



杨炎及其两税法研究

● 李志贤 著

中国社会科学出版社

卷之十一 唐人之制 秋夏兩稅 各州府便者
 爲準 徵夏稅無過六月 秋稅無過十月 凡違者
 令黜陟使各量風土所宜 戶多少均定其賦

魏瓘

行兩稅法奏

第一錢之斂 先度其數 而後

見居爲簿 以無下中 以計

州縣稅三十之一 度所

秋夏兩稅之 節

...

谨将此书敬献给无时无刻不在鞭策和爱护我的年迈双亲

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SYNOPSIS

Yang Yan (727 – 781), a renowned financial reformer during the reign of Emperor De Zong (780 – 804) of the Tang dynasty, proposed a tax reformation that has been regarded as an important innovation in the financial history of China and a major event in Chinese economic history. Since its inception in AD 780, the Two-tax System (liang shui fa) formulated by Yang Yan had remained as the fundamental tax system of the Chinese empire.

This book consists of ten chapters. As indicated in its introductory chapter, this book is an in-depth study of Yang Yan and his Two-tax System, based upon the following source materials: Yang's memorial to the throne, documents relevant to the reform of the Two-tax System and other primary historical data preserved in the Chinese dynastic histories, supplemented with findings on the Two-tax System by scholars from various countries.

It is important to realise that one will not be able to understand the economic phenomena of any epoch, especially of the ancient period, if one does not have adequate knowledge of historical facts and an adequate amount of historical sense or what may be described as "historical experience". On the other hand, historical records would also inevitably reflect economic facts that are "institutional" or "non-institutional". Hence, it is intended in Chapter Two of the

book to closely examine the historical background of Yang's time, in particular, his personal experience in the early period of his life, in relation to the hidden social, political and economic situation which had caused the Tang authority a great deal of financial difficulty.

Yang was commonly criticised by many Confucian historians for intriguing against Liu Yan, another outstanding financier and powerful councillor of the central government, who was consequently sentenced to death by Emperor De Zong. Due to such influence, some scholars today, without further inquiries, are still reluctant to acknowledge Yang's significant contribution in financial reform as well as in the socio-political development in the mid-Tang period. Authors who wrote about the Two-tax System have either accused Yang for his unethical elimination of political rivals or given little account of his political career. This book therefore attempts, in Chapters Three and Four, to present a systematic and extensive analysis of the political career of Yang and a thorough investigation of his involvement in the factional strife and power struggle taking place in the court as well as the central government at large. The findings of these chapters show that there has been neither strong evidence of personal conflict or ideological difference between the two remarkable financiers, nor any significant sign of factional strife between them. Instead, the mastermind behind the political tragedy of Yang and Liu was ironically none other than the emperor himself, who felt threatened by his prominent and powerful ministers. It is highly likely that Yang was being manipulated in the political game

by Emperor De Zong. This serves to explain his subsequent banishment from the court and eventual death as ordered by the emperor.

The outbreak of An Lushan's revolt (755 - 763), known as "An-Shi Rebellion", had further brought the Tang central government to the brink of bankruptcy. The emergence of new provincial administrations after An Lushan's rebellion also presented the Tang central government with a wide variety of administrative and financial problems. A series of desperate fiscal expedient programmes were designed to defray the immense outlay. While Chapter Five conducts a critical survey as to how the existing land equalisation system (known as *jun tian fa*), the local registers of the population, the taxation system and, as a whole, the entire financial structure of the Tang dynasty were upset completely by the revolt, Chapter Six, on the other hand, gives a comprehensive assessment of those partial fiscal and taxation reforms implemented after the revolt, in relation to both their accomplishment and defects, and above all, the bases and conducive factors they provided for Yang's financial reform in the later stage.

