

STUDI EGEI E VICINORIENTALI 3

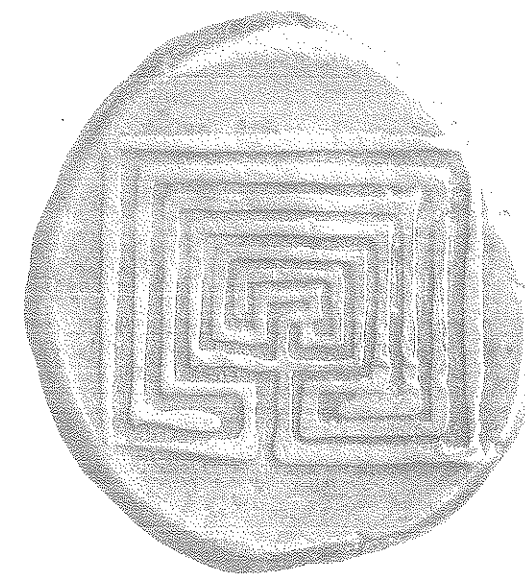
FISCALITY IN MYCENAEAN AND NEAR EASTERN ARCHIVES

a cura di M. Perna

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*Proceedings of the Conference held at Soprintendenza
Archivistica per la Campania, Naples, 21 - 23 October 2004*



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Il sistema con cui il Palazzo organizzava l'economia del territorio, tuttavia, comportava che quest'ultima risultasse squilibrata a favore del santuario e dell'aristocrazia, a scapito del *damos* e del Palazzo stesso.

Al Palazzo non restava altro che insistere sempre più con il metodo dell'*espansionismo* ad ogni costo.

Data la situazione appare comprensibile la bellicosità dei sovrani micenei, (cfr *supra*) e diviene inevitabile apprezzare sempre più sia l'ipotesi della guerra di Troia come evento reale, sia quella di un ruolo di primo piano giocato dai Micenei nell'ambito di quell'evento noto come "Invasioni dei Popoli del Mare".

Ma una considerazione ancor più importante merita di esser posta come conclusione del presente studio: un'aristocrazia come quella descritta è sicuramente il lascito più fecondo che la civiltà micenea abbia trasmesso alla grecità del I millennio.

Infatti solo un'aristocrazia nello stesso tempo cosmopolita e radicata sul territorio poteva costituire il fondamento di quello sviluppo di alto livello e di tipo *diffuso* (senza più l'effetto accentratore di un potere monarchico basato sul Palazzo) che ha portato alla nascita del mondo delle *poleis*!

Appare quindi credibile – per quanto detto – che la cosiddetta "rivoluzione aristocratica" affondi le sue radici più profonde nel cuore della società micenea.

Land and Taxation in the Old-Babylonian Period

Cristina Simonetti

Introduction¹

The Old-Babylonian period is particularly interesting, as to the legal regime of land, for various reasons. Firstly, because that age is in between two extremely different periods: the Neo-Sumerian with the Ur III Dynasty, before, and the Medio-Babylonian, Kassitic and Hurrian ones, afterwards. During the Ur III Dynasty lands were strongly controlled by the central government, which had built up a very efficient taxation system. During the following period, instead, most of the land were controlled not by a central government, which appears, on the contrary, much weaker than before, but by a small number of great land owners, who continued to appropriate land, even eluding consuetudinary laws. The Old-Babylonian, therefore, appears to be a crucial period, during which substantial changes occurred, not only in the political field, but also in the socio-economic one. But the Old-Babylonian period, lasting from the fall of the Ur III Dynasty (2004 B.C.) to the fall of Babylon (1595 B.C.) due to the Hittitians of Muršili I, is also interesting in itself, for the variety of situations which occurred. During the Isin-Larsa period, in fact, there was a new political division of southern Mesopotamia (which only after the Hammurapi unification shall rightly be called Babylon) into a variety of independent city-states, under local dynasties capable to control more or less big territories, depending upon the political situation, extremely variable after few years. This high political variability and instability renders difficult a central control over the land, a control which shall be strong again under Hammurapi of Babylon.

Speaking of taxation means speaking of the capability of a centralized State to obtain the resources necessary to its existence, in terms of goods but also of labour force. It is necessary, in other words, that the central administration be able to recover, by means of exploitation, from the fields around the town, the quantity of corn (or barley or wheat) needed to feed not only the same administration, meaning the whole of the palace's employees, but also all who work for the palace for any reason, including slaves and season workers. It is logic, therefore, that where there is a palace, there also be a taxation system, and where there exists a strong central power, capable to control a big region, such as, e.g., the entire southern Mesopotamia, there also exists an equally efficient taxation system. In this last case, moreover, it is also to be expected that such a

¹ The abbreviations used are the same of the *Keilschriftbibliographie* of the review *Orientalia* (Rome).

system be hierarchical and decentralized: the capital shall receive revenues from the countryside, but also from the peripheral towns, which, in their turn, being the heads of their provinces, shall have governors, responsible for collecting taxes, to be employed to maintain themselves and the capital. For this reason, it is not surprising that the most part of the available information on the tax levy originates from the reign of Hammurapi and his successors².

