

Title	<Research Papers> Taxation Systmes as Seen in the Uigur and Mongol Documents from Turfan: An Overview
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Citation	Transactions of the International Conference of Eastern Studies. 50, 2005, p.67-82
Issue Date	2005-12
URL	http://hdl.handle.net/10129/2105
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Research Papers

Taxation Systems as Seen in the Uigur and Mongol Documents from Turfan: An Overview

MATSUI Dai

Introduction

The Uigur nomadic empire of the Mongolia collapsed in the mid 9th century, whereupon the Uigurs migrated to the Eastern Tianshan 天山 region, including the Turfan basin, to newly establish the West Uigur kingdom there. The Turkicization of the native inhabitants in this area, — Chinese, Iranians and Indians — took place from the 10th century onwards under the domination of this Uigur kingdom. Later, at the beginning of the 13th century, the West Uigur kingdom came under the domination of the Mongol empire founded by Činggis-qan.

In the Chinese or Islamic historical source materials we find little information on Turfan under Uigur and Mongol rule, and for a historical reconstruction of the actual systems of taxation during that period we have to rely mainly on Uigur documents (9th–14th cent.) and Mongol documents (13th–14th cent.) unearthed from the Turfan basin.

Since the early stages of research on Uigur and Mongol texts from Turfan at the beginning of the 20th century, Turco-Mongolian philologists have extracted attestations of a large number of terms relating to taxes and labor services. They paid attention mainly to the terms attested also in texts from the post-Mongol period (after 15th century) and then placed comparative argument on the actual practice of the tax and labor services. This method has been of great importance and has provided the basis for historians, although we have to note their insufficient attention to the historical background of the texts, such as the functions of the documents or the regional particularities of Turfan.

A long period of philological research was, moreover, necessary for the definitive transcription and edition of the texts, most of which are written in the rapid-cursive Uigur script, which is so difficult to decipher. Of course, despite these difficulties, several historical studies have tried to establish a systematic framework, but they have mostly ended up just remarking on the variety of taxes and labor services and on the complex situation to be inferred from them. Some of these studies have unfortunately magnified the philologists' errors in the reading and interpretation of the texts.

However, many philological editions of Uigur and Mongol documents of the highest academic standard, e.g., SUK and BT XVI, have appeared, and historians can rely on them more readily and safely. In addition, criteria for the relative dating of Uigur documents have been established,¹⁾ providing a basis for the historical analysis of changes in or development of the taxation systems. Moreover, the collections of Uigur and Mongol texts in various countries have been made accessible in the form of microfilms or digitized photographs on the World Wide Web, and the total number of texts available to us has increased dramatically during the past ten years or so.

I have already essayed a preliminary overview of taxes and labor services in Turfan during the Mongol period as seen in Uigur and Mongol documents.²⁾ In this paper, I shall extend my target to texts from the West Uigur period and extract the terminology relating to taxes and labor services with the aim of reconstructing their actual conditions as best as possible. I shall then set out the framework of the tax and labor service systems for both the West Uigur and the Mongol periods as an aid to future comparative research on these systems in pre-modern Central Asia.

1) Moriyasu 1994, pp. 63–69; Moriyasu 2004, pp. 228–229.

2) Matsui 2002, pp. 92–94.

1. Taxation Systems of the West Uigur Kingdom

Among Uigur contracts, those for land tenancy have been important for the study of taxation systems, since in most case they state whether it is the landowner or the tenant who is to pay the taxes levied on the land.

One of the contracts from the West Uigur period, SUK RH01, mentions *irt(i)-birt(i)* as the tax levied on rented land. Others, most of which belong to the Mongol period, mention *birim alim ~ alim birim* “Steuer und Abgabe” as the land tax.

