

TAX SYSTEM IN OPERATION IN MEDIEVAL CEYLON

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ABSTRACT

The aim of this review is to examine the tax system operated in Sri Lanka in its medieval period. The review was based both on primary and secondary literary sources and inscriptions. As examination revealed, the main income of the state was derived through the imposition and collection of taxes. The main economic activities in this period were agriculture and trade. Although, government tax system was based on both sectors, since the foreign trade activities during the medieval period were significantly high, income generated through the taxes imposed on trade was high.

Keywords: Agriculture, economy, foreign trade, medieval period, tax system

I. INTRODUCTION

When conducting studies on the history of Sri Lanka (earlier Ceylon), especially while focusing on the epochal political events that occurred from time to time, it is necessary and convenient to divide the timeline into three eras. The period of the Rajarata civilization could be considered as the ancient period, the period from Dambadeniya to Kotte kingdoms as the Medieval period, and the era after the westerners arrived in Ceylon as the modern period. Upon examining the economic background of this country as it existed in the past, numerous primary sources reveal that there had been two main sectors, namely agriculture and trade. Even in those days taxation existed and the government tax system had been based on both these sectors. It is recorded in ancient Indian literary sources that the government or the king imposed taxes on citizens because the citizens were protected by the rulers. Just as in India, the same practice prevailed in our country too. According to historical evidence, a tax system had been in practice during the medieval period in Ceylon.

II. AUTHORITY TO LEVY TAXES PROMULGATED BY THE KING

As the ruler of the country, the King was vested with the ownership of all the lands in the entire country. Siriweera (1971:154) has investigated all the facts related to the ownership and authority of the lands by the king and described them in summary form [1]. According to him, the king exercised the authority to collect taxes from all the cultivated lands in the country. This authority to collect taxes was based not on the ownership of lands but by the fact the king safeguarded the kingdom and its citizens. Besides that, the king exercised ownership of all the unsettled and abandoned lands. These lands were used by the king for the establishment of new settlements. The king also took over the ownership of lands in the event of the death of a land owner who did not have any heirs. Moreover, the ownership of any treasures found by anyone was vested with the king. The king also had the authority to confiscate the property of any person who was found guilty of treason. All these facts reveal that the king had the ownership of all the lands in the entire country by virtue of his exalted position as the ruler of the country. In return, the king also had to perform some duties and discharge certain obligations for the benefit of the citizens. In the literary sources and inscriptions the king was variously identified as Bhupathi, Bhumipala, Bhupala, Pruthuveeshwara, Maheepathi, Bhumipathi, Bhumeepa, Bhumissara and Patavipathi, all of which generally mean "Protector of the Earth" or "Ruler of the Earth"[2]. The *Galapatha Vihara* inscription of Dambadeniya era commenced with the wording in Sinhala as, "Bhumiyata Swamivu," which means "Superior of the Earth" [3]. The king was eulogized in the same manner in a number of inscriptions that were carved on stones during the Gampola era. King Wickramabahu III is identified as "Sri Lanka Pruthuvipala" in the Niyagampaya inscription [4]. According to the Gadaladeniya inscription the title "Pruthuveeshwara" was attributed not only to the king but also to the heir to the throne, ministers, and commander-in-chief of the Royal Palace [5]. They may have been addressed that way because they were the senior officials in the kingdom. According to the *Saman Devala Sannasa* (Charter of the Monument) all the royal personages from King Parakramabahu II up to King Parakramabahu VI had been identified as "Pruthuvishvarayan Vahansela" [6].

III. MANNER OF IMPOSITION OF TAXES

The researches that were conducted were based on indigenous primary sources and they have revealed that the citizens had paid a part of their income to the king as taxes. According to ancient Indian law documents, it was the practice to pay one-sixth ($1/6$) of the harvest as tax. It could be raised up to one-fourth ($1/4$) or reduced to one-eighth ($1/8$) according to the discretion of the king. Several local sources have stated confidently that the normal tax of this country was one-sixth of the harvest in the past [7].

