**The title-deed tax in Qing China: fiscal and legal considerations**

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Contracts, or written understandings (*qiyue* 契約), as Myron Cohen suggests to designate them[[1]](#footnote-1), have been widely used in China over time to finalize all sorts of commercial transactions, including the exchange of merchandize, the lending of money, the setting up of corporations, the buying of land and buildings, or the acquisition of human beings – be they slaves, dependents or spouses­­ – on a permanent or a temporary basis. In the case of imperial China, the sheer number and geographic ubiquity of such documents in time have long drawn the attention of social, economic and legal historians who, in China and abroad, have strived to highlight their role in organizing and developing the economy, in shaping and defining social and commercial relations, and, first and foremost, in framing human interventions in the sector of landed property, highly pivotal in all pre-modern societies[[2]](#footnote-2). Indeed, among the significant number of such written deals that has been collected along the last decades all across the country, those relating to real estate transactions certainly amount to the majority. As testimonies to past practices, they offer invaluable insights on the specificities of the commodification of land and buildings, especially in late imperial times, shedding light on the characteristics of land tenure regimes across the empire and on their social and economic implications, as well as on the various economic and commercial uses made of build-up plots[[3]](#footnote-3).

In this paper, contracts *per se* will not be the main focus. The discussion will rather be centred on the approach adopted by the imperial state towards them. As is well known, before the early 20th century, the Chinese authorities did not draft any form of commercial code. Not directly targeted by the state’s legislative process, contractual operations thus long remained regulated only through a very limited legal framework. Following the gradual recognition of the historical value of so-called ordinary folk sources (*minjian wenxian* 民間文獻) among the community of late imperial China scholars during the first half of the twentieth century[[4]](#footnote-4), the debates around written understandings have nevertheless come to touch upon the question of the relationship between these grass-root socio-economic bonding tools and the state’s bureaucratic machinery. One central issue has been the degree of recognition bestowed by the latter upon the former. Scholars have strived to explain the extent to which the state, through its local representatives, has played a role in enforcing the “obligations” and the “rights” of the contractual parties stemming from the laying on paper of such understandings. In pursuing this line of investigation, researchers have largely resorted to the impressive body of judicial cases that flock local and central archival funds, as well as the large number of Qing dynasty casebooks edited by local administrators of all sorts[[5]](#footnote-5). These records, which are often, but not exclusively, related to real estate, offer interesting insights on the way the late imperial authorities called into play to mediate in local disputes, took contracts seriously in the wake of the judicial process, on the extent to which these documents were legally recognized as binding the parties and in what measure the state considered it one of its missions to uphold the rights and obligations delineated in them.

Recent or less, the amount of literature devoted to this issue is considerable[[6]](#footnote-6). To summarize its contents in general terms, one should probably start by underlining that however ubiquitous and ordinary contractual practices may have been in the pre-modern Chinese context, the nature of the bond established through written understandings was not as straightforward, and thus as “easily” enforceable through the law, as might be assumed from a present-day legal perspective. To be sure, traditional Chinese contracts were important documents for claimants to raise their claims in local courts, but it has been shown that local magistrates did not feel utterly tied by their contents in adjudicating disputes, and that they could, and sometimes would, base their opinions on a wide array of other types of proofs or testimonies, and sometimes rule in contradiction with the written stipulations of the understandings brought forward, if deemed necessary. The rationale generally expounded by specialists to explain such a disposition is two-fold: due to the very limited size of the field bureaucracy in late imperial times, local magistrates, who, as is well known, had to manage constituencies extending over several thousands of square kilometres with populations generally amounting to tens or hundreds of thousands, were not in a position to fully ensure the enforcement of their judicial decisions; in turn, this situation has led them to give priority to the search for compromise in dispute resolution, rather than strictly and systematically resort to the legal provisions of the imperial code. In other words, even though the nature of Chinese traditional law was mainly penal, the judicial process itself, at least at the local level, seems to have been as much oriented towards the edification and tutelage of the population as towards direct repression[[7]](#footnote-7).

Such a general outline requires here a few observations. The above characterization holds true mainly for cases limited in their judicial scope, that is, those minor affairs (*xishi* 細事) which made up the bulk of the litigations local authorities had to deal with in their every day workings and which were subsumed under the heading of disputes pertaining to “family and marriage, landed property, credits and debts” (*huyin tiantu qianzhai* 戶婚田土錢債). In more serious instances, for example when crimes had been committed, especially those calling for the three highest degrees of punishment – temporary exile, life relegation and death (*tu* 徒, *liu* 流, *si* 死, respectively) –, administrators followed much more systematically the provisions listed in the Code, if only to try to limit the duration of the revision process by higher judicial authorities at the prefectural and provincial levels, and at the capital when the crimes committed required the death penalty. Another aspect to take into account is the fact that the sources often depict late imperial field administrators as wary of the multiplication of lawsuits, because of the possible consequences on their career prospects of potential mismanagements of cases, downright judicial errors, and appeals to higher jurisdictions by unsatisfied plaintiffs. Even though the role of this factor in pushing local magistrates to pursue compromises when confronted with minor disputes would need to be better assessed, one cannot entirely discard it as insignificant.

A last observation ought to be made here, more directly linked to the question of written understandings. One cannot but wonder the extent to which this “culture of arbitration” upheld by the Qing bureaucratic monarchy’s local judicial apparatus when dealing with minor cases on a day-to-day basis might have shaped in time the significance given to traditional contracts, if not their nature itself. If local judges could rule against the stipulations of such understandings when deemed necessary, they might be better defined as social and economic tools, whose main purpose was to be known and recognized at the local level, among the larger communities associated in a way or another in the transaction, rather than as fully operative legal tools. If we are to follow Matsubara Kentaro’s recent qualification that land transactions in China’s late imperial context “can often be better understood as part of a multi-layered process of local social structuring rather than as a straightforward commercial transaction”[[8]](#footnote-8), then the written agreements which framed and reflected this process ought to be construed as testimonies of the societal environment in which they were drafted and signed, rather than as mirrors of the legal order of the time[[9]](#footnote-9). This, in turn, would help explain the ambivalent posture adopted by state authorities with regard to the enforcement of their stipulations.

In order to assess the validity of this assertion in more detail, in the following pages I intend to examine one specific fiscal disposition of the Qing’s tax system: the tax on contractual transactions or title-deed tax (*shuiqi* 稅契). The relevance of an in-depth study of this fiscal tool stems from the fact that it was the main – if not the only – means, at the time, through which the state chose to confer official acknowledgement to written understandings. Making explicit the nature of this acknowledgement and clarifying as much as possible the expectations the contracting parties held in this regard should help better understand the nature of contractual practices in traditional China, as well as that of the written understandings they were based upon. The discussion will start with a description of the tax itself and the practical aspects of its collection, before turning to the regulatory and legal provisions enacted in order to reinforce its implementation. It will end with an analysis of the debates it gave rise to all along the dynasty, the terms of which shed interesting light on the way such understandings were construed over time.

*The title-deed tax and its workings under the Qing*

The Qing dynasty title-deed tax was but one of a series of measures implemented by the Chinese imperial state along the ages to frame contractual exchanges and collect revenue on such transactions. According to Sun Qingling, who published an interesting piece on this question some ten years ago, its existence can be traced back to the Eastern Jin dynasty (317-420). Accounts of that period recount that state authorities levied a 4% tax on all contractual transactions on slaves and dependents, livestock and real estate[[10]](#footnote-10). Under a form or another, this tax was maintained under the successive ruling houses up to the Manchu dynasty, but with a seemingly distinctive turn at some point in history, which linked it more or less exclusively to transactions in real estate, including land of course, and buildings as well[[11]](#footnote-11).

Setting aside the collection of a specific line of fiscal revenue, which can legitimately be considered an important feature from the standpoint of the state, for the Qing authorities, as well as under previous dynasties, the central purpose of the title-deed tax was the registration of commercial transactions and, more specifically, of landed transactions. For the state, the matter was *a priori* very serious for, like so many if not all pre-modern regimes, the Chinese bureaucratic monarchy depended mainly on land as a source of revenue[[12]](#footnote-12). For the local authorities to collect correctly their land tax quotas (*liang* 糧), knowledge of who was responsible for what plot of land was essential, as was the tracing of the circulation and exchange of plots. As is well known, land surveys under the Qing were supposed to be done regularly and the results recorded in field registries (*yulin tuce* 魚鱗圖冊), copies of which were to be kept in the county *yamen* and in the offices of the provincial treasurer. In concrete terms though, the procedure seems to have been only seldom carried out and field registries, wherever they actually existed, were generally out-dated and useless documents[[13]](#footnote-13). Consequently, in some parts of the empire at least, registered land acreages became progressively dissociated from actual land, and thus the collection of local land tax quotas, which was the fiscal administration’s main concern, targeted the social groups who could be held responsible for payment. In other words, knowledge of the local social structure more than knowledge of actual land became paramount in the process of tax collection[[14]](#footnote-14).

Such an evolution and, more generally, the problems which plagued land tax collection under the Qing, were brought about, among others, by a complex mix of corrupt practices inside the bureaucracy, ever renewed efforts at tax evasion by land owners, and specific local or regional forms of land property, especially in South China, where corporate property of land by linages did much to blur the lines of land registration and ownership. To this list, albeit far from being exhaustive, one is yet again tempted to add the limited size of the Qing’s field administration, a specificity seemingly in contradiction with the enormous task of surveying and taxing the land of an empire of sub-continental size.

