

# 政权更替与上海市财政结构的变动:1945-1956

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## 〈提要〉

本文关注 1949 年中国政权更替前后的财政税务制度变革,探讨了从第二次世界大战后国民政府时期(1945-1949 年)到中华人民共和国初期(1949-1956 年)上海市财政结构的变动。二战后国民政府的财政税务制度以“国地财政划分”为原则,明确地划分中央和地方的财源,而在人民共和国建国以后,中央政府建立了削减地方固有税收、直接管理地方财政收支的体制。在这种制度变革下,上海市虽然增加了市内的工商税征收额,但是由于削减地方固有税收项目,改变了原有的以税收为中心的市财政收入结构,不得不依靠罚款和附加税等临时性收入。此后,以私营企业的社会主义改造为杠杆的地方国营、公私合营企业收入的增加,改变了原先靠税收支撑市财政的状况,在财政支出方面也展开了对地方企业的直接投资,结果在中央严格管理财政收支的体制下逐步形成了市政府和地方企业密切连结的结构。

## 〈附记 1〉

本文由日文杂志《アジア経済》第 48 卷第 7 号(2007 年 7 月 15 日发刊,日本貿易振興機構アジア経済研究所, <http://www.ide.go.jp>)首发,日文题目是《政權交代と上海市財政構造の変動(1945-1956)》。全文翻译成中文时,对部分用语进行了适当的修改。同时得到了东京大学大学院综合文化研究科博士课程薛轶群先生和复旦大学历史学系朱荫贵教授的帮助,谨在此表示谢意。

## 〈附记 2〉

本文是根据在国际研讨会《1949 年前後の中国——その政治・経済・社会構造の断絶と連続——》(2004 年 12 月 11-12 日,于明治大学)上的报告《戦後から人民共和国建国初期にかけての上海商工業税制——徴税過程と地方財政構造を中心に》(平成 14-17 年度日本文部科学省科学研究费补助金基盘研究 B(1)课题号码 14310169,研究成果报告书《1949 年前後の中国——その政治・経済・社会構造の断絶と連続——》2005 年 12 月,第 146-156 页上登载报告原稿)以及当天的讨论,重新修改而成的。

## 〈附记 3〉

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## 序言

1949年中华人民共和国成立以后形成的政治经济体制对于改变中国的社会和经济起到了什么作用？这个问题，对于了解20世纪在世界上出现的社会主义体制的历史意义，是一个不可避免的课题。从1970年代后半期起，民国史(1912-49年)研究就取得了长足发展，同时，对于改革开放时期(1978年-)的分析探讨也呈现出蓬勃发展的局面。然而，有关计划经济时期(1953-78年)的研究，由于史料方面的制约，研究视角不得止于制度、法令和宏观统计方面的分析<sup>1</sup>。但是，近年来随着地方档案的公开和资料集的出

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<sup>1</sup> Perkins, Dwight H., *Market Control and Planning in Communist China*, Cambridge, Massachusetts: Harvard University Press, 1966; Donnithorne, Audrey (董育德), *China's Economic System*. New York: F.A. Praeger. Cambridge, Massachusetts: Harvard University Press, 1967; 三木毅:《中国回復期の経済政策》東京:川島書店, 1971年; 小林弘二:《中国革命と都市の解放:新中国初期の政治過程》東京:有斐閣, 1974年; 上原一慶:《国民経済復興期における対資本主義政策》《歴史評論》307、310, 1975年11月, 第1-18页、1976年2月, 第57-69页; Lardy, Nicholas R., *Economic Growth and Distribution in China*, Cambridge: Cambridge University Press, 1978.

版出现了不少的实证研究，从这些成果中我们可以受到很多的启发<sup>2</sup>。不过，另一方面，出乎意外的是，很少有研究直接探讨各种制度变革与社会经济结构变动的关系。当然，制度的变革并不意味着社会经济的变革，但是既然新政权试图通过变革制度实现自己的统治方针，那么，制度的变革必然成为政权更替带来的具体变化之一，所以笔者认为探讨制度的变革的实际状态和影响是很有意义的。

在制度变革中尤其值得注意的是，调控政府经济活动的财政税务制度的变革。关于民国时期的财政税务制度，既往研究已经指出，在晚清以来的财政权分散情况下，政府推进“国地财政划分”，明确地划分中央和地方的财源，追求以区分中央财政和地方财政为前提的财政统一和集权化<sup>3</sup>。相反，中华人民共和国成立后的计划经济时期，采用中央集权的财政制度，实际上由地方政府承担国税(中央税)和地方税的征税，中央财政依靠从地方政府的财政转移<sup>4</sup>。对于这两个时期的财政税务体制，既往研究已经各自进

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<sup>2</sup> 董志凯主编：《1949-1952年中国经济分析》北京：中国社会科学出版社，1996年；泉谷陽子：《新中国建国初期の対民営企業政策——《民主改革》・《三反五反》運動と汽船会社の公私合営化》《社会経済史学》66(4)，2000年11月，第87-102页；泉谷陽子：《中華人民共和国建国初期の国家による物資の掌握過程—綿紡織業における大衆運動の展開を中心に—》《歴史学研究》793，2004年10月，第18-36,64页；林幸司：《建国初期中国共産党による都市《接管》工作について—重慶市を中心に—》《中国研究月報》56(3)，2002年3月，第1-15页；川原勝彦：《中国同郷団体の改造・解体過程(1945-1956年)—山東旅滬同郷団体の事例を中心に—》《アジア研究》49(3)，2003年7月，第38-53页；张徐乐：《上海私营金融业研究(1949-1952)》上海：复旦大学出版社，2006年。

<sup>3</sup> 李权时：《国地财政划分问题》经济学丛书，上海：上海世界书局，1929年；金子肇：《中国の統一化と財政問題——《国地財政劃分》問題を中心に》《史学研究》179，1988年6月，第19-39页。

<sup>4</sup> 石原亨一：《1970年代までの中国経済管理——システムと実態》毛里和子编《毛沢東時代の中国<現代中国論1>》東京：日本国際問題研究所，1990年，第146-185页；田島俊雄：《中国の財政金融制度改革——属地的経済システムの形成と変容》中兼和津次编《現代中国の構造変動2 経済》東京：東京大学出版社，2000年，第73-106页。

行了详细的研究<sup>5</sup>,但是这些研究基本上以 1949 年为界隔断研究对象时期,认为两个时期的制度分歧是自明之理,反而没有充分探讨制度变革带来的影响<sup>6</sup>。而且,很多以人民共和国时期为对象的研究,虽然会涉及之前的历史而从民国时期谈起,但是它们仅仅关注与中国共产党统治地区制度的连续性。而在考察制度变革的影响时十分重要,要对经历了新的变革的地区,依照时间的推移进行研究,探讨在财政税务的变革过程中,地方财政的结构如何发生变动,分析对地方政府的经济活动产生了何种影响。

因此,本稿关注从第二次世界大战后国民政府时期(1945 年 9 月-1949 年 5 月)到人民共和国初期(1949 年 6 月-1956 年 12 月)的上海市财政结构的变动<sup>7</sup>。众所周知,从 1843 年开港后在整个民国时期中,上海一直是中国的工业、贸易、金融中心,从这座城市里征收的工商税收<sup>8</sup>一直是政府的主要财源。而且,经过二战期间的租界收回,二战后重新建立了单一的“上海市”财政体系,

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<sup>5</sup> 贾士毅编著:《民国财政史三编》上下,台北:台湾商务印书馆,1962 年;杨荫溥:《民国财政史》北京:中国财政经济出版社,1985 年。国家税务总局主编:《中华民国工商税收史纲》北京:中国财政经济出版社,2001 年;藤本昭:《新中国の国家財政の研究》神戸経済学叢書 8,東京:有斐閣,1971 年;Hsiao, Katharine Huang, *The Government Budget and Fiscal Policy in Mainland China*, Taipei: Chung-Hua Institution for Economic Research, 1987; 左春台、宋新中主编:《中国社会主义财政简史》北京:中国财政经济出版社,1988 年;刘志城主编:《中华人民共和国工商税收史长编》1-3 部,北京:中国财政经济出版社,1988 年;南部稔:《現代中国の財政金融政策》東京:多賀出版,1991 年。

<sup>6</sup> 其中,赵云旗以 1994 年的分税制改革(国税和地方税的区分明确化)为主要的考察对象,概述了民国以来的财政税务制度的变迁。他认为国民政府时期已建立了较为成型的分税制体制,是很有趣的。赵云旗:《中国分税制财政体制研究》北京:经济科学出版社,2005 年,第 154-155 页。

<sup>7</sup> “人民共和国初期”本来是应该以 1949 年 10 月的人民共和国成立为起点,但是本稿为了考察的方便,以 1949 年 5 月人民解放军占领上海为起点。而且,一般来说,“人民共和国建国初期”包括从建国到第一个五年计划之前,即是从 1949 年到 1952 年。但是本稿因为认为生产资料的社会主义改造的完成表示着社会主义体制的基本建立,所以设定从 1949 年到 1956 年为“人民共和国初期”。

<sup>8</sup> “工商税”是工商业者负担的税的总称。从广义来理解包括关税和盐税,不过本稿的“工商税”不包括关税和盐税。

并延续到人民共和国时期。上海市财政因人民共和国建国后的财政税务制度变革受到了何种影响，在考察中央—地方财政结构和地方财政在中国经济的地位变化时，这是一个非常有意义的问题。当然，由于上海的特殊性非常明显，如果讨论制度变革对地方财政的影响的话，它不能说具有普遍性。尽管如此，本文特意关注上海的原因，就在于制度变革对其造成的经济影响相对比较大。

关于上海市财政的既往研究，毛里和子曾以计划经济时代为对象进行了探讨，此外近年出版的《上海财政税务志》和《上海财政税务志资料长编》提供了很丰富的具体事实，但它们都没有明确地讨论横跨两个时期的市财政结构变动<sup>9</sup>。因此，本稿首先分析两个时期的制度差异，然后跨时期考察上海市财政结构变动，进而从一个侧面探讨人民共和国建国对社会经济带来的重大影响。

## I 政权更替引起的财政税务制度变革

1949年的政权更替是以中共的军事革命方式实现的，新政权在革命的名义下开始变革原有的制度。特别在财政税务制度方面，不仅依据新政权的财政思想出发，也根据建国初期的客观情况，进行了不少的变革。本节主要关注中央与地方之间的财政管理方针及其财政来源，确认二战后国民政府时期和人民共和国初期的财政税务制度的基本结构。

### 1 二战后国民政府时期

二战结束后国民政府基本延续了战前的财政税务制度。如上

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<sup>9</sup> 毛里和子：《1970年代末までの中央と地方——上海市のケース》毛里和子编《毛沢東時代の中国〈現代中国論1〉》東京：日本国際問題研究所，1990年，第87-112页；汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995年；《上海财政税务志》编纂委员会编：《上海财政税务志资料长编》上下，上海：上海市财政局、上海市税务局，1999年。

所述，1928 年南京国民政府成立，该政府的中央与地方之间的财政关系继承了晚清以来的财政问题，即以重建和加强中央财政为目的，试图进行“国地财政划分”，明确地划分国税和地方税，在确保稳定的中央财源的同时，给予地方独立的财源。众所周知，当时的中央财政以关税、盐税、统税这三大间接税为主要的财源<sup>10</sup>，并积极引入诸如所得税、遗产税、印花税等源自西洋租税理念的直接税制度，推进税制的近代化，确保中央的财源<sup>11</sup>。同时，为了落实这些国税的征收，还在各地设置了中央财政部直属的征税机关<sup>12</sup>。不过，由于税收来源主要集中在上海等特定的城市，中央财政基本上依靠来自城市的税收。

另外，在地方财政方面，国民政府成立之后不久，便于 1928 年废除了晚清以来作为地方势力的重要财源的厘金，作为补偿把原属国税的田赋和新设的营业税划作为地方税。之后于 1935 年颁布“财政收支系统法”，明确规定在确定中央一省(院辖市)一县(市)的各个财源后，地方政府须提出每年财政收支的概算，经中央政府批准后才可制定地方预算。地方经费不足的时候，由中央投入补助金。

但是这些措施并不一定取得了预期的成果。例如根据内田知行的研究，1930 年代前期山西省和绥远省一次也没有成立预算，很可能中央政府事后承认地方政府以截留的国税作为中央补助金。而地方财政的制度化是南京国民政府在 1930 年代尝试进行国

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<sup>10</sup> 久保亨：《国民政府の財政と関稅收入，1928-1937》增淵龍夫先生退官記念論集刊行会編《中国史における社会と民衆》東京：汲古書院，1983 年，第 213-232 页。内田知行：《1930 年代における閻錫山政權の財政政策《アジア經濟研究》25 (7)，1984 年 7 月，第 11-39 頁。

<sup>11</sup> 林美莉：《西洋税制在近代中国的发展》中央研究院近代史研究所专刊 88，台北：中央研究院近代史研究所，2005 年。

<sup>12</sup> 国家税务总局主编：《中华民国工商税收史纲》北京：中国财政经济出版社，2001 年，第 136-140，182-184，211-212 页。

民国家建设的一个环节<sup>13</sup>。

在这些制度改革的基础上，中日战争爆发后，国民政府为了筹措膨胀的军费，开始征收非常时期利得税以确保中央财源，并且对田赋和营业税实施了国税化。而且，为了实现财政的集权化，1942年财政单位改变为国家财政和地方自治财政的二级制<sup>14</sup>。但是这种集权体制也随着战争的结束逐渐被废除，1946年7月颁布了修正后的《财政收支系统法》，再次恢复了三级财政体制<sup>15</sup>，而且重新就国税和地方税进行了如下的划分：

国税：

关税

盐税

货物税(原来的统税)

矿产税

所得税

印花税

特种营业税<sup>16</sup>

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<sup>13</sup> 江苏省中华民国工商税收史编写组、中国第二历史档案馆编：《中华民国工商税收史料选编（第1辑：总合类）》南京：南京大学出版社，1996年，第760-764，770-790，2519-2565页。内田知行：《1930年代における閩錫山政權の財政政策》《アジア経済》25（7），1984年7月，第11-39页。

<sup>14</sup> 崔国华编著：《抗日战争时期国民政府财政金融政策》成都：西南财经大学出版社，1995年；侯坤宏：《抗战时期的中央财政与地方财政》民国史学丛书9，台北：国史馆，2000年版；林美莉：《西洋税制在近代中国的发展》中央研究院近代史研究所专刊88，台北：中央研究院近代史研究所，2005年版。

<sup>15</sup> 江苏省中华民国工商税收史编写组、中国第二历史档案馆编：《中华民国工商税收史料选编（第1辑：总合类）》南京：南京大学出版社，1996年，第806-824页。

<sup>16</sup> 特种营业税是1947年5月实行的国税。其征收范围是银行业、信托业、保险业、交易所、交易所内的营利事业、进出口营利事业、国际性省级性的交通事业、其他有竞争性的国营事业，以及中央政府与人民合营的营利事业。它包括的7种行业，皆系各地征收营业税的重要财源，这些行业自普通营业税中划出以后使地方收入减少，引发了中央与地方税源争执问题。国家税务总局主编：《中华民国工商税收史纲》北京：中国财政经济出版社，2001年，第464页；裴斐(Nataniel Peffer)、韦慕庭(Martin Wilbur)访问整理，吴修垣译，高云鹏译审，马军校注：《从上海市长到“台湾省”主席》(1946-1953年)——吴国楨口述回忆》上海：上海人民出版社，1999年，第44页。

地方税：

契稅

土地改良物稅或房捐

屠宰稅

營業牌照稅

使用牌照稅

筵席稅

娛樂稅

土地稅

營業稅

遺產稅

需要注意的是，战时被编入国税的土地税、营业税和遗产税，战后逐渐地归还为地方税<sup>17</sup>。从这点，我们可以看到二战后国民政府虽然受到战时集权化的影响，但是基本上继承了战前的财政税务制度。

据表 1 分析战前和战后的中央财政收入，很容易发现两个特点；(1) 1946、47 年由于通货膨胀的影响收入额剧增<sup>18</sup>。(2) 以战后

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<sup>17</sup> 土地税分配比率为：院辖市分得 60%，省以下分得 70%（省 20%，县和市 50%），其余额归中央。营业税：院辖市分得 70%，省以下分得 100%（省 50%，县和市 50%）。从 1948 年开始院辖市分得 100%。遗产税院辖市分得 15%，省以下的县和市分得 30%。1947 年改变为院辖市 30%，县和市 70%。国家税务总局主编：《中华民国工商税收史纲》北京：中国财政经济出版社，2001 年，第 424，460-462 页。

<sup>18</sup> 讨论两时期的财政税务的时候，我们应该充分考虑从 1948 年到 1950 年的通货膨胀。上海市的批发物价指数的变动如下：1946 年 1 月-49 年 5 月是（1946 年 1 月=1.00），1946 年：2.64，1947 年：24.92，1948 年 1-7 月：500.04，1948 年 8-12 月：14.93，1949 年 1-5 月：245 万 4115.38。1949 年 6 月-56 年是（1949 年 6 月=1.00），1949 年 6-12 月：5.29，1950 年：21.79，1951 年：28.75，1952 年：29.04，1953 年：28.60，1954 年：28.71，1955 年：28.81，1956 年：28.73。中国科学院上海经济研究所、上海社会科学院经济研究所编：《上海解放前后物价资料汇编（1921 年-1957 年）》上海：上海人民出版社，1958 年，第 173，448-453 页。

表1 1936, 46, 47年 国民政府收入数额

单位: 1936年是100万元(法币), 1946、47年是亿元(法币)

	1936年			1946年			1947年		
	数额	百分比	占比	数额	百分比	占比	数额	百分比	占比
税收	761	100.0%	66.6%	12,992	100.0%	18.4%	104,680	100.0%	28.3%
关税	408	53.6%	35.7%	3,351	25.8%	4.7%	23,166	22.1%	6.3%
盐税	170	22.4%	14.9%	2,100	16.2%	3.0%	19,087	18.2%	5.2%
土地税	-	-	-	510	3.9%	0.7%	66	0.1%	0.0%
货物税(统税)	146	19.2%	12.8%	4,987	38.4%	7.0%	44,823	42.8%	12.1%
所得税	7	1.0%	0.6%	539	4.1%	0.8%	7,582	7.2%	2.0%
过分利得税	-	-	-	273	2.1%	0.4%	2,129	2.0%	0.6%
营业税	-	-	-	560	4.3%	0.8%	223	0.2%	0.1%
特种营业税	-	-	-	2	0.0%	0.0%	1,380	1.3%	0.4%
遗产税	-	-	-	31	0.2%	0.0%	365	0.3%	0.1%
印花税	9	1.1%	0.8%	502	3.9%	0.7%	4,777	4.6%	1.3%
矿税	5	0.7%	0.4%	137	1.1%	0.2%	1,081	1.0%	0.3%
银行税	0	0.0%	0.0%	-	-	-	-	-	-
烟酒税	14	1.9%	1.2%	-	-	-	-	-	-
交易所税	0	0.0%	0.0%	-	-	-	-	-	-
罚款及赔偿收入等	42		3.7%	2,181		3.1%	3,495		0.9%
公有事业收入等	9		0.8%	311		0.4%	954		0.3%
借款收入	330		28.9%	55,281		78.1%	260,935		70.5%
其他收入	-		-	4		0.0%	15		0.0%
总计	1,143		100.0%	70,771		100.0%	370,078		100.0%

资料来源: 根据江苏省中华民国工商税收史编写组、中国第二历史档案馆编:《中华民国工商税收史料选编

(第1辑: 总合类)》南京: 南京大学出版社, 1996年, 第3019-3020, 3034-3040, 3077页,

由笔者整理而成(原资料参阅《中国第二历史档案馆馆藏国民政府主计部岁计局决算档案》)。

说明: 1) 表中的“-”表示数字是0, “0(0.0%)”是四舍五入后也没达到有效数。以下各表相同。

- “罚款及赔偿收入等”是包括原资料的“罚款及赔偿收入”、“规费收入”、“财产及物资售价收入”、“捐献及赠与收入”、“征借实物收入”、“财产孳息收入”的合计。
- “公有事业收入等”是原资料的“公有营业盈余收入”、“公有事业收入”、“收回投资及基金收入”的合计。
- 1936年会计年度是从1936年7月1日到1937年6月30日, 1946/47年会计年度是从1月1日到12月31日。
- 1936年的“总计”是原资料为“1,195,403.50”, 但是本表采用每项的合计。

复兴为目的的公债和借款收入数额庞大<sup>19</sup>。但从税收来看, 虽然跟战前一样以关税、盐税、货物税为中心, 但是可以确认所得税、印花税等直接税的比例较之战前略有增加。这可以说是战时政府推进直接税的影响, 在中央财政收入的基本结构中, 我们可以看到国民政府推进税制近代化的足迹。

<sup>19</sup> 1946年“借款收入”几乎都是银行借款(5兆5136亿元)。贾士毅编著:《民国财政史三编》上下 台北:台湾商务印书馆, 1962年, 第47页。

因此，二战后国民政府的起点虽然是战时紧急事态下的集权化体制，但是基本上是在战前的“国地财政划分”原则下进行了财政税务体制改革。虽然这些尝试由于国共内战的爆发和随之的通货膨胀激化等原因，不得不在短期内就宣告结束，但它的基本方针本身是值得注意的。

## 2 人民共和国初期

相比之下，人民共和国成立后实施的财政税务制度则呈现明显的不同<sup>20</sup>。

人民共和国成立后的1950年3月，新政权首先统一全国财政，不设置地方财政，由中央一元化管理所有的财政收入<sup>21</sup>。其目的主要在于抑制从内战后期连续的通货膨胀，中央政府旨在通过统一内战时期分散于各个根据地的财政，平衡中央财政收支，以便抑制纸币的发行。不过，这一极端的中央集权体制只是一种临时的措施，当基本上实现通货稳定和财政统一之后即逐渐被解除，直至1951年确立了中央—大行政区—省(直辖市)的三级制财政。而1953年，随着大行政区被基本废除，再次采用了与国民政府时期相同的中央—省(直辖市)—县的三级制体制<sup>22</sup>。

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<sup>20</sup> 人民共和国成立前在中共统治地域的财政税务制度，因为抗战时期和内战时期统治地域比较分散，各个根据地相对独立地活动，所以每个地区采用各自的制度。根据地财政的财源，虽然每个地区和时期都不同，但是基本上以公粮为中心，抗战时期它占了根据地财政的80%。而且，东北解放区的财政收入的大宗是公粮收入和对苏联和朝鲜的农产品出口收入，从工商业的征税额不太大。南部稔：《现代中国の財政金融政策》東京：多賀出版，1991年，第4-8，113-117页；李成瑞：《中华人民共和国农业税史稿》北京：中国财政经济出版社，1959年，第58页；塚瀬進：《国共内戦期、東北解放区における中国共産党の財政経済政策》《長野大学 紀要》23(3)，2001年12月。

<sup>21</sup> 财政部综合计划司编：《中华人民共和国财政史料（第1辑：财政管理体制1950-1980）》北京：中国财政经济出版社，1982年，第31-36页。

<sup>22</sup> 财政部综合计划司编：《中华人民共和国财政史料（第1辑：财政管理体制1950-1980）》北京：中国财政经济出版社，1982年，第45-48，64-67页。

一般来说,1951年以后的中央与地方的财政关系,被称为“统一领导、分级管理”。其财源划分,虽然不时有细微的调整,但基本关系如下所示<sup>23</sup>:

中央固有的收入:

关税

盐税

中央国营企业收入

地方固有的收入:

交易税

屠宰税

房捐

地产税

特种消费行为税(课筵席、娱乐、冷食、旅馆等的税)

使用牌照税

地方国营企业收入

“比例解留收入”(中央和地方根据一定的比率分得)或者  
“中央调剂收入”(主要是中央收入,当地方收入不足时予以  
贴补):

农业税

工商业税(包括营业税、所得税等的单一税)

货物税

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<sup>23</sup> 财政部综合计划司编:《中华人民共和国财政史料(第1辑:财政管理体制1950-1980)》北京:中国财政经济出版社,1982年,第45-48,56-58,64-71,79-85页。

棉纱统销税(课棉纱销售的税。1951年导入)

印花税<sup>24</sup>

商品流通税(关于特别规定的商品合并货物税的税。1953年  
开始征收)

营业税

印花税

将以上的财源划分与二战后国民政府时期的制度作比较时，最大的不同在于包括主要税的“比例解留收入”和“中央调剂收入”的分配标准。关于这个问题，在人民共和国初期中央政府根据各个时期地方财政收支情况来决定，实际上地方固有的收入项目比二战后国民政府时期有所减少<sup>25</sup>。尽管如此，在实际的征税环节，1950年1月份，撤销了原来的国税征收机构，设置了各地地方政府管辖的税务局，建立了由税务局负责征收当地的国税和地方税的体制<sup>26</sup>。其实质就是中央首先委托地方征收国税，然后地方

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<sup>24</sup> 印花税和利息所得税在1953年划归地方税。财政部综合计划司编：《中华人民共和国财政史料（第1辑：财政管理体制1950-1980）》北京：中国财政经济出版社，1982年，第64-67页。

<sup>25</sup> 参阅财政部综合计划司编：《中华人民共和国财政史料（第1辑：财政管理体制1950-1980）》北京：中国财政经济出版社，1982年，第47-48，57-58，66，69，81页；汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995年，第62-63页。举具体的例子，1953年12月17日财政部华东财政管理局《华东区1954年度财政收支分成办法》规定的“固定比例分成”和“中央调剂收入”比率如下：“（三）固定比例分成收入：（1）农业税：山东、江苏、浙江各按百分之五十五划归地方…（中略）…上海全部作中央收入解库。（2）工商营业税与工商所得税：…山东，百分之六十解中央库百分之四十解地方库。…上海工商营业税按百分之五划归地方解地方库，百分之九十五解中央库，工商所得税全部作中央收入解中央库。（四）调剂税收入：…商品流通税、货物税两项调剂收入，应留地方规定如下：山东百分之七十六解中央库，百分之二十四解地方库。…上海全部作中央收入解中央库”。不过，笔者找不到同办法的原文，以上引自于《上海财政税务志》编纂委员会编：《上海财政税务志资料长编》上下，上海：上海市财政局、上海市税务局，1999年，第166页。

<sup>26</sup> 财政部税务总局编：《中华人民共和国财政史料（第4辑：工商税收）》北京：中国财政经济出版社，1987年，第49-53页。

再上缴至中央。此外就地方财政预算制度，1951年8月份政务院公布《预算决算暂行条例》规定，各级政府应根据中央编制的收支指标制定预算<sup>27</sup>，例如上海市，根据中央规定的收入和支出指标的比率(假设收入:支出=10:8)，从实际上的地方预算内财政收入<sup>28</sup>算出上解支出(与国税区别，另外设定地方财政余额上缴中央部分)数额<sup>29</sup>。也就是说，地方的财政规模和上解支出的框架基本上由中央制定的收支指标来决定，人民共和国初期的中央与地方财政关系，可以说是一方面减少地方固有的税收项目，另一方面又是将地方财政收支数额本身置于中央管理之下的体制<sup>30</sup>。

