Financial Distribution and Structure of the Empire Under the Early Tang Code

WATANABE Shin’ichiro

Under the military system of the early Tang period, there were two types of regular troops. One comprised militia units of military prefectures comprising professional soldiers and the other the border guards in each prefecture. The military system had a unique central-peripheral structure. On the one hand there was a central garrisoned army formed by conscripting professional soldiers from the military prefectures, and on the other there were commanderies formed by adjoining prefectures made up of border guards and soldiers who were peasants conscripted from each prefecture, as well as armies that defended border regions. Under this system, soldiers and the supply and transportation of military supplies were vital for the two capitals that formed the center and the border regions that formed the periphery.

In the early Tang dynasty, this was achieved by the redistribution of grain taxes and corvée labor derived from the surplus produce and surplus labor of peasants by 1) supplying the capitals (payment to the center), 2) payment to the prefecture, and 3) outside distribution (payment to other prefectures and border regions). The office of high officials in the Ministry of Revenue served as a central headquarters and these grain taxes and labor were gathered and distributed by the 40 commanderies located throughout the kingdom under a system of independent financial management and the distribution of financial resources. Money and goods produced in a prefecture were sent directly to a specific place where there was demand by mobilizing a government-led work force from the prefecture as transportation labor. As a rule, this was achieved without recourse to markets. Under this financial management, collection and redistribution were synchronized and labor for transportation was made possible by mobilizing four million able-bodied mens, which was half the total population.

Financial management underwent substantive change as a result of reforms to the transport office in 733, the establishment of the system of local procuring grain in Guanzhong and the end of the system of conscripting peasants in 737. Because the workers who transported taxes, who comprised the majority of the government-led work force, were no longer needed, there was a shift to the collection of goods such as cloth and rice in lieu of labor, and it became necessary to generate funds to feed the soldiers and independent distribution zones appeared in territories within
the kingdom.

This eventually prepared the way for the shift to financial distribution in the Northern Song period that went through employed labor, officials and merchants and also set the stage for the demise of the empire. In other words, it was precisely military expansion and the formation of the empire that brought about the demise of the grain-material-labor tax system and the empire.

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