

(2) The present map is a reimpression of 1555, published at the *Chin-sha shu-yüan* 金沙書院 which was established in Lung-ch'i hsien 龍溪縣 (i.e. Chang-chou 漳州), Fu-chien 福建, by Lin Sung 林松 when he was its governor (1546—1550). Lin Hsi-yüan 林希元 (*hao*, Tz'u-ai 次崖) wrote in memory of Lin Sung the *Chin-sha shu-yüan chi* 金沙書院記. (See *Lin Tz'u-ai hsien-shêng chi* 林次崖先生集, Bk. 10.)

(3) The compiler of the original map is Yü Shih 喻時 (1506—1570) and the date of the compilation and the first impression may have been some time between 1552 and 1555.

(4) It is clear that the another one folio map entitled *Huang-ming yü-ti chih t'u* 皇明輿地之圖 of 1536 was used to compile the present map. Other sources are yet to be identified.

(5) The present map was incorporated by Chang Huang 章潢 and Chu Kuo-ta 朱國達 and others in the *T'u-shu-pien* 圖書編, Bk. 34, and in the *Ti-t'u tsung-yao* 地圖綜要 respectively under the name of *Ku-chin hua-i hsing-shêng chih t'u* 古今華夷形勝之圖.

The Relación is said by Guido de Lavezaris as to be a full translation of Chinese texts of the map. But, it proves to be always very far from what Chinese texts mean. It will reveal the low standard of the knowledge of Chinese of Chinese interpreters in Manila, as well as their poor knowledge of their homeland.

The Late-Ch'ing Tax Reform and Payment in Copper Cash in Chekiang

by Yukio KOBAYASHI

After the T'ai-p'ing Rebellion was quelled, a tax reform was initiated in the war-ravaged provinces in the Yangtzekiang valley by Tseng Kuo-fan and other high officials who were familiar with foreign affairs, with a view to reorganizing government control of the rural areas. Under this reform, the likin tax was introduced to be levied on goods in their circulation process and various additional taxes accompanying the collection of land tax were readjusted and reduced. Related to the latter is the question of unequal tax burden on the taxpayers. The taxpayers were divided into the *ta hu*, "big families", and the *hsiao hu*, "small families". The *ta hu*, conventionally understood as a synonym of the *shen hu*, or landed gentry,

seems to have originally meant those families who paid large sums in land tax, being holders of large tracts of land; the *hsiao hu*, in contrast, was the name for the lower taxpayers who made an exceptional payment in copper cash for the *ts'ao liang* (tribute rice) and the *ti ting* (land and poll tax in silver). That the *ta hu* came to mean the privileged taxpayers with the gentry status around the time of the T'ung-chih tax reform may have been caused by the widespread practice of paying taxes in cash for the *ts'ao liang* and the *ti ting* in the provinces in the Yangtzekiang valley in the mid-nineteenth century. A special exchange rate of copper cash against silver, determined by the local government, was quoted when taxes were paid in cash. After the tax reform, the rising value of silver in the T'ung-chih years resulted in a higher exchange rate for tax purposes, which was kept up even when silver was falling in the Kuang-hsü years. The taxpayers, who had to suffer this inequity when paying in copper cash, was forced to use the same high exchange rate even when paying in Mexican silver dollars which circulated widely in the second half of the nineteenth century. Thus the high exchange rate, falling value of Mexican silver dollars and lowering price of rice compounded to threaten the finances of the copper cash taxpayers.

The Late-Ch'ing Public Granaries: The Feng-peï

I-ts'ang in Soochow.

by Hirofumi YAMANA

In 1835 a public granary, Feng-peï I-ts'ang 豐備義倉, was established in Soochow, Kiangsu, by the then Provincial Governor Lin Tse-hsü. It burned down in the T'ai-p'ing Rebellion, but was restored in 1866 by Feng Kueifen and P'an Tsun-ch'i. The new Feng-peï I-ts'ang was managed jointly by a public granary commissioner appointed by the Commissioner of Finance of Soochow and a gentleman director of the public granary, whose position was filled successively by such illustrious members of the Soochow gentry as P'an Tsun-ch'i, Wu Ta-ken, and P'an Tsun-ch'i's nephew P'an Tsu-ch'ien. To the granary, land was donated by the P'ans and the landlords in Ch'ang-chou, Yüan-ho and Wu Counties. This must have helped them in strengthening their control of the lands they owned. The granary functioned as a famine relief center for the three counties through annual