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THE RISE OF LAND TAX AND THE FALL OF DYNASTIES IN CHINESE HISTORY

WANG YÜ-CH'ÜAN

HISTORIANS have not failed to note the importance of the exorbitant rate of land tax at the end of the Ming dynasty of 1368-1643. For more than fifty years before the fall of the dynasty, the agricultural economy of China was being bled to exhaustion by special land taxes levied on the peasantry and known by such names as "Liaotung supply," "expedition supply" and "training supply," which were supposed to finance and provision the armies fighting against the Manchus in South Manchuria. Excessive taxation and corruption in the levying of the taxes provoked in the end peasant risings all over China. It was the leader of a rebel peasant army who actually took Peking and caused the suicide of the last Ming emperor; only then, taking advantage of the collapse of the central government, did the Manchus convert their attacks into a permanent conquest.

Knowing that their main problem was the desperate condition of the peasantry, the new Manchu rulers undertook at once to allot land to peasant-owners and to diminish the rate of land tax, and the success of their efforts makes the first period of Manchu rule notable for the restoration of social stability. The most important measure was the "permanent settlement" decree of 1713, under the emperor K'ang Hsi, giving the assurance that for the future there would be no variation in the rate of either land tax or poll tax. Later in the history of the Manchu dynasty these two taxes were consolidated as one, ominously known as "one single whip."

Good intentions cannot however deflect the course of social history. The Manchus had imposed themselves as a privileged class at the apex of a society which, in spite of the temporary lightening of abuses, remained exactly what it had been under the Ming dynasty. No imperial decrees could eliminate the forms of exploitation inherent within the system. The Manchus, whose own privileges were rooted in the system (or had been grafted on to it), became corrupted by the same decay which had rotted the Ming dynasty. When they fell it was because they had allowed and participated in a predatory exploitation of the basic

agricultural economy of China which made easier the collapse of their empire in peasant revolts when they became subject to the pressure of the West—itsself a totally new force in Chinese history and armed with powers deadly to the old Chinese society.

The record of the Manchu dynasty, beginning with the redistribution of land and the lightening of taxes and ending with the degeneration of the ruling class, the swollen accumulation of estates in the hands of private, privileged, tax-evading landholders, extortionate taxation of the poor peasantry, and helplessness in the face of foreign invasion, is an epitome of Chinese economic and social history. It cannot be understood except by stating the mechanism and principles of the abuse of power in the exploitation of the Chinese agricultural system.¹ The process of corruption may be described briefly as one in which the central government was robbed of real wealth and power, which were transferred to the very individuals who, as members of the ruling class, controlled the government. They could not possibly be restrained because, while responsible as officials and as a class for protecting the interests of the nation, they were as private individuals the sole beneficiaries of corruption. While some of them, as officials, understood what was wrong, the most that they could accomplish as a class was to try to protect both the government interest and their class interest by trying to make up for the taxes which they themselves evaded by increased taxation of the poor and unprivileged classes. Naturally, as the history of the times was also written by the privileged classes, the methods of abuse were never coldly expounded as an organized system. Nevertheless, from the records of memorials to the throne concerning separate and widely scattered cases of abuse, it is possible to discern what the system was, and to document it from official sources.

When the Manchus entered China, the first necessity was to bring under unified control the provinces which had broken apart through the collapse of the Ming central government. The Bannermen, who provided the Manchu military power, naturally constituted a first charge on the revenue. The Manchu nobility and high officials were not only a charge on the government, but at the same time for all practical purposes were the government. In proportion as they succeeded in diverting the rewards of power to their personal uses, they weakened the government, but this did not make them cease to be the government, and the investment and

¹ The first analysis of the vicious circle inherent in the Chinese economy and society is clearly formulated by K. A. Wittfogel, in his "The Foundations and Stages of Chinese Economic History," *Zeitschrift für Sozialforschung*, No. 1, p. 53, Paris, 1935.

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managing of their private fortunes soon united their interests with those of the Chinese officials who entered the government service.

The basic source of wealth being the exploitation of the land, the interest of the government was to obtain the greatest possible volume of land tax; but since the interest of the landlords was to extract rent and to evade taxation on their own lands, the volume of land tax revenue could only be kept up by an increased rate of levy on the decreasing acreage of land held by peasants. This in itself forced many peasants to part with their land and become tenants, thus increasing the burden on the remainder, with the result that the process of combined state decay and local corruption gathered momentum at an increasing rate.

By the middle of the nineteenth century these processes had gone so far that they made all the easier the defeat of China in the Opium War of 1840-42. Huge expenditures were necessary, but the only reward for the peasants was an increase in the demand for land tax, and for China the humiliating Treaty of Nanking, which destroyed national independence and legalized the importation of opium, again increasing the burden of the people. The process of collapse was thus moved forward a stage, and in 1851 there began in the south, in Kuangsi, the T'ai'ping Rebellion, followed a year or two later in the north by the rebellion of the Nien Min, in Shantung, together with a Moslem rebellion in Yünnan in the southwest.

Then came the British and French occupation of Peking in 1860, when vast amounts of money had to be raised to meet war expenses and an indemnity of 18 million taels. In 1862 the Moslem rebellion spread to the northwestern provinces, with the result that more than half of China was beyond the control of the central government. The people in the regions of revolt were relieved of government taxation, but the burdens of those within the restricted taxable regions that remained became by so much the more crushing. By this time, also, wealth began to be drained from the agricultural interior to finance the building of steamships in the south and textile factories in Shanghai and Nanking, to be followed later by expenditures on railways, a telegraph system, and other new enterprises. The annual revenue had increased to over 60 millions—20 millions more than it had been under the reign of Tao Kuang, from 1821 to 1850—but there was still an annual deficit of more than 10 millions.

