

## PROVINCIAL AUTONOMY AND CENTRAL FINANCE IN LATE T'ANG

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The emergence after An Lu-shan's rebellion of powerful new provincial administrations presented the T'ang central government with a wide variety of administrative problems. Throughout China the provinces (*tao*), which, except in the case of the northern border provinces, had previously had only a shadowy existence as circuits of inspection for the Censorate, now acquired their own permanent administrative machinery with authority over their subordinate prefectures and counties, and at the same time a new independence of central authority. Their degree of independence varied greatly. The nature of their internal administration also varied considerably, being predominantly military, along the lines of the military governors (*chieh-tu shih*) of the border regions in Hsüan-tsung's reign, in the northern provinces, and predominantly civilian, following the practices of the prefectural governments of the early T'ang, in central and southern China. But although these civilian provinces of the central and southern areas remained under comparatively strict central control, every provincial governor was now able to exercise some degree of discretion and independence in implementing central government policy.<sup>1</sup>

In the field of finance, the central government dealt with this problem firstly by adopting the monopoly system, which enabled them to derive revenues, collected by merchants as an indirect tax, from areas over which it exercised no direct control.<sup>2</sup> After this had proved successful, in 780 the government introduced the new *liang-shui* taxation system, the most important innovation of which was that it was in effect an agreed compromise between the central financial authorities and the provinces, by which the provinces undertook to produce a tax quota, and in return were

\* This paper is based on a lecture "Tōmatsu no hanshin to chūō zaisei" delivered at the annual meeting of the Shigakkai in Tokyo, 8.xi.1964. I would like to acknowledge the most helpful discussion which I subsequently had with Prof. Hino Kaisaburō who drew my attention to a number of points which I had overlooked.

<sup>1</sup> The best general account of this problem is still Hino Kaisaburō 日野 関 三 郎, *Shina chūsei no gumbatsu*, 支那中世の軍閥 (Tokyo, 1942), and the lengthy study by the same author, "Tōdai hanchin no bakko to chinshō" 唐代藩鎮の跋扈と鎮將, *Tōyō gakuho*, 26, iv (1939), pp. 503-39; 27, i (1939), pp. 1-62; 27, ii (1940), pp. 153-212; 27, iii (1940), pp. 311-50.

<sup>2</sup> See D. C. Twitchett, *Financial Administration under the T'ang dynasty* (hereafter abbreviated to *Financial Administration*), pp. 49-65, and sources cited therein.

allowed considerable latitude both in the methods by which they collected the tax, and in the disposal of local revenue for their own expenditure without referring every minor question to the capital for decision. These problems have already been studied in great detail, in particular by Professor Hino Kaisaburō, and there is no need to pursue them further here.<sup>3</sup>

The details of the ways in which the various provinces implemented their new freedom in collecting taxes and making local expenditure have yet to be clarified. It is doubtful, in fact, whether it is possible, with the extremely meagre information which is given by our sources, to do more than hazard some very broad generalizations on the internal finances of most provinces.

The problem which I wish to examine here is a more specialized one, the administrative repercussions of developments in Hopei and Shantung, where the autonomous power of the governors grew to such an extent that the area became to all intents and purposes independent of Ch'ang-an.<sup>4</sup>

<sup>3</sup> The principal studies of Professor Hino relevant to this question are "Yō En no ryōzeihō ni okeru zeigaku no mondai" 楊炎の兩稅法に於ける稅額の問題 *Tōyō gakuho*, 38, iv (1956), pp. 370-410; "Hanchin-jidai no shūzei sambunsei ni tsuite" 藩鎮時代の州稅三分制に就いて *Shigaku zasshi*, 65, vii (1956), pp. 646-66; "Hanchin taisei ka ni okeru Tōchō no shinkō to ryōzei jōkyō" 藩鎮体制下に於ける唐朝の新興と兩稅上供 *Tōyō gakuho*, 40, ii (1957), pp. 223-61; and "Tōdai ryōzei no bunshūzei" 唐代兩稅の分收制 *Tōyō shigaku*, 16 (1956), pp. 37-52; 17 (1957), pp. 1-21. See also *Financial administration*, p. 39 ff., and D. C. Twitchett, "Lu Chih" in Wright and Twitchett, eds., *Confucian Personalities* (Stanford 1963), pp. 84-122.

<sup>4</sup> See Hino, *op. cit.* (note 1). The provinces principally involved were Lu-lung chün 盧龍軍, I-wu chün 義武軍, Ch'eng-te chün 成德軍, Wei-po chün 魏博軍 and Ping-lu chün 平盧軍. The south-western province of Ho-pei, Chao-i chün 昭義軍, remained generally under direct government control, although it was the source of two serious rebellions in the first half of the ninth century. Lu-lung, Ch'eng-te, and Wei-po, collectively known as the "Three Garrisons of Ho-pei" 河北三鎮 were the most recalcitrant of the provinces, maintaining what they proudly called the "old order of Ho-pei" 河北舊章—paying no taxes to the capital, appointing their own subordinates and local officials without reference to Ch'ang-an, and claiming the right to hereditary succession. For material on the size of these independent provinces, see Appendix (p. 229).

Until 819 Ping-lu, which was the largest (occupying the whole of modern Shantung), the richest and the most heavily armed (in 777 Ping-lu put an army of 100,000 into the field in support of Li Ling-yao's rebellion in Ho-nan), was equally independent. However, after the rebellion of its governor Li Shih-tao 李師道 was crushed (818-819) (see *HTS*, 213, p. 2b, ff.; *TCTC*, 240-1), Yang Yü-ling 楊於陵, was appointed to pacify the province, and ordered to break it up into three smaller provinces, Tzu-ch'ing 淄青, T'ai-p'ing chün 太平軍, and Yen-hai 兗海. After this it caused little trouble.

At the same time an attempt was also made to break the power of the three "hard-core" provinces. This, however, was less successful. The reforms of 809, by which the tax quotas destined for the capital (*shang-kung*) were despatched directly by the Prefects instead of being forwarded through the provincial government, and of 819, which for the time being reduced the military power of the provincial governors by restoring command over local garrison troops to the Prefects, never took effect in this area. In 821 Ch'eng-te and Lu-lung, and in 822 Wei-po rebelled again, and regained their former degree of independence.

The magnitude of the financial problem which this posed to the central government has not yet, it seems to me, been fully appreciated.

Hopei, as has long been recognized, held a very special position in the T'ang empire, and from the beginning of the dynasty had shown a strong tendency towards local autonomy.<sup>5</sup> It was, none the less, an area of vital importance to the central government. In the Sui dynasty Hopei alone had supported no less than 2,215,325 households, almost one quarter of the registered population of the empire, while Honan's population was even greater, totalling 2,679,440 households or almost 30% of the total registered population.<sup>6</sup> During the last years of the Sui, Hopei suffered greatly, first from the exactions connected with Yang-ti's abortive Korean campaigns, and then from the rebellions and civil wars which preceded the establishment of the T'ang. Indeed the area resisted the T'ang reunification very strongly and was reduced to submission only after savage fighting.<sup>7</sup> At the beginning of the T'ang dynasty the registered population in the north-east was extremely small. According to the figures for 641-643<sup>8</sup> preserved in *Chiu T'ang-shu*, Hopei had only 378,758 households included in the registers, that is only 17% of the total recorded 35 years previously. In Honan the total was even lower, 275,598 households or 10.3% of the Sui figure. These figures, as Pulleyblank has convincingly argued, certainly represent incomplete and inefficient registration rather than a catastrophic decline of actual population,<sup>9</sup> for the total registered population of the empire, which had been almost 9,000,000 households in 609, sank to just over 2,000,000 households during the *Wu-te* period (618-626) and remained below 3,000,000 at least until 650.<sup>10</sup> It was only at the end of the seventh century that the registered population began to approach that of Sui times,<sup>11</sup> and there can

<sup>5</sup> The best summary of this problem is in E. G. Pulleyblank, *The background of the rebellion of An Lu-shan* (London, 1955), ch. 6. See also Ku Chi-kuang 谷霽光 "An-Shih luan ch'ien chih Ho-pei" 安史亂前之河北 *Yenching hsieh-pao*, 19 (1936), pp. 197-209.

<sup>6</sup> See Pulleyblank, *op. cit.*, p. 172.

<sup>7</sup> See Bingham, *The Founding of the T'ang Dynasty: the fall of Sui and the rise of T'ang* (Baltimore, 1941).

<sup>8</sup> Both H. Bielenstein, "The Census of China during the period A.D. 2-742", *Bulletin of the Museum of Far Eastern Antiquities*, 19 (1947), pp. 125-63 and E. G. Pulleyblank, "Registration of Population in China in the Sui and T'ang periods", *Journal of the economic and social history of the Orient*, 4, iii (1962), p. 290 ff., date the "old figures" given in *CTS* somewhere between 634 and 643. In fact, it is possible to narrow the dates down to 641-643 on the basis of the number of *hsien* listed for each prefecture (*chou*).

<sup>9</sup> *Op. cit.*, p. 293 ff. As Pulleyblank has shown, Bielenstein's conclusion that these figures only list taxpayers has no basis in the actual practice of T'ang registration.

<sup>10</sup> See *TFYK*, 486, pp. 112-122, *TT*, 7.

