

Travers, Alice, Peter Schwieger and Charles Ramble, eds., *Taxation in Tibetan Societies: Rules, Practices and Discourses*, Leiden and Boston (Brill), 2023. xi+388 pp. [Brill's Tibetan Studies Library, vol. 53].

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The twelve contributions to this volume on taxation in Tibetan societies study the topic related to rules, practices, and discourses. While in the first eight of them the main focus is on Tibet during the Ganden Phodrang (dGa' ldan pho brang) government period (1642–1959), the final four deal with polities and regions bordering Tibet, the Kingdom of Nangchen, Ladakh and Western Tibet, Zangskar, and Mustang—with the exception of Zangskar, all mainly from a historical, pre-1951/1959 perspective. Accordingly, most of them make use of various historical and modern written sources in Tibetan and also in Chinese, in particular archival documents, and other historical materials. Nevertheless, as is noted in some contributions, missing access to archival documents, in particular in Tibet (PR China), not to speak of proper field research, is a severe methodological difficulty and results in limitations to research, the systematic analysis of general, systemic, and specific aspects of taxation, and consequently the drawing of well-founded conclusions. Therefore, in a number of contributions, oral history data (collected by the authors or drawn from published versions) are used wherever possible. Due to the political sensitivity of the topic of taxation in Tibet and although study conditions did improve between the late 1980s until ca. the early 2010s, expressed by the results of international cooperation between research institutions in Tibet and the PR China, on the one hand, and Europe (such as, for example, Austria, France, Norway, and the UK) and the USA, on the other, (which provided the basis for Diana Lange's research on water transport and Isabelle Henrion-Dourcy's on the performance of Tibetan "opera"—(*a lce*) *lha mo*, in areas of historical Western Tibet *rnam thar*—as part of the tax system), the collection of data in many cases did take place primarily outside Tibet.

This situation was of course much more severe in the mid- to late-1960s when the first specific studies of taxation were made by

Surkhang Wangchen Gelek (1966, 1986)¹ and Melvyn Goldstein (1968, 1971),² later followed by George Tsarong (1998),³ which are referred to by the editors in their “Introduction” (pp. 1–10) to the present volume as the ones who “solidly established in a body of in-depth scholarship” “this field of knowledge”. To these should be added, in my view, for example, the works of Barbara Aziz (1978),⁴ Eva K. Dargyay (1982),⁵ and in particular Dieter Schuh, who dealt with topics related to taxation in a number of substantial publications since the 1970s (see for example Schuh 1988),⁶ and recently in works specifically dedicated to this topic (Schuh 2016, 2020, 2022, 2023, and 2024).⁷

