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The Problem of the Tax Assessment in the  
Liang-shui 兩稅 Law Proposed by YANG Yen 楊炎

By Kaisaburō HINO

In the Liang-shui Law that was enacted by the suggestion of YANG Yen, the tax assessment for the first year was expected to amount to more than 30,000,000 *kuan* 貫 in coin and to more than 6,000,000 *tan* of rice, millet and barley, of which 9,500,000 *kuan* and 2,000,000 *tan* were allotted for the expenses of the central government and the remaining sum, for the uses of the local governments. The rate of the local expenditure to that of the central government was approximately 2 to 1. This was the minimum rate necessary for the T'ang Dynasty to control local leaders and secure the stability of the central government. Up to those times the rate of local expenditures had been enormous, but it could not be reduced due to the strong opposition of local leaders. Thus YANG Yen attempted to increase the income for the central government and established this rate, so that the total amount of tax became larger than that of the previous year. However, the new law abolished the right of incomplete tax which had been admitted to the privileged class and determined to levy tax equally upon every family. The amount of tax that had increased by the new law was compensated by the burden which was newly imposed on the privileged. Thus the average amount imposed upon every family was not increased. Although the sum of tax allotted for local expenditures was not paid as expected, the law is significant in having given legal ground for reducing the finance of local leaders within the limits of this sum, in case the central government became powerful.

The Lineage of Qayan in the Early Period of T'u-Chüeh  
—a review of "An Introduction to the Studies of the  
Official Titles of the Eastern Türküt by Masao MORI"—

By Sentarō ISE

I have published before an article, "A Study of the Origin of West T'u-chüeh" (Shichō, No. 42), in which, criticizing various existing opinions, I claimed that the lineage of Qayan in the early years of T'u-chüeh should be as below.