

## Rural Tax Stations of the Late T'ang and Ten Kingdoms

Following the An Lu-shan Rebellion, which wracked northern and central China in the middle of the eighth century, the T'ang dynasty initiated a series of administrative and fiscal reforms in order to adjust to new social and political demands. The existence of such reforms prompted the great Japanese sinologist Naitō Torajirō 內藤虎郎 to label the late T'ang period the beginning of "early modern China." Among the most significant of the adjustments was to place all of south China under the fiscal and administrative control of the newly established Commission on Salt and Iron (Yen-t'ieh ssu 鹽鐵司). Through a monopoly over the production and distribution of salt, the Commission became the primary source of revenue to the beleaguered dynasty for the remainder of its chaotic life.<sup>1</sup>

Across south China the Commission opened a network of distribution outlets for the sale of salt; these outlets were collectively known as *ch'ang* 場, which I translate as "tax station" for reasons that are apparent below. Most stations were located within the existing administrative hierarchy of prefectural and district cities and towns through which the functions of government and administration were conducted. Except for the great stations that formed the core of the distribution network in the Yangtze delta cities of Hu-chou 湖州, Hang-chou 杭州, Yüeh-chou 越州, and Lien-shui 澧水<sup>2</sup>—the last a center of salt production near the mouth of the Huai River, these sites have left few if any records of their existence.

Although these urban tax stations were important to the task of the Commission, they did not by themselves adequately reflect the demographic reality of south China in the years and decades following the great rebellion. For many decades and centuries, a gradual but persistent pattern of population growth in the vast lands of the Yangtze River valley and beyond had

<sup>1</sup> The authoritative English-language study of T'ang fiscal practices remains Denis Twitchett, *Financial Administration under the Tang Dynasty*, 2d edn. (Cambridge: Cambridge U.P., 1970). An earlier essay by Prof. Twitchett, however, contains more extensive material on the Commission on Salt and Iron and so is more fundamental to this essay; see Denis Twitchett, "The Salt Commissioners after the An Lu-shan Rebellion," *AM* ns 4.1 (1954), pp. 60–89.

<sup>2</sup> Ma Tuan-lin 馬端臨, *Wen-hsien t'ung-k'ao* 文獻通考 (Taipei: Hsin-hsing shu-chü, 1962) 15, p. 152c.

recast the demographic contours of the empire; the massive relocation of population that fled north China in the years and decades following An Lu-shan's upheaval confirmed the relocation of China's demographic center to the south. This surge was most pronounced within the vast, heretofore sparsely settled, and loosely governed area known collectively as Chiang-nan 江南, a designation that encompassed everything from the Szechuan frontier in the west to the ocean littoral in the east, and from the Yangtze River on the north to the Wu-ling 五嶺 Mountains that made up the Ling-nan 嶺南 frontier in the south. In one of the most remarkable transformations of Chinese history, through the eighth and ninth centuries Chinese immigrants had filled the vast interstices of this land; to meet their organic needs for services and trade, the settlers had created a new web of towns and villages that bore no relationship to the existing administrative hierarchy.<sup>3</sup> The loose network of prefectures and districts through which the T'ang administered these far-flung lands reflected an earlier era of scattered population; it was overwhelmed by this vastly more complicated challenge.

To reach into this population and collect the revenues that were expected and on which the dynasty was increasingly dependent, the Commission had to adapt to the new reality and project itself beyond the limited contours of the official hierarchy. Thus through the later eighth and ninth centuries, and indeed into the following decades of the early-tenth century interregnum, during which south China was divided into several regional states known historically as the Ten Kingdoms, a new unit of rural administration arose as a supplement to the official hierarchy of prefectures (*chou* 州) and districts (*hsien* 縣): the tax station. Conceptually these stations were no different from those buried within the official administrative structure. In practice, however, they proved to be very different, because they were the first step toward defining an elaborate administrative web that reflected more fully the demographic reality of the post-rebellion south. They became the first formal administrative presence in the outlying areas where Chinese

<sup>3</sup> This phenomenon has been much too extensively studied and documented to cite adequately. However, among the most important works are Katō Shigeshi 加藤繁, "Tō Sō jidai no shi" 唐宋時代の市, in Katō, *Shina keizai shi kōsho* 支那經濟史考證 (Tokyo: Tōyōbunko, 1953), vol. 1, pp. 347-79; and Hino Kaisaburō 日野開三郎, *Zoku Tōdai teiten no kenkyū* 續唐代邸店の研究 (Fukuoka: Kyūshū daigaku bungakubu Tōyōshi kenkyūshitsu, 1970). For general discussions of the transformation of south China, see Kuwabara Jitsuzō 桑原隲藏, "Rekishi yori mitaru namboku Shina" 歴史より観る南北支那, in *Kuwabara Jitsuzō zensho* 桑原隲藏全書 (Tokyo: Iwanami shoten, 1968-69), pp. 11-68; Hans Bielenstein, "The Census of China during the Period 2-742 A.D.," *BMFEA* 19 (1947), pp. 125-63 and plates I-X; and Robert Hartwell, "Demographic, Political and Social Transformations of China, 750-1550," *HJAS* 42.2 (1982), esp. pp. 383-94.

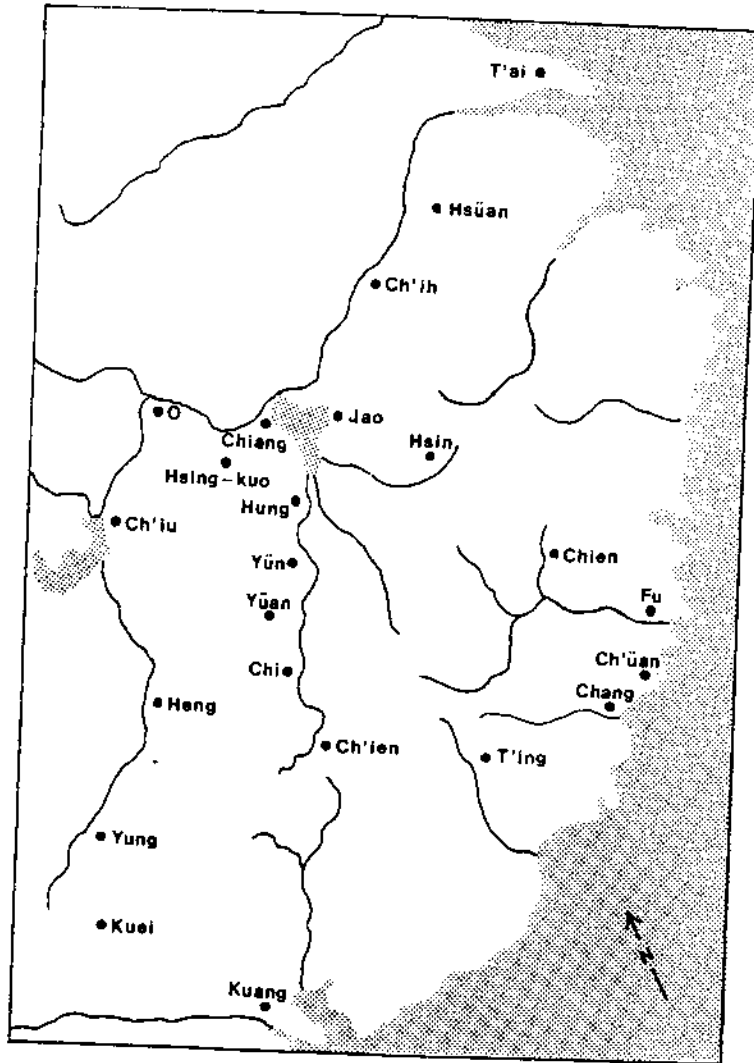
settlement was only recently developing. They were, consequently, an integral part of the establishment of a Chinese polity in the south. And in contrast to those anonymous stations buried and lost within the official administrative hierarchy, the tax stations have left scattered records and memories of their existence.

The primary source of information on the rural tax stations is the early Sung geographical compendium *T'ai-p'ing huan-yü chi* 太平寰宇記, compiled about 980. Local gazetteers from later eras occasionally provide some supplementary information, but generally their compilers knew nothing more than what they could learn from *Huan-yü chi*. Altogether *Huan-yü-chi* refers to forty-six tax stations that date from the T'ang and the subsequent interregnum.<sup>4</sup> The distribution of these sites is plotted on map 1; they are also listed in the order of their establishment in table 1 (appended).

