

A Tax Register in Money

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Abstract

The current paper is an edition of unpublished Greek documentary papyrus from Cairo Museum. This papyrus is attributed to Theadelphia (Arsinoite nome) and dates to the second century AD. This text is a tax register; Tax revenues were recorded in cash such as: the ἀπόμοιρα ἀμπέλου, the ναύβιον, the ἐπαρούριον, and the παραγωγή ἐλαίας, furthermore payments of money, like: the προσδιαγραφόμενα, the κόλλυβος, and the σύμβολον. The *verso* of the papyrus was later used for an account, which lists individual payments in money and grain.

Keywords

Vineyards, Taxation, Economic life, Roman Egypt.

SR 3049/81
9 x 23 cm.

Theadelphia
II AD

The papyrus is of medium brown color, and it regularly cut off on the lower, upper, left and right parts of the papyrus, it is seemingly complete at the right, but breaks off at the left side. It is written by a semi-cursive hand. It is impossible to calculate how much of the original sheet has been lost at the left side. The text is difficult to read in certain places where the papyrus is worm-eaten and the ink has faded. The writing is on the *recto*, along the fibres, in 27 lines. The upper margin is 2 cm, the right margin is 1 cm, and the lower margin is 1 cm. The text on the *verso* is written by a semi-cursive hand, across the fibres, in 10 lines. There are remains of four margins on the *verso*; at the right 1.5 cm, at the top is 2 cm, at the lower 10.5 cm and at the left 1 cm.

On palaeographical grounds, it can be dated to the second century AD, for palaeographical parallels, see: *SB XVIII* 13091 (Theadelphia, 146 AD, receipt for garden tax); *BGU IX* 1897 (Theadelphia, 166 AD, Alphabetical list of persons subject to *Oktadrachmae* tax); *P.Berl.Leihg.* II 36 (Theadelphia, 170 AD, tax register). For images see: <http://papyri.info/ddbdp/>.

A Tax Register in Money

The text of this papyrus is a tax register on the *recto* and account on the *verso*, which lists individual payments in money and grain; the names were not given in alphabetical order; Each name was given in the nominative and was followed by patronymic. The papyrus is probably formed of a column, which may have been part of a larger collection. The tax register dated to the second century AD, and it was prepared by government officials for the purpose of assessing and collecting taxes from individuals, and it recorded taxes revenues in cash received at Theadelphia. Tax register throws a light on the taxes and the way payments of these taxes were levied on vineyards and gardens ¹. The most significant contribution of this document is the name of the eight-drachma Dionysus libation tax spelled out. The eight drachmae for the libation of Dionysos (ὀκτάδραχος σπονδῆς Διονύσου) was a fixed tax of eight silver drachmae sometimes with a supplement of 3 *obols*, due by owner vineyard, this tax was dedicated to Dionysos and his priests, in Roman times it was collected by the treasury. In *BGU IX 1897* (Theadelphia, 166 AD, Alphabetical list of persons subject to *Oktadrachmae* tax) preserves 107 vineyard owners, who were subject to the ὀκτάδραχμία tax. In the official accounts and tax registers, there is an analogy between the ἀπόμοιρα and the σπονδή, both having a religious character, see: Sharp, M., *The village of Theadelphia in the Fayyum: land and population in the second century*, in: A. K. Bowman & E. Rogan (eds.), *Agriculture in Egypt from Pharaonic to Modern Times, Proceedings of the British Academy* 96, Oxford 1999, 159–192, Dzierzbicka, D., *OINOS. Production and Import of Wine in Graeco-Roman Egypt. JJP Suppl. XXXI* Warsaw: University of Warsaw; Raphael Taubenschlag Foundation, 2018, 128-129.

The next tax is the ἀπόμοιρα ἀμπέλου, it was levied on vineyards; vineyards in papyri are referred to with several terms. A designation used most frequently in the Ptolemaic documents but also encountered later on was ἀμπελῶν. Sometimes a vineyard was referred to as ἄμπελος, which in the strict sense means ‘grapevine’. The term γῆ ἀμπελίτις (vineland) was a designation of a category of land that had to do with its fiscal status. The usual term for vineyards in Roman-period papyri is ἀμπελικὸν κτῆμα, or simply κτῆμα ². The ἀπόμοιρα

⁽¹⁾ Rathbone, D., *Economic Rationalism and Rural Society in Third-Century ad Egypt*, Cambridge 1991, 188–195; Hickey, T.M., *Wine, Wealth, and the State in Late Antique Egypt. The House of Apion at Oxyrhynchus*, Ann Arbor 2012, 39–89.

