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Shearing Sheep: Rome and the Collection of Taxes in Egypt, 30 BC – AD 200¹

Aemilius Rectus, the prefect of Egypt, once sent the Emperor Tiberius more money raised in taxes from the province than had been stipulated; the Emperor responded with the message, „I want my sheep shorn, not flayed“ (κείρεσθαι μου τὰ πρόβατα, ἀλλ’ οὐκ ἀποξύρεσθαι βούλομαι)². Although Dio highlights this particular incident as a notable example of Tiberius’ probity in financial matters, the story reminds us of the importance attached by the Roman imperial administration to the extraction of revenue from the inhabitants of the provinces. Revenue could be generated both by the exploitation of economic assets in the possession of the state, such as public land and productive concerns like mines, and by taxes on people, property, transactions and other activities. Given the enormous amount of work required to extract this revenue, the question of the precise methods employed assumes great importance, and in particular the extent to which Rome exercised direct control over the process through her own officials³.

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² Dio 57, 10. *Guido Bastianini*, *Lista dei prefetti d’Egitto dal 30^a al 299^p*, in: ZPE 17 (1975) 270, suggests AD 15 as a possible date for Rectus’ tenure of office. Note, however, that doubt is expressed about the truth of this story at P. Oxy. LV 3807. 39 n.

³ On taxation in the Roman Empire see in particular *A. H. M. Jones*, *Taxation in antiquity*, in: *The Roman Economy*, ed. *Peter A. Brunt* (Oxford 1974) 151–85; *Mireille Corbier*, *City, territory and taxation*, in: *City and Country in the Ancient World*, edd. *John Rich and Andrew Wallace-Hadrill* (Leicester-Nottingham Studies in Ancient Society 2, London and New York 1991) 211–39, esp. 224–33; *Andrew Lintott*, *Imperium Romanum. Politics and Administration* (London, New York 1993) 70–96; *Lutz Neesen*, *Untersuchungen zu den direkten Staatsabgaben der römischen Kaiserzeit (27 v.Chr. – 284 n.Chr.)* (Bonn 1980), with the review-article by *Peter A. Brunt*, *The revenues of Rome*, in: JRS 71 (1981) 161–72, reprinted in: *Roman Imperial Themes* (Oxford 1990) 324–46; *Siegfried J. de Laet*, *Portorium. Étude sur l’organisation douanière chez les Romains, surtout à l’époque du Haut-Empire* (Rijksuniversiteit te Gent. Werken uitgegeven door de Faculteit van de Wijsbegeerte en Letteren 105, Brugge 1949).

In this paper I wish to focus on the nature and extent of Rome's involvement in the collection of taxes in Egypt. Right from its inception as a province, Egypt assumed an important position within the Empire through its ability to contribute substantially towards Rome's revenues. Its role in providing substantial quantities of grain used to feed the population of Rome itself is well known, but it must have generated very large sums of money for its rulers as well. However, what makes Egypt unique among Roman provinces is the fact that it has preserved an enormous number of documents written on papyrus and ostraka. Many thousands of these provide information about taxation and enable us to build up a picture of the processes of collection which, even if far from complete, is at an unparalleled level of detail. For a long time, however, Egypt was regarded by many ancient historians as occupying a peculiar position within the Empire during the early centuries of its existence, taken over largely unchanged from the Ptolemies and indeed thought of as the personal property of the emperor himself. In recent decades this view has come under attack from several quarters and there has grown a consensus not only that it is impossible to speak of a „typical“ province but also that the advent of Roman rule brought many significant changes to Egypt which were designed to assimilate it to some degree to the other provinces⁴. Indeed, Rathbone has gone so far as to suggest that, as the first Augustan province, Egypt was actually used in certain ways as a laboratory in which to test ideas later introduced into these other provinces⁵. In this paper I shall certainly not attempt to deny that there were important differences between the methods employed in collecting taxes in Egypt and those employed across much of the rest of the Empire. Nevertheless, I will highlight Roman innovations in the practice of tax-collection in Egypt, stressing in particular the introduction of principles similar to those known to have operated elsewhere.

The paper has a threefold structure. First, I consider the extent to which Rome used autonomous communities and institutions within Egypt in the collection of taxation, a practice which she adopted throughout much of the rest of the Empire. My conclusion is that, although in Egypt she probably made very little use of civic and other institutions to undertake this task, the employment of the liturgical system meant that she could devolve much of the work of collecting taxes on to local communities operating under the supervision of state officials. I then proceed to discuss briefly some important innovations which Roman rule brought to the practice of tax-collection in Egypt. The final section surveys the various officials

⁴ See in particular *Naphtali Lewis*, „Greco-Roman Egypt“. Fact or fiction?, in: *Proceedings of the Twelfth International Congress of Papyrology*, Ann Arbor, 13–17 August 1968 (*American Studies in Papyrology* 7, Toronto 1970) 3–14, reprinted in: *On Government and Law. Collected Essays of Naphtali Lewis* (*American Studies in Papyrology* 33, Atlanta 1995) 138–49; *The Romanity of Roman Egypt. A growing consensus*, in: *Atti del XVII Congresso internazionale di Papirologia*, vol. 3 (Napoli 1984) 1077–84, reprinted in: *On Government and Law*, 298–305.

⁵ *Dominic Rathbone*, *Egypt, Augustus and Roman taxation*, in: *CCG* 4 (1993) 81–112, esp. 112.

at different levels of the administrative hierarchy who held responsibility for the collection of taxes, describing the nature of their involvement and of their interaction with one another in this area. This is important if we are to assess not just how Roman control over tax-collection in Egypt worked but also how far there was room for local initiative.

The use of autonomous communities and institutions

Under both the Republic and the Principate Rome adopted several different approaches towards the collection of taxes. The use of private contractors known as *publicani* is well-known under the Republic and, as Brunt has argued, continued throughout the Principate⁶. They were probably always responsible for collecting irregular taxes such as the *portoria*, while under the Republic they were used in the collection of the regular taxes on land in Sicily and the eastern provinces. Employing subject communities to collect her revenues was also common practice; indeed, under the Principate it seems to have been normal across most of the Empire for cities to collect the regular taxes or *tributum* within their own territories. During the Republic, a lump sum was demanded of each community concerned, assessed presumably on the basis of a rough estimate of its resources. The local authorities were then free to raise the required sum by whatever means they chose, after which they delivered it either to the provincial governor and his quaestor or to a company of *publicani*. Communal assessment continued under the Principate, although the holding of provincial censuses, introduced under Augustus, enabled a community's total liability to be assessed more accurately on the basis of detailed records of its population and property. The local authorities will normally have appointed officials or engaged private contractors to collect the taxes from the residents of their territories, although they could also meet the payment of *tributum* from communal revenues. Thus on both Tenos and Ibiza local benefactors established an endowment to pay the citizens' poll-tax, while the authorities on Andros appear during the reign of Antoninus Pius to have used the revenue raised from selling and leasing public lands in meeting their assessment⁷. The use of Roman officials and their staff in the actual collection of taxes appears, wherever possible, to have been avoided. Indeed, Brunt has argued that the creation during the Principate of new procuratorial posts with reference to particular taxes need not imply a move towards direct collection, but instead that these taxes were now being farmed for a percentage of the revenues collected rather than for a lump sum, a change necessitating closer supervision of the *publicani* by the Roman authorities⁸.

⁶ Peter A. Brunt, *Publicans in the Principate*, in: *Roman Imperial Themes* 354–432.

⁷ Tenos: IG XII 5, 946 (1st/2nd century AD); Ibiza: ILS 6960; Andros: IG XII 5, 724.

⁸ Brunt, *Publicans* 82–6.

Permitting local communities to collect the *tributum* within their own territories avoided the need for Roman officials to trouble themselves with the business of actually collecting these taxes from the individual taxpayers. The latter's role was confined instead to the supervision of collection by these communities, as is made clear by an important inscription from Messene in Achaëa⁹. Moreover, Rome was guaranteed the receipt of the sum which had been assessed since the local authorities were liable to make good any deficits arising in the collection of the taxes. Similar advantages accrued from the use of *publicani*. Not only did they assume responsibility for the work of collecting the taxes on the ground, but Rome was also guaranteed to receive the amount bid by the successful company of *publicani* in each case of a tax being farmed for a lump sum; where taxes were farmed for a percentage rate, Rome must have relied on the profit motive of the *publicani* to provide an incentive to maximise her own revenues. Indeed, these are good reasons for supposing the continued employment under the Principate of *publicani* in situations where the use of local communities and institutions proved difficult or impossible. However, the latter method had the advantage of producing the same, if not a greater, amount of revenue for Rome while at the same time lessening the exposure of the provincial taxpayers to the depredations of the *publicani* because allowance no longer had to be made for their profits. When in 48 BC Caesar transferred the collection of the regular taxes in the cities of Asia from the *publicani* to the civic authorities themselves, he succeeded in reducing their burden by a third¹⁰. Brunt suggests that, since he was strapped for cash at the time and is therefore unlikely to have permitted such a reduction in the amount of revenue actually received, this implies that most, if not all, of the reduction represented the profits of the *publicani* themselves¹¹. One source of friction in Rome's relationship with her provincial subjects was thereby alleviated.

As a result of Septimius Severus' visit to Egypt in AD 199–200, the right to possess a council was granted to Alexandria and the metropoleis, the capitals of the administrative districts of the province known as *nomes* which probably approached fifty in number at this time. The *boule*, which enjoyed a large measure of autonomy in managing its city's internal affairs, also functioned as a cog within the Roman administrative machinery through its involvement in the collection of taxes and special requisitions¹². This could take the form of the general manage-

⁹ IG V 1, 1432–3; see Adolf Wilhelm, *Urkunden aus Messene*, in: JCEAI 17 (1914) 1–120; Adalberto Giovannini, *Rome et la circulation monétaire en Grèce au IIe siècle avant Jésus-Christ* (Schweizerische Beiträge zur Altertumswissenschaft 15, Basel 1978) 115–22, argues for a date of AD 35–44 for the text. A councillor, Aristokles, had been entrusted with the task of assessing and collecting a 8-dr. tax from the city's inhabitants. He made a statement of the sums still owing in the theatre before non-members of the council and in the presence of the praetorian *legatus*. The latter joined with the councillors in honouring him for his care and integrity.

¹⁰ App., BC 5, 4; Dio 42, 6; Plut., Caes. 48.

¹¹ Brunt, *Publicans* 380.

¹² See Alan K. Bowman, *The Town Councils of Roman Egypt* (American Studies in Papyrology 11, Toronto 1971) 69–82.

ment of monies due from the city to the state as well as the appointment of some of the officials concerned with the collection of taxes. Members of the *boule* were also expected to assume responsibility for arrears and the costs of meeting certain requisitions. It is clear that the responsibility of the *boule* for the administration of taxation extended across the whole of the nome¹³. However, its role in the collection of taxes differed significantly from that of the councils within the other cities of the Empire because it operated alongside the *strategos*, the local state official in charge of the nome¹⁴.

