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THE LAND TAX IN CHINA

BY

HAN LIANG HUANG, Ph.D.



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BY

THE FACULTY OF POLITICAL SCIENCE OF
COLUMBIA UNIVERSITY, NEW YORK

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**

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.

COLUMBIA UNIVERSITY, APRIL, 1918.

CONTENTS

PAGE

PART I

THE LAND TAX PRIOR TO THE TSING DYNASTY

CHAPTER I

THE LAND TAX IN ANTIQUITY

Feudal Period and the Period of Private Property—The Earliest Land Tax in China—The Tribute System of the Hsia Dynasty—Its Methods of Administration—The *Tsing Tien* System of the Shang Dynasty—The *Tsing Tien* System Compared with the Tribute System as a System of Taxation—Further Development of the *Tsing Tien* System under the Chow Dynasty—Units of Land Measurement in the Chow Dynasty—Classification and Distribution of Land under the Chow Dynasty—Progressive Taxation of Large Land-holdings under Chow—The System of Taxation of the Three Dynasties Compared—Development of the Concept of Taxation 19

CHAPTER II

THE LAND TAX FROM THE CH'IN DYNASTY TO THE SUI DYNASTY

Political and Economic Transformation in the Latter Part of the Chow Dynasty—The First *Per-mow* tax Introduced in the State of Lu—*Tsing Tien* System Abolished in the State of Ch'in—Land for the First Time Taxed as Private Property—Heavy Taxes in the Ch'in Dynasty—Appearance of Landlords and Tenants—Light Tax on Land during the First Part of Han Dynasty—Attempts to Limit the Large Landholdings—Amount of Land Cultivated During Han Dynasty and the Average Holdings—Tax Based on Gross Produce—Other Levies on Land—The Land Tax and the Agrarian Population—System of Land Distribution and Taxation under the Tsin Dynasty—The Progressive Household Tax—Land Tax Expanded into a General Property Tax during Wei Dynasty—Attempts at Redistribution of Land . . . 31

CHAPTER III

THE LAND TAX FROM THE TANG DYNASTY TO THE MING DYNASTY

Three Periods of the History of Land Tax Prior to the Tsing Dynasty—The System of Rent, Personal Service and Household Tax of the Tang Dynasty—The Progressive Business Tax of Tang—The Failure of the System of Three Levies—The Reform of Yang Yen and his System of Two Levies—Apportionment of the Land Tax—Classified Progressive Income Tax Introduced—"Extra Levies" Introduced During the "Five Dynasties"—Differentiation of Land during Sung Dynasty—Land Tax Collected in a Great Variety of Commodities—Tax on Transfer of Land—System of Land Tax in Yuan Dynasty—A Combination of the Systems of the Tang and the Sung Dynasties—Systems of Land Tax in the Ming Dynasty—Tax Began to be Paid in Silver—Heavy Taxes at the End of Ming Dynasty 44

PART II

THE LAND TAX SINCE THE TSING DYNASTY

CHAPTER IV

THE LAND POLICY

Land Policy Based on the Recognition of Agriculture as the Basis of National Economy—System of Land Distribution in the Tsing Dynasty—Conditions Imposed on Lands Granted—System of Subsidies—Development of Land by the Army—The Improvement of Land and its Reasons—Land Tax and Agriculture—Result of the Policy. 57

CHAPTER V

SYSTEM OF LAND HOLDINGS UNDER THE TSING DYNASTY

Four Systems of Land Holdings, viz., (1) Lands under Military Tenure, (2) Lands under Semi-Military Tenure, (3) Lands under Common Tenure, (4) Public Lands—Origin of the Military Tenure—Conditions of Landholding under Military Tenure—Abolition of Inalienability of Lands under Military Tenure—Origin of Lands under Semi-Military Tenure—Holders of Land under this Tenure Required to Contribute Special Services—Taxes on *Tun-Tien*—Great Bulk of Land under Common Tenure—The Theory of Landholding in China—Different Kinds of Land under Common Tenure—Public Lands in China 65