⁽²⁾ Brun, J.P., *Le vin et l’huile dans la Méditerranée antique. Viticulture, oléiculture et procédés de transformation*, Paris 2003, 61; Rathbone, D., *Economic Rationalism and the Heroninos Archive*, *Topoi* 13 (2005), 261-269; Kloppenborg, J.S., *The Tenants in the Vineyard = Wissenschaftliche Untersuchungen zum Neuen Testament* 195, Tübingen, 2006, 355–549;

ἀμπέλου a tax of one sixth or in some cases one-tenth, of the produce of vineyards, see; Clarysse, W. & Vandorpe, K., "The Ptolemaic Apomoira." in *Le culte du souverain dans l'Égypte ptolémaïque au IIIe siècle avant notre ère. Actes du colloque international, Bruxelles, 10 mai 1995*, *Studia Hellenistica* 34, Leuven, 1998, 5-42.

The next tax is the ναύβιον; this was a type of dike tax paid in lieu of personal service on embankments. This tax was designed for clearing canals. The expression ναύβιον was typical in the ναύβιον certificates, the rate of the tax ναύβιον was 150 copper *drachmae* on the *aroura*³, see: Bagnall, R.S., *Egypt in Late Antiquity*, Princeton University Press, 1993, 17; Bowman, A. & Wilson, A., *The Roman Agricultural Economy: Organization, Investment, and Production*, *Oxford Studies on the Roman Economy*, Oxford University Press, 2013, 37-38, 261.

The next tax in our sequences is the ἐπαρούριον (the acreage tax) assessed at a fixed rate on the *aroura*. It was collected on all productive garden land, both private and public⁴. In Roman era this tax was assessed at the rate of 2000 copper *drachmae* per *aroura*, and surcharge was $\frac{1}{13}$, see: Monson, A., *Taxation and Fiscal Reforms, In: A Companion to Greco-Roman and Late Antique Egypt*, Wiley-Blackwell, 2019, 147-162.

The παραγωγή ἐλαίας was a charge for transport of olives when olive groves paid a tribute in kind. There were two rates depending upon the type of land 280 or 210 copper *drachmae* per *aroura*, it was calculated at different rates depending on the location and the produce, see: Omar, S., "Seven Columns of a Tax Roll," *BACPS* 3 (1986), 70-80; Broux, Y., 'Egypt', In A. Dalla Rosa and M.

Husson, G., "Les archives d'Héroninos dans la collection Théodore Reinach de la Sorbonne", in *Pap. Congr. XXIII*, Wien, 2007, 295-299.

(³) Rathbone, D., "The First Acquisition: The Archive of Heroninos", in G. Bastianini and A. Casanova (eds.), *100 anni di istituzioni fiorentine per la papirologia: 1908. Società Italiana per la ricerca dei Papiri, 1928. Istituto Papirologico "G. Vitelli". Atti del Convegno internazionale di studi. Firenze, 12-13 giugno 2008 (Studi e Testi di Papirologia. N.S. 11)*, Firenze, 2009, 17-29; SB III 6951 (Theadelphia, 142 AD, Gnomon of taxes), ll. 28-29:
ναυβίου ἀναφεσί(ων) (ἄρουρα) ᾶ,
ὡς δεῖ ποιῆσαι. ποίει ἐκάστη (ἀρούρη) ἀνὰ χ(αλκοῦς) ᾶν,
(calculation) what should be done of the naubion on 1 *aroura* private lands: make 150 *drachmae* copper per *aroura*.

(⁴) Monson, A., *From the Ptolemies to the Romans. Political and Economic Change in Egypt*, Cambridge: Cambridge University Press, 2012, 163-165.

A Tax Register in Money

Maiuro (eds.), *The Emperor and his Properties in the Roman World (44 BC–A D 284)*. *Geography, Economy, History*, Bordeaux, 2022, 109-120.

The papyrus refers to the payments of money moreover the taxes, such as προσδιαγραφόμενα, the documentary papyri show that προσδιαγραφόμενα was an added charge in cash that was levied along with taxes in cash; the purpose of the προσδιαγραφόμενα was a fee for the transport of the coinage. In a recent study, Maresch suggested that the προσδιαγραφόμενα served simply to relate different currencies within Egypt, by establishing a fixed ratio between the currencies, for a discussion of the nature and the purpose of the προσδιαγραφόμενα, see: Gara, A., *Prosdiagraphomena e circolazione monetaria. Aspetti dell'organizzazione fiscale in rapporto alla politica monetaria dell'Egitto Romano*, Milano, 1976, 143-145; Maresch, K., *Bronze und Silber: Papyrologische Beiträge zur Geschichte der Währung im ptolemäischen und römischen Ägypten bis zum 2. Jahrhundert n. Chr.*, Papyrologica Coloniensia 25, Verlag für Sozialwissenschaften, 1996, 124–127.

