

Three Reforming Regimes? Modernity and the Fiscal State in Modern Korean History*

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This article approaches the challenge of reperiodizing Korean history by considering the place of the nineteenth century within accounts of modern Korea. In recent years, numerous studies have examined various aspects of Korean “modernity.” However, notwithstanding the contributions from such studies, an overemphasis on modernity as a central concept runs the risk of marginalizing significant topics that fall outside of the definition of “modern” life. After exploring recent historiographical trends, this article presents an alternative conception of the nineteenth and twentieth centuries that explicitly aims to look beyond the category of “the modern” in order to bridge the historiographical divide of late Chosŏn and colonial Korea. Through a survey of fiscal practices under three different regimes—the late Chosŏn state, the era of the Kabo reforms and the Great Korean Empire, and the colonial period—I examine the evolution of taxation as a measure of the state’s ability to access information and negotiate with competing interests within Korean society. Rather than focusing on an emerging modern rationality, I show how the practices adopted by different regimes appealed to a wide array of norms as each government confronted shared fiscal concerns and sought to cultivate the information and institutions necessary to support itself. Despite some obvious innovations, I also show some continuities that highlight the importance of the nineteenth century in understanding interactions between the population and the government into the twentieth century.

Keywords: modernity, institutions, fiscal state, nineteenth century, reperiodization

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