这种人民共和国初期的财政税务制度，不仅与刚建国后的中央集权体制界限分明，和民国时期的“国地财政划分”也明显不同。导入该制度的背景可能有几个因素，其中之一应是苏联的社会主义财政思想的影响。当时的苏联为了让国家预算与经济计划相对应，根据“民主中央集权主义”的原则，将联邦预算(相当于中央财政)和15个“联邦构成共和国国家预算”合并为“国家财政”，联邦以下各级收入财源范围的最后决定权属于联邦政府<sup>31</sup>。

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<sup>27</sup> 中央人民政府法制委员会编：《中央人民政府法令汇编 1951》北京：人民出版社，1953年，第124-130页；汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995年，241-242页。

<sup>28</sup> 人民共和国时期的地方财政收入，可以分开“预算内收入”（正规收入）和以1954年确立的地方自筹经费收入(以后讲述)等为主的“预算外收入”，中央上解支出是根据预算内收入算出的。从预算内收入扣除中央上解支出的数额称为“地方分成收入”，其与预算外收入的合计是实际上的地方收入。汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995年，第68-69页。

<sup>29</sup> 《上海财政税务志》编纂委员会编：《上海财政税务志资料长编》上下，上海：上海市财政局、上海市税务局，1999年，第228-229页。

<sup>30</sup> 这里说的“地方”是包括大行政区、省(直辖市)、县(市)等各级财政单位的综合概念，其“地方”内部，比如说各大行政区和当该领域内的省之间，或者各省和县之间，也有和上述的中央—地方一样的财政关系。中央人民政府法制委员会编：《中央人民政府法令汇编 1951》北京：人民出版社，1953年，第124-130页。

<sup>31</sup> 气贺健三编：《ソ連経済と流通・財政・金融制度》清明会叢書II，東京：清明会（非売品），1964年，第189-201页；佐藤博：《ソビエト財政論》東京：未来社，1965年，第116-117页。

人民共和国初期的财政税务制度，也可以推测是基于这种社会主义的财政思想，进而建立了财政制度的基本框架。

另外一个因素则是在现实层面上，由于1950年中国参战朝鲜战争，使得国防费(1950年决算上称“军事费”)支出以及其后的经济建设费支出增加。国防费原来全部是从中央财政支出的，1950年它占了国家财政支出(包括中央、大行政区、省和县等各级财政支出的总和)的38.19%，1951年则占了41.64%，呈现了激增的趋势<sup>32</sup>。而且，泉谷阳子已经指出<sup>33</sup>，从1951年国家方针开始转向军事和经济建设并重，经济建设费(约80%从中央财政支出)的比率达到了国家财政支出的30.34%，中央财政支出再度扩大<sup>34</sup>。1952年以后，虽然国防费在国家财政支出的比率下降到约25%，但是经济建设费在第一个五年计划期间持续增加。由此不难理解在苏联的社会主义财政思想的框架下，建国初期的中央财政支出的增加，导致了采用中央主导的财政税务体制<sup>35</sup>。

不过，在这里碰到一个问题：新政权是如何使中央主导的财政税务体制发挥实际作用的呢？联想晚清以来财政改革的潮流，其面临的主要课题在于，当地方普遍截留中央上解的情况下，如何确保稳定的中央财政收入？民国期设立的，由中央主管的国税征收机关正是为了回避这样的风险。从这个观点来说，人民共和国成立后，委托地方征收国税的制度是与该制度背道而驰的。正如

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<sup>32</sup> 中国社会科学院、中央档案馆编：《中华人民共和国经济档案资料选编 1949—52（财政卷）》北京：经济管理出版社，1995年，第660—662，1210—1211页；藤本昭：《新中国の国家財政の研究》神戸経済学叢書8，東京：有斐閣，1971年，第44页。

<sup>33</sup> 泉谷陽子：《中国の社会主義化と朝鮮戦争——大衆運動を梃子とした総動員態勢の構築》《歴史学研究》755（増刊号），2001年10月，第147—148页。

<sup>34</sup> 藤本昭：《新中国の国家財政の研究》神戸経済学叢書8，東京：有斐閣，1971年，第50—51页。

<sup>35</sup> 不过，由于史料的限制，当时中共中央内部有关财政税务制度的讨论和决策过程有很多不详的部分。

太平天国以后的清朝酌拨制度(中央户部指示各省财政资金的转移)瓦解过程所揭示的那样,如果中央收支指标脱离地方经济的实际情况,中央的地方财政收支管理也不能发挥预算制度的作用,引发地方截留上解和预算外收支膨胀的可能性也将长期存在<sup>36</sup>。那么,这些历史的课题在人民共和国初期是如何得到了解决的?笔者认为,当时中央主导的财政税务体制能够正常运作的最大原因在于通货管理的彻底和国家经济间帐簿结算的扩大。作为物价稳定政策的一个环节,新政权从1950年4月开始实行现金管理,同年12月中国参战朝鲜战争后又实行了更大范围的通货管理,其中规定了以中国人民银行为各级财政的出纳机关,有关各国家机关和国营企业间的交易,通过人民银行的帐簿结算方式来处理<sup>37</sup>。而且,众所周知,民间金融机构在1952年已率先完成公私合营,早于其他的行业<sup>38</sup>。虽然当时现金流通量的变动情况不详,但是可以推测,上述措施使国家机关和国营经济之外流通的货币量明显减少了<sup>39</sup>。此外,由中国银行统一管理外汇,让人民币远离世界经济

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<sup>36</sup> 关于清朝酌拨制度的崩坏过程,参阅岩井茂樹:《第二章 正額財政の集権構造とその変質》《中国近世財政史の研究》京都:京都大学学术出版会,2004年,第80-117页(该文原题为《清朝国家財政における中央と地方—酌撥制度を中心として》,首次发表于《東洋史研究》42(2),1983年9月)。酌拨制度是在雍正年间(1723-1735年)完善的,在这个制度下中央户部统一管理京饷(把地方征收的正规税收送到中央)和协饷(送到别的省)。从财政管理的原理来说,它和人民共和国的财政税务制度可以说是类似的。而且,为了运作酌拨制度户部需要确切地掌握各省银库的实际款项和数目,这个事实让我们考虑人民共和国初期的国家经济间帐簿结帐的扩大和财政收支管理的关系。

<sup>37</sup> 宫下忠雄:《新中国の通貨政策》清明会叢書V,東京:清明会,1967年,第145-175页;南部稔:《現代中国の財政金融政策》東京:多賀出版,1991年,第94-98页。

<sup>38</sup> 泉谷陽子:《中華人民共和国建国初期の金融政策—金融業の社会主義改造—》《立命館原語文化研究》13(4),2002年2月。

<sup>39</sup> 作为证实的事实,三木毅举例介绍,1952年末河北、江苏、广东、内蒙古和东北等地区的合作社独断发行代用货币,以当作地域的一般流通手段。三木毅:《中国回復期の經濟政策》東京:川島書店,1971年,第355-356页。

的变动，减少了通货管理上的不确定因素<sup>40</sup>。从财政税务制度的角度来说，加强通货管理和扩大帐目结帐范围，减少了政府征收拨出现金的必要性，而且推动了地方财政收支管理和上解资金在帐目上的明确化和简易化。当然，这种依靠帐目结帐的体制是逐渐形成的，而且经常存在帐目和实际经济之间发生差距的可能性。但是只要政府坚定地维持货币和物资的流通管理，尽管该制度隐含各种各样的矛盾但仍可以继续发挥作用。从这个观点来说，建国初期的货币回收除了抑制当时的通货膨胀以外还有它更大的意义。

表2表示人民共和国初期的国家财政收入(是各级财政收入的总计)。当然，从统计的性质来说，关税(国税)的比率比二战后国民政府期(表1)是下降的，不过它的数额在1951年以后基本上处于停滞，这可能是由于朝鲜战争爆发后，由美国主导实行对中国的禁运政策所致。在这里也可以看到人民共和国初期的客观情况对财政结构的影响。另一方面，货物税系统(包括1951-52年的棉纱统销税和1953年以后的商品流通税)和工商业税等主要工商税的合计在财政收入上一共占了25-30%，在税收上则占50-60%。特别是工商业税中编入了原来的营业税，其比率很大。这些税作为“比例解留收入”基本上属于中央管理，所以可以说它们是中央财政的主要支柱。营业税从地方固有收入剥离的原因，也可以从这些确保中央财政收入的举措中找到答案。

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<sup>40</sup> 三木毅：《中国回復期の經濟政策》東京：川島書店，1971年，第432-434页。

表2 1951-1956年 国家收入总决算额

	单位：1000亿元（人民币）											
	1951年		1952年		1953年		1954年		1955年		1956年	
税收	714	100.0%	950	100.0%	1,197	100.0%	1,322	100.0%	1,287	100.0%	1,416	100.0%
关税	69	9.7%	48	5.2%	50	4.2%	41	3.1%	47	3.6%	54	3.8%
盐税	34	4.8%	40	4.3%	46	3.9%	52	3.9%	48	3.7%	48	3.4%
农业各税	177	24.7%	221	23.8%	275	23.0%	331	25.1%	307	23.9%	297	20.9%
货物税	161	22.6%	202	21.7%	132	11.0%	142	10.8%	172	13.4%	204	14.4%
商品流通税	-	-	-	-	271	22.6%	295	22.3%	309	24.0%	358	25.3%
棉纱统销税	13	1.9%	17	1.8%	-	-	-	-	-	-	-	-
工业营业税	188	26.4%	270	29.0%	341	28.5%	374	28.3%	321	24.9%	374	26.4%
利息所得税	1	0.1%	1	0.1%	1	0.1%	1	0.1%	1	0.1%	1	0.1%
印花各税	21	3.0%	33	3.5%	13	1.1%	13	1.0%	15	1.2%	16	1.1%
地方各税	14	1.9%	-	-	81	8.7%	4.0%	-	-	-	-	-
交易税	16	2.3%	-	-	13	1.1%	9	0.7%	6	0.5%	3	0.2%
屠宰税	11	1.6%	-	-	34	2.9%	41	3.1%	38	2.9%	39	2.8%
房产税	3	0.4%	-	-	16	1.3%	16	1.2%	17	1.3%	16	1.1%
特殊消费行为税	2	0.3%	-	-	3	0.2%	3	0.2%	2	0.2%	2	0.1%
使用牌照税	3	0.4%	-	-	3	0.2%	3	0.2%	3	0.2%	3	0.2%
土地登照税	-	-	-	-	-	-	-	-	-	-	-	-
其他税收	-	-	17	1.9%	-	-	-	-	-	-	-	-
国营企业收入	321	45.1%	552	58.1%	767	64.2%	996	75.3%	1,119	86.9%	1,343	94.8%
银行、保险收入	-	-	16	1.7%	49	4.1%	179	13.5%	236	18.3%	72	5.1%
公债、借款收入	47	6.6%	17	1.8%	-	-	-	-	-	-	-	-
其他收入	133	18.7%	166	17.6%	163	13.6%	126	9.5%	90	7.0%	50	3.5%
上年结余收入	124	17.4%	335	35.3%	-	-	451	33.9%	315	24.5%	101	7.2%
货币发行收入	104	14.6%	-	-	-	-	-	-	-	-	-	-
总计	1,443	100.0%	1,997	100.0%	2,600	100.0%	3,074	100.0%	3,048	100.0%	2,982	100.0%

资料来源：1951-52年：中国社会科学院、中央档案馆编：《中华人民共和国经济档案资料选编1949-52（财政卷）》北京：经济管理出版社，1995年，第1208-1209，1216-1218页。

1953-56年：中国社会科学院、中央档案馆编：《中华人民共和国经济档案资料选编1953-57（财政卷）》北京：中国物价出版社，2000年，第222-223，271-273，279，289，291-293，309，836-837，872页。

说明：1）在原表使用新人民币的数字都折算成旧人民币（1955年3月缩小货币面值单位，新币：旧币=1：1万）。以后的各表都同样换算。

2）“农业各税”包括原表的“农业税”、“契税”和“特产税”。

3）本表的“总计”采用了各项的合计，所以1953-56年的“总计”和原表不同。

在表 2 中还要关注的是国营企业收入(是企业利润和折旧基金,不包括税收)的稳健增加,到 1956 年它在财政收入中占了 45%,跟税收一样负担国家财政的一半。不过,表 2 的国营企业收入数额也是中央企业收入和地方企业收入的合计,从中看不到两者的比率。但该比率应该是中央与地方财政关系的关键点,笔者将在后文详细阐述这一点。

通过以上的比较,我们可以确认两个时期的财政税务制度,特别在中央与地方财政关系方面有不少的差异。总的来说,二战后国民政府时期的财政税务体制,提出“国地财政划分”,一方面中央直接掌握税收,另一方面把一定的税收划归地方,明确区分中央财政和地方财政。相反,人民共和国初期的体制,则是减少地方固有的税收,由中央直接控制地方财政的收支数额。于是在财政税务制度变革的过程中,工商税收和人民共和国成立后呈增加倾向的国营企业收入的中央与地方分配问题成为了关注的焦点。下一部分将就这一点探讨上海的具体情况。

## II 上海市工商税征收和税收

国民政府统治下的上海市是行政院直辖市,1949 年 5 月,人民解放军进驻后上海便成为新政权下的中央直辖市。当然,中央重视上海的原因之一在于其经济上的重要性。尤其上海市是轻工业的集中地区,1947 年末上海的棉纺织工厂所有的纱锭数占了全国的 50%左右<sup>41</sup>。而根据 1946 年的海关统计,上海占了全国对外进口额的 85%,对外出口额的 62%,全国国内进口额的 31%,国内出口额的 68%,可以说在流通方面也是中心地<sup>42</sup>。正如二战后上

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<sup>41</sup> 上海市棉纺织工业同业公会筹备会:《中国棉纺统计资料》上海:同会发行,1950 年,第 1,66 页。

<sup>42</sup> 海关总税务司署统计科编印:《中华民国 35 年海关中外贸易统计年刊 卷 1》上海,1947 年(《中国旧海关史料》编辑委员会编:《中国旧海关史料(1859-1948)》北京:京华出版社,146 卷,2001 年所收),第 124,129 页。

海市市长吴国桢所言,作为“中国的神经中枢”<sup>43</sup>,上海经济的动态深刻地影响到全国经济的命脉,而且在财政税务方面,来自于上海的收入一直在国家财政中占了很重要的位置。

就财政税务制度而言,中日战争前在上海有中华民国政府下的上海市政府、公共租界工部局和法租界公董局等多个独自实行征收和财政运作的单位。但是在日本占领期汪精卫政府接管了租界,战后才成立了单一的财政单位<sup>44</sup>。关于民国时期对上海工商业的征税,已经有不少的研究表明其内在关系是非常复杂的。同业公会的征税承包和请愿活动等都是很典型的事例<sup>45</sup>。因此,本文检讨的两个时期内的征税过程本身也是极为重要的研究课题<sup>46</sup>,但是限于篇幅,本节主要关注两个时期征税机构的变迁和征税额<sup>47</sup>的变动,并联系上一节中考察的全国财政税务制度的变革,分析上海

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<sup>43</sup> 裴斐(Nataniel Peffer)、韦慕庭(Martin Wilbur)访问整理,吴修垣译,高云鹏译审,马军校注:《从上海市长到“台湾省”主席》(1946-1953年)——吴国桢口述回忆》上海:上海人民出版社,1999年,第30页。

<sup>44</sup> 钱健夫:《十五年来上海市财政及其批判》《财政评论》15(4),1946年10月,第104-114页。

<sup>45</sup> Coble, Parks M., *The Shanghai Capitalists and the Nationalist Government 1927-1937*, Harvard East Asian Monographs 94, Cambridge, Massachusetts: Harvard University Press, 1980; 富澤芳亜:《綿紗統税の導入をめぐる日中紡織資本》《史学研究》193, 1991年7月,第29-52页;金子肇:《清末民初における江蘇省の認捐制度》《東洋史研究》59(2), 2000年9月,第68-97页。

<sup>46</sup> 关于人民共和国初期的征税过程,近年来发表了一些研究,其中可以说讨论武汉市的Wang Shaoguang和以天津市和上海市为中心的陈永发的论文是很珍贵的成果。笔者对于上海市征税过程的理解基本上跟它们相近。不过,Wang指出通过制度化的征税能力提高,陈强调如“组织纳税户的能力”和“阶级斗争政治动员”等露出制度化概念的因素,笔者的观点跟后者更近。笔者认为今后需要深入研究的问题是,中共如何能够动员大众建立缜密的征税体制。Wang, Shaoguang (王绍光)“The Construction of State Extractive Capacity: Wuhan 1949-1953”, *Modern China*, 27(2), 2001, April, pp.229-261. 陈永发:《中共建国初期的工商税收:以天津和上海为中心》《中央研究院近代史研究所集刊》48, 2005年6月,第137-187页。

<sup>47</sup> 因为当时征税主体和税的归属不一定一致,所以本文采用了以下的区别:以实际上征收的数额为“征税额”,以编入中央和地方各个财政的数额为“税收”。

市税收和财政收入的关系。

## 1 上海市的工商税征收

首先，概观两个时期上海经济的情况我们可以发现，二战后国民政府时期的上海经济，虽然以上述的物价飞涨为特征，但是另一方面，由于战后轻工业品需求的增加也迎来了繁荣时期<sup>48</sup>。而且经过 1949 年的政权更替，在 1950 年上半年实现物价稳定后，依靠复兴需要和介入朝鲜战争后的军需增加，同时伴随 1953 年以后第 1 个五年计划的开始，上海市主要生产产品的产量基本保持持续增加<sup>49</sup>。与工业生产直接关联的发电量的变动也表明<sup>50</sup>，两个时期除了政权更替期间的 1949-50 年以外，基本上是经济的恢复时期。

其次，图 1 反映的是上海市征税机构的变动情况。在二战后国民政府时期，1945 年 10 月份成立了财政部上海直接税局和财政部上海货物税局，按照上述的“国地财政划分”方针设立了中央政府直辖国税征税机关。而地方税由上海市财政局独自征收，建立了国税和地方税分别征收的体制。但是这种关系在人民共和国建国后被重组，1950 年 3 月份合并直接税局、货物税局和财政局内的征税机构，组建了综合管理市内征税业务的上海市人民政府税务局。至此上海市的征税制度成为以税务局为中心的一元化体制。

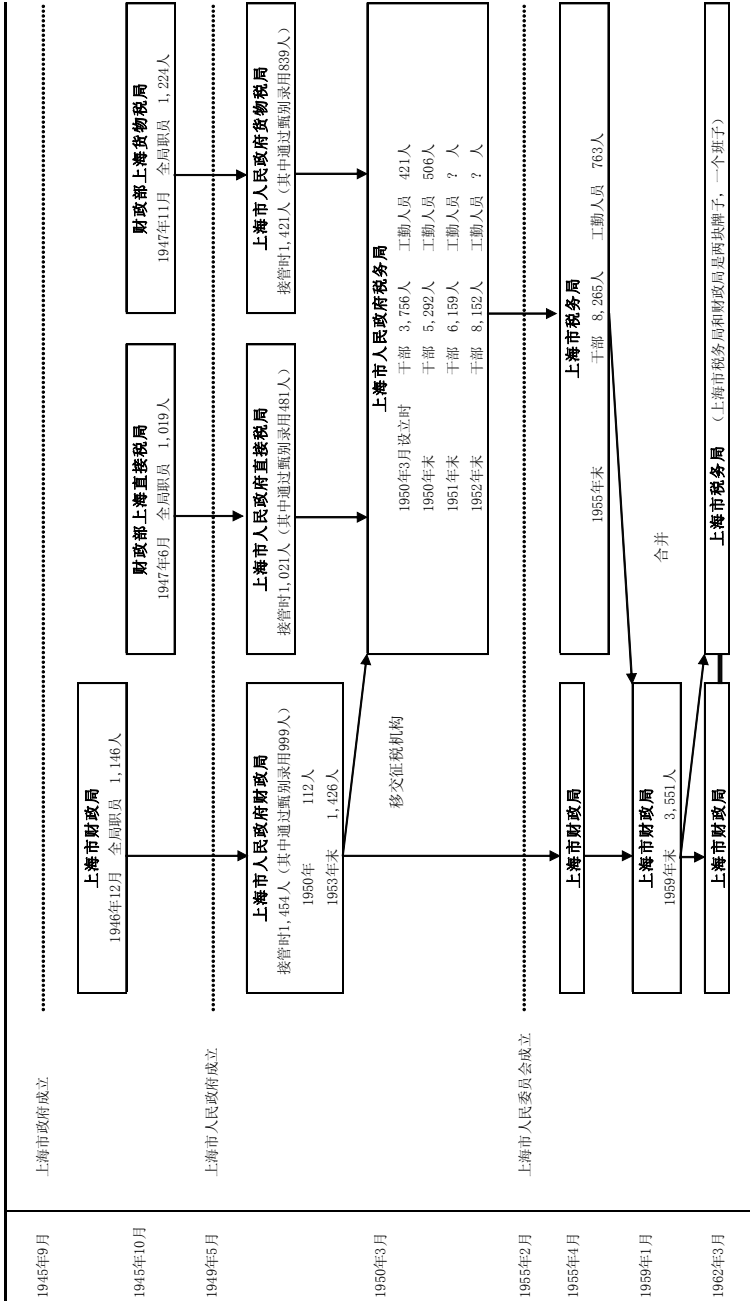
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<sup>48</sup> 金志焕：《中国纺织建设公司研究（1945-1950）》上海：复旦大学出版社，2006 年，第 93-97 页；上海市工商行政管理局、上海市橡胶工业公司史料工作组编：《上海民族橡胶工业》北京：中华书局，1979 年，第 56 页。

<sup>49</sup> 上海市统计局编：《新上海工业统计资料（1949-1990）》北京：中国统计出版社，1992 年，37 页。

<sup>50</sup> 上海市电力工业局史志编纂委员会编：《上海电力工业志》上海：上海社会科学院出版社，1994 年，第 42-43 页。

图1 1945-62年 上海市财政税务机构和人员的变迁



资料来源: 根据汪渭康主编:《上海财政税务志》上海: 上海社会科学出版社, 1995年, 第25-35, 711-713页; 中共上海市委党史资料征集委员会, 中共上海市委党史研究室、上海市档案馆:《上海市政权系统、地方军事系统、统一战线系统组织史资料(1949.5~1987.10)》上海: 上海人民出版社, 1991年, 第96-97页, 笔者整理而成。

再来看一下市以下的征税机构。二战后国民政府时期的 1946 年直接税局在市区内设置了 10 个办事处和 4 个查征所，货物税局设置了 8 个管理区和 3 个检查站，市财政局在市内 7 区分别设置了税捐稽征处、牲畜专税稽征处和屠宰税征收所，基本上呈现各系统的基层征税机关在同一地区内并立的状态。相反，在人民共和国初期，以市税务局为市全体的征税管理机构，以区税务分局（市区 20，郊区 10）为其下级的调查和征收机关，以稽征组为征税基层单位，形成了市内的三级制征税体制。在这种新制度下，1952 年全市陆续成立了 33 个各业稽征组，121 个各区稽征组，32 个货物税稽征组，20 个临商稽征组，17 个露店商稽征组。根据图 1 表示的 1950-52 年市税务局人员的大幅度增加，可以说在人民共和国建国后的几年间形成了密度更高的征税体制<sup>51</sup>。

根据上述的经济情况和征税机构的重组，以下对两个时期的上海工商税征收额的变动<sup>52</sup>进行考察。从表 3 可以看出，在两个时期货物税系统的比率都很大。货物税征税额，在战后国民政府时期占了上海市工商税征税额全体的 60%多，虽然在人民共和国初期其比率下降到 45%左右，但是 1953 年商品流通税开征后共达 55-65%。其征税额尤其在人民共和国初期一直稳定地增加，可以说就是上海市工商税的中心<sup>53</sup>。

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<sup>51</sup> 汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995 年，第 695-710 页。

<sup>52</sup> 关于以下讨论的征税额的增减，根据上述的上海市批发物价指数来作紧缩计算，也可以看出一样的趋势。

<sup>53</sup> 不过很有趣的是，根据表 1 和表 2 算出上海市货物税系统征税额在全国税收额的比率（上海市征税额 / 全国税收额），1946 年的比率是 53%，1947 年也是 49%，实际上几乎到全国税收额的一半。但是 1951 年以后一直减少到 20%多。考虑征税额自体稳定地增加的话，这种人民共和国建国以后的比率下降暗示着民国时期形成的税源集中于上海的状况逐渐地改变了。

表3 1946-56年 上海市征税额

征税额 单位：亿元（法币）。但是1948年8月-1949年5月是1000万元（金圆券）。										
	货物税	遗产税	特种营业税	营业税	所得税	利息所得税	印花税	地方税	其他	合计
1946年	2,643	0	-	208	150	23	246	526	1	3,798
1947年	21,950	18	2,191	2,105	3,870	293	167	2,415	4	33,013
1948年1-7月	177,861	224	8,165	12,185	23,913	1,834	13,681	23,631	7	261,501
1948年8-12月	21	0	0	1	3	0	2	4	0	31
1949年1-5月	119,332	3	207	52,746	811	166	10,654	204,589	0	388,508
比率										
1946年	69.6%	0.0%	-	5.5%	3.9%	0.6%	6.5%	13.9%	0.0%	100.0%
1947年	66.5%	0.1%	6.6%	6.4%	11.7%	0.9%	0.5%	7.3%	0.0%	100.0%
1948年1-7月	68.0%	0.1%	3.1%	4.7%	9.1%	0.7%	5.2%	9.0%	0.0%	100.0%
1948年8-12月	67.6%	0.0%	0.4%	2.1%	9.2%	0.9%	6.6%	13.4%	0.0%	100.0%
1949年1-5月	30.7%	0.0%	0.1%	13.6%	0.2%	0.0%	2.7%	52.7%	0.0%	100.0%
征税额 单位：亿元（人民币）										
	货物税	棉纱统销税	商品流通税	营业税	所得税	利息所得税	印花税	地方税	其他	合计
1949年6-12月	1,632	-	-	304	0	1	233	352	-	2,522
1950年	21,529	-	-	14,211	2,206	229	2,725	-	6,416	47,317
1951年	34,453	4,332	-	22,562	15,068	302	3,820	6,056	-	86,593
1952年	39,427	6,440	-	23,526	33,676	288	4,558	6,353	-	114,267
1953年	24,082	-	61,477	42,306	19,190	-	-	9,171	-	156,226
1954年	25,235	-	67,908	40,133	31,795	-	-	9,307	-	174,378
1955年	29,864	-	69,596	34,948	9,038	-	-	8,128	-	151,574
1956年	36,028	-	82,993	41,448	10,811	-	-	7,650	-	178,931
比率										
1949年6-12月	64.7%	-	-	12.1%	0.0%	0.0%	9.2%	14.0%	-	100.0%
1950年	45.5%	-	-	30.0%	4.7%	0.5%	5.8%	-	13.6%	100.0%
1951年	39.8%	5.0%	-	26.1%	17.4%	0.3%	4.4%	7.0%	-	100.0%
1952年	34.5%	5.6%	-	20.6%	29.5%	0.3%	4.0%	5.6%	-	100.0%
1953年	15.4%	-	39.4%	27.1%	12.3%	-	-	5.9%	-	100.0%
1954年	14.5%	-	38.9%	23.0%	18.2%	-	-	5.3%	-	100.0%
1955年	19.7%	-	45.9%	23.1%	6.0%	-	-	5.4%	-	100.0%
1956年	20.1%	-	46.4%	23.2%	6.0%	-	-	4.3%	-	100.0%

