

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

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**A**s the editors of this volume point out in their Introduction, “the fiscal structure of a country reflects the state of a society and the nature of political power” (p. 1). In the case of Tibet, as opposed to the nation-states of the western world, there was, until 1959, no single unified polity, and “Tibetans were not citizens, but rather subjects of a variety of rulers across the area of Tibetan culture” (p. 2), the largest of which was the Ganden Phodrang (1642-1959) with its centre in Lhasa and the Dalai Lama as its head of state. There were, however, not a few other independent or autonomous political units, some of which were hierocratic, others monarchic (and hence secular), and yet others tribal or simply confederations of villages. All these polities were, in one way or another, dependent on access to economic resources in the form of taxation (Tib. *khral*) levied in various ways from their subjects, either in money, in kind, or in the form of corvée labour.

The editors have provided an “Introduction” (pp. 1-10) in which salient features of the tax systems in pre-1959 Tibet are outlined and the twelve contributions in the volume presented. Scholars who have previously dealt with taxation in Tibetan societies – Melvyn C. Goldstein, Wangchen Gelek Surkhang, and Paljor Tsarong – are mentioned briefly. An important article by Dieter Schuh was probably published too recently to be included before the book went to the press: “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*, vol. 51 (2023), pp. 145-159.

The articles fall, *grosso modo*, into two groups: taxation systems in the Ganden Phodrang state and taxation systems in regions not under the Ganden Phodrang state but situated along its borders.

The greater part of the book mainly concerns the Ganden Phodrang government. This is not surprising since it was by far the largest pre-1959 political unit on the Tibetan Plateau, and the only polity that could be regarded as a centralized state. Thus, the first article, quite

appropriately, is by Peter Schwieger: "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). Schwieger translates substantial parts of a modern study, *A General Description of Tibet (Bod ljongs spyi bshad)*, first published in Chinese in 1986, and subsequently in Tibetan in 1991. That book gives a detailed overview of the various kinds of taxes in Tibet, adopting a historical perspective going back to the early 20<sup>th</sup> century and providing the relevant Tibetan terminology. This text has not been translated into a Western language before and is a rich mine of information. The second part of Schwieger's article deals with taxation in the kingdom of Derge, thus moving out of the domain of the Ganden Phodrang state. This topic has already, as Schwieger points out, been touched on by Rinzin Thargyal in 2007,<sup>1</sup> but in the present volume Schwieger translates a relevant passage from a book in Tibetan, published by the Kandze Autonomous Tibetan Prefecture in 1990. The contribution of that volume to the study of taxation in Tibet is made available here to western researchers for the first time.

Kalsang Norbu Gurung, "A Perspective on the Ganden Phodrang's Administration of Taxation in the 19<sup>th</sup> and 20<sup>th</sup> Centuries Based on Archival Sources" (pp. 54-82), adopts a historical approach, basing itself on primary sources, namely government offices of the Ganden Phodrang concerned with tax regulations; some of these offices were as old as the Ganden Phodrang state itself, going back to 1642. The author provides (pp. 55-58) a very useful overview of these offices, and the article contains references to studies and editions of relevant archival documents, without which, as the author points out, taxation in Tibet cannot be understood "conclusively and accurately" (p. 71). Two relevant edicts, from 1830 and 1894 respectively, are published in facsimile, transliteration, and English translation.

The focus on the Ganden Phodrang is continued by Alice Travers, who discusses taxation in Ngamring, one of the administrative districts of the Lhasa government: "'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 20<sup>th</sup> Century" (pp. 83-126). The choice of Ngamring as a field of study is justified first, by the existence of a possibly unique first-hand account, published in Lhasa in 1994, by a "district clerk" working in the Ngamring *rdzong* from the 1930s to the 1950s; second, Ngamring used to be under the semi-autonomous Tashi Lhunpo administration "before passing, in 1923, under the direct control of the Lhasa

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<sup>1</sup> *Nomads of Eastern Tibet: Social Organization and Economy of a Pastoral Estate in the Kingdom of Derge*, ed. Toni Huber, Leiden (Brill), 2007).

government after the flight of the Ninth Panchen Lama ... the Tashi Lhunpo tax system has so far been less well documented than other areas of Central Tibet" (p. 85). The article also includes a useful overview of "the secondary western-language literature on the tax system in agricultural areas of Central Tibet" (pp. 86-92) and a discussion of the uses – and limitations – of an oral source published in the context of the political system in present-day Tibet, a system where denunciation of the "old system" was (and remains) a requirement (pp. 93-96).