<sup>11</sup> Pulleyblank, *op. cit.* (note 8), p. 261, gives a table of total population figures for T'ang times based on the list given by Balázs "Beiträge zur Wirtschaftsgeschichte der T'ang-Zeit", *Mitteilungen des Seminars für Orientalische Sprachen zu Berlin*, 34 (1931), p. 19. This list, however, is incomplete, since Balázs did not use *TFYK*. A more

be no doubt that during the early T'ang period registered households represented only a fraction of the total population. This under-registration was certainly most severe—at least in comparison with the situation under the Sui—in Hopei and Honan, and it has been suggested that this was because the comparatively simple administration of early T'ang did not urgently require the revenues from Hopei and Honan.<sup>12</sup>

In spite of this, there is little doubt that the actual population of Hopei did decline gradually during the seventh century, for reasons which are still far from perfectly understood, and there is a great deal of evidence that this decline continued throughout the T'ang period and beyond.

Hopei again suffered very seriously in the last half of the seventh century, first from the exactions of taxes, labour, and military service connected with the Korean expeditions, and then from the series of foreign invasions which culminated in the great Khitan invasion of 696–698, which were accompanied by savage government reprisals against the local population who were considered to have collaborated with the invaders.<sup>13</sup> At the same time the area was also troubled by religious rebellions,<sup>14</sup> which were possibly a more direct manifestation of local disaffection against the T'ang. However, after 698 the government took a lenient attitude towards the region, and the first half of the eighth century was a period of calm. By 726, when we once again have an incomplete series of Prefectural statistics, Hopei's registered population had recovered to 1,024,040 households, and that of Honan to 1,376,999, that is to roughly half of the Sui figures. In the next few years the registered population of the area rose very rapidly. In 742, only sixteen years later,<sup>15</sup> Hopei contained 1,487,503 registered households, and Honan 1,836,561.

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complete and dependable list is given in Nakagawa Manabu 中川學 "Tōdai ni okeru kindenhō, soyōchō-hō no hampuku kōfu to kakko seisaku" 唐代に於ける均田法租庸調法の復讐公布と括戸制 廣代に於ける均田法租庸調法の復讐公布と括戸制 廣代に於ける均田法租庸調法の復讐公布と括戸制 廣代に於ける均田法租庸調法の復讐公布と括戸制 *Hitotsubashi kenkyū*, 90 (1962), p. 1–12. In 652 registered households still totalled only 3,800,000. By 705 the total registered population was 6,156,141.

<sup>12</sup> Pulleyblank, *loc. cit.* (note 8).

<sup>13</sup> See Pulleyblank, *The background of the rebellion of An Lu-shan*, pp. 78–80, and the sources there cited.

<sup>14</sup> Rebellions of "long-haired" sectarians are mentioned at the beginning of the eighth century (715) in *CTS* 8, pp. 66–79, *HTS* p. 5b, *TCTC*, 211, pp. 6710–11. A precursor of this movement is undoubtedly referred to in the edict of 695 which occupies lines 14–16 in the Tunhuang MS. (Stein, 1344) tentatively identified by Niida Noboru as a fragment of the Regulations of the Board of Finance (*Hu-pu ho*). See *Chūgoku hōseishi kenkyū*, 4 (1964) 中國法制史研究, pp. 261–304, especially p. 285.

<sup>15</sup> See Pulleyblank, "Registration of Population . . ." (note 8 above) for these figures. The figures for the incomplete series of household statistics included in *Yüan-ho chün-hsien t'u-chih* do not cover all of Hopei, and these totals are thus not strictly comparable. It is possible to supplement the *Yüan-ho chün-hsien t'u-chih* figures in some cases from the "K'ai-yüan" figures of *T'ai-p'ing huan-yü chi*, but the latter derive from a variety of sources, and must be used with great caution. It is also

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This meant that shortly before An Lu-shan's rebellion, Hopei and the northern part of Honan corresponding to modern Shantung contained a registered population of over 2,000,000 households, roughly a quarter of the entire registered population of China.<sup>16</sup> In addition, the average size of household in Hopei (6.87 persons) and Honan (6.05 persons) was considerably larger than the average for the empire (5.7 persons). Since the tax load was assessed on individual male taxpayers, the proportion of the empire's total revenue deriving from this area was therefore higher than the percentage of households alone would suggest.<sup>17</sup>

There is no doubt then that the area was a very important source of tax revenue, since under the *tsu-yung-tiao* tax system revenue was very closely linked with registered population since the basic unit of taxation was the adult male individual. The intensive re-registration of population, which began in the last years of the seventh century, and reached its climax with the measures introduced by Yü-wen Jung in 721 and 724 and which led to the considerable increase in registered households between 726 and 742,<sup>18</sup> was primarily designed to increase state revenue. Since the percentage increase in registered population in Hopei during this period was above the national average, and that in Honan very considerably greater than the national average, we may safely assume that during Hsüan-tsung's reign the importance of this region as a source of revenue was very great, and that during this period Hopei and Honan were being increasingly exploited as a source

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by no means certain that the figures belong to 726. Maspero in the early years of this century, see 'Le Protectorat Général d'Annam sous les T'ang: essai de géographie historique', *BEFEO* X (1910) pp. 539–584, *ibid.*, 665–682 especially p. 681, assigned these figures to the early 8th century, without giving his reasons. This is clearly wrong. Both Bielenstein and Pulleyblank give the date 726 on the grounds that the figures agree best with the total registered households reported for that date (*CTS*, 8; *TFYK*, 486; *TCTC*, 213). However, the margin of error in dating can be very small, since the figures clearly belong to the period after Yü-wen Jung's 宇文融 re-registration policies of 723–724, and before 732, when a far greater total population of 7,861,236 households was reported (*TT*, 7; *TFYK*, 486; *TCTC*, 213).

<sup>16</sup> In 742 the total registered population was 8,525,763 households (see *THY*, 84; *TCTC*, 215; *TFYK*, 486). The distribution of population among the semi-independent provinces of the late eighth and ninth centuries is outlined in the Appendix.

<sup>17</sup> These average household sizes are given in Pulleyblank, *The background of the rebellion of An Lu-shan*, p. 172.

<sup>18</sup> On this policy, see Pulleyblank, *op. cit.*, p. 30 ff., *Financial Administration*, p. 14 ff., Nakagawa, *op. cit.* (note 15 above), and the same author's subsequent articles "Tōdai no tōko, fuko, kakuko ni kansuru oboegaki" 廣代の造戸、浮戸、客戸に關する覺書 *Hitotsubashi ronbū*, 50, iii (1963), p. 339–46; and "Tō Sō no kakūko ni kansuru sho kenkyū" 唐宋の客戸に關する諸研究 *Tōyō gakuho*, 46, ii (1963), pp. 97–110. Nakagawa, in the first of these articles makes a very important and interesting point about the changes in the regions where the problem of displaced population was severe (pp. 340–1). This correlates very well with Pulleyblank's more recent analysis of population changes during Hsüan-tsung's reign (*Registration of Population*, pp. 296–99). It is possible, however, to add further precision to this picture. I hope shortly to publish a detailed study, with maps, of this problem.

of taxation. Their importance relative to national revenue as a whole was increasing much more rapidly than the newly developed regions of the Huai and Yangtze valleys. In addition, there is some evidence to suggest that the incidence of *corvée* labour was abnormally high in Hopei.<sup>19</sup>

Perhaps the most simple demonstration of the importance of the region as a source of revenue in grain comes from the figures of grain reserves quoted in *T'ung-tien* for 749.<sup>20</sup> In that year, of a total reserve of 96,062,220 *shih*, Hopei held 21,029,924 *shih* (21.9%) and Honan 22,527,641 *shih* (23.4%). In the emergency and price-controlling granaries (*I-t's'ang* 義倉 and *Ch'ang-p'ing-t's'ang* 常平倉) the two provinces held well over half of the total reserves for the empire. The grain reserves of the area then were not only very considerable, but accounted for a proportion of the national total considerably greater than the proportion of registered population living in the two provinces. In addition, the largest single central granary in China, containing no less than 6,616,840 *shih* of grain, was probably<sup>21</sup> situated at Pei-chou 貝州 in Hopei.

There can be little doubt that Hopei and Honan were the chief sources of grain for the central government, certainly until the beginning of the eighth century,<sup>22</sup> and probably until late into Hsüan-tsung's reign.