As well known, the models of the Uigur contracts were Chinese contracts from T'ang and Sung times.³⁾ In parallel passages in Chinese contracts for land tenancy we come across various expressions that refer in general terms to taxes and labor services levied on the land, such as 賃租(租賃)百役, 田中租縲百役, 田中租課, 租輪百役, 田上所有租縲百役, 田上戶徭, 田地稅及雜科稅, etc.⁴⁾ Accordingly, *irt birt* or *birim alim* in the Uigur contracts also should be taken as general expressions for the taxes and labor services.⁵⁾

However, I recently came across another Uigur contract for land tenancy, SI 4bKr 223 in St. Petersburg collection, which classifies the taxes and labor services on land into three categories: (A) *birt*-tax, to be paid by the landowner; it seems to refer to the land-tax paid in agricultural produce. (B) *iš kүүč*, to be paid equally by the landowner and the tenant. Uig. *iš* “work” and *kүүč* “power” often form an idiom, meaning “labor service.” According to the text, here *iš-kүүč*-service is levied by *bodun* “people” and *quvray* “(Buddhist) monastery.” (C) *žilu qal(...)*, three-quarters of which is to be paid by the landowner and one-quarter by the tenant. The term *žilu*, probably a loanword from Chinese, will be analyzed again below. The second element *qal(...)* is damaged and unclear.

3) Mori 1961; Yamada 1965; Moriyasu 1989; Moriyasu / Zieme 1999.

4) Ikeda 1973, pp. 71–75; Ikeda 1975; Ikeda 1992, pp. 66–74; TTD III, pp. 36–62.

5) Yamada 1965, pp. 152–154; Zieme 1980, pp. 219–220.

The above three categories should be examined in comparison with the enumeration of taxes and labor services to be seen in U 5317 and U 5319 of the Berlin collection, two Uigur decrees of tax exemption issued by the rulers of the West Uigur kingdom for a certain Buddhist monastery in Murtluq (modern Murtuq).⁶⁾

First, U 5317 mentions six categories of taxes and labor services from which the monastery should be exempted: (a) *borluq-ınga qap birt böz* “*qap* tax and *birt* cotton-cloth tax (levied) on the (monastery’s) vineyard.” Here Uig. *qap* “leather bag” obviously designates a tax, seemingly paid in wine produced there. Uig. *böz* “cotton cloth” was used as hard currency, and so *birt-böz* should be a tax levied on the vineyard and paid in cash. (b) *yir-lär-ingä tintsui-lär-i* “land taxes on the (monastery’s) lands.” Uig. *tintsui* is a loanword from Chin. *t’ien-tsu* 田租 “land tax paid in produce.” (c) *’šilu uluy birim quanpu-si* “*quanpu* of *’šilu* tax and of Great Tax (*uluy birim*).” Undoubtedly *’šilu* is a scribal error of *šilu* in SI 4bKr 223 above. The other term *uluy birim* “Great Tax” is a calque of Chin. *ta-shui* 大稅 “Great Tax” of the T’ang dynasty, a poll tax levied at the time of the census conducted every three years and paid by cash.⁷⁾ These two kinds of taxes — *’šilu* (= *šilu*) and *uluy birim* — are paid in *quanpu* “official cotton cloth” (< Chin. *kuan-pu* 官布), which was used as currency along with *böz* and was thus a term for tax.⁸⁾ (d) *künčit kápáz bor čubayan bašlap irt birt* “*irt-birt* tax such as sesame, cotton, wine and jujube.” Here *irt-birt* is mentioned as a tax with a more limited meaning, i.e., one to be paid in agricultural produce. (e) *išküč*, clearly meaning “labor services,” since it is followed by *išlätmzün* “(they) shall

6) Zieme 1981. Though Zieme dated U 5317 to 1259 AD, I regard it as a duplicate of an original written in the West Uigur period (9th–12th cent.). See Matsui 1998a; Matsui 2004, note 9. For the date of U 5319 as well as the official vermilion stamp, see Moriyasu 1991, p. 134.

7) Sudō 1965, pp. 524–527, 537–538; Wang 1994, pp. 383–384; Matsui 1998a, p. 043.