But here, more than the flaws of the land tax system under the Manchu regime, which have received their share of attention from the scholarly community in recent years[[15]](#footnote-15), it is the link between the system itself and the title-deed tax that should draw our attention. For if precise land registration was obsolete during most of the Qing dynasty, or even if it only progressively became obsolete during the late seventeenth and eighteenth centuries, what then, apart from increasing fiscal revenue, might have been the authorities’ rationale for upholding a fiscal tool supposedly established to register transactions? I will return to this question in the third part of this paper when discussing the debates this tax and its workings prompted among the ranks of the territorial bureaucracy over time. At this point, let us turn our gaze towards the parties to a contractual transaction, to consider what exactly it may have meant for them, and what they could, at least theoretically, have expected from its payment.

Under the Qing, the title-deed tax’s rate was set at 3% (*mei liang nashui sanfen* 每兩納稅三分), probably following the Ming situation. The payment was due by the buyer of an estate, whether it was composed of land, of buildings or of both (*zhimai tiandi fangwu* 置買田地房屋). As it is described in the sources, the procedure was quite straightforward. Once both parties had agreed upon a sale, and once the sale contract was signed and the designated sum of money handed to the seller, the purchasing party was to go to the local magistrate’s office to register the transaction and pay the tax. After having checked the contents of the sale, the clerks or secretaries of the *yamen*’s fiscal department would glue a receipt (*qiwei* 契尾) at the end of the written understanding and stamp it with the county’s seal. Prepared ahead of time and distributed on a regular basis to all county seats in a province by the office of the provincial treasurer (*buzhengsi* 布政司), they were at first made up of three parts (*lian* 聯, or *zhaogen* 照根) and were to be filled in by the county’s personnel at the time of the tax payment. The first part, glued to the contract, was handed back to the owner, the second part was filed at the local *yamen*, while the third was sent back to the provincial treasury to be inspected and filed, along with the amount of tax collected[[16]](#footnote-16).

In 1749, the format of the receipts was partly amended and would remain practically unchanged thereafter until the last decade of the dynasty. While still made beforehand by the services of the provincial treasury, they were now numbered and pre-stamped with the latter’s seal and made up of only two parts: on the first (*qianfu* 前輻), the name of the (new) owner would be written down along with the price of the sale and the amount of tax paid; on the second (*houfu* 後輻), the amount of the tax was to be written in capital characters (*dashu* 大書) across the seal of the provincial treasury. Both parts would then be severed from one another astride the written characters and the seal. As before, the first part, glued to the contract, would be handed back to the owner, while the second would be kept in the local *yamen* before being sent to the provincial treasurer’s office, always on a seasonal basis and along with the amounts of tax collected[[17]](#footnote-17).

For the purchasing party, the matter was not simply circumscribed to the disbursing of the amount of money required. The whole process was part of the procedure of transfer of property (*shouge guohu* 收割過戶), which established the new rights of ownership. The stamped tax receipt glued to the contract did not only convey a proof of tax payment, it also, at least on paper, meant that the holder had registered the purchase and completed the property transfer. The contract and its stamped receipt were referred to as a “red contract”, a piece of evidence highly regarded in court in case of litigation, much more than its “white” counterpart, *i*.*e*. a written understanding which had not gone through the fiscal procedure[[18]](#footnote-18). In other words, red contracts were construed as official documents allowing a claim of ownership on the estate designated in them. This principle is quite clearly expounded in the following excerpt of a 1754 memorial by Tang Pin 湯聘 (1706-1769), at the time provincial treasurer of Hunan:

[…] I thus ask that from now on, when individuals go the local *yamen* with their contract in hand to carry out property transfer procedures, they first be ordered to pay the [title-deed] tax, have their written understanding stamped and the tax receipt glued on it, before the actual transfer of the estate under their name can be registered. […] In this way, it is hoped that all buying parties will know that without prior tax payment, it will not be possible to carry out the transfer of property, and thus that the estate will remain under the name of the selling party.[[19]](#footnote-19)

臣請嗣後凡執契赴縣推收者，先令投稅契紙鈐印黏尾，後再將戶名推立過割收入本戶管業 […] 如此庶得產之家咸知不稅契即不能過戶，不過戶則產業尚在賣主名下。

The link between the payment of the title-deed tax and official registration of ownership, and thus state recognition of the latter, is here clearly outlined. One would therefore imagine that buyers would have willingly bowed to this – albeit limited – fiscal requirement in order to ensure for themselves and their relatives the protection of the state over their claims over a given estate. But it does not seem to have been the case. In fact, as specialists of contractual transactions in late imperial China have often underlined, the use of red, or sealed contracts, seems to have declined in the course of the Qing[[20]](#footnote-20). To explain such a trend, it should be underlined that claims to the property on a specific plot of land or estate could be made through other channels. In this regard, the payment of the land tax was presumably the main alternative[[21]](#footnote-21). This form of flexibility in the recognition of claims of property rights[[22]](#footnote-22) from the part of state authorities was obviously an incentive for owners to ponder upon the usefulness of paying the title-deed tax, if not simply to evade it. The corrupt practices inside the local bureaucracy in connection with the levy of this tax, which seem to have been rife all over the empire, were understandably another motive for new purchasers to try to keep clear of it, a factor largely reinforced by the fact just mentioned above that the “rights” supposedly stemming from one’s acceptation of this fiscal duty would not necessarily be upheld by local authorities. In the next section, I will try to describe some of the measures devised in time by the imperial bureaucracy to reinforce the implementation of the tax and curb fraudulent actions, using Qing-era legal and regulatory sources.

*The regulatory and legal framing of the title-deed tax under the Qing*

As I have just said, difficulties with the title-deed tax stemmed from two main sources: corrupt administrators and tax evading real estate owners. This, at least, is the mainstream story told by the documents. In the first case, they generally present the usual criticism of the local administrative machinery, targeting first and foremost its clerks and runners (*xuli* 胥吏), whose legendary and innate sense of corruption designated as adequate scapegoats. As several works have highlighted, it is not always easy to get a glance at the reality hidden beyond such clichés of regular administrative literature[[23]](#footnote-23). In the case of the title-deed tax, the sense one gets from reading reports of abuses is that of a complex fixture of misappropriation of funds generally involving in a way or another the sub-bureaucracy as well as the local magistrates. But these reports also provide interesting details on the complexities of imperial China’s local real estate markets, including its manifold actors, a subject on which more thorough research ought to be done.

Ingenious rip offs were indeed set up by unrespectable clerks, to whom knowledge of administrative procedures opened interesting perspectives. These fraudulent schemes often involved the forging of official seals and/or the issuance of false documents, usually tax receipts, all in order to pocket tax money. One such case was reported in 1822 by Qishan 琦善 (1790-1854), then governor of Shandong, and involved a clerk by the name of Meng Zhanyuan 孟占元, who, in conjunction with some henchmen, forged the seal of Licheng county (歷城縣) and delivered some 4100 false tax receipts, sharing the money thus accumulated with his accomplices[[24]](#footnote-24). But as I alluded to above, officials could also be caught indulging in such schemes. In the early 1730s, the provincial judge of Shandong, Tang Suizu 唐綏祖 (1686-1754), denounced Shao Long 邵嶐, the magistrate of En county (恩縣), for embezzlement of title-deed tax money in association with some of the county’s clerks and runners[[25]](#footnote-25).

Less sophisticated ploys were also devised to siphon off parts or all of the title-deed related fiscal revenue at the local level. One common method was designated as “collecting more, reporting less” (*zhengduo baoshao* 徵多報少). To do so, the administrative personnel involved in filling in the tax receipts would calculate the amount of tax to be levied according to the real transaction, while reporting on the part of the receipt to be sent back to the provincial treasury a lower price than that actually paid by the purchasing party. The wrongdoer(s) would either pocket the difference between the effective tax paid and the lesser amount reported or store it in the local *yamen*. Another subterfuge frequently reported in the sources, and designated by the expression *xiaoqi* 小契, implied the stamping of the written understanding itself once the tax money had been handed over to the administration, but no handing of an official receipt to the taxpayer. For the purchasing party – if it ever had a say on the matter –, the official seal applied on the written understanding could still serve, at least locally, as proof of tax payment. For the local authorities, which would scoop the total amount paid as tax, the gains could be significant, as long as the swindle remained of restricted proportion. In fact, it seems local *yamen* personnel resorted to this ploy only during the period of time between the handing out of the last official tax receipt of a specific batch and the reception of those of a new batch sent over by the provincial treasury[[26]](#footnote-26).

Apart from prosecuting proven cases of embezzlement or wrongdoings and warning local administrators of the risks involved in leaving to the clerks the task of collecting the tax – and its surpluses, which seem to have been the rule in most locales[[27]](#footnote-27) –, provincial authorities and the central government never took bold measures to try to better control local administrations in this matter, resorting only to minor revisions of the whole procedure. In 1749 for example, in an effort to curb the above mentioned practice of collecting more and reporting less, Fuming 福明, the Henan provincial treasurer, proposed that all tax receipts filled in by county administrations be sent every ten days to the prefectural level for inspection along with their relevant contracts. Obviously, the aim was to bring into play one more administrative echelon, in order to ensure a more thorough inspection. The Board of Revenue in Beijing turned down the proposal with the following arguments:

As tax receipts go through one administrative office, it only amounts to one more office’s delay, and as they go through the hands of one clerk, it only amounts to one more clerk’s exactions. The latter actually bind together to do wrong and to cause all sorts of trouble in the inspection process, so that owners have to wait months and years for a certificate, and finally go back to their home unable to get it. If to arrange their matter, they have to contact more services, the amounts exacted from them will be several times higher than before. In the future, they will consider paying this tax as a perilous path, hesitate to do so or postpone the payment. How would they not even be willing to hide [their purchase] using white contracts ? All this would bring no benefit to the country’s Treasury.[[28]](#footnote-28)

況契尾一項經一衙門, 即多一衙門之停擱, 由一胥吏, 即多一胥吏之索求, 甚至夤緣為奸, 掯勒驗查, 以致業戶經年累月求一執照, 寧家而不可得, 勢必多方打點, 需索之費, 數倍於前, 將來視投稅為畏途, 觀望延挨, 寧匿白契則不辭, 於國課轉無裨益.