The rebellion of An Lu-shan, and the virtual independence of Hopei and Shantung which resulted from it, thus deprived the central government of the revenue in grain from some 2,000,000 households in the rich agriculturally productive area nearest to the capital. To aggravate the situation southern and central Honan, the next most important grain producing area, had been to some extent depopulated and extensively damaged during the fighting, and had afterwards been transformed into a heavily garrisoned military zone protecting the capital's vital supply line, the Pien-ho canal 汴河, against the provincial governors of southern Hopei and Shantung.<sup>23</sup> The central government was therefore forced to depend to an increasing extent upon tax-grain from further south, from Huai-nan and Chiang-nan. This had, of course, already provided an important source of emergency

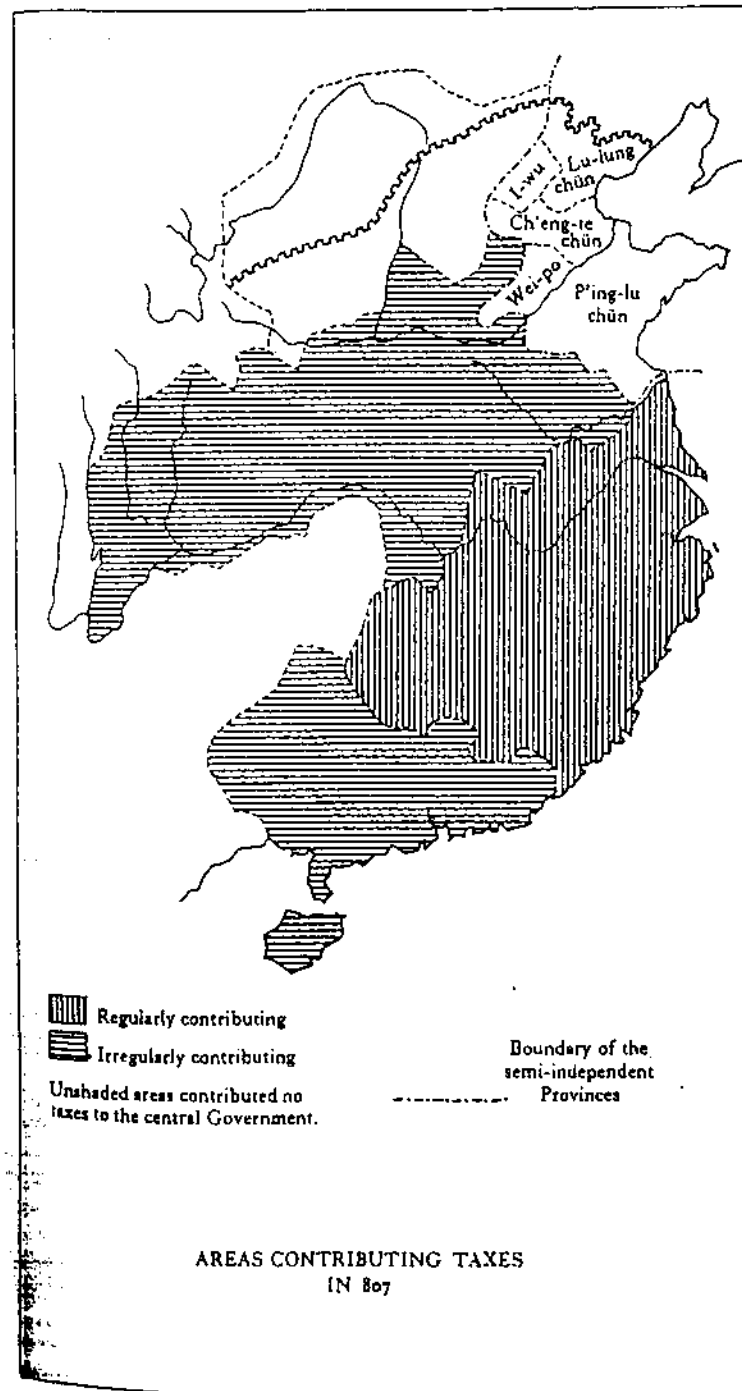
<sup>19</sup> See the memorial of Ti Jen-chieh cited in *CTS*, 89, p. 58, ff.

<sup>20</sup> These materials are tabulated in *Financial Administration*, p. 193.

<sup>21</sup> This is the unidentified Pei t's'ang 北倉 of *TT*, 12, p. 70c. See *Financial Administration*, p. 341 for a discussion of its possible location.

<sup>22</sup> So much so that the *tsu* tax in Chiang-nan was paid in hemp-cloth instead of in grain. See *TT*, 6, p. 348-b; cf. also the article (22) of the *Shui-pu shih*, Twitchett, "The fragment of the ordinances of the Department of Waterways discovered at Tunhuang", *Asia Major* (n.s.), 6, 1 (1957), pp. 23-79 (see pp. 55-6). But there is a plain discrepancy between this rule (for which there is concrete evidence in the shape of surviving tax cloths), and an article in the *Taxation Statutes* (see *Financial Administration*, pp. 124-5) dealing with the transport of grain for the *tsu* tax from Chiang-nan.

<sup>23</sup> See *Financial Administration*, pp. 92-6, and Ch'üan Han-sheng 全漢昇 *T'ang Sung ti-kuo yü yüan-ho* 唐宋帝國與運河 (Chungking, 1944).



supplies in Hsüan-tsung's reign.<sup>24</sup> But now, with the normal supply from Hopei and Honan no longer available, the Yangtse-Huai region was no longer merely an available source of reserves, but had become the only regular source of supply for the central government. This is clear from the reorientation of government grain transportation policies. Before 755 the central transport problem had been the shipment of grain from Loyang to Ch'ang-an to meet the demands resulting from the highly concentrated population and diminishing productivity in the area around Ch'ang-an. After 763 the crucial concern was the transportation of grain from the Huai and Yangtse valleys to Ho-yin 河陰 on the Huang-ho, to provide the central government with some reserve to replace those formerly available in Hopei and Honan.<sup>25</sup>

After 763, the tax revenues from the north-eastern provinces were almost entirely lost to the central government. We cannot form a very clear picture of the situation during the reigns of Su-tsung and T'ai-tsung (756-779).<sup>26</sup> But the summary of the national revenues (*Yüan-ho kuo-chi pu* 元和國計簿<sup>26</sup> compiled in 807 by Li Chi-fu 李吉甫) provides a picture which in general holds true for the reign of Te-tsung (779-805). According to this (see Map 1) the central government received no tax income whatever from Hopei and Shantung, with the exception of south-western Hopei (the provinces of Huai-chou and Chao-i chün), which contributed revenue irregularly. Southern and central Honan, too, contributed tax only at irregular intervals.

This loss of grain revenue and the consequent need for the re-establishment of an adequate transportation system led to the setting up of the salt monopoly, a great part of the revenue from which went to defray the costs of grain transport. But even here the efforts of the government were to some extent frustrated by the new political situation.

The effectiveness of the salt monopoly system depended upon close government control of the centres of salt production, since it was here that the monopoly tax was collected as a surcharge when the officially controlled salt producers sold their salt to the merchants who undertook its distribution. The map of the salt administration, however, shows that there was a large loophole in this government control.<sup>27</sup> The areas of coastal salt

<sup>24</sup> See Hamaguchi Shigekuni 濱口重綱, "Tō no Genshōchō ni okeru Kōwai jōkyō bei to chizei to no kankei" 唐の玄宗朝に於ける江漕上供米と地稅との關係 *Shigaku zasshi*, 45, i (1934), pp. 78-97; 45, ii (1934), pp. 221-54.

<sup>25</sup> See *Financial Administration*, ch. 5.

<sup>26</sup> But Yang Yen's memorial of 779, preceding the imposition of the *Liang-shui* system, specifically mentions "Shantung" (i.e. Ho-pei) and Ho-nan among the areas where there were great concentrations of troops and which contributed little tax (see *Financial Administration*, p. 158).

<sup>27</sup> See *THY*, 84, pp. 1552-3, *CTS*, 14, pp. 12b-13a, *TCTC*, 237, pp. 7647-8.

<sup>28</sup> See *Financial Administration*, p. 54, Map 3. The Yen-yün yüan shown there in Shantung was not established until the ninth century (see below).

production in Huai-nan, Chiang-nan, Fukien, and Ling-nan all came under the administration of branch offices (*hsün-yüan* 巡院) or directorates (*chien* 監) of the Salt Commissioners (*Yen-t'ieh shih*), while the inland centres of salt production were controlled by Commissioners for the salt monopoly (*Chüeh-yen shih* 權鹽使) subordinate to the Department of Public Revenue (*Tu-chih*).<sup>28</sup> However, some important areas of production on the coasts of Shantung and Hopei remained independent of any form of official control from the central government.<sup>29</sup> We know that salt from this region was of major importance in T'ang times, as it had been since the Ch'un-ch'iu period,<sup>30</sup> since at the beginning of the dynasty

<sup>28</sup> See *Financial Administration*, pp. 52-3, p. 110-113; Twitchett, "The Salt Commissioners after the rebellion of An Lu-shan", *Asia Major*, 4, 1 (1954), pp. 60-89. See also Hino Kaisaburō, "The Government Monopoly of Salt in T'ang in the period before the enforcement of the *Liang Shui-fa*", *Memoirs of the Research Dept. of the Toyo Bunko*, 1965, pp. 69-113, also the Japanese article "Ryōzeihō izen ni okeru Tō no Kakuenhō" 兩稅法以前に於ける唐の權鹽法 in *Shakaikeizai shigaku* 26, ii (1960), pp. 51-78 from which this is translated. The author's interpretation of the function of the *hsün-yüan* 巡院 however is somewhat disorientated by his misreading (p. 69) of the edict of 822 (see note 33 below), which he interprets as suspending a long-established institution dating from the time of Liu Yen. In fact this edict merely abolished the *hsün-yüan* established in Shantung in 819 (see note 31 below).

