

THE TAIKA REFORM : WHAT WENT WRONG ?

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ABSTRACT

The economic structure of the Heian government was based on a system borrowed from China. The purpose of the Taika reform and the subsequent Taiho Codes was to take power away from the rival clans and to put it in the hands of the imperial family. The reform had four basic tenets:

1 Control of the land and people by imperial administration ; 2 Control of the provinces by the capital city ; 3 A compilation of population and taxation registers and land laws ; 4 A new system of taxation. This paper examines the failure of each of the four tenets of the Taika reform and attempts to show that their failure resulted in the collapse of the central government of Heian-kyo.

Despite the collapse of communism and the Soviet Union, we must not thereby minimize a cardinal Marxian tenet that there is a tangible link between a government and its economic base. Every government needs a form of revenue which can then be fashioned into political and military power. This is as true today as it was more than a thousand years ago during the Heian era. When the central government of Heian-kyo let slip from its grasp the economic muscle it wielded thanks to the Taika reform, it no longer had the authority or the power to govern. Just exactly went wrong with the Taika reform and the subsequent Taiho Codes ?

There is rarely a single reason why a government collapses and a new form of government emerges. In the case of Heian-kyo, not only a new government, but in fact a whole new way of life, and a new ethos, emerged after the fall of Heian-kyo and the transfer of power to Kamakura. The reasons for the failure of the imperial power base of Heian-kyo are indeed varied, but one factor, the economic, is cardinal. Heian economics is inextricably bound to its land policy, so the governmental land policy must be studied in some depth.

Although Heian-kyo was founded by the Emperor Kammu in 794, the governmental policies and economic reforms were born with the Taika reform of 646. This reform was based on the land allotment system, with China serving as the model. The purpose of the Taika reform and the subsequent Taiho Codes was to take power away from the rival clans and to put it in the hands of the imperial family. That such a borrowed, cumbersome, and unwieldy system worked at all is remarkable, but it was nonetheless doomed to failure, and when the reforms of the Taika era had dwindled to almost nothing, so too had the power of the government.

The governmental policies of the Heian era were enacted on the broad principles of the

Taika reform. The Taika edicts were four in number and laid the philosophical foundations for the Heian-kyo government. All four failed, and an in-depth study of each of the edicts and the reasons for each failure will tell us a great deal about the eventual collapse of the government.

Article one declared that “land and people formally controlled by the uji were to be placed under imperial administration.”¹ The emperor was, before the Taika reform, merely one of many clan leaders, with the added prestige of being the chief priest, the leader of the most powerful province, Yamato, and the holder of the imperial regalia. The emperor was now to be supreme, the one supreme head of the Japanese nation.

The things to be controlled, in Article one, were two : “the land and the people.” First, to control the land, a system of land distribution was to be implemented, based on the Chinese model.

The new system of land tenure and taxation was designed to spread the ownership of land very widely by granting allotments. Its purpose was to give a fair share of land and a real security of tenure to the ordinary cultivator and his family ; and the allotment was made on a basis of so much rice land for each member of a household, on a scale adjusted for sex, age, and status, a distinction being made between free men and slaves or serfs. Such allotments were subject to review at the end of five years, when a new census had to be taken and necessary changes made in respect of increases or decreases in the number of persons in a household.²

For the system to work effectively required an educated body of bureaucrats dedicated to the government. The Japanese nation was much too young to draw on such a large pool of qualified men, and the men that were chosen were selected for their pedigree, and not for their competence. The complicated system of counting, calculating, and allotting was enormous, and failed miserably. With no real knowledge of just who occupied the land at any given moment it was impossible to tax justly and effectively. Given the slow communication, the impossible amount of paperwork, and the lack of trained personnel, it is little wonder that the hold on land slipped from governmental control. Land control and taxation is further discussed in article four, below.

The people, too, were to be controlled, and the two-tiered hierarchical governmental system, Department of State and Department of Worship, was formulated. The different offices were to be filled with men appointed by the emperor, but, the Fujiwara clan married into the imperial family ; after gaining power they put their own family members into all key government posts. The office of regent, too, usurped the most important imperial prerogatives. Finally, the whole cumbersome hierarchical structure was simply bypassed by means of the “mandokoros” or family directives of the Fujiwara. Both the land and the people, then, eluded the control of the crown.

