

Economic Complexity in the Ancient Near East

Management of Resources and Taxation
(Third – Second Millennium BC)

Jana Mynářová – Sergio Alivernini (eds.)



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List of Abbreviations

A.	tablet siglum, Mari (in Chambon)
A.	museum siglum, Louvre (in Boivin)
A	museum siglum, Assur tablets, Istanbul Museum; Donbaz, V., 1976. <i>Ninurta-Tukulti-Assur. Zamanına ait orta Asur idarî belgeleri</i> . Ankara: Türk tarih kurumu basımevi (in Llop)
ÄA	Ägyptologische Abhandlungen
AAAS	<i>Annales archéologiques arabes syriennes. Revue d'archéologie et d'histoire</i>
AAICAB	Grégoire, J.-P., 1996. <i>Archives administratives et inscriptions cunéiformes: Ashmolean Museum, Bodleian Collection, Oxford</i> . Paris: Librairie Orientaliste Paul Geuthner
AAS	Grégoire, J.-P., 1970. <i>Archives administratives sumériennes</i> . Paris: Librairie Orientaliste Paul Geuthner
AASOR	Annual of the American Schools of Oriental Research
ÄAT	Ägypten und Altes Testament
AbB	Altbabylonische Briefe in Umschrift und Übersetzung
Ac. CS/Ac. St	siglum, Acemhöyük material (cylinder seal/stamp seal)
Ad	Ammiditana
AdŠ	Wilhelm, G., 1980–. <i>Das Archiv des Šilwa-Teššup</i> . Wiesbaden: Harrassowitz.
Ae	Abiesuh
AfO	<i>Archiv für Orientforschung</i>
AHw	von Soden, W., 1959–1981. <i>Akkadisches Handwörterbuch</i> . Wiesbaden: Harrassowitz
AION	Annali dell'Istituto Universitario Orientale di Napoli. Sezione linguistica
AJA	American Journal of Archaeology
AJSL	<i>American Journal of Semitic Languages</i>
Akk.	Akkadian
Akkadica	<i>Akkadica. Périodique bimestriel de la Fondation Assyriologique Georges Dossin</i>
AKT	Ankara Kültepe Tabletleri / Ankara Kültepe Tablets or Texts
ALASP	Abhandlungen zur Literatur Alt-Syrien-Palästinas
ALT	siglum, Alalah texts; Wiseman, D., 1953. <i>The Alalah Tablets</i> . Occasional Publications of the British Institute of Archaeology at Ankara 2. London: British Institute of Archaeology at Ankara
AMD	Ancient Magic and Divination
ANESS	Ancient Near Eastern Studies Supplement Series
AnOr	Analecta Orientalia
AnSt	<i>Anatolian Studies</i>
AO	museum siglum, Louvre (Antiquités orientales)
AOAT	Alter Orient und Altes Testament
AoF	<i>Altorientalische Forschungen</i>
AOS	American Oriental Series
ARCANE	Associated Regional Chronologies for the Ancient Near East and the Eastern Mediterranean

<i>ArchAnz</i>	<i>Archäologischer Anzeiger</i>
ARCHIBAB	Archives babyloniennes (XX ^e –XVII ^e siècles av. J.-C.)
ARET	Archivi reali di Ebla. Testi
ARM	Archives royales de Mari
<i>ArOr</i>	<i>Archiv Orientální</i>
AS	Amar-Suena (in Alivernini)
AS	Assyriological Studies
ASAW	Abhandlungen der Sächsischen Akademie der Wissenschaften zu Leipzig, Philologisch-Historische Klasse
Ashm.	museum siglum, Ashmolean Museum, Oxford
<i>ASJ</i>	<i>Acta Sumerologica</i>
Ass.	siglum, Assur tablets; Frahm, E., 2002. Assur 2001: Die Schriftfunde. <i>MDOG</i> 134, 47–86
Assur	Assur. Monographic Journals of the Near East
Aş	Ammişaduqa
<i>ÄuL</i>	<i>Ägypten und Levante</i>
AUCT	Andrews University Cuneiform Texts
<i>AuOr</i>	<i>Aula Orientalis</i>
BagF	Baghdader Forschungen
<i>BagM</i>	<i>Baghdader Mitteilungen</i>
BAH	Bibliothèque archéologique et historique
BAR IS	British Archaeological Reports. International Series
<i>BASOR</i>	<i>Bulletin of the American Schools of Oriental Research</i>
BATSH	Berichte aus der Ausgrabung Tall Šēh Hamad/Dūr katlimmu
BBVO	Berliner Beiträge zum Vorderer Orient
BBVOT	Berliner Beiträge zum Vorderer Orient Texte
BDTNS	Base de Datos de Textos Neosumericos, CSIC, Madrid
BE	The Babylonian Expedition of the University of Pennsylvania
BF	Baghdader Forschungen
BiMes	Bibliotheca Mesopotamica
BIN	Babylonian Inscriptions in the Collection of James B. Nies
<i>BiOr</i>	<i>Bibliotheca Orientalis</i>
BLMJ	siglum, Emar texts; Westenholz, J. G., 2000. <i>Cuneiform Inscriptions in the Collection of the Bible Lands Museum Jerusalem. The Emar Tablets</i> . CM 13. Groningen: STYX Publication
BM	museum siglum, British Museum, London
BN NF	Biblische Notizen NF
BPOA	Biblioteca del Próximo Oriente Antiguo
<i>BSA</i>	<i>Bulletin on Sumerian Agriculture</i>
<i>CA</i>	<i>Current Anthropology</i>
CAD	<i>The Assyrian Dictionary of the University of Chicago</i>
CChEM	Contributions to the Chronology of the Eastern Mediterranean
CCT	Cuneiform Texts from Cappadocian Tablets in the British Museum
CDA	Black, J., 2012. <i>Concise Dictionary of Akkadian</i> . Wiesbaden: Harras-sowitz
CDLB	Cuneiform Digital Library Bulletin
CDLI	Cuneiform Digital Library Initiative
CDOG	Colloquien der Deutschen Orient-Gesellschaft
CH	Codex Hammurabi
CHANE	Culture and History of the Ancient Near East
CIRAAS	Centro internazionale di ricerche archeologiche antropologiche e storiche, Missione archeologica italiana nell'Anatolia Orientale

CM	Cuneiform Monographs
CMET	Catalogo del Museo Egizio di Torino
CNIP	Carsten Niebuhr Institute Publications
col.	column
CRRAI	Compte rendu de la Rencontre Assyriologique Internationale
CSMS	<i>Journal of the Canadian Society for Mesopotamian Studies</i>
CT	Cuneiform Texts from Babylonian Tablets in the British Museum
CTMMA	Corpus of Cuneiform Texts in the Metropolitan Museum of Art
CTN	Cuneiform Texts from Nimrud
CUSAS	Cornell University Studies in Assyriology and Sumerology
DAS	Lafont, B., 1985. <i>Documents administratifs sumériens, provenant du site de Tello et conservés au Musée du Louvre</i> . Mémoires 61. Paris: Éditions Recherche sur les Civilisations
Di	museum siglum, Sippar-Amnānum tablets, Iraq Museum, Baghdad
DN	divine name
EA	siglum, Amarna tablets; Knudtzon, J. A., 1964. <i>Die El-Amarna-Tafeln, mit Einleitung und Erläuterungen</i> . VB 2. Aalen: O. Zeller (2 nd edition); Rainey, A. F., 1978. <i>El Amarna Tablets 359–379</i> . AOAT 8. Kevelaer – Neukirchener-Vluyn: Butzon & Bercker – Neukirchener Verlag
EBA	Early Bronze Age
ED	Early Dynastic (Period)
EI	<i>Eretz-Israel</i>
Ek.	siglum, texts from Ekalte; Mayer, W., 2001. <i>Tall Munbāqa – Ekalte. Die Texte</i> . WVD OG 102. Saarbrücken: Saarbrücker Druckerei und Verlag
EN	Excavations at Nuzi
ePSD	electronic Pennsylvania Sumerian Dictionary Project
ETCSL	<i>The Electronic Text Corpus of Sumerian Literature</i> (http://etcsl.orinst.ox.ac.uk ; last accessed on April 2, 2020)
FAOS	Freiburger altorientalische Studien
FM	Florilegium marianum
GMTR	Guides to the Mesopotamian Textual Record
GN	Geographical name
Gr.	Greek
Gs. Kutscher	siglum, Emar texts; Siegrist, M., 1993. Seven Emar Tablets. In A. F. Rainey, ed. <i>kinattūtu ša dārāti. Raphael Kutscher Memorial Volume</i> . Tel Aviv: Tel Aviv University, 165–187
H	Hittite
HAD	siglum, Ekalte texts
HAM	museum siglum, Hatay Archaeological Museum
HANEM	History of the Ancient Near East. Monographs
HANES	History of the Ancient Near East. Studies
HdO	Handbuch der Orientalistik
HEO	Hautes études orientales
HG	Kohler, J. – Peiser, F. L. – Koschaker, P. – Ungnad, A., 1904–1923. <i>Ham-murabis Gesetz</i> . Leipzig: J. C. Hinrichs'sche Buchhandlung
HSAO	Heidelberger Studien zum Alten Orient
HSS	Harvard Semitic Series
HUCA	<i>Hebrew Union College Annual</i>
Hurr.	Hurrian
ICDOG	Internationales Colloquium der Deutschen Orient-Gesellschaft
IEJ	<i>Israel Exploration Journal</i>
IM	museum siglum, Iraq Museum, Baghdad

