

EMPIRE PERIOD HATTI—TAX HEAVEN IN THE LATE BRONZE AGE

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1. Introduction

The main reason to collect taxes is to finance the administration of a society and the distribution of goods and services within it. The alternative to taxes is, of course, the direct management of resources by an administration. Most societies, ancient and modern, choose a mix of both methods.

In Empire Period Hittite society (13th century BC), however, there are no traces whatsoever of any kind of direct or indirect taxation. One of the main conditions for taxes is the existence of property rights and/or at least of the means of production that do not belong to the state and can therefore be taxed. Did such property exist in Hatti? Perhaps not. There is no clear evidence that markets for goods and services existed in Late Bronze Age Central Anatolia. There is also no evidence that Hittites owned land for agricultural purposes, hired field laborers, or sold agricultural products.

In stark contrast to records left by several other cultures of the Ancient Near East, only very few texts from the Hittite Empire Period appear to record commercial activities. KUB 31 65+ is a fragmentary list, most probably recording items purchased from different persons. As the people of Arzawa (KUB 31 65b, 6') and the King of Tarhuntassa (KUB 31 65b, 10') are mentioned in this text, it could relate to the activities of royal merchants with respect to foreign countries.¹

To understand why the private sector did not play any role in the Hittite Empire, one has to keep in mind two external shocks that certainly had a lasting influence on Hittite society.

The first one was the situation in the Middle Hittite Period around 1500 BC, when the Hittites faced extinction brought on by internal feuds and external enemies. By means of the political and economic reforms brought about by King Telipinu, a strong central administration was created to overcome the weakness of the Hittite kingdom. Unfortunately, most of the paragraphs concerning the economy in his edict are lost or badly broken, so that we do not have a good grasp of their content.

The second external shock occurred at the beginning of the Empire Period (14th century BC), when a plague persisted for more than 20 years and killed off a considerable percentage of the population.

When a sizeable portion of the population suddenly vanishes in an agricultural society, this leads to a situation where land rapidly loses value with respect to labor. This

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¹ For a discussion of and comment on the text see Siegelová 1986: 13ff.

in turn poses a considerable threat to those who control most of the arable land. In the Hittite case, land was controlled by the aristocracy, which in the Empire Period was identical with the wider Hittite royal family.

Of the two possible solutions in this case, viz.

- rising wages considerably,

or

- strict control and subjugation into serfdom of the workers, the Hittites obviously chose the latter.

Even if ordinary Hittites had had private land holdings before, the situation resulting from the plague would have made these almost useless. With no time to spare to work the land, with no one to hire, and with no one to sell any products to, the institution of private land ownership had no further place in Hittite society and most probably vanished. The result of this was that with no land owned, nothing privately produced, and no wages paid, there was nothing left to be taxed by the authorities.

In the Old and Middle Hittite Periods, we still find some remnants of private ownership of the means of production and traces of a tax and service system, which were probably handed down from the Old Assyrian Period. The technical terms for taxes and services in the Hittite laws, *šaḥḥan* and *luzzi*, seem to be equivalent to the Akkadian *aḥālum* and *unušsum*, which are attested in Anatolia in the Old Assyrian Period.²

In the so called “Landschenkungsurkunden” (land grants), households and sometimes even several towns and villages including their people and mobile and immobile inventory are handed over—mostly to officials of the state administration. As it is sometimes mentioned in the documents that lands should remain in the hands of the family of the relevant official, one might presume that land was inherited. Still, the main purpose of this distribution was to use the produce of the landholdings to fulfil an office in the state administration, and it is therefore more likely that it was the office that was inherited and not the land as such. The king obviously had the right to redistribute landholdings, and it is attested that he did so.

Various documents of the cult administration suggest that a similar scheme existed for the temples. Priests had households, which not only provided them with the means to live, but were sometimes also responsible for offerings to the gods. Besides that, we have lists detailing which people were responsible for the offerings and exactly how much they had to provide on various occasions.

These texts contrast with the fact that we lack any evidence whatsoever for private offerings to the temples or gods, even though such actions are well attested in neighboring societies. This is not altogether surprising, because no private surplus remained in the hands of ordinary Hittites.

The documentation on the collection and distribution of resources is therefore not to be attributed to a tax system, but to an administration managing resources.³

The main resources that were managed by the Hittite state administration were people and the agricultural goods produced by them. The plague at the beginning of the Empire Period led to a considerable shortage of manpower in the food production process. In principle, this should not have been a problem as, at the same time, fewer people had to be fed after succumbing to the epidemic.

However, as one of the major powers in the Late Bronze Age, the Hittites had to maintain an army of considerable size to keep and consolidate their position with re-

² See Dercksen 2004: esp. 154; and Lorenz 2017.

