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--(According to the Kung-yang chüan, commentary on the Spring and Autumn),
(In the state of Lu ^魯, in the 15th year of Hsüan-kung(宣公)).

"For the first time a tax was levied on the mou." (初稅畝). The
Kung-yang commentary (chuan) says: What does (初) mean? "For the first
time" (始). What does "tax mou"(^初稅畝) mean? It means to
walk through (the ridges in the fields, says Kim, 551) and levy a tax
on them (履南十而稅).

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(Note: Ho Hsiu(何休) says: Because Duke Hsüan provided no benefits
to the people and was not trusted by them, the people were not willing to exhaust
all their efforts in cultivating the kung-t'ien(公田 : lord's fields).
Therefore he walked through the fields on an inspection tour, selected
the fields where the best crops were being raised and levied a tax on it.

According to Tu Yü(杜預), the tax rate on kung-t'ien was 1/10 the
crop. At this time, because (the duke) inspected the extra mou (fields)
and levied a 1/10 tax, Duke Ai of Lu(哀公) said (even) 2/10 (in taxes
is insufficient ?? Kim 551)(Kim notes here that the remark about 2/10
being insufficient comes later on) (END NOTE)

(Kung-yang continues:) Why did (Confucius) write, "for the first time
they levied a tax on the mou"? In order to ridicule it (言讖). And
what did
whyxxxxxx he want to ridicule xxx? He ridiculed the fact that the duke walked
through the mou (ridges) and collected taxes. (Note: A 1/10 tax means that
they borrowed the labor of the people and ~~taxxxxxxx~~ had the
collect
people themselves ~~pay~~ 1 part out of 10. And this was considered the kung-t'ien
(public field--tax portion of their production). (END NOTE)

If you ask why they collected as an aid(^藉 chu) 1/10 the crop,
it was because 1/10 (tax) was the most appropriate and correct (tax rate)
for the whole ~~xx~~ empire. Because of the 1/10 tax rate, the people
composed songs of praise (over it).

(Note: this note from the Kung-liang subcommentary. Ho Hsiu? on how
this is the only mention of songs of praise in the Ch'un-ch'iu, showing how

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much importance they placed on feeding the people through agriculture. This was the reason the sages devised the well-field system and divided up the land in accordance with population (k'ou fen-chih 均分). A man and wife received 100 mou of land with which to support their parents, wives and children. 5 persons made 1 family. And there was 10 mou of kung-t'ien. This was what was meant by the 1/10 tax (shih-i erh shui 什一稅). (END NOTE) --. The Ku-liang chüan (穀梁傳) says: In ancient times when the sowing of crops on private fields was not done well, they used to punish the officials (in charge of agriculture). (古者私田稼不善則非吏) (Note: Fan ? (范甯) says: "fei" (非) means to punish (責). The li (吏) was the (田畯), and it means that the official (in charge of agriculture) didn't let the people cultivate their own private fields (because he was too busy working them on the public field?). (END NOTE)

And if the cultivation (sowing) of the public field (kung-t'ien) was not done well, then they punished the people. (Note: Because the people were spending too much effort on their private lands.) (END NOTE).

The phrase (in the Ch'un-ch'ü) that "for the first time they levied a tax on the mou (on the ridges)" was a criticism (by Confucius) of the duke's leaving the kung-t'ien (leaving the 1/10 on the kung-t'ien as is), and walking through the ridges (of the private fields) and levying (an additional) 1/10 tax on it, because they people were using all their effort on the lord's land.

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--, Duke Ai (哀公) asked Yu-ju (有若): When it is a bad crop year and the people are starving and (the state) does not have enough (revenue) for expenses (because taxes are exempted?), then what should you do about it? Yu-ju replied: Why not apply the ch'e (徹) tax?