Interestingly, we find here, yet again, the idea that tax payment was tantamount to certification of ownership by the authorities. The description of the problems encountered by potential payers at the hands of local administrations is also telling of course, and in such a context, the Board’s rejection of the proposal does not seem necessarily ill grounded. Only some years later though, the Board had to amend its position, introducing a new regulation which stipulated that for every real estate transaction exceeding 1000 taels, the contract and the tax receipt would have to be inspected by officials one level up in the territorial administrative hierarchy – prefectural administrators for ordinary counties and circuit intendants (daoyuan 道員) for those counties under the direct control of their provinces (*zhilizhou* 直隸州). It was the responsibility of these higher officials to detach the two parts of the receipt and send the documents back to the original county within a ten-day deadline. The local magistrate would then hand back the written understanding with its glued-on receipt to the owner of the estate, whilst keeping the second part of the receipt until time had come to send it to the provincial treasury. All along this procedure, provisions for administrative sanctions were made for delays or wrongdoings at any of the administrative levels involved[[29]](#footnote-29).

As later reports tend to show, this measure did not do much to bring the situation under control. Nor did ulterior initiatives, among which a 1751 decision by the Board of Punishments that local magistrates, following the example of the levying of the land and *per capita* taxes (*diding* 地丁), set up special cabinets (*gui* 櫃) in different locales of their constituencies, where buyers were to go pay the title-deed tax, bringing along their written agreement for inspection on the spot by the officials. The latter, in turn, were to hand back the contract to the new owner, with the tax receipt glued to it, immediately after the end of the procedure[[30]](#footnote-30). In the next section of this contribution, I will try to expound some of the reasons that can account for the Qing authorities’ seemingly persistent cautious approach on this issue. But here, one cannot do without noting that all the early Qianlong era (1736-1796) initiatives just mentioned fit rather well with the larger governmental trend of those years, which, as Helen Dunstan among others has characterized it, appears to have aimed at downsizing state intervention in a series of domains, in particular in the fiscal and economic spheres. This new orientation was made clear by the systematic abrogation of most of the so-called interventionist measures keenly upheld by the preceding ruler, the Yongzheng emperor (r. 1723-1736), and by his counsellors[[31]](#footnote-31). In fact, the only real attempt ever made at reforming the title-deed fiscal procedure before the early twentieth century, was precisely devised by one of Yongzheng’s favourite administrators, the famous Tian Wenjing 田文鏡 (1662-1733).

After having been asked to ponder on the issue by the emperor on the count of his being knowledgeable on fiscal matters (*yu qianliang shiwu shen shu anlian* 于錢糧事務甚屬諳練), Tian exposed his views in a long memorial dated November 8, 1727[[32]](#footnote-32). In accordance with the emperor’s wide-ranging efforts at fiscal rationalisation[[33]](#footnote-33), the objectives of the proposed amendments were manifold: simplify the title-deed taxation procedure, enhance the levels of control on local administrations in order to ensure a better remittance of this specific fiscal produce, and secure better information on transactions at the local level so as to force people to pay the tax. After having exposed in some detail to the sovereign the various defects of the system at the time, and the multifarious abuses that plagued it, the main suggestion Tian made was to replace the issuance of official tax receipts by that of official contract forms with their stubs (*qizhi* 契紙, *qigen* 契根). The disposition, which was to be applied starting from the beginning of the lunar year of 1728, provided that all real estate transactions were to be written down on these official contract forms in order to be considered valid. The details of the new measure have already been described in some length before[[34]](#footnote-34); here, I will only provide a brief account[[35]](#footnote-35).

Central actors in the whole procedure, provincial treasuries were to pre-print the forms, all with the same phrasing, including blanks waiting to be filled in with the names of the parties to the transaction, the location of the estate, the price and the date of the transaction, etc. The seal of the provincial treasurer was to be stamped astride the line separating the contract itself and its stub (*qifeng chu* 騎縫處) and all forms were to be given a serial number in order to facilitate the matching of the contracts and the stubs. The forms were then to be sent out every season (*siji* 四季) to all prefectures and counties directly from the printing office, in order to avoid any possibility of wrongdoing on the part of the personnel of provincial treasuries. The first task of the local magistrates upon reception of the forms was to severe the stubs from the contracts, and send the latter to paper shops (*zhidian* 紙店), whom Tian Wenjing made responsible for their sale to the population – another way to circumvent possible exactions by local administrative personnel. The fixed price of these forms was 5 *wen* 文 – five thousandth of a tael – and it was to be stamped on the forms themselves accompanied by the following sentence: “Each contract is to be sold at the price of 5 wen by counties, and the ensuing amount is to be remitted to the provincial treasury to cover the ink and paper fees. It is not allowed to charge more and to burden the people in any way” (*mei qizhi yi zhang*, *zhouxian mai qian wu wen*, *jiesi yi wei youhong zhizhang zhi fei*, *wu dei duo qu kulei xiaomin* 每契紙一張, 州縣賣錢五文, 解司以為油紅紙張之費, 毋得多取苦累小民).

The shopkeepers were to keep track of all sold contracts in specific registers, noting the personal information of the individuals having bought them and the date of the purchase. These registers were to be regularly inspected by local administrative personnel. The filling of the contract was to be done by the parties to the transaction. If an error occurred or if a transaction did not go through, the form was to be brought back to the shop and then sent to the provincial treasury for cancellation. Once the sale was concluded, the new owner was to bring the filled in form to the magistrate’s office to pay the tax. There, the local personnel would fill in the stub whose number matched that of the contract, and stamp both documents with the county’s seal after having received the tax money. The stamped contract was handed back to the owner, while one part of the stub was sent back to the provincial treasury. The second was kept in the *yamen* archives in order to allow for the updating of its land registers. The rationale for this double registration system – of the contract forms sold in the paper shops and of the actual real estate sales – was to allow local magistrates to gather accurate information on land transactions and to trace down those deals not reported to the authorities.

If sales carried out without using official forms – “white contract” sales – were discovered, the estate would be seized from the purchaser and registered into the public domain (*ruguan* 入官), whereas the seller was to be fined the amount of the transaction (*xiang maizhu zhui chan*, *maizhu zhui jia* 向買主追產, 賣主追價). If local authorities had actually stamped those white contracts, the administrators involved were to be prosecuted according to the provisions against fraud by public officials included in the Qing code (*zhao qinqi li jiuzhui* 照侵欺例究追). Tian went yet a step further in legally framing this new measure by asking that those owners who had paid the title-deed tax and had their written understandings stamped at the county’s office before the date of the imperial edict promulgating the use of contract forms, be allowed not to go through the procedure again. Their situation was to be reported to and filed by the local authorities and the provincial treasury for future inspection. On the other hand, for those who had not paid the tax, no additional deadline was granted for doing so: they were to be immediately prosecuted for tax evasion (*reng zuo loushui jiuzhi* 仍作漏稅就治). The officials of the Board of revenue, to whom the emperor had asked to discuss Tian’s memorial, regarded this last stipulation as problematic, fearing it would lead to agitation among the population and dissimulation of transactions. In its stead, for all purchases concluded in the ten-year period running from between 1719 and 1728 and for which no title-deed tax remittance had been made, they proposed to allow the buyers a one-year time-span to regularize their fiscal status, and transfer their original written understandings on official contract forms. Passed the deadline, all cases discovered would be prosecuted according to the law[[36]](#footnote-36).

Two supplementary provisions were included in Tian Wenjing’s memorial. The first targeted buyers and local administrative personnel who would agree to antedate a specific real estate transaction and stamp the white contract on which it had been written down, in order for it to be considered as having been concluded before the imperial edict and so evade the tax payment. In such cases, the seller was allowed to file a suit (*ru guanmin zuobi*, *jiang feng zhi hou suomai tianchan daozuo nianyue*, *yong baizhi xie qi yong yin*, *xu maizhu chenggao* 如官民作弊, 將奉 旨後所買田產倒坐年月, 用白紙寫契用印, 許賣主呈告). If the case was proven true, the latter’s original property would be returned to him without his having to pay back the amount paid by the purchasing party. The officials involved, as well as the buyer, would all be prosecuted. The second provision imposed that redeemable sales (*huoqi dianye* 活契典業) be also subjected to the use of official contract forms. I will come back shortly to the question of redeemable sales, but before that, I shall say a few words on the impact of this reform.

