, *GYZ* and *YHH* respectively.
  - 25) Tian Wenjing, *Fu Yu Xuanhua Lu* 撫豫宣化錄 [Documents of Comforting and Proclaiming to He'nan Province] (1727), Vol.III, the Lower Part, Wenyi 文移 [Communication], "Yanjin Baona Qianliang Yi Du Kuikong Shi 嚴禁包納錢糧以杜虧空事" [On Strictly Forbidding Tax Farming to Prevent Insufficiency in National Funds].
  - 26) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 1, 3rd month, 22nd day (*GYZ*, Vol. I, 141; *YHH*, Vol.I, 173).
  - 27) Papers on *guiji* during the Song, Yuan, and Ming periods are as follows: Sudo Yoshiyuki 周藤吉之, *To-So Shakai-keizai Shi Kenkyu* 唐宋社會經濟史研究 [Studies on Tang-Song Socio-economic History] (Tokyo: Tokyo Daigaku Shuppankai, 1965), 389-449; Shimizu Taiji 清水泰次, *Mindai Tochi Seido Shi Kenkyu* 明代土地制度史研究 [Research on the Ming Land System] (Tokyo: Daian 大安, 1968), 385-458; Sakai Tadao 酒井忠夫, *Chugoku Zensho no Kenkyu* 中國善書の研究 [Research on Chinese Books on Virtue] (Tokyo: Kobundo 弘文堂, 1960), 78-225; Hamashima, *op. cit.*, 207-383.
  - 28) Iwami Hiroshi 岩見宏, "Yosei Nenkan no Minken ni Tsuite 雍正年間の民欠について" [On the Commoners' Nonpayment During the Yongzheng Period], *Toyoshi Kenkyu* 東洋史研究 [The Journal of Oriental Researches], Vol.18, No. 3 (1959), later included in *Toyoshi Kenkyukai* 東洋史研究會, *Yosei Jidai no Kenkyu* 雍正時代の研究 [Studies on the Yongzheng Period] (Kyoto: Dohosha 同朋舎, 1986), 537-560.
  - 29) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 7, 12th month, 4th day (*GYZ*, Vol. XV, 211; *YHH*, Vol. XVII, 426).
  - 30) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 6, 8th month, 28th day (*GYZ*, Vol. XI, 209-210; *YHH*, Vol. XIII, 314-15).
  - 31) *Gongzhongdang Zhupi Zouzhe*, n.d. (*GYZ*, Vol. XXVII, 889; *YHH*, Vol. XXXIII, 881).
  - 32) E.g., see Ke Song 柯聳 "Gengding Chongyi Zhi Fa Shu 更定充役之法疏" [A Memorial on the Reform of Corvee Levy Methods], in *Songjun Lou Xian Junyi Yaolue*, Xingji.
  - 33) *Da Qing Huidian* (completed in 1732), Vol. 31, Hubu, 9, Fuyi, 1, Zhengshou, Fan Kangliang Chufen 凡抗糧處分 [Punishment for Tax Resistance], Yongzheng Er Nian Shangyu 雍正二年上諭 [Imperial Edict of 1724].
  - 34) Hamashima, *op. cit.*, 232-34.
  - 35) Lei Ting 雷琨, "Juntian Junyi Xu 均田均役序" [Preface on Equal Field and Equal Service], in the Kangxi-era *Wujiang Xianzhi* 吳江縣志, Vol. 16, Yiwen Zhi 藝文志 [Essays on Literature], Jiwen 集文 [Collection of Works].
  - 36) For materials concerning *guiji* see Hamashima, *op. cit.*, 238-45.
  - 37) Hamashima, *op. cit.*, 234, 396; Sakai, *op. cit.*, 103.
  - 38) *Gongzhongdang Zhupi Zouzhe*, n.d. (*GYZ*, Vol. XXVI, 987; *YHH*, Vol. XXXII, 576).
  - 39) See Hamashima, *op. cit.*, 406, 412.
  - 40) Xu Rijiu 徐日久, "Junyi Quanshu Xulüe 均役全書敘略" [Preface to the Complete Book on

- Equal Service], in the Chongzhen-era 崇禎 *Shongjiang Fuzhi*, Vol. 12, Yifa, 2, Yiyi 役議 [Arguments about Labor Service].