The overwhelming majority of tax stations was located within Chiang-nan circuit. Only two were located north of the Yangtze River; both were in T'ai-chou 泰州 (Huai-nan 淮南 circuit); a few were also found in the prefectures of Ling-nan circuit. Since both T'ai-chou and Ling-nan were, like Chiang-nan, under the jurisdiction of the Commission on Salt and Iron, this ought not be surprising. The remainder, a total of thirty-eight, all fall within the bounds of Chiang-nan circuit itself. Further, twenty-nine of those thirty-eight were concentrated in the cores of two macroregions:<sup>5</sup> Fu-chien, core of the Southeast Coast macroregion; and the drainage basin of the P'o-yang Lake, core of the Middle Yangtze (east) macroregion.

<sup>4</sup> *Huan-yü chi* mentions a number of other sites that it calls *ch'ang*; see, e.g., Che-chih 褶紙 and Shan-hsi 杉溪 *ch'ang* in Chien-an 建安 district (*T'ai-p'ing huan-yü chi* 太平寰宇記 [1803 edn.; rpt. Taipei: Wen-hai ch'u-pan-she, 1962; henceforth *TPHYC*] 101, p. 12a). The text claims that these two specifically were established by the Sung as mining centers. They were obviously not part of the network of tax stations established by the Commission on Salt and Iron or its tenth-century successors and are not included in my discussion. Unfortunately, the distinctions are not always so clear. As a general rule, however, I have considered any *ch'ang* conclusively datable to the T'ang or Ten Kingdoms to be part of the network of the Commission on Salt and Iron or its successors, even if its recorded date of origin predates that of the Commission, as is occasionally the case. Sites such as Teng-kung 登公 *ch'ang* (Jao-chou 饒州), initially established late in the seventh century as a mining center but described by *TPHYC* as a tax collection center (107, p. 9a), presumably were enrolled in the Commission's network as it took shape in the late-eighth century; the "history" of the centers is discussed later in the text. Because the surviving information is so scarce, it is quite possible that I have both included sites that do not belong and for arbitrary reasons have excluded some that do. While this may marginally affect the information on distribution, it would not change the broader analysis of function.

<sup>5</sup> The concept of macroregions in Chinese history was developed by G. William Skinner. See his essays in *The City in Late Imperial China* (Stanford: Stanford U.P., 1977). In this essay I have used Robert Hartwell's slight adaptations of Skinner's framework; see Hartwell, "Transformations," p. 368.



Map 1  
Prefectures (*chou*) with tax stations in south China (T'ang and Ten Kingdoms).

When the distribution of stations is combined with their chronology as outlined in table 1, a further striking pattern emerges. Fully twelve of the eighteen stations organized between 761 and 905, the era of the T'ang Commission on Salt and Iron, were located in Fu-chien. In contrast, the many stations that were established by the states of the Ten Kingdoms interregnum were very heavily concentrated in the drainage basins of the Tung-t'ing and P'o-yang Lakes.

As background to a more detailed discussion of tax stations, it will help to reflect at greater depth upon the two patterns briefly mentioned above: changing demographics and unchanging administrative structures. The former was altering the face of Chiang-nan. From the fourth to the sixth centuries, north China had fallen under the unstable and often violent control of non-Chinese groups from the steppe and forest lands of central and northeast Asia. In contrast, the Yangtze valley had remained under the control of native Chinese dynasties and was, despite a pattern of repeated dynastic change, by and large a region of peace and stability. It was, as a consequence, attractive to the unsettled Chinese masses of the north, who for the first time migrated south in large numbers.

Despite several centuries of growth and preservation of native culture in the south, the haughty northerners who dominated the court and bureaucracy of the newly established T'ang dynasty, many of whom ironically were themselves of mixed blood and culture, regarded those lands and the people who lived in them as hardly civilized, even barbaric.<sup>6</sup> Yet already by the seventh century the Yangtze delta region had become the breadbasket on which the capital region depended and was beginning to challenge the economic supremacy of the traditional heartland of the north China plain. And that burgeoning economy remained an irresistible lure to the increasingly dissatisfied population of the north. In the census of 609 taken by the Sui dynasty, those areas that were to be embraced by Chiang-nan circuit under the T'ang included about fifteen percent of the empire's population; by the middle of the eighth century that figure had risen to twenty-six percent.<sup>7</sup>

Gross trends are one thing, however, and real numbers something else.

<sup>6</sup> See Edward Schafer, *The Vermilion Bird* (Berkeley: U. of California P., 1967), and Hugh R. Clark, "Bridles, Halters and Hybrids: A Case Study in T'ang Frontier Policy," *T'ang Studies* 6 (1988), pp. 49-68.

<sup>7</sup> See Hartwell, "Transformations," p. 385. Hartwell actually used Skinner's macro-regions—specifically the Middle and Lower Yangtze and Southeast Coast—as his counting basis rather than Chiang-nan circuit, but the correlation is close enough not to distort significantly the figures or misrepresent the trend.

While the trend was toward immigration and settlement in the south, the absolute population through the mid-eighth century generally remained small and scattered. For example, the area embraced by G. William Skinner's Lower Yangtze macroregion — embracing the Yangtze delta region and so largely, although not entirely, included within T'ang Chiang-nan — had less than one-half million households according to the 609 census of the Sui and 1.257 million as of the mid-eighth century. Although the latter figure already approached the fifteen percent of the empire's total recorded population that the Yangtze delta attained later in the Northern Sung dynasty, it was but a fraction of its own later absolute totals. By the beginning of the eleventh century, the next date for which we have a usable census, it had nearly doubled to 2.3 million households, and it finally embraced 2.609 million near that century's close (see table 2).<sup>8</sup>

In the less advantaged areas of Chiang-nan, especially the middle reaches of the Yangtze valley and the southeast coast, the numbers are even more illustrative. For example, the eastern portion of the very large area defined by Skinner as the Middle Yangtze macroregion, that is, the portion of it that mostly fell within the borders of Chiang-nan circuit under the T'ang, counted 86,000 households early in the seventh century, 278,000 in the mid-eighth, 752,000 at the close of the tenth, and finally 1.948 million at the close of the eleventh century, a rate of growth which dwarfed that of the Lower Yangtze area in relative terms and was even marginally larger absolutely. Similarly, the Southeast Coast macroregion, which included a small portion of T'ang Ling-nan circuit but was otherwise entirely within the bounds of Chiang-nan, rose from 286,000 households in the mid-eighth century to 1.537 million late in the eleventh; if its growth was slightly less dramatic than that of the Middle Yangtze region, it was still far larger on a relative basis than that of the Lower Yangtze. Notably, these are the very macroregions within which tax stations were concentrated, a fact that further emphasizes the connection between the location of stations and expanding population.

If the demographic face of the south underwent rapid and radical change, however, the administrative network did not. The T'ang system of local administration, inherited with little change from preceding dynasties, operated primarily through districts that were in turn subordinate to prefectures. Below the district was an artificial network of townships (*hsiang* 鄉)

<sup>8</sup> These and all subsequent figures in the immediate discussion are based on Hartwell, "Transformations," table 1, "Regional Distribution of Chinese Households, A.D. 2-1948," on p. 369.

and villages (*li* 里); in contrast to higher units that were defined territorially, these were defined by numerical ratios: 100 registered households to a village and five villages to a township. Although they lay outside the formal bureaucracy, townships and villages were the elementary units through which the state collected taxes and maintained order.

Under the Southern Dynasties that had ruled Chiang-nan prior to the Sui unification, the number of districts had proliferated; many, however, were reminiscent of the "rotten boroughs" of Georgian England, created as sinecures for the displaced elite of the north and bearing no connection to demographic reality. Following unification late in the sixth century, therefore, the Sui embarked on a policy of administrative consolidation that led to a dramatic reduction in the total number of districts across the south. The T'ang continued this process, reducing the empirewide number of prefectures from 358 in 639 AD to 328 in 740; over the same time, the number of districts rose marginally from 1,551 to 1,573.<sup>9</sup> Within Chiang-nan the trend was up, but only slightly. When Chiang-nan circuit was divided into eastern and western halves in 733, there were fifty-one prefectures with 247 districts;<sup>10</sup> by the time the *Yüan-ho chün-hsien t'u-chih* 元和郡縣圖志 was compiled early in the ninth century, the number of prefectures had grown to fifty-seven, with 265 districts.<sup>11</sup> The critical issue, however, is that the pace at which the administrative web was extended, although real, was not keeping up with the pace of demographic change.