Devised in the wake of the famous investigation on tax arrears in Jiangnan, Huguang and Zhejiang launched by the Yongzheng emperor in 1728, it was meant to be part of the solution to this age-old problem. As Madeleine Zelin points out in the chapter she devotes to this investigative effort in her classic book *The Magistrate’s Tael*, it is difficult to establish the extent to which this measure was effective. Its promulgation, in early 1728, extended its application to the whole empire, and if we are to judge its qualities and usefulness by the report sent to the emperor on November 5, 1728, by Yue Zhongqi 岳鍾琪 (1686-1754), the governor general of Shaanxi-Sichuan-Gansu, one year or so after Tian had drafted his reform, its implementation in these three provinces seemed to cause no specific problem, on the contrary[[37]](#footnote-37). Whether it is a coincidence or not, it is interesting to note, however, that starting from 1733, some months only after Tian Wenjing actually passed away[[38]](#footnote-38), a series of memorials written by different field administration officials around the country reported to the capital a situation alarmingly chaotic, describing in detail some of the stratagems devised by local administration personnel – generally clerks and runners – to embezzle parts, if not all, of the funds collected[[39]](#footnote-39). The last of these documents, signed by Tang Suizu 唐綏祖 (1687-1754) and dated January 13, 1736, this time a few months only after Yongzheng’s own death[[40]](#footnote-40), asked bluntly for the reform to be revoked. It is not clear whether it was this precise text that resulted in its demise, but if it wasn’t, the actual decision was made shortly thereafter[[41]](#footnote-41). In other words, this attempt at introducing official contract forms in the field of real estate transactions, in order to ensure a firmer control of the market’s workings and thus accrue the fiscal revenue drawn from the title-deed tax, was short-lived[[42]](#footnote-42). Its fate was obviously linked to its weaknesses, which did not differ much from those of the previous system, and which the rank and file of the lower levels of the administrative hierarchy, as well as parts of the population, were prompt to take advantage of. One of these was tax evasion, a second serious flaw that plagued the whole fabric of the title-deed tax, if we are to believe the available historical data.

If Tian Wenjing’s attempted reform did not suffice to curb the practice, the return to the system of tax receipts seems to have left it unchanged too, despite the efforts of the bureaucratic machinery to try to limit such opportunities. The growing number of transactions finalized through white contracts comes as an obvious testimony, notwithstanding the fact that such offenders, if discovered, could be sentenced to up to 50 blows of the small bamboo stick and to a fine amounting to half of the purchase price, in accordance with the specifications listed in the Qing code[[43]](#footnote-43). Set aside all the specific measures described above, another lever the authorities resorted to was to fix deadlines for the payment of the tax. Sources are sometimes contradictory on the exact time-period adopted as a standard. If we are to believe the *Official regulations of the Board of Revenue* (Hubu zeli 戶部則例), the rule was to grant purchasers a whole year after the conclusion of the sale to remit the required tax amount to the local authorities[[44]](#footnote-44). During the nineteenth century, this standard seems to have varied in length form province to province, but whatever the actual time-period allotted, all high-level provincial officials discussing this issue agreed on the necessity to make sure purchasers followed the rule[[45]](#footnote-45).

The frequent reappearance of this argument in the sources points to the obvious inability of the field administration to thoroughly implement these payment deadlines. But putting the blame on the sole real estate owners, as some documents do, arguing that their alleged thirst for even the slightest gain almost naturally drove them to commit such misdemeanours, misses at least part of the problem. Indeed, the same sources often show that downright tax evasion was actually largely made possible thanks to the active support of at least parts of the local bureaucracy. The *xiaoqi* subterfuge already mentioned above comes as a partially valid example, for we may well assume that for a buyer to accept to pay the title-deed tax to the local administration without receiving from it in return a proof of the payment other than the official seal stamped directly on the written understanding, some sort of compensation might well have been devised. Whereas we don’t know much about such potential compensations in this specific case, many documents refer to another frequent ploy, designated by the term *enqi* 恩契, in which tax evasion was clearly at the heart of the matter[[46]](#footnote-46). In this case, the idea was for the buyers to postpone their payment of the tax until shortly before the local administrator was to change appointment. Making the trip to the *yamen* at such a time, they would try to secure from the magistrate a substantial discount, thus the expression *enqi*. The main point, here, was that the official getting ready to leave would readily grant the discount, have the written understanding stamped and pocket the sum handed over by the tax payer, leaving to his successor the task of finding out the truth and, more crucially, of deciding whether to report such wrongdoing. Judging from the recurrent mention of such practices in the sources, it seems obvious that the incoming administrators rarely bothered to pursue such matters – the more so if they had themselves done the same at the time of leaving their previous posting. In the following excerpt of his professional autobiography, Zhang Jixing 張集馨 (1800-1878) offers a vivid description of the extent such practices could take around the mid-nineteenth century:

When officials get ready to leave their post, they draw the locals into paying the [title-deed] tax they owe by reducing its price. This is called “setting off fireworks”. In a flourishing place, one can get as much 10’000 taels by setting off fireworks just one time, or at least 5000 to 7000 taels. Those officials who have heavy family duties might release rumours saying they are getting ready to leave and are reducing the amount of tax to be paid in order to press for remittances; in the same time, clerks and runners will go about the countryside spreading the news, and the populace, coveting the smallest profit, will then flock to go pay the tax. But in fact, there’s never been any [real] talk of the official leaving his post. This situation in turn is called [setting off] “supreme peace fireworks”. And there are also some newly appointed officials who, as soon as they arrive in their posting, reduce the price of the tax to press for remittances. This is then called [setting off] “inverted fireworks”.[[47]](#footnote-47)

官將去任, 減價勒稅, 名曰“放炮”. 繁劇地方, 放炮一次, 可得萬金或五七千金不等. 官累重者, 日放謠言, 云將去任, 減價催稅, 差役又遍鄉里傳知, 百姓貪圖小利, 紛紛投稅. 其實並無去任之說, 名曰“太平炮”. 又有新官甫經到任, 亦減價催稅, 名曰“倒炮”.

If trying not to pay one’s tax due was certainly a widely shared point of view among the population, it was plausibly as common as was the tendency to try to syphon off at least portions of its revenue by parts of the ranks of the lower level field administration. Considering this situation, it is tempting to adhere to the view that the Qing empire grew more corrupt by the day, in particular its territorial administrative machinery, which was directly in contact with the population, main source of fiscal revenue. In this explanatory framework, the residents’ inclination to evade tax payments can be considered as a form of resistance against pressures and exactions by the agents of the state apparatus, whatever their position, or at least as a form of retaliation. Through this lens, the late imperial Chinese state’s relations with the society it governed appear mainly antagonistic, based on coercion and mutual distrust. Whether this view, which enjoys a definite appeal in some circles, academic or not, ought to be accepted at face value is worth pondering upon. I will return to this point in the next section, but before that, one more factor needs to be taken into consideration in reference to tax evasion: the question of redeemable sales (*dian* 典).

As is well known, this practice was very common in the China of late imperial times. It involved the “conditional” sale of an estate by a seller (*chudianren* 出典人) to a buyer (*dianquanren* 典權人), with a clause allowing the original seller to pay back to the buyer at the end of a fixed amount of time the amount originally received. Legal specialists have often considered this procedure as a win-win situation, especially in the pre-modern context: the seller would receive a specific amount of money to use and still have a right to redeem his original estate, whereas the buyer gained access to usage and usufruct of the estate for the time period agreed upon, but at a lower price than the one he would have paid had the sale been permanent (*juemai* 絕賣). Moreover, there existed the possibility that the seller would not be in a position to redeem his property at the end of the allotted time, in which case a transfer of ownership would be made in favour of the buyer. As has been often pointed out, such a transaction actually amounted to a form of credit, with the seller using his estate as warranty[[48]](#footnote-48).

During the Qing, redeemable sales were not subjected to the title-deed tax, for, strictly speaking, they did not result in any transfer of ownership[[49]](#footnote-49). Written understandings were of course drafted to settle matters “officially” between the parties to the transaction, but they did not have to be presented to the magistrate’s office and did not require the local administration’s stamp to be considered valid. The multiplication of the number of such agreements in time and the extension of the time allotted to sellers to redeem their original property, as noted in the written understandings, all resulted in a relatively active legislative process to better frame the practice[[50]](#footnote-50). Indeed, the authorities’ main concern was that by extending without limit in time the possibility to redeem a property[[51]](#footnote-51), transactions made under the name of redeemable sales were actually permanent sales in disguise. To state authorities, the obvious rationale for doing so, at least on the count of the buying party, was to evade the payment of the title-deed tax. In turn, they drafted specific rules in order to thwart such behaviours, and to bring them under the yolk of the law.

During the 1760s, the officials of the Board of Revenue inserted in the official regulations of their institution a rule stating that redeemable sales were subject to a compulsory ten-year limit. If local officials discovered written understandings involving longer time periods, the parties to the transaction were to be prosecuted. Once the ten years had gone by, if the original seller was not able to repay his due, the buyer could go to the local *yamen* to pay the title-deed tax and proceed with the transfer of ownership[[52]](#footnote-52). The Board of punishments also intervened in this specific domain, codifying a sub-statute in 1760 to clarify a step further the workings of such particular transactions:

When among the [ordinary] population, parties settle for a redeemable sale of land or buildings, there shall be no levying of the [title-deed] tax. For all other types of sale understandings, whether they are or not irrevocable, in all cases the tax should be levied. In the case of a sale at first agreed upon as redeemable and after some time made irrevocable, the tax shall not be levied on the basis of the written understanding drafted for the redeemable sale but according to the real amount of the purchase included in the written understanding drawn up for the irrevocable sale. In case of disguise or tax evasion, prosecute according to the sub-statute.[[53]](#footnote-53)

