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RECEIPTS FOR TRADE-TAX IN ELEPHANTINE/SYENE

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Receipts for Trade-Tax in Elephantine/Syene

1

O. Berol. inv. 25470
(Wilcken Collection)*

cm. 6.2 x 12
Plate VII.1

Elephantine/Syene
Dec. 15, 78 A.D

These three Berlin ostraka record payments for a well-attested tax at Elephantine/Syene, the tax on trades (χειρωνάξιον). Most of these χειρωνάξια receipts from this part of Egypt, including these current receipts, do not identify the particular trade for which the tax has been paid, nor do they indicate the rate at which the tax has been assessed. Extant receipts from the late first century, early second century for the tax in Elephantine/Syene (when no trade has been mentioned) range from 10 drachmas per year (*S.B.* VI 9545.30 of A.D. 65) to 20 drachmas 2 obols per year (*S.B.* V 7585 of A.D. 71/72). Lesser amounts can be found in receipts which specify that the payment is partial, ἐπὶ λόγου.¹

Wallace 192 suggests that "the rates of capitation taxes on various industries were probably formulated at Alexandria by the financial agents of the central administration." These rates, in all likelihood, were based on the income expected from the trades as determined by experience over a period of time, and they were presented in γνώμονες such as that offered in *P. Lond.* inv. 1562 verso, published by J. Rea, *ZPE* 46 (1982) 191-212.²

But what was this rate of taxation in Elephantine/Syene in A.D. 78, and for what trade did Psouchnouis and his son submit their payment? Wallace (n. 1, above) 193, perhaps, offers a clue. He observes that more of these trade-tax receipts have been issued to weavers than to any other tradesmen, and he points out that some of the Elephantine/Syene ostraka published by Wilcken "reveal that in the second half of the first century after Christ and in the early part of the following century weavers of linen (λινούφοι) paid χειρωνάξιον at 12 drachmae a year, often in two installments of 8 and 4 drachmae." Wallace 194 says, "it is tempting, therefore, to assume that the linen-weaver's tax, amounting to 12 drachmae per annum, was actually assessed at 1 drachma per month, but was paid in tetradrachmae for convenience." Psouchnouis' 12 drachma payment, however, is identified as a partial payment, and the receipt further lists his son as co-payee. Does this therefore mean that the 12 drachmas are part of an annual sum owed by Psouchnouis alone or owed by both him and his son (two times the an-

* I wish to thank the Staatliche Museen Preussischer Kulturbesitz, Ägyptisches Museum for permission to publish these ostraka, and I am grateful to William Brashear for the assistance he has provided.

¹ For further information about the tax on trades, see U. Wilcken, *Ostraka* I (1899) 321-33; S.L. Wallace, *Taxation* (1938) 191-99; *O. Wilb.*, pp. 59-62, *P. Köln* II 115 (introduction), and D. Hobson, "Receipt for Χειρωνάξιον", *JJP* 23 (1993) 75-92 (especially 78-83).

² See also the comments on this document by Alan Bowman, "Market Taxes at Oxyrhynchus," *BASP* 21 (1984) 36-38.

nual rate)? If so, was 24 drachmas the total amount due from father and son, and were they weavers by trade? Unfortunately, we lack data to enable us to answer these questions.

O. Berol. inv. 25470 conforms to a standard Elephantine/Syene formula of the first century A.D., acknowledging the receipt of the payment in the first person (see n. 1, below). The more common form uses the third person of the verb διαγράφω to note that the taxpayer has submitted his payment (the other two receipts presented below offer this formula). Our first text omits the recipient's title, identifying him only by name as the person who has written the receipt. Wallace 297 reminds us that the title practor does not appear "in receipts from Elephantine/Syene before A.D. 83-84." These receipts, he believes, were issued either by practors or by banks.

ἔχω ἐπὶ λόγο(υ) παρὰ Ψουχνοῦιος
καὶ τοῦ υἱοῦ αὐτοῦ ὑπὲρ χειρωναξίου
τοῦ ια (ἔτους) Οὐεσπασιανοῦ τοῦ κυρίου
4 (δραχμὰς) ιβ Χοιὰκ ιθ̄ . Φιλούμενος
ἔγραψα.

