

Revenue Administration

Great care is to be exercised in revenue administration, to ensure the prosperity of those who pay the revenue to the state, for on their prosperity depends the prosperity of others, particularly of the masses. Indeed, the state exists on its revenue.

You should regard the proper upkeep of the land in cultivation as of greater importance than the collection of revenue, for revenue cannot be derived except by making the land productive. He who demands revenue without helping the cultivator to improve his land, inflicts unmerited hardship on the cultivator and ruins the state.

The rule of such a person does not last long. If the cultivators ask for a reduction in their land tax for having suffered from epidemics, drought, excessive rainfall, soil infertility, floods impairing the fertility of the land or the cause of crop damage, then reduce the tax accordingly, so that their condition may improve.

Do not mind the loss of revenue on that account, for that will return to you one day manifold in the hour of greater prosperity of the land and enable you to improve the condition of your towns and to raise the prestige of your state. You will be the object of universal praise. The people will believe in your sense of justice. The confidence which they will place in you in consequence will prove your strength, as they will be found ready to share your burdens.

You may settle down on the land any number of people, but discontent will overtake them if the land is not improved. The cause of the cultivator's ruin is the rulers who are bent feverishly on accumulating wealth at all costs, out of the fear that their rule might not last long. Such are the people who do not learn from examples or precedents.