

## *Appendix: Laws which Tax the Israelites*

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### Indirect Taxes

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Dutes	Penalties for non-compliance
Unreaped corners of field	Grain Tax	Lev 19:9	Israelite	Poor	• unknown	Obligation	
Gleanings, dropped	Grain Tax	Lev 19:9	Israelite	Poor	• unknown	Obligation	
Sheaves, fruit trees forgotten	Grain Tax	Deut 24:19-20	Israelite	Poor	• unknown	Obligation	Loss of God's blessing
Imperfect grape clusters	Vine Tax	Lev 19:10	Israelite	Poor	• unknown <sup>1</sup>	Obligation	
Fallen grapes	Vine Tax	Lev 19:10	Israelite	Poor	• unknown	Obligation	
First 3 years of fruit on planted tree forbidden to eat, Fourth year belongs to God	Orchard Tax	Lev 19:23-25	Israelite, in the fourth year	God/ Priests	• 2 years of crops (third & fourth years)	Duty	
No interest on Israelite debtors	Lending Tax	Deut 23:20; Lev 25:36-37	Israelite lender	Israelite debtor	• Opportunity cost <sup>2</sup>	Obligation	Loss of God's blessing; reveals lack of fear of God
Sabbath rest	Labor Tax	Ex 20:8-10; Num 15:32-36	Israelite	God	• 14.28% of reduction in work time	Duty	Capital punishment
Festival celebrations required rest <sup>3</sup>	Labor Tax	Ex 23:14; 12:16; Deut 16:16; Num 28:26; 29; Lev 23:24-36	Israelite	God	• 1.9% reduction in work time (7 days)	Duty	God will destroy the one who works on the Day of Atonement.
Passover sacrifice (annual)	Flocks Tax	Ex 12:3-6	Israelite	God	Either: • one unblemished male lamb • one goat per household	Duty	
Passover offering	Grain Tax <sup>?</sup>	Ex 23:14-15 <sup>4</sup>	Israelite	God/ Priests	• self-determined <sup>5</sup>	Duty	

<sup>1</sup>Patti Skinkis, associate professor, Viticulture Extension Specialist at Oregon State University, writes, "Anything that is drastically damaging to the vine's canopy can lead to problems with poor fruit set. These events may include early fall frost, winter damage, hail, or other methods of vine defoliation." (Patty Skinkis, "Causes of Poor Fruit Set in Grapes," eXtension, <http://www.articles.extension.org/pages/33106/causes-of-poor-fruit-set-in-grapes>); Apparently, "crop dropping," the act of pruning imperfect grape clusters before fully ripening is common today. (Ancient Peaks Winery, "Pre-Harvest Report: The Crop Drop," <http://www.ancientpeaks.com/?method=blog-blogDrilldown&blogEntryID=5E7B8D82-B79C-94D1-EBF9-9EC557774C4B&originalMarketingURL=blog/Pre-Harvest-Report-The-Crop-Drop>).

<sup>2</sup>Here, the opportunity cost is the value of the missed interest.

<sup>3</sup>The three main feasts (Unleavened bread/Passover [2 days], Weeks [1 day], Booths [2 days]), plus Trumpets (1 day), Day of Atonement (1 day).

<sup>4</sup>Based off the command to not "appear empty-handed."

<sup>5</sup>Perhaps this was determined in proportion to the individual's circumstance.