Chapter Seven contains a review of the literature on the Two-tax System. It is noted that contemporary scholars are of controversial views with regard to the origin of the term "*liang shui*" and its contents. There are also discrepancies in the interpretation of some provisions under the Two-tax System. In his effort to draw a clearer picture, the author reexamines and further explores those controversial and ambiguous areas, based upon Yang's memorial to the throne, directives issued by the court, and other primary

documents and historical records relevant to the formulation and promulgation of the Two-tax System. Correspondence among officials and feedback from the local authorities are also being studied.

The Two-tax System was designed to enhance the financial power of the central government over the provincial government on the one hand, and to curb the power of the eunuchs on the other. Unfortunately, owing to his brief period in power and the corruption of the Tang government, Yang's reform failed to achieve its desired results, though there were significant signs of improvement in taxation as a whole, with peasants' tax burden lightened and the central government's revenue soaring during the initial period of its implementation. Despite its failure to accomplish the ultimate objectives, the historical significance of the Two-tax System should be recognised for its originality and sociopolitical implications. Yang's contributions in the field of financial administration and tax reformation should not be ignored. Focusing on the Two-tax System, the last three chapters of this book aim to give an appraisal of Yang's contributions in various areas, especially in economic and fiscal reforms, to the development of the country and society during his relatively short term of office. In this way, the author hopes to ascertain Yang's position in the history of the Tang dynasty in particular and the financial history of China in general. An evaluation of the historical critiques furnished by some conservative officials and Confucian scholars who are opposed to the notion of the Two-tax System has also been included in one of the last three chapters.

With the extensive research conducted, the author presents a comprehensive and holistic study on Yang Yan and his Two-tax System. It is important as well to stress that based on the facts drawn from historical documentation and source materials, the author has offered some new insights and conclusions which are different from the views of those traditional historians or Confucian scholars.

序 一

陈荣照

两税法是唐德宗时宰相杨炎制定的，于建中元年（780）颁布，此后在中国历史上一直沿用了八百年之久，颇受研究唐史或财经的学者重视。近几十年来，中外各国学者，针对两税法的原义、主要内容与评价所发表的论著，更是汗牛充栋，各放异彩，然而众说纷繁，莫衷一是。因此，两税法在唐史的研究上，确是一个极其重要而又棘手的课题。

李志贤君的博士论文，以《杨炎及其两税法研究》为题，是大胆地接受了学术上的艰巨挑战。面对这一项意义重大的科研工作，他未尝掉以轻心，而是兢兢业业，勤奋钻研，根据大量的原典，也参考了四百多种中、英、日文的二手资料，详征博引，折衷众论，断以己意，间亦有所阐发，提出中肯的见解，也厘清了一些具有争议性的问题。

这部论文并不是孤立的讨论这个税务制度，而是从时代背景与杨炎的从政经历切入，结合中唐财政改革的趋势，细致地分析了推行两税法的因素与成效。对于两税法的原义与内容，学术界意见分歧，作者先综述各家之说，然后从史乘中索隐钩沉，说明

两税法是指一种包括了户、地二税，分夏、秋两次征税的赋税制度，并肯定“两税”所具有的革新意识和进步意义。书中指出，两税法推行初期，对安定社会民生，纾缓唐王朝的财政危机，抑制地方割据势力的经济特权，加强中央集权，都起着一定的作用；对后代商品经济与货币经济的快速发展，也具有一定的影响。

本书的一个特点是对反对两税法的意见，特辟专章加以讨论。作者将反对者的论据，归纳为五点：一、推行两税法有悖于古圣先王之道；二、反对计资而税；三、反对法外加征，税外加税；四、反对“量出制入”的税制原则；五、反对以货币赋税，造成钱重物轻。作者逐一辨析，认为两税法推行后，社会民生确实出现了一些新的问题，但深一层的探索，不难发现这些问题是长期政风败坏的积弊或是实施两税法时人谋不臧所致，并非两税法本身的弊端，论辩圆融，颇具说服力。