IS	Ibbi-Sîn
ISAW	Institute for the Study of the Ancient World, New York University
IstM	<i>Istanbuler Mitteilungen</i>
ITT	Inventaire des tablettes de Tello
JA	<i>Journal asiatique</i>
JAA	<i>Journal of Anthropological Archaeology</i>
JAC	<i>Journal of Ancient Civilizations</i>
JAEl	<i>Journal of Ancient Egyptian Interconnections</i>
JANEH	<i>Journal of Ancient Near Eastern History</i>
JANER	<i>Journal of Ancient Near Eastern Religions</i>
JAOS	<i>Journal of the American Oriental Society</i>
JAS	<i>Journal of Archaeological Science</i>
JCS	<i>Journal of Cuneiform Studies</i>
JCSSS	Journal of Cuneiform Studies Supplemental Series
JEN	Joint Expedition with the Iraq Museum at Nuzi (= Publications of the Baghdad School. Texts)
JEOL	<i>Jaarbericht van het Vooraziatisch-Egyptisch Genootschap Ex Oriente Lux</i>
JESHO	<i>Journal of the Economic and Social History of the Orient</i>
JNES	<i>Journal of Near Eastern Studies</i>
JRAS	<i>Journal of the Royal Asiatic Society of Great Britain and Ireland</i>
KAJ	Keilschrifttexte aus Assur juristischen Inhalts
KAV	Keilschrifttexte aus Assur verschiedenen Inhalts
KB	Keilschriftlichen Bibliothek
KBo	Keilschrifttexte aus Boghazköi
KIM	Kültepe International Meetings
KKS	Matouš, L. – Matoušová-Rajmová, M., 1984. <i>Kappadokische Keilschrifttafeln mit Siegeln aus den Sammlungen der Karlsuniversität in Prag</i> . Prag: Karlsuniversität Prag
Kt	inventory number, Kültepe texts
KTP	The Cappadocian Tablets in the University of Pennsylvania Museum
KTU	Dietrich, M. – Loretz, O. – Sanmartín, J., 2013. <i>The Cuneiform Alphabetic Texts from Ugarit, Ras ibn Hani, and Other Places, third, enlarged edition</i> (KTU ³). AOAT 360/1. Münster: Ugarit-Verlag
KUB	Keilschrifturkunden aus Boghazköi
KuE	Kudur-Enlil
l(l).	line(s)
LAOS	Leipziger altorientalische Studien
LAPO	Littératures anciennes du Proche-Orient
LBA	Late Bronze Age
LH	Laws of Hammurabi
LL	Laws of Lipit-Ištar
M.	tablet siglum; Mari (in Chambon)
MA	Middle Assyrian (Period)
MAG	Mittelassyrische Gesetze
MAH	museum siglum, Musée d'Art et d'Histoire, Geneva
MAI	Marduk-apla-iddina I
MARV	Mittelassyrische Rechtsurkunden und Verwaltungstexte
MB	Middle Babylonian (Period)
MBA	Middle Bronze Age
MC	Mesopotamian Civilizations
MDOG	Mitteilungen der Deutschen Orient-Gesellschaft zu Berlin
MEE	Materiali epigrafici di Ebla

MHEM	Mesopotamian History and Environment, Memoirs
MHEOP	Mesopotamian History and Environment, Occasional Publications
MHET	Mesopotamian History and Environment
MIO	<i>Mitteilungen des Instituts für Orientforschung</i>
MNA	Marduk-nādin-aḥḫē
mng.	meaning
MRWH	Petschow, H. P. H., 1974. <i>Mittelbabylonische Rechts- und Wirtschaftsurkunden der Hilprecht-Sammlung Jena</i> . ASAW 64/4. Berlin: Akademie-Verlag
Msk	excavation siglum, Tell Meskene (Emar)
MSKH	Brinkman, J. A., 1976. <i>Materials and Studies for Kassite History Vol. 1. A Catalogue of Cuneiform Sources Pertaining to Specific Monarchs of the Kassite Dynasty</i> . Chicago: The Oriental Institute of the University of Chicago
MSVO	Materialien zu den frühen Schriftzeugnissen des Vorderen Orients
MŠ	Meli-Šipak
MTBM	Sigrist, M., 1990. <i>Messenger Texts from the British Museum</i> . Potomac: Pennsylvania State University Press.
MUN	Sassmannshausen, L., 2001. <i>Beiträge zur Verwaltung und Gesellschaft Babyloniens in der Kassitenzeit</i> . BF 21. Mainz: Verlag Philipp von Zabern
MVAG	Mitteilungen der Vorderasiatischen Gesellschaft
MVN	Materiali per il vocabolario neosumerico
n.	note
NA	Neo-Assyrian (Period)
NABU	<i>Nouvelles Assyriologiques Brèves et Utilitaires</i>
NATN	Owen, D. I., 1982. <i>Neo-Sumerian Archival Texts Primarily from Nippur</i> . Winona Lake, IN: Eisenbrauns
NBC	siglum, Nies Babylonian Collection, Yale Babylonian Collection, New Haven
Nbn.	Strassmaier, J. N., 1889. <i>Inschriften von Nabonidus, König von Babylon</i> . BT 1 – 4. Leipzig: J. C. Hinrichs
NEA	<i>Near Eastern Archaeology</i>
Nešr. C1	Kültepe tablet siglum, collection Kalley(?)
Nisaba	Studi Assiriologici Messinesi
NKU	Nabû-kudurri-ušur
NM	Nazi-Maruttaš
no.	number
NYPL	Sauren, H., 1978. <i>Les tablettes cunéiformes de l'époque d'Ur de la New York Public Library</i> . PIOL 19. Louvain-la-Neuve: Université catholique de Louvain, Institut orientaliste
OA	Old Assyrian (Period)
OAAS	Old Assyrian Archives Studies
OB	Old Babylonian (Period)
OBC	Orientalia biblica et christiana
OBO	Orbis Biblicus et Orientalis
OBTIV	Greengus, S., 1979. <i>Old Babylonian Tablets from Ishchali and Vicinity</i> . PIHANS 40. Leiden: Nederlands Historisch-Archaeologische Instituut te Istanbul
OBTR	Dalley, S. – Walker, C. B. F. – Hawkins, J. D., 1976. <i>Old Babylonian Texts from Tell al Rimah</i> . London: British School of Archaeology in Iraq
obv.	obverse

OECT	Oxford Editions of Cuneiform Texts
OIP	University of Chicago, Oriental Institute Publications
OJA	<i>Oxford Journal of Archaeology</i>
OLA	Orientalia Lovaniensia Analecta
OLP	<i>Orientalia Lovaniensia Periodica</i>
OLZ	<i>Orientalistische Literaturzeitung</i>
OPBF	Occasional Publications of the Babylonian Fund
OPSNKF	Occasional Publications of the Samuel Noah Kramer Fund
<i>OrAnt</i>	<i>Oriens Antiquus</i>
OREA	Oriental and European Archaeology
<i>OrNS</i>	<i>Orientalia Nova Series</i>
p(p).	page(s)
PBS	University of Pennsylvania. Publications of the Babylonian Section
PDT	Çig, M. – Kizilyay, H. – Salonen, A., 1956. <i>Die Puzriš-Dagan-Texte der Is-tanbuler archäologischen Museen</i> . Teil 1, Nr. 1–725. Helsinki: Helsinki Suomalaiene Tiedeakat
PIE	Proto-Indo-European
PIHANS	Publications de l'Institut historique-archéologique néerlandais de Stamboul
PIOL	Publications de l'Institut orientaliste de Louvain
PN	personal name
PPAC	Periodic Publications on Ancient Civilisations
PRU	Palais royal d'Ugarit. Mission de Ras Shamra
PSD	<i>The Sumerian Dictionary of the University Museum of the University of Pennsylvania</i>
QA	excavation siglum, Qal'at al-Bahrain tablets
QuadSem	Quaderni di Semitistica
RA	<i>Revue d'assyriologie et d'archéologie orientale</i>
RAE	siglum, Emar texts; Arnaud, D., 1985–1987. <i>Recherches au pays d'Aštata</i> . Emar VI/1–4. Paris: ERC
RE	siglum, Emar texts; Beckman, G., 1996. <i>Texts from the Vicinity of Emar in the Collection of Jonathan Rosen</i> . HANES 2. Padova: Sargon
REL	Revised Eponym List
rev.	reverse
RGTC	Répertoire géographique des textes cunéiformes
RIMA	The Royal Inscriptions of Mesopotamia, Assyrian Periods
RIME	Royal Inscriptions of Mesopotamia, Early Periods
RINAP	Royal Inscriptions of the Neo-Assyrian Period
RLA	<i>Reallexikon der Assyriologie und vorderasiatischen Archäologie</i>
RS	siglum, Ras Shamra (Ugarit)
RSO	Ras Shamra – Ougarit
S	Syrian
SAA	State Archives of Assyria
SAAB	<i>State Archives of Assyria Bulletin</i>
SAAS	State Archives of Assyria Studies
SAHL	Studies in the Archaeology and History of the Levant
SANER	Studies in Ancient Near Eastern Records
SANTAG	SANTAG. Arbeiten und Untersuchungen zur Keilschriftkunde
SAOC	Studies in Ancient Oriental Civilization
SAT	Sigrist, M., 1993. <i>Texts from the British Museum</i> . Sumerian Archival Texts 1. Bethesda, MD: CDL Press
SCCNH	Studies on the Civilization and Culture of Nuzi and the Hurrians