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- ¹ Surkhang Wangchen Gelek (1966) Tax measurement and *Lag 'don* tax in Tibet. *Bulletin of Tibetology*, III/1: 15–28; *idem* (1986) Government, monastic and private taxation in Tibet. *The Tibet Journal*, XI/1: 21–40. In these articles, the author, a descendant of the aristocratic Zur khang family, who acted as cabinet minister (*bka' blon*) of the Ganden Phodrang government, presented valuable insights on various aspects and terminologies of taxation in Tibet. His comments on related 19th-century practices and his reading of historical documents, however, seem to represent, to a large degree, retrospective views held by government officials in the mid-20th century and seem not to reflect the actual practices (as recently shown by Schuh 2022 [see below n. 7] with regard to the case of 18th- and 19th-century sKyid grong).
- ² Goldstein, Melvyn C. (1968) *An Anthropological Study of the Tibetan Political System*. Ph.D. Thesis, University of Washington; *idem* (1971a) Taxation and the structure of a Tibetan village. *Central Asiatic Journal*, XV/1: 1–27; *idem* (1971b) Serfdom and mobility: an examination of the institution of ‘human lease’ in traditional Tibetan society. *The Journal of Asian Studies*, XXX/3: 521–534.
- ³ Tsarong, Paljor (1998a) Economics of a Tibetan state treasury: the barley supply office. *The Tibet Journal*, 23/2: 3–10; *idem* (1998b) Tseja: structure and economy of a Tibetan state treasury. *The Tibet Journal*, 23/3: 23–33.
- ⁴ Aziz, Barbara Nimri (1978) *Tibetan Frontier Families: Reflections of Three Generations from D'ing-ri*. New Delhi-Bombay-Bangalore-Calcutta-Kanpur: Vikas.
- ⁵ Dargyay, Eva K. (1982) *Tibetan Village Communities: Structure and Change*. New Delhi: Vikas.
- ⁶ Schuh, Dieter (1988) *Das Archiv des Klosters bKra-šis-bsam gtan-glin von sKyid-groñ*. Bonn: VGH-Wiss.-Verlag.
- ⁷ Schuh, Dieter (2016) *Herrschaft, örtliche Verwaltung und Demographie des äußersten Westens des tibetischen Hochlandes: Rechtsdokumente aus Purig und Spiti*. Teil 2: Spiti. Andiast: International Institute for Tibetan and Buddhist Studies; *idem* (2020) “Landwirte (*khral-pa*, *khral-'dzin*, *grong-pa*, *khang-chen*) im tibetischen Hochland: Im Elend lebende Leibeigene oder sozial und wirtschaftlich stabile Säulen feudaler Herrschaften? Statistische Analysen zur Vermögensungleichheit.” *Zentralasiatische Studien*, 48: 123–234; *idem* (2022) “Landwirte (*gZhung-rgyugs-pa*) und Viehzüchter (*sBra-dud*) im Bereich der *dGa'-ldan pho-brang*-Regierung. Untersuchungen zur Steuererhebung, Demographie und Vermögensungleichheit in Tibet: Teil 1 *sKyid-grong*.” *Zentralasiatische Studien*, 50: 147–477; *idem* (2023a) “Landwirte und Viehzüchter im Bereich der *dGa'-ldan pho-brang*-Regierung. Untersuchungen zur Steuererhebung, Demographie und Vermögensungleichheit in Tibet. Teil 2: Steuersubjekte, Kompensation von Steuerausfällen und Grundsätze der Steuerbemessung nach Vermögen und Ertrag.” *Zentralasiatische Studien*, 51: 1–147; *idem* (2023b) “Landwirte und Viehzüchter im Bereich der *dGa'-ldan pho-brang*-Regierung. Untersuchungen zur Steuererhebung, Demographie und Vermögensungleichheit in Tibet. Teil 2A: Steuerrechtliche Zusammenfassung (Summary of Taxation Principles).” *Zentralasiatische Studien*, 51: 145–159; *idem* (2024) “Landwirte und

The approach in these works was to combine data on specific local social-administrative entities with a perspective on the wider political, economic, and religious system, also in its historical dimension. In the current volume, most contributions aim at studying taxation with regard to selected regional, administrative, thematic, or historical topics and thereby present fresh insights.

Peter Schwieger's "The tax system in Central and far Eastern Tibet towards the end of the Ganden Phodrang reign: an outline of its structure and terminology" (pp. 11–53) is based on *Bod ljongs spyi bshad* (edited by Tshe ring don grub and O rgyan chos 'phel, Lhasa, 1991), translated from a two-volume encyclopedia on Tibet, first published in 1986 in Chinese. Despite the fact that the sources on which the original surveys are based are not accessible, and that these were made by Communist cadres with a biased ideological mission, which is expressed, for example, in terms of the "degree of exploitation", the author asserts that the sections translated by him "offer an approach to the structure and terminology of the Tibetan tax system" and present "general outlines of Tibet's society and tax system" (p. 15). They are presented according to taxes in the farmland areas (field tax; special taxes and lease paid from tax fields; special taxes in corvée labor and in kind paid from tax fields, including a military tax from fields measured in the 'don unit; taxes in kind and in corvée labor [*khral 'ul*] for the local [i.e. Ganden Phodrang] government), commercial tax (that is, a taxation on merchandise), as well as taxes in nomadic areas, illustrated with b/w images from the German Ernst Schäfer Tibet Expedition 1938/39.⁸

