

THE SALT COMMISSIONERS AFTER AN LU-SHAN'S REBELLION

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Thanks to the work of Des Rotours, the details of the T'ang administrative system prior to An Lu-shan's rising are well known. However, it is clear from the most casual reading of the sources that great changes occurred during the latter half of the eighth century. New offices were established, and among the old departments authority fluctuated in a most bewildering fashion. The following is an attempt to elucidate these changes in the vital field of finance.

The T'ang government, in the period following An Lu-shan's rising, were faced with two major financial problems, the shift of the economic centre of the empire, and the need to find new sources of revenue. Both of these arose from a major redistribution of the Chinese population.

This redistribution was the last stage of a process which had begun already in Han times. Statistics recently published by Pulleyblank¹ show a great rise in the population of the Yangtze basin during the period 605-742, offset by an equally violent decline in the northern provinces. Although these figures apply only to registered persons, and should thus be treated with some caution,² the overall impression which they give is quite convincing. The census of Yüan-ho (806-820)³ which is preserved in incomplete form in Yüan-ho Chün-

¹ See Pulleyblank, "The Political Background to An Lu-shan's Rebellion", *TYGH* 35, p. 101 onwards (1951).

² It should be remembered that the illegal migrants (客戶 etc.), who are mentioned so frequently in the sources represent a still further increase of population in the south, for, being unregistered, the population statistics ignore them. At the same time those who remained in the north as unregistered labourers on the great estates are also ignored by the statistics. As a result, the decrease in the north was less than it appears.

³ This census is not dated, but presumably was prior to the second month 813, when Yüan-ho Chün-hsien T'u-chih was presented to the throne (see CTS 15), though the latter in its present form contains some information concerning 814. There is some confusion over the presentation of the work, as Li Chi-fu (李吉甫) apparently presented two works at the same time, one in thirty chapters (called Yüan-ho Chün-kuo T'u in CTS 15, Yüan-ho Chou-hsien Chün-kuo T'u in THY 36), the other in fifty-four chapters (called Shih-tao Chou-chün T'u in CTS 15, Yüan-ho Chün-hsien T'u-chih in THY 36). It has never been established what relationship existed between these books and the present work, but presumably the latter is a re-edition of the same material. It must have been made in 813-14, as Li Chi-fu died in the latter year. We possess two census totals which may correspond to the figures quoted in this work. There is one undated one of Yüan-ho time quoted in THY 84 with a total of 2,473,963, and another quoted in THY 84, CTS 14, TCTC 237, from the Yüan-ho Kuo-chi Pu (元和國計簿) presented to the throne by Li Chi-fu in 807 (Balazs, *MSOS* 34, 1931, wrongly dates this 812). As the latter specifically states that seventy-one prefectures in the northern provinces did not report their statistics, and Yüan-ho Chün-hsien T'u-chih quotes figures for most of these, Li Chi-fu must have supplemented the statistics in his earlier work from a later source.

hsien T'u-chih can be interpreted to show that this redistribution continued after the An Lu-shan rising, though for technical reasons the figures cannot be used in any absolute sense.¹

As a result of this movement of population, the economic centre of the empire was shifted from Kuan-chung to the Yangtze basin, while the administrative capital remained in the north-west as a result of political inertia coupled with strategic factors. The economy of Kuan-chung had to support the bulk of the imperial armies, and also to supply the population of Ch'ang-an, swollen far beyond its economic limit by the concentration of government servants and their dependants. The area as a whole was thus overpopulated to the point where, in the case of a crop failure in the north-west, the government were forced to import grain in bulk from the south, in order to avert famine. The dependence of the administration in Ch'ang-an upon the productive capacity of the Yangtze valley, and hence upon the transport network linking the two regions, was a problem continually besetting contemporary statesmen.²

The canal system which the T'ang had inherited from the Sui was only a partial solution of the problem, as the section of the route between Loyang and Ch'ang-an remained defective.³ In the period before 755 the difficulty had been solved firstly by the wholesale transference of the government to Loyang in time of famine, and later by the development of a transport system

¹ The figure of 2,473,963 households represents only 27 per cent. of the population in the peak-year of 754, and 35 per cent. of that for 726. The latter is generally agreed to be the undated K'ai-yüan census which is also quoted in Yüan-ho Chün-hsien T'u-chih (see Maspero, *Le Protectorat général d'Annam*, BEFEO 10, 1909). It is a particularly important one, as it followed the reform of registration carried out by Yü-wen Jung. I have therefore used it as a basis for detailed comparison with that of Yüan-ho time, rather than the latter one of 742. The fall of population in 754-807 is not a genuine decrease, but simply the reflection of slackening of the administration. We must therefore make allowance for this factor, which was unfortunately not a constant for the whole empire, but greater in the north than in the south. However, I have made a detailed analysis of the censuses of 726 and Yüan-ho for the two representative provinces of Ho-tung and Chiang-nan, and the results are so striking that they must, I think, represent the effect of a second factor, besides administrative slackening. In Ho-tung 77 per cent. of prefectures show a decrease to less than 35 per cent. of the 726 total, the mean for the empire. Seventeen per cent. show a decrease to a figure above the mean for the empire, and only one prefecture shows an increase. In Chiang-nan, on the other hand, there was an actual increase (in some cases up to 300 per cent.) in 18 per cent. of prefectures, a decrease to more than the mean level in 55 per cent., and a decrease greater than the mean in only 27 per cent. I think we must accept that this striking difference must be the result of population changes as well as differences in administrative intensity.

² On this problem see Ch'ien Han-shêng, *T'ang Sung Ti-kuo yü Yün-ho*, 1943 (全漢昇：唐宋帝國與運河), and Hamaguchi Shigekuni, "On the Ti Shui and the tax-grain transported from Chiang-nan in Hsüan Tsung's reign", *SGZS* 45, 1936. The problem is also stated in broad terms in Chi Chao-ting's *Key Economic Areas in Chinese History*, 1937.

³ The obstacle was the series of rapids at San-men (三門) which prevented through water-transport along the Huang-ho. Various attempts were made to clear a passage through at this point, for instance the schemes of Ch'u Lang (褚朗) in 656, Yang Wu-lien (楊務廉) some years later, and Li Ch'i-wu (李齊物) in 741. But all were failures. As a result land haulage had to be used between Loyang and Shan-chou, a distance of some eighty miles. Even when P'ei Yao-ch'ing (裴耀卿) reorganized the system in 734-37 he still had to retain a short overland haul around San-men.

under direct control from the central administration for the last stage of the journey.

However this organization was destroyed during the rising, and the problem remained. As a result of the rebellion the central government's authority in the province was much reduced, and especially in the north many provincial governors, though nominally loyal to the throne, became in fact semi-autonomous. This meant that the government had to depend even more than before on the taxes from the south, for although the population of Kuan-chung and its need for grain was diminished, the armies and provincial governors consumed most of the taxes from the north, and the administration was pressed for money to pay their forces and to meet the exorbitant demands of their Uighur allies.

The second problem arose from the shift of population and the growth of local autonomy. In the period until 755, the dynasty depended for revenue almost entirely on direct taxation. The tax system, moreover, was basically connected with the systems of registration and of land allotment. The rebellion finally destroyed these systems, and with them the basis of direct taxation. The growth of the power of the provincial governors also meant that the government no longer dealt directly with the Prefectures in financial matters, but that the governor became an intermediary. Thus although numerous supplementary taxes were introduced, the government were forced to seek new sources of revenue.

THE BEGINNINGS OF THE SALT COMMISSION 758-765

The most important of these was a monopoly on salt. This was first imposed as an emergency measure under Ti-wu Ch'i (第五琦) in 758. There is some doubt whether the scheme was actually his own,¹ but in any case there was sound historical precedent for such a measure. Ti-wu Ch'i was appointed Commissioner for Salt and Iron (鹽鐵使) to control the monopoly.² Directorates (監) were set up in every region of production, and to these all salt had to be sold. Sales to other persons, and illicit production not controlled by the Directorates, were made punishable offences. Salt producers, and any unemployed persons who wished to make a living as salt workers became employees of the Commissioner, and were given in return some relaxation of corvée. The officers of the Directorates sold the salt to the merchants, charg-

¹ The Hsing-chuang (行狀) of Yen Chên-ch'ing (顏真卿) which is appended to his collected works claims that he himself had worked out such a scheme when he was serving in Ching-chou (景州) in the early phase of the rebellion, and alleges that Ti-wu Ch'i, who had been serving in the same area (cf. CTS 123), suggested the scheme to the emperor as his own idea.

² Although the Commissioners were always called Yen-t'ieh Shih, this was only a reference to the Han-time precedent for the monopoly, and there was never any question of a monopoly on iron during the T'ang dynasty.

ing a very heavy tax on it, amounting to ten times the market price of the salt itself.¹

The tax was thus passed on to the consumers by the merchants, and the government were able to raise revenue simply by controlling the areas of production. As these were restricted² control was relatively easy. In addition salt was a necessity, and the consumers could not resist the great increase in price brought about by the imposition of the tax. This was an ideal means of raising revenue for a government with restricted authority in the provinces.

During the rebellion, however, the salt monopoly remained a minor source of revenue.³ Ti-wu Ch'i was succeeded as Commissioner in 759 by Lü Yin (呂諲),⁴ who was superseded in turn by Liu Yen (劉晏) in 760.⁵ The latter was disgraced in 761⁶ and replaced by Yüan Tsai (元載). When Yüan Tsai gained power after the accession of Tai Tsung, although he retained his financial titles, he delegated many of the duties to Liu Yen, with whom he was on friendly terms.⁷ In 763 Liu Yen became Great Minister and Com-

¹ See the account of the monopoly in his biography CTS 123, in CTS 49, THY 87.

² There were three major sources of production: (1) The sea-coast and especially the Yangtze delta, where salt was made by evaporating sea-water; (2) The inland salt pools in the north and north-west; (3) The salt wells of Szechwan. Later, when the increase of tax forced the price of salt up, other methods of production were tried, such as the refining of salt from the ashes of a swamp-plant called shui-po 水柏 or 水栢 (*menianthus trifolata*), which might be compared with the contemporary production of "mo-shio" from seaweed in Japan. Of the three regions of production, the first was always under the Salt Commission; the second was under the Public Revenue Department, and control of Szechwan was first under the Public Revenue Department, then under the Salt Commission, and then again under the Public Revenue Department after 810 (see CTS 49, THY 87). The struggle for control of Szechwan was due to the great expansion of production. There were ninety wells in production in 737 (T'Y 10), but HTS 54, referring to the early ninth century lists no less than 640. (This number must be later than 810, as they are stated to be subordinate to the local branches of the Public Revenue Department.)

