

# 历史研究

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HISTORICAL  
RESEARCH



中国历史研究院  
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# 历史研究

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### *Dialogue in Writing*

#### **A Hundred Years of the May Fourth Movement and Contemporary China** (4)

Editor's Note: Contemporary China emerged from the China of history. The May Fourth Movement a hundred years ago was a major event in modern China's history. It completely and uncompromisingly opposed imperialism and feudalism, promoted the integration of Marxism with the Chinese revolution, and opened up the historical process of the New Democratic revolution that enabled China to truly cross into the modern era. It laid the foundation for China's success in realizing the most profound and greatest social transformation in Chinese history and the great leap forward of the Chinese nation as it has stood up and grown rich and getting strong. It also had a profound impact on the development and progress of contemporary China. On the occasion of the hundredth anniversary of the May Fourth Movement, we invited a few scholars to engage in a dialogue in writing trying to promote the understanding of the historical significance and the value of the times of the May Fourth Movement from academic perspective, they jointly sketch out the new culture, new spirit and new future that the May Fourth Movement delivered to modern China. We hope that this set of articles will promote deeper research on the May Fourth Movement and its spirit, and a more profound understanding of contemporary China.

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### *Research Articles*

#### **Feng Xu Zhi Ming(封许之命) and the Western Zhou System of Outer Domains** Shao Bei(17)

The Qinghua bamboo slip *Feng Xu Zhi Ming* provides new material for the study of feudal lords and the *wai fu* system of the Western Zhou. The Western Zhou system of *neifu* (内服—the royal domain) and *wai fu* (外服—the outer domains) was a comprehensive political and geographical system inherited from the Shang Dynasty. The rulers of the outer domains included the feudal lords and regional rulers who had not been enfeoffed. The former comprised the those with the titles of *hou*, *tian* and *nan* (侯, 田, 男), while the latter included the rulers of the state of Song, descendants of Shang Dynasty, respectfully called *gong* (公) by the Zhou; rulers of the four non-Zhou polities of the Man, Yi, Rong and Di, who were called *zi* (子); rulers from the house of Zhou, who were called *bo* (伯); and 伯 ruling other non-Zhou states. Some *neifu* fiefdoms of the king's servants and as yet unidentified *weiguan* were distributed throughout the *wai fu*. So *gong*, *hou*, *bo*, *zi* and *nan* (公, 侯, 伯, 子, 男) were all found in *wai fu* areas. Having an audience with the Zhou ruler and participating in royal household gatherings were among the important services they rendered to the house of Zhou. Such audiences and participation entailed different levels of ritual for the different rulers of the outer domains. These levels were an important reference for the rankings in gatherings of the feudal lords in the Spring and Autumn Period; they were recorded by historians and served as an important source for scholars studying the Warring States' construction of the five ranks of nobility.

#### **Changes to the *Zishui* from the Qin and Han Dynasties to the Three Kingdoms State of Wu**

Jia Liying(32)

The characters 訾 (*zi*) and 貲 (*zi*) are not interchangeable in bamboo slip documents; the former refers to property, while the latter refers to a fine. The *zishui* or property tax was levied

according to the value or quantity of assets. The Qin bamboo slips collected by the Yuelu Academy indicate that *zishui* was levied on ordinary officials and commoners under the Qin tax system. The *zishui* remained in existence from the Western and Eastern Han up to the Three Kingdoms state of Wu, but the tax collection procedure was gradually simplified. Under the Qin, the tax was proportionate to the tax-payer's assets. Under the Han, the property tax unit was *suan* (算); under the Wang Mang interregnum, it was briefly collected at a rate of one-thirtieth of assets. In the Western Han, the manner of collecting the *suan* was flexible; there was no fixed amount or frequency until the middle and late Eastern Han, when tax was levied per ten thousand cash (one *suan*), at the rate of 120 cash per *suan*. The *zi* (訾) in the Dongpailou Han bamboo slips and the Zoumalou household registration bamboo slips of the state of Wu was an abbreviation of *zisuan* (訾算), and was set up to collect the property tax. Current published materials indicate that the tax had ten levels. The terms *yizi zhengfu* (以訾征赋) from the reign of Emperor Wu of the Han and *hupin chuqian* (户品出钱) from the time of the Wu state were taxes levied on assets, but basically fell under household taxes like the *huchu* (户刍) and *hufu* (户赋) rather than the *zishui*.

