

THE MEANING OF ΕΙΔΗ IN TAX DOCUMENTS FROM ROMAN EGYPT

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Introduction

In 1915 the editors of P.Ryl. II 213, a Mendesian tax-account dated to the end of the second century AD, thought they recognised the existence of an independent fiscal department, which supposedly administered taxes called εἶδη, at least in the Mendesian nome. In this particular document three taxes are listed under εἶδη: ἐννόμιον, a tax per head on sheep and goats; ὑκίη, a tax to do with pigs; and τοκαδεῖα, a tax on fowls, attested in the Mendesian nome only¹. All three taxes are nominally connected with animals. In 1938 a second meaning for εἶδη was proposed by Wallace, according to whom εἶδη were taxes which in the Ptolemaic period had been paid in kind². In this article I re-examine the papyrological evidence for εἶδη in the first three centuries of Roman rule. I will argue that the εἶδη did not indicate a fiscal department separate from the central διοίκησις, and that the taxes which fell under this denomination did not form an independent class.

The evidence

The term εἶδη, attested in the genitive singular and plural – εἶδους, εἶδῶν – occurs mostly in documents from the Arsinoite and the Oxyrhynchite nomes which date from the first to the third century AD. The term also occurs in some documents from the Mendesian nome which date to the end of the second and the beginning of the third century AD. From the Hermopolite and the Herakleopolite nomes we have a few attestations which date to the second and third centuries. I begin with the Mendesian cases. The above-mentioned P.Ryl. II 213 (from the reign of Antoninus Pius or Commodus) contains an account of arrears which gives the annual total of different types of taxes, listed first by village then by toparchy³. The editors identified two categories of taxes: on the one hand taxes managed by the πρακτορία, on the other hand the ἀριθμητικὸν φυλακτικῶν, which supposedly was not collected by the πράκτορες⁴. The taxes of the πρακτορία were administered by specific fiscal departments, as follows: first, the διοίκησις, the central fiscal department; second, the ἱερατικά, the department of temple income; and third, the εἶδη. The διοίκησις, in their view, was further subdivided into four categories: διοίκησις, in the sense of sub-department; λιμνιτικά, which most probably administered taxes upon the γῆ λιμνιτική, a type of land attested in the Delta only; λαογραφία, the main capitation tax; and χωματικόν, the dyke tax⁵. Under the supervision of the central διοίκησις, we find mainly taxes on private and public land such as the ἐλαϊκή, ἐπαρούριον, and ναύβιον, and those for the maintenance of fiscal officials. The ἱερατικά administered taxes connected with the temples and the priests, for instance the ἀπόμοιρα and εἰκοστή. By analogy, the fiscal department of εἶδη would have been responsible for the proceeds of the three taxes above mentioned – the ἐννόμιον, ὑκίη, and τοκαδεῖα.

While the fiscal divisions of the διοίκησις and ἱερατικά are well known from many other fiscal documents from Roman Egypt, the existence of an independent fiscal depart-

¹ The ἐννόμιον was normally taken to be a fee for the use of pasturage; see Wallace (1938) 86–88; Préaux (1939) 225–227. For a new interpretation, see Langellotti (2012).

² See Wallace (1938) 326.

³ See P.Ryl. II 213, introduction. PSI I 106 has to be added to P.Ryl. II 213, since they are both part of the same carbonized roll.

⁴ On the φύλακες, see Homoth-Kuhs (2005).

⁵ On the λαογραφία and χωματικόν, see Rathbone (1993) 86–92.

ment called the εἶδη, at least for the Mendesian nome, remains a hypothesis based on little and uncertain evidence⁶.

A similar supposed division of fiscal departments into διοίκησις, ἱερατικά and εἶδη was found in P.Strasb. IV 299, a fragment of an account whose provenance is not as yet certain – the Mendesian or Oxyrhynchite nome – dated to the second century. In this case the item εἶδη only gives the annual amount per village, and there is no breakdown into other taxes under this denomination.