<sup>29</sup> There is, however, one piece of evidence which is somewhat incompatible with this picture. The annual memorials from the Salt Commissioners from 806 to 813, reporting their revenues (see *TFYK*, 493, pp. 18a-20b), include Yen-yün 兗鄆 (i.e. Shantung) among the provinces from which their revenues were derived in 809, 811 and 813. It is further possible to read the memorial of 811 to mean that the commission then already had a branch office (*yen-yüan* 鹽院) in Yen-yün, although the text is ambiguous. A number of explanations are possible. First it is just possible that the Salt Commission had always operated in Shantung. But this seems unlikely in view of the history of the region in Te-tsung's reign. Secondly it is possible that the government had made an attempt, not otherwise specifically recorded, to extend the salt monopoly into Shantung at the beginning of Hsien-tsung's reign, at which time the Salt Commission was reformed and strengthened under Li Sun 李勣. If this was so, the attempt had already failed long before 819. I would myself prefer a third explanation. Ever since the reign of Tai-tsung there had been continual rivalry between the Salt Commission and the Department of Public Revenue over the control of regional revenues not only from salt, but also from regular taxation. This rivalry had resulted in the division of the empire into two separate spheres of influence, each under the general financial supervision of one of the offices. It is significant that none of these attempts to carve up the empire between the two offices makes any mention of either Hopei or Shantung. It seems to me that these memorials from 809 to 813 may have been intended by the Salt Commission to stake out their claim to have Shantung included in their sphere of influence when the recovery of real control over the north-east began to appear as a possibility in the early years of Hsien-tsung's reign. This interpretation is supported by the events of 819, when in fact an attempt was made to put Shantung under the Salt Commission and Hopei under the Department of Public Revenue. It is also supported by the fact that the years of these memorials had seen an intensification of the rivalry between the two offices. See Twitchett, "The Salt Commissioners after the rebellion of An Lu-shan", *Asia Major* (n.s.), 4, 1 (1954), pp. 60-89, and *Financial Administration*, p. 112 ff. for a discussion of the territorial division of the control of the empire's revenues.

<sup>30</sup> On salt production in early times see Satō Taketoshi 佐藤武敏, *Chūgoku kodai kōgyōshi no kenkyū* 中國古代工業史の研究 (Tokyo, 1962), p. 403 ff.

Ts'ang-chou 滄州, Hai-chou 海州, Ti-chou 棣州 and Ch'ing-chou 青州, like salt-producing districts further south, contributed a tax in salt in place of the regular tax in grain (*tsu*).<sup>30</sup>

After the partial restoration of T'ang central power under Hsien-tsung (805-820) and the suppression of the rebellion of Li Shih-tao 李師道 in Shantung (818-819), the central government in 819 attempted to extend the monopoly system into the north-east. Branch offices of the Salt Commission (*Yen-t'ieh shih*) were set up in the capitals of the three provinces Tzu-ch'ing 淄青, Yen-hai 兗海, and T'ai-p'ing chün 太平軍 into which the former P'ing-lu province 平盧 (controlling almost all of modern Shantung) had been subdivided.<sup>31</sup> At the same time an attempt was made to bring the provinces of Wei-po 魏博 and Ch'eng-te 成德 (in central Hopei) under the control of Commissioners for the Salt Monopoly (*Ch'ieh-yen shih*) subordinate to the Department of Public Revenues, and independent of the Salt Commission (*Yen-t'ieh shih*), as in the case of Ho-tung and Kuan-chung.<sup>32</sup>

The attempt to bring the north-eastern region within the scope of the salt monopoly system was rapidly abandoned, and the branch offices of the commission closed down in 822.<sup>33</sup> It seems from the edicts promulgated at this time that the salt administration was returned to the control of the military governors of the provinces who had previously derived a very considerable revenue from this source. In P'ing-lu province alone this annual revenue from salt had been 700,000 strings of cash,<sup>34</sup> the equivalent of half the annual revenue derived from salt through the *ch'ieh-yen yüan* by the Department of Public Revenue in 808,<sup>35</sup> and roughly

<sup>30</sup> See *HTS*, 54, p. 12.

<sup>31</sup> See *CTS*, 48, p. 15b, *THY*, 88, p. 1605, *TFYK*, 493, pp. 21b-22a.

<sup>32</sup> See *HTS*, 54, p. 2b, *TFYK*, 493, p. 22a, *TTCLC*, 112, p. 584. The attempt had followed a memorial from Huang-fu Po 皇甫縛 the Commissioner of Salt and Iron.

<sup>33</sup> The offices in Ch'eng-te and Wei-po were closed in 821, third month. See *CTS*, 48, p. 15b, *TFYK*, 493, p. 21b-22a, *THY*, 88, p. 1605, *CTS*, 16, p. 8b. Those in the three Shantung provinces were closed in 822, fifth month, see *CTS*, 48, pp. 15b-16a, *THY*, 88, p. 1606, *TTCLC*, 112, p. 584, *TFYK*, 493, p. 27a-b.

<sup>34</sup> See Edict of 822, v (the Ho-chao edition of *CTS* gives the date wrongly as 823) "When the rebellions were first pacified, the state provided itself from the monopolies. But any villages which suffered excessive hardship could still be granted exemption. Now it has come to our notice that the money received from the sale of salt in the three provinces of Tzu-ch'ing, Yen, and Yün has in recent years come close to 700,000 strings. For the support of the armies and provision for expenditure this has been ample and there has even been a surplus. But since the Commissioners for Salt and Iron have assumed control, the provincial administrations have been suddenly deprived of these profits, and subsequently the troops have been made to harbour resentment over the stopping of their rations while those engaged in agriculture bewail the increase in taxes . . ." See *CTS*, 48, pp. 15b-16a, *THY*, 88, p. 1606, *TFYK*, 493, p. 27a.

<sup>35</sup> See *Financial Administration*, p. 58, table. The Department of Public Revenue received 1,500,000 strings from its salt operations in 808. By 829 this had declined to 1,000,000 strings.

12% of the entire current annual revenue of the Salt Commission.<sup>36</sup>

The temporary reallocation to the central government of this revenue from salt caused a sharp increase in direct taxation within the province, since the provincial administration had to find an alternative source of funds to provide for its military and civil expenditure.<sup>37</sup> This caused great hardship for the local population. It would thus appear that, in Shantung at least,<sup>38</sup> revenue from salt had played a major role in the province's finances, and that direct taxation was as a result somewhat lighter than in other areas.

The edicts connected with this attempt to bring Shantung and Hopei under the salt monopoly are of further interest, since they show that, in spite of the fact that the provinces contributed no revenue to the central government from 781 onwards, the new *liang-shui* tax reform was nevertheless put into operation in Shantung and Hopei.<sup>39</sup> We know, of course,

<sup>36</sup> See *Financial Administration*, *loc. cit.* The revenue of the Salt Commissioners declined steadily from 7,270,000 strings to 6,780,000 during the period 808-812 for which we have annual totals. If this decline continued through the later part of Hsien-tsung's reign the proportion would have been considerably above 12%. Too much reliance should not be placed on these figures, however, since salt revenue statistics often employed fictitious value (*hsi-ku*) accountancy prices rather than real prices during this period.

<sup>37</sup> See the Edict mentioned in note 34 above.

<sup>38</sup> This raises a very interesting point of economic history. Professor Hino, with whom I discussed this problem at some length, drew my attention to the fact that in Sung times there is practically no mention of salt production on the coast of Ho-pei, and suggested that this region had already fallen into decline as a salt producing area by the ninth century. I am inclined to agree with this opinion, although the evidence for the early ninth century is very slender, and the *Geographical Monograph of HTS* (probably referring to the ninth century) still lists two countries in Ts'ang-chou 滄州 (Ch'ing-ch'ih 青池, and Yen-shan 鹽山) as salt-producers. In early T'ang times, however, the area was clearly still important. In the sixth century, under the Eastern Wei, the government established a great number of official salters along the north-eastern coast. At this time only 546 were set up in Ch'ing-chou 青州 (north coast of Shantung), as against 1,484 in Ts'ang-chou 滄州, 452 in Ying-chou 瀛州 and 80 under Yu-chou 幽州 (all on the Ho-pei coast). Thus before the T'ang, Hopei was a much larger producer of salt than Shantung. We have already seen that in early T'ang this area paid tax in salt. Later, during the reign of Hsüan-tsung, military salt-producing colonies were set up by the armies of this region. From the fragment of the Regulations for Military Colonies (*t'un-t'ien ko* 屯田格) cited in *TT*, 10, p. 59b, *TFYK*, 493, p. 15a-b, some of these seem to have been in Yu-chou and must have been on the sea coast. The others were probably inland. The last specific mention of Ts'ang-chou as a significant salt-producing district seems to be the account (see *CTS*, 49, p. 1a, *THY*, 87, *TFYK*, 497, p. 7b) of the opening of a canal in the area for the transport of salt. A possible reason for the decline of the area may lie in the flooding of an area of Ts'ang-chou in 707 as a defence against possible further incursions by the northern tribes (see *CTS*, 49, p. 1a, *CTS* 185, B, p. 4a, *THY*, 87, p. 1595, *TFYK*, 497, p. 8b).

<sup>39</sup> See the Edict mentioned in note 34 above. This ends ". . . Beginning from the first day of the fifth month of the present year (822) all the activities of the Salt Commission in the area are to be brought to an end. In each case the provincial administration is deputed to manage the business. In recent years the Provincial Governors

that when the reform was introduced in 780, commissioners (*Ch'u-chih shih* 黜陟使) were sent to negotiate tax quotas with the governors of the Hopei and Shantung provinces, just as they were to other areas.<sup>40</sup> However, since in the next year the governors of the region rose in a revolt which came perhaps closer than that of An Lu-shan to destroying the T'ang dynasty, and ended in the Emperor accepting the *de facto* independence of the rebellious provinces,<sup>41</sup> it is tempting to assume that the *liang-shui* reform was never implemented in the north-east, particularly since the attempt to impose the new tax system was apparently one factor which helped spark off the rebellion.<sup>42</sup> The evidence that the *liang-shui* system was employed there in 821 is one of the very rare pieces of information which give a slight clue to the internal financial organization of these semi-independent provinces.

