

T'ien-tsu 田租 or Land Tax and Its Reduction and Exemption in Case of Natural Calamities in the Han 漢 Period

(1)

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INTRODUCTION

It is considered that the land tax during Han times was the lightest among the land taxes levied by successive Chinese dynasties and was greatly different from those in later years in that it was levied at a fixed rate. Was it really so? The land tax in the Han period, also, is generally considered to have been a tax on agricultural income, since it was the tax levied upon peasants. What sort of tax was it exactly? In examining the characteristics of the land tax in the Han period, we have to consider such questions as who paid the tax, and the pattern of land ownership existing between the state and the people. It would also be necessary to go into the question of the form of agriculture in the Han period, i.e., which form was more predominant, owner cultivation and landlord cultivation, or slave cultivation and tenant cultivation. It would again be necessary to take into consideration the question of *chia* 假 or tenancy of land in order to define the characteristics of the land tax. Our attention is called to the fact that in Han times the burden of the land tax was extremely low, compared with *chia* 假 of land (i.e., rents paid by tenant peasants) at the time and the land tax in later years. It would be inappropriate to discuss the degree of burden of the land tax alone; it must be grasped in the context of the taxes and corvée duty borne by peasants in each period. The Han land tax, whatever name or form it might have taken, seems to have been levied per *mou* 畝 at a fixed rate. In this respect we must clarify how land was measured, how it was graded, and how the tax amount was determined. Along with these questions we must also find out how tax relief at the time of natural calamities was carried out. In the early Han period there was the system of special tax exemption, and after Emperor Yüan 元帝 the 'four-tenths tax relief system' 什四免租制. After Emperor Ho 和帝 there were such systems as the 'fifty percent reduction' 實除半減制, the 'dismissal of the Three Lords' 三公策免 and the 'tax reduction by Circuit Inspectors in the time of natural calamities' 刺史災免. More fundamentally, we have to deal with the question of the social factors which made these tax relief measures necessary.

Section I — Land Tax Rate

After the unification of the empire by Kao-tsu 高祖, the land tax was reduced from the rate of the previous era to one-fifteenth of the harvest. However, afterwards, the tax was slightly increased, to go back again to the level of one-fifteenth after the accession to the throne of Emperor Hui 惠帝. In order to promote agriculture, Emperor Wên 文帝 adopted the policy of laying emphasis upon agriculture and accumulation of millet recommended by Chia I 賈誼 and another policy proposed by Ch'ao Ts'o 晁錯 of giving title to those who contributed millet to the government. At the same time, he reduced the land tax, and in the twelfth year of his reign the tax was reduced by half, and was entirely eliminated in the following year. But this measure was short-lived. When Emperor Ching 景帝 ascended the throne, he decided to levy half of the former tax on land, i.e., one-thirtieth of the harvest, and this became a fixed policy. In the early years of the restoration of Later Han, one-tenth land tax was levied because of military necessities. After the empire became more stabilized, the tax rate, however, went back to the level of one-thirtieth in the sixth year of Chien-wu 建武 of Emperor Kuang-wu 光武帝, to be followed by successive emperors. To the land tax, there was an additional tax called 'straw tax' 稟稅. It was paid in straw, but its amount is not known.

Thus the land tax in Han times became one-thirtieth of the harvest since the time of Emperor Ching of Former Han. However, in actually levying the tax, officials did not go through the troublesome procedure of determining the tax amount by investigating the amount of harvest every year. They calculated an average yield per *mou* beforehand, and they used one-thirtieth of it as the fixed basis of the land tax. Based upon the tax per *mou* and the size of land owned by each person, the total tax on his land was arrived at. This is apparent from the criticism made by the literati in Chapter Wei-t'ung 未通篇 (Undeveloped Wealth) of the *Yen-t'ieh-lun* 鹽鐵論 (*Salt and Iron Discourses*):

"Though the peasants are taxed but one-thirtieth, the rate is based upon *mou*. Thus in good years when the grain lies about in abundance, the actual exaction would be too small, while in bad years with famine rampant, the full stipulated amount would be demanded." 田雖三十，而以頃畝出稅。樂歲粒米梁糲，而寡取之，凶年飢饉，而必求足。

Their criticism is based upon a quotation from Lung-tzŭ 龍子 in Chapter T'êng Wên-kung 滕文公篇 (Duke Wên of T'êng) of the *Mêng-tzŭ* 孟子 (*Works of Mencius*):

"Lung-tzŭ says that for regulating the lands, there is no better system than that of mutual aid, and none which is not better than that of taxing. By the tax system, the regular amount was fixed by taking the average of several years. In good years when the grain lies about in abundance, much might be taken without its being oppressive, and the actual exaction would be too small. But in bad years, the produce being not sufficient to repay

the manuring of the fields, this system still requires the taking of the full amount.” 治地莫善於助，莫不善於貢。貢者校數歲之中以爲常，樂歲粒米狼戾，多取之，而不爲虐，則寡取之，凶年糞其田而不足，則必取盈焉。

Lung-tzū pointed out that in accordance with the system of levying fixed amount called *kung-fa* 貢法, officials exacted a fixed amount regardless of harvest without considering the peasants' ability to pay. He argued that it was the worst method of taxation. The words of the literati recorded in the *Yen-t'ieh-lun* also pointed out that in principle the Han land tax was to be levied on the basis of a fixed percentage of harvest, but that in practice it was exacted according to a fixed amount. They criticized the irrationality of determining the tax amount on the basis of *mou* or acreage without regard to the amount of harvest. (The foregoing has been clarified by Torao Yoshida 吉田虎雄 in his *Ryô-Kan Sozei no Kenkyû* 兩漢租稅の研究 or *A Study of Tax in Former and Later Han*.)

Section 2 — Measuring of *Mou*

If the Han land tax was thus based upon a fixed amount per *mou* and the total tax for each peasant was calculated in accordance with the number of *mou* he owned, each peasant's holding, which constituted the basis for the calculation of tax on land, had to be grasped as accurately as possible. We read in the Annals of Emperor Kuang-wu 光武帝 of *Hou Han-shu* 後漢書:

“In the sixth month of the fifteenth year of Chien-wu, an imperial edict was issued to the *chou* 州 (districts) and *chün* 郡 (prefectures), ordering (their officials) to examine the number of *mou* cultivated and to take a census of the number and age of the people in households.” (建武)十五年……六月(庚午)……詔下州郡，檢覈墾田頃畝及戶口年紀。

This was because the government had no accurate knowledge of the size of cultivated land and the number and age of the peasant population, which served as the basis for the land tax, corvée duty, poll tax, etc., as we read in the Biography of Liu Lung 劉隆 of the *Hou Han-shu*, Bk. 52:

“...at this time, much of the cultivated land of the empire was barren and there were fluctuations in the (reported) number of households, people and their ages.” 是時。天下墾田，多不以實，又戶口年紀，互有增減。

For this reason, Emperor Kuang-wu issued his edict to the districts and prefectures all over the empire to make an accurate survey of agricultural land, number of households and ages of the people. Surprisingly, the result of the survey was as follows:

“Circuit inspectors and prefects are not fair in many cases. They gave favourable treatment to the influential people and were aggressive towards the poor. All the people bitterly complained, and they obstructed the inspector's path and cried out loudly.” 刺史太守，多不平均。或優饒豪右，侵刻羸弱。百姓嗟怨，遮道號呼。(Biography of Liu Lung, *ibid.*)

It was also stated:

“Circuit inspectors reported to crafty schemes in many cases, and were not

faithfully carrying out their duties. In the name of measurement of the cultivated land, they summoned the peasants to the middle of the land (so that they would not interrupt the survey), and even a hut was included in the cultivated land. People in the villages obstructed the path of the inspectors and lamented.” 刺史，多爲詐巧，不務實核，苟以度田爲名，聚人田中，并度廬屋。里落聚人，遮道啼呼。(Tung-kuan Han-chi 東觀漢記 cited in an annotation for the entry for the ninth month of the sixteenth year of Chin-wu, Annals of Emperor Kuang-wu, *ibid.*)

This passage shows that because of injustices done by local officials, no fair or appropriate survey of agricultural land was carried out. In the entry for the ninth month of the sixteenth year of Chien-wu, Annals of Emperor Kuang-wu, *Hou Han-shu*, we read:

“Chang Chi 張伋, governor of Ho-nan 河南尹 and more than ten heads of various prefectures were imprisoned on the change of incorrect survey of land, and died.” 河南尹張伋及諸郡守十餘人，坐度田不實，皆下獄死。 This shows that they were severely punished because they were not faithful in survey of land. However, since land survey was directly related to levying of land tax, it more or less brought about corruption of officials, and it was unavoidable for them to end up as ‘unfaithful’ 不實 in most of the cases. In the Biography of Liu Pan 劉般傳 of *Hou Han-shu*, Bk. 69, we read that he made a recommendation to Emperor Ming 明帝 in the eleventh year of Yung-p’ing 永平. In the recommendation, Liu Pan said:

“Due to cow pox and drought, the prefectures and kingdoms lost many of cultivated land. Therefore, an imperial edict was issued to promote cultivation and increase the number of *mou* for the benefit of the people. However, all the officials wanted to overestimate the land under cultivation, and claimed even the uncultivated area to be under cultivation in order to tax it. It is recommended that circuit inspectors and officials ranked at two-thousand-piculs 二千石 (i.e., prefects) be told to carry out measurement of land faithfully. If they falsified the number of *mou* as though it has increased, they shall be punished in the same manner as though they deprived the peasants of their land.” 郡國，以牛疫水旱墾田多減。故詔勅區種，增進頃畝以爲民也。而吏舉度田欲令多前，至於不種之處亦通爲租。可申勅刺史二千石務令實覈。其有增加，皆使與奪田同罪。

In the Biography, it is stated that Emperor Ming adopted his advice. As written in the aforementioned *Tung-kuan Han-chi* that the local officials even measured huts in the fields as a part of cultivated land, these local officials made false reports by including even uncultivated plots as cultivated ones. They tried to increase land tax so that they could boast their records or garner personal gains. It is also clear from the above-mentioned Biography of Liu Lung that these local officials were in collusion with the influential people in the countryside and gave favourable treatment to them, but were aggressive towards the powerless poor.

