“Statutes on Exemption from Taxes” (Fu lü 復律)

The statute title “Statutes on Exemption from Taxes” is not known from any other Qin or Han-period site or text. The compilers of Bamboo Slips (2001) reconstructed only a single item in three slips under this statute title, namely, no. 1 (slip nos. 278–80). Although the contents of these slips blend seamlessly, the pieces were found widely separated, with slip no. 278 near the core of archaeological group C and slip nos. 279 and 280 near the core of archaeological group F, both suggesting a placement near or at the end of the original scroll. The title-slip (no. 281), however, was found quite distant from either of these locations, in only the fifth spiral slip stratum, much closer to the first half of the scroll. This problematic placement, among other factors, led Peng Hao (2004), one of the leading scholars of the working committee that edited the texts, to publish a radically dissenting opinion. He argued that the item placed here would properly belong in the “Statutes on Government Service” (Yao lü 羲律), since it refers to exemptions from statutory labor, and that the title-slip, which reads “Fu lü 復律, should be grouped with items about improper sexual relations between males and female blood relatives, not with those about exemption from taxes. Accordingly, he places one of the items from the “Statutes on Miscellaneous Matters” (slip no. 195) under this title in his revised reconstruction, since it uses the word fū 復 in the sense of ‘improper sexual relations.’ This revision was not accepted by the compilers of Bamboo Slips (2006) but appears as the official placement and ordering in Peng Hao et al. (2007).¹ In our translation, we have followed the original reconstruction in

¹ Slip no. 195 does occupy roughly the same spiral slip-stratum as the title-slip (no. 281), but the two are quite distant from each other. See the diagram at the beginning of this section.
Bamboo Slips (2001) and (2006), although we suspect that slip nos. 278–80 may have formed part of the “Statutes on Households,” whose slips lay nearby, especially since they mention artisan households eligible for exemption.

Although, as Peng Hao (2004) points out, the word fù 復 conveys multiple meanings in the Statutes and Ordinances of the Second Year text, including ‘improper sexual relations’ or ‘reinvestigation,’ here we take it as an abbreviation of the term fūchú 復除 (to exempt or remove a tax obligation), usually referring to a removal of the obligation for government labor service. The term fù appears frequently in the annals of the Han histories, recording a special grant by the Emperor of exemption from government service under special circumstances. These could be for one year, several years, or even for a lifetime (zhōngshēn 終身). For example, on several occasions during the Han period, the Emperor exempted for a number of years whole areas of the empire afflicted by droughts and bad harvests.3 Liu Bang, the founder of the Han, exempted for life those army veterans who supported him throughout his campaigns as well as the residents of his hometown and home county, as a reward for their loyalty during the civil war at the founding of the Han.4 In 200 BCE, he granted a two-year ‘paternity leave’ from government service to the fathers of newborn sons.5 On rare occasions, when the government was painfully short of cash, a rich family could receive a lifetime exemption for one family member by contributing grain or slaves to the state.6 These Imperial instructions issued by the Emperor were likely compiled into ordinances (lìng 令), but those long-standing exemptions, such as the ones for Emperor Gaozu’s hometown and home county, were probably placed in a statute (lǜ 律), likely this “Statutes on Exemption from Taxes.” In a fascinating document from the Qin site of Liye, dated June 17, 219 BCE, a district official paraphrases what appears to be a passage from the Qin “Statutes on Exemption from Taxes,” or possibly a related ordinance, as saying “For catching tigers, six persons match being released from government service.”7

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2 These are conveniently brought together for the Western Han by the Song scholar Xu Tianlin (1955, 483–87).
3 For example, see Han shu, 8.244.
4 See ibid., 1B.74–75. This included lifetime exemptions for the people of Feng 豐 and the people of Pei 沛, even though the people of Feng had not always remained perfectly loyal to him. For the lifetime exemption for his early veterans, see ibid., 1B.54, 73, 78.
5 See ibid., 1B.63.
6 See ibid., 24A.1134, 24B.1158.
7 See Liye Qin jiandu jiaoshi (dīyi juan), 103 board no. 8-170 (170), line 2. The line reads, in part, dé hǔ dāng fūzhě liù rén 得虎當復者六人. A fragment from a Qin statute from the site of Longgang mentions that when a certain wild animal (identified by the editors as a tiger)