



TAXATION SYSTEM IN ANCIENT NEPAL: INSIGHTS FROM INSCRIPTIONS

DR. ARPITA TRIPATHY

Associate Professor, Debra Thana S.K.S. Mahavidyalaya, West Bengal, India.
E-mail: arpitaxy@gmail.com

Abstract: During the period fourth-eighth century CE, the taxation system of Nepal was regulated according to Hindu tradition. From literary works and inscriptional evidences, it is recognised that Bhāgabhogā-Karā-Piṇḍakā taxes were well known at that time both in India and in Nepal. But the terms such as *Simtukara* (tax on fowls), *Chailakara* (tax on clothes), *Mallakara* (tax on fishes or animals) etc are found only in the inscriptions from Nepal. In this paper an attempt has been made to discuss about the different types of taxes imposed upon the people of Nepal (*naipalebhya*) at that time on the basis of inscriptional evidences. The main objective of the taxation system of the Lichchhavi period was to strengthen the public treasury. They donated lands for repairing temples, canals etc. and declared that from the earnings of the lands general people have to continue further repairing.

Keywords: *Bhāgabhogā-Karā-Piṇḍakā*, *Mallakara*, *Chailakara*, *Nepal*, *Inscription*

Received : 13 June 2025

Revised : 28 July 2025

Accepted : 31 August 2025

Published : 31 December 2025

TO CITE THIS ARTICLE:

Tripathy, A. (2025). Taxation System in Ancient Nepal: Insights from Inscriptions. *Journal of History, Art and Archaeology*, 5: 2, pp. 147-155. <https://doi.org/10.47509/JHAA.2025.v05i02.06>

Introduction

The early history of Nepal speaks about the Lichchhavis, who had come to the valley to settle from Vaiśālī (now in the Muzaffarpur district, north Bihar). When the steady flow of the population was migrating from India to the Nepal valley there was already a population of different ethnic and cultural origin who had been living for a

long time. So, a pre-Lichchhavi landownership in some form managed to survive before Lichchhavi rule. May be there was village administration and the regulation of tax imposition. The Lichchhavis brought about a change in this situation. They assumed a more direct authority and control over these lands. The Lichchhavi system was based on

the ancient Hindu system of land ownership and the perception of tax of the Lichchhavi rulers was most probably established according to Hindu tradition. They imposed different kind of taxes such as *Bhāgabhogā-Kara-Piṇḍaka*, *Trikara*, *Siṃtukara*, *Mallakara*, *Śulka* and *Tāpana* etc.

Bhāgabhogā-Kara-Piṇḍaka

In the Thankot inscription dated 506 CE, Vasantadeva announced the gift of a village named Jayapallikā to his beloved sister Jayasundarī and asked the people of the village to live with mutual good-will and fulfilling duties (contribution of usual taxes) and obligations. *'samucita bhāgabhogakara piṇḍaka dānādibhiḥ upakurvadvbhiranayā pratipālyamānai...'* (Regmi: 1983: 1: XX). The tax was called *dāna* and the payment as *upakāra*. The villagers had to give the usual *Bhāgabhogā-Kara-Piṇḍaka*. Most probably these three taxes were paid by every cultivator-tenant of that time. It is to be mentioned that there is a difference between the donation of a village and a land. In land donation the person to whom the land is donated has the full authority upon the land. But in the case of village donation the person who gets the donated village does not have full authority; he can only enjoy the share of the king.

Fleet (CII: III: 254) translates *Bhāgabhogā* as customary royalties. D.C. Sircar (SI: I: 372) thinks that it might be a general tax realised in lieu of *Bhāga* and *Bhoga* (royal share of grains produced and periodical offering), identical with *Bhāga* of *Arthaśāstra* (*Arthaśāstra*: II: 6) and *Bali* of *Smṛtis* (*Manusmṛti*: VII: 130).