#### **Qing State Formation and Its Essential Nature in a Global Perspective: With a Focus on Geostrategy and Fiscal Structure**

Li Huaiyin(49)

Unlike previous debates on the "New Qing History," which focus on the Qing legal code and governance style and the ideas and customs of the Manchu elite, this article reexamines Qing state formation and its essential nature in terms of geostrategy and fiscal structure. Qing territorial integration can be divided into two stages: the period of initial state foundation ran from the rise of the Later Jin regime in the northeast to its conquest and replacement of the Ming Dynasty followed by basic Qing control of the provinces inside Shanhaiguan Pass by the 1650s. The second stage ran from the 1690s to the 1750s, in a half century of military action on the frontiers that was driven but also constricted by the Qing court's unique geostrategy and fiscal structure. The changes in the Qing geostrategy from passive response to active defense to conservative compromise were closely related to the operation of the low-level equilibrium of its fiscal structure and the social and economic support that underlay it. At the same time, if we compare the Qing state with nineteenth century European fiscal and military states or the Ottoman Empire, we can see the unique fragility and resilience of its initial modern transformation, which leads us to question the applicability of the "empire/nation-state" cognitive paradigm prevalent in the study of state formation.

#### **The Qing Government's Fiscal Quagmire and Its Response around 1850**

Ren Zhiyong(68)

By the late 1830s at the latest, the Qing government was mired in a dangerous long-term fiscal balance in which revenue barely equaled expenditure. The military expenses of the first Opium War and the exposure of the corruption and deficit of the Ministry of Revenue in the 23rd year of the Daoguang reign, to the great distress of its officials, led the Qing government to take a number of measures that allowed reserves to recover to around ten million taels after 1849. In 1853, however, the government incurred huge costs of around 30 million taels spent on river conservancy and suppressing the Taiping Rebellion. Thereafter, the government had no chance of maintaining its financial position. Among the various remedial measures implemented by the Ministry of Revenue, levying a commercial tax and introducing financial reform were the most significant. However, the failure to collect commercial taxes meant that the Qing government

largely relinquished the collection of commercial taxes other than *likin*, with a consequent rise in *likin* that was blamed on the government. In terms of finance, the casting of larger cash and the issue of banknotes also failed, because no consideration was given to the question of credit and many details were overlooked. This affected the introduction of Chinese paper money and brought about a loss of financial control.

### **The Nationalist Government's Inheritance Tax Levy and the Tax Evasion Dilemma (1940-1949)**

Wei Wenxiang(89)

Following the introduction of a Western system of direct taxes in the early Republican period, China made several unsuccessful attempts to set up a new form of taxation: the inheritance tax. It was not until July 1940, when the Nationalist Government was beset by the financial demands of the War of Resistance, that the tax was successfully introduced. The annual budget and final accounts showed that the amount raised met budget forecasts in most years, but the tax fell far short of expectations. Official assessments and public opinion agreed that revenue should have been much higher and that tax evasion and avoidance constituted a serious problem, partially due to the novelty of the tax and its consequent lack of acceptance. More importantly, the lack of a complete system of population, household and property registration made it hard for taxation authorities to obtain complete information on assets and credit, which made checking compliance extremely difficult. The Ministry of Finance and the Taxation Bureau kept revising the inheritance tax law and introduced arrangements for administrative coordination, checks on asset registration, and pursuit of unpaid taxes through the courts, with a view to strengthening their powers of tax collection and inspection for this item. Tax control cases and disputes over public figures' inheritances indicate that in practice, ownership disputes, asset checks and tax arrears and evasion were indeed key problems. Moreover, in addition to taxation, the civil war and the worsening of inflation meant that the Nationalist government's tax revenue was basically used for military and political purposes; the beneficial effects of the tax trumpeted by the government and its value for the people's well-being were not realized, reducing ordinary people's willingness to pay tax.

