ABSTRACT

The reign of Xuan Zong is one of the longest in the history of Tang monarchy. He had gained eminence as a capable ruler and won the respect of both local and foreign audience. During his governance, even though he had to endure years of imperial political struggles, he was still able to develop the dynasty to its optimum opulence and created the infamous Kai Yuan exuberance. However, the dynasty also declined in power during his reign. In the later stages of his reign, the corruption of the political system, the escalating societal contradiction, the power erosion of central government and the strengthening of rural outlaws hinted the downfall of the majestic monarchy. The triggering of An Lu-Shan rebellion resulted in the descent of Tang dynasty, and Xuan Zong dominance finally ended in tragedy.

Whenever scholars mention An Lu-Shan rebellion, they tends to constrict their researches on the following fields only: eunuch political interference, outlaws regional terrorization, the invasion of lesser races, tax diversification, the crumple of the system of land equality, the increase in refugees and the relocation of the financial centre to the South. It is clear that the impact of An Lu-Shan rebellion on the political and societal aspects of Tang dynasty are of utmost importance and significance. This thesis attempts to dissect the revision of tax doctrines during the reign of Su Zong and Dai Zong after the An Lu-Shan rebellion. In addition, the implementation of Liang-Shui system during the reign of De Zong will be included in the assessment in order to provide a thorough
understanding of the societal reformation brought about by the major overhaul of financial policies after the *An Lu-Shan* rebellion.

Original historical data are the basis and major data sources of this thesis. In addition, the research accomplishments of previous academics are included. The data collected are verified, counterchecked against historical records, synthesized and categorized. This thesis has also harnessed the viewpoints of Japanese and western scholars, in the hope that the analysis of taxation reformation after the *An Lu-Shan* rebellion will be just and complete.

The whole thesis is divided into seven chapters. The first chapter being the introductory chapter, narrating the purpose and method of research, stating the data sources, tracing the path of data utilization and highlighting the research topic importance. The second chapter outlines the background of *An Lu-Shan* rebellion, its history, process and the damaging impact of this civil war on the political, economical and societal aspects of *Tang* dynasty. The third chapter focused on the situation of financial catastrophe after the rebellion. The fourth and fifth chapter discussed the financial reformation policies carried out by *Su Zong* and *Dai Zong* respectively. The sixth chapter discussed how *De Zong* manipulated the financial reformation policies implemented by the two previous rulers to his benefits, and successfully implemented the *Liang-Shui* system. The seventh chapter summarises the whole thesis, and the significant reformation of taxation system from *Zu Yong Diao* system to *Liang Shui* system in the *Tang* financial history will be emphasized. At
the same time, the reformation also has profound meaning in terms of China history.