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Article two “decreed that a capital city be built as the centre of a system of government which was to reach out into the country at large.”³ The fruition of this edict was Nara and then Heian-kyo. The key to this edict, though, was “reach out into the country.” It was the failure of the capital city to extend its influence beyond the borders of the city that resulted in its decline and fall. The later Taiho Codes stipulated that governors of provinces were to be appointed by the crown and were to be an extension of the central government in the provinces. As the economic base of the government dwindled, the governors found themselves powerless to oppose the owners of large, tax-free shoen who could muster both great wealth and private armies. The further away a province was from the capital, the less the power of the government to control it. The most distant provinces might well have been foreign countries for all the influence the government could wield.

Article three “ordered the compilation of population and taxation registers and land laws.”⁴ For a tax program to work efficiently, careful records had to be made and kept. There were a flood of forces that swelled up to frustrate accurate counting and registration. The most obvious deterrent, mentioned above, was the incompetence of the government bureaucrats, ill-trained, lacking in dedication, and hired for family background rather than ability. It is little wonder that they failed, because the sheer volume of paperwork would have been debilitating to even the most efficient body of bureaucrats. Given the long distances, the lack of communication, and the lack of knowledge of government officials, local landowners could deceive and frustrate government inspectors who were powerless against the combined resources and wiles of the local population. Often local owners had no official documents to prove their ownership, and forged many documents. Also, landowners were always transferring their property to the local nobility or to Buddhist monasteries to protect themselves against the tax men and census takers. So article three stumbled from the time it was first proposed, and soon broke down completely.

Article four “introduced a new system of taxation.”⁵ This new taxation was more concretely formulated under the Taiho Codes. The Codes were of paramount importance since an agrarian society depended on the produce of the land for its revenue. The tax system was three-tiered ; it was composed of a land rent tax, a produce tax, and a labor tax. The land rent tax consisted of a certain percentage of the crop for a normal yeild to be paid to the government, and was basically a rent paid for the use of the land. That tax and the produce tax, which was to be paid in items other than rice (fish, timber, vegetables etc.) were onerous enough, but the most dreaded was the labor tax. The men were called upon for two or three years to do military service or forced labor on construction projects, thereby leaving their rice fields unattended or undermanned. So hated was this tax many workers simply absconded or transferred their land to a larger neighbor. Government allotted land was left underworked or entirely vacant. As more and more government land fell vacant, the government was forced to increase the taxation on the remaining

farmers, thus driving away more farmers and creating a vicious cycle of taxes and absenteeism.

Driven by the dearth of taxable government land, the crown encouraged the reclamation of land. More arable farming land was to be created by draining of swamps, leveling of forests, and by bringing heretofore unsuitable land under cultivation. Such undertakings required vast resources of technical skill and manpower, and no one was willing to embark on such projects without incentives. The government therefore allowed such reclaimed land to be tax-exempt for one generation, but in time this grew to two and then three generations, and finally to tax-exempt status. The government simply did not have the power or the men to effectively control their land policies, and more and more land slipped from their grasp.

With the effectiveness of the Taiho Codes diminishing constantly, there was a concomitant growth of power and wealth of the shoen, the tax-free estates. Japanese shoen enjoyed either less taxation, or were tax-exempt. Shoen were originally governmental allotment land that through the passage of time, ineptness on the part of the government, and shrewd maneuvering on the part of local landowners, resisted government control. The most prolific of shoen owners were the Fujiwara clan. Only the most bold of provincial governors would dare challenge the Fujiwara claim to tax-exempt status. Later, the military families such as the Minamoto and Taira were great shoen owners.

The economic importance of land was vital because the use of money was of marginal importance during the Heian era. Almost all transactions involved the use of bartering—the exchange of goods. Although copper coins were imported from China, this type of money ceased to circulate once communication and trade ceased with the Chinese government upon the decline and fall of the Tang dynasty. Land, not commerce or money, was the basis of the economy. Once the land policy failed, the government, too, must fail.

The Taika reform and the Taiho Codes were the driving engines of Heian-kyo. When they failed, it was inevitable that another power would move in and take their place. The feudal system of Kamakura and the shogun supplanted the Taika reform and the emperor. The pages of history had turned, and the Taika reform, as well as Heian-kyo, had become history.

FOOTNOTES

- 1 R.H.P. Mason and J.G. Caiger, *A History of Japan* (Tokyo : Charles E. Tuttle Company, 1972), p.26.
- 2 George Sansom, *A History of Japan*, 3 vols. (Tokyo : Charles E. Tuttle Company, 1964), vol. 1 : *A History of Japan to 1334*, p.83.
- 3 Mason and Caiger, *A History of Japan*, p.26.
- 4 Ibid.
- 5 Ibid.