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties	Penalties for non- compliance
<b>First Fruits harvest</b>	Grain Tax	Lev 23:9-11	Israelite	God/ Priests	• Sheaf of grain	Duty	
<b>First Fruits offering</b>	Grain Tax Flocks Tax	Lev 23:12-13	Israelite	God/ Priests	<ul style="list-style-type: none"> <li>• One unblemished male lamb (burnt offering)</li> <li>• Two tenths of an ephah of fine flour mixed with oil (grain offering)</li> <li>• One fourth of a hin of wine (drink offering)</li> </ul>	Duty	
<b>Feast of Weeks offering</b>	Grain Tax Flocks Tax	Lev 3:1-17; 23:10-20; Deut 16:10	Israelite	God/Priest	<ul style="list-style-type: none"> <li>• Two loaves of leavened bread (made from two tenths of an ephah of fine flour)</li> <li>• a freewill offering of a ox, lamb, or goat (proportionate to how God has blessed)</li> </ul>	Duty	
<b>Feast of Booths</b>	Labor Tax	Lev 23:34-44	Israelite	God/ Priests	Time/effort: <ul style="list-style-type: none"> <li>• build a booth of palm or willow branches</li> <li>• live in the booth</li> </ul>	Duty	
<b>Sabbath year rest from tilling, pruning trees/vines, reaping, and gathering</b>	Labor Tax (offset)	Ex 23:11; Lev 25:2-5, 19-22	Israelite	God, Poor, animals in the land, Israelites	<ul style="list-style-type: none"> <li>• 100% loss of agricultural product</li> <li>• Mitigated by:               <ul style="list-style-type: none"> <li>• what grows without being worked</li> <li>• God's three-fold blessing on the sixth year's produce</li> </ul> </li> </ul>	Duty	
<b>Jubilee year rest from tilling, pruning trees/vines, reaping, and gathering</b>	Labor Tax (offset) Redistribution of Field Vineyard Tax Orchard Tax	Lev 25:8-19	Israelite	God, Poor, animals in the land, Israelites	<ul style="list-style-type: none"> <li>• 100% loss of agricultural product</li> <li>• Mitigated by:               <ul style="list-style-type: none"> <li>• what grows without being worked</li> <li>• God's three-fold blessing on the sixth year's produce</li> </ul> </li> </ul>	Duty	The land will not yield its produce and you will not live securely on it.
<b>Do not refrain from lending to an Israelite</b>	Lending Tax	Deut 15:7-9	Israelite	Israelite	• Bad credit risk due to Sabbath year forgiveness of debts	Obligation	God will not bless all your work and everything you do.
<b>Forgive Israelite Debts in Sabbath Year</b>	Lending Tax	Deut 15:2; Lev 25:13-16	Israelite	Israelite	• 100% forgiveness of all debts owed by an Israelite to an Israelite	Obligation	You will not live securely in the land.
<b>Release a slave with goods</b>	Servant Tax	Deut 15:12-15	Israelite	Freed Israelite slave	• A liberal portion of the owner's flock, grain, and wine.	Obligation	Implied loss of God's blessing.

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties	Penalties for non- compliance
<b>Not to muzzle an ox when threshing</b>	Grain Tax	Deut 25:4	Israelite	Ox	<ul style="list-style-type: none"> <li>• Specific amount unknown</li> <li>• Whatever the ox can eat</li> </ul>	Obligation	
<b>Build a parapet for each roof</b>	Labor Tax	Deut 22:8	Israelite	Protected guests	<ul style="list-style-type: none"> <li>• Unknown materials</li> <li>• Unknown time cost</li> </ul>	Obligation	Blood guilt upon homeowner if: <ul style="list-style-type: none"> <li>• owner does not build</li> <li>• someone falls</li> </ul>
<b>Redeem firstborn donkey</b>	Beast Tax	Ex 13:13	Israelite	God/Priest	Either: <ul style="list-style-type: none"> <li>• Sacrifice lamb</li> <li>• Break the donkey's neck</li> </ul>	Duty	
<b>Redeem firstborn unclean animal</b>	Beast Tax	Num 18:14-16	Israelite	Line of Aaron	<ul style="list-style-type: none"> <li>• 5 shekels of silver</li> </ul>	Positive	
<b>Firstborn clean animals</b>	Beast Tax	Ex 13:2; Num 18:17; Deut 15:19ff	Israelite	Line of Aaron/feasting Israelites	<ul style="list-style-type: none"> <li>• Each firstborn male animal from herd/flock</li> </ul>	Positive	
<b>First bread/dough of each grain crop</b>	Grain Tax	Num 15:19ff	Israelite	God/Levites	<ul style="list-style-type: none"> <li>• 1 bread cake</li> </ul>	Positive	
<b>Head Tax (census/ ransom, every male 20 years old &amp; up)</b>	Labor Tax	Ex 30:11-15	Israelite	Sanctuary Service	<ul style="list-style-type: none"> <li>• Half shekel of silver</li> </ul>	Duty	
<b>Tithe of produce (from ground or tree/vine) and flocks</b>	Grain Tax Vine Tax Orchard Tax Flocks Tax	Lev 27:30-33; Deut 14:22-29; 26:12; Num 18:21	Israelite	God, Levites, orphans, widows, and aliens	<ul style="list-style-type: none"> <li>• 10% of increase all agricultural products</li> <li>• 10% of gross holdings of flocks and herds<sup>6</sup></li> </ul>	Positive	
<b>Redemption tax to redeem agricultural tithe</b>	Grain Tax? Vine Tax? Orchard Tax? Beast Tax?	Lev 27:20-21	Israelite	God/Levites	<ul style="list-style-type: none"> <li>• 120% of value of the redeemed tithe product</li> </ul>	Duty	
<b>Tithe of the Tithe</b>	Grain Tax Vine Tax Orchard Tax Flocks Tax	Num 18:26-32	Levites	Priests	<ul style="list-style-type: none"> <li>• The best 10% of all the tithe of Israel</li> </ul>	Duty	Not giving the best 10% profanes the tithe to the priests.