(Note: Chu Hsi said: The word ch'e (徹) means to go through everything (t'ung 通), and it means, "to be equal" (chün 均). According to the Chou system 1 man received 100 mou of land, and people living within the same k'ou ditches and well fields pooled their labor and cooperated in cultivation. The no. of mou was calculated and every received an equal share. In general,

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the people took 9 parts and the lord (kung) took 1 part (of the crop), and that's why (this tax) was called ch'e ^徹. In the state of Lu from the time of Hsüan Kung (Duke Hsuan), they began to levy a tax on mou. (The duke) walked along the ridges(mou ^亩) and took 1/10 the crop, thus (the ~~same~~ (Yu-ju) total tax rate) was 2/10. That is why ~~xxxx~~ said that they should only use the ch'e system, because ~~they~~ ^{he} wanted the Duke to cut down on his expenses in order to benefit the people." (END NOT)

(good is) this ch'e
--~~Q~~ (Duke Ai) then asked: What/if I still don't have enough even if I tax at the rate of 2(/10) of the crop ?

Yu-ju replied: If the people have enough, how would it be that the ruler (insofar as he shares with them) would not, with them, ~~xx~~ (also) have enough? And if the people don't have enough, then how could the ruler ever, with (them), ever have enough? ^{insofar as he shares things with them}

-- Mr. Yang(^{楊氏}) said: ^{After} Human government must begin with the establishment of land boundaries. ~~xx~~ the land boundaries are redtified then the well fields are equally (distributed among the farmers), and the grain salaries (of the officials) are even (fair), and the expenses needed by the army and state (chün-kuo) are all calculated (in terms of these revenues), and on this basis expenses are paid out. Therefore even with one ch'e tax (of 10% on the crop), all calculations (expenses) are taken care of. Why then would there be any need for rulers or ruled (higher and lower) to fear not having enough (for expenses)? It may seem absurd (^迂) to (advise Duke Ai) to use the ch'e ~~2~~ (tax of 10%) when he (complains) that even a tax of 20% is still not sufficient (to meet his needs), but a 10% tax is the most appropriate and correct tax ~~for the people~~. If the tax rate is higher than this, then (government is ~~n~~ equivalent to) the ~~xxx~~ reign of tyrants like Chieh(^桀 :last ruler of the Hsia). If it is lighter than this, then the situation is the same as that of barbarian states (who have no officials, no services, and hence no need for tax revenues).

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(The rate of 10%) should not be changed. But in later ages they did not pay attention to the root of things, and even because of minor matters they ^{basic concepts}

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they imposed taxes without skill, and they ~~m~~ paid out expenses without control, and those above (rulers) and those below (the~~xxx~~ common people) both suffered. Would then anyone fail to realize that the ch'e (tithe) should be put into effect, and that it is not an absurd idea?

---Tai Ying-chih(戴盈之) couldn't find name in Tz'u-hai) said:

(In ancient times) when the adopted the tithe, they abandoned the taxes on customs barriers and markets, but at the present time we cannot do this. I request that we lighten (the commercial?) taxes and wait for the coming year, and then (adopt the tithe). How about it?

-Mencius (replied) said: Supposing there was a man who every day stole (jang 攘) his neighbor's chicken, and some (well-meaning fellow) reported this and said, "This is not the way a princely man should behave."~~xxxxxxx~~ And then the (thief) would reply: Well then, I will reduce the rate to one chicken a month, and I will wait until next year and then stop (stealing chickens altogether)." If you know that something is contrary to what is right, you ought to stop it immediately. Why would you want to wait a year to do so?

--Po Kuei(白圭) said: I would like to impose a ~~20%~~ 1/20 (5%) tax. How about it?