Section 3 — Taxpayers

We must take note of the fact that the levying of land tax was limited to the land actually under cultivation. The 'grass land' 草田 or uncultivated land was not an object for taxation; only *k'ên-t'ien* 墾田 or cultivated land was taxed. This was quite clear from the imperial edict of Emperor Kuang-wu of Later Han, which was issued in the sixth year of Chien-wu, ordering the resumption of old one-thirtieth:

"Prefectures and kingdoms shall collect tax on *chien-t'ien* 見田 at the rate of one-thirtieth (of harvest) as in the old system." 其令郡國收見田租，三十稅一如舊制。

'*Chien-t'ien*' was none other than the presently cultivated land. If the land tax was to be levied on the land which was actually under cultivation with profits being derived from it, the Han land tax sounds as if it were a tax upon agricultural income. Nevertheless, the actual taxpayers were owners of the agricultural land, and even though the land was cultivated by 'tenant peasants' 假作者, the land tax was levied upon the landowners, not directly upon tenant peasants. This point is evident in the statement in the *Han-chi* 漢紀 made by Hsün Yüeh 荀悅 of Later Han, who was discussing the tax exemption in the thirteenth year of Emperor Wên of Former Han. Hsün Yüeh said:

"In old days, the tax rate was one-tenth and was considered to be the norm. It is too little that one-hundredth is levied by the present Han House. However, the influential and rich people accumulate land more and more, and they collect tax (i.e., rent from their tenant peasants) at the rate of two-thirds (of harvest). The government collects the one-hundredth tax, while the people (i.e., landlords) exact the two-thirds tax (from their tenant peasants). The government is more benevolent than in previous three dynasties, and the exploitation by the rich landlords is more severe than that by the fallen Ch'in 秦. This goes to show that the benevolence of the emperor is not disseminated among the common people and its benefit is shared only by the powerful landlords. If the tax is to be eliminated with no correction of abuse, it would only help the rich." 古者什一而稅，以爲天下之中正也。今漢氏或百一而稅，可謂鮮矣。然豪強富人占田逾侈，輸其賦太半。官收百一之稅，民收太半之賦。官家之惠優於三代，豪強之暴酷於亡秦。是上惠不通，威福分於豪強也。今不正其本而務除租稅，適足以資富強。

The argument of Hsün Yüeh that the benefit of tax exemption carried out by Emperor Wên was enjoyed only by the rich who owned land as landlords, and not by the poor tenant peasants who cultivate landlords' land, paying the two-thirds of harvest as rent, is based upon the view that there was already amalgamation and concentration of land during the reign of Emperor Wên of Former Han, and that the possession of land by landlords became predominant form of land ownership. Hsün Yüeh seems to have been misunderstood about the extent of concentration of land, but it must have been a self-evident fact that

the tax on land was levied upon those who owned the land and not upon the tenant peasants.

Section 4 — Land Ownership in Han Times

It was mainly after the reign of Emperor Wu of Former Han that the amalgamation and concentration of land became pronounced and the stratification of the peasantry became intensified. It is considered that in the early Han period prior to the reign of Emperor Wu, small scale owner cultivation was generally predominant. In the reign of Emperor Ai 哀帝 at the end of the Former Han, Shih Tan 師丹, adviser to the emperor, recollected the reign of Emperor Wên and said:

“Emperor Wên the Filial 孝文帝 succeeded to the revolutionary periods of ‘fallen Chou’ 亡周 and ‘troublesome Ch’in’ 亂秦 to find the empire in ruinous state. Therefore, he encouraged agriculture and sericulture and taught the subjects to be frugal. The people became affluent for the first time, but as yet there was no abuse of concentration of land taking place. Therefore, there was no need to limit the number of plots and slaves one could possess.” 孝文皇帝，承亡周亂秦兵革之後，天下空虛。故務勸農桑，帥以節儉。民始充實，未有并兼之害。故不爲民田及奴婢爲限。（Financial Monograph 食貨志, Pt.1 of the *Han-shu*）

According to this description, it seems that during the reign of Emperor Wên, there were many small-scale peasants who owned their plots, and the accumulation of land by landlords and cultivation by slaves or tenant peasants were not yet widely spread. This is the reason why for the purpose of promoting agriculture Emperor Wên carried out relief of land tax so as to lighten the burden of small owner-cultivators. It is certain that in the early Han empire, this kind of independent small-scale peasants was the typical common people, and this is the very reason why such arguments as the ‘well-field’ 井田 system or the ‘limitation of (private possession of) land’ 限田 were proposed. The Han commoners referred to as *ch’i-min* 齊民 or *p’ing-min* 平民, i.e., people of equal social standing, must have been primarily this kind of small-scale independent peasants. So-called ‘direct control of people’ 人頭的人民支配 as seen in the levying of the poll tax and the corvée duty in Han times was possible only if there was a wide-spread existence of independent small-scale peasants. Without it, it would have been impossible to find a basis for this type of control system. These independent peasants could not only cultivate their plots but also buy, sell, or dispose of them freely. Their plots were subject to property tax levied by the government. However, the foregoing does not mean that the ‘ownership’ 所有 of land by the Han peasantry was quite identical with the right of ownership in modern society, which is a completely and perfectly material right. Nor does it indicate that rights of the government concerning land in those days were quite the same as the territorial right of modern states.

Actually, while they owned certain plots and made their living by cultivating them, they were deprived of the freedom of movement, and bound to the soil. And they were obligated to pay such taxes as the land tax and poll tax, and which to perform corvée duty. Therefore, their rights on the plots which they owned were not the 'completely private and material right', independent of the scope of the national authority. Rather to the contrary, their ownership right was nothing but a compensatory and limited commodity right, accompanied by the subjugation to the state and tax-paying responsibilities. In other words, in terms of the relationship between the state and the people, the peasants' right to own the land was equivalent to a lower degree of ownership or the right to exclusive use of land. Although the land they owned was made subject to property tax, the fact of taxation did not necessarily mean that the right of ownership was a right exclusively accruing to the peasant. Rather, the exaction of the land tax by the state amounted to the levying of tax upon the peasantry for their right of exclusive use of land which in those days was the same as property right.

This kind of stratified and diluted land ownership and control existed not only between the state and the people, but also a similar pattern of land ownership came to emerge between the landlord and the tenant, with an increase in the general productivity and the surplus. If, among layers of land holding relationships, we focus our attention on the relationship between the landlord and the tenant, it seems as if it was a relationship between the landowner and the land user. However, if we look at the same relationship with the landlords' relations to the state, we see that they merely had the right to exclusive use of their land. This must be borne in mind together with the fact that even in later periods in China when landlord ownership came to be developed, there was no recognized 'privilege of tax exemption' 不輸特權.

As has been clarified above, the Han land tax was none other than the rent paid to the state by the people (i.e., landlords) who had the right of the exclusive use of land. This means that there existed the pattern of land tenure in which land belonged to the state (i.e., emperor). The proof that this kind of land ownership actually existed in the Han empire is seen in the fact that the emperor infeudated princes and lords, giving them land and people and allowing them to exercise their tax collection authority. We have described above the state ownership of land in Han times and the diluted and stratified pattern of land tenure deriving therefrom. This pattern of land ownership was extremely different from the 'modern land ownership' which is a right of complete material control of a piece of land executed among legally equal individuals. It goes without saying that this sort of modern land ownership gradually evolved from the previous systems of land ownership. In order for this modern land ownership to emerge, it had to undergo long historical development.

Section 5 — The Characteristics of Land Tax

The characteristics of the land tax and land ownership in the Han period were discussed above. The reason why they were taken up is that a new view concerning characteristics of the land tax and its taxpayers was made public recently by Masao Kimura 木村正雄, which I found to contain much I take exceptions to.

M. Kimura published two studies entitled "*Chūgoku no Kodai Sensei Shugi to Sono Kiso*" 中國の古代專制主義とその基礎 (Ancient Despotism and Its Basis in China), *Rekishigaku Kenkyū* 歴史學研究, No. 217, and "*Shin Kan Jidai no Denso to Sono Seikaku*" 秦漢時代の田租とその性格 (The Land Tax in the Ch'in and Han Periods and Its Characteristics), *ibid.*, No. 232. In the former article, he argued that the period spanning the 'Warring States' 戰國 and the enforcement of the 'dual tax system' 兩税法 by the T'ang dynasty belonged to the ancient period in the sense that the state carried out the direct control of its subjects. What made such a direct control possible was that the state controlled commerce and industry through monopolistic control of the resources of mountains, rivers, bushes and lakes and that it could control agriculture and the peasantry by managing the flood control mechanism and irrigation system, which were the bases of agriculture in North China. According to him, no one could escape the control of the state, so long as he was engaged in agriculture. The people who cultivated about one hundred *mou* of land per household all owed obligations to the state and were uniformly subjected to the corvée duty and poll tax, calculated on the basis of their labour force.

In the latter article, he takes up the problem of the land tax, which was a manifestation of direct control. He refutes the hitherto held view that the land tax was a tax on land ownership levied by the state on landlords. He interprets it as a tax on agricultural production and considers it to be an evidence of the subjugation of the peasantry to the state. He mentions the following points to explain his thesis.

