

Tax-levying System in the Reign of Myanmar Kings

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Abstract

This paper presents the mutual obligations between the tax inspectors and tax payers during the reign of Myanmar Kings. The tax system and the different tax collectings in the successive ages of Bagan, Pinya, Inwa, Taungoo, Nyaung yan and Konbaung periods were revealed using the comparative methods. Although there were various kinds of tax collecting system in Konbaung period, this paper emphasizes on the custom of Tax Department of Myanmar kings such as toll tax, forestry tax, mineral tax, bazaar tax, ferry tax, export tax and import tax.

Key words : Tax, Levy, Period, Reign

Introduction

In the reign of ancient Myanmar Kings, there existed two classes: those who paid taxes and those who levied taxes. The former was a type of people whose business prospered due to the peace and stability of the state, while the later had to carry out the responsibilities of the state with morale and physical powers and were entitled to revenues. The duties and responsibilities on both sides were stated in Razabiseka Adeikhtan (oath) and Singaha Taya Lay-pa, which are the fundamental concept of taxation administration of Myanmar kings. Those who had to pay taxes were responsible for avoiding to pay or conceal due taxes. Similarly, those who levy taxes are responsible for over-taxing, unfair taxing and abuse of taxation.¹

Concerning taxation in the ceremony of the coronation, when the king was asked for granting a promise to rule his country according to the law and order in receiving public taxes, to exploit one-tenth of the public tax and govern and give protection to his people with justice and mercy. Only after the Buddhist king had received the coronation, he should be the tradition of which had been practised throughout successive reigns of the Myanmar kings.² Of the eleven successive kings of the Konbaung Dynasty, Badon Min (founder of the First Amarapura City 1782-1819), Bagyidaw (founder of the Fourth Inwa City 1819-1837), King Thayawaddy³ (founder of the Second Amarapura 1837-1846), Mindon (founder of the

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¹ U Tin, *Myanmar Min Okchoke Pon Sardan Hnit Bodaw Paya i Yazathat Khaw Amerintawngyi* (Paper on Administration of Myanmar Kings and order of King Bodaw Paya called Yazathat), Vol-I, Yangon, Cultural Department, 1963, pp.38, 234. (Henceforth: Tin, 1963)

² Tin, 1963, p. 238

³ *Konbaungzet Maha Yazawintawngyi* (Great Chronicle of Konbaung Period), Vol. III, edited by Maung Maung Tin, Yangon, Ledimandaing Press, 1968, pp. 249, 250. (Henceforth: Konbaungzet, 1968).

Mandalay- Ratanapon 1853- 1878) and Kind Thibaw⁴ (the Second Mandalay-Ratanapon Kingdom 1878-1885) received the coronation of Raza-bithe-ka Muddha beiktheik.

In the periods of Bagan, Sagaing, Pin- Ya, Inwa, Taungoo, Nyaung-Yan and Konbaung, taxes were levied throughout the period. The inscriptions of Bagan recorded instances of levying taxes.⁵ Moreover, paying taxes could be some in the form of garments, copper or paddy. In Bagan period, the land donated for religious purposes or Sasana had never been levied taxes throughout the period.⁶ The rates of tax on land varied from region to region. This is probably because different production rate depended on different kinds of soil, or the attitudes of the local chief who levied taxes.

Various types of levying taxes in Bagan period were taxes on gold, silver, ruby, topaz, white copper, bronze, Thalay (king of fragrant rice), iron, mai-lon, maw-yaw, musk, elephant, horse and lake. To have equalization of tax, measures and weight were prescribed: *pe* (15.75 grain), *mu* (31.5 grain), *mat* (63 grain), *kyat* (252 grain), *po* and *visses*, as well as *sale* (unit of grain measurement equivalent to 0.0175 of a bushel, *Khwet* (by measurement of grain, 0.035 bushel), *pyi* (unit of grain measurement equivalent to for sale, 0.07 bushel), *khwe* (measurement of weight, half of rice, 0.562 bushel, *tin* (measurement basket for grain, 1.125 bushel, *to* (length) and *poke* (round bamboo basket for storing paddy), *ket* (large paddy basket which can hold 64 Tins of paddy), *Kya* (granary having a capacity of 256 Tins), *Kyi* (granary, place for storing grain).⁷ Tax could be submitted to the Royal Granary in the form of silver or crops.⁸