Mencius replied: What you are talking about is the way of the barbarians (貉). In a state of 10,000 households can you have just one man making pottery for them all? (Po Kuei) said: You can't. There would not be enough utensils to use. (Mencius said): The barbarians (貉) (live in the north) and do not grow the five grains. They only produce broomcorn millet (kijang 黍). They have no walled towns or suburbs, no palaces, no ancestral shrines or sacrificial rituals; they have no feudal lords, no currency, no slaughtered animals to give as presents when envoys to other states (饗餼), no officials or magistrates (百官有司), so it is enough for them to levy a 5% (1/20) tax. At present we are living in the Middle Kingdom. How would it be for us to abandon the ethical requirements of human relationships (jen-lin 人倫) and have no princely men of virtue? (孔子) (if we did this), it would be possible. But if what the potters produce is

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--In the time of Marquis Wen of Wei (魏文侯), the taxes (tsu-fu 租賦) increased to double what they usually were. A certain man wanted to present his congratulations (on this, on the wealth and strength of the state), ~~xxx~~ but Marquis Wen said: At the present time there has been no increase in population, but the taxes per year have doubled. This is because the ~~xxxx~~ taxes are too high. The situation may be compared to a metalsmith (in making vessels). If he is ordered to make (the vessel) too large, then it is too thin. If he is ordered to make it ~~xx~~ too small, then it is too thick. Governing men is also like this. If one is too covetous of taxes and does not love men. It is like having a forester (虞人) turn his ^{woolen cap upside down} clothes? (反裘) inside out and carry firewood. It is only because he is trying to save the wool (on the outer part of the cap) that he ^{he doesn't realize that} does this, but/if the leather is all worn out, the wool will have nothing to attach itself to.

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--In the 12th year of Duke Hsiao of Ch'in (秦孝公), for the first time they levied the fu tax. (初為賦). (Note: They accepted the recommendation of Shang Yang and abolished the well fields and adopted a new kung-fu (貢賦) tax law.) (END NOTE)

Ch'in Shih-huang established magistrates ~~xx~~ (shou 守) (in the new districts) and he abolished the feudal lords. (Shih-huang?) considering himself noble (and mighty) himself received the grain ~~x~~, cloth and labor service with the boundary ~~xxxx~~ ditches (提封) of the land, and completely monopolized (these things) for himself. Through spring and fall he went back and forth over 10,000 li (collecting taxes) and the people had nothing for themselves (to use). All within the seas hated him. The kung tribute (貢) of the Hsia dynasty, the chu aid of the Yin dynasty, and the chu (藉) of the Chou dynasty were all tithes (10% tax rates), and in ~~xxxx~~ general they were taxes based on the land. But the Ch'in did not do it this way. They abandoned land (as a tax base) and levied taxes on the people. And even though there was not enough land to produce the tax quotas, the taxes still had to be met anyway. This is why the poor people left the land to wander

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around to escape taxes and labor service, and the rich devoted their efforts to accumulating more land, and the rich were self-satisfied (自若).

Add to this the fact that (the people) had to increase their labor and work cultivation (of the fields) within the country while outside they country they drove off the barbarians. They were burdened with the majority of taxes and had to furnish the troops from the local units (發閭左之戍).

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He used up the resources of the empire to provide for his government, and still there was not enough to meet his needs. The 2nd emperor succeeded to him but did not change these mistakes. On the contrary, he made them worse, and within the seas, there subsequently was rebellion against him.

- Han Kao-tsu inherited the evils of the Ch'in dynasty; he reduced the tax rate to 1/15 (the crop), and he calculated the salaries of the clerks and the expenses of the officials in order to determine the taxes on the people. He took the tax income from mountains, rivers, gardens, ponds,

and markets, and the t'ang-mu-i (湯沐邑) :Kim, 558, notes

that this is equivalent to ts'ai-ti (采地) grants) of everyone from the Son of Heaven down to the enfeoffed lords (feng-chün 封君), and

made it his private (property) to meet his own needs (wei ssu feng-yang 為私奉養), and did not receive it (to apply to) the expenses of the empire. He also forbade merchants from wearing silk or riding carriages

(chariots) and he imposed heavy taxes on them to make it difficult for them and insult them (困辱之). In the 4th year of his reign (203 BC), for

the first time he levied the san-fu (算(筭)賦). (Note: Han I (漢儀?) commented that people from the age of 15 to 56 paid the fu in cash. Each man was liable for 120 cash. And the income was used to pay the expenses of granaries, carts and horses.) (END NOTE)

Wen-ti (BC 179-156) several times gave (remittances) of 1/2 taxes (to the people). And Ching-ti (景帝) (BC 156-140) set the tax rate at 1/30 (of the crop), and at the time the ruler (state) had plenty of funds while the people had more than enough.