- (1) Since there was a tax on land ownership other than the land tax, the land tax was not a land ownership tax.
- (2) From the early times to the Sui and T'ang periods, what was called *tsu* 租 in the tax system was the production tax paid by the producer to the owner of land, or to gods or the state that supervised production.
- (3) As far as sources on the relief and exemption of the land tax in the Han period and other times indicate, the land tax was not levied upon a certain group of people, such as landlords. It was a tax to be paid by anyone, so long as he was managing the land on his own responsibility as a direct producer.
- (4) As for the method of the collection of the land tax, the land tax in the Han period was levied on the actually cultivated ground, the size being

measured every year. The amount was based upon the size of cultivated land and the average yield of that land.

- (5) Thus the land tax during the Ch'in and Han periods was a production tax to be paid by each peasant household, and was part of the direct taxes along with other taxes and corvée duty. The reason why the land tax was levied on agrarian production was that agricultural activities were benefitted by the flood control and irrigation facilities in the hands of the state.

We learn from these two articles that M. Kimura highly values the capacity of the state in its flood control and irrigation activities. He also considers that based upon this capacity the state realized the control of the people on an individual basis, or a direct and personal control of its population. But, however gigantic the flood control and irrigation functions of the state might have been, that alone would not assure uniform and even subordination of the people. It would have been necessary for the cultivated land benefitted by the flood control and irrigation facilities of the state to have been divided approximately evenly per household or per man. M. Kimura himself recognizes this, and he has as his premise the existence of *ch'i-min*, who cultivated about one hundred *mou* of land per household. The periods when such *ch'i-min* existed were, firstly, the period of the Warring States and the Ch'in and Han periods in which the *ch'i-min* came into existence, and secondly, the Northern Wei, Sui and T'ang periods in which the existence of the *ch'i-min* was codified in the *chün-t'ien* 均田 land allotment system. It was in those periods that the state realized the direct control of the population in its most typical form.

It would be difficult for the state to control the peasants directly and individually, if the peasants, who cultivated one hundred *mou* of land per household, tilled the land of private landlord and was subordinated to him. Therefore, in order for the state to achieve direct and individual control of the peasants, they had to be mutually independent, while directly subordinate to the state. The population that fulfilled these conditions was the *ch'i-min* of the Warring State, Ch'in and Han periods, and the peasants of the *chün-t'ien* land system under the Northern Wei, Sui and T'ang.

The *chün-t'ien* system was designed for no other purpose than equal division of land for exclusive use by the peasants by means of state regulations on land. What made the *chün-t'ien* system possible was not the flood control and irrigation activities of the state, but it was the state ownership of land. Therefore, land ownership as a material basis of state authority was the basic reason why the peasantry, who could eke out their living only by cultivating their land, were directly and corporally subordinate to the state, and the state's function of flood control and irrigation service was only a supplementary condition to make possible the collection of tax and to augment the tax revenue, which was the result of the corporal subordination of the peasantry.

Going back to older times, even in the Warring States, Ch'in and Han periods, which are said to be the periods of the development of private land ownership, land could be seen to have primarily belonged to the state. The development of the so-called private land ownership meant the disappearance of restrictions on the right for the exclusive use of land, and the emergence of a condition in which one could obtain and retain such right permanently if he wished. The retention of the right for the exclusive use of land came to be viewed as private ownership of land, because it became possible to buy, sell or otherwise dispose of land freely as a kind of property. And the right of the exclusive use had the value of property, because the productivity of land increased to the point where cultivators could be assured of surplus income. It was due to these circumstances that 'private ownership of land' gradually developed after the period of Warring States.

I would like to make some more comments on M. Kimura's study on the land tax. He states in (1) that it has been generally held that the land tax was interpreted to be a land ownership tax borne by the owners of land. However, in T. Yoshida's *Ryô-Kan Sozei no Kenkyû* (*A Study of Tax in Former and Later Han*) which M. Kimura cites, it is stated that the land tax was paid by the owners of land, but nowhere does T. Yoshida mention that it was a tax upon land ownership. Not only that, T. Yoshida enumerates on page 5 of his book the taxes levied in Han times. He states that as income taxes, there were *t'ien-tsu* (land tax), *suan-min* 算緡 (tax on the possession of copper coins) and *shih-tai* 賞貸 (tax on the profits from buying and selling on credit), and stipulates that later on the *suan-min* became a property tax. Therefore, it is obvious that T. Yoshida regarded the land tax as an income tax, not as a property tax. The theory regarding the land tax as a land ownership tax (i.e., property tax) is neither a generally held one nor an influential one. Perhaps, M. Kimura mistakenly deduced that the tax borne by landowners naturally meant a land ownership tax (i.e., property tax) from the generally held theory that the land tax was borne by the owners of land.

The view that the land tax was a land ownership tax, which M. Kimura criticizes, never actually existed. He criticizes this non-existing theory and argues that the land tax was not a land ownership tax, since there was a land ownership tax as a property tax apart from the land tax in Han times. Leaving aside for the moment the fact that the land tax was naturally not a property tax, let us discuss the question of the levying of property tax on land. In view of the contemporary relationship between the state and the people with regard to land ownership, land owned by the people cannot be viewed as privately owned land. It should rather be regarded as the area for exclusive and private use. Therefore, just because a property tax was levied upon the land owned by the people, the tax cannot be readily determined as a 'land ownership tax' 土地所有税. Since the right of the private and exclusive use of land could be freely sold, bought and transferred among the people

and had already become a kind of property right, the land tax should be interpreted as a property tax levied by the state on those who held as property the right of the exclusive use of land.

I also take exception to the statement made by M. Kimura in (2) that the land tax was a production tax paid by producers as seen in its history and system. There is some doubt about his statement that the land tax under the *ch'é-fa* 徹法 tax system in Chou times was a production tax paid to the state, that is, the landowner, by those who used the land. There is also some doubt about his definition that the *t'ien-tsu* (land tax), *yung* 庸 (corvée exemption tax paid in cloth) and *tiao* 調 (tax paid in cloth) under the *chün-t'ien* land allotment system were production taxes and poll tax paid by the people to the state in return for the distribution of uniform size of land. The land tax of the Chou period and that of the *chün-t'ien* land allotment system could be characterized as rent paid by the people who used the land to lords or the state that were landowners. The reason why M. Kimura insists that it was a production tax is that he ignores the significance of the system of state ownership of land, as he lays too much emphasis on the function of the state to control flood and to provide irrigation facilities. The idea of 'production tax' 生產稅 he insists upon is not very clear as a tax terminology. However, in view of his statement seen in the *Rekishigaku Kenkyū*, No. 217 that whether in the *chu-fa* 助法 tax system of the Yin 殷 period and the *ch'é-fa* tax system of the Chou period or in the *chiao-fa* 校法 tax system of the Warring States period and after, the land tax was not a tax on private ownership of land, but was a water tax which all peasants paid for their use of land and irrigation facilities. (According to him, *chiao-fa* was the fixed amount taxation system administered during the Warring States, Ch'in and Han periods, corresponding to the *kung-fa* of Lung-tzū cited in Chapter Têng Wên-kung of the *Mêng-tzū*). According to this view, production tax seems to have been primarily a tax on hydraulic service. However, in his latter article in the *Rekishigaku Kenkyū*, No. 232, he states: "If a land ownership tax as a property tax did exist apart from a land tax, then the land tax was not a property tax. It is possible to surmise that the land tax might have been a production tax (or tax on profit)." Therefore, if I were to summarize his contention and define the idea of the so-called 'production tax', it was 'the charge which one paid as a tax to the state for the use of hydraulic service, in accordance with the profit he made, when he used a certain land, carried on agricultural production and utilized hydraulic facilities exclusively owned by the state.' That is to say, it was the producer who paid the tax, agricultural profit that was subject to taxation and the use of hydraulic facilities that was the reason for taxation.

However, when he mentions the 'use of land' 土地使用, the question remains regarding the owner of the land. He maintains that irrespective of whether such land belonged to the state (or feudal lords), to one self or to

others, so long as one actually used the land and was engaged in production, it was he as the producer who paid the land tax. If that was the case, there arises a question as to why there was no land tax paid as rent, even when there clearly existed the state's ownership of land as in the Chou period. I think that confusion has been brought about from the basic mistake he made in trying to separate the land tax from land ownership.

Regarding his point (3), I take exception to his interpretation of historical data he sites, and cannot entirely agree with the conclusion he draws from it. However, I would not like to go into itemized criticism but only say the following. He states that the land tax was not collected from such special kind of people as landowners. He seems to be strongly conscious of the scene in which land was alienated from cultivators and was concentrated in the hands of a small number of landlords. However, in early Han times when the land tax and other taxes were established, small-scale landowners must have existed extensively, and even in the period after Emperor Wu when land concentration came to be developed, a considerable number of small-scale landowners, i.e., owner cultivators, seems to have existed. That is the reason why tax relief measures in case of natural calamities were specially considered for small-scale landowners (to be discussed later).

I am in general agreement with his point (4), but I must point out that the levying of the Han land tax upon the actually cultivated land did not necessarily mean that the producer was levied a land tax. We may consider that the state charged the land tax as rent on landowners (those who had the right of the exclusive use of land) for their land which was actually used as agricultural land and from which profit was being obtained.

