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Taxation and Governmental Finance in Sixteenth-Century Ming China
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Taxation and Governmental Finance in Sixteenth-Century Ming China

by

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Preface

When some twenty years ago I finished the first draft of my own study of T’ang financial administration, I began to undertake the preliminary reading for a similar study of the Ming period, feeling that it would be possible to pose and answer many questions which cannot even be formulated in detail for earlier periods because of the lack of evidence.

I soon found myself frustrated by the complexity of the task. The sheer bulk of source material which has to be covered is daunting in itself, and since then far more of the Ming historical literature has been made generally accessible. But in addition the subject matter proved to be infinitely more complicated than in the case of the T’ang. The main problem was that whereas the earlier dynasties had systematically attempted to impose a uniform and universal set of comparatively simple institutions throughout their empire, and incorporated these in a tightly drafted system of centrally codified administrative law, the gradual abandonment of this concept of uniform government from the late eighth century onwards, and the decentralization of control over detailed policy-making and enforcement, had led by Ming times to a situation of bewildering local diversity. It had reached the point where in some fields it was no longer possible to make simple generalizations about the empire as a whole. Eventually I was side-tracked into other things and abandoned my plans.

Since Professor Huang and I first met in the early 1960s and began discussing the subject matter of this book, it became clear that far from exaggerating the difficulties of the subject, I had underestimated them. The comparatively straight-forward and clear-cut picture given in the “Shih-huo chih” sections of the Ming dynastic history, from which I had gained my own first overall impressions of the subject was gradually transformed into an infinitely complex and ill-defined mosaic of often apparently unrelated detail.

Although many detailed articles and a few important large-scale studies of individual aspects of Ming finance have appeared during the past decades in China and Japan, Professor Huang’s is the first attempt in any
language to give a general account of financial policy, placing this mass of newly discovered detail in a broader historical perspective.

The reader may sometimes find that his account of certain aspects of policy contains apparent anomalies and even internal contradictions. This, however, reflects the fact that in many fields government policy and local practice did contain glaring inconsistencies and anomalies. Ming government, notably effective as it was in many respects, was not a tidy and uniform system, particularly at the local level. The detail in this volume, overwhelming as it may sometimes appear, is also far from complete. But at the present primitive stage of our knowledge of the subject, and of the detailed history of the period, it is important to present the evidence in full, rather than rushing to erect facile generalizations. The study aims to present a general framework to which further detail may be related, not to provide yet another grand historical pattern.

It is to be hoped that not only will it stimulate further detailed studies of financial history, but that it will also provide reliable guidelines on these aspects of government policy for the growing numbers of young historians working on late Imperial China. In particular it should help scholars working in the important area of local history in Ming and Ch‘ing times to interpret the perplexing masses of statistical and administrative detail included in local gazetteers and elsewhere.

DENIS TWITCHETT

1973
Acknowledgements

It is my sincere hope that the publication of this book will bring some measure of satisfaction to those who, during the past several years when it was under preparation, generously helped me in many different ways: provided inspiration and guidance, supplied bibliographical materials, answered specific questions, read parts of the manuscript and offered valuable criticisms. Any errors which remain are of course my own.

My thanks are due to Dr William Theodore de Bary, Vice-President and Provost, Columbia University; Professor Wing-tsit Chan, Chatham College; Professor Albert Feuerwerker, University of Michigan; Professor Ping-ti Ho, University of Chicago; Professor James T. C. Liu of Princeton University; Professor John Meskill, Barnard College; Professor F. W. Mote, Princeton University; Dr Joseph Needham, Master of Gonville and Caius College, Cambridge; Professor Morris Rossabi, Case Western Reserve University; Reverend Henry Serruys; Mr Wei-ying Wan of the East Asian Library at the University of Michigan; Dr Eugene Wu of the Harvard-Yenching Library and his staff, among them in particular Mr George C. Potter; Dr K. T. Wu, Division of Orientalia of the Library of Congress; and Professors Lien-sheng Yang and Ying-shih Yü, both of Harvard University.

Professor John K. Fairbank and his committee at the East Asian Research Center, Harvard University, gave me a fellowship grant in 1970 when I was completing the first draft. In particular I wish to express my gratitude to Professor Fairbank for his kindness in advising me how to deal with the subject matter. In his opinion, a study in depth of a specific topic may, by extension, be related to the study of other topics within the same area, without the necessity of covering these in similar detail. Originally I had intended to write on the fiscal administration of the entire Ming period, but the material had a constant tendency to get out of control, and on Professor Fairbank’s advice I eventually arrived at the present format. Having benefited from his insight, I record this here with appreciation, in the hope that others may continue to benefit from it.