Again these are very broad indices. We can get a clearer picture of the administrative quandary that was developing if we examine a particular area: Ch'üan-chou 泉州 prefecture on the south coast of Fu-chien. As one ought to expect from the preceding discussion of the southeast coast macroregion, the population of the prefecture grew markedly throughout the T'ang (see table 3). Late in the sixth century there were only 12,420 registered households in all of Fu-chien. Although there is no way to break down that total, we know that settlement was overwhelmingly concentrated in the northern regions that were later to become Fu-chou 福州 and Chien-chou 建州; the number along the southern coast was yet very small. In contrast, the mid-eighth-century census of the T'ang found over 30,000 households in Ch'üan-chou itself; by the close of the tenth century, when T'ang Ch'üan-

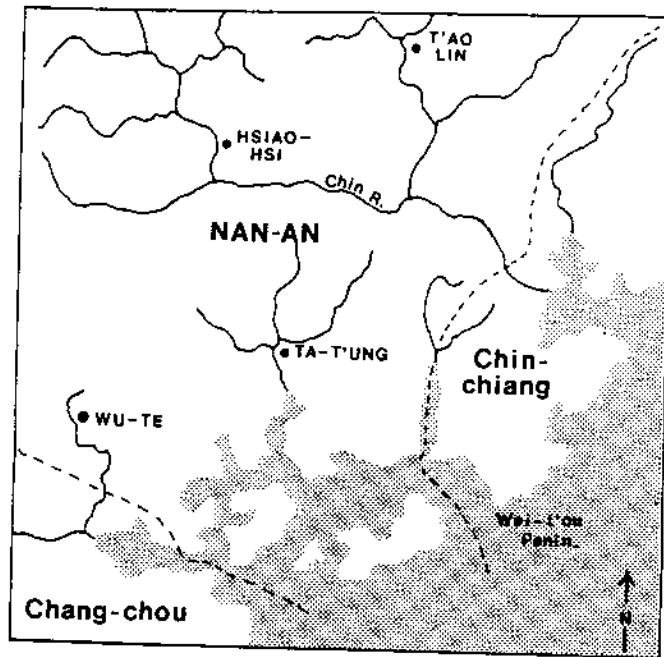
<sup>9</sup> *Hsin T'ang-shu* 新唐書 (Peking: Chung-hua, 1975) 37, pp. 959-60. On the administrative policy of the Sui, see Arthur Wright, "The Sui Dynasty," in *The Cambridge History of China, Vol. 3: Sui and Tang China, 589-906*, Denis Twitchett, ed. (Cambridge: Cambridge U.P., 1979), pp. 88-89.

<sup>10</sup> *Hsin T'ang-shu* 41, p. 1056.

<sup>11</sup> See *Yüan-ho chün-hsien t'u-chih* (Peking: Chung-hua, 1983), ch. 25-30.

chou had been further subdivided into two prefectures, the total exceeded 100,000. In short, the population of Ch'üan-chou at the close of the interregnum between the T'ang and Sung was three times that of the mid-eighth century and surely no less than thirty times that of the turn of the seventh!

Administratively, the land that was to become Ch'üan-chou began the T'ang era as part of Fu-chou prefecture, which, although many miles up the coast, was the nearest significant settlement. At the start of the dynasty, the entire area was embraced within only one district, Nan-an 南安. Within a very few years the Mu-lan 木蘭 River valley, the northernmost region of Nan-an and topographically separated from the rest by a band of hills, was broken out as P'u-t'ien 莆田 district. Finally at the very close of the seventh century Nan-an and P'u-t'ien were separated from Fu-chou and established as Ch'üan-chou. At about the same time two additional districts were established: the upper reaches of the Mu-lan valley were broken away from P'u-t'ien and established as Hsien-yu 仙遊 district, while the land surrounding Ch'üan-chou Bay was separated from Nan-an to become Chin-chiang 晉江 district (see map 2).



Map 2  
Nan-an district in the T'ang, showing locations of tax stations (*ch'ang*).

Thus, as of the mid-eighth century, when Ch'üan-chou came under the jurisdiction of the Commission on Salt and Iron, there had been a gradual elaboration of the administrative structure in the Mu-lan River valley and around Ch'üan-chou Bay, the areas that had experienced the earliest population growth. Across the rest of the prefecture, however, all of which was still administered within the single district of Nan-an, there had not as yet been any elaboration. The district extended from the prefecture's southern coastline deep into the interior, embracing all but the bottom ten kilometers of the drainage network of the Chin 晉 River; it even included some of the tributaries of the adjacent Chiu-lung 九龍 River system that was the core to Chang-chou 漳州. This was a topographically diverse and complex territory, embracing narrow coastal plains, inland river valleys, and rugged mountains. In contrast to the fertile lowlands that had become P'u-t'ien, Hsien-yu, and Chin-chiang districts, much of Nan-an was unwelcoming to the new immigrants arriving from the north; they consequently had gone elsewhere in search of land and security. Good land, however, is limited, especially on China's southeast coast where the mountains come almost to the edge of the sea; what there was had filled quickly. By the eighth century it was no longer readily available, the new settlers began to turn to less desirable spaces, and the heretofore lightly settled interior river valleys of Nan-an began to fill. Yet there was no network of outlying district towns through which to project administrative authority into these new pockets.

By the beginning of the eleventh century, following the reunification of the empire by the Sung dynasty and the consolidation of a new administrative structure, T'ang Nan-an had been divided into five districts, but in the last century of the T'ang the Commission on Salt and Iron met the same administrative need through a web of tax stations. Ta-t'ung 大同 *ch'ang*, located along the southeast coast of the district about fifty kilometers from the district city, was the first to be established, in 804. This was good land; it was flat and well watered by runoff from the looming mountains. In all probability it had been settled for many years before the start of the ninth century. It was difficult, however, to get from this spot to the Nan-an district city, located in the Chin River valley, where taxes traditionally had been paid. While it was possible to travel by boat along the coast to Ch'üan-chou Bay and the mouth of the Chin and from there to go upriver to Nan-an, this was in fact a long, difficult, and dangerous route as one had to circumnavigate the rocky shores of the Wei-t'ou 圍頭 Peninsula. The alternative was to go overland, but this involved a cumbersome and inconvenient trek across the mountains. In an earlier time, when the population in this corner was small

and the dynasty was fiscally secure, such isolation had not been a problem. The state could not effectively ensure that these citizens paid their taxes, but it was not worth the expense such oversight would have required. By the early ninth century this was no longer the case. The dynasty was no longer fiscally secure, and the population was no longer small, yet it was still impossible to project effective oversight from distant Nan-an. The new tax station was the solution to these problems.

The same quandary prompted the opening of the remaining tax stations as well. T'ao-lin 桃林 (822) and Hsiao-hsi 小溪 *ch'ang* (864), the next to be established, were located on the north and south forks of the Chin River in an isolated and mountainous area of the district interior. If Ta-t'ung was basically attractive land that had probably been settled early, these two stations represented quite the opposite. Although both are in river valleys, the valleys are narrow and offer limited arable ground. No doubt a few hardy souls had ventured into these valleys long ago, but there is no evidence that there had been any significant settlement until the rising demand for copper with which to mint cash spurred the growth of mining during the eighth century; in the decades that followed both districts came to be known as mining centers, and no doubt this was the magnet that attracted settlers. The Nan-an district town lay about fifty kilometers away from both on the lower Chin. The river route from either station was blocked by rapids and so not usable for traffic; communication between the district and prefectural centers and these stations was of necessity overland, transmontane, and difficult.

Wu-te 武德 (876) was the most isolated of the Nan-an tax stations. It lay about one hundred kilometers southwest of the prefectural city on a small inland plain that attracted settlers because of its agricultural potential. Because extensive chains of rugged mountains lay between the plain and the Nan-an district city, the overland route between the two was even less convenient than those to the other stations. Riverine communication was via a minor tributary of the Chiu-lung River of Chang-chou that was of little use for transportation except to the Chang-chou prefectural center, a fact which only serves to emphasize the underdevelopment of the entire region and the consequent failure as yet to devise a rational administrative structure. The alternatives for travel from Wu-te to the administrative center of Nan-an district were either to cross the mountains to Ta-t'ung and follow the overland or coastal routes from there, or to go downstream to Chang-chou and proceed along the coast. Neither could have been satisfactory.