- 41) Taniguchi Kikuo 谷口規矩雄, "Ryo Kon no Tochi Joryo Saku to Kyoson Kaikaku ni Tsuite 呂坤の土地丈量策と郷村改革について" [The Land Survey Policy of Lu Kun and Local Village Reform], in Ono Kazuko 小野和子 ed., *Min-Shin Jidai no Seiji to Shakai* 明清時代の政治と社會 [Politics and Society in the Ming-Qing Period] (Kyoto: Kyoto Daigaku Jinbun Kagaku Kenkyujo 京都大學人文科學研究所, 1983), 453-85.
  - 42) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 2, 5th month, 18th day (GYZ, Vol. II, 678-80; *YHH*, Vol. III, 73).
  - 43) Tong Fengcai 佟鳳彩, "Yanhe Tiaochen Minkun Shu 沿河條陳民困疏" [Memorial Concerning a Statement About the People's Hardships Along the River], in the Yongzheng-era *He'nan Tongzhi* 河南通志, Vol. 76, Yiwu 藝文 [Art and Literature], 5, Shu 疏 [Memorial].
  - 44) Araki Toshikazu 荒木敏一, "Yosei Ni'nen no Hiko Jiken to Den Bunkyo 雍正二年の罷考事件と田文鏡" [The Case of an Examination Boycott in Yongzheng 2 and Tian Wenjing], *Toyoshi Kenkyu*, Vol. 15, No. 4 (1957), later included in *Yosei Jidai no Kenkyu*, 100-19.
  - 45) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 8, 2nd month, 4th day (GYZ, Vol. XV, 627; *YHH*, Vol. XVII, 855).
  - 46) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 13, 10th month, 16th day (GYZ, Vol. XXV, 290; *YHH*, Vol. XXIX, 559).
  - 47) Fujioka Jiro 藤岡次郎, "Shindai Chokurei Sho ni Okeru Yoeki ni Tsuite: Shincho Chiho Gyosei no Tame no Noto IV 清代直隸省における徭役について—清朝地方行政のためのノート IV" [On the Labor Service of Zhili Provinces During the Qing: A Note on Local Administration in the Qing Dynasty, IV], *Hokkaido Gakugei Daigaku Kiyo* 北海道學藝大學要紀 [The Bulletin of the Hokkaido Arts and Sciences University], section IB, Vol. 14, No. 1 (1963).
  - 48) Zhang Jie 張杰, "Junyao Wen 均徭文" [An Essay on the Equal Labor Service], in He Changling 賀長齡 ed., *Huangchao Jingshi Wenbian* 皇朝經世文編 [The Collection of Works for the Administration of the Qing Dynasty], Vol. 33, Huzheng 戶政 [Politics of Revenue], Fuyi 賦役 [Tax and Labor], 5.
  - 49) *Fu Yu Xuanhua Lu*, Vol. 4, Gaoshi, "Wei Yanjin Shenjin Bailei Nupu Hengxing Yi Duan Fenghua Shi 爲嚴禁紳衿敗類奴僕橫行以端風化事" [On the Re-establishing Public Morality by Forbidding the Embezzlement by the Gentry, Villains, and Slaves].
  - 50) Wu Hong 吳宏, *Zhishang Jinglun* 紙上經綸 [Managing a State on Paper], Vol. 2 (1722), "Xiang Qingjin Shifeng Wujian 詳請禁士風汚賤" [Request to Forbid Degenerate Morals Among Scholars].
  - 51) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 6, 7th month, 21st day (GYZ, Vol. X, 883; *YHH*, Vol. XIII, 11).
  - 52) Ch'ü T'ung-tsu, *Local Government in China Under the Ch'ing* (Cambridge, Massachusetts, 1962), 323; Shigeta Atsushi, *Shindai Shakai-keizai Shi Kenkyu* (Tokyo: Iwanami Shoten, 1975), 198-99.
  - 53) *Fu Yu Xuanhua Lu*, Vol. 4, Gaoshi, "Wei Yanjin Shenjin Bailei Nupu Hengxing Yi Duan Fenghuashi."
