FISCALITY IN MYCENAEN AND NEAR EASTERN ARCHIVES

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

a cura di M. Perna

Napoli - 2006

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STUDI EGEI E VICINORIENTALI

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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 del l'aristocrazia, a scapito del 

*damos* e del Palazzo stesso.

Al Palazzo non restava altro che insistere sempre più con il metodo dell'**expansionismo** 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 grezze 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 *dusius* (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.

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Land and Taxation in the Old-Babylonian Period

Cristina Simonetti

**Introduction**

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, Kassite and Jurrarian 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 socioeconomic 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 Hittitans of Mursili I, is also interesting in itself, for the variety of situations which occurred. During the Istana-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 logical, 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

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1 The abbreviations used are the same of the *Keilschriftbibliographie of the review Orientalia* (Rome).
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 witnessed. 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 were legal institutes corresponding to a mononuclear family system. For such lands, either divided or undivided, taxation should be made through the intervention of the village communities or country districts. It is supposed that taxes (corvées, 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 mononuclear 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 expenses. 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 cumulate.

The documents relating to extra-palace and extra-temples 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 *Ḫammurapi* reign. In this period it was drafted the Code, which provides for some important information on this regard. In the second place, *Ḫammurapi* did also keep a vast number of letters addressed to various officers.

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6 I. M. DIAKONOFF, *Socio-Economic Classes*, pp. 41-52. In particular, at p. 48 writes: "As at the same time, the extended family common 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 city of 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. KLEINEL, op. cit., p. 161: "As a group they were more or less integrated into the 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 services".

8 Abb 2 55, 70.

The most interesting archive is that of Šamaš-Isâsir, governor of Larsa, after the Babylonian occupation. From this archive, already thoroughly studied by Thureau-Dangin in 1924, and subsequently by numerous other scholars, 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, comes from administrative documents, and from economic-legal ones, which are private documents: they are mostly lease documents, but not exclusively. 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 Klenge 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-Dangin, who, introducing the letters, explains that within the Larsa kingdom, recently occupied by Babylon, “une partie du domaine royal était louée à des colons. Le terme loué s’appelait qbil biti et le colon était désigné par le terme de nasi biti ‘porteur de loyer’, ou par celui d’isâsakku, mot à mot ‘remplaçant, tenant lieu (du propriétaire)’. […] Le loyer était payé en grain (de biti)”.

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 “recevait, 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 équivalente kurummata, c’est-à-dire ‘champ alimentaire’.”

During the Seventies, Harris, in his study on Sippur, 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 Ellis, she, inspired mostly by Thureau-Dangin, has proposed an hypothesis by which substantially two different systems of exploitation of the palace lands existed: the bitu and the ilku systems.

<table>
<thead>
<tr>
<th>Type of land</th>
<th>Bitu -land</th>
<th>Ilku -land</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tenure</td>
<td>Retained by State</td>
<td>Assigned to beneficiaries on the basis of service (kusin-su and bitu-fields)</td>
</tr>
<tr>
<td>Methods of cultivation</td>
<td>Administered by officials. Worked by lower rank of state personnel (nasi biti’s)</td>
<td>a. worked by b. administered by &quot;cultivator&quot; (gereru) for &quot;owner&quot; by rental contracts worked by state personnel</td>
</tr>
<tr>
<td>Destination of crops</td>
<td>To State after deduction of production costs</td>
<td>To beneficiary &quot;owner’s&quot; share (1/3 or 1/2, called either bitu or milku) to beneficiary; cultivator’s share to State after deduction of production expenses</td>
</tr>
</tbody>
</table>

Unfortunately, however, this model does not seem to be sufficiently supported by the sources, as it is proved also by some observations: the contradiction between the bitu-land and the bitu included in the table on the quotas of the ilku system; the fact that the nasi biti 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 book, which has for its main object the northern Babylonian economy during the first phase of Old-Babylonian history (Isin-Larsa), Goddeeer is that such a theory is problematic, and does simply underline the non-homogeneity of the terminology within the various sources available.

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

- **Bitu**

  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 (bitum) granted to certain cities by the king (e.g. 15:9 49; 9:25:9; ecc.); during Ur III the word is documented for taxes (bitum) levied from certain people (artisan in Reizer 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).”


  A. Goddeeer, 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, nāṣī bilti, who are probably to be identified with the beneficiaries/workers of the same type of land, therefore bearing the burden of bilītum. But the Hammurapi Code equates this category to those of the rešām and of the ba’ārum: these are the three categories to which the palace assigns lands on which there is the burden of ilkum (cfr. §§ 36-38, 41).


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 rešām and ba’ārum 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”.