In the next reign, from 1875 to 1908, China was defeated in 1883-1885 by France in Annam; in 1894-95 came the Sino-Japanese war, and in 1900 the allied Foreign Powers took Peking and demanded an

indemnity of 400 million taels. The financial resources of the Manchu dynasty were wrecked. In spite of every effort, and the assessment of new kinds of levies, there was still a great deficit. Foreign loans were negotiated, from Britain and Germany and from Russia and France, a financial expedient unknown in previous Chinese history, and plainly designed to saddle foreign control on the nation.

Yet the Manchu ruling class continued to indulge themselves insantly. The Empress Dowager built a summer palace with funds that had been raised to create a navy, with the result that in the war with Japan the navy was hopelessly weak. Outside of the capital, from provincial governor to district magistrate the officials and scholar-gentry scrambled for money and position. The customs tariff imposed on China by the foreign powers was limited to a conventional five per cent; the salt gabelle, under a monopoly system, could not be rationally reorganized in a short time. The land tax was the sole major source of revenue. Between 1851 and 1861, therefore, the collection of surcharges on the land tax began. At the beginning of the reign of T'ung Chih (1862-74) another surcharge was assessed; and further and more cruel surcharges were demanded in the reigns of Kuang Hsü (1875-1908) and Hsuan T'ung (1909-10). Moreover, in the later years of the reign of Kuang Hsü, the central government allowed provincial governors to collect land taxes and surcharges at their own discretion, with the result that the rate of increase in the collection of the land tax began to accelerate rapidly.

The yearly land tax of Ssuch'uan province had been 669,131 taels at the beginning of the Manchu period. To this was added a "minting fee" of 110,000 taels, to cover the commutation from grain-tax to silver. In 1854 the rate of this surcharge was raised to tael per tael of the basic tax. In 1862 another surcharge of 100 per cent was assessed, so that the total land tax became three times what it had been before. In 1901 a new surcharge of a million a year was added, so that the total annual levy came to more than 3,500,000 taels, or five times the original.² In Kiangsi, the surcharges were comparably heavy. Though a reduction of more than 10 millions was made in 1865, when this province was affected by the T'ai-p'ing Rebellion, there was still a surcharge³ of more than

² Hu Chün: *Chung Kuo Ts'ai Cheng Shih (The Financial History of China)*, p. 348. Shanghai, 1920.

³ *Ch'ing Ch'ao Ching Shih Wen Hsü Pien, (Complementary Materials on the Civil Administration of the Ch'ing [Manchu] Dynasty)*: Book 36, Hu Chia-yü's "Memorial on the Abuses of Illegal Surcharge Collection in Kiangsi," 12th year of T'ung Chih. (In this and later citations of the Chinese documentary sources, the English title is descriptive rather than an exact translation of the Chinese title.)

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660,000 taels on the *ting-yin* or poll tax. On the *ts'ao-liang* (also called *ta'ao-mi*) or grain tribute, which in practice was always commuted to silver, there was a surcharge of more than 460,000 taels. The total of surcharges in 1873 was no less than 1,400,000 taels, exclusive of the basic tax.

Surcharges were collected under various names, of which some came into use as early as the reign of Tao Kuang (1821-1850), such as *chung-p'ing*, "weighted measure" or "extra weight"; *hsien-yü*, "extra margin"; *ch'ou-pu*, "provisional margin"; and *tsa-fei*, "miscellaneous charges." As the names indicate, the nominal purpose of these charges was to ensure that a full complement of grain was delivered at the ultimate collecting center, loss or shrinkage in transit and all incidental expenses being charged not to the government but to the original taxpayer, who was thus made responsible not only for the tax but for the expense of collecting and remitting it. Costs of this kind, being variable, could easily be manipulated to the advantage of the tax collector. From the reign of T'ung Chih (1862-1874) such exactions became more and more intolerable.⁴

THE increase in the land tax noted for the provinces of Ssuch'uan and Kiangsi may be taken as a rough but fair indication of what went on all over China. The most significant information now available relates largely to illegal overcollections and similar abuses and is therefore of a kind that cannot be reduced to consistent statistics covering the whole country or even a whole province; but this does not impair its importance in indicating that there was an exceedingly great difference between the tax as finally delivered to the central government and the amounts actually gouged out of the peasants. The official figures of 48 million taels for the yearly land tax collected in the reigns of Kuang Hsü and Hsüan T'ung (1875-1908 and 1909-1910) at the close of the Manchu dynasty, which represent a nominal increase of 18 million taels a year over the earlier Manchu period,⁵ can positively be stated to be far below the sums actually collected from taxpayers. The rich margin between the land tax nominally listed and that extorted in practice was exploited not only by tax collectors and officials, but by all who invested in land and evaded their taxes by passing them on to the peasantry. The real land tax cannot be statistically presented, because the methods used

⁴ *Op. cit.*: Book 34, T'ang Ch'eng-lieh, "On the Land Tax."

⁵ Hu Chün, *op. cit.*

made for concealment of the real figures; but its relative importance can be gauged, and the mechanisms by which the margin of profit was exploited can to a great extent be described.