During the Medieval period taxes were the main source of income for the government. The scribes of the medieval period have provided an account of the manner in which taxes should be charged by a ruler. The text “*Kandavuru Siritha*” mentions it as follows:

“Nobada Karauvara nogene yuthu aya pandura gene mal nosinda ron ganna bambarun men” [8]. “*Buduguna Alankaraya*” composed during the Kotte period too explains the manner of taxing. It mentions that taxation should be effected without harassing the citizen and by following the ancient customs as outlined in the verse below:

“Ron aragena semin
Yana bingu lesin thudumin
Lowata duk nodemin
Ganithi aya panduru pera niyamin” [9].

Similarly, “*Kavyashekaraya*” written in the same period mentions as follows:

“Ron eragena malini
Mee bandana bamarun meni

Lova nopela yeheni
Eyin dhana res karan nirindini” [10].

Contemporary sources have mentioned the method of levying taxes and noted that it has to be executed by a ruler. They also mention that taxes have to be levied without causing distress to the citizens.

As these sources reveal, the rulers of Dambadeniya have charged taxes. *Rajavaliya* mentions that King Vijayabahu III as well as King Parakramabahu II levied taxes from citizens and that the latter set about this in a reasonable manner as follows:

“.....recovered taxes as his royal father had done and without oppression” – Tax must be imposed and collected without distressing people in the country [11].

During the prince hood of Vijayabahu IV he was described by Buddhist monks in this manner “Thopage purushayo Saththvayan athin Karavuvura elavanna dutukala pava thamange ran dee Ovuhuda goda nanva”. Further, *Pujavaliya* mentions that there were officials appointed to collect taxes known simply as ‘tax collectors’ [12]. *Mahavamsa* makes a reference to the Prince as follows:

“He beheld the people who went forth to each village to collect the taxes due to the King, and he gave his own money to free from various dues all people who were in distress and protected them continuously, being well-versed in the protection of his subjects” “[13].

According to above details, the word Karavuvara has been used frequently. Therefore, it is important to pay more attention to this word. Siriweera has mentioned that the term for tax in Pali is “bali” and “kara” and that it is written in Sinhala text as “ayabadu,” “ayapanduru,” “karavuwara,” “bali,” “kara,” and “aya” [14]. According to the inscriptions of King Nissankamalla, the tax charged during the Polonnaruwa era from the harvest was known as “Karavuwara” [15][16]. According to Codrington, the king’s share of crops called ‘kara’, ‘rājakara’ or ‘bali’ has been named as “Karavuwara” by the primary sources [17]. As per Ranawella, the word “Karavuva” refers to taxes [18]. The citizens can enjoy the yield of crops by surrendering a certain portion of the produce from their fields as tax. Paranavithana mentions that the term “Karavuwara” was used in this era to refer to the word taxes [19]. According to the Dewapathiraja Stone inscription of *Devondara* (Devinuwara), the word “Karavuva” had been used commonly to designate taxes. The wording of the inscription is as follows: “Mahapadithe deku karavuwara nogath muth nobanda karavuwara nogathauthu” [20]. As such, it is clearly evident that during the medieval period, the word Karavuwara had been commonly used for taxes.

IV. TAXES LEVIED FOR LANDS

Lands were generally categorized as highlands, which were used for farming and paddy lands that were used for paddy cultivation. During the period of the ancient Kingdom, taxes had been levied both from highland farming as well as from paddy cultivation. After the Mhaga invasion (Mhaga Viyavula), Dambadeniya was selected as the seat of the Kingdom, and the rulers started levying taxes on cultivated lands from then onwards, in accordance with the ancient traditions. King Parakramabahu II, who was an expert on human law too had charged taxes from citizens [21]. According to the information of *Kandavuru Siritha*, *Pujavaliya* and *Mahavamsaya*, this king had charged taxes. Further, from the accounts given in the Mahavamsa, it could be assumed that a part of the collected taxes had been donated to certain viharas as benefactions [22] [23].