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--. Tung Chung-shu(董仲舒) said to Han Wu-ti: The ancients

in taxing the people did not exceed a rate of 1/10. And when requests were made (by officials, says Kim, 559), it was easy to meet them.

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In requiring labor service from the people (shih-min 使民), ~~he~~ they did not exceed three days (per year) and ~~from this to they had sufficient~~ ~~to them~~ and (still) it was easy for them to meet their needs for labor. But in the Ch'ing dynasty it was not like this. They adopted the

laws of Shang Yang. ~~They~~ They added monthly labor service (at the district level, Kim 559) and made it interchangeable with other labor service

(keng tsu: 加月為更(更)卒). In addition there was cheng-tsu

(正: 正卒) (for capital officials, Kim 559) which lasted one year (was imposed throughout the year); and then there was military colony service

(屯戍) which lasted one year. So that the labor service requirements were thirty times what they were in ancient times.

(Note: keng-tsu(更卒) means that the person provided labor service at the ch'ün or hsien/and then rotated turns(keng). Cheng-tsu(正卒)

refers to service performed for the officials at the capital (chung-tu-kuan 中都官). In calculating labor service, during the year one man in performing military colony service and labor service (屯戍, 力役) had to provide 30 times more service than in ancient times.)(END NOTE)

And the land tax (t'ien-tsu 田租) and ~~the~~ capitation fu tax (k'ou-fu 口賦) (from monopolies on those items) and salt and iron tax revenues/were 20 times more than what they were in

ancient times. (Note: After the land tax was collected, a fu capitation tax was paid by the people, and the officials in addition took control of the profits from salt and iron manufacture. In calculating the levies imposed on an individual for the year, (they were so heavy that) people lost what they needed (to support themselves) and the taxes were 20 times greater than in ancient ~~times~~ times.)(END NOTE)

Those who cultivated the lands of the powerful people were taxed at the rate of 1/2 the crop. (Note: This means that the poor people had no land

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of their own and cultivated the land of the powerful, rich and noble families and paid half the crop to the owners of the land (pen-t'ien-chu 本田主). (END NOTE) As a result the poor people always wore clothes fit for oxen and horses and ate food fit for dogs and pigs.

--After Wu-ti of the Chin (晋) (AD 265-290 AD) pacified Wu (吳), he levied a t'iao (調) tax on households. A household with able-bodied adult males (丁男 as head of household) every year paid 3 bolts (匹) of silk (絹) and 3 chin (斤) of cotton (綿). Households consisting of women or young males (次丁男 as heads of household) paid half this. Those residing in frontier districts (chün) perhaps paid 2/3, and those living in remote areas paid 1/3 (of this).

-P'an'gye notes that: The abandonment of land as a basis for taxation and the imposition of taxes on individuals was created in the Ch'in dynasty and was perfected under Wu-ti of the Chin dynasty. This was the beginning of a bad law that lasted for ten thousand generations.

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--. In the T'ang dynasty, Li Hsiang? (李象昇 Kim hsi 翹) wrote an essay called, "On Equalizing Taxes" (平賦書), which said: (Tzu-hai, T'ang, man from Chao-chün 趙郡. Tzu, 晉之). Followed Han Yü (韓愈) in literary style; has a Li Wen-kung chi collected works).