At the present day, under the Nanking government, the taxes due from landlords are collected directly from the peasants. That an equivalent system was in use under the Manchu dynasty may be inferred from a decree of 1846, in which it is stated that "the rich gentry are called Ta Hu (great families) and the common people are called Hsiao Hu (small families). The shortage [in tax payments] of the Ta Hu is always compensated for by surcharges on the Hsiao Hu."⁶ No documents have yet come to light showing the burden of land tax paid by the peasantry in statistical proportion to the evasion of tax by landlords, but there can be no doubt that a vicious process of this kind was at work, which was cumulative in its effects. The possibility of tax evasion made for a more and more disproportionate concentration of land in the possession of landlords (including rich merchants and officials who were absentee landlords), thus increasing the power of those whose political influence in local administration was already great enough to enable them to evade taxation. The more powerful they became, the less they paid, and the less they paid, the more insistent became the pressure on the decreasing number of small peasant proprietors.

It is clear therefore that the abuse of the agrarian system was a vital part of the methods of exploitation used by the privileged classes. The decay of the real political and military power of the Manchu dynasty in the nineteenth century produced a general slackness in administration. Governors of provinces could do as they pleased, and even local magistrates could disregard an imperial decree. This condition was confirmed, instead of being remedied, by the ruling already mentioned, which transferred the responsibility for collection and supervision of the land tax from the central government to the provinces. It was a part of the traditional system, as taken over by the Manchus, that both civil and military officers were underpaid. As a supplement to the small salaries which they drew from the central treasury, they were allowed to grant themselves, out of the local land tax, a form of payment which was known as *yang lien*. This, in theory, covered their living expenses, and divided the cost of administration into salaries, paid by the central government, and living expenses, contributed by the district which bene-

⁶ *Ch'ing Ch'ao Hsü Wen Hsien T'ung K'ao*, (Classified Collection of Documents of the Ch'ing [Manchu] Dynasty, Supplementary Edition): Book 2, 26th year of Tao Kuang.

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fited by the administration, at the same time cutting down the expense of remittances to and from the central treasury. In practice, this right of local levy made it possible to demand, from the payers of land tax, additional assessments which nominally were government surcharges but actually were a direct private tribute to the officials.

Thus Hu Lin-yi, then governor of Hupei province, attacked the corrupt practices prevalent in 1857, stating that:

In the transport of grain tribute to Peking, the *pang-fei* [additional tax to cover cost of transport] has now been cancelled; but the Provincial Grain Intendant demands his *ts'ao-kuei* [grain fee, grain perquisite]; the Grain Commissioner [equal in rank to a viceroy, and charged with the transport and disposal of tribute grain from the eight provinces adjacent to the Yangtze, to be shipped to Peking by the Grand Canal] demands it; even the Deputy Prefects and Magistrates—all demand it. The office of the Prefect demands a lodging fee; the office of the Provincial Treasurer demands a lodging fee; the petty officers of the Grain Commissioner—they all demand it.⁷

From this it can be seen how the demands of the higher officials prepared the way for petty but even more cruel exactions by *ya-i* or yamen runners and other underlings. The higher officials even stooped to profit by these malpractices, which gave them the opportunity to accept bribes for “correcting” abuses on which they themselves grew rich. When the date for the collection of land tax had been proclaimed, the petty officials and their hangers-on went to each village, forced their way into the cottages of the peasants, and compelled them to make immediate payment of the tax. If there was any delay, the peasants would be lashed till the blood spurted,⁸ unless they paid, as a bribe, what was known as *pao-erh-ch'ien* or “pocket money,” in earnest of full payment later. Payments of this kind might have to be made more than once, and might even, in the end, amount to more than the total tax due, but as they were not discounted against the tax, the full amount remained still to be paid. A memorial of 1885, condemning this custom, describes the land tax collectors as “living on the blood they suck from the peasants.”⁹

⁷ *Tao Hsien T'ung Kuang Tsou I*, (*Memorials to the Throne in the Reigns of Tao Kuang, Hsien Feng, T'ung Chih & Kuang Hsü*): Book 27, Hu Lin-yi's “Memorial on Corrupt Practices in the Collection of Grain Tribute, and Proposals for Decreasing the Rate of Tribute.”

⁸ *Tseng Wen Cheng Kung Ch'uan Chi (Tsou I)*, (*Collected Works of Tseng Kuo-fan*; Section containing Memorials to the Throne): Book 1, Tseng Kuo-fan's “Memorial on the Miseries of the People.”

⁹ *Memorials to the Throne*, already cited: Book 27, Wang Pang-Hsi's “Memorial on Corrupt Methods of Tax Collection.”

Peasants who had enough grain to pay their tribute promptly, brought it to the yamen, the whole family of each peasant attending, including the women. They had to appear actually before the due date, so that there should be no delay on the day of payment. If it rained while they were waiting, they had to protect their rice as best they could, for fear that the dampness would make it change color. Even if the collectors received it on time, various demands for "wastage charge," "light weight charge," "cargo-charge," "transport charge" and so forth might still have to be met, so that it was regarded as not abnormal for a peasant to pay his tax at the rate of 250 per cent of the assessed amount. When the collectors measured the grain, they usually managed to get a considerable surplus (later to be deducted privately for their own benefit), by "trampling the measure," to pack it tight, and by heaping a cone on the top of it so that, in the biblical phrase, it should be "pressed down and running over." When this had been done, even the spare grain which the peasant had brought with him to meet the surcharges was likely not to be enough. If the grain was measured with a discount of 30 per cent (a frequent practice), the shortage would be all the greater. Disputes between taxpayers and tax collectors were therefore common, which gave the collectors a further opportunity to extort hush-money, on the ground that the peasant had refused to pay.¹⁰ Hu Lin-yi, in the memorial already quoted, declared that the peasant paid, in surcharges, as much as three times the principal tribute.¹¹