资料来源：1946年-1949年5月：上海市档案馆藏税务局档案(以下简称“上档税务局”等)，B97-1-340。

《上海市税务统计 1950年4月至6月》1950年10月，第232-235、240-249页。

1949年6月-1956年：上档税务局，B97-1-338，《上海市税务统计 1949年6月至12月》作成年月日不明，第15、17页；

上档税务局，B97-1-342，《上海市税务统计 1950年10月至12月》1951年6月，第1、46、60页；

上档税务局，B97-1-343，《上海市税务统计 1951年度》1952年8月，第20页；

上档税务局，B97-1-344，《上海市税务统计 1952年度》1953年3月，第3、21页；

上档税务局，B97-1-345，《上海市税务统计 1953年度》1954年9月，第1-2页；

上档税务局，B97-1-346，《上海市税务统计 1954年度》1955年7月，第1、3页；

上档税务局，B97-1-347，《上海市税务统计 1955年度》1956年3月，第1、3页；

上档税务局，B97-1-348，《上海市税务统计 1956年度》1957年3月，第1页。

说明：1) “比率”根据原表数字来计算。以下各表相同。

2) 1946年-49年5月的“所得税”是原表的“营利事业所得税”、“薪给报酬所得税”、“过分利得税”的合计。

3) 1946年-49年5月的“地方税”是从原表的上海市“课收入”(除了附加税以外)扣除“营业税”。

4) 1946年-49年5月的“其他”是原表“财产出卖所得税”、“财产租赁所得税”、“一时所得税”和“罚收入”等合计。

5) 1947年的“营业税”和“遗产税”是，根据原表的别的数字、表4的“营业税”数字和汪涇泉主编：《上海财政税务志》

上海：上海社会科学院出版社，1995年，第499页等可以判断原表的两项数字颠倒记载。所以本表采用了的数字为调换后的。

6) 1950年的“营业税”是原表的“国营企业营业税”、“坐商营业税”、“临时商业税”、“摊贩营业牌照税”和

“固定工商业税”等的合计。1951-52年是原表的“定期定额工商业税”、“临时商业税”和“摊贩营业牌照税”的合计。

7) 1950年的“其他”是“屠宰税”、“家屋税”、“地产税”、“使用牌照税”、“特种消费行为税”的合计。

8) 1949年6月-12月的“地方税”是原表的“地价税”、“田赋”、“土地增值税”、“契税”、“家屋税”、“屠宰税”、

“筵席税”、“娱乐税”、“旅栈捐”、“码头税”、“车辆使用捐”和“船舶使用捐”的合计。关于1950-56年的细目，请参阅表4。

另一方面，值得注意的是，所得税和营业税(包括特种营业税)征税额呈现间断性增加的趋势。两税的征税额，于1946-47年和1950-53年两个期间都出现增长势头。而且在上海市全征税额的占比来说，所得税1947年占了11%多，然后从1951年到1954年大概为12-18%，1952年为30%左右，人民共和国初期的比率超过了二战后国民政府时期。营业税在战后国民政府时期已经占了市全征税额的13%左右，建国后几年内依靠征税额的顺利增加，其比率达到了20-30%。由此可以明显看出，这些直接税在1930年代国民政府开始征收后，特别在中日战争时期被大力推行，然后从战后到人民共和国初期逐渐地落实了。

关于这些征税额增加的原因，除了人民共和国建国后的经济恢复等整体环境以外，征税能力的加强也是一个重要因素，具体措施包括征税机构和人员的增加、通过动员一般大众实现征税网络的密集化，以及伴随国营经济扩大的经济监视作用的提高等<sup>54</sup>。据第一任上海市税务局局长顾准(1950年3月-1952年2月在职)回忆，因为1950年9、10月份完善稽征组和市局稽征处等基层组织，配置征税人员到各纳税户，所以1951年3月实现了所得税在内的征税额的增加<sup>55</sup>。如此，从工商税本身的推移来看，上海市继

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<sup>54</sup> 讨论征税额的增减，当然税率的变动也很重要的因素。不过在这里只能指出以下的两个特征：(1)人民共和国初期对金融业、证券交易业和牙行业的营业税率(1.5-15%)比战后国民政府时期的税率(1.5-4%)高。(2)人民共和国初期对制造业所得税的扣除率(10-40%)比战后国民政府时期(10%)高。国家税务总局主编：《中华民国工商税收史纲》北京：中国财政经济出版社，2001年，第436-437，442-443，462-463页；刘志城主编：《中华人民共和国工商税收史长编》第2部，北京：中国财政经济出版社，1988年，13-28，107-112，413-420页。

<sup>55</sup> 参阅顾准：《顾准自述》顾准文存，北京：中国青年出版社，2002年，第161-163页。而且，Wang Shaoguang 和陈永发也都指出武汉、上海和天津各个基层征税组织的充实和征税能力强化的互相关系。Wang, Shaoguang (王绍光) "The Construction of State Extractive Capacity: Wuhan 1949-1953", *Modern China*, 27 (2), 2001, April, pp.247-249; 陈永发：《中共建国初期的工商税收：以天津和上海为中心》《中央研究院近代史研究所集刊》48，2005年6月，第148-164页。

承了二战后国民政府时期形成的征税环境，使人民共和国初期的征税额得到了全面增加。

## 2 工商税收和上海市财政收入结构

那么，在上述的工商税征收状况下，上海市财政收入的结构在两个时期内发生了怎样的变化？

通过表 4 观察上海市财政收入的细目<sup>56</sup>，首先可以指出二战后国民政府时期税收在财政收入中占了比较大的比率。1946-49 年，每年税收在财政收入中占了 50-60 多%，从这点可以确认当时的上海市财政基本上依靠税收。而且，1946-47 年中央补助收入也发挥了很重要的作用，除此两项收入外，还有市政建设捐(对公共事业和房捐等的附加税)和其他收入。

关于税收内的细目，在战争结束后不久的 1946 年，筵席税、娱乐税和旅栈捐等收入占了极大的比率，但是 1947 年因为营业税划归了地方税，所以营业税收入占了税收全体的 25% 左右，并超过筵席税等项目，成为所有收入项目中最大的一项。虽然 1948 年下半年因严重的通货膨胀使营业税的比率下降了，但是以上情况可以说明，二战后国民政府时期营业税逐渐成为财政收入的主要支柱。

与此相反，需要注意的是，在人民共和国初期的财政收入中，虽然税收仍然占有一定的比率，但是 1951 年以后其比率低于 50%，1956 年下降到 25% 左右。

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<sup>56</sup> 一般来说，看地方财政的时候需要考虑的是地方政府债券的比率。但是，在笔者调查的范围内，两个时期均没有发现地方债券的发行。中日战争前以及日本占领时期的上海市依靠地方债券收入支撑财政，不过战后似乎没有发行地方债券。另一方面，在人民共和国初期，中央政府作为任务向上海市分派 1950 年人民胜利折实公债等国债的募集。钱健夫：《十五年来上海市财政及其批判》《财政评论》15（4），1946 年 10 月，第 104-114 页；汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995 年，第 141-146 页。

表4 1946-56年 上海市财政收入

收入额 单位：亿元（法币）。但是1948年8月-1949年5月是1000万元（金圆券）。												
	税收							中央补助收入	公有营业收入	其他收入	市政建设捐	合计
	土地税等	营业税	屠宰税	房租	筵席税等	其他税	税收合计					
1946年	32	1	43	19	398	34	527	103	-	75	77	782
1947年	366	2,103	263	38	1,608	139	4,518	1,690	1	1,252	1,586	9,046
1948年1-7月	754	12,185	1,757	132	10,201	1,103	26,132	3,646	18	5,963	9,684	45,443
1948年8-12月	0	1	1	0	2	0	4	0	0	1	1	6
1949年1-5月	1,907	52,746	49,768	126,783	25,530	600	257,334	-	7	38,892	59,539	355,772
比率												
1946年	4.1%	0.1%	5.5%	2.4%	50.9%	4.4%	67.4%	13.2%	-	9.6%	9.9%	100.0%
1947年	4.0%	23.2%	2.9%	0.4%	17.8%	1.5%	49.9%	18.7%	0.0%	13.8%	17.5%	100.0%
1948年1-7月	1.7%	26.8%	3.9%	0.3%	22.4%	2.4%	57.5%	8.0%	0.0%	13.1%	21.3%	100.0%
1948年8-12月	1.3%	11.4%	12.8%	8.0%	33.0%	0.7%	67.2%	0.9%	0.0%	16.0%	16.0%	100.0%
1949年1-5月	0.5%	14.8%	14.0%	35.6%	7.2%	0.2%	72.3%	-	0.0%	10.9%	16.7%	100.0%

收入额 单位：亿元（人民币）												
	税收							企业收入	其他收入	附加税收入	合计	
	印花税	利息所得税	屠宰税	房租、地产业税等	特种消费行为税	使用牌照税	分成税					税收合计
1949年6-12月	-	-	53	167	78	51	150	498	-	314	-	812
1950年	-	-	516	4,800	625	475	-	6,416	105	3,842	606	10,969
1951年	-	-	646	3,755	775	378	-	5,554	633	5,540	2,795	14,521
1952年	-	-	938	3,812	603	287	18	5,657	1,513	9,245	9,303	25,718
1953年	1,542	254	2,070	4,651	488	367	-	9,372	4,330	6,359	-	20,060
1954年	1,248	283	2,738	4,299	449	374	2,007	11,397	7,243	6,891	1,683	27,214
1955年	1,365	284	1,825	3,973	386	337	-	8,170	10,723	4,965	1,588	25,446
1956年	1,703	219	2,031	3,083	303	312	-	7,650	16,382	4,775	1,763	30,571
比率												
1949年6-12月	-	-	6.5%	20.5%	9.6%	6.3%	18.4%	61.3%	-	38.7%	-	100.0%
1950年	-	-	4.7%	43.8%	5.7%	4.3%	-	58.5%	1.0%	35.0%	5.5%	100.0%
1951年	-	-	4.5%	25.9%	5.3%	2.6%	-	38.2%	4.4%	38.1%	19.2%	100.0%
1952年	-	-	3.6%	14.8%	2.3%	1.1%	0.1%	22.0%	5.9%	35.9%	36.2%	100.0%
1953年	7.7%	1.3%	10.3%	23.2%	2.4%	1.8%	-	46.7%	21.6%	31.7%	-	100.0%
1954年	4.6%	1.0%	10.1%	15.8%	1.7%	1.4%	7.4%	41.9%	26.6%	25.3%	6.2%	100.0%
1955年	5.4%	1.1%	7.2%	15.6%	1.5%	1.3%	-	32.1%	42.1%	19.5%	6.2%	100.0%
1956年	5.6%	0.7%	6.6%	10.1%	1.0%	1.0%	-	25.0%	53.6%	15.6%	5.8%	100.0%

资料来源：1946年-1949年5月：上档税务局，B97-1-340，《上海市税务统计 1950年4月至6月》1950年10月，第247-249页。

但是，关于1946-48年的“中央补助收入”和1947年的“其他收入”，根据以下的史料。

1949年1-5月的“中央补助收入”没有统计数字。

1946年：上档市政府，Q1-9-29，上海市财政局统计室编印：《上海市地方财政统计资料 第3号（包括34年9月至36年度各项地方财政收支之统计分析数字）》1947年10月，《上海市地方财政收入实际数与预算数比较表 35年度上半年度》和《上海市地方财政收入实际数与预算数比较表 35年度下半年度》。

1947年：上档市政府，Q1-18-247，上海市财政局统计室编：《上海市地方财政统计报告 36年度》作成年月日不明，表5《上海市36年度财政实际收入》。

1948年：上档市政府，Q1-18-174，《上海市政府37年度统计总报告司法交通地政等总结》作成年月日不明，第167-168页。

1949年6月-1956年：上档财政局，B104-1-273，上海市财政局编：《上海市1949年-1956年度财政收支统计表及基本建设支出统计表（包括地方自筹部分）》1957年10月，第2页。

说明：1）本表不包括前年度的滚入金。

2）“土地税等”是原表的“田赋”、“契税”、“土地增值税”和“地价税”等的合计。

3）“筵席税等”是原表的“筵席税”、“娱乐税”和“旅栈捐”等的合计。

4）“其他税”是原表的“营业牌照税”、“使用牌照税”和“码头税”等的合计。

5）“市政建设捐”是原表的“市政建设捐”、“公用事业附征市政建设捐”、“车辆附征市政建设捐”和“房租附征市政建设捐”等的合计。

6）“中央补助收入”是各个原表的“中央补助收入”、“中央贴补公用事业收入”、“经临费余剩”、“保管费”、“代收费”、“借入款”和“收回代垫款”等的合计。

7）1946年-1949年5月的“其他收入”是原表的“惩罚及赔偿收入”、“规费收入”、“财产及权利收入”、“工程受益费收入”和“其他收入”等的合计。

8）关于1948年1-7月和1948年8-12月，根据法币：金圆券=300万：1的换算率，换算原表的部分数字。

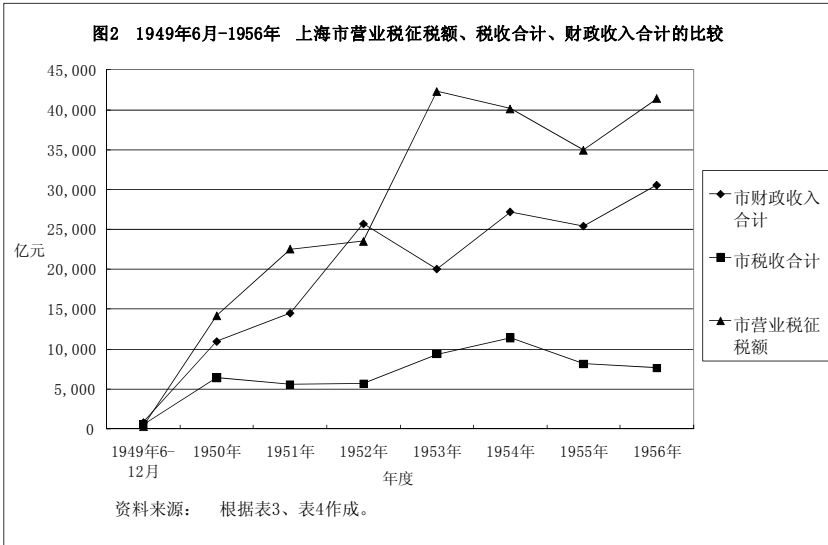
9）1949年6月-1956年的“其他收入”是“规费收入”、“罚没收入”、“公产收入”、“杂项收入”和“公用事业附加”等的合计。

10）“房租、地产业税等”是原表的“房租”、“地产业税”和“契税”的合计。

11）关于“分成税”的明细，1949年6-12月和1954年是工商业营业税，1952年是农业税。

12）1949年6月-1956年的税收各项目以及合计有一部分跟表4不同，但是采用了原表数字。

13）“附加税收入”是原表的“工商业附加”、“农业附加”和“房地产附加”的合计。



关于该税收占比低下的原因，首先可以指出税收本身没有增加。上海市的税收从1950年到52年维持原有水平，虽然1953年由于印花税和利息所得税等地方税化以及屠宰税的增加恢复到一定的水平，但是1955-56年再次下降。税收无显著增加的情况，与战后国民政府时期的税收细目相比较，可以看出很大原因是因为营业税不划归地方税。在人民共和国初期，工商业税(主要由营业税和所得税组成)作为中央和地方分享的分成税的一部分，有几次划入了上海市财政收入，实际上它相当于中央的补贴。但是其分配不规律，不能成为上海市的主要财源。另一方面，图2很明显地表示，到1953年为止，人民共和国初期的营业税征收持续增加，不仅远远超过上海市税收的总计，而且也基本高于每年上海市财政收入的总计。如果营业税在人民共和国初期也继续划归地方税的话，税收在市财政收入的比率一定会飞跃地提高。也就是说，上海市虽然增加了市内的营业税征税额，但是由于财政税务的变革而未能享受到实利。同样的情况在整个上海市征税额中也可以得到确认，表3表示二战后国民政府时期的地方税征税额在

市征税额全体中继续占了 13% 多，但是到了人民共和国初期的 1951 年后下降到 4-7%。

税收占比低下的第二个原因在于税收以外收入的增加。在 1950-52 年，其他收入(规费、罚没收入、共产收入、杂项收入和公用事业附加等)和附加税收入(对工商业税、农业税和房地产税的附加税)在财政收入中占了重要的位置。关于“其他收入”，1952 年的激增引人注目，这主要来自在 1951 年末展开的“三反”(揭发国家机关和国营企业干部的“三害”：贪污、浪费和官僚主义)运动和随后发动的“五反”(揭发资本家的“五毒”：行贿、偷税漏税、盗骗国家财产、偷工减料和盗窃经济情报)运动等大众动员型政治运动中向资本家征收的罚没收入<sup>57</sup>。其次，附加税收入以工商税附加为主，工商税附加的附加率在 1951 年创设时是 10%，1952 年提高到 15%，结果使工商税附加收入相当可观：1951 年 1729 亿元(市财政收入的 11.9%)，1952 年 8322 亿元(同 32.4%)<sup>58</sup>。然后 1953 年一度停止征收，1954 年以后虽然作为地方自筹经费被编入正式的预算外收入项目<sup>59</sup>，不过其附加率下降到 5% 以下，在

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<sup>57</sup> 关于“三反”“五反”运动，参阅上原一慶：《国民経済復興期における対資本主義政策》《歴史評論》307、310，1975 年 11 月第 1-18 页、1976 年 2 月第 57-69 页；泉谷陽子：《新中国建国初期の対民营企业政策——《民主改革》・《三反五反》運動と汽船会社の公司合营化》《社会経済史学》66 (4)，2000 年 11 月，第 87-102 页。根据《上海财政税务志》，1952 年罚没收入在其他收入的比率达到 37.7% (3487 亿元)，这相当于同年上海市财政收入的 13.6%。汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995 年，第 128-129 页。

<sup>58</sup> 汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995 年，第 133-135 页。

<sup>59</sup> 地方自筹经费，根据中央人民政府政务院的指示(发布年月日不明)：“为适应地方建设需要，解决国家预算以外某些必需解决的问题，决定在人民自愿又不过分增加人民负担的原则下，允许省市人民政府在必要时可按工商各税征收总额为计算标准，自筹百分之二到百分之六”，在上海市 1954 年确立了正式的预算外收入项目。上档市人民政府，B1-1-1361，《为拟具上海市地方自筹经费方案报请核各由》，上海市人民政府→华东行政委员会，抄送：华东财委(2)、市财委、华东财政局，报告(54)沪府密财 656 号 1954 年 3 月 26 日稿 1954 年 4 月 1 日封发。这是到现在继续的预算外资金的源流，不过从 1954 年的运用情况来看，基本上用于中苏友好大厦和人民广场大道的建设等城市建设方面。上

财政收入中的比率也降低了。

从以上的情况可以看出，在建国不久的几年间上海市不能直接享受征税额增加的成果，因此其他收入和附加税收入等临时性收入成为市财政的支柱。换句话说，税收的停滞不前和中央补助的中断，不得不靠这些临时性收入补充。原来以税收为中心的上海市财政收入结构变成了依靠临时性收入的结构，这是第一个由于人民共和国建国前后的财政税务制度变革给上海市带来的强烈影响。

1953年以后，建国以来稳步增加的企业收入在财政收入中的占比迅速提高，大大改变了上海市的财政结构。次节将就这个问题进行探讨。

### III 地方企业和上海市财政

#### 1 社会主义改造和企业收入增加

在人民共和国初期的上海市财政，企业收入主要是指上海市辖属的地方国营以及公私合营企业的上缴利润和上缴折旧基金，不包括从企业征收的税收<sup>60</sup>。

政务院已经在1951年公布的《关于进一步整理城市地方财政的决定》中规定，“除应从整理税收、附加、规费中增加市的收入外，并须逐步发展市营企业，来奠定市财政收入的可靠基础”，城市的企业收入已经被看做财政收入的支柱<sup>61</sup>。不过上列表4显示，虽然上海市企业收入从1951年一直持续增加，但是到1955年这个收入才超越税收、占市财政的一半。这个比率的变动，与二战

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档财政局档案，B104-1-175，《1954年工作总结》作成年月日不明。

<sup>60</sup> 汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995年，第112-122页。

<sup>61</sup> 财政部综合计划司编：《中华人民共和国财政史料（第1辑：财政管理体制1950-1980）》北京：中国财政经济出版社，1982年，第53-55页。

后国民政府时期上海市几乎没有公有营业收入时相比，可以说是财政收入结构的巨大转换。当然，这并不意味着二战后国民政府时期的上海不存在国营企业，中国纺织建设公司以二战结束后政府接收的旧日资纺织工业为基础设立，在上海也颇具规模，但是该公司在全国有分公司和分厂，是一家独立的国营企业，在经营和财务上跟市政府没有关系<sup>62</sup>。

根据表 5 显示的 1949 年以后企业收入细目，分析企业收入增加的原因，可以指出到 1955 年，主要的企业收入来自于城市公用（自来水、煤气、电车和公共汽车等）和地方工业企业的收入，其次是建筑工程、商业和水产等企业所做出贡献。但是需要注意的是，来自公私合营企业的收入的增加对 1956 年的企业收入的飞速增加发挥了很大作用。它在 1955 年只有 432 亿元，但是 1956 年增加到 6604 亿元，大概增加了 15 倍<sup>63</sup>。

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<sup>62</sup> 金志焕：《中国纺织建设公司研究（1945-1950）》上海：复旦大学出版社，2006 年，第 47-59 页。

<sup>63</sup> 不过，从人民共和国初期的地方工业收入增加可以看出，1955 年以前市政府也曾尝试扩大市所属企业。1949 年 5 月上海军事占领时被接收的旧国民政府系统国营企业，几乎都归属华东大行政区，但后来把 7、8 个公私合营纺织厂划归地方。而且，1951 年 6-7 月份上海市财政经济委员会地方工业处设立，到 1952 年地方工业处购买或合营的工厂如下：新裕第一纱厂、光中染织厂、永新化工厂、天山化工厂、关勒铭金笔厂、协铝缝纽机厂等。顾准：《顾准自述》顾准文存，北京：中国青年出版社，2002 年，第 185-190 页。

**表5 1949-56年 上海市企业收入细目**

单位：亿元(人民币)

	建筑工程	地方工业	城市公用	公私合营	商业	水产	其他	合计
1949年6-12月	-	-	-	-	-	-	-	-
1950年	20	16	36	-	19	-	15	105
1951年	253	104	132	-	59	-	85	633
1952年	88	573	369	55	201	-	226	1,513
1953年	416	1,210	1,684	36	-	310	674	4,330
1954年	1,009	2,218	1,904	75	-	978	1,059	7,243
1955年	721	3,106	3,099	432	-	1,156	2,210	10,723
1956年	307	4,398	3,255	6,604	-	-	1,818	16,382
比率								
	建筑工程	地方工业	城市公用	公私合营	商业	水产	其他	合计
1949年6-12月	-	-	-	-	-	-	-	-
1950年	18.6%	15.0%	34.5%	-	17.9%	-	14.0%	100.0%
1951年	40.0%	16.4%	20.9%	-	9.3%	-	13.4%	100.0%
1952年	5.8%	37.9%	24.4%	3.7%	13.3%	-	15.0%	100.0%
1953年	9.6%	27.9%	38.9%	0.8%	-	7.2%	15.6%	100.0%
1954年	13.9%	30.6%	26.3%	1.0%	-	13.5%	14.6%	100.0%
1955年	6.7%	29.0%	28.9%	4.0%	-	10.8%	20.6%	100.0%
1956年	1.9%	26.8%	19.9%	40.3%	-	-	11.1%	100.0%

资料来源：上档财政局，B104-1-273，上海市财政局编：《上海市1949年-1956年度财政收支统计表及基本建设支出统计表（包括地方自筹部分）》1957年10月，《上海市1949-1956年财政收入统计表》。

说明：1）“公私合营”的行业项目不详。

2）“其他”包括原的“农业企业”、“水利企业”、“交通企业”、“邮电企业”、“文教卫生企业”、“其他企业”和“事业收入”的合计。

**表6 1949-56年 上海市工业企业单位数和所有制**

单位：户

	国营	地方国营	合作社营 (加工厂)	中央 公私合营	地方 公私合营	私营	合计
1949年	92	50	1	11	4	20,149	20,307
1950年	108	48	3	17	7	20,707	20,890
1951年	123	70	7	41	18	24,673	24,932
1952年	132	89	7	46	19	25,548	25,841
1953年	142	104	20	47	21	29,485	29,819
1954年	152	118	23	43	201	27,983	28,520
1955年	143	119	30	42	333	22,602	23,269
1956年	149	130	43	358	16,410	6	17,096

资料来源：上档统计局，B31-1-32，上海市统计局编：《上海市国民经济统计 1949-1956年》1957年10月，第11页。

这种公私合营企业收入的激增，完全是同时进行的私营企业的社会主义改造的结果。表 6 表示工业部门的各所有制企业数的推移，从这个表格中很明显地看出，上海市的社会主义改造一方面增加了中央公私合营企业，但是另一方面出现了远远超过中央企业数量的地方所属公私合营企业。当然，1956 年末的中央公私合营工业企业固定资产总额为 6 兆 9605 亿元，超过企业数量占绝对优势的地方公私合营企业的 5 兆 5334 亿元<sup>64</sup>，这意味着很多有实力的私营企业被改造为中央公私合营企业，当时地方所属的是规模比较小的中小企业。尽管如此，可以说对私营工商业的社会主义改造在数量上扩大了地方公私合营企业，这一变化对上海市财政结构的转换起了决定性的作用。