The money changing became a necessity for all those paying taxes, as taxes were assessed and exacted in cash. The κόλλυβος was a fee for exchange at the rate $\frac{1}{60}$ of the sum. This small amount, was intended to pay for the services of a money changer (κολλυβιστής) in converting copper payments to silver, see: Elmaghrabi, M.G. & Römer, C., *More texts from the Archive of Socrates: papyri from house 17, level B, and other locations in Karanis (P. Cair. Mich. III)*. *Archiv für Papyrusforschung und verwandte Gebiete. Beiheft, 45*. Berlin; Boston: De Gruyter, 2021, 112.

The scribe has written the abbreviations in different ways: The first way with a superscript letter, such as κο^λ(λύβου) lines 15, 21, and π(αραγωγῆς) ἐ^λ(αίας) lines 5, 20. The second way with a horizontal dash, such as ᾠ(αυβίου) lines 2, 3, 7, 13, 14, 16, 18, 20, 22, 24, 26 and ἀμπ(έλου) line 20. The third way is the common method of abbreviation by suspension, that is, to omit the final letters of a word, like προ(σδιαγραφομένων) lines 1, 3, 4, 8, 9, 11, 14, 16, 17, 18, 22, ἀμπ(έλου) lines 2, 3, 5, 7, 10, 13, 14, 16, 18, 22, 24, σ(υμβόλου) lines 19, 25, ἐπ(αρουρίου) lines 2, 26 and χ(αλκοῦ) line 14. The fourth way with a word has been written as a symbol, such as (ὀκταδράχμου) lines 1, 4, 8, 9, 17, (δραχμαί) lines 1, 4, 8, 9, 17, *verso* 1-10, (τριώβολον) lines 1, 4, 8, 9, 17, (γίνονται) line 27, (τάλαντον) lines 5, 26, and (πυροῦ ἀρτάβαι) *verso* line 6.

Text:

recto

-] (ὀκταδράχμου) (δραχμαὶ) ἡ προ(σδιαγραφομένων) (τριώβολον)
] ἀμπ(έλου) Γφ ν(αυβίου) ρ<ο>ε ἔπα(ρουρίου) Γλ
] ἀμπ(έλου) Δφιε ν(αυβίου) τκα προ(σδιαγραφομένων) λ
] (ὀκταδράχμου) (δραχμαὶ) ἡ προ(σδιαγραφομένων) (τριώβολον)
5]σ ἀμπ(έλου) (τάλαντον) α παραγωγῆς ἐλ(αίας) υ ν(αυβίου) τ
ἔπαρ(ουρίου) Δ
].σι
Ἡρ]ώδου ἀμπ(έλου) Ευμ ν(αυβίου) σοβ ἔπαρ(ουρίου) Γρμε
]. (ὀκταδράχμου) (δραχμαὶ) ἡ προ(σδιαγραφομένων) (τριώβολον)
] (ὀκταδράχμου) (δραχμαὶ) ἡ προ(σδιαγραφομένων) (τριώβολον)
10]νσι(ος) Νεάρχου(υ) ἀμπ(έλου) Γ να(υβίου) ρ̄μ̄
] ἀμπ(έλου) Γμε να(υβίου) σι προ(σδιαγραφομένων) χ[
]ρκ
] ἀμπ(έλου) Γ χ̄ [[φ]] ν(αυβίου) ροε π(αραγωγῆς) ἐλ(αίας) τμε
] ἀμπ(έλου) χα(λκοῦ) Βτν ν(αυβίου) ρλ προ(σδιαγραφομένων) φ
15] κολ(λύβου) π
]δου ἀμπ(έλου) Γφε ν(αυβίου) ρνε προ(σδιαγραφομένων) χν
] (ὀκταδράχμου) (δραχμαὶ) ἡ προ(σδιαγραφομένων) (τριώβολον)
]ια Ἡρακλείας ἀμπ(έλου) Α λν ν(αυβίου) ρν, προ(σδιαγραφομένων) υιε
] σ(υμβόλου).
20 Απο]λλών(ιος) κληρ(ονόμος) ἀμπ(έλου) Βρμ, [π](αραγωγῆς) ἐλ(αίας)
σοε ν(αυβίου) ρλε
]. ρλε, κολ(λύβου) πε
]ος ἀμπ(έλου) Γφε ν(αυβίου) τε προ(σδιαγραφομένων) χπ
]ρμε
] Πετεπνο(ῦτις) Τιμόλο'υ' ἀμπ(έλου) Βψμε, ν(αυβίου) ρλε,
25] σ(υμβόλου).
] ἄλ(λων) ν(αυβίου) Βτκε ἔπα(ρουρίου) (τάλαντα) γ
] (γίνονται) μη