Feng Kuei-fen, a statesman of the nineteenth century who proposed many reforms in the collection of the land tax, not only suggested that the rate of taxation be diminished, but urged that it be distributed more equitably as between peasants and landlords:

In the past, when the collection of land tax began, the local officials used to send several strong men to guard the official grain measure. Now, however, they openly declare a discount of 30 per cent [in measuring the grain]; and on top of this another 20 per cent is demanded. Besides heaping up the surface of the measure, trampling it down, and "seizing the pig," they demand food-money and a transport fee, a tax-roll fee, a fee for stamping the seal, a fee for sifting rice, a granary door fee, and a granary fee, amounting in all to two *tou* [20 per cent on the *shih*, the unit of measurement]. The taxpayer has to pay more than 2.5 *shih* for each *shih*.¹²

¹⁰ *Op. cit.*: Book 27, Wang Chia-hsiang's "Memorial Opposing the Collection of Grain Tribute at a Discount of 20 per cent."

¹¹ *Op. cit.*: Book 27, Hu Lin-yi's "Memorial," already quoted.

¹² *Complementary Materials*, already cited: Book 36, "A Letter from Feng Kuei-fen to Hsü Shen-chen, Attacking the Defects of Tax Collection in Su-Sung," (districts of Soochow and Sungkiang, the most wealthy in Kiangsu province).

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The grimly apt expression "seizing the pig," refers to the "squealing" of the peasant when seized by the tax collectors to force him to pay up. The landlords, however, belonged not with the pigs but with the butchers. The advantage of their position enabled them to refuse to pay all the extortionate surcharges, and even the principal land tax. Another device of the collectors was to advance, on behalf of a peasant, the amount which he would have to pay on the date of collection, taking as security the official "summons to pay," which was the evidence of legal assessment. When, however, the peasant appeared to pay this tax, he would find that he could not recover his official summons; and the collectors, taking advantage of this, would then demand an extra surplus. A memorial of 1844 declares that "there are often taxpayers who ought to pay one *sheng* or one *tou*, who cannot settle their tribute with several *shih*"¹³; and as one *shih* contains 10 *tou*, and one *tou* 10 *sheng*, it is evident that extortions could amount to more than 10 times the assessed tribute.

IN ADDITION to exactions of this kind there was the heavy charge on exchange between copper and silver, and also on the commutation of grain tax into money. Owing to the indemnities paid to foreign invaders, the importation of foreign manufactures, and especially the sale of opium by the British, the silver of China began to leave the country after 1840, with the result that its price in China rose. In the reign of Hsien Feng (1851-1861) the shortage of money in circulation became even more acute, as the result of heavy military expenditures and the cost of foreign indemnities. To meet the need for money in circulation, three new denominations of "big money" were coined, with the nominal values of 10, 50 and 100 pierced copper cash. This was followed by the issuing of "iron big money" and "lead money."¹⁴ All of these coins depreciated rapidly in value, while the price of silver continued to rise and that of grain to fall. A *shih* of rice, measuring approximately 16 gallons, which had formerly sold for three taels or Chinese ounces of silver, declined to the value of 1.50 taels, as attested by Tseng Kuo-fan, one of the most important viceroys of the time:

In the past, the tax on one *mu* of land (about a sixth of an acre) could be settled by selling three *tou* of rice (three tenths of a *shih*), and there was still something to spare; now the sale of six *tou* is not enough

¹³ *Memorials to the Throne*, already cited: Book 27, Ch'en Tai-lin's "Memorial Proposing the Abolition of Malpractices in Collecting the Grain Tribute."

¹⁴ *Classified Collection*, already cited: Books 23 to 26.

to pay the same tax. The government receives the same amount of tax as before, but the peasant's burden is practically doubled.¹⁵

Another official illustrated the same situation in different terms:

Since the reign of Tao Kuang (1821-1850) opium has been imported by foreign merchants, who carry silver away from China with them, so that the price of silver has risen very high. Formerly an ounce of silver was worth 1,500 pierced copper cash; suddenly the rate rose to 2,000 cash, then to 2,200, and now the people have to pay 2,500 cash to settle each tael of the land tax, whether principal or surcharge. Their payments are more than twice what they were before.¹⁶

Tseng Kuo-fan, as one of the highest of the officials concerned in putting down the T'ai'ping Rebellion, was fully aware of the increased hardships of the peasants and the danger which they threatened to the state, on which he commented as follows:

Since the rise in the price of silver, the people have suffered more bitterly in paying their land tax, while the demands of the tax collectors have become increasingly urgent and brutal. They often arrest a rich member of a clan, to press him to pay for a poor member, or arrest members of the family of a poor man, and even put his neighbors into prison. Therefore the people have become full of hatred; they rise and rebel.¹⁷

As if the increase in the tax through deflation was not enough, the insatiable tax collectors also took advantage of the rising price of silver to manipulate the rate of exchange between silver and copper. The rate of exchange tended to rise in any given region, as already noted; but there was also a wide variation as between regions. A decree of 1828 states that:

The land tax of Shantung province during the reign of Chia Ch'ing (1796-1820) was collected at the rate of from 3,100 to 3,200 cash per tael. Now, in many places, the rate has been raised to 4,000 cash, which compared with the market rate means a doubling of the surcharge . . . The commutation rate increases from day to day. In Ninghai [district] it is 4,000 cash per tael, in Chuch'eng [district], 4,260.¹⁸

The arbitrary raising of the commutation rate continued into the reign of Kuang Hsü (1875-1908). In a decree of this reign it is stated that:

The price of silver is now about 1,100 cash per tael, but the local

¹⁵ *Collected Works of Tseng Kuo-fan*, already cited.

