

The compilation and value of "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong"

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Abstract: "Complete Books of Taxes and Labor Service " is an important economic and legal document in ancient Chinese society, and is the basic basis for the state to levy taxes. This article takes the "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" collected by "Guangzhou Encyclopedia" as the object of investigation. The situation of its edition and its value are inspected, in order to look forward to digging into its document value in the study of Guangdong socioeconomic history.

Keywords: "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong", edition, value

"[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" is included in "Guangzhou Encyclopedia". The book is photocopied from the collection of the National Library of China. This is a historical material that systematically reflects the taxation and collection of Guangdong in the late Ming and early Qing dynasties. It provides valuable data for the study of the socio-economic and social governance of Guangdong in the late Ming and early Qing dynasties, and has high documentary value. This article intends to analyze the content and characteristics of the book, and ask experts to criticize and correct any improprieties.

1. Version and content of "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong"

"[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" has ninety-six volumes in existence, edited by an anonymous name in the Qing Dynasty. A block copy during the Shunzhi period of the Qing Dynasty. The frame of the original book is 16.4 cm high and 12.1 cm wide. Nine lines and nineteen characters on a half-page, and fourteen characters in two-line fine print. Double-sided columns around the page, blank-border format, single-border center basis. The original book is kept in the National Library of China, and the "Guangzhou Encyclopedia" is photocopied accordingly. In addition, the National Archives of Japan contains: "Guangdong House Comprehensive Books of Taxation and Services". The description is as follows: The author is Wang Hongzuo of the Qing Dynasty, the block-printed edition. Originally stored in Hongyeshan Library. No other collections have been seen.

"[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" was compiled under the leadership of Wang Hongzuo. Wang Hongzuo was born in Yongchang, Yunnan, and his ancestral home was Sanyuan, Shaanxi. In the third year of Chongzhen in the Ming Dynasty, he became a successful candidate in the provincial imperial examination. He was promoted from magistrate of Jizhou to director of ministry of revenue in feudal, and then went to Datong to collect payment. In the first year of Shunzhi, he was awarded the officer of Kelan County. Governor Wu Zichang asked Hongzuo to plan military expenses and asked it to stay in Datong. In the second year of Shunzhi, Governor Li Jian recommended him to serve as director of ministry of revenue in feudal again. When the Qing government was established, the records on tax collection were scattered and the government lost the basis for collection. Hong Zuo learns well and is familiar with various classics. The Ministry of Household requested the emperor to edit the "Comprehensive Books of Taxation and Services", and Hong Zuo was invited to serve as its main leader. Hong Zuo said: "The common people are suffering because of heavy taxes. This requires the establishment of standards for tax collection, so that the common people can be familiar with this standard to prevent private fraud." Wang Hongzuo edited and revised according to the standards of the Wanli period of the Ming Dynasty, and deleted all kinds of

exorbitant taxes. In the tenth year of Shunzhi, he was promoted to vice-president of ministry of revenue in feudal. In the eleventh year, Guo Yi'e impeached Wang Hongzuo to edit the "Comprehensive Books of Taxation and Services" for too long to complete, and Wang Hongzuo defended it. The emperor ordered the ministry of revenue in feudal to discuss, saying that the "Comprehensive Books of Taxation and Services" has been delayed for a long time because of the delay in reporting survey data from the provinces. Therefore, no administrative penalty was imposed on Wang Hongzuo. In the fifteenth year, the compilation of "Comprehensive Books of Taxation and Services" was completed. In the thirteenth year of Kangxi, he passed away, posthumously named Duan Jian. Wang Hongzuo made great contributions to the formulation of fiscal and taxation policies in the early Qing Dynasty.

The volume of the whole book is unknown, and there are 96 volumes in existence. It contains one volume of Guangdong Province, one volume of Guangzhou Prefecture, and 16 volumes of counties under its jurisdiction. Shaozhou Prefecture has one volume and six counties under its jurisdiction. Nanxiong Mansion has one volume and two counties under its jurisdiction. Huizhou Prefecture has one volume and eleven counties under its jurisdiction, Chaozhou Prefecture has one volume and eleven counties under its jurisdiction. Zhaoqing Mansion has one volume and twelve volumes under its jurisdiction. Gaozhou Prefecture has one volume and six counties under its jurisdiction. Lianzhou Mansion governs Qinzhou, Hepu, and Lingshan counties. Leizhou Mansion has one volume and three counties under its jurisdiction. Qiongzhou Prefecture has one volume and 17 counties under its jurisdiction. Luoding prefecture, Luoding prefecture, two volumes, two subordinate counties. Wang Ruihong stated: "The rare bibliography is annotated with 96 volumes, and 14 volumes are actually missing. It is supplemented with reference to the 96-volume electronic bibliography." The author carefully reviewed the "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" collected by "Guangzhou Encyclopedia", and there is nothing missing. The Wang clan grouped Qinzhou, Hepu, and Lingshan counties under the Lianzhou Prefecture, and in "Comprehensive Books of Taxation and Services in Guangdong", the three counties were placed under Leizhou Prefecture.