The number (5) summarizes his view and I have already stated in the above paragraphs that I could not agree with him. M. Kimura is obviously self-contradictory when he says that the land tax in the Ch'in and Han periods was a production tax, which was to be paid by each peasant household and should be considered as a part of the direct tax system together with other taxes and corvée duty. If the land tax paid by each household according to the size of its cultivated land was to be a direct tax, each household had to have evenly divided cultivated land and the land tax of equal amount, and also self-cultivating peasants, who could be directly subordinated to the state, had to be owners of their plots. In other words, there had to be extensive existence of small-scale landowners called *ch'i-min*. If M. Kimura recognizes the existence of this sort of small landowning peasants on an extensive scale, then he would have to recognize that the land tax was primarily to be levied upon this sort of people. Conversely, if he were to reject the existence of such *ch'i-min*, how does he account for his contention that the land tax levied upon each so-called producer household could have had the character of a direct and uniform tax, irrespective of the pattern of land ownership or the size of cultivated land?

Section 6 — Form of Agricultural Management

In the previous section, I criticized the contention of M. Kimura, pointing out the mistake he made in interpreting the land tax as a production tax. In order to clarify the characteristics of the land tax, it would be necessary to go a step further and discuss the form of agricultural management at that time.

Forms of agricultural management in the Han period included owner cultivation by small-scale landowners, tenant farming in which tenants rented other people's land and landlord management in which the landowner used slaves and hired peasants to cultivate his land. Of these different forms, what seems to have been the most predominant in the early Han period was owner cultivation by small-scale peasants. At least up to the period of Emperor Wu, the concentration of land was not so pronounced, and landlord management or tenant farming were not very prevalent.

In the memorial of Ch'ao Ts'o to Emperor Wên, recorded in Chapter Shih-huo-chih (Financial Monograph) of the *Han-shu*, he argued for the necessity of promoting a policy stressing agriculture and agricultural production, and spoke about the miserable lot of the peasant households, which, with five members in each family, cultivated one hundred *mou* of land and obtained one hundred piculs of harvest. These peasants, who, 'tilled in spring, cultivated in summer, harvested in autumn and stored in winter' 春耕, 夏耘, 秋穫, 冬藏, did not stop working even a single day in all seasons, but every day worked very hard. Yet they suffered from 'floods or droughts' 水旱之災, or were driven to indebtedness on account of 'incidental tax' 賦斂不時. Eventually, they were forced to 'sell their land, houses and even children' 賣田宅鬻子孫 to repay their debt. In contrast to this kind of peasants' hardship, Ch'ao Ts'o described the rich merchants' life in his memorial, saying that 'they idled in the city and bought novel goods' 操其奇贏, 日游都市. 'Without experiencing the hardships of peasants, they obtained hundred and thousand (of *ch'en* 錢)' 亡農夫之苦, 有仟伯之得, and 'wore beautiful clothes and ate best millet and meat always' 衣必文采, 食必梁肉.

This is somewhat different from what Tung Chung-shu 董仲舒 described in his memorial to Emperor Wu, which is recorded in the latter part of the same chapter Shih-huo-chih of the *Han-shu*. He stated that 'the rich owned a great number of (*mou* of) land, while the poor lived on the narrowest strip of land' 富者田連仟伯, 貧者亡立錐之地. '(Tenants) cultivated' the land of the rich, paying five-tenths (of the harvest) as rent' 耕豪民之田, 見稅什五, and they 'wore animal skin as clothes and ate lowest kind of food' 衣牛馬之衣, 而食犬彘之食. On the other hand, 'rich landlords led lecherous life without control, became richer than ever, and were arrogant' 荒淫越制, 踰侈以相高. 'In towns, they commanded respect like lords, and in the

rural areas, they possessed the riches like nobles' 邑有人君之尊, 里有公侯之富. According to Tung Chung-shu, this sort of stratification or the phenomenon of private concentration of land originated 'in the Ch'in period when the policy of Shang-yang was adopted to revise the system set up by emperors and the well field system was eliminated, so that the people were enabled to buy and sell land' 至秦則不然, 用商鞅之法, 改帝王之制, 除井田, 民得賣買. He also stated that 'when Han rose, this practice was not changed' 漢興, 而未改. He implied that Han inherited the concentration of land which had been in existence since the reign of Hsiao-kung of Ch'in. However, the concentration of land actually occurred during the reign of Emperor Wu and he blamed the previous dynasty for the malpractice. He attributed to Shang-yang the destruction of the well field system, because he wanted to make this sort of far-fetched argument from his Confucianist standpoint.

In the reign of Emperor Wên, the economic superiority between peasants and merchants was regarded as a problem. In the period of Emperor Wu, the stratification of the agrarian population into landlords and tenants became an important problem. Regarding the former, the policy of discouraging commerce and encouraging agriculture was discussed, and as to the latter, it was argued whether it was better to forbid the indiscriminate the private ownership of land. In view of these two facts, there must have been differences in social and economic conditions between the reign of Emperor Wên and that of Emperor Wu, causing officials to take up different political problems. It should be pointed out that the problem of peasants *versus* merchants was not quite resolved in the reign of Emperor Wu. It became intensified and more obvious to the public than before, and that is the reason why Emperor Wu resorted to such authoritarian anti-mercantile policies as the 'monopoly of salt and iron' 鹽鐵專賣, 'tax on the possession of copper coins' 算緡, 'distribution of local products' 均輸 and 'levelling of prices' 平準. Possibly, when Tung Chung-shu presented his memorial, many of these measures must have been already implemented. In any case, in the reign of Emperor Wên, 'although the people became well off for the first time, there was no such bad practice of land concentration yet. That was why there was no limitation fixed on the people's holdings and the number of slaves and maids they owned' 未有并兼之害故不爲民田及奴婢爲限 (Shih-huo-chih of the *Han-shu*), as Shih Tan told Emperor Ai.

On Emperor Wên's pro-agriculture policy and his elimination of the land tax in the thirteenth year of his reign, Hsün Yüeh of the Later Han commented in his *Han-chi*, saying that Emperor Wên's tax relief only helped rich peasants who owned land and did not benefit tenants who had to pay two-thirds of the harvest as rent to landlords. This argument is based upon the misunderstanding that in the reign of Emperor Wên of the Former Han, the predominant form of agriculture was landlord possession of land and

tenant farming. Actually, the elimination of the land tax must have had the pro-agrarian effect by benefitting the small-scale peasants who still existed on an extensive scale, because as written in Chapter Shih-huo-chih of the *Han-shu*, the edict of Emperor Wên was based upon the recommendation of Ch'ao Ts'o described above, and aimed at the promotion of typical small-scale owner-cultivators with five members in each household and cultivating one hundred *mou* of land per family.

The extensive existence of self-cultivating small-scale peasants described above was the actual basis of the tax and corvée systems of the Han empire. Therefore, the rise of commercial capital and the emergence of landlords were serious political problem for officials, since they threatened the survival of small-scale peasants. That is why officials often discussed anti-mercantile measures and policies for limiting private ownership of land. In the preface of Chapter Huo-chih-ch'uan 貨殖傳 (Biographies of Wealthy Men) of the *Han-shu*, it is stated:

“The rich people can afford to decorate their houses beautifully, and their dogs and horses can have the fill of meat and millet. However, the poor only have clothes which hardly cover themselves, and subsist on beans and water. When one and the other are both registered people of equal rank, the rich can become a lord with their wealth, and the other, because they are poor, have to become the slaves of the rich, but they do not seem to resent the fact.” 富者木土被文錦，犬馬餘肉粟。而貧者裋褐不完，嗇菽飲水。其爲編戶齊民同列，而以財力相君雖爲僕虜，猶亡愠色。

The author of the preface focused his attention on the gap between the rich and the poor and the consequent subordination of the poor by the rich, because the direct control of the population by the state was the basic aim of the Han government. Then, what sort of people were the subject for that kind of direct control? It goes without saying that they were *ch'i-min* among whom there was no distinction of wealth or social standing and who were independent small-scale peasants with five members in each household and cultivating one hundred *mou* of land per family.

The small-scale peasants who constituted the basis of the universal control of the Ch'in and Han empires existed in their embryonic form in the former *i* 邑 or village community. They evolved into existence as the result of transformation of communal cultivation into individual cultivation and of periodical rotation of plots for exclusive use to permanent assignment of such plots. It seems that due to the emergence of independent small-scale peasants, the village community itself came to break down, and also the use of plots on a rotation basis changed to the use of plots on a permanent basis. It goes without saying that the changes in the village and the break-down of the village itself could not have left unaffected the control structure of the state, which ruled over the villeges. Control of the population that had been carried out indirectly through the village community must have been changed

to individual direct control of each constituent member of the village, as the village underwent changes and broke down. Means of direct control were not confined to the collection of the land tax, but included corvée duty and military obligation, so that the control of the population by the state did not stop at the household level but extended down to household members.

The direct subordination of each person to the state was the principle of the Ch'in and Han empires for the control of their population, and as a means to supplement it, the state levied the 'poll-tax' 算賦.

Positive evidences of the emergence of the independent small-scale peasants described above and of the resultant change in the control system can be found in the reform of Shang-yang of the pre-unification Ch'in. His famous 'k'ai-ch'ien-mo' 開阡陌 meant no more than the demarcation of plots and did not amount to the destruction of the well-field system as Tung Chung-shu charged later. But if we take Tung Chung-shu to mean that Shang-yang's policy openly discarded the old system of communal use of land, gave legal recognition to the independent small-scale peasants and their individual monopoly of the land, and as a consequence, brought about private concentration of land later, then, Tung Chung-shu had a point. Shang-yang started the system of 'ming-t'ien-chai' 名田宅 as one of the *k'eng-chan* 耕戰 policies. He gave titles to commoners depending upon their military achievement and gave them land in accordance with the titles. We can surmise that land granting based upon military honours and titles was one of the reasons for the development of private concentration of land that occurred later.