Obviously these stations were placed in emerging pockets of settlement

over which the state was attempting to establish its authority. They were specifically located in new market towns that had arisen to serve the settlers and that were so characteristic of the organic economic structures of the south. We can see this from descriptions of the towns in which two of the above stations were situated, the only surviving descriptions of tax station towns of which I am aware. The more detailed, from an essay titled "An Inscription for T'ao-lin Tax Station," was written in 859 by Sheng Chün 盛均, himself a native of the town:

In this year I returned to T'ao-lin to visit my uncle. I found a village which now resembles a great city with the lifestyle of a lord's capital. The official quarters spread like rippling waves, and the smoke of great houses rises like clouds . . . The standard here is for prosperous households, honest officials, trained servants, and bounteous harvests. Boats and carts enter the town in droves, and everywhere there is gaiety.<sup>12</sup>

In the middle of the following century, Chan Tun-jen 詹敦仁 wrote more modestly of Hsiao-hsi *ch'ang*:

[In Hsiao-hsi] the stores are arranged in order, trading what they have for what they have not. And the laborers and artisans are all secure in their work.<sup>13</sup>

Because market towns function as gathering points for the surrounding peasant population on their designated market days, they are logical places in which to locate tax stations. We are surely correct, therefore, to assume that tax stations as a rule must have been located in nodes that were already functioning as local market centers.

On the other hand, not all market centers became tax stations. Many, indeed most, of them lay within the core areas that already had well-integrated administrative networks. As several entries in *Huan-yü chi* make clear, however, tax stations across the south, like those in Ch'üan-chou, were established in outlying areas where population was expanding, administrative oversight was slight, and so tax collection difficult. For example, the text discusses Chin-yin 金銀 *ch'ang*, located in a part of Chien-chou (Fu-chien) that was to become Shao-wu 邵武 commandery under the Sung but was only experiencing its initial Chinese settlement in the late T'ang: "In the late

<sup>12</sup> Sheng, "T'ao-lin *ch'ang chi*" 桃林場記, in (*Ch'ien-lung*) *Yung-ch'un chou-chih* (乾隆) 永春州志 (1787 edn.) 15, p. 1b.

<sup>13</sup> Chan, "Ch'u-chien Ch'ing-hsi hsien chi" 初建清溪縣記, in (*Ku-chin*) *T'u-shu chi-ch'eng* (古今) 圖書集成 (Peking: Chung-hua, 1934) 1051, p. 50b.

T'ang, Kuei-hua 歸化 *chen* was set up here. It was far from the prefectural city, and so it was difficult for the people to deliver their taxes. Also the population was on the rise. Therefore the Southern T'ang kingdom (of the interregnum) subsequently elevated (*sheng* 升) it to a tax station."<sup>14</sup> Similarly, *Huan-yü chi* says of Ch'ih-wu 赤烏 *ch'ang* in Chiang-chou 江州 (Chiang-nan west): "The western fringe of Hsün-yang 潯陽 district was inconveniently remote [from the district town] and so a tax collection station was established."<sup>15</sup> Of Wang-ch'ao 王朝 *ch'ang* in Ch'iu-chou 岳州 (Chiang-nan west): "In order to facilitate the payment of taxes and the sale of tea (a government monopoly and so in need of oversight), the T'an-chou military governor (T'an-chou *chieh-tu-shih* 潭州節度使) established Wang-ch'ao *ch'ang* out of Pa-ling 巴陵 district in 936."<sup>16</sup> And of Shih-ch'i 沛溪 *ch'ang* in remote Jung-chou 融州 (Ling-nan): "This site was quite remote [from the district city], and so it was difficult to collect taxes. Thus a tax station was established to make it more convenient for the people."<sup>17</sup>

Our sources hint, as well, that the facilitation of tax collection, while the primary concern, may not have been the only reason for establishing a station. I have already noted the connection between the establishment of Wang-ch'ao *ch'ang* and the sale of tea through the government monopoly system, itself a form of tax collection not unlike the common concern of tax stations—the collection of taxes through the monopoly sale of salt. In addition, *Huan-yü chi* tells us of Ching-an 靖安 *ch'ang* in Hung-chou 洪州 (Chiang-nan west): "Following the Kuang-ming 廣明 era (880–881), Hung-chou was ravaged by bandits. As the two townships of Ching-an and Hsiao-ti 孝弟 were quite far from the district town, a garrison town (*chen* 鎮) was established. This was elevated to be a *ch'ang* by [the interregnum state of] Wu in 928."<sup>18</sup> And of Fa-men 法門 and Shih-lu 石錄 *ch'ang*, both in Hsüan-chou 宣州 (Chiang-nan west), the same source records: "[These two *ch'ang*] were cut out (*hsi* 析) in order to separate[ly manage] the levying of taxes and the maintenance of peace."<sup>19</sup> The more efficient projection of administrative oversight in order to enhance government monopolies or to maintain order was an obvious factor in these cases.

As one reads the preceding passages it becomes increasingly evident that *ch'ang* were more than just tax stations in inaccessible areas. The majority were in fact the first attempt to establish an administrative presence in such

areas. Again and again across south China the sources report that remote territory was taken from districts to establish tax stations. Mei-hsi 梅溪 *ch'ang* in Fu-chou (Fu-chien), for example, was composed of ten villages (*li*) "cut out" (*hsi*) from Hou-kuan 侯官 district.<sup>20</sup> Hou-kuan, the metropolitan district of the prefecture, was centered on the coastal plain near the mouth of the Min 閩 River; the new tax station was many miles upriver in the hill country of the prefectural interior. Similarly, four townships were "separated from" (*fen* 分) Kao-an 高安 district in Yüan-chou 袁州 (Chiang-nan west) to establish Wan-tai 萬載 *ch'ang* in a remote location north of the prefectural seat and far upriver from the district town,<sup>21</sup> while in neighboring Chi-chou 吉州 (Chiang-nan west) four townships on the Lung-ch'üan 龍泉 River, a tributary to the Kan 贛 River in the southwesternmost corner of the prefecture, were "cut out" (*hsi*) from T'ai-ho 泰和 district and established as Lung-ch'üan *ch'ang*.<sup>22</sup> The process occurred even in low-lying coastal areas where transportation was not an immediate problem. In the eastern reaches of Yang-chou 揚州 (Huai-nan), for example, "five districts were cut out (*hsi*) from Hai-ling 海陵 district to establish (*chih* 置) Ju-kao 如臯 *ch'ang*."<sup>23</sup> Hai-ling was the metropolitan district; it was located well inland and adjacent to Yang-chou. The new tax station, in contrast, was in the middle of the coastal plain in the center of recently reclaimed paddy land. What connects all these examples, as well as all others cited in *Huan-yü chi*, is the remoteness of the new tax station from the existing administrative center. In all cases there is no record of a prior formal administrative presence above the township/village structure.

Occasionally, however, tax stations did have some prior administrative history. Some, for example, were located in preexisting garrison towns (*chen*).<sup>24</sup> Others were placed where mining centers (*yin-t'ai* 銀冶, *ch'ien-ch'ang* 鉛場),<sup>25</sup> stone quarries (*shih-ch'ang* 石場),<sup>26</sup> salt production centers (*chu yen-t'ieh t'ai* 主鹽鐵冶),<sup>27</sup> and even postal service stations (*i* 驛) had already been established.<sup>28</sup> All such units fell below the formal administrative structure of

<sup>20</sup> TPHYC 100, p. 7a; (*Ch'un-hsi*) *San-shan chih* (淳熙) 三山志 (1638 edn., rpt. in *Sung-Yüan fang-chih ts'ung-k'an* 宋元方志叢刊 [Peking: Chung-hua, 1989]) 3, p. 9b.

<sup>21</sup> TPHYC 109, p. 7a. <sup>22</sup> TPHYC 109, p. 18b.

<sup>23</sup> TPHYC 130, p. 4a. Under the Southern T'ang kingdom this area was separately established as T'ai-chou 泰州.

<sup>24</sup> E.g., see TPHYC 112, pp. 5a, 14a (Chin-yin 金銀); 102, p. 9b (Wu-p'ing 武平); 106, p. 11a (Ching-an 靖安); 106, p. 18b (Shang-kao 上高); 109, p. 18b (Lung-ch'üan 龍泉); 110, p. 8a (Chin-hsi 金谿); 112, pp. 5a (Yung-an 永安); 115, p. 6a (An-jen 安仁).

<sup>25</sup> TPHYC 107, p. 9a (Teng-kung 登公, from *yin-t'ai*); 107, p. 16b (Ch'ien-shan 鉛山, from *ch'ien-ch'ang*).

<sup>26</sup> TPHYC 108, p. 11b (Shih-ch'eng 石城). <sup>27</sup> TPHYC 113, p. 13a (Ta-t'ai 大冶).