另外一个重要的因素，是公私合营企业的利润分配方法的变化。公私合营企业的利润分配，1949 年以来基本上采用跟私营企业的利润分配一样的方法，市财政的企业收入只是根据公股比率的红利<sup>65</sup>。但是 1956 年实行全行业公私合营化后，全面采用了不计企业的利润变动而根据合营实行时计算的出资额对私人股东支

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<sup>64</sup> 上档统计局，B31-1-32，上海市统计局编：《上海市国民经济统计 1949-1956 年》1957 年 10 月，第 14 页。

<sup>65</sup> 关于私营企业的利润分配，1950 年 12 月公布《私营企业暂行条例》第 25 条说：“公司组织的企业在年度决算后，如有盈余，除缴纳所得税、弥补亏损外，先提百分之十以上作为公积，以为扩充事业及保障亏损之用。提存公积后的余额，先分派股息，股息最高不得超过年息 8%。…经过提存公积、分派股息后的余额得依下列各款分配：一、股东红利及董事（或执行业务的股东）监察人经理人厂长等酬劳金（一般应不少于 60%）。二、改善安全卫生设备基金（工矿企业一般应不少于 15%）。三、职工福利基金及职工奖励金等（一般应不少于 15%）。四、其他。”中共中央文献研究室编：《建国以来重要文献选编 第 1 册》北京：中央文献出版社，1992 年，第 516-523 页。然后，1953 年 10 月政务院财政经济委员会导入了“四马分肥”（把企业利润分为公积金、所得税、股息、职工福利金，股息原则上不得超过 25%）方式。上海社会科学院经济研究所：《上海资本主义工商业的社会主义改造》上海：上海人民出版社，1980 年，第 160 页。

付一定利息的定息制度<sup>66</sup>。这样，从地方公私合营企业利润中扣除定息支付额之后，其余都计入上海市的企业收入。关于这点，正如《上海资本主义工商业的社会主义改造》和桂勇所著的《私有产权的社会基础——城市企业产权的政治重构(1949-1956)》所指出的那样，可以认为是通过分离企业盈亏和资本家红利“消灭了资本主义”<sup>67</sup>。但是反过来说，也意味着对企业经营和盈亏有利害关系的主体变成了该企业所属的行政单位。

这样，人民共和国建国以后，上海市财政在地方固有税收削减和中央补助收入减少的情况下，不得不依靠罚款和附加税等临时性收入。然后以社会主义改造的进展为契机增加企业收入，从根本上改变原来的财政收入结构。对于这个转换的过程，可以做如下解释：在二战后国民政府时期上海市财政主要依靠从各种各样的经济主体的税收，但是，人民共和国建国后财政税务制度变革失去了这一条件，因此便把市政府所属地方国营和公私合营企业上缴的收入当做主要财源。

## 2 上海市财政支出和地方企业

从包括财政支出及整体的市财政结构来看，也更加清晰的反映出上述人民共和国初期上海市财政和地方企业的关系。

根据表 7 来看两个时期上海市财政支出的变化，首先令人关注的是二战后国民政府时期的政府职员生活补助费比率较大。这项补助费原来是为了应付当时的通货膨胀支付给市政府职员的，1946 年以后逐年增加，到 1948 年 1-8 月已超出市财政支出的 80%。

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<sup>66</sup> 《中共上海市委对资改造十人小组关于公私合营企业定股发息工作的通知》1956 年 7 月 27 日，中共上海市委统战部、中共上海市委党史研究室、上海档案馆编：《中国资本主义工商业的社会主义改造(上海卷)》上下，《中国资本主义工商业的社会主义改造》资料丛书，北京：中共党史出版社，1993 年，第 787-788 页；中国科学院上海经济研究所、上海社会科学院经济研究所编著：《上海资本主义工商业的社会主义改造》上海：上海人民出版社，1959 年，第 233-236 页。

<sup>67</sup> 中国科学院上海经济研究所、上海社会科学院经济研究所编著：《上海资本主义工商业的社会主义改造》上海：上海人民出版社，1959 年，第 233-235 页；桂勇：《私有产权的社会基础——城市企业产权的政治重构(1949-1956)》上海：立信会计出版社，2006 年，230-233 页。

**表7 1946-56年 上海市财政支出**

支出额 单位：亿元（法币）。但是1948年9月-1949年5月是1000万元（金圆券）。						
	经济建设费	行政经费	政府职员生活补助费	教育文化卫生费	其他支出	合计
1946年	172	127	421	79	7	806
1947年	1,477	860	3,398	719	439	6,892
1948年1-8月	4,379	6,365	70,292	5,302	273	86,612
1948年9-12月	0	5	-	0	0	5
1949年1-4月	163	7,975	-	225	28	8,390
比率						
1946年	21.4%	15.7%	52.3%	9.8%	0.8%	100.0%
1947年	21.4%	12.5%	49.3%	10.4%	6.4%	100.0%
1948年1-8月	5.1%	7.3%	81.2%	6.1%	0.3%	100.0%
1948年9-12月	9.0%	89.3%	-	0.0%	1.7%	100.0%
1949年1-4月	1.9%	95.0%	-	2.7%	0.3%	100.0%
支出额 单位：亿元（人民币）						
	经济建设费	行政管理费	社会文教费	中央上解支出	其他支出	合计
1949年6-12月	160	316	261	-	-	736
1950年	1,532	3,426	2,952	-	77	7,988
1951年	4,756	5,693	3,879	783	348	15,459
1952年	8,698	5,679	6,485	3,290	184	24,335
1953年	7,218	5,958	5,327	500	154	19,157
1954年	7,924	6,566	7,129	1,213	1,807	24,639
1955年	4,124	6,925	6,759	7,217	1,016	26,040
1956年	10,293	7,304	10,465	6,491	395	34,948
比率						
1949年6-12月	21.7%	42.9%	35.5%	-	-	100.0%
1950年	19.2%	42.9%	37.0%	-	1.0%	100.0%
1951年	30.8%	36.8%	25.1%	5.1%	2.2%	100.0%
1952年	35.7%	23.3%	26.6%	13.5%	0.8%	100.0%
1953年	37.7%	31.1%	27.8%	2.6%	0.8%	100.0%
1954年	32.2%	26.6%	28.9%	4.9%	7.3%	100.0%
1955年	15.8%	26.6%	26.0%	27.7%	3.9%	100.0%
1956年	29.5%	20.9%	29.9%	18.6%	1.1%	100.0%

资料来源：

- 1946-1949年4月：根据汪渭泉主编：《上海财政税务志》上海：上海社会科学院出版社，1995年，第153-156页制成。但是关于细目等，参照了以下资料。
- 1946年：上档市政府，Q1-18-172，《35年度统计总报告底稿》作成年月日不明，第172页。
- 1947年：上档市政府，Q1-18-247，上海市财政局统计室编：《上海市地方财政统计总报告 36年度》作成年月日不明，表6《上海市36年度财政实际支出（科目别）》。
- 1948年1-8月：上档财政局，Q432-2-196，《上海市财政局关于参议会提送施政工作报告决议案本局将遵办情形报核》作成年月日不明，第139页以及上档财政局，Q432-3-409，《上海市财政局呈送参议会财政部分施政报告的呈文及大会有关财政部分决议案、执行情形表等》作成年月日不明，第7页。
- 1949年6月-1956年：上档财政局，B104-1-273，上海市财政局编：《上海市1949年-1956年度财政收支统计表及基本建设支出统计表（包括地方自筹部分）》1957年10月，第7页。

说明：

- 1) 各项目在原表的项目如下：  
1946年-1948年8月：  
经济建设费：经济及建设、地政  
行政经费：政权行使，行政，社会及救济，警务，财务，民政及自治  
教育文化卫生费：教育文化，卫生  
1948年9月-1949年4月：不详  
1949年6月-1956年：  
经济建设费：建筑工程，地方工业，农垦，农业，水产，水利，交通，邮电，商业，文教卫生企业，公私合营企业投资，其他企业，其他经济建设，城市公用事业  
行政管理费：行政管理费，司法，检察，公安，政治业务费，外交，民主党派和人民团体补助  
社会文教费：文化，高等教育，教育，干部训练，通讯和广播，体育，卫生，优抚，社会救济及福利
- 2) 1948年1-8月的8月份只是包括8月1-20日。
- 3) 1948年9月-1949年4月的生活补助费被编入行政经费内。
- 4) 1949年5月的统计数字缺失。

另一方面，这个时期的经济建设费(推测是用于桥梁等公共建筑的支出，但具体不详)，虽然在 1948 年以后比率大幅度下降，但是到 1947 年却维持在 20%以上的水平。我们可以从中了解到当时的实际情况，即战后不久在经济建设方面支出了一定的费用，但是后来在内战激化和通货膨胀等特殊情况下，最终不得不把大部分的财政支出投入到行政经费。不过，如上所述，考虑到这个时期的公有营业收入几乎为零的情况，可以推测当时的经济建设费并不是意图短期收益的投资。

再来看一下人民共和国初期的财政支出，基本上经济建设费、行政管理费、社会文教费等 3 种项目各占了 30%左右的比率，不过引人注目的是中央上解支出项目的增加。中央上解支出项目是指上述根据中央决定的收支指标从上海市预算内财政收入向中央上缴的部分。该支出项目从 1954 年的 1213 亿元激增到 1955 年的 7217 亿元，占了市财政支出的 27.7%，增长幅度不可忽视。这个增加是与企业收入增加联系在一起，如果考虑到上述的地方固有税收项目的减少，正如Lardy和毛里和子强调的那样，中央对上海市实行了较大力度的财政征收<sup>68</sup>。实际上，中央上解项目开始实行时在上海市政府内部也有抵触，然而这种不满在 1952 年的“三反”运动中作为“本位思想”遭到了批判<sup>69</sup>。

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<sup>68</sup> Lardy, Nicholas R., *Economic Growth and Distribution in China*, Cambridge : Cambridge University Press, 1978, pp.134-135; 毛里和子:《1970年代末までの中央と地方—上海市のケース》毛里和子编《毛沢東時代の中国<現代中国論 1>》東京:日本国際問題研究所, 1990年, 第97-102页。

<sup>69</sup> 以下是上海市财政局的自我批评文章的一部分。很有意思的是，它表示了当时上海市的立场。“…1951年实施财政收支系统划分后，我们认识到这个财政上的新措施是更能促进地方的积极性，但另一方面我们又以旧的财政划分的理论来认识它，从而也模糊了地方财政与国家财政的关联，助长了本位主义思想，如对上缴任务的执行，就不够坚决，觉得我们的地方财政，非但没有中央税的留成，而且又要从我们 1951 年的预算中划出 700 余亿上缴。认为不公平，产生抗拒思想，对任务就采取拖延态度(直至 1952 年 3 月才缴清)，…”。上档财政局，B104-1-116，《检讨报告》，上海市人民政府财政局→华东财政部，报告，1952 年 6 月 2 日发出，市财秘字第 177 号，事由：《为报告工作检讨请审核由》的附件。

不过，虽然有中央严格的财政管理，但是另一方面值得注意的是经济建设费的细目。根据表 8，到 1953 年城市公用的支出占了压倒的比率，但是不能忽视的是地方工业也在 1951 年占了 26.7%，并且 1954 年以后对公私合营的支出开始增加，1956 年终于超过了城市公用。从这方面可以看出，在人民共和国初期市财政不仅对于公共建筑，而且对工业企业和各种公私合营企业也进行了直接的资金投入。

需要留意的是，这些从市财政投入到市所属企业的直接资金，不属于当时中央主导的经济建设投资系统。在具有代表意义的第一个五年计划时期经济建设投资的 156 个项目的经济建设计划(实际上实施的是 150 个项目)内，并没有以上海为对象的项目<sup>70</sup>。中央重视内陆的投资计划而没有把上海列入投资对象之内。也就是说，在不能期待中央资金投入的情况下，上海市独自展开了对地方企业的投资。

而图 3 是关于地方工业、城市公用、公私合营等在企业收入和经济建设费支出的主要项目，从各业企业收入中减去经济建设费中的各业支出，计算出各业对市财政的盈亏。从这里可以看出：(1)城市公用到 1954 年一直是入不敷出，但是到 1955 年基本上开始实现收支平衡。(2)从 1953 年起地方工业开始稳定的产生盈利，(3)1956 年公私合营开始产生盈利。而且，从地方企业整体的盈亏来说，1955 年开始收入多于支出。从这些点很明显地看出，上海市政府在 1955-56 年开始了通过对地方企业的财政支出→地方企业创造附加价值→作为企业收入环流到市财政收入这样的过程获得了实际上的利益。

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<sup>70</sup> 董志凯、吴江：《新中国工业的奠基石——156 项建设研究（1950-2000）》广州：广东经济出版社，2004 年，第 413-416 页。

**表8 1949-56年 上海市经济建设细目**

单位：亿元（人民币）

	建筑工程	地方工业	城市公用	公私合营	农业	交通	其他	合计
1949年6-12月	1	9	131	-	-	-	18	160
1950年	15	7	1,417	-	-	4	88	1,532
1951年	118	1,268	3,113	-	5	125	127	4,756
1952年	54	884	6,914	243	8	168	427	8,698
1953年	238	200	6,301	63	43	32	343	7,218
1954年	148	372	4,519	1,991	125	184	586	7,924
1955年	74	166	2,584	638	241	48	372	4,124
1956年	241	819	3,248	4,327	920	435	304	10,293

比率

	建筑工程	地方工业	城市公用	公私合营	农业	交通	其他	合计
1949年6-12月	0.6%	5.8%	82.3%	-	-	-	11.3%	100.0%
1950年	1.0%	0.5%	92.5%	-	-	0.3%	5.7%	100.0%
1951年	2.5%	26.7%	65.5%	-	0.1%	2.6%	2.7%	100.0%
1952年	0.6%	10.2%	79.5%	2.8%	0.1%	1.9%	4.9%	100.0%
1953年	3.3%	2.8%	87.3%	0.9%	0.6%	0.4%	4.7%	100.0%
1954年	1.9%	4.7%	57.0%	25.1%	1.6%	2.3%	7.4%	100.0%
1955年	1.8%	4.0%	62.7%	15.5%	5.9%	1.2%	9.0%	100.0%
1956年	2.3%	8.0%	31.6%	42.0%	8.9%	4.2%	2.9%	100.0%

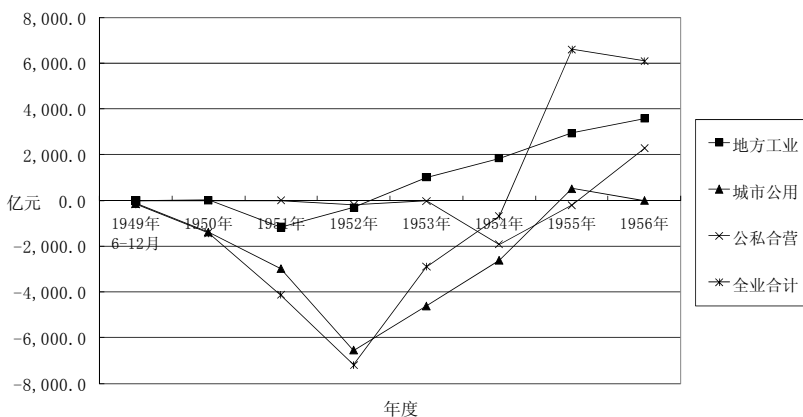
资料来源：上档财政局，B104-1-273，上海市财政局编：《上海市1949年-1956年度财政收支统计表及基本建设支出统计表（包括地方自筹部分）》1957年10月，第7页。

说明：1）“公私合营”的行业细目不详。

2）“其他”是原表的“水产”、“水利”、“邮电”、“商业”、“文教卫生企业”，“其他企业”，“其他经济建设”的合计。

3）“农业”也包括原表的“农垦”。

**图3 1949-56年 各业地方企业收入—经济建设费支出**



资料来源：根据表5、表8作成。

上海市财政和地方企业在财务上的密切的互相关系，是在人民共和国建国以后出现的巨大变化<sup>71</sup>。而其原因在于，在中央严格管理的财政体制下，为了维持市财政收支平衡，也为了达成中央上解的定额，地方收入起到了不可或缺的作用。因此，对市政府来说，继续维持稳定的企业收入便成为非常重要的课题，这也是市政府积极投资地方企业，推动地域内自律的经济活动的动机。中央政府一方面严格地管理财政收支的框架，另一方面委托地方实现具体的收入，这种原则上的中央集权结构，是社会主义经济体制下影响上海市政府的经济活动的重要因素，而且也成为了支撑国家财政的基础<sup>72</sup>。

## 结束语

以上在回顾了1949年政权更替引起的财政税务制度变革的基础上，考察了上海市财政结构的变化。最后作为本文的小结，归纳一下财政税务制度改革对上海市财政的影响以及从中得到的启发。

首先，关于财政税务制度变革的影响，可以指出的是原有上海市财政收入结构的变化。如上所述，两个时期的财政税务制度的差异可以整理如下：二战后国民政府的体制遵循“国地财政划分”，一面直接掌握中央可以稳定和确保的财源，一面划拨给地方独自财源；人民共和国初期的体制是，削减地方固有的财源，中

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<sup>71</sup> 另一方面，公私合营企业财务管理工作的增加是对市政府来说很紧急的问题。“对公私合营企业的财务管理工作主动性不够，上海是私营工商业最集中的城市，对私营工商业进行社会主义改造已是本年主要任务之一，今年以来公私合营企业已有大量增加，但我们对合营企业的财务管理未主动进行研究，只是单纯等待中央的规定没有能够使财务管理工作随着社会主义改造的深入而加强。”上档财政局，B104-1-175，《1954年工作总结》作成年月日不明。

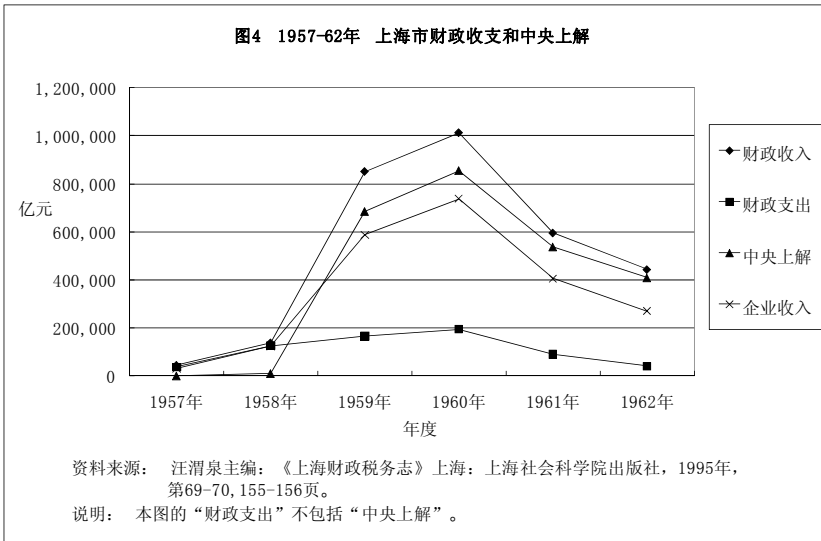
<sup>72</sup> 田岛俊雄定义这种财政制度为“以地方分权为前提的集权制度”。田岛俊雄：《中国の国有企業改革と政府間財政關係》《中国研究月報》554，1994年4月，第6页。

央直接管理地方财政收支。这种中央主导的财政税务改革改变了原有的以税收为中心的上海市财政收入结构。上海市的工商税征税额在人民共和国初期也基本上持续增加，但是另一方面，税收在市财政收入中没有增加，出现了不得不依靠其他收入和附加税收入等临时性收入的情况。这就是说，营业税在二战后国民政府时期逐渐成为上海市财政收入的主要项目，但是在人民共和国初期把它从市政府的固定财源中分离出去，这个变化对上海市财政具有很重要的意义。

其次，可以指出通过对私营企业的社会主义改造，市政府和地方企业的关系变得更加紧密。在上述的税收比率下降情况下，出现了以社会主义改造为杠杆的企业收入增加的现象。资本主义工商业的社会主义改造的重要意义当然在于所有制的变革，不过在上海市的重要含义特别在于，从私营企业到公私合营企业这一所有制变革的过程中，市政府所属的企业数量迅速增加。结果，地方国营，公私合营企业的收入在上海市财政中占了主要的部分，而且在上海市的财政支出方面也明显地增加了对地方企业的直接资金投入。市政府和地方企业在这个过程中形成了紧密的关系，它们虽然最终从属于中央的财政管理，但是在不能期待中央建设投资分配的情况下，维持了在该地域主体展开经济活动的动机和基础。这种市政府和地方企业的结合关系，以原有的认为社会主义改造是“私营企业的公私合营化”这种单一观点来解释的话，并不能充分了解其特征<sup>73</sup>。但是如果我们关注财政结构变化的话，这个现象是可以看得很明显的。

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<sup>73</sup> 上海社会科学院经济研究所：《上海资本主义工商业的社会主义改造》上海：上海人民出版社，1980年。



这种结合关系的形成对比民国以来上海经济发展过程，可以说是一个巨大的转变。在民国时期，上海市虽然因为有租界等特殊环境，聚集了众多大小不一的企业(包括外资)，经济规模也比其他城市大得多，但是当时的市政府和那些企业的直接关系基本上限于地方税的征收和企业登记等方面。因此，在人民共和国初期，市政府和无数的私营企业之间发生了财务上的直接关系，这意味着上海市政府对市经济的管理领域比以前有了飞跃性的扩大。这个过程意味着，上海这个历史上形成的巨大经济城市，一面实现着与市政府这样一个行政部门的一体化，一面归属于这个行政部门的管理之下。

而且，这种结构在 1956 年基本上形成之后，在大跃进时期(1958-60 年)更明显地得到了落实。从图 4 来看 1957-62 年的市财政收支结构，可以看出 1959 年以后企业的收入飞速增加，出现了财政收入大幅度超过财政支出的情况。这是因为根据毛泽东提出

的扩大地方权力的主张，1958 年实施了将中央所属企业大规模移交地方的措施<sup>74</sup>。从表面上看，似乎上海市财政收入远远大于支出，但是实际上上缴中央的上解额也随着财政收入的增长而增加，也就是说中央一方面抑制上海市的财政指标，另一方面从委托上海管理的企业中征收利润作为上解部分。这种中央政府推进的国营企业地方托管化，把上海市政府和市所属企业的关系推广到更大范围，在这个过程中紧密联系在一起的市政府和地方企业的联合集体，就是贯穿计划经济时代的主要的经济主体。在改革开放时期的 1982 年，上海全市工业企业一共有 8368 个，其中属于中央的只有 148 个单位，市政府直接管理的地方国有企业有 3161 个，其生产额为 522.71 亿元(新人民币)。占了全市工业总生产额 636.70 亿元的 82%，在经济规模上远远超过中央所属企业和集体所有制企业(市以下的行政单位所属企业、市街道居民组织企业和乡镇企业等)<sup>75</sup>。到 1990 年代，由于集体所有制企业、外资企业和私营企业的增加，这种结构逐渐发生变化<sup>76</sup>。但是以民国期的历史发展为基础，在人民共和国初期的财政税务制度下与市政府紧密联系在一起的市所属地方国有企业，在市场经济复活的改革开放时期也作为重要的经济主体存在着。

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<sup>74</sup> 财政部综合计划司编：《中华人民共和国财政史料（第 1 辑：财政管理体制 1950-1980）》北京：中国财政经济出版社，1982 年，第 7 页。

<sup>75</sup> 上海市政府直接管理的工业企业单位数和生产额，根据《上海统计年鉴 1983》的表中数字，通过“全市总计—(中央工业+集体所有制工业+其他经济类型工业)”计算出来。上海市统计局编：《上海统计年鉴 1983》上海：上海人民出版社，1984 年，第 77，85 页。也请参阅大阪市立大学经济研究所编：《世界の大都市 2 上海》东京：东京大学出版会，1986 年，第 134-139 页；関満博：《上海市における中小機械金属工業の基礎構造——事例にみる集団企業と国営企業》《機械経済研究》20，1989 年 5 月，第 40-46 页。

<sup>76</sup> 関満博：《上海の産業発展と日本企業》东京：新評論，1997 年，第 68-79 页。

当然，关于本文探讨的财政税务制度变革的影响，应该考虑地域差异。比如说，在福建省西南部有一个包括 7 个县的龙岩地区，在计划经济时代，从农业税和工商业税中移交给地方的分成收入在预算内收入中占了 80%<sup>77</sup>。从这个意义上说，上海市财政结构由于制度变革的变化，应该说是受作为工商业中心发展起来的历史过程影响的，具有一定的特殊性。但是如果把上海的个案作为在人民共和国初期形成的一个地方财政模式(地方企业收入依存型)，把龙岩地区那样的个案作为另一个模式(中央分成依存型)的话，可以从地域比较的观点来考察财政税务制度变革和社会主义改造在地域经济史上的意义。我认为这种分析视角在观察民国以来的历史过程对社会主义经济体制形成的规定性的时候，可能是一个可行的方法。当然可以推测还存在其他的模式，不过对于这个问题进行更深入的探讨，以及分析与地方政府联系在一起的地方企业的经济效率问题，都可以作为今后的研究课题。

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<sup>77</sup> 岩井茂樹：《第五章 現代中国の請け負い財政》《中国近世財政史の研究》京都大学学術出版会，2004 年，第 209 页（该文原题为《徭役と財政のあいだ——中国税・役制度の歴史的理解にむけて（一）》，首次发表于《經濟経営論叢 京都産業大学》28(4)，1994 年 3 月）。

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# The Chinese Communist Revolution and Changes in the Fiscal Structure of Shanghai Municipality, 1945-1956\*

Jun KAJIMA

## Summary

This paper analyses changes in the fiscal structure of Shanghai Municipality from the postwar period of the Republic of China(ROC) (1945-1949) to the early years of the People's Republic of China(PRC) (1949-1956), paying particular attention to change in the fiscal and taxation system before and after the 1949 change of power. After World War II, the fiscal and taxation policy of the National Government was based on the principle of “separation of national and local finances” (国地財政劃分), predicated on a clear separation of the central budget and sources of revenue from those of local government. By contrast, in the early years of the PRC, the Communist government carried out a new fiscal policy that reduced the local sources of tax revenue and implemented direct control of the local fiscal balance.