Dalada Siritha describes the manner in which King Parakramabahu IV had made provisions in the Legislations to offer some of the collected taxes to the Temple of the Tooth [24]. Further, it is believed that this king had donated the income generated from the villages named Elgiri, Paranagama, Thembilihela, Delmada and Morawaka to various Pirivenas and Viharas along with their tax collections [25].

The term “gammudala” is mentioned in a number of inscriptions such as *Lankathilaka Sinhala* rock inscription, Sagama rock inscription, and Vegiriya rock inscription dating from the Gampola and Kotte eras [26] [27] [28]. The term “gammudala” appears to be a word used for tenure. A number of erudite scholars have given their opinions about the term “gammudala”. As per Paranavithana, it is the fragment of land reserved for the houses in a farming village [29]. Mudiyanse has also supported this view [30]. Rev. Vimalakeerthi Thera who discussed this term at length in the context of the other accompanying terms asserts that it is not a tax levied from the village but refers to a part of the village itself that is reserved for the houses of the villagers [31]. Codrington says that this tax is named as *gammudala*, because it was collected from the village – village is called ‘Gama’ in Sinhala [32]. As per Ralph Peiris this is the profit gained by the King from the villages [33]. After having examined the inscriptions of the Gampola era, Abeyaratne mentions that a certain tax collected from the villages may have been named as ‘gammudala’ [34].

When both these conflicting interpretations of ‘gammudala’ as deciphered from inscriptions are considered, it could be assumed that it refers to some aspect pertaining to lands. But some inscriptions suggest that it has an association with a certain type of tax. According to *Sagama Rock Inscription*, two minister brothers named Alakeshwara and Devamanthreeshwara had made offerings to God “Natha” of Senkadagala and God ‘Ironwood tree’ constantly; the offering is indicated as follows: “*Sagama bada Saputhalagama Kumbura bijuwata deyala dasa amunak ha mehi bada gam mudala ga(dako) la walpita ethulu*” [35]. The copper monument of Oruwala describes *gammudala* as follows: “*Walwil Kumburu Owiti gammudala gevathu gasa kola aadee siyallama uthpalavanna divya rajoththamayanan vahanseta havurndhu ekakata panam pasalosak begin geviya yuthuya*” [36]. This indicates that taxes had been charged from various sections of the village and that *gammudala* also must have been one such part of taxation when more than one type of tax had been levied. The taxes levied this way may have also been identified using the same name. According to this inscription, a part of the tax that was due to the king on account of his ownership of the land had been offered to the viharayas. Accordingly, the remaining tax had been paid to the king from different sectors of the village.

Inscription on monument of Saman Devalaya notes that during the period of King Parakramabahu II, taxes had been charged from a number of villages donated to Saman Devalaya. It is implied from the following lines, “*Deviyan aiythi vu me gam valada badu de.....*,” that taxes have been charged from the villages donated to the Devalaya by the king [37].

Galpatha Inscription mentions as follows – “*Polpuwak ethulu Kolawel aya*” and “*Ilubessa himikote me athurehi hindavu kolavel ethuluvu*” [38]. Paranavithana’s opinion was that the

words ‘kola wel aya’ refer to the tax levied from estates [39]. Ranawella mentions that it is the tax charged from the yield of coconuts, arecanuts etc. [40]. According to Codrington, ‘kolawel’ means the domesticated gardens that were raised after clearing the forests. He suggests that the word “aya” denotes the amount of money recovered from coconuts and arecanuts gathered from those gardens [41]. Medauyangoda Vimalakeerthi Thera mentions that the word “kola” refers to trees planted and the word “wel” refers to the cultivated land and that “Kola wel” means the cultivated land that consists of vegetation. Accordingly, “Kola wel aya” refers to the tax charged on the products of the vegetation [42]. This information indicates that during that period, a tax had been levied from the lands on which various crops were cultivated.