<sup>28</sup> TPHYC 116, p. 11b (Tung-an 東安).

<sup>14</sup> TPHYC 101, p. 10b. Below, I discuss the language used in reference to *ch'ang*. I have tried to be consistent in my use of English translations of specific terms.

<sup>15</sup> TPHYC 111, p. 10b.

<sup>16</sup> TPHYC (sect. "Pu-ch'üeh" 補闕) 113, pp. 7b–8a.

<sup>17</sup> TPHYC 166, p. 3a.

<sup>18</sup> TPHYC 106, p. 11a.

<sup>19</sup> TPHYC 103, p. 5a.

prefectures and townships, yet each is evidence of settlement and all represented a more formal presence than the township/village structure. Garrison towns, for example, were local outposts where standing units of the regional army were based and through which the T'ang maintained law and order in the countryside.<sup>29</sup> They were located at a variety of strategic places that otherwise had no official presence: ferry crossings, mountain passes, and evolving commercial nodes to which the official structures of administration had not yet penetrated. While there generally appears to have been no civilian administrative presence in the garrison towns, the garrison commanders (*chen-chiang* 鎮將) are sometimes referred to as *chen-ling* 鎮令, which may be loosely translated as "director of garrison affairs" and as such carries strong civil overtones. As each of the other units also carried such official designations as mining center or stone quarry, it is very probable that they too had semiofficial overseers designated with the civil title *ling*.

All such units, however, were clearly subordinate to the formal structures of official administration; their authority was, consequently, very limited. The outlying tax stations, in contrast, were autonomous units within the administrative hierarchy; if they were not parallel to districts, they nevertheless supplanted districts as the local units of administration. We can begin to appreciate their position through an analysis of the language used in connection with their establishment. For comparison, let us start by looking at the language used in reference to the establishment of districts. Of Fen-shui 分水 district, for example, located in Mu-chou 睦州 in the mountainous interior of modern Chekiang province, *Huan-yü chi* records: "This was originally the western township of Tung-lu 桐廬 district. But in 621 it was cut out (*hsi*) from Tung-lu and established (*chih*)."<sup>30</sup> In many ways the area that became Fen-shui district early in the seventh century resembled those places which were later to become *ch'ang*: it was remote and thus inconvenient to the existing administrative structure; it was experiencing initial patterns of Chinese settlement; and it had already evolved a central market town in which the administrative structures could be located. Once settlement had reached a level that justified its own administration, the state responded by cutting territory away from the existing district and establishing a new one. This new unit was established at the lowest official level the state had at its disposal; in the seventh century that was a district.

<sup>29</sup> For this and the following discussion of *chen*, see Hino Kaisaburō, "Tōdai hanchin no bakko to chinshō" 唐代藩鎮の政廳と鎮將, *TYGH* 26 (1939), pp. 503-639; 27 (1940), pp. 1-62, 153-212, 311-50, esp. sect. 4 (27, pp. 1-62). Hino's discussion is refined and abridged in his *Zoku Tōdai*, pp. 341-51.

<sup>30</sup> *TPHYC* 95, p. 4b.

In contrast to Fen-shui, which so closely resembled a *ch'ang*, Ch'ung-te 崇德 district, established in 939 on the plain north of Hang-chou 杭州, also in modern Chekiang, was an area that for several centuries had been far more developed than seventh-century Mu-chou. The new district was also established three centuries later than Fen-shui at a time when *ch'ang* had already evolved and so presumably were an available option, although one which was never exercised by the rulers of the Wu-Yüeh state that established Ch'ung-te. Nevertheless, *Huan-yü chi* uses identical language in reporting its birth: "When Hsiu-chou 秀州 was established [in 939], nine townships of Chia-hsing 嘉興 district were cut out (*hsi*) and this district was established (*chih*) at I-ho 義和 Market."<sup>31</sup>

Such citations could continue at length, drawing on a wide range of sources and covering an equally wide range of circumstances. Again and again, we would find two key words: *hsi*, "to cut out," and *chih*, "to establish," or close variants such as *ke* 割, which also means "to cut out," *li* 立, "to erect," and *wei* 爲, "to become." In all cases, the meaning is that a new unit has been detached from a larger, pre-existing political territory and established independently. As I have already suggested in the preceding texts, these are exactly the words used to describe the establishment of *ch'ang*: "Kuei-i 歸義 township was cut out (*hsi*) from Yung-t'ai 永泰 district [Fu-chou (Fu-chien)] and Kuei-te 歸德 *ch'ang* was established (*chih*),"<sup>32</sup> "The Surveillance Commissioner (*kuan-ch'a shih* 觀察使) Wang Hsiung 王雄 cut out (*hsi*) ten villages from Hou-kuan district and established (*chih*) Mei-hsi 梅溪 *ch'ang*,"<sup>33</sup> "In 787 the two southeastern townships in Chiang-lo 將樂 district [Chien-chou (Fu-chien)] were taken (*i* 以) and established (*chih*) as Chiang-shui 將水 *ch'ang*."<sup>34</sup> Again the citations could be endless; the common terminology, however, would be consistent and that is what is revealing.<sup>35</sup> As was

<sup>31</sup> *TPHYC* 95, p. 8a. <sup>32</sup> *Yung-ch'un chou-chih* 2, p. 4a.

<sup>33</sup> *San-shan chih* 3, p. 9a. *TPHYC* 100, pp. 7a-b, is the same text except for *wei* 爲, "to become," rather than *chih* 置, "to establish."

<sup>34</sup> *Shun-ch'ang hsien-chih* 1, p. 1a. In this context *i* 以, "to take," has the same meaning as *hsi* 折, "to cut out."

<sup>35</sup> For other instances of this wording in *TPHYC*, see 102, p. 4a (Ta-t'ung 大同, Tao-lin 桃林, and Hsiao-hsi 小溪); 103, p. 5a (Fa-men 法門 and Shih-lu 石錄); 107, p. 16b (Ch'ien-shan 鉛山); 108, p. 11b (Shang-yu 上游 and Lung-nan 龍南); 109, p. 18b (Lung-ch'uan 龍泉); 110, p. 8a (Chin-hsi 金谿); 113, p. 12b (Ta-t'ai 大冶 and Ch'ing-shan 青山); 130, p. 3b (Chao-yüan 招袁); 130, p. 4a (Ju-kao 如皋); 157, p. 5a (Yung-feng 永豐 and Tung-ho 童合); and 162, p. 10b (Kuei-i 歸義). Other comparable phrases include *ke* 割: 100, p. 7a (Lo-yüan 羅源 and Mei-hsi 梅溪); 100, p. 7b (Sheng-te 盛德); 101, p. 7b (Ch'ung-an 崇安); and 115, p. 6a (An-chen 安仁); and *fen* 分, "divide": 109, p. 7a (Wan-tai 萬載); 111, p. 9b (P'u-t'ang 浦塘); and 162, p. 10b (Ku-hsien 古縣). This list is not exhaustive.



the case with Fen-shui district discussed above, the state responded to emerging loci of Chinese settlement beyond the effective oversight of the existing administrative network by establishing new political units at the lowest available level of effective administrative authority. Only in the later T'ang and interregnum was that meant as a tax station, *ch'ang*, rather than a district.

We can get a further sense of the position of tax stations from their administrative structure and territorial authority. The earliest reference to the former is in a passage from *T'ang hui-yao* 唐會要 pertaining to Fu-chou (Fu-chien) and dated to the third month of 808:

At the direction of the Surveillance Commissioner Lu Shu 陸庶, Hou-kuan 侯官 and Ch'ang-lo 長樂 districts were both abolished and incorporated into Min 閩 and Fu-t'ang 福唐 districts. Also Chiang-lo 將樂 district was abolished and its territory divided between Chien-an 建安 and Shao-wu 邵武 districts. Commissioner Lu then appointed one tax station official (*ch'ang-kuan* 場官) in each of the old districts. A wooden seal of office was carved for each official, and they were authorized to collect taxes. As this proved inconvenient to the people, the districts were reestablished two years later.<sup>36</sup>

Although it is not evident that any of the districts so briefly abolished was formally designated a *ch'ang*,<sup>37</sup> a single official with the title *ch'ang-kuan*, which means literally "tax station official," was appointed in each. Although we cannot be certain this title was also given to administrators of those places that were formally designated *ch'ang*, it is strong evidence that there were officials with formal appointments. These officials were invested with their own official seal of office, a status paralleling that of district magistrates and other formal appointees of the local and regional administrative bureaucracy, and they were charged with the collection of taxes within a designated area.

