

114, 6:1a

In the 9th year of the T'ai-hua year period of Hsiao Wen-ti of the Later Wei (485 A.D.), the Chi-shih-chung (給事中), Li An-shih (李安世) submitted a memorial which said: To take a census of the population, and divide up the land, is a great method for regulating a state. To mix together towns and agricultural land (in harmonious proportion) is the basis for managing a (a country). It has been a long time since the well-field system of taxation rose (flourished). To set limits on the amount of land (that can be held, cultivated, owned?) comes from a desire that the land not be left idle and that the ~~poor~~ people not have leisure from their (agricultural) labors. But when you consider (recent) years, starving people have absconded and much land had been taken over by the wealthy and good land is abandoned and not opened (cultivated). If you want to have families proper and people get what they need (to live), then you ought again to carry out an equitable survey of the land and investigate the land boundaries and allow standard to be established for status and skills (分藝) and allow for them to be a reciprocal relationship between ability and work (opportunities) (力業). In the case of disputes over land (ownership), they should be settled within the limit of the year. Long-standing cases that are difficult to understand, should all be given to the present occupant present master (主), in order to cut off (opportunities) for deceit and trickery

The emperor gave deep consideration to this (recommendation) and accepted it. The equal-field system began at this time. Then he handed down a decree which equalized the people's land (jen-t'ien 人田) in the empire. All men from the age of 15 and up received 40 mou of lu-t'ien (露田) (note: the term refers to land on which no trees were planted). Women received 20 mou, male and female slaves received the same allotments as able-bodied commoners (liang-ting 良丁). If a man had one ox, he received 30 mou (more), if he had up to 4 oxen he got a double allotment. People who had poor land that could only be cultivated once every three years got a double

485  
Li An-shih

limits  
maximize  
prod.  
3  
problems

settle land  
dispute + give  
land to  
present  
authority

6:1b  
land  
allotments  
differential for  
oxen private  
ownership

Land ~~is~~ system (N. Wei) -2- P'an'gye surok, chönje kosöl, ha  
 (making adjustments in)  
 allotment, and by this way provide for expansions ~~x~~ (surpluses)  
 and contractions in the land being cultivated and the land laying fallow,  
 and in the (land) that is returned and the land that is received.  
 (Kim Sang-gi says, p.452, in accordance with the rise and fall of  
 population). When people attain the age where they are subject (to taxation?  
 (jen-nien chi k'o **人年及課**), then they receive land. When they  
 are elderly and are exempt from personal labor service, or die (**沒**),  
 then they return the land (huan-t'ien **還田**). In the case of male  
 and female slaves, depending on whether or not they have an ox, they  
 receive and return (land). (**奴婢牛隨有無以還授**).  
 When men first receive their land grants, they are given 20 mou of land  
 and are required to plant ~~on~~ (on it) 50 mulberry trees, 5 date trees,  
 and 3 elm trees. (Note: This history also states that there should be  
 no prohibiting people from planting more fruit and mulberry and other trees  
 than specified. Those who when returning their land have not planted  
 mulberry, date, and elm trees will be regarded as having violated the  
 edict.) (END NOTE)

Mulberry land (**桑田**) will be regarded as an hereditary holding  
 (shih-yeh **世業**), not to be returned when the individual (recipient)  
 dies. A constant watch will be kept on the population; when ~~there are those (people) with a surplus (of land?), no land will be received~~  
 and no land returned. If there are those who do not have enough ~~land~~ (land  
 for the no. of people in their households), they will receive (land)  
 and plant (tree seed?) in accordance with law. Those with surplus (land)\*  
 may sell their surplus, and those without enough may buy what they are  
 lacking. ~~此~~ (Note: This was the beginning of the k'ou-fen shih-yeh  
**口分世業** system)(must mean: distribution according to no. of  
 people and hereditary holdings).

If a complete household consists of old people, children, the sick,  
 or those ineligible to receive land grants, then those age 11 and above  
 and the sick will be given half a regular grant.

*a partial  
 general limitation  
 system?*

**世業**

*private exchange  
 + even purchase  
 presumed?*

K<sup>1</sup>m, 453, tr.  
 this as surplus  
 hereditary  
 holdings  
 (not returnable  
 land grants)

*purchase  
 + sale  
 allowed*

(do not remarry)

114, 6:1b

In the case of widows who maintain their chastity, even though

they are exempt from taxation, they also will be given wife's land (fu-t'ien

6:2a 婦田

). In places where there is much land but a small population,

to the extent possible, the official will borrow (get) people to ~~cultivate~~

the land plant (rice) and trees. Later on if people come to live in the

area, in accordance with the law he will grant land to them (feng-shou 封授).

In places where there is little land (but a large population), when

young people come of age and eligible to receive land grants (but because

of the shortage of land must move elsewhere where land is plentiful) but

are not happy to move, then that family's (hereditary) mulberry land should

be regarded as a regular land grant (cheng-t'ien fen 正田分),

But if this still is not enough, there should be a special reduction of

the apportionment to individuals within the household (of k'ou-fen-t'ien

口分田

, says Kim Sang-gi, p.454). As for those who are happy to

move (to a different area), they should be allowed to go to empty and uncultivated

areas without restriction in different districts where there is sufficient

land. You cannot allow people to move, however, without reason.

