

# Path Creation? Processes and Networks: How the Chinese Rural Tax Reform Began\*

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## Abstract

How can we possibly deviate from trodden paths and accustomed practices, given the weight of institutional inertia and resistance against change? This paper looks into the early phases of the emergence of the Chinese rural tax-for-fee reform to seek an answer. It describes how the reform came into being through going “back the time line”. Having a better understanding of the early processes, this paper argues, has significance for its own sake – given that the early stages mark the departure (if any) from existing paths – as well as contributing towards a better understanding of sustainability.

## Introduction

How can we possibly deviate from trodden paths and accustomed practices, given the weight of institutional inertia and resistance against change, as so often asserted? On a day-to-day basis, innovations are regarded as unusual and celebrated events, no matter if in technology, organisation forms or policy.<sup>1</sup> Analysts in various intellectual streams and “networks” have sought to, with varying degrees of success, demystify innovations and explain how change *could* happen despite immense resistance. Institutionalists of various strands have grappled, for example, with the dilemma between the “definitive” feature of institutions – stability and resilience to disruption – on one hand, and the empirical observance of the “fact” of change *over time* on the other.<sup>2</sup> The path dependence and creation literature places premium on the impact of history on the present, *and* potentialities for deviations from existing paths through a possibility to “disembed” from the historically embedded (Garud and Karnoe 2001a). New ideas emerge when individuals mindfully deviate from an existing path and envision something different, out of a *reconsideration* of past, and current, situations. Innovating entrepreneurs are said to be “embedded agents” and are often as preoccupied with the dominant concerns of their time as their contemporaries (Garud and Karnoe 2001b, 9).<sup>3</sup>

Against these attempts to grapple with change, the radical ANT

(Action-Network Theory) literature turns the subject on its head.<sup>4</sup> For ANT scholars the problematic is stability and durability of a relation, not the change of it, as change *is* with us everyday.<sup>5</sup> Through using a process approach and disaggregating the “Actor” into a network of interacting, heterogeneous elements, including people and non-human “objects”, the ANT embraces change as building blocks in its explanatory framework to understand how a certain state of things (a new order, or continuation of a preexisting, “old” order) emerges *as a result*.<sup>6</sup> The approach is inherently dynamic – change is the implied *default* state, and the researcher’s job is to trace the steps of such changes in all their diversities undertaken by heterogeneous actors (Latour 2005, 11). Unlike the other more “mainstream” approaches problematising change vis-à-vis stability, the critical question ANT poses, in relation to change, is why change is of *this* magnitude along *that* direction.

Seen with an ANT perspective, both the institutionalist and path dependence-creation scholarships have, to an extent, self-inflicted difficulties in their approach to change. Both start their inquiry from some pre-supposed, *a priori* chosen analytical categories. Institutionalists start with the central role of institution, which is *defined* to exhibit features of durability, stability and resilience to change. Change is hence explained away, or at least marginalised, from the very beginning, making it immensely difficult for institutionalists to account for change. In the case of path-dependence literature, the concept of “the path” is heavily loaded with “connectedness” both across time and domains.

Whilst path dependence writers emphasise the possibility of path deviation, it is difficult to conceive clearly how dependence and creation co-exist. How, for instance, does one stop from being “dependent” on a pre-existing path and start transgressing onto a new path? How does this “leap” from one path to another, and the creation of the new one, happen? Are we talking about a choice amongst different paths, whilst currently embedded in one of them, or are we talking about *creating* entirely new ones from an existing path? What do we *exactly* mean when we say an “embedded agent” does nevertheless “disembed”? Is the very act of “disembedding” still embedded in the pre-existing path? If yes, to what extent is this act a “disembedding” move rather than an elaboration of the existing path? If not, that the disembedding act itself is not embedded in the pre-existing path, can we still say the agent is

an embedded agent? And since when, and how, an embedded agent becomes “disembedded”, to be “set free” from the influence of history to start a new path? What exactly does “embeddedness”, and its reverse “disembedding”, mean? The questions thus turn full circle. Lying at the core of the puzzles is an ambiguous theory of agency wavering between being dependent and creative – the classic difficulty of structure-agency remains unresolved.

In comparison, the ANT is more straightforward. It squarely points to the beauty of following the process of events, and listening to actors’ accounts in charting the story on change. Instead of having researchers formulate complex concepts and theories of action, and then qualify and complicate them even more when the reality does not fit into the concepts, ANT suggests we drop, as much as possible, our “intellectual baggage” and “travel light” to observe and listen to actors on the ground (Latour 2005, 11, 25). We can then collect a lot more information as we see and hear things, with minimal presuppositions.<sup>7</sup> Out of the accounts from actors – through our observation of their actions and their own discursive accounts, we build up a theory of how, and what, *changes* take place. As Law (1992) acknowledges, the processes of change are “always contingent, local and variable”, and can only be fully understood in the specific context of an empirical innovation. Theory is constituted, therefore, *in* accounts of empirical processes, not the reverse.

Drawing upon these insights this paper looks into the emergence of the Chinese rural tax-for-fee reform in the 1990s. Discussions on the Chinese rural tax-for-fee reform,<sup>8</sup> within and without China, have so far focused mostly on complexities over implementation and worries with sustainability – what the reform has precisely brought about and whether it could last.<sup>9</sup> The magnitude of the peasant burden problem was so obviously large that the necessity for tax reform, and thus its adoption, tended to be taken for granted, especially once the reform got off the ground. In this paper I shift the focus of attention “back the time-line” to the emergence of change<sup>10</sup> – when ideas are first translated into practice. By illuminating how things happened during an earlier time period – who and what were involved, how and why – I seek to enable a better assessment of the extent that there *had been* changes and what these were exactly. An implicit message is that an answer to the

sustainability question in fact hinges upon, to a considerable extent, an in-depth understanding of how change could have possibly emerged in the first place.

