

Some Aspects of Achaemenid Taxation in the V Satrapy (Phoenicia)

Michael Heltzer – University of Haifa

My modest article is the tribute to the famous
Spanish scholar and good friend Gregorio del Olmo Lete

In recent years the question about the financial strength and first of all the taxation in the Achaemenid Empire has attracted the attention of a large group of scholars.¹ This taxation-system, with which we are here concerned, differed from satrapy to satrapy based as it was on local traditions. In this paper we shall deal with that of the V Satrapy: "Beyond the River".²

The territory was bound by the Euphrates bend in the east and the Egyptian border in the south-west, and thus included Syria, Lebanon, Palestine, Transjordan and Cyprus. The Achaemenid administrative system was far from restrictive, especially as far as the V satrapy was concerned. Vassal kingdoms such as Tyre, Sidon, Byblos, and Arwad or also the ten-city-kingdoms of Cyprus enjoyed a certain autonomy as well as other provinces such as Samaria with a local dynasty of governors, or Judah with an appointed governor of Jewish origin and local self-government. We also know that there existed other political administrative units with their own taxation systems, and that Judah presented some peculiarities of the taxation-system during this period.³ Economy worked at different levels: the centralizing palace, the satrapy, the local unit (polis), and the individual household.⁴ A particularly interesting source in this

1. Cf. the collective work: A. Herrenschildt - E. Briant (eds.), *Le tribut dans l'Empire Perse, Actes de la Table rond de Paris, 12-13 Decembre 1986*, Paris 1989; also C. Tuplin, "The Administration of the Achaemenid Empire", I. Carradice (ed.), *Coinage and Administration in the Athenian and Persian Empires. The Ninth Oxford Symposium on Coinage and Monetary History*, BAR International Series 343, pp. 109-166. The most recent work with a lot of new material is P. Briant - R. Descat, "Un registre douanier de la satrapie d'Égypte à l'époque Achéménide (TAD 637)", N. Grimal - B. Menu (eds.), *Le commerce en Égypte ancienne*, Le Caire 1998, pp. 59-104.

Note the following abbreviations: AMI = *Archäologische Mitteilungen aus Iran*; ASC = N. Avigad - B. Sass, *Corpus of West Semitic Stamp Seals*, Jerusalem 1977; CIS = *Corpus Inscriptionum Semiticarum*; DNWSI = J. Hoftijzer - K. Jongeling, *Dictionary of North-West Semitic Inscriptions*, Leiden 1995; RDAC = *Report of the Department of Antiquities of Cyprus*; REA = *Revue des études anciennes*.

2. Hebr. 'eber hānnāhar; Aram. 'abār nahārā', Akk. ebir nāri.

3. M. Heltzer, "The Provincial Taxation in the Achaemenian Empire and 'Forty Shekels of Silver' (Neh. 5:15)", *Michmanim* 6 (1992) 15*-25* with literature. M. Heltzer, "Again on some Problems of the Achaemenid Taxation in the Province of Judah", *AMI* 25 (1992) 173-175.

4. Pseudo-Aristotle, *Oikonomika*, II (1343-1346); cf. Heltzer, "The Provincial Taxation ...", pp. 15*-16*. E.S. Forster, *Oeconomica, The Works of Aristotle*, Oxford 1966, vol. X; B.A. Groningen - Wartelle (eds.), *Aristotle, Economique*, Paris 1968.

regard is the tribute-list of Herodotus (III, 90-97). However, we must bear in mind that many details still escape our knowledge. For example, How did it function in the vassal cities of Phoenicia? Were local rulers responsible for collecting taxes? Did they enjoy any kind of privileges as main suppliers of the royal Persian navy?

As reported by Herodotus, the whole satrapy had to pay annually 350 talents of silver. But we do not know, for example, how the annual tribute of the satrapy was exactly distributed. The land-tax in the Persian Empire amounted to 1/12 of the value of the whole land, as calculated by R. Descat.⁵ Concerning the Phoenician cities, however, which hardly had any *Hinterland*, such taxation could not play a considerable role. Their income had to come from trade, mainly by sea, and also, to a certain degree, from manufacture.

In the following we shall turn to some aspects of taxation in Judah. It should be mentioned, however, that the material dates to the second half of the VII century BCE.