During the more than two hundred years of Roman rule which preceded the Severan reforms, however, there existed only two cities which certainly possessed a *boule*: Ptolemais in the Thebaid and Antinoopolis, located in Middle Egypt, the latter having been founded by Hadrian in AD 130. Paraitonion in the Libyan Nome was certainly a privileged community and probably ranked as a *polis*, but we know nothing of its internal administration¹⁵. Concerning the Delta city of Naukratis, however, there are grounds for supposing that, although a *polis* governed by its own laws, it did not possess a council before at least the third century AD¹⁶. It has recently been stressed, however, by Bowman and Rathbone that the absence of councils did not prevent all the other cities from enjoying a large measure of self-administration. Alexandria and the *metropoleis* all possessed civic magistrates, and indeed Alexandria may have possessed its own courts¹⁷. The question for us is whether Rome made any use of these autonomous elements in the cities in the collection of her taxes.

In the case of the *metropoleis*, a negative answer would have to be given. The evidence clearly shows that down to AD 200 the taxes due to Rome from them were only collected by state-appointed officials or private contractors¹⁸. Nor is

¹³ For example, P. Oxy. XIV 1662 (AD 246) reveals a prytanis undertaking an embassy to the prefect in order to appeal against the quota imposed on the nome. Sometime between AD 242 and 246 the *boule* seems to have assumed responsibility for appointing liturgists known as *dekaprotoi* to collect direct taxes on land throughout the nome, cf. *Naphtali Lewis*, *The Compulsory Public Services in Roman Egypt* (Papyrologica Florentina 11, Firenze 1982) 21; *J. David Thomas*, *The introduction of dekaprotoi and comarchs into Egypt in the third century A.D.*, in: *ZPE* 19 (1975) 111–19.

¹⁴ See *A. H. M. Jones*, *The Cities of the Eastern Roman Provinces* (Amsterdam 1983) 323–42, esp. 334–6.

¹⁵ *Jones*, *Cities* 305–6.

¹⁶ See P. Oxy. III 473 = W. Chr. 33 (AD 138–61), which should be referred to Naukratis rather than Oxyrhynchos (cf. *Naphtali Lewis*, *Notationes legentis*, in: *BASP* 18 (1981) 78–80). It is a copy of an honorific decree made by the magistrates and people of the city and those Roman and Alexandrian citizens in residence there. No mention is made of a council.

¹⁷ *Alan K. Bowman*, *Dominic Rathbone*, *Cities and administration in Roman Egypt*, in: *JRS* 82 (1992) 107–27, esp. 114–25.

¹⁸ One apparent piece of counter-evidence derives from an intriguing papyrus from Her-mopolis, P. Amh. II 79, dated to ca. AD 186 by its editors, which contains an extended accusation of embezzlement on a massive scale levelled at certain officials described as *σιτολόγοι*, *ἄρχοντες* and *ἐκμετρηταί*. The presence of *σιτολόγοις* clearly indicates that state revenues are involved. However, the papyrus is very fragmentary in many places and it is therefore impossible to determine the connection between these and the *ἄρχοντες*; in any case, it is quite

there evidence for the involvement of civic magistrates at Alexandria in tax-collection. However, the scope for their involvement was limited, at least as far as regular taxes were concerned. First, Alexandrian citizens were exempt from the *laographia* or poll-tax, the main regular tax on the population¹⁹. Second, although there was a territory specifically called the Ἀλεξανδρέωχωρα, not only was a part of the land in it free from regular taxation but it was administered at least from the second century AD as a nome by a *strategos*, a state official, based in the city of Hermopolis Parva²⁰. Of course, Alexandria's population included a large number of people who were not actually citizens and thus did not enjoy the exemptions from certain regular taxes just mentioned. However, whatever taxes they paid within the city were probably collected by state-appointed officials; we must remember that Alexandria served as the headquarters of the prefect and his staff. It would be tempting to ascribe responsibility for this to a procurator called the ἐπίτροπος προσόδων Ἀλεξανδρείας. Unfortunately, as a result of a lack of evidence it is not clear precisely for what he was responsible. The prevailing view, however, is that he supervised the revenues derived from the confiscated lands of Alexandrians, although disagreements over detail persist²¹.

I shall discuss the „Greek“ cities of Naukratis, Ptolemais and Antinoopolis individually in order to take account of the particular circumstances of each. I should stress, however, that there is very little evidence for taxation from any of them. Naukratis was located within, but was administratively separate from, the Saite Nome; it may have possessed its own territory, at least during the Ptolemaic period²². We hear of an official called a nomarch operating in the city in AD 130, when he received a report from a supervisor called an *epiteretes* in which it is

possible to imagine that the latter participated or connived in the embezzlement of state revenues without having played any part in their actual collection. As published, the document also contains a very puzzling reference to a *boule* (l. 7:] εἰ βουλὴν εἰ τὸ ταμείον). However, P. Ryl. II 77 of AD 192 indicates that Hermopolis still did not possess a *boule* at that date (cf. *Bowman*, *Town Councils* 19 n. 49). We are perhaps dealing with a misreading or misinterpretation by the editors.

¹⁹ *Diana Delia*, *Alexandrian Citizenship during the Roman Principate* (American Philological Association. American Classical Studies 23, Atlanta 1991) 30.

²⁰ At OGI II 669, 59–61 (AD 68; reedited with full commentary by *Gérard Chalon*, *L'édit de Tibérius Iulius Alexander. Étude historique et exégétique* (Bibliotheca Helvetica Romana 5, Olten et Lausanne 1964)), the prefect confirms that the 'ancient land' of the Alexandrians in this territory and the Menelaite Nome will remain unmeasured, i.e. free from tax. For the *strategos* of the Ἀλεξανδρέων χώρα, see *Guido Bastianini*, *John Whitehorne*, *Strategi and Royal Scribes of Roman Egypt. Chronological List and Index* (Papyrologica Florentina 15, Firenze 1987) 15.

²¹ See *François Kayser*, *Recueil des inscriptions grecques et latines (non funéraires) d'Alexandrie impériale* (Ier.-III^e s. apr. J.-C.) (Institut Français d'Archéologie Orientale du Caire. Bibliothèque d'Étude 108, Le Caire 1994) 83–4.

²² P. Rev. lx, 18–25 (reedition by *Jean Bingen*, *Papyrus Revenue Laws* (SB Beiheft 1, Göttingen 1952)) specifies the amount of land to be sown with various oil-producing crops ἐν τῷ Σαίτῃ σὺν Ναυκράτει. See also below, n. 23, where Wilcken's restoration and explanation, if correct, would imply the existence of land belonging to the city.

stated that no revenue was collected in the course of the past month²³. Elsewhere this was a liturgical official generally subordinate to the state officials at the level of the nome, whose responsibility usually lay with the collection of irregular taxes and revenues and the lease of government concessions²⁴. The nomarch, therefore, may have been a state official operating in the city, just as during the Ptolemaic period a royal official called an *oikonomos* resided in the city and supervised royal property and interests there²⁵. Whether the civic authorities of Naukratis were held responsible for collecting regular taxes levied on their citizens, we do not know. It seems likely, however, that they were exempt from payment of the poll-tax like the citizens of Alexandria and Antinoopolis.

Like Naukratis, Antinoopolis also stood outside the nome-structure until the creation of an Antinoite Nome during the reign of Diocletian. It too formed the centre of a nomarchy. A papyrus containing a list of nomes treats the nomarch of Antinoopolis on a par with the nome-*strategoi* and thus suggests that he was a state rather than a civic official²⁶. His duties extended to taxation if, as seems likely, a letter from AD 180 was written by this official; it deals with the collection of the poll-tax from residents in the city who were not Antinoite citizens and thereby exempt²⁷. Thus the taxes of non-citizens may not have been the responsibility of the *boule*²⁸. Indeed, given the fact that Antinoite citizens were exempt from the poll-tax just like Alexandrians and that most of their land will have been located in the neighbouring Hermopolite Nome or in the nomes, such as the Arsinoite and Thinite, from which they originated, the scope for the *boule* to exercise responsibility for the collection of regular taxes was probably rather limited²⁹.

²³ P. Oslo III 92. The part of his title expressing the nature of his responsibilities in this case has been restored as ἀδεσπότην τιμη[ούχ]ων by *Ulrich Wilcken*, Urkunden-Referat, in: APF 12 (1937) 227, who explains it as referring to 'das herrenlose Land – ἀδέσποτος (γῆ) – dessen Vorbesitzer Timuchen waren' (τιμοῦχοι were magistrates at Naukratis, according to Athen. 4, 149 f.)

²⁴ See *Ulrich Wilcken*, Griechische Ostraka aus Aegypten und Nubien. Ein Beitrag zur antiken Wirtschaftsgeschichte, Bd. 1 (Leipzig und Berlin 1899) 599–601; *Friedrich Oertel*, Die Liturgie. Studien zur ptolemäischen und kaiserlichen Verwaltung Ägyptens (Leipzig 1917) 237–46; *Sherman L. Wallace*, Taxation in Egypt from Augustus to Diocletian (Princeton University Studies in Papyrology 2, Princeton 1938) 299–317; *Lewis*, Compulsory Public Services, 29–31; *A. H. S. El Mosallamy*, Public notices concerning epiteresis of the one zyteras, in: Proceedings of the XVI International Congress of Papyrology, New York, 24–31 July 1980 (American Studies in Papyrology 23, Chico 1981) 215–29, esp. 217 f.

²⁵ OGI I 89 (221–05 BC).

²⁶ P. Oxy. XLVII 3362 (2nd century AD?; full edition by *J. David Thomas*, A new list of nomes from Oxyrhynchus, in: Akten des XIII. internationalen Papyrologenkongresses, Marburg/Lahn, 2.–6. August 1971, hrsg. v. *Emil Kießling*, *Hans-Albert Rupprecht* (Münchener Beiträge zur Papyrusforschung und antiken Rechtsgeschichte 66, München 1974) 397–403.

²⁷ P. Fam. Tebt. 42.

²⁸ Note also SB VIII 9897 (AD 130–8), in which a non-citizen resident in Antinoopolis declares that he paid his poll-tax into a bank in the city.

²⁹ Exemption from the poll-tax: *Michael Zahrt*, Antinoopolis in Ägypten. Die hadrianische Gründung und ihre Privilegien in der neueren Forschung, in: ANRW II 10, 1 (Berlin, New

Nevertheless, the *boule* did take part in the conduct of the census, which was an important foundation for the taxation-process, by appointing groups of commissioners to receive the individual declarations; in what may be the earliest extant declaration, from AD 188, these commissioners are addressed alongside the nomarch³⁰.

Ptolemais in the Thebaid, while possessing its own *boule*, was also the *metropolis* of the Thinite Nome and therefore the place of residence of the *strategos*³¹. It is unlikely to have possessed a civic territory as a result. Although the taxes of non-citizens were most probably collected by officials appointed by the state, it is not inconceivable that the *boule* assumed responsibility for the collection of any regular taxes payable by its citizens³². It may have participated in the conduct of the census just as the *boule* of Antinoopolis did, but, if so, its appointees will probably have operated alongside state officials³³.

