THE ASSYRIAN TRIBUTE LISTS.

TRANSLATED BY REV. A. H. SAYCE, M.A.

UNDER the second Assyrian empire, founded by Tiglath-Pileser II. and his successors, Shalmaneser Sargon, Sennacherib, and Esarhaddon, the conquered provinces were formed into satrapies, and the whole empire was divided into a certain number of districts and metropolitan towns, each of which paid a fixed yearly sum to the royal exchequer. Fragments only of the lists recording the amount at which each district and city were assessed have reached us, and a translation of them is here attempted for the first time. Copies of the original texts will be found in the *Cunciform Inscriptions of Western Asia*, Vol. II., 53, No. 2, 3, 4.

The special importance of these texts is obvious, since the tribute being generally paid in kind, the nature of the country and of its products is indicated, as well as the comparative wealth of the district taxed. The evidence also afforded by these lists that the taxation of certain countries was devoted to the support of various specified places and offices is curious, inasmuch as a similar system prevailed throughout Europe up to the Middle Ages.



THE ASSYRIAN TRIBUTE LISTS.

No. 2.—OBVERSE.

- I By regulation. The payment. Fifty 2
- 2 Thirty talents. The tribute of Nineveh. Ten talents for clothes.
- 3 Twenty talents, of the country of Assyria, (from) the same city, for the equipment of the fleet.
- 4 Ten talents, (from) the same. A fresh assessment. In all 274 talents.
- 5 Twenty talents, (from) the harem of the Palace. By regulation, the payment.
- 6 Five talents. The tribute of Calah. It is appointed as payment.
- 7 Four talents, of the country of Assyria, (from) the same city. Thirty talents for the highlands.
- 8 Ten talents (from) the city of Enil, for the lowlands.
- 9... talents (from) the city of Nisibis. Twenty talents for 600 makakhi.
- 10 (. . . a talents from) the city of Alikhu, for 600 royal robes.
- II (. . . $^{\circ}$ talents); for six vestures of linen. Three talents for $ep\bar{a}$.
- 12 (. . . talents). Three twice for the security of the gates.
- 13 (. . . . talents) for the Collector. Two talents (from) the city of Alikhu.
- 14 (. . . 2 talents) for the chariots. For four wheels.

¹ Agurtu, Heb. אגורה.

² Lacunæ.

- 15 (. . . talents for) the Astronomer. Three talents for fringed dresses.
- 16 (. . . talents for) the throne of the Palace. The tribute of the city. Two talents for royal robes of *purple*.
- 17 (. . . talents for) the throne of the Palace Two talents 10 manehs (interest) for 500.
- 18 the city of Assur again.
- 19 (. . . talents from) the city of Kalzu. Two talents (for) three conduits.
- 20 (. . .' talents from) the city of *Enil*. For the persons of the Overseers.
- 21 the country of Assyria:

Two talents (from) the house of the Collector.

Two talents for the right side.

Five talents for the performance of the regulation.

REVERSE.

- 1 this regulation. Two talents from the Commander-in-chief.
- 2 (For) clothes each year.

^{3 (}By regulation). The payment. Ten talents from the country of Risu.²

^{4 (}Levied for) the possession of house-property (on) the inhabitants of Nineveh.

^{5} the couches of the concubines. Five talents from their attendants.

¹ Lacunæ.

- 6 every year from the lowlands.
- 7 ' the payment of the Collector. Two talents (from) the male and female carpenters. 2
- 8 (from) the house of the Music-director. One talent for their coverings.
- 9 from the house of the same.
- 10 for the security of the chariot. In all, 190 talents, 10 manehs.
- 11 ¹ manehs for what is before him, let him put out the payment at interest.
- 12 ¹ manehs at double interest. Seven talents, 10 manehs (are gained) in addition.
- 13 Forty manehs and a half the worth of a sleeved dress; 22 talents, khukharat;
- 14 at 6 per cent for each half let him put it out at triple interest.
- 15 Two talents, wanting the linen dress. Fifteen talents, 10 manehs (for) the same personage.
- 16 Three talents, 10 manehs (for) the custom-house. Thirty talents, 20 manehs, *khukhanu*.
- 17 Two manehs for wine presses. Let him put it out at double interest.
- 18 For veils.
- 19 One talent for the right side.
- 20 In all let 22 talents be put out at interest.
- 21 In all, 30 talents, 21 manehs out of 53 talents.

Lacunæ.

² The Accadian *us-bar* is rendered by the Assyrian '*uspa*, with which compare the Aramaic "carpenter's axe."

- 22 In the presence of the Princes' khukharat let him put out at interest.
- 23 We do not receive.2
- 24 (What) we take we give up.

The following fragment contains a list of the tributes paid by the cities of Syria.

OBVERSE.

- I Thirty talents (from) the city of Arpad.
- 2 One hundred talents from the city of Carchemish.
- 3 Thirty talents (from) the city of Kuhe.
- 4 Fifteen talents (from) the city of Megiddo.
- 5 Fifteen talents (from) the city of Mannutsuāte.
- 6 3 talents (from) the city of Tsimirra.
- 7 3 talents (from) the city of Khataracca.4
- 8 (. . . . 3 talents from) the city of Tsubud.
- 6 (. . . . 3 talents from) the city of 'Samalla.

REVERSE.

- 1 (. . . . 3) talents let him put out at interest. Fifty talents he directs (to be issued) as bronze.
- 2 It is weighed out in the presence of the Princes.
- 3 (The tribute of) Damascus,
- 4 Arpad,
- 5 Carchemish,
- 6 Kuhe,
- 7 Tsubud,
- 8 Tsimirra,
- 9 Muni-tsimirra.
- That is, with the princes as witnesses of the transaction.
- ² That is, "we are not guilty of peculation." This is said by the tax-gatherers.

³ Lacunæ.

4 Hadrach.

END OF SAMPLE TEXT



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