凡民間活契典當田房，一概免其納稅。其一切賣契，無論是否杜絕，俱令納稅。其有先典後賣者，典契概不納稅，按照賣契銀兩實數納稅。如有隱漏者，照例治罪。

The extent to which this provision, and the others progressively codified during the eighteenth and early nineteenth centuries in order to control the various dimensions of redeemable sales, was actually effective is of course difficult to ascertain. We know for sure that this specific type of transaction remained very common. In a pre-modern environment as that of late imperial China, where credit opportunities were albeit limited, this instrument was certainly filling a gap. It is harder yet, to determine the proportion of redeemable sales whose specific purpose might have been to evade taxation. Certain legal historians have insisted for some time on the link between redeemable sales and what could be termed as a Confucian worldview in the late imperial period. The idea is that this form of transaction fitted well with some of the common ethical principles, which permeated the Chinese social structure at the time, first and foremost a supposed reluctance to do away with goods received in heritage from one’s family[[54]](#footnote-54). Discussing whether such an interpretation has its validity would take us well beyond the limits of this contribution. Here, I shall first point to the fact that one should be wary of over-stressing the role of supposedly commonly shared moral values in an empire of sub-continental size as was Qing China, especially when applying this factor to the workings of the market for real estate, of which one thing we know for sure is that it was sophisticated in its technical aspects and very dynamic from the point of view of the circulation of goods. Nevertheless, and second, by bringing up this “cultural” argument, my intention is to underline that if redeemable sales were so popular around China’s countryside and in its cities at the time, it was certainly not only, or even mainly, because of the opportunity it brought about to evade the title-deed tax. Even tough I am not in a position to explain what it was, exactly, that made conditional transactions so popular, I feel that taking the sources for granted, *i*.*e*. accept at face value their main arguments, might be misleading, because of the biased view of reality they often convey – especially such normative sources as most administrative documents generally are. A careful reading of what they say and how, as well as of what they omit to tell, is often enlightening when it comes to understanding the global context of given provisions. In the next section, which will serve as conclusion, I shall try to tackle this problem more directly, always in reference to the title-deed tax.

*The title-deed tax in its social environment: conclusive remarks*

Regarding the question of the nature of written understandings in the late imperial period, which was the starting point of this essay, all that has been said in the previous pages tends to show that their potential as purely legal instruments was relatively weak. Even though, if and when disputes arose, state authorities might decide the uphold the rights and obligations laid down in them at the time of drafting, the documents themselves, and the “rights” and “obligations” that would stem from them, were not the object of specific descriptions or definitions in the imperial Code. Moreover, in the realm of real estate at least, the one fiscal procedure directly linked to them – the title-deed tax –, which was devised to confer upon their contents a form of state recognition and authority, was fraught with corrupt practices, to the point that the ordinary population, even though it ordinarily resorted to such documents, seems to have grown keen on finding ways to escape its fiscal duties. In other words, it would readily forfeit the form of security one would expect from state recognition of a transaction, in order not to take the risk of getting in contact with the administrative apparatus and have it register – through tax – the document and its clauses. At least from a contemporary standpoint, all this certainly points to a weak legal component in the perception of written understandings at the time. On the other hand, the ever-growing reliance on such instruments for all sorts of transactions is a potent sign of their ability to bind the parties concerned. The recourse to guarantors, middlemen, witnesses, scribes – to list but a few actors in the contractual process –, whose names were inscribed at the end of the understanding along with those of the buyer and seller, and who might be called upon to sign it, clearly anchors these documents and their mode of operation in the social context in which they were drafted.

Apart from their obvious economic function, the main mode of operation of late imperial Chinese contracts was thus social, in the sense that they were drawn up to let a specific group of individuals, different linages or communities, know that a specific form of understanding had been attained by two or more of their members and that the clauses settled upon were to be upheld. State intervention was deemed unnecessary, and even undesirable, considering its corrupt practices, unless disputes arose and grew out of the control of the concerned groups or communities. This appreciation fits of course well with the general picture provided by sources dealing with the title-deed tax’s implementation under the Qing. But is this the only conclusion to be arrived at, or could it be that some of the documents under scrutiny allow for a more complex, and yet not all together different, rendering of the whole situation? Let us briefly see what can be said on this matter.

Among the twenty or so memorials relating to this question I have worked on here, spanning the period from the Yongzheng reign to the early twentieth century, quite a few include interesting side information, apart from the standard exposure of the perverse behaviour of the population, and clerks and runners alike. Comforting what has been said above, several of these texts point to the fear ordinary individuals would feel towards administrative personnel in general, leading them to try to avoid direct intercourse, whenever possible. In the case of the payment of the title-deed tax, rather than downright evasion, this generally led to new owners trusting the task to individuals they knew, who were well acquainted with the local *yamen*’s personnel. In fact, if we are to believe some of the descriptions at hand, the original person who had been first trusted the task could very well pass on the responsibility to yet a third party, a process that could be repeated several times for the same transaction, resulting in a level of confusion easily conducive to malpractice, especially if one recalls that the actual written understanding had to be ultimately presented to the authorities for inspection. Who exactly such “trusted” persons were, we are never clearly told; if the large majority was probably well intentioned, some might actually have been actors of the local real estate market scene, and yet others downright crooks[[55]](#footnote-55).

Documents also expound practical difficulties for the parties to a transaction. Leaving aside the question of finding a buyer, a point signalled in some texts as a source of serious trouble for selling parties (*yishi mide shouzhu yi shu buyi* 一時覓得售主已屬不易)[[56]](#footnote-56), the most common burden was the necessity to travel to the county seat to process the tax payment and the ownership transfer procedures. Distance was of course a concern, as was, at least for some of the parties concerned, the necessity to settle in town for some time – thus the idea of trusting the task to others, more acquainted with the urban setting. Even for partly or even well educated rural land owners, this perspective may have been disturbing, if only because of the time to be spent on the procedure. In fact, the texts often stress this time factor, blaming part of the unwillingness of new owners to process in person the ownership transfer and the title-deed tax payment on the slowness of the bureaucratic proceedings. Here too, the handing of the contract to the authorities and the often relatively long time lapse – up to five months in the worst reported cases – before receiving the document back with the tax payment receipt glued on it, was evidently a source of stress and discomfort for those who did go through the procedures[[57]](#footnote-57). It is this reality, in all its diversity, which ordinary people may well have considered fearsome (*shi qishui wei weitu* 視契稅為畏途)[[58]](#footnote-58).

The memorials used here also convey an interesting, yet frustratingly incomplete, view of the contours of local real estate markets and their complexities. As alluded to above, a host of local middlemen and agents played multifarious roles, often bridging the gap between owners living in the countryside, sometimes at quite a distance of the local administrative seat, and the county’s sub-official personnel, generally in charge of the tax levying procedures. Like the clerks and runners of the *yamen* – and in some ways like the litigation masters (*songshi* 訟師), who specialized on legal matters and judicial procedures –, these individuals were well aware of the local realities. They made at least part of their living by setting up transactions and by putting their knowledge of the necessary procedures at the service of the parties involved. Unfortunately, the prescriptive and normative character of our sources seldom allows for getting beyond this sort of general considerations. It nevertheless seems clear that in such a field as real estate, important from the point of view of commerce and the economy, but seemingly subjected to only light forms of administrative supervision, the potential prospects for gains must have attracted the attention of individuals from all walks of life. And if we accept, as seems to have been the case, that at least in the most advanced regions of the empire, the real estate sector developed to the point that some sort of professional agents, courtiers (*yahang* 牙行) or dealmakers, could make a living out of such activities, it seems quite easily conceivable that they would link with those parts of the local sub-bureaucracy involved in similar operations – such as the levying of the title-deed tax for example.

Indeed, a final point that should be made here is that the above-mentioned documents also open perspectives on the local administration. Its specificities in eighteenth and nineteenth century China, including the rapid expansion of its ranks, in the form of private secretaries, clerks, runners and expectant officials, have been described many times already, there is thus no need to come back on this point. We also know that to finance its workings, surcharges had to be levied on the local population apart from the regular tax quotas, as the latter were in large part to be remitted to the central authorities. In theory, the title-deed tax was also to be remitted to higher administrative levels, first and foremost the provincial treasuries. But in practice, the memorials tend to show that only parts of the sum levied would find their way to such treasuries. And it is not uninteresting to note, even though this detail may have actually stemmed from the specific workings of the Palace memorial system, that among the documents I have used here, complaints about this situation overtly come from the ranks of governors and governors general, provincial treasurers and provincial judges, some going as far as deploring that no quotas were ever imposed on counties for the remittance of this specific tax[[59]](#footnote-59).

So, if we are not to entirely buy into the negative discourse of most high-level provincial officials, and consider along with them that the day-to-day reality of the title-deed tax procedure was one of extreme corruption accompanied by wide-ranging tax evasion, what are we left with? If we read in-between the lines of some of these memorials, the picture they convey is that of a lively local society who’s separate components were all striving for resources, from the administrative apparel all the way down to the ordinary owners of estates. However important the official recognition conferred upon a written understanding by the payment of the tax, locally it was construed first and foremost either as an expense or as potential revenue, depending on the side of the procedure one was set on. For the ordinary purchasers of any form of estate, the expense may not have been very important in pinciple, but it was nevertheless unwelcome, especially when considering the weak counterpart it offered as far as protection was concerned. In fact, it may actually be that late imperial Chinese commoners did not feel the urge, as we would today, to see the state confer its recognition upon the “rights” (and/or “obligations”) stemming from the formal agreements laid down in contracts, leaving it at first to their social environment to do so. This would explain why it was often only when disputes arose that the holder(s) of untaxed written understandings would try – and most probably often succeed – to pay their due to the local authorities in order to reinforce their claims[[60]](#footnote-60). Moreover, the natural predisposition of individuals, today as in the past, to try to escape the payment of sums of money they deem at best only relatively useful to them should not be neglected either, especially if we are to take into account the statement made by Xin Congyi 辛從益 (1760-1828) in the mid 1810s about the secular rise of real estate prices around the country, with its direct effects on the amounts of tax to be paid for every new transaction[[61]](#footnote-61).

