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A MONEY-ACCOUNT OF CUSTOMS DUTIES?

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A Money-Account of Customs Duties?*

Besides issuing a receipt to each transporter who passed with taxable goods through a customshouse the officials at the customshouses kept registers which contain in their fullest form the following information: the name of the transporter who imported or exported, the means of transport, the product(s) imported or exported, the price per unit (only 1 of the to date published customshouse registers contains this item), and the amount paid as customs duty. In some registers the amounts received are added up each day (an extra addition is in these registers sometimes made after every 5 or 15 days), others add the daily intakes together only at the end of a month, and in other cases the addition seems to have been made at the end of the whole period covered by the register (cf. P. J. Sijpesteijn, *Customs Duties in Graeco-Roman Egypt*, Stud. Amstel. XVII, Zutphen 1987, 85ff.).

P. Lond. III 1118 is described (p. LVIII) as “Short money-account for the month Phaophi, with part of that for Choiach”. The papyrus which is incomplete at the top and at the right contains two columns. On palaeographical grounds it has to be dated to the IInd century A.D. Its provenance is unknown (but Soknopaiu Nesos is a good guess).

* I wish to thank Mr. T. S. Pattie for his kind permission to publish this text here.

Column I

(δραγμαὶ) χν (πεντώβολον) (ἡμιοβέλιον).

Φαῶφι $\bar{\alpha}$ Ἐρμῆς $\bar{\beta}$ (δραγμαὶ) $\bar{\theta}$ (δυσώβολον) $\bar{\gamma}$ (δραγμαὶ) σξα (τριώβολον)
 $\bar{\delta}$ (δραγμαὶ) ιγ (δυσώβολον) $\bar{\epsilon}$ ἕως $\bar{\eta}$ Ἐρμ(ῆς) $\bar{\theta}$ (δραγμαὶ) νθ (ὀβολός) (ἡμιοβέλιον)

4 $\bar{\iota}$ ἕως $\bar{\iota\beta}$ Ἐρμ(ῆς) $\bar{\iota\gamma}$ (δραγμαὶ) $\bar{\gamma}$ $\bar{\iota\delta}$ Ἐρμ(ῆς)
 $\bar{\iota\epsilon}$ (δραγμαὶ) $\bar{\mu\zeta}$ (τετρώβολον) (ἡμιοβέλιον) $\bar{\iota\zeta}$ ἕως $\bar{\kappa\alpha}$ Ἐρμ(ῆς)
 $\bar{\kappa\beta}$ (δραγμαὶ) να (τετρώβολον) (ἡμιοβέλιον) $\bar{\kappa\gamma}$ (δραγμαὶ) ι (τριώβολον) $\bar{\kappa\delta}$
Ἐρμ(ῆς)

8 $\bar{\kappa\epsilon}$ (δραγμαὶ) πη (τριώβολον) $\bar{\kappa\zeta}$ ἕως $\bar{\kappa\theta}$ Ἐρμ(ῆς)
 $\bar{\lambda}$ (δραγμαὶ) λε.
(γίνονται) τοῦ μηνός (δραγμαὶ) φοθ (πεντώβολον) (ἡμιοβέλιον).
χιριστ(ικοῦ) ἀλλαγ(ῆς) (δραγμαὶ) μθ (δυσώβολον). (γίνονται) ἐπ(ὶ τὸ αὐτὸ)
(δραγμαὶ) χκδ (ὀβολός) (ἡμιοβέλιον).
τούτ(ων) ὀψω(νίου) φύλ(ακος) (δραγμαὶ) ιδ (πεντώβολον) (ἡμιοβέλιον).
λοιπ(αὶ)

12 (δραγμαὶ) χιδ (δυσώβολον).

