

THE LAND TAX IN CHINA

BY

HAN LIANG HUANG, M. A.

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To

CAROLYN KNOWLAND HYDE

**WHO HAS BEEN A MOTHER TO ME DURING MY RESIDENCE IN AMERICA
AND WHOSE LOVE AND SYMPATHY FOR CHINA HAVE ENDEARED
HER TO MANY OF MY COUNTRYMEN, THIS MONOGRAPH
IS GRATEFULLY DEDICATED**

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PREFACE

THE purpose of this work is twofold. It is intended, first, to serve as a basis for the discussion of the land tax reform which is now one of the foremost fiscal problems in China and, secondly, to form an introduction to a larger study of the early fiscal system of the country in which the land tax has played such an eminent role. Chinese literature contains a wealth of materials on fiscal and financial subjects, covering a period of no less than four thousand years. Most of the facts are, however, recorded merely chronologically and little attempt has yet been made to systematize or to interpret them by showing their relations and mutual significance. With the help of modern scientific methods of investigation a fruitful study could be made of the early tax systems of China. It is hoped that this work may furnish a preliminary survey and lead to a further inquiry into this practically unexploited field of public finance.

Besides its historical interest, the land tax is now one of the most pressing problems before the Chinese government. From the earliest time until comparatively recent days it has been China's main source of revenue. But the system has outgrown itself. It is at present, as will be unfolded in the following pages, in a very chaotic state. Its theory as well as its methods of administration is antiquated, and, in many essentials, at variance with the modern principles of taxation. There is perhaps no single measure which the Republic of China can adopt to vindicate its earnest attempt to establish a democratic and efficient government

more effectively than to put on an enduring basis this tax which touches the economic life of the masses more closely than any other expression of the governing power.

There is another consideration which makes the reform of the land tax imperative. Those who are familiar with the present financial situation of China know that two out of her three largest sources of revenue will be unavailable for many years to come. These three sources are the custom duties, the salt gabelle, and the land tax, which together furnish nearly two-thirds of the total revenue. The tariff has been limited, however, by treaty agreements with foreign powers to five per cent *ad valorem* and its receipts, thus limited, have been hypothecated to the payments of the Boxer Indemnity which will not expire until 1940. The salt gabelle, the fiscal success of which has been most remarkable since its reorganization, will be largely absorbed by the payments of interest and amortization of the loan services to which it is pledged. This situation is responsible for a large part of the present financial embarrassments. Perhaps some immediate relief may be expected from the revision of the tariff to an effective five per cent basis. But such an increase will necessarily be limited. It is for these reasons that many students of the financial situation in China have pointed to the reform of the land tax as a key to the solution of the present financial difficulties of the country.

As a source of revenue the land tax in China, as will be shown later in the discussion, has great possibilities. Through a proper reorganization of the system of administration its yield can be greatly augmented without necessarily increasing the burden of the people. The task of reform is, however, a difficult one, and how it can be accomplished is a subject that has been widely discussed. It is the hope of the writer that the present study may contribute

something toward the solution of this problem. We shall attempt in this monograph to trace the development of the tax, to analyze its existing conditions, to show how these conditions were brought about, and to discuss some of the fundamental problems which must be solved before any thoroughgoing reform can be effected.

The writer is indebted to several professors in the Department of Economics. He wishes to express his gratitude especially to Professor Edwin R. A. Seligman, under whom he has studied for three years, for his inspiring encouragement and guidance throughout the entire period and for his reading of the manuscript. The writer is also deeply indebted to Professor Robert M. Haig who went over the entire manuscript and made many helpful suggestions, and to Professor Henry A. E. Chandler who read the galley proof and suggested many improvements. Acknowledgments are also due to Professor Jeremiah W. Jenks of New York University, Director of the Far Eastern Bureau, in which the writer has worked for more than a year, for suggesting the subject of this dissertation, as well as to Miss Luella DeLamarter of the same Bureau for her assistance in preparing the manuscript for the press.