The *Arthaśāstra* defines *Bhoga* as a normal share of the produce of the field paid either in cash or kind which is one-sixth according to the commentator. *Bhāga* was a term used for the king's customary share of produce, which the *Nāradaśmṛiti* (*Nāradaśmṛiti*: XVII: 48) describes as one-sixth of the agricultural produce. This is supported indirectly by the Paharpur and

Baigram plates, which state that one-sixth of the merit accruing from a donation, probably the equivalent of his standard grain share, would go to the king. Manu recommends, 1/6, 1/8, and 1/12 on paddy products and 1/50 for animals and gold. *"pañcāśadbhāga ādeyo rājñā paśuhiraṇyayoḥ/dhānyānāmāṣṭyoṣaṣṭou dvādaśa eba ca"* (*Manusmṛti*: VII: 130-132).

Fleet and S.K. Maity believe *Bhāgabhogakara* are three different taxes. Manu mentions specific taxes on different items implying thereby (8.1) that *Kara* is a tax general. In the Allāhābād Inscription of Samudragupta (CII: I: 22) *Kara* is used in the sense of general tax. It has also been variously interpreted as a specific tax – a property tax, an emergency tax levied on traders, artisans and others, an agrarian tax over and above the king's customary share, or a periodical tax levied on villagers. Kullukabhatta and Medhātithi on Manu just used three words *Bali* (produce from paddy fields) *Kara* (tax on commodities) and *Śulka* (customs). *Bali* is a general tax and it may be the grain share of the king, same as *Bhāga*, or a tax on the area of land, or a religious cess. In the Junagarh inscription of Rudradaman (SI: I: 267-278) the royal treasury is said to have been filled with *Bali*, *Śulka*, and *Bhāga* and the Śudarshana dam is said to have been built without oppressing the people with *Kara*, *Viṣṭi*, and *Praṇaya*.

Kelhorn (EI: VII: 75) interprets *Bhoga* as periodical supplies of fruits, flowers, fire wood etc., released from the villagers. Regmi (1983: 3: 6) thinks *Bhoga* might be a tax on articles of consumption. The word *Bhoga* is generally used in the sense of eatables including animal flesh and eggs offered during worship to the divinities. Aja in *Raghuvamśa* (1.45) received presents for his wedding such as cloths, grain etc. All these constituted *Bhoga*. *Bhoga* is rarely used singly.

Piṇḍaka literally means subsistence or daily bread or livelihood. Regmi refers one writer who thinks that a *Piṇḍaka* is a rent paid by tenant to the land lord whether an individual or an institution.

He says, “The *piṇḍaka* represents a grain measure in terms of *mānika*. The inscriptions of Nepal as they talk of *bhūmi* in relation to a land grant make it follow by words *piṇḍakamānika* enumerating the quantity of grains involved as rent or revenue” (Regmi: 1983: 3: 29).

The term *Piṇḍaka* occurs in many inscriptions of the Pala period in the sense of a tax or contribution from a field producing grain (*EI*: VII: 254). According to U. N. Ghosal *Piṇḍaka* carries the sense of *Hiranya*, a tax assessed in lump probably from a cultivated land of any area specified in the grant to the beneficiary, who obtained it. D.C. Sircar in his glossary quoting the passage “*samucita kara piṇḍakādi samasta pratyayādi*” concludes that it was a tax the same as *Bhāgabhogā* assessed in lump (Ghosal: 1972: 243).

Apart from land grants it is also seen that gardens and orchards given to the villagers to maintain a canal fetched income called *Piṇḍaka* as suggested by Tavajhya Stele dated s.48. (Regmi: 1983: 1: XCVII) Like the Khalimpur Inscription, Yaṅgubahi Inscription (Regmi: 1983: 1: CXXVII) dated 679 CE uses the same expression –*piṇḍakādi pratyāyam*. If *Pratyāya* carries the sense of a tax then *Piṇḍaka* is also a tax. Śivadeva II’s Langtol Inscription (Regmi: 1983: 1: CXXXII) dated 695 CE says–*deyabhāgabhogakara hiranyādi sarvvapratyāya*.

According to Regmi (Regmi: 1983: 3: 30) as the *Pratyāya* follows *Bhāgabhogā kara hiranyādi, Kara* it definitely means a tax on commodities. It may not mean a tax in general otherwise *Kara* would be superfluous when *Bhāga* and *Bhoga* by themselves carry the sense of tax and then *Pratyāya* covers everything in general terms.

