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RECEIPTS ISSUED TO AN OVERSEER OF A CUSTOMS STATION

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Receipts issued to an Overseer of a Customs Station

The two receipts published in this article were found in 1934 at Tebtynis, inside a cave, with the papers of the Laches archive.¹ They were issued by a bank to Paulinus, clearly the son of Patron and grand-son of Laches,² being in office as overseer of the customs station at Kaine, for two payments made by him on the account of the ἐπιτηρητὰὶ νομαρχίας respectively in the 17th and 18th year of Trajan's reign.

The customs duties received by the customs officials at the different customshouses from persons importing or exporting goods were periodically sent to a bank. P.Wisc. II 80, P.Lond. III 1169 (pp. 43ff.)³ and possibly P.Lond. III 1118⁴ attest transmission of intakes to a bank every month. Although in P.Customs C + D the daily intakes are added together at the end of the month, no mention of transmitting them to a bank is made. SB XIV 12135 teaches us that the overseers of the 3% customs duty at the customs station at Dionysias in A.D. 134 (A.D. 138 in the SB-text is a misprint) sent in an account of the sums received (not the intakes themselves!) during a period of 5 months to the ἐκλογιστῆς of the Arsinoite nome (cf. Sijpesteijn, *Customs Duties*, 85ff.). It seems, however, likely that the amounts collected at the customshouses were transmitted every month to the bank.

The amounts collected each month vary greatly. This fact may be explained by the nature of the customs duty collected and the importance of the customs station from which the information originates. The following amounts per month are known:

P.Wisc. II 80:	Thoth	_____	1.041 drachmae 1 obol
P.Lond. III 1169 (pp. 43ff.):	Thoth	_____	233 dr. 4 ob.
	Phaophi	_____	170 dr.
	Hathyr	_____	361 dr. 2 ob.
	Choiach	_____	215 dr. 4 ob.
	Tybi	_____	256 dr. 5 ob.
	Mecheir	_____	175 dr.
P.Customs C + D:	Tybi	_____	417 dr. 2 ob.
P.Lond. III 1118 descr.:	Phaophi	_____	614 dr. 2 ob.
	Choiach	_____	837 dr. 1 ob. (?)

The two texts published in the present article attest payments to a bank of collected customs duties of 1.518 drachmae 2 obols in an unknown month of the 17th year of Trajan (text no. 1) and of 1.358 dr. 4 ob. on Hathyr 7 of the following 18th year (text no. 2). Since in text no. 2 the payment is made on Hathyr 7 of year 18 for the same year 18, we cannot be dealing with the

¹ For the excavations at Tebtynis made by the Milan University in 1934, cf. P.Mil.Vogl. I, pp. XVff.; G. Bagnani, *Bollettino d'Arte* 28, 1935, 376-387.

² On Paulinus see P.Mil.Vogl. VI 270, introd., and 274, introd.

³ The first two columns of the document, not published by the editor, are now available in P.J. Sijpesteijn, *Customs Duties in Graeco-Roman Egypt, Stud. Amstel.* XVII, Zutphen 1987, 179f.

⁴ The text is published by P.J. Sijpesteijn above pp. 100-102.

customs duties collected during the whole year. We must assume that in text no. 2 the intake for the month Phaophi and in text no. 1 the one for an unknown month are transmitted to the bank. To date the intakes mentioned in the two receipts are the largest monthly intakes known to us. This is the more astonishing, since only three customhouse receipts issued by the customs officials at Kaine are known to us (cf. Sijpesteijn, *Customs Duties*, 46).

The payments are made into the account of the ἐπιτηρηταὶ νομαρχίας. N. Lewis, *The Compulsory Public Services in Roman Egypt, Papyrologica Florentina XI*, Firenze 1982, 31 cites the ἐπιτηρηταὶ νομαρχίας only from P.Amh. II 77.⁵ Mention of the νομαρχία Ἀρσινόιτου in the customhouse receipts P.Grenf. II 50a (= Sijpesteijn no. 184), SPP XXII 104 (= Sijpesteijn no. 189), P.Grenf. II 50b (= Sijpesteijn no. 197) and in the customs tariff P.Oxy.Hels. 16 seems to indicate that the collection of (at least) the customs duty ρ καὶ ν fell within the competence of the nomarch (cf. Sijpesteijn, *Customs Duties*, 24). It is, therefore, possible that the payments mentioned in the two receipts here published are the monthly intakes for the customs duty ρ καὶ ν collected at the customhouse at Kaine.