1 read ἔχω 2 read χειρωναξίου 3 L 4 ›

"I have received on account from Psouchnouis and his son for trade-tax of the 11th year of Vespasian the lord 12 drachmas, Choiak 19. I Philoumenos have written (this receipt)."

1 ἔχω ἐπὶ λόγο(υ): *O. Wilb.* 29 (A.D. 75) and *WO* 28 (A.D. 76), which were also written by Philoumenos, show the same orthography.

For ἔχω in the formula for payment of money taxes in Elephantine and Syene, see *WO* I.119-25, and *O. Wilb.* 29 with note (p. 63), where the editor notes that *WO* 60 (A.D. 99/100) records payments both with the ἔχω and the διαγράφω formula (a transitional stage?). ἔχω, in fact, is used much less frequently than the more common verb διαγράφω in these first century receipts.

ἐπὶ λόγου is used of a partial payment. For partial payments, see P. Sijpesteijn, *Aegyptus* 47 (1967) 234-242.

Ψουχνοῦιος: I have not been able to find other occurrences of this name in published documents.

4 Χοιὰκ ιθ̄: December 15.

The full name, Οὐέρρις Φιλούμενος, can be found in *WO* 28.3 (A.D. 76) and in *O. Wilb.* 29.2-3 (A.D. 75). Philoumenos is also attested in *O. Wilb.* 30.6-7 (A.D. 78), where Οὐέρρις is restored in the lacuna.

2

O. Berol. inv. 25464
(Wilcken Collection)

cm. 7.5 x 8.5
Pate VI.2

Elephantine/Syene
June 8, 108 A.D.

This ostrakon, broken at the left side, with beginnings of all lines lost at the break, records the payment of 12 drachmas for trade-tax (χειρωναξίον) at Elephantine/Syene by Atpes, the son of Pachnoubis and Tachourt(). The receipt has a standard form and a frequently attested amount of payment. Since there is no indication that this is only a partial payment, we may assume that it probably is the full amount due for the year. The 12 drachma payment may indicate that Atpes was a weaver of linen (see Wallace 193 on the amount of payment and its possible connection with the weaving trade). An interesting feature of the re-

ceipt is the fact that it has been issued by the collector Hermogenes as a replacement for a lost or misplaced receipt of the previous year.

For the trade-tax, see the introduction to O. Berol. inv. 25470 (1, above) where references to the literature on the tax can be found.

- [διέγραψ(εν) Ἀτπῆς Παχνούβεος μη(τρὸς) Ταχουρτ() ὑ(πὲρ)
 [χειρ]ογράφου ἑνδεκάτου (ἔτους)
 [Τραεια]νοῦ Καίσαρος τοῦ κυρίου
 4 [δραχ(μὰς) δεκα]δύο, (γίνονται) (δραχμαὶ) ιβ. διὰ τὸ παραπεπτοκ(έναι)
 [τὴν προτέρα]ν ἀποχὴν Ἑρμογένης Ἀμμων(ῶτος)
 [πράκτωρ ἔγραψ]α. (ἔτους) ιβ Τραειανοῦ τοῦ κυρίου
 [(space) Παῦ]νι ιδ .

1]ψ Παχνουβιό η Ταχουρτ 2 and 6 L 3 and 6 read Τραειανοῦ 4 />
 παραπεπτοκ, read παραπεπτοκ(έναι) 5 Αμ μ

"Atpes, Son of Pachnoubis and Tachourt() has paid for trade-tax of the eleventh year of Trajan Caesar the lord twelve [drachmas,] that is 12 drachmas. Because the former receipt has been lost, I Hermogenes, son of Ammonas, [collector,] have written (this receipt). Year 12 of Trajan the lord. Payni 14."

1: Atpes appears a few times in Elephantine/Syene documents, and Pachnoubis, his father, has a name well-attested in this region. The mother's name is difficult to read or interpret. It does not appear in published texts (if transcribed correctly).

