

Kautilya's
Arthashastra

Translated into English by
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CHAPTER XXI. THE SUPERINTENDENT OF TOLLS.

THE Superintendent of Tolls shall erect near the large gate of the city both the tollhouse and its flag facing either the north or the south. When merchants with their merchandise arrive at the toll-gate, four or five collectors shall take down who the merchants are, whence they come, what amount of merchandise they have brought and where for the first time the sealmark (*abhijnánamudrá*) has been made (on the merchandise).

Those whose merchandise has not been stamped with sealmark shall pay twice the amount of toll. For counterfeit seal they shall pay eight times the toll. If the sealmark is effaced or torn, (the merchants in question) shall be compelled to stand in *ghatikásthána*. When one kind of seal is used for another or when one kind of merchandise has been otherwise named (*námakrite*), the merchants shall pay a fine of $1\frac{1}{4}$ *panás* for each load (*sapádapanikam vahanam dápayet*).

The merchandise being placed near the flag of the toll-house, the merchants shall declare its quantity and price, cry out thrice "who will purchase this quantity of merchandise for this amount of price," and hand over the same to those who demand it (for that price). When purchasers happen to bid for it, the enhanced amount of the price together with the toll on the merchandise shall be paid into the king's treasury. When under the fear of having to pay a heavy toll, the quantity or the price of merchandise is lowered, the excess shall be taken by the king or the merchants shall be made to pay eight times the toll. The same punishment shall be imposed when the price of the merchandise packed in bags is lowered by showing an inferior sort as its sample or when valuable merchandise is covered over with a layer of an inferior one.

When under the fear of bidders (enhancing the price), the

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price of any merchandise is increased beyond its proper value, the king shall receive the enhanced amount or twice the amount of toll on it. The same punishment or eight times the amount of toll shall be imposed on the Superintendent of tolls if he conceals (merchandise).

Hence commodities shall be sold only after they are precisely weighed, measured, or numbered.

With regard to inferior commodities as well as those which are to be let off free of toll, the amount of toll due shall be determined after careful consideration.

Those merchants who pass beyond the flag of the toll-house without paying the toll shall be fined eight times the amount of the toll due from them.

Those who pass by to and from (the city) shall ascertain (whether or not toll has been paid on any merchandise going along the road.)

Commodities intended for marriages, or taken by a bride from her parents' house to her husband's (*anváyānam*), or intended for presentation, or taken for the purpose of sacrificial performance, confinement of women, worship of gods, ceremony of tonsure, investiture of sacred thread, gift of cows (*godána*, made before marriage), any religious rite, consecration ceremony (*dikshá*), and other special ceremonials shall be let off free of toll.

Those who utter a lie shall be punished as thieves.

Those who smuggle a part of merchandise on which toll has not been paid with that on which toll has been paid as well as those who, with a view to smuggle with one pass a second portion of merchandise, put it along with the stamped merchandise after

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breaking open the bag shall forfeit the smuggled quantity and pay as much fine as is equal to the quantity so smuggled.

He who, falsely swearing by cowdung, smuggles merchandise, shall be punished with the highest amercement.

When a person imports such forbidden articles as weapons (*sastra*), mail armour, metals, chariots, precious stones, grains and cattle, he shall not only be punished as laid down elsewhere, but also be made to forfeit his merchandise. When any of such commodities has been brought in for sale, they shall be sold, free of toll far outside (the fort).

The officer in charge of boundaries (*antapála*) shall receive a *pana*-and-a-quarter as roadcess (*vartani*) on each load of merchandise (*pnyavahanasya*).

He shall levy a *pana* on a single-hoofed animal, half a *pana* on each head of cattle, and a quarter on a minor quadruped.

He shall also receive a *másha* on a head-load of merchandise.

He shall also make good whatever has been lost by merchants (in the part of the country under his charge).

After carefully examining foreign commodities as to their superior or inferior quality and stamping them with his seal, he shall send the same to the superintendent of tolls.

Or he may send to the king a spy in the guise of a trader with information as to the quantity and quality of the merchandise. (Having received this information,) the king shall in turn send it to the superintendent of tolls in view of exhibiting the king's omniscient power. The superintendent shall tell the merchants (in

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question) that such and such a merchant has brought such and such amount of superior or inferior merchandise, which none can possibly hide, and that that information is due to the omniscient power of the king.