Column II

Χοιᾶκ $\bar{\alpha}$ [
 $\bar{\delta}$ [
 $\bar{\theta}$ traces

16 $\bar{\iota\gamma}$ (δραγμαὶ) ρκβ (τετρώβολον) $\bar{\iota\delta}$ (δραγμαὶ) $\bar{\iota\epsilon}$
 $\bar{\iota\zeta}$ Ἐρμ(ῆς) $\bar{\iota\theta}$ (δραγμαὶ) $\bar{\iota\theta}$
 $\bar{\kappa\alpha}$ (δραγμαὶ) $\bar{\gamma}$ $\bar{\kappa\beta}$ Ἐρμ(ῆς) $\bar{\kappa\gamma}$
 $\bar{\kappa\delta}$ [Ερ]μ(ῆς) $\bar{\kappa\epsilon}$ (δραγμαὶ) ο (δυσώβολον) [
20 $\bar{\kappa\zeta}$ (δραγμαὶ) ν $\bar{\kappa\eta}$ (δραγμαὶ) λ[
 $\bar{\lambda}$ Ἐρμ(ῆς).
(γίνονται) τοῦ μηνός (δραγμαὶ)
χιριστ(ικοῦ) ἀλλαγ(ῆς) (δραγμαὶ) οα (ὀβολός). [(γίνονται) ἐπ(ὶ τὸ αὐτὸ)
(δραγμαὶ)

24 τούτ(ων) ὀψω(νίου) φύλ(ακος) (δραγμαὶ) ιδ (πεντώβολον) [(ἡμιοβέλιον).
λοιπ(αὶ)
[(δραγμαὶ)

10. 23 χειριστ(ικοῦ)

It is obvious that the account for the month Thoth has been lost above column I and that for the month Hathyr above column II. We cannot establish how many – if any – columns containing accounts for other months followed at the right side. The account for the month Phaophi is correct.

The facts that the accounts are given per month, that several days are styled Ἑρμῆς,¹ that an allowance for χειριστικόν and ἀλλαγή is added,² and that ὀψώνιον for φύλακες is deducted from the monthly total³ induce me to assume that we are possibly dealing with a document containing accounts in connection with customs duties.

If this assumption is correct the London papyrus attests a to date not yet attested step in the accountancy of the officials of customshouses: for every day of every month the customs duties received were listed without any further information, the extra-charges added or deducted, and the remainder to be sent to the state bank listed.

In P. Lond. III 1169 (pp. 43ff.) there are 23 Hermes-days in Phaophi, in the present papyrus the same month has only 20 such days. In P. Lond. III 1169 the total intake for the month Phaophi is 170 drachmae, in the present papyrus 4 times as much: 624 drachmae, 1 $\frac{1}{2}$ obols. Since we do not know the provenance of the papyrus published here nor for which customs duty the payments were made, this does not mean anything.⁴

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¹ Cf. P. J. Sijpesteijn, *op. cit.*, 88f.

² Also in P. Wisc. II 80 an allowance of 8 $\frac{1}{2}$ per cent. is made for χειριστικόν καὶ ἀλλαγή. The same rate prevails in the present papyrus (cf. S. L. Wallace, *Taxation in Egypt*, Princeton 1938, 328ff.). The total intake for the month Choiach was probably 837 drachmae 1 obol. In P. Lond. III 1124a (cf. *Addenda et Corrigenda* to P. J. Sijpesteijn, *op. cit.*) an allowance of 2 $\frac{1}{2}$ per cent. for only ἀλλαγή is made. In P. Lond. III 1169 no special allowances are made. χειριστικόν and ἀλλαγή are asyndetically connected (cf. P. J. Sijpesteijn, ZPE 71, 1988, 129).

³ A guard attached to a customs station is usually called ἀραβοτοξότης (cf. P. J. Sijpesteijn, *op. cit.*, 94f.). Φύλακες do to date not occur in texts connected with customs duties. The monthly salary of an ἀραβοτοξότης is 16 drachmae. Since the amount paid for ὀψώνιον is in the present text 14 drachmae 5 $\frac{1}{2}$ obols, it is likely that only one φύλαξ was involved.

⁴ In P. Lond. III 1169 the monthly intake is: Thoth - 233 drachmae 4 obols, Phaophi - 170 drachmae, Hathyr - 361 drachmae 2 obols, Choiach - 215 drachmae 4 obols, Tybi - 256 drachmae 5 obols, Mecheir 175 drachmae. In P. Wisc. II 80, however, 1,041 drachmae 1 obol were collected in the month Thoth at Bacchias (the customs duty involved was probably λιμὴν Μέμφεως).