SD	Studia et documenta ad iura Orientis antiqui pertinentia
Sd	Samsuditana
Si	Samsuiluna
SEL	<i>Studi epigrafici e linguistici sul Vicino Oriente antico</i>
SET	Jones, T. B. – Snyder, J. W., 1961. <i>Sumerian Economic Texts from the Third Ur Dynasty. A Catalogue and Discussion of Documents from Various Collections</i> . Minneapolis: University of Minnesota Press
SH	Syro-Hittite
SLT	Chiera, F., 1929. <i>Sumerian Lexical Texts from the Temple School of Nippur</i> . OIP 11. Chicago: University of Chicago Press
SMEA	<i>Studi Micenei ed Egeo-Anatolici</i>
SNAT	Gomi, T. – Sato, S., 1990. <i>Selected Neo-Sumerian Administrative Texts from the British Museum</i> . Chiba: not stated
SPC	Sumerian Proverbs Collection
StAT	Studien zu den Assur-Texten
StBoT	Studien zu den Boghazköy-Texten
StCh	Studia Chaburensia
StOr	Studia Orientalia
StPohl SM	Studia Pohl Series Maior
STTI	Donbaz, V. – Foster, B., 1982. <i>Sargonic Texts from Telloh in the Istanbul Archaeological Museum</i> . OPBF 5 / American Research Institute in Turkey Monographs 2. Philadelphia: The University Museum
Sum.	Sumerian
s.v.	<i>sub voce</i>
Š	Šulgi
ŠS	Šū-Sîn
TA	Tel Aviv
TAVO	<i>Tübinger Atlas des Vorderen Orients</i> . Wiesbaden 1977ff.
TBR	siglum, Emar texts; Arnaud, D., 1991. <i>Textes syriens de l'âge du bronze récent</i> . AuOr Suppl. 1. Barcelona: AUSA
TC	Contenau, G., 1920. <i>Tablettes cappadociennes</i> . Paris: Paul Geuthner
TCL	Textes cunéiformes. Musées du Louvre
TCTI	Tablettes cunéiformes de Tello au Musée d'Istanbul, datant de l'époque de la III ^e Dynastie d'Ur
TEBA	Biro, M., 1989. <i>Tablettes économiques et administratives d'époque babylonienne ancienne conservées au Musée d'art et d'histoire de Genève</i> . Paris: Paul Geuthner.
THeth	Texte der Hethiter
TIM	Texts in the Iraq Museum.
TIM AkkS	Texts in the Iraq Museum. Akkadian Series
TJA	Szlechter, E., 1963. <i>Tablettes juridiques et administratives de la III^e dynastie d'Ur et de la I^{re} Dynastie de Babylone conservée au Musée de l'université de Manchester et à Cambridge, au Musée Fitzwilliam, à l'Institut d'études orientales et à l'Institut d'égyptologie</i> . Publications de l'Institut de droit romain de l'Université de Paris 21. Paris: Recueil Sirey
TK	siglum, Tell Khaiber tablets
TLB	Tabulae Cuneiformes a F. M. Th. de Liagre Böhl I collectae
TLOB	Richardson, S. F. C., 2010. <i>Texts from the Late Old Babylonian Period</i> . JCS SS 2. Boston: American Schools of Oriental Research
TM	excavation siglum, Tell Mardikh (Ebla)
TMH	Texte und Materialien der Frau Professor Hilprecht Collection
TR	siglum, Tell al-Rimah

TS	siglum, Tell Sifr; Jean, Ch.-F., 1931. <i>Tell Sifr: textes cunéiformes, conservés au British Museum</i> . Paris: Paul Geuthner
TVOA	Testi del Vicino Oriente antico
UAVA	Untersuchungen zur Assyriologie und vorderasiatischen Archäologie
UEM	excavation siglum, Umm el-Marra text; Cooper, J. – Schwartz, G. – Westbrook, R., 2005. A Mittani-Era Tablet from Umm el-Marra. In D. I. Owen – G. Wilhelm, eds. <i>General Studies and Excavations at Nuzi 11/1</i> . SCCNH 15. Bethesda, MD: CDL Press, 41–56
UET	Ur Excavations. Texts
UF	<i>Ugarit-Forschungen</i>
Ug.	Ugaritica. Mission de Ras Shamra
UM	museum siglum, University Museum, Philadelphia
UTI	Die Umma-Texte aus den Archäologischen Museen zu Istanbul
VA	museum siglum, Vorderasiatisches Museum, Berlin
VB	Vorderasiatische Bibliothek
VO	<i>Vicino Oriente</i>
VS	Vorderasiatische Schriftdenkmäler der (Königlichen) Museen zu Berlin
WAW	Writings from the Ancient World, Society of Biblical Literature
WF	Deimel, A., 1968. <i>Wirtschaftstexte aus Fara</i> . WVDOG 45. Osnabrück: Zeller
WO	<i>Die Welt des Orients</i>
WVDOG	Wissenschaftliche Veröffentlichung der deutschen Orient-Gesellschaft
WZJ HS	<i>Wissenschaftliche Zeitschrift der Friedrich-Schiller-Universität Jena</i>
WZKM	<i>Wiener Zeitschrift für die Kunde des Morgenlandes</i>
YN	year name
YNER	Yale Near Eastern Researches
YOS	Yale Oriental Series. Babylonian Texts
ZA	<i>Zeitschrift für Assyriologie und Vorderasiatische Archäologie</i>
ZAR	<i>Zeitschrift für Altorientalische und Biblische Rechtsgeschichte</i>
ZDMG	<i>Zeitschrift der Deutschen Morgenländischen Gesellschaft</i>
ZDPV	<i>Zeitschrift des Deutschen Palästina-Vereins</i>

Authors

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TAXATION AND MANAGEMENT OF RESOURCES AT UGARIT

Kevin M. McGeough*

Part 1. Introduction

1.1 Overview

There are two fundamental problems that beset the study of taxation and management of resources at Ugarit. The first is that which is a problem for this topic broadly as regards the ancient Near East; how much does contemporary ideology and disciplinary perspective colour the interpretation of the vast but laconic sources of information for this question. There have been particularly robust discussions in Ugaritic studies as scholars have tended to not just approach the question from different ideological frameworks but from different sub-fields within ancient studies, rooting their interpretations in their backgrounds in Assyriology, Biblical studies, Levantine archaeology, Egyptology, and Aegean studies. This has been a fundamental difficulty in regards to interpretation as the evidence seems to readily fit any of the models of Ugaritic taxation that have been proposed. My solution, so far, has been to take a “bottom-up” approach in which I only extrapolate from specific cases that are in evidence but, of course, at some point one must generalize to broader conclusions. The second problem, which is of greater interest for this volume (and is inextricably entangled with the first problem), is how much one can presume that Mesopotamian-seeming institutions, practices, and terminology were manifest similarly at Ugarit, or, how much, what may at the philological level appear the same, have been impacted by local Syrian, Hittite, Egyptian, Aegean, or Canaanite practices. As with the literature, the religion, and the material culture of Ugarit, the city’s socio-economic structures seem to reflect an interesting hybridity of the Eastern Mediterranean and Near East.

In terms of the textual evidence, this is not a substantial body of tablets compared with elsewhere in Mesopotamia—about 2,000 in the alphabetic script and 2,500 in Akkadian (Bordreuil – Pardee 2009: 8). For the most part these tablets can be associated with distinct institutional settings (the royal palace and temples) or private archives. However, given the variety of political correspondence found in seemingly private contexts, it has been argued by myself (McGeough 2007; McGeough 2015; Routledge – McGeough 2009) and other scholars (Bell 2006; Monroe 2009) that the distinction between what was private and what was public was not so strict and in fact, much more fluid, than has been presumed. As became apparent in the workshop presentations, this is actually typical for Mesopotamia proper. Alivernini (in the present volume) has shown that this has been the situation since at least the Ur III Period, as has Garfinkle (2012: 27–29). Karen Radner (1999: 103), at the other chronological end of the question, has argued that *tamkāru* in the Neo-Assyrian Period should be equated with figures

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like Francis Drake, Christopher Columbus, or Hernando Cortez, who were private individuals “equipped with military and diplomatic competences by the ruler of a world empire.” Given the number of other papers presented in this volume that identify the fluidity of public and private as an issue, this should perhaps suggest that the rigid distinction that post-Enlightenment political thinkers posit does not reflect an emic ancient Near Eastern perspective.

While this recognition of the murkiness of the situation is appealing in that it acknowledges the complexities of ancient economic life, it greatly problematizes the issue of taxation at Ugarit for it leaves us with two polar positions that seem equally possible. Did the palace of Ugarit institute a regularized, predictable, and perhaps systematic taxation schema upon its citizens (and was the kingdom subject to a similar schema when under the suzerainty of other powers, such as the Hittites)? Or, did the palace merely extract surplus when circumstances allowed, in a somewhat *ad hoc* fashion? Did taxation function, as Seth Richardson (in this volume) has suggested in relation to the Old Babylonian Period, “to create political subjectivity... through the repetition of assessment and payment which instructed producers on how to be subjects”? Richardson cautions that these subjectivities should be seen as “multiple” not “universal”; in his reading, taxation was not an absolute measure but rather reflected that the practice of government was not experienced in the same way by all players. Thus, was taxation more about the exercise and performance of power? Or, was it a substantial mechanism through which royal authorities gained revenue?

Beyond these conceptual elements of taxation and management, there are more practical questions to be asked. Was the palace heavily reliant on the extraction of resources from other sectors? That is to say, did it require a taxation schema in order to remain intact and thus, was essentially, not self-sufficient? Or, was any taxation merely added wealth on top of its own institutional production schemas? Based on the evidence, it would seem that all of these contradictory situations were simultaneously possible and so perhaps it is best to first review the evidence and return to these problems at the conclusion of the paper.

1.2 Resources

There are clear patterns in terms of the resources that are mentioned in Ugaritic documents. The interests of the scribes are consistent although it should be noted that the palace documents reflect a more standardized inventory than those of the private archives. To categorize by the type of resource, commonly discussed are precious metals, comestibles, textiles, equipment of varying types, and animals. Labour is of great concern here and debt seems to have been one of the primary mechanisms for facilitating access to labour. The sheer volume of references to individuals and groups according to occupational category suggests that perhaps this was the most important resource. Each of these categories is worth discussing in more detail.

As a category, precious metals are perhaps most difficult to analyze within this context. The most common of these metals is silver and so the question becomes, is this better thought of as a medium of exchange than as a resource *per se*. The evidence points more to its use as a medium of exchange and references to the silver weights of certain cities supports this. Still, it has to be acknowledged within the context of a discussion of taxation. Copper is more clearly a resource, but its mention is surprisingly uncommon in the textual record. Based on the texts, there is little evidence to support the relatively common (and common sense) assertion that Ugarit was a port of entry for Cypriote copper into the Levant (given the city’s proximity to the island). However, this may also be indicative of a more interesting situation, given the Uluburun shipwreck and other evidence of the copper trade. This may indicate that copper

was not part of the resource management schema of the palace to any great extent and so private individuals facilitated its movement into the region. Other metals, like tin, appear but not nearly as frequently.

