

Government Monopoly on Salt in T'ang in the Period Before the Enforcement of the Liang Shui Fa (兩稅法)

By Kaisaburo HINO

Introduction

In the period following the enforcement of "*liang-shui-fa* (兩稅法)," the T'ang Dynasty's monopoly of salt continued to be one of its primary sources of revenue. As such, the administrative setup for the salt monopoly was kept in perfect order ever thereafter. As the proceeds from the salt monopoly grew more and more important to the T'ang administration as its primary revenue source, the monopoly system became more and more intricate, a trend that continued to persist for many centuries, even after the T'ang rule was ended, from the Sung (宋) era all the way down to recent times. All this later development of the salt monopoly must be regarded only as the fruition of the efforts at its preservation and modification expanded by those who inherited the system, since almost all the basic legal and institutional concepts were clearly laid down and found their application in the system as established during the T'ang. Hence, the salt monopoly set up under the T'ang is of exceeding historical importance.

Two persons were instrumental in the institution of a salt monopoly system during the era and credited with having made the proceeds from the system into a major source of government revenue. Ti-wu Ch'i (第五琦) and Diu Yen (劉晏) were in the saddle as the T'ang Dynasty's most distinguished officials in charge of financial affairs from the outbreak of the Rebellion of An-Shih (安史之亂) until the first year of Chien-chung (建中) or 780 A.D. in which the *liang-shui-fa* was promulgated. Emperors Su-tsung (肅宗) and Tai-tsung (代宗) reigned successively during these nearly two decades and a half in which the two were active.

This treatise is presented as a study of the salt monopoly system initiated and developed during these two reigns of the T'ang Dynasty with particular reference to the great administrative accomplishments achieved by these two officials. A comprehensive study of this and other related themes has

already been published by Denis Twitchett,⁽¹⁾ noted authority on the history of the T'ang Dynasty. I regrefully note here that the publication of this English language study in 1954 did not come to my knowledge until after I published this study of my own in the Japanese language in 1959. This latter study of mine, intended to constitute a small part of my research in the history of the T'ang Dynasty's financial affairs, is extremely limited in scope. Nevertheless, it would be most gratifying to me if the present treatise would throw any more light on the facts and life of the T'ang Dynasty an elucidated by Prof. Twitchett and thus could hold some supplementary value of its own.

I. The Origin of Salt Monopoly

It is a commonly accepted theory that the T'ang Dynasty's monopoly on salt was originally conceived and put into practice by Ti-wu Ch'i (第五琦) about the time the Rebellion of An-Shih broke out. As yet, however, this theory is to be fully verified.

I. Administration Concerning Salt Output and Sales before the Rebellion of An-Shih

The first historically known monopoly on salt in China was a short-lived one practiced by the Han Dynasty. And for many centuries thereafter no such governmental monopoly was revived by any succeeding dynasty not even by the T'ang Dynasty at least for some years after its founding. This means that the T'ang Dynasty, too, for a while after its establishment had tried to live up to a monarchical ideal of fair and just rule handed down from its predecessors—the belief that the popular use of any products of Mother Nature should be left unrestricted and that such blessings should not be monopolized by those in power. Another unwritten code of political ethics prohibited those in power from forcing any arbitrary political institutions on the people or from enforcing any drastic renovation of the traditional systems lest the minds of the people should be unnecessarily disturbed or confused. Aside from these ideological factors, with its government's financial framework still far from complex and conducted on a very small scale, the T'ang Dynasty hardly found it necessary to impose upon the people any indirect taxes in addition to direct levies in early years of its rule. The dynasty's abstention from pursuing any monopolistic policies during its early years is primarily attributed to the fact that its finances had not yet assumed such a scale as to necessitate them. After Empress Wu (則天武后) was en-

(1) D. Twitchett, *The Salt Commissioners after An Lu-shan's Rebellion*, *Asia Major*, *New series* Vol. IV, part I., pp. 60~89, London, 1954.

throned, the dynasty's finances began to expand drastically. But the T'ien-pao (天寶), Era or 742-755 A.D., when Emperor Hsüan-tsung (玄宗) was ruler, the dynasty's fiscal expenditure was estimated to have grown to as much as 10 times the size in the Chên-kuan (貞觀) Era (627-649 A.D.) in which Emperor T'ai-tsung (太宗) ruled. And in the meantime, the T'ang governments' fiscal picture, both in taxation and income-expenditure aspects, had become considerably more intricate. A major contributory factor to this rapid expansion was increased military expenditure. Under Hsüan-tsung's reign, such military institutions as *chün chên* (軍鎮) and *chieh-tu shih* (節度使) were reorganized into a much larger administrative entities. As the dynasty's military strength increased, the old "militia system" was gradually replaced by the "professional soldiering" system as the principal method of recruitment.

This series of measures, all of which necessitated the dynasty to drastically expand its military budget, were enforced in rapid succession until the expansion took on alarming aspects during Emperor Hsüan-tsung's days. However, the causes of such financial expansion are traceable all the way back to Empress Wu's reign, under which the central government, ill prepared to counter any such bursting expansion of its fiscal needs, was tightly gripped by a financial crisis. Thus, when Emperor Hsüan-tsung (玄宗) came to the throne after another corruption-infested reign of Empress Wei (韋后), the dynasty was already all but bankrupt. Thus, while the dynasty was in the throes of such a financial crisis, the first salt monopoly plan on record was presented in the form of a petition to the Emperor in the 11th month of the sixth year of K'ai-yüan (開元) or 721 A.D. Hsüan-tsung, however, dismissed the plan after referring it to his ministers for deliberation. After all they had still preferred to tide the dynasty over its dire financial predicament by increasing conventional direct taxes.⁽²⁾ Although, thus, no salt monopoly was enforced up until the last year of T'ien-pao (天寶), it does not mean that the output and sales of salt had administratively been left totally unrestricted. Records show, in fact, that even prior to the enforcement of a salt monopoly, a notable advance had been witnessed in the administrative controls over salt during Emperor Hsüan-tsung's days. The government took due note of the growth of the salt making industry and by putting all the names of salt-makers on its tax payers' list tightened its clamp upon possible evasion or delinquency cases. Salt makers were made to deliver their product instead of such conventional tax payments in kind as

(2) See the petition of Liu T'ung (劉彤) contained in Tu Yu (杜佑), *T'ung-tien* (通典), Ch. 10, Yen-T'ieh (Salt and Iron); THY, ch. 88, Yen-T'ieh (Salt and Iron) and other accounts. Note that the year of the petition is erroneously given as the first year of K'ai-yüan (開元) in all these accounts. The latest studies have established that the correct year was the ninth of K'ai-yüan.

cereals at a certain conversion ratio set for assessment purposes. Meanwhile, the government on its own established and operated "official" salt farms known as *yen-t'un* (鹽屯) with the purpose of coping with the ever-expanding demand for edible salt among its frontier garrison forces. In order also to meet the demand for salt from the forces stationed in the capital and Kuan-nei (關內), a new office called *yen-ch'ih-shih* (鹽池使) or, literally a "salt-lake (鹽池) commission" was created so as to have its holders supervise salt lakes established in An-i (安邑) in Ho-tung (河東) Province now known as Shansi or those founded in Kuan-nei Province.⁽³⁾ In other words, the central government's salt control organization, although still short of a full-scale monopoly, was already fairly well organized in early as those years.

2. The Rebellion of An-Shih (安史之亂) and the Institution of a Salt Monopoly System by Yen Chên-ch'ing (顏真卿)

It is a well-known historical fact that immediately upon the outbreak of the Rebellion of An Lu-shan, Yen Chên-ch'ing, prefect of P'ing-yüan (平原太守) in Ho-pei Province, pitted himself against An's rebel armies for the cause of justice by organizing a loyalist campaign.⁽⁴⁾ Under his loyalist banner local officials as well as soldiers and militiamen loyal to the Emperor rallied round. Among them were Chia Tsai (賈載), director (尉) of Ch'ing-ch'ih Hsien (清池縣) and Mu Ning (穆寧), director (尉) of Yen-shan Hsien (鹽山縣), who combined their forces to slay the Commissioner for Sea Transport (海運使) who concurrently was prefect (太守) of Ching-ch'êng (景城) or Ts'ang-chou (滄州) and seized in was spoils more than 50 vessels and other military supplies in the custody of this official appointed by An Lu-shan. It was through the seizure of war supplies stored for years in Pei-chou (貝州) in Ho-Pei (河北) Province that these loyal forces were able to pursue their military operations. The seized provisions included a great deal of goods collected as *tsu* (租) and *tiao* (調), such as three million *tuan* (端) of linen (紵布) from Chiang-tung (江東), 700,000 *p'i* (疋) of silk cloth (絹布) from Ho-pei Province (河北), and more than 100,000 *p'i* of dyed fabrics (綵) and twill silk fabrics (綾) from Pei-chou (貝州).

Besides, more than 300,000 *min* (緡) of copper coins, a several-year-long collection of household taxes or *hu-shui* (戶稅), and 300,000 *shih* (石) of cereals were seized at the same time.⁽⁵⁾ As for the armor with which he provided his troops,

(3) See HTS, Ch. 54, Foods and Money, Salt, in addition to the two accounts cited in Footnote 1. Also refer to "*Shina Chūsei no Gunbatsu*" (支那中世の軍閥) or "Warlords in Medieval China" by this writer, Tokyo, 1942, and "The Background of the Rebellion of An Lu-shan," Pulleyblank, E. G., Oxford, 1955.

(4) Ssü-ma Kuang, TCTC, ch. 217, 12th month, 14th year of T'ien-pao (天寶) or 755 A.D.

(5) Ibid.

Yen found readily available those laid in stock in large quantities when a punitive campaign had been organized against the Turkish invaders led by Qapaγan Quγan (黠戛可汗).⁽⁶⁾ Soon afterward, Yen was appointed by the T'ang court to the Inspectorship of Ho-pei Province (河北道採訪處置使), an office which empowered him to act as commander-in-chief for the Imperial punitive force against the rebel armies then occupying Ho-pei (河北) Province.⁽⁷⁾ Whereupon, Yen contacted by a sea route Liu Chêng-ch'ên (劉正臣), a military governor of Southern Manchuria or P'ing-lu Chieh-tu Shih (平盧節度使), who was then entrenched in Liao-hsi (遼西) in the rear of An Lu-shan's territory.⁽⁸⁾ The plot subsequently formed between the two required P'ing-lu's selected armies to attack the rebel forces in the rear and Yen to supply these armies with necessary war munitions. As the traffic of supply ships along the sea route grew thick and fast between the two loyalists, Yen, then in control of only three chou (州)—Tê (德), Pei (貝) and Po (博), came in no time to find his financial resources totally depleted. In the fact of this financial crisis Yen began to enforce a monopoly in salt on the suggestion of Li Ê (李萼), one of his officials who originated from Ho-pei province which was a major salt producing area. This monopoly of salt, enforced by Yen throughout his jurisdiction, yielded enough profit to enable his provincial administration to tide over the financial crisis.

How this salt monopoly was administered by Yen Chên-ch'ing is described in a biographical account incorporated in "*Yen-lu-kung Wên-chi* (顏魯公文集)," which is a collection of his works. The account was written by Yin Liang (因亮), one of Yen's staff officers or *mên-k'o* (門客), in his "*Yen-lu-kung Hsing-chuang*" (顏魯公行狀) or the "Biography of Yen-lu-kung," which constitutes part of the appendix to *Yen-lu-kung Wên-chi*. The account, in effect, reads as follows: "Our commander-in-chief made a monopoly of the salt produced in Ching-ch'êng chün (景城郡) and by setting up a chain of sales agents—*ch'ang* (場)—along the Huang Ho (黃河), ordered individual prefectures or *chün* (郡) to sell it at a certain fixed price. Proceeds from the sales, meanwhile, were collected through the chain for agent-to-agent relay delivery to his coffers. Thus, his financial needs for military supplies were met adequately."⁽⁹⁾ *Hsin T'ang-shu* (新唐書), in *chüan* (卷) 153, which is another biographical account of Yen Chên-ch'ing, also briefly outlines the origin of salt monopoly, apparently based on the same account by Yin Liang. Acting in concert, a loyalist military campaign was also

(6) Yen-lu-kung Hsing-Chuang (顏魯公行狀), an Appendix to *Yen-lu-kung Wên-chi* (顏魯公文集) states this.

(7) Ssü-ma Kuang, *ibid.*, ch. 217, 3rd month, 2nd year of Chih-tê (至德) or 757 A.D.

(8) *Ibid.*, ch. 217, 4th month, 1st year of Chih-tê (至德) or 756 A.D.

(9) 定錢收景城郡鹽 沿河置場。令諸郡略定一價，節級相贖，而軍用遂贍。

initiated by Ho-lan Chin-ming (賀蘭進明), prefect of Pei-hai (北海) or Ch'ing-chou (青州), and at Yen's invitation, the two began to join forces from the third year of Chih-tê (至德) or 758 A.D.⁽¹⁰⁾ It was as a member of Ho-lan Chin-ming's campaign that Ti-wu Ch'i, one of his staff officers and the known founder of the first full-scale salt monopoly system, became acquainted with its prototype as administered by Yen's regional regime. By title, he was then Ch'ing-chou's *ln-shih ts'an-chün* (錄事參軍). Records show that while active in this campaign Ti-wu Ch'i observed with his own eyes how salt was monopolized and how lucrative the monopoly proved to be. Thus, he learned the management techniques involved in the system.

In Yin Liang's biography of Yen, there are records also telling how Ti-wu Ch'i later came to rise to a high rank of the T'ang officialdom and how by means of his own salt monopoly system he met the spiraling military expenditure and surmounted the financial difficulties besetting the dynasty.⁽¹¹⁾

From the foregoing, it is positive that a salt monopoly was originated by Yen Chên-ch'ing and that Ti-wu Ch'i later started his own based on the knowledge of the monopoly rules and practices first set and demonstrated by Yen. Why, then, do all the principal historical records of those days invariably have it that Ti-wu Ch'i is the founder of the institution?⁽¹²⁾ In my view the reason is that the salt monopoly was practiced by Yen as an emergency financial measure on a provisional basis only in the several prefectures which he controlled.

Under Yen, then, the system had never been developed into an official undertaking of the state. The system assumed an extraprovincial status only after Ti-wu Ch'i took it over from Yen and reshaped it as his own. The question here is to which person we are to give credit for having founded this institution—Yen Chên-ch'ing who set up a salt monopoly on his own, or Ti-wu Ch'i who founded one as a state institution. When seeking an answer to such a question, we today's historians, will as a rule try to trace the origin of the system in question as far back as possible—in this particular case all the way to Yen Chên-ch'ing instead of going only part of the way back to Ti-wu Ch'i. Most probably, the way of thinking of the Chinese in those days must have been different from ours. In their view, no system was to be regarded as having been founded until it assumed the status of a state institution.

(10) Ssü-ma Kuang, *ibid.*, ch. 217.

(11) HTS, ch. 153.

(12) CTS, ch. 123; THY, ch. 87, Introduction about Yen-t'ieh Chuan-yün-shih (鹽鐵轉運使) and Ssü-ma Kuang, TCTC, ch. 219, 10th month, 1st year of Chih-tê (至德) or 756 A.D.

II. Ti-wu Ch'i's Salt Monopoly Administration

Ti-wu Ch'i was dispatched by Ho-lan Chin-ming (賀蘭進明) as his emissary to Emperor Hsüan-tsung, then in exile in Shu (蜀) or Szechwan (四川) in the eighth month of the first year of Chih-tê (至德) or 756 A.D. When received in audience by the Emperor, Ti-wu Ch'i solicited for an office in charge of the transportation of war munitions. He based this request on his belief that in view of the fast intensifying insurgency in the empire it would be a task of utmost urgency for the central government to ensure adequate supply of munitions of war by securing the supply route between the affluent southeast provinces and Kuan-chung (關中) where the Imperial court was situated. This request was approved immediately and Ti-wu Ch'i was appointed to the post of *Chiang-Huai Tsu-Yung Shih* (江淮租庸使) or Commissioner for *tsu* and *yung* (租庸) of the Chiang-nan and Huai-nan Provinces (江淮).⁽¹³⁾ The month before, however, the Crown Prince in exile in Ling-chou (靈州) had already declared his accession to the throne. Upon the receipt of this report, Emperor Hsüan-tsung made his accession official by declaring his own abdication of the throne and thus, in effect, nullified Ch'i's appointment.⁽¹⁴⁾ Whereupon, Ch'i left Szechwan to lodge the same request with the new Emperor, Su-tsung (肅宗), and was granted an audience in P'êng-yüan (彭原) in Ning-chou (寧州) in the 10th month of Chih-tê.

In explaining his appeal in more detailed terms than before, Ch'i suggested that the cereals and linen cloth collected in *tsu* (租) and *yung* (庸) from Chiang-nan and Huai-nan Provinces be converted into *ch'ing-huo* (輕貨)—“light commodities” which are much costlier in value and much lighter in weight⁽¹⁵⁾—and that these commodities be transported upstream on the Yangtze River and Han Valley by boat as far as Yang-chou (洋州) and then overland cross the Ch'in-ling (秦嶺) Range to Fu-fêng (扶風) in Ch'i-chou (岐州), Fêng-hsiang Fu (鳳翔府). This appeal met the new Emperor's approval and Ti-wu Ch'i was consequently appointed to the post of *Shan-nan-têng wu-tao Tu-chih Shih* (山南等五道度支使) or Commissioner for Public Revenue and Expenditure of the Five Provinces including Shan-nan.⁽¹⁶⁾ The appointment meant that he had found himself in

(13) See Ssü-ma Kuang, TCTC. ch. 218 and others.

(14) See *ibid.*, ch. 218. the 8th month of the 1st year of Chih-tê (至德) or 756 A.D.

(15) Among the items of *ch'ing-huo* (輕貨) were gold, silver, silk and linen which were found suitable for long-distance transportation because of their relatively high value for their weight and bulk. In these early T'ang days, silk and linen were still used as the Government's official means of payments. Then, in the latter part of the T'ang period silver began to replace them and finally in the Sung (宋) days, became accepted as the major such means.