Obviously it cannot be forgotten that the central system could also dispose of other kinds of revenues: firstly the war booty, and also any tributes given by the subjected kings and cities, once a long-lasting control over them were established; but also secondly the sale of goods manufactured directly by the Palace's employees (cloths, utensils, working tools, but also goods of high skill manufacturing, addressed to the commercial relationships between States), to be sold in the internal market, but mainly in the foreign market. In the second case we are informed of a system of contracting merchants, often forming a partnership, which included agents who were active in the *karum* of the most important cities for the high-scale exchanges³.

In this essay, however, we shall only consider the revenues deriving from land taxation.

Land and its exploitation

Before starting to speak directly of the various types of taxes upon land, it is opportune to shortly dwell on the land legal regime.

In this period there were lands owned by the Palace (and by the Temples) and lands owned by free persons⁴. Lands owned by the Palace were directly managed by the public administration, or else they were granted to employees in exchange of certain services rendered, or finally leased. In the first case, the whole harvest was heaped in the State warehouses, whose custodians, during the rest of the year, distributed it⁵. In the second case, on the assigned lots of land there were burdens, not necessarily equivalent to the rendered services (for example, a soldier, in addition to the military

² See now A. GODDEERIS, *Economy and Society in Northern Babylonia in the Early Old Babylonian Period*. OLA 109. Leuven/Paris/Sterling 2002, p. 339.

³ See, to this purpose, for OB period in particular, W. F. LEEMANS, *Foreign Trade in Old Babylonian Period*. Leiden 1960; D. CHARPIN, *Merchants du palais et merchants du temple à la fin de la 1^{re} Dynastie de Babylone*, (1982), pp. 25-65; H. KLENGEL, *Non-Slave Labour in the Old Babylonian Period: The Basic Outlines*, in M. A. POWELL (ED.), *Labour in the Ancient Near East*. New Haven 1987, p. 161ss; J. RINGER, *Das Palastgeschäft in der altbabylonischen Zeit*, in: A.C.U.M. BONGENAAR (ED.), *Interdependency of Institutions and Private Entrepreneurs*. (MOS Studies 2). Istanbul 2000, pp. 153-183; M. STOL, *State and Private Business in the Land of Larsa*, JCS 34 (1982), pp. 127-230.

⁴ Cfr. M. LIVERANI, *Il modo di produzione*, in S. Moscati (ed.), *L'alba della civiltà*. Vol. II. *L'economia*, Torino 1976, p. 3-126; I.M. DIAKONOFF, *Socio-Economic Classes in Babylonia and the Babylonian Concept of Social Stratification*, in D.O. EDZARD (ED.), *Gesellschaftsklassen im Alten Zweistromland und in den angrenzenden Gebieten*. CRRAI 18. München Ak.-Abh. Phil.-hist. (1972), pp. 41-52; H. KLENGEL, *op. cit.*, pp. 160-161, A. GODDEERIS, *op. cit.*, p. 351.

⁵ I. M. DIAKONOFF, *The Structure of Near Eastern Society before the Middle of the 2nd Millennium B.C.*, *Oikumene* 3 (1982), p. 71.

service, had also to render the *ilkum* of the lot granted to him). In such second case, then, we may also speak of taxation.

As to private lands, instead, things are different. Still at the beginning of this period it appears that "private" lots were owned by broad family groups. As time went by, however, they were divided, and individual properties are witnessed⁶. In fact, whereas at the beginning lands were owned by many people, generally brothers, by and by they started to divide the family's goods and to own them independently. It is not a case that it was in this period that hereditary divisions, sales of real property, adoption and marriage documents started to become widespread: they all were legal institutes corresponding to a mono-nuclear family system. For such lands, either divided or undivided, taxation should be made through the intervention of the village communities or country districts⁷. It is supposed that taxes (*corvée*, consumption goods or even silver), were levied by the "country districts", or localities, into which probably the various farmers-owners did assemble, and they were themselves broad family groups or mono-nuclear families, but unfortunately there are no much information on this point. We are informed, however, also of other revenues: e.g., in case of building or maintenance of channels, those who owned the confining lots had to pay the expenses⁸.

Mixed cases often occurred when palace officers, owners of palace lands, inherited their fathers' goods, or purchased lands pertaining to "private" persons: in this case, obligations deriving from different economic and legal regimes shall cumulate⁹. The documents relating to extra-palace and extra-temple cases originate mostly from private archives, and since these are more easily discovered when they contain a great number of documents, most of the private archives was owned by these persons linked to the palace or temple, holding various benefits, but also owners of "private" goods. Consequently, it is not always easy to determine the nature of each immovable and the burdens existing upon it.

Tax upon land

Most of the sources relating to taxation upon land concern the palace system, and are to be dated mostly at the Hammurapi reign. In this period it was drafted the Code, which provides for some important information on this regard. In the second place, Hammurapi did also keep a vast number of letters addressed to various officers.

⁶ I.M. DIAKONOFF, *Socio-Economic Classes*, pp. 41-52. In particular, at p. 48 writes: "At the same time, the extended family commune typical of 'communal- and private-' sector both in the Third Millennium (Mesopotamia) and later (in the peripheral regions) was gradually superseded - at least in the cities - by individual households, the process starting in the richer strata of society. The communal property rights became more and more dormant, and the process of development tended apparently towards the formation of individual private property".