This discussion leads to the conclusion that before AD 200 Rome probably made little, if any, use of the civic authorities existing in the cities of Egypt to collect her taxes. In the „Greek“ cities (and Alexandria) any responsibility of the civic authorities for collecting taxes was probably confined to those (regular taxes) of citizens. It is certain or probable that state officials were present in Alexandria, Naukratis, Antinoopolis and Ptolemais and in two cases we have evidence for their involvement with the collection of irregular revenues and the taxes of non-citizens. Moreover, at least in Alexandria and Antinoopolis the citizens enjoyed exemption from the poll-tax, thus further limiting the scope for their councils' involvement in the collection of regular taxes from them. In the *metropoleis*, however, the role of the civic officials was confined to certain aspects of internal ad-

York 1988) 693–5; W. Chr. 28, 9 (AD 159) shows that the father of Antinoite children, though not himself an Antinoite, was also exempt from the poll-tax. The second-century AD family from Tebtynis whose papers are published by *Bernhard A. van Groningen* (ed.), *A Family-Archive from Tebtunis* (Papyrologica Lugduno-Batava 6, Leiden 1950), and the veteran Marcus Lucretius Diogenes, whose papers are published by *Paul Schubert* (ed.), *Les archives de Marcus Lucretius Diogenes et textes apparentés* (Papyrologische Texte und Abhandlungen 39, Bonn 1990), provide examples of Antinoites deriving from and often still residing in the Arsinoite Nome. For Antinoites originally from the Thinite Nome, see W. Chr. 26 (AD 135 and 156).

³⁰ Inclusion of nomarch in address: PSI XII 1227. Other declarations: P. Oxy. VIII 1110 (AD 188); P. Rein. I 49 = W. Chr. 207 (AD 215/6).

³¹ Ptol. 4, 5, 66; P. Oxy. XLIV 3198, 1–2. On the administration of Ptolemais in the Roman period, see in general *Gerhard Plaumann*, *Ptolemais in Oberägypten* (Leipzig 1910) 70–88.

³² Although there is no direct evidence, it seems likely that the citizens of Ptolemais were exempt from the poll-tax, like their counterparts in Alexandria and Antinoopolis. Interestingly, P. Oxy. 984A (see below, n. 33) mentions that some individuals are exempt from tax. However, since we do not know the principles on which it was compiled, we cannot tell whether or not these were citizens of Ptolemais.

³³ A recently-published census register from Ptolemais (cf. *Roger S. Bagnall, Bruce W. Frier, Ian C. Rutherford*, *The Census-Register P. Oxy. 984. The Reverse of Pindar's Paean* (Papyrologica Bruxellensia 29, Bruxelles 1997)) includes several individuals who were definitely full citizens and not merely residents of the city, but does not, unfortunately, reveal anything about the officials involved in the conduct of the census.

ministration³⁴. The reason for this must lie in pragmatism on the part of Rome. When she annexed Egypt, she found a land with little in the way of civic traditions. Although she certainly took steps to foster these, it must have seemed unnecessary to develop civic authorities for the purpose of collecting the taxes, as elsewhere in the Empire, owing to the existence of an extensive administrative structure descending to the level of the villages which had long been geared to performing this task. Even in the few cities with well-developed civic institutions there had probably been extensive intervention by Ptolemaic royal officials in their fiscal and economic affairs.

Before proceeding, however, we ought to consider whether there were any other autonomous bodies or institutions to which Rome could have devolved responsibility for the collection of taxes. A series of tax-receipts issued by officials of a *θησαυρὸς ἱερῶν* at Thebes might appear to suggest the possibility that certain temples were granted the right to collect taxes for Rome within their districts³⁵. Such an idea would be wrong, however. Egyptian temples sometimes organised collections of revenue from the surrounding communities with which to meet their own tax obligations towards the state, but they did not act as intermediaries between the state and the taxpaying population³⁶. In fact, some receipts make it clear that the taxes were received at the granary by officials appointed by the state³⁷. Nevertheless, it is likely that the state was making use of temple storage facilities in the area and even possible that at least some of the taxes delivered there were later distributed to temples for their upkeep³⁸.

One type of group which did to some extent act as an intermediary between the state and the taxpayer, at least from the second century AD, is that of the *presbyteroi* or elders within the villages. Although *presbyteroi* existed for a number of different groups and occupations, by far the most commonly attested are the *πρεσβύτεροι δημοσίων γεωργῶν*, whose importance, at least in the Arsinoite Nome, meant that by late in the first century AD they appear to have become known as the *πρεσβύτεροι τῆς κώμης*. The role of these men was focused on the supervision of the public land within the village, which comprised a large, if widely varying, proportion of the territory of Egyptian villages. They were responsible for its allocation among the inhabitants of the village as well as for the collection of the rents due on it. However, they are also found collecting taxes

³⁴ See Bowman and Rathbone, *Cities* 120–5.

³⁵ For a list of early published texts, see *Aristide Calderini*, *ΘΗΣΑΥΡΟΙ*. Ricerche di topografia e di storia della pubblica amministrazione nell'Egitto greco-romano (*Studi della Scuola Papirologica* 4.3, Milano 1924) 36 nn. 5–11. Note that we cannot be certain that all of these receipts were for taxes, cf. P. Brook., p. 91.

³⁶ SB VI 9066 and P. Lond. II 359 (p. 150) (mid-2nd century AD), for example, deal with a dispute arising out of the collection of revenues by the priests of Soknopaiou Nesos with which to meet their tax-dues. I owe these references to Dr Penny Glare of the University of Keele, whose book on temples in Roman Egypt is forthcoming.

³⁷ E.g., WO 1546 (AD 16) is signed by a *sitologos* and WO 857 (AD 138) was issued by a liturgical *epiteretes*.

³⁸ For a full discussion, see P. Brook 60 introd.

such as the beer-tax and the μονοδεσμία χόρτου. Moreover, in time they developed policing powers within their communities and could even take over the responsibilities of the village-scribe in his absence. While it was clearly very useful for the Romans to use such men in the management of public land and certain matters of village business and to hold them accountable for the collection of rents from the public land and other taxes, we should not overestimate the degree of autonomy which they enjoyed. They were not the only people with responsibility for the administration of the villages, and indeed in several respects their duties overlapped with those of other officials. Moreover, at least as far as rents and taxes in kind on public land are concerned, they were not the only officials to whom payments could be made. Finally, although at the beginning of the Roman period the *presbyteroi* probably were genuine elders of the villages whose appointment lay entirely in the hands of the villagers themselves, by the second century AD they had become liturgical officials appointed and supervised like any others; they could even include men as young as twenty³⁹.

Another institution which on occasions functioned as an intermediary between some taxpayers and the state was the association of traders or craftsmen. Although there is plenty of evidence for individual traders and craftsmen paying their trades-tax directly to a state-appointed tax-collector, other documents indicate that associations could pay on behalf of their members⁴⁰. It is also notable that sometimes trades-taxes were assessed on the association rather than on its individual members⁴¹. However, these associations do not appear to have replaced the tax-collectors appointed by the state, although they will undoubtedly have facilitated their task.

The preceding discussion has demonstrated that very little use was made by Rome of autonomous bodies and institutions within Egypt to collect her taxes before AD 200. However, it is important to recognise that this task was substantially devolved on to local communities rather than assumed by *publicani* or Roman officials and their staffs. This is particularly clear when the liturgical system was fully developed by the beginning of the second century AD⁴². Candidates for tax-collecting posts were nominated by the scribe of their village or metropolis⁴³. The

³⁹ On the *presbyteroi*, see Alfred Tomsin, *Étude sur les πρεσβύτεροι des villages de la χώρα égyptienne*, in: BAB 38 (1952) 95–130 and 467–532, esp. 486–97 for their involvement in tax-collection; also Lewis, *Compulsory Public Services* 45.

⁴⁰ E.g., BGU VII 1591 (AD 123), in which the weavers of Philadelphia in the Arsinoite Nome pay their taxes through Triadelphos, perhaps the president of their association, to the bank-account of the group of tax-farmers responsible for the weavers' tax.

⁴¹ E.g., P. Tebt. II 287 (AD 161–9), in which both an ἐξεταστής and an ἐπιτηρητής τέλους χειρωναξίου in the Arsinoite Nome made illegal attempts to raise the assessments of the associations of fullers and dyers; SB XVI 12695 (AD 143; see below, n. 47), which contains a list of the tariffs charged on those trading in the market of the Serapeum at Oxyrhynchos, shows that some traders were assessed individually while others were assessed as part of the association to which they belonged.

⁴² For a full discussion, see Lewis, *Compulsory Public Services* 57–109.

⁴³ It may have been possible, however, for liturgists themselves to nominate their successors,

number of candidates in these instances was actually greater than the number of posts to be filled; however, although at first appointments may have been made at the discretion of the *epistrategos*, the Roman regional procurator, by the early second century the lot was employed to make this decision⁴⁴. Since the tax-collecting posts carried a high property qualification, only those members of communities of some means were qualified to hold them. Service was compulsory for those appointed unless they could prove that they fell under certain rules of exemption⁴⁵. At least during the first century AD the officials themselves were liable to make good any deficits arising from their collection and so, to ensure that they could do this, they were required to produce guarantors. Moreover, they are usually attested acting in groups of two or more depending on the size of their community. This will not only have allowed the workload to be spread among several people, but also provided further guarantees to the state that it would receive the total value of the assessment. As I shall show later, state officials exercised close supervision over the activities of tax-collectors on the ground, but that should not obscure the fact that, just as elsewhere in the Empire, Rome relied on the propertied elites of local communities to undertake much of the work of collecting her taxes. Where Egypt differed before AD 200 was in the absence of autonomous civic institutions which could direct and assume ultimate responsibility for their activity.

The focus of discussion up to this point has rested on the collection of taxes for the benefit of Rome. What about taxes whose proceeds were to be used locally? Such taxes were certainly raised; examples include those used to pay the salaries of guards or for the maintenance of public baths. However, the collection of such taxes seems to have been organised and supervised by the Roman authorities rather than handed entirely over to the local communities concerned⁴⁶. It is interesting, however, to observe the possibility of involvement by civic officials in the *metropoleis* in the collection of certain local taxes. It has been argued that a report of receipts of market-taxes relating to the Serapeum at Oxyrhynchus during the period AD 132–43 probably relates to local taxes⁴⁷. In the preface it is stated that the taxes are 'collected and exacted through the gymnasiarchs', yet these magistrates are not otherwise encountered in connection with the taxes due to Rome. The facts that either the market or the taxes are connected with the Serapeum and that the revenues are said to be ἐν ἱερᾶτικοῖς suggests that they were collected by the city authorities and subsumed into the income of the city as a whole before

the role of the scribe being then to transmit the nominations to the *strategos*, cf. *Lewis*, Compulsory Public Services 67–8. Note that in the cities nominations to magistracies and liturgies of the bouleutic class were made by the incumbents, cf. *Lewis*, Compulsory Public Services 78–9.

⁴⁴ See *J. David Thomas*, *The Epistrategos in Ptolemaic and Roman Egypt. Part II. The Roman Epistrategos* (*Papyrologica Coloniensia* 6, Opladen 1982) 69–74.

⁴⁵ For these rules, see *Lewis*, *Compulsory Public Services* 91–9.

⁴⁶ See *Wallace*, *Taxation* 146 ff.