The contribution by Kalsang Norbu Gurung, "A perspective on the Ganden Phodrang's administration of taxation in the 19th and 20th centuries based on archival sources" (pp. 54–82), studies "the variety of tax obligations to the Ganden Phodrang government", gives a detailed list of government offices in charge of taxation, the context and year of their origin, and discusses "the basic tax obligation in accordance with the list of lands recorded in the *Iron-Tiger Land Settlement of 1830 (ICags stag zhib gzhung)*", including the not always clear terminology in this document. He presents a *bka' rgya* document from 1830 as well as a *lam yig* from 1894 in facsimile, transliteration, and translation,

Viehzüchter im Bereich der *dGa'-ldan pho-brang*-Regierung. Untersuchungen zur Steuererhebung, Demographie und Vermögensungleichheit in Tibet. Teil 3A: Dienstleistungen (*rkang-'gro*)." *Zentralasiatische Studien*, 52: 1–11.

⁸ It should be noted that this expedition was supported by Heinrich Himmler, the leader of the SS. Dr. Ernst Schäfer, its leader, and Dr. Bruno Beger, participating anthropologist, were both high-ranking SS members who worked for the *Ahnen-erbe*, an institution devoted to the task of promoting the racist ideologies of the SS and NSDAP. See, for example, Wolfgang Kaufmann (2009) *Das Dritte Reich und Tibet. Die Heimat des „östlichen Hakenkreuzes“ im Blickfeld der Nationalsozialisten*. Ludwigfelde: Ludwigfelder Verlagshaus.

showing that, while without the availability and analysis of such documents, studies of taxation are not possible, to achieve a clearer and fuller picture of the circumstances and processes, more information, complementary and comparative data, from archival documents and other historical sources, are necessary.

Alice Travers' "When you count, everything is there, and when everything is there, everything vanishes": a criticism of tax collecting in Ngamring district (*rdzong*) during the first half of the 20th century" (pp. 83–126) is based on a twelve-page eyewitness account of the accounting and tax collection process at the district (*rdzong*) level from the 1930s to the 1950s authored by a former district clerk (*las drung*), written and published (1994) long after this period. Despite these obvious limitations, the overt political aims of the account, denouncing the practices of the old society, and other shortcomings (e.g. the unclear amount of arable land and its expansion since 1740), it provides a retrospective view on the tax system—"the ensemble of taxes in kind and cash and of corvées and obligations levied" (p. 85)—in Ngamring district, originally under the bKra shis lhun po *bla brang*, since 1923 under the direct control of the Lhasa (Ganden Phodrang) government, including "the diversity of opportunities for enrichment that the tax collection process created" (for the tax collectors) and the collection of "support gifts" on the occasion of legal cases, not available so far from other sources.

"Traditional taxation systems in Western Tibet: a comparative perspective" (pp. 127–154) authored by Nancy Levine (first published in 1992 in *China Tibetology*) is based on data collected by her in summer 1990 through interviews with "ordinary men and women and local officials who also are members of Ruthog (Ru thog), Tholing (mTho lding) in Guge (Gu ge), Purang (sPu hreng), and Khochar (Kho char) villages" (p. 127), over thirty years after the end of the Ganden Phodrang government. Her sketch of the "traditional taxation systems" in Western Tibet (mNga' ris), based on information from these four examples, all representing agrarian economic settings, suggests that taxation must be understood in a broader economic context and take account of the social structure of the local population. Two of the investigated villages, Tholing and Khochar ('Khor chags), were the seats of historically important monastic foundations (with a considerable number of monks, in the 20th century belonging to the dGe lugs pa and Sa skya Ngor schools), which played an important role also in the sphere of taxation, not only as land-owners and recipients/ collectors of taxes, but also in the composition of the different social categories of tax-paying subjects.⁹