verso

. . . φκ() Πασεῦτος Αὐλαίου (δραχμαὶ) κδ
Θεαβέννις (δραχμαὶ) κη
Ἡ[ρ]ων Μυσθαρίων(ος) κλ(ηρουχία) Ἄφροδ(εισίου) (δραχμαὶ) η
Μύσθης Μύσθου (δραχμαὶ) μγ

A Tax Register in Money

| | | |
|----|--------------------|--|
| 5 | Χόις | (δραχμαὶ) ρς |
| | Τρίμαλλος | (δραχμαὶ) κη (πυροῦ ἀρτάβαι) γ λ |
| | Ἰέραξ Ὠρο(υ) | (δραχμαὶ) μ κλ(ηρουχίας) Ἀφροδ(εισίου) |
| | [Καλα]θοπλόκοι | (δραχμαὶ) κδ |
| | Ἀρυώτης διαιρέσεως | (δραχμαὶ) μδ |
| 10 | Σώτας Ἰακώβ | (δραχμαὶ) μ |

Abbreviations:

recto

1. 1 $\overline{\eta\varsigma} \varsigma \rho\omicron \nu$ pap. 1. 2 $\mu\omega \overline{\eta\tau} \mu$ pap. 1. 3 $\mu\omega \overline{\eta\tau} \rho\omicron$ pap.
 1. 4 $\overline{\eta\varsigma} \varsigma \rho\omicron \nu$ pap. 1. 5 $\mu\omega \Sigma \pi^{\wedge} \overline{\eta\tau} \mu$ pap.
 1. 7 $\mu\omega \overline{\eta\tau} \mu$ pap. 1. 8 $\overline{\eta\varsigma} \varsigma \rho\omicron \nu$ pap. 1. 9 $\overline{\eta\varsigma} \varsigma \rho\omicron \nu$ pap.
 1. 10 $\mu\omega \overline{\eta\tau}$ pap. 1. 11 $\mu\omega \overline{\eta\tau} \rho\omicron$ pap. 1. 13 $\mu\omega \overline{\eta\tau} \pi^{\wedge}$ pap.
 1. 14 $\mu\omega \chi \overline{\eta\tau} \rho\omicron$ pap. 1. 15 κ^{δ} pap. 1. 16 $\mu\omega \overline{\eta\tau} \rho\omicron$ pap.
 1. 17 $\overline{\eta\varsigma} \varsigma \rho\omicron \nu$ pap. 1. 18 $\mu\omega \overline{\eta\tau} \rho\omicron$ pap. 1. 19 σ pap.
 1. 20 $\mu\omega \pi^{\wedge} \overline{\eta\tau}$ pap. 1. 21 κ^{δ} pap. 1. 22 $\mu\omega \overline{\eta\tau} \rho\omicron$ pap.
 1. 24 $\mu\omega \overline{\eta\tau}$ pap. 1. 25 σ pap. 1. 26 $\overline{\eta\tau} \mu \Sigma$ pap. 1. 27 — pap.

verso

1. 5 pap. 1. 2 5 pap. 1. 3 $\omega\lambda$ 5 pap. 1. 4 5 pap. 1. 5 5 pap.
 1. 6 Τοίμαλλος 5 τ λ pap. 1. 7 5 $\omega\lambda$ pap. 1. 8 5 pap.
 1. 9 5 pap. 1. 10 5 pap.

