### **TEXTO**

#### Tax - History

The first known system of taxation was in Ancient Egypt around 3000-2800 BC in the first dynasty of the Old Kingdom. The earliest and most widespread form of taxation was the corvée and tithe. The corvée was forced labour provided to the state by peasants too poor to pay other forms of taxation (labour in ancient Egyptian is a synonym for taxes). Records from the time document that the Pharaoh would conduct a biennial tour of the kingdom, collecting tithes from the people. Other records are granary receipts on limestone flakes and papyrus. Early taxation is also described in the Bible. In Genesis (chapter 47, verse 24 - the New International Version), it states "But when the crop comes in, give a fifth of it to Pharaoh. The other four-fifths you may keep as seed for the fields and as food for yourselves and your households and your children". Joseph was telling the people of Egypt how to divide their crop, providing a portion to the Pharaoh. A share (20%) of the crop was the tax (in this case, a special rather than an ordinary tax, as it was gathered against an expected famine).

In the Persian Empire, a regulated and sustainable tax system was introduced by Darius I the Great in 500 BC; the Persian system of taxation was tailored to each Satrapy(the area ruled by a Satrap or provincial governor). At differing times, there were between 20 and 30 Satrapies in the Empire and each was assessed according to its supposed productivity. It was the responsibility of the Satrap to collect the due amount and to send it to the treasury, after deducting his expenses. The quantities demanded from the various provinces gave a vivid picture of their economic potential. For instance, Babylon was assessed for the highest amount and for a startling mixture of commodities; 1,000 silver talents and four months supply of food for the army. India, a province fabled for its gold, was to supply gold dust equal in value to the very large amount of 4,680 silver talents. Egypt was known for the wealth of its crops; it was to be the granary of the Persian Empire (and, later, of the Roman Empire) and was required to provide 120,000 measures of grain in addition to 700 talents of silver. This tax was exclusively levied on Satrapies based on their lands, productive capacity and tribute levels.

The Rosetta Stone, a tax concession issued by Ptolemy V in 196 BC and written in three languages "led to the most famous decipherment in history—the cracking of hieroglyphics".

Fonte: wikipedia - adaptado

### TEXTO – TRADUÇÃO LIVRE

Como os parágrafos desse texto são grandes. Vamos fazer a tradução período a período para facilitar a visualização.

#### Tax - History

Imposto – História

### Tradução Livre - primeiro parágrafo do texto

The first known system of taxation was in Ancient Egypt around 3000–2800 BC in the first dynasty of the Old Kingdom.

O primeiro sistema conhecido de tributação aconteceu no Egito Antigo cerca de 3000-2800 AC na primeira dinastia do Old Kingdom.



BC (before Christ) = AC (antes de Cristo).

The earliest and most widespread form of taxation was the corvée and tithe.

A forma mais precoce e mais espalhada de tributação foi a prestação pessoal de serviço não remunerado e o dízimo.



Corvée = prestação pessoal de serviço não remunerado.

Tithe = dízimo.

The corvée was forced labour provided to the state by peasants too poor to pay other forms of taxation (labour in ancient Egyptian is a synonym for taxes).

A prestação pessoal de serviço não remunerado era trabalho forçado previsto pelo estado para os camponeses muito pobres para pagar outras formas de tributação (trabalho no Egito Antigo é sinônimos de impostos).

Records from the time document that the Pharaoh would conduct a biennial tour of the kingdom, collecting tithes from the people.

Registros de documentos da época mostram que o Faraó poderia conduzir uma excursão bienal pelo reino, coletando dízimos do povo.

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Other records are granary receipts on limestone flakes and papyrus.

Outros registros são recebimento do celeiro (parte da produção) em lascas de calcário e papiro.



Granary = celeiro.

Early taxation is also described in the Bible.

A tributação dessa época está também descrita na Bíblia.

In Genesis (chapter 47, verse 24 – the New International Version), it states "But when the crop comes in, give a fifth of it to Pharaoh. The other four-fifths you may keep as seed for the fields and as food for yourselves and your households and your children".

No Genesis (capítulo 47, verso 24 – na Nova Versão Internacional), afirma-se "Mas quando a colheita vier, dê um quinto disso para o Faraó. As outras quatro partes vocês podem manter como semente para os campos e como comida para vocês mesmos e suas famílias e suas crianças".

Joseph was telling the people of Egypt how to divide their crop, providing a portion to the Pharaoh.

José estava dizendo para o povo do Egito como dividir sua colheita, proporcionando uma porção para o Faraó.

A share (20%) of the crop was the tax (in this case, a special rather than an ordinary tax, as it was gathered against an expected famine).

Uma parte (20%) da colheita era o imposto (neste caso, um especial em vez de um imposto ordinário, uma vez que foi recolhido contra uma fome esperada).

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### Tradução Livre - segundo parágrafo do texto

In the Persian Empire, a regulated and sustainable tax system was introduced by Darius I the Great in 500 BC; the Persian system of taxation was tailored to each Satrapy (the area ruled by a Satrap or provincial governor).

No Império Persa, um sistema de imposto regulamentado e sustentável foi introduzido por Darius I o Grande em 500 AC; o sistema Persa de tributação foi costurado (adaptado) para cada Satrapy (a área governada por um Satrap ou governador provincial).

At differing times, there were between 20 and 30 Satrapies in the Empire and each was assessed according to its supposed productivity.

Em diferentes momentos, havia entre 20 e 30 Satrapies no Império e cada um era avaliado de acordo com sua suposta produtividade.

It was the responsibility of the Satrap to collect the due amount and to send it to the treasury, after deducting his expenses.

Era responsabilidade do Satrap recolher a quantidade devida para enviá-la para o tesouro, após deduzir suas despesas.

The quantities demanded from the various provinces gave a vivid picture of their economic potential.

As quantidades demandadas de várias províncias davam uma imagem viva do seu potencial econômico.

For instance, Babylon was assessed for the highest amount and for a startling mixture of commodities; 1,000 silver talents and four months supply of food for the army.

Por exemplo, a Babilônia era avaliada pela mais alta quantia e pela mistura surpreendente de mercadorias; 1.000 talentos de prata e quatro meses de fornecimento de comida para o exército.

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India, a province fabled for its gold, was to supply gold dust equal in value to the very large amount of 4,680 silver talents.

Índia, uma província famosa pelo seu ouro, tinha que fornecer ouro em pó igual ao valor de uma grande quantidade de 4.680 talentos de prata.

Egypt was known for the wealth of its crops; it was to be the granary of the Persian Empire (and, later, of the Roman Empire) and was required to provide 120,000 measures of grain in addition to 700 talents of silver.

O Egito era conhecido pela riqueza de suas colheitas; ele era o celeiro do Império Persa (e, mais tarde, do Império Romano) e era requisitado para fornecer 120.000 medidas de grãos, além de 700 talentos de prata.

This tax was exclusively levied on Satrapies based on their lands, productive capacity and tribute levels.

Este imposto era exclusivamente cobrado sobre Satrapies baseado sobre suas terras, capacidade produtiva e níveis de tributos.

### Tradução Livre - terceiro parágrafo do texto

The Rosetta Stone, a tax concession issued by Ptolemy V in 196 BC and written in three languages "led to the most famous decipherment in history—the cracking of hieroglyphics".

A Rosetta Stone, um benefício fiscal distribuído por Ptolemy V em 196 AC e escrito em três línguas "levou a mais famosa decifração na história – a decifração dos hieróglifos".



Tax concession = benefício fiscal, benefício tributário.