⁷ H. KLENGEL, *op. cit.*, p. 161: "As a group they were more or less integrated into territorial community, and it was membership in this community that marked them as free landowners. They were subject to the sovereign power of ruler and forced by extra-economic coercion to perform certain public service".

⁸ AbB 2 55, 70.

⁹ Cfr. M. LIVERANI, *L'economia*, in: S. MOSCATI (ED.), *L'alba della civiltà*. Vol. II. *L'economia*. Torino 1976, 37, and more recently H. KLENGEL, *Il re perfetto*. Bari 1987, p. 82.

The most interesting archive is that of Šamaš-ḥašir, governor of Larsa, after the Babylonian occupation. From this archive, already thoroughly studied by Thureau-Dangin¹⁰ in 1924, and subsequently by numerous other scholars¹¹, we get most of the available information as to the management of land which the palace assigned to its employees, in exchange for their services.

Other information, finally, derive from administrative documents, and from economic-legal ones, which are private documents: they are mostly lease documents¹², but not exclusively¹³.

A complete study, taking into account all the existing documents on land taxation, seems not to have been made so far, although various studies exist which deal, more or less thoroughly, with special aspects. The studies already cited, particularly those by Klengel and Diakonoff, even if they do not expressly focus on taxation, are nonetheless very helpful to understand the context within which taxation should be considered. However, some attempts to a global overview, although limited to only one kind of sources, exist.

Firstly, the article by Thureau-Dangin¹⁴, who, introducing the letters, explains that within the Larsa kingdom, recently occupied by Babylon, "*une partie du domaine royale était louée à des colons. Le terre louée s'appelait eqil bilti et le colon était désigné par le terme de naši bilti 'porteur de loyer', ou par celui d'iššakku, mot à mot 'remplaçant, tenant lieu (du propriétaire) ?' [...] Le loyer était payé en grain (še bilti)*". After having dealt with other kinds of land, in which palms were cultivated (payment was to be made in dates), and of other ones, Thureau-Dangin mentions another group of lands. He claims that the most part of the palace employees "*recevaient, en rémunération du service (ilku) qu'il devaient au roi, la jouissance d'un petit fief constitué par un champ pris sur le domaine royal et désigné par l'expression eqlu kurummatu, c'est-à-dire 'champ alimentaire'*".

During the Seventies, Harris, in his study on Sippar¹⁵, did also deal with the land regime, but did not propose a general overview, precisely for the difficulty one encounters studying the sources.

More courageous, Maria de Jong Ellis¹⁶. She, inspired mostly by Thureau-Dangin, has proposed an hypothesis by which substantially two different systems of exploitation of the palace lands existed: the *biltu* and the *ilku* systems.

¹⁰ F. THUREAU-DANGIN, *La correspondance de Hammurapi avec Šamaš-ḥašir*, RA 21 (1924), pp. 1-58.

¹¹ First of all F. R. KRAUS, *Briefe aus dem Archive des Šamaš-ḥašir in Paris und Oxford*. AbB 4. Leiden 1968, but then also all the authors cited in this article, since it is the main source on this argument.

¹² As to field leases F. POMPONIO, *I contratti d'affitto dei campi per la coltivazione dei cereali pubblicati in YOS 13. Suppl. AION 14. Napoli 1978*. As to personal leases J. G. LAUTNER, *Altbabylonische Personenmiete und Erntearbeitverträge*. SD 2. Leiden 1937.

¹³ For all these texts, either private or administrative, but only in the Sippar area, cfr. R. HARRIS, *Ancient Sippar*. Istanbul 1976.

¹⁴ F. THUREAU-DANGIN, *op. cit.*, pp. 1-5.

¹⁵ R. HARRIS, *Ancient Sippar*. Leiden 1975.

¹⁶ M. DE JONG ELLIS, *Agriculture and the State in Ancient Mesopotamia. An Introduction to Problems of Land Tenure*. Philadelphia 1976.

Type of land	<i>Biltu</i> -land	<i>Ilku</i> -land	
Tenure	Retained by State	Assigned to beneficiaries on the basis of service (<i>šukussu</i> - and <i>sibtu</i> -fields)	
Methods of cultivation	Administered by officials. Worked by lower rank of state personnel (<i>naši bilti</i> 's)	a. worked by beneficiary	b. administered by "cultivator" (<i>errešu</i>) for "owner" by rental contracts worked by state personnel
Destination of crops	To State after deduction of production costs	To beneficiary	"owner" share (1/3 or 1/2, called either <i>biltu</i> or <i>miksu</i>) to beneficiary; cultivator's share to State after deduction of production expenses.

Unfortunately, however, this model does not seem to be sufficiently supported by the sources¹⁷, as it is proved also by some observations: the contradiction between the *biltu*-land and the *biltu* included in the table on the quotas of the *ilku* system; the fact that the *naši bilti* are included among the assignees of immovables bearing an *ilku*, in the Hammurapi Code, as we shall see in the short discussion which follows.