(16) See *ibid.*, ch. 219.

control of a vast jurisdiction in the matter of state finances which comprised the five *tao* (道)—Huai-nan, Eastern and Western Chian-nan and Eastern and Western Shan-nan. The Yangtze River (揚子江) and Han Valley (漢水) were picked by Ch'i to form his supply route to Kuan-chung (關中) since the Grand Canal route linking Huang Ho (黃河) and Pien Canal (汴河) had been blockaded by An Lu-shan's rebel troops then. Properties collected in taxes due for delivery to the coffers of the central government were made convertible into *ch'ing-huo* (輕貨) or light commodities because the cargo conveyance capacity of the Han Valley route was too limited to transport these taxes in kind in their original form—bulk cereals. Immediately after assuming this important “*shih*” post, Ti-wu Ch'i embarked on the task of securing ample supply of provisions for the Kuan-chung (關中) region as he promised to Emperors Hsüan-tsung and Su-tsung. It was in the process of carrying out this task that Ch'i's salt monopoly system was inaugurated interregionally in all of the five provinces put under his control.

1. Ti-wu Ch'i's Appointment as Yen-t'ieh Shih (鹽鐵使) or Commissioner for Salt and Iron and the Subsequent Commencement of Salt Monopoly

As to when Ti-wu Ch'i inaugurated his salt monopoly system, there are two irreconcilable sets of authorities. Namely, whereas one version says that the inauguration came in the 10th month of the first year of Chih-tê (至德) or 756 A.D., the other has it that it came in the first year of Ch'ien-yüan (乾元) or 758 A.D. *Tzū-chih t'ung-chien* (資治通鑑) by Ssü-ma Kuang, one authority in the former group, says in its 219th chapter that Ti-wu Ch'i was appointed to the post of Commissioner for Public Revenue and Expenditure of Five Provinces including Shan-nan (山南等五道度支使) in the 10th month of the first year of Chih-tê and inaugurated his salt monopoly system immediately afterward. Consequently, it adds, the dynasty's coffers were enriched. According to this authority, we are given to understand that Ti-wu Ch'i was the Commissioner for *tsu* and *yung* of the Chiang-nan and Huai-nan (江淮租庸使) when he was appointed to this additional post of Commissioner for Public Revenue and Expenditure of Five Provinces including Shan-nan (山南等五道度支使) in the 10th month of 756 A.D. and that he ordered the salt monopoly system into operation immediately in the same month. On the other hand, another contradictory source—*T'ang hui-yao* (唐會要)—in its 87th chapter titled “Introduction to Yen-t'ieh Chuan-yün Shih” has the following to say:

“In the first year of Ch'ien-yüan or 758 A.D. Ti-wu Ch'i was appointed *tu-chih lang-chung* or Secretary of Revenue and Expenditure (度支郎中) and *chung-ch'êng* or Vice President of the Censorate (中丞) while retaining his

former titles. He was also made Salt Commissioner and this, then, led to his inauguration of a salt monopoly system."

This authority has it, in effect, that the system was begun only after Ti-wu Ch'i's appointment as Salt Commissioner in 758 A.D. An account identical to the foregoing is also found in *Chiu T'ang-shu* (舊唐書), ch. 49, as well as *Hsin T'ang-shu* (新唐書), ch. "54, Food and Money." Moreover, another authority, *Ts'ê-fu yüan-kuei* (冊府元龜), in its 483rd chapter "Introduction to 'Financial Affairs' (邦計部總序)," also clearly registers Ti-wu Ch'i's appointment as Salt Commissioner as having taken place in 758 A.D. Corroborated by so many authorities, this year of Ch'i's appointment as Salt Commissioner, it seems, needs not be questioned any further.⁽¹⁷⁾ There are no historical records available for us to refer to, however, regarding in what month of that year the appointment was made. Perhaps, however, the following inference may logically be made. Before Ti-wu Ch'i was named Commissioner for Salt and Coinage (鹽鐵鑄錢使) in the first year of Ch'ien-yüan (乾元) or 758 A.D., he had been holding concurrently the *p'in-kuan* (品官) title of *ssü-chin lang-chung* (司金郎中) bearing the Secondary Grade Fifth P'in Excellent (從五品上) and the "*hsien-kuan*" (憲官) post of *shih-yü-shih* (侍御史).⁽¹⁸⁾ Then in the third month of the same year, he was promoted as a "*p'in-kuan*" official to the grade of *tu-chih lang-chung* (度支郎中).⁽¹⁹⁾ Accordingly, Ch'i's appointment as Commissioner for Salt and Iron, which is recorded as having been effected while he was still holding a "*p'in-kuan*" title of *ssü-chin lang-chung* (司金郎中), must have come, even at the latest, before the third month of that year, probably in the very early part of 758 A.D. Given below is a table in which the two mutually contradictory authorities are set against each other regarding what "*shih*" posts Ch'i was holding when the salt monopoly was started.

(17) T'FYK has it that Ti-wu Ch'i's appointment was simultaneous with his assumption of duties as Salt Commissioner. However, it has been proved that, as recorded by Ssü-ma Kuang's TCTC, the appointment took place two years earlier than the assumption of these duties, in the 10th month of the first year of Chih-tê. One proof to be is found in a documentary practice of the chroniclers of those days whose established rule was to list side by side all the new and old posts and ranks held by an official in case he was ordered to assume any additional post or in case he stayed in his old post even after his promotion to any to lead higher rank or status. This practice tends to lead one to mistake the old posts and positions for those newly assumed or aquired. The T'FYK account under review can be regarded as one such example. Note that whereas TCTC gives one to understand that the "*wu tao*" Ti-wu Ch'i governed as Tu-chih-Shih included "Shan-nan" (山南), T'FYK refers to the same as "five provinces including 'Ho-nan' (河南)"—an important difference to be clarified later in detail.

Inauguration of Salt Monopoly	Ti-wu Ch'i's "Shih" posts at the Time of Inauguration	Authorities
10th month, 1st year of Chih-tê (至德) or 756 A.D.	江淮租庸使·山南等五道度支使	TCTC
Sometime before 3rd month, 1st year of Ch'ien-yüan (乾元) or 758 A.D.	江淮租庸使·河南等五道度支使·鹽鐵使	CTS., HTS., Food and Money TFY., TIFYK.

From a common sense view-point, it is more reasonable to presume that the importance of the salt monopoly as a new state institution had prevented this great undertaking from getting under way before the post of *yen-t'ieh shih*

- (18) In the early years of the T'ang Dynasty, there were, regarding status, three kinds of titles; *chih-kuan* (職官), *san-kuan* (散官) and *hsün-kuan* (勳官). Furthermore, holders of all such official status were further graded by the degree of *p'in* (品) to show how highly they were placed on the ladder of the T'ang officialdom. Since, both *san-kuan* and *hsün-kuan* were of honorary character, only *Chih-kuan* holders were found in charge of executive or administrative duties. As for every *chih-kuan* post, the duties and functions its holder was required to perform were detailed in advance. At the same time, a "*p'in*" grade was assigned to every such post to show clearly how high along the officialdom's ladder its holder was placed, be he civilian or military. Since the middle part of the T'ang rule, with the conspicuous social and economic growth of the dynasty its administration assumed such intricate proportions that its original personnel classification rules could no longer be observed to the letter. Thus, in the process of creating one new position after another, "*shih*" posts or commissionerships, such as *tsu-yung shih* (租庸使), *tu-chih shih* (度支使), *yen-t'ieh shih* (鹽鐵使), *chieh-tu shih* (節度使) and *chuan-yün shih* (轉運使) were added to the list. These "*shih*" titles, only descriptive of the duties and functions of their holders, were not similar to the "*kuan*" titles in character. As such, no "*p'in*" grade, indicative of the holder's distinction of rank, was assigned to any "*shih*" position. This means that the appointment of an official to any "*shih*" post constituted no upward or downward revision of his status in the official hierarchy and that how high or low he was placed had to be shown separately by a "*kuan*" title he additionally held. These "*kuan*" titles, too, used to be among a variety of *chih-kuan* posts but by the time Ch'i assumed the Commissionership it had already become merely titular in character. In principle, a "*shih*" post, being directorate in character, required its holder to supervise a number of personnel as his subordinates. With the purpose of enhancing his authority over his subordinates, therefore, he was often given a "*hsien-kuan*" (憲官) post in the *Yü-shih-t'ai* (御史臺) or "censurate" and thus vested with the authority to mete out disciplinary action against officials in general. The five flights comprising the "*hsien-kuan*" classification scale were: (a) *chien-ch'a-yü-shih* or Examining Censor (監察御史) bearing the Genuine Eighth P'in Grade Excellent (正八品上); (b) *tien-chung-shih-yü-shih* or Palace Censor in Attendance (殿中侍御史) bearing the Secondary Seventh P'in Grade Excellent (從七品上); (c) *shih-yü-shih* or Censor in Attendance (侍御史) bearing the Secondary Sixth P'in Grade Low (從六品下); (d) *yü-shih-chung-ch'êng* or Vice President of the Censurate (御史中丞) bearing the Genuine Fifth P'in Grade Excellent (正五品上) and (e) *yü-shih-ta-fu* or President of the Censurate (御史大夫) bearing the Secondary Third P'in Grade (從三品).
- (19) See THY, Ch. 61, *Kuan-i* (館驛) and *ibid.*, Ch. 87, *Chuan-yün Shih* (轉運使).

or Commissioner for Salt and Iron was filled by Ch'i.

This presumption becomes all the more convincing when reviewed in the light of the fact that historical records supporting the second authority are found more numerous than those upholding the first authority. The first authority—*Tzū-chih t'ung-chien* (資治通鑑)—should not be lightly brushed aside as mistaken, however, since its authenticity as a chronicle must generally be rated highly.

In the 10th month of the first year of Chih-tê, Ti-wu Ch'i proceeded from Szechwan to Ning-chou (寧州) in Kuan-chung region and was received by Emperor Su-tsung. At that time he already had in his mind a salt monopoly plan and as a matter of historical fact obtained the Emperor's approval for it. No matter how quickly the subsequent assumption by Ch'i of his new post far away in the Chiang-Huai (江淮) region could have been arranged and completed, the first authority's view that he could bring the new system into operation within the same month when he obtained the Imperial approval for its blueprint can hardly be justified. Some length of time must have been taken by Ch'i before he completed such preparations as conducting an on-site preliminary survey and drafting rules and regulations. To be recalled in this connection is the fact that the well known *liang-shui-fa* (兩稅法), too, was not enforced overnight. Before it was promulgated in the first month of the first year of Chien-chung (建中) or 780 A.D., the law had to be drafted over and over again and all other preparations completed by Yang Yen (楊炎) over a period of a year after his installation as Prime Minister. When considering the process of the promulgation of the Salt Monopoly Edict, therefore, it would be more reasonable to presume that the enforcement of this system had been preceded by a period of preparation ranging over a year or more from the time Ch'i proceeded from Kuan-chung to Chiang-Huai. Hence, it is all the more probable that the system was inaugurated toward the beginning of 758 A.D.

To make this presumption more warrantable, the official career of Ti-wu Ch'i must be thoroughly checked so as to throw enough light on the circumstances in which he had risen to eminence. All the "*p'in-kuan*" (品官) and "*hsien-kuan*" (憲官) titles and "*shih*" (使) offices Ch'i won or held since the first year of Chih-tê (至德) or 756 A.D. are listed for this purpose, source by source, as follows.

From 756 A.D. onward Ti-wu Ch'i was in control of five *tao* (道) or provinces as *tu-chih shih* (度支使). Although formerly referred to as "five *tao* including Shan-nan (山南)," these provinces later came to be registered as "five *tao* including Ho-nan (河南)."⁽²⁰⁾ My perusal of all historical records heretofore found available about Ch'i's public service covering the period of two years and two months between the 10th month of Chih-tê (至德) and the first month of Ch'ien-yüan (乾元) has uncovered a total of nine accounts referring to the post of 五道

Date	P'in Kuan	Hsien Kuan	Shih	Authorities
8th month, 1st year of Chih-tê (至德) or 756 A.D.	?	監察御史	江淮租庸使	TCTC., ch. 218 TPYK., ch. 483 HTS., CTS.
10th month, 756 A.D.	?		兼山南等五道度支使	CTS., ch. 123
2nd year of Chih-tê or 757 A.D.	司虞員外郎	殿中侍御史 (?)	河南等五道度支使	HTS.
1st year of Ch'ien-yüan (乾元) or 758 A.D.	司金郎中	侍御史	河南等五道度支使, 鹽鐵鑄錢使	HTS., ch. 149
3rd month, 758 A.D.	度支郎中	御史中丞	" 充諸色轉運使	TFY., ch. 61
7th month, 758 A.D.	戶部郎中	御史中丞		TFY., ch. 87, 88
10th month, 758 A.D.	戶部判度支	御史中丞	江淮租庸使, 河南等五道度支使, 鹽鐵使, 山南東西·江南淮南館驛使, 轉運使, 鑄錢使	CTS., HTS. THY., ch. 78 TFY., ch. 58

度支使 be assumed. Since three of these nine accounts each refer to this particular post twice in separate paragraphs, altogether 12 paragraphs are due for correlation with each other. And seven of them relate to what immediately followed his appointment as Salt and Iron Commissioner in the first year of Ch'ien-yüan.⁽²¹⁾ In all these seven paragraphs, Ti-wu Ch'i's jurisdiction as *tu-chih shih* is referred to as "*Ho-nan têng wu tao* (河南等五道)" or "Five Provinces including Ho-nan." Hence, it is safe to presume that since his appointment to the post of Salt and Iron Commissioner he was in control of Ho-nan and four other provinces—probably Ho-pei, Huai-nan, and Eastern as well as Western Chiang-nan—as Commissioner for Public Revenue and Expenditure. Only in the remaining two paragraphs⁽²²⁾ Ch'i's jurisdiction is referred to as "Five Provinces including Shan-nan" wherein the four other provinces than Shan-nan would probably be Eastern-Western Shan-nan, Eastern-Western Chiang-nan and Huai-nan. And both entries were made in the first year of Chih-tê. One is thus led to presume that after his appointment to the post of Commis-

(20) There are several other records giving the post as *chih-tu shih* (支度使), in the place of *tu-chih shih* (度支使), and another problem is derived, therefore, of which is the correct term for the Commissioner for Public Revenue and Expenditure. But here, no effort will be made to differentiate the sources now available, leaving the institutional analysis of the Commissioner system.

Chih-tu shih 支度使 had been officials belonged to each *fan-chên* 藩鎮 since the period of Emperor Hsüan-tsung 玄宗. They were in charge of the revenue and expenditure of the *fan* 藩 or *tao* 道. In case of the shortage of the revenue, they were obliged to report the matter to the *tu-chih* 度支 of the Central Government and to demand the subvention from them.

(21) See TSYK., Ch. 483, 邦計部, 總序, 選任, 才略, 褒寵. Ibid., 山澤. HTS., Ch. 149, CTS., Ch. 129. Biography.

(22) See TCTC., Ch. 219. CTS., Ch. 123, Biography.

sioner for Public Revenue and Expenditure of Five Provinces including Shan-nan in the 10th month of Chih-tê (至德), Ti-wu Ch'i had his jurisdiction changed upon his inauguration as Commissioner for Salt and Iron toward the beginning of the first year of Ch'ien-yüan (乾元) or in 758 A.D. This change in his jurisdiction from the "Five Provinces including Shan-nan" to the "Five Provinces including Ho-nan," if it ever took place, must have been made before the second year of Chih-tê at the latest. Let us now analyze the remaining three paragraphs based on this supposition.⁽²³⁾ According to these undated historical records, Ti-wu Ch'i was promoted first from *Chien-ch'a-yü-shih* (監察御史) and concurrently *Kou-tang Chiang-huai tsu-yung-shih* (勾當江淮租庸使) to *Ssü-yü yüan-wai-lang* (司虞員外郎) and additionally *Ho-nan-têng wu-tao tu-chih-shih* (河南等五道度支使). Then he was further advanced to *Ssü-chün Lang-chung* (司金郎中) concurrently with the posts of *Shih-yü-shih* (侍御史) and *Chu-tao Yen-t'ieh Chu-ch'ien shih* (諸道鹽鐵鑄錢使). One can still assume without contradicting these three identical authorities that in between these rungs of the promotion ladder Ch'i had climbed and before Ho-nan Province was included in his jurisdiction, there had been a short period when he was left in charge of Shan-nan Province. Furthermore, we have the following historical factors also to reckon with.

In the T'ien-pao (天寶) era, before the outbreak of the uprising of An Lu-shan, the T'ang dynasty was mainly dependent financially upon the five provinces of Ho-pei (河北), Ho-nan (河南), Huai-nan (淮南) and Eastern as well as Western Chiang-nan (江南東西).⁽²⁴⁾ After the uprising, however, Ho-pei was turned into the rebel forces' bastion and Ho-nan was infested with armed cliques formed by individual *chieh-tu shih* whose original mission was to crush the rebels but who later chose to promote their own interests rather than that of their Emperor by means of the military forces placed under their command. Thus, they were negligent in transmitting their tax collections to the central government, thus depriving it of all sources of income from these two provinces. Of the three remaining provinces still left in the hands of the government—Huai-nan (淮南) and two Chiang-nan, eastern and western, it could count as its revenue source only upon Chiang-Huai which was economically developed. The other two provinces, Western Shan-nan in particular, were economically in straitened circumstances. In terms of facts and figures, national tax revenue from across this 15-prefecture (*chou*) province did not even amount to what could be expected from a few counties (*hsien*) in the Chiang-Huai district in taxes.⁽²⁵⁾ It

(23) HTS., Ch. 149, Biography. TFYK, Ch. 483, 邦計部, 褒龍. Ibid., Ch. 468, 臺省部, 薦舉.

(24) See, "大唐天寶元年の戸口統計の地域的考察", The Shirin 史林, Vol. 42, No. 4, Kyoto Univ.

(25) See TCTC, Ch. 230, the 3rd month of the 1st year of Hsing-yüan 興元.

was primarily for the purpose of helping the central government out of its financial plight by exploiting the financial resources of the Chiang-Huai region that Ti-wu Ch'i took upon himself the title of *Chiang-huai tsu-yung Shih* (江淮租庸使) in the first year of Chih-tê (至德).