⁴⁷ Edition by *John R. Rea*, *Market taxes at Oxyrhynchus*. P. Lond. inv. 1562 verso, in: *ZPE* 46 (1982) 191–212 (= SB XVI 12695), cf. *Alan K. Bowman*, *Two notes*, in: *BASP* 21 (1984) 36–8.

probably being distributed to the temple. However, the report was actually drawn up by an *epiteretes*, otherwise a state-appointed liturgical official, which suggests that the gymnasiarchs were involved here in the management of the monies collected rather than in the actual collection-process itself.

Roman innovations

I mentioned in the previous section that Rome inherited from the Ptolemies an extensive administrative structure long geared to collecting the taxes from Egypt. However, important changes were introduced during the period down to AD 200. Before proceeding to examine the workings of that structure in more detail, it is first necessary to highlight some of them.

Under the Ptolemies, the chief financial official was the *dioiketes*, based in Alexandria. At the level of the nome there operated a number of different officials with responsibility for the revenues, most important of whom in the third century BC was the *oikonomos*⁴⁸. However, by the early years of the second century BC many of his responsibilities had passed to the *strategos*, who was originally a military official but who at this point often assumed the designation ὁ ἐπὶ τῶν προσόδων⁴⁹. Grain-taxes were collected by state officials called *sitologoi* who seem to have served completely voluntarily and possibly in return for remuneration⁵⁰. Other taxes, however, were farmed out to private contractors, although the detailed provisions for the collection of the *apomoira* tax levied on vineyards and orchards contained in the Revenue Laws of Ptolemy II Philadelphos (dating to 259 BC) reveal that they operated throughout under the close supervision of state officials, who even in certain circumstances undertook the actual collection themselves⁵¹. The importance of tax-farming seems to have rested more on the fact that it provided the state with a guaranteed income rather than that state officials were relieved of the necessary labour⁵².

Rome's arrival brought important changes to the upper echelons of the administration as she incorporated her own officials coming in from outside the province. Although the provincial treasury, the *dioikesis*, retained its name, the *dioi-*

⁴⁸ For a brief account of the various nome-officials and their development, see Geneviève Husson, Dominique Valbelle, *L'état et les institutions en Égypte des premiers pharaons aux empereurs romains* (Paris 1992) 232–6.

⁴⁹ See Hermann Bengtson, *Die Strategie in der hellenistischen Zeit*, Bd. 3 (München 1952) 43 ff.

⁵⁰ It is possible, however, that some use was also made of tax-farmers in the collection of these taxes, cf. C. Bradford Welles, On the collection of revenues in grain in Ptolemaic Egypt, in: *Studien zur Papyrologie und antiken Wirtschaftsgeschichte Friedrich Oertel zum achtzigsten Geburtstag gewidmet* (Bonn 1964) 7–16.

⁵¹ For example, the *oikonomos* is to exact the *apomoira* tax when it is paid in money rather than in wine (P. Rev. xxxi, 14–16; cf. above, n. 22).

⁵² See Claire Préaux, *L'économie royale des Lagides* (Bruxelles 1939) 450–9.

ketes, who had ultimately controlled the management of the land and the collection of taxes, disappeared and his responsibilities were transferred to the prefect. Early in the second century AD a procuratorial post of the same name was created, but its responsibilities no longer extended to the collection of taxes⁵³. However, the department of the *idios logos*, or „special account“ dealing with various irregular sources of income, was retained, although now headed by a Roman procurator, who later became somewhat akin to the patrimonial procurators created in the other provinces⁵⁴. Under Vespasian a new department was created in Alexandria to administer the revenues of the former imperial estates which at that time were assimilated to the other categories of public land; it is possible that the new office of *procurator usiacus* was also created at the same time, but our first attestation of such an official is not until early in the second century AD⁵⁵. Immediately below the Alexandrian-based officials was the post of *epistrategos*, which had existed under the Ptolemies but was now occupied by a Roman procurator. It has been argued that initially there were two *epistrategoï*, one for the Thebaid and one for the rest of the province, but that by AD 11/12 a third *epistrategos* was created with responsibility for the Heptanomia in Middle Egypt⁵⁶. From the very beginning of the period of Roman rule the chief official at the level of the nome, both financial and otherwise, was the *strategos*, the *oikonomos* having disappeared completely⁵⁷.

The most important change affecting the tax-collectors on the ground was the introduction of the liturgical system under which their posts became compulsory public services performed on the basis of a property qualification for a limited period of time ranging from one to three years. The change affected almost the whole of the administrative system at the level of the village and *metropolis*, but it is possible that it was first introduced into the collection of taxes. A document from AD 49/50 provides the earliest attestation of a liturgical official, who happens to be a collector of money-taxes; the phenomenon almost certainly goes back even further⁵⁸. The advantages of the liturgical system were twofold. First, it

⁵³ See Dieter Hagedorn, Zum Amt des διοικητής im römischen Ägypten, in: YClS 28 (1985) 167–210.

⁵⁴ Rathbone, Egypt 99–110; Paul R. Swarney, The Ptolemaic and Roman Idios Logos (American Studies in Papyrology 8, Toronto 1970).

⁵⁵ See George M. Parássoglou, Imperial Estates in Roman Egypt (American Studies in Papyrology 18, Amsterdam 1978) 27–9, 90 (where BGU IV 1047 (AD 131) is given as providing the earliest certain reference to the *procurator usiacus* then known).

⁵⁶ Thomas, Epistrategos 29–39.

⁵⁷ On his development, see Husson, Valbelle, État 232–4; Nicolas Hohlwein, Le stratège du nome (1926, reprinted as: Papyrologica Bruxellensia 9, Bruxelles 1969).

⁵⁸ P. Mich. X 582. See J. David Thomas, The introduction of compulsory public services in Roman Egypt, in: Das römisch-byzantinische Ägypten. Akten des internationalen Symposiums 26.–30. Sep. 1978 in Trier, hrsg. v. Günter Grimm, Heinz Heinen, Erich Winter (Aegyptiaca Treverensia 2, Mainz am Rhein 1983) 29–39. Wilcken believes that the origin of liturgies, especially in the realm of tax-collection, goes back to the reign of Tiberius, cf. Ludwig Mitteis, Ulrich Wilcken, Grundzüge und Chrestomathie der Papyruskunde, Bd. I 1 (Leipzig, Berlin 1912) 339–41.

avoided the need to employ salaried state officials to perform the work. Second, it was ultimately compulsory for those with the right qualifications and thus ensured that important official posts would be filled, something which could not be guaranteed in the case of tax-farming.

Tax-farming certainly continued to be employed in Egypt at least well into the second century AD⁵⁹. However, in contrast to the Ptolemaic period, it was generally confined to irregular taxes such as customs-duties and taxes on sales; private contractors were also employed to operate various government concessions such as the village record-offices. Two texts from the mid-first century AD suggest that the state officials experienced trouble in finding volunteers. P. Oxy. I 44 (= W. Chr. 275 = Sel. Pap. II 420) contains a letter written ca. AD 66 from the *strategos* of the Oxyrhynchite Nome to his *basilikos grammateus* complaining about the absence of volunteers for one particular post, in spite of concessions authorised by the prefect⁶⁰. That this was not an isolated instance is revealed by a passage in the edict of Ti. Iulius Alexander published in AD 68 in which he replies to the complaint that many tax-farmers are being retained in their offices against their will⁶¹. However, during the first century AD we begin to encounter a new official called an *epiteretes*, or „supervisor“; although our first evidence for this post being liturgical apparently only dates from AD 136, it is extremely likely that its liturgical character went back earlier⁶². This official was responsible for supervising a variety of revenue-generating concerns, including farmed taxes⁶³. However, he engaged in the actual collection of these taxes as well, although not to the exclusion of the farmers. A listing of the receipts for the bath-tax and burial-tax from Thebes from the reign of Galba to that of Commodus reveals that both types of collector were used during most of this period. From only five of these years do texts emanate from both⁶⁴. Could this suggest that in general *epiteretai* assumed responsibility for collecting these taxes only during years when farmers could not be found, or is it simply the result of chance in the recovery of the receipts? It certainly seems plausible to envisage the *epiteretai* operating alongside the tax-farmers in a similar manner to the Ptolemaic officials mentioned in the Revenue Laws Papyrus⁶⁵.

⁵⁹ See in general on tax-farming in Roman Egypt: *Wilcken*, Ostraka 587–601; *Michael Ros-towzew*, *Geschichte der Staatspacht in der römischen Kaiserzeit bis Diokletian* (Leipzig 1902) 459–75; *Wilcken*, *Grundzüge* 218–19; *Wallace* *Taxation* 286–9.

⁶⁰ For the date, see *Dieter Hagedorn*, *Paniskos und Papiskos, Strategen des Oxyrhynchites?*, in: *ZPE* 75 (1988) 153–4.

⁶¹ *OGI* II 669, 10–15.

⁶² *Lewis*, *Compulsory Public Services* 29–31. Note that the earliest attestation is now provided by O. Elkab 180 (AD 33/4).

⁶³ See above, n. 24.

⁶⁴ *John C. Shelton*, List of *τελώναι* and *ἐπιτηρηταί* of the temple granary at Thebes, in: *ZPE* 76 (1989) 77–84. The years with receipts issued by both *epiteretai* and farmers are AD 90/1, 112/13, 132/3, 137/8 and 139/40. It is notable that one particular *telones* issued his receipts through the *epiteretai*, cf. *Πετρεχοσποχράτης διὰ Φαμίניος καὶ μετόχων ἐπιτηρητῶν* (AD 132/3). Note, however, that WO 857 (AD 137/8) was nominally issued by *epiteretai* but signed by a *telones*.

⁶⁵ See above, n. 51. Note also that there is a little evidence for *epiteretai* operating at the same

Eventually, however, tax-farmers seem to have been dispensed with altogether in some cases and the liturgical *epiteretai* then undertook the collection of these taxes alone⁶⁶.

The reign of Trajan brought several important changes to the administration of Egypt, some of which affected the collection of taxes⁶⁷. For example, the *praktores* who are attested collecting a variety of individual regular taxes in the first century AD were rationalised into two groups, the *praktores sitikon* and the *praktores argyrikon*, depending on whether they dealt with grain or cash revenues⁶⁸. It is notable that in Thebes these officials largely took over the collection of taxes from the banks which seem to have monopolised this activity up until then⁶⁹. It also appears that closer supervision of the *epiteretai* by the *strategoï* was introduced with the requirement for reports of revenues to be submitted every five days⁷⁰. Of particular significance was the introduction of the principle of communal liability for shortfalls in the collection of taxes, exemplified by the levying of charges known as *μερισμοί*⁷¹. Earlier the tax-collectors themselves and their guarantors were responsible for making good with their own property *all* deficits in their collection⁷². Now and for much of the second century AD, deficits incurred were red-

time as liturgical *praktores*. WO 90 and 91 are both receipts for μισθός ποταμοφυλακίδος for the 17th year of Trajan (AD 113/14) issued during the summer of 114 at Syene-Elephantine. The former was issued by the *praktores argyrikon* for Syene, the latter by two *epiteretai*.