H. L. HUANG.

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APPENDIX B

UNITS OF MEASUREMENT

1. Length. The legal unit of length is the *chih*, which is equal to 14.1 English inches.

10 *chun* — 1 *chih*
 10 *chih* — 1 *chang*
 10 *chang* — 1 *yin*

2. Distance. The legal unit of distance is the *li*, which is equal to 1800 *chih* (Chinese feet) and is thus also equal to 705 yards or four-tenths of an English statute mile.
3. Area. The legal unit of area used in the measurement of land is the *mow*, which is 240 square *bow*, one *bow* being equal to 5 *chih*. One standard *mow* is therefore equal to 6,000 square *chih* or approximately one-sixth of an English acre.
4. Capacity. The legal unit of capacity is the *sheng*, which is equal to 31.6 cubic *chun* (Chinese inches), or 1.095 quarts English.¹

10 *kao* — 1 *shao*
 10 *shao* — 1 *sheng* (1.095 quarts)
 10 *sheng* — 1 *tou* (1.36 pecks)
 10 *tou* — 1 *shih* (6.8 bushels)

5. Weight. The legal unit of weight is the *kin*, commonly known as the *catty*, which is defined by statute to be equal to one cubic *chun* of fine gold. The *catty* is defined to be equivalent to 21½ ounces avoirdupois by treaty with Great Britain.²

10 *li* — 1 *fun* (candareen)
 10 *fun* — 1 *chen* (mace)
 10 *chen* — 1 *liang* (tael)
 16 *liang* — 1 *kin* (catty)
 100 *catties* — 1 *tan* (picul, which is equal to 133½ pounds avoirdupois)

¹ Cf. Williams, E. T., "Taxation of China," in *Quarterly Journal of Economics*, May, 1912.

² Morse, *Trade and Administration of China*, p. 173.

APPENDIX C

NAMES AND EPOCHS OF THE DYNASTIES IN CHINA

<i>Dynasties</i>	<i>Epochs B.C.</i>	<i>Sub-divisions</i>
Hsia	2150-1780	
Yin (Shang)	1780-1100	
Chow	1100-249	1. West Chow about 1100-70 2. East Chow about 770-249 a. Ch'un Ch'iu Period, 722-481 b. Period of the "Warring States" 403-222
Interregnum	248-222	
Ch'in	221-207	
Han	208 B.C.-220 A.D.	1. Earlier Han or West Han, 208 B.C.-8 A.D. 2. Interregnum, 9-23 3. Later Han or East Han, 24-220
<i>Epochs A.D.</i>		
Three Kingdoms	221-264	1. Wei, 221-264 2. Chu or Chu Han, 221-263 3. Wu, 221-279
Tsin	265-419	1. West Tsin, 265-316 2. East Tsin, 317-419 (East Tsin, Sung, Ch'i, Liang and Ch'en are called the Southern Dynasties in distinction from the Northern Dynasties, which are omitted here.)
Sung	420-478	
Ch'i	479-501	
Liang	502-556	
Ch'en	557-588	
Sui	589-617	
Tang	619-906	
Five Dynasties	907-960	1. Posterior Liang, 907-923 2. " Tang, 924-935 3. " Chen, 935-946 4. " Han, 947-950 5. " Chow, 951-960
Sung	961-1278	1. North Sung, 961-1126 2. South Sung, 1127-1278
Liao	916-1125	
Chen	1115-1228	
Yuan	1279-1367	
Ming	1368-1661	
Tsing	1662-1911	

APPENDIX D

REIGNING PERIODS OF THE EMPERORS OF THE TSING DYNASTY

Shun Chi	1644-1662
Kang Hsi	1662-1723
Yung Chen	1723-1747
Chien Lung	1747-1796
Chia Ching	1796-1820
Tao Kwang	1820-1850
Hsien Feng	1850-1861
Tung Chi	1861-1876
Kwang Hsu	1876-1908
Hsuan Tung	1908-1911