"Everybody knows that by ~~levying~~ levying heavy taxes you can get goods (revenues), but no one realizes that you can obtain even more by light taxes. How come? If taxes are heavy, then the people are poor. If the people are poor, then they leave their homes and do not return, and people throughout the world do not come to live in one's state (because they hear the taxes are too high). Therefore even though one might have a lot of land, it is abandoned and not cultivated. Or even if it is cultivated, the productive potential of the land is not fully utilized. The people are put into more difficult circumstances by the day, and the state's revenue shortages increase by the day. Even though you might want to punish the cruel and rebellious and repress (威) the four barbarians, how

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would you be able to do it?

If taxes are light, then their lives are made happy. If their lives are made happy then they stay at home and do not leave. Even those who do leave will return again in a day. There is no abandoned land, and there are more than enough the mulberry trees increase by the day, and ~~the~~ profits from the land ~~(through production)~~ because the people are devoting all their efforts to cultivation. The people get wealthier by the day, and the army gets stronger by the day. The people will return (to the king, the country) as they would to their parents, and even if you wanted to ~~chase~~ chase them off and get rid of them, you wouldn't be able to do it. (you couldn't shake them off with a stick) Therefore when good government is carried out (when there is the proper tax policy), each of the common people is able to support himself and regards his ruler as if he were his father (is loyal to his ruler **親其君**), and even if he wanted to flee from danger, how would he be able to do so?"

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--- Ou-yang Hsiu (**歐陽脩**) wrote in his T'ang-shu lun (**唐書論**):

The ancients who were able to govern their states well and love and nurture their people, first had to establish regular standards and simple and easy laws. If the ruler was sparing of goods in order thereby to provide sustenance for the people, the people then devoted all their efforts to serving their ruler. (As a result) the ruler had enough and the people were not in difficulty. Thus they assessed the labor power of the people and gave them land. They assessed the productivity of the land and took (taxes) from it in order to provide for the expenses of the government and the ruler. They estimated their income before making disbursements for expenses. It is necessary ~~to~~ these three principles ~~in~~ ~~be~~ be used in conjunction with one another uniformly (equally, and none of them can be abandoned. (lost). If one of them is abandoned, then you cannot maintain the other two.

(50)

Taxation -11- P'an'gye surok, chönje hurok, kosöi, sang

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Tyrannical and commonplace rulers ^{暴君庸主 = 庸劣} do what they please to meet their excessive wants ^(縱其佚欲) while corrupt officials ^(苟且之吏) follow their lead (in accordance with this) change laws in order to fit the circumstances and in order to gain favor with their rulers. Therefore the ruler exercises no restraint in what he uses (spends), and there is no limit to what is taken from the people in taxes. The people use all their effort but still cannot supply (support) themselves. Because of this the ruler has even less (resources to command) and the common people are in even more difficulty. The talk of finances and profits increase and only those officials who are good at extracting taxes are appointed to office.

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The Li-chi says: "It would be better to raise officials who ~~steal~~ steal (than those who levy heavy taxes on the people). If a thieving official commits wrong, then the harm is limited to only one man. But if an official who levies heavy taxes on the people is put into office, then the laws which provide the standards for regulating the country are destroyed, and the evils afflicting the people will be too great to talk about.

At the beginning of the T'ang dynasty (the state) gave the people k'ou-fen-t'ien (^{口分田}) and shih-yeh-t'ien (^{世業田}) (returnable and hereditary land grants), and they were taxed in accordance with the laws for tsu, yung, and t'iao (^{租庸調}): land tax, labor service, and local product tribute tax) in order to provide for expenses. The ~~Chieh-tu~~ Chieh-tu (^{檢節 = 節度}) took care of the soldiers by means of the fu (^府) and wei (^衛) systems. Thus even though there were many soldiers, there ~~were~~ were no losses (harm to the people). And there were regular quotas of officials, so that there were not too many officials and it was easy to provide them with salaries. But from the time that evils arose (in the system), there were too many superfluous soldiers and excessive numbers of officials who ^{greatly} ate into (the resources of the state and caused its decline). ^{大害}