As for those young men who receive land grants upon attaining

adult age (chin-ting 進丁), land should also be granted to them from

places nearby (their homes).

As for the officials in charge of the people (諸宰民之官):

Kim Sang-gi glosses this with shou-tsai-kuan 守宰官, p.454),

each is provided with public fields (kung-t'ien) from nearby places.

The tz'u-shih (刺史) gets 15 ch'ing (頃); the t'ai-shou (太守)

gets 10 ch'ing; the chih-chung (治中) and (別駕) each get 8 ch'ing;

the hsien-ling (縣令) and chün-ch'eng (郡丞) get 6 ch'ing.

If any of them sell this land when changing posts (leaving their position),

they will be punished according to law. (Note: The office-land (chih-fen-t'ien

職分田) system began with this.)(END NOTE)

職分田 - 2 principles operating in the 均田 system

in N.wei

N.wei system  
You do not  
like idea  
of splitting  
up families

N.wei  
OK for you

Officials  
get  
more  
land

N.wei  
she calls  
plants to people  
+ grants to  
officials  
職分田

114, 6:2a

The tax levy (t'iao 調) on (a family) of one husband and one wife will be one bolt (疋) of silk (帛). (Note: In ramie (flax) villages, then the tax will be one bolt of cloth (Pu 布).) (END NOTE), 2 piculs (shih) of millet (粟). (Note: If people are ~~between the ages~~ above the age of 15 but not yet married, then 4 of them will pay the t'iao taxes for able to engage in (任耕) a married couple. Male slaves charged with cultivation and female slaves able to weave (任織) charged with textiles--8 of them will be equivalent to/unmarried men. 10 oxen will be equivalent to 8 slaves.) (END NOTE)

3 uses of taxes

If a grand total of 10 bolts of cloth are received in taxes, 5 of them will be regarded as kung-t'iao (公調), 2 of them will be regarded as t'iao wai-pi (調外費 :extra expenses), and 3 of them will be for nei-wai pai-kuan-feng (內外百官俸 :salaries for capital and provincial officials).

6:2b

Anyone attaining the age of 80 or more with one son, will not have to perform labor service.

(Note: ~~IK~~ In Wei in the past there was no hsiang-tang (鄉黨) system. If there were ~~several~~ many people (in a family), they hid them (隱冒)

(in order to evade taxes) and ~~they~~ some households had as many as 3, 5, or

10 (men) before they first were constituted as households. Therefore

under the old system, the household tax (hu-t'iao 戶調) consisted of

2 bolts (p'il) of silk, 2 chin (斤) of silk wadding (絮), 1/2 chin

of thread, and 20 piculs (shih) of grain. Also there was a personal

silk (人帛) levy of 1 (疋) 2' (丈) which was sent to the chou warehouse to provide for extra-tax expenses (t'iao-wai chih pi 調外費).

Later on the tax on households was again raise to 3 pi (疋) of silk and 29 piculs 9 (斗) of grain in order to provide the salaries of officials

(kuan-ssu 官司). In the 10th year of the t'ai-hua year period (486 AD),

in accordance with the recommendation of Li Chung (李冲), it was

ordered that 5 families would be (organized into) a lin (隣 :neighborhood),

and 5 lin would form a li (里); and 5 li would make a tang (黨).

= pao-chia

mutual aid + security organization

114, 6:2b

(They) established (the posts of) lin-ch'ang (隣長), li-chang (里長), and tang-chang (黨長), and every household had to pay a t'iao (tribute 調) silk tax of 2 pi (疋), 2 piculs of millet (粟). For the first time and afflicted the people felt grieved (by these taxes) and the powerful and strong (families) were even less willing (to pay them). Not long after (後者) the t'iao levies were reduced by 80-90%, and those above (upper classes) and those below (common people) were put at ease.' (END NOTE)

Northern Ch'i

-- The Northern Ch'i (550-588 AD) dynasty in making land grants (shou-t'ien 授田) ordered that the Wei dynasty (system) be followed. When boys became adult males (ting), they were given (land grants), and when they became old men, they gave them back. It was not permitted (that the land grants) be sold or exchanged. Wen-hsüan-ti (文宣帝) (550-560) decided to move people without land in (冀定, 瀋 --three chou) to (幽州) where there was lots of land (and few people 寬鄉), and settle them there.

No private property forced movement of 45 population to empty land areas.