Commodities placed under requisition in this district had to be transported all the way to Kuan-wei where the central government was seated, however. With An Lu-shan's rebel forces most triumphant over the loyalists then, not only Lo-yang (洛陽), the key city of Ho-nan Province, but even Ch'ang-an (長安), the pivotal city of Kuan-wei Province, had been occupied by the former. Having, thus, been driven out of the heart of Kuan-wei Province, the T'ang Dynasty and its followers had been pocketed within the economically resourceless provincial parts of the Kuan-wei district. Worst still, the Imperial forces' transport route leading to the logistically important Grand Canal had also been disrupted then. The only alternative transport route linking Chiang-Huai with Kuan-wei then was to be followed only by boating up the Yangtze River and along Han Valley as far as Yang-chou (洋州) in Western Shan-nan Province and from Yang-chou to Ch'i-chou (岐州) in Kuan-wei Province by traversing the Ch'in-ling (秦嶺). Thus, the route wove through all the five provinces mentioned in one of Ch'i's two titles as *tu-chih shih*; one had to go up the Yangtze River from Huai-nan through both Eastern and Western Chiang-nan up to Eastern Shan-nan and then follow Han Valley between Eastern Shan-nan and Western Shan-nan.

Conveyance of goods to any great distance incurred tremendous expenses and consumed prodigious labor in those days. Even where the transport route available was a well equipped and maintained great canal, transportation expenses were nearly as great in value as the goods in transit in case the former had to be met in copper cash and the latter took the form of cereals.⁽²⁶⁾ The Han valley route, extending along two rivers and passing across a mountain range, was found inadequately equipped when its use as the T'ang Dynasty's official supply route was suddenly decided upon. Presumably, thus, the transportation cost and expenses for labor incurred had turned out to be all the more stupendous. Officials supervising the transit of goods over this new route were called upon not only to carry out such transit itself but also to procure cargo handling labor and to meet expenses involved in such transit as their major duties. It is, indeed, because of the importance of these particular duties that Ti-wu Ch'i was picked to serve as Commissioner for Public Revenue and Expenditure of the Five Provinces including Shan-nan in addition to his old duties as the official procurer covering the Chiang-Huai (江淮) district for the dynasty.

(26) “用斗錢運斗米”.

As elucidated above, since the mission Ti-wu Ch'i took upon himself in the first year of Chih-tê was to procure supplies in Chiang-Huai area and transport them to Kuan-wei through the five provinces including Shan-nan, and also since Ho-nan was not found among these five provinces along the transport route, his original *tu-chih shih* title must have been "*Shan-nan têng wu-tao Tu-chih Shih* (山南等五道度支使)" though it may have been later amended to "*Ho-nan têng wu-tao Tu-chih Shih* (河南等五道度支使)." Later, with the slaying of An Lu-shan at the hands of his own son Ch'ing-hsü (慶緒), his rebel forces lost much of their strength. Then, the following year, or by the 10th month of the second year of Chih-tê, to be more specific, the T'ang Dynasty recovered the two key cities once seized by the rebels—Lo-yang and Ch'ang-an. Two months later, when Shih Ssü-ming (史思明), famous general of the rebel forces, surrendered to the loyalists, the entire areas of Ho-pei Province except Hsiang-chou (相州), which was the rebels' bastion, had been brought back into loyalist hands. This better turn which the situation took from the latter part of the second year of Chih-tê up to the early part of the first year of Ch'ien-yüan pointed to a strong possibility that the T'ang Dynasty's influence would soon be restored to the same height as before the An Lu-shan uprising. This meant, in turn, that with the subsequent resumption of the Grand Canal transport route, it must have appeared imminent that the use of the make-shift supply route along Han Valley would be discontinued. Thus it seems that toward the end of the second year of Chih-tê, Ch'i's official title as "*Tu-chih Shih*" was changed so as to reflect his assumption of a new duty of making preparations for reopening the Grand Canal transport and the subsequent change of his jurisdiction from the "Five Provinces including Shan-nan" (山南) over to "Five Provinces including Ho-nan (河南)." Furthermore, Ti-wu Ch'i assumed the additional post of Commissioner for Transport or *Chuan-yün Shih* (轉運使) the following year, or in the third month of the first year of Ch'ien-yüan (乾元) to be precise—another historical record which, coupled with other pertinent facts and records, supports the above presumption when reviewed in regular order.

Actually, however, this projected reopening of the Grand Canal route did not materialize because Shih Ssü-ming (史思明), who had once capitulated to the loyalists, again rose in revolt shortly afterward. The rebels led by Shih had their hands full trying to secure Ho-pei Province in which they were entrenched and never proved powerful enough to attack the loyalists anywhere outside that province. With the Grand Canal running through Ho-nan Province having long been left in a dilapidated state and its transport system disintegrated, its rehabilitation was no easy task. Worse still, individual *chieh-tu shih* (節度使) assigned to Ho-nan Province, intent only on enlarging their own military strength and apt to claim more and more autonomy, were not very cooperative

with the central government in rehabilitating the Grand Canal. Thus, the dynasty's much desired reopening of the canal route never came about until efforts exerted by Liu Yen (劉晏) to this end successfully culminated under the succeeding Emperor Tai-tsung (代宗). All this while, therefore, the Han Valley route still had to be used as a vital supply route for the T'ang Dynasty seated in Kuan-wei Province. Despite this fact, "Five Provinces including Ho-nan," part of Ti-wu Ch'i's title as "*Tu-chih Shih*," was not changed back to the former "Five Provinces including Shan-nan." In what capacity, then, was the Han valley route administered by Ch'i? *T'ang hui-yao*, in its 61st chapter under the heading of Kuan-i (館驛), says that in the third month of the first year of Ch'ien-yüan (乾元) Ti-wu Ch'i was appointed to the post of *Chu Tao Kuan-i Shih* (諸道館驛使) whose jurisdiction comprised Huai-nan, Eastern and Western Chiang-nan and Eastern and Western Shan-nan. It is, thus, readily confirmed that these five provinces placed under Ch'i's control as *Kuan-i Shih* were the same that used to be administered by him as Commissioner for Public Revenue and Expenditure of Five Provinces including Shan-nan.⁽²⁷⁾ This appointment, therefore, may be taken to mean that Ch'i was continuously kept in control of the Han Valley route as before. The titles and offices Ch'i concurrently held in the latter half of the first year of Ch'ien-yüan include: 戶部侍郎兼御史中丞, 專判度支, 領河南等(五)道支度使 (or 度支使),* 都勾當轉運, 租庸, 鹽鐵, 鑄錢, 司農大府出納, 山南東西·江淮南館驛等使. See p. 16. (20)

Worthy of note is the fact that while carrying out his duties as *Kuan-i Shih* in the "Five Provinces including Shan-nan," on the one hand, Ch'i remained continuously in control of the "Five Provinces including Ho-nan" as *Tu-chih Shih* on the other, since his *Chih-tu Shih* title 河南等五道支度使 remained unchanged all this while. Moreover, the task of reopening the Grand Canal route was being carried out by Ch'i as Commissioner for Transport (轉運使), a new post created for that specific mission which, as mentioned above, he himself assumed in the third month of Ch'ien-yüan (乾元). It seems, therefore, that his continued control over Ho-nan and four other provinces of which he was left in control as *Tu-chih Shih* must have acquired some specific importance in connection with affairs not directly connected with transport.

In principle, transportation administration lay within the scope of activity of the Commissioner for Transport. The primary function of any *Tu-chih Shih* was to maintain revenue-expenditure equilibrium within a pre-set framework and also to keep well balanced all the items of a variety of goods as well as cash that were the means of payment in terms of receipts and disbursements. To carry out this function *Tu-chih Shih* was called on to curtail expenditure in

(27) See CTS., Ch. 123, Biography, TFYK., Ch. 483, 邦計部, 褒寵.

general and raise cash funds and purvey necessary provisions in demand at the same time. Especially while the dynasty was at war, it became a major part of his duty to tap new financial resources so as to counteract the swelling expenditure.

It seems, therefore, that the concurrent assumption by Ch'i of the extra task of controlling long-distance transportation services in these five provinces was necessitated by the fact that enormous labor and monetary supplies were indispensable for him to carry out his original *tu-chih shih* duties satisfactorily.

Apparently, this extra mission of Ch'i's in addition to his *tu-chih shih* duties was an emergency appointment and thus he was later formally appointed to the post of Commissioner for Transport, an office exclusively in charge of transportation administration affairs, so as to rectify this war-time anomaly. Of what affairs, then, was Ch'i in charge as Commissioner for Public Revenue and Expenditure of Five Provinces including Ho-nan (河南等五道度支使)? A number of military corps and *chieh-tu shih* (節度使) were stationed to contain the rebel forces entrenched in Ho-pei Province then. Negligent in transferring their tax collections to the central government out of the motive of gaining independence from the dynasty, they were at pains only to hoard up as much of them as they could. Presumably, therefore, this special commission of Ch'i's, devoted to the duty of recovering for the central government the amassed wealth in the hands of *chieh-tu shih*, was allowed to continue in existence as one of his many independent commissions. In fact, however, this task of state tax collection from Ho-nan showed no satisfactory progress. And it was in a bid to make up for the slow progress of direct tax collection that a monopoly on salt, a form of indirect taxation, was inaugurated and enforced particularly intensively in Ho-nan Province.

It is again clear from the foregoing that the salt monopoly was started in the first year of Ch'ien-yüan (乾元) or 758 A.D. and not in the first year of Chih-tê (至德) or 756 A.D. as recorded by Ssü-ma Kuang (司馬光). Why, then, did this usually careful and reliable historical chronicler commit this particular error? First, he apparently confused Emperor Su-tsung's receipt of Ch'i's briefing on the salt monopoly project in Kuan-chung and the former's immediate endorsement there-on with the commencement of that project itself. The endorsement, as has so far been clarified above, came in the 10th month of the first year of Chih-tê (至德). This error was, thus, committed, apparently because Ssü-ma Kuang found in existence a misleading account about these two different events that actually took place at an interval.⁽²⁸⁾

Secondly, the difference between the "Shan-nan Province" and the "Ho-nan

(28) See CTS., Ch. 123, Biography.

Province” used in defining Ch’i’s jurisdiction as Commissioner for Public Revenue and Expenditure seems to have played a part in Ssü-ma Kuang’s misinterpretation. When Ti-wu Ch’i put into practice his salt monopoly system in the first year of Ch’ien-yüan (乾元), he concurrently held, among other “*shih*” posts, those of 江淮租庸使, 河南等五道度支使, 鹽鐵使, 鑄錢使, 轉運使 and 山南等五道館驛使. And the salt monopoly was administered by Ch’i as *yen-t’ieh shih* (鹽鐵使). Some historical records make no mention of this “*shih*” post of utmost importance and read as if Ch’i had started the salt monopoly as Commissioner for Public Revenue and Expenditure of Five Provinces including Ho-nan (河南等五道度支使).⁽²⁹⁾

Ts’ê-fu yüan-kuei (冊府元龜), for instance, has in its 483rd chapter under the head of Pang-chi-pu, Pao-ch’ung (邦計部褒寵), the following to say:

“Ti-wu Ch’i was invested as a “*kuan*” holder with the rank of 監察御史 and appointed to the “*shih*” post of *Chiang-Huai Tsu-yung Shih* (江淮租庸使) toward the end of T’ien-pao (天寶). Later, he was additionally named *Ho-nan têng san tao Tu-chih Shih* (河南等三道度支使). (The number of *tao*, erroneously given as *san tao* (三道), should be *wu tao* (五道).) By efficiently providing for the needs of the day, Ch’i distinguished himself in the T’ang officialdom and, as he gradually rose to eminence, finally was promoted to the rank of 司金郎中兼御史中丞. Then he founded a salt monopoly system.”

A paragraph in his “Biography” in the 123rd chapter of *Chiu T’ang-shu* (舊唐書) happens to be precisely identical with this account in *Ts’ê-fu yüan-kuei*. A minor difference is that whereas the latter gives his *tu-chih shih* title as *Ho-nan têng wu tao Tu-chih-Shih* (河南等五道度支使), the former chooses to read the word *Ho-nan* as *Shan-nan* (山南). The three-character phrase “使如故” is found closing the paragraph, as if to indicate that despite the upward revision of his rank to 司金郎中兼御史中丞, his “*shih*” status remained unchanged. This, actually, was not the case. Probably, both chronicles based the above extracted accounts on one and the same historical record although the *Ts’ê-fu yüan-kuei* chronicler must have chosen to record the province in question as “Ho-nan” (河南) instead of “Shan-nan” (山南) on its own. *Chiu T’ang-shu* (舊唐書) is admittedly correct in putting it on record that Ti-wu Ch’i had under his jurisdiction Shan-nan and four other provinces as Commissioner for Public Revenue and Expenditure since it specifically implies that his assumption of the Commissioner duties came after his appointment to the post of Commissioner for Tsu and Yung (租庸使)—that is, while he was still 殿中待御史 as his “*kuan*” rank. The insertion of “使如故” may appear highly misleading when this implication is not heeded properly since Ch’i had been concurrently

(29) See T’FYK., ch. 493, 邦計部, 山澤.

holding the “*shih*” posts of 鹽鐵使兼河南等五道度支使 before his promotion in “*kuan*” rank to 司金郎中兼御史中丞.

And this misleading insertion would have never been made had the chronicler not omitted Ch'i's days as 侍御史 which intervened between his 殿中侍御史 days and his period as 御史中丞 as he climbed up the T'ang official ladder and during which Ch'i assumed the “*shih*” duties of 河南等五道度支使 and 鹽鐵使. Another insertion, couched in general, ambiguous terms such as “by efficiently providing for the needs of the day, Ch'i distinguished himself —,” was made in the place of concrete details of his 侍御史 days—the most important part of his public service record. Moreover, there is some probability that when this omission had already been committed the basic historical data were compiled into the first draft of these biographical accounts. In *Ts'ê-fu yüan-kuei*, it seems that the compiler came to notice the discrepancies on this point among the data he found available and correctly reread Ho-nan for Shan-nan, although *Chiu T'ang-shu* had left it uncorrected and Ssü-ma Kuang never detected this confusion while examining the limited data he found available.

All *tsu-yung shih* (租庸使) and *chih-tu shih* (支度使) appointed immediately after the outbreak of the Rebellion of An Lu-shan were called on to hold themselves responsible for the transport of goods and tax yields to Kuan-chung as important functionaries in charge of procurement of war munitions. In can be imagined that various forms of excessive tax extortion were employed by these officials. It must, then, be perhaps admitted that immediately after Ti-wu Ch'i proceeded to the Chiang-Huai region (江淮) he may have tried to facilitate the government's interests by arbitrarily forestalling the salt market. However, this should not be interpreted as representing a full-fledged monopoly on salt as a state institution. Never until he was appointed as *yen-t'ieh shih* (鹽鐵使) toward the beginning of the first year of Ch'ien-yüan (乾元), had Ti-wu Ch'i's salt monopoly system been enforced as the T'ang Dynasty's official institution.

2. Ti-wu Ch'i's Salt Monopoly Administration

T'ang hui-yao (唐會要), in its 87th chapter,⁽³⁰⁾ describes Ti-wu Ch'i's salt monopoly administration as follows:

“In the first year of Ch'ien-yüan (乾元) or 758 A.D., Ti-wu Ch'i was installed as *Tu-chih Lang-chung* (度支郎中) or Secretary for Public Revenue and Expenditure and then appointed to an additional post of Vice-President of the Censorate (中丞). Then when he became the Commissioner for Salt and Iron (鹽鐵使), Ch'i founded a system for salt monopoly.⁽³¹⁾ All coastal

(30) THY, ch. 87, 鹽鐵使.

(31) THY has it that Ti-wu Ch'i founded a monopoly system not only on salt (鹽) but also on iron (鐵). However, the character (鐵) is missing from CTS, Biography of Ti-wu Ch'i and all the other pertinent accounts.

salt-making facilities as well as salt wells where brine was boiled down into salt were controlled by the monopoly authorities so that they could buy up all the salt produced there centrally. Such distribution agencies as Directorates (監)* and Branches (院) were set up so that their functionaries could conduct an exclusive sale of salt.⁽³²⁾ Of those who were established as salt-makers then, those who wished to continuously follow the occupation were placed under the control of the Commissioner for Salt and Iron (鹽鐵使) on condition that they be relieved of all labor services or *tsa-yao* (雜徭). Clandestine salt manufacture or sale⁽³³⁾ was subjected to punitive actions of varied degrees of severity depending upon the seriousness of offenses committed. Salt-makers or *t'ing-hu* (亭戶) were exempted from any duties other than contributing *tsu* (租) and *yung* (庸)."

No substantial difference is noted between the above account and any other historical records⁽³⁴⁾ which make reference to the inauguration of Ch'i's salt monopoly administration. Moreover none other furnishes us any further details than *T'ang hui-yao*. Then, an analytical amplification of these simple accounts alone will enable us to get a clearer picture of the famous salt monopoly system administered by Ti-wu Ch'i. As far as can be determined from *T'ang hui-yao*, the system may be interpreted in legislative terms as consisting of the following set of five rules.

- 1) Salt-makers or *T'ing-hu* (亭戶) shall be licensed and supervised by the Com- (or directive branches for Salt 鹽院) missioner for Salt and Iron (鐵鹽使).
- 2) They shall be required to fulfill only the regular duties—*tsu* (租), *yung* (庸) and *tiao* (調) but will be exempted from any additional labor services.
- 3) The whole production of salt shall be subjected to the government's monopoly, be it made on the sea coasts, in salt wells or salt lakes. Every ounce of salt shall be bought up by the government.
- 4) Salt shall be sold by officials assigned to directorates (監)* and branches (院) created as its distribution agencies.
- 5) Clandestine manufacture and sales of salt shall be strictly prohibited and penalized.

Of the five rules listed above, the first two, directly defining the status of salt-makers, obliged them to deliver their regular *tsu-yung-tiao* (租庸調) taxes to the offices of *chou* (州) and *hsien* (縣) designated as the official collectors of these taxes. Thus, their names were listed on the tax-payers' rosters by these offices.

(32) “立監院官吏出糶” See CTS, ch. 123, Biography. * TFYK, ch. 493 “其鹽官置鹽院”

(33) Whereas THY has (私鹽) for clandestine sales, the corresponding CTS expression is (私市).

(34) CTS, ch. 123, Biography of Ti-wu Ch'i; *ibid.*, ch. 49, Food and Money; HTS, ch. 54, Food and Money; TFYK, ch. 493, Finance.

