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Tax administration in sassanied period

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ABSTRACT

Financial institution in Sassanid era was the basic institutions of the country that were paying much attention to it. Anoshiravan created serious changes in its structure. He changed the tax unit based on Moqasemeh into a system based on area. The remaining terms of court show importance and extension of the court work. Even, financial structure of Sassanid government had a great impact on financial institutions of caliphs. What we can mention about financial resources of Sassanid era is that most income of agricultural country such as Iran had to be provided by prescribing tax on land and tolls were also added to it. In the feudal system of Sassanid government, lords who usually lived in their rural estates organized the exploitation of land and people, and also during war they adorned a regiment of peasants. In addition to land tax, other taxes were levied that with the exception of certain groups of people, the other had to pay.

KEY WORDS: Finance, tax, tribute, tax administration, toll, tax court.

INTRODUCTION

Most income of agricultural country such as Iran had to be provided by prescribing tax on lands and tolls were also added to it. In the feudal system of Sassanid government, lords who usually lived in their rural estates organized the exploitation of land and people and also during war they adorned a regiment of peasants. In terms of social class, the higher officials were lords who were as satraps the commander of states or the head of government administrations.

Apparently the organization was good because even though the tax was lower than that of Eastern and Western Roman Empire, there was less strict on its collection.

Mostly Iranian treasury was prosperous than Caesars' treasury.

Kristiansen states that the person who was called vasteryushansalar was the head of land tax. The term vasteryushansalar (vasteryushanbod) mean the head of farmers. Land tax was imposed on farmers and apparently vasteryushansalar was the head of department of finance and it is believed that in addition to property tax, he collected personal ransom. In this paper, it is tried to investigate the financial positions in Sassanid era. Epithets and posts in Sassanid era Vasteryushansalar was the administrator of tribute court.

The term vasteryushansalar or vasteryushanbod means the head of farmers. Farmers are especially included tax and because the amount of tax depended on fertilization undoubtedly it was upon vasteryushansalar to watch out plants and their irrigation. Therefore, vasteryushansalar was responsible for all financial branches and public interests (the state of nation, government and court during Sassanid Empire, Kristiansen, p:56& Iran in Sassanid era, Kristiansen, p:87).

The epithet "Hot khashbod" means the president of all people who do crafts like slaves, peasants, merchants, etc., and vasteryushansalar was the minister of finance and the minister of Agriculture and Technology and business. Braham V and Mahgashnasb, the son of Mehrnersi, were in charge of vasteryushansalar (Iran in Sassanid era, Kristiansen, p: 87).

During Sassanid era, statistician was considered as a type of taxman or financial officer and the root of word "hamarakara" dates back to the Acheamenid era (Sassanid economy, Hossin Yekanrad, p: 63).

From among high ranking financial officer we can mention different statisticians such as taxmen and the heads of calculations. During this era, a person who had authority of "amarkar" was deputy and vice vazragfarmzar. One of the great actors of the financial system was "Dar Amarkar" (Chairman of the Audit court or the royal residence).

Another was "vaspushergan Amarkar" (the officer of collecting revenues in the state of vaspushergan). Others were "shahreiv Amarkar" that means the Chairman of the AUDI (Satrap=governor) who seems to have

been a state commissioner and “Azarabadegan Amarkar” (Taxman in Azarbaijan) (Iran in Sassanid era, Kristiansen, pp: 87-88).

Statisticians could have a state such as Kerman, sand, and pars in his power. (Sassanid economy and society, Hosseinyeard, p: 63).

In Islamic tax courts there is a post called “Jahboz “. According to Kharazmi, it means treasure that is an Arabic word, however; its Persian term is “Gahbod“. In Herzfeld, view, Gahbod in Sassanid tax court was the guard of coins and cashes in the treasury and perhaps this is the reason that “Jahboz “ in Arabic means a person who is skillful in the identification of gold and its grade (Iranian culture and history during the period of transition, Mohammad Mohammadi, p : 135) .

Receiving incomes and tax in Sassanid era:

Sassanid government incomes would be of two types of tax: the first one was land tax and the second one was Gazit or capitation that in Islamic period was called “Jazieh“(tribute). Above mentioned taxes were Sassanid government ordinary incomes. Also there were additional incomes such as booty and reparations taken from Rome, gifts offered by urban rich people in Nowruz and Mehregan ceremonies, gold mines and etc. Some historians say that there were customs duties at that time but it has not been verified (pre- Islamic history of Iran, Pirnia, pp. 25 q – 260).

Finance in Sassanid era:

The great reform of finance at the time of Khosrow Anoshiravan was a turning – point in the history of Sassanid government funds. It was the first time that the power of landlords drew back and all tax incomes were under the control of king (Sassanid government economic history, Franz Lthaym, p.155). Meanwhile, Khosrow II rode himself on booty, silver and gold, pearls, metal and steel, jasper, sateen, brocade, quadruped and captive (child, women and men). Regarding to peace in the reigns of Khosrow I and Yustinianus, Caesar of Rome in 561, it can be inferred that customs duties were common at that time. The third article of mentioned treaty said that Iranian and Romanian merchants who were in trade, they could keep trading but their goods had to go through customs. The fourth article of that treaty said that official agents and messengers of each party had right to use post horse in the territory of the other and they could carry all their goods to the territory of the other without hindrance and without paying customs (Iran in Sassanid era, Kristiansen, p. 89).