In Taungoo period, during the reign of Bayint Naung Kyaw Htin Naw-rathta, Myanmar Naing-gan-taw stood as a united Kingdom. But Sagaing, Pinya and Inwa period, monarchs arose in rivalry and wars broke out among themselves. So the farmers had to be conscripted in the army. Besides there was no security for trading. So there was no systematic record of tax collection in those periods.⁹ In Nyaung Yan period, the royal order issued by Mingyi Swa Saw Ke stated that: to govern the poor and the needy without having a burden on the taxes of land, soil and betel, wiping out cases and making serious cases light ones.¹⁰ This shows that it was meant not to levy heavy taxes on land for those poor farmers who earned their living very hard by farming.

In Nyaung Yan period, the kinds of taxes were on gold silver, resin, lake, horse, sheep, musk, creatures in hibernation or aung, satin, lace, tapaz, maw-yaw, velvet, mailon, Khema, wax, ivory, copper, iron, precious stones, brick, axe, grub hoe, knife, jungle, farm, field, fair,

⁴ *Konbaungzet*, 1968, p. 548

⁵ U Nyein Maung, *She haung Myanmar Kyauksa Mya* (Early Myanmar Lithic Inscriptions), Vol.II, Archaeological Department, 1982, p.200. (Henceforth, Nyein Maung, 1982)

⁶ Dr. Than Tun, *Khut haung Myanmar Yazawin* (History of Ancient Myanmar), Yangon, Sar-Loke-ngan press, 2002, p.164 (Henceforth, Than Tun, 2002)

⁷ U Tun Aung Kyaw, *Myanmar Naing-Ngan Mya Khun Thamaing* (History of Myanmar land taxes), Yangon, Sarpay Beikman Press, 1995, pp-40, 41 (Henceforth, Tun Aung Kyaw, 1995)

⁸ Than Tun, 2002, p.164

⁹ Tun Aung Kyaw, 1995, p.54

¹⁰ *Jambudipa Ok Saung* (Book of Jambudipa Ok Saung) edited by Than Tun, Yangon, Myanmar Historical Commission, 2005, p.2 (Henceforth: Jambudipa, 2005).

security, jetty, fruit, wet and dry goods, carcass of elephant or horse, land, helping the horse stand up, or *hsin the myin mat*, ferry boat, cattle arriving in, salt, seasonal flowers.¹¹ In Nyaung Yan period, Ye-Kyi village, the Shan state and the central plain had to submit tax in silver: three and one *pe* for one person and one hundred and fifty seven *kyat* and two *mat* for one year.¹² At *Auk-myit-sin*, the jetty tax included taxes on water melon, gourd, cucumber: one fruit per one boat: one basket of fish per boat: one toddy nut bowl of honey per boat carrying honey. If a request was made on taxation, leniency was shown. There was no custom of levying taxes in the month of Thadin-gyut (October).¹³

In ancient Myanmar kings, the royal taxes included in the Custom or Tax Department of Myanmar kings were on toll tax, forestry tax, mineral tax, bazaar tax, ferry tax, export tax and import tax. The toll tax meant taxes levied at inland or waterway posts over the transportation of passengers, objects, animals, boat and cart etc. The *Kin Wun* was in charge of the security post and was entitled to the revenues from that which were enlisted and submitted to the king. The inland security post numbered 30 in Myanmar territory and 17 in Shan regions - 47 in total. At the posts, a pair of bullocks were taxed a certain amount of money: 3 *kyats* and 1 *mu* per ten pairs of bullocks at the maximum rate and 1 *kyat* 2 *mus* and 1 *pe* at the minimum rate. The porter and pedlar were to pay 1 *pe* or 1 *sale* (0.175 bushels) of rice per one basket.¹⁴ The well-known security posts along the Ayayawaddy or *Ye-kin* (security gate) were Sampenago, Kyauktalon, Mingon and Mutoattaloke in Myanmar territory. At these posts, one trip was to pay 1 *kyat* 2 *mus* and 1 *pe*.¹⁵ Various taxes were levied on various types of boat. A receipt was issued after paying the tax. Then, if the receipt was shown, no more taxes were to pay again.¹⁶