The paper will proceed as follows. The next section outlines how a critical agent of change – an “entrepreneur” – came into being in the arena of rural tax reform in China: what his ideas were and how contingencies have come into the processes of agency formation. Innovative ideas are the starting point of change, and yet change also needs to acquire a sufficiently large magnitude in order to have any practical meaning. For this to happen multiple networks need to come into existence and operate in a way that, in terms of effect, resistance to change is minimised or “bracketed”, and support put to maximal, even dramatic, use in favour of the desired change.<sup>11</sup> The following is an account of how these have happened.

## **Ideas and Entrepreneurs**

As we look back in time to trace the early trajectory of the rural tax reform – back to the emergence of the reform ideas – a critical development is the events surrounding the writing of an essay in late 1988 in response to a national essay contest. The contest was organised by the Central Rural Policy Research Office with eight other units to commemorate a full decade of rural reform, which started with the *dabaogan* movement (rural decollectivisation, resulting in family-based farming units) in 1978.<sup>12</sup> This essay, entitled “On deepening further rural reform” written by He Kaiyin, a 53-year-old modest-styled agrarian technician-turned-rural policy researcher in Anhui Province, gives a scathing analysis of the problems emerging in agriculture and rural development subsequent to and despite the overwhelming increase in agricultural productivity in the early 1980s. To sustain early improvements to rural life and to solve emerging problems,<sup>13</sup> He argued for further, more fundamental and broader, reforms, and set out to outline in considerable detail what were needed. He’s essay won the “excellent paper” award, together with 134 other essays, out of a total of more than 2400 submissions from central and provincial officials, scholars and researchers. The award-winning articles were compiled into a book,<sup>14</sup> and some of them, including He’s, were also extracted/published in central “internal intelligence” bulletins and journals circulated amongst senior central leaders and

party-government officials.<sup>15</sup>

Despite the lacklustre performance in total output since 1985, agriculture was, at the time of 1988-89, regarded within the central policy circles as generally “healthy”, having “won the battle” by and large. The notion of “continuous rural reform” entered official policy as early as 1985,<sup>16</sup> but there was little sense of urgency, the focus of policy attention being shifted, since 1984, to the urban sector and industries in particular.<sup>17</sup> “Peasants are getting rich now and remaining problems can wait”, was the going mood amongst the policy elites at the national capital.<sup>18</sup> It is therefore plausible that the intended purpose of the essay-contest was largely to *celebrate* the tenth anniversary of rural reform through a review of past achievements. Indeed, the opening statement of the “preface” to He and Wang (1990) so states,

Rural reform in China since 1978 has won wide acclaim internationally of its immense achievements. At a time when rural reform is to enter its second decade, it will be necessary and valuable for us to review the reform practice of the first decade, and to anticipate what next needs to be resolved and achieved.

As part of the review new suggestions would be put forward, but the tone was expected to be positive and the scale of further work marginal, at least at this stage.<sup>19</sup> Still, one can easily find a fair amount of critical analysis from amongst the 135 published essays. In his essay He Kaiyin dwelled on the limitations of previous reform and pounced on the urgency of more liberalising *rural* reforms, including a switch to permanent land tenure system, developing a land tenure rights market and ending state controls over the distribution and sale of agricultural products. Radical as these ideas were, when compared to then existing policy (and those on land tenure remain controversial as of today), it is worth noting that He was *not* alone in raising them. Indeed, a quick browse through the essays reveals that the idea of developing a land tenure market, based upon a permanent or semi-permanent land tenure system, was well-shared within rural policy circles at central and provincial levels.<sup>20</sup> The significance of He’s essay in the eventual emergence of rural tax reform in the 1990s thus does not lie in the novelty of the ideas contained therein, but, I would contend, in *its effect in motivating or reinforcing He in furthering his inquisitive activities* into rural reform issues. In other words, it is about *how* He continued his

agency, and *what* made him so, in the matter of rural reform.

To appreciate the effect of this essay for *future* events we need to place it in the context of He's *previous* life experience and trajectory. For instance, how did He come to his view – that decollectivisation was insufficient and ever more radical change could not wait?<sup>21</sup> Or since others had held similar ideas, some of them were more privileged placed in the state-party hierarchy than He himself, why should subsequent developments unfold as they did – that He (and not, say, a rural expert in State Council) became the pioneer in rural tax reform which in 2000 became national policy?

To make sense of history it is perhaps best to go further back into history itself. Through going back further down the time line, we may likely discover the considerations of the actors, and the contingencies at that earlier point of time that had led to what subsequently happened. Branded as a “rightist” and “counter-revolutionary” during his last year of university education He spent his prime years from 1958 to 1974 in a state farm in Heilongjiang Province in North-east China working as a peasant. When returning to his home province in Anhui after 16 years working as a peasant He was assigned to conduct agricultural technical research in the Provincial Agricultural Institute. Long years in a state farm and life with and as a peasant had ingrained in He a strong sense of commitment towards rural well being, as well as cultivating an in-depth understanding of the problems in the countryside. Thus when decollectivisation reform was fermenting in Anhui bottom-up, He quickly teamed up with local reform elites, through former ties, in the earliest waves of contagion of *dabaogan* initiative in 1978.<sup>22</sup> The eventual national success of grassroots experiments in Anhui further fed his motivation, during later years, in pursuing further rural development from where he was. As a result of his participation in the early reforms, He was promoted along with other pioneering cadres. In 1983, He was drafted to the Provincial Government General Office by the newly promoted provincial governor and former reform “comrade” Wang Yuzhao.<sup>23</sup> The net effect was that he acquired a status and the command of resources – time, materials, and access to information – which facilitated his continual inquiry into rural issues. Wang was subsequently further promoted to the central government, and as the vice-director of the Central Rural Policy Research Office Wang sent He

the notice of the March 1989 national essay contest, knowing that his old-time colleague and friend would have something to say.<sup>24</sup>