In the time of Wu-ch'eng-ti (武成帝: 561-565) it was also ordered that men would receive land on reaching the age of 18, and would be subject to the payment of tsu (租) and t'iao (調) taxes. At the age of twenty they would be required to perform military service and at the age of 60, they would be exempted from labor service. At the age of 66 they would retire from the fields (還田) and return their land grants and would be exempted from the tsu (租) and t'iao (調) taxes. The chün (郡) districts in the royal domain (chi-chün 畿郡) was regarded (set aside) as public fields (kung-t'ien 公田). Those who received public land were those from rank 1 on down to (the ranks of) (yü-lin 羽林: imperial bodyguard?) and hu-pen (虎賁), each in his own grade. In the area over 100 li (from the royal domain), one man (fu 夫) received 80 mou of lu-t'ien (墾田), and his wife received 40 mou. As for slaves, the

Capital district set aside as public fields for grants to nobles in Lu Chou-hi

115, 6:3a

115, ~~6~~ 6:3a

(regulations) for commoners (liang-jen 良人) were followed; those with an ox were given 60 mou of land, up to a limit of 4 oxen. Every able bodied male (ting) was given 20 mou of permanent hereditary land (ying-yeh 永業) ~~for~~ as mulberry land. Where it was not suitable for planting mulberry trees, they gave them ramie (flax) land in accordance with the law for mulberry land.

With regard to taxes, altogether (a family of) 1 husband and 1 wife paid as tribute (t'iao) 1 (匹) of silk (絹), 8 liang (兩) of (綿), and 2 piculs (shih) of ~~tax~~ (kan-tsu 鹽租), and 5 (斗) of i-tsu (義租). (The taxes on) slaves were 1/2 the rate for commoners. Those with an ox paid in t'iao (tribute) 2 (尺), 1 (斗) in k'an-tsu (鹽租) and 5 (升) in i-tsu (義租). The k'en-tsu (鹽租) was sent to the tai (臺 : Kim 456, the tai-sheng (臺省) or Shang-shu-sheng (尚書省) and the i-tsu (義租) was paid to the chün (郡: district) as a reserve against the ravages of flood or drought. (Note: With regard to slaves, because the officials required regular labor service from them their t'iao tribute taxes were half the rate of commoners.)(END NOTE)

--According to the Kuan-tung feng-su chuan (關東風俗傳) compiled by Sung Hsiao-wang (宋孝王 : Hsiao wang of the Sung?. There's an emperor, Hsiao-tsung, 1163-90??), "At that time (in the Northern Ch'i)

the powerful persecuted the weak, and they relied on their influence to encroach upon and seize (the lands of the weak), so that the rich had so much land that their territory combined the areas of several boundaries and straddled the roads delimiting land parcels (連畛亘陌) while the poor did not have enough land to stand an awl on. In the past during the Han dynasty they moved people to places where there was agr. land. But for fear that the people might abandon cultivated land, they had them go only to the best places (for cultivation). But the Ch'i gave absolutely no consideration to these matters. Even though in those

Kim:456. for  
the righteous  
granaries  
(i-ts'ang)

Sung Hsiao-wang  
check

Large  
landholders

*Sung Hsiao-wang*

115, 6:3a

years they had some temporary regulations and for ~~the~~ a short time put (these regulations for equal fields) into practice, the paper work from suits over land disputes were not completely cleaned up even after 30 years. This stemmed from the fact that there was no method to the system of (land) grants. *what were called* *Bin-t'ien* *賜田* were public lands (kung-t'ien *公田* :Kim 457: lands granted to incumbent officials), and these lands were granted arbitrarily (without rhyme or reason) (Kim:457 by the emperor to his favorites).

*賜田 grants of land to officials*

115, 6:3b

In Wei times, the public lands that were granted to office holders (chih-fen kung-t'ien *職分公田*) were granted to people without regard to whether they were noble or base in status. One man received 1 ch'ing ( *頃* ) in order to provide grazing fodder ( *藁林* :for horses and oxen). After the time that Hsuan-wu-wang *(500-516 宣)* went out on the hunt (imperial tour of inspection? *出獵* ), they first began granting lands in perpetuity (ying-tz'u *永賜*) and permitting the purchase and sale of land. Also, during the t'ien-pao year period (Northern Ch'i, 550-560, reign of Wen-hsüan-ti), Ts'eng (Tseng?) Yao ( *曾遜* ) took over people's land in order to fill up the official registers (nationalized it?). After the wu-p'ing era (570-576), irregular royal grants were made to the nobility and female relatives (of empresses) and favored families, without any restraint. Furthermore, fertile land that was arable located along rivers and marshlands and mountains was all either borrowed or requested by the powerful households, while the common people could not obtain even a clod of earth. Rewards were given to people who informed on others (who had taken over land illegally). In accordance with an edict, if it became known that someone had either purchased or kept hidden land in excess of his k'ou-fen ( *口分* ) allotment, people could inform on each other, and the informer was rewarded with (the land of the guilty party). It got to the point where poor people,

*500-516 allowed private property*

*excess 賜田*

*Sung Shih-liang, Wang*

*更非贖長*

115, 6:3b

even if they had no knowledge of (贖長) people buying and hiding land, because they were covetous of obtaining money and property would falsify accusations so that the regular k'ou-fen (口分) land allotments of able-bodied men were given to the informants, and these men (people who were due land allotments) were left without land, and they were forced to abscond to other places.

*Breakdown of rural ownership system*

Even though it was not permitted to sell lu-t'ien (露田), in fact there were no serious penalties for buying and selling it. Poor households, because the taxes (tax distribution) was not uniform (equal) (and they couldn't pay their taxes) sold off their land (in large amounts). Then when the difficult spring season came around and they were living in poverty, people had to abscond. In addition there were lazy people who even though they had land were not willing to spend their labor in its cultivation, and they roamed around the outer areas in idleness.