For hiding inferior commodities, eight times the amount of toll shall be imposed; and for hiding or concealing superior commodities, they shall be wholly confiscated.

Whatever causes harm or is useless to the country shall be shut out; and whatever is of immense good as well as seeds not easily available shall be let in free of toll.

[Thus ends Chapter XXI, "The Superintendent of Tolls" in Book II, "The Duties of Government Superintendents" of the *Arthasāstra* of Kautilya. End of the forty-second chapter from the beginning.)

CHAPTER XXII. REGULATION OF TOLL-DUES.

MERCHANDISE, external (*bāhyam*, *i.e.*, arriving from country parts), internal (*ābhyantaram*, *i.e.*, manufactured inside forts), or foreign (*ātithyani*, *i.e.*, imported from foreign countries) shall all be liable to the payment of toll alike when exported (*nishkrāmya*) and imported (*pravésyam*).

Imported commodities shall pay 1/5th of their value as toll.

Of flower, fruit, vegetables (*sāka*), roots (*mūla*), bulbous roots (*kanda*), *pallikya* (?), seeds, dried fish, and dried meat, the superintendent shall receive 1/6th as toll.

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As regards conch-shells, diamonds, precious stones, pearls, corals, and necklaces, experts acquainted with the time, cost, and finish of the production of such articles shall fix the amount of toll.

Of fibrous garments (*kshauma*), cotton cloths (*dukúla*), silk (*krimítána*), mail armour (*kankata*), sulphuret of arsenic (*haritála*), red arsenic (*manassilá*), vermilion (*hingulaka*), metals (*lóha*), and colouring ingredients (*varnadhátu*); of sandal, brown sandal (*agaru*), pungents (*katuka*), ferments (*kinva*), dress (*ávarana*), and the like; of wine, ivory, skins, raw materials used in making fibrous or cotton garments, carpets, curtains (*právarana*), and products yielded by worms (*krimijáta*); and of wool and other products yielded by goats and sheep, he shall receive 1/10th or 1/15th as toll.

Of cloths (*vastra*), quadrupeds, bipeds, threads, cotton, scents, medicines, wood, bamboo, fibres (*valkala*), skins, and clay-pots; of grains, oils, sugar (*kshára*), salt, liquor (*madya*) cooked rice and the like, he shall receive 1/20th or 1/25th as toll.

Gate-dues (*dvárádeya*) shall be 1/5th of toll dues; this tax may be remitted if circumstances necessitate such favour. Commodities shall never be sold where they are grown or manufactured.

When minerals and other commodities are purchased from mines, a fine of 600 *panás* shall be imposed.

When flower or fruits are purchased from flower or fruit gardens, a fine of 54 *panas* shall be imposed.

When vegetables, roots, bulbous roots are purchased from vegetable gardens, a fine 51¾ *panas* shall be imposed.

When any kind of grass or grain is purchased from field, a fine of 53 *panas* shall be imposed.

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(Permanent) fines of 1 *pana* and 1½ *panas* shall be levied on agricultural produce (*sítátyayah*).

Hence in accordance with the customs of countries or of communities, the rate of toll shall be fixed on commodities, either old or new; and fines shall be fixed in proportion to the gravity of offences.

[Thus ends Chapter XXII, "Regulation of Toll-dues," in Book II, "The Duties of Government Superintendents" of the *Arthasástra* of Kautilya. End of the forty-third chapter from the beginning.]

CHAPTER XXIII. SUPERINTENDENT OF WEAVING.

THE Superintendent of Weaving shall employ qualified persons to manufacture threads (*sútra*), coats (*varma*), cloths (*vastra*), and ropes.

Widows, cripple women, girls, mendicant or ascetic women (*pravrajitá*), women compelled to work in default of paying fines (*dandápratikárinî*), mothers of prostitutes, old women-servants of the king, and prostitutes (*devadási*) who have ceased to attend temples on service shall be employed to cut wool, fibre, cotton, panicle (*túla*), hemp, and flax.

Wages shall be fixed according as the threads spun are fine, coarse (*sthúla*, *i.e.*, big) or of middle quality and in proportion to a greater or less quantity manufactured, and in consideration of the quantity of thread spun, those (who turn out a greater quantity) shall be presented with oil and dried cakes of *myrobalan* fruits (*tailámalakódvartanaih*).