If, for the population, a rationale for not necessarily going through the trouble of disbursing the title-deed tax can easily be delineated, there also existed a strong incentive on the side of the bureaucracy for better securing this line of revenue. But here, the main articulation may not be were one would expect. Central authorities certainly paid attention to this matter, but except for the direct intervention devised by Tian Wenjing during the Yongzheng reign, the consensus at the capital seems to have been that this line of revenue, listed among the tax miscellanies (*zashui* 雜稅) in the country’s fiscal structure, was to be regarded as a local affair. When compared to the annual revenues of the land and *per capita* taxes, that of the title-deed tax does appear to have been limited. According to the *Qinshi gao* 清史稿, in 1766 the total revenue from the former reached some 30 million taels, whereas the total cash remitted through the title-deed tax reached “only” 190’000 taels, in other words 0,6% of the former[[62]](#footnote-62). The limited impact of the title-deed tax on the central government’s revenues, and the latter’s relative indifference towards it, is well illustrated by an edict of the Jiaqing emperor dated 1811 and promulgated after yet another report by a provincial treasurer – that of Sichuan – condemning local corruption. In his statement, the emperor only goes as far as hoping that local officials will refrain from excessive perception, so as not to upset the people, and on the central question of the amounts to be levied, he bluntly states that there is no need to be too fussy about knowing their precise extent (*zongqi guan bu duoqin*, *min shao raolei* […], *zhiyu suo shou zhi shu,bubi zizhu jiaoliang* 總期官不多侵, 民少擾累 […], 至于所收之數, 不必錙銖較量)[[63]](#footnote-63). In fact, even among the memorials relied upon here, apart a few adopting a decisively critical tone and requesting severe sanctions against administrative wrongdoings, most, after having described in detail all sorts of fraudulent schemes, revert to a more moderate tone when discussing ways of circumscribing the problems[[64]](#footnote-64). On this specific point, it should finally be noted that the presumable neglect of this revenue by the central authorities was upheld only up to the middle of the nineteenth century. Once the late Qing crisis set in, attention to it grew stronger by the day, reflecting the mounting urge to control all types of incomes in a time of dire straits[[65]](#footnote-65).

Having gone to this point in our discussion, we are left with one last level to analyse, that of the territorial administration. For some more or less obvious reasons, it can arguably be defined as the cardinal component in the whole debate around the title-deed tax. First of all, it might be noted that as the real estate market developed around the country, some sort of revenue had to be extracted from its workings to enable those professionals involved (as mentioned above) to earn a living. The title-deed tax and, more generally, the whole ownership transfer process, seem to have been targeted as two ways to ensure such an income. Similarly, the sub-bureaucratic level of local administrations had to find ways to secure its earnings and, as is well known, tapped into extra-legal surcharges and lines of local revenue to do so, sharing along the road parts of these “customary” incomes with its hierarchical superiors, the titular officials. In this case too, the revenues drawn from the title-deed tax seem to have been among those favoured for such endeavours. Even though corruption, exactions and embezzlement never lay far, it should be remembered that the withholding of parts of the local fiscal revenue to serve local needs was a routine procedure under the Qing, accepted as long as it remained inside bearable proportions[[66]](#footnote-66). What is interesting here, and that our documents bring to the fore, is the role played in this whole scheme by the higher levels of the field administration, particularly the provincial level, through its general administrative representative, the provincial treasurer. Bearing in mind that the central government in Beijing did not view the title-deed tax as of central importance, it might well be adequate to consider the repeated and often vehement reports on the malfunctions of its levying process as a sign that the high ranking officials posted at these levels considered their access to this bounty as insufficient. This feeling could only have been brought about, from their standpoint, by the unsatisfactory amount of title-deed tax remitted to the provincial treasuries, or, to put it more bluntly, by the excessive syphoning off – whether real or only perceived does not make a big difference here – of this revenue at the county level.

In other words, it may well be that the memorialists whose texts have been an important part of the study just conducted, have been drawn to criticize the excesses which marred the perception of the title-deed tax not just because of their objective impact on the empire’s fiscal structure, but also because of their sense, or simply their fear, of being in an ever more marginal position in the whole process of allocation of this specific resource. The extent to which this feeling was actually clearly articulated over time remains of course open to debate.

My aim in the preceding pages has been to try to render more complex our understanding of the title-deed tax procedure under the Qing, for complexity is a central element of reality, which, in turn, is itself the specific object historians strive to grasp for given periods of the past, even though their rendering of it can seldom be more than fragmentary. Beyond the two-sided view conveyed by the administrative sources, setting on one side a thoroughly corrupt local administration personnel driven by its greediness, and on the other an oppressed population, nevertheless trying its best to evade its fiscal duties, a careful reading of a series of memorials actually opens perspectives on the pre-modern Chinese fiscal system, in which extra-legal practices were possibly as numerous as were the ranks of the sub-bureaucratic personnel. In these circumstances, what appears most striking is the degree of flexibility of the whole system. As disturbing as the characteristic might be for modern eyes, it did not shock much at the time, as long as it remained enclosed in bearable limits. In the specific case of the title-deed tax, as the above discussion suggests, I would add that the flexibility of the system did not cause much trouble either, as long as no parts of the bureaucratic build-up felt marginalized. As essential as it may be to try to understand were exactly lay the limits of this flexible system, it must also be accepted that this form of elasticity in the domain of fiscal revenue and, more generally, in the idea and the conception of the state, did not only bear negative impacts. That late imperial China’s bureaucratic monarchy had defects and that the whole system’s internal contradictions grew more intense as time went by still comes as evidence in the general public today, a view supported in China itself by more than a century of historical scholarship. It may well be that this perception stems from late imperial China’s administrative literature being to a large extent made up of criticisms of the system’s defects and of their nefarious influence. But it ought to be kept in mind that the story these documents tell us is but one side of a more complex reality.