6:4a

The three cheng officials (san-cheng 三正) (note: pang-cheng 坊正, li-cheng 里正, ts'un-cheng 村正) then sold off their k'ou-t'ien (口田 : land allotments) in order to provide for their tax requirements (tsu-k'ou 租課). Later on there were several (frequent) regulations designed to attract the people back to the land (有還人之格) out of a desire to soothe and invite (back) those who had absconded and scattered. But even if they returned for a time, they soon sold the land which they had obtained, and when their land was all gone, they ran off again. (This was because the purchase and sale of land was allowed.)

*because of private property!*

Then slaves were allowed to request land from those who had large holdings, and this also made them similar in status to commoners (與良人相似), so that commoners without land were comparable to slaves who had land (thus putting commoners and slaves on the same social level ~~disrupting the social order~~, says Kim, p.459)

*vs. slaves having equal status w. commoners*

*Sung Shih-liang*

During the t'ien-pao era (N. Ch'i, 550-560), Sung Shih-liang (宋世良) made a recommendation requesting that oxen land ~~from~~ owned by wealthy families

6:4a  
115, ~~115~~

Sui

first be given to poor people. At the time, the people (officials) at court praised this (plan) for being in accordance with reason (reasonable).

Sui

--Sui Wen-ti ordered that from the princes (chu-wang 諸王) on down to the tu-tu (都督), everyone be given hereditary land (ying-hyeh-t'ien 永業田), in different grades (amounts) for each grade. The largest grant would be 100 ch'ing, and the smallest would be 30 ch'ing. The system of ying-yeh (永業田) and lu-t'ien (露田) for able bodied males (ting-nan 丁男) and middle (youths?) males (chung-nan 中男)

6:4b

would both be in accordance with the system of the Later Ch'i. Capital officials (ching-kuan 京官) also were given office land (chih-fen-t'ien 職分田). An official of rank 1 received 5 ch'ing of land, and an official of rank 5 (the lowest) received 3 ch'ing. From that rank on down there was a difference (reduction) of 50 mou for every grade, down to rank 9, which received 1 ch'ing. The provincial officials (wai-kuan 外官) also each received office land (chih-fen-t'ien). In addition yamen land (kung-chih -t'ien 公廨田) was granted in order to provide for expenses.

(With regard to taxation) every ~~kingdom~~ ting-nan (丁男-狀: married adult male--Kim, 459) paid 3 piculs (shih) of millet (粟) as tsu (租); 1 pi (疋) of silk ~~tax~~ on mulberry land ~~as tribute~~ and 3 liang of cottong (綿) as tribute (t'iao 調). If they had ramie land, then they paid (as tribute) 1 pi (疋) of cloth (pu 布), and 3 kin (斤) of ramie.

The (above) rate was half for single adult males (單丁) and servants (僕隸: slaves?).

(per household, says Kim, 460) Labor service was no more than 30 days per year. People with rank (爵品), and filial sons, obedient grandsons, and chaste wives

were exempted from taxes (labor service) labor service.

Later on they reduced the t'iao tribute ~~to~~ 1 pi of silk to 2 chang (丈).

labor service exemptions

115, § 6:4b

In the 9th year of the k'ai-huang year period (588 AD), there was 19,404,267 ch'ing (頃) of cultivated land. (Note: During the kai-huang year period, 581-601, the total number of households was 8,907,536. If this is compared with the amount of land, then each household should have received ~~about~~ over 2 ch'ing of ~~land~~ arable land.) (END NOTE)

In the 12th year of k'ai-huang (592 AD) because of the yearly increase in population, there was not enough land in the (京輔) and (三河) areas while the population was (too) large. It was recommended that people be moved to areas where there was more land available (with less population). The emperor sent out an official to divide up the land of the empire equitably. In areas with not much land (compared to population) each adult male scarcely got 20 mou of land, while what the elderly and young received was even smaller than this. During the most productive

116, 6:5a

years there was (in the empire) 58,884,040 ch'ing (頃) of cultivated land. (P'an'gyeŕ)  
 (Note: During this time there were 8,907,536 households, so that every household should have received <sup>over</sup> 5 ch'ing of arable land. (Figures are too large) I fear that this account in the history is not true.) (END NOTE)

doubt about  
 his figures!!

9

116, 6:5a

--. With regard to the T'ang dynasty system of land grants (shou-t'ien chih chih 授田之制), 1 mou was 1 pace (步) wide and 240 paces long. 100 mou made 1 ch'ing (頃). (Note: Ever since the Ch'in and Han dynasties 240 paces made a mou. This did not start with the T'ang dynasty. (蓋其今文耳) : It was all done in new text? Kim Sang-gi, 460, translates this as: "at the time they made their standards clear")

Ting-nan (丁男) : married adult males?) and chung-nan (中男) : unmarried adult males?) were given 1 ch'ing of land. 80 mou (of this) (per person rotating grant) (permanent grant) was regarded as k'ou-fen (口分), and 20 mou was ying-yeh (永業) (永業). Those who were sick received 40 mou. Widowed wives and concubines (寡妻妾) received 30 mou. In areas where there was a lot of land and it was sufficient (to supply) the population (there) ~~xxxxxx~~ called kuan-hsiang (寬鄉) (寬鄉) hsia-hsiang (狹鄉) (狹鄉). Areas where there was little land were called (狹鄉). The k'ou-fen (口分) grants given in hsia-hsiang (狹鄉) areas was half that of the kuan-hsiang (寬鄉) area. In cases where the land lay fallow for a year (易田), they gave a double grant of k'ou-fen (口分).

