

*ārru-kkulai* (SITI), Tamil; 'river-bund'; tax to repair breaches in the river-bund.

*ārrukkāl-amañji* (SITI), Tamil; unpaid labour to keep the channel from the river in good repair.

*aruntoḍu* (SITI), Tamil; 'eating-plate'; a tax payable according to the number of eating plates in feeding houses.

*āśuvikaḷ-kāsu*, *āśuva-kkāśu*, *āśuva-kkaḍamai* (SITI), Tamil; tax payable by the Ājivakas or for maintaining Ājivaka monks.

*ālci-ppāṭṭam* (SITI), Tamil; probably, a succession tax.

*ātīrai* (SITI), Tamil; probably, the expenses for the *ādrā* festival in the month of Mārgaḷi.

*aṭiyurai* (SITI), Tamil; offerings made at the feet of a high personage; written differently as *aḍiyīrai*, *aḍiyaṟai*, etc.

*āṭṭai-kkānikkai* (SITI), Tamil; annual contribution or presents.

*attīrai-ppāṭṭam* (SITI), Tamil; tax on cattle; cf. *ādiraipāṭṭam*.

*aṭṭaṇikkāl* (SITI), Tamil; a kind of stand or pedestal (probably of eight legs).

*āṭṭukk-īrai*, *āṭṭīrai* (SITI) Tamil; tax on sheep; also called *āṭṭu-vari*.

*āṭṭukkīrai* (SITI), Tamil; tax on charities.

*āvaṇam* (SITI), Tamil; a document; generally, a sale-deed; also called *villaiy-āvaṇam*; cf. *āvaṇa-kkaḷari* (SITI), place where documents like the sale-deeds, etc., are registered; a registration office.

*avasara-varṭtanai* (SITI), presents payable to an *Avasara*, an officer of the royal household having the duty of bringing to the notice of the king anything that demanded his immediate attention.

*āyam* (SITI); 'income'; tax in general.

*baṇṇigittēre*, Kannaḍa; a kind of levy (*A. R. Ep.*, 1958-59, p.12).

*bilkodē* (EI 28), Kannaḍa; tolls.

*birāḍa* (EI 24), name of a tax.

*baṇṇigē* (EI 28), name of a tax.

*bhatt-āya* (SII 11-1), same as Sanskrit *bhakt-āya*.

*bittī* (SII 11-1), same as Sanskrit *viṣṭi*.

*bittu-kaṭṭē*, Kannaḍa; same as *bittu-vaṭṭa*.

*bittu-vaṭṭa*, a portion of the produce from the land irriga-