By way of compensation, however, they were exempted from offering any labor services. On the other hand, however, salt-makers were licensed by the Commissioner for Salt and served under his supervision. It can be inferred from all this that, placed under the dual control of *chou* or *hsien* authorities in charge of local administration on the one hand, and the Salt Commissioner acting as the central government's monopoly administrator, on the other, they found themselves bound by intricate official restraints. This same intricate administrative control setup was a long-lived one, inherited from one reign to another, and continued in existence throughout the days of T'ang and Sung.

As for the fifth rule or government controls over clandestine salt manufacture and sales, such controls were simply a matter-of-fact prerequisite for any government monopolists. In this sense, the second and third rules were provisions of vital importance in that both formed the core of the salt monopoly system. Under these rules both the purchase from the salt producers and sales to the consumers were conducted by government officials. *Chien* (監) and *yüan* (院) were established so as to have officials assigned to these supervisory organs carry out the monopolistic distribution services by employing what is now known as "Government Sale Method (官賣法)." As historical records have it, since Ti-wu Ch'i ensured for himself the post of supreme salt monopoly administrator whose jurisdiction was nation-wide in scope and enforced the monopoly with respect to all salt resources then found exploitable, were they in the form of salt wells, coastal salt fields or salt lakes, it should be taken for granted that all the salt producing areas in the entire land were subjected to monopoly. Actually, however, since he concurrently held the two "shih" posts of *Chiang-huai Tsu-yung Shih* (江淮租庸使) and *Ho-nan-têng Wu-tao Tu-chih Shih* (河南等五道度支使), Ch'i presumably concentrated his efforts at a thorough implementation of his salt monopoly system physically on these five *tao* (道) situated in the southeast. This presumption also finds ground in the fact that Ch'i was in office as Salt Commissioner only for a duration of two years and that any efforts he had exerted for quick results during this short period must have been directed to the southeast which had great resources in salt. Outside this region, importance must also have been attached to *An-i* (安邑) where salt was produced in a huge quantity, and to the salt lakes scattered in the vicinity of the capital.

3. Proceeds from Salt Monopoly and their Appropriation

Hsin T'ang-shu (新唐書) gives the following account in its 54th chapter:

"The current salt price remained long unchanged at a rate of 10 *ch'ien* per *tou* (斗) between the T'ien-pao (天寶) period and the Chih-tê (至德)

period. In the first year of Ch'ien-yüan (乾元) or 758 A.D., Ti-wu Ch'i, then Commissioner for Salt, Iron and Coinage (鹽鐵鑄錢使), revised the salt administration—. When he had been installed as General Commissioner for Salt (諸州權鹽使) and thus ensured for himself the authority to administer the salt monopoly on a nation-wide scale, Ch'i decreed that a *per-tou* excise tax of 100 *ch'ien* (錢) be added to the current price, thus bringing up the sale price to 110 *ch'ien* *per tou*."

According to the foregoing account, Ti-wu Ch'i set the government's official salt delivery price at a rate of 10 *ch'ien* (錢) or *wên* (文) *per tou* (斗), the price level then prevalent, and the government's monopolistic consumer price at 110 (文) *wên* by *per-tou* adding a high 100-*ch'ien* excise tax which was as much as 10 times the original cost. How much, then, did the proceeds from this imposition of an unreasonably heavy monopoly tax aggregate annually? Some valuable historical records are still preserved from which we can give answer to this question, although only in the form of a rough estimate.

The post of Salt Commissioner, which was first assumed by Ti-wu Ch'i, was then transferred to Liu Yen (劉晏) and Yüan Tsai (元載). Later Liu Yen again took it over and then gave it back to Ch'i. Then, in the first month of the first year of Yung-t'ai (永泰) or 765 A.D., the territorial jurisdiction of the Commission for Salt was split into two halves so as to hold two different officials in control of their respective areas—east and west—as Salt Commissioners. The eastern half of the Chinese continent, including Ho-nan (河南), Chiang-nan (江南) and Huai-nan (淮南) provinces, thus, was given to Liu Yen and the western half, comprising Ho-tung (河東), Kuan-nei (關內) and Chien-nan (劍南) provinces went to Ti-wu Ch'i. This split came about as a result of a drastic reform Liu Yen suggested to enforce in the monopoly procedure and, in fact, he later claimed notable administrative accomplishments thanks to his own control formula known as "merchant sale method" as against Ch'i's "official sale method." According to some historical records⁽³⁵⁾ referring to these accomplishments, "the annual proceeds in the days when he was installed as Commissioner for Salt" were estimated at about 400,000 *kuan* (貫) or *min* (緡). This figure, it seems, represents the annual total proceeds from the salt monopoly for the second year of Kuang-tê (廣德) or 764 A.D.—the seventh or the last year of the monopoly system inaugurated by Ti-wu Ch'i based on his so-called "official sale method." He was then serving as Salt Commissioner for the second time having been temporarily disgraced after first appointment to that post. Then in the following, first year of Yung-t'ai (永泰) or 765 A.D., with the adoption of Yen's "merchant sale method," Ch'i had to split his authority as Salt Commissioner

(35) HTS, ch. 54, 食貨志, 鹽; TCTC, ch. 226, 7th month of the 1st year of Chien-chung 建中.

with him, thus bringing about Yen's third tenure of to the post. The figure in question, then, may be taken for the maximum annual accrual of salt monopoly proceeds ever registered under Ch'i's "official sale method." Allowance must be made for the fact that the figure above, as *Tzū-chih t'ung-chien* (資治通鑑) specifies, did not cover the entire land and that it was only the sum of proceeds that accrued in the Chiang-Huai (江淮) district which was referred to after the split of the Salt Commission jurisdiction as "the eastern half."

Why, then, does *Tzū-chih t'ung-chien* give the total sum of salt monopoly proceeds only and specifically for the "eastern half" which comprised Ho-nan (河南) Huai-nan (淮南) and Chiang-nan (江南) provinces? The reason is that by doing so the chronicler tried to present a comparative picture of the salt monopoly system prior to and after the adoption of Liu Yen's new control formula. For, this figure may serve as the basis on which to determine the extent of great successes claimed by Liu Yen after his appointment as Salt Commissioner in control of the eastern half since the first year of Yung-t'ai (永泰) or 765 A.D.

There are no records now in existence to show the accrual of salt monopoly proceeds for the western half including Ho-tung (河南), Kuan-wei (關內), Chien-nan (劍南) and Shan-nan (山南). It is impossible, therefore, for us to determine the total volume of such proceeds for the whole of the T'ang dominion. In view of the population concentration and the economic resourcefulness of the eastern half, however, the accrual in the western half must, doubtless, have been much smaller than that for the other half. In an admittedly very rough estimation, one may perhaps not far wrongly place the total nationwide accrual at or around 600,000 *kuan* or midway between the maximum of 800,000 and the minimum of 400,000.

Several historical records credit Liu Yen with having boosted the annual accrual of monopoly proceeds in the eastern sector by half to about 600,000 *kuan* during his first year as that sector's Salt Commissioner.⁽³⁶⁾ Incidentally, the same records estimate the government's total annual revenue that year at about 4 million *kuan*.⁽³⁷⁾ This figure, if and when used as a scale on which to determine the share of salt monopoly proceeds in the T'ang government's annual total revenue before the Yung-t'ai reform, must be discounted since it had doubtless been in no position to receive that much until Liu Yen's appointment as Salt Commissioner. Let us, nevertheless, use this scale on the assumption that even under Ti-wu Ch'i's official sale method the T'ang government had

(36) See CTS, ch. 49, 食貨志, 轉運; TCTC, ch. 225, 5th month of the 14th year or Ta-li 大曆; HTS, ch. 149; CTS, ch. 123, Biography; T'FYK, ch. 493, 邦計部, 山澤, 8th year of Ta-li.

(37) The figure is found in an entry for the seventh month of the first year of Chien-chung 建中 in the 226th chapter of TCTC which describes his death.

been able to receive this much revenue. Then it follows that the total annual accrual of salt monopoly proceeds in the eastern half of 400,000 *kuan* accounted for 10 per cent and the estimated nationwide accrual of 600,000 *kuan* for 15 per cent, respectively, of the T'ang government's total annual revenue given by these records as amounting to 4 million *kuan*. The ratio of the total annual of salt monopoly proceeds to the revenue, if it was below 4 million *kuan*, would be more raised.

Let us next consider the purposes for which all this salt monopoly income was used by the T'ang government. *Chiu T'ang-shu* in its 123rd chapter under the caption "Biography" and also in its 49th chapter under the heading "Goods and Money" says in effect that the income in question enabled the government to enrich its coffers without raising effecting any upward revision of the taxation rate of various other levies.⁽³⁸⁾ This account may be taken to mean that all the salt monopoly income was put into the coffers of the central government for incorporation in the general state expenditure account. This fiscal treatment of salt monopoly proceeds as part of the central government's revenue, which persisted from the latter T'ang days through the period of Five Dynasties (五代) all the way down to the late Sung (宋) days, was started when Ti-wu Ch'i founded the salt monopoly system. Doubtless, this source of revenue was of the utmost important all this while to the T'ang government since it accounted for as much as 15 per cent or more of the total sum of its revenue. Admittedly, however, such a small income could have hardly resolved overnight chronic financial difficulties such as those that gripped the T'ang dynasty during and immediately after the Rebellion of An-Shih (安史之亂). It would, thus, seem an exaggerated statement for *Chiu T'ang-shu* to say that such income had "enabled the government to enrich its coffers." These words should be paraphrased as meaning that the proceeds from the salt monopoly proved highly important to the T'ang dynasty as its revenue source.

It is a matter of sheer necessity that the salt monopoly administration was coupled closely with transport services although the former's proceeds were not systematically channeled to meet the labor expenses involved in the latter until after Liu Yen's new "merchant sale method" was adopted. Since then, the linkup between salt monopoly and transport services grew increasingly tight—a trend which became particularly noticeable later in the days of the Sung Dynasty. While Ti-wu Ch'i administered the Salt Commission, no overt effort at collaboration of these two administrative branches was yet clearly visible. Nevertheless, as suggested by the circumstances in which the Salt Commission was created, some initial moves toward the eventual linkup of these two governmental projects—salt monopolization and transport—had been visible even while

(38) "人不益稅而上用(國用)以饒".

Ch'i was still in control of the entire land as Salt Commissioner.

III. Liu Yen's Salt Monopoly Administration

The salt monopoly system founded by Ti-wu Ch'i was drastically reformed by Liu Yen (劉晏), resulting in a spectacular increase in its proceeds which continued dynasty after dynasty for many centuries that followed. That is to say, the expansive trend was sustained throughout the period of Five Dynasties until the late days of Northern Sung. As for the basic formula of control adopted all this long while, no marked departure was noted from either Ch'i's or Yen's, although the latter is considered as having found much wider application than the former. Here seems to lie some positive ground for the long-sustained common belief that Yen's "merchant sale method" as against Ch'i's "government sale method" is of greater historical importance.

1. Liu Yen's Appointment as Yen-t'ieh Shih (鹽鐵使) and Commencement of his Efforts at Renovation of Monopoly System

Very few of the principal historical records fail to mention the reform of the salt monopoly system enforced by Liu Yen as "an important historical fact." Strangely enough, however, despite its utmost importance the question of exactly when the reform came is left unanswered by all such records. None of them goes any further than to simply state that "after Yen took over Ch'i's duties, the T'ang government's salt monopoly was better systematized."⁽³⁹⁾ Although all these records thus leave us in the dark as to specifically when Yen's reform came, we are first given to understand that the portion that reads "After Yen took over Ch'i's duties—," may be rephrased to read "After Yen assumed the post of Commission for Salt and Iron (鹽鐵使)." In this connection, then, we must check how Ti-wu Ch'i and other commissioners including Yen assumed and left that "Shih" post.

Ti-wu Ch'i was deprived of this "Shih" post along with all the other such posts he then concurrently held in the 12th month of the second year of Ch'ien-yüan (乾元) or 759 A.D. The deprivation was a punitive action instituted against him in the wake of his coinage of *Ch'ien-yüan chung-pao Ch'ien* (乾元重寶錢) in the earlier part of that year which had sent commodity prices skyhigh because of its low currency value. Excessively depreciated, the coin had only a fractional value of its official denomination and as a result Ch'i was charged with having issued bad coins and thus plunged the T'ang economy into confusion. Then in the fifth month of the following, first year of Shang-

(39) See CTS, ch. 123 and HTS, ch. 149, Biography.

yüan (上元) or 760 A.D., Liu Yen took over the Salt Commission duties as Ch'i's successor⁽⁴²⁾ but as his name was linked with a scandal, he, too, was ousted from the office and demoted to the rank of the Prefect of T'ung-chou (通州刺史) in the 11th month of the second year. Whereupon, Yüan Tsai (元載) took over the post from Yen⁽⁴³⁾ and until the latter's comeback in the sixth month of the following, first year of Pao-ying (寶應) or 762 A.D.,⁽⁴⁴⁾ stayed in office as Commissioner for Transport and concurrently as head of the Salt and Iron Commission in the Chiang-Huai regions (江淮轉運兼鹽鐵使). Then following his implication in another scandal, Yen was again disgraced in the 11th month of the following, 1st year of Kuang-tê (廣德) and thus Ti-wu Ch'i resumed the post for the second time in the first month of the following year—764 A.D. or the second of Kuang-tê.⁽⁴⁵⁾ Then came the division of the whole jurisdiction of the T'ang government's financial administration into the eastern and western sectors in the first month of the following, first year of Yung-t'ai (永泰). Included in the eastern sector were Lo-yang (洛陽), Ho-nan (河南), Huai-nan (淮南), Eastern and Western Chiang-nan (江南東西) and Eastern Shan-nan (山南東). Later Ling-nan (嶺南) was added to these six provinces. The western sector, on the other hand, comprised six other provinces including Ching-chi (京畿), Kuan-nei (關內), Ho-tung (河東), Eastern and Western Chien-nan (劍南東西) and Western Shan-nan (山南西). Each sector had its own Commission for Salt and Iron; the eastern sector had Liu Yen⁽⁴⁶⁾ and the western sector Ti-wu Ch'i installed as the first commissioner. Although the latter was disgraced in the fifth year of Ta-li (大曆) or 770 A.D. and replaced by Han Huang (韓滉), Liu Yen remained in office until the 14th year when upon the death of Emperor Tai-tsung (代宗), Emperor Tê-tsung (德宗) was enthroned and the eastern and the western sectors were again unified into one single administrative area. And in the wake of this reunification, Liu Yen found himself in control of the whole land as General Commissioner for Salt and Iron.⁽⁴⁷⁾

In more general terms, the duties of Commissioner for Salt were performed by a single commissioner for a period of seven years between 758 and 764 A.D. and shared by two officials for the subsequent 15 years—765–779. Although Liu Yen was appointed to the post twice during the former period, his position

(40) TCTC, ch. 221, 8th month of the 2nd year of Ch'ien-yüan (乾元).

(41) Ibid., ch. 221, 12th month.

(42) Ibid.

(43) Ibid., ch.

(44) Ibid. and TFYK ch. 510, ch. 510, 邦計部, 交結.

(45) CTS, ch. 11, 代宗紀.

(46) See THY, ch. 88, 鹽鐵使; TFYK, ch. 483, 邦計部, 總序.

(47) TCTC, ch. 225.

was far from secure, as suggested by the fact that he was unable to stay in office for more than a year and a half either time. During the latter 15-year-long period, however, he retained the post without any interruption. When Yen was first appointed to the Salt Commission post, it was as the successor to Ti-wu Ch'i, the founder and thus the first commissioner of the T'ang salt monopoly administration; Yen's second term was served as the fourth commissioner or as the successor to Yüan Tsai (元載) who was the third commissioner. Then, after being relieved by Ti-wu Ch'i who came back to serve as the fifth commissioner, Yen returned to take over from Ch'i the eastern half of his formerly nation-wide jurisdiction. All told, then, Ch'i was succeeded by Yen as Salt Commissioner twice. One can hardly think in this connection that Yen's drastic administrative reform in the salt monopoly setup could have taken place following his first take-over since his service was cut short only a year and a half later. A considerable length of time must have been required by Yen before the consummation of his highly successful reform. Doubtless, therefore, Yen's reform came after his second take-over or while he was in control of the eastern sector for a duration of 15 years. Regionally, his reform was limited to his own jurisdiction or to Tu-chi (都畿), Ho-nan (河南), Huai-nan (淮南), Eastern and Western Chiang-nan (江南東西) and Eastern Shan-nan (山南東) and Ling-nan (嶺南). *Tzū-chih t'ung-chien* (資治通鑑), in its 226th chapter, puts on record Liu Yen's death at the hands of official executioners in the seventh month of the first year of Chien-chung (建中), 780, and gives a detailed account of meritorious accomplishments claimed for him while he was alive. It is also clear from this record that his thorough-going reform aimed at buttressing the T'ang government's financial status based upon an improved salt monopoly system was accomplished while he was in control of the eastern sector. The chronicle also clearly states that as salt monopoly administrator he was in control of sea salt produced along the coasts in the eastern sector, east of Pien (汴), Hua (滑), T'ang (唐) and Ts'ai (蔡). The outcome of Yen's reform was of particular significance in that the T'ang Dynasty found in these eastern sector provinces its major sources of revenue. Yen's nationwide salt monopoly administration beginning with the unification of the eastern and the western sectors in the leap fifth month of the 14th year of Ta-li (大曆) or 779 A.D. was short-lived. He was disgraced the following, first year of Chien-chung (建中) or 780 A.D. No particulars will be given here as to what followed the death of Liu Yen.

2. Liu Yen's Monopoly System and Chien (監), Ch'ang (場), and Hsün-yüan (巡院)

Liu Yen's reform of the salt monopoly system was highlighted by the replacement of the Ti-wu Ch'i instituted "government sale method" (官賣法) with

his own "merchant sale method" (通商法). According to the new method, although the Government continued to buy up every ounce of salt produced by *t'ing-hu* (亭戶) or salt-makers as under the old "government sale formula," its sale was left in the hands of salt dealers who purchased it from the government for retailing purposes. Concerned only with the wholesale of salt, officials had no control over the retailing activities on the part of dealers. *Tzū-chih t'ung-chien* (資治通鑑) entries for the seventh month of the first year of Chien-chung (建中) or 780 A.D. relating Liu Yen's execution and his accomplishments seem to be an extract from the recollections by one of his subordinates who stood high in his favor.⁽⁴⁸⁾ The following paragraphs are contained in this account.