³ At the beginning of Liu Yen's tenure of office (763) the total revenue from salt was about 600,000 strings (see CTS 49, THY 87, etc.), or 400,000 (see HTS 54).

⁴ According to CTS 49, THY 87 Lü Yin succeeded Ti-wu Ch'i when the latter became a Great Minister (759 third month, HTS 62). Neither of Lü Yin's biographies HTS 140, CTS 185 mention this appointment, nor is he included in the admittedly incomplete list of Commissioners in THY 88. In any case he retired in mourning from the seventh to tenth month of this year. When he was recalled he was made responsible for Public Revenue (兼制度支, cf. HTS 140). Ti-wu Ch'i was disgraced in the eleventh month over his debasement of the coinage. In the twelfth month Lü Yin became Commissioner for Public Revenue (度支使 TCTC 221, CTS 185, but 勾當度支使 in HTS 62). I imagine he controlled the salt monopoly, then only in its first stages, from this office.

⁵ This is wrongly dated 762 fifth month in THY 87, CTS 49. Lü Yin was disgraced in the fifth month 760 (CTS 185), and Liu Yen appointed Commissioner later in the same month (CTS 10, THY 88, THY 59).

⁶ THY 88 dates this 760, while THY 87 makes Yüan Tsai succeed Lü Yin as Commissioner. Both are wrong. Yüan Tsai was appointed in the fifth month 761 (THY 59, CTS 10, CTS 118) after Liu Yen was disgraced over the affair of K'ang Ch'ien (康謙) and Yen Chuang (嚴莊) who were alleged to be making overtures to Shih Chao-yi (see HTS 140, HTS 225A), or according to CTS 123 because he was implicated with Ching Yü (敬羽). He was demoted in the fifth month (TCTC 222).

⁷ See CTS 118, CTS 123.

missioner for Salt and Iron, and apart from a temporary period of exile after being implicated in the fall of Ch'eng Yüan-chên (程元振)¹ he remained in control until 780.

AMALGAMATION OF THE SALT AND TRANSPORT COMMISSIONS UNDER LIU YEN

Liu Yen was appointed Commissioner for Transport as well as for Salt and Iron, and under his administration the combined Commissions grew into a great new financial authority centred in the Yangtze valley. Controlling as they did the most important of the new sources of revenue and the vital communication network, their organization provided a solution for each of the basic problems of finance.

After the end of hostilities in 763 the most urgent task was the restoration of the canals linking the Huang Ho and Yangtze. The area traversed by the canal had been over-run by the rebels, and replaced by the alternative route up the Han valley.² But this entailed the crossing of two high passes, and was quite impossible for bulk grain traffic. Yüan Tsai sent Liu Yen to the south to inspect the situation, and from his report, which we still possess, we get a vivid picture of the difficulties which he had to face.³

His reorganization was very thorough. With the aid of the military authorities⁴ the canal bed, which had been neglected since 756, was dredged and cleared. The money and labour for transport as far as the Huang Ho had previously been supplied by the Prefectural authorities,⁵ but owing to the depopulation of large parts of Honan⁶ this was no longer possible. Liu Yen now

¹ Liu Yen was re-appointed Salt and Iron Commissioner in the sixth month 762 (CTS 11, THY 87), and made Great Minister in addition in the first month 763 (CTS 11, TCTC 222). He was disgraced over Ch'eng Yüan-chên in the eleventh month 763 (CTS 123, TCTC 223, HTS 61) or first month 764 (CTS 11). From the latter it appears that he was replaced by Ti-wu Ch'i, which is very likely, for the latter is known to have been an adherent of Kuo Tzu-yi (郭子儀). It also leads us to suppose that Liu Yen was only rehabilitated at the beginning of 766, when the empire's finances were divided between him and Ti-wu Ch'i. But he must have returned before this, for at the latter date he is described as President of the Board of Finance, and he is mentioned already in 764 as Commissioner for Transport from Chiang-huai and Ho-nan. (See Chü Ch'ing-yüan, Liu Yen P'ing-chuan, 1937, 鞠清遠：劉晏評傳).

² The transport of "light commodities" up this route was first suggested by Ti-wu Ch'i at an interview with the Emperor in the tenth month 756 (TCTC 219). Later the route was cut by minor rebellions around Hsiang-yang in 757 (that of K'ang Ch'u-yüan (康楚元) and Chang Chia-yen (張嘉延)) and in 760 (that of Chang Chin (張瑾) (see CTS 138). As a result a Deputy Commissioner of Salt and Iron and Transport with his headquarters at O-chou (鄂州) was appointed to control the route. This was Mu Ning (穆寧) (see CTS 49, THY 87, CTS 155, HTS 53).

³ See THY 87, CTS 123, HTS 149, TFK 498, CTW 370.

⁴ The military administration concerned was Li Kuang-pi (李光弼) the Vice-Generalissimo of Ho-nan Huai-nan, etc. (see CTS 49, THY 87).

⁵ Originally their responsibility extended to Loyang. But the terminus was changed to Ho-yin under P'ei Yao-ch'ing's reform, and apparently remained there.

⁶ The depopulation of Ho-nan is graphically described in the letter of Liu Yen mentioned in Note 18. See also the description in Kuo Tzu-yi's biography CTS 120. The effects of this are still clearly visible in the Yüan-ho census figures.

used the profits from the salt monopoly to pay permanent professional crews employed by the Commission. The same source financed the construction and maintenance of the barge fleets.¹ As there was still much local unrest, he established a series of guard posts to protect canal traffic,² and despatched the barges in convoys under military escort.³

The salt administration which provided the funds for this reform followed the lines of that begun by Ti-wu Ch'i, though it was improved in detail. The chief innovation, made possible by the combination of the salt and transport authorities, was the establishment of a chain of Branches (巡院 or 院) mainly on the route to the north.⁴ These were jointly administered and served as collecting centres for taxes, distribution centres where salt was sold to the merchants, and control points for illicit traffic. Both the Directorates controlling production, and the Branches controlling distribution, maintained subordinate offices called "ch'ang" (場). In the coastal area there was also a large chain of salt stores. In the cities of the Yangtze delta there were further "ch'ang", which seem to have been central salt markets.⁵

The Commission must have employed a great number of personnel. We know the names of many of the subordinate posts, but nothing about their duties.⁶ The most important subordinate officers, after the Deputy Commissioners (副使), were the Agents (留後) who administered the busiest Branches at Pien-chou (汴州),⁷ Chiang-ling (江陵) and Yang-tzu (揚子). The last of these was the most important, for Yang-tzu was the central depot for the whole organization with its stores and shipyards. These higher posts, like that of the Commissioner himself, were not ranked in the official hierarchy. The officials holding them usually had a sinecure rank in some other office.⁸ The lower grades of personnel were probably outside the official class altogether.

FIRST PERIOD OF REGIONAL DIVISION 765-780

In 765 the financial control of the empire was divided geographically between Liu Yen, whose authority in the south was recognized, and Ti-wu Ch'i,

¹ See CTS 49, THY 87, HTS 53, TCTC 226.

² See CTW 46.

³ See HTS 53, TCTC 226, and T'ang Yü-lin 1.

⁴ CTS 49, THY 87 say that these were set up from the Huai to the north. However, the list of branches in HTS 54 includes some which were in the Yangtze valley, and one in Ling-nan. These may have been added later, for the list includes a branch in Shantung which is known only to have been established under Huang-fu Po in 820.

⁵ These were at Hu-chou (湖州), Hang-chou (杭州), Yüeh-chou (越州) and Lien-shui (漣水). On the organization of the Commission the only account is in Chü Ch'ing-yüan, Liu Yen P'ing-chuan.

⁶ We know the names of many subordinate officers from an Edict on official dress in THY 31.

⁷ The Agent at Pien-chou was later transferred to Ho-yin, owing to continual unrest at the former place. See biography of Yü K'ên (于頔) CTS 146.

⁸ For example Han Hui, who was one of the first Agents at Yang-tzu was seconded to the post from that of Under-Secretary of the Department of Military Colonies, as we know from the Hsing-chuang (行狀) written by Ch'üan Tê-yü (權德輿) (see Ch'üan Tsai-chih Wen Chi 20).

who controlled the northern provinces and Szechwan from the post of Vice-President of the Board of Finance in control of Public Revenue (戶部侍郎判度支).¹ Ti-wu Ch'i also had the title of Commissioner for Salt and Iron in his region, but this was purely nominal, for the salt administration in the north was subordinated to the Public Revenue Department. When Ti-wu Ch'i was involved in the fall of the eunuch Yü Chao-ên (魚朝恩) in 770 and disgraced, his successor in control of the northern region, Han Huang (韓滉) merely retained the title of Vice-President of the Board of Finance in control of Public Revenue.²

Thus while the Salt and Iron Commission was emerging as the predominant financial authority in the south, the Public Revenue Department was becoming the most important office in the central finance organization. The reason for this is plain. The nominally superior Board of Finance had been chiefly concerned with the control of the census and of land and tax registration. This had been vitally important under the Tsu-yung-t'iao system of direct taxation, but this system had already slackened before 755 with the growth of new supplementary taxes. After 763, when the registers fell into complete chaos, the Board's importance rapidly dwindled.³ The Public Revenue Department was originally responsible for the annual budget.⁴ This task became so important that from 734 onwards officials were appointed from outside departments "to control Public Revenue" (知度支事),⁵ thus reducing the authority of the Board of Finance over the department. After 755 the production of some sort of budget became a most urgent problem and under Ti-wu Ch'i and Han Huang the Public Revenue Department became the predominant financial office in the central government.

¹ This division of authority is dated 765 in CTS 49, THY 87, THY 88, but dated 766 first month in CTS 11.

² See Han Huang's biography CTS 129.

³ The registers which fell into the most complete chaos were the Hu-chi (戶籍) which set out each individual's position with regard to the law, and his status for taxation and land-tenure. In the period 760-80 the chief taxes were the household tax, based on property, and the land taxes. These were collected on the basis of the Register of Growing Crops (青苗簿). The taxes were thus collected in a realistic fashion, and were no longer assessed on a fictitious equally-endowed adult male (丁), as the old Tsu-yung-tiao taxes had been. See Chü Ch'ing-yüan, T'ang-tai Tsai-ch'eng Shih (唐代財政史) 1940, and T'ang-tai Ching-chi Shih (唐代經濟史) 1936.