  - 54) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 6, 7th month, 21st day (GYZ, Vol. X, 883-84; *YHH*, Vol. XIII, 12).
  - 55) *Gongzhongdang Zhupi Zouzhe*, Yongzheng 3, 12th month, 8th day (GYZ, Vol. V, 454; *YHH*, Vol. VI, 567).
  - 56) *Gongzhongdang Zhupi Zouzhe*, n.d. (GYZ, Vol. XXV, 290-291; *YHH*, Vol. XXIX, 559).
  - 57) *Da Qing Huidian* (completed in 1732), Vol. 31, Hubu, 9, Fuyi, 1, Zhengshou, Fan Kangliang Chufen, Yongzheng Wu Nian Yizhun 雍正五年議准 [Approval of 1727].
  - 58) *Da Qing Huidian Zeli* 大清會典則例 [Supplement to the Canon of the Great Qing] (completed in 1818), Vol. 70, Libu 禮部 [Board of Rites], Xuexiao 學校 [Schools], 3, Quancheng

- Youlie 勸懲優劣 [Politic Justice], Qianlong Yuan Nian Yizhun 乾隆元年議准 [Approval of 1736].
- 59) Miyazaki Ichisada 宮崎市定, *Yosei Tei: Chugoku no Dokusai Kunshu* 雍正帝—中國の獨裁君主 [The Yongzheng Emperor: A Despotic Monarch of China] (Tokyo: Iwanami Shoten, 1950), later included in *Miyazaki Ichisada Zenshu* 宮崎市定全集 [Complete Works of Miyazaki Ichisada] (Tokyo: Iwanami Shoten, 1991), Vol. XIV, "Yoseitei".
- 60) Kishimoto Mio, "Minmatsu-Shinsho no Chiho Shakai to 'Yoron': Shoko Fu wo Chushin to Suru Sobyō 明末清初の地方社會と「世論」—松江府を中心とする素描" [Local Society in Late Ming and Early Qing and 'Public Opinion': A Sketch Centering Around Songjiang Prefecture], *Reikishigaku Kenkyū* 歴史學研究 [Journal of Historical Studies] Vol. 573 (1987), 138-40.
- 61) Yamamoto Eishi 山本英史, "Shinsho ni Okeru Horan no Tenkai 清初における包攬の展開" [The Development of *Baolan* in the Early Qing], *Toyo Gakuho* 東洋學報 [The Journal of the Research Department of the Toyo Bunko], Vol. 59, No. 1-2 (1977), 131-66; Yamamoto Eishi, "'Jifu Toki' Ko 「自封投櫃」考" [A Study of *Zifeng Tougui*], *Chugoku: Shakai to Bunka* 中國—社會と文化 [China: Society and Culture], Vol. 4 (1989), 159-75; Yamamoto Eishi, "Shin-kin ni Yoru Zeiryō Horan to Shincho Kokka 紳衿による稅糧包攬と清朝國家" [*Baolan* by the *Shen-jin* and the Qing Government], *Toyoshi Kenkyū*, Vol. 48, No. 4 (1990), 40-69.
- 62) Iwai Shigeki, "Chugoku Sensei Kokka to Zaisei 中國專制國家と財政" [The Despotic State and National Finance in China], in *Chuseishi Koza VI: Chusei no Seiji to Senso* 中世史講座6: 中世の政治と戰爭 [Lecture Series on Medieval History VI: Medieval Politics and War] (Tokyo: Gakuseisha 學生社, 1992), 273-310.
- 63) Fuma Susumu 夫馬進, "Min-Shin Jidai no Shoshi to Soshō Seido 明清時代の訟師と訴訟制度" [Litigation Instigators and the Litigation System in the Ming-Qing Period], in Umehara Kaoru 梅原郁 ed., *Chugoku Kinsei no Hosei to Shakai* 中國近世の法制と社會 [The Laws and the Society of Modern China] (Kyoto: Kyoto Daigaku Jinbun Kagaku Kenkyūjo, 1993), 437-83.
- 64) Shigeta, *op. cit.*, 206.