Translation:

recto

- eight drachmae (in silver) 8 drachmae, for the extra charge 3 obols
 for vineyard 3500, for the naubion 175, for the acreage 3030
 for vineyard 4515, for the naubion 321, for the extra charge 900
 eight drachmae (in silver) 8 drachmae, for the extra charge 3 obols
 5 for vineyard 1 talent, for the transport of olives 400, for the naubion 300,
 for the acreage 4000

 the son of Herodes for vineyard 5440, for the naubion 272, for the
 acreage 3145
 eight drachmae (in silver) 8 drachmae, for the extra charge 3 obols
 eight drachmae (in silver) 8 drachmae, for the extra charge 3 obols
 10 son of Nearchos for vineyard 3000, for the naubion 140,

Ibrahim Mohamed

| | | |
|----|--|--|
| | for vineyard 3045, for the naubion 210, for the extra charge 600 120 | |
| | for vineyard 3600, for the naubion 175, for the transport of olives 345 for vineyard 2350 in bronze, for the naubion 130, for the extra charge 500 | |
| 15 | , for the exchange 80 son of for vineyard 3095, for the naubion 155, for the extra charge 650 | |
| | eight drachmae (in silver) 8 drachmae, for the extra charge 3 obols his mother Herakleia for vineyard 1950, for the naubion 150, for the extra charge 415 | |
| | for the receipt charge | |
| 20 | heir of Apollonios, for vineyard 2140, for the transport of olives 275, for the naubion 135 . . . 135, for the exchange 85 son of, for vineyard 3095, for the naubion 305, for the extra charge 680 | |
| | 145 | |
| | Petepnoutis son of Timolos, for vineyard 2745, for the naubion 135, for the receipt charge | |
| 25 | other (tax registers), for the naubion 2325, for the acreage 3 talent, total 48. | |
| | <i>verso</i> | |
| | son of Pasus his grandfather Ailaios | 24 drachmae |
| | Theabennis | 28 drachmae |
| | Heron son of Mystharion, military land of Aphrodeisios | 8 drachmae |
| | Mysthes son of Mysthes | 43 drachmae |
| 5 | Chois | 96 drachmae |
| | Toimallos | 28 drachmae, $3\frac{1}{2}$ artabae of wheat |
| | Hierax son of Horos, military land of Aphrodeisios | 40 drachmae |
| | the basket makers | 24 drachmae |
| | Haryothes, division (of property) | 44 drachmae |
| 10 | Sotas son of Jacob | 40 drachmae |

Commentary:

1. 1: The left side has unfortunately suffered slight loss. Although the amounts of the individual taxes and the totals are often unable to read, our

A Tax Register in Money

knowledge of the ratio of the various taxes to each other permits easy restoration. the name of the taxpayer or the name of the lessor is given first, there follow the category of land for which the taxes are paid in the right side, see: France, J., *Vineyards and Gardens in Second-Century Theadelphia*, in Leon Mooren (ed.), *Politics, Administration and society in the Hellenistic and Roman world*, (Proceedings of the International Colloquium, Bertinoro 19-24 July 1997), *Studia Hellenistica* 36 (2000), 91-105; Smolders, R., *SB XXII 15336 and the Interpretation of BGU IX 1897*, *ZPE* 148 (2004), 239- 240.

προ(σδιαγραφομένων) (τριώβολον): For the closest parallel wording see: *P.Fam.Tebt.* 26 (Tebtynis, 129-131 AD, receipt of taxes), l. 6; *SB XX* 14306 (Theadelphia, 137-142 AD, tax payments), ll. 5, 6.

l. 2: ν(αυβίου) ρ<ο>ε: The ναύβιον, which ought to be $\frac{1}{20}$ of the the ἀπόμοιρα ἀμπέλου, for the best parallel, see: *SB XVIII* 13091 (Theadelphia, 146 AD, receipt for garden tax), l. 5:

ἀμπ(έλου) χα(λκοῦ) Βυμ ναυ(βίου) ρκ
for vineyard 2440 in bronze, for the naubion tax 120.

For more about the ναύβιον tax, see: Bonneau, D., *Le régime administratif de l'eau du Nil dans l'Egypte grecque, romaine et Byzantine*, Leiden, 1993, 130ff; Thompson, D.J., *Irrigation and drainage in the early Ptolemaic Fayyum*, in *Agriculture in Egypt. From pharaonic to modern times*. Ed. Alan K. Bowman and Eugene Rogan, Oxford University Press, 1999, 107-122.

l. 3: προ(σδιαγραφομένων) ρ: The extra charge on the amount is of $\frac{1}{5}$ the principal sum, for the closest parallel wording, see: *SB XVI* 12325 (Theadelphia, 156 AD, receipt for garden tax), ll. 9-10:

ἀμπ(έλου) Αρκε ν(αυβίου) ξ
προσδ(ιαγραφομένων) σμ
for the vineyard 1125, for the naubion tax 60, for surcharges 240.

l. 5: π(αραγωγῆς) ἐ^λ(αίας) υ: The amount of the παραγωγή ἐλαίας on the ἄμπελος was a common rate, for more see: Dzierzbicka, D., *Import of Wine to Egypt in the Graeco-Roman Period*. in Adnan Diler and Ahmet Kaan Şenol eds. "Olive Oil and Wine Production in Eastern Mediterranean during Antiquity. International Symposium Proceedings, 17-19 November 2011, Izmir - Turkey, 2015, 201-208.