⁴ See CTS 43, HTS 46, TLT 3. The procedure was regularized in 736 under Li Lin-fu (李林甫) by the issue of the Permanently Applicable Orders (長行旨條), which laid down detailed rules of procedure (see TT 23, THY 59, TLT 3 commentary). (The last is very corrupt in the current Kuang-ya edition, and should be read together with Tamai's Collation with the Sung Edition, in his Shina Shakai Keizai Shi Kenkyū, p. 463-601 (玉井是博, 支那社會經濟史研究)).

⁵ See THY 59. At first these were usually members of the Censorate. The latter was a stronghold of the aristocratic faction, and these officials may be considered as another means by which the aristocrats attempted to control finance.

PERIOD OF RE-UNIFICATION UNDER CENTRAL CONTROL 780-792

In 779 Han Huang was disgraced¹ and Liu Yen temporarily gained control of the finances of the whole empire. But within a month Tai Tsung died² and among the new Great Ministers who were appointed by his successor was Yang Yen (楊炎), a bitter enemy of Liu Yen.³ He immediately began a campaign to destroy everything built up by his predecessor.

One of his first acts was to induce his protégé Shên Chi-chi (沈既濟) to request a reform in the methods of selecting officials, for it seems that Liu Yen had consolidated his position through his influence on the examinations.⁴

In his purely financial reforms Yang Yen pursued two principal aims. The first was the re-establishment of direct taxation as the chief source of revenue. At the end of Liu Yen's period in office the Salt Monopoly was producing more than half of the total annual income,⁵ and this move thus reduced the importance of the Salt Commission. Under Yang Yen's new Liang-shui tax system (兩稅法) the multitude of confused taxes which had been levied in the preceding period were combined and reassessed.⁶ The assessment of the new tax was made locally by the provincial governors and prefects in consultation with envoys (黜陟使) sent out by Yang Yen.⁷ Thus the position

¹ He was disgraced in the fourth month 779. He had been in continuous trouble since 777, when he had accused Li Kan (黎幹) of making a fraudulent report of crop damage in order to get a tax exemption. When it appeared that the report was in fact true, he had attempted to frame Li Han with the aid of false reports from two of his partisans. His family had also been in bad odour since 777 as his younger brother Han Hui had been involved in the fall of Yüan Tsai.

² Tai Tsung died in the fifth month 779.

³ Yang Yen's enmity was partly based on the fact that he had once served as Liu Yen's subordinate in the Board of Civil Office, where they had had disagreements. But more important than this was the fact that Liu Yen had been responsible for the prosecution and eventual death of Yüan Tsai in 777. Yang Yen was a native of the same place as the latter, and was connected with the family through his mother, and Yüan Tsai had greatly favoured him intending him to be his successor. When Yüan Tsai was executed Yang Yen was banished. (See HTS 145, CTS 118, TCTC 225, CTS 123).

⁴ See HTS 45, TT 18, CTW 476, TCTC 226, for Shên Chi-chi's memorial.

⁵ The income from salt in 779 was 6,000,000 strings according to CTS 49, THY 87, CTS 123, HTS 54, etc. An even larger figure is quoted for Ta-li times from the now lost Li Tao Yao Chüeh (道理要訣) of Tu Yu in Yü Hai 181 (9,000,000 strings).

⁶ On the Liang-shui reform see the two works of Chü Ch'ing-yüan quoted above, Note 32. The same author also published a study specifically on the Liang Shui in a number of Shih Huo (食貨) to which I have not had access. The reform abandoned entirely the fictitious adult male as the basis of taxation. The new taxes were collected twice a year and comprised a household tax based on a property assessment and collected at a money rate, and a land levy assessed on the area of growing crops and collected in grain. There were however, supplementary taxes which were attached to this basic rate, for instance the Ch'ing-miao-ch'ien (青苗錢) and the Liquor Monopoly Money (權酒錢). The rates of this tax were fixed locally, and were not universal for the whole empire, as all previous taxes had been.

⁷ The dispatch of these Commissioners for Advancement and Disgrace was ordered in a General Act of Grace in the first month 780 (see THY 78, TFYK 488, THY 83, TFYK 89, CTS 12, etc.). The Edict issued when they were appointed in the next month is in TFYK 162, which also preserves their names (see on these TCTC K'ao-yi 17). The actual detailed instructions given to them are set out in the Ch'i Ch'ing T'iao (起請條) of the second month 780 (see THY 83).

of the Governors as intermediary authorities in tax-collection was finally asserted, a position already partially recognized when in 777 they were given the right to audit prefectural accounts before they were submitted to the Department of Judicial Control (比部) for review.¹

The new tax was put specifically under the control of the Public Revenue Department.² It proved a great success, producing in its first year of operation more than twice the previous revenue from salt.³ As a result, for the next few years the Public Revenue Department became the predominant financial authority in the state.⁴

Yang Yen's second aim was the return of financial authority to the offices on the regular establishment. The principal items involved were the restoration of the Treasury departments, and the abolition of the Commissions for Transport and for Salt and Iron. The Histories suggest that the motive for this was simply hatred for Liu Yen. But, although Yang Yen undoubtedly hounded the latter to his death, it is clear from his memorial of 779⁵ that he had good reasons for his reform. It seems that under Ti-wu Ch'i taxes had been paid not into the regular treasury departments, but into the Emperor's Personal Treasury (內盈庫藏).⁶ Though this may have been done to protect the money from the rapacious generals of the period, it meant in practise that the control of the state revenues came into the hands of the eunuchs. The terms of Yang Yen's memorial clearly indicate that his aim was to suppress the financial power of the eunuchs.⁷ I suspect that eunuch influence on finance was deeper than is at first apparent, for both Liu Yen and Ti-wu Ch'i had been disgraced through being involved with eunuchs⁸ and when Yang Yen

¹ See THY 59. As we know from a memorial from the Department of Judicial Control in 780, these audits were frequently neglected, and the Commissioners for Advancement and Disgrace were ordered to look into this matter also. Previous to 777 Prefectural accounts had been submitted annually direct to the Department.

² See the Act of Grace of the first month 780 (*cf.* Note 41 above). The Ch'i Ch'ing T'iao of the second month also ordered the envoys to report the arrangements and assessments to the same authority.

³ See TFK 488, HTS 52.

⁴ See below. In 782 Tu Yu requested that, as the Public Revenue Department was now the most important financial office, the personnel of the nominally superior Board of Finance should be reduced to the same level (see TT 23).

⁵ For Yang Yen's memorial or memorials see CTS 118, THY 83, TFK 488, CTW 421, and THY 59. In THY and TFK these are dated the eighth month 780. This is ridiculous, as they suggest reforms which had already been put into force earlier in the year. I therefore propose to emend this date to the eighth month 779, which fits in with the account in CTS 118.

⁶ See the note appended to the memorial in THY 59, which derives from CTS 118.

⁷ THY 59 reads, "... Taxation is the principal foundation of the State . . . and if there is a single error in their reckonings the whole empire will be shaken. Yet under the irregular system of the late reign, the eunuchs controlled these duties. The foundation of the state's prosperity was regulated by five-foot-tall eunuch lackeys. Even the Great Ministers were unable to control them, and had no means of assessing the profit or harm done to the empire. . . . There is nothing so dreadful as the evil of these maggots. I request that Your Majesty expels them, and lets authority return to the correct offices . . ."

⁸ See above.

had the former disgraced in 780 the ostensible charge was his alleged implication with another eunuch in a Palace plot in 777.¹

In the last months of 779 the tax income of the empire was placed under the control of the Treasury of the Left (左藏庫) as in the old system, while the amount to be paid into the Palace was strictly limited.² When Liu Yen was dismissed in the first month of 780 a similar Edict was promulgated, restoring authority to the Department of Treasury (金部) and Department of Granaries (倉部) subordinate to the Board of Finance.³ At the same time the Commissioners for Transport (this probably meant the Salt and Iron Commissioners as well) and for Public Revenue were abolished.⁴

FAILURE OF YANG YEN'S ADMINISTRATIVE REFORMS

The Board of Finance had been in an advanced state of decay for so long that no adequate organization remained to deal with the business. The Secretariat and Chancellery were ordered to select suitable officials for the vacant posts, and two officials were put in temporary control.⁵ The salt administration was entrusted to Pao Chi (包佶), a former subordinate of Liu Yen.

By the third month of 780 the deficiencies of the revived system had become so obvious that Yang Yen was forced to re-adopt Liu Yen's policy of administration through specialized officials. Han Hui (韓回), a younger brother of Han Huang, who had been Liu Yen's Agent at Yang-tzu until he was involved together with Yang Yen in the downfall of Yüan Tsai in 777,⁶ was recalled from his mission as Commissioner for Advancement and Disgrace (黜陟使) to Huai-nan,⁷ and appointed Vice-President of the Board of Finance in control of Public Revenue. At the same time Tu Yu (杜佑) a former provincial tax-commissioner in the south (江西青苗使), who had been appointed Chief Secretary in the revived Treasury Department, was

¹ This was a plot to replace the future Tê Tsung as Heir Apparent by the Prince of Han, and to appoint a new Empress. Liu Yen's part in it was by no means proved, and the whole thing may well be a fabrication, as the accounts seem to derive from that in Chien-chung Shih-lu which is preserved in TCTC K'ao-yi 17. As Shên Chi-chi the author of this work was a violent partisan of Yang Yen, who was his patron, too much reliance should not be placed on this.

² See THY 59. This Edict followed Yang Yen's memorial.

³ See CTS 12, CTS 49, THY 87.

⁴ See CTS 12, "... The Commissions which Liu Yen controlled are to be abolished . . ." TCTC 226 only mentions the abolition of the Transport Commission.

⁵ See THY 87, CTS 49, CTS 12.

⁶ See CTS 129, HTS 126.

⁷ This appointment is not mentioned in his biographies, but is confirmed by his Hsing-chuang (行狀) in Ch'üan Tsai-chih Wen Chi 20. In the list of envoys preserved in TFK 162 the envoy for Huai-nan and Huai-hsi is Li Ch'êng (李承). Presumably the latter was a last minute replacement, when the deficiencies of the new administration forced Yang Yen to withdraw Han Hui.

given temporary control over transport from the south.¹ Pao Chi probably remained in charge of the salt monopoly.