In any case, there is no doubt that the basic spirit of Shang-yang's reform was to place land and people under direct grasp of national authority and to give to the state the power to do whatever it wanted to do with the people and land. Therefore, it was clearly a mistake, when Tu Yu 杜佑 of T'ang said in the section on Shih-huo t'ien-chih 食貨田制 in the *T'ung-tien* 通典, Bk. 1, to the effect that Shang-yang recognized the freedom to accumulate land by 'abolishing the well-field system, establishing ridges and letting one cultivate however large land he wanted to. ' 廢井田, 制阡陌, 任其所耕不限多少. As described before, it was very unreasonable of him when Tung Chung-shu said that 'in the period of Ch'in, (the dynasty) adopted Shang-yang's policy and revised the system set up by emperors. (It) abolished the well-field system and allowed the people to buy and sell land. (Consequently,) the rich owned hundred and thousand *mou* of land, while the poor lived on the narrowest strip of land.' 至秦不然, 用商鞅之法, 改帝王之制, 除井田, 民得賣買, 富者田連仟佰, 貧者亡立錐之地. Pan Ku 班固 also wrote in Chapter Shih-huo-chih of the *Han-shu*:

"Duke Hsiao 孝公 of Ch'in let Lord Shang 商君 abolish the well-fields and open a way to the possession of hundred and thousand *mou* of land and hastened to give prizes to cultivation and military achievements.

Although (Lord Shang's policies were) not in accordance with the old way, still they served the principle. Therefore, neighbouring states fell to (Duke Hsiao) and he became the leader of various lords. However, the royal way was done away with, and there was no limit to the riches. Rich commoners accumulated wealth and the poor had to live on bran."

秦孝公用商君，壞井田開阡陌，急耕戰之賞。雖非古道，猶以務本之故，傾鄰國而雄諸侯。然王制遂滅僭差亡度，庶人之富者累鉅萬，而貧者食糟糠。

They both attributed to Shang-yang's policy the collapse of the well-field system, the accumulation of land and the gap between the rich and the poor. They were quite off the mark in trying to blame Shang-yang for all these undesirable phenomena.

If this sort of accusation was proper, the concentration of land after the unification by Ch'in must have progressed far and this sort of situation would naturally have been reflected in the nature of uprisings at the end of Ch'in. However, it is very strange that there is no mention of discontent about the concentration of land in either *Shih-chi* 史記 or *Han-shu*.

In the above, I have referred to the extensive existence of small-scale self-cultivating peasants in the early Han period and their origin. Among the types of agrarian management in the Han period, there were, besides the small-scale independent farming, tenant farming and landlord management of land, employing slaves and hired labour. Of these various forms of management, the latter two became gradually predominant, as the concentration of land went on. Which of these two forms was more predominant is an extremely important point in determining the social organization of the Han period. There is no consensus of opinions among scholars, both in Japan and abroad, and there have been endless arguments about this point, so that I think it best for me to refrain from making too hasty conclusion.

An example of the combination of landlord ownership and slave labour can be found in the Biography of Fan Hung 樊宏傳 of the *Hou Han-shu*, Bk. 62. In the biography, there is a passage describing the management of an estate by his father Fan Chung 樊重:

"When he managed industry, he did not waste anything. When he employed slaves, he assigned them to a suitable type of work. Therefore, all these people cooperated together, and wealth doubled year after year, eventually he was able to develop more than three hundred *ch'ing* 頃 of land." 其營理產業，物無所棄，課役童隸，各得其宜。故能上下戮力，財利歲倍，至乃開廣田土三百餘頃。

This passage means that more than three hundred *ch'ing* of land managed by him was developed by many slaves he employed and vast amount of capital he amassed.

Information regarding the relationship between land ownership and slave labour can be found among the tablets discovered at Chü-yen 居延 (Edsin-gol). In a tablet describing the assets of a captain named Li Chung

禮忠, we read: "two child slaves, being worthy of thirty thousand 小奴二人直三萬; one adult maid, of twenty thousand 大婢一人二萬; one house, of ten thousand 宅一區萬; five *ch'ing* of land, of fifty thousand 田五頃五萬." However, it cannot be definitely determined whether or not these child slaves and adult maid were being owned as labour force to cultivate five *ch'ing* of land (500 *mou*). There are other data which indicate relationship between land and slaves; for instance, the law limiting the size of private land and the number of slaves one could own, established on the recommendation of Shih Tan during the reign of Emperor Ai at the end of Former Han, or the ordinance established by Wang Mang 王莽, prohibiting the private ownership, the sale or purchase of land, slaves and maids. According to these passages in the Annals of Emperor Ai and the Financial Monograph of the *Han-shu*, there seems to have been close relationship between the ownership of large estate and the employment of slaves.

Concerning this point, Tsuyoshi Kageyama 影山剛 writes as follows in his article entitled *Zenkan Jidai no Dorei-sei o meguru Ichi Ni no Mondai ni kansuru Oboegaki* 前漢時代の奴隸制をめぐる一・二の問題に関する覚書 or *Memorandum concerning a Few Problems on the Slave System in the Former Han Period (Fukui Daigaku Gakugei Gakubu Kiyô* 福井大學學藝學部紀要, III, *Shakai Kagaku* 社會科學, No. 5):

"In regard to limitation on estates, these two laws are concerned with the limitation of slaves and maids only, and not with the limitation of tenants and hired labourers. This indicates not only the connection between slaves and estates, but also it points to the special importance of the limitation of slaves, as slave labour was an indispensable and basic element in the management of farm land."

He also states: "The limitation of privately owned land would not have been effective without the limitation on the number of slaves one could have." If the limitation of privately owned land necessitated the limitation on slaves, who were an indispensable element in the management of such privately owned land, as T. Kageyama maintains, cannot it be said, conversely, that it was not necessary to limit the number of slaves and maids in circumscribing the ownership of such large estates? Therefore, the reason why the limitation of the number of slaves and maids along with the limitation of land was taken up was not that slaves and maids were indispensable to the operation of agricultural land, but that the limitation on slaves and maids was indispensable for the maintenance of social order and status system just as the limitation on land ownership was.

This can be assumed from the edict of Emperor Ai issued in the second year of Sui-ho 綏和, in which he placed a limitation on land, houses, and slaves and maids (Annals of Emperor Ai of the *Han-shu*). It says:

"Frugality in expenditure and caution in action in order to prevent

extravagance and excess are the first things in government and the unvarying way of all the kings. However, the vassal kings, the full marquises, the princesses, and the officials ranking at two thousand piculs, together with powerful and rich common people, keep many male and female slaves, cultivated fields and residences without limit. They compete with the common people in profitable (enterprises) so the people lose their occupations and suffer severely without enough to live on. Let regulations for the restriction of these matters be discussed.” 制節謹度，以防奢淫，爲政所先，百王不易之道也。諸侯王，列侯，公主，吏二千石，及豪富民，多畜奴婢，田宅亡限，與民爭利，百姓失職，重困不足，其議限列。

Excessive possession of land, houses, male and female slaves was not only a serious economic problem, but also from the standpoint of administrators a very grave problem affecting social and status system. That is why there were limitations set on the number of land, houses, male and female slaves that the vassal kings, the full marquises, officials and common people could own in accordance with their status and class. The edict by Emperor Ai referred to above stipulated:

“No merchants are to be allowed to own private cultivated land or become officials.” 賈人皆不得名田爲吏。

This stipulation stemmed from the desire to maintain social and status order. Another statement supporting the status system can be found in Chapter Shih-shih 時事篇 of the *Shên-chien* 申鑒 written by Hsün Yüeh. He stated:

“It is said that vassal kings should not possess land indiscriminately. The rich own land beyond what is due them, and are richer than vassal kings and full marquises. This is as though they infeudate themselves. It is also said that grandees 大夫 should not dispose of land on their free will. However, people do actually sell and buy freely. This is none other the free disposition of land.” 諸侯不專封，富人名田踰限，富過公侯。是自封也。大夫不專地。人賣買由己。是專地也。

He argued that in view of the teaching of the *Ch'un-ch'iu* 春秋, it was unjust to buy, sell or accumulate land of common people.

Therefore, I cannot agree with T. Kageyama, when he interprets that the regulations for the limitation of the possession of male and female slaves, or prohibition on the sale or purchase of them, as seen in the edict of Emperor Ai or in the order of Wang Mang, were an indispensable condition for limiting and prohibiting private land ownership. Also, I cannot but oppose his conclusion that slave labour was a basic and indispensable element in the farm management. In other words, I do not see that the landlord management of land coupled with slave labour was the only inevitable form of management of estate in the Han period.

Since T. Kageyama drew the conclusion that the ownership of large estate went with slave labour, he had naturally to reject the existence of tenant farming in the large estate ownership. His rejection of tenant farming

system seems to have had considerable influence upon the study of Han history in Japan. In the next section, I would like to discuss the question of tenant farming.

Section 7—Problems of Tenant Farming Type of Management

As stated before, T. Kageyama thought that slave labour was an indispensable element in the powerful families' management of their land. He held that, as seen in the edict on the limitation of land, the limitation of private land ownership was meaningless unless accompanied by a limitation on the number of slaves. He took up the question of what products were raised by slaves employed in estates. In answering this question, he selected passages primarily related to agriculture from the entries on enterprises (enterprises that had the annual profit of approximately 200,000 *ch'ien*, equivalent to the income of lords with one thousand households) in Chapter Biographies of the Money-makers of the *Shih-chi*. By examining these passages, he clarified that estates produced commercial crops for urban markets. According to him, it is stated as follows:

“As shown by the example of good land for grain cultivation in the Former Han period, if the privately owned large estates of rich people were located in suburban areas of cities or in areas with favourable climate conditions, livestock raising and cultivation of crops including grains were carried out as the single line of operation on a somewhat extensive scale, although not all of such estates was devoted to commercial production.”