Dalada Siritha mentions that during the period of King Parakramabahu IV, there were three categories of taxes [43]. It indicates the three groups as “Pamunu Lebuwan,” “Divel Lebuwan” and “others.” According to Codrington, all three groups belong to the low caste category. “Others” mentioned here refer to the taxes named *Isran*, *masran* and *davas aran*, which have to be paid towards the *Dalada* relics (Sacred Tooth relics).

After discussing these three categories, Codrington and Paronavithana have come to the conclusion that “Isran” is the year tax, “masran” is the monthly tax and “Davasran” the daily tax that had to be paid [44][45]. “Pujawaliya” also mentions about the taxes named “Isran” and “masran” [46]. It is clear from this information that during the above period different kinds of taxes had been charged.

A word related to taxes during this period was “aya othu.” According to the *Gadaladeniya* inscription, “aya othu” had been offered to Gadaladeniya Viharaya. It is mentioned as “Anura eththarun Gannoru gamin aya othu dhe bandunuth prayojana vidina lesata pidu kumburu” [47]. Abayarathne’s opinion is that the term “aya othu” may have been used for a special type of tax [48]. Codrington says that the term “othu” refers to barren lands [49]. (Codrington, 1980:131). Further, he explains that this tax was charged from the barren lands while the fertile lands were kept under the ownership of the King or the landlords as Muththettu (rathninda) or ‘anda paddy lands’. After allocating the productive service lands, the balance lands out of the taxable lands belonged to the “othu” payable paddy lands [50].

In this period there was a system of categorizing paddy lands according to their level of fertility (i.e. yield per unit area). “Uththie” were the bountiful paddy lands while “medde” were the paddy lands with moderate fertility. The third category ‘Pesse’ were the lands with minimal fertility. This is confirmed by a terminology issued by King Parakramabahu VI for Nedimala and Kalubowila lands [51]. “Aya othu” may have been charged from the lands under the “pesse” category. This tax had been charged from both paddy lands as well as dry lands.

During the fifty-second (52nd) year of reign of King Parakramabahu VI, Jothiya who dominated the upcountry had not paid the taxes due to the King. Consequently, the King had confronted Jothiya and taken action to recover the amount of taxes [52]. This incident is mentioned in *Alakeshwara Yuddaya* as follows:

“Ekalata Udarata rajakam karana Jothiya situ nam vu raja thema avurudu patha evana badhupanduruth neva mahawarata ewana minisunuth pramada kota pasrata senawata mānnathānna dheer gampamunudhee satan arava” [53]. This indicates that the provincial authorities had to pay a tax to the King out of their possessions.

This whole elucidation reveals that taxes had been levied during this period in various ways in return for the utilization of lands that belonged to the King.

V. TRADE TAXES

In order to maintain the stability of the economy taxes had been levied even from trade transactions in medieval Ceylon. As reported by Siriweera, taxes had to be levied from the trade transactions as a means of income for the government. Taxes had been collected by the officials appointed by the King himself or by the trade community themselves from the capital city, port cities and other trading centers. This responsibility may have been assigned to the community for the convenience of collecting a lump sum by the King at one particular time. The nature of these taxes was decided, based upon the customs of earlier periods [54].

Kautilya describes the way of collecting trade taxes in India as follows: “Trade tax should be charged on goods brought from suburban areas to the town and goods imported from other countries and also from goods taken out of the town to suburban areas or exported to other countries. This tax had been named as “Shulka” by Kautilya. He indicates the amount of taxes payable according to each category of goods. The owner of the goods should pay an amount between a quarter (1/4) and one-sixth (1/6) of the value of the goods. Tax on imported goods should be one-fifth (1/5) of the value of goods [55]. According to the local sources, trade tax had been known by several names such as Suka, Sunka, Sunvath, Sungam, Sunwan and Sunkam [56][57][58]. Though it is known that the rulers of this country had charged trade taxes, the amounts or percentages are not known.