In the seventh month of 781 Yang Yen was driven from power and subsequently murdered by his fellow Great Minister Lu Chi (盧杞).² Han Hui thus lost his patron, and his situation became quite impossible when his nephew Han Kao (韓臯) spoke out in Yang Yen's defence.³ In the eleventh month of 781 he was demoted, and Tu Yu took over the Public Revenue Department, thus concentrating all financial power in his own hands.⁴ At the same time he attempted to consolidate the position of the Public Revenue Department by reducing the permanent establishment of officials in the parent Board of Finance.⁵

FINANCIAL CRISIS CAUSED BY THE HO-PEI REBELLIONS 782

In the fifth month 782 he incurred the enmity of Lu Chi and was disgraced,⁶ being replaced by Chao Tsan (趙贊), a former member of Yang Yen's party.⁷ At this time the empire's resources were strained to the limit by the revolt of the provincial governors in Ho-pei. Although the rates for direct taxation were increased by 20 per cent.,⁸ the rebellion reduced the income from the new Liang-shui taxes, and the situation was not saved by a series of short-term emergency measures introduced by Chao Tsan.⁹ Once again the proceeds

¹ See CTS 49, THY 87, TCTC 226, CTS 12. Tu Yu's previous title was Chiang-Huai Ch'ing Miao Shih according to HTS 166, but the reading Chiang-hsi Ch'ing Miao Shih in CTS 147 is obviously correct, as he was currently Prefect of Fu-chou (撫州). The appointment to control transport was made temporary (權; Katō in his translation of TCTC in Zoku Kokuyaku Kambun Taisei, Vol. 13, p. 128, misunderstood this and made it a verb) presumably to save face over the abolition of the post a few weeks previously.

² See CTS 118. The account of this incident quoted from the Chien-chung Shih-lu in TCTC K'ao-yi 18 leaves us in no doubt as to the partisan nature of this work, which I noted above (Note 50).

³ See CTS 129.

⁴ See CTS 147, CTS 12. In the next month the Commissioners for Land and Water Transport from the Chiang-Huai region (江淮陸水運使) were again abolished, and the business placed in the hands of the Public Revenue Department (THY 87). This simply meant that Tu Yu continued to control it from his new post.

⁵ See TT 23. The power of the Public Revenue Department was further increased after all provincial tribute gifts were put under their control in 780 fourth month (TCTC 226). This was probably only a temporary arrangement.

⁶ See CTS 147, CTS 12, CTS 134.

⁷ See CTS 12.

⁸ Ch'ên Shao-yu (陳少遊) had already requested that he might increase the tax rate in his province by 20 per cent. (CTS 48, THY 83, TFKY 488). This was extended to the whole empire a few days after Chao Tsan came to power. The tax on salt was increased by 100 per cent. on the same day (see CTS 48, CTS 12, HTS 54).

⁹ Most important of these were the taxes on tea, bamboo, lacquer and timber imposed the ninth month 782, see CTS 12, THY 88, CTS 49), the taxes on premises (間架錢) and on mercantile transactions (除陌錢) (imposed the sixth month 783, see CTS 49, THY 84). He also introduced still-born schemes to redistribute land and to debase the coinage. A capital levy on the merchants of the capital was also carried out in 782 under Tu Yu according to CTS 12, but under Chao Tsan according to HTS 134.

of the salt monopoly and transport of taxes from the south became matters of serious concern, and in the eighth month of 782 two Commissioners for Transport and Salt and Iron were appointed. The more important of these posts, that responsible for the area east of Pien-chou was again filled by Pao Chi. But neither of these commissioners held high rank, and both were specifically subordinated to the Public Revenue Department.¹

Chao Tsan was disgraced in the twelfth month of 783, when his patron Lu Chi fell from power. He was replaced in control of Public Revenue by P'ei Tien (裴腆), a former subordinate of Liu Yen.² Pao Chi, who seems to have been an expert with no strong party affiliations, remained in control of the salt administration.

In the ninth month of 784 yet another of Liu Yen's former employees, Yüan Hsiu (元琇), was put in charge of Public Revenue.³ When Pao Chi was promoted to the Board of Justice in the third month 785, Yüan Hsiu also took over the Salt and Transport administrations.⁴

UNSUCCESSFUL REFORM OF ADMINISTRATION UNDER TS'UI TSAO 786

At the beginning of 786 Ts'ui Tsao (崔造), a friend and patron of Yüan Hsiu, became Great Minister. He attempted to revive the old system under which the local authorities (at this period superseded by Provincial Governors) had been responsible for transporting their own taxes. He abolished the Transport Commission, and shut down the local branch offices maintained by the Public Revenue Department.⁵ Financial duties were shared between the two Vice-Presidents of the Board of Finance, Yuan Hsiu being responsible for the monopolies on Salt and Liquor,⁶ and Chi Chung-fou (吉中孚) for direct taxation and the Public Revenue Department.⁷

At this time it again became necessary to transport grain from the Yangtze valley. The emperor wished to appoint Han Huang, who as governor of the Yangtze delta area had been the main source of supplies for the imperial forces during the fighting,⁸ as Transport Commissioner to control this traffic.⁹

¹ See CTS 49, THY 87, CTS 12.

² See CTS 12. We know that he was a former subordinate of Liu Yen from CTS 123, HTS 149, CTS 49, THY 87, etc.

³ See CTS 12.

⁴ See CTS 12, HTS 149.

⁵ See CTS 12, TCTC 232, CTS 130.

⁶ See CTS 12.

⁷ See CTS 12, CTS 130.

⁸ See TCTC 231.

⁹ See CTS 129 (Han Huang) and CTS 130 (Ts'ui Tsao). The account in CTS 129 makes it appear that the quarrel with Yüan Hsiu occurred at the end of 786. But CTS 130 makes Yüan Hsiu's appointment as Shang Shu Tso Ch'eng follow Han Huang's denunciation of his policy on Salt and Iron. This presumably refers to the currency question mentioned below, and it is clear that Huang opposed this out of revenge for the insult he had suffered over the transport arrangement. As the appointment of Hsiu to the State Department is dated the second month 786, the disagreement over transport must have occurred at the very beginning of the year.

Yüan Hsiu, knowing that Han Huang was difficult to collaborate with, requested that he should control transport to Yang-tzu (a matter of some four miles) while he himself should control the remainder of the route. Han Huang was greatly incensed at this, and successfully obstructed a plan of Hsiu's to relieve the shortage of money in the capital with cash collected in the Yangtze area.¹ As a result of this Yüan Hsiu was transferred to a position in the State Department where he was in charge of Public Revenue, while his duties concerning Salt and Iron, where he had conflicted with the southern interests of Han Huang, were transferred to Li Sung (李棟).² When Han Huang eventually came to Court at the end of 786 the emperor appointed him Commissioner for Salt and Iron, Transport and Public Revenue.³ Ts'ui Tsao was dismissed from his position as Great Minister, and Yüan Hsiu banished to the far south.⁴

Han Huang did not long survive this success, for he died in the third month 787.⁵ But he rescinded all Ts'ui Tsao's reforms, and the financial administration once more returned to the normal pattern. It is by no means clear what happened after his death. It seems most likely that his Deputy Commissioner Pan Hung (班宏) who was appointed Vice-President of the Board of Finance continued the salt administration.⁶

When Li Pi (李泌) was going to retire through illness early in 789, the Emperor wished to give Pan Hung control of finance. But on Li Pi's advice he passed him over, and appointed instead the ill-educated but forceful Tou Shên (竇參).⁷ This caused some resentment, as Tou Shên had formerly been

¹ See CTS 129. "As deflation in the Capital was very serious, Hsiu collected more than 400,000 strings of cash at the Directorates and Branches (of the Salt administration) in Chiang Tung, and ordered them to be sent to the Capital. Han Huang would not allow this, and denounced him to the throne saying, 'The cost of sending 1,000 cash to the Capital would reach 10,000 cash. This will harm the state. I request you prevent it!' The Emperor asked Hsiu about it. He said 'The weight of 1,000 cash is about the same as that of a tou of rice. Since this only costs 300 cash to transport by water from Chiang-nan to the Capital, how can it reach 10,000?' The Emperor agreed to this and sent an eunuch envoy to deliver the Edict to Han Huang in person. But Han Huang held to his position and refused". The reason for the Emperor's sacrificing of Yüan Hsiu is obvious. Since Han Huang was one of his chief sources of supplies, and was also the governor of a most important area of production, which, moreover, was a key area in the canal route, any trouble with him would have meant the ruin of his finances. It was for this reason that, after Huang's death in 787, his province was split up into three, to reduce the power of his successors (see TCTC 232).

² See CTS 12. This source does not mention that he was put in charge of Public Revenue. But this information is to be found in HTS 149, and is confirmed by the fact that when he was dismissed in the twelfth month CTS 12 refers to him as 尙書左丞度支.

³ Han Huang arrived at Court in the eleventh month and was appointed Commissioner in the twelfth month (see CTS 12, TCTC 232).

⁴ The disgrace of Yüan Hsiu and Ts'ui Tsao followed in a few days (see CTS 12, HTS 62). Their disgrace, which seems to have been caused purely by Han Huang's malice, caused much adverse comment.

⁵ He died in the second month 787 (See TCTC 232).

⁶ See CTS 123. He probably filled the post left vacant when Li Sung (李棟) was appointed Governor of O-yüeh in the first month 787 (see CTS 12).