1. Myron Cohen, “Writs of Passage in Late Imperial China: The Documentation of Practical Understandings in Minong, Taiwan”, *in* Madeleine Zelin, Jonathan K. Ocko and Robert Gardella (eds.), *Contract and Property in Early Modern China*, Stanford, Stanford University Press, 2004, p. 37-39. [↑](#footnote-ref-1)
2. On the history of contracts in China, the amount of references is enormous. Apart from the above-mentionned edited volume, see for example Valerie Hansen, *Negotiating Daily Life in Traditional China: How Ordinary People used Contracts, 600-1400*, New Haven (Conn.), Yale University Press, 1995; Kishimoto Mio 岸本美緒, “Ming Qing qiyue wenshu” 明情契約文書, in Shiga Shûzô 滋賀秀三 *et al*., *Ming Qing shiqi de minshi shenpan yu minjian qiyue* 明清時期的民事審判與民間契約, Wang Yaxin 王亞新 *et al*. transl., Beijing, Falü chubanshe, 1998, p. 280-326. [↑](#footnote-ref-2)
3. Among others, see Fu Yuling 傅衣凌, *Ming Qing nongcun shehui jingji* 明清農村社會經濟, Beijing, Sanlian shudian, 1961; Yang Guozhen 楊國楨, *Ming Qing tudi qiyue wenshu yanjiu* 明清土地契約文書研究, Beijing, Renmin chubanshe, 1988; Ye Xian’en 葉顯恩, *Ming Qing Huizhou nongcun shehui yu dianpu zhi* 明清徽州農村社會與佃僕制, Hefei, Anhui Renmin chubanshe, 1983; Feng Shaoting, “Supplemental Payment in Urban Property Contracts in Mid to Late Qing Shanghai”, in M. Zelin, J. Ocko and R. Gardella (eds.), *op*. *cit*., p. 209-229 ; Liu Xiaomeng 劉小萌 (ed.), *Beijing shanye qishu ji: Qingdai – Minguo* 北京商業契書集: 清代 ­– 民國, Beijing, Guojia tushuguan chubanshe, 2011. [↑](#footnote-ref-3)
4. Among others, early twentieth century Japanese historians and social scientists played a pivotal role in the matter. [↑](#footnote-ref-4)
5. The main local archival funds used in this respect are the well-known Baxian archives (巴縣), in Sichuan province, the Dan-Xin archives of Xinzhu and Danshui (新竹, 淡水), in Taiwan, and those of Shuntian prefecture (順天), centred on the region around the imperial capital, Beijing. In the central government’s archives in Beijing, the fund of the *xingke tiben* (刑科題本) has also received a lot of attention. For an overview of Ming and Qing dynasty casebooks, see Pierre-Etienne Will, *Official Handbooks and Anthologies of Imperial China: A Descriptive and Critical Bibliography* (work in progress). [↑](#footnote-ref-5)
6. See for example Terada Hiroaki 寺田浩明, “Ming Qing shiqi fa zhixu zhong “yue” de xingzhi” 明清時期法秩序中“約”的性質 , and his “Quanli yu yuanyi. Qingdai tingsong han minzhong de minshi fa zhixu” 權利與冤抑. 清代聽訟和民眾的民事法秩序, in Shiga Shûzô 滋賀秀三 *et al*., *op*. *cit*., respectively p. 139-190 and p. 191-265; Thomas Buoye, “Litigation, Legitimacy, and Lethal Violence: Why County Courts Failed to Prevent Violent Disputes over Property in Eighteenth-Century China”, and Mark Allee, “The Status of Contracts in Nineteenth-Century Chinese Courts”, in M. Zelin, J. Ocko and R. Gardella (eds.), *op*. *cit*., respectively p. 94-119 and p. 159-177. [↑](#footnote-ref-6)
7. On such issues, see for example Pierre-Etienne Will, “Adjudicating Grievances and Educating the Populace: Reflections Based on Nineteenth-Century Anthologies of Judgements”, unpublished paper presented at the Conference “Chinese Legal History and Japanese Law” (A Conference in Honour of Jerome Alan Cohen), East Asian Legal Studies Programme, Harvard Law School, June 2010. [↑](#footnote-ref-7)
8. See Matsubara Kentaro, “Traditional Land Rights’ in Hong Kong’s New Territories”, in Billy So, Ramon Myers (eds.), *The Treaty-Port Economy in Modern China: Empirical Studies of Institutional Change and Economic Performance*, Berkeley, University of California, Institute of East Asian Studies, 2011, p. 150 (note 2). [↑](#footnote-ref-8)
9. On this point, see also Myron Cohen, art. cit, in M. Zelin, J. Ocko and R. Gardella (eds.), *op*. *cit*., p. 88. [↑](#footnote-ref-9)
10. Sun Qingling , “Lüelun Qingdai de shuiqi wenti” 略論清代稅契問題, in *Journal of Fujian Normal University* (*Philosophy and Social Sciences Edition*) 福建師範大學學報 (哲學社會科學版), vol. 6 (2003), p. 109-115. [↑](#footnote-ref-10)
11. Whether this assumption, which I drew from the reading of Sun’s article mentioned in the preceding note, is correct remains to be ascertained. In her article, the author does not give a precise time line for the evolution, nor does she specifically underline it either, although all her material derives from real estate transactions. In the Qing, I have encountered the title-deed tax only in connection with land transactions (including buildings). Not being a specialist of Qing fiscal and economic history, I leave the question open here. [↑](#footnote-ref-11)
12. The balance between land tax and commercial taxes in total state revenue shifted progressively in China after the great rebellions of the mid-nineteenth century. [↑](#footnote-ref-12)
13. See Madeleine Zelin, *The Magistrate’s Tael: Rationalizing Fiscal Reform in Eigthteenth-Century China*, Berkeley, Los Angeles, London: University of California Press, 1984, p. 246 *et passim*. [↑](#footnote-ref-13)
14. Matsubara Kentaro, “Land Registration and Local Society in Qing China: Taxation and Property Rights in Mid-Nineteenth Century Guangdong”, in *International Journal of Asian Studies*, vol. 8-2 (July 2011), p. 163-187. [↑](#footnote-ref-14)
15. Here too, the bibliography is abundant. I will simply refer to Madeleine Zelin’s descriptions of the situation in Jiangnan in the late 1720s found in chapter 6 of *The Magistrate’s Tael*, p. 220-263. [↑](#footnote-ref-15)
16. See *Junjichudang* 軍機處檔 (Taipei National Palace Museum), memorial no. 402000628, dated YZ 6.10.4 (November 5, 1728), describing the situation in Sichuan province; Sun Qingling, art. cit., p. 110. [↑](#footnote-ref-16)
17. *Qinding Hubu zeli* 欽定戶部則例, 1865 (Tongzhi 4) edition, reed. Taipei, Chengwen chubanshe, 1968, *j*. 10, p. 10b-11a (p. 734-735). [↑](#footnote-ref-17)
18. See Anne Osborne, “Property, Taxes, and State Protection of Rights”, in M. Zelin, J. Ocko and R. Gardella (eds.), *op*. *cit*., p. 140 *et passim*. [↑](#footnote-ref-18)
19. *Junjichudang*, memorial no. 403007609, date QL 19.9.10 (October 25, 1754). A native of Zhejiang province, Tang had passed the *juren* and *jinshi* degrees in 1735 and 1736 respectively. [↑](#footnote-ref-19)
20. Among others, se Anne Osborne, art. cit., in M. Zelin, J. Ocko and R. Gardella (eds.), *op*. *cit*., p. 155. [↑](#footnote-ref-20)
21. See *ibid*., especially p. 139-154. Interestingly, the author does not say much about the title-deed tax. [↑](#footnote-ref-21)
22. This expression should not be understood in its present or modern sense. For one thing, neither property *per se*, nor property rights were ever given a clear-cut legal definition in the late imperial Code. For a preliminary discussion of the question, see Luca Gabbiani, “Qingmo Minchu de simiao yu chengshi fangdichan suoyouquan” 清末民初的寺廟與城市房地產所有權, in Lü Min 呂敏 (Marianne Bujard), Dong Xiaoping 董曉萍 and Lu Kang 陸康 (Luca Gabbiani) (eds.), *Ming Qing zhi Minguo shiqi Zhongguo chengshi de simiao yu shimin* 明清至民國時期中國城市的寺廟與市民/*Temples and local communities in urban China from the Ming to the Republic*, Beijing, Beijing shifan daxue chubanshe, p. 401-415 (forthcoming). Nevertheless, property rights, considered as an individual’s or a corporate group’s sense of owning a specific estate, were very pervasive in the late imperial context. See among others Thomas Buoye, *Manslaughter, Markets, and Moral Economy: Violent Disputes over Property Rights in Eighteenth-Century China*, Cambridge and New York, Cambridge University Press, 2000. [↑](#footnote-ref-22)
23. Pierre-Etienne Will, “Bureaucratie officielle et bureaucratie réelle : sur quelques dilemmes de l’administration impériale à l’époque des Qing”, *Études chinoises*, vol. 8, n° 1 (1989), p. 69-142 ; Luca Gabbiani, “ ‘The Redemption of the Rascals’: The Xinzheng Reforms and the Transformation of the Status of Lower-Level Central Administration Personnel”, *Modern Asian Studies*, vol. 37, n° 4 (2003), p. 799-829 ; Elisabeth Kaske, “Metropolitan clerks and Venality in Qing China : The Great 1830 Forgery Case”, in *T’oung Pao*, vol. 98 (2012), forthcoming. [↑](#footnote-ref-23)
24. See *Xuanzong Cheng huangdi Shilu* 宣宗成皇帝實錄, *j*. 47, Beijing, Zhonghua shuju, 1985. Also cited in Sun Qingling, art. cit., p. 111. [↑](#footnote-ref-24)
25. *Junjichudang*, memorial no. 402005684, dated YZ 13.12.1 (January 13, 1736). For later cases that occurred in Zhejiang province, see *ibid*., memorial no. 403022975, by Yongde 永德 (?-1784), dated QL 32.9.24 (November 15, 1767). [↑](#footnote-ref-25)
26. Some reports do mention the fact that local administrations would delay for quite some time requests for new batches of tax receipts, implying that they would thus have more opportunities to resort to this method. See for example *Junijichudang*, memorial nº 403007609, dated memorial nº 402007039, dated YZ 5.9.25 (November 8 1727); QL 19.9.10 (October 25, 1754); memorial nº 403019193, dated QL 29.11.27 (December 19, 1764). [↑](#footnote-ref-26)
27. Clerks called *jingcheng* 經承 are often mentioned in the sources in link with the collection of the title-deed tax. Apart from levying the tax itself, they would collect surpluses of various kinds and amounts as commissions (*yongjin* 佣金 or *xiqian* 喜錢). See for example *Junjichudang*, memorial no. 402001981, dated YZ 11.7.3 (August 12, 1733); Sun Qingling, art. cit., p. 111. [↑](#footnote-ref-27)
28. See *Huangchao wenxian tongkao* 皇朝文獻通考, *j*. 31. [↑](#footnote-ref-28)
29. *Qinding Hubu zeli* 欽定戶部則例, 1865 edition, reprint Taipei, Chengwen chubanshe, 1968, *j*. 10, p. 10b-11a (734-735). [↑](#footnote-ref-29)
30. See *Junjichudang*, memorial no. 403009347, by Kuishu 夔舒, dated QL 20.5.16 (June 25, 1755). The decision of the Board followed a proposition made in 1751 by Yang Xifu 楊錫紱, then governor of Hunan province. [↑](#footnote-ref-30)