³ In contrast, Siegelová (2011: 175ff.) interprets these documents as part of a tax administration.

spect to their neighbors. Already short of men, they tried to avoid a confrontation with one of the other major powers of that time through diplomatic relations and peace treaties. In this way, they secured a zone of exclusive influence, where they could start low-risk military campaigns while keeping their losses to a minimum.

Military campaigns in these exclusive zones of influence also had the advantage that the Hittite army did not have to be supported by Hatti itself, but by the lands the army passed through. Starting shortly after the sowing of the fields in the spring, these campaigns lasted until the harvest time in the autumn, when almost every man was needed to bring in the crops.

But the Hittites did not stop at feeding their army from the resources of their small neighbors throughout summer. They also deported considerable numbers of people to Central Anatolia from their small Anatolian neighbors, who were called NAM.RA. Captured during the summer, the NAM.RA were used to help bring in the harvest in the autumn. They were not closely guarded by their captors, and many of them fled back to their lands of origin in the winter. For the Hittites, this had two advantages:

- the NAM.RA did not have to be fed during winter;

and

- their fleeing served as a perfect pretext for the next military campaign a few years later.

The typical production units of the Hittite Empire were palaces, temples, and villages. On a micro level, these production units consisted of households with, on average, 8–10 persons each.⁴ It seems that every production unit was responsible for supporting certain officials or gods besides its own unit. The king could reassign these production units, and he did so at various points, e.g. when new state functionaries took up their positions or when economic necessity required it.⁵

With the NAM.RA system outlined earlier, the Hittites were able to support a strong army and even forge the kingdom of Karkemiš into a military stronghold in Northern Syria, thereby securing the region for the Hittite Empire.

The Hittites did not export their economic structure to their vassals, but left the internal organization of those political entities untouched. With this “one empire, two systems” approach, the Hittites could maintain their strong army and benefit from the trade and taxation systems of their satellite states by way of tributes.

2. Taxable Resources

As there are no traces of taxable resources in the Empire Period Hittite state, we do not have any evidence of a tax system. All collection and distribution of resources is attributed to a statewide resource management system.

⁴ See Klengel (1986) for a comprehensive compilation of the material on Hittite households that was known at the time he was writing. He states (Klengel 1986: 31) that “[t]he result of this short survey is not encouraging” and that “[m]any questions are left open, and even the deductions which are to be drawn from the textual material are mostly better provided with a question mark.” As he does not distinguish between documents from the Empire Period and from Middle and Old Hittite times, he implicitly supposes that the Hittite economy was roughly the same throughout all periods of Hittite history.

⁵ Siegelová (2016: 433) sees the system as more driven by reward and punishment and political considerations than by economic necessities.

3. Taxes and Trade

Since we do not have any evidence for private trade, it is highly probable that no basis for taxation existed either. Merchants are hardly ever mentioned in the texts and when they do occur, their function is far from clear, but they seem to have been functionaries of the Crown rather than private businessmen.⁶

More than once, there is mention of merchants of Ura, an important town on the coast of the Mediterranean. In one text from Ugarit (RS 17.316), merchants of Ura are attested with the explicit designation of “merchant(s) of his Majesty” (RS 17.316). Besides merchants of Ura, there are also merchants of Tarhuntašša (and merchants of the king of Tarhuntašša⁷), who are mentioned in Ugarit (Monroe 2009: 174). Both regions were most probably outside the direct administration of the central authorities in Hattuša and should be viewed more as separate legal entities with their own administration comparable to that of a vassal kingdom.⁸

As trade is almost always beneficial for the participating partners, regardless of how technically advanced they are, one wonders if there really was no trade, or if we simply lack textual evidence of that activity.⁹

Besides strategic considerations, which might have played a role in the uncertain times of the Bronze Age, there are high transportation costs involved when trading overland with caravans of donkeys, favoring trade in goods with high value relative to their weight and volume. These goods include prime metals and luxury items, but certainly not bulk agricultural products such as grain.¹⁰

When texts report Egyptian grain supplies to Hatti at the very end of the Hittite Empire as relief for an imminent famine, it is possible that the ultimate destination of these food supplies was not Central Anatolia but coastal territories along the Mediterranean Sea under Hittite control.¹¹

In contrast to Mesopotamia and Egypt, Anatolia had all the natural resources a Bronze Age society needed, with the possible exception of tin.¹² Since tin was used in the production process of bronze weapons, a victorious Hittite army could have imported a substantial part of the Hittite demand in the form of weapons from the armies it had vanquished.

What we do have with respect to the import of goods to Central Anatolia, however, is official gift exchanges during diplomatic contacts, dowries of foreign princesses, tributes from dependent kingdoms (especially in Northern Syria and the Levant), and items taken during military campaigns. Almost all of the items listed in the inventory texts with an explicitly stated foreign origin¹³ could have been brought to Hatti in such a non- or semi-commercial way. These goods, then, were almost certainly exempt from tax, if there was any in the first place.