⁷ See CTS 123, TCTC 233, CTS 136, THY 88.

a lowly subordinate of Pan Hung.¹ The trouble was aggravated when Tou Shên, who was forced by his inexperience and by pressure of other work to depute his financial duties to Pan Hung, refused to make good his promise that the latter should replace him as Salt Commissioner after a year.² Possibly he did not trust Hung, whom we know administered the all-important Branch at Yang-tzu through a notoriously corrupt official Hsü Ts'an (徐榮) and who was probably involved himself.³

Eventually Tou Shên attempted to appoint not Pan Hung himself, but his protégé Chang P'ang (張榜) the President of the Court of Agriculture. Hung told Tou Shên that he considered the choice unsuitable, news of which soon reached Chang P'ang, who was not unnaturally resentful.⁴ Shortly before Tou Shên was dismissed for corruption in 792⁵ he handed over financial control on a compromise basis, by which Chang P'ang was made Salt and Iron Commissioner, but was specifically subordinated to Pan Hung, who was appointed Commissioner for Public Revenue. Their enmity made this arrangement unworkable. Hung refused to hand over the files of the Salt and Iron Commission, and, since they could never agree over the appointment of subordinates, many posts fell vacant.⁶

SECOND PERIOD OF REGIONAL DIVISION 792-805

The new Great Ministers Lu Chih (陸贄) and Chao Chung (趙憬) solved the deadlock by reviving the arrangement in force before 780, by which financial authority was divided geographically between the Salt and Iron Commission under Chang P'ang in the south, and the Public Revenue Department under Pan Hung in the north. The division of authority extended even to the control of direct taxation, and during the remainder of Tê Tsung's reign the two financial regions became increasingly independent.⁷

Chang P'ang removed the corrupt Hsü Ts'an from the Branch at Yang-tzu, and apparently established his administration at Yang-chou, the financial capital of the south. In 794 P'ang was disgraced as a partisan of Lu Chih after

¹ See CTS 123. Shên had been a Supervisor (直) at the Supreme Court, while Pan Hung, who had spent most of his official career previous to 786 in the judiciary, was already Vice-President of the Board of Justice.

² See TCTC 234. Shên promised Hung that after waiting a year he would let the post of Commissioner come to him. But when the year had expired he did not wish to give it up, and Hung was angry.

³ See CTS 123. It appears that Tou Shên wished to replace Hsü Ts'an, who was corrupt and took bribes. If Pan Hung was himself involved it would help explain his reluctance to hand over the books of the Commission (see below).

⁴ See CTS 123, TCTC 234.

⁵ They fell from power in the fourth month 792 (see CTS 13, TCTC 234). Pan Hung and Chang P'ang were appointed on the ping-tzu day of the previous month (see CTS 13, TCTC 234; THY 88 confirms this in the case of Chang P'ang).

⁶ See CTS 123.

⁷ This division of authority was made in the fourth month 792 a few days after Lu Chih and Chao Chung became Great Ministers. Some account of the discussions leading up to it is in CTS 123.

the latter had been driven from power by P'ei Yen-ling.¹ The southern element in the Commission was strengthened under his successors, all of whom were provincial governors in the Yangtze delta region. Wang Wei (王緯) who followed him in office was a fairly efficient commissioner, but owing to the claims of his other duties his control was not strict, and abuses arose among his subordinates.² On his death in 798 he was succeeded by the very able Li Jo-ch'ü (李若初) who had served in the salt administration under both Liu Yen and Pao Chi.³ He planned a comprehensive reform of the Commission, but unfortunately died prematurely after only a year in office.⁴ He was followed in turn by Li Ch'i (李錡) who was apparently appointed through bribery, and whose period in power was notorious for the growth of abuses and the diminution of revenue.⁵

During the tenure of office by these persons the centre of the Salt administration was fixed either at Yang-chou, or at Jun-chou on the opposite bank of the Yangtze. The Commission kept an Agent (留後) in the Capital, who seems to have performed much the same duties as the Chancelleries (進奏院) maintained in the Capital by the provincial governors.⁶ The position of the Salt and Iron Commission as a purely southern authority was thus firmly established.

In the north at the same time, the Public Revenue Department was developing rapidly. After the death of Pan Hung in the seventh month 792, control of Public Revenue was given to P'ei Yen-ling (裴延齡) who had served in the department in the days of Ts'ui Tsao, and had since been Vice-

¹ According to CTS 13, when P'ei Yen-ling (who had been put in temporary control of Public Revenue in the seventh month 792 on the death of Pan Hung) was confirmed in this office and made Vice-President of the Board of Finance, in the fifth month 793 (cf. TCTC 234), a certain Li Hêng (李衡) who we know from CTS 123, CTS 49, etc., had been a subordinate of Liu Yen, was appointed Salt and Iron and Transport Commissioner. However, when CTS 13 records Chang P'ang's demotion in the tenth month 794 he is still referred to as Salt and Iron Commissioner. As there is no other reference to Li Hêng in this connection, I presume that his appointment was cancelled.

² See CTS 13, THY 88, CTS 49, THY 87, for date of his appointment. Also see his biography CTS 146 for a scanty account of his administration.

³ The accounts in CTS 49, THY 87 omit all mention of Li Jo-ch'ü. For his appointment see CTS 146, and CTS 13, which dates it the ninth month yi-mao day.

⁴ See CTS 146.

⁵ See CTS 13, THY 88, THY 87, CTS 49, for his appointment which is dated the second month. CTS 112 states that he was appointed by heavily bribing Li Ch'i-yün (李齊運). Some account of his corrupt administration may be found in CTS 49, THY 87. His brutal maltreatment of Ts'ui Shan-chên (崔善貞), who dared to speak out against these abuses is mentioned in CTS 112, TCTC 236. CTS 153 and TCTC 236, tell us of futile remonstrations made by his Executive Officer for Transport Lu T'an.

⁶ See CTS 49, THY 87. On the subject of the Provincial Chancelleries (進奏院) in the Capital, see Aoyama Sadao, "Study of the Chin Tsou Yüan in T'ang times" (唐代進奏院考) in the Commemorative Volume Tōyō-shi Shū-setsu for Katō Shigehi, 1940.

President of the Courts of Treasury and Agriculture.¹ There was considerable opposition to this appointment, which was justified in the event by his oppressive policies. Besides his purely oppressive measures, however, he made considerable changes in administration, notably in dealing with tax income, for which he set up a series of new treasuries.² On his death control of Public Revenue passed to successive Vice-Presidents of the Board of Finance, Su Pien (蘇弁),³ Yü P'ei (于頔),⁴ and in 800 to Wang Shao (王紹) a former protégé of Pao Chi.⁵

The latter part of Tê Tsung's reign was notable as a period of strong local autonomy, and the central finance organization depended on tribute payments (進奉) from the provincial authorities⁶ for much of their revenue. Not only was the income from the salt monopoly reduced, but the transport of taxes from the south was constantly interrupted by mutinies among the garrisons of Pien-chou and Hsü-chou.⁷ To offset the loss of revenue the Public Revenue Department branched out into many new fields of activity, such as building operations, the manufacture and dressing of cloth, and control over

¹ See CTS 13, TCTC 234, CTS 135. The appointment of P'ei Yen-ling was strongly opposed by Lu Chih, whose candidate for the post left vacant by Pan Hung's death was Li Sun (李巽) who had been in exile after falling foul of Tou Shên.

² See CTS 135. The reason given in his memorial for the establishment of the new Treasuries was that the annual turnover of the regular treasuries was 60,000,000 strings or more, and the established posts were not adequate to supervise so much business.

³ P'ei Yen-ling died the ninth month 796 (see CTS 13, CTS 135). Su Pien was put in charge of Public Revenue the second month 797. Wang Shao was at the same time put in control of the Board of Finance (see CTS 13).

⁴ Yü P'ei was appointed the fifth month 798, when Su Pien was degraded. He was promoted Vice-President the third month 799.

⁵ Wang Shao (written throughout CTS 13 as 召) was appointed in the eighth month 800, when Yü P'ei was demoted.

⁶ On the subject of Tribute Payments see the Preface to CTS 48, and HTS 52. One of the chief features of the General Act of Grace issued at the beginning of Shun Tsung's reign by Wang Shu-Wen was the abolition of these special offerings (see TFYK 89). Such gifts were not only made by the Provincial authorities. Their executive officers (判官) and Prefects also made them. We also know that Li Ch'i made such offerings not only as Governor of Chê-hsi but also as Salt and Iron Commissioner (see Shun-tsung Shih-lu 2, Han Ch'ang-li Chi, Wai-chi 7). Such payments had been first made annually, and towards the end of Tê Tsung's reign, monthly.

⁷ Hu San-hsing's commentary to TCTC 235 informs us that the garrison at Pien-chou mutinied in 792, 794, 796, 797, and 798 (corrected from 799 after Ch'üan Han-shêng, *op. cit.*, p. 75, Note 54). THY 85 preserves a memorial from the Prefect of Yüeh-chou complaining that 1,700 lengths of silk among his taxes were lost in transit owing to the mutiny of 794. As a result of this trouble a very powerful officer Han Hung (韓弘) was appointed to the area in the eighth month 799 (see CTS 13). His methods of dealing with the mutineers are graphically described in TCTC 235. Also connected with this was the appointment in the ninth month 800 of a special Commissioner for Land and Water Transport (see CTS 13). As the officer selected, Chang Shih (張式), was also Governor of Loyang, he may well have controlled the transport through Honan. A further step taken by the government was the transferrance in 799 of the Pien-chou Branch of the Commission to Ho-yin (see THY 87, CTS 146). The latter says that this followed a memorial from Yü K'en (于頔).

fuels.¹ Besides this, they developed salt production in their own region. The monopoly tax applied to the northern Salt Pools as well as to the south, though its rates were higher. The Public Revenue Department established Agents at each pool called Salt Monopoly Commissioners (權鹽使), who were responsible for producing a fixed annual rate of tax income.²

The Salt and Iron Commission had also entered various fresh enterprises. They had controlled mining operations since 781, though it is uncertain how strong this control was in fact.³ The new tax on tea, which was first imposed under Chang P'ang in 793, and proved a useful minor source of income, was also administered by the Commissioners, who established special offices (茶場) to deal with it.⁴ They seem also to have become the authority mainly responsible for minting once again, after the setback which they had suffered in this field with the closing of the southern mints in 780.⁵ Transportation remained a major business, in spite of the interruptions mentioned above. Besides these legitimate enterprises a good deal of revenue was derived from illegal tolls and transit dues on trade routes in the south.⁶

¹ See Tu Yu's memorial requesting the abandonment of these enterprises in THY 59, where it is wrongly dated 785, owing to a mistake in the nien-hao, for 806.

² See THY 88, CTS 48. The rates of the salt monopoly tax were very different in the two areas, as we know from the Edict which reduced them in 805. Before 805 the rate was 370 cash per tou in the south and 326 in the north. (Under Li Ch'i it was reduced by a token 10 cash at one point, but quickly restored, see HTS 54). After 805 the rates were 250 and 300 cash respectively (see TFKY 493). It should be borne in mind that these prices, like money tax rates in the same period are fictitious figures used for accounting purposes (虛估). The amount actually paid was generally about a third. The whole system was designed to avoid the hardship caused by the severe deflation which characterized the period 784-850, to people who had to pay taxes fixed at money rates in terms of commodities.