⁶⁶ For example, a contract appointing substitutes drawn up by two men nominated to the ἐπιτήρησις ὠνῆς πελωχικοῦ for the Oxyrhynchite Nome for AD 236/7 seems to assume that they alone will perform the collection of revenues (BGU IV 1062 = W. Chr. 276).

⁶⁷ See Pieter J. Sijpesteijn, Trajan and Egypt, in: *Studia papyrologica varia*, edd. Ernst Boswinkel, P. W. Pestman, Pieter J. Sijpesteijn (Papyrologica Lugduno-Batava 14, Leiden 1965) 106–13.

⁶⁸ Note, though, the presence of *praktores argyrikon* in documents from AD 29 (O. Leid. 48) and 49/50 (P. Mich. X 582). However Horion son of Petosiris, mentioned in the Michigan text, is entitled a *praktor laographias* in another document of the same year (SB VI 9224), which shows that, unlike from Trajan's reign on, *praktor argyrikon* was not routinely employed as a title at this early date.

⁶⁹ See Raymond Bogaert, Les reçus d'impôts Thébains en argent des II^e et III^e siècles, in: CE 55 (1980) 133–9, reprinted in: *Trapezitica aegyptiaca. Recueil de recherches sur la banque en Égypte gréco-romaine* (Papyrologica Florentina 25, Firenze 1994) 284–91.

⁷⁰ Mohammed Abd-el-Ghany, Notes on the penthemeral reports of revenue accounts in Roman Egypt, in: ZPE 82 (1990) 109.

⁷¹ See Bernhard Palme, Das Amt des ἀπαιτητής in Ägypten (Mitteilungen aus der Papyrusammlung der Österreichischen Nationalbibliothek N.S. 20, Wien 1989) 31–2; Naphthali Lewis, Μερισμός ἀνακεχωρηκότων. An aspect of the Roman oppression in Egypt, in: JEA 23 (1937) 63–75, reprinted in: *On Government and Law* 1–13; Roger Rémondon, Ἀπορικόν et μερισμός ἀπόρων, in: ASAE 51 (1951) 221–45; O. Elkab, pp. 36–7. The first extant receipt for the μερισμός ἀνακεχωρηκότων, which was levied in Upper Egypt on the remaining taxpayers in a community to cover the tax liabilities of those who had fled, dates from AD 103 (PSI IX 1043).

⁷² For example, P. Graux 2 = SB IV 7462 = Sel. Pap. II 281 (AD 55–9) is a petition to the prefect from a group of *praktores laographias* asking for a reduction of their contractual obligation because of the flight of very large numbers of people from the villages lying within their remit.

istributed equally among the remaining inhabitants of the community or group concerned. Indeed, a new liturgical tax-official called the *apaitetes* was made responsible for deficits in the collection of farmed taxes⁷³. That this practice could cause significant problems of its own, however, is revealed by the copy of a register drafted in AD 170/1 from the Mendesian Nome in the Delta, which 'lists, in reverse chronological order, current moratoria on certain money-taxes due from villages of the nome which had first taken effect in the years from 169/70 back to 155/6 and in 141/2 and 128/9'⁷⁴. Parts of the document contain summaries of the reports of village-scribes claiming a significant diminution in the number of resident taxpayers since the time of the last assessment; conflict between Roman forces and the Boukoloi along with plague seem to have been the causes. In the case of one village, Nemeo, the remaining taxpayers were required to pay over three times as much as originally required in order to make up the total assessment⁷⁵. Similar reports had clearly been presented to various prefects during their *conventus* for the eastern Delta, and in AD 163 the prefect M. Annius Syriacus ordered that all the unpaid taxes of several villages were to be deferred rather than redistributed among the remaining taxpayers in each village. Although no edict to this effect is known to have been pronounced, similar decisions may have been made applying to other parts of the province; it is particularly striking that we no longer possess any receipts for the *μερισμὸς ἀνακεχωρηκότων* from Upper Egypt after AD 161⁷⁶. Moreover, a similar decision was communicated in a letter to a *strategos* of the Arsinoite Nome by the prefect Q. Baienus Blassianus in AD 168⁷⁷. In the Mendesian Nome Syriacus' policy of ordering the suspension of the taxes of defaulting taxpayers was continued by his successors for about ten years. Then at his *conventus* in AD 173 the prefect C. Calvisius Statianus ordered that a (small) portion of these taxes pertaining to about twenty villages should be restored to the tax rolls as collectible. However, the nature of his decision suggests that some of the fugitives had been returning home and reassuming their liability for taxes rather than that the principle of communal liability was being reapplied⁷⁸.

⁷³ *Palme*, 'Απατητής 31–55.

⁷⁴ *Sophie Kambitsis* (ed.), *Le Papyrus Thmouis* 1 colonnes 68–160 (Université de Paris IV – Paris-Sorbonne. «Série Papyrologique» 3, Paris 1985). The quotation is taken from *Dominic Rathbone*, Villages, land and population in Graeco-Roman Egypt, in: PCPhS 216, N.S. 36 (1990) 115.

⁷⁵ P. Thmouis 1 lxx, 12–21.

⁷⁶ P. Thmouis 1 lxx, 12 – lxxi, 10; see *Naphtali Lewis*, A reversal of a tax policy in Roman Egypt, in: GRBS 34 (1993) 105–8, reprinted in: *On Government and Law* 361–4.

⁷⁷ SB XIV 11374 (full edition by *Naphtali Lewis*, The tax concession of A.D. 168, in: ZPE 38 (1980) 249–54, reprinted in: *On Government and Law* 244–9).

⁷⁸ *Lewis*, Reversal 108–10, reprinted in: *On Government and Law* 364–6.

The officials connected with tax-collection: their role and interaction

In order to understand more fully the way in which Rome organised the collection of taxes in Egypt, it is necessary to examine the various levels within the administration involved in the task, identifying the nature both of their responsibilities and of their interaction with one another. This is an enormous subject, however, and I do not pretend to offer here any more than an outline of some of the most important points together with a few particularly apt examples. I shall also largely ignore the actual tax-collecting officials on the ground; this is because the procedures which they followed in collecting the taxes and drawing up their accounts do not in general bear on the question of the nature and extent of Roman involvement in the tax-collection process⁷⁹.

The clear and unambiguous Roman element in the administration consisted of the Alexandrian-based and regional officials appointed by the central government in Rome; these were usually *equites* from outside the province, although in the first century AD we occasionally find Alexandrians of equestrian status occupying these posts⁸⁰. Immediately below them were the salaried officials in charge of whole nomes, the *strategos* and his deputy, the *basilikos grammateus*. They were appointed by the prefect and were sometimes Roman citizens but, unlike their superiors, they always came from within the province. However, to the residents of the nomes they would not have been considered as locals since it was the practice to appoint to these posts from outside the nome⁸¹. Responsibility for tax-collection below this level will in most cases have fallen to the residents of the nome itself⁸². Indeed, those tax-collecting officials operating within the liturgical system, which was fully developed by the early second century, were actually nominated by the secretary of the community in question, himself a liturgist, although the formal power of appointment was reserved to the *epistrategos*, a Roman regional procurator.

⁷⁹ For earlier discussions, see *Wilcken*, Ostraka 570–630; *Wilcken*, Grundzüge 153–61, 208–19; *Wallace*, Taxation 286–335.

⁸⁰ *Bowman, Rathbone*, Cities 125 nn. 98–9.

⁸¹ See *John G. Tait*, The strategi and royal scribes in the Roman period, in: *JEA* 8 (1922) 166–73. *Bowman, Rathbone*, Cities 125, point out that in the first century AD these offices were monopolised by Alexandrian citizens, with residents from elsewhere in Egypt tending to take over during the second century.

⁸² The requirement to undertake liturgies within a community, including those involving tax-collection, was based on residence or the ownership of property there. In many cases the liturgist was a permanent or regular resident of the community in which he operated. However, absentee property-owners were also required to undertake liturgies, with the notable exception of Alexandrian and Antinoite citizens. Such absentees may normally have resided in other communities within the nome, but they could also have lived elsewhere in Egypt, although in the latter case they probably employed substitutes to perform their duties on their behalf. On the requirements for performing liturgies, see *Lewis*, Compulsory Public Services 72–3.

I shall begin right at the top with the prefect, who, unlike the governors of most other provinces, was ultimately responsible for ensuring that the tax-revenues generated by the province were collected and distributed properly⁸³. Indeed, Philo makes the famous comment that the inspection of the accounts of revenues consumed the greater part of the prefect's year⁸⁴. This work of inspection formed part of the prefect's duties during his annual *conventus*, the Greek term for which in the papyri is *διαλογισμός*⁸⁵.

The prefect's staff included officials who would have undertaken much of the work of compiling and checking accounts and assessments relating to the taxation of the province. The most frequently attested are the *eklogistai*, who normally specialised in the financial affairs of a single nome⁸⁶. Indeed, a few second-century papyri reveal both them and the department of the *idios logos* receiving accounts from individual tax-collectors by way of a body of liturgical officials appointed to collect and transmit such documents to Alexandria⁸⁷.

Personal inspection by an Alexandrian-based official is interestingly attested in P. Oxy. LV 3807 (ca. AD 26–8(?)), which is a letter from a man who seems to be a *basilikos grammateus* based in either Thebes or Diospolis Parva in Upper Egypt. Among other items of business, he announces that he has heard from people sailing upstream that the *grammateis* of the Low Country (presumably the *basilikoi grammateis*) who have previously sailed downstream are being detained because Hiberus, who may already have been prefect at the date of this letter, is himself going through the accounts⁸⁸; he expresses the fear that he too may be detained there for a long time when he receives his summons. It is possible that Hiberus' close personal interest on this occasion is connected with the fact that deficits had arisen over a three-year period; indeed, the writer's informants have stressed that this was where much of his activity was concentrated. At least two such sessions are envisaged involving nome officials from different parts of the province, and there may in fact have been a session organised for the officials from each of the three *epistrategiai*, or regional administrative subdivisions, of the province in existence at this date.

As well as inspecting accounts pertaining to taxation, the prefect also played a crucial role in communicating the rates at which taxes were to be assessed. For example, it was on his orders that an inscription was set up at Koptos containing a list of the tariffs to be charged on people, animals and goods moving between the

⁸³ On the prefect's involvement with taxation, see Oscar W. Reinmuth, *The Prefect of Egypt* (Klio Beiheft 34, N.F. 21, Leipzig 1935) 59–84; Peter A. Brunt, *The administrators of Roman Egypt*, in: JRS 64 (1975) 136–41, reprinted in: *Roman Imperial Themes* 235–43.

⁸⁴ Philo, *Flacc.* 133.

⁸⁵ Reinmuth, *Prefect* 98–9; Naphtali Lewis, *The prefect's conventus: proceedings and procedures*, in: *BASP* 18 (1981) 120.

⁸⁶ On the *eklogistes*, see P. Petaus 25 introd. and P. Heid. VII 398, 4–5 n.

⁸⁷ P. Amh. II 69 = W. Chr. 190 (AD 154; *eklogistes* and *idios logos*), cf. P. Ryl. II 83 (AD 138–61; *idios logos*), P. Flor. III 358 (AD 146; *idios logos*) and P. Princ. III 127 (AD 159/60; *eklogistes*), although in this last instance it was a census-register that was being delivered.

