

# Fiscality in Mycenaean and Near Eastern Archives

Soprintendenza Archivistica per la Campania  
Naples, Italy, 20-23 October 2004

Convened by:  
**Massimo Perna**

Istituto Universitario Suor Orsola Benincasa, Napoli

## Executive Summary

### Wednesday 20 October 2004

Arrival of participants.

### Thursday 21

The conference took place at the Soprintendenza Archivistica per la Campania.

The Superintendent M. R. De Divitiis, opened the works giving its greetings to all participants, underlining the importance of the conference and its European dimension, with participants coming from 10 countries of the European Union.

In absence of the ESF Representative, Prof. Miltiades Kosmopoulos, I presented the role of ESF dwelling upon even on its multiple scientific activities (ESF Exploratory workshop, Scientific Programmes, Scientific Networks, European Research Conferences etc.).

The illustrative materials supplied by ESF ("ESF Communications" and "About the European Science Foundation" brochures) were handed to all participants and persons present.

The conference was developed in three days. Each day was divided in different sections and the relations were thematically grouped rather than chronologically in order to ultimate stimulate the discussion on specific themes, p.e., the land possession, the calculation mechanisms and taxations collection, corvées, etc.

The workshop started with a long discussion due to the first relation of Jean-Pierre OLIVIER in which presented an absolute innovation reconstruction of the Mycenaean society and economy, supposing the existence of a real Mycenaean Empire in total opposition with the classical vision of distinct Kingdoms, with the primate of the palace of Mycena. The relation didn't lack of reactions, convinced or contrary, in particular from Pierre Carlier, the specialist of the "Royauté Mycénienne".

The latter, in its paper, starting from the example of the Thebes' nodules, outlined an interesting hypothesis on the existence of a series of documents sealed before and preliminary to the fiscal ones of the Mycenaean series.

Franco POMPONIO reconstructed, even through the documentation analysis not yet published, the fiscality and collecting of revenues in the Neo-Sumeric period.

Carlos VARIAS and Margherita JASINK both took in consideration the problem of the fiscal vocabulary.

VARIAS underlined the difficulty to define for certain the meaning of technical terms of fiscality in Linear B texts and JASINK dwelled upon even on the oral tradition importance.

In my report I presented some results of my Ph.D. on the Mycenaean Fiscality proposing a new key lecture of the documents of the Ma fiscal series and for those Na flax series, forwarding the hypothesis that the products registered in these two series represents a payment in counter-item of the possession or leasing of lands.

Extremely interesting were the two papers on the First European Cultures the Minoan one (absolute the first European culture  $\pm 2750-1450$  BC.) and the Estonian one of the Iron Age. Artemis Karnava underlined that even in absence of a Cretan Hieroglyphic decipher (one of the two Minoan writings) it is possible interpret some texts as of the fiscal-type documents and Valter Lang has supplied an interesting description on the Estonian land situation of the first millennium and on the taxes applied on the land ownership.

Cristina SIMONETTI and Julien ZURBACH both faced the problem of land revenues respectively, during the Paleo-Babylonian and Mycenaean age.

## **Friday 22**

Wide discussion generated the two relations of John KILLEN and Marie-Louise Nosch upon the labour obligations (corvées) such as the clear relation of F. Joannés which presented the taxation system of Babylon during the Achemenides period. It's clearness of exposition granted us many reflections on fiscal themes common of the Mycenaean world.

Clelia MORA reconstructed, the fiscality and collecting of revenues for the Hittites world and Paola NEGRI-SCAFA faced the problem of the persistence, through centuries, of models and forms of fiscality in the Ancient Near East.

The fiscal implications of the registrations related to the religious world were the object of the relations of Susan Lupack, Rupert THOMPSON and Massimiliano MARAZZI, the latter faced the theme of the "cultural offerings" tracing many parallels between the Mycenaean and Hittites world.

## **Saturday 23**

The last section of the meeting was entirely dedicated to many features of economy. Diederik MEIJER discussed the economical theories of Polanyi in their applications to the Mesopotamian world causing a series of pros and cons interventions of Polanyi's theories involving in the discussion among the participants Carlo ZACCAGNINI (that presided the final discussion session), Donald Warburton, author of a successful survey on the economy of Ancient Egypt and Alfonso ARCHI.

Particular attention caused the latter's relation presenting precious and rich data still unpublished related to demography and to the taxation systems in use at Ebla during the 24th century.

Finally, Enrico SCAFA presented it's own hypothesis on the economical crisis during the last moments of life of the Mycenaean palaces.