⁹ Despite the article's focus on agrarian systems and arable land, the socio-economic context in mNga' ris was constituted to a large degree by a nomadic population of tax-paying subjects. On this and other information, such as the Wylie spelling of

“*Lam yig*—An official document granting travel privileges in Tibet” (pp. 155–196) is the topic treated by Saadet Arslan. She gives an overview of this type of legal document (literally “route letter”) that was issued by the Ganden Phodrang government and its subordinate departments in order to give permission to travel, also for foreigners, and to authorize the requisition of supplies and transport services from subjects as a form of tax obligation. She discusses the authorities which issued such documents, lists different categories (permanent/annual or temporary) and beneficiaries, sketches the socio-cultural background of the administration of the Ganden Phodrang government between 1642 and 1959—territory and land property (estates, landlords); social order; taxation and service obligations; transportation and communication networks (postal stations and ‘*u lag*-system)—before detailing the characteristics and document formula of *lam yig* and finally presenting selected examples in facsimile, description, transcription, and annotated translation, accompanied by highlighting and explaining the commonly used terminologies. A glossary of relevant terms for the analysis of *lam yig* documents completes this informative contribution, a summary of the author’s unpublished Magister Artium thesis (2005).

The next contribution, Diana Lange’s “My karma selected me to become a ferryman’: the role of waterways and watercraft in the corvée tax system in pre-1959 Tibet” (pp. 197–210), studies taxation in the fishing village of Jun (‘Jun) in Chushur (Chu shur) county in Central Tibet based on field research in this place on several occasions between 2003 and 2012 as part of her Ph.D. research project. Before 1959, the whole population of this village was engaged in fishery and considered as “low-caste”¹⁰ (p. 199). Subordinated to Drepung monastery, they paid their share of *rkang ’gro* (corvée labor) taxes (exclusively men’s work) by providing ferry and transport services, mainly between Lhasa and Tsetang, as well as through ferry service on the Lukhang (lHu khang) lake in Lhasa during the Saga Dawa festival—in addition to *lag ’don* (taxes in kind) in the form of barley and fish, due to the Ganden Phodrang government. The final section of her paper presents information on water transport services in general as taxes and as private enterprise, including references in earlier historical accounts, with details on the ferry service operation, relevant terminologies and illustrations.

“Performing Tibetan opera as *khral* in the first half of the 20th century: in principle a ‘tax’, in experience a pervasive obligation” (pp.

place names (“Diya”: gTi g.yag; “Memo Nani”: gNas mo sna gnyis aka Gurla Mandhata), see, for example, Gu ge Tshe ring rgyal po (2006) *mNga’ ris chos ’byung gang* *ljongs mdzes rgyan*, lHa sa: Bod ljongs mi dmangs dpe skrun khang.

¹⁰ No Tibetan term given by the author.

211–253) by Isabelle Henrion-Dourcy focusses mainly on the performance of opera ([*a lce*] *lha mo*) by respective troupes on the occasion of the Curd Festival (*zho ston*) in Lhasa in late premodern Tibet. Her comprehensive description encompasses not only the aspect of performance-as-*khral* during this festival and on other occasions but also an overview of *lha mo* troupes in Central Tibet in general, their socio-economic status, prestige, and internal organization, an overview of the ten troupes performing at the *zho ston* as a tax, including their home place, type of landowner, time of foundation, repertoire in terms of plays, and wider economic, social, historical, and regional dimensions. Her analysis also deals with the integration of the *lha mo* performances of the *zho ston* into the taxation system of the Ganden Phodrang government, their conception as *khral* and in particular *lag 'don* (tax in kind), and their important and over time changing role in one of the major state ceremonies. *lha mo* actors had to perform as *khral* on certain occasions also for their respective aristocratic and monastic landlords, mostly “obligations inherited over many generations, typically with no oral record of their historical origins” (p. 234). While *khral* implies a pervasive obligation for those who produce an activity for free that was received formally by the other, the performance in front of the Dalai Lama, supervised by the Treasury Office (*rtse phyag las khungs*), was considered also an offering, granting pride and an enhanced status. The author points to the fact that in the greater picture *lha mo* performances were fundamentally a folk genre performed in villages with an inherent religious constituent (accumulation of merit [*bsod nams*]) upon the invitation of a patron (*sbyin bdag*) who sponsored the show for the whole community, usually during village or monastic festivals, also on important family celebrations, which brought blessings of Buddhist deities and favor of worldly gods, translating into peace, wellness, fertility, and prosperity for the village and community. By including this religious, merit-making aspect (which may be considered a beneficial component in any discussion of the performance of *khral* in Tibetan Buddhist societies), her analysis of the *lha mo* performances goes meritoriously beyond a purely economic, administrative, and socio-political approach.