Comestibles constitute a large proportion of the resources discussed in the texts. The types of products are cereals, wine, olives, olive oil, and less commonly mentioned types like salt. Sometimes a generic word for food is used (*akl*). One Ugaritic term, *hpr* is often taken as referring to some type of ration. Its appearance in KTU 4.269 as a means of referring to amounts of emmer given by the month is just one example of its ability to be used to describe recurring allotments of different types of comestibles.

Non-food resources are varied. Textiles (both finished and raw materials) are subjects of interest to the scribes. Plows and draught animals are tracked by the palace. Ships are a resource of interest. Military equipment is of great interest, running the gamut from chariot parts to bows and shields. A few texts also seem to indicate that private equipment is kept track of by the palace. KTU 4.624 reads *nqdm dt kn npšm* (shepherds whose equipment is thus), a line that is slightly unclear in meaning and there is some disagreement on how to read *kn*. While this seems like military equipment (arrows, quivers, spears, shields), it may indicate that the palace tracked what belonged to whom. In instances of long-distance trade, “gifts” to the king suggest taxation but the nature of the “gifts” is idiosyncratic.

The issue of land as a taxable resource is complex. As shall be discussed, land seems to be granted, in some instances, in return for different kinds of service. The palace also recorded various field transfers although the economic relationship that lies beneath these exchanges is not certain. The palace also seemed to have authority over its own agricultural estates, which shall be discussed in detail.

1.3 To Tax or Not to Tax?

Perhaps the most difficult question of this project is the most fundamental one: how can one be certain that an exchange relationship at Ugarit constitutes taxation? It is fairly certain that amounts of silver or copper were given to the palace as tribute (*irgmn*, *argmn*, and in Akkadian *mandattu*). Tablets record the movement of these goods to the palace, using this tribute terminology, in reference to specific individuals, occupational groups, and geographic regions. However, it is not clear if this means that a specific group of smiths gave the palace metals or if it was simply the case that the palace scribe just needed to note that this material came from a specific occupational group.

Very likely candidates for examples of taxation are the “gifts” (*mnḥ*) given to the palace by specific elite individuals. In these cases, the gifts are idiosyncratic and sometimes enumerated in detail such as in KTU 4.91, where the scale of Yabninu’s gift of different types of oils, metals, and wood products, suggests that he was giving exotic items to the palace for use in some kind of production context. Similarly, certain are *ilku* payments, which are not as common in the Ugaritic record as the secondary literature might suggest, but are perhaps emphasized by scholars because *ilku* is a widely attested term outside of Ugarit (see Justel in this volume). KTU 4.153 describes the *ilku* of shepherds, which is given in textiles. Here then seems to be taxation on the specific labor of shepherds, paid for out of surplus production. Other kinds of labour payments seem likely but often with the alphabetic corpus, the reasons why the labourers labored are obscure. Was this corvée or was this service that the palace paid for?

1.4 Use of Resources

Given the nature of the Ugaritic evidence, the use of these resources when taxed must be left to inference, although the identification of the resources tends to suggest an

obvious function. It is more the issue of whether or not the exchange should be considered taxation or not that is problematic. As Bramanti (in this volume) has pointed out in reference to the Early Dynastic Period, how can we determine if rent charged on land use constitutes a tax or a payment? Garfinkle (2012: 24) similarly suggests that land payments should not be thought of as payments for purchase but rather payments for access to the land (rent or some variation). Can these situations be differentiated from taxation? And is this distinction even meaningful? Some of the resources seem to be used as a means of facilitating agricultural production. Labour-based taxation may reflect the taxation of specialized activities upon individuals with specialized skills (like smiths) but the texts are relatively ambiguous in terms of what the relationships between different occupational groups and the palace are. There does seem to be a concern about the regulation of military service and so military “work” may be the most apparent form of labour-based taxation.

In a non-monetary economy, the issue of wealth storage is complex. Egyptian evidence at times suggests that abstract accounting principles may be reflected in the referencing of different products like bread or beer. That is to say, quantities of allotments of bread and beer seem unrealistic in terms of actual use (Kemp 1991: 126). For the Ugaritic materials, it is difficult to determine if any of the products were meant for consumption or wealth accumulation (for some later use, trade, or exchange). If the products of taxation were meant to be consumed, the evidence does not really give enough information to determine the scale of importance of these commodities for the palace’s own subsistence needs. Likewise, it is not clear how much these taxable goods reflect the palace’s own production activities or needs in a production context.

Part 2. Taxable and Non-Taxable Resource(s): Case Studies

Perhaps discussing taxation in reference to specific case studies will better illustrate the situation at Ugarit. For the purposes of this discussion, three case studies offer insight into very different aspects of Ugaritic life. The first case study involves a class of tablets known in the secondary literature as “royal deeds,” which reflect some of the complexities of the management of resources for they seem to establish consistent obligations in relation to the granting of land. Thus, they are read as almost feudal-vassal contracts although this medieval anachronistic metaphor may, in fact, be misleading. The second case study emphasizes very regular resource management situations, the operation of agricultural estates known as *gittu*. Here, the issue becomes determining whether these should be thought of as palace estates or estates from which the palace extracted taxes. The third case study will look at the specific gifts made to the king in relation to long-distance trade. Unlike with the royal deeds, this seems to be more of an *ad hoc* system and taxation seems to be more opportunistic. This is best in evidence in the epistolary record although there are also instances where administrative records function much like receipts.

2.1 Introduction to the Individual Case Studies

2.1.1 Case Study 1: Royal Deeds

The first case study for this consideration of taxation and management of resources is the so-called “royal deed,” which explicitly notes some goods and services as taxable and not taxable. Here my discussion relies heavily on Ignacio Márquez Rowe’s 2006 analysis, as well as Clayton Libolt’s 1985 dissertation. These texts are primarily in Akkadian but reflect what Márquez Rowe (2006: 170) sees as Syrian traditions as opposed to Mesopotamian. Although the number is growing, for the purposes of this discussion, Márquez Rowe’s (2006: 47) count of there being 176 certain royal deeds and potentially 5 others at least gives a sense of the scale of the evidence. At first this seems

like a lot of evidence but when one considers Márquez Rowe's (2006: 17) warning that the chronological span of these texts is over 150 years, this means that our evidence for the economic relationships embodied by these texts amounts to about two texts per year over this period.¹ That being said, it is not clear whether or not these texts constitute a typical/routine situation or an unusual one.

Almost all of these texts come from the royal palace and most of those are associated with a cluster of tablets known as the central palace archive. They mostly deal with the allocation of real estate and indicate taxation obligations that come with the conveyance of land or buildings. Those that do not deal directly with real estate relate to exemption from service of some type or another (Márquez Rowe 2006: 64).

The economic transaction that is captured in these texts is that the king has transferred the real estate of one party to another party. The players who are certainly involved in the texts are the king who transfers the land (under the conditions noted in the texts) and the person who receives the land under those conditions, usually in return for service obligations of some sort. A third party who may or may not be involved in the transfer is the person from whom the real estate is removed. Here it is not clear if this person has sold their property, has left the service of the king, or if the real estate is simply identified by that personal name. The transaction is usually expressed through a verbal hendiadys *našu—nadānu* (to produce—to give). Thus, the king is said to produce the field of PN1 and give it to PN2.

This particular type of transaction is much in evidence in less formal alphabetic documents from the palace, in which fields of one party are said to be transferred to another party (*šd* PN1 *l* PN2). In those cases (such as KTU 4.222 and 4.425), however, no service or other requirements are identified. The relationship between these different but related types of texts is not clear but perhaps those in alphabetic script do not carry with them service requirements. Or, perhaps this reflects a chronological distinction where the formalistic structures of the transfer found in the royal deeds were no longer required for land transfers in the last years of the site's habitation. Van Soldt (2010b: 152–153) suggests that these were merely administrative documents and not legally binding like the royal deeds (and therefore not kept for very long). The alphabetic texts also preserve another means of indicating the transfer of fields. KTU 4.645, for example, is a list of fields transferred in a geographic region called *ayly*. Beneath this heading is simply a list of fields designated by different personal names. It is not clear if these names were the original holders or new holders of the fields and no rationale is provided for the transfer. It is not possible to determine if these texts reflect the permanent transfer of fields or tenancy (see Schloen 2001: 249). Van Soldt (2010b: 161) using prosopographic and other lines of reasoning suggests that the recipients of the land were wealthy and/or elite individuals at Ugarit.

Of interest to this project are the requirements that are associated with the transfer of land in the royal deeds. These are future obligations owed towards the king and the service is expressed as either, in Akkadian *pilku* (a biform of the more typical *ilku*) or in alphabetic script *unuttu* (probably related to Hurrian *unuššu*—see Barjamovic in this volume), which is associated with the verb *abālu* in Akkadian or *yabīlu* in Ugaritic. The kinds of obligations owed are not very consistent: military service (work as a *mryn*), specialized service (leatherworking, for example), or what seem to be annual payments in silver. Justel (in the present volume) argues that *ilku* is based on land tenancy at Nuzi and that it is compulsory or individuals will lose their rights. The kinds

¹ Most Ugaritic texts bear no date or eponyms. These texts, however, can be dated, to some degree, because of the royal seals impressed on the tablets.

of *ilku* payments that he sees include shares of harvest, field labour, or specialized manufacturing, but never military obligations (which may reflect the particular situation in Nuzi more than general Mesopotamian uses of *ilku*). Sometimes the designation of service could be seen as what Márquez Rowe (2006: 245) describes as a promotion, the movement from one occupational or social class to another. In the alphabetic corpus, *unt* is recorded as guaranteed for by another individual. This is interesting in itself, indicating that *unt* is a kind of debt that can be taken over by another. KTU 3.4 records a situation where seven individuals are redeemed and there will be no *unt* provided for them until the sum used for their redemption is repaid.

