

**THE LAND TAX IN
CHINA, PP. 275-448**

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V. C -

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

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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

more effectively than to put on an enduring basis this tax which touches the economic life of the masses more closely than any other expression of the governing power.

There is another consideration which makes the reform of the land tax imperative. Those who are familiar with the present financial situation of China know that two out of her three largest sources of revenue will be unavailable for many years to come. These three sources are the custom duties, the salt gabelle, and the land tax, which together furnish nearly two-thirds of the total revenue. The tariff has been limited, however, by treaty agreements with foreign powers to five per cent *ad valorem* and its receipts, thus limited, have been hypothecated to the payments of the Boxer Indemnity which will not expire until 1940. The salt gabelle, the fiscal success of which has been most remarkable since its reorganization, will be largely absorbed by the payments of interest and amortization of the loan services to which it is pledged. This situation is responsible for a large part of the present financial embarrassments. Perhaps some immediate relief may be expected from the revision of the tariff to an effective five per cent basis. But such an increase will necessarily be limited. It is for these reasons that many students of the financial situation in China have pointed to the reform of the land tax as a key to the solution of the present financial difficulties of the country.

As a source of revenue the land tax in China, as will be shown later in the discussion, has great possibilities. Through a proper reorganization of the system of administration its yield can be greatly augmented without necessarily increasing the burden of the people. The task of reform is, however, a difficult one, and how it can be accomplished is a subject that has been widely discussed. It is the hope of the writer that the present study may contribute

something toward the solution of this problem. We shall attempt in this monograph to trace the development of the tax, to analyze its existing conditions, to show how these conditions were brought about, and to discuss some of the fundamental problems which must be solved before any thoroughgoing reform can be effected.

The writer is indebted to several professors in the Department of Economics. He wishes to express his gratitude especially to Professor Edwin R. A. Seligman, under whom he has studied for three years, for his inspiring encouragement and guidance throughout the entire period and for his reading of the manuscript. The writer is also deeply indebted to Professor Robert M. Haig who went over the entire manuscript and made many helpful suggestions, and to Professor Henry A. E. Chandler who read the galley proof and suggested many improvements. Acknowledgments are also due to Professor Jeremiah W. Jenks of New York University, Director of the Far Eastern Bureau, in which the writer has worked for more than a year, for suggesting the subject of this dissertation, as well as to Miss Luella DeLamarter of the same Bureau for her assistance in preparing the manuscript for the press.

H. L. HUANG.

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