Finally, in her recent book¹⁸, which has for its main object the northern Babylonian economy during the first phase of Old-Babylonian history (Isin-Larsa), Goddeeris deems that such a theory is problematic, and does simply underline the non-homogeneousness of the terminology within the various sources available.

Hereinbelow we shall list the words used in the sources, together with a brief explanation thereof, focusing also on the different opinions of the scholars.

▪ *Biltum*

AHw: "Tragen, Last; Talent; Ertrag; Abgabe, Tribut von Feindesländern".

CAD: 4. "tax (payable to the king), rent (payable to the lessor of a field or garden)".

The first of the two meanings, i.e. "tax payable to the king or another authority", is attested from Old Sumerian Period: in literary texts this word is used when the author describes exemptions from the payment of taxes (*biltum*) granted to certain cities by the king (TCL 15 9 iv 49; YOS 9 25: 9; ecc.); during Ur III the word is documented for taxes (*biltum*) levied from certain people (artisans in Reisner Telloh 173 r. 2, for example).

Harris (1975): That it "is probably a field tax emerges from a memorandum concerning the receipt of the field tax which was apparently collected annually (BAP 83).

¹⁷ Cfr. to this regard the review by F.R. KRAUS, *Faccetten landwirtschaftlicher Organisation in Altmesopotamien*, BiOr 34 (1977), pp. 147-153, but now also A. GODDEERIS, *op. cit.*, p. 338.

¹⁸ A. GODDEERIS, *op. cit.*, p. 338.

Ellis (1976): "in agricultural contexts can be used in general of goods which are paid as rent or income, and can also be applied to land which produce such income".

In addition, there is also a category of persons, called *nāši bilti*, who are probably to be identified with the beneficiaries/workers of the same type of land, therefore bearing the burden of *biltum*. But the Hammurapi Code equates this category to those of the *redūm* and of the *ba'irum*: these are the three categories to which the palace assigns lands on which there is the burden of *ilkum* (cfr. §§ 36-38, 41).

Diakonoff (1987), p. 2: "Bringers of profit".

Klengel (1987), p. 162: "Bearers of tribute" and explains: "Another group of people holding crown land, who are mentioned in the Laws of Hammurapi [CH 36-41] together with the *redūm* and *ba'irum* soldiers, are the 'bearers of tribute'. Their land could also not be alienated. There was a fixed import or share of the crop to be delivered to the palace. The documents show that these people had position like other tenants".

▪ *Dikūtu*

AHw: "Aufgebot; etwa Gestellungs-verpflichtung"

CAD: "1. corvée work (performed upon summons), levy (as a group of persons)
2. marching into battle
3. *dikūt ananti* attack
4. unidentified agricultural work"

Harris (1975): "obligation imposed upon the citizens of Sippar is the *corvée* or *dikūtu* service performed on behalf of the king and the city and supervised by military officials" [...] It "is a familial obligation incumbent on the family unit as can be seen from a case where an adopted slave is responsible for an equal share in the *ilku* and *dikūtu* work".

▪ *Ḫarrān šarrim*

AHw: "Kriegsdienst für den König".

CAD: "corvée work".

It is a type of *corvée* connected to the sovereign's military expeditions.

Harris (1975): "a term which may include both military service and *corvée* work. Although these men are paid for their service, it is not entirely clear whether they are paid by the military or are hired substitutes paid by conscripts¹⁹".

▪ *Ilkum*

AHw: "Pflichtleistung für Landzuteilung; Landarbeit auf für Dienstleistung zugewiesenem Stück Land; i.-Land; i.-Verpflichteter; i.-*aḫum* der für einem anderen die L. tut"

CAD: "1. work done on land held from a higher authority (OB only)
2. service performed for higher authority in return for land held (from OB on)

3. delivery of part of the yield of land held from a higher authority, also payment in money or manufactured objects in lieu of produce
4. land on which i.-work is to be performed (OB only)
5. holder of i.-land
6. in *kasap ilki* money paid in lieu of performing i.-duty (OB, NB)".

In addition, at the end of the item it is swiftly discussed the meaning of the word. However, it is tried a sort of a general definition: "Generally speaking, *ilku* denotes the duty of a person holding land in tenure from a higher authority". Then it is added: "In the OB period, and sporadically thereafter, the duty consisted primarily in working the field or garden itself. At times (NUZI, sometimes in NB) part of the harvest had to be delivered, or even silver paid, to the officials of the higher authority or to personnel that received the *ilku*-duties. [...] In fact, in the OB period, the former (termed *ḫarrānam alākum*) was clearly differentiated from the obligation to work the field. There exist no documents that define the nature and details of *ilku*-duty nor texts that inform us about the *status* of the person under *ilku*-duty or of those who received *ilku*-revenues or services either as income and benefit, or in their official capacity as collectors on behalf of the higher authority. Most of our information comes from texts dealing with exemptions from *ilku*-duty, corvée work, and a number of specific services and taxes.[...]. The use of terms taken from Western European feudalism to render *ilku*, *dikūtu*, etc., has been avoided here, since the similarities (even those in the texts from Nuzi, Bogh., and LB) are at best superficial" CAD 7, p. 80b.