"Liu Yen thought that the greater the number of officials in control of the monopoly administration, the heavier would be the burden on the part of the masses who had to deal with them." So, he saw to it that such officials be stationed only in salt producing regions with the authority to purchase the monopoly product from salt-makers and that the officially procured salt be sold in turn to salt dealers for retailing. "By doing so, he thought, these retailers would be able to sell freely wherever they wanted to. He thus decided that no salt officials should be posted in any *chou* (州) or *hsien* (縣) where no salt was produced."

From this account it is clear that the new method Liu Yen employed can be defined as so-called "merchant sale method" as against the conventional "government sale method" and that he had done away with all the salt monopoly offices previously located in all *chou* and *hsien* where no salt was produced.

In implementing this new method, Yen at the same time reorganized *chien-yüan* (監院)—the institutions originally established by Ti-wu Ch'i in the salt producing areas and reinaugurated them as "*chien*" (監) and "*ch'ang*" (場). *Hsin T'ang-shu* lists the names of the following 14 such institutions—four "*ch'ang*" and 10 "*chien*"—in its 54th chapter under the caption "Food and Money." My study of the locations of these institutions, although still insufficiently extensive,⁽⁴⁹⁾ has established that they were set up along the seaboard stretching up from Ho-nan in the north down to Fu-chien (福建) in the south across Huai-nan and Liang-chê (兩浙) areas. In addition, another such institution was founded to control the salt wells found in Eastern

(48) A similar eulogistic account, which appears to have been written by one of his subordinates and later incorporated as an excerpt by the chronicler, finds its place in the 149th chapter, "Biography" of HTS.

(49) The locations given here are described in HTS' *Ti-li-chih* (地理志) and are not yet fully checked in various other historical records. Those left unidentified here will be dealt with in a later edition.

Name of Ch'ang (場) and Chien (監)	Chou (州)	Province or Tao (道)
漣水場	泗州	河南道
湖州場	湖州	江南東道 Liang-chê (兩浙) area
越州場	越州	"
杭州場	杭州	"
鹽城監	楚州	淮南道
海陵監	揚州	"
嘉興監	蘇州	江南東道 Liang-chê (兩浙) area
新亭監	杭州	"
臨平監	"	"
蘭亭監	越州	"
永嘉監	溫州	"
候官監	福州	江南東道 Fu-chien (福建) area
大昌監	夔州	山南東道
富都監	?	?

Shan-nan (山南東) Province. It is not yet clear whether these organs shifted their locations and increased or decreased in number from time to time, and what specific year the number and locations of *chien* and *ch'ang* given in *Hsin T'ang-shu* (新唐書) refer to or whether the list in question is a comprehensive one, covering all the salt producing areas of those days. No further details will be given here on these questions though this passage in *Hsin T'ang-shu* may offer a clue to the explication of the monopoly system in the days of Liu Yen.⁽⁵⁰⁾

As for the *chien* and *ch'ang* established by Liu Yen, *Hsin T'ang-shu* (新唐書), in its 54th chapter under the caption "Salt," contains the following account.

"(Liu) Yen also observed that salt produced in a rainy season would lose the rich brine, while that produced in a drought would suffer from

(50) *Wên-yüan ying-hua* 文苑英華, ch. 808, contains *Chia-hsing-chien-chi* 嘉興監記 by Ku K'uang 顧況, a composition dated in its postscript New Year's day, Chên-yüan 貞元 17th (801), about twenty years later than the downfall of Liu Yen. Ku reports that there were 10 *chien* 監 in operation on the Huai-nan 淮南 seaboard. Since the output of salt is restricted by geographical conditions locations of these *chien* established within this region were presumably more fixed than movable. He goes on to say that while in office as the dynasty's premier, Liu Yen devised ways to increase *chien's* proceeds and that in 10 years' time the proceeds of six *chien* witnessed a particularly significant rise. My inference is that before Liu Yen assumed the premiership all these 10 *chien* had already been in operation and that they had been established even during Ti-wu Ch'i's days. According to the same account, the total combined proceeds of these *chien* had risen three-fold from 1 million *kuan* to 3 million and Chia-hsing Chien which emerged as the top gainer of the 10 was exempted from general tax collection duties. This corroborates *Hsin T'ang-shu's* account that Liu Yen was credited with having increased the total proceeds from his salt monopoly administration from 600,000 *kuan* to 1 million *kuan* and that as a result more than 100 *chou* were made tax exempt.

dust. So, he constantly issued orders and sent agents assisting and informing the people with double effort as in promoting agriculture. In Wu (吳), Yüeh (越), Yang (揚), and Ch'u (楚), salt stores increased to several thousands, keeping more than 20,00 *shih* (石). From the four *ch'ang* in Lien-shui (連水), etc. and the 10 *chien* (監) in Chia-hsing (嘉興), etc., revenue from salt amounted annually to more than a million *min* (緡) of coins, taking the place of taxes of a hundred and more *chou* (州)."

According to this account, *ch'ang* and *chien* officers were called upon to function as official technical guides and salt warehouse custodians as well as to perform such kinds of field work as official purchase and wholesale of salt. Besides, they were also required to exercise control over all salt makers and guard against possible blackmarketeering practices.

The paragraph in the above account which reads "From the four *ch'ang* and the 10 *chien*, revenue from salt amounted annually to more than a million *min* (緡) of coins, taking the place of taxes of a hundred and more *chou* (州)," demands particularly close examination. For it must be regarded as one of the most important historical records which shed light to the accomplishments claimed for Yen as salt monopoly administrator. Two questions must be raised as to the authenticity of the figure given there as an annual total of salt monopoly returns for all the 14 *ch'ang* and *chien* under Yen's supervision.

First, is the "more than a million *min*" not too modest an estimate as the salt monopoly's gross annual returns? The "more than a million *min*" given in the account appears all too modest first because, as will be discussed later, we have some good reasons to believe that in the early years of Yen's salt monopoly system its gross annual returns did not amount to more than slightly over 600,000 *min* but that in the latter years they were boosted to as much as over 6 million *min*. Is this sum of "more than a million *min*" allegedly derived from the "four *ch'ang* and the 10 *chien*" still to be construed as representing the salt monopoly proceeds from the whole of the T'ang territory? In what historical light should this sum be compared with the "over 6 million *min*" elsewhere given as the dynasty's total proceeds from salt monopoly?

The next question arises from the fact that a total of about 150 *chou* (州) were known to be delivering state taxes to the central government and that the dynasty's tax proceeds derived from all these *chou* or prefectures are now estimated to have aggregated 4,000,000 to 5,000,000 *min* annually. This means that an average estimated sum of 30,000 *min* to 40,000 *min* was being delivered by each prefecture in state taxes. Hence, the "more than 1 million *min*" in question appears again too small a sum to "take the place of taxes of a hundred and more *chou*," as alleged in this account. For, this sum should not be able

to take the place of more than slightly over 30 *chou's* taxes at most. As to why such a glaring contradiction exists in this account, it is not totally impossible for us to answer the question on several assumptions. In this connection we must consider the question of when the 14 *ch'ang* and *chien* were in operation.

The switch over from the government sale method to the merchant sale method gave rise to fears that salt dealers might fail adequately to supply hinterlanders residing in the mountainous regions far away from the salt producing areas or might arbitrarily raise their retail prices on the pretext that their salt delivery services were difficult and costly. Since this was rated very probable, Liu Yen took steps to store salt in the government's warehouses located in these remote regions so that whenever the current salt price showed any marked rises salt might be released on an emergency basis at moderate prices. Through the release of such salt called "*ch'ang-p'ing yen*" (常平鹽)—price-controlled salt—the government was able to solve the salt shortage in remote provinces and at the same time gained more profits from such emergency sales.⁽⁵¹⁾

The *ch'ang-p'ing-yen* system could not be administered without an administrative network for the transportation, storage and sale of price-controlled salt or without certain rules and regulations to control that network. Thus far, however, no records have been discovered as to how Liu Yen organized such a network and under what rules and regulations he had controlled it.

As to how this same system was managed later, that is after the enforcement of *liang-shui-fa*, a salt storage was maintained at the capital of each *chou* and the salt in storage had a certain fixed price for release. Then salt was sold at that fixed price whenever the market price rose above it due to salt undersupply in any *chou*. In that case, *chih-yüan-kuan* (知院官) and *chou hsien* authorities were held jointly responsible for the sales of salt as well as for the delivery of proceeds from that sale to "*yüan*" (院). "*Yüan*" authorities, in turn, converted the proceeds thus collected into *ch'ing-huo* (輕貨), or such things of value as silver and silk, and forwarded them to the central government.⁽⁵²⁾

Referred to here as "*yüan*" is "*hsün-yüan*" (巡院) which, as will be explained later, was under the control of *chih-yüan-kuan* (知院官). *Chih-yüan-kuan* took part

(50) See TCTC., 226, 7th month of the 1st year of Chien-chung (建中).

(52) T'FYK., ch. 493, 邦計部, 山澤, 5th month of the 1st year of Yüan-ho (元和): "鹽鐵使奏請, 稅州府所貯鹽, 若遇價貴斗至二百二十文, 減十文出糶, 以便貧人, 公私不缺。其鹽倉, 稅州各以留州稅造一十二間, 委知院官及州縣官一人同知, 所糶稅, 送院市輕貨送上都。"

It was *hsün-yüan* (巡院) that remained the most important salt monopoly organ throughout the rule of the T'ang although Liu Yen founded it together with *chien* (監) and *ch'ang* (場). Moreover, *hsün-yüan*, not only concerned in the salt monopoly system but also engaged in various other financial activities, played an exceedingly important role in the dynasty's conduct of political and financial affairs in the post-An-Shih Rebellion days. (See Appendix I). To be dealt with here, however, is *hsün-yüan* concerned only in the salt monopoly administration by Liu Yen.

Name of Hsün-yüan (巡院)	Province or Tao (道)	Note
汴 州 巡院	河 南 道	
陳 許 //	//	
宋 州 //	//	
泗 州 //	//	
鄆 滑 //	//	
兗 鄆 //	//	
甬 橋 //	//	
淮 西 //	//	淮西節度使 resides in Ts'ai-chou (蔡州) of Ho-nan (河南) Province
白 沙 //	?	
廬 壽 //	//	
揚 州 //	淮 南 道	
浙 西 //	江 南 道	
嶺 南 //	嶺 南 道	

in the sale of *ch'ang-p'ing-yen* in individual *chou* and *hsien* apparently not only by way of "administrative cooperation" but also to perform the role of "super-vising *chou* and *hsien* officials" specifically assigned to him. Furthermore, records have it that *hsün-yüan* was playing a major part in the conveyance of fresh salt supplies and the replenishment with them of the salt storage in any *chou* or or *hsien* whenever any release of *ch'ang-p'ing-yen* caused its depletion. Further details will be given later in reference to *hsün-yüan's* functions as an official transportation agency.

According to *Hsin T'ang-shu*, ch. 54, "Salt," a total of 13 *hsün-yüan* were established in areas north of the Huai River (淮河). According to the table below, however, while eight of them are known to have been laid out in Ho-nan Province (河南道) or north of the Huai River, three more each were established in Huai-nan (淮南) and Liang-chê (兩浙), both in Chiang-nan (江南), respectively, and another in Ling-nan Province (嶺南道). Admittedly, Ho-nan Province (河南道) which was north of the Huai River (淮河) had most of the then established 13 *hsün-yüan*. But yet it must be said that *Hsin T'ang-shu's* description of their location is worded too generally since, though no more than a few, there were elsewhere some other *hsün-yüan* in operation. For instance Huai-nan and Chiang-nan had at least, their own *hsün-yüan*. In describing the location of *hsün-yüan*, although *Tzû-chih t'ung-chien* (資治通鑑) is also no less specific than *Hsin T'ang-shu*, *T'ang hui-yao* (唐會要), by choosing the terms "north of Chiang Huai (江淮)" instead of "north of the Huai River" in its 87th chapter, "Introduction of Transport and Salt," appears far more appropriately descriptive of the exact location specified in the table. Although it may be explained away as mere errors committed while compiling their texts, the discrepancy between these authorities must be taken as a reflection of the possibility that some *hsün-yüan*

were laid out first only in Ho-nan Province (河南) but more had to be established in such other provinces as Huai-nan (淮南) and Chiang-nan (江南) as time went by. Although aware of the need to delve into this question further, I find no immediate approach available for its solution at this moment.⁽⁵³⁾

Out of the 13 *hsün-yüan* whose locations are now known, all but the one established in Ling-nan were located either along the Grand Canal route or at coastal vantage points between which the river was running. This indicates, as will be detailed separately, that all *hsün-yüan* were closely connected with the central government's Grand Canal transport services. Let us here make clear the main functions concerning salt monopoly every *hsün-yüan* was called on to perform and its scope of authority. Plenty of records refer to this institution that survived throughout the T'ang days and which assumed increasing importance as an administrative organ of the dynasty's salt monopoly. Particularly those referring to the post-*liang-shui-fa* days are plentiful. The *hsün-yüan* after the enforcement of *liang-shui-fa* was not quite the same that had existed while Liu Yen was still active as Salt Commissioner. Therefore, not all the post-*liang-shui-fa* records can be used as they for the construction of a truly undistorted picture of the *hsün-yüan* under Liu Yen as Salt Commissioner. In view of the scarcity of pre-*liang-shui-fa* records, however, the newer records must be taken avail of to the fullest extent as supplementary data for the formation of a composite picture of Liu Yen's *hsün-yüan*.

The primary function of *hsün-yüan* was to police clandestine sales of salt. For, as a passage from *Hsin T'ang-shu* suggests,⁽⁵⁴⁾ proceeds from the governmental monopoly sales tended to shrink as a result of salt blackmarketeering and, moreover, the blackmarketeers, often organized into strong armed bands, constituted a threat to public safety.

The second function was to present such *fan-chên* (藩鎮) authorities as *chieh-tu shih* (節度使), *tu-fang-yü shih* (都防禦使) and *tu-t'uan-lien shih* (都團練使) from taking the law in to their own hands. For example, these provincial authorities demanded toll and lockage from every merchant vessel that passed

(53) TCTC. ch. 225, 5th month of the 14th year of Ta-li (大曆). Various interpretations have already been put on the difference between the two terms "north of Chiang Huai" (自江淮以北) and "north of the Huai River" (自淮以北) by Y. Kanai (金井之忠), T. Yoshida (吉田虎雄), S. Aoyama (青山定雄), G. Toyama (外山軍治) and D. Twitchett. G. Toyama is of the opinion that no *hsün-yüan* was originally established in Ling-nan provinces (嶺南) and that one came to be founded in a later age. (See "唐代の漕運", No. 2, Vol. XXII, *The shirin* 史林). Meanwhile, T. Yoshida (See "唐の鹽法," No. 2, Vol. XIII, *The Toa-keizai-kenkyu* 東亞經濟研究) and S. Aoyama (See "唐宋時代の轉運及び發運使," No. 9, Vol. XIIIV, *The Shigaku-zasshi* 史學雜誌, 『唐宋時代の交通地誌地圖の研究』, Tokyo, 1963, pp. 298-299) share the view that "Ling-nan" (嶺南) is erroneously given for "Shan-nan" (山南<東道>) on the HTC account under review.

(54) "捕私鹽者, 姦盜爲之衰息".

their own territories through private levying stations set up at various vantage points on or by the banks of the canal—a practice called by themselves *tai-ch'êng* (埭程). This form of illegal taxation aggravated the tax burden on the part of the salt dealers and in turn adversely affected the turnover of the government's salt monopoly. Furthermore, some *fan-chên* authorities even went so far as to levy an extra due on salt in addition to the government fixed monopoly tax. According to *Hsin T'ang-shu*, Liu Yen placed a ban on the imposition of this illegal due by *fan-chên* authorities and its *chou* (州) and *hsien* (縣) agents.⁽⁵⁵⁾ Their "*tai-ch'êng*" practice was also prohibited. And, it was one of *hsün-yüan*'s major functions to enforce this ban and exercise surveillance over all irregularities committed by *fan-chên* authorities. The names of most *hsün-yüan* listed above designate *fan tao* (藩道) or jurisdictional territories of individual *fan-chên* such as, for instance, Ch'ên-Hsü (陳許), Chêng-Hua (鄭滑), Yêh-Yün (兗鄆), Huai-Hsi (淮西), Yang-chou (揚州) in Huai-nan (淮南) and Chê-hsi (浙西). This shows that they were set up against *fan-chên* authorities as organs instrumental in checking the expansion of their influence in defiance of the T'ang Dynasty's authority. While Liu Yen was active as chief salt monopoly administrator, this of the policy central government of pitting a *hsün-yüan* against every *fan-chên* was not fully implemented. After the promulgation of *liang-shui-fa*, however, this "one *hsün-yüan* for every *fan*" policy became established as the government's administrative principle (See Appendix I). As indicated in a number of records, another function assigned to the director of *hsün-yüan* (知院官 or 留後) was to supervise *chieh-tu shih* (節度使) and the heads of individual *hou* so as to have them conform to the dynasty's laws and orders controlling various phase of their administrative activities.⁽⁵⁶⁾

The third function of *hsün-yüan* was to "cooperate" with *chou* and *hsien* authorities in the management of the *ch'ang-p'ing-yen* system and ensure its smooth operations by actually "guiding and supervising" them, as mentioned above.

The fourth *hsün-yüan* function was to charge itself with the task of increasing proceeds from salt monopoly within its jurisdiction. *Chou* and *hsien* officials, who were actually engaged in the sale of salt, were called on to work for an increase in the volume of sale. Thus, their efficiency was rated with their

(55) "諸道加權鹽錢，商人舟所過有稅，晏奏罷州縣率稅，禁堰埭邀以利者". Referred to here as "加權鹽錢" is a surcharge imposed additionally on proceeds from salt monopoly and "率稅" stands here for what came to be called "稅商" in a later age. "率稅" is at places referred to also as "雜稅" or "權稅". The term "商稅" appears to have been used from the later T'ang days onward if not from as early as the Five Dynasties period.

