

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 (鄉) 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* 鄉里 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* 戶等 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

more errors. On the other hand, Miyawaki's view has gained firmer substantiation through her subsequent studies. She points out that one can speak of a "Dzungar Khanate" being established only after 1676, the year in which Galdan of the Dzungars captured Očirtu Čečen Xān of the Xošūd. Wakamatsu, repeating errors in his earlier studies, maintains that Baatur qong tayiji, head of the Zunghar tribe, consolidated the Oirats into a nation-state, "the Zunghar Empire" (*sic!*), and enacted the Great Code of 1640, and concludes that the empire may be called a khanate after 1678, the year in which Galdan received the title of Boshogtu Khan from the Fifth Dalai Lama.

In reality, the Mongol-Oyirad Code of 1640 was nothing more than a treaty of alliance concluded between the Qalqa Mongols and the Dörben Oyirad federation, parties who had hitherto been in hostile relations. It was Jaşaytu Qayan of the Qalqa who convoked the assembly that enacted the Code, not Batur Xong Tayiži as Wakamatsu assumes. Furthermore, the title of Xong Tayiži clearly indicates that there was an Oyirad Khan elsewhere, as in the Mongol usage "qong tayiji" meant a viceroy, the position next to Khanship. It is known that at that time the head of the Xošūd tribe bore the title of the Khan of the Oyirad federation, of which the Dzungars were only one of the member groups. Not a single historical source describes Batur Xong Tayiži as the ruler of a "nation-state of the Oyirad peoples." The distinction that Wakamatsu makes between an "empire" and a "khanate" is meaningless, if not for the purpose of avoiding a true issue. The gravest error committed by Wakamatsu is his blind adherence to studies published by Soviet scholars who tend to exaggerate the importance of the Dzungars, a people who had been in the closest relations to the Russians among the Oyirad.