Landsberger²⁰ (1955): "the *ilkum* was reckoned in days; [...] the *ilku*-days could be 'loaned' and 'borrowed' [...] Nothing is disclosed in our documents about the nature of the *ilkum* of a soldier, but we may assume that it was purely military, comprising both *ḫarrān šarrim* and the many peaceful employments of *redū*'s: as policemen, watchmen of transports, labor companies, etc., as documented by contract and letters".

Harris (1975): "*ilku*-service consisting of work on the holding or the payment of scutage to the king in lieu of this service [...] It represents one obligation, through apparently not military, that is owed by the holder of real estate belonging to either the king or the temple. This obligation is evidently paid in work by the tenant on the land or replaced by deliveries of produce. Although this in no way appears to be a military obligation, for some reason a sum of money (*kasap ilkim*), perhaps in lieu of this duty is often collected by the *dēkū* or military summoner who summons persons to discharge work obligations [...] *kasap ilkim*: perhaps best translated as 'scutage' was money payment paid annually in lieu of performing the *ilku*-duty. With one exception it is paid by individuals about whom nothing is known. In the one case it is paid by the *sussikku* of Sippar [...] The amounts are very small [...] The duty involved seems to have been the responsibility of the family and to have consisted of work on palace land or payment in lieu of such work and on temple land... The city administration often appears to be concerned with the collection of payments in lieu of *ilku* duty".

¹⁹ Cfr. BA 5 (1906), p. 496 nt 19; TCL 1 158; VS 7 47; VS 8 37; ZA 73 (1983), p. 54 nt. 2.

²⁰ B. LANDSBERGER, *Remarks on the archive of the soldier Ubarum*, JCS 9 (1955), p. 128.

Ellis (1976): "the service essentially consists of working the same lot, although sometimes a quota was reserved to the employees as a quota of *ilku*-duties of their salary. It was transmitted by inheritance. The quota of the product is called *biltu* and *miksu*".

Klengel (1987): [...] there are persons who received crown land in return for certain impost and services, above all military service [...] A document (TIM 4 1), recording the division of service obligations among inheritors of an *ilku*-field indicates that this service was precisely defined in terms of kind of labour and duration. There are indications in the documents suggesting long lasting usufruct of such fields by the same person or family, one text (AbB 4 115) mentioning 20 years, another (AbB 4 73) 40 years. The holder could transfer the field to another person for cultivation or hand it down to person who were the obligated to carry out the service associated with it. The Laws of Hammurapi contain special clause concerning the service of two kinds of soldiers (§§ 27-41).

▪ Miksum

Ahw: "Ertragsabgabe"

CAD: "1. share of the yeld of a field (due to tenant and owner or paid to the palace as the owner of the field). 2. Customs dues".

Kraus (1958): "Erntabgabe". From the sumerian *nig.kud.da*, it denotes "ein Art von öffentlicher Feldabgabe".

Harris (1975): "in a letter (PBS 7 89) of the city administrators to the king they speak of this tax which is to be collected by tax collector of Babylon". In other texts (TCL 1 230 and JCS 11 37) some *makisu* collect taxes paid in barley by private persons.

▪ Nemettum

Ahw: "Auflage: eine Abgabe; Stützstock, Krücke"

CAD: "1. complaint; 2. impost, tax; 3 support, staff;" etc.

Harris (1975): "is an annual tax paid in kind in either animals or barley. It is collected from officials and merchants²¹". In only one case²² it seems that payment be made in silver.

▪ Šibtum

Ahw: Greifen, Packen, Zugewiesener (Feld-)Besitz. II. Hinzufügung; Zins.

CAD: "A: Interest; B2: (agricultural) holding (in feudal tenure)", mainly at Larsa²³.

Harris (1975): "All military personnel had *Šibtum*-holdings given them by the king. These holdings [...] obligated the holder to perform the *ilku*- service, consisting of work on the holding or the payment of scutage to the king in lieu of this service".

²¹ Sources are: BE 6/1 99; JCS 11 34 n° 52.

²² GOETZE, AS 16 211ss., from Babylon.

²³ Main witnesses: RA 21, 5; TCL 7 28: 4; 36: 5; 43: 5; OECT 3 16: 7.

Pomponio (1978): "Caratterizza i beni immobili dati in godimento dal re in cambio di prestazioni di servizio"²⁴.

▪ Šibšum

Ahw: "Getreideabgabe"

CAD: "The word refers to tax levied on agricultural produce which is generally paid in kind [...] The relation between *šibšu* and other sources of (tax) revenue (*biltu*, *miksu*) in OB is unclear, since most texts come from peripheral areas".

Goetze (1958)²⁵: "It denotes there a payment in grain levied against the one who has usufruct of the field and it amounts to about one third of the yeald; two thirds remain with the lessee. The word has now turned up in the Mari Texts, where the one passage recorded (ARM 3 17, 27) distinguishes between barley called *šibšum ša hašim* and the barley of the palace, clearly taxes for the benefit of the local and the royal administration.

In Harmal the word seems quite common. According to the economic text IM 51175, *šibšu* is there – again paid in grain- an important source of income enjoyed by temples and probably also other landowners. In IM 51269 it denotes, as in the material quoted so far, a grain tax payable to the owner of the field".

