

propriety,” which were to govern landlord-tenant relations (pp. 136–137). Such findings add sophistication to the book.

Hints for future research can also be gathered from this insightful book. For Javed, one major fruit of moral mobilization was the popularization of the Party’s ideology in rural China. Essential to that ideology were the boundaries between the peasant class and the landlord class. On the one hand, Javed argues that the job was done by “[imbuing these new boundaries] with moral content using familiar normative appeals” (p. 61). On the other hand, he finds that most struggle targets in Fengyang, which he considers representative of Huaibei, were not landlords (p. 149). At first, it seems to be an inconvenient fact that contradicts Javed’s argument: when most alleged moral transgressors were not labelled as landlords, how could the Party convincingly tie the quality of moral corruption to the category of landlord? To be fair, Javed did touch upon this question when writing about the “sequencing strategy” (pp. 84–86). But the strategy was adopted not only in Huaibei but also in Jiangnan, where most alleged moral transgressors did receive the “landlord” label. So, a complete answer to the question should demonstrate what extra efforts were taken in Huaibei to successfully establish among peasants a credible connection between moral corruption and the landlord class, despite the fact that most struggle targets there were not labelled as landlords. Moreover, these extra efforts might or might not be part of the land reform campaign, and this point has important implications for researchers. The “anti-tyrant, anti-bandit” campaign that preceded the land reform in Fengyang, according to Javed, also employed moral mobilization of collective violence (pp. 147–148), and the land reform there overlapped temporally with the Campaign to Suppress Counterrevolutionaries. For the same group of implementers on the ground, the boundaries between these campaigns might be quite blurred, if not non-existent. Taking them as a whole to test the moral mobilization model is likely to be fruitful.

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## Law as an Instrument: Sources of Chinese Law for Authoritarian Legality

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“Where do we find law in China?” is a question that students of Chinese law ask at the beginning of their studies. This seems to be a question with a straightforward answer. However, as Shucheng Wang demonstrates in his recent book, what kind of norms can be considered to be legal norms is a very complex question. His book is timely and relevant, given that China’s post-2013 legal development is not only characterized by human rights regression but has also seen an emphasis on legality and professionalization of legal institutions.

In the introduction, the author sets out one of his main theses by stating that national statutes are not as important for the decision of cases by the Chinese courts as judicial interpretations of the Supreme People’s Court (SPC) or other judicial documents, both of which are regarded as de facto primary sources of law (p. 7). With this thesis, Wang takes a realist approach that implies

that the relevance of norms in judicial practice determines their status as a legal source. The inclusion of the SPC's guiding cases and other court decisions published under the auspices of the apex court in the sources of law implies a very broad understanding of the sources of law. Generally, such court decisions only possess some factual binding force and are not legally binding.

The second chapter conceptualizes China's constitutional law as a "dual constitution" that includes the constituting documents of both the Party and the state and related practices. Although Chinese courts are not allowed to apply the state constitution as a basis of decisions, the author regards the dual constitution as a source of law. This seems to run counter to his realist, court-centred overall approach. Yet he argues that the foundation of the state constitution is the people's congress system. According to his view, the constitution derives its significance as a source of law from its function of enabling the National People's Congress to transform Party policies and decisions into state decisions and state laws.

The SPC's judicial interpretations are discussed in the third chapter. Judicial interpretations are general and abstract rules which do not relate to the adjudication of a specific legal dispute. Wang demonstrates that the SPC's legislative function is grounded in its ability to swiftly implement Party policies and adapt the legal system to socio-political changes. Compared to the legislature, the SPC is more flexible and efficient.

In the fourth chapter the author argues that judicial documents such as the summaries of court meeting minutes constitute "informal state law." Although judicial documents are often not accessible to the public, they have become the dominant form of judicial law-making. The guidance of trial work through judicial documents facilitates the operation of courts according to the legal and political logic. Judicial documents guide courts to decide legal disputes based on the law and to respond flexibly to political requirements.