1 = P.Mil.Vogl. inv. 405 + 507 (Tafel VIIa)

Tebtynis

10.5 x 25.5 cm.

A.D. 113/4

ἔτους ἑπτακαίδεκα[άτου Αὐτοκράτορος]
 Καίσαρος Νέ[ρ]ουα [Τραιανοῦ Σεβαστοῦ]
 Γερμανικ[ο]ῦ Δακι[κοῦ month, day.]
 ἐποίη(σεν) ἐπὶ τῆ(ν) Τίτ[ο(ν)] Φλα(ουίου) [Δομι(τιανοῦ) τοῦ κ(αὶ) Ἀπολλω()]
 5 εἰς τὸν] εἰ[... ἐπιτηρη(τῶν) νομαρχί(ας)]
 λό(γον) Π[αυ]λίνο(ς) ἐπ[ιτηρη(τῆς) πύλ(ης) Καίνῃ(ς)]
 ιζ (ἔτους) διὰ Παπον[τῶτο(ς) ἀραβο(τοξότου) δραχ(μᾶς)]
 χιλίας πεντακ[οσίας δεκαοκτώ]
 ₰, (γίνονται) (δραχμαὶ) Ἀφιε ₰.
 10 (m. 2) πύλης Καίνῃς (δραχμαὶ) Ἀφιδ =, ἐγλή() . [
 4 εποι^η, τ^η 6 οπ[^λ]λι^ο 7 ιζ 9 ρ 10 ς, εγλή^η

«Year seventeen of the Emperor Caesar Nerva Trajanus Augustus Germanicus Dacicus ... Paulinus, overseer of the customs station of Kaine, has paid into the bank of Titus Flavius Domitianus *alias* Apollo(), on the account of ..., overseers of the nomarchy, for the 17th year, through Papontos, Arab archer, one thousand five hundred eighteen drachmae 5 obols, total 1518 dr. 5 ob.»

(2nd hand) «For the customs station of Kaine 1514 dr. 2 ob., for the ... »

4 Since the writing of the document is the same as the one which we find in the following no. 2, it is sure that both receipts were issued by the same bank. Therefore we can restore here the banker's name partly lost on the ground of 2,3.

⁵ The petitioner who wrote this complaint directs himself in first instance to the ἐπιτηρηταὶ τῆς νομαρχίας and only when they did not take the necessary steps to the epistrategos.

This bank of Titus Flavius Domitianus *alias* Apollo() is cited here and in 2,3 for the first time, so it is impossible to know where it was situated.

5-8 The lines are restored on the ground of 2,3-5.

5 The ε placed in the middle of the line cannot be the initial letter of ἐπιτηρη(τῶν), because in this case the space after εἰς τόν would be not sufficient to contain the names of two *epitetai*.

6 On Kaine and its customs station see P.Tebt. II, p.381; Calderini - Daris, *Dizionario dei nomi geografici* III, 48, s.v. 3; Sijpesteijn, *Customs Duties*, 46.