<sup>6</sup>In year three and six, the tithe was to be taken to the Levites/poor in local towns.

## Sin Taxes

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Dutes	Penalties for non- compliance
<b>Unintentional unlawful use of sacred or devoted items (guilt offering) - requiring compensation</b>	Flocks Tax	Lev 5:16-19	Israelite	God/ Priests	<ul style="list-style-type: none"> <li>• Ram guilt offering</li> <li>• 120% of value of the misused sacred item (in silver shekels)</li> </ul>	Duty	No forgiveness, he bears his guilt and punishment
<b>Unintentional unlawful use of sacred or devoted items (guilt offering) - not requiring compensation</b>	Grain Tax Orchard Tax Flocks Tax	Lev 5:1-15	Israelite	God/ Priests	Either: <ul style="list-style-type: none"> <li>• A female lamb or goat</li> <li>• Two turtledoves or pigeons</li> <li>• One tenth of an ephah of fine flour</li> </ul>	Duty	No forgiveness or atonement
<b>Atonement Sacrifice (burnt offering)</b>	Beast Tax Flocks Tax	Lev 1:1-17	Israelite	God	<ul style="list-style-type: none"> <li>• One unblemished bull</li> <li>• One ram (whether sheep or goat)</li> <li>• One turtledove or pigeon</li> </ul>	Duty	No atonement
<b>Grain Offering</b>	Grain Tax Orchard Tax	Lev 2:1-16	Israelite	God/ Priests	<ul style="list-style-type: none"> <li>• Unleavened fine flour with:               <ul style="list-style-type: none"> <li>• oil</li> <li>• salt</li> <li>• frankincense</li> </ul> </li> <li>• no honey added</li> </ul>	Duty	
<b>Sin sacrifice (unintentional sin)</b>	Flocks Tax	Lev 4:27-35	Israelite	God/ Priests	<ul style="list-style-type: none"> <li>• Unblemished female goat or lamb</li> </ul>	Duty	No forgiveness of atonement
<b>Childbirth cleansing offering</b>	Flocks Tax	Lev 12:6-8	Israelite, new mother	God	<ul style="list-style-type: none"> <li>• A burnt offering consisting of:               <ul style="list-style-type: none"> <li>• A one year-old lamb, or</li> <li>• A turtledove or pigeon</li> </ul> </li> <li>• A sin offering consisting of: a young pigeon or turtledove</li> </ul>	Duty	The person remains unclean
<b>Leper cleansing offering</b>	Grain Tax	Lev 14:1-32	Israelite Leper	God	<ul style="list-style-type: none"> <li>• Two clean birds</li> <li>• cedar wood</li> <li>• scarlet string</li> <li>• hyssop</li> <li>• two unblemished male lambs</li> <li>• a year old female lamb</li> <li>• three tenths of an ephah of fine flour with oil</li> </ul>	Duty	The person remains unclean, and no atonement
<b>Cleansing a man with issue</b>		Lev 15:1-15	Israelite	God	<ul style="list-style-type: none"> <li>• A sin offering consisting of one turtledove or pigeon</li> <li>• A burnt offering consisting of one turtledove or pigeon</li> </ul>	Duty	
<b>Cleansing a woman with issue</b>		Lev 15:19-31	Israelite	God	<ul style="list-style-type: none"> <li>• A sin offering consisting of one turtledove or pigeon</li> <li>• A burnt offering consisting of one turtledove or pigeon</li> </ul>	Duty	The person remains unclean, and no atonement