"Traditional Taxation Systems in Western Tibet: A Comparative Perspective" (pp. 127-154) is contributed by Nancy Levine. Attention is now shifted to Western Tibet (Ngari), a region which, although having its own history and cultural background, was incorporated into the Ganden Phobrang state in the 17<sup>th</sup> century. The author, Nancy Levine, collected the relevant data during "a brief period of field research in summer 1990" (p. 127). Although the author warns that the "accounts are not exhaustive" and may have "unrecognized lacunae" (p. 128), the article does have the merit (which the author modestly prefers to regard as limitations) of referring to a system that after a period of thirty years was still alive in the recollection of the interviewees. Levine shows very clearly that the former taxation system must be seen in a broader context which, at least in terms of economics (based on agrarian production) and social mobility, would seem to be designed to ensure a range of negative effects: "restrictions on land usage, low levels of production, limited monetization, and restricted market systems" (p. 127) – surely a sobering corrective to fantasies of a harmonious and happy pre-1959 Tibetan society.

The following three chapters discuss taxation from a different angle, namely various forms of corvée labour, all of them, however, imposed within the framework of the Ganden Phodrang government. The first, "*Lam yig* – An Official Document Granting Travel Privileges in Tibet" (pp. 155-196), authored by Saadet Arslan, deals with "route letters" (*lam yig*), "granting travel privileges to designated people". The article is a summary of the author's Magister Artium thesis (University of Bonn), dating from 2005, the first systematic study of the *lam yig* system. The pioneering and well-written article also has interesting illustrations, and includes colour photos, transliterations, and translations of two *lam yig* from the 20<sup>th</sup> century. In an article published in 2022, the author presented a study of a related phenomenon, the *mda' yig*, "arrow letter", the basic component of the traditional Tibetan postal system.<sup>2</sup> A *lam yig* issued by the Seventh Dalai Lama in 1729 has

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<sup>2</sup> "Amtliche Reisedokumente in Tibet – Schnellpost am Beispiel eines Eilbriefes «mDa' yig»", in Christoph Cüppers, Karl-Heinz Everding, and Peter Schwieger,

recently been studied by Yannick Laurent.<sup>3</sup>

Another pioneer study of corvée tax is Diana Lange's contribution, "'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). Traditional Tibetan yak-hide boats have often been noticed by western travelers in Tibet, but to the best of my knowledge, their use and economic relevance had not been studied systematically before Lange published a study, in 2009, of Tibetan fishing communities, their techniques and economy in the changing social context of contemporary Tibet.<sup>4</sup> In that book she also dealt, although only briefly, with traditional Tibetan boats. Subsequently she has published several articles on the economic aspect of this element of pre-1959 Tibetan society, and with the present chapter she takes the topic further by presenting the traditional tax system of the river boat corvée.

Another, and for many readers perhaps surprising, form of corvée taxation, was the obligation of certain villages to provide actors for the performance, on fixed occasions, of what is often referred to as 'Tibetan opera' (*a lce lha mo*, or, more simply, *lha mo*). The undisputed expert of *lha mo*, including its gradual decline in post-1959 Tibet, is Isabelle Henrion-Dourcy, the author of a monumental study on this topic.<sup>5</sup> While her *magnum opus* deals extensively with history and repertoire, the author describes her contribution to the present volume, "Performing Tibetan Opera As *khral* in the First Half of the 20<sup>th</sup> Century: In Principle a "Tax", in Experience a Pervasive Obligation" (pp. 211-253), as "a foray into the sociology of traditional Tibetan opera" (p. 212). She discusses how "the system of performance-as-tax [was] conceptualised and practically organised" (*ibid.*) In particular, she looks at the ten troupes that performed at the Lhasa *zho ston* festival, initiated in the 17<sup>th</sup> century by the Fifth Dalai Lama, and among other topics, discusses the *lha mo* as "a merit-making activity situated between religion and entertainment" (pp. 244-248).

Finally, among the three chapters that deal with taxation in the form of corvée service, Berthe Jansen discusses the so-called "monk-tax": "A Preliminary Investigation into Monk-Tax: The Concept of *grwa khral/btsun khral/ban khral* and Its Meanings" (pp. 254-278). She argues

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eds., *A Life in Tibetan Studies: Festschrift for Dieter Schuh at the Occasion of his 80th Birthday*, Lumbini (Lumbini International Research Institute), 2022, pp. 1-42.

<sup>3</sup> "From Lithang with Love: A Travel Permit from the Seventh Dalai Lama", in Cüppers *et al.*, pp. 459-482.

<sup>4</sup> Altner [Lange], Diana, *Die Verkleinerung der Yakhautboote: Fischerkulturen in Zentral- und Südtibet im sozioökonomischen Wandel des modernen China*, Wiesbaden (Harrassowitz), 2009.