• **Dikātum**

AHw: “Aufgebote; etwa Gestellungs-verpflichtung”

CAD: 1. corvée work (performed upon summons), levy (as a group of persons)
   2. marching into battle
   3. dikāt anānti attak
   4. unidentified agricultural work

Harris (1975): “obligation imposed upon the citizens of Sippar is the dikāt or dikātum service performed on behalf of the king and the city and supervised by military officials”[28] ... 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 dikātu work”.

• **Harrān karrīm**

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 conscripts”.[29]

• **Ilkum**

AHw: “Pflichtleistung für Landzuteilung; Landarbeit auf für Dienstleistung zugewiesenen Stück Land; i-Land; i-Verpflichteter; i-āDIM der für einen 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)

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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 kasāp ilku 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 bārānam aššānum) 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 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, dikātu 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.

Landsberger (1955): “the ilku was reckoned in days; [...] the ilku-days could be ‘loaned’ and ‘borrowed’ [...] Nothing is disclosed in our documents about the nature of the ilku-duty of soldiers, called a solider, but we may assume that it was purely military, comprising both bārānum aššānum and the many peaceful employments of rešālim’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 the 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 (kasāp ilkim), perhaps in lieu of this duty is often collected by the dešāb or military summoner who summons persons to discharge work obligations [...] Kasāp 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 sasakktu of Sippar [...] The amounts are very small [...] The duty involved seems to have been the responsibility of the family and to have to be concerned with the collection of payments in lieu of ilku-duty”.

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

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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 miku".

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 location. There are person or family, one text (Abb 4 115) mentioning 20 years, another (Abb 4 73) 40 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 yield of a field (due to tenant and owner or paid to the palace as the owner of the field). 2. Customs dues".
  Kraus (1958): "Ertragsabgabe". From the sumerian nig.kud.du, it denotes "ein Art von offentlicher 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 maktisu 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 merchants[23]. In only one case[23] it seems that payment be made in silver.

- Sibium
  Ahw: Greifen, Packen, Zugzwiesener (Feld)-Besitz. II. Hinzufügung; Zins.
  CAD: "A: Interest; B2: (agricultural) holding (in feudal tenure)", mainly at Larsa[23].
  Harris (1975): "All military personnel had Sibium-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"


- Šibium
  Ahw: "Getreideabgabe"
  CAD: "The word refers to tax levied on agricultural produce which is generally paid in kind [...]. The relation between šibium and other sources of (tax) revenue (bilua, miku) in OB is unclear, since most texts come from peripheral areas[25]."
  Goette (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 yield; 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 šibium ša halšim and the barley of the palace, clearly taxes for the benefit of the local and the royal administration.

In Harem the word seems quite common. According to the economic text IM 51175, šibium 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[25].
  Kraus (1958): "Abgabe an Gerste an den 'Palast': Ernte / to reap 'Getreis scheiden, mäden'".

- Šukušum
  Ahw: "rechtzeitige Platte; Versorgungsloes, Unterhaltsfeld; zylindrische Tiara".
  CAD: "A: "subsistence holding, allotment of land; OB: Mari; SB". The word[26], which in sumerian is padššuku, 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[27]."

- Terum
  Ahw: "ein Bautcil"
  Harris (1975): "in only one text (CT 45 120), the terum 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 terum duty and harbor crossing duty[28]."

21 Sources are: BE 6/1 99; JCS 11 34 no. 52.
23 GORITZ, AS 16 211a, from Babylon.
Main witnesses: RA 21, 5; TCL 7 28: 4; 36: 5; 43: 5; OECT 3 16: 7.
23 Main witnesses: RA 21, 5; TCL 7 28: 4; 36: 5; 43: 5; OECT 3 16: 7.
24 F. Pomponio, op.cit., p. 27 nr. 49: "Non possiamo concordare con R. Harris, Sippar, 209 che considera possessi ilku concesso a personale militare tutti i campi interessati a contratti in cui compare la formula uno qabili 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 una qabili, la generalizzazione dell'autore non è applicabile in numerosi casi".
26 It is documented: in BIN 7 9 9; AbB 1 135, AbB 4 4 15, TCL 7 48, OECT 3 39.
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 to him, and he himself shall perform his service obligation (ilkum).

§ 32. If there is a soldier or a fisherman who is taken captive while on a royal campaign (barrân šarrīm), a merchant redeems him and helps him get back to his city—if there are sufficient means in his own estate for the redeems, 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 no 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 (7) deserters or accepts and leads off a hiring as a substitute on a royal campaign (barrân šarrīm), that captain or sergeant shall be killed.

§ 34. The field, orchard, or house of a soldier, fisherman, or a state tenant (nāši biltum) will not be sold.