Mallakara

In the Viṣṇupādukā stele of Śivadeva I (Regmi: 1983: 1: XLIX) dated 590 CE, the ruler was pleased with the performance of the people of the *Draṅga* in carrying out their duties as prescribed

by past kings and had exempted the inhabitants of the *Draṅga* from paying as *Mallakara* any amount more than a *Kārṣāpaṇa*. *Mallakara* is stated to have been a tax on small deer (Regmi: 1983: 2: 28). It is likely that it was a tax on the meat of the deer brought and sold in the market.

According to Sylvain Levi (1905: 212) who was the first to suggest an interpretation of *Mallakara*, this tax was introduced in order to safeguard the valley from the invasion of the Mallas of western Nepal. The tax was raised either to pay a tribute or to finance the defence of the valley. He equated the term with *Turushkadaṇḍa* (a tax imposed on the Turushkas or a tax levied to finance the militaries for the defence of the country against the Turkish inroads) mentioned in the land grant documents of Gāhaḍvāla ruler Govindachandra.

According to Banerjee, “the tax called *mallakara* or *potaka* was probably realised universally as a defence contribution” (Banerjee: 1985: 45) Regmi (Regmi: 1969: 247) also in his book *Ancient Nepal* refers *Mallakara* as a defence contribution and in his book *Medieval Nepal* (Regmi: 1965: 201) he regards the *Mallakara* as a tax on commercial professions followed by *mallas*. Regmi

(Regmi: 1983: 3: 149) also informed about one writer who had put forward the view that *malla* is a corruption of *malhā*, a ram used in Vedic *Śrautasūtras* and *Brāhmaṇas* as they talk of animal sacrifices in the Vedic age. He also referred Yājñavalkya and said the gambling was divided into two categories; one played with animal (*samāhvaya*) and one without animal (*apraṇibhiryatkriyate*). *Mitākṣarā* states that in the *samāhvaya* the birds and animals involved are *kukkuṭa* (fowls), *pārāvata*, *malla*, *meṣa* and *mahīṣa*. The Italian orientalist Luciano Petech

(Petech: 1958: X: 79) also asserts that the *Malla* tax was imposed on the subjects either for defence or for tribute purposes. T. R. Vaidya (1967: III: 2) seeks to link the *Mallakara* to the

tribe of *Mallas* in western Nepal and asserts that the tax was imposed for political reasons. He assumes that the *Mallakara* to have been a tax on the villagers for the institution wrestling, i.e. the *Mallayudha goṣṭhī*. The basic of his assumption is the Lele inscription of Śivadeva I (Regmi: 1983: 1: LXV) dated 604 CE where a separate institution is mentioned for wrestling or *mallayudha*. In the Thankot Inscription of Bhīmārjunadeva dated 633 CE (Regmi: 1983: 1: CVI) there is a tax for the ceremony of the bullfight (*goyudhha*) in Dakṣiṇakoligrāma. The tax was levied on the people of the village of Theṅcho for financing the ceremony. Dhanavajra Vajrāchārya (2030: 113) has assumed the *Mallakara* or *Mallapotakara* to have been a tax on the he-buffalo or calf. His assumption is based on the frequently pronounced term *Male Me*, which means a lowland or Tarai he-buffalo among the Newari speaking communities in Kathmandu Valley. One inscription also refers the term *mahishī-pīḍā* (disturbance created by wild buffaloes) for which the villagers of the Chustang had to shift to a new settlement, well protected by natural barriers. (Regmi: 1983: 1: LXXVII).