The loss of direct control over Hopei and Shantung thus confronted the government with a very serious loss of direct tax revenue, and the region, having its own centres of salt production, escaped the indirect taxation levied elsewhere through the salt monopoly. It also meant a very serious loss of industrial production. Shantung, since the *Ch'un-ch'iu* period, had been a major centre of metallurgical industry, both of bronze manufacture and more particularly of iron production.<sup>43</sup> The T'ang government's policies towards mining and smelting are very obscure, but a tax was levied on mines, and special offices were maintained by the government in important centres of the industry to exercise some measure of control.<sup>44</sup> The Geographical Monograph of the *Hsin T'ang-shu* lists five counties in Shantung as important iron producers, and two as copper mining centres. Of these, by far the most important metallurgical centre

*Continued from previous page—*

themselves took over control, and provided the urgent expenditures of their provincial government from this source. They also reduced the amounts of money payable under the *liang-shui* tax by the poor commoners within their jurisdiction. At the end of the year, they shall each draw up a statement of the money they have obtained through the sale of salt, together with the reduction of the *liang-shui* tax which it has been possible to effect, and report this to the throne."

<sup>40</sup> According to *TFYK*, 162, Wu Ching-lun was sent to Wei-po, Ch'eng-te, and Yu-chou (i.e. Lu-lung), while Lu Han was sent to Honan, Tzu-ch'ing, and the Metropolitan District of Loyang. In *TCTC*, 226, pp. 7276-7 the commissioner to Ho-pei is given a different name, and Su-ma Kuang notes that the two *Shih-lu* compiled for the early years of Te-tsung both omitted the name of this envoy.

<sup>41</sup> See Twitchett, "Lu Chih", in Wright and Twitchett, eds., *Confucian Personalities* (Stanford, 1963), p. 92-103.

<sup>42</sup> See *TCTC*, 226, p. 7277 ff.

<sup>43</sup> On the ancient metallurgical industry, see Satō Taketoshi, *op. cit.* (note 29 above), pp. 309-402.

<sup>44</sup> There is no really adequate study of mining in T'ang times. Teng Ssu-yü 鄧嗣禹 "T'ang-tai k'uang-wu ch'an-ti piao" 唐代礦物產地表 *Yü kung* 1, xi (1934), pp. 22-9 gives a convenient tabulation of the chief (but not all) materials on mineral production. There is a further study by T'ieh Wan 鐵丸 "Sui T'ang k'uang-yeh chih shih-ti k'ao-cha" 隋唐礦業之史的考察 *Wen-hua p'i-p'ing* 1, iv-v, which I have not been able to examine.

was Lai-wu county in Yen-chou, which had 13 official iron smelteries 18 official copper smelteries, and four officially controlled copper mines, and which was also a centre of tin mining.<sup>45</sup> Hopei was poorer in mineral wealth, but there were a number of iron producing areas, and a certain amount of copper production in the north west of the province.<sup>46</sup> There was a special government office in charge of the iron mines at Lin-lu in Hsiang-chou.<sup>47</sup>

After the suppression of Li Shih-tao's rebellion in Shantung in 819,<sup>48</sup> the government regained some measure of authority over the small provinces into which it was subdivided. As in the case of the salt industry, the provincial government had appropriated the quotas of taxes formerly due to the offices in charge of smelting, which were said to have totalled over 1,000,000 strings of cash annually. The new provinces continued to appropriate these taxes. Only in 831 was an attempt made by the central government to recover control over this income. Following a memorial from Wang Yai, 王涯, the government sent high-ranking ministers to conclude an agreement with the governors of the Shantung provinces to induce them to follow the normal rule that the proceeds of mining were to be put at the disposal of the Salt Commissioners (*Yen-t'ieh shih*). They also attempted to persuade the governors to exempt mining families from miscellaneous labour services (*tsa-yao* 雜徭) as was done elsewhere.<sup>49</sup> It is unknown how successful this attempt was, but it can in any case have lasted only a few years, since the nominal responsibility of the Salt Commission for mining was abolished in 836, and control was once again vested in the Prefects, as had been the case before 780.<sup>50</sup>

<sup>45</sup> See *HTS*, Teng, *op. cit.* Iron was produced in Shantung from Li-ch'eng county 歷城 in Ch'i-chou 齊州, Tzu-ch'uan 淄川 in Tzu-chou 淄州, Ch'ang-yang 昌陽 in Lai-chou 萊州, Lai-wu 萊蕪, in Yen-chou 兗州, and Yung-hsien 永縣 in I-chou 沂州. Copper was produced in Lai-wu and in I-shui 沂水 in I-chou.

<sup>46</sup> See *HTS*, 39, Teng, *op. cit.* Iron was produced in Ye-hsien 鄆縣 and Lin-lu 林慮 in Hsiang-chou 相州, Sha-ho 沙河 and Nei-ch'iu 內丘 in Hsiang-chou 邢州, Chao-i 昭義 in Hui-chou 冀州, Ching-ching 井陘 and P'ing-shan 平山 in Chen-chou 鎮州, and T'ang-hsien 唐縣 in Ting-chou 定州. Copper was produced only in Chi-hsien 藁縣 in Yu-chou 幽州 and T'ang-hsien in Ting-chou.

<sup>47</sup> See *HTS*, 39, *YHCHC*, 20.

<sup>48</sup> On Li Shih-tao see *HTS*, 213, p. 2b ff; *TCTC*, 241, p. 7756.

<sup>49</sup> See *TFYK*, 494, p. 2a-b, *CTS*, 169, p. 6b, *HTS*, 179, pp. 6b-7a.

<sup>50</sup> *TFYK*, 494, p. 4a, "K'ai-ch'eng, 1, v (836). An edict was issued ordering that 25 silver mines under the administration of the Commission of Salt and Iron and the provinces should revert to the control of the local prefectures and counties. The various personnel (人吏) appointed for them by the Commission of Salt and Iron should all be abolished, and their duties henceforth performed as special services (*se-i* 色役) dependent on the prefectures and counties."

*TFYK*, 494, p. 5a also records the return of alum mines administered by the Department of Public Revenues to local control. "In *K'ai-ch'eng*, 3, vi (838), the Department of Public Revenues memorialized the throne requesting the abolition of the P'ing-yang yuan 平陽院 in Chin-chou 晉州 and the suspension of its officers 官吏 and more than 400 families of artisans. Together with the two alum mines which it had controlled it was to revert to the control of the prefecture and county. This memorial was put into effect."

Revenue from mining, however, was always a minor affair. A far more serious matter was the silk industry, for loss of the silk formerly paid as tax from Hopei and Shantung had far-reaching repercussions not only upon central finance but also upon the whole Chinese economy.

If we examine the material on tax revenues from the various prefectures contained in *T'ang liu-tien*<sup>51</sup> (see Map 2), it is clear that in Hsüan-tsung's reign the government collected almost all of its revenue in silk cloth from the *yung* and *tiao* taxes paid by prefectures in Ho-pei, Ho-nan, a part of Huai-nan, and parts of Chien-nan and Shan-nan. Silk was paid as local tribute (*kung* 貢) also by a few prefectures around the delta of the Yangtse, the central Yangtse basin, and Fukien, but the amounts of *kung* were insignificant, and in any case constituted personal income of the emperor rather than normal revenue.<sup>52</sup> If we further compare this material with the evidence quoted elsewhere by *T'ang Liu-tien* on the quality of textiles from various regions (see Map 3),<sup>53</sup> it further becomes apparent that the silk from Shan-nan and Chien-nan (which were in any case very sparsely populated, and thus produced very little revenue) was of very poor quality, and that from Huai-nan only mediocre. Hopei and Honan, whose populations were overwhelmingly greater than those of the other silk-producing provinces, thus produced the great bulk of the government's revenue in silk, and almost all of the silk of the better qualities.<sup>53a</sup>

<sup>51</sup> *TLT*, 3, pp. 7a-23b. These passages probably derive from the Ordinances of the Board of Finance (*Hu-pu shih*), being quoted as such in *Wamyō ruiju-shō*. See Niida Noboru 仁井田隆 "Tō Gumbōryō to hōsui-seido" 唐軍防令と蠶織制度, *Hōseishi kenkyū*, 4 (1953), pp. 197-213 (at pp. 201-4).

<sup>52</sup> The discussion of the T'ang textile industry, by Takahashi Tairō 高橋泰郎, "Tōdai orimono kōgyō zakkō" 唐代織物工業雜考 *Tōa ronsō*, 5 (1941), pp. 341-59, provides a map showing the distribution of places contributing silk as local tribute (*kung* 貢), as recorded in *TT*, 6. I have not myself used the *TT* as basic material since the amounts of tribute cloth were trivial, while the goods were often of some special quality. The cloth produced for the *yung-tiao* taxes was far more representative of the general production of a prefecture, beside being of fundamental importance as an item of revenue. In any case the *TT* material does little to alter the picture of distribution of the silk industry provided by *TLT*, 3. Takahashi shows one prefecture in Ling-nan as producing silk, but the actual term used in *TT*, *ssu-tien* 絲電, has nothing to do with silk. Otherwise, several prefectures around the Yangtse mouth (Su-chou 蘇州, Jun-chou 潤州, Yüeh-chou 越州, Mu-chou 睦州, Hang-chou 杭州), and two in the central basin of the Yangtse (Ching-chou 荊州, Li-chou 澧州) are shown as sources of silk.