* * *

Under consideration are the so-called Judean "fiscal" bullae published in recent years. All of them belong to the regnal years of King Josiah (640/39-609), a time when a certain reform in administration must have taken place. The texts are the following:

N	Regnal year	The origin of the tax	Destination	Additional information
1 ⁶	<i>bšlšt</i> "in the third (year)"	--	<i>lmks</i> "to the custom fees" or "tax"	--
2 ⁷	<i>b šrt</i> "in the tenth (year)"	<i>h'rbt</i> "(from) the (town) Arubot" ⁸		<i>myšm 'l</i> "from Yišma 'el" Name of a possible tax-collector
3 ⁹	<i>b 13 šnh</i> "in the 13th year"	<i>r šny lkš</i> "the first (crop) of Lachish"	<i>lmk</i> "to the king"	<i>r šnh</i> "the first (crop)"
4 ¹⁰	<i>b 14 šnh</i> "in the 14th year"	<i>lkš</i> "(of) Lachish"	<i>lmk</i> "to the king"	<i>r šnh</i> "the first (crop)"
5 ¹¹	<i>b 20 šnh</i> "in the 20th year"	<i>nšb</i> "(from) Našib" ¹²	<i>lmk</i> "to the king"	
6 ¹³	<i>21 šnh</i> "(in the) 21st year"	--	<i>lyšm 'l šyhw</i> "of Yišm 'el, (son) of 'Asayāhū"	This is the name of the tax-collector
7 ¹⁴	<i>b 26 šnh</i> "in the 26th year"	<i>'ltd</i> "(from) Eltolad" ¹⁵	<i>lmk</i> "to the king"	

5. R. Descat, "Mnesimachos, Hérodote et le système tributaire Achéménide", *REA* 87 (1985) 97-112; cf. also M. Heltzer, "The Early Relations of Cyprus and Anatolia. The *Kypros* measure and the Achaemenian Land Tax", *RDAC* 1991, 157ff.

6. R. Deutsch, *Messages from the Past, Hebrew Bullae from the Time of Isaiah through the Destruction of the First Temple*, Tel Aviv 1997 (in Hebrew), No. 99 (Henceforth, Deutsch, 1997).

7. Deutsch, 1997, No. 100.

8. *rbt*, cf. I Reg 4:10 place name on the territory, added to Judah by Josiah after the collapse of Assyrian rule.

9. ASC No. 422.

10. Deutsch 1997, No. 97a,b.

11. Deutsch, 1997, no. 98.

12. *nšyb* - biblical place-name in the *šefelā* or at the slopes of the Hebron hills (Deutsch 1997, p. 140).

13. Will be published by R. Deutsch and myself elsewhere.

14. ASC No. 424: N. Avigad, "Two Hebrew 'Fiscal' Bullae", *IEJ* 40 (1990) 262-266.

15. Place-name in south Judah, Jos. 19:6.

The inscriptions of the bullae date thus to the years 638/7-615/14 BCE. We also see that this new feature of tax-collection began immediately after the collapse of the Assyrian rule, and king Josiah had not yet reached maturity.

The reverse of the bullae shows traces of threads and suggest that they were probably attached to documents of papyrus. The bullae were made by stamping the seal. The year and place-name which appear in the bullae show us that the seals were produced for a very limited area. It seems likely, therefore, that the seals were made out of wood rather than stone; this would be supported by the traces of wood-fibre that can be recognized on the impressions.

As already seen, the inscription on the bullae tell us about the place where the tax was exempted, as well as the destination "to the king", i.e., to the royal stores. The bulla belonged in most cases to the document where the kind of product was listed. We can now hope that new such bullae will appear in the future which would enable us to go further in their study.

* * *

What has been said above gives us, in our opinion, an opportunity to treat in more detail some questions of taxation in the Phoenician cities in Achaemenid time. First of all we shall list the stone seals.

- 1) The first seal comes from the Šarepta excavations:¹⁶

1) 'šr	1) "Ten
2) šrft	2) (of) Šarepta
3) '12	3) '12"
- 2) A seal published by Bordreuil and republished by Greenfield:¹⁷

1) 'šr	1) "Ten
2) 'kšp	2) Akšaf (= Ekdippa)
3) 'z 16	3) 'z 16"
- 3) A stone seal published by Greenfield:¹⁸

1) 'šr	1) "Ten
2) bt zt	2) bît Zitti
3) 'z 14	3) 'z 14"
- 4) And another seal also published by Greenfield:¹⁹

1) 'šr	1) "Ten
2) lbt	2) to bît (Zitti)
3) bl	3) bl"

16. J.B. Pritchard, *Sarepta. A Preliminary Report of the Iron Age*, Philadelphia 1975, pp. 97-99; J.B. Pritchard, *Recovering Sarepta, A Phoenician City*, Princeton 1978, pp. 103-104. Re-edition by J. Greenfield, "A Group of Phoenician City Seals", *IEJ* 35 (1985) 129-134, seal a).

