The Development of Pao-lan 包攬 in the Early Ch'ing 清

by Eishi YAMAMOTO

In the 16–17th century, with the decline of the *li-chia* system 里甲制, the whole system of tax collection stopped functioning harmoniously. At that time, although for a long time it had been prohibited by the government because it allowed unlawful profits, *pao-lan,* the custom of contracting tax collection and payment, began to grow common.

In the beginning, the Ch'ing dynasty depended on the *li-chia* system to collect taxes, and the rebuilding of this system was a first priority. But the very men that handled the drafting of corvee labor under the *li-chia* system were the ones who abused the system and unlawfully engaged in *pao-lan.* They were parasites on the *li-chia* system, taking advantage of its weakness and developing *pao-lan.* They devoured the *li-chia* system, and took huge profits from it.

Inevitably, this situation hastened the abolition of the corvee labor tax under the *li-chia* system. First leading to this change was the practice of *chün-t'ien chün-i-fa* 均田均役法 (land and labor duty equalization) instituted by Li Fu-hsing 李復興 at Lou 婁 county in Sung-kiang 松江 in 1661. Li proposed to make *tzŭ-fêng-t'ou-kuei* 自封投櫃 the new method of paying tax. That is, taxpayers were to pay their taxes directly without the intermediary service of tax farmers. This reform was influencial in various places in China from the 17th to the 18th century, and from that time on, the corvee labor requirement that had remained under the *li-chia* system of the early Ch'ing was at least nominally abolished.

It was generally thought that *tzŭ-fêng-t'ou-kuei* would be able to check the evil of *pao-lan* that had settled into the *li-chia* system. But even after the institution of *tzŭ-fêng-t'ou-kuei, pao-lan* continued to develop, in a different form. Due to the fact that farmers had trouble paying their own taxes because of the expense of travel to the place of tax payment and because of extortion by the yamen clerks, *tzŭ-fêng-t'ou-kuei* wasn't always welcomed. Also, *tzŭ-fêng-t'oi-kuei* had always been

considered a kind of privilege of the landed gentry 鄉紳 or the degree-holder (eg., *shêng-yüan* 生員, *chien-shêng* 監生, etc.) that could be lucratively employed in the practice of *pao-lan*. Such privilege was not readily given up.

Although *tzŭ-fêng-t'ou-kuei* was proposed as a reform, a new method of paying tax, it failed to make *pao-lan* impossible, and in fact aided its development all the more. Accordingly, *pao-lan* became stronger with the decline of the *li-chia* system in late Ming 明 and early Ch'ing, in spite of frequent prohibition by government, and by the later Ch'ing period had become the basic de facto tax collection system.

Official Powers in Uighuristan of the 13th Century

by Hiroshi UMEMURA

The process of the penetration by the Mongols into the Turfan basin, territory under the control of the Uighur *Iduq-qut*, has been studied by several scholars. However, since previously unstudied Uighur documents with Forfeiture Clauses have recently been brought to light (by the author in *The Toyo Gakuho*, 58-3/4, 1977) and because certain other indispensable but previously neglected Chinese sources require examination, it seems appropriate to reopen the subject.

Each of these nine Uighur documents (doc. I–IX) [see Table (1)] contains many titles. For example, the Blessing Clause of doc. VIII, dated 1280 A. D., mentions a number of official ranks in the following order [see Chart (1)]: *uluγ suu* —the Mongol Emperor; *aqa-ini-oγul-lar*— the Emperor's brothers and Emperor's sons; *bägädlär— begs; ančašilar* (按察使 *An-ch'a-shih* and his men) —a kind of official and his entourage dispatched from the Emperor's court; and *šaz-ïn* (沙津 *Sha-chin* skr. *śāsana*) *ayγučï*— a kind of religious leader. This order is not that decided by political authorities, and therefore seems to indicate that a native of the Turfan basin originally arranged it and published this document by himself.

Šaz-ïn ayγučï seems to originally have referred to a native Turfan religious leader. However, according to the Forfeiture Clause of the