<sup>53</sup> See *TLT*, 20, pp. 6b-7b.

<sup>53a</sup> There is another interesting local difference. Hino Kaisaburō has noted in a very recent article "Tō no fukiryō ni okeru chō no shokumoku" 唐の賦役令に於ける調の色目 *Suzuki Shun Kyōju kanrekikinen Tōyōshi ronsō* (1964), pp. 493-509, the distinction in usage in *TLT*, 3 and elsewhere between *chüan-mien* 絹綿 and *mien-chüan* 綿絹 the former of which he would understand as *chüan* silk and silk floss, the latter as a special type of *chüan* fabric (*op. cit.*, note 1, p. 508). (He deals similarly with *ch'ou-mien* 紬綿 and *mien-ch'ou* 綿紬.) Although it is impossible to define just what sort of fabric *mien-chüan* was, there is clearly some basis for this

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Although southern and central Honan, which produced some of the finest silk cloth of all, remained under central government control until the end of the T'ang period, the area had been severely damaged and partially depopulated during the An Lu-shan and Shih Ssu-ming risings,<sup>54</sup> and was heavily garrisoned by armies which were in a constant state of mutiny.<sup>55</sup> At the time of the imposition of the *liang-shui* tax, Honan was one of the areas singled out for their failure to contribute taxes, along with Hopei.<sup>56</sup> According to the *Yüan-ho kuo-chi pu* of 807, Honan was then still contributing taxes only irregularly.<sup>57</sup>

Thus by the beginning of the ninth century Hopei and Shantung, which before 755 had contributed something like two-thirds of the central government's revenue in silk, were contributing nothing whatever, while southern and central Honan, which had produced most of the remainder, were contributing taxes only at irregular intervals. A certain amount of silk began to be contributed during the ninth century from Fukien and the central Yangtse region, but this was of extremely inferior quality.<sup>58</sup>

At the end of Hsüan-tsung's reign, the annual revenue in silk cloth had been very large, some 7,400,000 standard lengths (*p'i*) of 20 feet. In addition, the government had regularly converted 3,000,000 *shih* of its income in grain into silk and hemp cloth to supplement this revenue.<sup>59</sup>

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distinction, beyond the linguistic one, for the areas producing *chüan-mien* and those producing *mien-chüan* are sharply separated geographically. The former came exclusively from Hopei, Honan and northern Huai-nan, and thus coincided broadly with the area of good quality silk production. The latter came from the south of Kuan-chung, Shan-nan, Chien-nan, and one prefecture in western Huai-nan, thus coinciding with the area of poor quality silk, of the sixth grade and below. It would thus appear that, whatever *mien-chüan* and *mien-ch'ou* may have been, they were textiles of inferior quality.

<sup>54</sup> See the letter of Liu Yen 劉晏 cited in *THY*, 87, pp. 1588-90, *TFYK*, 408, pp. 20a-22b, *CTS*, 123, pp. 1b-2b, *CTW*, 370, pp. 14a-16a. See also the description in Kuo Tzu-i's biography, *CTS*, 120, p. 6a-b.

<sup>55</sup> See *Financial Administration*, pp. 93-5. Much material on this subject is also presented by Ch'üan Han-sheng 全漢昇 *T'ang Sung ti-kuo yü yün-ho* 唐宋帝國與運河 (Chungking, 1944). A very perceptive account of the strategic importance of Ho-nan in late T'ang times is given in Wang Gung-wu, *The Power Structure in North China under the Five Dynasties* (London, 1963).

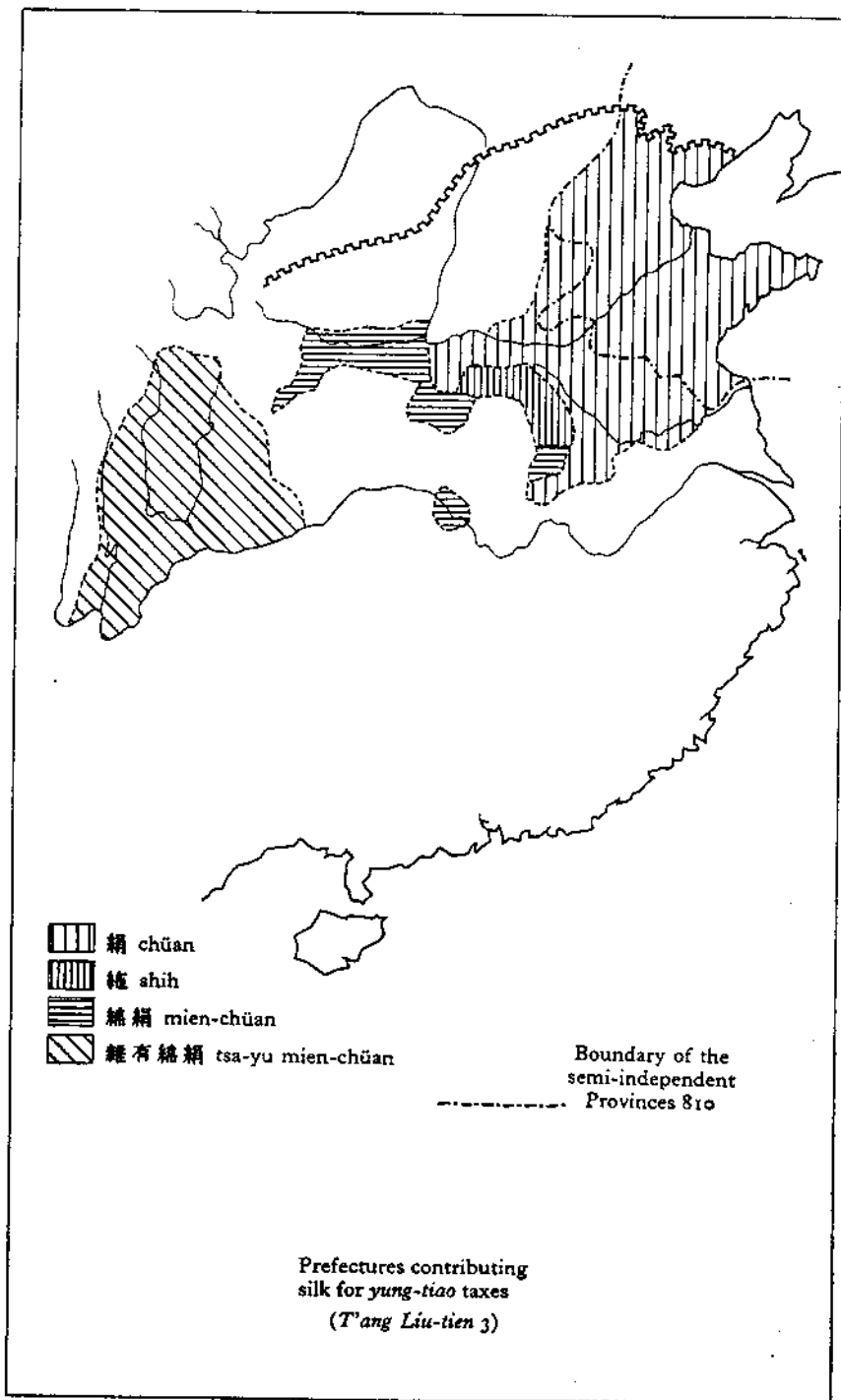
<sup>56</sup> See the Memorial of Yang Yen, translated *Financial Administration*, p. 158; "... In places where there were very many troops, such as Honan, Shantung (i.e. Hopei), Ching-hsiang and Chien-nan, their commanders liberally provided for themselves. The income from the regular taxes (*cheng-fu* 正賦) was not large..."

<sup>57</sup> See *CTS*, 14, pp. 12b-13a, *THY*, 84, pp. 1552-3, *TCTC*, 237, pp. 78-647, and the commentary of Hu San-hsing to this last passage.