Custom duties had been levied at the harbor for imported and exported goods. The earliest reference to customs duties was made in the *Godapavatha* inscription. This inscription provides evidence that King Gajabahu I (113-135) had donated a part of the customs duty charged at the *Godapavatha* harbor to *Godapavatha Viharaya*. This type of tax is indicated as “Suka” in the inscription [59]. These taxes were collected by government officials.

According to the Mannar Kachechi Pillar inscription, the officers who collected tax at Mahathiththa harbor had been called “Mahaputuladdan” [60]. The collection of taxes at every harbor had started from the Anuradhapura era and continued without a break. During the medieval period, the importance of certain harbors of the country had declined but the other harbors experienced and profited from booming trade activities. There is evidence from the (Dondra) Devundara Pillar Inscription established in the Dambadeniya period that taxes had been levied for goods at the Dondra harbor. The Chief Officer in charge of Dondra harbor was designated as “Mahapanditha.” One of his responsibilities was deciding on the rate of taxation for the various items. The duties of his subordinates are also indicated in the inscription. It also mentions that subordinates of “Mahapanditha” should not deviate from the laid down procedure of taxation at the harbor and that they should not arbitrarily vary the amount of specified taxes. The wording appearing to the above effect is as follows: “*Mahapandithenum sesu thotamuna raknadhana avul nokaravuwa isa, Mahapandithe dekvu karavuwara ganuthmuth nabanda karavuwara nogatha yuthu.*” This inscription had been placed to discourage traders who arrived from foreign countries from engaging in various tactics to evade taxes. This line in the inscription is therefore written as follows: *Paradesin aā vanija nila situa rajasevakayin pandurin varadavala thaman raten gena aā sorabadu mithuran vetha thaba diya yuthu badu panduru valakvana lesa nodiya yuthu*” [61].

Lankathilaka Copper Plate inscription of Gampola era mentions as follows: “*Ethulu madigayen pita madigayen, nawathotin, atalosdesayen aā viyaparayangen ganna dena yam baduyekin siyayata kālak niyāyen*” [62].

Both these inscriptions are connected to the levying of taxes. The word "navathota" refers to the nine harbors in existence then. *Alakeshwara Yuddhaya* and *Rajavaliya* mention that *Aryachakravarthi* had appointed officers to collect taxes from nine harbors [63][64]. These sources do not indicate the names of the nine harbors. Hettiarachchi says that it may refer to *Yapapatuna* (Jaffna), Mannar, Puttalam, Bundalam, Chilaw, Negombo, Wattala, Colombo and Panadura. As per above details, it appears that taxes had been collected during the Gampola era and at one stage, collection of customs duty was done by the King of Gampola [65]. But after *Aryachakravarthi* became powerful, he had taken over the collection of taxes.

As mentioned in these inscriptions, taxes had been levied on inward and outward bound goods at two customs offices named *Ethulumadigaya* and *Pitamadigaya*. The two Sinhala words represent the terms inward and outward customs [66][67][68]. Opinion of Abeyrathne was that this meant the levying of customs duty on inward and outward cargo [69]. Mostly traders had brought goods to the country and carried goods from the country by means of importation and exportation practices. It could be assumed that customs duties had been charged at both places for the goods.

It appears that customs duties had been charged continuously during the Kotte period too. Abeysinghe states that according to Portuguese documents, the customs duties charged by them were not according to their impositions but the same charges as those levied by Sinhala kings [70]. This indicates that customs duties had been a part of the government income during the period of Sinhala kings. Apart from the above, the evidence shows that taxes had been charged in the country internally at different places.

It also appears that taxes had been charged during the Gampola era at various places for different types of services. The term "Madigaya" had been used there too. According to the *Medawala* Inscription, in the period of King Vikramabahu »»», a person named Saulupathi Marthandan Perumalan Vahanse had entrusted the madigaya of Singuravana, Balavita, Mathala, Dumbara and Sagamathunrata to Brahmanas [71].