He also thought that in the estates of rich people producing commercial crops, it was more lucrative for the owners to manage their land directly, because of the necessity of quality control of products, of the special care needed during cultivation, and of the maintenance of farm implements. Also, he maintained that in the sense that the land was devoted to raising one kind of commercial crop, tenant farming, which could not obtain staple food for own consumption, was not suitable. Therefore, he concluded that in the land of the rich who aimed at commercial production, it was the slave labour that was the primary form, and the hired labour was used to supplement the slave labour.

Next, T. Kageyama recognized that, in the areas other than these suburban areas or those with favourable climate conditions, landlords would have carried on cultivation primarily aiming at self-supply, and that in this type of land owned by the rich, tenant farming could have existed. But, he said that it was still doubtful whether there were 'tenant peasants' as distinct from slaves or hired labour, because those whom scholars have considered to have been tenant peasants appear in records of this period as peasants who were 'rented' 假 plots and gave half of the harvest to their masters. He doubted if they possessed the characteristics of tenants.

T. Kageyama said that the term *chia* 假 was often used in connection with the renting of public land to the poor by the state. On such occasions, houses, utensils, agricultural implements and seeds were supplied, as well as foodstuffs. Judging from this practice, he considered that when the rich rented their land, it was unthinkable that they did so on conditions basically different from those of the state. The poor who were rented plots did not possess any means of production and they did not produce such items of livelihood as houses and foodstuffs. He concluded that dependent as they were on their masters, they were not included in the household budget of their masters. As a concrete historical evidence of the characteristics of *chia*, he quoted a passage from the Biography of Ning Ch'êng 寧成傳 of the *Han-shu*, where it is stated:

“(Ning Ch'êng) bought more than one thousand *ch'ing* of hilly-land, and he rented it to the poor, employing (*i-shih* 役使) several thousands of households.” 賞貸陂田千餘頃，假貧民役使數千家。

He interpreted '*i-shih*' to mean that cultivation was carried out under rigid supervision, not that more or less independent tenant peasants were engaged in cultivation and paid rent on land in accordance with their contracts. Quoting the commentary of Yen Shih-ku 顏師古 on the Biography of Ning Ch'êng of the *Han-shu*, in which '*chia*' is interpreted as 'wage for hire' 雇賃, he concluded that 'probably one could not say that there existed a form of tenant farming which was substantially distinguishable from hired labour'. In this respect, he said: "To consider as tenant peasants all the poor who cultivated land of the rich is a less justified extension of the idea of tenant farming than to regard them as slaves or semi-slaves."

The reason why I quoted T. Kageyama's arguments in some detail here is that he questioned the current view that accepted tenant farming in the Han period, and I wanted to review as faithfully as possible his reasons for rejecting the existence of tenant farming.

My personal view on his theory is that it may be true that under specially favoured climate and land conditions, the rich carried out extensive commercial production and could gain tremendous profit, amounting to 200,000 *ch'ien* a year. And in such a case, the rich resorted to employment of slave labour primarily because it was convenient to do so, and not much room could be left for tenant farming. However, in the case of other big landowners than those whose primary objective was commercial production, it was possible for tenants peasants to exist, as T. Kageyama himself speculated. Besides, it was not merely a matter of possibility alone, but we can very well assume that in the case of land concentration, the peasants who sold or lost their own land became tenant peasants on their former land. In the case of landowners who accumulated others' land, contrary to the case of landlords who developed new land, it must have been more natural for them to leave the land in the hands of tenant peasants. Especially, for rich

merchants, as described in the Biographies of the Money-makers of the *shih-chi*, 'who became rich by violating laws and committing crimes' 弄法犯姦而富 and 'gained their wealth in the secondary occupations and held on to it by investing in agriculture' 以末致財用本守之, the land ownership based upon the tenant farming system must have been the most convenient method.

T. Kageyama raised doubt about the identity of *chia-t'ien-chê* 假田者, who had been assumed to be a tenant peasant by scholars in the past. He supposed that *chia-tso-chê* 假作者 of privately owned land were of the same character as *chia-tso-chê* of public land, and that as in the case of the poor who rented public land and were supplied with houses, food, seeds, etc., without owning any productive means, those peasants who rented privately owned land were in an inferior position where they could not carry out farm management on their own. However, this sort of supposition is probably a mistake. That the poor, whom T. Kageyama cited in his article, rented public land and were either supplied with or rented houses, utensils, cows, seeds and even food, does not mean that they were unworthy of maintaining their own farming unit and were dependent upon and subordinate to the landowners, as often seen in certain passages of the Annals of Emperors Hsüan 宣, Yüan 元, Ch'êng 成, Ai 哀 and P'ing 平 of the *Han-shu*. It was the government's special policy to assist the poor and refugees in making their own living. This is evident when one reads these passages in the *Han-shu*. The main objective of the government's policy was to prevent the poor and refugees, whose occurrence was frequent, from being separated from productive work by giving them land, houses and other means of making their living. The purpose of the policy lay in the maintenance of security by forestalling mobs and uprising. Therefore, T. Kageyama made a fundamental mistake when he applied the conditions of *chia-tso-chê* of public land to the *chia-tso-chê* of privately owned land.

What seems to be the most appropriate historical data for determining the actual condition of *chia-tso-chê* of privately owned land is the Financial Monograph of the *Han-shu* or the edict of Wang Mang, recorded in the Biography of Wang Mang of the *Han-shu*, which prohibited the private ownership of land and its sale and purchase. Concerning land problems in the Han period, the edict said:

"The Han dynasty reduced and lightened the land tax, taking only one-thirtieth, but there were regularly required conscript service and capitation taxes, which even the sick and aged were all required to pay, while powerful common people beset and encroached upon (the poor), letting their land out on shares, robbing them by the rentals, so that while, in name, the poor were taxed only one-thirtieth, in reality, they were taxed five-tenths of the harvest. The rich were arrogant and did evil, and the poor became destitute and acted wickedly. Both of them fell into crime, so that the punishment had to be employed and could

not be set aside.” 漢氏減輕田租三十而稅一，常有更賦罷癯咸出。而豪民侵陵分田劫假，厥名三十實什稅五也。富者驕而爲邪，貧者窮而爲姦，俱陷於辜，刑用不錯。

Yen Shih-ku wrote his commentary to the passage. He says that 分田劫假 means that the poor had no land of their own, cultivated the land of the rich, and divided the harvest from the land with the rich. 假 also means the poor rented land from the rich. 劫 means that the rich exacted the tax from the poor, and encroached and betrayed them by doing so. According to Yen Shih-ku, 分田劫假 means that the rich rented their land to the poor and exacted the rent from them, dividing the harvest in half. 厥名三十實什稅五也 means that although in the Han period, the land tax (tenancy fee between landlord and tenant) was one-half of the harvest. The Han land tax was ostensibly a light one, being levied at one-thirtieth of the harvest, but actually, tenants had to pay excessive tenancy fee of one-half of the harvest to their landlords. Tenants consequently had a very hard life, and landlords became arrogant and did injustice. Tenant peasants were driven to commit crime. Both of them fell into crime and were often punished by law. In the words of Tung Chung-shu, recorded in the Financial Monograph of the *Han-shu*, it is stated that tenant peasants 'who cultivated the land of powerful common people were taxed five-tenths.' 或耕豪民之田，見稅什五。 This indicates that tenant peasants were charged one-half of the harvest as tenancy fee. In the *Han-chi*, Hsün Yüeh also writes, in connection with the elimination of the land tax in the thirteenth year of the reign of Emperor Wên, that 'powerful and rich common people accumulate more and more land and collect two-thirds (of the harvest) as rent.' 豪彊富人占田逾侈，輸其賦太半。 This shows that as much as two-thirds of the harvest was taken by powerful and rich landlords as tenancy fee.

Thus there was a payment of rent between landlords and peasants who rented their land. If the rent was paid out of the harvest from the rented land, it goes without saying that the peasants who rented the land managed it and had independent household accounts. If so, why should not they be called tenant peasants? Naturally, I am not saying that these tenant peasants were identical with the modern farmers who rented their land by farming free contracts on equal footing with the landowners. That is quite clear from the edict of Wang Mang saying that 'powerful common people were beset and encroaching upon the poor, letting their own land on shares, robbing them by the rentals required for their land.' 豪民侵陵，分田劫假。 Also, in the Biographies of the Money-makers of the *Shih-chi*, we read:

“As for the ordinary lot of tax-paying commoners, if they are confronted by someone whose wealth is ten times their own, they will behave with humility; if by someone whose wealth is a hundred times their own, they will cringe with fear; if by someone whose wealth is a thousand times

their own, they will undertake to work for him; and if by someone whose wealth is ten thousand times their own, they will become his servants. This is the principle of things." 凡編戶之民，富相什則卑下之，佰則畏憚之，千則役，萬則僕，物之理也。

Further, in the Biography of Chung-ch'ang T'ung 仲長統 of the *Hou Han-shu*, Bk. 79, it says:

"Since the rise of the Han dynasty, there has been countless number of commoners who lorded over other common people because of their riches. The powerful lived in houses with many rooms and owned a great deal of good land, thousands of male and female slaves, and tens of thousands of people subject to them." 「漢興以來，相與同爲編戶齊民，而以財力相君長者，世無數焉。……豪人之室，連棟數百，膏田滿野，奴婢千群，徒附萬計。

Therefore, these tenant peasants had some sort of subordinate relationship to their landlords and powerful families who had far superior economic and social positions and influence as owners of land. However, the tenants still did not lose their qualification as commoners, and also they were independent in managing their plots and household accounts.