In Konbaung period, tax on forest products was also important-various kinds of timber, resin, seal, wax, ivory and bamboo etc. The tax was collected on forest products. In the reign of Myanmar Kings, teak was an important forest product.¹⁷ There was two types of tax on forest products: *Yazahtani* (royal city) forest and *A-way* forest. The latter concerned with far-flung areas usually practiced the *Khun-the* System. In Mindon's reign, the *Yazahtani* forest tax was to pay K. 70,000 per year.¹⁸

In Upper Myanmar, there were two posts: the Mutoattaloke forest products tax post and the Four Cities forest products tax post.¹⁹ The latter referred to the four cities: the Golden

¹¹ Jambudipa, 2005, p-22, 23, 30, 32, 47, 48, 50, 108, 109, 110, 111

¹² Jambudipa, 2005, p-32

¹³ Jambudipa, 2005, p-109-110

¹⁴ U Tin, *Myanmar Min Okchoke Pon Sardan Hnit Bodaw Paya i Yazathat Khaw Ameintawtangyi* (Paper on Administration of Myanmar Kings and order of King Bodawpaya called Yazathat), Vol. V, Yangon, Cultural Department, 1983, p-2 (Henceforth : U Tin, 1983)

¹⁵ U Tin, 1983, p-2

¹⁶ *Akawk Nhone Sayin* (List of Revenue Prices), Mandalay, Yadanabon Press, 1885, p-105 (Henceforth: Akawk Nhone, 1885)

¹⁷ *Achebya Myanmar Nainggan Thamaing* (A Basic Political History of Myanmar), Vol.II, Part.ii, Central Organizing committee, Myanmar Socialist Lanzin Party, Yangon, 1978, p.126 (Henceforth, Achbya, 1978)

¹⁸ Mr.Taw Sein Kho, *Hluttaw Mhat-tan* (Hluttaw Record), Yangon, 1960, p-64 (Henceforth: Taw Sein Kho, 960).

¹⁹ Taw Sein Ko, 1960, pp.64, 73

City, Amarapura, Inwa and Sagaing.²⁰ In Thibaw's reign, a new category was prescribed on tax *Thit Shay Khun Shay*: the logs from the forest of Taungoo, Yamethin and nine villages of *Thit Kyeit Gyi* were levied taxes 5 *pyas* per log. In 1882, the system of *Thit Taw Khun The* was adopted.²¹ Other forest products-ivory, wax, seal and buffalo horns were levied taxes-5 coins over k.100.²² The summary of revenues collected in 1882 recorded 50200 coins collected from tax related to forest products.²³

The tax on minerals included tax on ruby, jade, gold, topaz, lead, copper and sulphur. There is no record showing tax on petroleum.²⁴ There were two types of tax on gold and silver: the *Shwe Nan Yoe* tax on gold and silver and the *A way* tax on gold and silver. The former type includes the Shan State, the plain, upper and most upper villages along the Ayarwaddy river and the *Tu-ywin-tai* villages.²⁵

Those which produced jade were the regions along the east U-ru river and west Chindwin river. The excavation of jade was mostly done by the Kachin. The Myanmar Kings levied tax of 33% on the value of traded jade. The rate of tax on jade was higher than that of other goods.²⁶ Before 1836, the rate of tax on jade was about 6000 coins per year. Since 1840, the tax declined to about 3000 coins. The appraiser officers were unfair to collecting tax on jade, so there were some losses. So in 1866, the Khun-the system was adopted in jade taxation: 60,000 coins for three years were to be paid. In 1869, this system was abolished and the tax system was once again revived. In 1870, about 12,000 coins were collected from jade taxation and the tax increased to 20000 coins in 1873. In 1880, the tax increased up to 50000 coins.²⁷ The tax collecting increased the most in King Thibaw's reign.