Agency in change process is thus often the combined effect of diverse developments, as well as being a process under change and formation itself. A history of close partnership with reform elites, and the extended experience of rural life, brought to He not only knowledge about the peasantry and agriculture, but also a value orientation that fed into motivations and a capacity to withstand frustrations. The promotion to provincial general office, which itself was largely a result of close partnership with 1978 reform elites, made available an enhanced space to imagine and advocate. Then the dynamics of in-group interactions, whereby political actors reciprocated favours and assistance so as to maximise one's future capacity to perform, provided an opening – in the 1989 national essay contest – through which the idea of fundamental rural reform from an obscure provincial official was dissipated amongst the central policy circle. Whilst a single essay by itself may indeed be insignificant in the charting of *new* policy paths, the very participation in the essay contest itself, as well as its immediate results (winning an award and the paper being extracted in internal circulations) were motivators *propelling further actions*, from He himself if not yet from others.

## Networking the Actors

### *From the Central to the Provincial*

Rural reform remained sidelined in the aftermath of the discussions during the essay contest. Partly this was to be expected. After all central leaders and their policy elites had then been primarily concerned with urban issues, and the year 1988 had witnessed a series of major moves in the urban front.<sup>25</sup> It would thus have raised even more eyebrows had a few papers caused *any* substantive action. In any event, the “climate” for radical reform, urban or rural, was further dampened in the aftermath of political crisis in spring 1989.

At this juncture He Kaiyin did not simply set aside his ideas in resignation, as he could have easily do, but rather kept probing for an appropriate route to get his message across more effectively. Seeing the “conservative turn” in political climate, he wrote in the

fall of 1989 another piece to rebuff the emerging scepticism towards decollectivisation and the market, and to further elaborate his ideas on permanent land tenure and associated reforms. He had planned to send the paper to the Central Rural Policy Research Office, where his old friend Wang Yuzhao was vice-director. To his surprise, when he called Wang on the phone to alert him of the paper, Wang told him that the Research Office had been scrapped shortly after events in June 1989, and its function subsumed under the Ministry of Agriculture. Wang also warned He of criticisms against him in Beijing, in light of his earlier liberalising ideas (Chen and Cun 2004, 250-257). Whilst taken aback by such news, He remained resilient. Instead of giving up at this point, and seeking refuge from political criticisms, He chose, albeit not before considerable pondering, to press on and this time he aimed at appealing to central leaders directly. When asked why he was so “unrepentant”, he told a story back down the time line: “Well I had done this before, ... and I just couldn’t help it”.<sup>26</sup> During the years in the Heilongjiang state farm, he had sent a “petition” to the then Provincial Party Secretary requesting him to forward it to Premier Zhou Enlai. In the letter he suggested an alternative incentive system to improve agricultural productivity in the province, based on his observation on how peasants worked in the farm. Such an act – offering unsolicited advice of a controversial nature to high levels – was highly dangerous at the time, and friendly advice from fellow peasants all urged him to drop the idea. He insisted on speaking his mind. It turned out to be not as bad as many would have thought. He was soon summoned to the Provincial Government General Office where he was told that the Party Secretary was warmly surprised by his bold move. However, the Secretary was not prepared to forward his letter to Premier Zhou, as this would imply the provincial leadership’s backing of He’s suggestion. Despite this soft “no” to his request, He was nonetheless greatly encouraged by the friendliness of the response. After all, as he knew through his own and others’ experience, much worse could have happened (Chen and Cun 2004, 258).

He pondered thus that the risk could not have been larger in 1990 than back then, in the midst of Cultural Revolution. Past experience has an impact on future actions. Still, he made a couple of precautions. The paper was retitled from the original “A Proposal on Permanent

Rural Land Tenure to Peasants” to the more tentative “Some Thoughts on Deepening Rural Reform” (Chen and Cun 2004, 251, 259), to “camouflage” its radicalism and reduce probability of being censored at first instance. Then the paper was sent to an Anhui-based Xinhua (New China News Agency) journalist, instead of directly to the central government. The media had long had a dual role in the Party, namely reporting news publicly and collecting “intelligence” for the reference of senior officials. Given He’s position in the Provincial Government General Office, his sending a paper to a locally based reporter would appear commonplace and routine. This strategy had apparently worked. He’s paper was promptly reported, in February 1990, in Xinhua’s “internal reference reports” and the “internal supplement” of *People’s Daily*. The State Council’s reference bulletin, *Juece Chankou*, also summarised its major arguments. Within Anhui, the paper was included, by He’s senior in the Provincial Government General Office, in a provincial internal bulletin. As a result, He’s ideas on rural reform not only caught the eyes of some central officials and leaders, as in 1988, but also provincial leaders. A few provincial leaders including the Party Secretary indicated interest in the proposals and instructed the Provincial Agriculture Bureau to undertake further investigation (Chen and Cun 2004, 260; author’s interviews, 2004).

However in 1990 China was entering economic recession apart from the conservative turn in politics and policy. He’s calls for further radical reforms were out of tune with the time.<sup>27</sup> A meeting of Anhui’s rural policy officials to deliberate on He’s proposals “naturally” adopted a pedantic approach, focusing more on their legality as compared to current policies and regulations, than on their appropriateness or desirability as reform proposals. With a “no” recommendation from experts, sympathetic provincial leaders played safe and stayed silent. He’s proposals were hence “shelved away” for the record (Chen and Cun 2004, 261; author’s interviews, 2004).

On the other hand, it turned out that, the unfavourable larger context notwithstanding, He had won some sympathetic ears amongst the central leadership. During a trip to Beijing in January 1991 He was unexpectedly summoned to a meeting with the State Council Research Office, where he was told that Premier Li Peng had read earlier reports on his reform ideas with interest. The State Council official then conveyed to He the views of the Premier:

Now the job is to operationalize the reform ideas into feasible, concrete reform measures that can work in practice... Given the current macroeconomic situation – we are still in the period of retrenchment – big moves are inappropriate, not to say there are still substantial differences amongst people's views on these reform ideas.