关于杨炎的历史定位问题，有些学者认为当时另一位杰出的理财家刘晏被杀这个冤案是杨炎一手策划和执行的，因而贬损杨炎的人品，批评他是心胸狭窄的小人，连他倡行的两税法也未能予以客观的评价。作者指出刘晏被杀，是否为德宗假杨炎之手以除去心腹之患仍是一件有待探讨的疑案。至于杨炎两度被贬，并不是他的失职，而是由于政争所造成，澄清了一些论者对他的误解。杨炎后来也遭德宗派人杀害，他和刘晏可能都是当时君权与相权冲突理的牺牲者。作者一面为杨炎辩护，一面详述两税法的效益，从而肯定了杨炎在中国历史上的地位。

总之，本书资料翔实，观点鲜明，析论入微，结构严谨，条理清晰，是近年来全面而有系统地探讨杨炎及其两税法不可多得的一部专著，其中有的论点或许未能被一些学者所接受，但它在研究唐史或中国财经方面的参考价值，应是无庸置疑的，因此笔

者谨将此书推荐给对这个课题有兴趣的广大读者。

千禧年腊冬吉旦
于新加坡国立大学中文系

序 二

漆 侠

唐宋之际是中国封建社会内部演进较为剧烈的时期。陈寅恪先生曾经指出，安史之乱以前，唐代政治经济文化与六朝形成一个体系，以后唐代政治经济文化形成成为另一个体系。正是由于唐宋之际政治经济文化发生全局性的变化，数十年来，引起国内外学人的格外关注，以期探索这些变化的实质究竟是些什么。在探索的过程中，许多重大问题自然形成成为热点，而赋税制度特别是其中的两税法则成为热点问题中的热点。上一世纪 50 年代，有的学者曾经提出，将两税法作为封建社会内部分期的界标，此前为封建社会前期，此后唐中叶、宋、元、明、清为封建社会后期。由此可见，两税法之受重视到什么程度。两税法既成为热点中的热点，投入的研究较多，因而它的许多方面研究得也较充分。但，学术的探索是永无止境的，两税法中需要研究的问题依然不少。

李志贤博士亦积极投入了两税法的研究工作。但与一般研究者不同，李志贤博士完成了《杨炎及其两税法研究》长达三十余万言的巨著，为两税法研究增加了新的篇章。这部专著可以说是

对此前两税法研究的一个扼要的系统的总结。有关研究当中的不同的乃至争论的意见，作者或择善而从，或断以己意，以期对许多问题作出正确结论。对两税法重大问题，如两税法实行后，自陆宣公到白居易等对两税的非议责难，作者特辟专章详加评论，持论平实中肯。为论述两税之适应时代需要，在两税法平议一章中加以论述，以具体史实辨明有关两税是非，尤足以见作者之识见。作者于是书不仅吸收前人成果，而且尤为重要的是，作者研究的独创性，最突出的例证是对反对杨炎的事迹钩沉探微，作出较为详尽的论述，而这一方面则是此前研究中非常欠缺的。总之，这本专著，治学谨严，论述确当，实为中青年学者中不可多见的一部学术著作。汲黯曾对汉武帝说：“陛下用群臣如积薪事，后来居上！”“后来居上”，岂此一专著之谓歟？

新加坡为东南亚汉学研究之重镇，而新加坡国立大学中文系复为此重镇之中坚，在此环境中陶冶，李志贤博士之汉学功力宜其有如此之深厚也。五六年前，我执教于国立大学，与博士邂逅相识，不时过从，深知博士好学深思，勤奋有加，于繁重教学工作之余，从事唐史研究。不意别后数年，博士竟完成此一专著，欣喜赞佩，乃写此序为博士贺。

2001年2月4日

于河北大学宋史研究中心

序 三

陈明光

研究历史的宗旨，就一定的意蕴而言，可以“知人论世”一语概括之。自司马迁创作《史记》人物列传以来，通过记叙和阐释历史人物的生平与业绩，反映与之相关的社会变迁或制度变迁，遂成中国传统史学优良笔法之一，传承流衍，佳作纷呈，琼枝玉叶，争艳史林。新加坡国立大学中文系李志贤博士，有志于李唐王朝风云人物研究，先有硕士学位论文《武则天研究》面世，复将博士学位论文《杨炎及其两税法研究》梓行，更上层楼，渐入佳境，可喜可贺。