The major part of the relations were followed by a long discussion, and sometimes wasn't possible to give space to all requests, some of which were part in the finale debate.

## **Scientific assessment of the result**

This conference first of all permitted to re-open the debate on the Mycenaean fiscality, still from about twenty years (the last contribute on it from 1984 of J.T. Killen).

The authors of different contributes about fiscality never had the possibility to face one another and debate directly. This workshop permitted the compare even at light of very recent studies of the fiscality matter (see Mariotta 2003 and M. Perna 2004).

In second place, the idea to discuss the problems of fiscality in an interdisciplinary and thematic way through facing specialists of other civilizations, in particular the Near Eastern ones, was appreciated by all participants that expressed their pleasure (in person, by letter and by mail) underlining even the friendly atmosphere created.

Besides some aspects of the report between taxation and land ownership, in use among the European cultures (the Mycenaean one and Estonian one of Iron Age) revealed foregoing and common aspects to the ancient Near Eastern societies.

## **Contribution to the future direction of the field**

Consequently of the results obtained in this workshop, we decided to publish the papers of this conference in order to put available for specialists a new working instrument that due to the quality of the studios and relations, can be used as a reference point for future studies in the economical field and Mycenaean fiscality. Must be underlined for such that was not ever existing a monographic work on the subject.

For such reason the only three colleagues that at last minute couldn't participate for physical reasons or for previous engagements (C. Shelmerdine [USA], J. Bennet and L. Bendall [England]) accepted with pleasure to participate at our editorial project.

# Final Programme

## Wednesday 20 October 2004

Evening *Arrival*

## Thursday 21 October 2004

08.30 Registration of participants

09.00 Welcome and opening remarks, **M. R. DE DIVITIIS, M. PERNA**

09.15 **Presentation of the European Science Foundation (ESF)**  
**M. PERNA**

### **A. Fiscal Organisation of a State and Fiscal Vocabulary**

09.30 **Jean-Pierre OLIVIER** (Fond national belge de la recherche scientifique).  
*De «l'empire» mycénien et de sa nécessaire fiscalité.*

10.00 **Massimo PERNA** (Istituto Universitario Suor Orsola Benincasa. Napoli).  
*Réflexions sur les séries Ma et Na de Pylos*

10.30 **Francesco POMPONIO** (Università di Messina, Italy).  
*Fiscalità e tributi nel periodo neo-sumerico (21° secolo a. C.).*

11.00 Coffee-break

11.15 **Carlos VARIAS GARCIA** (Universidad Autònoma de Barcelona, Spain).  
*Significant Presences and Absences in the Mycenaean Fiscal Vocabulary from Mainland Greece.*

11.45 **Margherita JASINK** (Università di Firenze, Italy).  
*Mycenaean Fiscal Vocabulary: Oral or Written Tradition*

12.15 **Pierre CARLIER** (Université de Paris X - Nanterre, France).  
*Réflexions sur la bureaucratie mycénienne.*

12,45-13,15 **Discussion**

13,15 Lunch Time

### **B. Fiscal Organisation of the First European Cultures**

15.00 **Artemis KARNAVA** (Ephorate of Cyclades, Greece).  
*Indications of Minoan Fiscal Registrations.*

15.30 **Valter LANG** (University of Tartu, Estonia).  
*The Problem of Land Taxation in North-European Bronze Age: an Example from Estonia.*

16.00 Coffee-break

## C. Taxation and Landownership

- 16.15 **Cristina SIMONETTI** (Università di Roma "La Sapienza", Italy).  
*Terre e tassazione nel periodo paleobabilonese.*
- 16.45 **Julien ZURBACH** (Université de Paris X - Nanterre, France).  
*L'impôt pesant sur la terre dans le royaume de Pylos.*
- 17.15-18.00 **Discussion**
- 20.00 Dinner at "Trattoria dell'Oca", via S. Teresa a Chiaia n° 11

## Friday 22 October 2004

### D. Taxation and Corvée

- 09.30 **John KILLEN** (University of Cambridge, United Kingdom).  
*Conscription and Corvée in the Mycenaean Archives.*
- 10.00 **Francis JOANNÈS** (Université de Paris X - Nanterre, France).  
*Le système de taxation en Babylonie achéménide.*
- 10.30 Coffee-break
- 10.45 **Marie-Louise B. NOSCH** (University of Copenhagen, Denmark).  
*Ta-ra-si-ja in the Mycenaean Economy and its Near Eastern Analogies.*
- 11.15 **Clelia MORA** (Università di Pavia, Italy).  
*Riscossione dei tributi e accumulo dei beni nell'Impero ittita.*
- 11.45 **Paola NEGRI- SCAFA** (ENEA, Roma, Italy).  
*Modelli e forme di fiscalità nel Vicino Oriente Antico del II millennio a.C..*
- 12.15-13.00 **Discussion**
- 13.00 Lunch time