The official continued,

In this circumstance, I suggest you proceed with further investigations and work out a feasible reform plan, then ask for support from the Provincial Party Committee and Government to launch pilots within Anhui... We hope Anhui will again take a lead in rural reform this round (He and Sun 2000, 8; Chen and Cun 2004, 262).

Greatly encouraged He was however denied any written confirmation of central support. “No, the central government could not issue any document”, was the reply when He asked for a written note to confirm the message just conveyed to him.

In other words, in order to reduce risks nationally, He was asked to take initiatives *on his own* – including the formulation of detailed reform measures as well as acquiring provincial support to execute them, if on a trial basis. What makes this otherwise incredible *privatised* approach more plausible – a potentially major reform affecting seventy percent of the national population was at stake – is that there was indeed *no* central support in an organisational sense at that time. The matter had not been discussed formally within the central government, and that there were still, as the State Council official revealed, “substantial differences in views”. After all the focus of central policy attention then was quickly drawn to the accumulating “chains of debts” between state-owned banks and enterprises.

It is worth asking why Premier Li Peng had picked He in conveying such a message. After all, as mentioned previously, He Kaiyin was only one amongst others – in central and other provinces – in proposing similarly “radical” reforms. A hint of an answer may consist in the reference to *Anhui taking a lead again* in the second stage of rural reform, as it had done so in the decollectivisation movement which swept the country in early 1980s. Past developments, or history, do shape expectations and influence actions. Indeed, He himself was immensely motivated by the wish to see Anhui to take a similar lead again, and had expressed deep sense of frustrations when he contrasted the lacklustre support of rural tax reform from within Anhui to the

much stronger support in provinces like Hebei and Henan.<sup>28</sup> In one instance, when asked why he could not simply offer help to whoever was interested in piloting his ideas, whether it was from within Anhui or not, and not bothered with the lack of persistent support within Anhui's provincial leadership, He gave the following response.

Well, I did give help to people from Hebei and Henan, but what I *most* wanted to do and see was to have the reform implemented in Anhui. I am from Anhui and Anhui *should* take a lead in the reform process (author's interviews, 2005, emphasis original).

An informal, un-minuted conversation was, as expected, quickly dismissed by Anhui's provincial leaders to be of sufficient weight, or credibility, to warrant a break with existing policy. Back home He refined further his reform ideas and identified two areas for priority actions – rural land use and rural taxes and fees – in a report submitted to the provincial leadership. His suggestion was however ignored (Chen and Cun 2004, 264). He kept trying to arouse interest amongst city and county officials in several localities, but to no avail (Author's interviews, 2005).

Then in 1992 the larger political climate seemed to change, as reform and development became “in fashion” again subsequent to the “Southern Tour” of the paramount leader Deng Xiaoping.<sup>29</sup> At this juncture He Kaiyin met the heavyweight rural expert and policy advocate Du Rensheng, formerly director of the now disbanded Central Rural Policy Research Office, at a 1992 land meeting in Anhui. He grasped the opportunity to show Du his newly refined reform proposals, and almost immediately won Du's support (author's interviews, 2002). At this time, Du was invited by the Fengyang Prefecture to visit Fengyang after the conference, where Du was party secretary in early years. Due partly to its connection to Du, Fengyang had been made the first “rural reform experimental zone” nationally in 1987 in a new initiative engineered by Du. Unable to make the visit, Du recommended his new friend He to Fengyang's leaders instead. At Fengyang, He's tax-fee reform proposals were enthusiastically received. The prefectural party secretary, and the deputy secretaries, proclaimed their plan to put He's ideas to practice. An overjoyed He was careful still to send a cautionary note – given the lack of explicit provincial and central approval. Party Secretary Wang Zhaoyao replied, “well, Fengyang Prefecture had been made an experimental zone for rural reform by the central government

since 1987, and with this we could, and indeed were expected to, depart from existing policy!” (Chen and Cun 2004, 271). Fengyang’s leaders needed to deliver reform as part of their job as a reform experimental zone, and the pressure for actions and change had become more profound given the recent shift of the larger context. Supply of reform ideas, therefore, was eventually met with demand.

### *The Prefectural*

In Fengyang He Kaiyin found an “ally” who was willing and capable to act. Yet the process of putting ideas into practice turned out to be more complex than expected. Wang took He Kaiyin with him to look for volunteers one level down the administrative hierarchy – from amongst the counties within Fengyang Prefecture. In the process he took care to exert the “right” amount of influence on county leaders, whilst maintaining a distance from the subject. On the one hand, his very presence with He and his speaking positively on the proposals, served to send a message that he himself, and the prefectural leadership, was in favour of the reform. On the other hand, in meetings with county leaders he explicitly stressed that “it is entirely for you in the county to decide if you want to do it. We in the prefecture would not impose a decision” (Chen and Cun 2004, 271). To minimise political risk in undertaking an unapproved reform, Wang left ambiguous, somewhat deliberately, the “official” status of the reform – whether it was a “personal” project of He’s and its adoption or not was entirely up to the county leaders themselves – in that case making it *their* own project; or it was a project suggested by He but already adopted by the prefecture for pilot implementation (even though the counties would still have discretion to decide if they wanted to do it now or later). By playing with ambiguity Wang hoped to sway county leaders into making a decision which he wanted, whilst at the same time limiting his own political risk by requiring them to *make a decision*.