¹⁶ *Complementary Materials*, already cited: Book 34, T'ang Ch'eng-lieh, "On the Problem of Land Tax (IV)."

¹⁷ *Collected Works of Tseng Kuo-fan*, already cited.

¹⁸ *Classified Collection*, already cited: Book 2, 8th year of Tao Kuang.

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governors still fix the commutation rate at from 2,800 to 4,000 cash, with the result that the exchange surcharge amounts to more than twice the original tax.¹⁹

The conditions referred to in these decrees and memorials differed from place to place, but they reveal a general similarity which makes it possible to understand the system of exploitation as a whole; and it need only be added that there was a further margin of profit in the manipulation of exchange by merchants, to take advantage of the demand for ready cash at the harvest season and when the land tax was collected.

The prevalence of corrupt practices made it possible for all kinds of subsidiary extortion to flourish, providing for the livelihood of parasites who lived on the official parasites. Among these were the *tiao sheng* and *lieh chien*, "corrupt graduates" and "depraved scholars." They were members of the scholar-gentry who had passed the first degree of the civil service examinations (*sheng yüan*) or had been enrolled as students of the imperial academy (*chien sheng*: a status that could be obtained by purchase) but had not been appointed to official positions. Their social rank as members of the bureaucratic class enabled them to thrust themselves between officials and people and live on lawsuits and blackmail. If the local magistrates and even governors did not give them a share of the perquisites of tax collection, they would accuse them of extorting illegal surcharges and ruin their careers—this being possible because, in a thoroughly bureaucratic system, an official is assumed to be honest so long as complaints are not heard, real honesty being less important than peace and quiet.

Before the date of tax collection, therefore, it was common for local magistrates to feast all the "unemployed scholars" of their districts and fix with them their share of *ts'ao kuei* or "tribute perquisites." With the assent of the unemployed members of the bureaucratic class, the bureaucrats in official positions could then proceed openly to abuse their power. The "corrupt graduates" and "depraved scholars," if not satisfied, used other devices. They could take advantage of the discrepancy between "great families" and "small families," or important people and common people, to gather a number of poor peasant families together and represent them as being one solid clan, owning a large estate and therefore to be taxed only with caution. Poor peasants could by this device escape from paying some of the many surcharges, while the

¹⁹ *Memorials to the Throne*: Book 27, Teng Hua-hsi [governor of Anhwei province], "Memorial on the Impossibility of a Further Reduction in the Rate of Commutation."

unemployed scholars collected part of the difference between the light tax on important people and the heavy tax on common peasants. The fees demanded by scholars who organized this kind of tax evasion were known as *sung mi* or "lawsuit rice." In Hupei province, scholars of this kind were called "locusts" by the peasants, and the "lawsuit rice" was known as the "locusts' fee."²⁰ A governor of Kiangsu province, in a petition demanding the rooting out of this kind of practice, asserted that:

There are many who have no land at all who pay a land tax of several hundred *shih*, and many others who do not produce a hundredth or a thousandth of a *shih* of rice who receive "tribute perquisites" of from several tens to several hundreds of taels . . . There are as many as three or four hundred *sheng* and *chien* [unemployed scholars of this class] in a single district.²¹

Tax evasion, when organized in this manner, was easily converted first into a system of private taxation and then into a system that was not alternative to the official tax, but additional to it.

The examples that have been given are enough to show that toward the end of the Manchu dynasty the total of taxation centering around the land tax had swollen to the almost incredible proportion of 20 to 30 times the "permanent and unalterable" tax determined at the beginning of the dynasty, and the conditions which had attended the fall of the Ming dynasty had been reproduced in full. The "sifting fee" ran to as much as three times the basic land tax; the "pocket money," for allowing the payment of tax to be deferred, to as much as 10 times; the arbitrary commutation rate doubled the basic tax, and the rise in the price of silver doubled it again. If the "lodging fees" demanded by the collectors as they made their rounds through the countryside be added, together with the "locusts' fees," the basic tax was multiplied about 30 times. No statistical statement of a twenty-fold increase is, however, adequate. What is really significant is that by the end of the dynasty the original strong centralized power of the Manchus had broken down into a system of arbitrary and suicidal exploitation by the whole of the ruling class, for the individual and competitive benefit of the separate members of the class.

While, however, the life of the peasants had become desperate, it is clear from the decrees, memorials and other documents, including the

²⁰ *Memorials to the Throne*, already cited: Book 27, Tao Shu's "Petition for the Strict Prohibition of 'Tax Guarantors' and the Demands of the Corrupt Gentry."