⁶ For a discussion of the material on merchants and trade in the Hittite Empire, see Klengel (1979) and Hoffner (2001). As there are no major new attestations, this leaves the hypothesis provided by Klengel and Hoffner, namely that in the Empire Period merchants seemed to be agents of the King and that these men might have been involved in the transport of tribute to Hattuša.

⁷ See Monroe (2009: 196) = PRU 4 169–171.

⁸ For an extensive discussion of the problem, see Monroe 2009: 192.

⁹ The explicit statement in the annals that the plague persisting for twenty years in the Hittite Empire was brought into the country by Egyptian prisoners of war could point to the Empire's lack of merchants, who might otherwise have been blamed for transmitting the disease. Indeed, Helck (1971: 183) thinks that the plague was spread from Babylonia to Syria and Cyprus via the trade routes.

¹⁰ See Heltzer (1977: 208f.), who points out that in Ugarit grain was transported by ship whereas metals could be transported by either caravan or ship.

¹¹ See Klengel 1974 and Klengel 2002: 149f.

¹² See Genz 2011: 323.

¹³ See Košak 1982: 193ff.

Comparing the different opportunity costs of the technically backward Hittites specializing in warfare and the more advanced Northern Syrian and Levantine states therefore leads to the conclusion that the former used their resources to support their army, whereas the latter specialized in trade and production and paid tributes.¹⁴ Ugarit is a perfect example for that strategy, because it paid heavy tributes to Hatti, but was at the same time exempt from having to participate in Hittite military campaigns.¹⁵ With only minor interference in its internal affairs by the Hittite administration, Ugarit could still count on military support and protection by its overlords.

In line with the evidence from the written sources, the archaeological evidence is not encouraging with regard to trade. There are very few items of foreign origin found in Hittite contexts in Anatolia, and equally few objects of clear Hittite origin were found outside Hittite territory. For almost all of these items, a non-commercial distribution seems most likely for their find spots.¹⁶

The one possible exception to this rule is the so-called Red Lustrous Wheelmade Ware, which is found in the Eastern Mediterranean including Hittite Central Anatolia and dates to the Late Bronze Age. The main types found in Anatolia are spindle bottles and arm-shaped vessels.¹⁷ Whereas the function of the spindle bottles as containers of perfumed oil or some other valuable liquid is relatively certain, the function of the arm-shaped vessels is far from clear.¹⁸ Equally unclear is where the Red Lustrous Wheelmade Ware was produced. Cyprus and the coastal area of Southern Turkey have been proposed as the most likely origins of this kind of pottery. Both territories were under Hittite control in the Empire Period, but lie outside the Hittite mainland. This could explain the pottery's wide distribution across the Eastern Mediterranean. Vessels unearthed in Hatti possibly arrived as tribute or gifts containing perfumed oil, and they went to the rest of the world via trade.¹⁹

What about taxes on traded goods transported through Hittite Anatolia? Even a brief glance at a map of Anatolia shows that transporting goods through this challenging terrain without Central Anatolia being the ultimate destination makes no sense, because there is always a cheaper alternative route.

That does not mean that Hittites were unaware of the strategic and commercial value of trade routes; quite the contrary, in fact. The Hittite treaty with Šaušgamuwa of Amurru (KUB 23 1, rev. IV, 14ff.) contained a clause that excluded trade with Assyria and stated that Assyrian traders should be captured and handed over to the Hittite king.²⁰

4. Conclusion

The extensive management of people, the Hittites' main resource, together with the lack of private property did not leave any room for taxation within the Hittite Empire

¹⁴ Klengel (1979: 70 n. 6) argued that, for the Hittites, the need for trade was substantially reduced by their capacity to acquire goods by military means and contracts they could conclude with their neighbors.

¹⁵ See Monroe 2009: 31.

¹⁶ See Genz 2011: 322f. This is even true for the Southern Levant, where quite a number of objects of Hittite origin were found. See Genz 2011: 316f. and Gilan 2013: 42f.

¹⁷ See Mielke 2007: 135.

¹⁸ See Genz 2011: 323 and Mielke 2007: 158, 164.

¹⁹ Mielke 2007: 163 concluded, after taking into consideration the chronological evidence, that the quantitative peak of the distribution of this commodity might well have passed before the reign of Suppiluliuma I and that it is entirely unclear if it was still available at a larger scale by the end of the Empire.

²⁰ Perhaps the target of this clause was not trade as such, but diplomatic contact with Assur; see Faist 2001: 219f.

of the Late Bronze Age. Just as there was no demand for goods from the outside that could not be satisfied by means of tribute, gift exchange, or plunder, there was likewise no trade that could have provided a basis for taxation. With more resources to manage, the Hittites surely would not have stopped at concluding the first known peace treaty among superpowers, but would, in all likelihood, now also be known as the first people to have implemented five-year economic plans.

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