υ(περ): The letters following the mother's name make sense only as the preposition which usually precedes the name of the tax. While an *upsilon* can easily be read, the stroke to the left of the letter may be an unexpected *omicron* (συπερ instead of υπερ).

3: In the several receipts written by this collector, Trajan's name is almost always spelled Τραειανοῦ. See *O. Bodl.* II 455.2 and 5 (note).

4-5 διὰ τὸ παραπεπτοκ(έναι) [τὴν προτέρα]ν ἀποχὴν: this expression appears in *WO* 50 (a receipt also written by the collector Hermogenes in the first year of Trajan for a 12 drachma trade-tax payment) and *SB* 14.11624.6 has a similar entry; cf. ἄκυρον εἶναι τὴν πρώτη(ν) ἀποχ(ήν).

5: Hermogenes, son of Ammonas, is a well-attested practor in Elephantine. He was active at least from A.D. 96/7 to 109. See Wilcken's list of documents in *WO* II, p. 498 (a similar list can be found in *O.Cair.GPW* (Pap. Flor. XIV), p. 137).

7: Παῦ]νι ιδ; June 8.

3

O. Berol. inv. 25482
 (Wilcken Collection)

cm. 7 x 5.5
 Plate VI.3

Elephantine/Syene
 116 A.D.

This third ostrakon, with an angular break at the left side, contains a receipt dated later than the previous two, and offering the largest payment of the three:20 drachmas and 2 obols. Pachompretis, son of Sarapion and Senpatchnaus, is credited with this trade-tax payment in A.D. 116. As the introduction to O. Berl. inv. 25470 (above) indicates, several receipts from this region late in the first century and early in the second century record this 20 drachma 2 obol

payment. For the rate, see *WO* I.324-25. Unfortunately, none of the Elephantine/Syene receipts for this rate tell us what trade was taxed and on what basis the payment was submitted (as a monthly installment or an annual sum), although Pachompretis' payment seems to be the amount due for the year.

For further discussion about and literature on the trade-tax, see the introduction to *O. Berol. inv.* 25470 (1, above).

[Δι]δυμίων πράκ(τωρ). Διέ[γραψεν]
 [Πα]χομπρήτις *Καραπ*[ίνωος μη(τρὸς)]
 [C]ενπατχναῦτος [ὑ(πὲρ) χειρω(ναξίου ιθ (ἔτους)]
 4 [T]ραιανοῦ Ἄριςτου Καί[καρος τοῦ]
 [κ]υρίου δραχμάς [εἴκοσι (διώβολον),]
 [(γίνονται)] (δραχμαὶ) κ (διώβολον), (ἔτους) ιθ Τρα[ιανοῦ]
 τοῦ κυρίου Με[(day)].
 (traces)

6 ὄκ= L

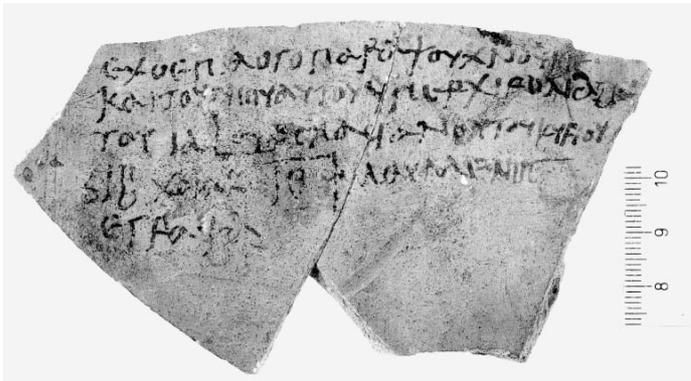
"Didymion, collector: Pachompretis, son of Sarapion and Senpatchnaus, has paid [for trade-tax of the 19th year] of Trajan Optimus Caesar the lord [twenty] drachmas 2 obols, [that is] 20 drachmas 2 obols. Year 19 of Trajan the lord, Me[(day)."