²¹ *Op. cit.*

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memoirs of contemporary statesmen, that the landlords had not been similarly affected. Most modern research has been directed toward discovering discrepancies in the land tax under the later Manchu dynasty as between provinces, but not toward distinguishing the discrepancies in rate of taxation as between landlords and tenants and peasants. There is, however, no lack of this very significant evidence. As far back as the reign of Chia Ch'ing (1796-1820) the evasion of land tax by landlords had become serious. A decree of 1815 declares that "the bad gentry and great families refuse to pay land tax, and the collectors do not even dare come into their villages to demand it."²² By the end of this reign the annual shortage in collection of land tax already amounted to 19 million taels.²³ In 1846 the admonition to the tax-evading landlord-gentry was repeated, but again without result.²⁴ In the reign of Hsien Feng (1851-1861) tax evasion had become even more serious, and Feng Kuei-fen wrote that "there are many of the gentry in every district, owning large and extensive amounts of land, who do not know what it is to pay land tax."²⁵ In the reign of T'ung Chih (1862-1874) there was no sign of improvement, and in 1873 Liu Lu-ch'ieh wrote to Tso Tsung-t'ang, then governor of Hupei province, who had taken an important part in the suppression of the T'ai-p'ing Rebellion and was later to be still more prominent in the suppression of the Moslem Rebellion in Kansu and Chinese Turkistan, proposing a remeasurement of land. "If not," he said, "there will still be land tax without land, and land without land tax."²⁶

By 1846 the pressure on the peasants had already become so severe that, in the words of an imperial decree, "they murmured like boiling water and rose against the government."²⁷ Among statesmen of the first rank, such as Li Hung-chang, Tso Tsung-t'ang and Tseng Kuo Fan, there was not one who did not urge radical reforms to cope with the situation. From orders issued by Hu Lin-yi, then governor of Hupei province, an idea of the methods used by large landholders in evading taxation may be gathered. In the first place, when a landlord bought additional land, instead of entering his name at the registration office

²² *Classified Collection*, already cited: Book 1, 20th year of Chia Ch'ing.

²³ *Op. cit.*: Book 2, 27th year of Chia Ch'ing.

²⁴ *Op. cit.*: Book 2, 26th year of Tao Kuang.

²⁵ *Complementary Materials*, already cited: Book 34, Feng Kuei-fen's essay "On the Equalization of the Land Tax."

²⁶ *Classified Collection*, already cited: Book 4, 11th year of T'ung Chih.

²⁷ *Op. cit.*: Book 2, 26th year of Tao Kuang.

of the local magistracy, he could give a false name to the subordinate in charge of tax-rolls, who was at the same time an underling in the tax collection service, and lived in the village. The land might thus remain for generations in the name of the seller instead of the new owner; the landlord bought the land, but did not incur the obligation to pay land tax.

If, again, an important man owned land in an irrigated district, he could arrange through subordinate officials who were under his influence to have his land registered in an adjoining unirrigated district, where it would be assessed at a lower rate. Similarly, if he lived in one district and bought land in another, he could have it registered in the district in which he lived, if the tax rates there were lower. Big families could, moreover, appear under several names on the tax-rolls, thus avoiding the obligation for *corvée* on public works, which was demanded of large families according to the number of men of working age. Finally, when a rich man advanced money as a loan and took land as security, the land tax continued to be collected from the borrower, not the lender, even when the mortgage had been foreclosed.²⁸ Still another means of evasion was direct bribery of local officials, as illustrated by the following statement of Feng Kuei-fen:

Local magistrates habitually take advantage of stating civil affairs in ambiguous terms. They hate, especially, to make the land tax clear. The most evident evil result of this is the evasion of tax and acquisition of land by unscrupulous people and strong and oppressive families, who bribe the petty officials.²⁹

The effectiveness of the influence of unimportant local officials, when bribed, as indicated in this passage, is at the same time an indication of the extent to which the authority of the central government had declined.

The ease of evasion, for those in a suitable social position, was increased by the lack of accurate tax-rolls and uniform standards of measurement. Land-measures varied not only from province to province but from district to district, and even from one piece of land to another, fertile land being subject to a smaller measure (so as to produce a higher tax) than poor land. This device could, however, easily be inverted by those who had suitable influence, in order to classify rich land, if it belonged to a rich man, as poor land. In the same way, when the

²⁸ *Complementary Materials*, already cited: Book 36, Hu Lin-yi's "Orders to Chou Hsien [County] to Abolish Corruption in the Collection of Land Tax."

²⁹ *Op. cit.*: Book 35, "Letter from Feng Kuei-fen to Li Hung-chang, Discussing the Measurement of Land."

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tax-rolls were admittedly incomplete and inaccurate, an influential man could easily keep his name off them, and large tracts of land, belonging naturally to those who could best afford to pay the taxes, thus escaped taxation altogether. In the transfer of land by purchase there arose a form of abuse whose effects might persist for generations. If a poor man were hard enough pressed for ready cash, he could be forced to sell his land without transferring the obligation to pay taxes on it, himself retaining the liability for future taxes. It was from this kind of transaction that there arose the phenomenon of "land tax without land and land without land tax." The legal discrimination between the ownership of land and the liability to pay taxes on it could be endlessly manipulated in favor of those who had power, influence and capital.

With the decline of central power in the later years of the dynasty, the district magistrate tended to become inferior, in real power, to the important land-owners of the district which he nominally administered. He did not dare to challenge a landlord who was an important official, or the son or grandson of a man who had held high rank, and still had important connections in the official world. Landlords of this class not only saved money by tax evasion, but acquired fresh land and mortgages, by advancing money for the payment of land tax to poor peasants. It was because of the abuses arising from lack of accurate land surveys and tax-rolls that Feng Kuei-fen so strongly urged the necessity of remeasuring the land; and it was for the same reason that any reform of the kind was persistently opposed by the "great families" which held the real power in every district. Their influence was great enough to force Li Hung-chang himself to order the abandonment of the attempt³⁰; beginning his career as the strongest supporter of the central government against the landlords, he ended, under the pressure of agrarian rebellion, as a supporter of the propertied classes against the peasants.