⁸⁸ On Hiberus' possible position at this date, see 39 n.

Nile valley and the Red Sea coast⁸⁹. At a personal level, we also find him communicating information to the *strategos* of the Herakleides Division of the Arsinoite Nome about the current assessment of the tax on transporting grain as a result of a problem having arisen⁹⁰.

The prefect was often required to make decisions about problems arising in the collection of taxes. Sometimes these were issued in the form of an edict. That issued by Ti. Iulius Alexander in AD 68 dealt with the problem of tax-farmers being forced to remain in their posts against their will as well as with illegal assessments of various kinds⁹¹. However, sometime in the middle of the second century AD the prefect issued an edict outlawing the practices of certain tax-farmers who were disrupting various traders passing through the country⁹². Prefects repeatedly found themselves compelled to affirm the principle that the family or neighbours of a defaulting taxpayer should not be required to pay what he owed⁹³. On a more technical point, an edict of M. Petronius Mamertinus issued in AD 134 made a pronouncement concerning the issuing of receipts for payments made to the state in taxes, provoked by dealing with problems arising out of private contracts which had been brought to him for decision at his *conventus*⁹⁴. Moreover, in the AD 150s M. Sempronius Liberalis prescribed various measures to increase the transparency of the procedures according to which taxes were collected and to reduce the scope for abuses by collectors on the ground⁹⁵.

The prefect could expect problems of every conceivable kind to be brought before him at his *conventus*. However, many must have related to the collection of taxes. I have already alluded to a papyrus containing a letter probably from a nomarch of Antinoopolis about payments of the poll-tax by non-Arsinoite citizens resident in that city as a result of their marriage to women who were⁹⁶. The problem had arisen that both the nomarch of Antinoopolis and the *basilikos grammateus* of the Polemon Division of the Arsinoite Nome, from where the four men in question originated, had attempted to exact poll-tax payments from them. In fact

⁸⁹ OGI II 664, 1–2 (AD 90).

⁹⁰ P. Berl. Leihg. II 28 (towards AD 170).

⁹¹ See above, n. 61.

⁹² SB V 8072 = P. Princ. II 20 (full edition by Oscar W. Reinmuth, Two prefectural edicts concerning the *publicani*, in: CPh 36 (1933) 146–62).

⁹³ SB XIV 12087, 12–13 (AD 162; full edition by Herbert C. Youtie, P. Mich. inv. 160 + P. Oslo II 18. μηδὲνα ὑπεράλλα ἀπαιτεῖσθαι, in: ZPE 23 (1976) 131–8, reprinted in: Scriptuunculae Posteriores, vol. 1 (Bonn 1981) 375–82). SB XIV 11863 (AD 199; full edition by Naphthali Lewis, The Severan edict of P. Mich. IX 529, in: CE 50 (1975) 202–6, reprinted in: On Government and Law 196–200) shows that even emperors were forced to affirm such principles, although apparently without much success. See also Dieter Hagedorn, ὙΠΕΡΑΛΛΑ, in: ZPE 28 (1978) 281–3.

⁹⁴ P. Fay. 21, cf. Verne B. Schuman, Issuance of tax receipts in Roman Egypt, in: CE 38 (1963) 306–14.

⁹⁵ See Andrea Jördens, Ein Erlaß des Präфекten Sempronius Liberalis zur Steuererhebung, in: APF (forthcoming). I am grateful to Dr Jördens for supplying me with a copy of this article in advance of publication.

⁹⁶ P. Fam. Tebt. 42 (AD 180).

they paid the relevant Arsinoite officials. When the case was brought before the prefect T. Pactumeius Magnus, he decided that they should only pay this tax once, but that they should do so in Antinoopolis, and so he ordered the amounts already paid in the Arsinoite Nome to be transferred there.

The prefect appears to have been the only official operating within Egypt to have possessed the authority to suspend the payment of taxes. This is strikingly exemplified in the decision of M. Annii Syriacus at his *conventus* for the eastern Delta in AD 163 that the unpaid taxes of villagers who had fled should be suspended rather than redistributed among the remainder of the population⁹⁷.

It is possible that the prefect undertook the leasing of the collection of some farmed taxes. This idea has been suggested in the context of the *vicesima libertatis*, but, if true, may apply also to the parallel tax, the *vicesima hereditarium*. Both taxes were levied only on Roman citizens and were still being collected by private contractors in AD 160. These were responsible for many nomes rather than just one; indeed Futius Secundus, who collected the *vicesima libertatis* in the reign of Trajan or Hadrian, may have been responsible for the whole of Middle and Upper Egypt⁹⁸.

The prefect was not the only Roman official in Alexandria concerned with the collection of revenue. The *idios logos* was concerned with certain irregular sources of revenue such as fines, *bona damnatorum* and *bona vacantia et caduca*. Although under the Julio-Claudians productive land confiscated by the state was allocated to the department of the *dioikesis*, by the second century such land confiscated under one of the rules pertaining to the *idios logos* appears to have been retained and administered by that department, which thus assumed responsibility for the revenues derived from it⁹⁹. During the reign of Vespasian the former imperial estates of the Julio-Claudians were assimilated to the status of public land and placed under the administration of a new department known as the *ousiakos logos*. At least by early in the second century AD, this was in the charge of the *procurator usiacus*¹⁰⁰. However, neither the *idios logos* nor the *procurator usiacus* possessed staff of their own on the ground in order to raise the revenues due to them. Rather they operated through the same tax-collecting machinery whose main function was to collect the regular taxes on land and population. Indeed, a papyrus of AD 146 includes a copy of a letter from the *procurator usiacus* to the *strategos* of the Oxyrhynchite Nome telling him to exact some overdue taxes on ousiac land¹⁰¹. Accounts and reports of tax-receipts both in kind and in money regularly distinguish between those revenues pertaining to the main fiscal depart-

⁹⁷ See above, n. 76.

⁹⁸ See Werner Eck, Zur Erhebung der Erbschafts- und Freilassungssteuer, in: ZPE 27 (1977) 201–9, commenting on P. Oxy. XX 2265, in which the prefect Haterius Nepos writes to the *strategoi* of the Ἄνω χώρα asking that they give assistance to the tax-collecting agents of Secundus.

⁹⁹ Swarney, *Idios Logos* 111–19.

¹⁰⁰ See above, n. 55.

¹⁰¹ P. Oxy. XLIII 3089.

ment, the *dioikesis*, and those pertaining to the *ousiakos logos*. In at least one text the revenues pertaining to the *idios logos* are also distinguished¹⁰². While information of concern to these departments may have been passed up to them through the nome-*strategoi*, I have already mentioned a few documents from the mid-second century AD which reveal the existence of a commission of liturgical officials specially appointed to perform this task for the *idios logos* and the *eklogistes* of the nome¹⁰³.

Two other Roman officials operating from Alexandria deserve brief mention: the *procurator Neas Poleos* and the *procurator ad Mercurium*. Nea Polis was the quarter of Alexandria which served as the destination of the grain collected in tax and then shipped downstream to Alexandria and its procurator's duties must generally have consisted of supervising the unloading of the cargoes, their storage in the granaries and their subsequent transfer to seagoing vessels waiting to take them to Rome and elsewhere. The *procurator ad Mercurium* also dealt with grain, at least some of which may have been used to feed Alexandria's own population¹⁰⁴. However, neither procurator was confined in his duties to the supervision of the grain supply. The former is attested ordering the *strategos* and *basilikos grammateus* of the Nesyt Nome in the Delta to send him their monthly accounts of taxation, with penalties to be applied in case of delay¹⁰⁵. The *procurator ad Mercurium* was connected with the farming out of certain taxes¹⁰⁶.

A fiscal official who in at least some cases seems to have been based in Alexandria was the *arabarches* (or *alabarches*), who controlled the revenue from customs duties¹⁰⁷. The inscription from Koptos already mentioned indicates that he managed the revenues derived from the charging of tolls and customs duties on people,

¹⁰² See, for example, BGU IX 1894, 78–92 (AD 157).

¹⁰³ See above, n. 87.

¹⁰⁴ See *Henriette Pavis d'Escurac*, *La préfecture de l'annone. Service administratif impérial d'Auguste à Constantin* (Bibliothèque des Écoles Françaises d'Athènes et de Rome 226, Rome 1976) 134–9.

¹⁰⁵ SB XVIII 13175 (AD 194).

¹⁰⁶ P. Coll. Youtie I 32 = P. Oxy. XLVII 3363 (ca. AD 199) contains a commitment to undertake the lease of the ὠνὴν δερματηρᾶς καὶ ὠνὴν βοῶν ἐν συμπράσει in the Oxyrhynchite Nome. The editor is unsure whether these were farmed taxes or in fact military requisitions. P. Oxy. LX 4060, 41–54 (AD 161), however, contains instructions from a former *procurator ad Mercurium* to two *strategoi* about the sale of property formerly belonging to a former lessee of the τέ[λ]ος φακοῦ ἐρείξεως (tax on pounding(?) lentils). The procurator also exercised supervision over the alum monopoly, cf. P. Oxy. XXXI 2567, 9 n.

¹⁰⁷ See in general *Jean Lesquier*, *L'armée romaine d'Égypte d'Auguste à Dioclétien* (Ministère de l'Instruction Publique et des Beaux-Arts. Mémoires publiés par les membres de l'Institut Français d'Archéologie Orientale du Caire 41, Le Caire 1918) 421–7. Base in Alexandria: Jos., AJ 20, 100 refers to Alexander son of Alexander, the father of the later prefect, Ti. Iulius Alexander, as ἀλαβαρχήσαντος ἐν Ἀλεξανδρείᾳ. It is interesting, however, that a first-century AD inscription (I. Memnon 67 = OGI II 685) refers to a certain Claudius Geminus, who was both *epistrategos Thebaidos* and *alabarches*; in this particular case he must have operated from Upper Egypt.

animals and goods moving between the Nile valley and the Red Sea; their actual collection was performed by private contractors¹⁰⁸.

Next down the hierarchy from these Alexandrian-based officials were the *epistrategoi*, Roman procurators with regional responsibilities. Although they sometimes operated as intermediaries between the central administration and the nomes, their connection with tax-collection was limited and in general indirect¹⁰⁹. They appointed to the most important liturgical tax-collecting posts from the list of nominees received via the *strategos* and adjudicated appeals against nomination in such cases. A number of documents attest to their receiving petitions or hearing cases relating to extortion or other abuses by tax-collectors. However, they may have played a part in leasing out the collection of certain taxes, while there is some evidence for their involvement in preparing for special requisitions¹¹⁰.

The *strategoi* and *basilikoi grammateis* operating at the level of the nome, rather than the *epistrategos*, were the men with whom the Alexandrian-based officials communicated on matters concerning the collection of taxes. Such correspondence contained information, instructions and even reprimands¹¹¹. In return, the nome-based officials were required to submit registers of the land and people of their nome which would be used in calculating assessments as well as monthly reports of revenues¹¹². The latter were compiled on the basis of the reports which they in turn received from the host of tax-collectors operating on the ground. These were commonly, if not always, submitted every month and were presented both in summary form as well as in detail by individual. We also have evidence for *strategoi* summoning tax-collectors in person to a monthly review of their accounts¹¹³. Short reports were also submitted more frequently. Intervals of five and ten days are often encountered, and indeed we possess examples of reports submitted for a single day; however, it seems unlikely that this was the usual practice and it may be more important that the reports relate to the payments made by par-

¹⁰⁸ See above, n. 89.