1 Διδυμίων: This collector appears in several other receipts from A.D. 115-126. See *O.Cair.GPW*, p. 138, for a list of the documents, to which can be added, along with this present document, J. Shelton, "Ostraca from Elephantine in the Fitzwilliam Museum", *ZPE* 80 (1990) 222 (no. 2 of A.D. 115). In *WO* 133 (A.D. 125), a Didymion is listed as one of the two *μειθωταὶ ἱερεῖς πύλης Κοήνης* who issue a receipt for trade-tax totalling 20 drachmas 2 obols. This collector is probably the same one as the *πράκτωρ* of our document. For the titles and functions of the various collectors at Elephantine/Syene, see Wallace, *Taxation* 297-300.

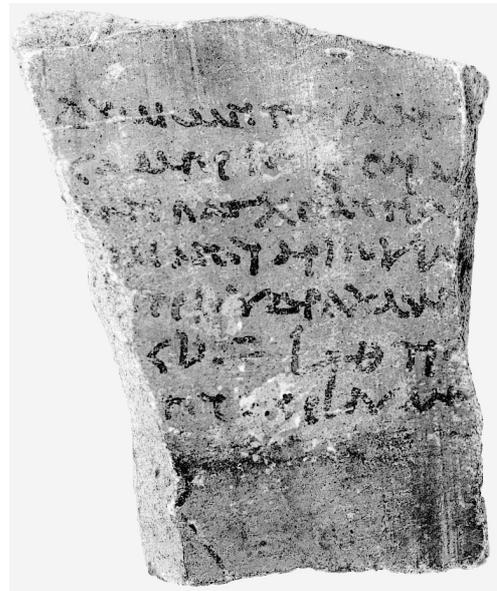
2: I can find no other reference to this taxpayer and his family. A Pachompretis is the recipient of the receipt recorded in *O. Berl.* 35 (from Elephantine/Syene in A.D. 126), and the name *Κενπατχναῦς* is attested in a few *WO* documents of the A.D. 150s. There is, however, a curious resemblance between the names of our document and those found in two *O. Bodl.* receipts (II 816 from Syene in A.D. 128-29, and II 1064 from Syene in A.D. 129). The editor of these texts transcribes the names in this way: *Παχομπαραυώθης Καραπίω-νοος μητρὸς Κενπορζ(μηθιοο)*, with the readings more certain in 1064 than in 816. It is tempting to guess that our Berlin ostrakon deals with the same family (in 1064, the taxpayer is also credited with a trade-tax payment of 20 drachmas 2 obols), but I have not been able to check the accuracy of these readings in the two ostraka published years ago.

6 Trajan's name may be accompanied here also by the honorific title Ἄριςτος.

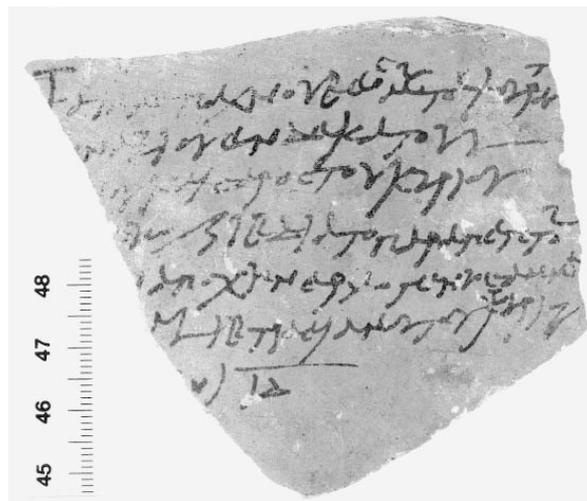
7 The month could be either Mecheir (January 26 to February 24) or Mesore (July 25 to August 23). Since the amount remitted is probably an annual sum, Mesore is a more likely reading here. Many of the trade-tax receipts which seem to be annual remittances document payments late in the year, especially in Payni, Epeiph, and Mesore.



1.



3.



2.

1-3. Receipts for tradetax in Elephantine/Syene (1: O. Berol. inv. 25470, 2: 25464, 3: 25482)