8) Hori 1988; Moriyasu 1991, pp. 51–52; Hori 1999. It should be added that a Uigur contract in the Berlin collection, Ch/U 7214, mentions [. . .] *yilliq quanpu* “*quanpu* for the [. . .] year,” indicating that *quanpu* became a kind of annual tax.

not have (the monks of the monastery) work (for *išküč*).” (f) *baliq arqa-sinta šazın-tin quvray-tin basiğ täsig tütün qoyni tüdün uti başlap qayu ymä iş küč* “any kind of *iş-küč* services such as *basiğ*, *täsig*, *tütün*-sheep and *tütün*-ox (levied) from the people of the city and the monastery of the doctrine.” Here *iş-küč* service covers the services called *basiğ* and *täsig*, as well as *tütün qoyni* “*tütün*-sheep” and *tütün uti* “*tütün*-ox.” It is also worth noting that here *iş-küč* is levied by *baliq arqa-si* “the people of the city” and *šazın quvray* “the monastery of the doctrine” as in SI 4bKr 223 above, where *iş küč* is mentioned as levied by *bodun* “people” and *quvray* “(Buddhist) monastery.”

In U 5319 the Buddhist monastery is exempted from *išküč* “labor services” and *siğış ämgäk* “painful labor services.”⁹⁾ According to the text, they were to be levied on the monastery by *quvray* “(Buddhist) monastery” and *igäl* (~ *egil*) “laymen, ordinary people.”

Summing up the arguments above, we can suppose that the West Uigurs recognized three categories of systems of taxes and labor services: — [1A] land taxes, levied on fields (vineyards and land) and paid mainly in agricultural produce: *irt-birt* in SUK RH01, SI 4bKr 223 (A), U 5317 (a)(b)(d)¹⁰⁾; [1B] *iş-küč* labor service, levied by social communities of laymen (*bodun*, *baliq arqa-si*, *igäl*) as well as Buddhist monasteries (*quvray*, *šazın quvray*): SI 4bKr 223 (B), U 5317 (e)(f), U 5319 (and, as seen in U 5317, it had some subcategories besides literal labor); and [1C] additional taxes, paid in cash, mainly cotton cloth (*quanpu* or *böz*): SI 4bKr 223 (C), U 5317 (c).

These are the very taxation systems reorganized by the West Uigurs after the T’ang military governments in East Turkistan had imposed besides *tsu-yung-tiao* 租庸調 many optional taxes and labor services for

9) Uig. *ämgäk* “pain, laborious effort” is also attested as a labor service in U 5318 of the Berlin collection.

10) It may be added that the Kao-ch’ang 高昌 kingdom of Ch’u 麴 dynasty (A.D. 501–640) categorized fields into vineyards and land, imposing on each respectively *tsu-ch’u* 租酒 “tributary wine” and *tsu-mai* 租麥 “land tax of wheat” or *tsu-su* 租粟 “land tax of millet.” See Sekio 1993, p. 118.

self-sufficiency from the mid 8th century to their final at the beginning of the 9th century.¹¹⁾

2. Taxation Systems in Uigur Documents under Mongol Rule

Uigur contracts of sale or tenancy of land from the Mongol period, as well as those from the West Uigur period, attest *irt birt*, *birim alim* (~ *alim birim*) and *qalan qavit* as general terms for taxes and labor services levied on land.¹²⁾

A similar usage of *qalan* and *birim alim* is found on T III Murtuq 253, a tax exemption decree issued under the Čayatai ruler Duwa in A.D. 1290 / 1302.¹³⁾ This decree mentions *qalan* (~ *qalan qavit*) and *birim alim* as the exempted taxes and labor services, and prohibits *qalanči* “*qalan* collector” and *alimči* “*alim* tax collector” from levying them on the addressee. This would suggest that in the Mongol period *qalan* and *birim alim* were used as inclusive terms covering all taxes and labor services. This surmise is supported by U 5290, a father’s commission of his son to others, in which the father declares his refusal to levy *alim birim* and *qalan* on his son.

However, *qalan* in a narrow sense has been regarded as labor service, corresponding to Mo. *alban*.¹⁴⁾ That is confirmed by U 5330, an alliance covenant of Uigur peasants against a Buddhist monastery. In this document, the Buddhist monastery was exempted from *qalan* but responsible for *sang* (< Chin. *ts’ang* 倉) “land tax (< provision to be delivered to official granary < official granary).” This situation tallies

11) E.g., Sudō 1965, esp. pp. 554–558; Wang 1994, pp. 373–425; Arakawa 1997.

12) Yamada 1965, pp. 152–154, 200; Zieme 1980, pp. 219–220; SUK Sa06, Sa07, RH04, RH05, RH06, RH07, RH08, RH09, RH10, RH11, RH12, Mi22, Mi32; SI Kr I 422 in the St. Petersburg collection.