### **The Greek Ancestry of the Persians: An Eponymic Myth That Transcended Ethnic Boundaries**

Xu Xiaoxu(111)

In Greek, the invented names denoting the Persians and Medes and the name of the royal house of Achaemenids, from the eponymous Achaemenes, all came about via folk etymology. In a lineage myth of the early archaic period, the name of Perse/Perseis, daughter of Oceanus and wife of the sun-god Helios, may already have been an eponym for Persian, while her granddaughter Medeia and Medeia's son Medeios furnished an eponym for the Medes. As the Persian empire expanded into the Aegean world, a myth emerged under which Perses, son of that Perseus who was born to Zeus and Danaë, gave his name to the eponymous Persians. The Persians were not only aware of this myth but made use of it in their relations with the Greek city-states, arguing with the Greeks about their ancestral line. As a classic eponymous ancestry, this generated the myth that Achaemenes was the son of Perseus. The version which had it that Perses was the son of Medea may have been created in the early phase of the Persian invasion of the Aegean region. The confrontation between the Athenian Empire and Persia then gave rise to the myth that Medea and Aegeus had had a son, Medeius, circumstances that also produced the

version of the lineage which made Achaemenes the son of Aegeus. The Persians' eponymous genealogy is a myth that challenges the theory that imagined kinship ties are the decisive criterion for defining an ethnic group.

**The Abolitionist Postal Campaign of 1835 and the Rise of the Politics of Slavery in America before the Civil War** Du Hua(134)

In the summer of 1835, a postal campaign initiated by the American Anti-Slavery Society sent a large number of publications spreading abolitionist ideas to the slave-holding South, in a move that mobilized the Southern anti-abolition movement. The Southerners' fiery reaction quickly made slavery a national issue. At the same time, the Southern states demanded that the North and the Federal Government enact a law prohibiting abolitionists from continuing to promulgate their "incendiary" views. This ushered in a nationwide political debate on freedom of expression and freedom of the press, which ultimately led to a struggle in Congress over amendments to the Postal Service Act. The postal campaign broke through the apparent silence of the politics of slavery since the Missouri Crisis of 1819 and brought slavery back to the center of public debate, making an anti-slavery discourse conducted in terms of morality and human rights part of mainstream Northern politics and thus politicizing the issue of slavery. In the long term, the postal campaign provoked the South to a fiercer defense of slavery while encouraging the abolitionist movement and the development of anti-South feeling in the North. The issue of slavery inevitably became politicized and took on a national character. Ultimately, the Missouri Compromise collapsed, giving way to the politics of slavery.

**The Mabo Judgment and Land Rights Legislation for Indigenous Australians** Wang Shiming(160)

Land rights have always been a central issue in the relationship between the white population and Indigenous Australians. Resisting colonization and fighting for their rights and interests, Indigenous Australians have claimed their traditional right to the land ownership through judicial procedures and other means. The definitive case is that of Eddy Mabo and his peers, who sued the State of Queensland in 1982 in the name of Murray Island residents. After ten long years of litigation, on June 3, 1992, the High Court of Australia recognized Murray Islanders' inalienable right to ownership of their traditional lands, on the basis of Australian common law, traditional Indigenous law and custom and a large quantity of historical sources. In terms of jurisprudence, the famous "Mabo Judgment" overturned the myth that Australia was *terra nullius* prior to white colonization. This momentous verdict evoked a wide reaction and provided impetus for Australian government land rights legislation that responded to the claims of the parties involved. The result, in 1993, was the first Native Title Act in Australian history. The true significance of the Mabo judgment and the Native Title Act lies not in how much land Indigenous people were able to recover from the white population, but in their recognition of and respect for Indigenous history and the enduring value of recognizing Indigenous Australians as Australia's "First Nation".

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*Historical Note*

**A Study of the Traces of Shang Ancestors and the Origin of the Shang People**

Zhang Weilian(177)

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