³ The control of mining operations was given to the Commission by an Edict of 780 (see TFKY 494, CTS 49, THY 87) which followed a Memorial from Han Hui, then in charge of Public Revenue (see CTS 129, HTS 126).

⁴ See CTS 49, THY 84, TFKY 493, TT 11, THY 87. The income from the Tea Tax was about 400,000 strings annually. That is about 11 per cent. of the contemporary income from Salt.

⁵ We know that coining was one of the enterprises of the Commission under Liu Yen. The mints in the Yangtze and Huai areas were shut down in 780 after a memorial from Han Hui had pointed out that to transport coins manufactured in the south to the Capital pushed the price of 1,000 coins up to 2,000 cash (CTS 48, HTS 126, CTS 129). The most important of these, in Ch'ên-chou (郴州) was re-opened again in 808 by Ch'êng Yi, under the administration of Li Sun. It is, however, possible that the Commission was responsible for all minting. This seems to have been the case in the middle of the century, as when the suppression of the monasteries released large stocks of copper we are told (HTS 54) that the regular staff maintained by the Salt and Iron Commissioners was unable to deal with the rush of work.

⁶ The accounts in CTS 49, etc., of Li Ch'i's administration give a rather false impression, however. It had always been the custom to charge a fee for the use of haulovers on the canal (cf. HTS 46, "Where there is a haulover they should divide the haulage among the poorest families, and they are forbidden to wrangle about the profits"). After Lu-shan the provincial authorities imposed transit taxes on merchants, a practice against which Liu Yen memorialized in vain (HTS 54), together with the current abuse of imposing local monopoly taxes. We also know from TT 11 that provincial governors had often levied transit taxes on merchants, and also that there was a regular toll called Tai-ch'êng (據程) levied at haulovers in accordance with the weight of the cargo. Thus in fact the practices of Li Ch'i were of long standing.

PERIOD OF RE-UNIFICATION AND REFORM 805-808

Tê Tsung died in 805 and his successor Shun Tsung was a helpless invalid. Power passed into the hands of Wang Shu-wen (王叔文) and Wang Pi (王伾), who began a reaction against local autonomy which continued into the next reign. The reassertion of central authority was particularly marked in the financial field. It is clear from the Act of Grace marking the beginning of the new reign that Wang Shu-wen was very conscious of economic problems.¹ As both he and Wang Pi were natives of the Yangtze delta region,² they must have been well aware of the abuses which had arisen under Li Ch'i. The latter was now dismissed, and Tu Yu was appointed Commissioner for Public Revenue, Salt and Iron and Transport, thus unifying control of the empire's finances.³ His administration was centred at Yang-chou, however, and Wang Shu-wen himself acted as Deputy Commissioner and Agent in the Capital, exercising the real power.⁴

Tu Yu's financial administration was concentrated on the southern region. He not only forced the Public Revenue Department to withdraw from many of its new enterprises, and to abandon the new Treasuries established under P'ei Yen-ling,⁵ but he also reduced the status of their agents at the salt pools.⁶ There was very good reason for the control of the empire's finances being in Yang-chou. Besides the fact that the Yangtze basin was far the most important economic region of the empire, at this time it was also the only region on which the central government could rely for a regular tax income. We know from the *Yüan-ho Kuo-chi-pu* (元和國計簿) presented to the throne by Li Chi-fu (李吉甫) in 807,⁷ that most of the provincial governors in the north and north-east neither made returns of population nor paid taxes. It also stated that "... The only places on which we can rely for taxes are the eight provinces of Chê-chiang East and West, Hsüan-shê, Huai-nan, Chiang-hsi, O-yüeh, Fu-chien, and Hu-nan...", all of which were controlled financially by the Salt and Iron Commission.

When Wang Shu-wen and his party fell from power in the eighth month of 805, and Hsien Tsung ascended the throne, Tu Yu was retained in control of finance. Wang Shu-wen was replaced as Agent in the Capital by the aristocratic P'an Meng-yang (潘孟陽). The latter was a grandson of Liu Yen, and had similar precocious talents, rising to be Vice-President of the Board of

¹ See TFKY 89. Also see the account of Shu-wen's views in Shun Tsung Shih-lu 2.

² They came from Yüeh-chou and Hang-chou respectively (see CTS 135).

³ Tu Yu was appointed ping-hsiu day third month 805 (see CTS 14, THY 88, Shun Tsung Shih-lu 2).

⁴ See CTS 49, THY 87, Shun Tsung Shih-lu 2.

⁵ See the memorial from the Public Revenue Department of the eighth month 805 in THY 59.

⁶ See CTS 48, THY 88 (entry for the An-yi Pools).

⁷ See CTS 14, THY 84, TCTC 237. (Also cf. Hu San-hsing's commentary.)

Finance before his thirtieth year.¹ Hsien Tsung sent him to the Yangtze and Huai valleys to make a tour of inspection and to assess the resources available for campaigns to suppress the provincial governors. His tour, however, developed into a prolonged debauch, financed by the bribes collected from the establishments which he was supposed to inspect. In 807 news of this reached the Emperor, who suspended him.² In the same month Tu Yu requested that he might be relieved of his financial posts, and selected his other Deputy Commissioner, Li Sun (李巽), of whose administrative abilities he had the highest opinion, to succeed him.³

Li Sun was duly appointed, and at first controlled all financial matters, as Tu Yu had done. But he too was mainly concerned with the administration of the salt monopoly and the transport of grain from the south. He restored both of these to a state of efficiency equal to that in their peak period under Liu Yen, and also began a revival of minting activities in the south. However the southern region was no longer so completely independent, for in 808 the income from salt was put at the disposal of the Public Revenue Department, apparently for the first time.⁴

THIRD PERIOD OF REGIONAL DIVISION 809-820

A revival of the authority of the Public Revenue Department began in 808, when P'ei Chün (裴均) was appointed "in charge of Public Revenue",⁵ and Salt Monopoly Commissioners at the pools were revived.⁶ After the death of Li Sun in 809, his successor Li Yung (李鄴) was appointed simply as Salt and Iron Commissioner,⁷ and the regional division of authority was again acknowledged. We know this from a memorial from a Censor presented in twelfth month 809, requesting that the local branches of the Salt and Iron Commission and the Public Revenue Department should conduct enquiries into illegal extra taxes.⁸

Li Yung was only a stop-gap, and was replaced at the end of 810 by Lu

¹ See CTS 162, CTS 49, THY 87.

² See CTS 162, TCTC 237.

³ Li Sun superseded Tu Yu in the fourth month 806 (see CTS 14, Nan Pu Hsin Shu 1). This is wrongly dated 807 in CTS 49, THY 87, which has apparently confused Tu Yu's request to be relieved of his financial duties (806) with his request to retire from official life in the next year (see CTS 14, CTS 147, HTS 136, THY 51).

⁴ On Li Sun's administration see CTS 49, THY 87, CTS 123, and the Memorial Inscription by Ch'üan Tê-yü.

⁵ See CTS 14. His appointment is dated the fourth month. The newly revived Public Revenue authority does not seem to have been a very considerable force until the appointment of Lu T'an.

⁶ This was done under P'ei Chün in the seventh month 808 (see THY 88, CTS 48).

⁷ See THY 88, THY 87, CTS 49, CTS 157, HTS 146. THY 88 wrongly dates this appointment the sixth month 808.

⁸ See CTS 14. The memorial was from Li Yi-chien, who soon after was put in charge of Public Revenue.

T'an (盧坦), who had served in the Transport Commission under Li Ch'i.¹ After a few months, however, Lu T'an was transferred to the Public Revenue Department, which had been controlled since its revival by comparative non-entities.² It seems probable that during the tenure of office by Li Yung and Lu T'an, most of the actual administration of salt and transport was in the hands of Ch'êng Yi (程昇) who had been made Agent at Yang-tzu under Li Sun.³ Lu T'an's successor Wang Po (王播) again took charge personally. He had been selected by Li Sun as Deputy Commissioner, and now remained in charge of the Salt and Iron Commission, with a few brief intervals, until his death in 830.⁴

The appointment of a powerful figure to each department coincided with the revival of regional independence in finance. This was finally recognized by an Edict of 810 which appointed the Agents of the Salt and Iron Commission at Yang-tzu and Chiang-ling as Commissioners for the Liang-shui tax in the Yangtze valley, and the head of the Public Revenue Department's branch office in Shan-nan West as Commissioner for Szechwan.⁵ At the same time the Salt and Iron Commission relinquished control of salt production in the latter region.

From 811 to 814 the balance between the two organizations was held to some extent by Wang Shao (王紹) the President of the Board of Finance.⁶ At this period the term San-ssu (三司) is frequently encountered referring to the Board of Finance, the Salt and Iron Commission, and the Department of Public Revenue. These offices made joint memorials on financial matters,⁷ and were recognized as the offices through which merchants and provincial magnates were allowed to make credit transferences by means of "Flying

¹ Lu T'an was appointed when Li Yung was made Governor of Huai-nan in the twelfth month 810 (see CTS 14).

² This appointment was in the fourth month 811 (CTS 14). P'ei Chün had been succeeded in the sixth month 809 by Li Yüan-su (李元素), and he in turn was replaced in the third month 811 by Li Yi-chien (李夷簡). The latter was probably only a temporary replacement for Li Yüan-su who had been taken suddenly ill and died in the next month (CTS 14).

³ Ch'êng Yi had been disgraced in 805 as a partisan of Wang Shu-wen, and sent to be Marshal of Ch'ên-chou. When Li Sun came to reopen the mints in that prefecture he was greatly impressed with Yi's ability and had him appointed Agent at Yang-tzu in 809 (see TCTC 237). We know that he performed most of the administrative duties regarding the Salt Commission under Li Yung, from the latter's biography in HTS 146.

⁴ Lu T'an was transferred to the Public Revenue Department and Wang Po appointed to the Commissioner in the fourth month 811 (see CTS 14).

⁵ See CTS 49, THY 87.

⁶ Wang Shao held office from the sixth month 811 until his death in the twelfth month 814 (see CTS 15, HTS 168).

⁷ For instance the memorial on hoarding of money in CTS 48, THY 87, THY 89, TFK 501.

Money" (飛錢).¹ The revival of the Board, however, was due almost entirely to the personal influence of Wang Shao.