In terms of the discussion here, there is little to explain what decision-making processes led to the determination of who did or did not owe service or what the nature of that service was. However, the official in charge of organizing this, at least from the perspective of the deeds, appears to be the king himself, as opposed to another member of the bureaucracy, which seems to have also been the case at Nuzi (Justel in this volume). In the less formal alphabetic texts, service may be implied by fields referred to as *šd ubdy*. How exactly *ubdy* modifies the word for field is unclear, and many scholars have taken it as a type of service itself. Barjamovic (in this volume) follows Dercksen (2007: 35) in taking the Hittite term *ubadi* as it appears in the Old Assyrian corpus (*upatinnu*) as referring to a royal land grant. If the use at Ugarit is the same, it is likely that this is a field for which some kind of service was owed.

Texts from outside the palatial sphere attest to the fact that non-royal personages could have engaged in this kind of transfer. One text (Ug. 5 9 [RS 17.61]), for example, follows the same formulas as the Akkadian royal land grant texts, but instead of the king granting land, Iribilu, the *rabišu* of the village of Riqdu grants the land. Thus, the palace was not the sole institution able to make these kinds of grants. It is not clear if Iribilu was operating as an agent of the palace, an agent of his local government, or as a private citizen (or if this distinction was meaningful in ancient Ugarit). This is a more general caveat that must be born in mind with this discussion. The archives of the private citizens Rapānu and Rašapabu contained tablets reflecting administrative, juridical, diplomatic, political, and perhaps military issues. The palace engaged in a greater scale of these activities but did not seem to have a monopoly on them. The palace, due to its size and wealth was simply able to engage in more of these kinds of transactions and the excavation of the palace archives has, of course, provided evidence more related to palace economic activities than those not involving the palace.

Perhaps these texts are best thought of as sale documents made more complex by the fact that the Ugaritic economy was a pre-monetary one. The language that is used to describe the transfer is identical to that which we would expect to find for a buying and selling transaction. It is the reference to service obligations (or the lack thereof) that compels the readings of these as grant texts, mirrored by analogical reasoning that references feudal contexts in medieval Europe. Yet these service obligations make just as much sense as payments in a system that lacks money as an instrument of wealth storage. Debt and promises of future labour are where one could store the amounts of wealth needed for the scale of such transactions. Thus, the best and seemingly most clear evidence for taxation at Ugarit is far from certain. Perhaps this also indicates that in this Late Bronze Age context, distinguishing between taxing and selling is not as meaningful as scholars would like to think.

To conclude the discussion of this case study for the moment, these royal deeds give us a glimpse into one mechanism for the management of resources at Ugarit through the transfer of land. Based on these texts, it would appear that the king has the authority to oversee the transfer of at least some kinds of land. It is not clear if he is thought of as the owner of the land or just the overseer of such a transfer although

service is noted as being given to the king. However, it may be that both readings are accurate. Royal authority oversees and documents the transfer of land; if the king transfers his own land, then his payment can be in future service.

2.1.2 Case Study 2: The *gt*

The second case study offers a more clear-cut case as regards the management of resources but perhaps less clear evidence for taxation. The *gt*, which in the Akkadian texts at Ugarit is rendered with the word *dimtu*, was an agricultural estate. References to various *gt* are found in the palatial archive and while nothing about the term implies that it has to be a “royal” estate, the fact that this kind of location is of interest mainly in the palace archives suggests that many of them were. Often the term appears in construct with either a geographic or personal name. It is not clear if that indicates possession by the place or person, administration by the place or person, or if this is merely how the *gt* is described and no formal connection is signified.

The palace records indicate significant interest in the operations of these agricultural estates. Laborers, listed by personal name or occupational category are recorded as having been at specific *gt* (KTU 4.96, 4.122, 4.297, 4.307, and 4.320). The amounts of draught animals are also recorded in such texts (KTU 4.296 and 4.618, for example), suggesting that perhaps these resources moved or were shared between locations. This is to be expected as van Driel (1999: 34) has noted that such resources are commonly held and managed by Mesopotamian institutions. Tools shared or moved between different *gt* may be described in KTU 4.25. Food and agricultural products were also kept track of in detail. Quantities of cereal products and wine in particular are recorded (KTU 4.213; 4.271; 4.345; 4.397; and 4.400). All of these texts reflect some kind of agricultural production for which the palace took a keen administrative interest.

A particularly important text for this discussion is KTU 4.636, which has a heading that is slightly unclear but seems to imply that it is a list of food under the control of an individual named *tryn* or a particular *gt* that is referred to by that personal name. Tropper and Vita (1998: 692) take this line as *spr akl bd tryn*. Dietrich, Loretz, and Sanmartín (2013: 506) maintain their reading: *spr akl b gt tryn*. If one follows Tropper and Vita then *tryn* seems to be an administrator who was directly involved in the distribution of food to workers. If one follows Dietrich, Loretz, and Sanmartín, then there may have been an administrator named *tryn*, but this may also refer to one large *gt* administrative unit. Tropper and Vita’s reading is easier here given the rest of the text lists totals of food at other *gt*. My reconstruction of lines 2–4 is as follows: *tgmr akl b gt bir alp šrm l mit hpr bdm mitm dr’ tmnym drt l alpm* (Total food at Gittu BIR: 1,120 rations of the servants 200 measures of winnowed grain, 80 measures of millet for oxen). Similarly, lines 5–8 can be reconstructed: *tgmr akl b gt b’ln tlt mat ttm kbd ttm tt kbd hpr bdm šb’m dr’ arb’m drt l alpm* (Total food at Gittu B’LN: 660 rations of the servants, 70 measures of winnowed grain, 40 measures of millet for the oxen). There are totals like this for five other estates, each listing the amounts of rations for servants, grain, and millet, at similar scales. So, whether or not one takes *tryn* as an official in charge of food or as a person who has had a region named after him, this text does show that the palace has taken an interest in providing food for the sustenance of the human and animal laborers at various *gt*. Thus, there is evidence for the active royal management of these resources.

Another text that illustrates the management of the *gt* is RS 96.2039. In this text the queen complains about a servant who has fled her *gt* and should be returned. While the text is broken, it seems that the queen and the recipient of the letter had the authority to move labourers between *gt* and that they had the authority to do so against the wishes of the servants in question. In this instance, it seems that the servant who fled did so as to remain on the same *gt* as his wife (Pardee 2002: 103). While the *gt* is

not mentioned in RS 94.2592, in this letter with an unclear sender and recipient, a request is made for a list of the names of all of the men who work there be sent to the letter writer. Here the term used for men is *bnš*, which I take as “man” in the generic sense. Pardee (2002: 107) translates this as servant. Either way, this letter helps us make sense of many of the other administrative documents at Ugarit, which consist of lists of personal names. We can be confident that at least some of these lists reflect the administration of labour and that elites (probably royal) had the authority to manage the workload of the individuals in question. Pardee (2002: 107) translates one line of this text as: “I know what I will do with regard to these (servants).” Thus, the letter writer will assign the workers specific tasks.

KTU 4.110 sheds further light on the administration of this institution. The heading of the text reads: *šd ubdy ilštm’ dt bd skn* (*ubdy*=fields of GN1 that are under the authority of the *skn*). What follows are a list of fields described using the formula: field of PN/son of PN in/of *gt* GN. In lines 3–14 the *gt* is *gt prn*; in lines 15–22, the fields are all related to *gt mzln*. The *skn* here is of interest. The term *skn* is spelled variously (*sākinu*, MAŠKIM) in different texts from Ugarit (McGeough 2007: 101) but refers to some sort of palace official. Often the title is translated as “prefect” in English (Vita 1999: 469). In relation to KTU 4.110, van Soldt (2002: 806) argues that the geographic name in the first line refers to the jurisdiction of this particular officer and that these two *gt* were within his territory. Thus, it is worth discussing the role of this officer in more depth, given his seeming role in the distribution or organization of food at these two *gt*.²

Van Soldt (2003: 675) identifies *skn* in relation to different corporate bodies: the city of Ugarit, other cities within the kingdom, the palace, and the queen’s house. Generally, van Soldt (2002: 827) sees this as the highest category of official in the Ugaritic administration and generally the office holder should be understood as representative of royal authority. Some seem to be based in other towns within the kingdom and van Soldt (2003: 680) cautiously suggests that the location of these towns was the first criteria for determining if they required a *skn* and that that trumped the size of the town, even though size seems to have been important for other reasons. Van Soldt (2003: 680–683) has shown that these *skn* functioned as judges, as stand-ins for the king in property transfers, and as overseers of other officials. Evidence for the role of the *skn* in the management of the queen’s estate can be found in RS 94.2479 (Pardee 2002: 107), which is a message from a “governor” to the queen listing various food stuffs that are being delivered to her from “my lady’s food provisions”. Here is strong evidence for the management of such resources within the palatial administration. The food stuffs delivered were various cereals, oils, vinegar, and perhaps olives.

The *skn* seems to have stood above two other officials that are mentioned in Ugaritic texts. There was the *ḫazannu*, a position that is often translated as “mayor” given the typical Akkadian parallels but whose exact roles at Ugarit are obscure. There was also the *rb qrt* (head of the city), likely the Ugaritic means of expressing *ḫazannu* (van Soldt 2010a: 255) but there is perhaps not enough evidence to be certain.

Returning to the issue of the *gt*, it is possible to offer a plausible reconstruction of how the institution of the *gt* functions as part of a larger palatial production system. It seems unlikely that these administrative documents would have been compiled unless these *gt* were seen as part of the palace’s own production scheme. That is not to say that all *gt* were necessarily part of a palatial system; there may not be enough information to make that assertion. However, based on these administrative texts it would seem that there were a number of *gt* that were under the day-to-day authority

² Van Soldt’s articles (2001; 2002; 2003) on this office are recommended for further information.

of individuals who had some responsibility to the palace yet also had access to production resources (like draught animals), rations, and fodder from the palace. These individuals seem to have been overseen by the *skn*, who was assigned to specific regions. Thus, we do not have a situation that is all that different from that of Mesopotamia or Egypt where we see palace-sponsored agricultural and production activities. Furthermore, these also seem to have been sites of secondary production for some commodities with olive oil and wine being produced on site. How much one wants to read this as redistributive versus taxation cannot be determined based on the textual evidence directly as the scales of resources in question are not clear. Is this just a situation where the palace skims off the top of a number of producers? Or is this near-industrial scale farming that is essential for the subsistence of the palace and other elites?