“Decentralisation” thus played an interesting role here by enabling the senior level to limit its risks and share, if not shirk, responsibilities with the lower level.<sup>29</sup> A major contrast in Wang’s move was, as compared to the central and provincial leaders, the visibility and public nature of his endorsement, through his physical presence and words, whilst the sympathetic attitudes of central and provincial leaders remained

informal and non-committal, known only to small circles of their assistants. It could be precisely because the support from the central and provincial had been so weak that it failed to produce initiatives the senior levels would have wished for. It would have been indeed absurd if Anhui's leaders had embarked on radical reforms at a time of retrenchment simply on the basis of what He Kaiyin told them without any independent indications from the central government. Likewise the absence of positive signals from provincial leaders had a restraining effect on Wang Zhaoyao's enthusiasm – Wang consciously limited his role to one of tacit influence rather than direct leadership.

The logic of risk aversion is plain and clear. If the senior-level leaders find it difficult to commit themselves to innovations, then it would be only even harder for the lower-level leaders to bear the responsibility *entirely* on their own. No innovation will be attempted since the lower level will find the risk too large to bear. This has been the response of He Kaiyin too at one juncture, his high level of enthusiasm notwithstanding. During He's meeting with the State Council official in early 1991, He's initial excitement when first heard of Premier Li Peng's interest in his reform ideas quickly evaporated when he understood what he was asked to do – essentially make the reform a project of his own:

He could not help giggle, whilst nodding his head to Yu's (the State Council official) words encouraging him to start up reform... "How could I a private individual be expected to 'represent' the Anhui Province and set out from here to launch reform on my own?" (Chen and Cun 2004, 263).

What was new in developments in Fengyang, in comparison, was that its party secretary had come forward into the open and hence shouldered part of the responsibility – should any county eventually volunteer to go ahead with reform.<sup>30</sup> Whilst Wang's commitment was still ambiguous – it is unclear *what* decision the prefectural leadership had made and what was left to the county's discretion – nonetheless *some* portion of the risk, and responsibility, now clearly resided in the prefecture. This fact was likely to increase the chance of the lower level meeting the challenge – as the risk was now smaller. Despite Wang's lingering hesitation, therefore, at Fengyang Prefecture rural tax reform finally moved beyond the personal championship of its innovator to a broader network of actors.

*From Counties to Townships*

It was far from a straight road from there, however. After the Fengyang meeting Wang and He went to two counties – trying to “lobby” them into piloting He’s tax-fee reform ideas.<sup>31</sup> Whilst Wang’s presence helped – important members of the county leaderships did show interest – scepticism remained strong in some quarters. The major reservation aired at the county meetings was whether the reform was legal. “The proposed measure”, which would combine the agricultural taxes and all fees into one levy, and ban any further fees, “contravenes existing regulations!”, the Director of Yongshang County People’s Congress proclaimed. Underlying the legality concern was the grumbling over the ban of fees other than the combined levy, thus greatly constraining the power of local officials to extract revenues as and when required. Wang was reluctant to step in, given his position that reform was a *county* decision. The net effect was that the dissenting minority acquired the power of a veto. Given the substantial political risk in undertaking unapproved reforms, sympathetic county leaders were loath to press for action short of a “united front” amongst its own ranks.

The power of the dissenters requires further analysis, especially in these cases where the dissenters were the “weaker” members in the county leadership, namely officials in the local people’s congress, whilst the sympathisers were the party secretaries and county mayors – the core of party-state authority. “Normally the party secretary’s view prevails and the director of the local people’s congress always supports decisions of the (local) party”, remarked an informed source (author’s interviews, 2005). What made the people’s congress officials so defiant against their senior partners, and why did the party secretaries give in rather than asserting their superior authority in the county leadership? “Thus everyone knew, without saying it in open at the time, that the directors of the people’s congress must be acting out of a ‘script’ from somewhere – likely someone from above who did not want reform to be piloted in Anhui”, commented the source. It would be difficult to validate such guesses short of a revelation by the individuals involved. But the fact that such conjectures existed serves to remind us of the vulnerability of bottom-up initiatives in situations of political domination. Wang Zhaoyao’s presence in the county meetings had served to give the *impression* that there *was* support from above to local reform decisions.

But whatever effect of support Wang had brought was eliminated when a local leader spoke out in unambiguous terms the illegality of the reform – and especially since Wang had turned silent during those critical junctures. The conjecture that local dissenters may be speaking on behalf of higher authorities also suggests a persistent anxiety to watch out for disapproval from the top. Since the tax-fee reform was formally illegal, conducting it would be relatively safe *only if* there was consensus amongst one's next-level superiors that the law would *not* be enforced. The absence of such consensus increased enormously the risk of lower levels experimenting on innovations, making bottom-up initiatives unlikely.

“Being unlikely” did not foreclose all likelihood, however. As it turned out a breakthrough came entirely independent of the processes described above. At Xinxing Town of Woyang County in late 1992, the town party secretary and director came across a newspaper article by a Hebei official Yang Wenliang outlining ideas of a simplified way to collect revenue through an one-off collection of combined rural taxes and fees.<sup>32</sup> Long troubled by the never-ending tasks of collecting diverse taxes and fees from peasants, which often dragged on during the entire year, and had caused heightening tension in the community, the two Xinxing leaders, Liu and Li, decided to experiment on the ideas as outlined in the newspaper article. The ideas Yang wrote can be traced, as we go back down the time line, to He Kaiyin's. Back in February 1990, the then Hebei Governor Yue Qifeng had read with interest about He's reform ideas in a *People's Daily* internal supplement, and requested further exploration into the subject. Yang, then working in the provincial research office, was assigned the job. However due to subsequent shuffles in provincial leadership this subject was not picked up again by a new provincial leadership until mid-1993, when Hebei Province also contemplated piloting the rural tax reform (Yang 2001). Thus in Anhui and Hebei we witness a gradual emergence of networks working parallel to one another. When they intersect, the points of co-evolution often lead to a speed-up of events.