¹⁰⁹ See *Thomas*, *Epistrategos* 164–71.

¹¹⁰ Farming taxes: P. Yale III 140 (AD 129/30) (publication forthcoming) is particularly clear in revealing that the contract to collect farmed taxes in the Oxyrhynchite Nome was sold by the *epistrategos*, but we cannot know whether this formed a regular or merely an exceptional duty. Special requisitions: PSI VI 683 (AD 199) is a letter from an *epistrategos* instructing the *strategoi* to inform him of the livestock and produce of their nomes in preparation for the visit of Septimius Severus and Caracalla to Egypt later that year.

¹¹¹ Information: see above, n. 90. Instructions: BGU XV 2467 (AD 190) contains two letters from the prefect Tineius Demetrius to Dioskoros, *strategos* of the Herakleides Division of the Arsinoite Nome, detailing the action to be taken in a case of fraud perpetrated at a state granary, perhaps in the village of Karanis. Reprimand: P. Oxy. III 474 (AD 184?) is a circular letter which was sent by the prefect Plautius Italus to a group of *strategoi* and *basilikoi grammateis* warning them not to transfer tax-revenues to themselves in payment of their salaries without his authority; the catalyst was the discovery that this had been done by the *strategos* and *basilikos grammateus* of the Tanite Nome in the Delta.

¹¹² SB XVIII 13175 (AD 194).

¹¹³ For example, BGU III 747 (= W. Chr. 35), 17–23 (with BL 3, 14 on l. 19), part of a petition written by the *strategos* of the Koptite Nome to the prefect in AD 139.

ticular individuals¹¹⁴. To these collectors on the ground were sometimes transmitted instructions from an Alexandrian-based official mediated through the *strategos*. For example, P. Tebt. II 336 (ca. AD 190) is an account of arrears of taxation sent by a *praktor sitikon* for Tebtynis to the *strategos* who had been asked to provide such information by a letter from the prefect. It was also no doubt a *strategos* who in AD 89 erected the γνῶμων τελωνικός found in 1970 at Karnak, which contains the regulations for leasing the taxes on trades within the nome¹¹⁵.

The involvement of the *strategos* in the collection of taxes extended beyond the mediation of instructions and information. He was responsible for supervising the distribution of the grain collected in tax, whether to Alexandria or elsewhere¹¹⁶. He frequently had to deal with problems brought before him and arising out of the collection of taxes, sometimes after they had already been presented to a higher official, such as the *epistrategos*¹¹⁷. In addition, at least during the first century AD, he leased out the collection of certain taxes and government concessions¹¹⁸. Later other officials may have assumed much of this responsibility¹¹⁹.

Just as the tax-collectors on the ground were required to guarantee their collections with their own property, so the *strategos* and the *basilikos grammateus* were liable for certain losses arising out of the collection and distribution of taxes. P. Oxy. IV 708 contains two copies of a letter written in AD 188 by the *procurator Neas Poleos* to the *strategos* of the Diospolite Nome in the Thebaid informing him of some losses of tax-grain in a cargo recently shipped to Alexandria. He must recoup the loss from the *sitologoi* concerned, but at his own risk¹²⁰. This financial responsibility is interestingly revealed in a series of tax-accounts drawn up by the *sitologoi* of Theadelphia and its neighbouring villages in AD 164. From March to July the Themistos Division of the Arsinoite Nome was administered by the *basilikos grammateus*, Ptolemaios, in the absence of a *strategos*. A new *strategos*, Heliodoros, took over in July. Since he could not be held responsible for revenues collected before he took office, the accounts of revenues from the crop of 164 dis-

¹¹⁴ For a list of reports by *sitologoi*, see P. Vind. Worp 4 introd. For a list of reports by *epiteretai*, see Abd-el-Ghany, Notes, 107 nn. 2–4. For references to lists of monthly reports of tax-collections, see P. Heid. IV, p. 134 n. 1.

¹¹⁵ SB XVIII 13315 (full edition by Guy Wagner, Inscriptions grecques du dromos de Karnak (II), in: BIAO 71 (1972) 161–79).

¹¹⁶ See Hohlwein, Stratege 123–6.

¹¹⁷ For example, in P. Oxy. XLII 3027 (AD 161–9) a higher official, perhaps the *epistrategos*, delegates to the *strategos* of the Oxyrhynchite Nome the decision in a dispute between one *praktor* and the scribe of another. See in general Peter D. M. Witt, The Judicial Function of the Strategos in the Roman Period (Duke Diss. 1977).

¹¹⁸ E.g. P. Oxy. I 44 = W. Chr. 275 = Sel. Pap. II 420 (ca. AD 66; cf. above, n. 60).

¹¹⁹ SB XVIII 13958, 2–3 (AD 193/4) interestingly mentions an official with special responsibility for the farming out of taxes (full edition by Pieter J. Sijpesteijn, A new strategus of the Herakleopolite(?) Nome, in: ZPE 63 (1986) 297–302).

¹²⁰ Note also P. Oxy. I 57 (3rd century AD), which contains instructions sent from the *strategos* of the Antaiopolite Nome to his predecessor via the *strategos* of the Oxyrhynchite Nome that he should repay a sum of money owing to the *dioikesis* from an official operating in the nome under his administration.

tinguish between those for which he and those for which his deputy, Ptolemaios, was ultimately responsible¹²¹.

Although it generally fell to liturgical officials, private contractors and public bankers to undertake the collection of taxes on the ground, there are a few references to the involvement of agents of the *strategos*. A letter from AD 45 contains a request by Nemesion, collector of the poll-tax for the Arsinoite village of Philadelphia, to his local *strategos*, Dionysodoros, asking for help with his collections from Philadelphians resident in the neighbouring Herakleopolite Nome. Dionysodoros accordingly wrote to Gaius Iulius Iollas, his counterpart in that nome, asking that he send some of his men with Nemesion as he collected taxes there¹²². The employment of agents in this case was no doubt aimed at smoothing the path of this outsider with the local administrative and tax-collecting officials.

Although the *strategos* and his deputy, the *basilikos grammateus*, are the most frequently encountered officials at the level of the nome with responsibility for tax-collection, mention must also be made of the nomarchs. They supervised the collection of taxes levied on objects of such character – e.g. trades, beer, bread, papyrus, fisheries, property transfers, customs, transport – that the annual income derived from them was variable and could not be predicted in advance¹²³. A variety of officials seems to have undertaken the work of collection for them, including special *praktores*, private contractors and even apparently agents of their office¹²⁴.

So far I have only been considering vertical channels of communication involving officials with a concern for tax-collection. However, there is also evidence for communication on this matter between officials of equal or near-equal status, although not from Alexandria owing to the dearth of papyri from that city. As well as communication between the *strategos* and his *basilikos grammateus*, it sometimes proved necessary for the officials in charge of different nomes to communicate with one another. A good example is a letter written by the *basilikos grammateus* of the Oxyrhynchite Nome to one of his counterparts in the Arsinoite to request information about the payments of a tax, which may be the ἀριθμητικὸν κατοίκων, made by people actually resident in the Arsinoite but registered as originating in the Oxyrhynchite and whose liabilities thus fell upon that nome. He implies that it is common practice for such information to be exchanged and offers to reciprocate should his addressee require him to do so¹²⁵.

Given my focus on Rome's involvement in the collection of taxes in Egypt, it ought to be noted that Roman soldiers could also become involved in the collec-

¹²¹ P. Berl. Leihg. I 1, e.g. recto iii, 20 – iv, 7 (*strategos*), iv, 8–16 (*basilikos grammateus*), cf. P. Berl. Leihg. I 2 recto, 6–7 (AD 167) for a statement of the administrative position in AD 164.

¹²² P. Graux 1 = SB IV 7461.

¹²³ Herbert C. Youtie, Parerga ostracologica, in: TAPhA 73 (1942) 67 n. 10, reprinted in: Scriptiunculae, vol. 1 (Amsterdam 1973) 132 n. 10. See Oertel, Die Liturgie 165–8; CPR VI 4 introd.; Husson, Valbelle, État 232.

¹²⁴ See Hoblwein, Stratège 95–6.

¹²⁵ P. Oxy. XLII 3030 (AD 207?).

tion of taxes. They were sometimes used to accompany tax-collectors on their rounds, whether to provide security or to assist in using force to extract what was due from a recalcitrant taxpayer¹²⁶. (There is, however, evidence for the employment of bodyguards by groups of tax-collectors.)¹²⁷ Military requisitions could be collected by officials from the army itself¹²⁸. Moreover, there is one very fragmentary document which seems to indicate their involvement in actually collecting the salt-tax and other taxes¹²⁹.

This survey of the operation of the administrative hierarchy in relation to the collection of taxes shows that much of the decision-making was reserved to the prefect and the other officials based in Alexandria. It was they who drew up the assessments of taxes and who often made decisions about problems encountered in their collection, or even their complete suspension. The regional and local officials generally carried out the instructions which they received from Alexandria and compiled registers and other information to be forwarded to the central administration.

However, some decision-making was devolved by the central administration to the regional and local level. Probably the most important area was the recruitment of personnel. The nomination of candidates for the liturgical tax-collecting posts was performed by the scribe of each village or the metropolis and the actual appointment rested with the relevant *epistrategos*. Although the responsibility for farming some taxes must have lain with officials in Alexandria, it is clear that the *strategoi* and other officials at the nome-level played a key role in finding private contractors for the rest.

It may be possible to observe a small degree of flexibility on the part of these nome-level officials in their choice of the type of personnel to be employed in the collection of particular taxes. Regular taxes on land and people, such as the poll-tax, were generally collected by liturgical officials, such as the *sitologoi* and *prakttores*, and irregular taxes, such as customs duties, were generally farmed or collected by liturgical *epiteretai*. However, at least in the case of the tax on weavers, the same tax may have been collected by different types of official at different times and in different places. P. Oxy. II 285, dating from ca. AD 50, contains a complaint made against a certain Apollophanes who had been πράκτωρ χιρωναξίου γερδίων at Oxyrhynchos in at least the first and ninth years of Claudius' reign (AD 41 and 48/9)¹³⁰. Another document, P. Mich. X 598, also ap-

¹²⁶ For example, BGU IV 1188 (15/14 BC) refers to a soldier accompanying some tax-farmers when they broke into the house of a man whom they alleged not to have paid the tax on the ferry which he operated.

¹²⁷ For example, P. Tebt. II 391 (AD 99), in which four *prakttores* make arrangements among themselves for the payment of an armed guard.

¹²⁸ For example, P. Amh. II 107 = W. Chr. 417 = Sel. Pap. II 387 (AD 185) is an acknowledgment to the *strategos* of the Hermopolite Nome from a *duplicarius* despatched by the prefect of the *ala Heracliana* stationed in Koptos that he has received from the *presbyteroi* of a village a requisition of barley ordered by the prefect.

