3. Chinese notables who owned Korean captives forced the Korean government to buy back them.

4. The Shên-yang kuan-so forced the Korean government to pay money for run-away prisoners and to compensate them for any money owing on other redemption transactions demanded by the Chinese government.

These characteristics clearly reveal the Korean government's change of attitudes towards the captives. At that time due to the sharp rise in the price of captives and the limitations added to the Koreans' entering to Shên-yang, it was almost impossible for them to redeem their captured relatives through due formalities. As a result, they often violated the regulations so as to help their relatives, causing many bad effects on the relations between China and Korea.

As it is seen, the redemption of prisoners of war became more and more difficult for the Koreans, and finally in 1644 (the twenty-second year of Im-jo), after the southward move of the Chinese capital from Shên-yang to Peking, it was abandoned. The issue of Korean war prisoner trade, nevertheless, had a severely harmful effect on Korean politics, society, and economics at that time and after.

Development of the *Fu* System 賦制 in Ch'in and Han

by Keiju SHIGECHIKA

This paper, through reviewing materials which reportedly prove the general existence of a tax item called *Tzu-suan* 貲算 (property tax) in the Han period, aims at discussing the development process of the *Fu* system in the Ch'in and Han. This study reached the following conclusions:

(I) It is difficult to accept the assertion that *Tzu-suan* (property tax) existed as a general tax item throughout the Former and Latter Han dynasties.

(II) A uniform poll tax system as the source of *suan-fu* in the Han period was introduced resulting from the second *pien-fa* 变法 in the 12th year of Hsiao-Kung in the Chan Kuo/Ch'in era; with the enforcement of a *ch'ien-mo* 阡陌 system, many comparatively homogeneous peasants were generated, and under these conditions, the new uniform poll tax system

was established in lieu of the old taxation system based on the household. The poll tax system is related closely to the *ch'ien-mo* system.

(III) *Suan-fu* in the Han period was imposed only on adult men and women. In addition to uniform *suan-fu*, non-uniform taxes were introduced as a result of the development of social class differentiation in the form of a temporary property tax since the Emperor Wu.

(IV) Such a hierarchical taxation system was also applied to the collection of *suan-fu* itself in the Latter Han dynasty. In the Latter Han dynasty, at the county level the total amount of *suan-fu* was apparently determined by the central government in a poll tax manner; at the village (郷) level within a county *suan-fu* was collected by dividing the total for the whole village out among the civilian households, each of which was classified into three classes in accordance with the amount of property held. After the disturbances at the end of the Han dynasty the breakdown of the mechanism of the *hsiang-li* 郷里 system collecting *suan-fu* and the collapse of the order of civil groups represented by the *fu-lao* 父老 and the *san-lao* 三老 which supported tax collection behind the mechanism forced the state to control households directly. The hierarchical *hu-teng* 戸等 tax collection system having been implemented at the village level in the Latter Han dynasty was apparently definitely introduced as a national taxation system from the Wei dynasty onwards.

The Oyirad before Galdan: Wakamatsu's theory criticized again

by Junko MIYAWAKI

Junko Miyawaki once criticized, in her "The Oyirad of the 17th century: 'The Dzungar Khanate' revisited" (*Shigaku Zasshi*, Vol. 90, No. 10, 1981), a series of Hiroshi Wakamatsu's works on Oyirad history which had until then been regarded as standard reference by Japanese historians. "The formation of the Zunghar Empire" (*Tōyōshi Kenkyū*, Vol. 41, No. 4, 1983), an article recently published by Wakamatsu, is a rebuttal of Miyawaki's criticism. Contrary to its purpose, however, the article does not offer any effective answer to Miyawaki's criticism; not only that, it commits even