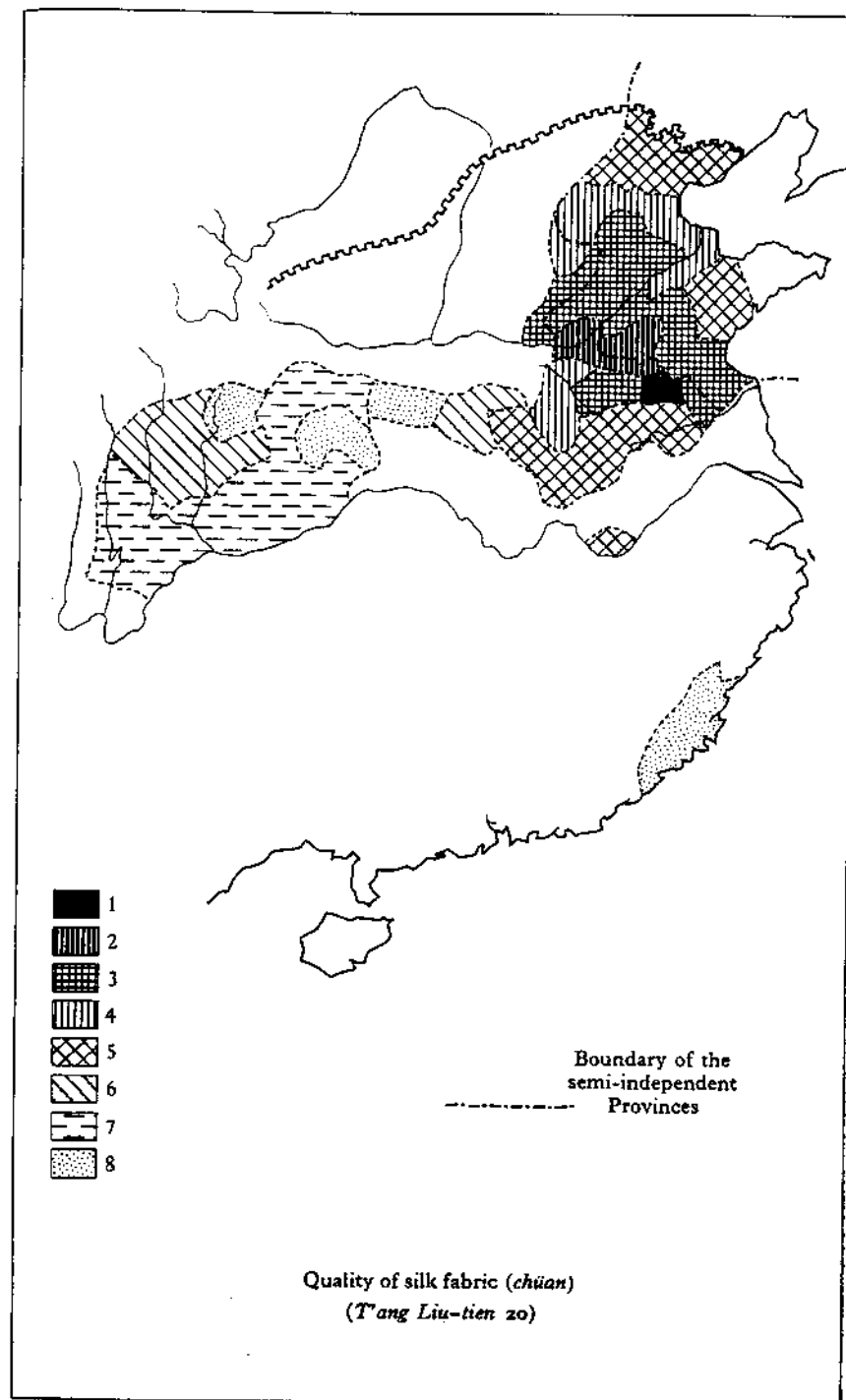
<sup>58</sup> See *TFYK*, 504, p. 34b for a memorial from the Court of Treasury (*T'ai-fu ssu* 太府寺) dated 814, viii, complaining that lengths of cloth contributed as taxes from Chien-chou 蘄州, Ch'üan-chou 泉州 and Shou-chou 壽州 were of inferior quality and also smaller than the standard. Further complaints about non-standard or poor quality cloth are preserved from Tai-tsung's reign (see *TFYK*, 504, pp. 33b-34a) and from 846 (see *TFYK*, 504, p. 35a-b).

<sup>59</sup> See *TT*, 6, p. 34a-b, *Financial Administration*, pp. 154-5.





MAP 2



MAP 3

Before 755 silk was extensively employed both in the public and private sectors of the economy as the most important medium of payment for large sums.<sup>60</sup> Its continued use as a form of currency, in spite of its manifest inconvenience and in spite of the growth of metallic coinage and increasing use of silver, was largely bolstered up by its widespread employment in public finance, both as a means of payment and as a medium of accounting. After 755 this situation was rapidly changed. First of all, immense stocks of tax cloth were destroyed when the government's storehouses were burned during the sack of Ch'ang-an and Loyang by the rebels. Secondly, after the breakdown of the *tsu-yung-tiao* tax system the government no longer received so large a proportion of its revenues in the form of textiles, since the newly introduced supplementary forms of taxation were mostly assessed either in grain or in cash.<sup>61</sup> Thirdly, the government, being no longer able to dispose of vast stocks of tax silk, were no longer able to attempt to manipulate silk prices and thus to attempt to maintain the stable value of silk as a medium of currency.<sup>62</sup> This tendency towards instability of prices was certainly aggravated by the breakdown and eventual abandonment of the system of closely regulated official markets with regularly fixed commodity prices.<sup>63</sup> The inflated prices of silk during the reign of Tai-tsung and the first years of Te-tsung, which were current at the time of the imposition of

<sup>60</sup> See Katō Shigeshi, *Tō Sō jidai ni okeru kingin no kenkyū* (Tokyo, 1924); Yang Lien-sheng, *Money and Credit in China* (Cambridge, Mass., 1952); Ch'üan Han-sheng 全漢昇, "Chung-ku tzu-jan ching-chi" 中古自然經濟, *CYYY*, 10 (1948). I have deliberately left out of the question here any discussion of hemp textiles since, although there are one or two isolated cases of their being used as payment, the overwhelming bulk of the evidence concerning the use of cloth as currency concerns silk alone. Government revenue in hemp cloth was probably mostly used for clothing the armies and for similar practical purposes.

<sup>61</sup> The *ti-shui* 地稅 was levied in grain, the *hu-shui* 戶稅, *ch'ing-miao ch'ien* 青苗錢, *ti-t'ou ch'ien* 地頭錢 etc., in cash. See *Financial Administration*, p. 35 ff.; also for a slightly different interpretation of the problem, Suzuki Shun 鈴木俊 "Seibyōsen to kazei, shūzei" 青苗錢と夏稅秋稅, *Kodaigaku*, 6 (1958), pp. 349-59, and Hino Kaisaburō, "Ryōzeihō izen ni okeru seibyōsen, chitōsen ni suite no shiken" 兩稅法以前に於ける青苗錢地頭錢に就いての試見, *Tōyōshigaku*, 20 (1958), pp. 1-18.

<sup>62</sup> It was the currency function of silk cloth which lay behind the continual efforts of the government to preserve standard size, weave and quality of cloth presented as tax. See for example the Edict of 720 cited in *CTS*, 48, p. 42, *THY*, 83, p. 1532. A further Edict of the *Ta-li* (765-779) period deals not only with the quality of cloth, but also with the manufacture of cloth of unorthodox patterns (see *TFYK*, 504, pp. 33b-34a).

<sup>63</sup> For a review of the extensive literature on marketing, see Shiba Yoshinobu 斯波義信 "Sōdai shōgyōshi kenkyū no tame no oboegaki" 宋代商業史研究のための覺書, *Shigaku zasshi*, 72, 6 (1962), pp. 49-69 (at pp. 62-3). A further important study connected with the T'ang government-controlled market system, which introduces some interesting new material from the Ōtani manuscripts is included in Niida Noboru 仁井田隆 *Chūgoku hōseishi kenkyū* 中國法制史研究 vol. 2 (1960), pp. 795-826.

the *liang-shui* tax system,<sup>64</sup> and which were the cause of many of its ill effects, undoubtedly reflect this new situation. Fourthly, at the same period, increased silver production from southern China began to provide a viable and far more convenient medium of high-value currency than did silk cloth, and rapidly invaded first the private and then the public sectors of the economy although taxes seem never to have been assessed or collected in silver during T'ang times.<sup>65</sup> This silver, moreover, was for the most part produced in areas under government control.<sup>66</sup> Lastly, new methods of credit transfer obviated the need for many large scale payments of public money which had formerly been made in terms of silk cloth.<sup>67</sup>

The loss of control over Hopei and Shantung, and deprivation of the revenues in silk from these areas, thus had a very powerful indirect effect upon government monetary policy. By depriving the government of its principal source of silk it forced them into an increasing dependence upon copper cash as the chief medium of accountancy. The new supplementary taxes of Tai-tsung's reign (the "green sprout tax" *ch'ing-miao ch'ien*, "acreage tax" *ti-t'ou ch'ien*, "household levy" *hu-shui*, etc.), the salt monopoly, and the *liang-shui* tax system all employed accountancy based on cash. This change-over to a cash-based system of accountancy and public finance coincided with and certainly helped to accelerate the growth of a predominantly money economy in place of the mixed economy of the pre-T'ang period.<sup>68</sup> On the other hand, as the events which followed the imposition of the *liang-shui* system clearly demonstrate,<sup>69</sup> this change was premature, since the currency of late T'ang times remained very unstable, largely owing to the chronic shortage both of money in circulation and of copper resources. This instability of the currency was the more serious as, although the tax rates were no longer fixed in terms of commodities but in cash, most taxes continued to be paid in commodities, the tax rates being converted into terms of commodities either at real market prices or at conventional fixed accountancy values.<sup>70</sup>

<sup>64</sup> Ch'üan Han-sheng 全漢昇, "T'ang-tai wu-chia ti pien-t'uan" 唐代物價的變動, *CYYY*, 11 (1947), pp. 101-48.

<sup>65</sup> See Katō Shigeshi, *op. cit.*, Yang Lien-sheng, *op. cit.*, Ch'üan Han-sheng, *op. cit.* (note 60 above).

<sup>66</sup> See Katō, *op. cit.*, p. 496 ff. Most of the new silver production came from southern Chiang-nan. The government attempted to prohibit the mining of silver, without success, in 808. See *CTS*, 48, p. 11b, *HTS*, 54, p. 8a, *THY*, 89, pp. 1629-30, *TFYK*, 501, pp. 142-152. This policy, however, is more probably to be interpreted as an attempt to bolster the mining of copper, of which there was a very serious shortage, than as a simple reaction against the growing use of silver as a medium of currency.

