Abstract

Rural development had been a very important issue in China during the early twentieth century, main reason being the widespread village poverty in all parts of China. However, most research on this topic evolved around Liang Shu Min's work, and few scholars have paid attention to the contribution of the Nanjing government. In actual fact, Nanjing government came up with a series of plans for rural development, one of the most evident being reducing the number of taxes in almost all parts of China, as there were simply too many taxes then.

The focus of this thesis is thus on the contribution Nanjing government made for China's rural development via tax. The research period is narrowed to 1933-1937, since most of the actions Nanjing government took occurred during this period, such as the setting up of Rural Revival Committee of the Administrative Department. The aim of this thesis is thus to find out how much the government had done reducing taxes, how the government replaced the loss in revenue and whether their rural development was successful, such as whether they had achieved their aim in rural development. I hope this thesis would be of contribution to the economic study of rural China.