ABSTRACT

Lu Zhi (754-805 A.D.) was a lucid thinker and a sound and reputable classical scholar of the mid-T’ang period. His career began to take shape with his appointment by Emperor Dezong in 780 as a scholar of the Han-lin Academy. At the age of thirty-nine, he held the position of Chief Minister. His voluminous official writings, which have been widely studied by historians, have influenced the financial and tax policies of the government. In 794, Lu Zhi submitted his great six-part memorial on tax reform. This was his most important single act in the financial field. The memorial put focus on the shortcomings of the liang-shui system from the standpoint of conventional Confucian economic theory, accompanied by various proposals for reform.

The objective of this academic exercise is, therefore, to critically evaluate Lu Zhi’s thoughts on taxation by looking in detail into his six-part memorial. A brief history of Lu Zhi’s upbringing, his early career, his political philosophy and the social, economic and political situation of the mid-T’ang period will be discussed. His criticisms and suggestions put forward to Emperor Dezong in the memorial will be analyzed in depth, based upon various primary sources of historical records and other secondary materials.

From the study, it is revealed that though Lu Zhi’s analysis of the abuses under the liang shui system is constructive and thoughtful, his thought on taxation is basically conservative and his proposed measures could no longer fit into the socio-economic development of that time.