Kraus (1958): "Abgabe an Gerste an den 'Palast': Ernte / to reap 'Getreis scheiden, mächen'."

▪ Šukusum

Ahw: "rechteckige Platte; Versorgungslös, Unterhaltsfeld; zylindrische Tiara".

CAD: A "subsistence holding, allotment of land; OB; Mari; SB"

The word²⁶, which in sumerian is *pad/šuku*, does literally refer to the food portion, usually barley or four, allotted by the administration to dependent person and domestic animals. Consequently it may be assumed that it was a type of *corvée*.

Kraus (1968): "Korrekturzupätz"

Ellis (1978): "allotment, usually held in return for service. The term does not, however, refer to such service".

▪ Tērum

Ahw: "ein Bauteil"

Harris (1975): "in only one text (CT 45 120), the *teru* duty is attached to ownership of a field which occurs in a lease contract. This stipulates that the owner of the property and not the lessee has to perform *teru* duty and harbor crossing duty".

²⁴ F. Pomponio, op.cit., p. 27 nt. 49: "Non possiamo concordare con R. Harris, Sippar, 209 che considera possesi šibtu concessi a personale militare tutti i campi interessati in contratti in cui compare la formula *ana qabê NP*, non soltanto perché non condividiamo la sua interpretazione di tale formula come "upon the order of", ma soprattutto perché qualunque sia il valore da attribuire ad *ana qabê*, la generalizzazione dell'autrice non è applicabile in numerosi casi".

²⁵ A. GOETZE, Sumer 14 (1958), p. 39.

²⁶ It is documented in: BIN 7 9:8, AbB 1 135, AbB 4 4 15, TCL 7 48, OECT 3 39.

▪ Tupšikkum

AHw: "Ziegel-Tragrahmen; Erdkorb; Frondienst".

The equivalent in sumerian is the word *dusu* (gi.il), which denotes the basket for transporting goods (if it is made of wood, fruit, if it is made of reed, earth); but also hard labours. According to certain scholars²⁷ it was a precedent of *ilku*, and it is linked to the words *al* (*allum*) and *marrum*.

Stol (1995)²⁸: he takes into examination all paleo-babylonian witnesses of the word and observes that it seems to be a species of the *ilkum* (AbB 3 26; 8 109; but probably also AbB 10 1). It also seems that it was possible to be substituted, at least for certain periods, by a slave, hired to this purpose (CT 48 64); in this case, however, the substitute was paid in advance. "This payment was of a shekel for a month of work, i.e. the equivalent of 30 rations of daily food (YOS 12 145). The work indicated by this word, mostly connected to the reaping, lasted usually for a month".

According to Stol, moreover, the responsible for the *corvée* was the Guards' supervisor.

The Hammurapi Code and the *ilkum*

Being aware, as we are, that this is a complex matter, but being also convinced that we have to exploit all the available sources, in the remaining part of this essay we shall examine, again, one of these sources, the Hammurapi Code²⁹. Obviously it shall only be a first step, but a necessary one, both for the official nature of this source and for its mainly systematic character.

The articles which follow are reproduced in the translation by Martha T. Roth³⁰, but we insert in brackets the original words which are of interest:

- § 26. If either a soldier or a fisherman who is ordered to go on a royal campaign (*harrān šārrim*) does not go, or hires and sends a hireling as his substitute, that soldier or fisherman shall be killed; the one who informs against him shall take full legal possession of his estate.
- § 27. If there is either a soldier or a fisherman who is taken captive while serving in a royal fortress (*dannāt šārrim*), and they give his field and his orchard to another to succeed to his holdings, and he then performs his service obligation (*ilkum*)—if he should return and get back to his city, they shall return to him his field and orchard and he himself shall perform his service obligation (*ilkum*).
- § 28. If there is either a soldier or a fisherman who is taken captive while serving in a royal fortress (*dannāt šārrim*), and his son is able to perform the service

²⁷ P. MICHAŁOWSKI, JNES 45 (1986), p. 327 nt. 4; P. STEINKELLER, JNES 52 (1993), p. 143 a.

²⁸ M. STOL, *Old babylonian Corvée* (tupšikkum) in T. VAN DEN HOUT (Ed.), *Studio Historiae Ardens: Ancient Near Eastern Studies Presented to Philo H. J. Howink ten Cate on Occasion of His 65th birthday*. Istanbul 1995, pp. 293-309.

²⁹ Cfr. E. SZLECHTER, *Le 'droit de propriété' et la 'Possession' (Codex Hammurapi)*, RIDA 34 (1987), pp. 11-23, but he used these articles to indagate other problems.

³⁰ M. T. ROTH, *Law Collections from Mesopotamia and Asia Minor*. 2nd Ed. Atlanta 1997, pp. 85-89.

obligation (*ilkum*), the field and orchard shall be given to him and he shall perform his father's service obligation (*ilkum*).