Chapters five and six discuss SPC guiding cases and other judicial precedents such as "typical cases." Guiding cases are court decisions that have been selected, edited and published by the SPC. Courts are required to refer to a guiding case in the reasoning part of the decision when they decide a similar case. Wang argues that the main points of adjudication of guiding cases are a form of authoritative statutory interpretation and belong to the SPC's legislative function. Yet the SPC is in a position to exercise this function with less oversight compared to the adoption of judicial interpretations. Although judges are reluctant to expressly refer to guiding cases, the relevance of court decisions within the bureaucratic court system has increased.

Building on the discussion of legal sources in the preceding chapters, Wang develops a concept of authoritarian legality in the concluding chapter. Whereas the "legality" element stands for a certain stability and certainty of the law and the limitation of power through law, the "authoritarian" element denotes the political condition of law. The operation of the law depends on its political context, which moves between the poles of political normality and exceptionalism. Under normal politics and with regard to apolitical matters, law functions in a predictable fashion. Under exceptional politics, law is applied differently in order to implement certain socio-political aims. According to Wang, "political expediency – which the law is inherently required to respond to under an authoritarian regime – determines the unique nature and structure of law in an illiberal context to a certain extent" (p. 175). An important aspect of the concept is the institutionalization of authoritarian legality through institutions that create and apply the law under the political control of the Party. Moreover, the discrepancy between formal law and informal practice is regarded as being part of the inner logic of authoritarian legality.

Although the comparative aspects of the book may appear to be slightly simplistic as they often refer to the "Western" and "Chinese" or "liberal" and "illiberal" dichotomies, the author's attention to the socio-political context of Chinese law and the thoughtful development of the authoritarian legality concept is innovative and will inspire future research. What interested readers of the book might miss is a more detailed contextualization of the author's approach by situating it in (mainly Chinese) legal scholarship that holds views different from those of the author. Overall, the book makes a significant contribution to the field of Chinese law. Apart from

addressing scholars of Chinese and comparative law, the book makes excellent reading for students of law or Chinese studies taking an introductory course in Chinese law.

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## China's Public Finance: Reforms, Challenges, and Options

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The salience of public finance in understanding governance and politics is long recognized in the field, but public finance is arguably one of the areas most clouded by poor transparency and access, especially in developing countries. The challenge is often more than a lack of data; the unevenness and unreliability of available data makes analysis highly tenuous and assessment misleading. Extant literature on public finance in China has focused mostly on the analysis of specific revenue or expenditure dimensions and policies. Such analyses are instrumental to the incremental accumulation of knowledge, but they fall short of an integrative assessment of the state of public finance in China. Reports by the World Bank on the fiscal system have contributed a substantial portion of the literature. Prepared in collaboration with the Ministry of Finance of the Chinese government, these reports offer important insights into the maze of data and, sometimes, into the bureaucratic practices used in the management of public monies. However, the involvement of the government has also impacted the scope – and sometimes the dissemination – of the analysis. Shuanglin Lin's new book, *China's Public Finance*, makes an important contribution towards the pursuit of holistic, and independent, review.

The book consists of 12 chapters. Chapter one, an overview, takes the discussion of China's contemporary public finance back into history, before outlining the main focus and structure of the book. Section 1.1 succinctly reminds readers of the historical traces of several contemporary budgeting principles and norms in China – e.g. the preference on low taxation, the concept and prevalence of implicit taxation, and the normative emphasis on balanced budgets – in the long years of imperial statehood. Chapters two to five detail the revenue side, with an overview of trends and patterns across time in chapter two, and focused discussions on the development and reform trajectory of the major revenue items in chapters three to five, covering VAT tax and consumption tax on goods and services, individual income tax and corporate income tax respectively. Chapters six to nine address developments on the expenditure side, with an overview (chapter six), and detailed discussions of infrastructure development and financing (chapter seven), social security finance (chapter eight) and healthcare finance (chapter nine). Chapter ten reviews the growing government debt. Chapter 11 discusses the critically important area of the central–local nexus in public finance, a topic relatively well documented in the literature. Chapter 12 concludes the book with a review of the public finance challenges for achieving sustainable and equitable economic growth.

The book mostly draws upon data from official sources and is written with a sophisticated understanding of the subject matter gained after decades of in-depth research, including consultancies and collaboration with the Ministry of Finance (the author directs the China Center for Public Finance at Peking University). The result is a work with a delightfully systematic structure and