This pattern of administration continued, with fluctuations in the relative importance of the offices until the end of the reign. When Lu T'an was sent to be a Governor in Szechuan in 813, he was succeeded by P'an Meng-yang.² Later, in 814 Yang Wu-ling (楊於陵) a former protégé and son-in-law of Han Huang, was appointed.³

He was dismissed in 816 owing to deficiencies in the provisions for the armies fighting the rebel Wu Yüan-chi (吳元濟).⁴ His successor was Huang-fu Po (皇甫鑄).⁵ In 817 the latter, who had gained considerable influence with the Emperor following the success of his measures to provide funds for P'ei Tu's campaign against Wu Yüan-chi, had Wang Po replaced as Commissioner for Salt and Iron by his Deputy Commissioner Ch'êng Yi (程異) who had just completed a very successful mission to the Yangtze valley to raise revenue.⁶ In the next year he and Ch'êng Yi were both made Great Ministers. After the latter's death in 819⁷ Huang-fu Po controlled the Salt and Iron Commission through his nominee Liu Kung-ch'ò (柳公綽).⁸ He remained in power until the end of the reign. His policies were oppressive, and he introduced extremely harsh punishments for offences against the laws on salt and on counterfeiting.⁹ He also made an unsuccessful attempt to impose the salt monopoly in Shantung and Hopei, which had formerly been exempt.¹⁰ But he made no changes in the pattern of administration.

¹ See the same memorial. Such transfers of credit could previously be made through the Provincial Chancelleries in the Capital, or through rich magnates with ample funds in the provinces. I suspect that this system of transfer was used not only for the sake of convenience, but also to enable merchants to evade the ban on the movements of money away from the capital.

² This appointment is dated the eighth month 813 in CTS 15 (see also CTS 162, etc.).

³ I can find no trace of his actual appointment. CTS 164 makes it clear that he was appointed in 814 following the execution of the magician Yang Shu-ko (楊叔高). I imagine that he was appointed thanks to the influence of Wang Shao, under whom he had previously served as Vice-President of the Board of Finance.

⁴ Yang Wu-ling was dismissed in the fourth month 816 (see CTS 15).

⁵ Although he appears to be an important figure, I can find no trace of the date of Huang-fu Po's appointment. The only clue is that HTS 52 states that he succeeded Yang Wu-ling at the Department of Public Revenue. I would accept this date without hesitation, were it not for the existence of a memorial from Huang-fu Po dated the seventh month 815 in CTS 48, TFK 493, which describes him as Commissioner for Public Revenue, and Yang Wu-ling was dismissed in 816.

⁶ See CTS 164. The dating of this appointment in CTS 49, THY 87, is impossible, as by 818 the campaign against Wu Yüan-chi had been brought to a successful conclusion by P'ei Tu. The correct date is undoubtedly that given in CTS 15, in the sixth month 817.

⁷ See CTS 49, THY 87, THY 88. He died in the fourth month (see CTS 15).

⁸ See CTS 49, THY 87, THY 88, CTS 165.

⁹ See HTS 54. The laws on salt had been somewhat relaxed, since the enforcement of the very strict system laid down in an Edict of 803 quoted in a later Edict of 836 in THY 88. Huang-fu Po revived these laws.

¹⁰ See CTS 48, HTS 54. The establishments which he set up in 819 were abolished under an Edict of 821 (see CTS 48, THY 88, TFK 493) and a further Edict in 822 (see THY 88, TFK 493, TTCLC 112).

The following table sets out the holders of office in the Salt and Iron Commission and the Public Revenue Department in the period under review.

A
SALT AND IRON COMMISSION

Name and Date of Appointment	Method of Entry	Patron (if any)	Previous Experience
1. Ti-wu Ch'i 758	yin	Wei Chien	Transport Com.
2. Lü Yin 759 ..	—	—	—
3. Liu Yen 760 ..	ex	—	Ch. Sec. Pub. Rev. Tax Com. Chiang-huai 756
4. Yüan Tsai 761 ..	—	—	—
5. Liu Yen 763 ..	—	—	—
6. Ti-wu Ch'i 764	—	—	—
7. Liu Yen ... 765	—	—	—
8. Pao Chi 780 ..	ex (CS)	Liu Yen	Service in Salt Administration.
9. Yüan Hsiu 785	?	Liu Yen	Service in Salt Administration.
10. Li Sung 786 ..	ex (CS)	—	—
11. Han Huang 786	yin	—	Controlled Pub. Rev. 770-79.
12. [Pan Hung]* 787	ex (CS)	—	Vice-Pres. under Han Huang.
13. Tou Shên 789 ..	yin	—	—
14. Chang P'ang 792	?	Pan Hung	Court of Agriculture.
15. Wang Wei 794 ..	ex (MC)	—	Under-Sec. Treas. Dept. Tax Com. Chien-nan.
16. Li Jo-ch'ü 798	yin	Liu Yen Pao Chi	Service in Salt Administration.
17. Li Ch'i 799 ..	yin	—	—
18. Tu Yu 805 ..	yin	—	Tax Com. Chiang-hsi, Ch. Sec. Treas. Dept. 780, Transport 780, Pub. Rev. 781-82.
19. Li Sun 806 ..	ex (MC, CCSC)	Lu Chih Tu Yu	Vice-Com. to Tu Yu.

*Note: Pan Hung apparently controlled the Commission 787-89, although his rank was Deputy Commissioner.

Name and Date of Appointment	Method of Entry	Patron (if any)	Previous Experience
20. Li Yung	ex (CS)	—	—
21. Lu T'an	yin	—	Served in Trans. Com. under Li Ch'i as Ex. O. Vice-Com. to Li Sun.
22. Wang Po	ex (CS, HLFCCYCL)	Li Sun	—
23. Ch'eng Yi	ex (MC)	Li Sun Wang Po	Agent Yang-tzu pre 805, Vice-Com. to Li Sun 809, and to Wang Po.
24. Liu Kung-ch'o	ex (HLFCCYCL)	—	—

B

PUBLIC REVENUE DEPARTMENT

Name and Date of Appointment	Method of Entry	Patron (if any)	Previous Experience
1. Ti-wu Ch'i 765	yin	Wei Chien	Transport Com., Tax Com., Pub. Rev. Salt Com., etc.
2. Han Huang 770	yin	—	—
*3. Ts'ui Ho-tu 780	?	—	—
4. Han Hui 780 . .	yin	Liu Yen	Agent at Yang-tzu until 777, Com. for Adv. and Dis. 780.
5. Tu Yu 781 . . .	yin	—	Tax Com. Chiang-hsi, Ch. Sec. Treas. Dept.
6. Chao Tsan 782 . .	?	—	Com. for Adv. and Dis. 780.
7. P'ei Tien 783 . .	?	Liu Yen	Served in Salt Administration.
8. Yüan Hsiu 784 . .	?	Liu Yen	Served in Salt Administration.
9. Chi Chung-fou 786.	?	—	—
10. Yüan Hsiu 786 . .	—	—	—

*Note: Ts'ui Ho-tu was only a temporary official. He held control for only one month.

Name and Date of Appointment	Method of Entry	Patron (if any)	Previous Experience
11. Han Huang 786	yin	—	Controlled finances of north 770-79.
12. Tou Shên 789 . .	yin	—	—
13. Pan Hung 792 . .	ex (CS)	—	Deputy Com. Salt and Iron to Han Huang and Tou Shên
14. P'ei Yen-ling 792	yin	—	Pub. Rev. 786, Vice-Pres. Courts Treas., Ag.
15. Su Pien 797 . . .	ex (CS)	—	Ch. Sec. Gran. Dept.
16. Yü P'ei 798 . . .	yin	—	Ch. Sec. Pub. Rev. Dept.
17. Wang Shao 800	yin	Pao Chi	Ex Official in Salt Administration, Vice-Pres. Board Fin.
18. Tu Yu 805	yin	—	See A.18, his concurrent post in Salt Administration
19. Li Sun 806	ex (MC, CCSC)	Lu Chih Tu Yu	See A.19, his concurrent post in Salt Administration.
20. P'ei Chün 808 . .	ex (MC)	—	—
21. Li Yüan-su 809	yin	—	—
22. Li Yi-chien 810	ex (CS)	—	—
23. Lu T'an 811 . . .	yin	—	Ex Official Transport Com. under Li Ch'i, Salt and Iron Com. 810.
24. P'an Meng-yang 813.	yin	Tu Yu	Vice-Pres. Board Fin., Agent in Capital and Vice-Com. Salt and Iron 805-06.
25. Yang Wu-ling 814	ex (CS)	Han Huang	Vice-Pres. Board Fin. (twice) under Wang Shao.
26. Huang-fu Po 816	ex (CS, HLFCCYCL)	—	Pres. Court of Agriculture.

The scanty biographical details which we possess on many of these persons makes a systematic analysis of their official careers very difficult and risky. But

I think it is possible to reach some tentative conclusions on three important questions. The first is the method of entry into official service, which throws some light on the candidates' social background. The second is their previous experience of financial administration. The third, which is closely connected with this, is the question of patronage. Both of these help illustrate the development of professionalism in finance, which I consider the dominant administrative trend of the period, in the sphere of central government.

For the purpose of analysis I divide the period into five sub-sections as follows:—

1. 765-780. A period of sharp regional division in finance, with the balance of power on the side of the Salt and Iron Commission.
2. 780-792. A period of unified administration with the Salt Administration, though still a distinct entity, subordinated to the Public Revenue Department.
3. 792-805. A period of sharp regional division, with both the Salt Administration and the Public Revenue Department administered on unconventional lines.
4. 805-808. A period of re-unified administration coinciding with the recovery of central authority.
5. 808-820. A period of regional differentiation, though less extreme than formerly, with considerable co-operation between the departments.

In the following analysis, I neglect the first six appointments in the list of Salt and Iron Commissioners, as they date from a period before the Commission was a powerful authority.

ENTRY INTO OFFICIAL SERVICE

Of the thirty-three persons mentioned in the above table as having been in charge either of the Salt and Iron Commission or the Public Revenue Department during the period, we are completely ignorant of the method of entry of five individuals. The number of known examination candidates is fifteen, of whom nine were Chin-shih (進士), four were Ming-ching (明經), three were Hsien-liang-fang-chêng-chih-yen-chi-ch'ien (賢良方正直言極諫) (of these one was also a Chin-shih and another also a Ming-ching candidate), and one took the special examination for infant prodigies. Of the remainder, seven are specifically stated to have entered by Yin, and there is strong ground for such a presumption with five others.