This is the only specific discussion of the administrative structures of tax stations in T'ang sources of which I am aware. Several sources dealing with the interregnum kingdoms of Fu-chien and Chiang-nan, however, mention

<sup>36</sup> *T'ang hui-yao* 71, p. 1274. The text refers to Lu Shu by his literary name Ch'u-huai 初淮.

<sup>37</sup> Of the three districts in question, only Chiang-lo fits the profile of the rural tax stations. Hou-kuan and Ch'ang-lo were both near the mouth of the Min River in the immediate vicinity of the Fu-chou prefectural city; this was a comparatively heavily settled and densely administered region. Chiang-lo, on the other hand, was on a remote tributary of the Min deep in the interior of Chien-chou prefecture; this was a lightly settled and thinly administered region, and so in accord with our profile of rural tax stations.

tax station officials, and it appears that little had changed. We hear, for example, of tax station administrators (generally called *ch'ang-chang* 場長, rather than the above *ch'ang-kuan*), especially in the prefectures of Fu-chien province.<sup>38</sup> A Ch'ing-dynasty gazetteer of Ch'ung-an 崇安 district in Chien-chou (Fu-chien), which in the tenth century had fallen to the Southern T'ang kingdom of Chiang-nan following the collapse of the Min kingdom, suggests that under the Southern T'ang the post had gained in stature and was even more distinctly parallel to the district magistrate. In 956 one Chung T'an 鍾譚 was appointed "administrator of tax station affairs" (*chih ch'ang-shih* 知場事) in Ch'ung-an *ch'ang* with attendant honorific titles which placed him in the bottom ranks of the official civil bureaucracy.<sup>39</sup> There is still no suggestion of what kind of hierarchy might have existed below this position.

If the administrative structure of tax stations was simple, the stations were nevertheless defined in terms of a territorial responsibility that had been "cut out" from another unit. In this sense, they contrast very clearly with *chen* and other such units, all of which had a very limited territorial responsibility rarely extending beyond the node in which they were established. Occasionally the territorial responsibility of tax stations included only a few villages within the township/village structure; as the preceding discussion makes clear, however, it more often included several of the larger townships. Its authority would have covered the whole territory evenly, since stations had the responsibility of collecting all the taxes therein. In most cases where stations were formed on the basis of some preceding unit, such as a *chen*, the texts use neutral terms like "established" (*chih*), or "changed" (*kai* 改); in at least two cases, however, texts say that *chen* were "elevated" (*sheng* 升) to be tax stations,<sup>40</sup> thereby emphasizing the difference between the nonterritorial units and *ch'ang*.

As a final perspective, we might note the case of Fu-yü 數餘 *ch'ang* in Lang-chou 郎州 (Chiang-nan west) in the immediate aftermath of the consolidation of Sung rule in the Tung-t'ing Lake region:

<sup>38</sup> E.g., (*Ch'ien-lung*) *An-hsi hsien-chih* (乾隆) 安溪縣志 (1757 edn.) 5, p. 28a; *Shih-kuo ch'un-ch'iu* 十國春秋 (Peking: Chung-hua, 1983) 96, p. 1389; *Yung-ch'un chou-chih* 19, p. 3a. *Shun-ch'ang hsien-chih* 16, p. 1a, refers to a *ch'ang-kuan*, the only instance I am aware of where the older T'ang title is used.

<sup>39</sup> (*Yung-cheng*) *Ch'ung-an hsien-chih* (雍正) 崇安縣志 (1733 edn.) 8, p. 1b. The honorifics were *chiang-shih lang* 將仕郎, *shih-t'ai ch'ang-ssu* 試太常寺, and *feng-li lang* 奉禮郎. According to Charles Hucker, *A Dictionary of Official Titles in Imperial China* (Stanford: Stanford U.P., 1985), these titles were variously ranked between levels 8 and 9 of the civil service hierarchy.

<sup>40</sup> *TPHYC* 101, p. 10b (Chin-yin), and 106, p. 11a (Ching-an).

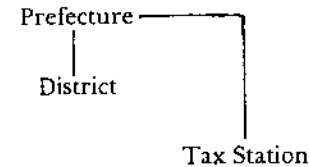
[It was noted in 964 that] the populations of Wu-ling 武陵 and Lung-yang 龍陽 districts (both on the shore of the Tung-t'ing Lake) and of Fu-yü *ch'ang* (on the Yüan River, in the area of modern Tao-yüan 桃源 district in the prefectural interior) were unequal. Therefore two townships from Wu-ling district, amounting to over four thousand households, were cut out (*hsi*) and a new district named Tao-yüan was established (*chih*) at Yen-ch'üan 延泉 village. In addition, Fu-yü *ch'ang* was also absorbed into the new district and abolished.<sup>41</sup>

While we witness in this passage the disappearance of a tax station, a process resolutely pursued by the Sung and discussed further below, what is interesting is the terminology. Fu-yü *ch'ang* is clearly treated as something distinct from the two districts. It was, in the opinion of the author of this passage, a separate entity.

Again and again the evidence argues that tax stations were considered a distinct administrative unit: they were administered by an official who, at least by the interregnum, could be a member of the standing bureaucracy, albeit at the bottom rung; they were responsible for a defined territory that had been "cut out" from other administrative units; and they could be treated as separate units when discussed together with districts in official documents. While the evidence is largely circumstantial, taken together it leads one to conclude that tax stations had an independent identity that was distinct from and at least in some ways parallel to districts. So the final question to consider is how they fit into the overall administrative hierarchy.

It is clear that tax stations were not subordinate to districts; the passage quoted above regarding Fu-yü *ch'ang* is quite explicit about that. In addition, *T'ai-p'ing huan-yü chi* with equal clarity states of Ju-kao *ch'ang* (Huai-nan) that it was "attached to Yang-chou,"<sup>42</sup> evidence that the line of administrative authority extended directly from the prefecture to the tax station, completely bypassing the district. And yet it is unlikely that stations were fully the equivalent of districts; were that the case, one would have to wonder why they were not simply designated districts to begin with. Despite the several references that tied the establishment of tax stations to auxiliary concerns such as local security, issues that were usually handled at the district level, it is clear from their administrative designation as "tax station" as well as from the far more numerous entries that tied their establishment to the need to facilitate tax collection that *ch'ang* were primarily intended for that single task. Indeed, the *T'ang hui-yao* passage of 808, quoted earlier, says specifi-

cally that tax station officials were "authorized to collect taxes"; no other function is mentioned. The small complement of officials — a single *ch'ang-kuan* and whatever complement of subordinates he might have been able to employ himself — made further duties unlikely if not impossible. Thus tax stations should be seen as administratively inferior, but not subordinate, to districts in an administrative hierarchy. We may envision the relationship like this:



The final evidence that such was the case is the obvious evolutionary sequence from tax station to district. *Huan-yü chi* thirty-six times explicitly records the evolution of stations into districts, a process that began under the southern kingdoms of the interregnum and was completed during the initial decades of the Sung.<sup>43</sup> In twenty-two cases, the texts say the stations were "elevated" (*sheng*) to district status; although the remaining entries use more neutral language, such as "changed to" (*kai*), or "set up" (*li*), the prevailing term obviously reveals a consensus about what the change represented. By "elevating" stations to become districts, the southern kingdoms no doubt sought to enhance their political stature and legitimacy. Because districts were a more complex, and so "higher," administrative order than tax stations, their proliferation across the map was an elaboration of the administrative network. This elaboration in turn conferred greater legitimacy upon the posturing southern rulers who sought to claim the imperial title.

But this was clearly more than posturing. If the new districts were nothing more than empty gestures of prestige, then presumably the unchallenged Sung would have rationalized its administrative structure and dismantled them, just as the Sui had dismantled so many of the "rotten" districts established by the Southern Dynasties of the fifth and sixth centuries. But that is not what happened. Not only did the Sung not dismantle

<sup>43</sup> Of the 30 that have a specific date cited, 25 were changed during the Ten Kingdoms interregnum — most especially in the territory controlled by the Southern T'ang. The other 5 were changed during the first decades of Sung rule. Most of the stations that did not become new districts were simply absorbed into the territory of one or more existing districts.

<sup>41</sup> *TPHYC* (sect. "Pu-ch'üeh") 118, pp. 9a-b.      <sup>42</sup> *TPHYC* 130, p. 4a.

the new districts, but it completed the process of conversion. The small nodes that a century or two earlier only merited the simple administrative structure of the tax stations had obviously expanded to the point where the more burdensome and expensive structures of the district were justified.