As a result of this institutional change, although the amounts collected from the

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\* This paper is an expanded and revised version of the paper “Sengo kara jinminkyowakoku kenkokushoki ni kakete no Shanghai shokogyozeisei: chozei katei to chihou zaisei kouzou wo chushinni”[戦後から人民共和国建国初期にかけての上海商工業税制——徴税過程と地方財政構造を中心に, The Taxation System of Shanghai from the Postwar Period of the Republic of China to the Early Years of the People's Republic of China: Analysis of the Taxation Process and Local Finance] (in *1949 nen zengo no chugoku——sono seiji keizai shakai kouzou no danzetsu to renzoku* [1949 年前後の中国——その政治・経済・社会構造の断絶と連続, *China before and after 1949: Continuity and Discontinuity in Political, Economic, and Social Structure*], Research report of the Grants-in-Aid for Scientific Research (B), Japan Society for the Promotion of Science, 2002-2005, project No. 14310169, December 2005, 146-156) read at an international symposium “1949 nen zengo no chugoku——sono seiji keizai shakai kouzou no danzetsu to renzoku”[China before and after 1949: Continuity and Discontinuity in Political, Economic, and Social Structure] held at Meiji University in Tokyo, on December 11-12, 2004. An early form of this paper first appeared in *Asia Keizai*[アジア経済, *Asian Economics*], Institute of Developing Economies, Japan External Trade Organization[日本貿易振興機構アジア経済研究所] (<http://www.ide.go.jp/English/>), 48.7(July 2007), 2-32.

tax in Shanghai Municipality increased through these two periods, the city's revenue structure, which until then had depended on local tax revenue, significantly altered after 1949. The decrease in local tax revenue forced it to instead depend on extraordinary revenue such as fines and surtaxes. However, the socialist transformation of private enterprises increased the number of local enterprises in Shanghai, and the income from these supported the city's finances. Simultaneously, the city's direct investment in local enterprises also developed. As a result, the fiscal structure of the municipal government was closely tied to local enterprises, under severe financial control from the center.

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### Introduction

- I The Fiscal and Taxation System before and after 1949
  - 1 The Postwar Period of the Republic of China
  - 2 The Early Years of the People's Republic of China
- II Tax Collection and the Fiscal Revenue of Shanghai
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### Conclusion

## **Introduction**

When attempting to understand the historical significance of the socialist system which emerged globally in the twentieth century, it is essential to investigate how new political and economic regimes transformed Chinese social and economic structures in the wake of the foundation of the PRC in 1949.

However, in marked contrast to the progress of historical research on the republican era (1912-1949) and contemporary study of the reform era (1978- ), research on the planned economy period (1953-78) has long been limited to restrictive inquiries (such as analyses of particular institutions, statutes, and macro statistics) because of limited access to source materials.<sup>1</sup> Although scholars have recently produced many insightful empirical studies based on published materials and primary sources from local government archives (档案馆),<sup>2</sup> heretofore few studies have significantly addressed the relationship between institutional reform and structural changes in the Chinese social economy before and after 1949. Of course, an institutional change does not necessitate a change in the social economy per se, but an institutional change is one of the most concrete transformations that a change of power may bring about,

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<sup>1</sup> Perkins 1966; Donnithorne 1967; Miki 1971; Kobayashi 1974; Uehara 1975/76 ; Lardy 1978.

<sup>2</sup> Dong 1996; Izutani 2000; Izutani 2004; Hayashi 2002 ; Kawahara 2003; Zhang 2006.

because the new government attempts to realize its objectives through fundamental change of the system. Therefore, I hold that it is both meaningful and necessary to consider the actual process and impact of the institutional changes.

In particular, it is important to pay attention to changes in the fiscal and taxation system because it is this system which prescribes the economic behavior of both the central and local governments. Previous research has shown how the central governments during the republican era carried out a fiscal and taxation policy known as “separation of national and local finances”(国地財政劃分), which involved the clear separation of the central budget and sources of revenue from those of local government.<sup>3</sup> On the other hand, we learn that during the planned economy period, the central government commissioned local governments to collect central taxes, and its finances therefore depended on the remittances from local governments.<sup>4</sup> While previous works are thus highly useful for understanding the fiscal and taxation system of each period,<sup>5</sup> however, they have neglected to examine the influence of institutional change before and after 1949. These scholars took for granted the notion that the change engendered by the revolution was all-encompassing, and

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<sup>3</sup> Li 1929 ; Kaneko 1988.

<sup>4</sup> Ishihara 1990; Tajima 2000.

<sup>5</sup> Jia 1962; Yang 1985; Guojia shuiwuzongju 2001; Fujimoto 1971; Hsiao 1987; Zuo and Song 1988 ; Liu 1988 ; Nanbu 1991.

they were consequently not sensitive to the specific differences between the institutions of each period.<sup>6</sup> Although many studies on the fiscal system of the PRC begin by surveying that of the previous era as a prologue, they tend to consider fiscal system continuity only in the case of areas under Chinese Communist Party (CCP) control before 1949. However, when analyzing the influence of institutional change it is imperative to examine how the fiscal structure and behavior of local governments changed due to that transformation by focusing on an area which had not previously experienced the policies of the CCP.

This paper therefore undertakes an analysis of the changes in the fiscal structure of Shanghai Municipality from the postwar period of the ROC (1945-1949) to the early years of the PRC (1949-1956).<sup>7</sup> It is well known that Shanghai was a center of Chinese industry, trade, and finance after the opening of the port in 1843, and that the tax

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<sup>6</sup> Zhao(2002, 154-155)mainly examines the fiscal and taxation reform in 1994 which clearly separated central taxes from local taxes(分税制改革), and surveys changes in the fiscal and taxation policy system from the republican era to the present. It is interesting that he situates the fiscal system of the National Government period(1927-1949) in the same category as the system after 1994.

<sup>7</sup> Of course, the actual founding of the PRC took place in October 1949, but for the sake of convenience this paper locates the beginning in May 1949, when the People's Liberation Army occupied Shanghai. Additionally, the "early years of the PRC" normally refers to the period from 1949 to 1952, before the implementation of the First Five Year Plan, but this paper instead utilizes this label to indicate the period from 1949 to 1956. This is because I hold that the Chinese socialist regime was basically established only with the completion of the socialist transformation of the means of production in 1956, consisting of 1) the transformation of capitalist industry and commerce into public-private jointly-owned enterprises, 2) agricultural collectivization, and 3) handicraft cooperativization.

revenue collected in Shanghai was always an important source of government revenue. Furthermore, because during the war the Wang Jingwei(汪精衛) government had requisitioned the International Settlement and the French Concession (which had previously had their own public finances and collected taxes in their respective areas), after the war Shanghai Municipality finally comprised a single unit of local public finance. For these reasons, examining how the fiscal structure of Shanghai was influenced by changes in the fiscal and taxation policy system before and after 1949 can significantly contribute to our understanding of the fiscal relationship between the center and local government, as well as the position of local public finances. Of course, Shanghai had numerous peculiarities and thus cannot be considered as a typical case for examining the influence of institutional change on local public finances. Nevertheless, the sheer degree of economic influence exerted on Shanghai by institutional change was enormous, making it a case worthy of serious study.

Some researchers have already considered the public finances of Shanghai, notable examples being Mori(1990), Wang(1995) and Shanghai caizheng shuiwu zhi bianzuan weiyuanhui(1999). While these studies have provided much in the way of data and general remarks, they have neglected to conceptualize the change of fiscal structure over the course of the two periods in question. This paper, therefore, applies a historical approach to changes in the fiscal

structure of Shanghai Municipality, carefully articulating the key differences between the fiscal and taxation system of each period. By doing so, it seeks to help shed light on the impact of the founding of the PRC on the Chinese social economy.

## **I The Fiscal and Taxation System before and after 1949**

The change of power in 1949 was carried out militarily by the CCP, and the new government promptly started to change the former institutions in the name of revolution. Particularly in the case of the fiscal and taxation system, a great number of changes were conducted on the basis of not only the fiscal policy principles of the new government but also the objective circumstances of the early years of the PRC. This section will present both the basic fiscal system of the postwar period of the ROC and that of the early years of the PRC, paying attention to fiscal management policy and the allocation of sources of revenue between the center and local government.

### **1 The Postwar Period of the Republic of China**

The fiscal and taxation system of the postwar period of the ROC should be understood as having essentially succeeded that of the prewar period. The National Government, founded in 1928, carried out a fiscal policy which was predicated on a clear separation of the central budget and sources of revenue from those of local government.

This was done for the purpose of securing stable central revenue while giving local governments their own sources of revenue. It is well known that the revenue of the central government at that time depended upon three indirect taxes — namely, the customs(關稅), salt tax(鹽稅), and consolidated tax(that is, 統稅, a consumption tax imposed on industrial products like cigarettes, cotton yarn, and matches when they left the factories).<sup>8</sup> Additionally, the government encouraged and promoted the introduction of direct taxes based on Western taxation principles, such as income tax(所得稅), inheritance tax(遺產稅), and stamp tax(印花稅) in order to promote the modernization of the taxation system and secure central revenue.<sup>9</sup> The central government also established several taxation organs under the direct control of the central department of finance in various locations for the purpose of ensuring safe collection of the central taxes,<sup>10</sup> but in practice the main source of tax revenue remained certain specific cities like Shanghai. Consequently, the revenue of the central government basically depended on taxes from those cities.

On the other hand, the National Government abolished local customs (釐金) that had been an important source of revenue for local powers since the late Qing Dynasty, and in exchange allocated the revenue from the land tax(田賦) and the newly-implemented business

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<sup>8</sup> Kubo 1983.

<sup>9</sup> Lin 2005.

<sup>10</sup> Guojia shuiwuzongju 2001, 136-140, 182-184, 211-212.

tax (營業稅) to the local level. The government also defined the allocation standards of sources of revenue to three levels — central, province (including special municipalities under the direct control of the Executive Yuan (行政院直轄市), and county (including county-level cities) — on the basis of the “Fiscal Revenue and Expenditure System Law”(財政收支系統法) issued in 1935. Finally, it also obligated local governments to submit a rough estimate in advance, and to make a local budget to be approved by the central government, while it offered to provide financial assistance to local governments when they encountered financial difficulties. These policies did not always produce satisfactory results. For example, Uchida(1984) suggests that Shanxi and Suiyuan provinces never produced a single local budget, and in all likelihood the central tax collected in the area had actually been approved as a central subsidy to them during the early 1930s. From this perspective, it is possible to see how the institutionalization of local finance was conducted as part of a campaign of nation-building under the National Government in the 1930s.<sup>11</sup>

After the outbreak of the second Sino-Japanese War, the government introduced the excess profits tax(非常時期利得稅) and allocated the land tax and the business tax to central revenue in order

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<sup>11</sup> Jiangsu sheng zhonghuaminguo gongshangshuishoushi bianxiezu, et al. 1996, 760-764, 770-790, 2519-2565.

to secure central finances and manage the increasing expenditures that accompanied wartime. The fiscal system of the entire state was also changed from a three-level apparatus (central-province-county, as mentioned above) to a two-level one (national-local) for the sake of centralizing finances.<sup>12</sup> This highly centralized fiscal policy, however, was gradually removed after the war. The three-level fiscal system was restored on the basis of the “Fiscal Revenue and Expenditure System Law,” modified and issued in July 1946,<sup>13</sup> and the allocation of central and local taxes was defined as follows:

Central taxes:

Customs

Salt tax

Commodity tax (貨物稅, renamed from consolidated tax)

Mining tax(鈹產稅)

Income tax

Stamp tax

Special business tax(特種營業稅)<sup>14</sup>

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<sup>12</sup> Cui 1995 ; Hou 2000 ; Lin 2005.

<sup>13</sup> Jiangsu sheng zhonghuaminguo gongshangshuishou shi bianxiezhu, et al. 1996, 806-824.

<sup>14</sup> Special business tax was implemented as a central tax in May 1947, which was imposed on businesses involved in banking, trust, insurance, trading posts, export and import trade, and traffic, as well as on state-owned enterprises engaged to some degree in competition, and commercial enterprises jointly managed by the central government and private entities. This tax competed with business tax as a source of local revenue, and resulted in discord between the central and local governments (Guojia shuiwuzongju 2001, 464 ; Pei et al. 1999, 44).

Local taxes:

Deed tax(契稅)

House tax(房捐)

Slaughter tax(屠宰稅)

Business license tax(營業牌照稅)

Vehicle and vessel license tax(使用牌照稅)

Party tax(筵席稅)

Amusement tax(娛樂稅)

Land tax

Business tax

Inheritance tax

The key point to note here is that some of the taxes which were central-level taxes in wartime — land tax, business tax and inheritance tax — were once again allocated to the local level.<sup>15</sup> This illustrates how the fiscal and taxation policy of the postwar period of the ROC, despite a brief interruption by centralization brought on by wartime, was basically continuous with that of the prewar era.

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<sup>15</sup> In the case of land tax in special cities under the direct control of the Executive Yuan, 60% of the collected amount was allocated to local revenue and the rest to central revenue; in provinces 70% went to local revenue (20% to the province, and 50% to the counties and cities below the provincial level). As for business tax, in special cities 70% went to local revenue (later changed to 100% in 1948), while in provinces the entire amount went to local revenue (50% to the province, and 50% to the counties and cities). Finally, in the case of inheritance tax in special cities, 15% went to local revenue, while in the provinces 30% did, although in 1947 the ratio was altered so that in special cities it was 30%, and in counties and cities it was 70% (Guojia shuiwuzongju 2001, 424, 460-462).

Table 1 indicates central revenue in the pre- and post-war periods. It is a simple matter to see that revenue increased rapidly in 1946 and 1947 because of inflation,<sup>16</sup> and the Bonds and Loans revenue for postwar rehabilitation amounted to an enormous sum.<sup>17</sup> However, we can also see a slight increase in the proportion of direct taxes (income tax, stamp tax, etc.) while the customs, salt tax and commodity tax all took a significant part as in the prewar era. This was the result of the promotion of direct taxes in wartime, and the composition of central revenue reveals the ongoing process of the National Government's modernization of the taxation system.

As mentioned above, in the postwar era the National Government retained a fiscal and taxation policy based on the separation of central and local finances, indicating a continuity from the prewar era briefly interrupted by wartime centralization. While its attempts were short-lived due to the Civil War and hyperinflation, we should nevertheless take note of the National Government's guiding principles of fiscal and taxation policy.

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<sup>16</sup> It is essential to take into consideration the hyperinflation from 1948 to 1950 when we discuss fiscal and taxation policy at that time. The wholesale price index in Shanghai was as follows: 1946:2.64, 1947 : 24.92, Jan – July 1948 : 500.04, Aug – Dec 1948 : 14.93, Jan – May 1949 : 2,454,115.38 (Jan 1946 = 1.00), June – Dec 1949 : 5.29, 1950 : 21.79, 1951 : 28.75, 1952 : 29.04, 1953 : 28.60, 1954 : 28.71, 1955 : 28.81 , 1956 : 28.73 (June 1949 = 1.00)(Zhongguokexueyuan shanghaijingjiyanjiusuo et al. 1958, 173, 448-453).

<sup>17</sup> According to Jia(1962, 47), almost all of the “Bonds and Loans” revenue in 1946 was bank loans(5,513.6 billion Yuan).

**Table 1**  
**Central Government Revenue in 1936, 1946 and 1947**  
 (1936: million Chinese Yuan (法幣), 1946 and 1947: 100 million Gold Yuan (金圓券))

	1936			1946			1947		
	Amount	Percentage of Tax Revenue	Percentage of Total	Amount	Percentage of Tax Revenue	Percentage of Total	Amount	Percentage of Tax Revenue	Percentage of Total
Tax Revenue	761	100.0%	66.6%	12,992	100.0%	18.4%	104,680	100.0%	28.3%
Customs	408	53.6%	35.7%	3,351	25.8%	4.7%	23,166	22.1%	6.3%
Salt Tax	170	22.4%	14.9%	2,100	16.2%	3.0%	19,087	18.2%	5.2%
Land Tax	-	-	-	510	3.9%	0.7%	66	0.1%	0.0%
Commodity Tax	146	19.2%	12.8%	4,987	38.4%	7.0%	44,823	42.8%	12.1%
Income Tax	7	1.0%	0.6%	539	4.1%	0.8%	7,582	7.2%	2.0%
Excess Profits Tax	-	-	-	273	2.1%	0.4%	2,129	2.0%	0.6%
Business Tax	-	-	-	560	4.3%	0.8%	223	0.2%	0.1%
Special Business Tax	-	-	-	2	0.0%	0.0%	1,380	1.3%	0.4%
Inheritance Tax	-	-	-	31	0.2%	0.0%	365	0.3%	0.1%
Stamp Tax	9	1.1%	0.8%	502	3.9%	0.7%	4,777	4.6%	1.3%
Mining Tax	5	0.7%	0.4%	137	1.1%	0.2%	1,081	1.0%	0.3%
Bank Tax	0	0.0%	0.0%	-	-	-	-	-	-
Tobacco and Wine Tax	14	1.9%	1.2%	-	-	-	-	-	-
Marketplace Tax	0	0.0%	0.0%	-	-	-	-	-	-
Fines and Fees	42	3.7%	3.1%	2,181	16.8%	3.1%	3,495	3.4%	0.9%
Public Business Revenue	9	0.8%	0.4%	311	2.4%	0.4%	954	0.9%	0.3%
Bonds and Loans	330	43.5%	28.9%	55,281	426.6%	78.1%	260,935	250.0%	70.5%
Other Revenue	-	-	-	4	0.0%	0.0%	15	0.0%	0.0%
<b>Total</b>	<b>1,143</b>	<b>100.0%</b>	<b>100.0%</b>	<b>70,771</b>	<b>100.0%</b>	<b>100.0%</b>	<b>370,078</b>	<b>100.0%</b>	<b>100.0%</b>

source: Jiangsheng Zhonghuamingao gongshangshuishou shi bianxizeu et al. (1996, 3019-3020, 3034-3040, 3077). The original table is "Settlement Archives of the Budget Bureau, the National Government" [國民政府主計部總計局決算檔案] in the Second Historical Archives of China.

notes: 1) "-", "0" in the table indicates that the amount (or percentage) is zero, while "0 (or 0.00%)" means the amount (or percentage) is not a significant figure after rounding off. This applies to all subsequent tables as well.

2) "Fines and Fees" represents the combined total of "Fines and Compensation," "Fees," "Sale of Property and Goods," "Contributions and Donations," "Collection and Borrowing in Kind," and "Property Interest" in the original table.

3) "Public Business Revenue" represents the combined total of "Public Business Interest Revenue," "Public Business Revenue," and "Foundation and Withdrawal of Investments" in the original table.

4) The 1936 fiscal year was from 1 July 1936 to 30 June 1937, and the 1946 and 1947 fiscal years were from 1 January to 31 December each year.

5) In the original table the total revenue for 1936 is "1,195,403.50", but this table adopted the total amount of each item.

## 2 The Early Years of the People's Republic of China

In contrast to the system articulated above, the fiscal and taxation system after 1949 was very different from that of the ROC.<sup>18</sup> Immediately after the establishment of the PRC, the new government centralized the fiscal system in March 1950. It abolished local budgets and concentrated all revenue at the center.<sup>19</sup> The primary purpose of this policy was to control hyperinflation. At the same time, the government unified the various independent local budgets formed before 1949, in order to balance the central budget and limit the issuing of paper money. However, this radical centralization was just a temporary policy. After the currency was stabilized and the fiscal system unified, the central government moved to gradually disassemble the center-focused system. In 1951, it also established a system of budgetary administration consisting of three levels — the central government, large administrative regions, and provinces. Two years later, in the wake of the abolishment of the large administrative regions, the government adopted a second three-level

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<sup>18</sup> Fiscal and taxation system policy in CCP areas prior to 1949 took several unique forms in each area because CCP-controlled areas were dispersed, and each managed its fiscal policy by itself (Nanbu 1991, 4-8, 113-117). The main source of revenue in CCP areas was an agricultural tax called Gongliang(公糧) and collected in kind, although it varied somewhat by place and time. Li (1959,58) refers to the fact that this agricultural tax accounted for 80% of the fiscal revenue of CCP areas during the second Sino-Japanese war, and Tsukase(2001) points out that the main revenue for the northeast CCP areas was not industrial and commercial tax but agricultural tax and the profit from exporting crops to the Soviet Union and North Korea.

<sup>19</sup> Caizhengbu zonghejihua 1982, 31-36.

system — the central government, provinces, and counties — which was closer to that of the National Government period.<sup>20</sup>

The fiscal relationship between the center and the periphery after 1951 is usually referred to as embodying a policy of “centralized leadership and separate level management”(統一領導・分級管理). Although the allocation of sources of revenue was often adjusted slightly, it can be summarized as follows:<sup>21</sup>

Central Government Revenue :

Customs

Salt tax

Central government enterprise profits(中央国营企業收入)

Local Government Revenue :

Transaction tax(交易稅)

Slaughter tax

House tax

Real estate tax(地產稅)

Special consumption tax(特種消費行為稅, on parties, amusements, cold food and hotels)

Vehicle and vessel license tax

Local government enterprise profits(地方国营企業收入)

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<sup>20</sup> Ibid., 45-48, 64-67.

<sup>21</sup> Ibid., 45-48, 56-58, 64-71, 79-85.

Central-Local Shared Revenue(比例解留收入) and Central Subsidiary Revenue (中央調劑收入)<sup>22</sup> :

Agricultural tax(農業稅)

Industrial and commercial taxes(工商業稅, consisting of business tax and income tax)

Commodity tax

Cotton yarn tax(棉紗統銷稅, taxed on selling cotton yarn, established in 1951)

Stamp tax<sup>23</sup>

Commodity circulation tax(商品流通稅, combining the commodity tax, business tax and stamp tax on specified goods, established in 1953)

The key point to note here in comparison with the ROC period is the allocation standard of Central-Local Shared Revenue and Central Subsidiary Revenue, including some important taxes. This standard was decided by the central government annually on the basis of the fiscal condition of the local governments, and as a result the number of fixed items of local revenue became substantially fewer

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<sup>22</sup> This was basically central revenue, but it could take the form of direct subsidies from the center to local governments when local budgets fell short.

<sup>23</sup> Stamp tax and interest income tax were allocated to local revenue in 1953 (Caizhengbu zonghejihua 1982, 64-67).

than had been the case in the postwar period.<sup>24</sup> On the other hand, in January 1950 the central government abolished existing tax offices under central control, and instead established new tax offices (稅務局) under local governmental control. The central government adopted a tax policy that commissioned local tax offices to collect all taxes — — that is, both central and local taxes — in a given area.<sup>25</sup> In short, it is clear that the central government left the responsibility for taxation collection to local tax offices, from which it then siphoned the tax revenue. Moreover, the “Temporary Regulation of Budget and Settlement”(予算決算暫行條例), issued in August 1951, stipulated that local governments form their own budgets on the basis of the revenue and expenditure index decided beforehand by the central

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<sup>24</sup> See Caizhengbu zonghejihuasi(1982, 47-48, 57-58, 66, 69, 81) and Wang(1995, 62-63). Concretely, the“Rules for Central-Local Sharing of Revenue and Expenditure in the East China Large Administrative Region for the 1954 Fiscal Year”(華東區1954年度財政收支分成辦法), enacted by the East China Finance Bureau of the Central Finance Department (財政部華東財政管理局) on December 17, 1953 provided for the allocation of Central-Local Shared Revenue and Central Subsidiary Revenue as follows: “(III) Central-Local Shared Revenue:(1) Agricultural tax : 55% is to be allocated to local governments in Shandong(山東), Jiangsu (江蘇) and Zhejiang(浙江) provinces ... 100% to the central government in Shanghai. (2) Industrial and commercial taxes ... 5% of the business tax is to be allocated to local government and 95% to the central government, and 100% of the income tax is to be allocated to the central government in Shanghai. (IV) Central Subsidiary Revenue : ...the allocation of commodity tax and commodity circulation tax to local governments is provided as follows: 76% is to be allocated to the central government and 24% to the local government in Shandong....100% to the central government in Shanghai.” I have not seen the original text of this statute, and therefore the quotation above is taken from Shanghai caizheng shuiwu zhi bianzuan weiyuanhui(1999,166).

<sup>25</sup> Caizhengbu shuiwuzongju (1987), 49-53.

government.<sup>26</sup> For example, the Shanghai Municipal Government calculated the amount of remittance to the central government (apart from the central taxes) from its budgetary revenue(予算内收入)<sup>27</sup> on the basis of the rates in the revenue and expenditure index (ex. revenue : expenditure = 10:8).<sup>28</sup> In short, the size of the local budget and the amount of remittance to higher levels were decided on the basis of the revenue and expenditure index produced by the central government, and it is evident that a key feature of the fiscal system consisted of the central government reducing items of local fixed revenue, in order to place local budgets under its own direct control.<sup>29</sup>

Certainly this fiscal and taxation system was significantly different from the highly centralized system which had been established immediately after the 1949 revolution, but it was also far removed from the ROC system that had operated according to the separation of central and local finances. Naturally, there were other

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<sup>26</sup> Zhongyang renmin zhengfu fazhi weiyuanhui 1953,124-130 ; Wang 1995,241-242.

<sup>27</sup> Local revenue in the PRC was separated into “budgetary revenue” and “extra-budgetary revenue”(予算外收入). The remittance to the central government was calculated on the basis of “budgetary revenue,” and the rest (subtracting the remittance to the central government from “budgetary revenue”) was “local shared revenue”(地方分成收入). Finally, the actual local revenue was “local shared revenue” plus “extra-budgetary revenue”(Wang 1995, 69-68).

<sup>28</sup> Shanghai caizheng shuiwu zhi bianzuan weiyuanhui 1999, 228-229.

<sup>29</sup> The meaning of “local” here includes all levels of government, such as large administrative regions, provinces (including special cities) and counties (including county-level cities), and the same center-local relationships also existed within each “local” level: for example, a large administrative region and provinces in the region, or a province and counties within the province (Zhongyang renmin zhengfu fazhi weiyuanhui 1953,124-130).

factors behind the introduction of this fiscal and taxation system, one of which was clearly the influence of the socialist fiscal policy of the Soviet Union. The Soviet Union at the time had adopted a fiscal system based on the principle of “democratic centralism.” The Soviet fiscal system took the budget of the Soviet Union as the central budget and combined it with the budgets of the 15 Soviet Socialist Republics to form the “Soviet Union National Budget”; the government of the Soviet Union had the final authority to decide the extent of the sources of revenue of each level of government in order to match the national budget and economic plan.<sup>30</sup> It is likely that the fiscal and taxation policy of the PRC had its origin in this Soviet fiscal policy.

On the other hand, there was another, more pragmatic reason for the introduction of the fiscal system. The national defense expenditure (“expenditure on armaments” in the accounting of 1950) had increased since the PRC had entered the Korean War in 1950, and after the war the economic construction expenditure correspondingly increased. The national defense expenditure was entirely borne by the central government, and the percentage it represented of the total national expenditure<sup>31</sup> reached 38.19% in 1950, and 41.64% in 1951.<sup>32</sup> Moreover, as Izutani(2001,147-148) mentions, since 1951 the

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<sup>30</sup> Kiga 1964,189-201; Sato 1965,116-117.

<sup>31</sup> By which is meant the total expenditure of all levels of government, namely the central government, large administrative regions, provinces and counties as in the fiscal system of the Soviet Union.

