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Another Type of Rationality: the Principle of Land Taxation of the Korean Empire

Traditionally the major tax sources of East Asia were the population and the land. In particular, in Korea, China, and Japan, the three countries created nationwide land registers at least 1,000 years ago. Most of the numerous studies of these registers assume that the principle of taxation at that time was not substantially different from the modern one: the government ascertains information concerning tax sources exactly. However, was this indeed the case? In this study, I want to examine the Korean traditional principle of land taxation through comparing *Kwangmu land registers*(光武量案) made by the Korean Empire in the 19th century with the modern land registers of the Japanese Colonial period, utilizing a software named “JigsawMap” which I developed with HCIL (Human Computer Interaction Laboratory, Seoul National University).

During the Colonial period, the Japanese government enforced a guideline for land investigation and applied it across the country. On the other hand, the Korean Empire did not use overt rules and technicalities. Nevertheless, I could determine its underlying principles and customs through my research. The Korean Empire adjusted tax burden by taking land productivity into account during land survey. Area recorded in the *Kwangmu land registers* was smaller than the actual one, and shows different rate of reduction by land types.

All revenue was required to be gathered in the capital, which made distinctions of tax amount by regions. I compared two provinces; one is Ch'ungch'öng province, which could ship taxation by sea, the other is Kyöngsang province that was far from the capital and had to use an overland route only. Through my analysis, it was revealed that the burden of land tax was much lighter in Kyöngsang province. Assessments of area and grade were undervaluated compared with Ch'ungch'öng province. I presume that this was the result of difference in inter-regional of tax transportation costs.

The land taxation system in the Korean Empire was similar to the Chosön dynasty's. They did not give instructions but stuck by those principles, be they different assessments according to the value of crops produced in the land or equal total tax burden including transportation charges in each region. It was the governing philosophy of the dynasty that aimed at Neo-Confucian equality(均) among the people across the country. Flexibility in diversity, equality in flexibility, was their indigenous rationality. I think it can be a clue to understand other pre-modern states's tax systems.