31. See for example H. Dunstan, “ ‘Orders go forth in the morning and are changed by nightfall’: A Monetary Policy Cycle in Qing China, November 1744-June 1745”, *T’oung Pao*, 82 (1996), p. 66-136; and same author, *State or Merchant?: political economy and political process in 1740s China*, Cambridge (Mass.), London, Harvard University Asia Center, 2006. On fiscal matters, see M. Zelin, *The Magistrate Tael’s*, chap. 7. [↑](#footnote-ref-31)
32. For Tian Wenjing’s memorial, see *Junjichudang*, memorial nº 402007039, dated YZ 5.9.25 (November 8, 1727). For Yongzheng’s appreciation of his fiscal abilities, see the imperial edict dated YZ 5.12.14 (January 24, 1728) in *ibid*., memorial nº 402000628, by Yue Zhongqi 岳鍾琪 (1686-1754), governor general of Shaanxi, dated YZ 6.10.4 (November 5, 1728). The exact timing of the exchanges remains to be clarified: Tian’s November 8 memorial is followed by an imperial rescript postponing the eventual promulgation of the measures proposed in it to the spring or fall of 1730 (*jiang ci zhe baoliu*, *zhu si er san nian* *zhen kan guangjing kexing shi*, *zai ban yu*, *ba nian huo chun huo qiu tizou qing zhi* 將此摺保留，著俟二三年朕看光景可行時，再頒諭，八年或春或秋提奏請旨); Yongzheng’s January 24, 1728, edict, which comes after Tian’s memorial, explicitly asks him to further ponder the question (*zaijia zhuoliang* 再加酌量). It may well be that having first decided to postpone any decision on the matter after having read Tian Wenjing’s November 1727 memorial, the emperor changed his mind and asked him to resubmit a memorial, whose measures were then promulgated in 1728. One thing we know for sure from later texts is that Tian’s major proposal expounded in November was adopted and applied starting from 1728. For what reason might Yongzheng have changed his mind between late 1727 and early 1728 remains a mystery for me ; similarly, I have not yet found a copy of Tian Wenjing’s second memorial. Here, I thus rely on the first memorial, considering it as most probably an adequate reflection of the contents of the potential second one (Madeleine Zelin refers to the YZ 5.9.25 – that is November 8, 1727 – entry in the 雍正硃批諭旨 to describe Tian’s suggestions ; see, *op*. *cit*., p. 251). [↑](#footnote-ref-32)
33. On Yongzheng’s fiscal reforms, see Madeleine Zelin’s classic *The Magistrate’s Tael*. [↑](#footnote-ref-33)
34. See *ibid*., p. 250-252 ; Sun Qingling, art. cit., p. 110. [↑](#footnote-ref-34)
35. Unless otherwise stated, the following information come from *Junjichudang*, memorial nº 402007039, dated YZ 5.9.25 (November 8, 1727). [↑](#footnote-ref-35)
36. See *ibid*., memorial nº 402000628, dated YZ 6.10.4 (November 5, 1728). [↑](#footnote-ref-36)
37. *Ibid*. [↑](#footnote-ref-37)
38. Tian Wenjing died on December 24, 1732. [↑](#footnote-ref-38)
39. See *Junjichudang*, memorial nº 402001981, by Haibao 海保, dated YZ 11.7.3 (August 12, 1733); memorial nº 402002024, by Chang’an 常安, undated (some time in 1733-1734); memorial nº 402003451, by Ling Tao 凌燾, dated YZ 12.8.3 (August 31, 1734); memorial nº 402005684, by Tang Suizu 唐綏祖, dated YZ 13.12.1 (January 13, 1736). [↑](#footnote-ref-39)
40. Usually dated to the 23rd day of the 8th lunar month of the 13th year of his reign, or October 8, 1735. [↑](#footnote-ref-40)
41. Sun Qingling, art. cit., p. 110. [↑](#footnote-ref-41)
42. Apart from some specific local initiatives, for example in Fujian province, where written understandings had to be drafted according to specific rules, official contract forms were not reintroduced in China before the early twentieth century. See Sun Qingling, art. cit., p. 110-111, 112-113. [↑](#footnote-ref-42)
43. See Xue Yunsheng 薛允升, *Duli cunyi* 讀例存疑 (Huang Ching-chia edition), article nº 95. [↑](#footnote-ref-43)
44. *Qinding Hubuzeli*, *j*. 10, 11a. Sun Qingling, art. cit., p. 113, gives 1789 as date of adoption of this regulation. [↑](#footnote-ref-44)
45. See for example *Junjichudang*, memorial nº 404017433, by Xin Congyi 辛從益 (1760-1828), dated JQ 19.1.21 (February 10, 1814). [↑](#footnote-ref-45)
46. See for example *Junjichudang*, memorial nº 403019193, by Lei Chang 雷暢, dated QL 2911.27 (December 19, 1764). [↑](#footnote-ref-46)
47. Cited in Sun Qingling, art. cit., p. 111. [↑](#footnote-ref-47)
48. See *Junjichudang*, memorial nº 402005684, dated YZ 13.12.1 (January 13, 1736); Jiang Peng 姜朋, “Dianquan shiyong de linglei jieshi – yi Qingdai Beijing qifang weili” 典權使用的另類解釋 ­­– 以清代北京旗房為例, in *Yunnan daxue xuebao*/*Faxueban* 雲南大學學報/法學版, vol. 18-3 (2005), p. 55-59. [↑](#footnote-ref-48)
49. Yet another example of the direct link between the tax and “property rights”. [↑](#footnote-ref-49)
50. Article 95 of the Qing code is entirely devoted to redeemable sales. Among its eleven substatutes (*li* 例), ten were codified under the Qing: nine in the eighteenth century and one in the beginning of the nineteenth century. [↑](#footnote-ref-50)
51. Ten years were rather typical, but some understandings would settle for less, and many for more, up to thirty years, fifty years, and sometimes even longer. [↑](#footnote-ref-51)
52. *Qinding Hubu zeli*, *j*. 10, p. 12a. The exact date at which this regulation was entered in the Board’s compendium is not clear. For the 1760s decade, I follow Sun Qingling, art. cit., p. 111. [↑](#footnote-ref-52)
53. See *Duli cunyi*, sub-statute 95-09. [↑](#footnote-ref-53)
54. See for example Xie Zaiquan 謝在全, *Minfa wuquan lun (shang)* 民法物權論 (上), Beijing, Zhongguo zhengfa daxue chubanshe, 1999. [↑](#footnote-ref-54)
55. See for example *Junjichudang*, memorial nº 402005684, dated YZ 13.12.1 (January 13, 1736); memorial nº 403009347, dated QL 20.5.16 (June 25, 1755); memorial nº 406009117, by Yinggui 英桂, dated XF 6.10.29 (November 26, 1856). [↑](#footnote-ref-55)
56. See *Junjichudang*, memorial nº 402005684, dated YZ 13.12.1 (January 13, 1736). [↑](#footnote-ref-56)
57. Incidentally, this illustrates the value given to written understandings as proofs of property claims, even before their being recognized by the local authorities. This point is well made in the memorial by Yongde already cited above, in which he states that written understandings were considered as precious by the population because they were documents certifying ownership (*minjian tianfang qiquan xi chanye pingju*, *shi zhi jiwei zhenzhong* 民間田房契券係產業憑據, 視之極為珍重). [↑](#footnote-ref-57)
58. *Junjichudang*, memorial nº 406005800, by He Guiqing 何桂清, dated XF 5.3.28 (May 13, 1855). [↑](#footnote-ref-58)
59. *Ibid*., memorial nº 402000628, dated YZ 6.10.4 (November 5, 1728), citing another memorial by He Tianpei 何天培, in which the latter stated that no quotas had ever been set for the title-deed tax (*minjian shuiqi duogua*, *xiangwu ding’e* 民間稅契多寡, 向無定額). This point is interesting because it neglects the fact that the yearly number of permanent sales in any specific counties around the empire could never have been set in advance. Had quotas been set, one can imagine the abuses the situation might have given rise to. For a similar observation on the lack of any quotas, see *ibid*., memorial nº 406005800, dated XF 5.3.28 (May 13, 1855). [↑](#footnote-ref-59)
60. *Ibid*., memorial nº 402002024, undated; memorial nº 404017433, dated JQ 19.1.21 (February 10, 1814). [↑](#footnote-ref-60)
61. *Ibid*., memorial nº 404017433, dated JQ 19.1.21 (February 10, 1814). [↑](#footnote-ref-61)
62. See *Qingshi gao* 清史稿, zhi 志/shihuo 6 食貨/kuaiji 會計, p. 3703 (accessed through Academia Sinica’s 漢藉電子文獻資料庫). Of course, such a comparison is not entirely pertinent, for the two terms of comparison were quite different. But it does convey a sense of the relative importance of both sorts of fiscal revenue at the time. Of course, it should be kept in mind that the actual amount perceived locally was certainly more important. This point is actually brought up by Xin Congyi in his memorial dated JQ 19.1.21 (February 2, 1814), where he estimates that around the empire, the amount of title-deed tax still pending actually was probably worth several million taels (*chen qieji minjian jinian maiqi loushui yingshou zhi yin*, *mei xiaoxian buxia shubai liang*, *daxian buxia shuqian liang*, *tongji tianxia zhouxian buxia shubaiwan liang* 臣竊計民間積年買契漏稅應收之銀, 每小縣不下數百兩, 大縣不下數千兩, 統計天下州縣不下數百萬兩), see *Junjichudang*, memorial nº 404017433. [↑](#footnote-ref-62)
63. Cited in Sun Qingling, art. cit., p. 112. [↑](#footnote-ref-63)
64. See among others *Junjichudang*, memorial nº 403019193, dated QL 29.11.27 (December 19, 1764), and memorial nº 404017433, dated JQ 19.1.21 (February 10, 1814). [↑](#footnote-ref-64)
65. On Xianfeng era efforts to better frame the title-deed tax levying process, see *Junjichudang*, memorials nº 406003356, by Li Hui (*jinshi* in 1822), dated XF 3.1.30 (March 9, 1853); memorial nº 406005800, dated XF 5.3.28 (May 13, 1855); memorial nº 406006875, by Fuji 福濟 (died in 1862), dated XF 5.10.7 (November 16, 1855); memorial nº 406009117, dated XF 6.10.29 (November 26, 1856); see also Sun Qingling, art. cit., p. 112-113. [↑](#footnote-ref-65)
66. As population grew in time, and as modes of living and consuming evolved, the competiton for resources became ever more intense. At the local level, this certainly put pressure on the empire’s whole “fiscal structure”, legal and extra-legal. Higher needs naturally fueled higher demands, and thus higher pressure on the population by local administrations, which progressively came to be seen as unlegitimate, and thus categorized as corruption. Zhang Jixing’s example of “setting fireworks” refered to above, is a good example. His autobiography, the *Dao Xian huanhai jianwen lu* 道咸宦海見聞錄, contains a host of similar records. [↑](#footnote-ref-66)