Viṣṇupādukā stele of Śivadeva I (Regmi: 1983: 1: XLIX) is the first inscription that deals with *Mallakara*. The proclamation was issued to the people of Thanturidraṅga. It declares that the people of the *Draṅga* should not pay more than one *Kārṣāpaṇa* as *Mallakara*. But the proclamation was not newly made. It had been issued long before. Only a renewal of the original proclamation was made during Śivadeva I's reign. The inscription of Aṃśuvarṃā at Wotutol (Regmi: 1983: 1: LXXXVIII) dated c. 612 CE gives the term *Mallapotakara* instead of *Mallakara*. The term *mallapota* literally should refer to the son of a *malla*. Along with the *Mallakara* the inscription mentions another tax, the *Sukarakara*, which is definitely a tax on pigs. The inscription of Aṃśuvarṃā at Bungamati (Regmi: 1983: 1: LXVIII) dated 605 CE gives more information.

There is a phrase in the inscription - *mallapotānām matsyānām* - where the qualifying terms are used; for the *mallapota* a kid or an offspring of *malla* and for *matsya*, i.e. a fish. It deserves special mention that this proclamation of Aṃśuvarṃā is not directly related with the taxation system. It relates to the socio- economic system of the period.

‘*kukkuṭasūkarānām-mallapotānām-matsyānām-cāvadhānena parituṣṭairasmābh irbhāṭṭādhikaraṇā-pravesena vaḥ prasādaḥ kṛta.*’ (Regmi: 1983: 1: LXVIII). The term *malla* refers to a fish here. Ancient Dictionaries clearly indicate that one species of fish was called *malla*. Medinikar, in his, *Medinīkośa* gives a meaning as *Matsya Bheda*, a species of fish, among the various meanings of the term *malla*.

The same meaning is found in *Sabdakalpadrma. (pātraṃ. kapolaṃ. matsyabhedaḥ iti medinī.)*.

Monier Williams, (*SED: I: 793*) mentions *malla* and says that according to some Lexicons, it means “a species of fish”.

The term *Mallakara* must be a tax on fish or on the activities on fisheries. The Bungmati inscription places those who practice the profession of *malla* or *mallapota* in the same social status as those who raise pigs and fowls. A special privilege was granted to the inhabitants of Bungmati village in the matter of their profession. Their profession was freed from *Bhāṭṭādhikaraṇa*. The office of *Bhāṭṭādhikaraṇa* was responsible for *varṇavyāvasthā*, i.e. the professions according to the system of castes. If any deviation from the prescribed profession for a particular caste or castes occurred which was called *dharmasaṅkara*, *Bhāṭṭādhikaraṇa* had to be referred to the king's court. By granting the village of Bungmati the privilege of placing it outside the jurisdiction of *Bhāṭṭādhikaraṇa*, the king supported and encouraged the profession.

The main objective of the taxation system of the Lichchhavi period was to strengthen the public treasury. Therefore, greater emphasis was placed

on the professions that generated greater income. The castes that constituted professional fishermen were also accustomed to breed fowls and pigs. Since the Kathmandu Valley was full of dense forests, many small and big rivers and lakes and ponds, a tax on the profession of fishing could be justified on economic grounds. But the question might be raised that taxes on fishing could be termed as *Matsyakara* instead of *Mallakara*. This is supported by the fact that the term *matsya* (fish) was used when imposing customs duty on traders selling fish in Stharudraṅga (Regmi: 1983: 1: L).

Actually, the term *malla* was used for a species of fish, which has become obsolete in Stharudraṅga. The *Mallakara*, the tax on fishing profession was reduced to four *Paṇas*. Previously the tax had been more than one *Kārṣāpaṇa* (16 *Paṇas*). The object of the tax concession was to encourage the profession of fishing. Later, in the 10th or 12th century CE, *Jalakara* (EI: XIII: 219) and *Gokara* appear as a tax in the Gāhaḍavāl inscriptions. In their inscriptions (EI: XX :130) *Matsyākara* finds mention as a source of revenue, perhaps accruable from the fisherman living in the village - *trṇaparṇādyākaram-sa-mṛgave(vi) haṅgamjalacaram*

At another place (Regmi: 1983: 3: 260) Regmi referred to *Mallapotaka-sukara-kara*; taxes on baby goats or sheep, pigs. It can be concluded according to A. Bhattacharya that “*mallakara* may also denote a tax laid on the villagers for bull fighting, or a professional tax or a tax on fishes or small deer” (Bhattacharya: 1994: 75).