There is other evidence for kingdom-wide management of resources where the *gt* is not mentioned. For example, Pardee's (2002: 101) translation of a letter to Hayya'il records the king asking, "How am I to furnish the timbers of the temple of Damal?". The king then explains that he will supply the logs necessary from various towns in the kingdom and concludes by stating: "You are to provide an account of these logs. Do not burden Nūrānu; pay for them yourself, (a total of) sixty (shekels of) silver." This text is provocative for the topic of the workshop but is unfortunately ambiguous. We do not know who Nūrānu is. It seems likely that he is some sort of royal agent, but that is not certain. This is important; if he is a royal official then he is being given administrative instructions relating to the payment for these logs and the record-keeping involved. If he is not a royal agent, then here the king is acting as a mediator for some kind of trade relationship. The former conclusion seems most likely and so if that is the case, here is evidence that the palace paid, in silver, for resources purchased from the cities within the kingdom.

Based on this and other evidence, it is possible to reconstruct the existence of administrative districts throughout the kingdom of Ugarit. Vita (1999: 474) has argued that lists of geographic names that are found in administrative documents that based on the geography of the region. Van Soldt (2005) has studied this issue in depth and concludes that there were administrative divisions of territory and these are reflected in the long lists of toponyms. There does not seem to be any attested (or at least identified) terms for these administrative terms and it is unclear if there were specific officials or administrative records associated with the divisions. However, given the case that the existence of administrative divisions can be upheld, it is most likely that taxation and resource management were one of the compelling motivating factors in the enactment of such divisions. Goddeeris (in this volume) illustrates a similar situation in the Old Babylonian Period.

2.1.3 Case Study 3: The "Taxation" of Long-distance Trade

In previous discussions of management of resources at Ugarit, the most interest has been devoted to those resources related to maritime and overland trade. There is ample evidence for what may anachronistically be called international trade at Ugarit: textual, archaeological, and art-historical. This is not the place for an extensive treatment of that topic as it is well-treated elsewhere.³ As has been mentioned earlier, most scholars of Ugarit now see the main agents of this long-distance exchange as straddling the line of public and private. They were neither government agents nor divorced from the operation of government. These were elite individuals who lived in dwellings

³ For overviews on the scholarship on this topic, see: McGeough 2007; Monroe 2009; and Routledge – McGeough 2009.

that were of substantially higher quality than the majority of homes at Ugarit but who lived outside of the palace. They were in communication with royals and were somewhat beholden to them although the specific nature of those obligations may not have been systematized. It would seem though that the impetus for the enacting of long-distance trade ventures was their own. These elite individuals chose to engage in these activities themselves; they were not directed to do so by the palace and they were acting in their own self-interest. Whether or not they could be deemed capitalists is debatable and perhaps the answer to that question lies more in how historically specific one understands that term to be versus how broadly the word can simply be used to describe an individual who acts in his or her own economic self-interest.

The evidence for these trade activities comes, for the most part, from two distinct sources: the epistolary record and the international or internationalizing material culture. The most striking archaeological evidence for these activities may be the various Late Bronze Age shipwrecks, such as the Cape Gelidonya and Uluburun that are well familiar (Monroe 2009: 10–14; Routledge – McGeough 2007: 21). For the purposes of better understanding taxation, what are of greater interest are the letters (and to a lesser extent administrative documents) in which these activities are described. The situation implied by these letters is one in which Ugaritic merchants engaged in long distance trade ventures in which they were sometimes tasked with diplomatic activities on behalf of the king of Ugarit. Upon their return to Ugarit, some payment was demanded to the king, variously referred to using the language of gifts or taxation. This ambiguity reflects a larger problem in interpreting the Ugaritic materials.

Some of the terminology that appears in the letters hints at systematic approaches to extracting taxes from what may otherwise be thought of as *ad hoc* activities. One of these terms is *miksu*, which is typically translated as: “tax” or “duty.” One attestation of this term can be found in PRU 4 219–220 (RS 17.039+) and is the subject of a complaint of Addu-dayyānu, king of Amqu made to Uzakaptu, a *sākinu* of the king of Ugarit (*ša[kn]i ša^{kur} uru-u-ga-[ri-it]*). Monroe’s (2009: 167) reading of this text is that the basis of the complaint is that a *miksu* tax was extracted from merchants of his land improperly. The complaint is that Ardu, son of Ayahhu, the *kāru* overseer (*lūakil kar-ri*) took the *miksu* from the hands of “merchants on foot.” Monroe argues that the *miksu* was normally paid in advance and not extracted from traveling merchants. Here perhaps is evidence for “non-taxable” resources: the property of traders who have already had a *miksu* paid on their behalf. This may be related to the Ugaritic term *ntbt*, which appears infrequently in Ugaritic texts. Purchased for 220 units of gold in KTU 4.336, Sasson (1966: 136) takes it as trade concession, which well fits its attestation in KTU 2.36.

That the *miksu* was some sort of tax seems unquestionable given its long history of usage (Ellis 1976: 60) and is usually understood, in Mesopotamian contexts, as some kind of customs or import tax. De Graef (in this volume) notes its use as both a share of a field yield and customs due in the Old Babylonian Period. Chambon (in the present volume) notes that such taxes were charged on river traffic at Mari. Richardson (in this volume) notes the CAD reading of “toll,” which would also work in these contexts in Ugarit. Related terms also appear in use at Ugarit. There are some offhand references to the *makisu* in other Akkadian texts. In PRU 3 15ff. (RS 15.33), the expression *la-a^{lū}ma-ki-sú lū-u l[a] i-mak-ki-sú* (“let not the tax collector levy taxes against him”) is preserved. While it is formulaic in this context, the use of the expression combined with the attestation of this office in reference to specific individuals suggests that such officials were present at Ugarit. A similar expression, mentioning the tax as well as the collector, is preserved in PRU 4 196ff. (RS 17.78). The problem with understanding this office is that there is no clear Ugaritic cognate; if this were a prominent position within the kingdom, one would expect to have evidence for the Ugaritic term. Perhaps

this reflects a chronological distinction, as I have argued elsewhere (McGeough 2007: 109) but this is far from certain.

It is apparent that there are a number of identifiable occupational categories that could be understood as tax collectors or, at the very least, extractors of resources from long-distance trade on behalf of the palace (if one wants to postulate a lack of systematic approach to this management of resources). De Graef (in this volume) argues that tax collectors may have been appointed on an *ad hoc* basis in the late Old Babylonian Period and this situation may have been the case at Ugarit. The *skn*, already discussed in relation to the internal management of resources, was not just responsible for the administration of agriculture. Monroe (2009: 168) has identified a number of roles that this officer played in the management of resources related to regional trade, writing: “he oversaw the *kāru* overseer; he controlled the imposition of commercial taxes; and he brokered the incoming requests of foreigners who sought business with the Ugarit palace.” In PRU 3 165–166 (RS 16.386), reference is made to the palace and the palace overseer (é-gal ù *a-na* ^{1a}*ugula* é-gal) in regards to the administration of taxation.

Some limits on the palace’s ability to tax are apparent in RS 94.2466, a text found in the house of Urtenu, a private citizen of whom more will be said shortly. It is not clear who it is written to, although Lackenbacher and Malbran-Labat (2016: 75–76) suggest that it must be from the Hittite king or a royal personage and was addressed to the king of Ugarit. Lines 6–19, although somewhat broken, can be translated: “Merchants of mine will come to your country to do their business. For your part, order that no one take anything from them; it is vital. And, moreover, that we do not take tax [NÍG.KUD-*šu-nu*] on them.” Here then, Hittite royal authority trumps the Ugaritic king’s authority to tax travelling merchants.

There are also instances when the king grants exemption from taxation obligations. The nature of these exemptions is not a complete blanket exemption from making payments to the crown. Rather they seem to be conditional decrees indicating that trade ventures to specific regions do not require royal administration after the fact. Monroe (2009: 164–165) identifies two key texts. In PRU 3 165–166 (RS 16.386), King Ammištamru II declares that a merchant and his sons are forever free from making a report to the palace (*ši-ip-ra* [*mi*]*m-ma la-a e-pu-šu*) from their trips to Egypt, Hatti, and another location indicated in a break. In another text (PRU 3 107 [RS 16.238+254]), Ammištamru II similarly declares that *Šinaruna*’s grain, beer, and oil need not enter the palace and that his ship is free from claim (*za-ka-at*). However, this is not the case for trips to Crete, in which case he must bring his gift (IGI.DU₈-*a-šu*) to the king. Monroe’s (2009: 165) reconstruction of the normative administrative structures that are implied by these exemptions is helpful: “traders normally had to report their transactions to a palace official, either for the purpose of paying taxes or simply to apprise the palace of what goods were coming into or leaving the realm.” KTU 4.390 is an inventory of what was on a Cypriote ship in a specific geographic region, implying a detailed accounting of what foreigners brought into the city (*any al[ty] d bt atlg*); most of the items seem to be types of tools. These texts then give at least some insight into the decision-making behind the management of resources, at least during the reign of Ammištamru II. The normative situation was that some report had to be made to the palace and that the king (or his proxy) would decide on some amount that would be taxed or “given as a gift.” How standardized this process was is not clear; it may be that this was entirely at the king’s discretion or there may have been some standard practice that was not needed to be explicated in the legal degrees. The king also had the authority to free traders from exemption and that these exemptions could be in relation to ventures to specific regions. Thus, the distinction of “taxable” or “non-taxable” seems to have been at the whim of the king.