References to εἶδη in other tax documents from the Mendesian nome are found in P.Thmouis I and P.Oxy. XXIV 2414 (both end of II AD). In P.Thmouis I only τοκαδεῖα, the fowl tax, is classed under εἶδη. P.Oxy. XXIV 2414 gives a list of thirteen taxes called εἶδη, which include, among others, the ἐννόμιον, ὑκὴ and τοκαδεῖα. Although this document was found at Oxyrhynchus, it has been attributed to the Mendesian nome on the basis of its typological similarity to P.Ryl. II 213. In addition, one of the taxes listed here, the τοκαδεῖα, so far has been attested in the Mendesian nome only. It is worth noting that three of the taxes in this list – the ἀγορανομία (notary-tax), the πελωχικόν (flour milling tax), and the μνημονεῖου καὶ γραφείου (register-office tax) – also appear among the εἶδη in two documents dated to the end of the first century AD : P.Bour. 13, from Memphis, and P.Lond. III 856 (p. 91), of unknown provenance. So already in the first century certain taxes were listed as εἶδη⁷.

It is from the Arsinoite nome that most of the occurrences of εἶδη come. In the first-century evidence the term εἶδη exhibits two slightly different meanings : taxes and types (of taxes). The first meaning is illustrated by a document belonging to the archive of the γραφεῖον of Tebtunis, a petition to an ἐξηγητής dated to AD 36 where we read δημοσίων εἰδῶν, that is « public taxes »⁸. In the fourth-century tax documents « taxes », both in money and in kind, is the only sense in which the term εἶδη is used⁹. As for the second meaning, the evidence, far more copious, is made up of receipts in which the payments of taxes in money are followed by the phrase καὶ παντὸς εἴδους « and of every type (of taxes) »¹⁰.

Taxes registered as εἶδη appear in four accounts dated to the second century : BGU IX 1894 ; P.Fay. I 42(a) ; BGU II 485 ; SB XVI 12834 fr. B. In BGU IX 1894 and in SB XVI 12834 fr. B, only ὑκὴ falls within the category of εἶδη. In P.Fay. 42(a), the ἐννόμιον and the ὑκὴ are grouped as εἶδη. In BGU II 485 in particular, the list of εἶδη comprised, apart from the ἐννόμιον, an uncertain number of taxes lost in a lacuna. Other texts suggest what taxes might have been included.

A considerable number of receipts, dated to the second and third century, group several taxes with the εἶδη. The μονοδεμία χόρτου, a land-tax assessed on the aroura, is commonly attested : payments were made ὑπὲρ μονοδεμίας χόρτου καὶ ἄλλων εἰδῶν¹¹. In a few cases the ζυτηρὰ κατ' ἄνδρα, the beer capitation tax, was named as one of these εἶδη¹². In some receipts payments are made ὑπὲρ εἰδῶν, where εἰδῶν refers to unspecified taxes in money¹³. Finally, certain taxes on garden-land are sometimes classified as εἶδη : the ἀπόμοιρα, ναύβιον, ἐπαρούριον and παραγωγή ἐλαίας (charge for transport of olives)¹⁴. Curiously, however, the ναύβιον was often not included with the εἶδη.

⁶ See Wallace (1938) 331–335 ; Rathbone (1993).

⁷ On P.Lond. III 856, see Johnson (1936) 594–595.

⁸ See P.Mich. V 232, 20.

⁹ See e. g. P.Cair.Isid. 51, 2 and 55, 2 and 4.

¹⁰ P.Mich. V 257 (AD 30) ; P.Lond. II 163, 13 (p. 182 ; AD 188).

¹¹ See for example BGU II 431, 1–2 ; P.Amh. II 121, 7.

¹² See BGU XIII 2286, 3 ; XV 2501, 11.

¹³ See BGU II 362, 2–3 and 6.

¹⁴ See SB XVIII 13091 ; P.Ryl. II 192b.