**Corporate Sacrifices at the Tabernacle or Temple**

<b>Tax Name</b>	<b>Type of Tax</b>	<b>Passage</b>	<b>Obligant</b>	<b>Recipient</b>	<b>Tax Burden</b>	<b>Rights/ Duties</b>
<b>Daily</b>	Grain tax Vine Tax Orchard Tax Flocks Tax	Num 28:3	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: a morning and evening sacrifice of one unblemished one year old male lamb</li> <li>• A grain offering consisting of: one tenth of an ephah of fine flour mixed with a fourth of a hin of beaten oil</li> <li>• A drink offering consisting of: a fourth of a hin of strong drink</li> </ul>	Positive
<b>Sabbath Day</b>	Grain tax Vine Tax Orchard Tax Flocks Tax	Num 28:9-10	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: a morning and evening sacrifice of one unblemished one year old male lamb</li> <li>• A grain offering consisting of: one tenth of an ephah of fine flour mixed with a fourth of a hin of beaten oil</li> <li>• A drink offering consisting of: a fourth of a hin of strong drink</li> </ul>	Positive
<b>New Moon</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 28:11-15	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• two bulls</li> <li>• one ram</li> <li>• seven unblemished one year-old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of: <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• One male goat as a sin offering</li> </ul>	Positive
<b>Firstfruits</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 28:26-31	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• two bulls</li> <li>• one ram</li> <li>• seven unblemished one year-old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of: <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• One male goat as a sin offering</li> </ul>	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties
<b>Weeks</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Lev 23:16-19	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A peace offering consisting of: <ul style="list-style-type: none"> <li>• seven unblemished one year-old male lambs</li> <li>• two additional male one year-old lambs</li> </ul> </li> <li>• A burnt offering (with grain and drink offerings) consisting of: <ul style="list-style-type: none"> <li>• one bull</li> <li>• two rams</li> </ul> </li> <li>• A sin offering consisting of one male goat</li> </ul>	Positive
<b>Trumpets</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:1-6; Num 23:22-25	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• one bull</li> <li>• one ram</li> <li>• seven unblemished one year-old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of a fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat</li> </ul>	Positive
<b>Day of Atonement</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:7	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• one bull</li> <li>• one ram</li> <li>• seven unblemished one year-old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of a fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat</li> </ul>	Positive
<b>Booths Day 1</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:12-16	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• 13 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of: <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duites
<b>Booths Day 2</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:17-19	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of:               <ul style="list-style-type: none"> <li>• 12 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of:               <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of:               <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive
<b>Booths Day 3</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:20-22	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of:               <ul style="list-style-type: none"> <li>• 11 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of:               <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of:               <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive
<b>Booths Day 4</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:23-25	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of:               <ul style="list-style-type: none"> <li>• 10 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of:               <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of:               <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive

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<b>Booths Day 5</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:26-28	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• 9 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of: <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive
<b>Booths Day 6</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:29-31	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• 8 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of: <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive
<b>Booths Day 7</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:32-34	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of: <ul style="list-style-type: none"> <li>• 7 bulls</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of: <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of: <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties
<b>Booths Day 8</b>	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:35-38	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> <li>• A burnt offering consisting of:               <ul style="list-style-type: none"> <li>• 1 bull</li> <li>• 2 rams</li> <li>• 14 unblemished one year old male lambs</li> </ul> </li> <li>• A grain offering consisting of:               <ul style="list-style-type: none"> <li>• three tenths of an ephah of fine flour mixed with oil per bull</li> <li>• two tenths of an ephah of fine flour mixed with oil per ram</li> <li>• a tenth of an ephah of fine flour mixed with oil per lamb</li> </ul> </li> <li>• A drink offering consisting of:               <ul style="list-style-type: none"> <li>• half of a hin of wine per bull</li> <li>• a third of a hin of wine per ram</li> <li>• a fourth of a hin of wine per lamb</li> </ul> </li> <li>• A sin offering consisting of one male goat.</li> </ul>	Positive