<sup>32</sup> Zhongguo shehuikexueyuan et al. 1995,660-662,1210-1211; Fujimoto 1971,44.

national policy had changed to the pursuit of both military strength and economic construction. The economic construction expenditure, 80% of which was borne by the central government, reached 30.34% of total expenditure in the national budget, while the central government's total expenditures also increased.<sup>33</sup> Although the national defense expenditure had been stable at around 25% of the total national budget since 1952, the economic construction expenditure continued to increase through the course of the First Five-Year Plan. From these observations, it is evident that the increase in central expenditures during the early years of the PRC led to the introduction of a highly centralized fiscal and taxation system based on the socialist fiscal policy of the Soviet Union.<sup>34</sup>

However, a further question now arises: how could the new government enable the effective functioning of a highly centralized fiscal and taxation system? It is well known that since the late Qing Dynasty the primary purpose of fiscal system reform had been to ensure stable revenue for the central government in a situation where local governments often refused their remittances to the center. It was in order to escape the risks inherent in such a situation that the central government during the ROC had established taxation organs under its

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<sup>33</sup> Fujimoto 1971,50-51.

<sup>34</sup> At the present, due to limited historical sources, it is not possible to know in detail the arguments and decision-making among central CCP leaders at the time concerning fiscal and taxation policy.

direct control. From this perspective, then, the PRC practice of commissioning local governments to collect the central taxes seems to go against the dominant historical trend.

Moreover, we must keep in mind the case of the Qing Dynasty's fiscal allowance system(酌撥), in which the central Board of Finance (戶部) directly controlled the movement of funds between provinces, and which collapsed in the wake of the Taiping Rebellion.<sup>35</sup> As this case illustrates, there was the constant possibility that the financial system would cease to be able to be effectively controlled by the center, which would prompt provinces to both refuse remittances and pursue expansions of revenue out of budget, if the central items of revenue and expenditure diverged from the actual financial conditions of each local government. How did the government of the PRC address this long-running problem and its attendant risks? Likely the most important factor was the functioning of the highly centralized fiscal system which enabled the central government to thoroughly control the currency and increase settlements of accounts on the books between state-owned economies. The new government undertook cash

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<sup>35</sup> On the collapse of the fiscal allowance system, see Iwai(2004a). This system, which was basically established during the years of the Yongzheng Emperor (雍正年間, 1723-1735), saw the central Board of Finance totally administer remittances of regular tax revenue from provinces to the central government and between provinces. In light of this, we can see how this system was in principle similar to that of the early years of the PRC. Moreover, it makes for an interesting point of comparison with the book-keeping-based fiscal system of the PRC to observe that the central Board of Finance must recognize the actual amount of silver taels in each province's treasury in order to manage the fiscal system.

control as part of its stable-price policy in April 1950, and began currency control — including wide-range controls — from December of that year, after the outbreak of the Korean War. In the process of these policies being implemented, the People's Bank of China (中国人民銀行) was established as the organ in charge of the accounts for each level of governmental finance, and transactions between state organs or state-owned enterprises had to be settled via the bank.<sup>36</sup> In addition, it is well known that the socialist transformation of private financial institutions was completed in 1952, the earliest of all categories of industry in this respect.<sup>37</sup> While we lack data concerning the amount of cash in circulation at that time, it is likely that the amount of currency circulating out of the range of state organs and the state economy considerably decreased.<sup>38</sup> Moreover, the total control of foreign exchange by the Bank of China (中國銀行, the only foreign exchange bank in the PRC) kept the Chinese currency(RMB) separate from the fluctuations of the world economy and decreased the uncertainty of domestic currency control.<sup>39</sup> In terms of significance for the fiscal and taxation system, the total currency control and the expansion of settlements of accounts

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<sup>36</sup> Miyashita 1967,145-175; Nanbu 1991,94-98.

<sup>37</sup> Izutani 2002.

<sup>38</sup> In support of this assessment, Miki(1971,355-356)provides a useful example: some cooperatives in the Hebei(河北), Jiangsu(江蘇), Guangdong(廣東), Inner Mongolia(內蒙古) and North-East areas issued substitute currencies at their own discretion and employed them as regionally-common tools of trade at the end of 1952.

<sup>39</sup> Miki 1971,432-434.

on the books released governments at each level from the need to collect amounts in, and make expenditures with, cash. It also became clearer and easier on the books to control local revenues and expenditures, as well as the remittances to higher levels of government. Of course, this fiscal system was not implemented immediately but gradually, and there was the constant possibility that gaps between the books and the actual economic situation would arise. However, the fiscal system could fulfill its function in spite of such problems as long as the central government succeeded at keeping currency and goods under its control. In this sense, it is clear that the policy of withdrawing currency during the early years of the PRC had greater historical significance beyond merely checking the hyperinflation at the time.

Table 2 indicates the national revenue (including central and local government revenues) during the early years of the PRC. Because of the difference between “central” and “national” revenue, it is not surprising that the customs ratio decreased from that of the postwar period indicated in table 1, but it is likely that the decrease in the absolute amount of customs revenue after 1951 was mainly due to the embargo on Chinese exports by the USA. On the other hand, the sum of the commodity taxes (including the cotton yarn tax in 1951-52 and the commodity circulation tax after 1953), the industrial and commercial tax and the stamp tax consistently accounted for 25-30%

**Table 2**  
**National Revenue, 1951-1956**  
(100 billion RMB Yuan (人民幣))

	1951			1952			1953		
	Amount	Percentage of Tax revenue	Percentage of Total	Amount	Percentage of Tax revenue	Percentage of Total	Amount	Percentage of Tax revenue	Percentage of Total
Tax Revenue	714	100.0%	49.4%	930	100.0%	46.6%	1,197	100.0%	46.0%
Customs	69	9.7%	4.8%	48	5.2%	2.4%	50	4.2%	1.9%
Salt Tax	34	4.8%	2.3%	40	4.3%	2.0%	46	3.9%	1.8%
Agricultural Taxes	177	24.7%	12.2%	221	23.8%	11.1%	275	23.0%	10.6%
Commodity Tax	161	22.6%	11.2%	202	21.7%	10.1%	132	11.0%	5.1%
Commodity Circulation Tax	-	-	-	-	-	-	271	22.6%	10.4%
Cotton Yarn Tax	13	1.9%	0.9%	17	1.8%	0.9%	-	-	-
Industrial and Commercial Taxes	188	26.4%	13.1%	270	29.0%	13.5%	341	28.5%	13.1%
Interest Income Tax	1	0.1%	0.1%	1	0.1%	0.1%	1	0.1%	0.0%
Stamp Tax	21	3.0%	1.5%	33	3.5%	1.6%	13	1.1%	0.5%
Local Tax	-	-	-	81	8.7%	4.0%	-	-	-
Transaction Tax	14	1.9%	0.9%	-	-	-	13	1.1%	0.5%
Slaughter Tax	16	2.3%	1.1%	-	-	-	34	2.9%	1.3%
House Tax	11	1.6%	0.8%	-	-	-	16	1.3%	0.6%
Special Consumption Tax	3	0.4%	0.2%	-	-	-	3	0.2%	0.1%
Vehicle and Vessel License Tax	2	0.3%	0.1%	-	-	-	3	0.2%	0.1%
Land Registration Tax	3	0.4%	0.2%	-	-	-	-	-	-
Other Taxes	-	-	-	17	1.9%	0.9%	-	-	-
State-Owned Enterprise Profits	321	-	22.3%	532	-	26.6%	767	-	29.5%
Bank and Insurance Revenue	-	-	-	16	-	0.8%	49	-	1.9%
Bonds and Loans	47	-	3.3%	17	-	0.8%	-	-	-
Other Revenue	133	-	9.3%	166	-	8.3%	163	-	6.3%
Balance Brought Forward	124	-	8.6%	335	-	16.8%	423	-	16.3%
Seigniorage	104	-	7.2%	-	-	-	-	-	-
Total	1,443	100.0%	100.0%	1,997	100.0%	100.0%	2,600	100.0%	100.0%

**Table 2 (continue)**  
**National Revenue, 1951-1956**  
 (100 billion RMB Yuan (人民幣))

	1954			1955			1956		
	Amount	Percentage of Tax revenue	Percentage of Total	Amount	Percentage of Tax revenue	Percentage of Total	Amount	Percentage of Tax revenue	Percentage of Total
Tax Revenue	1,322	100.0%	43.0%	1,287	100.0%	42.2%	1,416	100.0%	47.5%
Customs	41	3.1%	1.3%	47	3.6%	1.5%	54	3.8%	1.8%
Salt Tax	52	3.9%	1.7%	48	3.7%	1.6%	48	3.4%	1.6%
Agricultural Taxes	331	25.1%	10.8%	307	23.9%	10.1%	297	20.9%	9.9%
Commodity Tax	142	10.8%	4.6%	172	13.4%	5.7%	204	14.4%	6.8%
Commodity Circulation Tax	295	22.3%	9.6%	309	24.0%	10.2%	358	25.3%	12.0%
Cotton Yarn Tax	-	-	-	-	-	-	-	-	-
Industrial and Commercial Taxes	374	28.3%	12.2%	321	24.9%	10.5%	374	26.4%	12.5%
Interest Income Tax	1	0.1%	0.0%	1	0.1%	0.0%	1	0.1%	0.0%
Stamp Tax	13	1.0%	0.4%	15	1.2%	0.5%	16	1.1%	0.5%
Local Tax	-	-	-	-	-	-	-	-	-
Transaction Tax	9	0.7%	0.3%	6	0.5%	0.2%	3	0.2%	0.1%
Slaughter Tax	41	3.1%	1.3%	38	2.9%	1.2%	39	2.8%	1.3%
House Tax	16	1.2%	0.5%	17	1.3%	0.6%	16	1.1%	0.5%
Special Consumption Tax	3	0.2%	0.1%	2	0.2%	0.1%	2	0.1%	0.1%
Vehicle and Vessel License Tax	3	0.2%	0.1%	3	0.2%	0.1%	3	0.2%	0.1%
Land Registration Tax	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
State-Owned Enterprise Profits	996	-	32.4%	1,119	-	36.7%	1,343	-	45.0%
Bank and Insurance Revenue	179	-	5.8%	236	-	7.7%	72	-	2.4%
Bonds and Loans	-	-	-	-	-	-	-	-	-
Other Revenue	126	-	4.1%	90	-	3.0%	50	-	1.7%
Balance Brought Forward	451	-	14.7%	315	-	10.3%	101	-	3.4%
Seigniorage	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,074</b>	<b>100.0%</b>	<b>100.0%</b>	<b>3,048</b>	<b>100.0%</b>	<b>100.0%</b>	<b>2,982</b>	<b>100.0%</b>	<b>100.0%</b>

source: 1951-52; Zhonggao shehuikexueyuan et al. (1995, 1208-1209, 1216-1218).

1953-56; Zhonggao shehuikexueyuan et al. (2000, 222-223, 271-273, 279, 289, 291-293, 309, 836-837, 872).

notes: 1) All the items indicated in new RMB in the original table were converted into old RMB (the central government implemented a change in the denominations of monetary units in March 1955, where new RMB : old RMB = 1 : 10,000). The same applies to the subsequent tables.

2) "Agricultural Taxes" represents the combined total of "Agricultural Tax", "Deed Tax", and "Special Product Tax" in the original table.

3) This table adopts the total amount of each item as "Total" for 1953-56, and they differ from the amounts indicated in the original table.

of the national fiscal revenue and 50-60% of tax revenue, and in particular the ratio of the industrial and commercial tax, which had previously included the business tax, was quite large. It is clear that these constituted the primary revenue for the central government because the government could basically control them as Central-Local Shared Revenue, which explains why the government moved the business tax from local fixed revenue to Central-Local Shared Revenue.

Another noteworthy point represented by Table 2 is the steady increase in State-Owned Enterprise Profits (profit and depreciation reserves from state-owned enterprises, except for tax). State-Owned Enterprise profits accounted for 45% of the national revenue in 1956 and supported half of the national finances as tax revenue. While the amount of State-Owned Enterprise Profits shown in Table 2 is the sum of the profit of both central and local government enterprises, the ratio of the two of these is important for understanding the relationship between central and local government, as we will see below.

As shown by the comparison above, there were significant differences in the fiscal and taxation policy of the two periods, especially with regard to the policy on the relationship between central and local government. In sum, the fiscal and taxation policy system of the Nationalist Government after the war was based on the clear separation of the finances and sources of revenue of the central

government from those of local government. On the other hand, the Communist government in the early years of the PRC implemented a new fiscal policy that reduced the sources of tax revenues of local government, while the central government itself took direct control of the local fiscal balance. The focus point of the change in fiscal and taxation policy was the distribution of the tax revenue and the profits of state-owned enterprises between the central and local governments. Below, I shall pursue this point through examining the case of Shanghai Municipality.

## **II Tax Collection and the Fiscal Revenue of Shanghai**

Shanghai Municipality was one of the cities under the direct control of the central government not only during the postwar period of the ROC, but also after 1949. Central governments consistently paid attention to Shanghai because of its immense economic importance. For one thing, Shanghai was the largest area of light industry agglomeration in all of China: for example, at the end of 1947 its textile industry possessed around 50% of all spindles in the entire country.<sup>40</sup> Furthermore, Shanghai was also the main port of international and domestic trade. In 1946, 85% of China's international import value was passing through the Shanghai customs

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<sup>40</sup> Shanghaishi mianfangzhigongye tongyegonghui choubeihui 1950,1,66.

house, as was 62% of its international export value, 31% of its domestic import value, and 68% of its domestic export value.<sup>41</sup> Just as Wu Guozhen(吳國楨), the mayor of Shanghai Municipality from May 1946 to April 1949, ascertained when he compared it to “the nerve center of China, ”<sup>42</sup> the Shanghai economy exercised great influence over the Chinese economy as a whole. Naturally, therefore, in fiscal policy the revenue from Shanghai was constantly important for central governments.

Until the second Sino-Japanese War, the fiscal and taxation system of Shanghai had been divided among the International Settlement, the French Concession, and the Chinese section, each managed by their own governments. As touched upon in the previous section, the Settlement and Concession were requisitioned and organized into the unified Shanghai Special Municipality by the Wang Jingwei Government (aka the Nanjing Nationalist Government) under Japanese military occupation after the outbreak of the Pacific War. Based on this wartime unification, the new Shanghai Municipality was finally established as a single Chinese fiscal administrative unit after the war.<sup>43</sup>

Many scholars have already examined taxation on commerce and industry during the republican era, and their research indicates

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<sup>41</sup> Haiguan zongshuiwusishu tongjike 1947,124,129.

<sup>42</sup> Pei et al. 1999, 30.

<sup>43</sup> Qian 1946, 104-114.

that relationships between government and merchant were complex; for example, tax collection was sometimes conducted by trade associations, through contracts or petitions, on behalf of the government.<sup>44</sup> It is therefore natural that change in the taxation process through the postwar period of the ROC and the early years of the PRC is a highly significant research subject,<sup>45</sup> but due to space constraints this paper can only discuss taxation organs and the amount of tax collection.<sup>46</sup> After discussing changes in tax collection, I will examine the influence of these changes on the fiscal revenue of Shanghai, while placing this analysis in the context of the change in national fiscal and taxation policy discussed in the previous section.

## 1 Tax Collection in Shanghai

I shall begin by briefly outlining the economic condition of Shanghai in both periods in question. Although the postwar economy

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<sup>44</sup> Coble 1980 ; Tomizawa 1991 ; Kaneko 2000.

<sup>45</sup> Studies of taxation in cities during the early years of the PRC have recently developed; for example, Wang Shaoguang (2001) examines the case of Wuhan, and Chen Yongfa(陳永發)(2005) discusses that of Tianjin and Shanghai. On balance, Wang indicates an improvement in taxation ability through “institutionalization” in the early years of the PRC, while Chen stresses instead the CCP’s ability to organize taxpayers by means of the political mobilization of class conflict beyond the concept of “institutionalization.” The fundamental idea of this present paper stands by theirs in considering taxation in cities, but its perspective lies closer to that of Chen’s than of Wang’s. In any case, it is essential to address the following question: how and why could the CCP organize taxpayers and construct a minute taxation system?

<sup>46</sup> This paper clearly distinguishes “the amount of tax collection”(徵稅額) from “tax revenue”(稅收). The former refers to the actual amount of taxes collected in a given area, while the latter refers to the fiscal revenue of the central or local government from taxes. This distinction is necessary because the amount of taxes collected by a taxation organ at a governmental level did not always belong to the revenue of the government.

is usually characterized by hyperinflation, it was in fact undergoing recovery in Shanghai because of the increasing demand for light industry products after the war.<sup>47</sup> Similarly, after the founding of the PRC in 1949 and the stabilization of prices in the first half of 1950, there was an almost continuous increase in the production output of the main industries in Shanghai, due to increased demand resulting from several factors: specifically, rehabilitation after the civil war, China's entrance into the Korean War in October 1950, and the start of the First Five Year Plan in 1953.<sup>48</sup> The output of electric power generation directly connected with industrial production also clearly indicates these business upturns in both periods.<sup>49</sup> In light of the evidence, we can conclude that the two periods represent an economic recovery interrupted by the confusion of revolution between 1949 and 1950.

Figure 1 shows the changes in taxation organs in Shanghai from 1945 to 1962. From this we can see that the Direct Tax Bureau and the Commodity Tax Bureau of the Central Finance Department were established in October 1945 as the central tax collection organs, while local taxes were collected by the Shanghai Finance Bureau in its own right. This indicates that there was a systematic division of tax collection duties between the central and local government during the

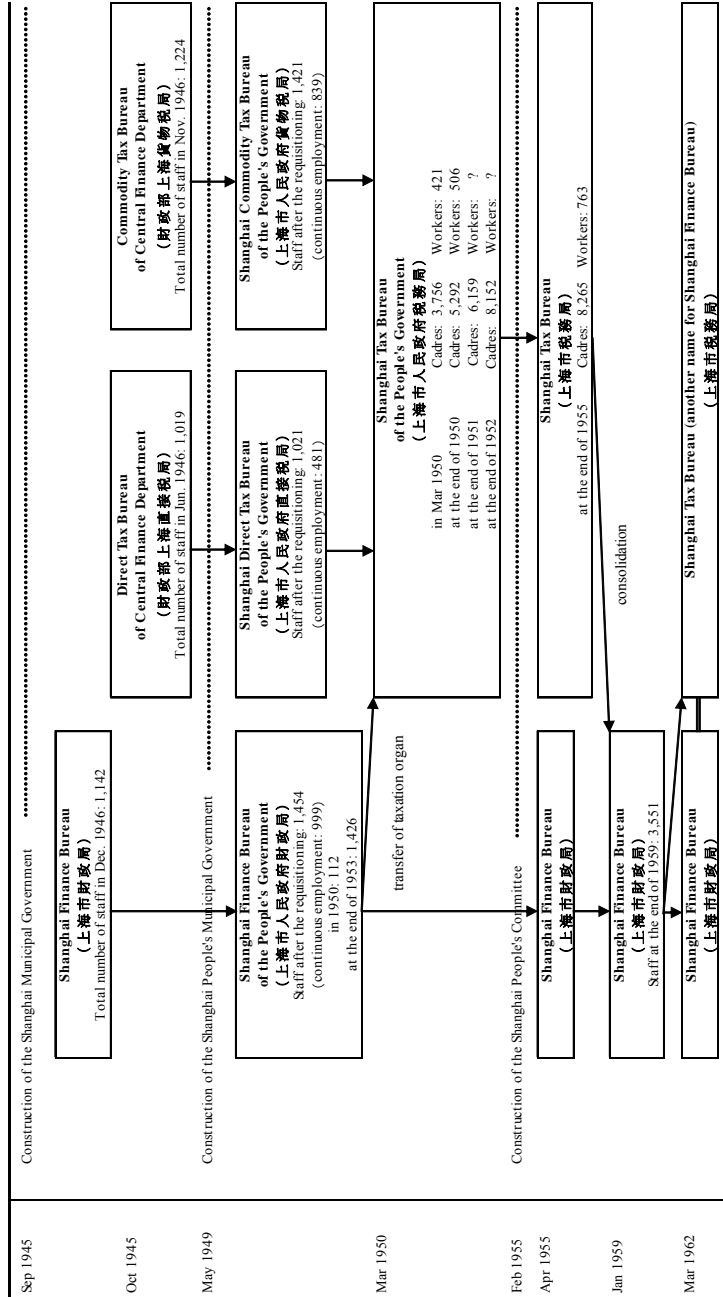
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<sup>47</sup> Jin 2006,93-97 ; Shanghaishi gongshangxingzhengguanliju et al. 1979,56.

<sup>48</sup> Shanghaishi tongjiju 1992,37.

<sup>49</sup> Shanghaishi dianligongyeju shizhibianzuanweiyuanhui 1994, 42-43.

Figure 1  
Transition of Fiscal and Taxation Organs and Staff of Shanghai Municipality, 1945 - 1962



source: Wang (1995, 25-35, 711-713) and Zhonggong Shanghai shiwei zuzhibu et al. (1991, 96-97).

postwar period of the ROC, in accordance with the principle of separating local and national finances discussed above. This division of labor, however, was abolished after the founding of the PRC, and the Direct Tax Bureau, the Commodity Tax Bureau, and the taxation section of the Shanghai Finance Bureau were integrated into the new Shanghai Tax Bureau established in March 1950. This new organ was granted the authority to govern all tax collection tasks in Shanghai Municipality, including collection of the central taxes.

The same development occurred with taxation organs below the municipal level. In 1946, the Direct Tax Bureau had its own 10 offices(辦事所) and 4 tax collection stations(查徵所), the Commodity Tax Bureau had its own 8 administrative districts(管理區) and 3 inspection stations(檢查站), and the Shanghai Finance Bureau had its own local tax collection stations(ex. 稅捐稽徵處, 牲畜專稅稽徵處 and 屠宰稅徵收所) in seven sections of the city. In short, there were tax collection organs (of each of these three bureaucracies) below the municipal level in each area during the postwar period of the ROC. On the other hand, the government of the PRC established a three-level taxation system in the city: the Shanghai Tax Bureau, Section Branch Offices(區稅務分局, numbering 20 sections in urban areas and 10 sections in suburban areas), and Tax Collection Teams(稽徵組). These institutions were then given the authority to govern all taxation in a given area. Under this system, 33 Tax Collection Teams

for each industry, 121 Tax Collection Teams for each section, 32 Commodity Tax Collection Teams, 20 Tax Collection Teams for peddlers, and 17 Tax Collection Teams for vendors were established one after another in 1952. Additionally, as indicated in Figure 1, the size of the Shanghai Tax Bureau's staff increased considerably from 1950 to 1952. From these observations we can surmise that the government in the early years of the PRC had constructed a much more substantial taxation system than that of the ROC.<sup>50</sup>

Building on this brief survey of the economic condition of Shanghai and the reorganization of the taxation organs, let us now proceed to examine how the actual amount of tax collection in Shanghai changed during both periods, as shown in Table 3.<sup>51</sup> The first point clearly conveyed by Table 3 is that the commodity taxes accounted for a large percentage of the total amount of tax collection through both periods. The commodity taxes accounted for over 60% of the total amount in Shanghai during the postwar period of the ROC. Although this percentage fell to around 45% once after 1949, it rose again to 55-65% after the commodity circulation tax was introduced in 1953. The actual amount collected also increased steadily, especially during the early years of the PRC. It is therefore evident that this group of commodity taxes was one of the most important

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<sup>50</sup> Wang 1995,695-710.

<sup>51</sup> We can also recognize this tendency reflected in the amount of tax collection deflated by the Shanghai wholesale price index given below.

**Table 3**  
**Amount of Tax Collection in Shanghai, 1946-1956**

Amount of Tax Collection (1946 - Jul 1948: 100 million Chinese Yuan, Aug 1948 - May 1949: 10 million Gold Yuan)										
	Commodity Tax	Inheritance Tax	Special Business tax	Business Tax	Income Tax	Interest Income Tax	Stamp Tax	Local Taxes	Others	Total
1946	2,643	0	-	208	150	23	246	526	1	3,798
1947	21,950	18	2,191	2,105	3,870	293	167	2,415	4	33,013
Jan - Jul, 1948	177,861	224	8,165	12,185	23,913	1,834	13,681	23,631	7	261,501
Aug - Dec, 1948	21	0	0	1	3	0	2	4	0	31
Jan - May, 1949	119,332	3	207	52,746	811	166	10,654	204,589	0	388,508
Percentage of Total										
1946	69.6%	0.0%	-	5.5%	3.9%	0.6%	6.5%	13.9%	0.0%	100.0%
1947	66.5%	0.1%	6.6%	6.4%	11.7%	0.9%	0.5%	7.3%	0.0%	100.0%
Jan - Jul, 1948	68.0%	0.1%	3.1%	4.7%	9.1%	0.7%	5.2%	9.0%	0.0%	100.0%
Aug - Dec, 1948	67.6%	0.0%	0.4%	2.1%	9.2%	0.9%	6.6%	13.4%	0.0%	100.0%
Jan - May, 1949	30.7%	0.0%	0.1%	13.6%	0.2%	0.0%	2.7%	52.7%	0.0%	100.0%
Amount of Tax Collection (100 million RMB Yuan)										
	Commodity Tax	Cotton Yarn Tax	Commodity Circulation Tax	Business Tax	Income Tax	Interest Income Tax	Stamp Tax	Local Taxes	Others	Total
Jun - Dec, 1949	1,632	-	-	304	0	1	233	352	-	2,522
1950	21,529	-	-	14,211	2,206	229	2,725	-	6,416	47,317
1951	34,453	4,332	-	22,562	15,068	302	3,820	6,056	-	86,593
1952	39,427	6,440	-	23,526	33,676	288	4,558	6,353	-	114,267
1953	24,082	-	61,477	42,306	19,190	-	-	9,171	-	156,226
1954	25,235	-	67,908	40,133	31,795	-	-	9,307	-	174,378
1955	29,864	-	69,596	34,948	9,038	-	-	8,128	-	151,574
1956	36,028	-	82,993	41,448	10,811	-	-	7,650	-	178,931
Percentage of Total										
Jun - Dec, 1949	64.7%	-	-	12.1%	0.0%	0.0%	9.2%	14.0%	-	100.0%
1950	45.5%	-	-	30.0%	4.7%	0.5%	5.8%	-	13.6%	100.0%
1951	39.8%	5.0%	-	26.1%	17.4%	0.3%	4.4%	7.0%	-	100.0%
1952	34.5%	5.6%	-	20.6%	29.5%	0.3%	4.0%	5.6%	-	100.0%
1953	15.4%	-	39.4%	27.1%	12.3%	-	-	5.9%	-	100.0%
1954	14.5%	-	38.9%	23.0%	18.2%	-	-	5.3%	-	100.0%
1955	19.7%	-	45.9%	23.1%	6.0%	-	-	5.4%	-	100.0%
1956	20.1%	-	46.4%	23.2%	6.0%	-	-	4.3%	-	100.0%

source: 1946 - May, 1949; B97-1-340, 232-235, 240-249.