Such precious stones as ruby and sapphire were excavated in Moe Goke, Kyat-Pyin and Kasai known as the Treasure land. One ruby or sapphire exceeding the value of one viss was to be submitted as the royal treasury.²⁸ In the King Mindon's reign, such precious stones as ruby and sapphire were identified as the royal treasury. From 90000 to 1 lakh of revenue was submitted every year from the treasure lands of Moe-Goke, Kyat-phyin and Kasai.²⁹ In Thibaw's reign, the revenue from the tax on ruby was up to 150,000 kyats.³⁰

In bazaar tax was collected on the stalls and markets. There were Yazahtani-zay tax, Away-zay tax, tax on permanent trading bazaars and tax on bazaars that ran every five-day,

²⁰ Taw Sein Kho, 1960, p.3

²¹ Langhan Carter, "*Burmese Rule on the Taungoo frontiers*", The Journal of the Burma Research society, Vol. XXVII, part i, 1937, p-15 (Henceforth JBRS, 1937)

²² *Akauk Nhone*, 1885, p-88

²³ U Tin, 1983, p-17

²⁴ U Tin, 1983, p-3

²⁵ U Tin, 1983, pp-312, 312

²⁶ J.G Scott, *Gazetteer of Upper Burma and the Shan States*, Vol. II, Part-i, Yangon, Government Printing, 1900, p-251 (Henceforth - Scott, 1900)

²⁷ Dr. Than Tun, *Nehle Yazawin* (Peripatetic History), Vol. II, Yangon, Nan Tha Press, 1968, p-126-129 (Henceforth: Than Tun, 1968)

²⁸ John Crawfurd, "*Journal of an Embassy from the Governor General of India to the Court of Ava*", Vol. II, Landon, 1834, p-195 (Henceforth: Crawfurd, 1834)

²⁹ Crawfurd, 1834, p-203

³⁰ Scott, 1900, p-222

tax on fair and tax on Nat-pwes. The Yazahtani-zay tax was collected as a special kind of tax. Some Away-zay tax was collected by respective *Myosa*, *Ywasa* and those entitled. There were *Khun-the* and *Khun-shin*. Mandalay, Amarapura, Inwa, Sagaing *Moe-zar-zay* tax was k.600 per year and the tax on Sheinmaka-zay k.700 per year.³¹ Fixed tax system was used on tax over the stalls around the Zegyo market of Mandalay Golden City. Tax was collected according to the contract between the shopkeeper and the tax collector.³² In Upper Myanmar, though there were many pagoda fairs, not every fair had tax collection, but in the 24 fairs of such pagodas as Shwezigon and Anandar. Similarly, tax was collected only in such *Nat pwes* as the annually held *Taung-Pyone*, *Alon* and *Bhamo*. It was called the *Nat Pwe* tax.³³

Concerning the ferry tax, there were Yazahtani ferry tax and the Away ferry tax. The former referred to the ferry boats around the Golden Kingdom while the latter referred to the ferryboats in far-flung areas. Moreover, there were ferry up or down the river and ferry across the river. In the reign of Myanmar Kings, the ferry from Mandalay to Myin Mu was the ferry up and down. The ferry from *Thayet* jetty to Sagaing was the ferry across.³⁴ The tax on boats up and down in Alon was collected: one passenger was to pay 2 *mus* and 1 *pe* of silver coin to the in charges of ferry.³⁵ In Bagan city, only three of the four ferry posts were used: one passenger was to pay 1 *sale* of rice, one bullock and one horse were to pay one *mat*.³⁶ In *Taloke* town, although the townspeople did not need to pay the ferry charger, passenger from other regions were levied taxes: one passenger was to pay 1 *pe*, one bullock - one *mu* and one *horse* - 2 *mats*.³⁷ In the Golden city of Mandalay, in times of flood, goods aboard the ship were carried on ferry boats to the bullock carts: loading and unloading were charged at 2 kyats to 3 kyats. Since the charges were too much, a submission was reported to reduce the charges.³⁸ So the ferry charges were made depending on the regional prices.