According to A. Bhattacharya the tax was so important that the rulers of early Nepal only made a reduction of the *Mallakara*, they never tried to abolish it and possibly it was collected directly by the kings through the state officials and not through commissioned agents.

Siṃtukara

This type of tax appears in the Thankot inscription of Bhīmārjunadeva (Regmi: 1983: 1: CVI) dated

633 CE. According to Regmi, (1983: 3: 13) “the syllable ‘*sim*’ is perfectly clear at the end of the line but the one that follows has almost entirely disappeared save for the lower portion which shows that this syllable was formed by group of consonants....the tax of the “*singha*” or ‘*simha*’, the tax of the lion would mean by the abbreviation the tax of the throne. The initial syllable ‘*sim*’ does not give so far as I know any other choice in Sanskrit”

According to Dr. Banerjee, “The exact meaning of *siṃhakara* (Regmi reads it as *siṃtukara*) is not clear. The literal meaning of this word may have been ‘a tax on lion’ which cannot, however give a good idea” (Banerjee: 1985: 45). Sundaram also tries to shed some light upon this matter, “....from the text it appears that it was a tax payable both in cash (*kārshāpaṇas*) and or kind. The commission through this record pertained only to payment in *kārshāpaṇas*. The commodity which constituted the payment in kind as *siṃtukara* is not ascertainable. It is possible that this tax was payable only in *kārshāpaṇa* in which case also *siṃtu* will remain uninterpreted” (*Sanskrit Epigraphs*: IV: 124). The Thankot inscription of Bhīmārjunadeva states that the ruler had granted the people of Dakṣiṇakoligrāma 50 percent exemption from the *sim* tax. *Siṃtukara* was not a tax on throne or anything it was actually a tax on fowls.

According to Banerjee (1985: 16) although Aṃśuvarman was a Śaiva, being inspired by the *ahiṃsā* followed by the Jains and Buddhhas he encouraged the villagers of Bungmati to nourish the animals and being pleased in the performance of the villagers in this matter he ordered *Bhaṭṭādhikaraṇa* (an office consisting of learned Brahmins) not to enter in that village. But it seems that this inscription proves not only the ‘great regard for Buddhism’ by Aṃśuvarman but also the intention of gaining some economical profits by the ruler for his state. Aṃśuvarman tried to enrich the economy of his kingdom and simultaneously

of the villagers by encouraging the nourishment of the animals. This is contended because, first of all every animal which is mentioned in the inscription has economical value. Secondly, the tax on these animals are mentioned in other inscriptions -

- (i) *Simtukara* –tax on fowls (Regmi: 1983: 1: XX CVI).
- (ii) *Mallakara* – tax on fish/baby goat/infant he-buffalo (Regmi: 1983: 1: XLIX).
- (iii) *Mallapotaka sūkara kara*- taxes on baby goats or sheep, pigs.
- (iv) *Matsyakara*- tax on fishes (Regmi: 1983: 1: L).

The taxes on these animals prove that animals were used for economic purposes. It may possible Aṃśuvarman encouraged the nourishment of the animals because he was influenced by the *ahimsā* followed by the Jains and Budhhas but he also kept their economic prosperity in his mind.

Cailakara

Cailakara is possibly a tax on cloths or garments. *Caila* is stated to refer to apparels (Williams: 1974: 402). Regmi says (1983: 3: 183) either the village Theñco (identified with Thankot, the find spot of the Thankot inscription) specialised in the manufacture of garments or *Cailakara* was a tax on some other commodity of which we have no knowledge. In the Thankot inscription (Regmi: 1983: 1: CVI) dated 633 CE it is said that *Cailakara* was exempted from the land grant. It appears that the villagers had to maintain the reservoir with the yield of the land granted as well as from the cash saved due to the exemption granted from paying the *Cailakara*. Besides these taxes *Āpaṇa-kara*, tax on the shops in the market is also referred (Regmi: 1983: 1: CXXVIII).