What evolved in Xinxing Town in late 1992 is worth more elaboration, especially since the developments there exhibit significant discrepancies from, as well as similarities with, what we have noted on the risk-averse culture amongst political actors. In contrast to hesitation

prevalent in the upper levels, in Xinxing town leaders focused on the potential benefits the new initiative might bring. There was similarly no upper-level support when Party Secretary Liu and Mayor Li contemplated the reform ideas in an obscure newspaper article. No senior leaders and indeed nobody sympathetic with the reform ideas had visited the Town. The drive to find a way out of their current difficulties was strong enough, however, to produce the will to give new ideas, even casually encountered, a try.

Year after year our people spent the bulk of their time and energy on revenue collection, but still we had a hard time to meet the revenue targets from above! And (with the high level of tax burden) peasants were getting furious with us, making our revenue collection task even more difficult. We had to find a way out of this impossible situation. (Liu, from Chen and Cun 2004, 275)

Liu and Li together worked out a draft work plan following the sketches in Yang's newspaper article. To test the waters, they had their people present the plan door-by-door to peasants and obtain feedback. With an enthusiastic response from below, Liu then convened a meeting with other town leaders in which a decision was made to go ahead. Only then they turned attention to soliciting support from the upper level. At Woyang County, their proposal to undertake rural tax-fee reform was warmly welcomed by the county secretary and mayor, who had responded sympathetically to similar ideas of He Kaiyin when Wang and He visited the county. The trip to the county government alerted Liu of the complexity of the subject, as the earlier opposition of the Director of County People's Congress became known to him. This did not stop him, however, and he was only more careful of details. To enhance legitimacy, for example, the reform was presented to the Town People's Congress for approval (Chen and Cun 2004, 276-278).

What is worth noting here is that when assessing the feasibility of the draft plan, Liu and Li set out first to ask the peasants, and only later – when the tax-fee reform was deemed desirable within the town – did they seek backing from superiors. The latter was necessary to make a local initiative politically legitimate, but only if the initiative itself was adequate for the purpose it was intended to serve. This simple principle of feasibility studies is however often ignored in many occasions of decision-making in China. Reports abound on planning blunders – either immature proposals were submitted to the upper

levels for approval, or upper-level authorities imposed rudimentary and poorly examined ideas as polished policies for implementation at lower levels.<sup>33</sup> In either case there is a lapse in responsibility. The fact that this commonplace malice did not recur in Xinxing Town in late 1992 is not accidental. After all, hard constraints of rural life had motivated the positive *actions* of Liu and Li. The overriding objective was to improve the rural situation wherein town party-government leaders were embedded. Only by ending the pre-existing hopelessly vicious cycles of extraction and degradation could there be a better prospect of their having a good performance in work, *and thereby winning promotion to higher ranks*. Liu and Li thus had to turn to the villagers for indications if their plan would work or not. Situated at the lowest level of the administrative hierarchy, town leaders did not have any lower levels to shirk responsibility to should things go wrong. Paradoxically, therefore, the weakest-positioned officials in the state became also the best positioned to exercise the most agency in breaking away from paths set by their superiors

## Conclusion

Discussions above suggest that the emergence of change itself was a highly unstable effect. Contingencies and unintended consequences proliferated. Vision and ambiguities co-existed. Rational calculations of risks and potential benefits counted a lot, and so did the “affective” effects of previous life experiences, and in-group interactions of friends and former colleagues. These diverse processes all played a major role in deciding what and how people – with heterogeneous interests and agendas – have acted and interacted.

In this process agency plays a prominent role – thus the relevance of the “entrepreneurship” concept. Agency does not operate in the straight-forward, purposive mode as depicted in linear models of decision-making, however. Making change happen requires the toleration of ambiguities as well as their reduction, a capacity to react *post hoc* to contingencies and unintended consequences. The art of agency, or innovation entrepreneurship, rests in a capacity to address values and interests other than the ones championed in the innovation, and to take in the unanticipated as much as to work toward the anticipated.

This paper employs ethnographic methods of research and a “back to time line” narrative to lay out the processes leading to the translation of reform ideas into initial reform practice in the case of the Chinese rural tax reform. Theory has been kept to a minimum: to provide a guide to basic questions – change and agency, and to illuminate, through interpreting, a story or observation from the actors themselves. The centre stage is left to the narrative of the actors. In this way this paper hopes to go a small step beyond the much-criticised “theory-lag” in much of the area studies literature, as well as the “strait-jacketing” of reality in much of literature in the disciplines.

This account also suggests that it is futile to look for parameters defining “conditions” of sustainability. Eager to anticipate the chance of success (or failure) of ongoing change processes as we may be, we could not possibly foresee what may happen tomorrow and the day tomorrow from what have happened today and yesterday. The possibilities of contingencies and existence of parallel, diverse processes are real and abundant, so that what has taken place on a subject – which we as analysts take note of, will only have a partial influence on future events. It could be that just round the corner, a process that seem totally irrelevant as of yesterday will “co-evolve” to a point of relevance – but we could only know that after such co-evolution happens, at a later point of time. That does not imply incessant chaos and volatility in our vision of the future, however. To the extent that we cannot predict what will happen tomorrow, we know *by and large* how things will be, and the manner and processes whereby change may happen, or not happen, by taking a closer look at the past. We know there will be contingencies. We know we are all influenced by history. We know we can all make a difference, if we want to. As a result life has its side of “stability” and “certainty”, as well as dotted by “surprises”, nice or bitter. A “back the time line” account reveals all these dependence/ stability influences and agency processes in their full flair, over a specific question with all shades of complexities, and thus enables us to ground the eclectic observations on the future. The work of social analysis is to reveal in full how ambiguities work, not to explain them away and replace them with self-imposed simplicity.

