A Study of the Ritsuryō Tax Exemption System

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This paper examines the ancient Japanese state’s tax exemption system in terms of its legal and practical aspects to elucidate the characteristics and developments of the sovereignty of the Ritsuryō polity over the people.

The tax exemptions provided by the Buyaku Ryō, a taxation law under the Ritsury system, can be categorized into four types: (1) status-based privileges; (2) exemptions for general people assigned to specific positions; (3) exemptions based on Confucianism; and (4) exemptions granted to maintain the reproductive capacity of the people. Although this exemption structure was modeled after that of Tang’s taxation law, some alterations were made according to the unique conditions of the Japanese Ritsuryō state. For example, the Exemptions (1) were given to those positioned in the Fifth Rank or above and descended from the clans that had dominated the Kinai Region before the Ritsuryō system was established. Moreover, the Exemptions (2) were applied only to those assigned to low-ranking official positions set under the control of the central polity and not to those assigned to low-ranking local official positions set based on the labor levy structure of provincial lords. On the other hand, the Exemptions (3) and (4) were based on the ancient Chinese concepts of patriarchal leadership and good and bad omens. In order to use these ideas to rule the people, the ancient Japanese polity set forth the almost same tax exemption provisions as those of the Chinese dynasty.

According to the descriptions of tax exemptions in the six historical compilations and other documents, the Exemptions (3) and (4) were made available when specific events happened to the polity (e.g. the enthronement of new emperors and the change of era names) and the people (e.g. disasters), respectively, in the eighth century. These exemptions were authorized by the central polity so as to claim its legitimacy. In the ninth century, however, as implied by the declining frequency of political affairs-related tax exemptions, the Confucian concept of sovereignty could no longer be used to support the legitimacy of the polity to rule the people. Likewise, disaster-related exemptions were less frequently issued by the central polity. Rather, it became more common for them to be granted to individual provinces based on application from provincial governors. Moreover, an exemption scheme was introduced for unpaid craft produce and corvée labor taxes in response to the strengthened rule of provincial governors over their jurisdictions and the institutional development of local administr-
tion through provincial governors. In the 10th century, this exemption was reinterpreted as a privilege for top-ranking provincial governors. Meanwhile, the idea that tax exemptions were privileges given by the emperor lasted until the Insei Period. This may be interpreted as the final result of the ancient state.

Key Words: Tax exemptions, Tensei Law, Buyaku Ryō, craft produce and corvée labor tax system, Confucianism