Jun 1949 - 1956; B97-1-338, 15, 17; B97-1-342, 1, 46, 60; B97-1-343, 20; B97-1-344, 3, 21; B97-1-345, 1-2; B97-1-346, 1, 3; B97-1-347, 1, 3; B97-1-348, 1.

notes: 1) "Percentage of Total" is calculated on the basis of the original data. The same applies to the subsequent tables.

2) "Income Tax" 1946-May 1949 represents the combined total of "Profit-making Business Income Tax," "Wage Income Tax," and "Excess Profits Tax" in the original table.

3) "Local Taxes" 1946-May 1949 is calculated by taking the "Tax Revenue" (except surtax) of Shanghai of the item in question and subtracting the "Business tax" that said item required in the original table.

4) "Others" 1946-May 1949 represents the combined total of "Property Sale Income Tax," "Property Rent Income Tax," "Temporary Income Tax," "Fine" and so forth in the original table.

5) The amounts for "Business Tax" and "Inheritance Tax" in 1947 were originally inverted for each item in the original table, but this is an obvious error judging from other items in the original table, the amount of "Business Tax" in Table 4, Wang(1995, 499), and so forth. Therefore this table switched the amounts in question with each other.

6) "Business Tax" in 1950 represents the combined total of "State-owned Enterprise Business Tax," "Store Business Tax," "Peddling Business Tax," "Street Stall Business License Tax," and "Fixed Amount Industrial and Commercial Tax" of the original table; that of 1951-1952 is the combined total of "Periodic and Fixed Amount Industrial and Commercial Tax," "Peddling Business Tax," and "Street Stall Business License Tax" in the original table.

7) "Others" in 1950 represents the combined total of "Slaughter Tax," "House Tax," "Real Estate Tax," "Vehicle and Vessel License Tax," and "Special Consumption Tax" in the original table.

8) "Local Taxes" Jun - Dec, 1949 represents the combined total of "Land Prices Tax," "Land Tax," "Land Value-added Tax," "Deed Tax," "House Tax," "Slaughter Tax," "Party Tax," "Amusement Tax," "Hotel Tax," "Wharf Tax," "Vehicle License Tax," and "Vessel License Tax" in the original table. For the breakdown of 1950-1956, see Table 4.

sources of tax income in Shanghai.<sup>52</sup>

On the other hand, one should note that the amount of income tax and business tax (including special business tax) collection was also intermittently increasing. These increases are clearly evident in Table 3, especially during 1946-1947 and 1950-1953. As for the proportion that these taxes constituted of the total amount of tax collection in Shanghai, income tax accounted for a little over 11% in 1947, steadily increasing to 12% in 1951, and then up to 18% in 1954. In 1952 it even briefly jumped to around 30% of the total. Business tax had also accounted for around 13% since the postwar period of the ROC, and reached the 20-30% range during the early years of the PRC due to the steady increase in the amount of tax collection. Clearly after 1949, the proportions that these taxes represented of the total tax collected exceeded those of the postwar period of the ROC. This indicates to what extent direct taxes, such as income tax and business tax, introduced in the 1930s and promoted by the National Government (particularly in wartime), had taken hold from the postwar period to the early years of the PRC.

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<sup>52</sup> It is interesting to note that the proportion of commodity taxes (as a group) collected in Shanghai to the national commodity tax total changed significantly before and after 1949. Based on Tables 1 and 2, the proportion reached 53% in 1946 and 49% in 1947, but it decreased to around 20% after 1951. Considering that the amount of commodity tax collection had been increasing steadily during this period, clearly the concentration of commodity tax-paying enterprises in Shanghai had gradually been weakening since 1949.

We can suggest some reasons for this increase in income tax and business tax, namely the broad economic recovery after 1949, the improvement in the economic monitoring abilities of the government due to the expansion of the state (i.e., public) economy, and the formation of a strict tax collection system through mass mobilization and an increase in tax organs and staff.<sup>53</sup> Gu Zhun(顧準), the first chief of the Shanghai Tax Bureau from March 1950 to February 1952, noted in his memoirs that an increased amount of tax (income tax and so forth) could be collected in March 1951 because of the establishment of collection organs below the municipal level (such as Tax Collection Teams), and the allocation of staff for each taxpayer, in September and October of the previous year.<sup>54</sup> From these observations it is clear that the amount of tax collection in Shanghai increased substantially during the early years of the PRC, but also that the tax collection system was based on a foundation built during the postwar period of the ROC.

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<sup>53</sup> Of course the tax rate was an important factor in the increase and decrease of the amount of tax collection, but for lack of space I can only indicate here that the business tax rate for financial and brokerage businesses in the early years of the PRC(1.5-15%) was higher than that of the postwar period of the ROC(1.5-4%), and that the deduction rate of income tax for the manufacturing industry in the PRC(10-40%) was higher than that of the ROC(10%)(Guojia shuiwuzongju 2000, 436-437, 441, 462-463, 442-443 ; Liu 1988, Vol.2 107-112, 13-28, 413-420).

<sup>54</sup> See Gu(2002, 161-163). Wang(2002, 247-249) and Chen(2005,148-164) also point out the improvement in tax collection ability below the municipal level in Wuhan, Shanghai, and Tianjin Municipalities.

## 2 Tax Revenue and the Fiscal Structure of Shanghai

This presents us with another question: how did the fiscal structure of Shanghai change before and after 1949, in light of the change in tax collection discussed above?

Table 4 shows the breakdown of the total revenue of Shanghai each year from 1946 to 1956.<sup>55</sup> At a glance, we can see the large proportion represented by tax revenue during the postwar period of the ROC. Tax revenue accounted for 50-60% of the total revenue each year from 1946 to 1949, meaning that the public finances of Shanghai were mainly supported by tax revenue in that period. Additionally, financial assistance from the central government was considerably important, followed by City Construction Tax(市政建設捐) and “Other Revenue”.

With regards to the breakdown of tax revenue, the percentages represented by party tax, amusement tax and hotel tax(旅棧捐) were all exceedingly large in 1946, but business tax accounted for around 25% and became the single largest item in 1947, when it was allocated to the local tax level. Although the percentage decreased after the latter half of 1948 due to hyperinflation and economic confusion, we can nevertheless recognize that business tax was likely the main tax comprising Shanghai’s revenue during the postwar period of the ROC.

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<sup>55</sup> Normally we would have to consider the role of local bonds in public finance, but there was no local bond revenue in Shanghai for both periods as far as I can see. The public finances of Shanghai had been supported by the issuing of local bonds before and during the second Sino-Japanese war, but there appear to have been no such issues in the postwar period. On the other hand, in the early years of the PRC the task of floating national bonds, such as Victory Bonds(人民勝利折實公債) in 1950, were often assigned to Shanghai (Qian 1946,104-114 ; Wang 1995,141-146).

**Table 4**  
**Fiscal Revenue of Shanghai, 1946-1956**

Amount of Revenue (1946 - Jul 1948: 100 million Chinese Yuan, Aug 1948 - May 1949: 10 million Gold Yuan)												
	Tax Revenue							Financial Assistance from the Central Government	Public Business Revenue	Other Revenue	City Construction Tax	Total
	Land Taxes	Business Tax	Slaughter Tax	House Tax	Party Taxes	Other Taxes	Total Tax					
1946	32	1	43	19	398	34	527	103	-	75	77	782
1947	366	2,103	263	38	1,608	139	4,518	1,690	1	1,252	1,586	9,046
Jan - Jul, 1948	754	12,185	1,757	132	10,201	1,103	26,132	3,646	18	5,963	9,684	45,443
Aug - Dec, 1948	0	1	1	0	2	0	4	0	0	1	1	6
Jan - May, 1949	1,907	52,746	49,768	126,783	25,530	600	257,334	-	7	38,892	59,539	355,772
	Percentage of total											
1946	4.1%	0.1%	5.5%	2.4%	50.9%	4.4%	67.4%	13.2%	-	9.6%	9.9%	100.0%
1947	4.0%	23.2%	2.9%	0.4%	17.8%	1.5%	49.9%	18.7%	0.0%	13.8%	17.5%	100.0%
Jan - Jul, 1948	1.7%	26.8%	3.9%	0.3%	22.4%	2.4%	57.5%	8.0%	0.0%	13.1%	21.3%	100.0%
Aug - Dec, 1948	1.3%	11.4%	12.8%	8.0%	33.0%	0.7%	67.2%	0.9%	0.0%	16.0%	16.0%	100.0%
Jan - May, 1949	0.5%	14.8%	14.0%	35.6%	7.2%	0.2%	72.3%	-	0.0%	10.9%	16.7%	100.0%

Amount of Revenue (100 million RMB Yuan)												
	Tax Revenue							Total Tax	Enterprise Profits	Other Revenue	Surtax	Total
	Stamp Tax	Interest Income Tax	Slaughter Tax	House Taxes	Special Consumption Tax	Vehicle and Vessel License Tax	Central-Local Shared Tax					
Jun - Dec, 1949	-	-	53	167	78	51	150	498	-	314	-	812
1950	-	-	516	4,800	625	475	-	6,416	105	3,842	606	10,969
1951	-	-	646	3,755	775	378	-	5,554	633	5,540	2,795	14,521
1952	-	-	938	3,812	603	287	18	5,657	1,513	9,245	9,303	25,718
1953	1,542	254	2,070	4,651	488	367	-	9,372	4,330	6,359	-	20,060
1954	1,248	283	2,738	4,299	449	374	2,007	11,397	7,243	6,891	1,683	27,214
1955	1,365	284	1,825	3,973	386	337	-	8,170	10,723	4,965	1,588	25,446
1956	1,703	219	2,031	3,083	303	312	-	7,650	16,382	4,775	1,763	30,571
	Percentage of total											
Jun - Dec, 1949	-	-	6.5%	20.5%	9.6%	6.3%	18.4%	61.3%	-	38.7%	-	100.0%
1950	-	-	4.7%	43.8%	5.7%	4.3%	-	58.5%	1.0%	35.0%	5.5%	100.0%
1951	-	-	4.5%	25.9%	5.3%	2.6%	-	38.2%	4.4%	38.1%	19.2%	100.0%
1952	-	-	3.6%	14.8%	2.3%	1.1%	0.1%	22.0%	5.9%	35.9%	36.2%	100.0%
1953	7.7%	1.3%	10.3%	23.2%	2.4%	1.8%	-	46.7%	21.6%	31.7%	-	100.0%
1954	4.6%	1.0%	10.1%	15.8%	1.7%	1.4%	7.4%	41.9%	26.6%	25.3%	6.2%	100.0%
1955	5.4%	1.1%	7.2%	15.6%	1.5%	1.3%	-	32.1%	42.1%	19.5%	6.2%	100.0%
1956	5.6%	0.7%	6.6%	10.1%	1.0%	1.0%	-	25.0%	53.6%	15.6%	5.8%	100.0%

source: 1946-May 1949: B97-1-340, 247-249.

In particular, "Financial Assistance from the Central Government" in 1946-1948 and "Other Revenue" in 1947 were based on the following materials:

1946: Q1-9-29, "Shanghai shi difang caizheng shouru shiji yu yusuan bijiaobiao 35niandu"[上海市地方财政收支实际数与预算数比较表 35年度].

1947: Q1-18-247, Table 5 "Shanghai shi 36 niandu caizheng shiji shouru"[上海市36年度财政实际收入].

1948: Q1-18-174, 167-168.

Jun 1949-1956: B104-1-273, 2.

notes: 1) This table does not include balances brought forward from the previous account.

2) "Land Taxes" represents the combined total of "Land Tax," "Deed Tax," "Land Value-added Tax," and "Land Prices Tax" in the original table.

3) "Party Taxes" represents the combined total of "Party Tax," "Amusement Tax," and "Hotel Tax" in the original table.

4) "Other Taxes" represents the combined total of "Business License Tax," "Vehicle and Vessel License Tax," and "Wharf Tax" in the original table.

5) "City Construction Tax" represents the combined total of "City Construction Tax," "City Construction Surtax on Public Utilities Revenue," "City Construction Surtax on Vehicle License Tax," and "City Construction Surtax on House Tax" in the original table.

6) "Financial Assistance from the Central Government" represents the combined total of "Financial Assistance from the Central Government," "Central Subsidy for Local Public Business," "Surplus of Operating and Extraordinary Expenses," "Charges for Custody," "Charges for Proxy Collection," "Loans," "Collection of Temporal Payments" and so forth in the original table.

7) "Other Revenue" 1946-May 1949 represents the combined total of "Fines and Confiscations," "Fees," "Public Property and Rights," "Public Construction Charge," and "Others" in the original table.

8) Some figures from Jan-Jul 1948 and Aug-Dec 1948 were converted based on the ratio of 3 million Chinese Yuan to 1 Gold Yuan.

9) "Other Revenue" in Jun 1949-1956 represents the combined total of "Fees," "Fines and Confiscations," "Public Property," "Miscellaneous," "Surtax on Public Utilities" and so forth in the original table.

10) "House Taxes" represents the combined total of "House Tax," "Real Estate Tax," and "Deed Tax" in the original table.

11) The core of "Central-Local Shared Tax" consisted of "Business Tax" in Jun-Dec 1949 and 1954, and "Agricultural Tax" in 1952.

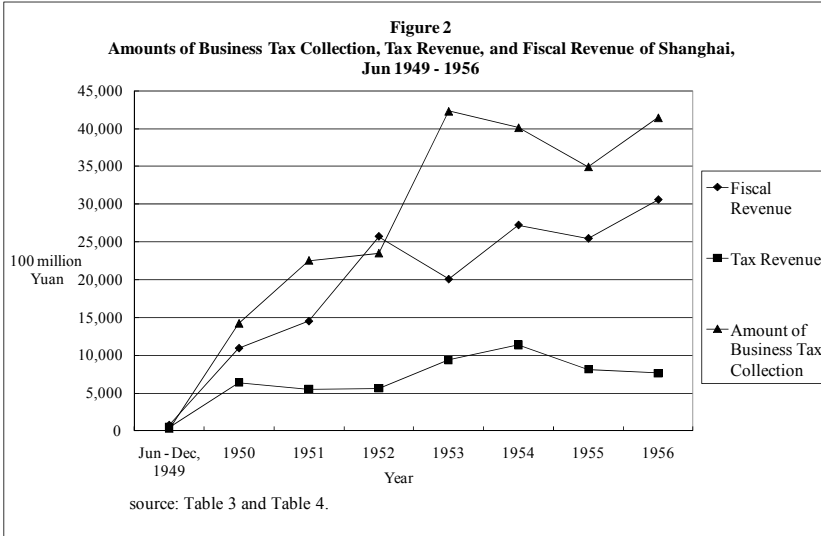
12) Some figures of tax revenue and totals from Jun 1949 to 1956 were different from those given in Table 4, but this table has adopted the original data.

13) "Surtax" represents the combined total of "Surtax on Industrial and Commercial Tax," "Surtax on Agricultural Tax," and "Surtax on Real Estate Tax" in the original table.

14) There is no data for "Financial Assistance from the Central Government" for Jan-May 1949.

On the other hand, it is important to note that although the tax revenue had occupied a certain proportion of Shanghai's total revenue during the early years of the PRC, it decreased to less than 50% in 1951 and finally dropped to around 25% in 1956.

I offer here two main reasons for this decrease in the proportion of tax revenue. One is that the amount of tax revenue itself was in a state of stagnation. It stopped rising from 1950 to 1952, and then started decreasing from 1955 (although it rose once in 1953 as a result of the stamp tax and interest income tax being allocated to the local tax level, while the slaughter tax was on the rise). If we recall the breakdown of tax revenue during the postwar period of the ROC, we can suspect that the reason for this decline in tax revenue was the removal of the business tax from the local tax level after 1949. In the early years of the PRC, the industrial and commercial tax, mainly consisting of business tax and income tax, was sometimes allocated specifically to Shanghai revenue as Central-Local Shared Tax(分成税). This represented substantial financial support from the central



government, but it could not constitute primary revenue for the public finances of Shanghai. On the other hand, as Figure 2 shows, the amount of business tax collection had been increasing until 1953, and is notable in that it was not only far larger than the total tax revenue, but moreover was also larger than the entire revenue of Shanghai almost every year. If business tax had been allocated to the local tax level continuously even after 1949, the proportion of tax revenue would have been far larger than it was. In short, although the government of Shanghai successfully increased the amount of business tax collection in the city, it failed to obtain the fruits of this endeavor as a result of the national reform of the fiscal and taxation system after 1949. The same can be said regarding the total amount of tax collection. As Table 3 indicates, the proportion that local tax

(including business tax after 1947) collection constituted of Shanghai's total amount of tax collection amounted to a steady 13% during the postwar period of the ROC, but it decreased to 4-7% after 1951.

The second reason for the decrease in the proportion of tax revenue was the increase in revenues other than tax. In 1950-52, "Other Revenue" (e.g. fees, fines and confiscations, public property revenue, miscellaneous revenue, surtax on public utilities revenue, and so forth) and surtaxes (added to industrial and commercial tax, agricultural tax, and house tax) occupied an important place in the total revenue of Shanghai. The spectacularly rapid increase of "Other Revenue" in 1952 was mainly due to the influx of fines and confiscations from capitalists, such as those resulting from the Three-Anti (against corruption, waste, and bureaucratism in the public sector) and Five-Anti (against bribery, tax evasion, theft of state assets, cheating on labor or materials, and stealing state economic intelligence in the private sector) campaigns begun from the end of 1951 as mass political movements.<sup>56</sup>

Surtaxes mainly consisted of additions to industrial and commercial tax. The amount collected reached 172.9 billion Yuan in

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<sup>56</sup> On the Three-Anti and Five-Anti campaigns, see Uehara(1975/76) and Izutani(2000). According to Wang(1995, 128-129), the percentage of fine and confiscation comprising "Other Revenue" in 1952 reached 37.7%(348.7 billion yuan), and this accounted for 13.6% of the total revenue of Shanghai that year.

1951 (11.9% of Shanghai's total revenue that year) and 832.2 billion Yuan in 1952 (32.4%) as the additional rate (imposed by the surtax) rose from the original 10% in 1951 to 15% in 1952.<sup>57</sup> Collection of the surtax was stopped temporarily in 1953, and it was then formally allocated to Shanghai's local revenue as "Local Extra-budgetary Revenue" (地方自籌經費) after 1954.<sup>58</sup> However, the rate was reduced to less than 5%, and the proportion of Shanghai's total revenue that it represented also correspondingly decreased.

It should be clear from the evidence presented thus far that the public finances of Shanghai were forced to depend on such extraordinary revenues as "Other Revenue" and surtax revenue for several years right after the foundation of the PRC, rather than receiving the fruits of its own increase in tax collection. In other words, these extraordinary revenues were necessary in order to compensate for the stagnation of tax revenue and the reduction of financial assistance from the central government. This change in the

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<sup>57</sup> Wang 1995, 133-135.

<sup>58</sup> "Local Extra-budgetary Revenue" was established as a formal item of revenue in Shanghai in 1954, based on the following instruction by the Central Government Administration Council: "It is permitted for provincial and city governments to collect in their own right a 2-6% surtax on the amount of industrial and commercial tax collection as the need arises, for the purpose of meeting the needs of local construction and solving problems outside the regular budget, on the principle that it must be of people's own accord and must not add to the burden of the people", date of issue unknown(B1-1-1361). This local extra-budgetary revenue was mainly spent on city construction, such as the Sino-Soviet Friendship Building(中蘇友好大廈) and People's Square Avenue(人民廣場大道) in 1954 (B104-1-175). It is also the origin of the local extra-budgetary revenues that still exist.

fiscal revenue structure — tax was no longer the primary source of revenue — was the first major impact of the post-1949 reform of the fiscal and taxation system on Shanghai.

At the same time, it is also important to note that Enterprise Profits had steadily increased since 1950, and that this brought about a structural change in the fiscal revenue of Shanghai after 1953, a point which I will take up in the next section.

### **III Local Enterprises and the Public Finances of Shanghai**

#### **1 Enterprise Profits and the Socialist Transformation**

“Enterprise Profits,” as an item of Shanghai revenue in the early years of the PRC, refers to the total of the profits and depreciation reserves of 1) local enterprises owned by the Shanghai Municipal Government, and 2) local enterprises owned jointly by the Shanghai government and private entities. One should note that Enterprise Profits were distinguished from the tax revenue from these local enterprises.<sup>59</sup>

The Central Government Administration Council had already anticipated that these Enterprise Profits would become a key source of revenue for cities. This was because in 1951 the “Decision Concerning Further Adjustment of Local Public Finances of

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<sup>59</sup> Wang 1995, 112-122.

Cities”(關於進一步整理城市地方財政的決定) was issued, stating that “city governments must gradually develop their own enterprises and make the profits from these enterprises a reliable revenue item of their public finances.”<sup>60</sup> In fact, as Table 4 shows, the Enterprise Profits of Shanghai had increased steadily since 1950, and proceeded to exceed the Tax Revenue and account for half of the Total Revenue in 1955. This development represents a change of major proportions in the fiscal structure of Shanghai, because there was almost no Public Business Revenue(公有營業收入) during the postwar period of the ROC.<sup>61</sup>

Of course, some government-owned enterprises existed in Shanghai during the republican era; for example, China Textile Industries, Inc. (中国紡織建設公司), which consisted of former Japanese-owned cotton mills requisitioned by the National Government after the war, was a gigantic company in scale. However, it was a central government-owned enterprise with branches and factories scattered across the country, and therefore neither its finances nor its management were matters related to the Shanghai Municipal Government.<sup>62</sup>

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<sup>60</sup> Caizhengbu zonghejihua 1982, 53-55.

<sup>61</sup> The public businesses managed by the Shanghai Municipal Government during the postwar period of the ROC consisted of only a few buses on regular routes, a gas company, ferryboats, and two companies reopened after the war - the Bank of Shanghai (上海市銀行) and a trust company(興業信託社). Additionally, the breakdown of revenue from these businesses was not open to the public (Qian 1946,121).

<sup>62</sup> Jin 2006,47-59.

Let us now examine what factors were involved in the increase in Enterprise Profits, by considering the breakdown provided in Table 5 for the post-1949 era. It is clear from the breakdown that until 1955 the primary elements comprising Enterprise Profits were the City Public Utilities (e.g., waterworks, gasworks, streetcars and buses) and Local Industry, followed by Construction, Commerce, and Fisheries. On the other hand, one should also note the rapid increase in revenue from local jointly-owned (public-private) enterprises. The amount increased by a factor of 15 in the course of merely a year, skyrocketing from only 43.2 billion Yuan in 1955 to 660.4 billion Yuan in 1956, which naturally contributed to the substantial increase in total Enterprise Profits for 1956.<sup>63</sup>

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<sup>63</sup> It should be noted that the Shanghai Municipal Government had already made an attempt to expand its own enterprises before 1955, as illustrated by the constant increase in the “local industry” revenue item during the early years of the PRC. The enterprises originally owned by the National Government in Shanghai initially belonged to the government of the East China Large Administrative Region (華東大行政区) at the time of the military occupation and requisition in May 1949, but after a while 7 or 8 jointly-owned textile factories were allocated to the Shanghai Municipal Government. Additionally, the Local Industry Division of the Shanghai Financial and Economic Commission (上海市財政經濟委員會地方工業處) was established from June to July 1951, and it purchased or changed some factories into jointly-owned enterprises prior to 1952: for example, Xinyu No.1 Cotton Mill (新裕第一紗廠), Guangzhong Dyeing and Weaving Factory (光中染織廠), Yongxin Chemical Factory (永新化工廠), Tianshan Chemical Factory (天山化工廠), Guanleming Fountain Pen Factory (關勒銘金筆廠, William K. Rockman, Inc.), and Xiechang Sewing Machine Factory (協錫縫紉機廠) (Gu 2002, 185-190).

**Table 5**  
**Breakdown of Enterprise Profits of Shanghai, 1949-1956**

Amount of Enterprise Profits (100 million RMB Yuan)								
	Construction	Local Industry	City Public Utilities	Local Jointly-Owned Enterprises	Commerce	Fisheries	Others	Total
Jun - Dec, 1949	-	-	-	-	-	-	-	-
1950	20	16	36	-	19	-	15	105
1951	253	104	132	-	59	-	85	633
1952	88	573	369	55	201	-	226	1,513
1953	416	1,210	1,684	36	-	310	674	4,330
1954	1,009	2,218	1,904	75	-	978	1,059	7,243
1955	721	3,106	3,099	432	-	1,156	2,210	10,723
1956	307	4,398	3,255	6,604	-	-	1,818	16,382
Percentage of Total								
	Construction	Local Industry	City Public Utilities	Local Jointly-Owned Enterprises	Commerce	Fisheries	Others	Total
Jun - Dec, 1949	-	-	-	-	-	-	-	-
1950	18.6%	15.0%	34.5%	-	17.9%	-	14.0%	100.0%
1951	40.0%	16.4%	20.9%	-	9.3%	-	13.4%	100.0%
1952	5.8%	37.9%	24.4%	3.7%	13.3%	-	15.0%	100.0%
1953	9.6%	27.9%	38.9%	0.8%	-	7.2%	15.6%	100.0%
1954	13.9%	30.6%	26.3%	1.0%	-	13.5%	14.6%	100.0%
1955	6.7%	29.0%	28.9%	4.0%	-	10.8%	20.6%	100.0%
1956	1.9%	26.8%	19.9%	40.3%	-	-	11.1%	100.0%

source: B104-1-273, "Shanghai 1949-1956 nian caizheng shouru tongjibiao" [上海市1949-1956年财政收入统计表].

notes: 1) It is unknown what types of industry were included in "Local Jointly-Owned."

2) "Others" represents the combined total of "Agriculture," "Irrigation," "Transportation," "Post and Telecommunications," "Culture, Education, and Health," "Others," and "Public Business" in the original table.

The most substantial reason for this rapid increase in therevenue from local jointly-owned enterprises was none other than the socialist transformation of private city enterprises, which had been proceeding at the same time. It is clear from Table 6, which indicates the number of enterprises in the industrial sector of Shanghai by type of ownership, that the socialist transformation converted far more private enterprises into local jointly-owned enterprises than it did into central ones. That being said, the total amount of fixed assets of the central

**Table 6**  
**Number and Ownership of Industrial Enterprises in Shanghai, 1949-1956**

	Central State- Owned	Local State- Owned	Cooperative (Processing Factories)	Central Jointly-Owned	Local Jointly-Owned	Private	Total
1949	92	50	1	11	4	20,149	20,307
1950	108	48	3	17	7	20,707	20,890
1951	123	70	7	41	18	24,673	24,932
1952	132	89	7	46	19	25,548	25,841
1953	142	104	20	47	21	29,485	29,819
1954	152	118	23	43	201	27,983	28,520
1955	143	119	30	42	333	22,602	23,269
1956	149	130	43	358	16,410	6	17,096

source: B31-1-32, 11.

jointly-owned enterprises at the end of 1956 (6960.5 billion Yuan) exceeded that of the local ones (5533.4 billion Yuan). This indicates that most of the leading private enterprises were converted into central jointly-owned enterprises, while relatively small-scale enterprises were converted into local ones.<sup>64</sup> Nevertheless, it is clear that the increase in the number of local jointly-owned enterprises through the socialist transformation was the primary cause of the definitive change in the revenue structure of Shanghai.

