

king and his officer fixing the revenue; cf. *vari-ppōttagam*, tax register; officer maintaining the same; also *Vari-kkūru-seyvār*, *Varrikkukkūru-seyvār* (SITI), Tamil; officers grading the cultivable land and fixing the tax payable thereon.

*variśai* (SITI), Tamil; village dues; cess payable by or to the local authority.

*vāśalil-ponda-kuḍimai* (SITI), Tamil; 'burden of citizenship dues at the gate'; taxes, probably other than the land revenue, payable to the state.

*vāśal-kāṇikkai*, (SITI) Tamil; presents offered to the palace, probably annually.

*vāśal-kuḷi-ppaṇam* (SITI), Tamil-Sanskrit; probably, door-tax, i.e., house-tax based on the main doorways.

*vāśal-ṇaṇam* (SITI), Tamil-Sanskrit; periodical payment due to the palace; door-tax.

*vāśal-tīramam* (SITI), Tamil; door-tax; *tīramam* is the same as *dramma*.

*vāśal-viniyogam* (SITI), Tamil-Sanskrit; same as *vāśal-ṇaṇam*, etc.

*vaṭṭam* (SITI), money-changers' commission; trade discount.

*vaṭṭi-nāḷi* (SITI), Tamil; probably, a tax payable at the rate of one *nāḷi* for each *vaṭṭi*.

*vāykkāl-pāṭṭam* (SITI), Tamil; channel cess; fee for keeping the channels in good repairs.

*veli-kkāśu* (SITI), Tamil; tax (payable in cash) of uncertain import; cf. *veli-kkuḷi-ppaṇam*.

*veli-ppayaru* (SII 12; SITI), same as *veli-kkāśu*

*vellān-īrai* (SITI), Tamil; cultivation tax.

*veṇḍuḡol*, *veṇḍukoḷ* (SII 12; SITI), Tamil; supplication; petition; fee for the same; also known as *veṇḍukoḷ-vari*.

*vēṭṭi* (SII 12, 13), same as Sanskrit *viṣṭi*, 'unpaid labour'.

*vēṭṭi-vedinai* (SII 13), explained as a tax.

*veyadi-kāṇam* (SITI), Tamil; tax payable in grains, probably on thatched sheds; or, may be related to *veynēl* (collection of bamboo-grain from forests).

*vibhūti-kāṇikkai* (SITI), Sanskrit-Tamil; contribution paid voluntarily to a temple by its devotees while receiving the sacred ashes, later collected as compulsory dues.