## Notes

\* Hong Kong Research Grant Council funds the research on the institutional change processes in township finance (RGC reference: CityU 1064/02H), from which this paper draws. Fieldwork was conducted between 2002-2005 in Hubei, Anhui and Guangdong provinces, and in Beijing. Most interviews used in this paper were conducted in Anhui Province. Some specific developments that the paper analysed are also reported in a widely acclaimed book published in China (Chen and Chun 2004). My independent sources through fieldwork have confirmed the validity of the reports there before I used them. I wish to thank the plentiful assistance and advice rendered by the many individuals during the research and writing process, both in Hong Kong and in the mainland. My stay at University of California, Berkeley, as Fulbright Scholar in Fall 2005 provided the perfect space for writing this paper, with supportive staff at the Center for Chinese Studies and receptive friends at my warm and tranquil Milvia home.

1. Hence is the adoption of the term, “breakthroughs”, to denote those rare, and often cherished, occasions. A celebrated book describing a sample of contemporary innovations in Western societies is aptly titled, *Breakthroughs!* (Nayak and Ketteringham 1986).
2. See Adcock, Bevir, and Stimon (forthcoming), for an excellent “back the time line” historicist account of the shifting constitution and evolving agenda of various strands of “new” institutionalists.
3. Earlier Granovetter (1985) has pointed out the dual features of the embedded agency: the pervasive presence of agency and its limits. As much as new ideas have roots in the pre-existing structure, they are of sufficient difference to make a meaningful deviation from it.
4. See the ANT Resource, based at Lancaster University of UK, at <http://www.lancs.ac.uk/fss/sociology/css/antres/antres.htm>, for a handy bibliography of the relevant literature.
5. The formulation on this point in Latour (2005, 27) is “no group, only group formation”.
6. See Law (1992) for a concise introduction to the main concerns and genesis of ANT, and Latour (2005) for a recent “comprehensive” statement of the ANT position, against “mainstream” positions.
7. Within China, Chinese Academy of Social Sciences rural issues researcher Yu Jianrong has made a protest, along a similar line as ANT scholars, against the obsession with theoretical construction/application in many rural studies, and argued for a return to the actors – through letting the peasants speak and tell their own stories – to arrive a more relevant understanding of reality. See an interview with Yu in *Southern Weekend (Guangzhou)*, 1 April 2005, available at <http://www.sachina.edu.cn/Htmldata/news/2005/04/273.html>, accessed on 26 November 2005.
8. Rural tax-for-fee reform (*feigaiishui* in Chinese), experimented in localities in Anhui, Henan, and Hebei during the mid-late 1990s to reduce tax abuses on peasants, became national policy in 2000. By 2002, about two-thirds of provinces implemented the reform and all by late 2003. A principal measure of the reform was to wipe out, almost entirely, those local fees and charges which township governments

– the bottom-level of local government – had historically relied on to supplement the shortfalls of state budget.

9. These include my own contributions (Li 2005, 2006a, and 2006b), which look into the central-local dynamics of implementation, wider implications for political-administrative reforms, and sustainability processes. Earlier on, Bernstein and Lu (2003) and Yep (2004) write on the broader historical and institutional context of the reform. For literature and discussions within China, see for instance Xiang (2004), Li and Wu (2005) and articles in <http://www.ccrs.org.cn>. The reference list in Li (2005) also gives a concise sample of major Chinese literature on the reform.

10. Latour (1987, 1-17, 21) argues, with numerous real-case thought experiments, that the best – feasible, effective – way to open a black box to understand how something now there had made it is to travel “back in time” to see what was happening before that something took place, instead of engaging in analysis of the finished product as it is. No matter how logically rigorous the analysis in the latter case may be, it is by nature a static exercise and could not have revealed the dynamic story of how change happens.

11. Garud and Karnoe (2001b, 12) summarises the challenges facing entrepreneurs in effecting innovations. On the importance of “drama” in drawing support to innovations, see Lampel (2001).

12. He and Wang (1990, preface), and Chen and Chun (2004, 246). The eight other co-organisers were: Ministry of Agriculture, State Commission for Economic System Reform, State Council Rural Development Research Center, Chinese Academy of Social Sciences, *People's Daily*, *Economic Daily* and *Peasant's Daily*. The initial pockets of family-based decollectivisation in isolated villages in Anhui and Sichuan were spontaneous, bottom-up, initiatives by the production teams. Its subsequent contagion to more localities across counties and provinces involved both bottom up pressures and the connivance and at times active encouragement and protection of middle- and senior- ranking officials at county and provincial leaders. Kelliher (1992) gives an excellent account of the interactive processes involved.

13. The most obvious indicator of remaining, if not new, problems in agriculture and rural economy in the late 1980s was the reversal of the upwards trend in agricultural production after the peak in 1984, and the decline in growth rate of rural income during 1989-91 (Average rural household income growth rates over the previous year during 1988-91 are 17.8% (1988), 10.4%, 4.7% and 3.2% (1991), in accordance with Agriculture Yearbook, various years.) Others included tension between stable supply of food and agricultural raw materials for urban-based industries on one hand and making agriculture more profitable so as to make it sustainable and improve rural living, and the dilemma between the difficulty of raising productivity over fragmented, small portions of land and the difficulty of finding alternative sources of income for the voluminous rural population.

14. The book is He and Wang (1990), which is the “official” publication of the contest and include the texts (some of which are extracts) of all the 135 essays winning the “excellent paper” award. He’s essay is included (extracted: 241-246), whilst also available in full-length in He and Sun (2000, 51-67).