The export tax was levied on goods exported inland or by navigation or abroad. In early Konbaung period, there existed very little oversea trading. Exported goods were not transported without the kings' permission especially teak, rice, petroleum, gold, silver and precious stones. However, the votive tablets, *daung-lan* (big circular tray on a stand used for serving meals), lacquar wares, in-resin, seal, jute, ivory, wax, wooden, bell, bamboo tax, baskets and cart implements. One viss of the weight of goods was levied tax of 5 kyats.³⁹

Before the First Anglo-Myanmar war, among the jetties which had oversea trading, Yangon jetty was the most well-known. At Yangon jetty, the value of exported goods was

³¹ U Tin, 1983, p-18

³² Than Tun, 1968, p-14

³³ Taw Sein Kho, 1960, p-248

³⁴ Taw Sein Kho, 1960, p-238

³⁵ *Myanmar Min Mya Lakhthet Sayin-in nint Ngwe-sayin-mya* (Accounts and Revenue Records in the reign of Myanmar Kings), Yangon, Description Inquiry of New Administration System, 1972, p-9 (Henceforth: Accounts and Revenue, 1972)

³⁶ Frank N Tranger and Willian J. Koenig, *Burmese sittans 1784-1826*, Records of Rural life and Administration, Tucson, The University of Arizona Press, 1979, p-259, 260 (Henceforth: Trager and Koenig, 1879)

³⁷ Trager and Koenig, 1879, p-336-341

³⁸ Ludu U Hla, *Thadinsa Mya The Thamaing Ko Pyaw Ne Kya The* (Newspaper say of History), Mandalay, Kyipwayay Press, 1963, p-250 (Henceforth: U Hla, 1963)

³⁹ U Tin, 1983, p-4

levied tax - the main tax 5 % and 1 % for men in service - in total 6 %.⁴⁰ In the late 18th and early 19th centuries, teak exported from Yangon jetty had the value of Rs. 5 lakhs (7500 logs per year).⁴¹ The annual tax collected on it was Rs. 30,000.

The imported goods were taxed at jettys of Yangon, Thanlyin, Patheingyi, Tanintharyi and Dhannayawaddy. Valuable goods were levied as *Yadanapon* tax and goods related to foodstuff as *Ngapi Gai* tax.⁴² The value of imported goods was levied tax of 10 % plus 2.5 % for service.⁴³ One tenth of the cargo was levied tax-presents were to be given to incharges Tax rates varied from one town to another. Inland goods were also levied tax. China goods tax was divided as *De-win* tax and *Matadewin* tax.⁴⁴ Goods from the Shan State were also included in inland goods. There were the south-route *Shan Pwe* tax on goods coming in the south route of the Myanmar Kingdom and the north-route *Shan Pwe* tax on goods coming in along the north route of the Myanmar Kingdom.⁴⁵

Conclusion

In sum up, generally Myanmar Kings practiced the fair tax collection system after the coronation of Raza Bitheka, Muddka Beiktheik ceremony. The main purposes for the taxation were, to peaceful and prosperity of the kingdom, to peaceful trading, and to rely upon the king. In Myanmar, taxation system was practiced from Bagan Period to Konbaung Period. Along those periods, taxation system in the Konbaung Period was the most systematic. During the Konbaung Period, there were seven kinds of taxation such as toll tax, forestry tax, mineral tax, bazaar tax, ferry tax, export tax and import tax. There were differences in tax collection according to the tax collector's attitude and different regional sites.

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⁴⁰ B.R. Pearn, *History of Rangoon*, Yangon, American Baptist Mission Press, 1939, p-134 (Henceforth: Pearn, 1939)

⁴¹ Pearn, 1939, p-68

⁴² U Tin, 1983, p-7

⁴³ Pearn, 1939, p-65

⁴⁴ U Tin, 1983, p-5

⁴⁵ John.F Cady, *A History of Modern Burma*, New York, Cornell University Press, 1960. p-45

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