### E. Fiscality and Religion

- 15.00 **Massimiliano MARAZZI** (Istituto Universitario Suor Orsola Benincasa, Napoli, Italy).  
*Il cosiddetto "regime delle offerte culturali": mondo ittita e miceneo a confronto.*
- 15.30 **Susan LUPACK** (New York, USA).  
*Deities and Religious Personnel as Collectors.*
- 16.00 Coffee-break
- 16.45 **Rupert THOMPSON** (University of Cambridge, United Kingdom).  
*Some thoughts on the mo-ro-qa.*
- 17.15-17.45 **Discussion**
- 17.45 *Visit of Naples' Ancient Underground*
- 20.00 Dinner at "Trattoria dell'Oca" via S. Teresa a Chiaia n° 11

## Saturday 23 October 2004

### F. Economy and Fiscality

- 09.30 **Alfonso ARCHI** (Università di Roma "La Sapienza", Italy).  
*In Search of Fiscal Obligations in the Documents of Ebla (24th century B.C.).*
- 10.00 **Diederik, J.W. MEIJER** (University of Leiden, Netherlands).  
*Polanyi, Markets and Ancient Mesopotamia.*
- 10.30 **Enrico SCAFA** (ICEVO, Roma, Italy).  
*L'economia palaziale fra accumulazione e bancarotta.*
- 11.00 Coffee-break
- 11.30 **David Warburton** (University of Aarhus C, Denmark).  
*The Egyptian Example and the Macroeconomic Implications.*
- 12.00-13,00 **Final Discussion**  
*End of workshop*

## Final list of participants and Statistical information

### Speakers

Prof. Alfonso **ARCHI** (Università di Roma "La Sapienza", Italy).  
Via Montevideo 2/A, 00198 Roma. ([alfonso.archi@libero.it](mailto:alfonso.archi@libero.it))  
Tel. +39 06 8417424.

Prof. Pierre **CARLIER** (Université de Paris X - Nanterre, France).  
32 Allée du Lac Supérieur - 78110, Le Vésinet. Tel 0033 01 305 32663.  
( [carlier.pierre@club-internet.fr](mailto:carlier.pierre@club-internet.fr) )

Prof. Margherita **JASINK** (Università di Firenze, Italy).  
Via S. Zanobi 116 Firenze. ([jasink@unifi.it](mailto:jasink@unifi.it)).  
Tel. +39 055-470693

Prof. Francis **JOANNÈS** (Université de Paris X - Nanterre, France).  
39, rue Scheffer, 75016 Paris, France. ( [joannes@mae.u-paris10.fr](mailto:joannes@mae.u-paris10.fr) )  
Tel. +33 1 45 53 58 89. Fax +33 1 46 69 26 35.

Prof. Emeritus John **KILLEN** (University of Cambridge, United Kingdom).  
Jesus College, Cambridge CB 5 8BL. Tel. +44 1223 335073.  
Fax: +44 1223 339300. (no e-mail)

Dr. Artemis **KARNAVA** (Young Scientist, Ephorate of Cyclades, Greece).  
Vlahava Str. GR-38222 Volos. ( [artemisia29@hotmail.com](mailto:artemisia29@hotmail.com) )  
Tel. mob. 0030 6944-733299

Prof. Valter **LANG** (University of Tartu, Estonia).  
University of Tartu, Ülikooli 18. ( [valter.lang@ut.ee](mailto:valter.lang@ut.ee) )  
Tel. +37 25291843. Fax +37 27375345.

Dr. Susan **LUPACK** (Young Scientist, New York, USA).  
14 Schermerhorn St. Brooklyn, NY 11201. ([susanlupack@mac.com](mailto:susanlupack@mac.com))  
Tel. (718)522-2279.

Prof. Massimiliano **MARAZZI** (Istituto Universitario Suor Orsola Benincasa di Napoli, Italy).  
Centro Studi Mediterraneo Preclassico, Istituto Universitario Suor Orsola Benincasa. Via Suor Orsola 10. ( [mmarazzi@unisob.na.it](mailto:mmarazzi@unisob.na.it) ) Tel +39 081 2522213. Fax +39 081 2522213.