15. He and Sun (2000, 7). These included the internal version of the prestigious academic journal *Jingji Yanjiu* (*Economic Research*), which published the essay in full, two lengthy interviews in the journal *Ban yuan tan* (*Biweekly discussions*), internal version, *People's Daily* (the internal supplement), and an State Council internal bulletin, *Juece chankou* (*References for Decision-Making*).
16. The Central Document No. 1 (1985) on “Ten policies on further enlivening rural economy”, promulgated 1 January 1985, officially marked the second stage of rural reform, after the first stage reform centring on decollectivisation. See <http://past.people.com.cn/GB/shizheng/252/5580/5581/20010612/487222.html>, accessed on 14 November 2005.
17. The Third Plenum of the Twelfth Party Congress convened in October 1984 announced the speed-up of comprehensive economic reform with cities as the focus. See <http://past.people.com.cn/GB/shizheng/252/5580/5581/20010612/487216.html>, accessed on 14 November 2005.
18. The “Decision of the CPC on economic system reform”, promulgated at the 1984 Third Plenum was full of references of the new wealth in rural China, as a result of progress in agriculture and development of rural industries, see <http://www.people.com.cn/GB/shizheng/252/5089/5104/5198/20010429/467457.html> accessed on 14 November 2005.
19. This could be discerned from reading the speech by Vice-Premier Tian Jiyun at National Agricultural Conference in November 1988, accessed at [http://news.xinhuanet.com/ziliao/2005-02/25/content\\_2619183.htm](http://news.xinhuanet.com/ziliao/2005-02/25/content_2619183.htm) on 15 November 2005. Whilst emerging problems over agricultural production and prices were noted, and the tone had turned more cautious, the central theme was still that more fundamental rural reforms needed to wait given their implications for the urban sector.
20. Examples of essays proposing a similar idea of land tenure market include one by a rural expert from Sichuan Academy of Social Sciences (Guo 1990, 157), one from Hubei Academy of Social Sciences (Xia 1990, 18), and State Council Rural Development Research Center Experimental Zone Office (1990, 60-61).
21. Decollectivisation was still hotly debated in some quarters during the late 1980s and into the early 1990s, when several collectivised “models”, like Tianjin’s Daqiao Huang and Henan’s Nanjie, were heralded as espousing the vitality and relevance of socialist ideals. See Xiang (1999) and Qiao (2004) for analysis of this alternative phenomenon to the mainstream trend of decollectivisation.
22. According to He, the first pocket of *dabaogan* occurred not in Xiaogang of Fengyang District, as often said in official and popular reports, but in a commune called “12 ½ li” in Leian County. He was pretty close to the party secretary, Wang Yemei, of Leian County at that time. Author’s interviews, 2004; Chen and Chun 2004, 246.
23. Wang was party secretary of Tao Xian Prefecture during the early days of family farming reform, whom He had worked closely with during the *dabaogan* reform (Author’s interviews, 2002).
24. Chen and Chun (2004, 246); and author’s interviews, 2004.
25. About a year before the Thirteenth Party Congress was convened in October 1987. Political reform was prominently debated as part of the agenda. Also attracting

a lot of attention was inflation, price reform, and reform of urban-based state-owned enterprises.

26. Chen and Chun (2004, 257-258); author's interviews, 2004.

27. Wen Tiejun (2001) argues for the need to understand the "logic" of reform-policy cycles in China in line with economic cycles. What Wen did not address is that the two cycles are interactive and partially mutually constitutive, so that one also needs to bear in mind the "openness" of history and that what had happened was not necessarily the "inevitable".

28. The provinces of Hebei and Henan started piloting rural tax reforms along the lines of He's reform ideas in 1993-4, with explicit support from their provincial leaders (Chen and Chun 2004, 288-289, 291-297).

29. During January to February 1992 Deng Xiaoping went on a tour of the "windows" of the post-1978 reform policy and the major economic cities in the country, including Wuhan, Shenzhen, Zhuhai, Shunde and Shanghai, in which Deng pressed on the need for more opening and reform. This "southern tour" had the effect of causing an immediate change of the conservative policy climate prevailing since 1989.

30. The policy to set up "experimental zones" was made in early 1987 as part of the moves to explore the ways to continue with rural reform. 19 zones were approved within 2 years and Fengyang prefecture in Anhui was one of them. Areas of experiments include land tenure and management, sale and distribution of agricultural produce, rural economic co-operative organisations, township enterprises, and rural credits and finance (State Council Rural Development Research Center Experimental Zone Office 1990).

31. Li (2005) elaborates on the theme of responsibility shirking, arguing that, in the case of rural tax reform, eventual shouldering of state responsibility for rural welfare, a process in the making, was taking place as a result of mutual shirking of responsibility by central and local officials to one another.

32. As to why Wang was more willing to commit than Li Peng or Anhui's provincial leaders, who had also shown interest in the reforms, probably the experimental reform zone status of Fengyang had led to a different risk assessment, since the pressure in making new reform progress was more focused there than in the central and provincial government. Doing nothing "new" could be interpreted as a failure to perform, whilst the rule of bureaucratic survival in higher levels is the avoidance of mistakes, and thus the less risk the better.

33. They visited Yongshang County and Woyang County. See Chen and Chun (2004: 271-274). The major difference in He's rural tax-for-fee reform design, as compared to the national reform package adopted in 2000 formulated largely by Ministry of Finance officials on top of local, including Anhui's early pilot reforms, was that the tax-cum-fee levy will be paid in kind (agricultural produce) in He's design rather than in cash. He regarded his design having an added advantage over the MoF design in that it was better aligned to the underdeveloped sales market of agricultural produce, and thus simpler and easier to implement, as well as less susceptible to abuses. See He and Sun (2000, 79-84). He's "follower" in Hebei province, Yang Wenliang (see note 33), said in an interview in 2001 that the tax-in-cash system had major problems which He had intended to avoid in a "tax-in-kind" system (Yang 2001).

34. Yang Wenliang worked in Hebei Provincial Government Research Office. Hebei was to become another province piloting rural tax-fee reforms in 1993, apart from Anhui (Chen and Chun 2004, 274, 291-297).
35. The Three Gorges Dam project and the controversies in planning processes historically offer a very good example. The debates in late 1950s in particular sent out strong flavour that the project at that time verged on the edge of a major planning failure. See Li Rui (1996, 1-29).

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