

*puravu* (SITI), Tamil; land revenue.

*puravu-nēl* (SITI), Tamil; revenue paid in paddy.

*puravu-pōn* (SITI), Tamil; revenue paid in gold.

*śakkara-kkāṇikkai* (SITI), Tamil; tax on potters; also known as *tirigai-āyam*; cf. *kuśa-kkāṇam*.

*śaṇḍāla-ppeṟu* (SITI), Tamil; a local cess or tax collected from or for the *Caṇḍālas*.

*sandhivigraha-ppeṟu* (SITI), Sanskrit-Tamil; fee payable to the village *madhyastha*; also a fee payable to the document writers.

*śaṭṭu-vari* (SITI), Tamil; tax for the grazing ground in the village.

*śavai-kkaḍamai* (SITI), Tamil; taxes payable to the *sabhā*.

*śekk-āyam* (SITI), Tamil-Sanskrit; tax on oil-presses; also called *śekk-irai* and *śekku-kkaḍamai* (SII 12).

*śekku-kkaḍamai* (SII 12), same as *śekk-āyam*.

*śekku-maṇṇāḍi* (SITI), Tamil; a tax or cess; probably related to *śekku*.

*seṅkōḍi-kkāṇam* (SITI), Tamil; explained as 'the tax on the cultivation of the medicinal plant known variously as *seṅgōḍi*, *kōḍiveli* and *citramūlam*'; see also *kōḍi-kkāṇam*.

*seṭṭiyār-magamai* (SITI), Tamil; voluntary contribution (*magamai*) of the merchants.

*seṭṭiy-irai* (SITI), Tamil; tax on merchants; also known as *seṭṭ-irai*.

*śevaka-kkāśu* (SITI), Tamil; fee for the maintenance of the soldiers; or, tax levied on the soldier.

*śil-kuḍimai* (SITI), minor taxes and cesses payable to the local authority.

*śill-antar-āyam* (SITI), Tamil-Sanskrit; minor taxes which fall in the group of *antar-āyam* or *uḷ-vari*.

*śil-āyam* (SITI), Tamil-Sanskrit; same as *śill-irai*, *śil-vari*.

*śill-irai* (SITI), Tamil; same as *śil-āyam*, *śil-vari*.

*śil-vari* (SITI; EI 27), Tamil; minor taxes; same as *śil-āyam*, *śil-irai*.

*śir-āyam* (SITI), Tamil; minor taxes.

*śiru-ppāḍi-kāval* (SII 12), a levy.

*śiru-śuṅgam* (SITI), Tamil; minor tolls.

*śoḍi*, see *joḍi*.