

Contents

| | |
|---|----------|
| <i>List of figures</i> | page vii |
| <i>List of tables</i> | viii |
| <i>Preface by D. C. Twitchett</i> | x |
| <i>Acknowledgements</i> | xii |
| <i>A note on weights and measures</i> | xiv |
| <i>The Ming emperors</i> | xv |
| <i>Map of Ming provinces</i> | xvi |
| 1 Fiscal organization and general practices | 1 |
| I Governmental organization | 4 |
| II Rural organization and basis of taxation | 32 |
| 2 The heritage of the sixteenth century and major fiscal problems | 44 |
| I The level of state income and modifying factors | 46 |
| II Land and population data | 60 |
| III The maintenance of the army | 63 |
| IV The monetary problem | 69 |
| 3 The land tax—(i) Tax structure | 82 |
| I The complexities of the tax structure | 84 |
| II Regional variations | 98 |
| III The service levy and its partial absorption by the land taxes | 109 |
| IV Further modifications of the tax structure | 134 |
| 4 The land tax—(ii) Tax administration | 141 |
| I Tax administration by the local government | 142 |
| II Factors affecting the general administration | 154 |

Cambridge University Press

978-0-521-10487-6 - Taxation and Governmental Finance in Sixteenth-Century Ming China
Ray Huang

Table of Contents

[More information](#)

vi Contents

| | | |
|-----|---|-----------------|
| III | The level of collection | <i>page</i> 163 |
| IV | Disbursement of tax income | 175 |
| V | A final analysis of the land tax system | 182 |
| 5 | The salt monopoly | 189 |
| I | The mechanism of the salt monopoly | 189 |
| II | Governmental control and manipulation | 195 |
| III | Administrative cycles in the sixteenth century | 205 |
| IV | Revenues, salt prices, and their effects on consumers | 212 |
| V | Responsibility for the failure | 221 |
| 6 | Miscellaneous incomes | 225 |
| I | Revenues from commerce and industry | 226 |
| II | Administrative income | 244 |
| III | Cash income from commutation of services and supplies | 252 |
| IV | Non-cash income | 257 |
| V | Summary of miscellaneous incomes | 262 |
| 7 | Financial management | 266 |
| I | The ministry of revenue in the sixteenth century | 268 |
| II | Inter-provincial and inter-ministerial administration | 277 |
| III | Appropriation of military supplies | 284 |
| IV | Fiscal retrenchment under Chang Chü-cheng | 294 |
| 8 | Concluding observations | 306 |
| I | The risks of over-simplification | 307 |
| II | Ming financial administration and its place in Chinese history | 313 |
| | List of abbreviations | 324 |
| | <i>Appendixes</i> | |
| A. | Landed properties not subject to regular taxation | 325 |
| B. | Customary fees and extra services collected by the magistrate of Shun-an county, Chekiang, 1561 | 327 |
| C. | Barter rates and excise tax on each <i>yin</i> of salt, 1535 | 328 |
| D. | Partial returns of the land survey of 1581, as recorded in <i>Ming Shih-lu</i> | 329 |
| | <i>Notes to the text</i> | 331 |
| | <i>Bibliography</i> | 367 |
| | <i>Glossary index</i> | 377 |
| | <i>General index</i> | 383 |