The assigning of madigaya to Brahmanas reveals that it is an important division. It is also clear that Saulupathi Marthandan Perumalan Vahanse was not King Vikramabahu »»». Parnavithana's opinion is that Aryachakravarthi of Jaffna has also been identified by the above name [72]. Accordingly, it indicates that the intervention of Aryachakravarthi had been extended to cover certain important affairs connected to several parts of the Gampola Kingdom.

It implies that the above mentioned internal and external madigayas refer to the places where taxes were collected and so the definition of madigaya is based on that. But certain erudite scholars have presented a different opinion about "Madigaya" and this has to be examined with special attention. Accordingly, Silva mentions that madigaya is the place where traders brought the goods they wanted to sell. At this point too they had to pay taxes on their goods, and in addition to that the traders had to assist in transportation functions for the king. Further, the boats and barges they used were also subjected to a levy of tax during the Kotte period under the description of "Madiga" [73]. According to Wijayatunga, people who were engaged in the duty of transporting goods by pack animals or caravans also had to pay taxes. The place where the taxes were collected was called "rendhapola" [74]. According to the Sumangala dictionary, "rendapola" is a place where taxes are paid for the goods transported by caravans; taxes are collected by the king's staff in charge of trade. Rev. Wimalakeerthi Thera while discussing "Madigaya" provided details about "Ata Madagiya," which appeared in *Nikayasangrahaya* initially. He mentions that there were eight types of shops in the government marketplace. The traders are warned to sell only the goods that they are allowed to sell by the king and taxes are charged only for the goods sold by the traders. According to Sumangala Thero, the word 'Madigaya' from its sound seemed to be a shop or a marketplace. It could have been a consumer sales outlet or a large market. He says that "Madige" is the place where consumer goods are stored for the use of the king's palace and for the houses around the area [75].

This is also mentioned under taxation. A store house having trade items, and store houses containing goods for private usage were also liable to pay taxes. As such, the main palace, Adhikaram's mansion and Dissawe's residence too came under the focus of taxation, as transportation of goods between those places was taking place constantly. It was the responsibility of the collector of taxes to provide gunny bags to transport the goods, to supply bullock carts and bulls and organize the caravan for the transportation.

It is plain to see that a large number of officials had been appointed for this task [76]. The words "madigaya" and "madige" referred to two places carrying out two different tasks. The Department of Taxation had come into being in or around the 16th century. A statement made by Kulasekara makes this fact quite plain. "This is seen more clearly by examining how with the expansion of social life in the hill capital the trade unions cropped up to show support and integrate with the state machinery. The "madige" or Transportation Agency is a good example of this. It consisted of two separate migratory units. They were those of the Karawe Caste and the Muslims. Although they were outside the caste system of the upcountry society, they were entrusted with performing different types of services, after they came and settled down there. The Karawe types instead of settling down in the lands inherited by them chose to settle down in state lands that were used as storage facilities. They were entrusted with the task of providing cattle for the king's main store-house. But the Muslims were not provided with state lands. And their Taxation Agency was known as the office of the Hulan Badda. But they were also responsible for providing the state with cattle and carters. Both these parties were given money from the king's treasury and permission was granted to them to get involved in trade activities on behalf of the king [77]. The other academics who made comments on "madige" tax were Ralph Peiris and John Davy [78][79].

The word "madige" may have been used to denote the term Tax or to identify the place where the taxation charges were paid. The offices where taxes were collected can be classified as particular points, where a fee was levied as tax, when entering a province, a town or a market place. The tax was imposed on the goods that were being carried. This was practiced from the Anuradhapura period.