The contribution by Berthe Jansen, “A preliminary investigation into monk-tax: the concept of *grwa khral/btsun khral/ban khral* and its meanings” (pp. 254–278), discusses the “concept, history, and the occurrences of monk-tax (*grwa khral*, also *btsun khral*) in Tibetan Buddhist regions before the 1950s” on the basis of references in various Western and Tibetan, often (auto-)biographical and hagiographical sources, from different periods. The picture that emerges “shows the variegated nature of this clerical tax, which affected both males and females at certain times and places” and “although widespread—was by no means in place everywhere and at all times” (p. 267). In addition, it

was not necessarily a “tax” levied by the state but the result of “policies of regulated, or forced, monastic recruitment” predating the Ganden Phodrang government (p. 256). During the time of the latter, the recruitment or conscription of monks as well as nuns in the form of a monk- or nun-tax seems to have occurred in a few documented instances on the occasion of new foundations of monasteries and may have otherwise been related to filling up low numbers of monks and nuns in small or branch monasteries. This could be negotiated and circumvented, also by buying off duties. Jansen points out that *grwa khral* and *sham thabs khral* (literally ‘lower robe tax’) was also used as a reference for sustenance payments to monks.

M. Maria Turek’s paper, “Monastic obligations, hat change and Lhasa encroachment: taxation rights among politico-religious shifts in the Kingdom of Nangchen” (pp. 279–301), focusses on the kingdom of Nangchen (Nang chen rgyal khab) (1300–1951), located in today’s Nangchen county in Yushu Tibetan Autonomous Prefecture, Qinghai. Largely based on Tibetan and Chinese sources published in recent decades, she reviews the historical development since the 17th century and the changes of the fiscal regimes in Nangchen, which saw a “series of political shifts in political and religious authority, involving the Lhasa-centred dGe lugs school, the Qoshot princes, the Qing authorities, and, later [in the 20th century], the Muslim warlord Ma Bufeng” (p. 280). Critical attention is given in particular to the taxation rights given by the Ganden Phodrang government by way of a “fiscal endowment of new Gelukpa monasteries in 17th-century Nangchen” (p. 297) at the cost of bKa’ brgyud pa presence in the region, which remained a source of disputes over time, and in 1932 stood at the beginning of a Sino-Tibetan border conflict.

John Bray’s contribution, “‘By ancient custom and engagements’: trade, taxes and diplomacy in Ladakh and Western Tibet between the 17th and 20th centuries” (pp. 302–332), studies the trade (cum diplomatic) relationships between the kingdom of Ladakh and the Ganden Phodrang government following the 1684 Treaty of gTing mo sngang / Temisgang (concluding the Tibet-Ladakh-Mughal war) until the mid-20th century and the role played by taxation in the form of corvée transport labor used by official missions from Leh to Lhasa (*lo phyag*) and by the Ganden Phodrang government’s trade missions to Ladakh (*gzhung tshong*). These ‘customs and engagements’ extended also to the highly profitable trade in shawl wool (Farsi *pashm*, Tibetan *le na*)—produced in areas of Western Tibet and partly also Ladakh, by treaty a monopoly of Muslim court merchants (*mkhar tshong pa*) accountable to the king of Ladakh. In the 19th- and 20th-century British sources referred to by John Bray, the accounts of these court traders’ privileges, their profits, as well as those of the Mughal overlords in Kashmir—where the British had installed Gulab Singh as Mahārāja in 1846, as