<sup>67</sup> See *Financial Administration*, p. 72 ff., and sources quoted therein.

<sup>68</sup> See Ch'üan Han-sheng's excellent account in "Chung-ku tzu-jan ching-chi", *CYYY*, 10 (1948).

<sup>69</sup> See the very full account given by Hino Kaisaburō, "Ryōzeihō to bukka" 兩稅法と物價, *Tōyō shigaku*, 12 (1955), pp. 1-54, 13 (1955), pp. 1-60.

<sup>70</sup> See Hino, *loc. cit.*, *Financial Administration*, p. 46 ff., pp. 77-8.

The T'ang government was entirely powerless to control the extreme price fluctuations which followed. It is, however, interesting to observe that its attempts to offset the instability of currency, which resulted largely from an intense shortage of copper coinage, by bolstering up the position of silk as a subsidiary item of currency and by insisting that it should be used in conjunction with cash in the payment of large sums,<sup>71</sup> and the reassessment of tax rates and quotas in commodity terms in 821,<sup>72</sup> coincided with the partial restoration of central authority under Hsien-tsung, and the recovery of some measure of control over the silk producing areas. There is also some slight evidence that the government was drawing revenue in silk from new areas of production<sup>73</sup> and we can perhaps discern here the beginning of the radical redistribution of the textile industry which took place between mid-T'ang and early Sung when Szechuan, Chiang-nan and Fukien became significant centres of the silk industry. But this is an extremely complex problem which must await a further study.

If, as I have suggested, the virtual independence of Hopei and Shantung after 755 deprived the central government of its main source of silk for use as currency, we might expect to detect some significant differences in the field of monetary policy between the areas under the rule of the semi-independent governors and those remaining under direct government control. Particularly so, since the late T'ang government seems elsewhere to have adopted the policy of restricting the flow of currency from one area to another.<sup>74</sup>

Here, as in almost every field connected with the internal affairs of the north-eastern provinces, there is very little concrete evidence: but there are a number of pointers to there having been a rather special situation in the region. Firstly, early in the ninth century Hopei and Shantung, like Hotung, were making extensive use of coinage cast in lead, iron and tin.<sup>75</sup> In Ho-tung a determined effort was made by the central government to establish new minting facilities and to produce an adequate copper coinage.<sup>76</sup> Nothing of the sort seems ever to have been done by the provincial governors in

<sup>71</sup> See *THY*, 83, pp. 1538-9, *CTS*, 48, pp. 10b-11a, *TFYK*, 488, pp. 3b-6a, *TFYK*, 501, p. 15a-b, *CTS*, 48, pp. 10a-12a, *THY*, 89, p. 1630.

<sup>72</sup> See the memorials of Li Ao, *Li Wen-kung chi*, 9, p. 71a; Han Yü, *Han Ch'ang-li chi*, 37; Yuan Chen, *Yüan-shih Ch'ang-ch'ing chi*, 34, pp. 4b-5b; the Secretariat and Chancellery, *THY*, 84, p. 1541, *CTS*, 48, b. 6a-b. The Edict resulting from these memorials is in *TTCLC*, 70, pp. 392-3, *WYYH*, 426, p. 10b ff., and is summarized in *TKYK*, 488, p. 7a-b.

<sup>73</sup> See *TFYK*, 504, p. 34b (also note 58 above).

<sup>74</sup> See *THY*, 89, p. 1630, *CTS*, 48, p. 11b, *TFYK*, 501, p. 14a-b. See also *Financial Administration*, p. 79, and Ono Katsutoshi 小野勝年 "Tōdai ni okeru ichi kinrei no kaishaku ni tsuite" 唐代に於ける一禁令の解釋に就いて *Shirin*, 22, i (1937), pp. 87-110.

<sup>75</sup> See *TCTC*, 242, p. 7799.

<sup>76</sup> See *CTS*, 48, p. 12a, *THY*, 89 p. 1620, *TFYK*, 501, pp. 15b-16a, *HTS*, 54, pp. 8b-9a.

Hopei and Shantung. Secondly, when in 845 special mints known as *ch'ien-fang* 鑄坊 were set up in the provinces to mint coin from the bronze recovered from the newly suppressed Buddhist monasteries<sup>77</sup> such mints were established in almost every province under direct government control, as we know from the mint marks on surviving coins. The only exceptions were some of the border provinces and also southern Honan.<sup>78</sup> In contrast, in the whole populous and wealthy north-eastern region only two such mints were established, one at Yu-chou 幽州 near modern Peking, where there had been an official mint since 618,<sup>79</sup> and the other at Yen-chou 兗州 in Shantung, probably the greatest metallurgical centre in T'ang China.<sup>80</sup> Both were in provinces where some central influence was still felt, in contrast to the "hard core" provinces of central Hopei.<sup>81</sup>

There is no direct evidence that the use of silk as currency continued in the north-east on a wider scale than elsewhere. But since the area was an insignificant producer of silver<sup>82</sup> and seems to have made no effort to produce an adequate copper coinage (there is no evidence either textual or numismatic that these provinces ever attempted to produce a coinage of their own) it would seem likely that the use of silk continued, particularly since a similar situation seems also to have existed in the other great silk-producing area of southern Honan.

It would appear then that the virtual independence of Hopei and Shantung had a very serious effect upon T'ang central finances. By drastically reducing the central government's available revenues in grain and in

<sup>77</sup> See Kenneth Chen, "The Hui-ch'ang suppression of Buddhism", *Harvard Journal of Asiatic Studies*, XIX (1956), pp. 67-105; *Financial Administration*, p. 69, p. 82 and sources there cited. Since these mints were established temporarily, and used copper confiscated from the suppressed monasteries exclusively, there is no correlation with the normal distribution of copper resources as in the case of the ordinary mints.

<sup>78</sup> See the table of mints, *Financial Administration*, pp. 180-1, and Map 4, p. 67. It is possible that no. 22 on this list, Ch'ang 昌, was in fact a mint mark for Yang-chou. The reviews of *Financial Administration* by Ikeda 池田温 in *Shigaku Zasshi* 73, xi, and by Yü Ying-shih in *JAOS*, 84, 1 (1964), point out that P'eng Hsin-wei in his history of Chinese currency *Chung-kuo huo-pi shih* (1954), table 29, gives this interpretation. I am not altogether convinced by P'eng's argument, which depends on rejecting the coins with the mark Yang 揚 as spurious. One point which is of some weight against P'eng's argument is that among the 昌 coins are numbers of iron specimens. Iron coinage was largely confined to Szechuan and the Middle Yangtze region, although there is one exception in that iron coins are recorded from Yüeh-chou in Chekiang. P'eng's other corrections of Hsing (興) -chou to Hsing-yüan 興元 and Lan-chou to Lan-t'ien 藍田 are certainly correct.

<sup>79</sup> See *CTS*, 48, p. 6b, *THY*, 89, p. 1623, *TPYL*, 836, p. 2a, *HTS*, 54, p. 5a.

<sup>80</sup> See notes 44 and 45 above. The area certainly remained a great industrial district throughout the tenth century. See *T'ai-p'ing huan-yü chi*, 21, p. 15a-17a.

<sup>81</sup> Even in Lu-lung the government was still able to exercise some degree of control over the system of Relief Granaries (*I-ts'ang*) (see Edict of 817, *CTS*, 49, p. 9a, *THY*, 88, p. 99).

<sup>82</sup> See *HTS*, 38, 39, Teng Ssu-yü, *op. cit.* (note 44). Four counties in Shantung are listed as producing silver, but none was important. No silver production is recorded for any place in Hopei.

silk cloth it made it extremely difficult for the government to reassert its effective authority over these provinces. At the same time the almost total loss of revenue in silk also helped to force the government to adopt financial and monetary policies which, although they enabled the T'ang regime to survive and even to recover a measure of central authority, were none the less premature and inherently unstable. Just as these results derived in the main from the loss of the products of certain key industries, the possession of these same industries—salt production, silk textiles, and iron and bronze metallurgy—provided the governors of the north-eastern provinces with a stable economic foundation to maintain their own administrative machinery and their large standing armies without imposing an intolerable burden of direct taxation upon the population of their provinces.

## APPENDIX

### *Population of the North-eastern Provinces in 742*

The following statistics are meant to give only a rough guide to the loss of revenue which the independence of the north-east after 755 entailed for the central government, and also to give some idea of the relative population of the various new provinces. Needless to say, even for 742, these figures record only registered population, and are not a proper demographic census. After 755, it is probable that much of the area (though not, probably, P'ing-lu) suffered a decline of population, partly owing to war damage and devastation, partly as a result of migration. But there are no reliable figures of population for the period subsequent to An Lu-shan's rising, and these statistics show the importance of the region to the government *prior* to 755, which is the main point of my argument.

<i>Province</i>	<i>Total Households</i>	<i>Individuals</i>
Lu-lung	236,508	1,463,871
I-wu	122,320	755,455
Ch'eng-te	527,182	3,638,083
Wei-po	453,440	3,207,708
P'ing-lu	647,556	4,007,905
Total, semi-independent provincial governors	1,987,006	13,073,022

Of the small provinces of southern Hopei which remained under central government control, the populations were:

Chao-i	258,064	1,611,829
I-ch'eng	148,677	790,590
Ho-yang san-ch'eng	55,349	318,126