CONTENTS

PART I : INTRODUCTION

Chapter I  Nature and Scope, and the Sources  1-19
Chapter II Political History of the Period
               - A Brief Survey  20-72

PART II : REVENUE SYSTEM

Chapter III Sources of Income
               Sources of Revenue - Origin of
               Taxation - Principles of Taxation  73-85
Chapter IV Land System
               Ownership of Land - Types of Land -
               Units of Land - Measurement of Land -
               Boundary Stones  86-112
Chapter V Land Revenue
               Tax on Agricultural Land - Irrigation
               Cess - Tax on Agricultural Produce -
               Tax on Agriculturists  113-125
Chapter VI Commercial Taxes
               A) Measures and Weights - Measure of
               Solid Articles - Liquid Measures -
               Units of Weight - Units of Counting
               B) Means of Transport
C) Taxes: (a) Tolls on Incoming and
Outgoing Goods (b) Transport Tax
(c) Road Tax (d) Tax on Mercantile
Goods (e) Sale and Purchase Tax

D) Trade Activities and Trade Guilds

E) Over-Seas Trade

Chapter VII Other Sources of Revenue

A) Property Tax: (a) Measurement of
House Sites (b) Taxes on Houses
and House Sites (c) Tax on Movable
Property

B) Tax Related to Professions

C) Tax on Industries

D) Tax on Socio-Religious Activities:
   (1) Marriage Tax (2) Dāya-dharmada
       Tere (3) Maṭha-deré (4) Tapōdhanaṛa
       Hadike

E) Military Tax

F) Other Incomes: (a) Fines (b) Heirless
   Property (c) Income from Treasure
   Trove (d) Royal Presentations etc 176-203

Chapter VIII Tax Exemptions

Appendix: I. Perijjumka, Vaḍḍaravuḷa,
Kirudere-Kirukula II. Biṭṭi -Free Service
III. Additional Levies and Collections
IV. Was Taxation a Burden on the People? 204-225
PART III : MONETARY SYSTEM

Chapter IX
Mints and Coinage
A) Mints and Minting System
B) Coinage
C) Monetary Transactions: (a) Sale and Purchase (b) Mortgage and Lease (c) Loan and Interest (d) Donations and Endowments 226-266

PART IV : REVENUE ADMINISTRATION

Chapter X
Heads of Expenditure
A) Civil Expenditure: (i) Administrative Expenditure (ii) Agriculture (iii) (iii) Irrigation (iv) Trade and Commerce (v) Education (vi) Religion (vii) Expenditure on Other Activities:
B) Literature - Fine Arts - Civic Amenities
B) Military Expenditure 267-292

Chapter XI
Revenue Administrative Set-up
(i) Units of Administration (ii) Mode of Collection of Taxes (iii) Hierarchy of Tax Officers (iv) Treasury Officers - Finance Officer
Appendix: Feudatory Families and Fiscal Administration 293-308

Abbreviations 309
Bibliography 310-324