¹²⁹ P. Oxy. III 454 = Ch. LA IV 264 (after AD 111).

¹³⁰ P. Oxy. II 284 contains another complaint made against the same tax-collector as a result

pears to reveal *praktores* collecting this tax in AD 49¹³¹. However, in other parts of Egypt the weavers' tax was almost always farmed or collected by liturgical *epitretai*, never by *praktores*¹³². Now we cannot be sure that the *praktores* collecting this tax at Oxyrhynchos in Claudius' reign were liturgical. However, it would be extremely surprising if they were actually farmers. There thus arises the possibility that in the mid-first century AD a different system for collecting this tax operated in Oxyrhynchos compared to the rest of Egypt. However, in P. Mich. III 171 (AD 58) and 172 (AD 62) as well as P. Oxy. II 262 (AD 61) we encounter *eklemptores gerdion* receiving registrations of weavers' apprentices and elsewhere the title *eklempstor* is always understood to denote a private contractor. If we can assume that these contractors receiving registrations of apprenticeships were also responsible for collecting the weavers' tax, then sometime in the 50s the system for collecting it in Oxyrhynchos must have changed completely. If all this is true, the decisions to operate a different system and then to change it to that prevailing elsewhere in the province may have been taken by officials in Oxyrhynchos itself rather than in Alexandria¹³³.

It is also clear that some responsibility for the assessment of taxes was devolved to the level of the individual nomes. When supplies were required by the army, the division of the assessment among the separate communities for the nome was undertaken by officials operating at this level¹³⁴. Of course, the compulsory purchase of supplies was not strictly speaking a tax since remuneration was provided by the state. However, it seems quite likely that part of the assessment for the land-tax in kind was carried out at nome-level. The amount of tax payable depended first on the juridical status of the land, with private land paying a very low rate averaging about one artaba per aroura, while public land could pay several times as much. However, in the case of public land the exact rate usually varied

of his activities in the eighth year of Claudius (AD 47/8). Cf. also P. Oxy. II 393, in which extortion by another *praktor* in the eighth and ninth years of Claudius (AD 47–9) forms the subject of a complaint to the *strategos* by another weaver from Oxyrhynchos.

¹³¹ The editor reads π(ράκτορσι). In his view ἐ(κλήμπτορσι) is also possible, though less likely palaeographically. P. Oxy. II 285 would seem to corroborate this view.

¹³² *Praktores argyrikon* are, however, encountered collecting it through their agents in SB VI 9237 (AD 144–9).

¹³³ It may, however, be possible to explain this evidence by supposing that the weavers' tax was always farmed in Oxyrhynchos, as happened elsewhere in Egypt, and that the *praktores* were simply used to exact arrears. P. Mich. X 598 is a receipt recording four payments towards this tax for the year AD 48/9, two of which have actually been paid in the following year. Moreover, the illegal exactions which form the subject of the complaints made in P. Oxy. II 284–5 and 393 would be compatible with the notion that the *praktores* mentioned were only engaged in collecting arrears, apparently employing questionable methods.

¹³⁴ A dossier of documents emanating from the office of Damarion, *strategos* of the Hermopolite Nome in AD 185, shows that the prefect specified the total amount which could be compulsorily purchased by the army from the nome, while οἱ πραγματικοὶ τοῦ νόμου (a general term denoting officials operating within the nome) actually allocated this among individual communities (cf. *Sergio Daris*, *Le carte dello stratego Damarion*, in: *Aegyptus* 72 (1992) 23–59, to which add P. Bodl. I 14).

quite considerably within the same district in the same year¹³⁵. Although at least during the first and early second centuries AD there existed an ideal that every plot of public land should have its taxes reassessed annually in accordance with its projected productivity as a result of that year's Nile flood, in practice rates seem to have had a tendency to become fixed for long periods¹³⁶.

But who decided on the rates whenever they were in fact changed? The *eklogistes* of each nome probably drew up the overall assessment of taxes in kind for the nome as a whole, if not for each individual village, but it seems unlikely that he assessed the amount payable by each individual plot, given that he operated from Alexandria. That task must therefore have been performed by officials within each nome. Whether these were local officials, such as the *basilikos grammateus* or those operating at the level of the toparchy or village, or whether instead they were agents of the *eklogistes* working in the *logisterion* of each nome, we do not know.

Finally, it seems worth citing a phrase contained within a private contract drawn up in AD 236 according to which two men from Oxyrhynchos, who had been nominated to the post of ἐπιτηρητὴς ὥνης πελωχικοῦ for the city and nome, employ three others to undertake their duties for them¹³⁷. The contract specifies that the three are to swear to collect the tax κατὰ [τ]ὴν τῆς ὥνης γνώμ[ονα καὶ] τὴν τοῦ νομοῦ συνήθειαν (ll. 14–15). I would like to raise the question of the meaning of the second half of the phrase. Does it refer to some unspecified but traditional way of organising the collection of this tax in the Oxyrhynchite Nome? Or does it simply refer to the traditional rate at which this tax was levied in the nome, reinforced by the *gnomon*? At present I would tend towards the latter explanation. We know that the same tax could vary in the rate at which it was levied in different parts of the province¹³⁸. Moreover, in an earlier document

¹³⁵ In P. Ryl. II 207, for example, fourteen different rates ranging from 5 1/16 to 7 11/18 artabas per aroua are recorded for the imperially owned ousiac land within just three Arsinoite villages at one point early in the second century AD.

¹³⁶ It was certainly officials operating in each nome who were responsible for drawing up the *apautesima*, the registers detailing the liabilities of each individual for various taxes. In the case of taxes levied at a fixed unit rate, the level of the rates will have been assessed by central officials based in Alexandria but the actual calculation of the amount owed by individual taxpayers was undertaken at a local level, as the *gnomones* in our possession make clear, e.g. SB III 6951 (AD 138–61) (reedited at P. Ryl. II, pp. 420–3) and P. Lond. 372 (edition at P. Tebt. II, pp. 339–43). The mid-second-century AD edict of M. Sempronius Liberalis orders that οἱ τῶν κομῶν πραγματικοὶ καὶ οἱ πράκτορες are to submit their books of tax-assessments to officials in Alexandria for approval before publication, cf. *Jördens*, Erlaß. Texts reflecting this practice are P. Heid. IV 310 (mid-2nd century AD), P. Mich. inv. 2785 (AD 180–92; edition by *Pieter J. Sijpesteijn*, *Varia papyrologica* IV, in: *ZPE* 108 (1995) 201–3) and P. Vindob. G. inv. 25855 (mentioned by *Sijpesteijn*).

¹³⁷ BGU IV 1062 = W. Chr. 276 (AD 236/7). A tax on milling is probably involved, cf. P. Oxy. XVII 2128 (= Sel. Pap. II 407), 10 n. (late 2nd century AD).

¹³⁸ This can be observed particularly clearly in the case of the poll-tax. Privileged metropolises at Oxyrhynchos each paid 12 dr. a year, while the rest of the nome's inhabitants may have paid 16 dr. a year each; in the Arsinoite Nome the rates were 20 dr. and possibly 40 dr.

from the joint reign of Marcus Aurelius and Lucius Verus the phrase κατὰ τὸν [γν]ώμονα καὶ τὴν συνήθειαν is used explicitly of the rates at which two taxes on trades were levied in the Arsinoite Nome¹³⁹. However, the possibility should not perhaps be entirely ruled out that it points to the scope, however limited, for local variation and even initiative in the practice of tax-collection in Egypt¹⁴⁰.

Conclusions

Two main points relevant to the theme of this volume have arisen in the course of this discussion. First, although civic authorities and other autonomous bodies played very little part in the collection of taxes in Egypt before the Severan reforms of AD 199–200, unlike in the rest of the Empire, responsibility for the collection of regular taxes on land and population was delegated to the propertied elites within local communities. Early on under Roman rule a system of compulsory service was introduced, although that should not lead us to assume that those appointed were always unwilling¹⁴¹. The nomination of candidates was undertaken by the scribes of these communities, themselves appointed along the same lines, and, even though the right of appointment remained officially with a Roman procurator, the *epistrategos*, by the second century AD the lot alone determined who was actually appointed. Deficits were remedied from the property of those appointed as tax-collectors and their guarantors, although in the second century AD the concept of communal liability was introduced. Irregular taxes were usually farmed, as elsewhere in the Empire, although a new liturgical official, the *epiteretes*, was introduced late in the first century AD to operate alongside the pri-

respectively, while a flat rate of 16–17 1/2 dr. a year is attested from Elephantine-Syene. See Wilcken, Ostraka 234–9; Wallace, Taxation 121–33.

¹³⁹ P. Tebt. II 287 (= W. Chr. 251), 5.

¹⁴⁰ P. Oxy. XXII 2341 (AD 208), however, may provide a concrete example of local variation in practice. The document is a report of proceedings held before the prefect Subatianus Aquila in the Oxyrhynchite Nome. The *strategos* is being accused of causing a delay in the delivery of taxes in kind by the *prytanis* of Oxyrhynchos, presumably acting on behalf of the *boule*, if not the whole nome. The accusation appears to rest on the fact that the *strategos* did not follow the traditional system of clearing the granaries of grain collected in tax, which was called „the peg“ - τὸ κατὰ πάσσαλον. What is particularly interesting is that the prefect has to ask the *prytanis* what this „peg“-system is. Now it may be that it was commonly employed throughout Egypt but that he was seeking an explicit definition of it for the record, given the crucial part which it played in the charge levied against the *strategos*. However, it seems more likely to me that it was a system, with its own technical name, which had been developed by officials operating within the Oxyrhynchite Nome to deal with local topographical conditions and that that was why the prefect did not know what it was.

¹⁴¹ See Ann E. Hanson, Village officials at Philadelphia. A model of Romanization in the Julio-Claudian period, in: *Egitto e storia antica dall'ellenismo all'età araba*. Bilancio di un confronto. Atti del Colloquio internazionale, Bologna, 31 VIII – 2 IX 1987, edd. L. Crisculo, G. Geraci (Bologna 1989) 429–40, for the possibility that tax-collecting offices could be viewed as a good way of acquiring wealth and prestige.

vate contractors. It is true that collectors of both regular and irregular taxes were closely supervised by state officials, most notably the *strategos* and *basilikos grammateus* of each nome, but a degree of supervision of the tax-collecting operations of both cities and farmers by procurators undoubtedly occurred in other provinces.

Second, within the hierarchy of state officials there was devolution to regional and local levels not just of the routine work of tax-collection but also of a degree of important decision-making. This is particularly clear in the recruitment of officials but probably also extended to the drawing up of individual assessments of variable-rate taxes. Local practices in the performance of tax-collection were also permitted.

The picture of the prefect Flaccus poring over the accounts of taxation for much of the year given by Philo suggests a picture of very close central control over the whole process of assessment and collection. There is much truth in that, since not just the prefect but several other Roman procurators based in Alexandria together with their staffs of slaves and freedmen took a great interest in this field. However, important areas were devolved to state officials at a local and regional level, and in the workings of the liturgical system we can observe the granting of a limited measure of local autonomy.