(56) T'ang-shu, ch. 696, 外臣部 責讓, 10th month of 4th year of Hui-ch'ang 會昌, *ibid.*, ch. 90, 帝王部, 赦宥, 庚寅, 8th month of 7th year of T'ai-ho 太和 and 己酉, 7th month of the 1st year of Ch'ang-ch'ing 長慶.

degree of contribution to the expansion of the salt sales as an important criterion⁽⁵⁷⁾.

In one hand *hsün-yüan* "cooperate with" *chou* and *hsien* authorities and on the other hand "supervise" them in the sale of salt. Under the Merchant Sale Method, with *chou* and *hsien* officials in no position to directly sell salt, only designated salt merchants were to deal in this monopoly item. Such being the case, if *chou* and *hsien* officials were to increase their proceeds from salt sales they had to depend solely on these merchants to boost their sales in the first place. Unless sales efforts on the part of merchants were stepped up and their illegal marketing practices were kept well under control, it was impossible for these officials to increase their monopoly profits. One possible system was what was called *li-p'u-p'ei-mai* 立鋪配賣 under the Sung dynasty, devised to enforce the Merchant Sale Method while keeping good control over any illegal marketing by merchants. Under this system salt merchants or *yen-p'u-hu* (鹽鋪戶) were selected from among well-to-do families of good references and stationed throughout the jurisdiction of a *chou* or a *hsien* with a certain fixed sales quota. This system, as may well be presumed, was apt to be attended by various evils and abuses. Especially in designating a family as *yen-p'u-hu* or assessing the sales quota for it, officials in charge were apt to press unreasonable demands on it or otherwise abuse their authority. At times, merchants maneuvered against any additional designation of *yen-p'u-hu* behind the scenes by dealing directly with some high placed officials so as to make full capital of their previously acquired exclusive salt sales rights. The system could not be effectively operated unless the bureaucrats in control were well disciplined. It was under Wang An-shih (王安石) of the Northern Sung that this system had acquired any large operational scale. In fact, however, it had been in operation from as early as the T'ang days.

One indication of this is found in "the memorial addressed to the *yen-t'ieh shih*, Vice-President P'ei (上鹽鐵裴侍郎) which finds its place in the 13th chapter of *Fan-ch'uan Wên-chi* (樊川文集) and which covers the period between 851 and 858 A.D. It says: "In scores of *chou* situated from the Ling-nan (嶺南) district up to Pien-chou (汴州) and Sung-chou (宋州) influential families designated as *yen-p'u-hu* (鹽鋪戶) are established as "t'u-yen-shang" (土鹽商) or "native salt merchants." Since their designation as *yen-p'u-hu* they have been under the control of Chiang-Huai-yüan liu-hou (江淮院留後). These days, however, this system have come to be marred by various abuses and is now in danger of a total collapse." It is not certain if what can be identified as a "*li-p'u-p'ei-mai*" 立鋪配賣 system had already been in operation under Liu Yen. Judging from

(57) T'FYK, ch. 494, 邦計部, 山澤, 5th month of 2nd year of K'ai-ch'êng 開成; Lu Shang (廬商), Prefect (稅史) of Su-chou, credited with having doubled his *chou*'s proceeds from salt sales, was promoted to the rank of *chieh-tu shih* of Chê-hsi (浙西節度使).

the later enforcement of this system as described in this account, however, it is safe to assume that *hsün-yüan* then was not only in cooperation with but also in a position to supervise *chou* and *hsien* authorities in an effort to increase the central government's proceeds from salt sales.

The fifth *hsün-yüan* function was to take charge of salt monopoly proceeds from the specified jurisdiction. This fact is discernible, for instance, from the resumption of the name of *hsün-yüan* by two *na-ch'üeh-ch'ang* (納權場) located in Yang-chou (揚州) and Pai-Sha (白沙). *T'ang hui-yao* (唐會要) ch. 88 says in an entry for the third month of the first year of Ch'ang-ch'ing (長慶) or 821 A.D. that these two former *hsün-yüan*, "after going for a certain period by the name of *na-ch'üeh-ch'ang* (納權場) or so-to-speak salt-monopoly tax collecting agencies," had their former names restored when Salt Commissioner Wang Po's petition for their restitution was heard.⁽⁵⁸⁾ From this account it is understood that *hsün-yüan* was given the same role that was performed by *na-ch'üeh-ch'ang* (納權場)—the T'ang days' official appellation of a monopoly tax collecting agency. Somewhere else, *Chiu T'ang-shu* (舊唐書) ch. 54 also carries the Imperial Decree of the third month of the second year of Ch'ang-Ch'ing (長慶) or 822 A.D. and gives the following explanatory account:

"Small salt sales offices had there to fore been in operation in such *fan-tao* as Tzŭ Ch'ing (淄青), Yen (兗) and Yün (鄆) under the Commissioner for Salt and Iron as his wholesale agents of government salt. At the same time, the Commission had been collecting salt monopoly taxes through *hsün-yüan* he established there as his collecting agents."⁽⁵⁹⁾

Admittedly, the institution of *hsün-yüan* underwent a drastic change in the wake of the enforcement of *liang-shui-fa* (兩稅法), a major reform in the dynasty's taxation system carried out by Emperor Tê-tsung (德宗). Nevertheless, it may still be understood from this account relating to an Imperial decree issued after the promulgation of the *liang-shui-fa* that by "Commissioner for Salt and Iron," Liu Yen personally may well have been meant and that even under him *hsün-yüan* was already in charge of collecting monopoly taxes. Rather, it must be so understood because the question of why Liu Yen was able, as will be mentioned below, to place part of his administrative activities on a profit-making basis with *hsün-yüan's* monopoly proceeds as his capital, cannot otherwise be answered. An account which leads us to presume the accumulation of salt monopoly proceeds in the hands of *hsün-yüan* already under Liu Yen is found in an entry in the 129th chapter "Biography of Han Huang (韓琬)" of *Chiu T'ang-shu*, which dated 786 A.D. or the second year of Chên-yüan (貞元), only

(58) "其月 (長慶元年三月). 鹽鐵使王播奏, 揚州·白沙兩處納權場. 請依舊爲院. ... 並從之".

(59) "其鹽鐵使先于淄青·兗·鄆等道管內. 置小鋪糶鹽及巡院納權. 起今年五月一日已後, 一切並停," cf. T'FYK., ch. 493, 邦計, 山澤, 長慶2年5月. See Appendix II.

several years after Liu Yen's deprivation of the Salt Commissionership, reads in effect as follows:

Yüan Hsiu (元琇), director for Public Revenue and Expenditure, planned to get the *chien-yüan* (監院)⁽⁶⁰⁾ in operation in Chiang-tung (江東) to transfer 400,000 *kuan* of their salt monopoly proceeds in cash to the central government so as to enable it to counter a seriously inflated economy of the capital area marked by a dire shortage of coins and a sharp decline in commodity prices. However, this effort was stemmed by Han Huang, then Chieh-tu Shih of Eastern Chê-chiang (浙江東道節度使).⁽⁶¹⁾

From this account we can see that already over 400,000 *kuan* in cash had been accumulated in the *chien* and *yüan* set up in Chê-tung (浙東) by that time and that among these *chien* and *yüan* organs there were not only *chien* (監), *ch'ang* (場) and *yen-yüan* (鹽院) which combined to administer the official sales of salt but also *hsün-yüan* (巡院). Since this particular move of Han Huang's was allegedly taken only several years after Liu Yen was deprived of the Salt Commissionership, it may very well be assumed that even while the latter was active, the *hsün-yüan* was in a position to accumulate some of the salt monopoly proceeds in the area on its own.⁽⁶²⁾

(60) "Chien-yüan" (監院) is the general term for a provincial organ a number of which existed under the direct control of *Tu-chih Shih* (度支使) and *Yen-t'ieh Shih* (鹽鐵使). At times this term was interchanged with another term "*ch'ang-yüan*" (場院), more often than otherwise during the Five Dynasties period. Under the wing of *chien-yüan*'s directly controlled by *Yen-t'ieh Shih* (鹽鐵使) were *hsün-yüan* (巡院), *ch'üeh-yen-yüan* (權鹽院), *chien* (監) and *Ch'ang* (場). As for the term "*yen-yüan*," (鹽院) which is also found here and there among the T'ang days' literatures, it is sometimes misused for "*chien-yüan*" (監院) and in some other instances it is applied to specify one of *Chien-yüan*'s various substructures which was charged with affairs concerning salt monopoly. Now known to have been under the control of the *Chê-tung* area's *Yen-t'ieh shih* were, among others, one *ch'ang* (場) in Yüeh-chou (越州), three *chien* (監) in Chia-hsing (嘉興), Lan-t'ing (蘭亭) and Yung-chia (永嘉), and *Chê-tung Hsün-yüan* (浙東巡院) Su-chou (蘇州).

(61) "判度支·元琇·以京師錢重貨滯切疾之·及於江東監院收穫見錢四十餘萬緡·令轉送入關·(浙江東道節度使·韓)滉不許". The designation "Chiang-tung," 江東 although commonly used to refer to the East Chiang-nan Province 江南東道, is apparently used here as a simplified substitute for *Chê-chiang-tung-tao* (浙江東道). Since the name of the latter province was far less frequently substituted by this designation than that of the former province, however, the case may be that it stands for the former province. It would follow in that case that the *chieh-tu shih* government of Chê-tung refused to fall in line with the other provincial government in acting on Yuan Hsiu's directive.

(62) Even under the Merchant Sale Method, individual *hsün-yüan* located far away from the salt producing areas were actually taking delivery of monopoly taxes because of the local sales of *ch'ang-p'ing yen* (常平鹽) or any other monopolistic income. It cannot be taken for granted, however, that these extra sales other than those conducted by *ch'ang* (場) and *chien* (監) in salt producing areas were being carried out by *hsün-yüan*. As mentioned above, the annual gross proceeds of *ch'ang* and *chien* amounted to only slightly more than 1 million *min* as against the salt monopoly's total profits estimated to have aggregated over 6 million *min*. The wide discrepancy between the two figures point to the probability

The fourth function of *hsün-yüan* was to serve as an informant for the Salt Commissioner. *hsün-yüan* were required to constantly investigate and observe the economic state of affairs within their own jurisdiction and promptly inform the Commissioner of every economic development so that he could be well posted on the latest news, large or small. In compliance with the Commissioner's specific directives or on a voluntary basis, every *hsün-yüan* also strove to inform the Commission as well as itself of the economic conditions in neighboring provinces by means of a communication setup organized for that purpose. At least this *hsün-yüan* function finds noteworthy mention in *Tzū-chih t'ung-chien* (資治通鑑) and *Ts'ê-fu yüan-kuei* (冊府元龜). In the former, an entry for the seventh month of the first year of Chien-chung (建中) or 780 A.D., relating Liu Yen's accomplishments, says in effect as follows:

“Good runners were always invited by Liu Yen to serve for generous remuneration as express messengers for assignment to courier stations set up throughout his jurisdiction for an expeditious flow of information. Thus, the Commission, always posted on all the latest commodity price trends even in the remotest regions only within a matter of a few days, was able to exercise tight control over the provincial economies and promote the interests of the dynasty. Into the bargain, this arrangement also enabled Yen's Commission to eliminate from the entire empire the fear of any running inflation or deflation.”⁽⁶³⁾

Meant by “good runners” here is what was then referred to as “*chien-pu*” (健步)⁽⁶⁴⁾ or quick walkers found in employ with governmental offices, merchants or generals as their couriers, informants, scouts or orderlies. And it was *hsün-yüan* that was serving for the Salt Commissioner as his “*chien-pu*.” The latter chronicle or *Ts'ê-fu yüan-kuei* (冊府元龜), in a practically identical account of this *hsün-yüan* function found in its 483rd chapter Pang-chi Pu · Tsai-lüeh (邦計部·材略) Liu Yen, says as follows:

that not a small part of the government stored salt was sold elsewhere than in salt producing areas after being carried over a long distance for storage at the expense of the government. It does not follow from this, however, that while responsible in collecting and keeping custody of monopoly taxes within its own jurisdiction, each *hsün-yüan* made it a rigid rule to take immediate delivery of every *min* of its collection from various parts of its territory. On occasion, part of its collection was left in charge of local collecting agents so that some governmental financial needs could locally be met on the spot. In principle, however, *hsün-yüan* were vested with the responsibility and authority to account for the whole of salt monopoly proceeds derived from their its territory despite of this apparent departure which was apparently designed by the central government to suit its own conveniences.

(63) “常以厚直募善走者。置遞相望。覘報四方物價。雖遠方不數日皆達使司。食貨輕重之權。悉制在掌握。國家獲利。而天下無甚貴甚賤之憂”。

(64) Cf. Hino, “健步, 付捉生軍”, *Toyo-shigaku*, No. 4, Kyushu-Univ. Fukuoka. 195.

“By some *hsün-yüan* located far away from the capital a courier system was established and quick walkers were hired for generous remuneration so that information regarding all the fluctuations of commodity prices in various parts of its jurisdiction could be relayed from post to post over to its location.”⁽⁶⁵⁾

The seventh *hsün-yüan* function was the utilization of salt monopoly proceeds and the information communication network as the capital for commercial operations. According to the *Tzŭ-chih t'ung-chien* entry introduced above, the Commission “created the position of “*chih-yüan-kuan*” (知院官) or so-to-speak directorship of *hsün-yüan* and held its holder responsible for reporting once every 10 to 30 days not only the provincial commodity price pattern but also of the extent of crop damage due to such factors as heavy rainfalls and snowfalls as well as general crop conditions and estimates for every *chou* (州) and *hsien* (縣).” “This enabled the Commission to provide well for any possible undesirable shift in the economic situation,” it goes on, “by buying up cereals for storage at a price level higher than the market quotation whenever they dropped below the reasonable level due to bumper crops and by selling them for distribution among the masses at a lower price whenever the market quotation shot up beyond their means due to poor harvests. Besides, while the market cereal prices were high, the stored cereal supplies were released to lay in stock various properties and articles then procurable relatively cheaply so that they could be either used to replenish office supplies or resold for profits in regions where the public purchasing power had been strengthened due to bumper crops. Notified from time to time by his *chih-yüan-kuan* of any first sign of crop failure in any prefecture (州) or county (縣) and advised when and how long its residents should be exempted from taxation or in need of governmental relief, Liu Yen was able to take whatever steps he deemed necessary as Salt Commissioner without awaiting any call for relief from prefectural or county authorities. With all necessary public welfare measures thus planned well ahead, any impoverished region under his Commission could always be readily relieved.”⁽⁶⁶⁾

This contribution of Yen's Commission toward the stabilization of regional economies did not prevent him from improving all seasonal price factors and taking advantage of region-to-region discrepancies for handsome profits. For, such profit-taking constituted the other phase of his administrative effort to

(65) “自諸道巡院距京師. 重價募入(人)疾足. 置遞相望. 四方物價之上下. 雖極遠不四五月(日)知. See CTS, ch. 123, Biography of Liu Yen.

(66) “諸道各置知院官(胡註: 知院官掌諸道巡院者也.) 每旬月具州縣雨雪豐歉之狀白使司. 豐則貴糶. 歉則賤糶. 或以穀易雜貨供官用. 及於豐處賣之. 知院官始見不稔之端. 先申至某月須如子蠲免. 某月須如子救助. 及期晏不俟州縣申請. 即奏行之. 應民之急. 未嘗失時.” On the method of the investigation of *hsün-yüan*, we can see the detail in *Shên Kua's* 沈括 *Mêng-ch'i pi-t'an* 夢溪筆談, ch. 11, 管制.

normalize all irregular commodity price trends and standardize such prices. Needless to say, it is solely by the use of proceeds from the salt monopoly as his capital that Liu Yen could engage in profit-making, and it is also through the extensive intelligence network his Commission for Salt built up in the form of a chain of his provincial *hsün-yüan* that he could forestall private commercial interests by basing his pursuit of profits on the very latest consumer price movements.

In this connection, due note should be taken of Liu Yen's theory of profits and profit-making which *Hsin T'ang-shu* carries in its 149th chapter "Biography." Liu Yen believed, according to this account, that crop failure may send the cereal price upward but will not necessarily set the prices of other commodities on an upswing. If those in power release their stored cereals in such a case, various other commodities they need will become purchasable relatively cheaply. This should profit the Government on the one hand and provide the masses with the foodstuffs they are badly in need of.⁽⁶⁷⁾ Liu Yen also opined, the account goes on, that when the market is still underdeveloped the farm produce of petty farmers in remote regions cannot be easily led into the distribution channels and therefore that it should be more beneficial if those in power act as their exclusive wholesaler.⁽⁶⁸⁾ Liu Yen was fully aware that the interests of hinterland farmers demanded special consideration in view of their inability to secure an equitable share of profits from their labor. For, their products more often than not failed to measure up to the market imposed standards and thus had to be sold at an exceptionally low price. This meant that when their delivery expenses were taken into account, they were unable to eke out any substantial profits.⁽⁶⁹⁾

It is thus clear from the above that in Liu Yen's belief any violent fluctuations in commodity prices resulting from the existing defects in the commodities distribution structure were something to be fully exploited by those in power in order to relieve the economically handicapped masses and at the same time to promote the government's interests. Of course, it should not be overlooked that all profit-making activities in which he engaged based on this theory would have been impracticable but for a large-scale transportation network he had solidly organized in the capacity of *chuan-yün shih* (轉運使) or Commissioner for Transport. It is thanks, above all else, to his own *hsün-yüan* chain that was spread all over his jurisdiction as Commissioner for Salt,

(67) "巡診之鄉所乏糧耳。它產尙在賤。以出之易其雜貨……"

(68) "村閭下戶力農。不能詣市轉相沾……"

(69) "至湖嶠荒遠處。所出貨皆賤弱。不償所轉…… The name of the chronicle from which the above passage was extracted escaped my memory and cannot be given here. The information will be supplied in a new edition of this treatise.

however, that he was able to carry out profit-making operations so fruitfully. These *hsün-yüan* operations are most worthy of note also in that they had helped the T'ang dynasty standardize the commodity price trends over a large part of its territory and thus greatly contributed toward the subsequent expansion of its financial and economic capacity.

