

## Rules of Tax-exemption for Brāhmaṇas in the Dharmaśāstras

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The aim of this paper is to make an investigation into the relationship between *brāhmaṇa* [*br*] and *kṣatriya* [*kṣ*] mainly according to Manusmṛti [Mn]. For this purpose, 'tax-exemption' will be discussed, which is one of the privileges kings grant to *brs*.

There is a ch. called '*rājadharmā*'<sup>1)</sup> in Dharmasūtras [Dhs] or Dharmaśāstras [Dhś]. The 7th ch. of Mn is called '*rājadharmā*' in which the duties of the kings are treated independently, while the duties of 4 varṇas, including *kṣ*, are mentioned in other ch. Mn I-89, says:

To *kṣ* he commanded protecting the people, bestowing gifts, offering sacrifices, studying the Vedas, and abstaining from attaching himself to sensual pleasures.

Among these, protecting the people is most commendable (X-80). In the 7th ch, the *rājadharma*s are punishment, practicing himself, appointment of officials, construction of fortresses and cities, ruling villages and collecting taxes, honoring *br*, foreign policy and war.

According to Dhśs, in villages and cities, kings collect some kinds of taxes<sup>2)</sup>. It is because kings protect their people, and therefore, a king who collects taxes without protection is to be damned soon after death (Mn VIII-307). We can say that tax collection is an important duty for kings as well as the right reward for the protection. Dhśs, however, have rules of tax-exemption. There are two kinds of exempts. One is *brs*<sup>3)</sup>, and the other is people who have no ability of payment<sup>4)</sup>. I notice that not all the *brs* are exempts<sup>5)</sup>. Specific *brs* who are versed in Vedas and keeping *āśramadharmā*, often called *śrotriya*s or *brahmacārins*, are exempts. Kings collect taxes from the people as reward for protection, but not from *brs*. For they transfer to kings parts of merits accumulated by teaching or studying Vedas and performing sacrifices. By this they gain exemp-

tions<sup>9</sup>). Viṣṇusmṛti [Viṣ] III-26~27 says "A king should not collect taxes from *brs*. For they pay taxes of *dharma* for the king". A key term is 'taxes of *dharma* (dharmakara)'. While this word is not found in other Dhśs or Dhss, a word '*dharma*' is used together with the word '*br*' in several places of Mn<sup>7</sup>). For example :

The birth of a *br* is the eternal incarnation of *dharma*. For he is born for the sake of *dharma*, and becomes one with *brahman*. A *br*, coming into existence, is born as the highest on earth, the *iśvara*, to protect the *dharmakośa*. (I-99~99). On these verses, Naṇḍana comments that *dharmakośa* is Veda, and Kul-lūka says that *br* indicates *Brāhmaṇa*. Yājñavalkyasmṛti I-198 says "*Brs* are created for the protection of Vedas", and furthermore, teaching the Veda is most commendable for *brs*<sup>8</sup>). From the above, we can say that *brs* who the authors of Dhśs expected were versed in the Vedas and keeping *dharman*s indicated in the Vedas.

The rules of taxation in Dhśs are various. And in the Arthaśāstra [Arth] we find a rule of labour instead of taxes<sup>9</sup>). But the details of rules make little difference among Dhśs. In the following paragraphs, exemption of land will be discussed. Mn VII-201 and 203 say :

Having conquered, he shall worship the gods and righteous *brs*, give them exemptions and proclaim offers of safety. He shall make authoritative their laws<sup>10</sup> as declared, and honour him with precious gifts along with chief persons.

In short, a king, after conquering the foreign countries, shall give *brs* exemptions, and let them keep order as before; that is, the *brs*' mission is to let people observe *dharma*.

Medhātithi and Rāghavānanda comment that the king shall give them '*brahmadeya*', a typical word meaning the exempt-land given to *brs*. It is not found in Dhśs, but dealt with in the Arth<sup>11</sup>). Arth II-1-7 says :

A king should give *brahmadeya*, exempt from fines and taxes, to *ṛtuviḥ*, *ācārya*, *purohita* and *śrotriya*, with inheritance passing on to corresponding heirs.

This section is named '*janapadaniveśa*', settlement of the countryside, not about the conquered land as Mn VII-201 and 203. But both cases may have a following point in common ; that is, a king lets *brs* live in his

newly obtained territories. It can be said that this is in order to keep *dharma* there, and he gives them exemptions as rewards for it.

It can be said that *dharma* has at least two aspects for *brs*. First, studying the Vedas, living righteous lives and accumulating good deeds are *dharma*s provided to the *br-varṇa*. Secondly, *brs* shall propagate *dharma* as a standard of the society and maintain social orders by it.

In regard to the superiority of *brs* and *kṣs*, Mn admits that both are divinity (VII-8, IX-317, 319) and they surpass other creatures (I-93, VII-5). And it is said that they should cooperate each other to prosper (IX-322). About their relation to *dharma*, Mn XI-84 gives us suggestions; "The *br* is declared to be the root of *dharma* and the *kṣ* the top of it".

The so-called *varṇa*-system is an useful framework, but we should not consider it as static. It can be said that the relationship between *brs* and *kṣs* is not always such that one is higher and the other is lower, but the interdependent one<sup>12)</sup>. *Kṣs* or kings rule society by *rājadharmā*, and *brs* propagate and keep *dharma*, enjoying exemptions as reward; that is, both share functions in the society. We can have a glimpse of such a relationship through the examination into tax-exemptions for *brs*.

1) As to *rājadharmā*, see P. V. Kane, *History of Dharmaśāstra* [HD], II, 1-241, J. D. M. Derrett (tr.) *The Classical Law of India*, pp. 207-243. 2) Mn VIII-307 enumerates *bali*, *kara* and *śulka*, and *bali* is the oldest, HD II, 189-190. 3) Mn VII-133, VIII-407, Āpastamba Dhs [Āp] II-26-10, 13, 14, 17, Vāsiṣṭha Dhs [Vās] I-43, 44, XIX-23, Viṣ III-26~27, V-132~133. 4) Mn VIII-394, Āp II-26-11, 12, 15, 16, Vās XIX-24, 26. 5) A *br* engaging in agriculture had to pay 1/6 of the produce. HD II, 145. 6) e.g. Vās I-43~44. 7) Mn I-93, 98, 99, IV-147, XI-31, 84, XII-113. 8) Mn X-80. 9) Arth II-15-8. 10) In J. Jolly's and J. D. M. Derrett's eds., "*teṣām dharmān*", but in other eds. mostly "*teṣām dharmyān*" G. Bühler translates "the lawful (customs)", SBE, XXV, 249. 11) R. P. Kangle, *The Kauṭīliya Arthaśāstra*, III, 171-172. 12) cf. U. N. Ghoshal, *A History of Indian Political Ideas*, pp. 30-34, 58-60, 184-187, 240-244.

<Key Words> Dharmaśāstra, varṇa, kṣatriya, brāhmaṇa, tax-exemption.

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