2. Compilation Background of "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong"

After the Qing Dynasty entered the Central Plains, in order to restore production and rectify taxes, Emperor Shunzhi ordered the collection of taxes and corvee in the Ming Dynasty. And according to the book of taxes and corvee in the Ming Dynasty, a document-the "Comprehensive Books of Taxation and Services" is compiled. "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" should be compiled in this context. [Shunzhi] " Complete Books of Taxes and Labor Service in Guangdong" records: "In order to manage the country, the Qing government must put the national economy and people's livelihood in the most important position. Therefore, in all dynasties and dynasties, the determination of tax and service collection standards has been placed in an important position. In the early years of the Ming Dynasty, the government gave people time to recuperate, reduce corvee, and levy taxes. In the Wanli period, the people lived in abundance. In the days of Tianqi and Chongzhen, the tax collection was increased due to military operations. Officials took the opportunity to embezzle, the people's life was difficult, and the country's destiny declined. This is worth thinking about. I was appointed by Heaven to manage the people as the emperor, and the amount of money required was huge. I am worried that officials will take advantage of the opportunity to charge more and fill their pockets. Therefore, Wang Hongzuo was ordered to compile the amount of tax that each province should pay every month and every year into a book for the government's reference. "

"[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" is based on the block-printed edition of Wanli, but has been added and deleted: " Provincial officials should determine the amount of taxes to be paid based on the actual situation, delete some unnecessary tax items, and clearly record the various taxes that need to be collected in text for easy reference. If the tax rate changes after the "Comprehensive Books of Taxation and Services" is compiled, officials must report the actual situation to the central government for verification."

When the Qing army entered the Central Plains, the Han people organized an anti-Qing movement one after another. The compilation of "Comprehensive Books of Taxation and Services" nationwide was not completed until Shunzhi's fourteenth year. However, there are different opinions in academic circles as to when "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" was compiled and when it was written. Japanese Gao Shihang believes that [Shunzhi] " Complete Books of Taxes and Labor Service in Guangdong" was written in Shunzhi's seventh year. Later scholars often said along this line. The author believes that Shunzhi' s ninth year should be the time when the book

was compiled, and Shunzhi's fourteenth year were the time it was written. It was because the Qing army occupied Guangzhou in Shunzhi's seventh year, and it was repeated several times. It was not until Shunzhi's tenth year (1653) that the Qing army occupied Chaozhou and Nanxiong and finally brought Guangdong into its rule. From this point of view, Shunzhi's ninth year of writing is clearly untenable. According to the "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong", the words "Shunzhi's Treasure on September 4th, 14th Year", it can be seen that the book was written in the 14th year of Shunzhi. Mr. Chen Feng said: "Comprehensive Books of Taxation and Services" was compiled from the order of Shunzhi in the third year (1646), which was revised several times. In the fourteenth year of Shunzhi (1657), the detailed and complete "Comprehensive Books of Taxation and Services" was compiled.

3. The Documentary Value of "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong"

"[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" was compiled by Wang Hongzuo based on the block-printed edition of the Wanli period in the Ming Dynasty. This should be the product of the first large-scale compilation of taxation and services books nationwide after the Qing government entered the Central Plains. The amount of tax collection is roughly based on the number during the Wanli period as the original amount, reflecting the inheritance relationship between the collection and management of taxes and corvee in the Ming and Qing Dynasties. Putting the book in a national context, you can discover the complex interaction between the state and local society, which is reflected in many aspects such as economic system and social governance.

"Comprehensive Books of Taxation and Services" is the fundamental basis for the Ming and Qing government to levy taxes and the criterion for regulating and restricting social and economic relations. It occupies an important position in the taxes and corvee system in the Ming and Qing dynasties, and played an important role in the taxes and corvee system at that time. It has a profound impact on the operation of taxes and corvee in the grassroots society. "[Shunzhi] Complete Books of Taxes and Labor Service in Guangdong" was used as the basis for the tax and corvee levy by the local government in Guangdong in the early Qing Dynasty, recording the number of taxes and corvee actually borne by the central government and the Guangdong local government. This reflects the difference between the central tax and corvee policy and the actual implementation of the local society. It provides historical support for our understanding of Guangdong's local tax collection in the early Qing Dynasty. Comparing the content of the book with "Guangdong General History", etc., it can reflect the influence of the Ming and Qing Ding Revolution on the social and economic operation of Guangdong.

More importantly, there is a record of the Ming and Qing government levying taxes on the Portuguese in Macao: Every year foreign ships go to Macau, the official in charge of Macau will be reported to Xiangshan County, and the Chief Secretary will approve it in detail. The Municipal Bureau of Shipping, together with Xiangshan County, calculates the rates according to the ship. Report to the Secretary Road for approval to return to the Department, and collect the rates as usual. The barbarian offices paid for the payment, came to the province by boat, and compiled the records in Panming, Xiangshan County, reported and opened the department, and collected the payment depository according to the number. The original amount of barbarian's currency is two thousand liang. Due to too many vacancies, in the thirty-fourth year of Wanli, the department discussed the questions of the two houses and allowed a reduction of 4,000 taels of silver, which is still a real amount of 22 taels. According to the relevant records in the "Comprehensive Books of Taxation and Services", it can be known that the nature of the commercial tax imposed by the Ming and Qing government on the Portuguese in Macao and the change in the amount of tax.

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