A few more case studies of long-distance trade will further illustrate the specifics of the management of these resources. One of the most prominent non-royal figures attested in the textual record of Ugarit is Yabninu, whose residence has been identified as a large building south of the palace (originally called the *Palais Sud* by excavators). He exemplifies this type of Ugaritian figure who straddles the public and private realm. As Pardee (2002: 91) has described, he was: “one of a relatively small number of important personages who were deeply involved in the distribution of resources in the city-state and worked both within the royal administration and in a capitalistic fashion on their own.” Yabninu was responsible for a number of long-distance trading ventures and texts in both Ugaritic and Akkadian inform us about his important role in bringing resources to Ugarit and how the palace intervened in this work. Radner’s equation of such figures to Christopher Columbus and other historical personages has already been noted. Garfinkle (2012: 29) has argued for the Ur III Period that: “entrepreneurial activity was so widespread at elite social levels that it involved many state officials.” If this was also the case at Ugarit, which it seems to have been, it may be meaningless to attempt to differentiate state official from private merchant.

KTU 4.158 is an account reckoning of Yabninu’s that was found in the palace archive. At the top of the text, it is labeled: “600 (shekels of) silver, account-reckoning (*ḥtbn*) of Yabninu.” Following that are a list of items, seemingly random at first. Pardee (2000: 40) has discerned some organization and it seems clear that these are mostly wood/plant products, with lesser amounts of wool and stone materials. Mostly these seem to be raw materials but given some of the difficulties in understanding these terms, this is not certain and for some words, specialized or manufactured products seem more likely. Specific translations are not necessary for the discussion here; what is important is the way in which these different items are given a value in the text. In some lines a value in silver, using the expression “*b* + number,” is given for each line item. In other instances, groups of items are given a total value using the expression “number + *ksphm*”. Pardee (2000: 40) comments that the amounts of items listed in the text roughly, but not perfectly, add up to the amount listed in lines 1–2. This text is provocative for this discussion but ambiguous in how it should be used to reconstruct the management of resources. Was Yabninu given this amount of items to trade on behalf of the palace, a suggestion made by Widbin (1985: 85)? Did the palace pay him 600 shekels for delivering these items (the opposite case)? Or is this some kind of taxation valuation and Yabninu will have been determined to have owed the palace some set amount based on this? Unfortunately, the situation is not clear and the ambiguity is such that it is possible to impose many interpretative models on the text.

Some traders were likely under the direct supervision of the palace. Vita (1999: 472) has noted, following Liverani (1979: 1330), that the palace supplied traders with materials and sent them off to exchange the goods. The occupational categories of *bdlm* (equated to DAM.GÀR.MEŠ, Huehnergard 1987: 112) and *mkrm* (= *tamkāru*) appear frequently in administrative documents in which they seem to be under the authority of the palace. RS 94.2443, a letter found in the house of a private citizen named Urtenu who will be discussed further, explicitly refers to the LÚ.MEŠ DAM.GÀR.MEŠ ša LUGAL. The Akkadian equivalents of these words are attested in polyglots at Ugarit and so are relatively secure. Thus, the at-first curious seeming occupations to have under “public” control reflect a situation where the palace may have commercial agents who work to manage the circulation of goods, either through some kind of trade (most likely) or some kind of taxation/redistribution. Perhaps KTU 4.158 illustrates Yabninu engaging in this kind of work but at a much larger scale than the typical *mkr* or *bdl*.

Another difficult text involving Yabninu is KTU 4.91, also found in the palace, and already referred to in this paper. The first line reads: *mnḥ bd ybnn*. The first word typically is taken as “gift” in Ugaritic but del Olmo Lete and Sanmartín (2004: 216) argue

that it can simply mean “delivery.” Whatever the case may be, *mnḥ* is usually taken as indicating some kind of tribute owed to the king. However, the situation is complicated by confusion over the translation of the preposition *bd*, which is a contraction that means “in the hands of.” The difficulty that this causes is that we do not fully understand the directional force behind this preposition when used in an administrative context.⁴ So, this may be a record of a delivery made by Yabninu to the palace, perhaps as a type of taxation payment. Or, it could be tribute entrusted to Yabninu by the palace to deliver to a foreign ruler. Either situation is possible. What follows in the list are amounts of different oils, wood products, and metals. If this is a taxation payment made by Yabninu, then the amounts of products he owed was quite substantial. If it is a gift, it may be a kind of payment made to obtain a high-ranking position, a type of situation that Chambon (in this volume) argues is attested at Mari. It is also possible that *mnḥ* should only be taken as “delivery” here and in that case this is just a record of large amounts of materials that Yabninu was entrusted to transport, perhaps within the kingdom. Perhaps the term *mnḥ* is read too much with the Amarna letters in mind. Del Olmo Lete and Sanmartín (2004: 216) note that it might need to be considered with the Akkadian word *mānaḥtu*, which is often read as “weariness, toil, work” and perhaps as “compensation for labour, or proceeds of labour.” In this case, the gift-giving terminology may be illusory and really this is a more technical word related to work or compensation.

Another text featuring Yabninu that illustrates these difficulties in understanding the management of resources at Ugarit is RSO 7 88 (RS 34.124). Here the king has written to the queen mother explaining that Yabninu has traveled to Amurru with quantities of gold and textiles. He is also reported to have taken oil in a horn and poured it on the head of an Amurru princess, a situation that is not fully comprehensible given our current knowledge but likely reflects some kind of diplomatic action (perhaps related to a marriage (Pardee 2002: 91).

When one examines the texts that were found in Yabninu’s house, further evidence of his management of resources becomes apparent. The vast majority of texts in the Ugaritic language that were found there are lists of names of people. Little evidence of why these records were kept is preserved although KTU 4.634 indicates some kind of debtor relationships. Names with quantities listed after may also indicate debt, but other interpretations cannot be ruled out. KTU 4.647 is a record of ship captains in relation to specific ships and perhaps indicates private ownership of such transportation equipment. Whatever the specific readings of these texts are, they do indicate that Yabninu played an intermediary role in the management of resources that straddled public and private life.

Substantially more texts have been found that relate to another figure involved in long distance trade—the case of Urtenu, a figure similar in nature to Urtenu. Urtenu’s archive preserves much more explicit information about the organization of long-distance trade. Found in a less imposing house than Yabninu’s, Urtenu’s house was still filled with material culture that was international in nature and indicative of his role in bringing international materials to the city. Most of the tablets from his house are Akkadian, not Ugaritic, perhaps suggesting a difference in the context of use of these languages that while not firm, favoured Ugaritic for internal administration and Akkadian for international work (which seems logical given the extent to which one imagines Ugaritic was understood).

⁴ For more on this preposition, see Pardee 1976: 300–301; Tropper 2000: 774; van Soldt 2010b: 155–156; McGeough 2011: 13–24.

Part 3. Taxes and Trade

3.1 Management of Taxes with Respect to Trade

Given the ample, though somewhat anecdotal evidence for inter-regional trade, the question for this volume is what was the underlying understanding of this palatial intervention? Some level of intervention has to be postulated given the textual evidence, but the scale of that intervention is more debatable. Does the service that the merchants engaged in for the palace internationally constitute taxation or, even perhaps, a kind of management of human resources on behalf of the palace? Should the letters delivered to foreign powers and the diplomatic activities enacted on behalf of the palace be considered a taxable obligation or a managed resource? Perhaps, these actions were not described as such and perhaps they were too *ad hoc* to be seen as systematic service. However, for the purposes of the discussion in this volume, it is useful to suggest this as a possible instance of an activity that straddles the boundary between taxation, royal favour, and opportunity for the private individual to gain access to different royal courts.

One of the questions that remains from all of this evidence is how organized and bureaucratic the regulation of interregional trade was. There are letters in which the obligations to provide taxes to the king are removed. This suggests that the normative situation was that taxes were given to the king by Ugaritian traders and by foreign traders who entered the city. Given this kind of evidence, there is a sliding scale of organization that can be postulated for Ugarit. On the one end is a very rigid and organized structure of taxation of which Monroe (2009: 171) offers a plausible possible reconstruction, with the caveat that it is hypothetical. In his reconstruction, Monroe suggests a rigid hierarchical scheme that takes into account all of the professional titles that are attested in the related documents. In his model, which is entirely plausible given the evidence, there is a tremendous amount of oversight in terms of commercial interactions. At the lowest level are the *bdl* who are proxies for the *mkrm* (Akkadian *tamkāru*), who are overseen by the *rāb tamkāri*. Next in line is the *skn* who then answers directly to the king.

The other side of the scale is to see this kind of taxation as mostly opportunistic and *ad hoc*. In this case, it would be seen that royal representatives would see what merchants brought back and demand of them what they thought reasonable at any given time. The extreme version of this reading is less likely but a softer version where oversight is not seen in so much a bureaucratic sense as an indication of power relations may reflect the situation as it actually played out. The evidence is a bit too mute to decide exactly how structured these taxation activities were but the anecdotal scale of evidence suggests that the palace managed the resources related to interregional trade in a fairly meaningful way.

However structured the mechanisms for the collection of taxation were, it seems that Vita's (1999: 472) comment that the king had the final say in this manner is supported by the legal texts in which royal authority is invoked to clarify certain taxation obligations. Likewise, at a higher scale, the Hittite king could intervene in relation to the kings of the cities of Syria within their sphere of influence. This is usually conceptualized as a nested series of power relations. That conceptualization well seems to reflect the flow of juridical authority, although a pyramid structure would just as easily reflect the situation.

3.2 The Organization and Financing of Trade

The question of the financing of long-distance trade is made more problematic through this investigation than clarified. The likeliest case is that it is driven by both public

and private resources and that this distinction may not be easy to uphold. It may be more useful to think of the palace's involvement as a very significant private financier that also bears the juridical authority necessary to ensure the smooth operation of the enterprise. Perhaps this is exaggerating the situation since there is little evidence of the palace's own independent trade relations. However, statements such as Heltzer's (1999: 439) that there was: "something similar to a royal monopoly on trade" cannot be upheld.

This is the crux of a major debate in Ugaritic studies and generally in relation to the Eastern Mediterranean Late Bronze Age. How much was the palace "in control" of long-distance trade? Elsewhere I have argued (Routledge – McGeough 2009) that while the palace may seem in control of many of the economic activities that are in evidence in the cuneiform record, this is somewhat illusory due to the nature of the evidence that has been recovered from Ugarit, the palace's central position in a number of nodes of economic activity, and the reliance of the palace on administrative practices that produced tablets that have survived to the present day.

