troops entered Changan for two weeks of pillaging and then withdrew, only to attack the capital every autumn for the next twenty years.\(^{19}\)

- The violence of the rebellion and its suppression destroyed the cities that lay in the rebels’ path and wrecked the equal-field system. During the years it took to put down the rebellion, the government had neither the manpower nor the funds to carry out the triennial land and population surveys the equal-land system required. Thus, after the rebellion, because the system of household registration was not enforced, the tax base of the empire was less than one-third of what it had been.\(^{20}\)

- The rebellion forced the emperor to share power with the military governors who ruled both the frontier provinces and those in the interior. These newly empowered governors commanded their own armies, which they funded from the tax revenues of the areas they governed. In 763, at the end of the rebellion, the court named four rebel generals to serve as military governors of Hebei, one of the richest provinces in China’s heartland. When these newly appointed military generals seceded by refusing to pay taxes, the centre lost over one-quarter of the empire’s population and the tax revenues they produced. Hebei and Henan were the first areas to drop off, but over the next century and a half, as more and more provinces followed suit, the Tang succumbed to a diminution it was powerless to combat.\(^{21}\)

- The country had experienced a long period of deflation and taxpayers had difficulty meeting the assessments of the two-tax system implemented after the An Lushan rebellion as these payments were to be made in cash, not grain. Also many mines had closed down after the rebellion and the number of coins minted annually fell to one-third the number before 755.\(^{22}\)

- Blaming Buddhist monasteries for hoarding wealth and seeking to enlarge tax rolls, the emperor took his first measures against the Buddhist establishment in 842 by ordering monks and nuns to return to lay life or begin paying taxes. Two year later, the government shut down some small monasteries. The Buddhist community posed an easy target but even so, the much-weakened central government was unable to enforce these measures outside the capital. Ennin reported that the Tang was losing battles to Uighur troops at the same time it moved against the monasteries.\(^{23}\)

- A series of uprisings began in 874 that ultimately led to the collapse of the Tang dynasty. Lacking any explicit ideology, the rebel’s goals were simply to loot cities and to avoid paying taxes. In 880, Huang Chao took Changan and declared himself the founder of the new dynasty but was unable to form a stable government.\(^{24}\)

- The uprising forced the dynasty to cede power to its regional commanders in the suppression effort. Unable to update household registers, Tang officials could not implement the triennial redistribution of land called for by the equal-field system. When the Tang dynasty developed the new two-tax system and the salt monopoly in response to the rebellion the direct bond between the central government and the producer was snapped. This loss of direct government control over revenue was damaging and lasting.\(^{25}\)

- Forced to rely on locally powerful families to collect taxes for them. They were permanently weakened as a result.\(^{26}\)


- North and South China were fashioned into an expansive, dynamic, cosmopolitan empire by the Tang Dynasty (618-907).\(^{27}\)

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19 V. Hansen, *The Open Empire* (New York, 2000), p. 227  
20 V. Hansen, *The Open Empire* (New York, 2000), p. 228  
21 V. Hansen, *The Open Empire* (New York, 2000), p. 228  
22 V. Hansen, *The Open Empire* (New York, 2000), p. 239  
23 V. Hansen, *The Open Empire* (New York, 2000), p. 242  
24 V. Hansen, *The Open Empire* (New York, 2000), p. 244  
25 V. Hansen, *The Open Empire* (New York, 2000), p. 244  
26 V. Hansen, *The Open Empire* (New York, 2000), p. 245  