Bhoṭṭaviṣṭṭi

A. Bhattacharya takes into account the different opinions of the eminent scholars about the

meaning of *Bhoṭṭaviṣṭṭi* (Bhattacharya: 1994: 77). According to B.L. Indrajī it is “Tibet service”, while U.N. Ghosal regards it as “load carriers for Tibet service”, and D.R. Regmi as “trade for Tibet”. Literally *viṣṭṭi* means forced labour exacted by the state or by highly placed individuals or land lords from the people in general. In Nepal inscriptions at first Yangubāhi (Regmi: 1983: 1: CXXVII) dated 679 CE and Vajraghar (Regmi: 1983: 1: CXXVIII) dated 679 CE inscriptions first mention that the people of the particular village are exempted from *Viṣṭṭi*, while they had gone out of the country. According to Regmi, those who were provided forced labour were all men of the king. *Viṣṭṭi* was realised collectively either for the king or for the Budhist *saṅgha*, Brāhmanical *agrahāra* or temple. The village as a whole was subjected to collective payment in lieu of labour. It was the duty of the villagers to send men to render *Viṣṭṭi*. Yangubahi (Regmi: 1983: 1: CXXVII) and Vajraghar (Regmi: 1983: 1: CXXVIII), Thimi (Regmi: 1983: 1: CXXXV), Lagantol (Regmi: 1983: 1: CXXXII) inscriptions show that the practice of slavery as also the extraction of forced labour is known to have existed in ancient in Nepal. Two kinds of forced labour are mentioned: *Bhoṭṭaviṣṭṭi* (Regmi: 1983: 1: CXXXII) and *Phalañjuviṣṭṭi* (Regmi: 1983: 1: CXXXVI). *Bhoṭṭaviṣṭṭi* is referred in the Lagantol Inscription and in this inscription *vyāvāsāyīs* are referred to as professionals/industrialists/traders or businessman. They should take annually five load carriers (*bhārika-janā*) as *Bhoṭṭaviṣṭṭi* from the *agrahāra* Vaidyagrāma. But it is not known from the inscription that why the traders or the businessmen, who invest money for carrying on their profession should expect free labour from the villages to carry loads. Those who violated this order would not be pardoned. But it is clear that the tax was so important that it was levied from a tax-free zone designated as an *agrahāra*.

Levi and Regmi (1983: 3: 222-223) both take the term *Bhoṭṭa* as applied to Tibet. Regmi gives

the explanation that the name *Bhoṭ* applying to this country (and not Bhutan) is still in popular use in Nepal. According to Regmi, (1983: 3: 183) Tibet was originally called *Bod-yul*. Then *Bhoṭṭa* in this inscription is surely used to refer to Tibet which is called 'Bod', literally an upland or plateau. Out of Nepal the tradition of *Viṣṭṭi* was very usual. In the middle of 2nd century CE the Vākāṭaka king Rudradāmana became kind enough not to render *Viṣṭṭi* upon his people. There appears the word *sarvvaviṣṭṭi* in Vākāṭaka copperplates.

According to Buhler, *pāraṃpara-balivadha* (Hīrahaḍagalli grant) means, 'free from the taking of the oxen in succession.' This seems to suggest that the villagers had to supply the government servants, while on tour, with bullock for the carts used by them (Chakraborty: 1978: 224).

It is necessary to have a look on the relationship between Nepal and Tibet at the time of Lichchhavi rulers which reflects through the other historical elements besides inscriptions. A. Bhattacharya reminds that "there was a relation between Tibet and Nepal in the last quarter of the 7th century CE. The *T'ang Annals* refer to Narendradeva (679 A.D.) as a vassel of Tibet and opening of the Banepa-Kuti pass in A.D. 68-69 led to greater contact between Nepal and Tibet in respect of cultural exchanges and commercial relations" (Bhattacharya: 1994: 77).

Moreover, the *T'ang Annal's Old and New Reports* inform that Nepal was for a time a dependency of Tibet. The father of Narendradeva was dethroned by his younger brother. Narendradeva was restored to the throne by the Tibetan king on the condition that the former became his vassal. About 705 CE Nepal rebelled against Tibet. The Tibetan emperor was killed and Nepal threw off the Tibetan vassalage.