- § 29. If his son is too young and unable to perform his father's obligation (*ilkum*), one third of the field and orchard shall be given to his mother, and his mother shall raise him.
- § 30. If either a soldier or a fisherman abandons his field, orchard, or house because of the service obligation (*ilkum*) and then absents himself, another person takes possession of his field, orchard or house to succeed to his holdings and performs the service obligation for three years— if he then returns and claims his field, orchard or house, it will not be given to him, he who has taken possession of it and has performed his service obligation shall be the one to continue to perform the obligation.
- § 31. If he should absent himself for only one year and then return, his field orchard and house shall be given him, and he himself shall perform his service obligation (*ilku*).
- § 32. If there is a soldier or a fisherman who is taken captive while on a royal campaign (*harrān šārrim*), a merchant redeems him and helps him to get back to his city — if there are sufficient means in his own estate for the redeeming, he himself shall redeem himself; if there are not sufficient means in his estate to redeem him, he shall be redeemed by his city's temple; if there are not sufficient means in his city's temple to redeem him, the palace shall redeem him; but his field, orchard or house will not be given for his redemption.
- § 33. If either a captain or a sergeant should recruit (?) deserters or accepts and leads off a hireling as a substitute on a royal campaign (*harrān šārrim*), that captain or sergeant shall be killed.
- § 36. The field, orchard, or house of a soldier, fisherman, or a state tenant (*nāši biltim*) will not be sold.
- § 37. If a man should purchase a field, orchard, or house of a soldier, fisherman, or a state tenant (*nāši biltim*), his deed shall be invalidated and he shall forfeit his silver; the field, orchard, or house shall revert to its owner.
- § 38. A soldier, fishman, or a state tenant (*nāši biltim*) will not assign in writing to his wife or daughter any part of a field, orchard, or house attached to his service obligation (*ša ilkišu*), nor will he give it to meet any outstanding obligation.
- § 39. He shall assign in writing to his wife or daughter or give to meet an outstanding obligation only a field, orchard, or house which he himself acquires by purchase.
- § 40. A *nadītum*, a merchant, or any holder of a field with a special service obligation (*ilkum aḥūm*) may sell her or his field, orchard, or house, the buyer shall perform the service obligation (*ilkum*) on the field, orchard, or house which he purchases.
- § 41. If a man accepts a field, orchard, or house of a soldier, fisherman, or state tenant (*nāši biltim*) in an exchange and gives him a compensatory payment, the soldier, fisherman, or state tenant (*nāši biltim*) shall reclaim his field, orchard, or house and shall also keep full legal possession of the compensatory payment which was given to him.

By carefully reading all these paragraphs, we may collect a series of useful data. Firstly, at least three different categories of immovables are distinguished on the basis of the legal rules they are governed by:

- Immovables which may be sold, donated and also assigned to extinguish pre-existing debts (§ 39), but also used for a ransom in case of captivity (§ 32).
- Immovables, subject to burdens, which may be sold, provided the purchaser bears the burdens (§ 40).
- Immovables, subject to burdens, which cannot be sold, nor donated to wife and daughters, nor assigned to extinguish debts (§§ 26-31; 36-38; 41), and not even used as a ransom (§ 32)

The first category refers to the extra-palace lands, to the lands owned by an individual person, be he a soldier, a fisherman or a state tenant. In this case, then, there are no services imposed upon it, and consequently it may be freely disposed of.

The second category concerns again fields, orchards and houses burdened by *ilku*-service, but they are not subject to a particular limit: what is important is that someone performs the *ilku*-service. The reason is probably that the *nadītum*, the *tamkārūm* or the *ilku* *aḫūm* probably did not personally render the *ilku*, and consequently it was not important for the palace whether the owner was one of these people or a different person, provided that, however, the *ilku* were performed. Naturally we may get more information from the third category, to which many articles are devoted.

They are goods assigned to soldiers, fishermen and *nāši biltim*. The first two categories are more diffusely dealt with by the first paragraphs (§§ 26, 27, 28, 29, 30, 31, 32, 33), which regulate the cases of superimposition of different "obligations", whereas the last category is introduced by the last paragraphs, when the Code speaks of the legal limits. The first two categories of people seem to be employees of the palace, and their offices seem to be connected to the military sector (*ḥarrān šārrim*; *dannāt šārrim*); for this reason the Code considers the cases in which they are taken prisoners during their office tenure. Different, instead, is the case of the *nāši biltim*, on whose meaning there are no certainties³¹. It would appear, in any event, that they were people to whom, whatever were their office, some immovables burdened by *ilku* were assigned. Such "office", however, is substantially different from that of the *nadītu*, the *tamkārū* and the *ilku aḫū* because otherwise they would have been equated to the latter. We can assume that they were people whose office allowed them to personally perform the *ilku*. From a legal point of view, they can be inherited through the male line (§ 28), they cannot be donated to wife and daughters (§ 38). The only exception is represented (§ 29) by the wife of a soldier or fisherman, mother of a little male child, who, if her husband has been taken prisoner in the course of his profession, may maintain one third of what had been assigned to her husband. They cannot even be sold: otherwise the tablet would be destroyed, causing the loss of money on the part of the incautious purchaser (§§ 36, 37 e 41).

But these articles are also useful to understand the nature of the *ilku*-service.

³¹ Maybe that they were lessees, and must pay the rent and also the *ilku*.