Three accounts complete the picture of the Arsinoite evidence : P.Köln IV 195 and P.Tebt. II 337 (both II AD) ; and BGU XIII 2279 (AD 226). In P.Köln IV 195, 20 the term εἶδους with no further specification – γίνονται εἶδους – refers to « payments (in money) ». In P.Tebt. II 337 payments are grouped by « type (of taxes) » (κατ' εἶδος) and « *per capita* » (κατ' ἄνδρα). Finally, BGU XIII 2279 makes a distinction between payments under εἰδῶν and payments under στεφανικῶν, in both cases in money.

In the Oxyrhynchite nome the first- and second-century evidence shows the term εἶδη with two meanings : type of land and payments in money¹⁵. In the third century εἶδη carries only the meaning of payments¹⁶. The meaning of εἶδη as a category of land is also attested in a Herakleopolite document dated to the first century, P.Brem. 68. In the second- and third-century Herakleopolite evidence, εἶδη refers to payments both in money and in kind, as in BGU III 942. In the Hermopolite nome, lastly, the term εἶδη is attested in SB VIII 9732, a fiscal account dated to AD 127/128, and in SB I 5674, a receipt for crop taxes dated to AD 150/151. Also in SB VIII 9732, we have a simple reference to εἶδη, followed by a total annual sum in drachmae for the toparchy Περὶ πόλιν κάτω, with no specification of what the taxes were. However, in this case the εἶδη specifically do not include the ἐννόμιον, contrary to the practice in the Arsinoite and Mendesian nomes.

Conclusion

What emerges from the evidence so far available is that the term εἶδη in tax documents from Roman Egypt never refers to a definite class or group of taxes. The list of taxes called εἶδη differs from one document to another. For example, the ναύβιον is classed among the εἶδη in some Arsinoite receipts but not most, while the ἐννόμιον counts as an εἶδος in the Mendesian and Arsinoite texts, but not in those from the Hermopolite and Oxyrhynchite nomes. The εἶδη therefore cannot indicate an independent fiscal department responsible for the ἐννόμιον, ὑκὴ and τοκαδεῖα, as was suggested by the editors of P.Ryl. II 213. Indeed, a Mendesian account of the same period – P.Oxy. XXIX 2414 – shows that the denomination of εἶδη included not only the ἐννόμιον, ὑκὴ and τοκαδεῖα, but also taxes such the ὀθονηρά (flax tax) and ἑξαδραχμία ὄνων (tax of 6 drachmae on donkeys). Furthermore, in P.Ryl. II 213 the individual sums for each category of taxes are all included in the single total for the πρακτορία, so there was no effective distinction in collecting them. Also, the Arsinoite documents clearly show that the εἶδη were taxes due to and managed by the διοίκησις. In other words, the διοίκησις was responsible both for the proceeds of the main taxes, such as the λαογραφία, and for other special types of taxes, such as the ἐννόμιον and the ὑκὴ, both attested within the εἶδη from the first half of the second century. The ὑκὴ, nominally a tax on pigs, probably became a capitation tax in the first half of the first century. In the Arsinoite and Oxyrhynchite nomes it was indeed collected with the λαογραφία and χωματικόν, at least until the first half of the second century. From the second half of the second century payments for ὑκὴ were listed as εἶδη, and kept separate from payments for both λαογραφία and χωματικόν.

The εἶδη were minor taxes in the sense that they were assessed at a relatively low annual rate : for example, the annual rate of the ὑκὴ was 1 dr. 1 ob. Major capitation taxes such as the λαογραφία and the χωματικόν are never indicated as εἶδη. In my opinion, the meaning that best fits the term εἶδη in tax documents from Roman Egypt is that of « items » or « miscellaneous », denoting certain types of minor taxes, mostly payable in money and in effect often meaning payments.

The use of εἶδη to indicate general payments of particular taxes in money seems to have developed during the second century, and can be attributed to the scribes. The huge

¹⁵ See P.Coll.Youtie I 22 ; P.Wash.Univ. II 90 ; P.Strasb. IV 299 ; P.Köln IV 228.

¹⁶ See P.Coll.Youtie II 67 ; P.Erl. 48.

number of copies required to be drawn up for administrative purposes most certainly encouraged the scribes to simplify the overall format of the various tax documents. The use of εἶδη can therefore be considered as one of these simplifications.

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