But modern Nepali scholars think that Nepal never came under the domination of Tibet because during the period corresponding to the alleged vassalage, in the reign of Aṃśuvarman through Narendradeva no inscription contains

the slightest hint of Tibetan vassalage. But the *Gopālarājavamśāvalī* twice affirms that Nepal was subject to *Bhoṭa*. *Bhoṭa* in Sanskrit and Nepali refer to Tibet. From the inscriptional evidences it is known that Śivedeva II instructed his officers to take as forced labour "five porters for the annual trip to *Bhoṭṭa*. It may possible Narendradeva and his son Śivadeva II maintained friendly relations with Tibet and even sent annual presents out of gratitude, if not as tribute.

It is said that (Basak: 1967: 29) Nepal assisted the Tibetan army which proceeded to help the Chinese envoy, Wang-hiuen-tse against Arjuna (Aruṅāśva) of Trihut who usurped the throne of Harsha after his death. This defeat of the usurper was brought about by the combined forces of China, Tibet and Nepal, assisted by the force of the Kāmarūpa king, before 650 CE and it is believed that the Nepal kings of the two dynasties who thus helped the Chinese and the Tibetan armies were Dhruvadeva of the Lichchhavi line and either Aṃśuvarman of the Ṭhākūrī or his successor Jiṣṇugupta (who probably belonged to a different line).

Śulka and Tāpana

In the inscription of Bhatuwal (Regmi: 1983: 1: LXX) dated 607 CE the inhabitants are exempted from taxes such as *Śulka* and *Tāpana*. *Śulkatāpanādi yathādeyaṃ pratimuktamevam*. The *Śulka* is a custom duty but about the *Tāpana*, at first Regmi declares in the second part of his book *Inscriptions of Ancient Nepal* (1983: 2: 73-74) that it may be a tax on firewood, but in part III (1983: 3: 137) of that book he attributes the meaning of *Tāpana* as alloyed gold (the quantity of a *niṣka* or gold and the rest of alloy). In another text, the word is used in the sense of gold purified by fire. Regmi presumes that "If *tāpana* and *tāpani* are the same then the officer (*adhikṛt*) might have been looking into the gold export and import"(Regmi: 1983: 3: 137).

The Tistung (Regmi: 1983: 1: LXXI) inscription dated 607 CE and Bhatuwal inscription of Aṃśuvarṃ talk of *Tāpanādhikṛt*. Regmi (1983: 3: 137) says, *Tāpanādhikṛt* was probably an officer realising tax on gold or gold ornaments. The *Tāpana* might carry the sense of warmth coming out of fire but in the lexion it also conveys the idea of gold melting". *Tāpana* actually means that which provides warmth or burns. In the Bhatuwal inscription of Aṃśuvarṃ it is reflected to have been a custom duty and it is coupled with *Kuṇḍa-śulka*. Both these terms might have referred to some fees levied for providing warmth and heat at the customs post, during the cold season to the merchants engaged in the trade transiting through that post. The Cuttack Museum Plates of Mādhavavarman (EI: XXIV: 146-153) refers to the *Tāpana (tāpitaḥ)* of the copper plate which has been understood as referring to the soldering-process for affixing the seal. It may be possible that *Tāpana* in the present record also meant the affixing of seals on goods exported or imported. Regmi adds "perhaps *tāpana* was a literary substitute of *hiraṇya*, which often appears in inscription of western region of present-day Nepal in 9th – 15th centuries" (Regmi: 1983: 3: 138).

The officers who were charged with collecting *Kuṇḍa śulka and Tāpana* are addressed by Aṃśuvarṃ and the people of the village are exempted from paying *Śulka* and *Tāpana*. *Śulka* may be *Kuṇḍa śulka* or *Śulka* itself, which means a tax, is imposed on goods exported or imported.

Regmi refers to Manu, Yajñavalkya, Amara and Kauṭilya and prefers the meaning of *śulka* according to Kauṭilya, A *Śulka* is imposed on goods exported or imported. Kauṭilya is of the opinion that the duty should be 1/5 of the total value of goods thus transacted through water and land routes at the port or check post (2.22.1-2). According to Banerjee, *Śulka* is the custom duty and *Tāpana* is the system of physical torture (Banerjee: 1985: 24).