Another significant factor behind the rapid increase in the revenue of local jointly-owned enterprises was a substantial change in the system of profit distribution of those enterprises. Previously, since 1949 jointly-owned enterprises had followed the same system as that of private enterprises, whereby the Enterprise Profits obtained by the public finances of Shanghai had consisted only of the dividend paid

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<sup>64</sup> B31-1-32, p.14.

by the ratio of public stock in those enterprises.<sup>65</sup> However, after the socialist transformation of all industries was completed in 1956, this was replaced with a fixed-rate interest system(定息制度). This new method of profit distribution stipulated that private stock holders were only to be paid fixed-rate (generally 5%) interest based on the amount of their investment at the time of the socialist transformation, irrespective of the actual profits of the enterprises.<sup>66</sup>

As a result, after deducting the fixed-rate interest the rest of the income from jointly-owned enterprises was counted as profit in the public finances of Shanghai. Some scholars have regarded this process

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<sup>65</sup> The method of profit distribution for private enterprises was prescribed in Art. 25 of the“Temporary Regulation of Private Enterprises”(私營企業暫行條例) issued in December 1950: the profit after a settlement was firstly subjected to income tax, and the amount for supplying the deficiency and the legal reserves (over 10%). Secondly, fixed annual interest (股息, under 8%) was allocated to the stockholders based on the amount of each investment. Thirdly, the remaining income was distributed in four parts: (1) dividends to the stockholders and reward for members of the Board (over 60%); (2) a fund for security and sanitation facilities(安全衛生設備基金, over 15% in industry and mining); (3) a fund for the welfare of workers and staff, bonuses and so forth (over 15%); (4) others (Zhonggong zhongyang wenxianyanjiushi 1992, 516-523). After a few years, the Government Administration Council’s Financial and Economic Commission (政務院財政經濟委員會) implemented a new system known as “Sima fenfei”(四馬分肥) in October 1953, which stipulated that the profit of private enterprises should be distributed among legal reserves, income tax, dividends to the stockholders (including rewards for members of the Board), and the fund for the welfare of workers and staff; in principle, it was forbidden for dividends to the stockholders to exceed 25% of the total profit (Shanghai shehuikexueyuan jingjiyanjiusuo 1980, 160).

<sup>66</sup> See “Zhonggong shanghai shiwei duizi gaizao shiren xiaozu guanyu gongsi heying qiye dingfu faxi gongzuo de tongzhi”(中共上海市委對資改造十人小組關於公私合營企業定股發息工作的通知, Notice by CCP Shanghai Committee Socialist Transformation Team Concerning Implementation of the Fixed-rate Interest System for Jointly-Owned Enterprises) on 27<sup>th</sup> July 1956 in Zhonggong shanghai shiwei tongzhanbu et al. (1993, 787-788) and Zhongguokexueyuan shanghai jingjiyanjiusuo et al. (1959, 233-236).

as the “extinction of capitalism” because of the complete separation between the actual enterprise profit and the dividends paid to private stock holders.<sup>67</sup> To some extent this is a reasonable assertion, but on the other hand, one should consider that this also meant that the primary stakeholder in the management, as well as the profits and losses, of the enterprises was now the government to which those enterprises belonged.

As mentioned above, the public finances of Shanghai Municipality were forced to depend on extraordinary revenues, such as fines and surtaxes, after 1949 due to both the reduction of some fixed local tax revenues and a decrease in central subsidiary revenue. Under these conditions, the increase in Enterprise Profits as a result of the socialist transformation markedly reconfigured the revenue structure of Shanghai. This change can also be described as a process whereby the fiscal structure of Shanghai was changed from one mainly dependant on the tax revenue from various economic units in the city during the postwar period of the ROC, into one dependant instead on the enterprise profit revenue from local state-owned and jointly-owned enterprises belonging to the Municipal Government, after 1949.

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<sup>67</sup> Zhongguokexueyuan shanghaijingjiyanjiusuo et al. (1959, 233-235) and Gui(2006, 230-233).

## **2 Expenditure and Local Enterprises**

A detailed examination of the whole fiscal structure, including expenditures, can enable us to more clearly understand the relationship between the public finances of Shanghai and the municipality's own local enterprises, which was articulated above.

Table 7 indicates the expenditures of Shanghai during both periods. Firstly, it is surprising that the proportion of Livelihood Assistance for Government Employees(政府職員生活補助費) was especially large during the postwar period of the ROC. This item consisted of a subsidy to staff of the municipal government for the purpose of offsetting the hyperinflation of the time. It increased year after year, reaching 80% of total expenditures in January-August 1948.

It is also notable that the percentage represented by Economic Construction(經濟建設費) consistently remained over 20% until 1947, although it fell rapidly after 1948. This indicates that the Shanghai Municipal Government allocated a certain expense for economic reconstruction immediately after the war, but was gradually forced by the advancing civil war and hyperinflation to expend most of its revenue on the Administration(行政經費, including Livelihood Assistance for Government Employees). Nevertheless, it is important to note that Economic Construction at the time was not a profitable short-term investment, because there was almost no income from

**Table 7**  
**Fiscal Expenditure of Shanghai, 1946-1956**

Amount of Expenditure (1946 - Jul 1948: 100 million Chinese Yuan, Aug 1948 - May 1949: 10 million Gold Yuan )						
	Economic Construction	Administration	Livelihood Assistance for Government Employees	Culture, Education, and Health	Other Expenditures	Total
1946	172	127	421	79	7	806
1947	1,477	860	3,398	719	439	6,892
Jan - Aug, 1948	4,379	6,365	70,292	5,302	273	86,612
Sep - Dec, 1948	0	5	-	0	0	5
Jan - Apl, 1949	163	7,975	-	225	28	8,390
Percentage of Total						
1946	21.4%	15.7%	52.3%	9.8%	0.8%	100.0%
1947	21.4%	12.5%	49.3%	10.4%	6.4%	100.0%
Jan - Aug, 1948	5.1%	7.3%	81.2%	6.1%	0.3%	100.0%
Sep - Dec, 1948	9.0%	89.3%	-	0.0%	1.7%	100.0%
Jan - Apl, 1949	1.9%	95.0%	-	2.7%	0.3%	100.0%
Amount of Expenditure (100 million RMB Yuan)						
	Economic Construction	Administration	Culture, Education, and Health	Remittance to the Central Government	Other Expenditures	Total
Jun - Dec, 1949	160	316	261	-	-	736
1950	1,532	3,426	2,952	-	77	7,988
1951	4,756	5,693	3,879	783	348	15,459
1952	8,698	5,679	6,485	3,290	184	24,335
1953	7,218	5,958	5,327	500	154	19,157
1954	7,924	6,566	7,129	1,213	1,807	24,639
1955	4,124	6,925	6,759	7,217	1,016	26,040
1956	10,293	7,304	10,465	6,491	395	34,948
Percentage of Total						
Jun - Dec, 1949	21.7%	42.9%	35.5%	-	-	100.0%
1950	19.2%	42.9%	37.0%	-	1.0%	100.0%
1951	30.8%	36.8%	25.1%	5.1%	2.2%	100.0%
1952	35.7%	23.3%	26.6%	13.5%	0.8%	100.0%
1953	37.7%	31.1%	27.8%	2.6%	0.8%	100.0%
1954	32.2%	26.6%	28.9%	4.9%	7.3%	100.0%
1955	15.8%	26.6%	26.0%	27.7%	3.9%	100.0%
1956	29.5%	20.9%	29.9%	18.6%	1.1%	100.0%

source:

1946 - Apr 1949: Wang(1995, 153-156), and the breakdown of each item is based on the following materials:

1946: Q1-18-172, 172.

1947: Q1-18-247, Table 6, "Shanghaishi 36 niandu caizheng shiji zhichu (kemubie)"[上海市36年度财政实际支出(科目别)].

Jan - Aug 1948: Q432-2-196, 139; Q432-3-409, 7.

Jun 1949-1956: B104-1-273, 7.

notes:

1) The breakdown of each item in the original tables is as follows:

Aug 1948 - 1946:

Economic Construction: "Economy and Construction," "Land Administration."

Administration: "Exercise of Political Power," "Administration," "Society and Relief," "Public Security," "Financial Affairs," "Civil Affairs and Autonomy."

Culture, Education, and Health: "Culture and Education," "Health."

Sep 1948 - Apr 1949: Unknown.

Jun 1949 - 1956:

Economic Construction: "Construction," "Local Industry," "Reclamation for Cultivation," "Agriculture," "Fisheries," "Irrigation," "Transportation," "Post and Telecommunications," "Commerce," "Culture, Education, and Health," "Investment in Jointly-owned Enterprises," "Other Enterprises," "Other Economic Construction," "City Public Utilities".

Administration: "Administration," "Judicature," "Prosecution," "Public Security," "Political Affairs," "Foreign Affairs," "Subsidy for Democratic Parties and People's Groups."

Culture, Education, and Health: "Culture," "Higher Education," "Education," "Training of Cadres," "Communications and Broadcasting," "Physical Training," "Health," "Hospitality," "Social Relief and Welfare."

2) The amount for Jan - Aug 1948 only included from 1 January to 20 August.

3) The "Livelihood Assistance for Government Employees" for Sep 1948 - Apr 1949 was integrated into Administration.

4) There is no data for May 1949.

Public Business Revenue(公有營業收入) during the postwar period of the ROC (as indicated in Table 4).

On the other hand, the expenditure structure during the early years of the PRC could be essentially characterized as a competition between Economic Construction, Administration, and Culture, Education, and Health(社会文教費), with each comprising around 30% of expenditures. Additionally, it is particularly important to note the increase in the Remittance to the Central Government(中央上解支出), which was made to the central government from the local budget on the basis of the revenue and expenditure index decided beforehand by the central government. This remittance rose sharply from 121.3 billion Yuan in 1954 to 721.7 billion Yuan in 1955, when it came to account for 27.7% of Shanghai's total expenditures. This rapid increase was clearly connected to the increase in Enterprise Profits at that time.

When one takes into account both the remittance to the central government and the rescinding of fixed local taxes discussed above, it becomes clear to what extent the central government siphoned off the public finances of Shanghai, as stressed by Lardy(1978, 134-135) and Mori(1990, 97-102). In fact, there were complaints about the remittance to the central government from within the Shanghai Municipal Government shortly after its implementation, although ultimately such complaints were criticized for reflecting a self-centered way of thinking”(本位主義思想) in the Three-Anti campaign in 1952.<sup>68</sup>

While taking into consideration these strict fiscal controls by the central government, however, here I will focus on the breakdown of economic construction expenditures given in Table 8. At a glance, one readily observes that the expenditure on City Public Utilities(城市公用企業) had occupied a major part of the total expenditures until 1953. On the other hand, it is more important to notice that the expenditure on Local Jointly-owned Enterprises(公私合營企業) started

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<sup>68</sup> Part of a “self-criticism document” produced by the Shanghai Finance Bureau clearly illustrates the delicate position of Shanghai at that time: “... We recognized that the new fiscal policy concerning the fiscal separation between the central and local governments issued in 1951 can foster positive attitudes of local governments, but at the same time we also grasped the fiscal relationship between the national and local finances unclearly, and fostered our own self-centered way of thinking based on the old notion of the fiscal separation between central and local finances. For example, we were not sufficiently resolute in accomplishing our duty of remittance to the central government, and we had some complaints about not only having no subsidy from the central government for Shanghai, but also being required to remit over 70 billion Yuan from our budget in 1951. At last we thought to resist, and tried to delay our duties (finally all was accomplished in March 1952).” (B104-1-116).

**Table 8**  
**Breakdown of Economic Construction Expenditure of Shanghai, 1949-1956**

Amount of Expenditure (100 million RMB Yuan)							
Construction	Local Industry	City Public Utilities	Local Jointly-Owned Enterprises	Agriculture	Transportation	Others	Total
Jun - Dec, 1949	1	9	131	-	-	18	160
1950	15	7	1,417	-	4	88	1,532
1951	118	1,268	3,113	5	125	127	4,756
1952	54	884	6,914	243	8	168	8,698
1953	238	200	6,301	63	43	32	7,218
1954	148	372	4,519	1,991	125	184	7,924
1955	74	166	2,584	638	241	48	4,124
1956	241	819	3,248	4,327	920	435	10,293
Percentage of Total							
Construction	Local Industry	City Public Utilities	Local Jointly-Owned Enterprises	Agriculture	Transportation	Others	Total
Jun - Dec, 1949	0.6%	5.8%	82.3%	-	-	11.3%	100.0%
1950	1.0%	0.5%	92.5%	-	0.3%	5.7%	100.0%
1951	2.5%	26.7%	65.5%	0.1%	2.6%	2.7%	100.0%
1952	0.6%	10.2%	79.5%	2.8%	0.1%	4.9%	100.0%
1953	3.3%	2.8%	87.3%	0.9%	0.6%	4.7%	100.0%
1954	1.9%	4.7%	57.0%	25.1%	1.6%	7.4%	100.0%
1955	1.8%	4.0%	62.7%	15.5%	5.9%	9.0%	100.0%
1956	2.3%	8.0%	31.6%	42.0%	8.9%	2.9%	100.0%

source: B104-1-273, 7.

notes: 1) It is unknown what types of industry were included in "Local Jointly-Owned Enterprises."

2) "Others" represents the combined total of "Fisheries," "Irrigation," "Posts and Telecommunications," "Commerce," "Culture, Education, and Health," "Others," and "Other Economic Construction" in the original table.

3) "Agriculture" includes "Reclamation for Cultivation" in the original table.

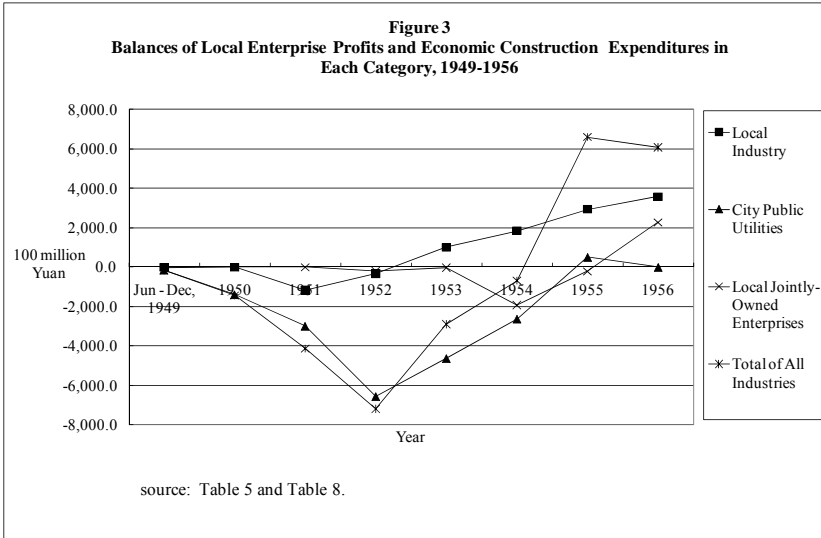
increasing in 1953 and eventually exceeded the expenditure on the City Public Utilities in 1956. Likewise one must consider the expenditure on Local Industry(地方工業), which accounted for 26.7% of total economic construction expenditures in 1951. Together, these observations serve to explain how in the early years of the PRC the Shanghai Municipal Government directly invested not only in public works, but also in local state-owned industrial enterprises and several types of jointly-owned enterprises.

One should note that these direct investments in local enterprises on the part of the public finances of Shanghai were conducted separate from the contemporaneous central investments in economic construction. To give but one example, no Shanghai-related project was present among the 156 national economic construction projects (of which 150 were actually implemented) which served as symbols of the First Five Year Plan.<sup>69</sup> In short, Shanghai was left out of the central investment plans which prioritized development in the interior, and as a result it invested in its local enterprises in its own right.

To advance this argument further, it is necessary to examine the profits and losses of “Local Industry,” “City Public Utilities,” and “Local Jointly-owned Enterprises” in the public finances of Shanghai, provided in Figure 3. Each value in Figure 3 was calculated by taking the enterprise profit of the item in question and subtracting the Economic Construction expenditure that said item required. Analyzing the data given by Figure 3 results in the following observations: (1) “City Public Utilities” had almost balanced income and expenditure in 1955, although it had previously seen large deficits until 1954; (2) “Local Industry” had steadily produced profits since 1953;

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<sup>69</sup> Dong et al. 2004,413-416.



(3) “Local Jointly-owned Enterprises” became profitable in 1956; and  
 (4) the total profits and losses of local enterprises had been in the black since 1955. From these observations, it is clear that the public finances of Shanghai started to obtain substantial profits from 1955, through a cycle of (1) expending public finances on local enterprises, (2) producing added value in local enterprises, and (3) returning that added value to the public finances in the form of Enterprise Profits.

This close relationship between public finance and local enterprise represented an enormous departure from previous practices, formed from whole cloth after 1949.<sup>70</sup> One should also note that there

<sup>70</sup> On the other hand, the expansion of financial management duties of jointly-owned enterprises was an urgent problem for the Shanghai Municipal Government. One official document states: “We lack an independent attitude toward the financial management work of jointly-owned enterprises. Shanghai is the most concentrated city of private enterprises, and the socialist transformation of these was one of the

was a significant background context to this change, namely that the profit from local enterprises had become indispensable revenue, both for sustaining the public finances and for enabling the remittance to the central government in an environment of strict fiscal control from the center. It was therefore vital for the Shanghai Municipal Government to enable local enterprises to generate steady profits. To this end, the government was motivated to make positive investments in these enterprises and develop autonomous economic activities in the area under its control.

This fiscal and taxation system – which was formally and theoretically centralized with strict control of local revenue and expenditure, but in practice committed the actual processes of revenue collection to local governments – was one of the most significant factors regulating the economic activities of the Shanghai Municipal Government, and furthermore served to sustain the finances of the state under the socialist economic system.<sup>71</sup>

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main duties of our city. From this year the jointly-owned enterprises have largely increased, but we have never conducted an independent inquiry into the financial management work of jointly-owned enterprises. If we only wait for direction from the central government, we cannot strengthen our ability to financially manage jointly-owned enterprises in sync with the advance of the socialist transformation.” (B104-1-175).

<sup>71</sup> Tajima(1994,6) characterized this fiscal and taxation system as “a centralized system based on decentralization.”

## **Conclusion**

In this paper, I have examined changes in the fiscal structure of Shanghai before and after 1949. I will now summarize and reconsider some of the implications of the influence that those changes wrought on the fiscal structure.

Firstly, change in the fiscal and taxation system served to transform the fiscal structure of Shanghai as it had been constituted prior to the republican era. The fundamental difference between the fiscal and taxation system of the postwar period of the ROC and that of the early years of the PRC can be summarized as follows. The fiscal and taxation policy of the National Government after the war was based on the clear separation of the finances and sources of revenue of the central government from those of local government. On the other hand, that of the early years of the PRC implemented a new fiscal policy that reduced the sources of tax revenue for local government, while the central government itself took direct control of the local fiscal balance.

This change, implemented by the central government after 1949, caused the transformation of the existing revenue structure of Shanghai, which had been depending on tax revenue. Although the amount of tax collection in Shanghai had been generally increasing during the early years of the PRC, tax revenue in the public finances of Shanghai was in a state of stagnation. As a result, the government

was forced to compensate by depending on extraordinary revenue such as surtaxes. In this sense, it was of great significance that the business tax, which had been a staple of the main revenue of Shanghai's public finances during the postwar period of the ROC, was removed from local fixed tax revenues after 1949.

Secondly, as a result of the socialist transformation a close relationship developed between the Shanghai Municipal Government and local enterprises. In the context of the decrease in the proportion of tax revenue, mentioned above, the socialist transformation produced an increase in Enterprise Profits. Of course, the original significance of the socialist transformation consists of the changing of private property rights into public ones, but actually an important implication of this process for Shanghai was the explosive increase in local enterprises belonging to the Municipal Government, as private enterprises were transformed into jointly-owned ones. As a result, the profits from local state-owned and jointly-owned enterprises became the main revenue for Shanghai's public finances, while there was simultaneously a remarkable increase in the amount of public finance-based investment in local enterprises.

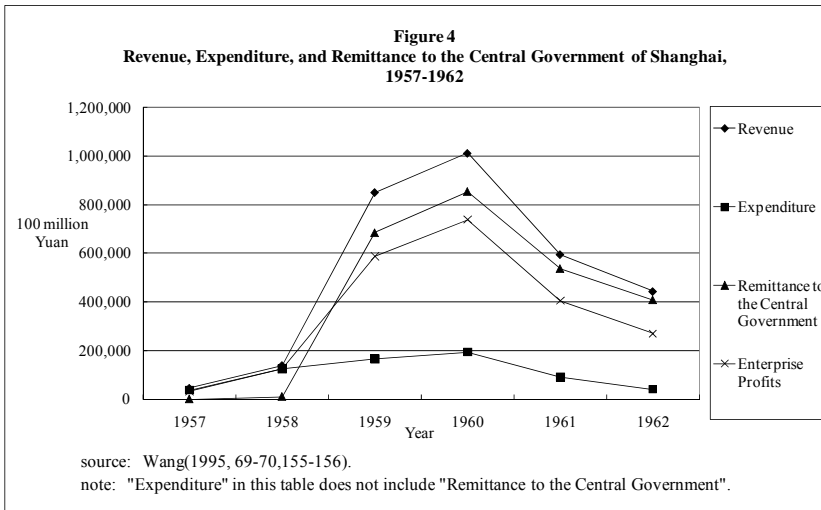
This profound relationship between the Shanghai Municipal Government and local enterprises encouraged the development of local independent economic activities in a region with no hope of receiving central investment, although in the last analysis these

activities too were under the control of the central government. Previous scholarship failed to ascertain this relationship because of the assumption that the socialist transformation represented merely “the nationalization of private enterprises,”<sup>72</sup> although as I have shown this relationship stands out starkly when one employs the fiscal structure as a vantage point.

It is also clear that the emergence of this relationship between the Shanghai Municipal Government and local enterprises represented a significant change in the history of the Shanghai economy since the republican era. This is because the direct relationship between the Municipal Government and enterprises in the city during the republican era was basically limited to the collection of local tax, registration of enterprises, and so forth; at the same time, though, Shanghai accumulated numerous enterprises both large and small, including foreign capital, due to special conditions such as the presence of the foreign concessions. In this sense, the development of a close financial relationship between the Municipal Government and numerous private enterprises implied a considerable expansion of the range of control that the Municipal Government exerted over the Shanghai economy. In short, Shanghai, in its capacity as historically an enormous economic center, was unified with the Municipal Government, with the former then put under the control of the latter.

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<sup>72</sup> Shanghai shehuikexueyuan jingjiyanjiusuo 1980.



Moreover, this structure formed by 1956 was more firmly established after the Great Leap period (1958-1960). Figure 4 indicates the revenue and expenditure of Shanghai during 1957-1962, and shows that Enterprise Profits increased by leaps and bounds, with the revenue exceeding by far the expenditure after 1959. This was the result of the large-scale decentralization of central enterprises to local governments, implemented in 1958 at the insistence of Mao Zedong.<sup>73</sup> At first glance, it appears that there was a large amount of excess revenue over expenditures, but in fact the Remittance to the Central Government was also correspondingly increased. In short, the central government siphoned off the profit from enterprises committed to Shanghai, while it simultaneously held down the revenue and

<sup>73</sup> Caizhengbu zonghejihua 1982, 7.

expenditure index of Shanghai. This decentralization of central enterprises served to further expand the extent of the union between the Shanghai Municipal Government and local enterprises, and this combination remained the primary economic unit during the planned economy period.

In 1982, during the early years of the reform era, out of Shanghai's 8368 industrial enterprises, only 148 were owned by the central government. On the other hand, the number of local industrial enterprises belonging to the Shanghai Municipal Government reached 3161 and represented an output of 52.271 billion Yuan (in new RMB), which accounted for 82% of Shanghai's total industrial output of 63.67 billion Yuan.<sup>74</sup> It is clear that the local enterprises far exceeded the central enterprises and collectively-owned enterprises(集團所有制企業; that is, enterprises belonging to the governments below the municipal level, such as urban resident-managed enterprises(市街地居住者組織企業), township and village enterprises(鄉鎮企業), and so forth) in economic scale.

Although this structure gradually changed during the 1990s due to the increase in collectively-owned enterprises, foreign capital, and

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<sup>74</sup> The number and output of the industrial enterprises under the control of the Shanghai Municipal Government was calculated by the following method: the city total, minus the sum of the central industries, the collective industries and other industries; based on the figures provided by *Shanghaishi tongjiju*(1984,77,85). Also see *Osakashiritsudaigaku Keizaikenkyujo*(1986,134-139) and *Seki*(1989,40-46).

private enterprises,<sup>75</sup> the local enterprises – which were based on an established historical pattern until the republican era, and tied to the Shanghai Municipal Government under the fiscal and taxation system of the early years of the PRC – remained important economic units even in the reform era with the restoration of the market economy.

Of course, one should take heed not to neglect regional bias when considering the influence of the changes in the fiscal and taxation system discussed above. In the case of Longyan District (龍巖地区, located in the southwest of Fujian(福建) province and consisting of 7 counties), local distribution from Central-Local Shared Tax (agricultural tax along with industrial and commercial tax) accounted for 80% of its formal budget revenue during the planned economy period.<sup>76</sup> In this sense, we have to regard the case of Shanghai as a special example, defined by its particular historical background as the center of the modern Chinese economy. Nevertheless, it is possible to proceed with comparative research on the historical significance of change in the fiscal and taxation system and the role of the socialist transformation in each area, if we suppose that the case of Shanghai represents one particular model of local fiscal structure (local enterprise profits-dependent type) and that of Longyan District represents another (Central-Local Shared

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<sup>75</sup> Seki 1997, 68-79.

<sup>76</sup> Iwai 2004b, 209.

Tax-dependent type), both formed in the early years of the PRC.

This perspective is surely one of the effective methods by which the significance of historical conditions up to 1949 defined the formation of the socialist economic system. Naturally we may also consider other models, but detailed examination of this issue remains a matter for further study, as does a careful consideration of the actual performance of local enterprises tied to local governments.

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# 政权更替与上海市财政结构的变动:1945-1956

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## The Chinese Communist Revolution and Changes in the Fiscal Structure of Shanghai Municipality, 1945-1956

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