For a great many years Professor and Mrs Chao-ying Fang have been
Acknowledgements  

Giving valuable guidance to scholars in the field of Chinese studies. Having the good fortune to work closely with them in 1967 on the Ming Biographical Project, I took every advantage of their immense knowledge of the Ming dynasty and their willingness to share it with others. Dr L. Carrington Goodrich, Professor Emeritus at Columbia University and editor of the Ming Biographical Project, has at my request read practically every word I have written for several years. His criticism is always offered in a tone of affection. Charles O. Hucker, Professor of History at the University of Michigan, is a special friend. I made his acquaintance by correspondence more than twelve years ago when I was a Ph.D. candidate, and have never ceased to be grateful for his continuing help since then. Professor Denis C. Twitchett, Cambridge University, has helped me to prepare the final draft for publication and graced the present volume with a preface. My indebtedness to them all is great.

The basic research for this book was done several years ago with free time obtained through fellowship grants. An area study fellowship jointly sponsored by the American Council of Learned Societies (ACLS) and the Social Science Research Council (SSRC) covered one term in 1966. Summer research grants were made available by the Center for Chinese Studies at the University of Michigan and the Research Foundation of the State University of New York. My grateful acknowledgement to them, however, should not be construed to mean that my sponsors endorse the opinions in this book.

I am grateful for the assistance rendered by Miss Hilary Beattie, Research Fellow at Newnham College, Cambridge. She has made a significant contribution to improving the style of my writing; I alone am responsible for the inadequacies inherent in the original draft. Although I have retained American spelling in this volume, I hope that the text will be equally acceptable to readers on both sides of the Atlantic.

Closing this acknowledgement, I would like to extend my deepest appreciation to my wife, Gayle, who for seven years has shared my hopes and endured the hardships that I brought to the family through my interest in historical research. Her enthusiasm is always a source of my strength. Only after completing this book did I get in touch with Dr Ch’üan Han-sheng. Several articles recently published by him in the Journal of the Institute of Chinese Studies will be of invaluable interest to readers of this volume. While I am most grateful to Dr Chüan for sending me off-prints, unfortunately it has not been possible to include the titles in the present bibliography.

Mulberry Close, Cambridge  
12 July 1973  

R. H.
Weights and measures

The Ming tried to standardize weights and measures. Though metal scales, weights, and measuring receptacles were issued by the ministry of works no examples have yet been discovered. So far the closest thing found is an ivory scale made in the Chia-ching period, which, being an engineering scale, differs from the fiscal standard.

The following equivalents are based on specialist studies of Ming paper currency and copper coins and weights and measures, and are known to be relatively accurate, although their absolute accuracy cannot be guaranteed.

1. Measurement of Length. The ch’ih, or ‘foot’, is approximately 12.3 inches.
2. Weights. The chin, or ‘catty’, is approximately 1.3 pounds. It is divided into 16 liang, or ‘taels’, each of which of which is about 1.3 ounces.
3. Capacity. The dry measuring unit is generally known as the shih, though some scholars, such as Rieger, Sun and de Francis, prefer to romanize the term as tan or dan. Here translated as ‘picul’, it equals about 107.4 liters.

Except for the division of the catty into 16 taels, the fiscal units always followed the decimal system. Ming accounts do not use a decimal point but enumerate the fractions of the basic fiscal units by name. Each fraction of a basic unit has its own special term. For example, a millionth of a tael is called a wei, and a trillionth a mo. All these cumbersome figures have been converted into the basic units and whenever ‘decimal points’ and ‘decimal digits’ are mentioned they refer to these converted figures.

‘Billion’ is used to mean one thousand million, and ‘trillion’ (as in the preceding paragraph) one million million.

Numbers in the text are, in general, spelled out up to 100, but figures are used for percentages, units of currency and series of numbers.
# The Ming emperors

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<th>Temple name</th>
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<th>Era name</th>
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<td>Hung-wu</td>
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<td>Hui-ti</td>
<td>1398–1402</td>
<td>Chien-wen</td>
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<tr>
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<td>1402–24</td>
<td>Yung-lo</td>
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<td>Ching-ti</td>
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Fig. 1. Ming provinces.