APPENDIX E

THE RETURNS OF THE LAND TAX

During the early years of the Tsing dynasty the land tax was by far the most important source of the government's revenue. In the eighth year of Shun-Chi (1652) the land tax yielded Tls. 21,100,124 and 5,739,420 *shih* of grain of all kinds; the next largest source of the revenue for the same year was the salt tax which yielded Tls. 2,786,816.¹ In the reign of Kang-Hsi the customs, mainly native, began to become important. For the fiftieth year (1712) of the reign when the tax was declared immutable the receipt of the land tax amounted to, in round numbers, Tls. 28,790,000 and 6,900,000 *shih* of grain; and the salt tax yielded Tls. 3,370,000 and the customs Tls. 3,000,000. By the first year of the reign of Yung-Chen (1723) the receipts from the land tax were increased to Tls. 32,000,000 and 4,120,000 *shih* of grain, the total revenue for that year being about Tls. 40,000,000. The yield of the tax remained substantially the same during the eighteenth and the first half of the nineteenth century. But after the Tai-ping War which inflicted no small devastation on

¹ Cf. *Finance of the Republic*, vol. i, pp. 1-54 *passim*.

the country, the returns of the tax showed considerable decrease. It was not until the end of the last century that the amount of the yield reached the figure of the early eighteenth century. For the twenty-fifth year of Kwang-Hsu (1901) the yield was about Tls. 29,000,000, while the expenditure of the country reached the figure of Tls. 200,000,000. From that time on the return began to show some increase, and according to the budget of the third year of Hsuan-Tung (1910) it was estimated at about Tls. 49,000,000. The following table shows the estimated receipts of the tax during the last few years:

1910	Tls. 49,669,858
1911	\$ 68,935,862
1913	" 82,403,612 ¹
1914	" 79,137,809
1916	" 97,553,513 ²

For the year 1916 the estimated yield of the land tax is distributed among the provinces as follows:³

Anhwei	\$4,035,619
Cheling	1,084,442
Chekiang	7,712,259
Chihli	6,070,951
Fengtien	3,331,110
Fukien	3,163,809
Honan	7,700,750
Hueilangkiang	1,263,701
Hunan	3,335,606
Hupei	3,233,782

¹ The figure for 1912 on account of the change of the form of government was not compiled.

² The figure for 1915 on account of the change of budgetary calendar was not available.

³ For the same year the estimated "ordinary revenue" of the government amounts to \$426,237,145 of which the land tax contributes \$97,553,513; the Salt Gabelle \$84,771,365 and the customs, \$71,320,970.

Kansu	1,457,452.
Kiangsi	5,397,626
Kiangsu	11,092,580
Kwangsi	1,248,000
Kwangtung	4,403,958
Kweichow	645,044
Metropolitan District	434,032
Shansi	5,949,516
Shantung	9,502,355
Shensi	5,793,967
Singkiang	1,818,224
Special districts	717,369
Yunnan	1,094,449
Szechuan	6,866,911

Total \$97,553,513

According to the Classification of the Ministry of Finance the receipts from the land tax consist of seven groups. For the year 1916 they are distributed as follows:

1. Land-capitation tax	\$64,274,409
2. Commuted grain tax	22,070,775
3. Rent of public lands	3,119,279
4. Receipt from sale of public lands	295,431
5. Commuted corvée	606,012
6. Additional rate	2,960,543
7. Miscellaneous	4,227,064

Total \$97,553,513

VITA

THE author was born in 1893 in Amoy, Fukien, China. He was educated under the old Chinese educational system until he was fifteen. In 1908 he entered the Anglo-Chinese College in Foochow, where he began to study English and the sciences. In January, 1911, he was admitted to the Tsing Hua College in Peking. Having passed a competitive examination in Peking with the highest average among all competitors, he came to the United States in the summer of 1911. In the fall of the same year he entered the University of Michigan, remaining there for two years. In 1913 he transferred to Princeton University where he studied economics under Professors Frank A. Fetter and Edwin W. Kemmerer and politics under Professors Henry J. Ford and W. F. Willoughby. He was graduated from Princeton in 1915 with the degree of Litt. B. and was also elected to the Princeton chapter of the Phi Beta Kappa Society. He came to Columbia for graduate work in the fall of 1915 receiving the A. M. degree in 1916. He has studied economics as major under Professors Edwin R. A. Seligman, Henry R. Seager, Vladimir Simkhovitch, Wesley C. Mitchell and Robert E. Chaddock, also attending their seminars, and sociology and politics as minors under Professors Franklin H. Giddings, Edward M. Sait and Charles A. Beard.

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