

從「官店」到「皇店」：以「寶和店」 經營模式的變遷視角看明代內廷、外廷 財政制度

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「官店」是以貯藏貨物為主要業務的明代官營設施，而「皇店」則是從明代中期（正德時期）出現的，以徵稅為主要職責的皇帝個人財產。以往的研究都是將官店、皇店看作為一種「異名同質」的倉庫設施，並從外戚、功臣、王府等特權階層進行研究的立場，分析兩者在內廷財政中的活動。然而以官店、皇店探討社會經濟構造變遷方面，還有不少問題值得挖掘。特別是在明末，隨著牙行（仲介商）在北京商業圈內的崛起，通過對仲介業的考察重新認識當時社會經濟發展的具體狀況變得十分必要。據此，本文以如下步驟對官店、皇店做了循序漸進的考察：首先，在整理歸納官店、皇店起源、發展的過程中，從國家對兩者的管理制度、兩者在經營內容上的特徵這兩點進行比較分析，以此捕捉內廷財政制度發展、變遷的脈絡。第二，在研究寶和店的起源、性質等問題的同時，著重對其徵稅業務進行分析，以此辨明其在明末內廷財政結構中的地位。第三，將官店、皇店與牙行進行比較，釐清三者的關係，並以此為基礎把握明朝財政與社會經濟結構的脈絡。

關鍵字：官店、皇店、內廷財政、外廷財政、牙行

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From “Official Storehouse” to “Imperial
Storehouse” : An Examination of Fiscal
Management of the Inner and Outer Court of the
Ming Dynasty, through a Study of the Operation of
the “Treasury and Harmony Store”

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In the Ming Dynasty, the Official Storehouse was a government facility primarily for storing goods, while the Imperial Storehouse, which appeared in the middle period of the dynasty, was primarily responsible for collecting taxes and was the personal property of the emperor.

Previous studies have regarded the Official Storehouse and the Imperial Storehouse as different names for the same warehouse facilities, and analyzed the activities of these two institutions within the finances of the inner court by investigating their connections to powerful figures such as imperial relatives, meritorious officials, and princes. However, in terms of the evolution of the role of these two institutions in the changing socio-economic structure of the empire, there are still several problems worth examining. In particular, the late Ming saw arise in *yahang* brokerage within Beijing's business circles. And an examination of these brokers offers an essential reconsideration of the socio-economic developments in this period.

On this basis, this article examines the Official Storehouse and the Imperial Storehouse in the following steps. First, I sort out the origins and

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development of the Official Storehouse and Imperial Storehouse, examining the state's management of the two, and comparing the particular aspects of their operation. This offers a grasp of the development and evolution of the fiscal management system of the Inner Court. Second, the examination of the origins and nature of the Treasury and Harmony Store and an analysis of its role in the collection of taxes shed light on its role in the fiscal system of the Inner Court in the late Ming. Third, in comparing the roles of the Official Storehouse, the Imperial Storehouse and the brokerage system, I clarify the relationship between these three and use them as a basis for understanding the fiscal management and socio-economic structure of the Ming Dynasty.

Keyword: Official Storehouse, Imperial Storehouse, Inner Court, Outer Court, Hall for Preserving Harmony