Next, I would like to say a few words upon the sentence from the Biography of Ning Ch'êng in the Biographies of the Harsh Officials of the *Han-shu*, Bk. 90, Ning Ch'êng committed a crime when he held the position of *nei-shih* 內史 or prefect of the capital, but escaped. After he returned home, 'he purchased a thousand and odd *ch'ing* of hilly land on credit and sublet the land to the poor and employed several thousand families. After several years, he was given amnesty and (by that time) he amassed a great deal of fortune.' 貰貸陂田千餘頃，假貧民，役使數千家。數年會赦，致產數千萬。

According to Yen Shih-ku's commentary, *shih-tai* 貰貸 means that 'he got (the land) on credit and (sublet the land to tenants) to take (the harvest from the land)' 貰貸假取之也 and '*chia* 假 means wages for hired labour' 假謂雇賃也. Therefore, according to the interpretation of Yen Shih-ku, Ning Ch'êng borrowed a thousand and odd *ch'ing* of hilly but irrigated good land from someone. He hired the poor by paying them wages, made several thousand families work for him and built up a vast fortune. In other words, if we accept Yen Shih-ku's interpretation, this sentence should correctly be read as 'Ning Ch'êng hired the poor', while T. Kageyama translates as 'Ning Ch'êng sublet the land to the poor'. However, to interpret the word *chia* 假 to mean 'wages for hired labour' sounds a little far-fetched in view of the general usage of the term *chia* occurred in the *Han-shu*.

Looking up the Biography of Ning Ch'êng in the Biographies of the Harsh Officials of the *Shih-chi*, Bk. 122, we see that there is a slight difference from the entry in the *Han-shu*. In the *Shih-chi*, we read:

"He bought a thousand and odd *ch'ing* of hillside farm land on credit and hired several thousand poor families to work it for him. After several years, an amnesty was issued (absolving him from his former

offenses. By this time) he had accumulated a fortune of several thousand pieces of gold.” 賈貸買陂田千餘頃，假貧民，役使數千家。數年會赦，致產數千金。

The annotation to 賈貸 in the *So-yin* 索隱 says that ‘the pronunciation of the first character 賈 is a combination of *dziək* 食 and *ia* 夜 by *fan-ch'ieh* 反切. *Dzia* 賈 means to buy or sell on credit (*sia* 賒). It is also pronounced as *siäi* 勢. The pronunciation of the second character 貸 is a combination of *t'ien* 天 and *tək* 得 by *fan-ch'ieh*.’ Therefore, these two characters 賈貸 were read as *dzia-t'ək*, meaning buying on credit, not payment in cash. In the *Shih-chi-chêng-i* 史記正義 (the same as *i-wên* 佚文 quoted in the *Shiki Kaichū Kōshō* 史記會注考證), we read that 假貧民 means ‘renting (the land) to the poor, making them work very hard on (the land) and sharing the harvest.’ 假貧民，言假借貧民，力營而分其利也。 Therefore, 假貧民 means that the land were rented to the poor, that they were encouraged in their cultivation, and that the harvest was shared by the landowner. Therefore, according to the *Shih-chi*, Ning Ch'êng bought a thousand and odd *ch'ing* of hillside farm land on credit, rented his land to the poor, employed several thousand families to work it for him, and after several years, when he was given amnesty, he had accumulated a fortune of several thousand pieces of gold.

Comparing the corresponding passages of the *Shih-chi* and the *Han-shu*, and the commentaries of Yen Shih-ku, *So-yin* and *Chêng-i*, which should we regard as acceptable? In my view, a fortune of several thousand pieces of gold (i.e. tens of millions of *ch'ien*) which Ning Ch'êng had amassed must have primarily consisted of his land of a thousand and odd *ch'ing*, and Ning Ch'êng must have paid for the land from the rent which he obtained from the poor to whom he rented the land. Therefore, it is not to be considered that Ning Ch'êng rented more than a thousand *ch'ing* of land and carried on large-scale farm management on the rented land, employing the poor, as in the interpretation of Yen Shih-ku in the *Han-shu*. According to Yen Shih-ku, the poor, to whom the plots were rented, were hired farm workers, but it is incongruous that they are counted in terms of ‘households’ 家, as in ‘employing several thousand families’ 役使數千家. The reason why the number of ‘households’ is recorded is that the unit of farm management was each household; the mention of the number of households indicates that Ning Ch'êng managed his land on the basis of tenant farming.

T. Kageyama interpreted that 役使 in ‘employing several thousand families’ 役使數千家 meant that the work was carried out under rigid supervision. However, *i-shih* does not mean work under rigid supervision; it probably means only ‘to make someone work’. Therefore, ‘*chia*’ that appears in the Biography of Ning Ch'êng, should be interpreted as ‘lending’ 貸與 in the same way as *chia* of other public land and *chia* of privately owned land. The meaning of *chia* in the Biography of Ning Ch'êng is, therefore, not different

from the general meaning of *chia*. If we accept the meaning of *chia* as 'wages for hired labour' for the Biography of Ning Ch'êng, as interpreted by Yen Shih-ku, on whom T. Kageyama relies, this interpretation is applicable only for this passage. It does not apply to *chia* (rent) as in 'rich people shared the harvest from the land and the poor paid rent on the land of the rich' 豪民侵陵, 分田劫假 (the Biography of Wang Mang or the Financial Monograph of the *Han-shu*), or to *chia* (lending) as in 'lent the land to the poor in the prefectures and kingdoms' 假郡國貧民田 (the First Year of Ti-chieh 地節 in the Annals of Emperor Hsüan). We are discussing *chia* in general cases, and it would be expanding the meaning of *chia* without any principle, if the special meaning of *chia* in the Biography of Ning Ch'êng, annotated by Yen Shih-ku, was applied to other general cases. Such an expansion of the definition of *chia* brings about the danger of unjustified expansion of the concept of tenancy if *chia* is to be considered as meaning tenancy in all the cases. When the interpretation of Yen Shih-ku concerning *chia* in the Biography of Ning Ch'êng is held in some doubt, there is less reason to cling to T. Kageyama's interpretation.

As stated above, it is quite clear that T. Kageyama was wrong, when he interpreted *chia* to mean wages for hired labour based upon the commentary of Yen Shih-ku to the Biography of Ning Ch'êng, and tried to apply it to *chia* of public and privately owned land in the Han period. Therefore, I do not think it is wrong to interpret *chia* to mean hired tenant peasants. However, as I said before, the word 'tenant peasant' does not mean 'contract tenant' in modern times, but it only refers to tenant peasants, who, under various historical conditions of the Han society, formed a certain subordinate relationship with their landowners. They were predecessors of *tien-k'o* 佃客 (tenant peasants on large estates) of the Wei 魏 and Chin 晉 periods. The subordinate relationship to the landowners became stronger, as direct subordinate relationship to the national authority diminished. In the *Chêng-lun* 政論 (Discourses on Politics) by Ts'ui Shih 崔寔 of Later Han, we read:

"The poor have to be stooping all the time and could not walk in a stride even. Both father and son serve the rich in a submissive manner, and volunteer to lead their wives and children to work for their masters. Therefore, the rich become richer day after day since they were affluent, and the poor become poorer year after year since they were destitute. Even after working as servants for generations, the poor cannot have sufficient food and clothing. While they are alive, they have to work until they die, and when they die, there is no decent grave to cover their bodies. In a year of bad crop, they have to drift apart, selling their wives and children." 下戶踣躄, 無所時足, 乃父子低首, 奴事富人, 躬帥妻孥, 爲之服役. 故富者席餘而日熾, 貧者躡短而歲蹶, 歷代爲虜猶不贖於衣食. 生有終身之勤, 死有暴骨之憂. 歲少不登, 流離溝壑, 嫁妻賣子. (*i-wên* of the *Chêng-lun* quoted in the Financial Monograph of the *T'ung-tien*, Bk. 1.)

According to this description, the tenant peasants who served the rich and were submissive to them had never enough food and clothing even after working for generations. But in a year of poor crop, they had to leave their homes to drift apart and were forced to sell their wives and children. From this, it is seen that poor as they were, they still had independent management of land and household, and did not sell out themselves to become slaves of their masters.

My criticism to T. Kageyama's contention is finished. However, since T. Kageyama's contention was handed down to M. Kimura and has been used as basis to explain the characteristics of 'tenancy' 假作 in his above-mentioned article '*Characteristics of the Land Tax in the Ch'in and Han Periods*', I must comment on it.

M. Kimura took up the problem of the land tax and the 'rent tax' 假稅 and considered why the land tax during the Han period was an extremely low tax, being levied at one-fifteenth or one-thirtieth of the harvest, while in the case of tenancy, it was extremely high, amounting to one-half or two-thirds of the harvest. He questioned why there was such a difference when these two had the 'characteristics of production tax' 生產稅的性格. Following T. Kageyama's contention, he said:

"*Chia-tso* 假作 during the Ch'in and Han periods was never to be called tenancy. Management of land was in the hand of either the state or the people who owned the land, and it is more appropriate to say that 'tillers' 假作者 received (from the owners of land) one-half or one-third of the harvest as 'cultivation fee' 假作料. Therefore, the 'land of private ownership' 名田 was cultivated by tillers, the tax on that land was paid by the owner of the land (the person who managed the farming operation) to the state, but the payment of the land tax was passed on to the tillers; i.e., it was paid out of one-half or two-thirds of the harvest left to the manager of the land."