A similar scenario is described in the inscription at Gedige dating from the 10th century A.D. It states that when paddy is brought into the city, a tax amounting to one quarter of the total weight is charged [80]. The manner in which Taxation was charged in the Hopitigama Market (Trade) zone is a fine example of how tax has been imposed in other trading cities. It is stated therein, "The collection of taxes should be in accordance with the customs practiced in the past. It is not permitted to engage in any tax related monetary transactions inside the homes of individuals or outside the village. It should be carried out only within the confines of the marketplace. If any

undeclared goods are detected the fine of tax would be doubled. These have been the rules imposed on the collection of taxes. The officer in charge acting as the collector of taxes was known as Padhiladdanayaka [81].

Exemption from Tax was made for certain listed goods and the list was made public. A guideline was followed when imposing taxes. As per the Kelani Vihara Inscription of the 10th century A.D., a tax known as 'Sugam' had been exempted from a marketplace known as Senavirathpadeeya situated in Kelaniya [82]. As per the charter of the Saman Devale of Rathnapura, a 'flat bottom wooden boat' and a 'barge' were constructed tax free by the servants of the Devale, and no Sungam was imposed by the King's palace as a special favor [83]. 'Sungam' is also similar to tax and indicates when and where tax is imposed; such a place is mentioned in the Thisara Sandesaya. Suraweera's explanation of Sungama is that it is a village where income tax is collected [84]. These locations are situated close to and bordering the River Nilwala. When crossing the river to and fro, there is a particular point at which the tax fee (money) is collected. The Tamil Epigraphs found at the Padaviya area mention that a tax was even imposed on the Thawalams that were used to transport these goods [85]. Also, the Galapatha Vihara Inscription makes mention of taxes that may have been imposed on caravans. The reason why this inscription does not directly mention the imposition of taxes may be because the purpose of putting up the inscription might have been for some other reason.

Although taxes imposed on the various goods varied, the main sources do not indicate the taxation rates of the different products. But it has been possible to categorize certain taxable items that were exported, as most of those came directly under the authority and power of the king himself. Some of those export items are pearls, gems, elephants and tusks. The state received a massive income by trapping and taming elephants, diving to collect pearls, mining gems and then exporting these to other countries [86].

The gem industry which was directly under the State Authority continued to be so throughout the Kotte period. The mining of Gems was done under an entity known as the Mines Tax Organization. As per its rules, those who were engaged in the mining of gems were expected to give the king a specified amount of gems annually [87]. But how much this allocated amount was, is not recorded. It is impossible to estimate the quantity of such items.

Even the situation relating to 'Pearls' was identical to that of gems to some extent. That is to say, the king had his authority over it. There are no sources available to provide information about the amount the state imposed as taxes for pearls. But some foreign sources give an indication of this. According to Chinese monk Fa-Hsien, out of every 5 beads of pearls, 3 belonged to the king [88]. A Chinese trader who lived during the 14th century A.D., Wang-Tang-Yun states that out of

a selected variety of pearls, 3 out of 10 were taken over by the king [89]. Even from the explanations given by Ribeiro, it is clear that the king received a Tax from pearls [90].

During the Monsoon period, cinnamon was crushed and taken to be stored in state owned granaries. This was a responsibility delegated to those of the Salagama caste [91]. The cinnamon that was handed over to be stored was said to be ready for export [92]. Accordingly, during that period there was a form of taxation imposed on Ports, Barges, Boats and on other modes of transportation that conveyed goods to selling points located in different areas of the Island. Therefore, taxes were levied on the carriage of goods to and from places within the Island and also when exporting same.

CONCLUSION

During the medieval period the main income of the kingdoms of Ceylon was derived from the collection of taxes. It can be noted that during this period there were very few farmlands alongside the main roads. As such, the taxes such as “Dakapathi” and “Matheramajibaka,” which existed during the Anuradhapura period had been done away with. But there are indications that newer tax systems such as “Gammudala” had been introduced during that period. Whatever it was, there had been a form of tax collection within the land. In comparison with the earlier Anuradhapura and Polonnaruwa periods there had been an increase in foreign trade activities during the medieval period. Undoubtedly, the income generated through taxes had gone up as a result. Thus, the main income of the state was derived through the imposition and collection of taxes, as can be clearly seen.

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