(People) from imperial princes (親王) down to viscounts and barons (nan 子男), from grade 1 down to (騎尉), everyone was given permanent land (ying-yeh-t'ien 永業田) in differing grades (according to the rank of the individual).

(Note: An imperial prince (ch'in-wang 親王) got 100 ch'ing. Officials on duty (incumbents) of rank 1A received 60 ch'ing. Chün-wang (郡王) and rank 1B officials each received 50 ch'ing. The kuo-kung (國公) : imperial father-in-law?) and rank 2A officials got 40 ch'ing. Chün-kung (郡公) and rank 2B officials got 35 ch'ing. Hsien-kung (縣公) and rank 3A officials got 25 ch'ing. Rank 3B officials got 20 ch'ing. Marquises (hou 侯) and rank 4A officials got 14 ch'ing. Counts (po 伯) and rank 4B officials got 10 ch'ing. Viscounts (tzu 子) and rank 5A officials got 8 ch'ing. Barons (nan 男) and rank 5B officials got 5 ch'ing.

variation in land grant according to pop. density

greater grants for ranked nobles + official

rank	land grant
上柱國	30 頃
柱國	25
上護軍	20
護軍	15
上輕車都尉	10
輕車都尉	7
上騎	6
" "	4
" 騎 "	80 畝
飛	" "
雲	60 "
武	" "

散官 <sup>like officials</sup> ~~rank 5 + up~~ were (treated) the same as officials' of rank 5 + up; were supposed to get double (grants) if they had rank or merit, but instead of giving them a double grant (one for rank + for <sup>散官</sup> status?), whichever was the higher was given to them. (End Note).

116, 6:5b

限 limits

Hereditary land (ying-yeh-t'ien) was all handed down to sons and grandsons, and was not included within the limits of land that was given out and taken back (shou-shou chih hāien 收授之限).

Even (Note://If sons and grandsons (descendants) committed a crime and suffered the removal of their name (除名 :from the official ranks?), the land that they ~~xxx~~ inherited was not ~~permanently~~ taken away from them (不追 ).(END NOTE. see Kim, 461).

With regard to hereditary land (ying-yeh-t'ien) for those of rank 5 and up, when in none of it could be obtained from areas with little available land (hīa-hsiang 狹鄉), so they would have to get it from distant areas where there was a surplus of available land (kuan-hsiang 寬鄉), from wasteland without owners (wu-chu 無主). (Note: In the case of those who wanted to buy yin-tz'u-t'ien (蔭賜田) to fill their quotas, they could do so even in areas with land shortages (hsia-hsiang).(END NOTE)

In the case of hereditary land (ying-yeh) for officials of rank 6 and below, they were allowed to fill their quotas from kung-t'ien (public fields) that had been returned in their own villages (areas). (Note: Or if they wanted (to obtain it) from areas where there was a surplus of land, this was also permitted.)(END NOTE)

In the case of those ~~x~~ removed from (the class of those with) official rank (官爵有解免者), in accordance with this removal their returned? (hereditary land allotment?) was set aside (追). (Note: As for those who were not completely removed from the roster of ranked officials, their (quota was reduced--Kim, p.462) land allotment was set aside (追) in accordance with the number of ranks they were demoted.)(END NOTE)

not

As for those people whose names were removed (除名 :from the ranks of the officials, the privileged, because of some crime), (all their hereditary land was confiscated from them) ~~xx~~ in accordance with the regulations for k'ou-fen land grants. (Note: If in that family there was someone with official rank or a young (male) eligible to receive k'ou-fen(口分

口分?

口分

116, 6:5b

land grants, they would receive it from the (permanent land grant) that was being returned. And if anything were left over, it would be returned (to the government). **有賸還收**).(END NOTE)

In the case of those with official rank who were eligible to receive hereditary land (ying-yeh), but had either not requested it or had not ~~xx~~ received enough when they died, their descendants will not be able to subsequently request it (after their death (**還請**)). Only those who inherit their rank, alone, may receive (~~the~~ ~~land~~ ~~grant~~) land grant of their fathers and grandfathers. They cannot make a special request for the grant (of hereditary land).

6:6a

With regard to garden and house land, 1 mou will be given to <sup>every 3 or less</sup> commoners (liang-k'ou **良口**). For every 3 ~~x~~ ~~2~~ (additional) add 1 mou.

1 mou of land will be given to every 5 persons of base status (ch'ien-k'ou **幾口**), and for every 5 additional persons (of base status) give an additional mou.