While the majority of landlords did not succeed in escaping the land tax altogether, they were able as a class to pay at a very much lower rate than the unprivileged peasantry. Thus Li Hung-chang admitted that:

In Soochow and Sungchiang [in the rich, irrigated Shanghai region], corruption is worse than in other provinces, and among the greatest injustices is the classification of "great families" and "small families" . . . The rate of the land tax is assessed according to the social rank of the payer—the noble and the commoner, the strong and the weak. The gentry settle their tax for one *shih* only, while the common people pay three or four *shih* for one *shih* of assessed tax. The same hundred *mu* of land will yield not a single cash of tax, or be assessed at several

³⁰ *Op. cit.*, *loc. cit.*

thousand cash [according to ownership]. In general, the surtaxes on the Hsiao Hu go to make up the shortage of tax collected from the Ta Hu.³¹

Tso Tsung-t'ang and other great statesmen bore witness to the same state of affairs, and the evidence is clear that the great landowners were not, in proportion to the land they held, an important source of revenue to the state.

The powerful families had an advantage not only in the computation of the land tax itself, but in arranging the rate at which the grain levy was commuted to a money tax. "The richer the family," according to Li Hung-chang, "and the more it ought to pay, the lower its rate of commutation."³² Poor peasants paid as much as four taels in settlement of one *shih* of grain tribute, while the gentry paid only two taels.³³ The maximum injustice was in the case of land tax payers who owned no land at all, as commented on as early as 1820, and again later:

In Kiangsu there are poor people who do not own a single strip of land, and yet pay a land tax of from several taels to several tens of taels a year; while many who have only a few *mu* of land pay enough land tax for several tens of *mu*.³⁴

As a result of all these converging pressures, there took place the "flight of the Hsiao Hu to the Ta Hu," of which Li Hung-chang wrote that "the number of the 'great families' is increasing daily, and that of the 'small families' is rapidly diminishing."³⁵ Faced with starvation, the poor peasants had only one direction of retreat: they had to come under the "protection" of their oppressors the landlords, as landless laborers with no social position and no economic safeguard of any kind. Beyond this there was only revolt; and revolt came, in due course.

BECAUSE the increase of the local power of landlords and district officials and the decay of the power of the central government were overlapping and interacting processes, the effects of the collapse of the internal economic structure and the pressure of foreign nations on the Manchu government accentuated each other. In proportion as the peas-

³¹ *Li Su I Po Tsou-I, (Memorials to the Throne Submitted by Li Hung-chang):* Book 1, "Memorial Urging Abolition of the Defects in the Collection of Grain Tribute."

³² *Op. cit.*

³³ *Complementary Materials*, already cited: Book 36, Yü Ti-yüan's "Letter to the Inspector Chiang, Discussing the Land Tax Administration in Kiangsu."

³⁴ *Classified Collection*, already cited: Book 2, 25th year of Chia Ch'ing. For a similar statement dated 1872, see the same work, Book 4, 11th year of T'ung Chih.

³⁵ *Memorials to the Throne Submitted by Li Hung-chang*, already cited.

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ants lost their economic independence and it became more impossible to extract wealth from them, the pressure of the effort to squeeze the last few coppers from them became more cruel. A large part of the land tax collected nominally for the upkeep of the civil administration and for the privy purse of the imperial household was diverted to the payment of indemnities to the foreigners hanging on the flanks of China. The Manchu rulers became process-servers and executioners for the Western powers engaged in nineteenth-century imperialist expansion.

The peasants got no benefit whatever out of the taxes wrung from them. By the end of the century landlords, merchants and usurers were drawing profits from moneylending as well as from rents, and often they were officials as well, or at least related to the swarm of officials who held tight the net of exploitation drawn 'round the peasant. The cultivation of land had become subject to a predatory system. The peasant who escaped the surcharges on the Hsiao Hu, the small, unimportant, uninfluential families, could not hope also to escape all the demands of the Ta Hu or landlord families, and the private taxation system of the "unemployed scholars" who lived on "lawsuit rice"; nor could the landless peasant escape both the penalties for delay in payment of his land tax and the demands of the merchants for a high profit and of the usurers for a high rate of interest. Increased payments to meet the extravagant needs of the imperial household and the foreign indemnities were not enough; still further payments were exacted from those least able to defend themselves, in order to make up for the taxes which the rich and powerful were able to evade.

The officials, the gentry and the merchants who invested their profits in the purchase of land took advantage of the weakness of the harassed peasantry to acquire larger and larger estates. The poor peasant, forced to mortgage his land at a high rate of interest, lost it eventually by foreclosure, but without being relieved of the obligation to pay land tax. The landlords leased their additional lands to the former owners, at rentals which took 60 and 70 per cent of the crop. The great private landholders grew fat as the government grew lean; but the richer they got, the less they were able to defend themselves against either internal rebellion or foreign aggression. The methods of exploitation which nourished their private wealth made agrarian revolt inevitable; and when it began, the government was unable to defend the ruling class which had robbed it of power.

