

II

INSCRIPTIONS ON SHROUDS OF CLOTH

(See above, p. 708; Pl. CXXVII)

No. 1.

Ast. ix. 2b. oii.

婺州信安縣顯德鄉梅山里祝伯亮租布一端光宅元年十一月日

One *tuan*¹ of 'rent' cloth² from Chu Po-liang³ of Mei-shan Li, Hsien-tê Hsiang, Hsin-an Hsien, Wu Chou⁴.
On a day in the eleventh moon of the first year of *Kuang-tsé*⁵.

No. 2.

Ast. ix. 2a. o7.

婺州蘭溪縣瑞山鄉從善里姚羣(?)庸調布一端神龍二年八月日

One *tuan* of *yung* and *tiao* cloth⁶ from Yao Ch'ün of Ts'ung-shan Li, Jui-shan Hsiang, Lan-ch'i Hsien⁷, Wu Chou. On a day in the eighth moon of the second year of *Shên-lung*⁸.

¹ A cloth measure, variously given as equal to 2 丈 *chang* (20 Chinese feet) or 1 *chang* 8 尺 *chih* (18 feet).

² The character before 布 is not easy to read, but there is some reason for believing it to be 租; this would be the rent on land, paid not in money but in the produce of the soil: see below, note 6. The term occurs in the commentary on 吳志 *Wu chih*, ch. iv, f. 5 r^o.

³ The character 亮 is torn in half, and would not be legible were the personal name not repeated, apparently for reference, on the lower portion of the strip; this has been stitched on so that the two fragments of the inscription are now at opposite corners of the whole piece.

⁴ Now Chin-hua Hsien in the province of Chekiang. The *li* is a territorial division of the *hsiang*, as the *hsiang* is of the *hsien*, and the *hsien* of the *chou*.

⁵ 12 December, 684-10 January, 685. *Kuang-tsé* was the first reign-title assumed by the usurping Empress Wu (武后) when she seized the reins of government in the ninth moon.

The inscription is stamped with three impressions of a red seal, about 5 cm. square, containing four characters which unfortunately are too faint for me to decipher.

⁶ Here we obtain an interesting glimpse of what was known as the *tsu yung tiao* system of taxation (租庸調之法) in actual operation. The system is explained in *Hsin Tang shu*, ch. li, ff. 1-2:

授田之制, 丁及男年十八以上者人一頃, 其八十畝爲口分, 二十畝爲永業---丁歲輸粟二斛, 稻三

斛, 謂之租。丁隨鄉所出, 歲輸絹二匹, 綾絕二丈, 布加五之一, 絁三兩, 麻三斤, 非蠶鄉則輸銀十四兩, 謂之調。用人之力, 歲二十日, 閏加二日, 不役者日爲絹三尺, 謂之庸。有事而加役二十五日者, 免調, 三十日者, 租調皆免。

'The regulations for the allotment of land provided that every *ting* (an adult male between twenty-one and sixty) and other male person aged eighteen and upwards should receive one *ch'ing* (100 *mou*, or rather more than 12½ acres under the T'ang dynasty), of which 80 *mou* were *k'ou-fên* (individually leased) and 20 *mou* were *yung-yeh* (permanent property). In return, he paid yearly 2 *hu* (a measure of capacity equal to 100 斤 catties or 1 石 stone in weight) of millet or 3 *hu* of rice. This was called *tsu* (rent). In addition, according to what was produced on his estate, he paid a yearly tax consisting of two pieces (each 4 *chang* in length) of *chüan* (a thick, coarsely woven silken fabric), or one 20-ft. roll of *ling* (with sheeny, glazed surface: something like satin or lustring?) or *shih* (a kind of sarcelnet?), or more by one-fifth if he paid in hempen cloth; also 3 ounces of floss silk, or 3 catties of raw hemp. If there was no silk-cultivation on his estate, he paid 14 ounces of silver instead. This tax was called *tiao* (collection). Military service was exacted on twenty days in the year, or if there was an intercalary moon, for two days more. Those who did not serve had to pay a 3-ft. length of *chüan* daily. This was called *yung* (service). When there was trouble, those who served for an additional