§ 35. If a man should purchase a field, orchard, or house of a soldier, fisherman, or a state tenant (nāši biltum), his deed shall be invalidated and he shall forfeit his silver; the field, orchard, or house shall revert to its owner.

§ 36. A soldier, fisherman, or a state tenant (nāši biltum) will not assign in writing to his wife or daughter any part of a field, orchard, or house attached to his service obligation (te līktu), nor will he give it to meet any outstanding obligation.

§ 37. 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.

§ 38. A nadīšum, a merchant, or any holder of a field with a special service obligation (ilkum afīhm) 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.

§ 39. If a man accepts a field, orchard, or house of a soldier, fisherman, or state tenant (nāši biltum) in an exchange and gives him a compensatory payment, the soldier, fisherman, or state tenant (nāši biltum) 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, 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 tankūrum or the ilku-āqīm probably did not personally render the ilkum, and consequently it was not important for the palace whether one of these people or a different person, provided that, however, the ilkum 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 nāṣīt blītim. 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 superposition 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 employed in the palace, and their offices seem to be connected to the military sector (ḥarrūn sārrīm; damūt sārrīm): 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 nāṣīt blītim, on whose meaning there are no certainties. It would appear, in any event, that they were people to whom, whatever were their office, some immovables burdened by ilkum were assigned. Such "office", however, is substantially different from that of the nadītum, the tankūrum and the ilku-āqīm because otherwise they would have been equalized to the latter. We can assume that they were people whose office allowed them to personally perform the ilkum. 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 tableau would be destroyed, causing the loss of money on the part of the incumbrant purchaser (§§ 36, 37 e 41).

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

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 ilkum 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 ilkum, but it is granted because of the office held (soldier, fisherman, nāṣīt blītim, nadītum, tankūrum, ilku-āqīm), office which is compensated with the assignment of the immovable. That such immovable be also burdened by the ilkum, this is another story: the beneficiary shall keep the immovable as long as he performs the ilkum, or one of his male descendants performs it. It is precisely for this reason, therefore, that the ilkum 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 ilkum, within the system of land taxation.

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31 According, see CT 6 29: 18: ina ʾašu ʾašu ušmeš uš allah ʾašu ʾašu ilka še biti aššana ilka: "I shall not serve as a soldier (but) I shall perform the i-work pertaining to my father’s estate" (translation of CAD III).
32 Driver and Miles, in their commentary on the Babylonian Laws (195), translate “in view of the service”; Albu "gestichten von ilku".
Mycenaeans mo-ro-qa\(^1\)

Rupert J.E. Thompson

The term *mo-ro-qa* is known from both Knossos and Pyllos, 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 man 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-to-u* in 2), and one is dat. pl. (*di[-pt-e-ra]-p-ro-ri-in* 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-ua*, *ke-akmeus*, ‘smith’, used as a man’s name), in which case it does not interest us here. However, the presence of *di[-pt-e-ra]-p-ro-ri-in* opens up the possibility that *mo-ro-qa* is the title. Whether this word represents *di-p'tera-p'oroil/ii*, ‘earners of skins’, or *di-p'tera-p'oloiil/ii*, ‘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 deities *po-ti-mi-il*, *Pottin*, and *av-i-mi-ic*, *Artimieis*, as well as women described as *a-he-ti-rira-la*, *tasekiriih/i*, ‘decorators [of cloth]’.\(^2\) Depending on the case of *mo-ro-qa*, then—nom. sg. 5 nom. pl. 7 dat. sg.—this could be a record of one or more Knossian *mo-ro-qa* receiving a ewe. A second attestiation from Knossos, KN Xd 7586, consists of the word *mo-ro-qa* devoid of any context.

KN C 954 + (1612) + 5016
\[\text{—}\]
\[1\] *jovis*\(^I\) *mo-ro-qa ovis*\(^I\) *ke-tu-ri ovis*\(^I\) *we-wa-ri-po* \(\text{CAP}^I\)
\[2\] *ja-mo-ta ca*\(^I\) *pe-tu-te-ri ovis*\(^I\) *me-ri-ta ca*\(^I\) *si*\(^I\)
\[3\] *ca*\(^I\) *di[-pt-e-ra]-p-ro-ri* \(\text{CAP}^I\) *i*

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\(^1\) Μεταφράστε το φάτο μείο του Νίκα, μαζί τον οποίο συζήτησα αυτό το θέμα υπό σκέψη του αρχαίου πλημμυρού ως Βάκτης.

\(^2\) For 'trade guilds' who engage also in religious activity, compare, for example, the liveries companies in the City of London.
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