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THE LAND TAX IN CHINA



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BY

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To

CAROLYN KNOWLAND HYDE

WHO HAS BEEN A MOTHER TO ME DURING MY RESIDENCE IN AMERICA

AND WHOSE LOVE AND SYMPATHY FOR CHINA HAVE ENDEARED

HER TO MANY OF MY COUNTRYMEN, THIS MONOGRAPH

IS GRATEFULLY DEDICATED

PREFACE

THE purpose of this work is twofold. It is intended, first, to serve as a basis for the discussion of the land tax reform which is now one of the foremost fiscal problems in China and, secondly, to form an introduction to a larger study of the early fiscal system of the country in which the land tax has played such an eminent role. Chinese literature contains a wealth of materials on fiscal and financial subjects, covering a period of no less than four thousand years. Most of the facts are, however, recorded merely chronologically and little attempt has yet been made to systematize or to interpret them by showing their relations and mutual significance. With the help of modern scientific methods of investigation a fruitful study could be made of the early tax systems of China. It is hoped that this work may furnish a preliminary survey and lead to a further inquiry into this practically unexploited field of public finance.

Besides its historical interest, the land tax is now one of the most pressing problems before the Chinese government. From the earliest time until comparatively recent days it has been China's main source of revenue. But the system has outgrown itself. It is at present, as will be unfolded in the following pages, in a very chaotic state. Its theory as well as its methods of administration is antiquated, and, in many essentials, at variance with the modern principles of taxation. There is perhaps no single measure which the Republic of China can adopt to vindicate its earnest attempt to establish a democratic and efficient government