In essence, *hsün-yüan* was the supreme provincial salt monopoly organ under the Commission for Salt and Iron primarily instrumental in maintaining close surveillance over makers' clandestine sales and *fan chên* (藩鎮) authorities' violation of all monopoly rules and regulations. Besides, *hsün-yüan* were called on to manage the *ch'ang-p'ing-yen* to increase the amount of sold salt, to collect and hold custody of monopoly proceeds, to investigate and inform the economic conditions within its own territory, to keep the Commissioner informed of such conditions and in compliance with his request to utilize monopoly proceeds as the capital for profit-yielding commercial activities. In view of the importance of all these *hsün-yüan* functions, only men of exceedingly high political caliber thoroughly acquainted with financial and economic affairs were picked to fill the post of *chih-yüan kuan* (知院官) or the director of a *hsün-yüan*. A record has it that a number of talented bureaucrats were called into the Commission service as *chih-yüan-kuan* by Liu Yen and that not a few of such subordinates later came to distinguish themselves as the dynasty's leading financial administrators.⁽⁷⁰⁾ *Hsün-yüan's* role as the Commission's watchdog always on the lookout for any first sign of insurgency on the part of *fan chên* (藩鎮) authorities greater assumed importance yearly. In fact, this particular role was played by individual *hsün-yüan* so positively that the Commission was able to hold in check the over-all tendency toward estrangement from the central government on the part of *fan chên* and thus to prevent the disintegration of the T'ang rule. Thus, due credit should be given to *hsün-yüan* for its extremely significant contribution toward the eventual subjugation of all disruptive *fan chên* influences by the loyalists and the consequent revival of the dynasty's prosperity in and after the Yüan-ho (元和) period.

3. Proceeds from the Salt Monopoly and their Fiscal Appropriation

Under the salt monopoly system administered by Ti-wu Ch'i, the official purchase (producer) price was fixed at 10 *wên* (文) a *tou* (斗) and as the government imposed an excise tax of 100 *wên* per *tou*, the same unit quantity of salt was sold at 110 *wên*. According to the 54th chapter of *Hsin T'ang-shu* (新唐

(70) See THY, ch. 87, 轉運鹽鐵總序: 自江淮北列置巡院. 搜擇能吏. 以主之. and TCTC, ch. 226, 7th month of the 1st year of Chien-chung (建中): 其場院要劇之官. 必盡一時之選. 故晏沒之後. 掌貯賦有聲者. 多晏之故吏也.

書), this government's sales price of salt was boosted to 310 *wên a tou* in the fourth year of Chên-yüan (貞元) or 788 A.D. and later further raised to the level at which the salt produced from two salt lakes in Ho-chung Fu (河中府) was set, 370 *wên a tou*. This means that with the government fixed producer price was continuously pegged at 10 *wên a tou* and its salt monopoly taxation rate at 100 *wên a tou*, the official monopoly price of salt stood at the original level of 110 *wên a tou* while Liu Yen was Salt Commissioner or at least as far as 780 A.D. Let us recall here that before Liu Yen split the responsibility of the Salt Commission with Ti-wu Ch'i in 764 A.D., proceeds from the salt monopoly at this fixed ratio were estimated to have amounted to only about 400,000 *kuan* annually and that an estimated 50 per cent increase to some 600,000 *kuan* was realized during the first year of Yen's salt monopoly administration or the following year, 765 A.D. We have knowledge of this and also that toward the close of Yen's administration the annual revenue of salt monopoly proceeds was expanded 10-fold to over 6 million *kuan*. However, all this knowledge we have, based on the few historical records cited in Chapter II-3, Proceeds from Salt Monopoly and their Appropriation in the present treatise, needs to be confronted with the following additional evidence if we are to form a composite picture of salt monopoly proceeds in terms of both the revenue and expenditure of the T'ang dynasty.

Hsin T'ang-shu in its 54th chapter, Salt, says, in effect, that when Liu Yen was first appointed salt monopoly administrator, monopoly proceeds totaled only about 400,000 *min* but that toward the end of the Ta-li (大曆) period the same total was boosted to top the 6-million-*min* level, accounting for nearly half the gross annual "state revenue" of the dynasty. The term "state revenue" (國家歲入) had two medieval usages, referring only to the revenue of the central government at times and to the combined revenues of both the central and provincial administrations at others. With individual *fan chên* authorities most insistent upon their respective right of autonomy then, the central government must have been in no position to assess the "state revenue" in the latter sense of the term because of its inability to collect state taxes from these provincial authorities. It must, then, be concluded that the above *Hsin T'ang-shu* figure evidently refers to the total annual revenue of the central government alone. It follows from the above that the whole late Ta-li (大曆) profit accrual from the salt monopoly estimated to have slightly exceeded 6 million *wên* was channeled directly into the coffers of the central government since the centrally administered monopoly setup had no participation on the part of provincial administrators and that the sum was nearly as large as its receipts from all the direct taxation. A substantially same thing is also said in an entry for the fifth month of the 14th year of Ta-li (大曆) or 779 A.D. in *Tzū-chih t'ung-*

chien (資治通鑑), as follows: "Toward the end of the Ta-li (大曆) period, the annual revenue amounted to 12 million and a "*ta-pan*" (大半) or a two-third portion of it was made up of proceeds from the salt monopoly." Except for the erroneous use of the term "*ta-pan*" in place of "*kuo-pan*" (過半) or simply "over a half," this account is, thus, essentially identical to the other.⁽⁷¹⁾ From the all above it is crystal clear that the central government was heavily dependent upon salt monopoly proceeds financially during the Ta-li period. What prompted Liu Yen to reform the salt monopoly system was to counter the financial crisis into which the central government plunged due to the drastic decline in its direct tax proceeds since numerous farmers took to vagabondage in the wake of the outbreak of the Rebellion of An-Shih. But, thanks to Liu Yen's reform, the decline was substantially offset by increased proceeds from the salt monopoly.

Ts'ê-fu yüan-kuei can be relied upon to testify to this fact with an article found in its 483rd chapter under the head of Pang-chi Pu (邦計部) · Tsai-lüeh (材略) · Liu Yen, which reads in effect as follows:

"All *chieh-tu shih* entrenched in Ho-nan became extremely assertive and augmented their provincial influence after the Rebellion of Li Ling-yao (李靈曜). Their defiance of the central government's laws and ordinances became more and more flagrant. "Thus, the *chou* (州) and *hsien* (縣) held by the central government as its direct tax revenue sources drastically decreased in number. Liu Yen refrained from increasing the masses' tax burden, however, by meeting the deficit with an appropriation of *chien-yü* (羨餘) or official surplus funds."

Why was this possible? The revolt of Li Ling-yao, or the acting military governor of eight *chou* including Pien-Sung, (汴宋八州留後) broke out in the eighth month of the 11th year of Ta-li (大曆) or 776 A.D. and was brought under control later the same year. At the end of the revolt the eight *chou* formerly under Li's control were divided up and distributed among three *chieh tu shih* or military governors in the neighboring districts. Namely, whereas five of them were placed under the control of the governor of P'ing-lu (平盧), two other went to that of Yung-P'ing (永平) and the remaining *chou*, Pien (汴) to that of Huai-hsi (淮西).

The military governors of P'ing-lu and Huai-hsi, both found within the bounds of Ho-nan Province (河南道) were most jealous in asserting their right of autonomy and therefore no state tax proceeds were ever transferred to the central government. The governor of P'ing-lu, who annexed five former *chou*

(71) Whereas HTS, too, uses the expression "大半" in its 149th chapter, "Biography of Liu Yen," CTS chooses the term "過半" in its 123rd chapter, "Biography."

of Li Ling-yao, had under his control a total of 15 *chou* or prefectures and that of Huai-hsi governed a total of 10, including Pien which he took over from Li. Out of about 30 prefectures or *chou* of Ho-nan Province (河南道), nearly as many as 20 or about two thirds thus completely suspended delivery of any direct tax collection.

However, it was in this same province that as clarified above the *hsün-yüan* service network was most tightly knit. A chain of *hsün-yüan* was in control of the salt monopoly in that province, with its tight clamp on all illegal taxation activities on the part of *chieh-tu shih* as well as clandestine salt sales, collecting monopoly taxes and carrying on profit-making operations with salt monopoly proceeds as the capital. Since a great number of *hsün-yüan* were in operation in the province, such proceeds must have amounted to no small sum. This indicates that a greater part of such proceeds took the form of *chien-yü* or official surplus funds, making up for the shrinkage of direct tax proceeds, as *Ts'ê-fu yüan-kuei* has it. Even from Ho-nan Province where the majority of its prefectures could no longer be called on to transfer their locally collected direct taxes to its coffers, the government was cleverly and shrewdly extracting at least just about enough to offset its losses in the direct tax collection, levying salt monopoly taxes and realizing profits from the Salt Commission administered various commercial ventures. Nevertheless, all obviously, this delinquency of *chieh-tu shih* in the delivery of direct taxes to the central government, which was not a phenomenon limited only to Ho-nan, most have resulted in a drastic decrease in the number of direct-tax delivering prefectures and counties in the eastern sector of the empire where Liu Yen was Salt Commissioner. This decline accounted for the fact that the central government's revenue from direct tax collection did not much exceed a meager 6 million *min*. Conversely, Liu Yen's efforts to counteract this decline with increased salt monopoly proceeds plus other derivative profits did not fall short of this same sum of 6 million *min*.

At this juncture, the question of "how the total proceeds from the salt monopoly from the then existing 14 *chien* (監) and *ch'ang* (場) could take the place of taxes of a hundred and more *chou* (州)" is soluble by rereading the last half as "make up for the shrinkage of the direct tax collection in a hundred and more *chou*." Presumably, the eastern sector under Liu Yen yielded more than 6 million *kuan* of salt monopoly proceeds which exceeded the central government's direct tax revenue. And in view of its nature every *kuan* of the proceeds must have been appropriated by the central government for its various purposes. In this connection, *Hsin T'ang-shu* says in the 54th chapter that "military expenditure, stipends and court upkeep expenses were

all covered with proceeds from the salt monopoly."⁽⁷²⁾ This does not mean, however, that the proceeds in question were appropriated to no other purposes but these three specified. These three items find mention there because they were chosen to represent the multiple items of expenditure they met. One of the unmentioned items was *ts'ao-yung* (漕備) or wages paid to water transport workers.

As mentioned above, the basins of Huang Ho (黃河) and the Grand Canal or Pien Ho (汴河) were turned into a fierce battle field for the loyalist and rebel forces after the outbreak of the Rebellion of An-Shih (安史), almost utterly paralyzing the Grand Canal transport route made up of these two waterways. With the supply route linking the southeast with Kuan-chung (關中) via the Yangtze River and Han Valley limited in its transportation capacity, the central government found itself in a chronically sorry plight. One post-rebellion program adopted by Emperor Tai-tsung (代宗) was a dredging operation to rehabilitate the Grand Canal and resume transport service via this former supply route. Whereupon, Liu Yen was picked to carry out this task in the third month of the second year of Kuang-tê (廣德) and achieved a great success in the restoration of the transport system.⁽⁷³⁾

What had evidently taxed his energies most in successfully achieving this end was the need to procure a large force of labor. Dredging operations, construction and renovation of embankments and floodgates, and maintenance of warehouses and vessels all consumed prodigious water transport labor of various kinds, including stevedores, patrolmen and boatmen. For P'ei Yao-ch'ing (裴耀卿) who claimed a great success in the inauguration of the so-called *chuan-pan-fa* (轉搬法)⁽⁷⁴⁾ in the late K'ai-yüan (開元) period this problem was easily solved by simply extracting corvée since the number of registered taxpayers then was at its all-time peak. After the outbreak of the revolt, however, as a record has it, "all the prefectures and counties along Pien Ho (汴河) from Lo-yang (洛陽) all the way down to the Huai (淮) and Ssü (泗) were seriously depopulated. Farmers were found poverty-stricken, farms left to run waste and bandits rampant throughout the region."⁽⁷⁵⁾ Another record attests the truth of this account by saying that when Liu Yen set about the task of reopening the Grand Canal transport service, "the inhabitants in this region were found to have been completely exhausted under the long accumulated burden of taxes both in kind and

(72) "至大曆末六百餘萬緡。天下之賦。鹽利居半。宮闈服御。軍饌。百官祿俸。皆仰給焉。

(73) The method employed by Liu Yen is so-called "*chuan-pan-fa*" (轉搬法), under which the rice produced in the basin of the Yantze River was once stored in warehouses laid out along the river, especially in the terminus of the Grand Canal, and was then transported with the Canal as its exclusive transport route.

(74) See (28).

(75) See TFYK, ch. 64 帝王部, 發號令

in the form of statute labor.”⁽⁷⁶⁾ The difficulty in procuring labor appeared at first so insurmountable as to make Liu Yen observe with a sigh, according the same record; “It is decidedly impossible for us to procure a labor force of any such a magnitude as our water transport route rehabilitation work demands in this practically no-man’s land.” Particularly, boat crews were poorly rewarded and whenever in distress for their living, they were apt to pilfer the goods they found aboard their boats and even scuttled them to cover up the traces of their crimes pretending that they had been involved in accidents.

In an attempt to solve this problem, Liu Yen moved to replace the conventional statute labor system with a new “remunerable” service setup and sought a source of revenue for an enormous amount of wages for boatmen in the salt monopoly system. *Chiu T’ang-shu*, in its 49th chapter, says: “With the income from the salt monopoly he inaugurated the “*ts’ao-yung*” (漕備) system—and as he extracted no corvee from any men of full age he created no new burden on the part of *chou* (州) or *hsien* (縣).” The successful implementation of this new system is, therefore, attributable to a drastic increase the salt monopoly must have recorded in its proceeds. Here in this relation between salt monopoly proceeds and expenses involved in the transportation of government levy in kind lay one of the main reasons why a greater number of *hsün-yüan* were located in this region along the Grand Canal.

This treatise will not go into further details of this relationship since it should be dealt with as a problem involved in the history of the transit of governmental levies in kind. Only in the light of the fact that the recovery by the T’ang government of its sovereignty became possible with the resumption of its transport service via the Grand Canal and that the costly service was financed by Liu Yen’s Salt Commission from its salt monopoly proceeds, the importance of his reform should never be questioned. The transport of government levies in kind and the salt monopoly, closely connected in the various phases of each other’s activities, were interdependent, if not part and parcel of one single governmental service. This necessitated that one and the same person should to concurrently hold the Commissionership of Transport (轉運使) and that for Salt and Iron (鹽鐵使) for a long period. In fact, this practice was so well established that the name “*yen-t’ieh chuan-yün shih*” (鹽鐵轉運使) was long regarded as a single official post rather than as two separate posts held concurrently by one person.

Many a problem is yet to be clarified in the salt monopoly system’s relations with the transport of government levy in kind but in my opinion all these problems should be dealt with in a separate historical study of the dynasty’s

(76) See HTS, ch. 149, Biography of Liu Yen.

transport system itself.

Postscript

The present treatise is a study of the salt monopoly system during the T'ang period whose coverage is limited to the pre-*liang-shui-fa* (兩稅法) days. It is primarily intended to compare Ti-wu Ch'i's "Governmental Sale Method" (官賣法) and Liu Yen's "Merchant Sale Method" (通商法) in the perspective historical light. During the period covered by this treatise, the salt monopoly system came into being and grew into a major official institution on the one hand and *liang-shui-fa* took shape on the other. Since its inception in the first year of Chien-chung (建中), this latter system continued to hold its place as a regular taxation formula of the state in the subsequent centuries and eras—from the T'ang rule all the way down to the Sung (宋) period through the Five Dynasties (五代) days. Likewise, the former consolidated about the same time the latter came into being, continued to grow throughout the T'ang and "Five Dynasties" days and then reached the height of prosperity under the Sung rule.

A comprehensive study of the T'ang's salt monopoly system should include, in addition to all that is dealt with in this treatise, its relations with the transport of government properties and with *Liang-shui-fa*. Besides, its connection with the development of commodity and currency economy must also be incorporated. Due to the limited availability of historical data, particularly those referring to the pre-*Liang-shui-fa* days, many a point remains still to be fully elucidated. It must also be admitted that not a few misconstructions may have been committed. In the years ahead, however, any omissions or commissions found in this treatise will be corrected with the progress of the current research into all the pertinent facts and problems.

Abbreviations

CTS	<i>Chiu T'ang-shu</i> (舊唐書)
HTS	<i>Hsin T'ang-shu</i> (新唐書)
TCTC	<i>Tzū-chih t'ung-chien</i> (資治通鑑)
TFYK	<i>T'sê-fu yüan-kuei</i> (冊府元龜)
THY	<i>T'ang hui-yao</i> (唐會要)

APPENDIX I

The Development of the *Hsün-yüan* System in Outline

Both the origin and the development of the *hsün-yüan* (巡院)—an administrative arm of the *tsu-yung shih* (租庸使)—can be traced to a considerable extent by sifting plenty of records preserved to date. Outlined below is the background in which this institution came into being and its subsequent development.

It was as a result of the outbreak of the Rebellion of An Lu-shan and the subsequent explosive rise in the T'ang dynasty's military expenditure that the office of *tsu-yung shih* was created on the recommendation of Ti-wu Ch'i (第五琦) with the purpose of meeting the acute financial needs and posted in provinces in the southeastern sector of the empire. Later on, with the spread of the scene of hostilities between the rebel and Imperial forces from the empire's fringe areas into one province after another of the main dynastic domain, this office proliferated in number and was set up in different parts of the land. As for the jurisdictions of these institutions, while some large ones were assigned to control as many as several provinces or *tao* (道), some smaller ones covered no more than a few prefectures or *chou* (州) as the regional tax collecting agencies. The office of *tsu-yung shih* was referred to as either "*tsu-yung shih ssü* (租庸使司) or "*tsu-yung ssü*" (租庸司). Shortly after the rebellion was put under control, these wartime institutions came to be united with one another until they were finally merged into two combined institutions called *shih-ssü* (使司)—namely the eastern *shih-ssü* and the western *shih-ssü*—in the first year of Yung-t'ai (永泰) or 765 A.D. Specifically, the former was assigned to control such eastern provinces as Ho-nan, both Eastern and Western Chiang-nan and Shan-nan as well as the eastern capital of Lo-yang (later Ling-nan was also included in its jurisdiction). On the other hand, the later was assigned to control such western provinces as Ho-tung, Kuan-wei, Western Shan-nan and Eastern and Western Chien-nan as well as the western capital of Ch'ang-an. In consequence of this drastic administrative reform, a subordinate office called the *tsu-yung yüan* (租庸院) was created by both the eastern and the western *shih-ssü* at every strategic point within their expansive jurisdictions to leave them in charge of some of their functions. As for those pre-reform *tsu-yung shih* or what the earlier T'ang records refer to as "*chu-tao tsu-yung shih*" (諸道租庸使) because their jurisdictions were province-wide, their offices were abolished through the reform only, in fact, to be reorganized into the substructure of the *tsu-yung yüan* or the office of the post-reform *tsu-yung shih*. Obviously the *hsün-yüan* under study here is the originally the post-reform *tsu-yung yüan* in function as a subordinate organ of the *shih-ssü* under the control of an official titled "*chih-yüan-shih*" (知院事). With the T'ang's

entire empire broken up in the matters of finance into the two, eastern and western administrative blocs in 765 A.D., the integration of all the pre-reform *tsu-yung shih-ssŭ* into the two eastern and western *shih-ssŭ*, too, constituted but a part of an overall plan for the reform of the dynasty's financial administration.