13) This document was brought from Turfan by the third German expedition but lost during World War II. Here I wish to express my sincere thanks to Prof. Osman Fikri Sertkaya (Istanbul University) for offering me a photograph taken by Reşid Rahmeti Arat with permission to use it for research.

14) Schurmann 1956, p. 358; Raschmann 1992, p. 156.

with the code of the Yuan dynasty, which exempted religious communities (Buddhist, Taoist, Confucian, Christian and Islam) from Mo. *alban* or Chin. *ch'ai-fa* 差發 and *ch'ai-i* 差役 “labor service,” but imposed Mo. *sang* (< Uig.) or Chin. *ti-shui* 地稅 “land tax.” At the same time, *qalan* was levied on the people based on the land in their possession, since in U 5330 the peasants donated their land to the monastery in order to lower *qalan*.¹⁵⁾

Another certificate of tax exemption, U 5305,¹⁶⁾ first refers to exemption from *qalan*, and later from *qalan*, *qavüt*, *tütün* and *qapı*. This suggests that *qalan* included several kinds of labor services such as *qavüt*, *tütün* and *qapı*. Unclear is the process whereby *qavüt*, originally meaning “a kind of food made of millet,” changed into a kind of labor service. As for *tütün* “smoke,” we may recall that *tütün*-sheep and *tütün*-ox belong to *iş-küç* labor service in U 5317 mentioned above. It would seem that *qapı* “gate” refers to the task of watching guard over the gate of a city or government buildings, similar to what was called *mên-fu* 門夫 in the T'ang times.

In a sale contract for a vineyard, SUK Mi20, the sellers enumerate many taxes and labor services for which they would not be responsible: *qalan*, *qavut*, *tütün*, *qapıy*, *qodyu*, *umdu*, *borluq ayız*, *tariy*, *ür*, *käpäs*, *qavlaläiq ayız*, *basıy*, *salıy*. The first four terms — *qalan*, *qavut* (~ *qavüt*), *tütün* and *qapıy* (~ *qapı*) — are enumerated in the same order as in U 5305 above and therefore presumably belong to *qalan* in its general sense. Unfortunately we do not have enough attestations of *qodyu* and *umdu* for further investigation. Most likely *borluq ayız* “vineyard *ayız* tax” was paid in wine, product of vineyard, as in the case of *qap* “leather bag (for wine)” or *bor* “wine” in U 5317 above. Also, the following terms — *tariy* “corn (mainly wheat),” *ür* “millet (*Panicum miliaceum*),” *käpäs* “cotton” and *qavlaläiq ayız* “vegetable-garden *ayız* tax” — seem to be taxes paid in agricultural produce just as the taxes cited under *irt-*

15) Matsui 2004, pp. 20–21. Cf. Caferoğlu 1934, p. 39; Zieme 1982.

16) USp 21; Clark 1975.

birt in U 5317. We may regard the last two, *basıy* and *salıy*, as kinds of labor services concerning (or belonging to) *qalan* through comparison with another administrative order, U 5296,¹⁷⁾ which demands that gardeners of the fief (*incü*) pay *basıy* and *salıy*, because the labor services of *qalan* and *siqış* became necessary on account of the increase of traveling ambassadors (*ilcī*).

Summing up, we may classify the many terms relating to taxation mentioned above into two categories: [2A] land tax paid in produce, generally called *birim alım* (~ *alım birim*) or *irt birt*, covering *sang*, *borluq ayız*, *tariy*, *ür*, *käpäs*, *qavlaläiq ayız*, etc.; and [2B] labor services called *qalan* as a whole, including *qalan*, *qavüt* (~ *qavut*), *tütün*, *qapı* (~ *qapıy*), *basıy*, *salıy*, *siqış*, etc.¹⁸⁾ In addition, *käzig* “labor service levied in turn,” which originated from labor services levied in rotation in T’ang times,¹⁹⁾ might well be also included in *qalan*.