3.3 Economic Agencies

Given the evidence for palatial administration of taxation and management of resources, the question of whether there were specific economic agencies that participated in this work emerges. The concern for and distribution of rations suggests that there must have been some economic agencies involved in supplying food for palace workers or people present on different *gt*. Vita (1999: 492) goes so far as to say: "[m]ost of the foodstuffs mentioned in the texts from Ugarit was intended for feeding those living in the palace and persons dependent on its administration." This may be an overstatement but there is pretty clear evidence for the supply of food for humans and animals on the agricultural estates. Numerous papers in this volume show a high degree of flexibility in the offices of individuals tasked with what appears to be tax collection and/or trade. Alivernini (in this volume), for example, illustrates a situation in the Ur III where individuals were responsible for the procurement and distribution of goods in manners that both reflect trade and taxation. Such a situation seems to have been more common than less common in Mesopotamia.

Perhaps the two occupational categories taken as traders or commercial agents should also be considered within the category of economic agencies. The term *mkr* meets with little controversy in the secondary literature, because, as already noted, it is clearly related to the better understood *tamkāru*, usually translated as merchant. However, the attestations of this term in Ugarit suggest that that translation elides some aspects of this occupational category. KTU 4.163 notes that thirteen *mkrm* reside in the palace, suggesting that perhaps some were directly under the palace's employment. From the House of Urtenu, RS 94.2392 lists the quantities of items in the possession of the *mkr*. Unfortunately, the tablet's rationale is obscure and the description of the *mkr* is limited. Were these *mkr* under Urtenu's employ? Or were they a separate group that Urtenu was dealing with for some reason or another? KTU 4.369, found in the royal palace archive, records amounts of tribute (*argmn*) given by *mkr* identified as coming from specific geographic locations, which may be good evidence for direct taxation of these merchants by the palace. None of these uses are all that problematic but what is perhaps more difficult are the many texts in which the *mkr* appear in a military context. KTU 4.163 lists numbers of *mkrm* along with different types of military personnel. In KTU 4.68, identified as tablet of troops who are archers, it is recorded that one *mkr* is this type of soldier. According to KTU 4.179, the *mkr* contribute one soldier, presumably to the palace.

The more difficult term, *bdl*, which has already been discussed as being equated with DAM.GAR.MEŠ and *mkrm* are most often taken as commercial agents but not always, as

the use of seemingly similar terms at Alalah and Ebla have suggested translations like “substitute” (del Omo Lete – Sanmartín 2004: 217) or assistants (Schloen 2001: 227–228). Goddeeris (in this volume) shows how some individuals were tasked with maintaining infrastructure and collecting taxes or delegated others to collect taxes in the Old Babylonian Period, so perhaps these *bdl* were delegated with the task of tax or resource collection. It is not possible to be certain, at this stage, which translation is best, but the equations in the polyglots seem most convincing. In any case, this profession is associated, in the administrative documents with specific locations (KTU 4.85), and with specific professions (like 4.69 where there is a list of *bdl* of *mrynm*). KTU 4.214 lists the *bdl* of the region of *ar* who do not have a soldier. It is not clear if they were meant to supply a soldier or if this means that they lacked a soldier who accompanied them. The potential that *bdl* had a military escort implies some further organization of trade.

3.4 Interactions between King, Temple, and Local Elites with respect to Trade

So far there has been no mention of temples in this discussion of taxation and the management of resources. The two most evident temples at Ugarit are the Temples of Ba'al and Dagān located on the acropolis. There is little archaeological evidence to suggest that any production activities took place within either of these urban temples. However, the same can be said for the palace so this does not mean that the temples did not administer production off-site. Within the royal compound, a building that Schaeffer designated a Mittanian Temple has been reinterpreted as a royal temple by the current team. It has a similar layout to the Ba'al and Dagān temples. Very close to this is a building now referred to as the “Pillared Building” by the French team. Its close proximity to the palace and a potential temple may indicate that this was ritual and/or feasting space. Other buildings identified as cultic by the excavators have been identified in the main residential areas of the city and seem to have been integrated into the urban fabric of the city. There is little direct evidence for the personnel that worked in temple settings at Ugarit, at least from the perspective of the administrative tablets found within. Of interest in regards to palace and temple personnel is the potential overlap that is indicated by the presence of explicitly cultic personnel within the palatial administrative record. Etymological and comparative evidence allows us to identify these as “cultic” occupations; it is more difficult to reconstruct their specific roles within the cultic setting (Clemens 2001: 304–311).

One text that provides particularly provocative insight into the relation between temples and taxation comes from the so-called “House of the Hurrian High Priest.” KTU 4.728 may record obligations owed to the temple by private citizens. The first three lines read: “Account (or tax) of the workers of GN who did not bring oil.” Following this is a list of personal names. There is some disagreement about what the geographic name refers to (temple or place) but regardless this is indicative of an obligation of individuals to supply oil and that not doing so warranted this kind of notation. In the “Library of the High Priest,” numerous tablets reflect an interest in the distribution or receipt of various categories of goods. Unfortunately, it is not clear what type of exchange relationship lies behind these texts but it may be worth noting the types of “things” that are attested: textiles (especially those with Hurrian names), perhaps quantities of metals, agricultural goods and tools (grain, cumin, myrrh oil, sesame, raisins, barley, fig-products as well as donkeys and seed). There are a few texts that seem to be directly concerned with labour. KTU 4.15 is headed “House of Ilu” followed by lines reading the formula: “worker (or workers) of the house of PN (*bṭ bt* PN).”⁵

⁵ The use of the term *bṭ* here is not well understood. Clemens (2001: 289–291) discusses numerous possibilities in depth (member of the house, owner of the house, head of the household, or a laborer of the house).

Although the relationship between the first line and the rest of the text is not clear (nor is the use of the term *bṭ*), there is a good chance that this records service or work obligations owed by various households to the Ilu temple. KTU 4.27 is an interesting tablet to come from the “Library of the High Priest.” It is a list of commercial agents/merchants located in specific geographic regions and towns. This is an interesting issue in regards to the relationship between citizen and temple. Perhaps it reflects a commercial relationship between the temple and people of this occupational category?

The evidence from the temples suggests that religious institutions may have been able to impose some kind of tax or tithe, although this is far from clear. This same ambiguity is apparent with the elites as it is unclear if obligations owed to them should be thought of as taxes or payments (perhaps in relation to debt relationships). Furthermore, given the murky distinction between private and public that these elites present, are collections that they make from other citizens taxes owed to the elites themselves or merely collected by the elites but ideologically or practically better considered taxes to the palace? The evidence is ambiguous and that ambiguity should be acknowledged rather than ignored.

An issue that has been skirted around in this discussion, in relation to taxation, is the taxation of military equipment or service. There is ample evidence from Ugarit of royal authorities demanding military equipment from local elites. For example, in RS 16.402, ʾIriṭaruma complains to the queen that he has been asked to supply 2000 horses to the king. This is quite a large number of horses, which suggests that ʾIriṭaruma must have been quite wealthy, the manager of a royal stables of some sort, or the leader of another smaller polity within the kingdom of Ugarit. The question that arises, in relation to this volume, from texts like this, is whether or not these were typical approaches to managing military resources or if these reflect extraordinary instances? ʾIriṭaruma clearly felt confident enough to complain about the imposition so perhaps this indicates that this kind of management of resources was either open to negotiation or reflected the king overstepping his normative rights?

At Ugarit there is ample textual evidence for the interactions between the palace and local elites with respect for trade, as has been detailed in the case studies. However, that evidence leaves significant room for interpretation. Is the seemingly *ad hoc* nature of the approaches to taxation symptomatic of the way in which evidence has been preserved? Do the practices just seem *ad hoc* because of the random amounts of tablets found or because of tablets being used in a less formalized way for the administration of such taxation? Do they hint at more formal and/or systematic structures that need not have been referred to in the administrative or epistolary documents? How much did the palace organize taxation structures? Were these imposed in a systematic and planned fashion? Or do we have an emergent system where actors on behalf of the palace saw the opportunity to extract wealth from these traders who were bringing exotic goods into the city? Is what has been called a tax more like a “cut of the profits” demanded by an organization that had the scalar power to sit at the centre of many nodes of economic relationships and had some military and juridical clout? Or, is what seems like a taxation on these traders really just another mechanism of trade or exchange? Do the administrative records merely record one side of a trade relationship that was thought to be mutually beneficial to both parties involved? While some systematic or formal taxation seems likely, the evidence is actually more ambiguous than it may appear at first.

Whatever the case might have been, taxation at Ugarit does seem to have operated in much the same way that Richardson (in this volume) describes for the Old Babylonian Period. This was a method of instituting the powers of the state over other

parties and the repeated attempts at doing so inculcated the state's authority over these aspects of ancient life. The evidence from Ugarit seems to support similar conclusions that Richardson has found for the OB materials: there is an asymmetry (but perhaps presumed regularity) of tax relationships between different people and groups and the state but particular and unique relationships were available for opportunistic reasons. The opportunistic nature of these relationships was mediated by the juridical powers of certain actors including the Hittite sovereigns. This leads to another question posed in Richardson's paper. To paraphrase, does the evidence suggest that taxation reflected any sort of social contract at Ugarit? The evidence, which is of course incomplete, suggests that there was some understanding of a larger, basic social contract that was juridically mediated. Some of that mediation involved regulating the development of more individualized or particularistic social contracts between actors (most often the palace and specific elites). There is no evidence, however, that taxation was intended for regulating the economic welfare of the polity as a whole. That may just be the question of the evidence but none of the evidence indicates any sort of redistributive function of taxation other than related to military. Even then, the demand for military support does not seem to be founded on a sense of military protection being a service given back to the polity on behalf of the state but rather just a chain of demands from increasingly more powerful actors; the flow of military equipment moved from local elites, to the Ugaritic palace, to the Hittite king. Unlike the OB, there is no evidence that the king of Ugarit presented himself as a provider of services or goods (farmer, builder, etc).

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