Neither of these (~~categories~~) will be entered within the limits of ~~the~~ the hereditary (ying-yeh) or regular allotments (k'ou-fen). Garden and house land in the capital or in the chou and hsien suburbs will not be in this regulation.

The office land (chih-fen-t'ien **職分田**) of the capital officials will be graded (in accordance with the rank of the official) from grade 1 to 9. (Note: Grade 1 will get 12 ch'ing; grade 2, 10 ch'ing; grade 3, 9 ch'ing; grade 4, 7 ch'ing; grade 5 6 ch'ing; grade 6, 4 ch'ing; grade 7, 3 ch'ing; and 50 mou; grade 8, 2 ch'ing 50 mou; grade 9, 2 ching)(END NOTE) Both (these categories) will be given from land within 100 li of the capital (Ching-ch'eng **京城**). (Note: It will also be permitted to allow grants also from areas beyond 100 li)(END NOTE)

There will also be graded allotments of office land for officials in the various chou, the tu-hu-fu (**都護府**), and the ch'in-wang-fu (**親王府**)(Note: grade 2 gets 12 ch'ing; grade 3, 10 ch'ing. Every grade, compared to the capital officials, will get an additional 1 ch'ing. As for the

*reduced land grants to slaves!!!*

*land, not salaries, to officials*

116, 6:6a

鎮戍關津岳瀆在外監官

they also will be graded in accordance with their rank. Compared to the capital officials, every grade will get 1 ch'ing less.)(END NOTE)

- 上府折衝都尉 6頃

- 果毅 都尉 4 "

- 長史, 別將 each 3 "

- 中府, 下府 and next (down), reductions in order.

- 驛封田 will be assigned from nearby lands

- every horse gets 40畝

- every transport horse 傳送馬 gets 20畝

6:6b

-If a commoner dies and is too poor to have a funeral, it will be allowed to sell off his hereditary land (ying-yeh-t'ien) (to pay for the expenses).

-Those people who are happy to move to a place where there is abundant land available will also be permitted to sell their k'ou-fen (口分) regular allotment. But the person who buys the land will not be able to exceed the basic restrictions. And the seller cannot make another request (for a regular allotment for himself).

In general purchases and sales must all pass through be approved upon request of the authorities in charge. And at the end of the year all the transactions (eliminating one person from the register in one place, adding another to the register in another) will all be put in order.

In the case of (a ~~xxx~~ sale) without documentation, the purchase price will be confiscated and the land returned to the original holder (pen-chu 本主)

-Merchants and artisans will receive grants of hereditary (ying-yeh 永業) and regular (k'ou-fen 口分) allotments half (the size of those granted to farmers). But they would not be given grants in areas with too little available land (hsia-hsiang

If anybody dies in the service of the king, his sons and grandsons will not

limited purchase + sale allowed

1/2 grants to merchants + artisans

116, 6;6b

have to return (the land grants *勿還*; Kim, 464, glosses this with *返減*) even though they may not have attained adulthood (majority). In addition there will be no return or reduction of land grants (*不還減*) in the case of those suffering from war wounds,, or serious or debilitating illnesses until their lives come to an end.

12分田

In granting regular k'ou-fen-t'ien (land grants), one should strive to do it in accordance with what is convenient and near (nearby land areas). One is not allowed to (get land) from distant areas. Those people living within city walls, if their own ~~land~~ hsien does not have land, may be permitted to get (land grants from) distant hsien.

In addition office expense land (*公廨田*) will be provided according to grades for officials in capital bureaus, and in provincial fu, chou, hsien ~~officials~~ etc. (*廣州 監 折衝 府 鎮 戍 關 津 岳 瀆* granting of? (Note: with regard to (planting?) on the office lands, dry land (lü-t'ien) will be limited to the 30th day of the third month; rice land to the 30th day of the 4th month. In the case of those who offer (Return?)(land) to the government before this date, (the land) will be cultivated by those (who receive it) later; and in case of those who receive land after this date, (it will be cultivated by) those who received (had) it prior to the deadline. )(END NOTE)

117, 6:7a

In the t'ien-pao period 742-756 ~~xxx~~ (reign of Hsüan-tsung, 713-756) there was 14,303,862 ch'ing and 13 mou of allotted land (shou-t'ien *受田*) (Note: in T'ien-pao 14 (726) there were 8,900,00 households. Calculating the amount of cultivated land, this would mean that every household had over 1 ch'ing 60 mou of land.)(END NOTE)

per capita land allotments ✓

On every household, every year one able-bodied male (ting *丁*) had to pay as tsu (*租*) 2 piculs (shih) of millet (*粟*). As t'iao (*調*) tribute, in accordance with what was produced from the land, they had to pay 2 chang (*丈*) of either silk (*絹*) or (*纈*), 3 liang of cotton (*綿*). Those areas that did not raise silkworms had

117, 6:7a

to pay 2 chang (丈) 5 (尺) of pu (布), or 3 chin (斤) of ramie (麻). If what a household paid (as tribute tax) did not amount of a pi, tan, tun or? (疋, 端, 屯, 緜), then everything in the nearby area was lumped together to form (one of these quotas, units).