well as of oppressive trade practices on the part of Tibetan government officials in Western Tibet (leading to their emigration/fleeing across the border), are seemingly not entirely free from “British *interests* in Kashmir, Ladakh and Western Tibet” [my emphasis/CJ].

“Taxes and corvées in the manorial and monastic estates of Zangskar (Western Himalayas)” (pp. 333–340) by Isabelle Riaboff gives a brief overview on taxation—payments in kind and corvée duties (both referred to as *khral*)—liable to royal and monastic authorities by “tenant farmers” (*khral pa*), one of three household categories besides *rang 'bad pa* (freeholders) and *chun pa* (farm servants). Her succinct account, which is based on twenty-two months of fieldwork conducted for her Ph.D. project (*Le Roi et le Moine. Figures et principes du pouvoir et de sa légitimation au Zangskar (Himalaya occidentale)*). Paris X-Nanterre University, 1997), reflects the practice in the 1990s.

The concluding contribution by Charles Ramble, dedicated to “The fiscal status of Buddhist and Bönpo institutions in Mustang (Nepal): a historical overview” (pp. 341–370), studies a variety of cases in the southern part of Mustang known as Baragaon and territories to the north of this relating mainly to the 19th and early 20th centuries. While due the relative sparseness of sources the general understanding of changing fiscal obligations of Buddhist and Bönpo religious establishments, in particular monasteries and convents, during this period is still very limited, the picture concerning house-holder priests (many of which were documented by Charles Ramble in the course of notable research projects and published in a masterly manner since the early 1990s), although not representing a large proportion of Mustang’s population, is better although also a very incomplete one. As one of the main findings he states that “all the Buddhist establishments in Baragaon had fiscal obligations to the national government [of Nepal], at least during the Rana period [from 1846]” (p. 368), including occasional irregular taxes for the benefit of Nepal’s royal family; furthermore that “they were organized into clusters with equal tax liabilities” whose tax burden was distributed according to economic capacity. In addition to a number of Nepali terms (such as *guṭhi*, religious association), some of the documents which are presented in facsimile, transliteration, and translation, show notable terminological similarities with Central Tibet during the Ganden Phodrang period, for example, in the terms *nang khral* and *phyi khral* (“internal and external taxes”), presumably denoting goods and services paid or rendered to one’s immediate lord (monastic or private/aristocratic) and the central government, respectively. As for the taxation of Buddhist and Bönpo house-holder-priests in Mustang, this is elucidated to have been “inversely proportional to the esteem in which they were held by the fiscal authorities” (*ibid.*). In individual cases they were even exempted from taxes. In the case of the Bönpo community of Lubrak, the payment of

the Great Government Tax (*gzhung khral chen mo*) was found to have been funded through the interest of an endowment fund (*sbyor 'jags*) created by a group of lamas, which continued to exist until the 1990s despite the abolishment of the tax in the mid-1950s.

Taxation in Tibetan Societies is an excellent volume in the field of social-anthropological studies of Tibet and an indispensable reference work, in particular for those who dedicate themselves to the study of taxation in Tibetan societies, an important field of investigation with a great amount of material in various places and archives still awaiting to be located, become accessible, and be analyzed in the future. In a number of aspects, the contributions gathered in this volume serve as an excellent introduction to the current state of research in this variegated field, including indications for further research, in all cases providing comprehensive references to the sources and methodologies used, with a clear depiction of relevant historical, socio-political, cultural, and economic frameworks, and particularly beneficial thanks to the discussion of relevant Tibetan terminologies.

