

**Kristin Kleber (ed.). *Taxation in the Achaemenid Empire***

**Reinhardt Pirngruber**

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## REFERENCES

Kristin Kleber (ed.). *Taxation in the Achaemenid Empire*. *Classica et Orientalia (CleO)* 26, Wiesbaden : Harrassowitz Verlag, 2021, vi+434 p., Cased. ISBN 978-3-447-11597-1/ISSN 2190-3638.

- 1 In this conference volume, the proceedings of a symposium dedicated to the various taxes, dues and levies collected by the Achaemenid Great Kings from the subjects of their vast realm. It contains eleven essays arranged according to region, as well as an introduction with synopses of the contributions and an all too brief discussion of the difficulties involved in arriving at conclusions that are valid for the Empire as a whole, mainly owing to the heterogeneous nature of the ancient sources.
- 2 Yet there are commonalities and points of contact between the contributions, both on the level of terminology, with the Babylonian term *ilku* and its Aramaic equivalent *hlk* playing a prominent role in disparate parts of the empire, and on the level of administration, for example as regards the interactions between the local, regional and imperial levels and their respective competences. Deliveries in kind (e.g., quotas of livestock or harvest shares) and the performance of labour duties are considered, as are straightforward payments in cash (mostly silver).
- 3 The different regions are represented to an uneven degree in this volume – and the Persian heartland is unfortunately absent –; there is a clear focus on Babylonia (not surprising considering the quantity of primary sources), with four contributions including a programmatic essay by the editor spanning ca. one-third of the entire volume. Egypt and the Levant are well represented with three and two papers, respectively, while one paper each is dedicated to Asia Minor and Arachosia.
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