<sup>5</sup> Henrion-Dourcy, Isabelle, *Le théâtre ache lhamo: Jeux et enjeux d'une tradition tibétaine*, Leeuven (Peeters), 2017.

that this tax has usually been understood as “the tax levied on families with three or more sons ... occasionally cited as a prime example of the far-reaching influence institutional monasticism has had” (p. 254) but points out that “neither the prevalence of this tax... nor the underlying reasons for imposing this policy have been appropriately researched” (*ibid.*). On the basis of historical as well as modern written sources, Jansen, an expert on traditional monastic law and its social context,<sup>6</sup> is able to show that the term *grwa khral* (etc.) besides its accepted meaning of a tax levied in the form of monastic recruitment, can also have the hitherto largely unknown meanings of “duties to be fulfilled by monks” inside the monastery, and “sustenance payment made to monks” by the local lay population (pp. 268-271), thus enriching our understanding of what turns out to be a term invested with quite diverse meanings. More generally, Jansen shows that “the monk population was very unevenly spread throughout the Tibetan and Himalayan areas” and that monk-tax was not applied universally (p. 273).

The final four chapters focus on specific regions rather than on forms of taxation. The first chapter, contributed by M. Maria Turek, “Monastic Obligations, Hat Change and Lhasa Encroachment: Taxation Rights Among Politico-Religious Shifts in the Kingdom of Nangchen” (pp. 279-301), deals with the kingdom of Nangchen, a distinct polity from the mid-13<sup>th</sup> century until 1951, although since the 17<sup>th</sup> to 18<sup>th</sup> centuries it was incorporated – without losing its largely autonomous status – into present-day Qinghai province. This period was characterised by the gradual transfer of religious control from the Kagyüpa school to the Gelugpa school, a change from which the Ganden Phodrang government “had much to gain” (p. 280), as the monasteries converted to the Gelugpa school retained the right to collect produce (butter, tsampa, tea, salt etc.) in return for ritual services and simultaneously could take over the fiscal personnel of the previously dominant Kagyüpa school. The author looks at the nature and history of taxation in Nangchen, noting that “since the second half of 19<sup>th</sup> century... many areas of Eastern Tibet including Nangchen became the scene of growing Lhasa encroachment, expressed through ideological and economic pressure” (p. 291).

The following three chapters deal with questions of taxation in polities belonging to the Tibetan cultural area, but firmly placed outside the borders of the Ganden Phodrang government. The most significant of these areas is undoubtedly Ladakh, an independent kingdom until 1834. An important contribution to Ladakhi studies is the chapter contributed by John Bray: ““By Ancient Custom and Engagements”:

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<sup>6</sup> Jansen, Berthe, *The Monastery Rules: Buddhist Monastic Organization in Pre-Modern Tibet*, Oakland CA (University of California Press), 2018.

Trade, Taxes and Diplomacy in Ladakh and Western Tibet between the 17<sup>th</sup> and 20<sup>th</sup> Centuries" (pp. 302-332). As indicated by the title, Bray's chapter concerns "Ladakh's historical trading relationship with Western Tibet" (p. 302). He reviews taxation in Ladakh, especially in the 19<sup>th</sup> and early 20<sup>th</sup> centuries, with a focus first, on "taxation in the form of labour obligations" (p. 303), secondly, on those who benefited from the system, and thirdly, on those who were subject to corvée transport labour, including their fate and strategies of resistance. The article is a pioneer study of taxation in pre-modern Ladakh, and, in general, a masterly exposition of the changing relationship between Ladakh, Tibet, and Kashmir between the 17<sup>th</sup> and the 20<sup>th</sup> centuries.

"Taxes and Corvées in the Manorial and Monastic Estates of Zangskar (Western Himalayas)" (pp. 333-340) by Isabelle Riaboff is based on almost two years of fieldwork in Zangskar in the 1990's. By this time, labour obligations to the local monarchy had ceased to apply, while taxation in the form of grain and certain corvée services were still in force. The chapter is concise but informative and is a significant contribution to research on the social and economic history of this formerly independent kingdom.

Bringing the volume to a close is Chapter 12, "The Fiscal Status of Buddhist and Bönpo Institutions in Mustang (Nepal): A Historical Overview" (pp. 341-370) by Charles Ramble. The fiscal and political situation in this region of Nepal was particularly complex, involving, at various times, traditional village councils, local hereditary rulers, and, from 1846, the Rana Central Government. This was further complicated by tax privileges benefiting families belonging to the priestly social stratum, namely families the male members of which would be married ritual practitioners, whether Buddhist or Bönpo. Ramble uses local legal documents, of which he has an unparalleled knowledge, to illustrate how all these factors play out in a range of villages in Mustang, introducing the reader to individuals and families and tracing their changing fortunes over several generations. He does so without overlooking the basic features of the larger social and political changes in Mustang in the 19<sup>th</sup> and first half of the 20<sup>th</sup> centuries, by which the region was slowly integrated into the state of Nepal.

*Taxation in Tibetan Societies* is a major contribution to the study of the history of the sociology and economy of Tibetan societies, a field of study which is coming increasingly into focus among researchers, but also among a wider audience with an interest in Tibet and the Himalayas. This excellently edited volume, with its original and substantial articles, deserves a wide readership.