尺八寸

(Note: The standard for the pu and po (布帛) was a foot 8 inches? wide and 4 chang (丈) long, to make a pi (疋). 5 chang (丈) of pu (布) made a tan (端). 6 liang (兩) of mien (綿) made a tun (屯). 5 liang of thread (絲) made a hsün? (緜), and 3 chin (斤) of rami made a (緜). (end note)

20 days/yr labor service

--Labor service for a year was 2 weeks (of 10 days) (Note: add 2 days for an intercalary year) (END note). If the man did not serve, then 3 feet (尺) of cloth was collected for hiring daily labor. (Note--more measurements given here). In case of some incident (war) when additional service was required, then (an individual) had to serve for 15 days, in which case his t'iao (tribute) was exempted. If he served for 3 weeks (30 days), then he was exempted from both his tsu and t'iao taxes. (Note: For small days of service see (the section on) proportional exemptions of days of service) (END NOTE) Altogether regular service (t'ung cheng-i 通正役) did not exceed 50 days. (Note: Regular service meant 20 days of hire (傭). It was the same for artisans.) (END NOTE)

-in case of more than 40% damage to crops from flood, drought, insects or dampness (fog 霜), then the tsu tax was exempted. If the damage was more than 60%, then the tsu and t'iao were exempted. If the damage were more than 70% then the k'o-i (課役: labor service and taxes) were both exempted.

6:7b

-In general the property of the people's households was estimated and divided into 9 grades. (Note: At first 3 grades were established, but this was regarded as incomplete. With raises and lowering of (each?) grade, 9 grades were established.) (END NOTE)

117, 6:7b

With regard to the ramie paid as t'iao tribute, if there was a surplus in the amount that was paid every year, then 1 chin (斤) of it would be reduced, and ~~xxxx~~ 1 <sup>tsu</sup> fu (斗) of millet paid in its stead, the same as with the tsu tax. (grain tax)

-With regard to the tsu paid from the chou in the Chiang-nan area, it would all be converted to cloth for payment. (Note: Later on it was also ordered that with regard to the yung (傭) and t'iao (調) taxes for the chou in the Kuan-nei (Inside the passes) area. All rice would be exchanged for millet at current prices and sent to the capital to pay for expenses. In the case of distant places which could not transport (the ~~xx~~ grain taxes economically), the grain would be stored at the place and used to meet local military food expenses. \* In the Ho-pei and Ho-nan areas where there was no good water transport, then the grain taxes were commuted to silk and used as a substitute for the Kuan-chung t'iao-k'o (調課) taxes.) (END NOTE)

--In the case of officials who should be exempted from taxes and labor service, they would receive exemptions only after their exemption certificate (符) arrived. (Note: Even if the certificate did not yet arrive, their credentials (k'ao-shen 告身) could be exempted, and if true, they could be exempted. (End note))

符  
符

-As for those people who voluntarily asked to move to areas with more available land, those who moved to an area over 1,000 li from their homes would be granted exemption from taxes (fu 復) for 3 years; if it were over 500 li, then exemption for 2 years; if over 300 li, then exemption for 1 year. After 1 movem they would not be allowed to move again.

-When a person reached the age of 16, he was regarded as a youth (chung 中); when he reached the age of twenty, he was an adult male (ting 丁); when 60, he was an elderly person (lao 老).

-Families who ~~were~~ received (official) salaries could not compete ~~with~~ for profit with the common people; and artisans and merchants and other miscellaneous groups (occupations) could not interfere with the ranks of the shih (士).

Class restriction  
officials / common  
士 / artisans  
merchants

117, 6:7a

Tu Yu (杜佑) (T'ung-tien) said: With regard to the land administration of the state, even though they had this system, at the end of the k'ai-yüan period (713-742) and since the t'ien-pao period (742-756), the laws became lax and destroyed, and the evil of land accumulation (by the wealthy--chün-ping 兼以神) surpassed that of the ch'eng and ai (emperors) of the Han dynasty (Ch'eng-ti, BC 32-6; Ai-ti, BC 6- AD 1).

accumulation after mid-8th c.

Ma Tuan-lin (馬端臨) (Wen-Hsien t'ung-k'ao) said: In (levying) taxes, you first must look at the land (t'ien-mou 田畝). This is the method that has not changed in either ancient or modern times. The tribute, aids, and tithes (kung, chu, ch'e 貢助徹) of the three ages of antiquity was also nothing more than a matter of looking at the land and taxing it. (basing taxes on land). They never had separate taxes on households and persons (hou-k'ou chih fu 戶口之賦). In general in the three dynasties of antiquity, they granted land to people but they did not have any special household taxes. It was in the two Han dynasties where they did not make land grants to people but did have light taxes on households. It was in the period from the Wei to the middle of the T'ang that they levied heavy household taxes on the grounds (ostensible reason --ming, name) that people had received land grants. Furthermore, the land grants were not regular but the taxes were already heavy and could not again be made light (reduced) again, and subsequently became so heavy that they were a plague to the people.

Ma Tuan-lin based on population!