Prof. Diederik, J.W. **MEIJER** (University of Leiden, Netherlands).  
Faculty of Archaeology, POB 9515, 2300 RA Leiden. ( [d.j.w.meijer@arch.leidenuniv.nl](mailto:d.j.w.meijer@arch.leidenuniv.nl) )  
Tel. +31 71 5272444. Fax +31 71 5272429

Prof. Clelia **MORA** (Università di Pavia, Italy).  
Via A. Da Fossano 29 - 27100 Pavia ( [clelia.mora@unipv.it](mailto:clelia.mora@unipv.it) )  
Tel. +39 0382 504318. Fax +39 0832 526509.

Dr. Paola **NEGRI- SCAFA** (ENEA, Roma, Italy).  
ENEA MAT-QUAL, via Anguillarese 301, 00060 S. Maria di Galeria, Roma  
Tel. +39 06 30486375. Fax. +39 06 30486302.  
( [paola.negri@casaccia.enea.it](mailto:paola.negri@casaccia.enea.it) )

Dr. Marie-Louise B. **NOSCH**, (Young Scientist, University of Copenhagen, Denmark).  
Institute of History, University of Copenhagen, Njalsgade 102, 2300. ( [nosch@hum.ku.dk](mailto:nosch@hum.ku.dk) )  
Tel. +45 35329413.

Dr. Jean-Pierre **OLIVIER** (Maitre de recherche. Fond national belge de la recherche scientifique). 38 Square Coghén, B-1180 Bruxelles. ( [jolivier@ulb.ac.be](mailto:jolivier@ulb.ac.be) )  
Tel. +32 2 3448824. Fax. +32 2 3448824

Dr. Massimo **PERNA** (Istituto Universitario Suor Orsola Benincasa di Napoli, Italy).  
Centro Studi Mediterraneo Preclassico, Istituto Universitario Suor Orsola Benincasa,  
via Suor Orsola 10, Napoli. ( [massimo-perna@rdm-web.com](mailto:massimo-perna@rdm-web.com) ).  
Tel. +39 081 660659. Fax +39 081 7611028.

Prof. Francesco **POMPONIO** (Università di Messina).  
Via Sartorio 60 - 00147 Roma. ( [nabium@virgilio.it](mailto:nabium@virgilio.it) )  
Tel. +39 06 5127511.

Dr. Enrico **SCAFA** (ICEVO, Roma, Italy).  
ICEVO, via Giano della Bella, 18 - 00162 Roma. ( [e.scafa@icevo.cnr.it](mailto:e.scafa@icevo.cnr.it) )  
Tel. +39 06 44161334. Fax +39 06 44237724.

Dr. Cristina **SIMONETTI** (Young Scientist, Università di Roma "La Sapienza", Italy).  
Via Cavour 147 - 00184 Roma. ( [cristina.simonetti@uniroma1.it](mailto:cristina.simonetti@uniroma1.it) )  
Tel. +39 06 48903542. Fax +39 06 48903542

Dr. Rupert **THOMPSON** (Young Scientist, University of Cambridge, United Kingdom)  
Selwyn College, Cambridge, CB3 9DQ ( [rjet@cam.ac.uk](mailto:rjet@cam.ac.uk) )  
Tel.+44 1223 335649. Fax: +44 1223 335837.

Prof. Carlos **VARIAS GARCIA** (Universidad Autònoma de Barcelona, Spain).  
Dept. Ciències de l'Antiquitat i de l'Edat Mitjana. Univ. Autònoma de Barcelona.  
Edifici B, E-08193 Bellaterra, Barcellona. ( [Carlos.Varias@uab.es](mailto:Carlos.Varias@uab.es) ).  
Tel. +34 935813226. Fax +34 935813114

Prof. David **WARBURTON** (University of Aarhus C, Denmark).  
Dept. of the Study of Religion. University of Aarhus DK-8000.  
( [warbt@yahoo.com](mailto:warbt@yahoo.com) ) Tel. +45 89422318. Fax +45 86130490

Julien **ZURBACH** (Young Scientist, Université de Paris X - Nanterre, France).  
16 rue de Chaumont 75019 - Paris. ( [zurbach@clipper.ens.fr](mailto:zurbach@clipper.ens.fr) )

## Listeners

Prof. Pia **DE FIDIO**, (Università di Salerno) via Manzoni, 216 - 80123 - Napoli, Italy.

