

從稅網到權關： 明代商稅徵收「由密到疏」的演變

(提要)

韓藝丹

由宋至明，商稅在國家財政收入中的比重出現了明顯的下降，與此相對應的是，商稅徵收機制從宋代的二千多個場務縮減為明代二十餘個權關。但實際上，明初的稅課司局也達一千以上，建立起與宋代相似的商稅徵收網絡。然而，明初的稅課司局卻在明朝建立後的兩百年間逐漸解體，為分布於交通要衝的戶部鈔關和工部抽分廠局所取代。本文從明初稅課司局體系的制度設計入手，分析明代商稅徵收機制出現這一重要演變的原因。本文認為，與宋代稅務由州級政府監管不同，明代的稅課司局直屬中央管轄，稅收所得也解送中央，與地方政府沒有職責和利益上的交集，體現出更顯著的中央集權特徵。中央直接管理一千多個遍布國土的稅課司局，其難度超出了規模有限的明廷的能力範圍。一方面，朝廷無法對徵稅官吏實施有效的監督，另一方面，地方官員更願意繞開稅課司局自主徵收和支配商稅，而不願維持與自身權責無關的徵稅系統。其結果是，洪武年間建立起的稅課司局網絡逐漸被裁撤，至萬曆初僅剩一百餘所。與此同時，明廷將有限的控制力收縮到運河沿岸，略及長江，建立起鈔關和抽分廠局。因此，明代的商稅徵收機制出現了「由密到疏」的變化，表現在國家財政收入方面便是商稅徵收水平的下降。

關鍵詞： 商稅 中央集權 明代財政 稅課司局 地方私稅

The Contraction of the Commercial Tax Administration in Ming China

(Abstract)

HAN Yidan

This paper investigates the sharp contraction of the commercial tax administration during the Ming dynasty and argues that the development can be traced to the highly centralized nature of the Ming commercial tax system. At the outset of the Ming dynasty, the state established more than one thousand tax stations for administering taxes on commercial activities. Compared with the system established in the Northern Song, which had some two thousand tax stations operating under nearly three hundred prefectures, the Ming state oversaw its tax stations directly from the centre—a daunting task given the size of the empire and the enormous heterogeneity across China. Consequently, the Ming central court struggled to monitor the tax collectors effectively, which often resulted in the shirking of duties among these collectors. At many tax stations, the costs of maintaining the underperforming collectors outweighed the revenues collected. Furthermore, because local prefects and magistrates had no stake in managing the centralized tax stations, it became common for these officials to appropriate the commercial taxes for their own use, which further undermined the viability of the tax station system. Unable to overcome these challenges, the Ming court eventually dissolved most of its tax stations, replacing them with two dozen domestic custom stations that were mostly clustered along the Grand Canal. In retrospect, the contraction of the Ming commercial tax administration was inevitable because of its extensive top-down management, which created insurmountable problems of control in a premodern agrarian state like the Ming China.

Keywords: commercial tax centralization Ming China finance tax station illegal tax