17. P. Bordreuil, "De 'Arqa à Akshaph, notes de toponymie phénicienne", *La topographie antique*, Leiden 1977, pp. 177-184. And Greenfield, "A Group ...", Seal b).

18. Op. cit., Seal c).

19. Op. cit., Seal d).

It seems that the number in the third line shows the regnal year. In such case the letters 'z and *b* must stand for the beginning of the name of the ruler. It could be the king of the Phoenician city of Tyre or Sidon, for Akšf and bīt Zitti could belong to both these cities. Accordingly, 'z could be the king of Tyre 'zmlk (347-332). Therefore, it seems that all these seals have to be dated around the IV century BCE.

What is the numeral 'šr "ten" in the first line of the inscriptions? In our opinion, it must stand for ten shekels, the amount of a certain tax. The person who delivered this sum of silver to the authorities received a bulla (possibly attached to the corresponding document) which he could produce as proof that the payment was made. If this interpretation is correct, it shows that the taxpayer of this amount of money did not belong to the poor class of the population. Of interest too is the fact that the payment is made with silver and not agricultural or other products, for agriculture was not the main occupation of the population.

Obviously, we have here only a small part of the seals that did exist. Therefore, the bulla which is known is not stamped from the known seals.²⁰ The only bulla was twice published by Bordreuil.²¹ It has the following legend:

- | | |
|--------------------|--------------------------------------------|
| 1) <i>hnm lšt</i> | 1) "Gratuitously ²² at the year |
| 2) <i>b 'rb 't</i> | 2) of the fourth ²³ of |
| 3) <i>'m šr</i> | 3) the people of Tyre" |

The bulla measures 21 x 15 x 5.5 mm and has the same ellipsoid form as the four previously discussed seals. (The photograph of the bulla only shows the obverse.)

The bulla belongs to the III century BCE. We know that the era of the "people of Tyre" ('*m šr*) began in 275/4 BCE and its fourth year thus corresponds to 271-270 BCE. But we can be sure that the tradition of bullae seals with such legends goes back at least to the IV century, i.e., to Achaemenid times. The word *hnm* "graciously, without pay" possibly shows us that the person received a document, that he had fulfilled all his financial obligations, or that he possessed privileges which gave him an exemption therefrom. Therefore, it seems to us that the tribute/taxes paid by the Phoenician city-kingdoms in Achaemenid times were done by the local vassal rulers (and their administrative apparatus) and that this could be the special privilege of the vassal states in the Achaemenid period.

Post-Scriptum: There are several Judean fiscal bullae which await for publication. Some Phoenician fiscal seal impressions of early Hellenistic time have been recently published (by J. Naveh in *'Atiqot* 31 [1997]) and provide also new information. They do not however alter the conclusions herewith presented.

20. On these seals cf. also P. Bordreuil, "Fiscalité", E. Lipiński (ed.), *Dictionnaire de la civilisation phénicienne et punique*, Leuven 1992, pp. 171-172.

21. P. Bordreuil, "Nouvelles inscriptions phéniciennes de la côte de Phénicie. II. Bulle tyrienne d'exemption fiscale", *Actes du IIIe Congrès d'études phéniciennes et puniques, Tunis 1991*, Tunis 1995, pp. 190-191; P. Bordreuil, "Bulles et poids de Tyr. II. Bulle tyrienne d'exemption fiscale", *Alle soglie della classicità il Mediterraneo tra tradizione e innovazione, Studi in onore di Sabatino Moscati*, Pisa-Roma 1996, I, pp. 48-51.

22. Bordreuil, "gracieusement", Punic, *hnm by ksp*, CIS I, 5522:4 "gracieusement, without money (silver)" (Bordreuil erroneously gives CIS, I, 3785); DNWSI, pp. 389-390, *adv*, "gratuitously, without payment"; 1) Hebrew, Exod. 21:11, ... *hinnām 'ēyn kāsef*, The English Revised Standard Version translates "for nothing, without payment of money".

23. The particle *b* in line 2 forces to add "of".