Dr. Maurizio **DEL FREO**, Via Ascanio Rivaldi 31 - 00151 - Roma, Italia, ([delfreo@tiscalinet.it](mailto:delfreo@tiscalinet.it)).

Dr. Hedvig **ENEGREN**, rue van Eyck 32 - 1000 - Bruxelles, Belgique, ([hedvig.enegren@skynet.be](mailto:hedvig.enegren@skynet.be)).

Dr. Enrica **FIANDRA**, Ministero per i Beni Culturali, via Remondato, 14014 Montafia, Bagnasco (At), Italia, ([enricafi@tinit](mailto:enricafi@tinit)).

Dr. Richard **FIRTH**, 12 Chiltern Park Thornbury Bristol BS35 2HX, United Kingdom, ([Rfirth9351@aol.com](mailto:Rfirth9351@aol.com)).

Dr. Adele **FRANCESCHETTI**, Facoltà di Lettere e Filosofia, via Porta di Massa 1, 80134 - Napoli, Italia, ([adele.franceschetti@unina.it](mailto:adele.franceschetti@unina.it)).

Prof. Carole **GILLIS**, Department of Archaeology and Ancient History, Lund University, Sölvegatan 2, S-223 62 Lund, Sweden, ([carole.gillis@klass.lu.se](mailto:carole.gillis@klass.lu.se)).

Prof. Simonetta **GRAZIANI**, Istituto Universitario Orientale, Piazza S. Domenico Maggiore 12, 80134, Napoli, Italia ([simonetta.graziani@tin.it](mailto:simonetta.graziani@tin.it)).

Dr. Alessandro **GRECO**, via Induno 13 - 35134 - Padova, Italia, ([sandrogreco@libero.it](mailto:sandrogreco@libero.it)).

Dr. Mario **IODICE**, via Monteggia 65, Laveno - 21014 - Italia, ([marioiodice75@libero.it](mailto:marioiodice75@libero.it))

Giuseppe **MARIOTTA**, via Lambruschini 18, 50134, Firenze, Italia, ([giuseppe.mariotta@bncf.firenze.sbn.it](mailto:giuseppe.mariotta@bncf.firenze.sbn.it)).

Prof. Celestina **MILANI**, Università Cattolica del Sacro Cuore di Milano, Largo Gemelli 1 - 20123 - Milano, Italia, ([celestina.milani@unicatt.it](mailto:celestina.milani@unicatt.it)).

Prof. Pietro **MILITELLO**, Dpt. SAFIST, via Sanguiliano 262 - 95124 Catania, Italia, ([milipi@unict.it](mailto:milipi@unict.it)).

Prof. Anna **MORPURGO**, University of Oxford, Somerville College, Oxford OX2 6HD, United Kingdom, ([anna.davies@some.ox.ac.uk](mailto:anna.davies@some.ox.ac.uk)).

Dr. Françoise **ROUGEMONT**, (CNRS) 49 avenue Gambetta, 75020 Paris, France, ([francoise.rougemont@wanadoo.fr](mailto:francoise.rougemont@wanadoo.fr)).

Prof. Anna **SACCONI**, Università degli Studi di Roma "La Sapienza", Dipartimento di Filologia Greca e Latina, Piazzale Aldo Moro, 5 - 00185 - Roma, Italia, ([sacconi@cisadu2.let.uniroma1.it](mailto:sacconi@cisadu2.let.uniroma1.it)).

Dr. Judith **WEINGARTEN**, Via S. Croce 13, 53030 - Belforte (Siena), Italia, ([JudithWeingarten@cs.com](mailto:JudithWeingarten@cs.com)).

Prof. Carlo **ZACCAGNINI**, Istituto Universitario Orientale, Piazza S. Domenico Maggiore 12, 80134, Napoli, Italia, ([c.zaccagnini@tiscali.it](mailto:c.zaccagnini@tiscali.it))

### Geographical Distribution

	<b>Invited attendees</b>	<b>Listeners</b>	<b>Total</b>
IT	9	13*	22
FR	3	1	4
UK	2	2	4
GR	1		1
NL	1		1
DK	2		2
BE	1	1	2
ES	1		1
SE		1	1
EE	1		1
US	1		1
<b>Totals</b>	<b>22</b>	<b>18</b>	<b>40</b>

### Gender Distribution

	<b>Invited attendees</b>	<b>Listeners</b>	<b>Total</b>
Male	15	8	23
Female	7	10	17

\* includes some students who helped with the practical organisation.