*Ou-yang
hsin
early Tang OK.
then
turned
bad*

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(Note: According to the T'ang-shih (History of the T'ang dynasty), during the t'ien-pao period (742-756 AD), the tax revenues for the empire were: over 2 million strings (貫) of cash ~~for~~ and over 25 million piculs (shih 石) of grain for the tsu-ch'ien (租錢: cash and grain taxes on land?); over 7,400,000 bolts (匹) of silk and over 1,800,000 (屯) of cotton (綿), and over ~~16,500,000~~ (端) of cotton (布) for the labor service and local products taxes (yung, t'iao 庸調). The ~~taxes pertaining to the administrative towns~~ (諸色勾課) (were retained there) and not kept in the capital. The emperor ~~xxx~~ (Hsüan-tsung 玄宗) was extravagant in his excessive pleasure (seeking) and knew nothing about restraint in spending. The amounts that were spent always exceeded income. Therefore the officials in charge of cash and grain (taxes) began to press the people for more payments (促迫), and when rebellions arose, the financial situation got even worse. Everywhere officials dunned for taxes and there were no standard regulations for taxing the people. So the lower (ranking) households had to make tax payments every 10 days or every month, and there was no describing their suffering. Everybody ran away from their homes, ~~while~~ leaving only 4 or 5 families out of a hundred who stayed on the land.

King's rules

Yang Yen's Double tax

During the reign of Te-tsung (德宗: 780-805), Yang Yen (楊炎) carried out the double tax (liang-shui 兩稅) reform. First he calculated the expenses of the chou and hsien (prefectures and districts) and the quotas for imperial tribute (shang-kung 上供), and then taxed the people (on this basis). (In other words), revenues were based on an assessment of expenditures (量出而制入). If a household had neither lord nor guest (tenant?) (主客), then the person currently residing there was registered. If a person was neither an adult male ~~or~~ or youth (ting, chung 丁中), then he was ranked in accordance with his wealth or poverty. ~~xx~~ (Taxes) were set in accordance with the amount of cultivated land in Ta-li 14th year (779). The deadline for the summer taxes was not past the 6th month; the deadline for the fall taxes was not past the 11th month.

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Later on when the strength of the people was not sufficient there were
SEVERAL rebellions in succession. After that an administration concerned
with revenues and profits was carried on, and officials who concentrated on
collecting taxes from the people were advanced. What with their turning

around, leaving ? , etc.??, they sought profits by all kinds of ~~xxxxxx~~
means, such as (monopolies on) salt and iron, military colony lands, grain loans
(和糶), exploiting profits (括苗), relying on merchants (借商),
presentations * (presents? (進奉), and aids (獻助). There was nothing
that they didn't do. And things got worse and worse until the dynasty fell.

(END NOTE)

--Li Tung-lai (呂東萊) said: The system of taxes and labor service (徭役)
began with Yu Yu's tribute (禹貢). One can see
that the tribute of Yu was ~~xxxxxx~~ a land tax levied on the land of the
9 chou. And local tribute (t'u-kung 土貢) was paid on the local products
of the 9 chou. People who have written on this have said that what was
supposed to be paid as land tax were goods that people bought in the marketplace
goods to be presented as tribute. If you make a study of the classics,
there would be proof of this. * What is it? In the ~~tien-fu~~ (甸服):

Kim 564. According to the Shu-ching in the age of Yao and Shun there was
the wu-fu (五服) system, the area surrounding the royal domain was divided
into 5 regions, and each fu consisted of 500 li, and as you proceeded outwardly
they were the tien fu (甸服), etc. (侯服, 甸服, 男服, 采服, 衛服)

and (within a) 100 li, they paid as fu tax the ts'ung (總) (Kim, 564.)
unhusked rice); up to 500 li (from the royal domain), (they paid) rice.
From 500 li and beyond in the other 4 ~~xxxxxx~~ fu (服), they did not
transport the rice taxes to the capital. Definitely/what had to be paid
was submitted as tribute to the Son of Heaven. From this one can see what all the
tribute and taxes were at the time. This is why (冀州) which was
within the tien-fu (甸服) of the royal domain (wang-chi 王畿) paid
absolutely no local tribute taxes (t'u-kung 土貢) (because it paid
grain, rice taxes, says Kim, 564).