Conclusion

The economy of ancient Nepal was based on agriculture. Trade was also very important at that time. The economical condition was not very high. Some copper coins are available but no copper plates are found of this period. Sale of copper was restricted.

Nepal rulers donated lands for repairing temples, canals etc and declared that from the earnings of the lands general people have to continue the further repairing, worship of deities etc. The tendency of Nepal rulers behind this was probably giving the free hand to local people and maintaining economical profit of state economy. *Goṣṭhīs* and *Pāñcālīs* (local administrative units) were given the charge in this purpose. *Paramāsana* (the ruler) will enter into the matter if they (*Goṣṭhīs* and *Pāñcālīs*) failed. To encourage economic development rulers had to take many steps. They imposed different kind of taxes. The taxes *Mallakara*, *Cailakara*, *Siṃtukara* appear in Lichchhavi inscriptions of Nepal which are not found in Gupta inscriptions and the taxes *Draṅga*, *Udraṅga*, *Klipta*, *Upaklipta*, *Uparikara* are unknown in Lichchhavi inscriptions.

The rulers sometimes restricted *Bhaṭṭādhikaraṇa* (troop of Brahmins) who were in charge of looking after caste system and did not hesitate to make *Brāhmaṇas* raise fowls (Regmi: 1983: 1: LXVIII).

Notes and References

- Banerjee, Manabendu (1985). *Sanskrit Inscriptions of Nepal*, Kolkata: Sanskrit Pustak Bhandar.
- Basak, R.G. (1967). *History of North-Eastern India*, Calcutta: Firma KLM Pvt. Ltd.
- Bhattacharya, Alakananda (1994). *Nepalese Inscriptions in Pre-Newari Eras: An Annotated Bibliography*, Calcutta: Atisha Memorial Publishing Society.
- Chakraborty, Haripada (1978). *India as reflected in the inscriptions of the Gupta Period*, Delhi: Munshiram Manoharlal.
- Dutta, Manmathanath (1909). *Manusamhitā* (trans.), H.C Das Elysium Press: Calcutta.

Epigraphia Indica: Vol. VII, XIII, XX, XXIV.

Fleet, John Faithfull. (1888). *Corpus Inscriptionum Indicarum*, Vol. III, Calcutta: Calcutta University.

Ghosal, U. N. (1972). *Contributions to the History of the Hindu revenue system*, Saraswat Library: Calcutta.

Hultzsch, E. (1925). *Corpus Inscriptionum Indicarum*, Vol. I, Calcutta: Calcutta University.

Jolly, J. (1876). *Nāradasmṛti*, (trans.), Trubner & Co: London.

Kangle, R.P. (1972). *Arthaśāstra* of Kauṭilya (trans.), Bombay: University of Bombay.

Levi, Sylvan. (1905). *Le Nepal*, Paris: Ernest Leroux Editor.

Petch, L. (1961). *The Chronology of the Early Inscriptions of Nepal*, Rome: ISIAO.

Regmi, D.R. (1965). *Medieval Nepal*, Calcutta: Firma K. L. Mukhopadhyaya.

Regmi, D.R. (1969). *Ancient Nepal*, Calcutta: Firma K. L. Mukhopadhyaya.

Regmi, D.R. (1983). *Inscriptions of Ancient Nepal*, 3 Vols, New Delhi: Abhinava Publication.

Sircar, D.C. (1965). *Select Inscriptions*, Vol. I, Calcutta: Calcutta University.

Sundaram, J. (2010). *Sanskrit Epigraphs (Foreign)* Vol. IV, part-III. Uṭṭānkita Vidyā Aranya Trust: Mysore.

Vaidya, T.R. (1967). *The Significance of Mallakara*. Kathmandu: Tribhuban University.

Vajracharya, Dhanavajra (1937), *Lichchhavi Kalka Abhilekha*. Kathmandu: Tribhuban University.

Williams, Monier, M. (1974). *A Sanskrit- English Dictionary*, New Delhi: Motilal Banarasidas.