We can see this process of growth and expansion if we look again to a specific case from Fu-chien. Prior to its elevation to Hsiao-hsi district in 955, the elite of Hsiao-hsi *ch'ang* in Ch'üan-chou engaged in a promotion campaign directed at the prefectural authorities; the aim was to gain district status for their remote corner. One document from this campaign has survived, the essay by Chan Tun-jen the tax station headman (*ch'ang-chang*) that was cited previously. Justifying an elevation to district status, Chan explained that the station now included four townships and sixteen villages; there were over three thousand households in the area yielding annual tax revenues of over sixty thousand strings of cash. "This," Chan maintained, "is truly a prospering land of the southeast," and so deserving of district status.<sup>44</sup>

Chan and his peers were surely motivated by a desire to enhance their local position by gaining a more prestigious standing for themselves; they were successful, and Chan was in fact named the first magistrate of the new district, no doubt a personal triumph. What interests us, however, is the information Chan marshaled in the process, for there can be no doubt that Hsiao-hsi *ch'ang* had experienced important growth since its initial establishment in 864. He noted, for example, that there were four townships in Hsiao-hsi in the mid-tenth century; that was double the number included when the station was first established less than a century before.

While this is the one figure for which we have an absolute comparison, Chan cited two others of importance, including a rough figure for the population: 3,000 households. While there is no comparable figure from the ninth century, it is still possible to extrapolate a rough idea of the growth this represented. At least until the mid-eighth century T'ang authorities had tried to maintain a rough ratio of 500 households per township; strict adherence to this ratio did not slip until after the An Lu-shan Rebellion.<sup>45</sup> However, because the most rapid population influx into southern Fu-chien occurred in the ninth and tenth centuries (see table 3), it is probable that the two townships that became Hsiao-hsi *ch'ang* in the mid-ninth century had not yet dramatically surpassed 500 households each. We can probably con-

clude, therefore, that something in excess of 1,000 households lived in the area as of the mid-ninth century, thereby allowing for some slight rise since the mid-eighth century. By the mid-tenth century, that figure had risen to "over 3,000 households." This represents a rise of as much as 200 percent in less than one century. Although the absolute numbers were still small, they nevertheless represent a dramatic transformation. Hsiao-hsi was no longer just a small community deep in the rugged interior but was now a sound community with a reliable tax base.

The other figure that Chan provided, the annual tax revenues that the station collected, is more difficult to interpret. A debased iron coinage, worth about one-tenth the value of the standard copper coinage commonly used elsewhere, circulated through much of Fu-chien throughout the interregnum.<sup>46</sup> If we assume that the outlandishly high figure of 60,000 strings of annual revenue cited by Chan refers in fact to this debased coinage, we could then conclude that the comparable figure in the standard copper cash ought to be about 6,000 strings. While we have no other revenue figures for T'ang tax stations, that still seems astonishingly and implausibly high. By way of comparison, late in the eleventh century Hsiao-hsi district, into which Hsiao-hsi *ch'ang* evolved, had annual revenues of about 1,500 strings; rural stations below the district level in eleventh-century Ch'üan-chou had revenues of about 300 strings at most.<sup>47</sup> While we cannot resolve the real meaning of Chan's figure, we are also probably correct to assume that Chan cited it because it represented impressive growth when compared to earlier revenues.

Despite this annoying imprecision, we can clearly see a pattern of expansion in this corner of Ch'üan-chou. In light of the demographic patterns across south China, which I summarized early in this discussion, and of the attendant economic growth across the south during the late T'ang and interregnum, we are surely correct to conclude that what occurred in Hsiao-hsi was the norm rather than an exception. This explains the Sung confirmation of its predecessors' pattern of turning tax stations into districts.

By way of conclusion, we must ask what this tells us about T'ang administrative practice, about south China in the decades in question, and about the tax stations themselves. In the aftermath of the An Lu-shan Rebellion the institutions of local administration were in flux throughout the empire. In the north, the autonomous military governors who contested with the

<sup>44</sup> See *T'u-shu chi-ch'eng* 1051, p. 50b.

<sup>45</sup> See Nakamura Jihei 中村治兵衛, "Tōdai no kyō" 唐代の郷, in Suzuki Shun kyōju *kanrei kinen Toyoshi ronshō* 鈴木俊教授還暦記念東洋史論叢 (Tokyo: Sōbunsha, 1964), pp. 419-64. This is also discussed in Hartwell, "Transformations," p. 435.

<sup>46</sup> *Sung hui-yao chi-kao* 宋會要輯稿 (Taipei, Shih-chieh shu-chū, 1963) (sect. "Shih-huo" 食貨) 11, p. 72.

<sup>47</sup> *Sung hui-yao chi-kao* (sect. "Shih-huo") 16, p. 21a.

throne the right to rule and collect revenue in the Yellow River basin created a local administrative system based on the *chen* 鎮, or "garrison town," that paralleled the traditional system based on the district. As argued by Sudō Yoshiyuki and by Hino Kaisaburō before him,<sup>48</sup> the governors placed their own agents in the *chen* to oversee tax collection and the maintenance of law and order. Thus across north China in the late T'ang one often found a dual system of administration: an imperial system operating through prefectures and districts but exercising very little authority; and a regional system, loyal not to the emperor but to the regional military governor, operating through the garrison towns, and often displacing the imperial system as the effective locus of authority and administration.

There are important differences between the administrative structures unfolding in the north and those we have traced in the south; notably, the *chen* existed in competition with the imperial system, rather than as a supplement as was the case with the southern tax stations. There are nevertheless several important parallels. Like the tax stations, the garrison towns of the north were often found in the organic nodes of the expanding commercial economy that had arisen in the course of the T'ang, long after the official administrative network had been laid out. In both north and south these nodes were increasingly important economic and demographic centers over which the official administrative net had inadequate oversight. Further, like the southern settlements where the tax stations were established, many of the communities where *chen* were located endured, grew in importance, and continued to function as central nodes in the centuries that followed. A large number of such communities physically paralleled district towns of the imperial administrative network — a pattern that was echoed in the south, as was noted in the introductory discussion above. But in addition, many others that lay beyond that network survived under the Sung as subdistrict tax stations, a position not entirely dissimilar to that of the *chen* or *ch'ang* and reflective of their enduring economic importance.<sup>49</sup>

Finally, the *chen* were established by the military governors, not by the court, and the officials whom both Sudō and Hino identified within the administrative structure of the *chen* were primarily appointed by the military governor, not by the court. Likewise the sources imply on at least three

occasions that the surveillance commissioners (*kuan-ch'a shih* 觀察使) who represented the court in the south — itself an important contrast to the self-appointed military governors of the north — established tax stations on their own initiative rather than in response to imperial instructions.<sup>50</sup> The single extant discussion of tax-station officials under the T'ang asserts that they were appointed by the surveillance commissioner himself, not by the court.<sup>51</sup>

These striking parallels tell us much about the administrative challenges unleashed by the far-reaching economic and demographic change of the T'ang and after. Across the empire the population was on the move, rendering the existing administrative web inadequate and forcing innovation. If it is correct to conclude that the tax stations of the south were established at the regional initiative of the surveillance commissioners, as the *chen* were by the autonomous military governors in the north, it is surely a reflection of the inability of the central organs to respond or even comprehend the nature of the change that was under way. Despite the important difference between northern *chen* and southern tax stations that has been noted above, we nevertheless see both the Commission on Salt and Iron and the autonomous military governors devising similar solutions to the administrative quandary they confronted.

As for the history of south China, tax stations were clearly an important transitional stage in the emergence of an articulated administrative network. It is perhaps not too far-fetched to say that the Commission on Salt and Iron was attempting to institutionalize a new level in the standard administrative hierarchy similar but inferior to the district, the level that has been the base of the official hierarchy through almost all of China's imperial history. The need for such an institution was no doubt especially pressing in the lands of the south entrusted to the Commission. Those lands contained many isolated pockets of emerging settlement beyond the effective reach of the existing administrative structure but not yet justifiable as new districts, a costly administrative procedure. Faced with the enormous fiscal crisis of the T'ang court in its last 150 years of rule, the Commission could hardly ignore the revenue potential of these many sites, so it devised a new political unit to facilitate tax collection. The new unit did not endure. It was perpetuated by several of the interregnum kingdoms of the tenth century, but even they had embarked on the process of conversion to districts that the Sung was to

<sup>48</sup> The following discussion is based on Sudō Yoshiyuki 周藤吉之, "Godai setsudoshi no shihai taisai" 五代節度使の支配體制, *SGZ* 61.4 (1952), pp. 1-41; 61.6 (1952), pp. 20-38 (rpt. in Sudō, *Sōdai keizaishi kenkyū* 宋代經濟史研究 [Tokyo: Tokyo U.P., 1962], pp. 573-654); and in Hino Kaisaburō, "Tōdai hanchin."

<sup>49</sup> Sudō, "Godai setsudoshi," pp. 624-26.

<sup>50</sup> See *T'ang hui-yao* 71, p. 1274; *TPHYC* 100, pp. 7a-b, concerning Mei-hsi 梅溪 *ch'ang*; and *TPHYC* (sect. "Pu-ch'üeh") 113, pp. 7b-8a, on Wang-ch'ao 王朝 *ch'ang*, established under the Latter T'ang empire.

<sup>51</sup> *San-shan chih* 3, p. 9b.

complete. In the centuries to follow, rural tax stations under a variety of rubrics were common features across the map, but they did not have the local authority that *ch'ang* appear to have had, and they were not attempts to alter the standard administrative hierarchy.

As a passing phenomenon in the history of China's structures of local administration, however, tax stations merit no more than the minor footnote they have been given in prior studies. I would argue that their greatest importance to any history of the south is as indicators of emerging settlement patterns. The slow spread of stations across the map reveals the loci of new settlement. South China was experiencing rapid demographic and economic growth in the centuries in question, growth that was to transform the face of the land and to lead to fundamental change in the structures and premises of Chinese society. The tax stations, as the state's first efforts to assert its authority over new loci of settlement, tell us where the migrants were going and where development was under way. They give us an approximate date for the moment when the new communities reached a critical mass that the state could no longer ignore. Yet few historians have noticed their importance or the indications they can give us. What I have demonstrated is that *ch'ang* in fact represent one of the earliest signs of emerging settlement and economic growth. They are, consequently, a very useful barometer of the penetration of the spreading Chinese ecumene into previously peripheral areas.

#### LIST OF ABBREVIATIONS

TPHYC *T'ai-p'ing huan-yü-chi* 太平寰宇記

Table 1. Rural tax stations, 675-960

CIRCUIT	PREFECTURE	TAX STATIONS	YEAR ESTD.
Huai-nan 淮南 (total: 2)	T'ai-chou 秦州	Ju-kao 如皋 Chao-yüan 招袁	831 919-21 (Wu)
Chiang-nan (East) 江南東 (total: 15)	Fu-chou 福州	Mei-hsi 梅溪 Kuei-te 歸德 Sheng-te 盛德 Lo-yüan 羅源	785-805 785-805 836-41 847
	Chien-chou 建州	Chiang-shui 將水 <sup>A</sup> Chin-ch'üan 金泉 Shun-ch'ang 順昌	787 787 893
	Ch'üan-chou 泉州	Chin-yin 金銀 Ch'ung-an 淸安 Ta-t'ung 大同 T'ao-lin 桃林 Hsiao-hsi 小溪 Wu-te 武德	945 (T'ang) 951 (T'ang) 804 822 864 876
	Chang-chou 漳州 T'ing-chou 汀州	Shang-hang 上杭 Wu-p'ing 武平	769 909-45 (Min)
Chiang-nan (West) 江南西 (total: 24)	Hsüan-chou 宣州	Shih-lu 石錄 Fa-men 法門 T'ung-kuan 銅官	713-42 <sup>B</sup> 713-42 after 742
	Ch'ih-chou 池州	Tung-liu 東流	841-47
	Jao-chou 饒州	Teng-kung 登公 Chin-hsi 金谿	675 958 (T'ang)
	Hsin-chou 信州	Ch'ien-shan 鉛山	940 (T'ang)
	Hung-chou 洪州	Ching-an 靖安	928 (Wu)
	Yün-chou 筠州	Shang-kao 上高	937-43 (T'ang)
	Yüan-chou 袁州	Wan-tai 萬載	921 (Wu)
	Chi-chou 吉州	Lung-ch'üan 龍泉	943 (T'ang)
	Ch'ien-chou 虔州	Jui-chin 瑞金 Shang-yu 上游 Lung-nan 龍南 Shih-ch'eng 石城	905 904-19 (Wu) 919-21 (Wu) 937-75 (T'ang)

Table 1. Rural tax stations, 675-960 (cont.)

CIRCUIT	PREFECTURE	TAX STATIONS	YEAR ESTD.
Chiang-nan (West) (cont.)	Chiang-chou 江州	Ch'ih-wu 赤烏	783
		P'u-t'ang 蒲塘	before 862
	O-chou 鄂州	Yung-an 永安	787
	Hsing-kuo 興國	Ta-t'ai 大冶	906 (Wu)
	Yüeh-chou 岳州	Wang-ch'ao 王朝	936 (L. T'ang) <sup>c</sup>
	Heng-chou 衡州	An-jen 安仁	936 (L. T'ang)
		Huang-fu 黃符	936 (L. T'ang)
	Yung-chou 永州	Tung-an 東安	927-51 (Ch'u)
Ling-nan 嶺南 (total: 5)	Kuang-chou 廣州	T'ung-ho 董合	917-71 (Han)
		Yung-feng 永豐	917-71 (Han)
	Kuei-chou 桂州	Ku-hsien 古縣	895
		Kuei-i 歸義	943 (Han)
	Ho-chou 賀州	Pao-ch'eng 城	no date

Summary: T'ang: 23, Ten Kingdoms: 22, Undated: 1. TOTAL: 46

NOTE: Parenthetical notations in last column indicate the 10th-century kingdom under which station was established.

<sup>a</sup> TPHYC 100, p. 10a, dates Chiang-shui 將水 *ch'ang* to 629; this is repeated in (*Tao-kuang*) *Shun-ch'ang hsien-chih* (道光) 順昌縣志 (1832 edn.) 1, p. 1a. I suggest that *chen-kuan* is an error for *chen-yüan* 貞元; *chen-yüan* 3 is 787 AD, which fits the dates of the Commission on Salt and Iron. Circumstantial evidence indicates that several *ch'ang* were established around 787, including Chin-ch'üan in Chien-chou.

<sup>b</sup> There could not have been *ch'ang* before the 760s, when the Commission on Salt and Iron was established. Teng-kung 登公 *ch'ang* in Jao-chou 饒州 was originally a silver mine (*yin-t'ai* 銀冶). In 676 it was designated an official silver collection center (*yin-ch'ang* 銀場). TPHYC implies, however, that it was part of the Commission's network, so presumably was absorbed in the late 700s. Shih-lu 石錄 and Fa-men 法門 *ch'ang* were both in Hsüan-chou, where no other *ch'ang* were recorded. Both became districts (*hsien* 縣) at a later, unknown, date. Based on the phrasing in the texts (TPHYC 103, p. 5a; 107, p. 7a), I assume they also were initially established for a limited purpose and later absorbed into the Commission's network.

<sup>c</sup> Briefly in the 930s the Latter T'ang dynasty controlled some of the lands of the collapsed Wu kingdom. In this brief interval, three *ch'ang* were established.

Table 2. Chiung-nan Population Statistics, 8th-11th c. (in millions)

REGION	609	MID-700s	CA. 980	CA. 1080
Lower Yangtze	.402	1.257	2.229 <sup>A</sup>	2.609
Middle Yangtze (east)	.086	.278	.752	1.948
Southeast Coast	—	.286	.654	1.537

<sup>A</sup>This figure is dated 1010.

Table 3. Ch'üan-chou population: 5th c. to ca. 980 in households 戶

DATE	POPULATION	SOURCE
5th c. (all coastal Fu-chien)	2,843	<i>Sung-shu</i> 宋書 (Peking: Chung-hua, 1974) 36, p. 1092
Late 6th c. (all Fu-chien)	12,420	<i>Sui-shu</i> 隋書 (Peking: K'ai-ming shu-tien, 1934) 31, p. 79c
742	30,754	<i>Yüan-ho chün-hsien t'u-chih</i> 29, p. 719
ca. 980 <sup>A</sup>	110,316	TPHYC 102, pp. 2b, 9b

<sup>A</sup>Covers both Ch'üan-chou and Hsing-hua prefectures in order to parallel the 742 figure. In 979 the two northernmost districts of Ch'üan-chou, P'u-t'ien and Hsien-yu, were separately established as Hsing-hua commandery.