



ACHAEMENID TAXATION

ACHAEMENID TAXATION, a most important component of the Achaemenid state administration. According to Herodotus (3.89), in the Persian empire under Cyrus II and Cambyses subjects were obliged to deliver only gifts, and regular taxes were first assessed under Darius I (r. 522-486 BCE). However, in the Achaemenid empire state taxes existed already during Cyrus's time. But under Cyrus and Cambyses there still was no firmly regulated system of taxes, since people who did not pay taxes had to deliver gifts, and vice versa.

Darius I declares in the **Bīsotūn** (Behistun) inscription (ll. 17-20) that the countries of the Persian empire brought him tribute. In 519 BCE he established a new system of state taxes. The land was precisely measured in parasangs and classified according to crops cultivated and to the size of the harvest (Hdt., 6.42). All the satrapies were obliged to pay in silver taxes which had been strictly set for each province on the basis of the cultivated land and its fertility, as calculated by the average harvest yield for several years in accordance with the cadastral documents for individual provinces. Such cadastral documents have been preserved from Babylonia. They contain the number of fruit trees, the kinds of crops, and the extent of arable land. As seen from Herodotus (3.89), such a reform was made at the beginning of Darius's reign, after he had quelled the revolts in 522-521 BCE. Since the earliest cadastral documents from Babylonia are dated to the third year of Darius I's reign, this reform should be dated ca. 519 BCE (see Dandamayev, 1985, pp. 27-29).

A list of satrapies in the *Histories* of Herodotus (3.89-97) only partially corresponds to the list of the countries of the Persian empire in the



Achaemenid inscriptions, where Persia and Elam are listed first, then the countries to the west from the center of the state to Egypt, then the countries of Asia Minor, Media, and Armenia, and, finally, the Iranian countries to the east of Persia. Perhaps these discrepancies can be explained by the fact that in the Achaemenid inscriptions an enumeration of administrative districts is given, while Herodotus presents a list of taxes paid by various regions.

According to Herodotus (3.97), the Persians, as the ruling people, were exempt from taxes. However, the Persians, although they did not pay monetary taxes, were not exempt from taxes in kind (cf. Leuze, 1935, p. 206). The Elamite Fortification documents contain some information on the collection of taxes in southwestern Iran during the reign of Darius I. In particular, some of them record the receipt of small livestock as state taxes (Hallock, 1969, pp. 16, 136-38). The peoples subject to the Achaemenid rulers paid in all approx. 7,740 Babylonian talents of silver (232,200 kg) a year, not counting the Indian satrapy, which paid its assessment in the form of gold dust (Hdt., 3.90-95). To judge from Herodotus, the total sum paid as a yearly tribute amounted to 14,560 Euboic talents (1 Euboic talent = 25.86 kg; see Weissbach, 1912, p. 490). A large part of this sum was paid by peoples of the economically developed countries, namely Asia Minor, Babylonia, Syria, Phoenicia, and Egypt.

Although the system of gifts was also retained, they were in fact strictly regulated. Besides, in contrast to taxes, they were paid in kind. The dominant majority of the countries paid taxes, and as to gifts, they were delivered by Colchians, Ethiopians, Arabs, and other peoples who lived on the borders of the empire.

The Persepolis reliefs depict representatives of all the peoples who were subject to the Achaemenids; they are leading various animals or carrying diverse vessels. As allies, the Arabs had to deliver annually 1,000 talents of frankincense as gift to the Persian king (Hdt., 3. 97). According to Herodotus, Egypt and Babylonia were obliged, above and beyond their military tax obligations, to allot a substantial quantity of grain for supplying foodstuffs to the troops quartered in these countries.

A list of the taxes and gifts from the satrapies given by Herodotus (3.90-94) begins with Ionia, which also included Caria, Lycia, and several other countries, which paid 400 talents of silver. The Ionians are depicted on the Persepolis reliefs, carrying some bowls and skeins. The next places in the list of Herodotus belongs to the Lydians, who together with their neighbors paid



500 talents of silver a year, Phrygia (360 talents), Cilicia and its nearby dwellers (500 talents), the area “Across the River” (i.e., Syria, Palestine, Phoenicia, and Cyprus: 350 talents). Egypt together with Libya, Cyrene, and Barca paid 700 talents; Sattagydia, Gandara, and Arachosia: 170 talents; Elam: 300 talents; Babylonia: 1,000 talents; Media: 450 talents; Bactria: 360 talents; Sagartia together with several other satrapies: 600 talents; Parthia, Chorasmia, Sogdiana, and Areia: 300 talents, etc.

The majority of scholars attribute the list of satrapies to the middle of the fifth century BCE, that is, to the period of the rule of the Artaxerxes I (r. 465/64 to 424/23), when Herodotus himself lived. But the number of satrapies and their borders had changed by then from what they had been in the early empire, as a consequence of new conquests and as a result of administrative reforms. Over time, the number of satrapies increased, while their territory diminished. For instance, under Darius I Asia Minor was divided into four satrapies, while under Darius III seven provinces were there. But the sums of taxes set up under Darius I practically remained unchanged until the end of the existence of the Achaemenid empire. For instance, as Herodotus (6.42) writes, the inhabitants of Asia Minor from the year 492 BCE until his time (about 425-415 BCE) paid the same taxes which had been established by satrap of Lydia Artaphernes under Darius I.

The techniques for collecting state taxes are known from the documents of the business house of Murashu in Babylonia, among which are a large quantity of receipts of payment of assessments from the allotments granted by the kings. The assessments were paid in silver and in kind (barley, flour, small livestock, beer, etc.). As seen from documents of the fifth century BCE, many inhabitants of Babylonia had to mortgage their lands in order to obtain silver for the payment of taxes and were sometimes forced to hand over their children into debt slavery.

See also: [FISCAL SYSTEM i. ACHAEMENID](#).



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