By the way, according to the Persian historical sources, the Mongols imposed on the subordinates four categories of taxes and labor services: [2a] basic taxes (Pers. *māl*), including the land tax (Pers. *harāğ*) and the sales tax (Pers. *tamgā* < Mo. *tamyā*); [2b] *qupčūr* (~ Uig. *qupčir* < Mo. *qubčiri*), a poll tax levied once a year based on property or the ability to make tax payments; [2c] military provisions (Pers. *tagār* < Mo. *taγar* < Tü. *taγar*) and postal relay charges called “extraordinary charges (Pers. *ihrāğāt*),” “provisions (Pers. *ulūfāt*; Mo. *šigüsü*),” “postal relay horses (Pers. *ulāğ* < Tü. *ulay* ~ Mo. *ulaya*)” and “entertaining ambassadors (Pers. *ta’ahud*),” which originally should have been levied on the revenue of *qupčūr* but was in practice levied optionally; and [2d] labor services (Pers. *mu’an*), including “servitudes for palaces, cities, irrigation and roadways (Pers. *bīgār*),” “military services (Pers. *laškar*),” *qalān* (~ Uig. *qalan*), “campaigns (Pers. *čarık* < Mo. *čerig*)” and “mili-

17) USp 25, with modifications.

18) It should be added that *qalan* could be compensated with cash or produce, as attested by Uigur accounts and ledgers. See USp 38, USp 33 = Raschmann 1992, pp. 153–155; Ch/U 7460v = Matsui 2002, pp. 112–114.

19) Matsui 1998a.

tary assistance (Pers. *hašar*).”²⁰⁾

We can safely identify the land tax as seen in the Uigur texts [2A] with the Persian basic taxes [2a] and the labor services belonging to *qalan* [2B] with the Persian labor services [2d]. We also have one Uigur document with an attestation of *tamyā* “sales tax” and more for *qupčir-tax*,²¹⁾ indicating that both taxes [2a] and [2b] in Iran were imposed even in Turfan. Recalling that the administrative order U 5296 connected *qalan* and *siqiš* to the frequent visits of ambassadors (*ilči*) who used the postal relay system, we can suppose that *qalan* in the Turfan region covered several labor services related to the postal relay system of the Persian [2c]. Furthermore, many Uigur administrative orders for delivery were issued in order to respond to the extraordinary administrative demands for money, postal relay horses (*at*, *ulay*) and the provision of wine (*bor*) or meals for ambassadors and their servants.²²⁾ These demands obviously correspond to [2c] “extraordinary charges (*ihrāğāt*),” “postal relay horses (Pers. *ulāg* ~ Mo. *ulaya*)” and “provision (Pers. *ulūfāt*; Mo. *šigüsü*).”

3. Taxation Systems in Mongol Decrees

Recently Mongol-Chinese bilingual edicts and decrees found in China Proper have attracted wide interest among scholars. Most of these are preserved as inscription on steles, and their contents concern tax exemption for religious communities.

These inscriptions are written according to a more or less unified format, and in most cases they mention to taxes and labor services as followings: [3A] Mo. *alba(n) qubčiri* (Chin. *ch'ai-fa* 差發) “labor services and taxes”; [3B] *sang* (*ti-shui* 地稅) “land tax” and *tamyā* (*shang-shui* 商

20) Honda 1961, Honda 1969 = Honda 1991, pp. 207–213, 282–301; Kawamoto 2000, pp. 40–41.

21) MIK III 50 = Dolkun / Umemura / Moriyasu 1990, pp. 22–24; See Matsui 2002, p. 93 for Uigur documents with attestations of *qupčir*.

22) Matsui 1998a; Matsui 1998b; Matsui 2002, Texts A, B, C; Matsui 2003.

税) “sales tax”; and [3C] *ulaya* (p‘u-ma 鋪馬) “postal relay horse” and *šigüsü* ~ *šügüsü* (> *shou-ssü* 首思 = *chih-ying* 祇應) “provision (for postal relay ambassadors).”²³⁾

These categories of taxes and labor services can be easily identified with those in the Persian sources mentioned above: [3A] *alban* = [2d] *mu’an* “labor services”; [3A] *qubčiri* = [2b] *qupčür* “poll tax”; [3B] *sang* and *tamyā* = [2a] *māl* “basic taxes consist of land tax and sales tax”; [3C] *ulaya* and *šigüsü* = [2c].