刘晏与杨炎，是前后相继匡扶中唐帝国财政支柱于既倾的两位功臣。刘晏理财，史乘笔记记载生动详实，后人亦津津乐道。关于杨炎，可能是限于资料，也可能是更多地为其倡行的两税法所吸引，后人对其生平业绩置评甚少，李志贤博士此作，有助于纠正厚此薄彼之偏。拙文《20世纪唐代两税法研究评述》（载《中国史研究动态》2000年第10期），曾概述20世纪唐代两税法研究史的不同视角和重要论题，认为“无论从时代背景和历史影响的宏观角度，或是从两税的内容、实施情况、现实作用的微

观角度，都取得丰富的研究成果”。而李志贤博士阐述两税法，与既有研究有所不同，其旨趣一在综合分析已有各专题研究之见仁见智，力图完整全面地描绘两税法演变史；二在条分缕析两税法改革之利弊得失，而以评述杨炎的功过是非为归宿。因此，此作为如何将制度变迁研究与人物生平研究有机地结合起来，作了一次有益的尝试。

知人论世，贵在辩证。譬如，杨炎与刘晏的党争，有如“螳螂捕蝉，黄雀在后”，素为人所诟病，以致认为杨炎的财政改革也掺杂着党争的恩怨。不过，我更感兴趣的是李志贤博士强调的杨炎两税法改革与刘晏理财之间的联系。刘、杨执掌权柄有先后，但所面临的政局焦点、经济形势、社会矛盾和财政困境却是相同的，要言之，是贫富严重不均、租庸调制难行导致的财政收入锐减和社会矛盾激化，而强藩截留赋税则使中央财政雪上加霜。共同的时局特点，加上刘、杨均以振兴中央财政为己任，这便决定了他们之间的理财有异有同，而非形同冰炭。依我之见，刘晏理财可称为技术专家型的改良，主要是采取改良榷盐法和漕运制度，逐步提高资产税性质的户税和地稅的稅率，扩大常平法，改良賑灾方式，加强財政调度等具体方法，在不改变租庸调旧制和不触动强藩既得財稅利益的同时，增强中央財力，追求的是“人不益賦而國用以饒”的理財境界。楊炎理財可称为政治家的改革，主要是通过雷厉风行地实施两税法，废除人头税，改用计资定税，以调整贫富人户的赋税负担不均的矛盾；建立两税三分制，限制地方財权，保障朝廷收益，加强中央財权和財力。因此，刘、杨理财，实是殊途同归，在一定时期都收到振兴中央财政的奇效。更何况，杨炎两税法改革的基石（如稅收结构的调整，財政管理体制改革的制度准备等），实际上是刘晏理財期间就奠定的。所以，楊炎財政改革在相当程度上也是对刘晏理財的

继承和发展。我们不宜因党争倾轧就忽略了他们俩理财之间的联系。对此，拙著《唐代财政史新编》有所分析，李志贤博士新作复予进一步说明，是耶非耶，惟识者正之。

我与志贤君因拙著之缘于 1996 年夏相识，其时他正为博士学位论文选题《杨炎及其两税法研究》作开题调研，专程从狮城到鹭岛与我商讨。次年夏，我应邀出席新加坡国立大学中文系举办的“儒学与世界文明国际学术研讨会”之后，盘桓数日，与他就唐史研究作促膝之谈，深感志贤乃彬彬君子，虚心向学，广采博收，于中华历史人物典章情有独钟，遂引为研习唐史之同道，踟蹰前行，数年相得甚欢。故今志贤君囑我作序，虽知笔拙，不敢辞也。

2001 年 2 月于厦门大学敬贤寓舍

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