(Note: In study the Han dynasty at the present time, even though they had a system for calculating the taxes, in general, they took the land tax (t'ien-tsu 田租) as their basic tax. It was in the reign of Wu-ti of the Chin (晉) dynasty (W. Ching, 265-290), from the time that he pacified (the state of) Wu (吳), that he began the system of levying a t'iao (調) tribute tax on households. Households with adult males (ting-nan 丁男) had to pay every year 3 pi (疋) of silk, and 3 chin of cotton (綿). Households of Women and next (younger?) adult males (次丁男) paid half. From this time on this is the way the system was, and it was not changed. (END NOTE)

household tax 265-40



117, 6:8b

same thing. This is the reason why if you base (taxation) on the land and  
(fen 分) landholdings  
clarify the portions (shares of ~~taxes~~), then the people ~~will~~ (conditions  
pertaining to people, Kim, 487) will be contained in it, and as a matter  
of course there will be nothing that is not equal (chūn 均 :equitable).

But if you do not base (the system) on land, but want to inspect the  
population, (參差漏脫) there will be too many cases of missing  
(people 漏脫) for you to be able to maintain surveillance over it.  
dividing line (a state)

This is the origin of the difference between ~~something~~ that is well  
one ~~that~~

118, 6:9a

managed and ~~something~~ that is in confusion, and it is the basis for  
if you are not  
all affairs. Truly (嗚呼), ~~unlike~~ someone able to think subtly  
and if you are lacking in clear evidence, how would you know that the  
~~sa~~ method of the sages of the past whereby they based taxation on land was  
truly (a system) not to be changed for 10,000 generations?

(Note: This is not just a matter of circumstances; it is also a principle  
of nature (Heaven). It is like the principle where ~~from~~ from being at  
rest, one (comes) to control movement (如此由靜制動之理也).

The sages completely (abided by) heaven's principles, and that's why their  
systems (institutions) were all like this. They first had to follow  
(act in accordance with) the form that existed (as a basis, standard)  
before doing anything. The reason why their systems were well regulated  
(? 節文度數) was all ~~due~~ due to this intention. That is why in  
discussing learning it is said: "The extension of knowledge depends

on the investigation of things (致知在格物); it  
attain

is not said: you extend your knowledge and then investigate things (致知而  
格物). (END NOTE)

(I--Ma?) also note that because the T'ang system took adult males  
(jen-ting 人丁) as the basis (for taxation), they were not able to  
(again? 復) divide up land into categories of fertility, but (instead)  
divided the ~~peas~~ population (jen-hu--people and households) into 9 grades.

And once they ~~had~~ the t'iao and fu (調賦) tax on adult males and

天理!!  
clarify locus  
material  
or  
possibilities  
induction  
vs.  
deduction?  
Range?

必先從有形去做

格物

復

人丁

調賦

118, 6:9a

households, then if there were people who fled (absconded) or died, then the authorities would of necessity make up the loss by collecting taxes (lin-pi 隣比) from neighbors. ~~XXXXXXXXXXXXXXXXXXXX~~ Li Po (李渤) of the late T'ang said: When I was passing by Chang-yüan (長源鄉) village (hsiang), I noticed that where as in the past there were ~~400~~ 400 households (there), at the present time there was scarcely a hundred. In (蘭縣鄉) there used to be 3,000 households, but at present there is scarcely 1,000. It is about the same in other districts (chou and hsien). If you look for the reason for this, it is all due to the fact that the taxes on the households of those who have left have been transferred (攤移) to their neighbors. (pi-lin 比隣) ~~XXXXXXXXXXXXXXXXXXXX~~ The pressure brought to bear (on the neighbors) has caused everybody to run away.

6:9b vs. household or contribution taxes.

In general because of the evil of levying taxes on population and (way to equalize)(regulate) households, there is no standard for the wealth or poverty of the people. Because it is difficult to lower or reduce taxes on wealthy households, the numbers of them who abscond (and are lost) from the registers is large. Because the officials cannot believe (them) (that they have run away), they shift the taxes to their neighbors. The situation is such that they have no choice but to do this.

If taxation were based on the land, in accordance with whether the harvest was a good or bad one, then if the people absconded ~~XXXXXXXXXX~~, and someone else would probably take over the cultivation of the land in his place, so how could you have this (kind) of problem (of taxing neighbors)?

At the present time because adult male are investigated for military service, ~~XX~~ if there is one man who absconds, then (the officials) ~~XXXXXXXXXX~~ require service from neighboring families (lin-tzu 隣族), and the neighbor cannot overcome their suffering, so they, too, abscond; and then the officials again require service from their neighbors in turn. Thus the poison extends to the eight areas (everywhere), and there is no end to the tragedy.

118, 6:9b

In general, if you do not levy taxes on land, then ~~you~~ you cannot  
(of missing families)  
avoid having the problem of the shift of taxes/onto neighbors. If  
you do not base military service on the land, then you cannot avoid the problem  
of shifting labor service requirements to neighboring families. If you  
want that those above and those below each get (his due), and that  
government be conduct for ~~xxxx~~ a long (time) without evils, then you must  
rectify the land boundaries and base ~~xxxx~~ taxation and military service  
requirements on the land.

(Note: The above section deals with the land system of the Later Wei,  
the Northern Ch'i, the Sui, and the T'ang).