A first clue is that the *ilku* has nothing to do with the *ḥarrān šārrim*, because in the latter one could not be substituted, whereas one could for the *ilku*, so that whoever rendered the *ilku* in the beneficiary's place for three years, would succeed in his rights³². A second clue is that the *ilku* required a physical effort, not suitable to women: § 29 grants to the wife the right to maintain one third of the good, whereas the rest must be assigned to a new assignee, capable to perform the *ilku*-service. This means that it was a heavy work, but not a specialized one: the work of the soldier or fisherman required, evidently, a training, and therefore being substituted by a "mercenary" cannot be consented by the palace, while the *ilku* could be performed by any adult man.

As to the verb denoting the performance of the *ilku*, it is *alakum*, "to go". The expression *ilku* *alakum* contains an internal accusative, and literally, its translation should be "to go (to the) *ilku*", therefore something which requires a physic displacement of the agent. Also § 30 considers the case of a soldier or fisherman *ina pani ilkim*, "because of *ilku*"³³, abandons his field, etc., and absents himself. It would seem, therefore, that the *ilku*-service were performed elsewhere and not upon the immovable (i.e. *ilku*-land) assigned by the palace.

Conclusion

In substance, by a first analysis of the articles of the Code one may gather that the *ilku*-service was a heavy work, not specialized, not suitable to women, probably to be performed outside of the burdened good. Moreover, the *ilku* would seem to be imposed upon the assigned immovable, and its performance has nothing to do with the office that the beneficiary holds, which determines the assignment of the immovable. In other words, the immovable, in principle, is not assigned because of the performance of the *ilku*, but it is granted because of the office held (soldier, fisherman, *nāši biltim*, *nadītum*, *tamkārūm*, *ilku*-*aḫūm*), office which is compensated with the assignment of the immovable. That such immovable be also burdened by the *ilku*, this is another story: the beneficiary shall keep the immovable as long as he performs the *ilku*, or one of his male descendants perform it. It is precisely for this reason, therefore, that the *ilku* can be included within the system of land taxation. The above observations, naturally, should be verified in the light of other sources, but anyway I hope they may contribute to a better understanding of the nature of the *ilku*, within the system of land taxation.

³² According, see CT 6 29: 18: *ina uku uš.meš ul allak il-ka ša bī abišunu illak*: "I shall not serve as a soldier (but) I shall performe the *i*-work pertaining to my father's estate" (translation of CAD I/J).

³³ Driver and Miles, in their commentary on the Babylonian Laws (195), translate "in view of the service"; AHw "gesichts von *ilku*".

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Mycenaean mo-ro-qa¹

Rupert J.E. Thompson

The term *mo-ro-qa* is known from both Knossos and Pylos, but not, as yet, from any other site. It is a title which can be used to qualify men's names, and seems to indicate a high rank; but it does not appear to be the designation of an occupation, since in a number of cases the men so described are given other job descriptions (notably, *ko-re-te*).

The examples from Knossos are scarcely helpful. In **KN C 954** *mo-ro-qa* appears in a list of men's names and one appellativum associated with she-goats and ewes. Most are of indeterminate case; at least one is nom. sg. (*pe-ri-te-u* in .2), and one is dat. pl. (*di[-pte-ra]-po-ro-i* in .3), and so it seems reasonable to assume that the persons listed are the recipients of the animals. In this record, then, *mo-ro-qa* may be a man's name (compare the occupational name *ka-ke-u*, /k^halkeus/, 'smith', used as a man's name), in which case it does not interest us here. However, the presence of *di[-pte-ra]-po-ro-i* opens up the possibility that *mo-ro-qa* is the title. Whether this word represents /dip^ht^hera-p^horoīhi/, 'wearers of skins', or /dip^ht^hera-pōloihi/, 'suppliers of skins', *vel sim.*, it clearly denotes a group of persons with religious significance, either directly religious personnel (e.g. a cult or priesthood), or some sort of 'trade guild' which also engages in religious activity. In **PY Un 219**, for example, they appear alongside the divinities *po-ti-ni-ja*, /Potniāi/, and *a-ti-mi-te*, /Artimitei/, as well as women described as *a-ke-ti-ri-ja-i*, /askētriāhi/, 'decorators [of cloth]'.² Depending on the case of *mo-ro-qa*, then—nom. sg.? nom. pl.? dat. sg.?—this could be a record of one or more Knossian *mo-ro-qa* receiving a ewe. A second attestation from Knossos, **KN Xd 7586**, consists of the word *mo-ro-qa* devoid of any context.

KN C 954 + (1632) + 5016

(—)

- .1]OVIS^f 1 mo-ro-qa OVIS^f 1 ke-to-ro OVIS^f 1 we-wo-ni-jo CAP^f 1
- .2]ku-no-o CAP^f 1 pe-ri-te-u OVIS^f 1 me-tu-ro CAP^f 1 si-]
- .3]CAP^f 1 di[-pte-ra]-po-ro-i CAP^x 1 [

¹ Ευχαριστώ το φίλο μου τον Νίκο, μαζί τον οποίο συζήτησα αυτό το θέμα υπό σκία του αρχαίου πλατάνου στο Βλάτο.

² For 'trade guilds' who engage also in religious activity, compare, for example, the livery companies in the City of London.

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