When we break down these figures among the two departments, a marked difference is seen. Of the total of seventeen persons employed in the Salt Commission ten were examination candidates, five rose by yin, and two are unknown. On the other hand, of twenty-two persons employed in the Public Revenue Department (two of whom had two tenures of office) only seven were examination candidates, eleven rose by yin and four are unknown. Thus the

balance was in favour of examination candidates in the Salt and Iron Commission, and in favour of yin candidates in the Public Revenue Department.

The following table shows the breakdown of these figures among the five sub-periods.

Period	Salt and Iron			Public Revenue		
	Exam.	Yin	Unknown	Exam.	Yin	Unknown
1	1	—	—	—	2	—
2	3	1	1	1	4	4
3	1	2	1	2	3	—
4	[1	1]	Identical with [1	1]	—	—
5	5	1	—	4	3	—

This shows that, in the Salt and Iron Commission the predominance of examination candidates was only broken during the third period when the Commission was controlled by provincial governors. In the Public Revenue Department yin candidates predominate until the fifth period. The predominance in the third period was greater than it appears from these figures, for the two examination candidates both had very short tenures of office.

The reason for these differences probably lies in the nature of the offices. The Public Revenue Department was a court office with its interests centred in the Capital and the north, where one would expect the aristocratic element to be stronger. The Salt and Iron Commission seems to have been mainly staffed with officers seconded from other departments, generally on merit, and was more independent. In addition both Liu Yen, who founded the Commission, and Pao Chi, who held it together in the difficult years after 780, were not only examination candidates themselves, but were also examiners.¹ They may thus have been able to find likely subordinates among their examinees.

PREVIOUS FINANCIAL EXPERIENCE

This was much the most important factor in the selection of officials for these posts. The information at our disposal is again extremely defective, but

¹ See CTS 123. Liu Yen was in control of the examinations in 773, and when he was appointed Vice-President of the Left of the State Department in 778, Ch'ang Kun put him in permanent control of the selection of officials. We know that Pao Chi controlled the examinations in 783 from T'êng-k'o Chi K'ao.

I consider that even the information which I have been able to accumulate gives convincing proof of the development of professionalism in the financial field. At the beginning of the dynasty, it seems to have been presumed that any member of the official class could fill any vacancy in the official establishment. A class of professional financial officials, strongly connected with the aristocratic interest,¹ had already developed during the reign of Hsüan Tsung, to deal with the increasingly complex finances of the empire. This trend continued after 755 and was in fact strengthened. It is only to be expected therefore that it should be particularly marked in the Salt and Iron Commission, a semi-independent authority which was not run on such rigid civil-service lines as the regular finance offices.

An examination of the careers of the officials on my list is very revealing. Of the seventeen persons in the Salt and Iron Commission thirteen are known to have had previous financial experience. Eight had served in the Salt and Iron Commission itself; three had been provincial tax commissioners; two had served in the Treasury Department; one in the Public Revenue Department; and one in the Court of Agriculture. Of the four who were without previous experience, we know nothing at all of the previous life of Li Sung, who was in control only for a matter of months. Li Ch'i gained the office through bribery, and thus should be discounted, but even he had been Prefect of two important salt-producing prefectures, and thus must have been well acquainted with the methods of administration. Li Yung was merely a stop-gap appointed after the unexpected death of Li Sun, and during his tenure of office the actual administration was carried on by his Agent at Yang-tzu, Ch'êng Yi. Liu Kung-ch'o was appointed in similar circumstances following the death of Ch'êng Yi, and was probably nominated as a figurehead by the contemporary head of the Public Revenue Department Huang-fu Po, who had exercised strong influence on Ch'êng Yi. Liu Kung-ch'o had also had wide administrative experience in the southern provinces.

The list of persons in charge of the Public Revenue Department shows similar features. Of the total of twenty-two persons we know nothing of the previous careers of two, both of them unimportant figures. Of the other twenty, sixteen had previous experience. No less than eight had served in the Salt and Iron Commission, four of them in the decade following the fall of Liu Yen, when this was virtually the only source of experienced officers. Of the others, Ti-wu Ch'i had been a subordinate of Wei Chien (韋堅) and had spent most of his career in a variety of financial posts; two others had been among the "Commissioners for Advancement and Disgrace" sent out by Yang Yen to fix the rates for the Liang-shui tax; one had been a provincial tax commissioner in the Ta-li period; one had served in the Public Revenue Department itself; one in the Treasury Department; and one in the Court of Agriculture; five had been Vice-Presidents of the Board of Finance.

¹ See Pulleyblank *loc. cit.* (Note 1).

The most interesting group are those holding office from 796-805. In this period there was a regular succession to the post of subordinates within the same office (either the Vice-President of the Board of Finance, or the Chief Secretary of the Public Revenue Department). Generally speaking it was the exception for these officers to have previous service in the department itself, as was so common in the Salt administration, and it is surely significant that the only time when there was such a closed succession was in the very period when the Public Revenue Department was involved in various unconventional activities similar to those of the Salt and Iron Commission.

Of the persons without previous financial experience, three of the four were appointed in the period following Tu Yu's abolition of the department's outside interests, and were insignificant authorities. The other, Tou Shên, is known not to have conducted the actual financial administration in person, but left it to his experienced Deputy Commissioner Pan Hung.

Tenure of office in either department was reserved for statesmen of mature age. Of those whose age can be computed, all were more than forty-five on appointment with the exception of Liu Yen, who was forty, and his grandson P'an Meng-yang who must have been even younger. Both of them were persons of precocious talent. The majority of these officials were fifty-five or more.

Another facet of their experience, which is too involved for detailed study here, but which I am sure was an operative factor in selection, was their administrative service either in the south or in Szechwan. The cumulative impression from reading their biographies is that it was rather rare for them to have served in the north. Service in the southern region would have acquainted them at first hand with the methods of the Salt Administration. This was not always an enjoyable experience, as we know from the case of Ts'ui Tsao.¹

It would also be interesting to investigate the places of origin of the various officials. But this is hardly possible, for the "birthplaces" indicated in the histories are very misleading, being the place of origin of the family rather than of the individual.

PATRONAGE

Closely connected with the administrative experience of the officers of the Salt and Iron Commission was the question of patronage. I use this term in a very broad sense, and there was certainly no question of official sponsorship as under the Sung. But the number of these persons who were either protégés of, or related to, previous Commissioners is very striking. Of the total of thirty-three persons thirteen, including a high proportion of the most important figures, were in such a relationship of patronage, while three others have personal relationship with predecessors.

The most important group were the protégés of Liu Yen, five of whom figure on the list. To this number we might add Lu Chêng (盧徽) who served

¹ See CTS 130.

in the Public Revenue Department under Yüan Hsiu, Li Héng (李衡), who is stated in one source¹ to have been appointed Commissioner of Salt and Iron in 793, and Yü K'ên (于頔) who served as Vice-President of the Board of Finance.

Two of the others, Wang Shao and Li Jo-ch'u were protégés of Pao Chi, who thought so highly of the latter that he married his daughter to him. Yang Wu-ling stood in a similar relationship to Han Huang. Chang P'ang was originally a protégé of Pan Hung, in spite of their subsequent quarrels. Li Sun had the distinguished patronage of Lu Chih (陸贄), who attempted to appoint him to the Public Revenue Department in 792 at the time when P'ei Yen-ling was eventually selected, and of Tu Yu. P'an Meng-yang was a protégé of the latter, besides being the son of Liu Yen's talented daughter. Li Sun's protégés Wang Po and Ch'eng Yi practically monopolized the Commission of Salt and Iron until 830, while another, Ts'ui Ling (崔陵), later became Vice-President of the Board of Finance.

To sum up, the Commissioners for Salt and Iron were selected from among statesmen of mature experience, generally of the equivalent rank to a Vice-President of one of the Boards, excepting during the second period, when the Salt Administration was subordinate to the Public Revenue Department. They almost invariably had previous experience of financial administration, and had frequently served in the Commission itself. In many cases they were protégés of former Commissioners, and most of them had a background of service in the southern provinces.

Compared with the persons who controlled Public Revenue they included a much higher proportion of examination candidates, especially in the early periods. Though professionalism was also marked in the Public Revenue Department, it was not common, except in a brief period 796-805 for former subordinates in the department to be put in charge. This is quite different from the situation in the Salt and Iron Commission where such succession was quite the normal practice.

NOTES

ABBREVIATIONS EMPLOYED IN THE NOTES

- CTS .. Chiu T'ang Shu. Po-na edition.
 HTS .. Hsin T'ang Shu. Po-na edition.
 TCTC .. Tzu Chih T'ung Chien. Ssu-pu Pei-yao.
 K'ao-yi .. Tzu Chih T'ung Chien K'ao Yi. Ssu-pu Ts'ung-k'an.
 TLT .. T'ang Liu Tien. Kuang-ya Shu-chü edition, checked with T'ang Liu Tien K'ao Ting and with Tamai's collation of the fragmentary Sung edition.
 TT .. T'ung Tien. Shih T'ung edition, Commercial Press, 1936.

¹ See CTS 14 (Note 89 above).

- THY .. T'ang Hui Yao. Wu Ying Tien edition, 1774.
 TFYK .. Ts'ê Fu Yüan Kuei. Li Ssu-ching's edition, 1624.
 TTCLC .. T'ang Ta Chao Ling Chi. Shih Yüan Ts'ung-shu.
 WYYH .. Wen Yüan Ying Hua. Edition with prefaces of T'u Tse-min and Hu Wei-hsin, and Ming MS. in University Library, Cambridge.
 CTW .. Ch'üan T'ang Wen.

For journals I employ the standard abbreviations of the Harvard Journal of Asiatic Studies.

EDITIONS USED FOR OTHER WORKS

- Yuan-ho Chun-hsien T'u-chih .. Tai Nan Ko Ts'ung-shu.
 Ch'uan Tsai-chih Wen Chi .. Ssu-pu Ts'ung-k'an.
 Han Ch'ang-li Chi Kuo Hsueh Chi Pen Ts'ung-chu.
 Yen Lu-kung Chi Ssu-pu Pei-yao.
 Li Wen-kung Chi Ssu-pu Ts'ung-k'an.

I purposely omit all page references. All the major sources arrange their material in strict chronological order, and the date and chapter are sufficient reference.