ἐπαρ(ουρίου) Δ: The ἐπαρούριον, which ought to be $\frac{2}{3}$ of the the ἀπόμοιρα ἀμπέλου, see: Ruffing, K., *Weinbau im römischen Ägypten, Pharos. Studien zur griechisch-römischen Antike* 12, St. Katharinen 1999, 337-343.

l. 7: Ἡρ]ώδου ἀμπ(έλου) Ευμ ν(αυβίου) σοβ ἐπαρ(ουρίου) Γρμε: The amounts of the rates become the normal proportions of the payments, see: Muhs, B.P., *Tax Receipts, Taxpayers and Taxes in Early Ptolemaic Thebes, Oriental Institute Publication* 126, Chicago 2005, 57-63, 84-85; Boek, J.A., *Taxation in the later Roman Empire, a study on the character of the late antique economy, Faculty of Arts, Leiden University*, 2008, 148-149.

l. 11: ἀμπ(έλου) Γμε να(υβίου) σι προ(σδιαγραφομένων) χ[: The writing of the line has been faded. The amount paid for the προσδιαγραφόμενα is legible, and the calculation to be an error.

l. 13: ἀμπ(έλου) Γ χ' [[φ]] ν(αυβίου) ροε π(αραγωγῆς) ἐλ(αίας) τμε: The amount due for the transport of olives is slightly more than the common rate.

l. 14: ἀμπ(έλου) χα(λκοῦ) Βτν ν(αυβίου) ρλ προ(σδιαγραφομένων) φ: If the amounts are compared with this table of rates, it becomes clear that the normal proportions of the payments are seriously disturbed.

l. 15: κολ(λύβου) π: The standard rate of the κόλλυβος is $\frac{1}{60}$ of the principal amount, the principal amount is (amount due for the ἀπόμοιρα ἀμπέλου tax + the ναύβιον tax + the sum of προσδιαγραφόμενα+ amount due for the ἐπαρούριον tax), the amount due for the κόλλυβος is $\frac{1}{60}$ of previous total, see: *SB XVI 12325* (Theadelphia, 156 AD, receipt for garden tax), ll. 9-12:

ἀμπ(έλου) Αρκε ν(αυβίου) ξ προσδ(ιαγραφομένων)

σμ ἐπ(αρουρίου) ψν προ(σδιαγραφομένων) ξ κολ(λύβου) μ

for the vineyard 1125, for the naubion tax 60, for surcharges 240, for the acreage tax 780, for surcharges 60, for the exchange tax 40,

For more about the κόλλυβος, see: Omar, S., *Neue Kopfsteuerquittungen aus dem Archiv des Soterichos*, *ZPE* 86 (1991), 215-229; García, A.L. & Rathbone, D., *Registro fiscale di tasse fondiaria e kollybos. in Diletta Minutoli ed. Inediti offerti a Rosario Pintaudi per il suo 65° compleanno (P. Pintaudi)*, Firenze, 2012, 135-139.

l. 16: ἀμπ(έλου) Γ̄γε ν(αυβίου) ρνε προ(σδιαγραφομένων) χν: The extra charge on the ἀπόμοιρα ἀμπέλου tax + the ναύβιον tax + is regularly $\frac{1}{5}$ of the

A Tax Register in Money

principal sum, see: Vandorpe, K., *A Companion to Greco-Roman and Late Antique Egypt*, Wiley-Blackwell, 2019, 228.

l. 18: ἀμπ(έλου) Ἀ̅̅̅ν ν(αυβίου) ρν, προ(σδιαγραφομένων) υιε: The amount due for the ναύβιον is slightly more than the common rate, see: Sijpesteijn, P.J., *Receipts from the Michigan Papyrus Collection*, ZPE 109 (1995) 87–109; Pintaudi, R., *Ricevuta di ναύβιον*. in Angelo Casanova, Gabriella Messeri, and Rosario Pintaudi eds. e sì d'amici pieno. *Omaggio di studiosi italiani a Guido Bastianini per il suo settantesimo compleanno*, Firenze, 2016, 105.

