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## Syntaxis and laographia

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## SYNTAXIS AND LAOGRAPHIA

The question whether there was, or there was not, a poll-tax in Ptolemaic Egypt has been frequently discussed in the papyrological literature; though as yet the question is far from being settled. In 1899 Wilcken expressed the opinion that there was no poll-tax in Ptolemaic Egypt, the *laographia* being an innovation of Augustus<sup>1</sup>. Three documents of the 1st century B. C. published in the Tebtynis Papyri made him change his mind. The Tebtynis documents (P. Tebt. 103 = W. Chr. 288; P. Tebt. 121, ib. 189) mentioned *laographia*; and though the editors rightly observed that the word was not used there as a technical term for poll-tax, but in its original meaning of *census*, the purpose of this *census* was believed to be the exaction of a certain poll-tax called *syntaxis* (P. Tebt. 103 and 189). Wilcken found a confirmation of the existence of this poll-tax under the Ptolemies in a document of the 11th year of Augustus' reign (P. Grenf. I 45 = W. Chr. 200) where a δημόσιος γεωργός describes himself as τελῶν σύνταξιν: according to Wilcken, this peasant was still using the Ptolemaic term for poll-tax (*syntaxis*) instead of the new one (*laographia*). Another document of the 3rd century B. C. (P. Petr. III 59 b = W. Chr. 66), mentioning the payment of a certain tax by the inhabitants of a village, with the exception of the priests, served for Wilcken as further evidence of the existence of the poll-tax, even under the first Ptolemies, though in this case the term *syntaxis* did not occur in the document. After the publication of Wilcken's *Grundzüge und Chrestomathie* (1912) further new documents, apparently strengthening his new opinion, were published. The *syntaxis* was found in additional Ptolemaic documents (see *infra*); it was stated that the poll-tax in Arsinoites in the Roman period was called συντάξιμον, a term closely resembling σύνταξις; and — a proof which seemed decisive — some documents of the Roman period were discovered using the term λαϊκή σύνταξις instead

<sup>1</sup> Wilcken, *Griechische Ostraka aus Aegypten und Nubien*, I 230 ff.

of λαογραφία<sup>2</sup>. So it is likely that now the majority of scholars inclines towards the acceptance of the existence under the Ptolemies of a poll-tax called *syntaxis*, at any rate in the last century of their rule, though there are still some scholars who do not share this opinion, or who accept it with some reserve.

A second question closely connected with the first bears upon the intention of Roman government when it imposed the poll-tax on Egypt. Was the payment of the poll-tax a mark of degradation? Was it the intention of Augustus to treat Egyptians as a conquered race, and was the poll-tax introduced in order to demonstrate and to emphasize this aim? Wilcken thought so, and it is worth noting that on this question he did not change his mind<sup>3</sup>. Claire Préaux in her edition of P. Wlbr. Brookl.<sup>4</sup> stressed the national character of the rule of the last Ptolemies. According to her, the Egyptians were, in the eyes of the Romans, merely a conquered people; so Rome imposed on the Egyptians the poll-tax, which is a mark of subjugation, a measure that could by no means be inaugurated by the Ptolemies. Later, under the impression of the review of her previous work by Sir Harold Bell (*JEA* 23, 135 ff.), Miss Préaux modified her opinion<sup>5</sup>. Sir Harold Bell, one of our best authorities in papyrological questions, is now the strongest adherent of the 'new view', denying any intention on the part of the Romans to use the poll-tax as a mark of servitude or degradation. I shall deal below in detail with the views of this eminent scholar, and I confine myself for the moment to the remark, that even he did not always hold his present opinion, and it is perhaps worth while remembering some phrases written by him in 1922 (the spacings are mine): *the Greeks were exempt from that mark of subjection, the poll-tax...*

<sup>2</sup> Compare PSI 902 with P. Tebt. 384; add P. Mich. V 241, 1.35; 346(b), 1.5; 355, 1.6.

<sup>3</sup> In 1912 in his *Grundzüge*, p. 58, he wrote: the Egyptians *waren jetzt* (i. e. after the establishment of the *laographia* under Augustus) *als peregrini dediticii, als die Pariah-klasse, gebrandmarkt*. Cf. now. Taubenschlag, *The Law of Greco-Roman Egypt in the Light of the Papyri*, II 22; 35.

<sup>4</sup> Cl. Préaux, *Les Ostraca grecs du Musée de Brooklyn*, 1935, 28 ff. Cf. the review of the book by O. Guéraud in *Chron. d'Égypte* 10, 390.

<sup>5</sup> *L'Économie royale des Lagides*, 1939, p. 381 n. 1: *Mais il me semble, à présent, que l'existence d'un impôt de capitation n'implique pas nécessairement l'oppression de l'indigène...*

*The native Egyptians, on the other hand, were treated frankly as a conquered race, paid the full poll-tax etc... (JEA 8 p. 148)*<sup>6</sup>.

I confess that arguments put forward by the adherents of the 'new view' do not convince me. In my opinion the previous view of Wilcken, as well as of Claire Préaux and of Sir Harold Bell himself, was right, and there were not sufficient grounds to change it. Besides, a detailed investigation of the question may reveal that the difference between the 'old' and the 'new' views are not so strong as they seem to be. Perhaps the whole question was complicated because some other problems — like that of the *editicii*, or of the *Constitutio Antoniniana* — were combined with it, so that certain results obtained from the discussion of these items were applied as a matter of course to the *laographia* of Augustus. Thus the aim of the present article will be to reconsider the whole question with the elimination of all such problems as are not directly connected with it.

## I

What is *syntaxis*?

The term is used in various senses, that of a 'tax', or 'impost', being the most usual. It is essential for us to emphasize that *syntaxis* was never used in the strict sense of a *tributum*, but had always a milder meaning, that of contribution, assessment, members' subscription, and so on<sup>7</sup>. In Ptolemaic Egypt the *syntaxis* had various different meanings. The allowance paid by the government to the priests was designated by this term, and we may assume, perhaps, that a tax imposed by the government on the population in order to cover the expense of this allowance, was also called *syntaxis*<sup>8</sup>. The payment of a σύνταξις τῶν πορθμίδων

<sup>6</sup> The new view of Sir Harold Bell is formulated by him in his article *The Const. Anton. and the Egyptian poll-tax*, *JRS* 37, 1947, 17 ff., and most recently in his latest book *Egypt from Alexander the Great to the Arab conquest*, 1948, 68 ff. See also the interesting controversy between him and A. Segré in *JEA* 28, 1942, 39 ff. (Bell), 30, 1944, 69 ff. (Segré), *ibid.* 72 ff. (Bell).

<sup>7</sup> When the Athenians founded their Second Naval League (378/7 B. C.) the payments of the members of the League were euphemistically called σύνταξις, to avoid the less pleasant word φόρος used in the 5th century. Alexander, too, was anxious to call taxes, imposed by him on the population of Asia Minor, σύνταξις (*OGIS* 1).

<sup>8</sup> Such taxes are attested for Roman times, cf. Wallace, *Taxation in Egypt*, 29, 241; