An Examination of the Tax in the Record Retained at the Customhouse of the Port of North Hyogo in 1445

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As part of one of the National Museum of Japanese History's joint research projects, I have been engaged in continuing research and analysis based on Records of the Custom House of the Port of North Hyogo dated 1445, on account of their importance as historical materials which provide details on the distribution of commodities to the cities in that area at that time. With "consumption" as one overriding theme of this joint research project, I decided to take a look at records pertaining to handling taxes contained in these historical materials. On the basis of the findings of previous studies which have concluded from these same records that there was a handling tax known as shomai equal to one percent of the value of a commodity, it follows that the value obtained by multiplying by a hundred the amount of handling tax levied on a particular commodity was the price of that commodity at that time. However, a re-examination of this view has found that in addition to this shomai that was a one percent handling tax, an extra tax of around 50 mon was levied uniformly on each vessel. This has led to the hypothesis that this tax was a 45 mon levy known as okashi. Next, in accordance with this hypothesis I examined tax data contained in these records which were arranged in categories showing totals for each home port. First, in cases of integrated values where separate taxes were levied on a number of commodities, it was possible to use a rational means of deducing the criteria for their integration. In other words, because the value arrived at on the basis of the above hypothesis was in fact close to the actual integrated value, we may view the hypothesis as being correct. Conversely, for the value of the taxes that were recorded, it was possible to separate out the taxes levied on each commodity even though the taxes for a number of commodities had been added to form a total. Furthermore, even in cases where tax exemptions resulted in the absence of notations, this hypothesis made it possible to estimate a value for such commodities. Thus, because the tax calculated for each commodity is a direct proportion of its price, that is, the value of each commodity, when comparing the amounts of each commodity carried by a vessel or when making comparisons between the home ports it is more useful than being able to simply calculate a vessel's total load.