In addition to the reorganized offices of *tsu-yung shih*, such other commissions in charge of the dynasty's financial affairs as those of *yen-t'ieh-shih* (鹽鐵使), *chuan-yün-shih* (轉運使), *chu-ch'ien shih* (鑄錢使) and *ch'ing-miao-shih* (青苗使) were posted in both of the eastern and western blocs established in 765 A.D. and each was assigned a much broader jurisdiction than previously. Some such commissions were burdened with a heavy load of work so that some of their functions were delegated to several subordinate organs such as the *tsu-yung-yüan* in the case of the *tsu-yung shih-ssŭ* by establishing them at strategic points within their respective jurisdictions. Here lies another reason for the birth of the so-called *hsün-yüan*. Of all the commissions charge with financial affairs, the *tsu-yung shih* in charge with financial affairs, the *tsu-yung shih* in charge of direct taxes and the *yen-t'ieh shih* in control of indirect taxes were called on to handle a far greater amount of the dynasty's revenue than any other commissions. As such, both these commissions were the busiest of them all and of much greater importance than the others. After the outbreak of the Rebellion of An and Shih, the southeastern sector of the empire became the dynasty's major source of revenue. Thus also kept busy as another increasingly important commission was that of the eastern sector's *chuan-yün shih* (轉運使) which was in charge of the water way transportation via Pien Canal (汴河). Since Liu Yen made it the dynasty's policy to finance the colossal expenses involved in the maintenance of that transportation route with proceeds from the monopoly of salt, the offices of *yen-t'ieh shih* or the commissioner for salt and iron of the southeastern provinces and *chuan-yün shih* or commissioner for transport were almost invariably held concurrently by one and the same person thereafter throughout the rest of the T'ang reign. As such, these two different offices were actually considered as one integral "*shih*" post and anyone holding it was titled "*yen-t'ieh chuan-yün shih*" (鹽鐵轉運使).

For a decade and a half since the division of the T'ang financial administration into the eastern and the western jurisdictions in 765 A.D. until the enforcement of the *liang-shui-fa* (兩稅法) in 780 A.D. all the various commissions in charge of financial affairs were under one man's control in both sectors. In the eastern sector, Liu Yen remained in the saddle throughout the intervening 15 years by monopolizing several "*shih*" posts including those of *yen-t'ieh shih* and *tsu-yung shih*. In the western sector, first Ti-wu Ch'i and next Han Huang (韓滉) after his predecessor was put out of grace, held a monopoly of such posts as *tsu-yung shih*, *yen-t'ieh shih* and *chuan-yün shih* while serving as *tu-chih shih*

(度支使) or commissioner for public revenue and expenditure which was a central government office. Except for the *tsu-yung shih*, no other commissioners than the *yen-t'ieh chuan-yün shih* in the eastern bloc and the *tu-chih shih* in the western sector had their own *hsün-yüan* under them as their substructures. Some records of later ages suggest that the *Hu-pu* (戶部) or the Board of Finance, too, had some *hsün-yüan* under its wing. In fact, however, almost every one of the *hsün-yüan* thus far left on record as having been in existence in the T'ang days was under the control of either the *yen-t'ieh chuan-yün shih* or the *tu-chih shih*.

Listed below are a total 38 *hsün-yüan* thus far found on record as having been in operation under the *yen-t'ieh-chuan-yün-shih*. Their names which all denote their locations are: 東都院·河陰院; 汴州院·宋州院; 鄭滑院·宋滑院; 兗鄆院·兗州院·鄆州院; 平盧院; 陳許院; 桶橋院; 泗州院·淮口院; 江淮院·揚州院·揚子院·白沙院; 盧壽院; 淮西院; 浙西院·蘇州院; 浙東院; 江西院; 宣歙院·歙州院·南陵院; 福建院·泉州院; 嶺南院; 湖南院; 陝府院; 永豐院; 渭橋院; 上都院; 江陵院; and 山南東道院.

All these names, listed as they are almost at random, are still to be checked out with one another to eliminate any possible duplications. It is not impossible that what was actually a single *hsün-yüan* are mentioned more than twice by different names on the list because it may have borne more than one name and also because it may have been dissolved once, only to be reestablished with another name shortly afterward. Also conceivable is the possibility that some of the *hsün-yüan* listed here stayed in operation only for a very brief period.

In regard to the relations between the *fan-chên* (藩鎮) under the control of *chieh-tu shih* and the *hsün-yüan*, it is pointed out in the text (p. 41) that in principle one *hsün-yüan* was set up in every *fan tao* (藩道) to keep the *fan-chên* authorities under its close supervision. It is a well known fact that the *chieh-tu shih* was often transferred from one *fan* to another and that the number of *chou* included in each *chieh-tu shih's* jurisdiction (*hsün-shu* 巡屬) was changed no less often. According to the *T'ang F'ang-chên Nien-piao* (唐方鎮年表) compiled by Wu T'ing-hsieh (吳廷燮), except for Ê-yüeh (鄂岳), there was a *yüan* established within the jurisdiction of every one of the 20-odd major *fan*—a proof that practically no *chieh-tu shih* was able to escape the *hsün-yüan's* close direct surveillance. Only in the case of the Ho-yang-san ch'êng (河湯三城) *chieh-tu shih*, it is uncertain that the *hsün-yüan* was established. Generally, however, the “one *hsün-yüan* for every *fan*” principle found wide acceptance as pointed out in the text (p. 34).

Simultaneously with the enforcement of the *liang-shui-fa* in 780 A.D. the posts of *tsu-yung shih-ssü* (租庸使司) in both the eastern and western sector were abolished and some of the functions performed by these two “*shih*” were reassigned to the “*kuan-ch'a-shih*” (觀察使) or civil provincial governors in charge

of every *fan tao* (藩道). However, most of the principal functions were taken over directly by various financial organs of the central government notably by the office of *tu-chih* (度支). In connection with the abolishment of the posts of *tsu-yung shih*, it is to be questioned how the *tsu-yung yüan* (租庸院) or their regional tax collecting agencies were reorganized. It may be safe to assume that some of these agencies were combined into the *hsün-yüan* under the control of either the *tu-chih* or the *yeh-t'ieh chuan-yün shih*. If this assumption is correct, it follows that in and after 780 A.D. at least part of the original functions of the *tu-chih* concerning the adjustment of the dynasty's revenue and expenditure were carried out by the *hsün-yüan* under the *yeh-t'ieh chuan-yün shih* of both the eastern and western sectors. Here lies still another point which stands in need of clarification through further study.

Reflecting the growing importance of the *hsün-yüan* system during the entire course of the T'ang rule and during the early stages of the Five Dynasties period, more and more accounts were written of it. However, those written during Liu Yen's days were rather limited in volume. It must be admitted that the *hsün-yüan* system in operation during Liu Yen's days must have undergone a considerable metamorphosis by the time of the enforcement of the *liang-shui-fa*. As yet it is based on the post-*liang-shui-fa* records that a study can be pursued at all of what the *hsün-yüan* was like in Liu Yen's days.

While in the saddle as the salt monopoly administrator for the eastern jurisdiction of the T'ang financial administration during the Ta-li (大曆) era, Liu Yen is recorded as having concurrently been "*yeh-t'ieh shih*" and "*chuan-yün shih*." And another established fact is that this practice of holding a single individual in control of both of the two "*shih*" offices was carried over even after the enforcement of the *liang-shui-fa*. The result was that there emerged a de-facto combination of the two separate commissions and that customarily its director was referred to as a "*yeh-t'ieh chuan-yün shih*" instead of as a "*yeh-t'ieh shih* concurrently with the office of *chuan-yün shih*." From this it follows that there was no single *hsün-yüan* in operation for or under either one of the two commissions alone and that the administrative functions assigned to every *hsün-yüan*, even in case it had originally been associated with the name of any specific *yeh-t'ieh shih* as its subordinate organ, were no longer limited to the monopoly of salt and the mining of iron, copper, silver etc. but actually included administrative matters concerning transportation. The sole functional difference between one *hsün-yüan* and another then was on which of the two kinds of administrative functions top priority was laid. In principle, thus, each and every *hsün-yüan* was assigned to perform both of these two different functions after all. In the numerous records written about the *hsün-yüan* system after the enforcement of the *liang-shui-fa*, *hsün-yüan* in operation in the eastern sector

was referred to far more often than not as a “*yen-t'ieh hsün-yüan*” (鹽鐵巡院) in a closer association with the *yen-t'ieh shih* than with the *chuan-yün shih*. Here and there among these records, we also encounter such terms as “*yen-t'ieh chuan-yün hsün-yüan*” (鹽鐵轉運巡院) or “*chuan-yün hsün-yüan*”.* As mentioned above, indications are that in the eastern sector, the *yen-t'ieh-chuan-yün shih* was a single identity and that the *hsün-yüan* as its subordinate organ was simultaneously in charge of both salt monopoly and transport matters. No study will be made here of how the *hsün-yüan* system was constituted and implemented in the western sector because the question has no direct bearing with the salt monopoly system administered by Liu Yen. Only to be noted in parentheses here is the fact that in the western sector its counterpart of the eastern sector's “*yen-t'ieh (chuan-yün) hsün-yüan*” (鹽鐵[轉運]巡院) was referred to as “*tu-chih hsün-yüan*” (度支巡院).

Outlined above is the minimum preliminary knowledge one should have of the *yen-t'ieh-chuan-yün hsün-yüan* in operation in the eastern jurisdiction of the T'ang Dynasty's financial administration when making a study of the *hsün-yüan* system in connection with Liu Yen's salt monopoly system. It is from as early as Liu Yen's days that the *hsün-hüan* came to be identified primarily with the dynasty's transportation administration. Since the present treatise deals chiefly with the salt monopoly system, the question of *chuan-yün shih* will be taken up in a separate thesis.

APPENDIX II

Chüeh-yen-yüan (榷鹽院) and *Chüeh-yeh Shih* (榷鹽使) in Tzŭ-ch'ing (淄青) Yen (兗) and Yün (鄆) vis-a-vis *Hsün-yüan* and *Chih-yüan-kuan*

The Imperial decree of the third month of the second year of Ch'ang-ch'ing (長慶) or 882 A.D., contained in the 54th chapter “Salt” *Chiu T'ang-shu* (舊唐書), reads in effect as follows:

“The practice of the *hsün-yüan* within the three *fan* of Tzŭ-ch'ing (淄青), Yen (兗) and Yün (鄆) directly receiving proceeds from the exclusive sale of salt (納權) through local salt distribution stations shall hereby be suspended henceforth.”

Tzŭ-ch'ing as one of the three *fan* or jurisdictions of the *chieh-tu shih* (節度使) mentioned comprised the five *chou* of Ch'ing (青), Tzŭ (淄), Ch'i (齊),

* See, for instance, T'FYK., ch. 469, 臺省部, 對駁, 4th year of K'ai-ch'êng 開成 or 839 A.D. under Wei Wên 韋溫 as well as *ibid*, ch. 511, 邦計部, 貪汚, 2nd year of Pao-li 寶曆 or 826 A.D. under Lo Wu-yen 羅五言, both of which relate to an institution called the *Yen-t'ieh ho-yün yüan* (鹽鐵河陰院). Obviously this same institution is referred to as the “*Ho-yün yen-t'ieh yüan*” (河陰鹽鐵院) in TCTC, ch. 239, 3rd month of the 10th year of Yüan-ho (元和) or 815 A.D. and as the “*Yen-t'ieh-chuan-yün ho-yün yüan*” (鹽鐵轉運河陰院) in *Yüan-shih-ch'ang-ching-chi* (元氏長慶集), ch. 57, 河南元君墓誌銘.

Têng (登) and Lai (萊). Included in the second *fan* "Yen" and the third *fan* "Yün," meanwhile, were the four *chou* of Yen (兗), Hai (海), I (沂) and Mi (密) and the three *chou* of Yün (鄆), Ts'ao (曹) and P'u (濮); respectively. Formely these 12 *chou* had been privately possessed by Li Shih-tao (李師道)—an independent provincial influence who took them over from his ancestors as a hereditary estate and exercised his proprietorial right over them nominally in the capacity of the dynasty's P'ing-lu *chieh-tu shih* (平盧節度使). Emperor Hsien-tsung successfully recovered the territory in question by crushing this provincial force in the second month of the 14th year of Yüan-ho (元和) or 819 A.D. and broke it up for distribution among three *chieh-tu shih* whose jurisdictions were relatively small so as to enhance its divide-and-rule policy of minimizing the possible emergence of another Li Family. While master of its own fate, the Li Family had been striving to build up its own military strength with an annual income of over 700,000 *kuan* from its monopoly of salt as the source of revenue. As indicated in TFYK, ch. 493, 邦計部, 3rd month of the 14th year of Yüa-ho (元和), Emperor Hsien-tsung established within each of the three *fan* a *chüeh-yen yüan* (權鹽院) simultaneously with the distribution among them of the of the Li Family's territory with a view to restoring to the the central government the power to enforce salt monopoly there. *Chüeh-yen-shih* (權鹽使), director of the *chüeh-yen yüan*, took rank with the *chih-yüan-kuan* (知院官), that of the *hsün-yüan*, in the dynasty's bureaucratic hierachy, as indicated in TFYK., ch. 493, 邦計部, 山澤, 3rd month of the 7th year of Yüan-ho (元和). Actually, however, the former office was more powerful than the latter, particularly when dealing with *chou* 州 and *hsien* 縣 authorities.

Another TFYK account—chapter 494, 邦計部, 山澤, 3rd month of the 3rd year of K'ai-ch'êng (開成) or 839 A.D. quotes "a certain minister" as counseling the Emperor against the appointment of a "tsao-ch'a-shih" for Hu-chou (湖州造茶使) as follows:

"It has been an established custom that *chou* and *hsien* authorities are left in control of the manufacture of tea. The Imperial decision to create a "shih" post for the specific purpose of controlling tea manufacture for a *chou* is bound to render it difficult for *chou* and *hsien* authorities to impose on any conventional taxes and corvee obligations since they will then be placed under the control of that "shih." From this it is clear that whenever placed under the direct control of a "shih," any household was as a rule removed from the household register maintained by the *chou* or the *hsien* authorities and thus left entirely at the service of its "shih." In the case of those households placed under the *chih yüan-kuan*, director of a *hsün-yüan*, however, they remained on the *chou* or the *hsien* register and were exempt only from corvee services. Since the *chüeh-yen shih* was thus in direct control of individual households as a "shih," he was presumably

authorized to interfere in the affairs of any *fan* far more freely than the *chieh-tu shih* who could control them only indirectly through *chou* and *hsien* authorities. It can also be presumed, therefore, that the establishment of a *chüeh-yen-yüan* instead of a *hsün-yüan* in the newly terrorized three provinces was prompted by the dynasty's need to strengthen and reassert the central government's salt monopoly right there. According to another TFYK account (ch. 493, 邦計部, 山澤, 3rd month of the 1st year of Ch'ang-ch'ing 長慶 or 821 A.D.), a *chüeh-yen shih* was also posted in Ho-pei which had previously been independent of the dynasty as an inheritable estate of a provincial lord bearing the title of *chieh-tu shih*. The central government's influence was given a boost by Emperor Hsien-tsung's military excellence for a while but declined as soon as he was murdered by poison in the first month of the 15th year of Yüan-ho 元和 or 820 A.D. This led to the declaration of independence by three *fan-chên* in Ho-pei which the Dynasty had no other alternative but to recognize. The Imperial decree of 882 A.D. quoted above indicates that the central government gave up operating local salt distribution stations to sell its salt for profits in the three *fan* of Tzŭ-ch'ing, Yen and Yün and having the *hsün-yüan* authorities there take off a percentage from the *fan-chên* authorities' salt monopoly proceeds in view of its declining influence. Of course, the post of Ho-pei *chüeh-yen shih* was abolished under these circumstances. Records show that prior to this total relinquishment by the central government of its salt monopoly right in this district, the *chüeh-yen-yüan* was temporarily reorganized into a plain *hsün-yüan* with more restricted powers. No exact date of this reorganization is known, however.

The circumstances under which the *hsün-yüan* was organized and abolished in the three *fan* of Tzŭ-ch'ing, Yen and Yün were far from normal as reviewed above. There is no reason to believe, however, that the operating procedure of this *hsün-yüan* too was not normal. Presumably, both the structure and management of this institution were practically the same as in the case of any *hsün-yüan* in other provinces. Only a sketchy description is left on record of the procedure followed in the sale of governmental salt ("小鋪糶鹽"). But as mentioned in the text (p. 35), the method later called "*li-p'u-p'ei-mai*" seems to have been followed in view of its fairly extensive acceptance during the T'ang rule.

The *hsün-yüan* was called on to collect proceeds from the sale of *ch'ang-p'ing-yen* (常平鹽) in all *chou* and *hsien* and deliver them to the central government in the form of *ch'ing-huo* (輕貨). Since all such proceeds locally collected were considered as "deliverable only to the coffers of the central government," whatever portions of salt monopoly proceeds, whether from the sale of *ch'ang-p'ing-yen* or not, were to be delivered to the capital by the *hsün-yüan* although it may have been authorized to set aside a certain fraction of them to meet its maintenance

and operational expenses. From here arose the need for the *hsün-yüan* to take upon itself the task of controlling transportation facilities within its jurisdiction—another major function of this institution of which a separate study is called for.