l. 19: σ(υμβόλου): For the expression σύμβολον, see: Müri, W., *Σύμβολον: Wort- und sachgeschichtliche Studie*, in: Id., *Griechische Studien: Ausgewählte Wort- und sachgeschichtliche Forschungen zur Antike*, ed. by Eduard Vischer, Basel, 1976, 1–44; Daniel, R.W. & Sijpesteijn, P.J., 'Some Notes on ἀριθμητικὸν κατοίκων', ZPE 59 (1985), 47–59; Clarysse W. & Vandorpe, K., *Egyptian bankers and bank receipts in Hellenistic and Early Roman Egypt*, in: K. Verboven, Katelijne Vandorpe & Veronique Chankowski (eds.), *Pistoi dia tèn technèn. Bankers, Loans and Archives in the Ancient World. Studies in Honour of Raymond Bogaert = Studia Hellenistica 44*, Leuven 2008, 153–168; Clarysse, W. & Bovet, C.F., *Greek papyri of the classics department at Stanford*, JJP 50 (2020), 67-107.

l. 21: κολ(λύβου) πε: The total of principal amount is 5100 drachmae, see commentary line 15.

l. 22: ἀμπ(έλου) ΓϞε ν(αυβίου) τε προ(σδιαγραφομένων) χπ: It is surely that 305 drachmae for ναύβιον show the irregular rate.

l. 24: ἀμπ(έλου) Βψμε, ν(αυβίου) ρλε: In this line is shown by the calculation to be at the common rate.

l. 26: ἄλ(λων): presumably means ἐγκύκλιος (annual) and καταλοχισμός (register) see commentary in *P.Oxy. XVII 2129* (205-206 AD, taxation account), l. 9; Youtie, L.C., *Receipt for ΤΕΛΟΣ ΚΑΤΑΛΟΧΙΣΜΩΝ: P.Mich. inv. 6185*, ZPE 38 (1980) S. 273-276.

ν(αυβίου) Βτκε ἐπ(αρουρίου) (τάλαντον) γ: For the best parallel see: *P.Berl.Leihg. II 37* (Theadelphia, 142-143 AD, tax register), l. 58:

ναυβ(ίου) Βτρ, [ἐπ(αρουρίου)] (τάλαντα) <γ> Δχπε,
for the naubion 2390, for the acreage 3 talent 4685,

The *verso* was previously used for a complete account of tax collector at Theadelphia. A considerable portion of the writing has clearly been faded and torn out.

l. 1:ωκ(): May be there was a complement for this, the verb πίπτω used in the account and receipts, see: Elmaghrabi, M.G., *Three Receipts for Beer Tax from Hibeh*, ZPE 186 (2013), 237-243; Claytor, W.G. & Mirończuk, A., *The Archive of the Theadelphian Herdsman Heron, Son of Hermas*, ZPE 194 (2015), 193-200.

l. 3: Ἡ[ρ]ων Μυσθαρίων(ος): This papyrus is a papyrological evidence about the name of Heron son of Mystharion, see: *P.Col. 5 Verso* (Theadelphia, 160 AD, leases Pittakion members), col. 4, l. 46; *P.Princ. III 128* (Theadelphia, 163-164 AD, report of a village scribe), ll. 4-5, the village scribe of Theadelphia send a list of the farmers belonging to the *pittakion* of Heron son of Mystharion, for more see: France, J., *Theadelphia and Euhemereia. Village History in Graeco-Roman Egypt*, Leuven, 1999, 360.

l. 4: Μύσθης Μύσθου: This papyrus is the second papyrological evidence about the name of Mysthes son of Mysthes, cf: *PSI VII 793* (Theadelphia, 161-180 AD, land registers), l. 43.

l. 5: The name Χόις seems to be common name at Theadelphia, see: *BGU IX 1897* (Theadelphia, 166 AD, List of payments of *naubion* tax), l. 64; *P.Graux. IV 31* (Theadelphia, 161-180 AD, account book), col. II, l. 12.

l. 6: Τρίμαλλος: The scribe has written Τρίμαλλος instead of Τοίμαλλος, cf: *P.Petaus 101* (Ptolemais Hormou, 184-187 AD, list of names), l. 62.

l. 9: διαρέσεως: Property division (διαίρεσις), a feature word occurring occasionally in clauses about claims made by one party against another party, which in some documents are siblings or cousins, are individuals possibly related by kinship. These divisions may involve lands, houses, slaves, tools, see: Montevicchi, O., *La Papirologia, 2nd ed.*, Milano, 1988, 208-209; Ratzan, D.M., *Contract Norms and Contract Enforcement in Graeco-Roman Egypt*, Columbia University, 2011, 312-315; Bakker, M., Bakkers, A. and Worp, K., *An Estate Overseer's Work Contract*, *BASP* 44 (2007), 41-73.