Among the Mongol texts from Turfan, we have two decrees issued by the Čayatai khanate, the descendants of the second son of Činggis-qan who dominated the Turfan region from the early 14th century onwards under the supremacy of the Yüan dynasty. These decrees have many terms relating to taxes and labor services worth comparing with those in the Mongol-Chinese bilingual inscriptions.

BT XVI, Nr. 68, the decree on tax exemption issued in A.D. 1369 by the minister Kedme-Bayatur for a person named Tegür, contains an interesting passage: *sang tayar qismad saliy amasar yambar ber juğülten(?) alban jasay* “any (kind) of levied(?) *alban jasay* such as *sang*, *tayar*, *qismad*, *saliy* and *amasar*” (lines 14–15). From the context we can regard Mo. *alban jasay* as a general term for all taxes and labor services,²⁴⁾ and in a narrow sense it can be identified with *alban qubčiri* as seen in the Mongol-Chinese inscriptions. It is worth noting that the phrase *yasaq qalan* is used similarly in Turkic decrees of the Jočid dynasties: *yasaq* is a Turkic form of Mo. *jasay* meaning originally “order, code” and, as stated above, Mo. *alban* corresponds to Turkic *qalan*.²⁵⁾ As for *sang* “land tax”²⁶⁾ and *tayar* “military provision,” we may safely identify them with [3B] and Persian [2c]. Mo. *qismad* is a loanword from Arab. *qismat* “part, portion,” though the meaning remains unclear. Mo. *saliy*

23) Irinčin 1969; Junast 1991; Nakamura / Matsukawa 1993, pp. 76–78.

24) Raschmann 1992, p. 156.

25) Schurmann 1956, pp. 355–357; TMEN IV, pp. 71–82, Nr. 1789; Usmanov 1979, pp. 235–236, 238–239; Muhamedyarov / Vásáry 1987, p. 196.

26) The readings as *kereg* by BT XVI should be discarded.

would correspond to Uig. *saliy*, a kind of labor service subsumed under *qalan*.²⁷⁾ Mo. *amasar* has any connections with Uig. *ayiz* (in *borluq ayiz* and *qavlaliq ayiz* in SUK Mi20), both of which originally meant “mouth.”²⁸⁾

BT XVI, Nr. 69, another decree of tax exemption for a Buddhist monastery, is of similar content and enumerates many taxation terms. Among these terms, *alban jasay*, *qismad* and *saliy* are shared with Nr. 68. Others such as *ulaya* and *šügüsü* are shared with [3C] in the Mongol-Chinese bilingual inscriptions, and *ünin*, meaning originally “smoke,” and *qayalya* “gate” may correspond to Uig. *tütün* “smoke” and *qapı(γ)* “gate” respectively, and belong to Mo. *alban* or Uig. *qalan* as a whole. This decree does not refer to exemption from *sang* “land tax” and *tamya* “sales tax,” probably because it followed the code of the Yüan dynasty, which levied these taxes even on religious communities.²⁹⁾

Noteworthy is the fact that the Uigur-Turkic decree by Šäh-Ruḥ of the Timurids mentions *mal* (< Pers. *māl*) “basic tax” and *yasaq alban* (< Mo. *jasay alban*).³⁰⁾ This suggests that the Timurid rulers as well as the Čayatai rulers regarded the “basic tax (consisting of land tax and sales tax)” and *yasaq alban* (~ *alban jasay*) as the main component of the taxes and labor services levied on subordinates. Needless to say, the Timurids were the successors to the Čayatai khanate in West Turkistan, so that the latter’s administrative system could have influenced or been inherited by the former.

27) Contrary *saliy* in the Turkic decrees from the Ĵočid dynasties has been interpreted as “import tax.” or “poll tax.” See Schurmann 1956, p. 356; Muhamedyarov / Väsáry 1987, pp. 196–197.

28) Raschmann 1992, p. 157; Matsui 1998b, pp. 20–21; Matsui 2002, p. 94; Matsui 2005, pp. 36–47.

29) Matsui 2004, pp. 20–21.

30) Deny 1957, though his reading as *yasaq-luq* should be corrected.