According to Abogacia and Capocasero of late Rome, tribute determination made it possible for Anoshiravan relied on stable conditions. Sassanians turned into a financial power in the neighborhood of Eastern Rome and resources allow us to find out more details of their new system and developments. Financial reform was a starting point for what Khosrow Anoshiravan considered as a goal (Sassanid government economic history, Franz Lthaym, p. 155).

The role of tax in Sassanid government:

Tax was not estimated on the basis of magnitude and the quality of land but on the basis of annually real and changeable harvest (Sassanid government economic history, Franz Lthaym, p.4).

Products such as fruits and cereals were harvested before they ripen and then their tax was levied. Compulsorily there were some abnormalities in this method that historians have mentioned them. Firstly products had to be untouched until taxmen estimated the products. If products ripen, they would be at the risk of rotteness. For this reason, Gobad took an action to survey the public lands. Since it took much time, he ordered to find a way temporarily in order to avoid products from rotteness (ibid.p.4).

According to Tabari, “the basis of this rating is dewatering and prosperity of region”. From this sentence it can only be inferred that high tax was levied on rich lands and low tax was levied on lands with bad quality.

^ In fact, dewatering played the main role (ibid.p.8).

Before the ruling of Khosrow Anoshiravan the kings of Persia extracted three one or four one or six one tribut for harvest of every furnace and its capitation was fixed. Sassanid agricultural economy was divided into two groups: on one hand, areas under the direct power of kings, on the other hand, lands belonged to noble lords and the central power was only indirect (ibid.p.9).

Regarding to fertilization, tribute was paid for every block. It was dependent on good and bad product in that year or its distance from city in order to get sixth to third portion of product in any region (history of Iran, Pirnia, p.260). The most important incomes of government were land tribute and personal toll. Personal toll were collected in the way that collectable amount was determined at the early time of year and the taxmen distributed it among taxpayers in the best way. Distribution of land tribute among peasants was in the way that after assessing the product of each block with regard to fertilization, sixth or third portion of it belonged to government, however; it was overcharged by taxmen during distribution. In addition to tax, it was custom to take some presents in each ceremonies including presents given in Nowruz (Iran in Sassanid era, Kristensen, p.88).

Cash was the only effective means to provide the cost of extensive organizations of government. It was provided by collecting tax and it was spent on salaries (Sassanians, Vastasarkhos and p.160).

Also there were some fines. For example, illegal intercourse had heavy fine.

Adultery was involved 300 Steve fine (i.e. , 1200 drachma) , kidnapping a woman and committing adultery with her involved a 50 drachma fine for kidnapping and 700 drachma fine for committing adultery. If a child was kidnapped, its fine would be 600 drachma. Undoubtedly, these records show some part of judicial system which was administrated by mog and religious advisors and in some ways there were considered as tax (ibid.p.169).

The society and economy in Sassanid era:

Agriculture was economically the most important duty. Iran was divided into various parts and much tax was paid through agriculture. On the basis of Tabari's states Althaym compared that at the time of Khosrow II , rural taxes were 8 ¾ greater than urban taxes (history of Sassanid Empire , Claus Shipman , p. 113).

Regarding to Tabari's states, we can also infer what werecultivated. Thus, taxes were levied on wheat, rice, gras, alfalfa, date palms, and olive trees. Vegetables, sesame, cucumber, cotton, single data a palm were tax-exempt (ibid.p. 113).

The role of boundaries of Rome Empire:

On the one hand, the extensive business relationship in eastern provenances of mentioned Empire and on the other hand the business roads in china and India increased the demands and requirments for agricultural goods and crafts. Therefore, these goods and crafts were considerably produced in the country.

In Iran, the increase of good productions occurred through sever exploitations of slaves who worked for nobles and high tax as well as profits gained from the work of rural communities (Biguloskia, p.251).

In Sassanid era, high taxes and high profits from loans caused limitations for Iranian merchants. In this era, merchants in Iran were not in high places but those in central Asia were held in the greatest respect. Storing agricultural products in silo was different because all products allocated to the local consumption were community products but some part of them had to be given government as tribute or maybe they store in any place under the control of taxmen.

Conclusion:

From aabove mentioned materials we conclude that in all cases tax were not collected by government officials. In other words, government officials did not directly involved in tax collection. Most of incomes were provided by agricultural lands.

Of course, it was dependent on the type and area of land. More and less taxes were determined for lands with high quality and lands with bad quality respectively. Also, there were personal toll and customs duties for business works. Any person who wanted to import and export goods had to pay their customs. Some persons had been choice as statisticians (Amargar). Their job was tax calculations. In addition to tax, presents were girenonceronomies such as Nowruz and Mehregan.

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