

The Articles in the Building and Repairs Statutes in Ancient Japan and Tang China

Author: Furuse, Natsuko

Translator: Gao, Dan-Dan

Sun, Ai-Wei

Abstract

The discovery of the Tien-sheng statutes has enabled postulating the entire picture for statutes on building and repairs in Tang China. This study first examined the relationship between the Tang statutes restored from Song articles 2 and 3 that appeared at the beginning of the statutes of building and repairs in the Tien-sheng statutes, and article 2 of the statutes on the same subject in the Japanese *Yōrō* statutes. The study found a successive relationship between the Tang and *Yōrō* in that the concept of budget (用物) in article 2 of the statutes of building and repairs in Japanese *Yōrō* statutes includes labor costs (雇直). However, Japanese statutes did not have an article equivalent to Song article 2. Then, considering the relationship between the statutes of building and repairs and the statutes of taxation in Tang China, a national budget is set forth in article 1 of the Tang statutes of taxation, and an annual plan for physical labor (力役) is set forth in article 20 of the Tang statutes for taxation. The ideas of service (人功) and goods (調度) in the articles of the statutes of building and repairs are based on the prescription of the statutes of taxation. The articles can be divided into three categories: cases incorporated into the annual budget; cases requested on a case-by-case basis within the limit of the budget; and cases requested exceptionally as extra-budgetary resources. In Japan, however, article 5 of the *Yōrō* statutes of taxation is not in the prescription of the national budget, and article 22 of the *Yōrō* statutes of taxation is an independent article. No article corresponds to the general account. As

a whole, the *Yōrō* statutes do not have a flexible structure that can respond to unexpected situations in terms of service (人功) and goods (調度). Therefore, the statutes authorize exceptional cases of building and repairs, such as the cases mentioned in the article 2 of *Yōrō* statutes. From a financial perspective, the statutes of building and repair in Japan have greater significance than those in Tang China although Japanese statutes are in their infancy in terms of national projects for building and repairs. This study found differences among articles in the statutes of building and repairs as well as the intent of the statutes (篇目) in ancient Japan and Tang China.

Keywords: Tien-sheng statutes, statutes of building and repairs, comparison between Ancient Japan and Tang China, national budget