CHAPTER VI

PAGE

MODES OF ACQUIRING AND TRANSFERRING LANDS

| | |
|--|----|
| Four Methods of Acquiring Land—Transfer by Sale—Tax on Transfer of Land by Sale—Irrevocable and Revocable Sales—Transfer by Mortgage— <i>Tien-tan</i> and Mortgage Distinguished—Historical Sequence of the Three Forms of Transfer—Conversion of Mortgage into Sale—Distinction between <i>Soil</i> and <i>Surface</i> of Land in Transfer—Transfer of Land by Inheritance—The Principles of "Equal Division" and its Economic Significance—Acquisition of Abandoned or New Land—The Chinese Theory of Land Holdings—Its Economic Effects—Large Holdings Rare in China—Leases of Land—Chinese Theory of Incidence of the Land Tax | 74 |
|--|----|

CHAPTER VII

THE NATURE AND THE DEVELOPMENT OF THE LAND TAX UNDER THE TSING DYNASTY

| | |
|--|----|
| The So-called Land Tax Consists of Four Elements, <i>viz.</i> , (1) The Land Tax Proper, (2) The Grain Tribute, (3) The Poll Tax and (4) The Surcharges—Reforms of the Land Tax System in the Early Part of the Dynasty—Administrative Reforms—The Permanent Settlement of 1713—The Basis of the Tax under the Tsing Dynasty—Multiplicity of Rates—Tax Assessed in Money and in Produce—The Grain Tributes Required as Part of the Land Tax—Other Charges Collected—Commutation into Money Payment—Estimated Value of Grains Paid—The Origin of the Poll-Tax—The Rates—The Methods of Collection—The Amount of the Tax and the Meaning of "Taxable Head"—The Permanent Settlement and the Poll Tax—Reasons for Declaring the Immutability of the Tax—Amalgamation of the Poll-Tax with the Land—Poll Tax Distributed among the Payers of Land Tax—Development of the Surcharges—The Earliest Form of Surcharges—Reforms at the Beginning of the Tsing Dynasty—Reasons for the Failures of the Reforms—Surcharges Amalgamated with the Regular Receipts from the Tax—Amount of Surcharges Collected—Summary | 86 |
|--|----|

CHAPTER VIII

COLLECTION AND ADMINISTRATION OF THE LAND TAX UNDER THE TSING DYNASTY

| | |
|--|--|
| Framework of the System of Collection—The Board of Revenue, its Organization and Characteristic Features—The Departments | |
|--|--|

| | |
|--|------|
| | PAGE |
| of the Board and their Relations to the Provincial Authorities of Tax Collection—Criticism—The Provincial Authorities as Fiscal Agents of the Central Government—The Organization of the Provincial Administration—The <i>Fu</i> as a Division of Administration—The <i>Hsien</i> as an Unit in Tax Collection—The Functions and Responsibilities of the District Magistrate as a Tax-Collector—Subdivisions of the <i>Hsien</i> —Criticisms of the System | 108 |

CHAPTER IX

ANALYSIS OF THE DEFECTS OF THE SYSTEM

| | |
|---|-----|
| Multiplicity of Rates and its Results: Complexity and Inequality—Lack of Uniform Standards of Measurement—Discussion of Some of the Important Variations in the Units of Measurement—Chaotic Condition of the Currency and Effect on Tax Collection—Conversion of Rates into the Different Forms of Money—Lack of a Uniform Unit of Payment—Lack of a Scientific Tax Roll—Evasion and Corruption—Administration Defects | 120 |
|---|-----|