3個殘廢利
exploitation
of a variety
of sources of
revenue +
income by the
late Tang
state

Ji Yu-dien

tien fu 甸服

服

冀州

王畿

土貢

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principle

We can thus use the above case as a reference *to prove (the point *that tribute was only levied on the area outside the royal domain and the 5 fu?)

militia ideal

In general, at the time ~~xxxx~~ military service was required of the farmers (yü ping yü neng **富兵於農**). (Kim 564: Since the soldiers provided their own expenses,) the so-called kung-fu (tribute and taxes) did no more than provide the expenses for the kuo-miao/pin-k'o (**擊郊廟賓客**: temple for sacrifices to heaven, and guests? retainers?) None of these tribute and tax revenues were used for the expenses of ~~xxxxxx~~ (taking care of) soldiers, and that is the reason/they were collected from the royal domain and adjacent areas (~~xxxxxx~~ **畿甸**).

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Speaking in general terms, in the three dynasties of antiquity everything was in accord with this system. The Hou family of the Hsia (**夏后氏**) levied the kung tribute on 50 mou of land; the Shang people levied the chu aid (**助**) on 70 mou; and the Chou people levied the ch'e (**徹**: tithe) on 100 mou. The fu taxes of the three dynasties of antiquity were in brief in accord with ~~xxxxxx~~ the tribute (kung) of the 9 chi (chiu-chi **九畿**) that is mentioned in the Chou-kuan (**周官**: Chou-li), and that is all there is to it. With regard to the tribute (kung) on the 9 chou (**九州**), even though it is said that people paid it, they only paid 1/2 the rate, or 1/3, or 1/4. Those who paid 1/2 sent the (tribute) to the King's Office (wang-fu **王府**). Or those who paid 1/4 sent their tribute to the Wang-fu. The so-called local tribute (t'u-kung **土貢**) was not necessarily equivalent to 1/2 the kung-fu (**貢賦**) rate, and it was kept in the kuo (**國**: domains) of the feudal lords, until it was needed to provide for the expenses of the King's Office & (Royal Agence: Wang-fu) (and then it was spent). These were all standard regulations during the three dynasties of antiquity.

*fu fu ch'ien
Sung
statecraft*

(Lü Tung-lai) also said: The ancient land system was never restored, and (later kings, emperors) arbitrarily levied lighter taxes, as in the case

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of Wen-ti of the Han dynasty who eliminated the land tax (除田租).

legit
land tax
of no benefit
to tenants!

Even though this benefited those people who owned land (yu-t'ien chih min 有田之民), it could not benefit those who did not own land (wu-t'ien chih min 無田之民).

If the land system was not fixed (well regulated, according to the old system?), then even though ~~people~~ officials in the government might want to restore the ancient system, there was no way for them to do it.

And with regard to the system of military service, because the ancient system was not restored, not only did the people have to pay regular taxes (shui-fu 稅賦), but they also had to provide expenses for the ~~xxxxxx~~ soldiers.

And even though officials in the government might want to reduce ~~xx~~ the number of troops when the occasion allowed, they also had no choice but to provide for the soldiers (who were still on the rolls?).

Because the military system was not fixed (in a ~~xxxx~~ well-regulated system as in ancient times), they, too, had no way to achieve their intentions (of reforming the system in accordance with ancient ways).

To summarize the situation, only by instituting a system whereby military service is required of peasants (yü ping yü neng 寓兵於農) can one then begin to establish (a well-regulated system of military service).

(Note: The above section deals with taxation).

7:25b
taxation
for army

Militaristic ideal