A Tax Register in Money

Conclusion:

Finally, it may be concluded:

- The tax registers offer a cross section of the economic life of the community.
- The tax registers and account books compiled by local officials that detail assessments taxes on vineyards and gardens at Theadelphia.
- The tax register provide additional insight on taxes such as: the ὀκτάδραχμος σπονδῆς Διονύσου, the ἀπόμοιρα ἀμπέλου, the ναύβιον, the ἐπαρούριον, and the παραγωγή ἐλαίας.
- The papyrus offers new insight on the payments of money moreover the taxes, such as: the προσδιαγραφόμενα, the κόλλυβος and the σύμβολον.
- The account on the verso recorded payments in money and grain by landowners or tenants may be for rent or tax.
- The papyrological evidence about the name of Mysthes son of Mysthes
- The papyrological evidence about the name of Heron son of Mystharion

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A Tax Register in Money

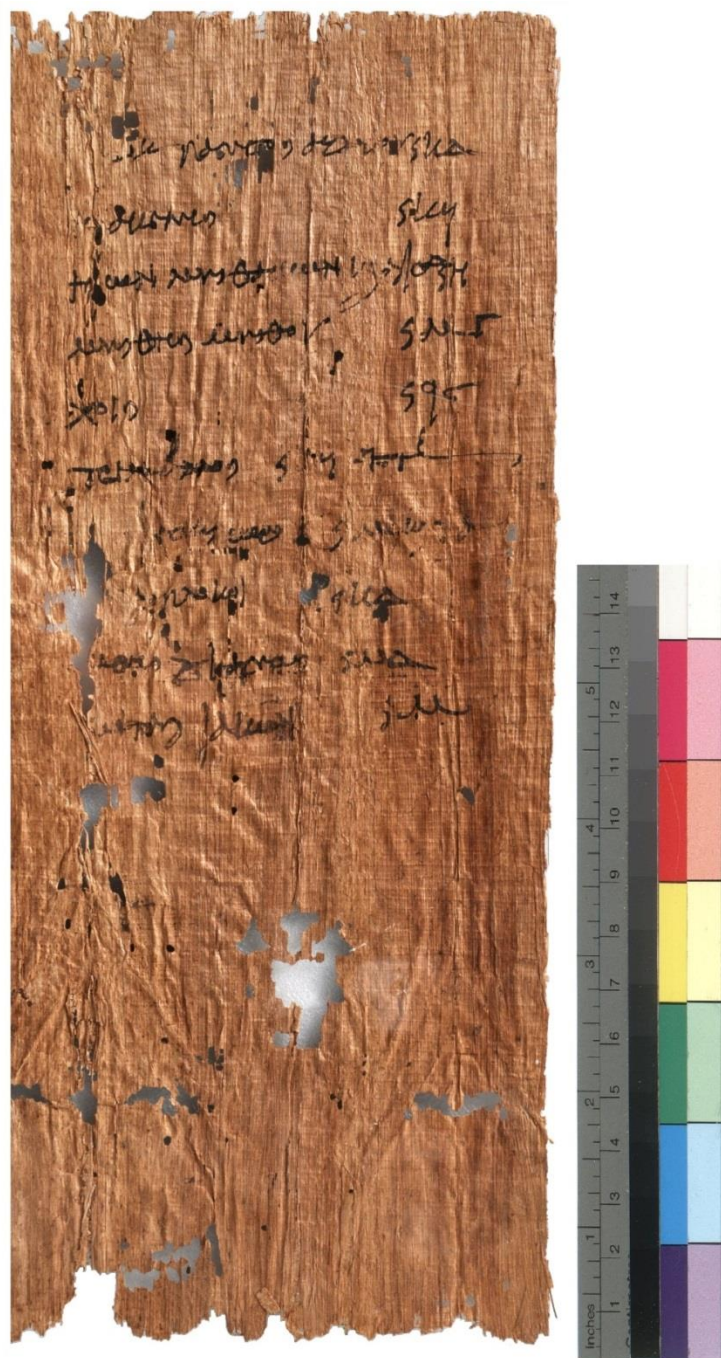
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A Tax Register in Money



Egyptian Museum in Cairo, the Special Register Nr. 3049 with inv. 81 recto.



Egyptian Museum in Cairo, the Special Register Nr. 3049 with inv. 81 verso