CHAPTER X

THE LAND TAX AND THE SEPARATION OF THE NATIONAL, PROVINCIAL AND LOCAL REVENUE

| | |
|---|-----|
| Early Revenue Relations between the Central and the Provincial Government in Tsing Dynasty—Division of the Land Tax between the Central and the Local Governments—Rise and Development of the Question of Separation in Connection with the Land Tax Reform—Arguments in Favor of Making the Land Tax a Source of Revenue of the Provincial and Local Government—A Large Part of the Tax Hitherto Retained for Provincial Purposes—Variation of Local Conditions Favor Localization of the Land Tax—Reforms May Be Effected More Rapidly—Appropriation of the Tax for Local Purposes Encourage Development of Local Self-Government—Nature of the Tax in Favor of its Being Used as a Source of Local Revenue—The Tax Better Administered by Provincial Authorities—General Criticism of the Arguments—Appropriation of Grain-Tributes for Provincial Purposes—Arguments in Favor—Criticisms—Results of the Controversy—Tax Retained by the Central Government, and Provincial Authorities Allowed to Attach " <i>Additional</i> s" | 130 |
|---|-----|

CHAPTER XI

THE LAND TAX REFORM

Importance of the Land Tax Reform—Sir Robert Hart's Estimate of the Possible Yields of the Tax—His Plan of Reform Analysed—Criticisms—The Real Significance of His Memorandum—Sir George Jamieson's Estimate of the Yield of the Land Tax in Honan—His Estimate of the Yield of the Entire Country—Reasons for Accepting Jamieson's Estimated Average Rate—Amount of Taxable Lands in China—Taxable Land in China Compared with that of British India—Estimate Supported by Historical Data—Objection to the Estimated Yield of the Tax Answered—Result of the salt *gabelle* reform as an Evidence to Support the Claim . . . 145

CHAPTER XII

THE LAND TAX REFORM (CONTINUED)

Recent Reforms of the Land Tax—Consolidation of the Levies and Conversion into Money Payment—Provisions Made for the Expenses of Collection—Confirmation of Title Deeds on Land—Creation of the Bureau of Land Measurement—Compilation of a Temporary Tax Roll—Some of the Problems of Reform—Determination of the Basis of the Tax—The Principle of Selling Value *versus* that of Produce as Applied in China—Objections to Taxing Land on Selling Value Considered—The Question of Exemption of Improvements in China—Creation of a Separate Machinery of Administration . . . 160

APPENDICES

APPENDIX A

BIBLIOGRAPHY. 173

APPENDIX B

UNITS OF MEASUREMENT. 176

APPENDIX C

NAMES AND EPOCHS OF THE DYNASTIES 177

CONTENTS

APPENDIX D

PAGE

REIGNING PERIODS OF THE EMPERORS OF TSING DYNASTY 178

APPENDIX E

RETURNS OF THE LAND TAX 178

APPENDICES

APPENDIX A—BIBLIOGRAPHY

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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 21 $\frac{1}{3}$ 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 133 $\frac{1}{3}$ 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'ea | 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 |
| Hupeh | 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 | <u>\$97,553,513</u> |

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 | <u>4,227,064</u> |
| Total | <u>\$97,553,513</u> |

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ECONOMICS AND
PUBLIC LAW**

**EDITED BY
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OF COLUMBIA UNIVERSITY**

VOLUME EIGHTY

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CONTENTS

| | PAGE |
|---|------|
| 1. VALUATION AND RATE-MAKING: THE CONFLICTING THEORIES OF THE WISCONSIN RAILROAD COMMISSION, 1905-1917— <i>Robert L. Hale, Ph. D.</i> | I |
| 2. THE ENCLOSURES IN ENGLAND—AN ECONOMIC RECONSTRUCTION— <i>Harriet Bradley, Ph. D.</i> | 157 |
| 3. THE LAND TAX IN CHINA— <i>Han Liang Huang, Ph.D.</i> | 269 |

CONTENTS

| | PAGE |
|---|------|
| 1. VALUATION AND RATE-MAKING: THE CONFLICTING THEORIES OF THE WISCONSIN RAILROAD COMMISSION, 1905-1917— <i>Robert L. Hale, Ph. D.</i> | I |
| 2. THE ENCLOSURES IN ENGLAND—AN ECONOMIC RECONSTRUCTION— <i>Harriet Bradley, Ph. D.</i> | 157 |
| 3. THE LAND TAX IN CHINA— <i>Han Liang Huang, Ph.D.</i> | 269 |

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