Conclusion

In light of the above, I would like to conclude that the rulers and inhabitants in Turfan region during the 9th to 14th centuries simply classified the taxes and labor services into three categories: (I) basic taxes, consisting mainly of a land tax paid in produce and a sales tax; (II) labor services, called in Uigur *iš küč* or *qalan* as a whole; and (III) additional taxes, concerning mainly the postal relay system or military activities (see the accompanying Table).

From the perspective of historical changes in the taxation systems in the Turfan region, it is notable that the framework of the taxation systems in the West Uigur period did not change dramatically even

Table

	Turfan	Turfan in the Mongol period		Mo.-Chin. inscriptions	Persian (Iran)
	West Uigur	Uigur	Mongol		
I Basic taxes (land tax)	1A <i>irt birt</i> <i>birim alim</i> <i>birt</i> <i>birt böz</i> <i>qap</i> <i>tintsui</i>	2A <i>irt birt</i> <i>birim alim</i> <i>sang</i> <i>tariy</i> <i>ür</i> <i>käpäs</i> <i>borluq ayiz</i> <i>qavalaliq ayiz</i>	3B <i>sang</i> <i>amasar</i>	3B <i>sang</i>	2a <i>haräg</i>
	(sales tax)	2a <i>tamyä</i>			
II Labor services	1B <i>iš küč</i> <i>siqış ämgäk</i> <i>basıy</i> <i>täsıg</i> <i>tütün qoyñi</i> <i>tütün udi</i>	2B <i>qalan</i> <i>qævit ~ qævut</i> <i>tütün</i> <i>qapi(γ)</i> <i>basıy salıy</i> <i>siqış</i> <i>käzig</i>	3A <i>alban</i> <i>iimin</i> <i>qayalya</i> <i>salıy</i>	3A <i>alba(n)</i>	2d <i>mu'an</i>
III Additional taxes	1C <i>uluy birim</i> <i>quanpu</i> <i>žilu qal(...)</i>	2b <i>qupčir</i>	3A <i>jasay(?)</i>	3A <i>qubčiri</i>	2b <i>qupčür</i>
		2c <i>ulay</i> Extraordinary charges (mainly provision)	3C <i>ulaya</i> <i>šigüsü</i> <i>tayar</i>	3C <i>ulaya</i> <i>šigüsü</i>	2c <i>uläg</i> <i>ulıfät</i> <i>tagär</i>

under Mongol rule.³¹⁾ Moreover, the taxation systems in China and Iran under Mongol rule observed in Mongol-Chinese inscriptions and Persian sources correspond fairly closely to those of Turfan. Taking into account the well-known fact that the Uigurs flourished in the early administration of the Mongol empire, we may draw the conclusion that the taxation systems of the Uigurs provided the basis for those of the Mongol empire.

The accompanying table establishes another new fact, namely, that in the West Uigur period there existed labor services (*iš küč*) that were determined by social communities of laymen as well as Buddhist monasteries. From this fact we may assume that Uigur nomads, the new dominant force in the Eastern Tianshan region, allowed some degree of autonomy to the sedentary inhabitants in Turfan, especially regarding local matters. And the fact provides a basis for a comparative investigation on the tax-collecting systems in Turfan. As for the Mongol period, I have already pointed out that the leaders of ten-household-unit (*on bägi*) or hundred-household unit (*yüz bägi*) were responsible for collecting tax (or payment in kinds as compensation for labor services).³²⁾ Further research is needed to explain the actual situation regarding change and continuance.

Needless to say, the framework of the table is a milestone for further elucidation of the systems of the taxes and labor services. The classification has been reconstructed more or less institutionally and ideally, and in actual practice the taxes and labor services in the table might not have been distinguished so clearly since extraordinary charges were frequently levied with mutual compensation. On the other hand, ordinary practice regarding some of the taxes and labor services are rather invisible with our text. We will need to reconstruct them with philological interpretation of new source materials, and the table should be

31) It corroborates my supposition on the inheritance of Uig. *käzig* “turn of labor service; labor service in rotation” in the Mongol period from Chin. 番 *fan* “turn (in labor services)” in the T’ang times. See Matsui 1998a.

32) Matsui 2002, pp. 100–106.

constantly reconfirmed or corrected if necessary.

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