When T. Kageyama interpreted *chia* as 'wages for hired labour' and drew his conclusion that tenant peasants who were substantially different from hired labour could not have existed. M. Kimura developed it in a very bold manner and made a distorted interpretation of 'cultivating the powerful common people's land, (tenant peasants) were taxed one-half of the harvest', or 'the powerful and rich common people owned more and more land, and charged two-thirds of the harvest (from their tenants)'. These passages, as in the *Han-shu* and the *Han-chi*, state that the peasants who rented the rich people's land and cultivated had to pay one-half or two-thirds of the harvest to their landlords as 'private tax' 私租. But employing the definition of *chia* as wages for hired labour, M. Kimura interpreted these passages as meaning that tenants received one-half or one-third of the harvest as wage from the state or the 'landowners' 名田者 who were the managers of these farming operations. Depending upon whether *chia* is interpreted as rent

or wages for hired labour, its subject would differ (if *chia* is used as rent, it is the land for which it is paid, and if it is used as wage, it is the worker to whom it is paid), and the person who pays *chia* would also differ (if rent, the person who rented the land pays *chia*, and if wage for hired labour, the employer pays *chia*). As a result of applying T. Kageyama's theory that *chia* meant wage for hired labour, M. Kimura had to interpret the quotations from the *Han-shu* and the *Han-chi* by turning them around. Difficulty in making this kind of interpretation clearly indicates the theory that *chia* meant wages for hired labour is unacceptable.

Why did M. Kimura have to make this kind of far-fetched interpretation? It was due to his theory that the land tax was the same as a production tax. In the *Han-chi* of Hsün Yüeh, there was a comment on the complete elimination of the land tax in the thirteenth year of the reign of Emperor Wén, saying that 'powerful and rich common people owned the land more and more, and charged two-thirds of the harvest. Although officials collected one-hundredth of the harvest as tax, people (landowners) exacted two-thirds of the harvest as tax (rent)' 豪強富人，占田逾侈，輸其賦太半。官收百一之稅，民收太半之賦。 and 'without rectifying the very basis of abuse and merely eliminating the tax would only help the rich more and more.' 今不正其本，而務除租稅，適足以資富強。 From these passages, it is apparent that it was the rich landowners who paid the land tax. However, M. Kimura opposed the generally held view that the land tax was borne by landowners, and wanted to insist that the land tax was borne by producers. To him, the passages quoted above from the *Han-chi* was very inconvenient. Therefore, applying T. Kageyama's theory, M. Kimura insisted that the rich people were not merely landlords, but actually were the managers of farming production, and that it was in the latter capacity that they bore the land tax. According to the *Han-chi*, it is clear that the peasants who rented the land of the rich did not pay the public tax on land. But if these peasants are to be understood as tenant peasants in keeping with the generally held theory, they should have paid the land tax, since M. Kimura contends that the land tax was paid by the producers. Again the passage from the *Han-chi* turned out to be very embarrassing to M. Kimura. Therefore, applying T. Kageyama's theory, he interpreted that tenant peasants were hired peasants, and that, as agrarian workers, they received one-half or one-third of the harvest as wages from their landlords, i.e., managers of agricultural enterprise.

As stated before, T. Kageyama's theory was an influential basis for M. Kimura's contention that the land tax was borne by producers, and in this respect T. Kageyama was strongly supported by M. Kimura. However, if T. Kageyama's theory was an unreasonable one as explained already, then M. Kimura's theory has no basis to stand on.

M. Kimura also says that this sort of cultivation by hired labour was very generally practiced, and quoted the words of the literati in Chapter

Undeveloped Wealth of the *Salt and Iron Discourses*:

“Even though the peasants are taxed but one-thirtieth, the rate is based upon acreage. Thus in good years when the grain lies about in abundance, the actual exaction would be two small, while in bad years with famine rampant, the full stipulated amount would be demanded. Add to this the poll tax and corvée duty, and the rate would become actually exactly one-half of a man’s labour. The peasants are forced not only to yield all of their produce, but are even often obliged to go into debt in order to fulfill the required amount. Thus are the people overtaken with hunger and cold, in spite of their strenuous farming and intense labour.” 田雖三十，而以頃畝出稅。樂歲粒米梁糲，而寡取之，凶年飢饉，而必求足。加之以口賦更繇之役。率一人之作，中分其功，農夫悉其所得，或假貸而益之。是以百姓疾耕力作，而飢寒遂及己也。

He interprets this passage to mean that the common people could not get enough from the land under their own names, and in order to pay the tax and corvée duties to the state, most of them worked the land of the rich to increase their income. In other words, according to M. Kimura’s interpretation, the passage, 假貸而益之 in the *Salt and Iron Discourses* means that ‘they could not meet all the taxes even with all they got. So they worked the land of other people.’ He explains that in order to pay taxes and fulfill corvée duties, the peasants resorted to the practice of cultivating the land registered in other people’s names. However, this is clearly a misunderstanding on his part, and the passage in the *Salt and Iron Discourses* means that the peasants supplemented the deficit by borrowing money, and has nothing to do with working other people’s land. That is clear from the words of Lung-tzū in the *Works fo Mencius*, on which this passage in the *Salt and Iron Discourses* is based.

It is true that hired labour in agriculture existed in the Han period, but they must be distinguished clearly from those tenant peasants who had their own farm management. The fact that the tenant peasants, who managed their own farms, did not pay the land tax to the state is the most important key to revealing the characteristics of the land tax in the Han period. My views concerning this point have already been stated in Section 4 – Land Ownership in Han Times and Section 5 – Characteristics of the Land Tax.

Postscript :

In 1961, a doctrate thesis entitled *The Landownership and the Tax System of Ancient China: A Historical Study in the Economical Features of the Ch’in and Han Dynasties* (*Chūgoku Kodai no Densei to Zeihō: Shin Kan Keizaishi Kenkyū* 中國古代の田制と税法—秦漢經濟史研究) was submitted to the University of Tokyo which accepted it. It was first published by the Ibundō 叢文堂 (Publishing Co.) in Kyoto in 1961 and a revised and enlarged edition was issued in 1967 by the Tōyōshi Kenkyūkai 東洋史研究會 (The Society of Oriental Researches) of the Kyoto University as No. 16 of its *Oriental Research Series*. The present translation is that of the first half of Chapter VI which deals with the land tax and its reduction and exemption in case of famine and other disasters. Actually, it is one of the

most highly appreciated parts of the thesis.

The author of the thesis is the late Professor Dr. Reiji Hiranaka 平中苓次 (1907.2.8-1973.1.28). He was born in Kyoto: graduated from the Matsue Higher School 松江高等學校 in 1927 and from the Department of Oriental History at the University of Tokyo in 1930. After the graduation, he taught at several schools and finally from 1946 up to the time of his death at the Ritsumeikan University 立命館大學 in Kyoto. Throughout his academic life, he worked on the history of the Ch'in 秦 and Han 漢 with special reference to the landownership and tax system and published 22 articles concerning it. He is also a joint author of 10 books.

The Landownership and the Tax System of Ancient China, which is divided into two parts, Shuhen 主篇 or Main Subjects and Fuhien 附篇 or Supplements, is a collection of these 22 articles previously published in various academic periodicals and revised and augmented in many places. It consists of the following 16 chapters, of which 12 on the Main Subjects and 4 on Supplementary. Here are their titles:

Shuhen (Main Subjects):

- (1) A Study of the Idea of Wang-t'u 王土 or Imperial Domain
- (2) A Study of the Landownership during the Ch'in 秦 with special reference to Ming-t'ien-chai 名田宅 (of Shang Yang 商鞅)
- (3) On the Tzū-shih-t'ien 自實田 of the Ch'in
- (4) On the Ming-t'ien 名田 and the Chan-t'ien 占田 of the Han 漢
- (5) On the Chia 假 system concerning the Kung-t'ien 公田 of the Han
- (6) The Land tax and its Reduction and Exemption in Case of Natural Calamities in the Han Period
- (7) On the Trading and the Chan-tsu 占租 during the Han
- (8) On the Property Tax 財產稅 under the Han as appeared in the Chū-yen 居延 Tablets
- (9) The Suan-min-ch'ien 算緡錢 Tax as levied by the Emperor Wu 武 of the Han
- (10) On the Ma-k'ou-ch'ien 馬口錢 and the K'ou-ch'ien 口錢 under the Han
- (11) The Exemption from Tax and Compulsory Labour, except the Military Tax or Chün-fu 軍賦—A Privilege granted to the Family of Officials under the Han
- (12) On the Exemption from Tax and Compulsory Labour under the Han and its Difference from the Shih-shê 施舍 System under the Chou 周

Fuhien (Supplements):

- (1) The Financial System at the Time of Ch'in and Han
- (2) A General Survey of Economy and Finance during the Ch'in and Han
- (3) The *Han-shu* 漢書 and the *Hou-han-shu* 後漢書 of Sung Edition preserved at the Yonezawa Library 米澤圖書館
- (4) A Korean Movable Type Edition of the *Han-shu* 漢書

Professor Hiranaka was a scholar whose methodology was nothing but thoroughness. He exhaustively collected texts and documents related to the subjects he intended to clarify. He collated them with those of other editions and quotations in other books, analysed them in the most rigid way, and established the reading and interpretation which he believed to be right. Because of this closest and strictest approach to the texts, people attach so much importance to his opinions. The articles contained in *The Landownership and the Tax System in Ancient China*, which are the result of his nearly fifty years' investigation, will remain as one of the indispensable guidance to scholars who study the history of the Ch'in and Han.

The writer of this Postscript personally knows Professor Hiranaka whom he admires not only as an eminent scholar but also as a friendly, respectable and reliable man. The writer saw several times Professor Hiranaka come to the assistance of his friends who were in distress. Having read again these articles, the writer sincerely realizes the irrecoverable loss which the death of Professor Hiranaka has given both to his friends and to the academic world. (Kazuo Enoki).