7 For the *arabotoxotai* attached to the customs stations, cf. Sijpesteijn, *Customs Duties*, 94.

10 This line is written by a second hand about 8.5 cm. below line 9. If it had been written at the bank, we would expect the hand to be the same as the one which wrote lines 1 to 9 and we would not have a distance of 8.5 cm. between lines 9 and 10. Therefore we think it likely that line 10 was written after the receipt was issued. We believe that we are dealing with the handwriting of the ἐπιτηρητής Paulinus or one of his assistants, though we cannot reach certainty along these lines, as no autograph of Paulinus or one of his assistants could be found among the Milanese papyri. We suppose that we have here a note establishing of what the amount of 1.518 drachmae 5 obols paid consisted: 1514 dr. 2 ob. were the monthly intake of the customhouse at Kaine and 4 dr. 3 ob. were paid on account of εἰλη() = εκλη(). If we take these letters at face value, the only possible resolution seems to be ἐγλή(ψεως) = ἐκλή(ψεως) (we assume that the genitive, like πύλης Καινῆς, depends upon a not expressed ὑπέρ as often happens when the reasons for payment are given). However, none of the attested meanings of ἔκκλησις seems to fit in the present context. Neither does a resolution ἐγλή(μυτορος, -τόρων) = ἐκλή(μυτορος, -τόρων) make much sense. Furthermore, the head of a customs station occupies himself with customs duties and not with other taxes. Therefore, εἰλη() must have something to do with customs duties. May-be the writer made an itacistic mistake and intended to write ἐκλεί(ψεως) = remainder (cf. *WB* IV, s.v. ἔκλεισις). If this assumption is correct, 1514 dr. 2 ob. were the intake of the customhouse at Kaine for a month and 4 dr. 3 ob. was the remainder of the previous (?) month (cf. the interpretation offered for SB XIV 11616 in Sijpesteijn, *Customs Duties*, 86, footnote 8).

2 = P.Mil.Vogl. inv. 252 (Tafel VIIb)

Tebtynis

15 x 10.6 cm.

3rd November, A.D. 114

1 kollesis, 4.2 cm.

ἔτους ὀκτωκαιδεκάτου Αὐτοκράτορος Καίσαρος Νέρουα

Τρα[ια]ν[οῦ] Ἀ[ρίστ]ο[υ] Σεβαστοῦ Γερμανικ[οῦ] Δακικ[οῦ] Ἀθῦρ ζ̄.

ἐποίη(σεν) ἐπὶ τῆ(ν) Τίτ[ο]υ] Φλά(ουίου) Δομι(τιανού) τοῦ κ(αὶ) Ἀπολλῶ()

τράπ(εζαν) εἰς τ[ὸ]ν Τιβ() Κλ()

Π[ρ]ωτάρ[χ]ου καὶ Διον() ἐπιτηρη(τῶν) νομαρχί(ας) λό(γον) Παυλῖνος

5 ἐπιτηρη(τῆς) πύλ(ης) Καινῆ(ς) ιη (ἔτους) διὰ Πανίσκ(ου) ἀραβο(τοξότου)

δρ[α]χ(μάς) χιλ[ιάς] τρι[ακοσίας] πεντήκ[οντα] ὀκτώ ℞, (γίνονται) (δραχμαὶ)

Ἄτην ℞.

3 εποι^η, τ^η, δομ^ιτου απολλ^ωτρα, τι^β κ

4 διο^ν επιτηρ^η νομαρχο^ι

5 επιτηρ^η πυ^λ καιν^η ιη^λ, πανισ^κ αραβ^ο

6 δρ[α]χ^χ, ℞

«Year eighteen of the Emperor Caesar Nerva Trajanus Optimus Augustus Germanicus Dacicus, the 7th of Hathyr. Paulinus, overseer of the customs station of Kaine, has paid into the bank of Titus Flavius Domitianus *alias* Apollo(), on the account of Tiberius Claudius Protarchus and (?) Dion(), overseers of the nomarchy, for the 18th year, through Paniskus, Arab archer, one thousand three hundred fifty eight drachmae 4 obols, total 1358 dr. 4 ob.»

3-4. The *praenomen* Tiberius and the *nomen* Claudius could be born by both ἐπιτηρηταὶ νομαρχίας or by the former of them only. For that we leave Τιβ() Κλ() in the text without solving Τιβ(ερίων) Κλ(αυδίων) or Τιβ(ερίου) Κλ(αυδίου).

Sijpesteijn, *Customs Duties*, 100, no. 87-8 lists Τιβέριος Κλαύδιος Πρω() and Τιβέριος Κλαύδιος Ν.Ν. ὁ καὶ Διον() as ἐπιτηρηταὶ νομαρχίας cited by this receipt. Nevertheless the names Τιβέριος Κλαύδιος Πρω() and Τιβέριος Κλαύδιος Ν.Ν. ὁ καὶ Διον() are misreadings of the first careless transcription of the text.

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b)



a)

a) Quittung für die Ablieferung von Zolleinnahmen (P.Mil. Vogl. inv. 405+507)

b) Quittung für die Ablieferung von Zolleinnahmen (P.Mil. Vogl. inv. 252)