The peasants' desperate condition was well known to officials, as witness a memorial of the end of the reign of Tao Kuang (1821-1850):

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Peasant families have long had no surplus of food. Even in a year of abundance they have to eat the chaff of the wheat. This evil is the result of surtax collections. . . . If they abandon the land handed down by their fathers, they have no better way of making a living; if they keep it, the whole product yielded is not enough to pay the land tax.³⁶

Nor, on account of the heavy land tax, was anyone willing to cultivate, as a small peasant proprietor, land that had thus been abandoned.³⁷ When Teng Chia-hsi, the grandson of a former viceroy of Kuangtung and Kuangsi, asked Shen Pao-cheng, then the viceroy, to receive his lands as public property because he was unable to pay the land tax, Shen was moved to say, in a memorial to the throne:

Even a family of noble rank is unable to pay the land tax and abandons its land as lost. How can we bear to imagine the condition of the poor peasants, who suffer very much from the extortion of tax collectors?³⁸

The question, however, was not only one of the illegal extortions of tax collectors, but of the legal distinction between ownership of land and liability to pay the land tax, the innumerable surtaxes, exorbitant rents, the high rates of profit demanded by merchants and usurers (which increased with growing economic instability) and the loss of the economic independence of the peasants, all of which combined to wreck both the agricultural system and the structure of the state, of which it was the foundation. Tseng Kuo-fan, in a memorial in the reign of T'ung Chih (1862-1874), after describing the cruel methods of the tax collectors, went on to state the causes of rebellion as follows:

Therefore the people, growing full of hatred, rise and rebel. The four cases in various provinces [listed in the memorial], were the result of the double increase in the price of silver, surtax collections by the local officials, and cruel punishment of the peasants by yamen underlings. It is difficult for the people to live under such conditions.³⁹

Shen Pao-cheng, in 1877, admitted similarly that a riot of the previous year "was really due to the fact that they hoped to diminish the grain tribute"⁴⁰; and an imperial decree of 1799, long before the agrarian situa-

³⁶ *Memorials to the Throne*, already cited: Book 27, Wang Chia-hsiang's "Memorial Stating the Evils of Collecting the Grain Tribute at a Discount of 20 per cent"; also, *op. cit.*, *loc. cit.*, Shen Pao-cheng's "Memorial Urging a Decrease in the Rate of Tribute."

³⁷ *Op. cit.*, *loc. cit.*, Yao Wen-t'ien's "Information on the Transport of Tribute."

³⁸ *Op. cit.*, *loc. cit.*

³⁹ *Collected Works of Tseng Kuo-fan*, already cited.

⁴⁰ *Memorials to the Throne*, already cited: Book 27, Shen Pao-cheng's "Memorial Urging a Decrease in the Rate of Tribute."

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tion had become acute, also admitted that the system of administration was partly at fault:

Living for centuries under the mercy and beneficence of the Dynasty and in a state of peace, none of the people would abandon their families and turn to insurrection if they could help it; revolts are due solely to the insatiable avarice of the local officials, who suck the peasants dry.⁴¹

These explanations are, however, inadequate. There can be no doubt that it was not the delinquencies of tax officials alone, nor foreign aggression alone, nor any other single abuse or calamity, but the structure and method of operation of the ruling class as a whole, from emperor down to landlord and yamen runner, that exhausted the peasantry on which it lived and drove it to revolt.

Sporadic insurrections began in the reign of Tao Kuang (1821-1850), the most serious of them being in Hunan, in 1844, and at the same time there were scattered risings in Chekiang,⁴² where the slogan of the peasants was refusal to pay the land tax, as it had been at the end of the Ming dynasty two centuries before. The great T'ai-p'ing Rebellion began in 1851, in Kuangsi, and before its defeat in 1865 had occupied two thirds of the country. In 1853 began the rebellion of the Nien Min, starting in Shantung and spreading widely through the north, where it dragged on for years; and in 1871 there was another general rising in Shantung against the collection of the land tax.⁴³ The Boxer Rising of 1900 stemmed, therefore, from what was by then an established tradition of peasant revolts, and there is no doubt that the Boxers were recruited largely from poor peasants who had rebelled, originally, against payment of the land tax.

The Manchu dynasty fell chiefly not because of foreign invasion but because its ruling class had wrecked the peasant-agrarian foundation on which the state was built. Its end was not wholly like that of the Ming, because no one power among the foreign nations pressing inward on China was strong enough both to take and defend the whole of the rich booty that lay waiting. Instead of conquering and occupying, they exploited at long range. There is no doubt that by their intervention at the time of the T'ai-p'ing Rebellion they actually propped up the Manchu

⁴¹ *Tung Hua Lu*, or *Annals of the Manchu Dynasty*: Reign of Chia Ch'ing, Book 7, 4th year of Chia Ch'ing.

⁴² *Annals of the Manchu Dynasty*, already cited, *Shih Ch'ao*, or "Ten Reigns" edition, covering the period from 1644 to 1861: Book 49, 24th year of Tao Kuang.

⁴³ *Tung Hua Hsü Lu*, (a supplementary edition of the Manchu dynastic *Annals* cited above): Book 66, 10th year of Hsien Feng.

throne when otherwise it would have fallen. Their policy was to uphold the Manchu emperor with one hand, and with the other to relieve him of part of his profits as the apex of the ruling class. Even when the dynasty did at last fall, the influence of the foreign powers brought in a patched-up republic which maintained practically unchanged the system of the ruling class, and the super-tribute paid out by the ruling class on foreign loans, armaments and so forth. The result has been that the agrarian crisis of the end of Manchu rule, relieved but not remedied by the Republican Revolution of 1911, and deferred but not eliminated by the Nationalist Revolution of 1927, has reappeared in a new climax. The old factors are all there; the hopeless peasantry, the foreign pressure, and the all-devouring ruling class, which ramifies through the civil and military services, the old and new banks, the old and new merchant enterprises, the factories, and finally the landlords, who are closest to the peasant and most active in repressing him, and from whose families come the military officers, government officials, factory owners and bankers.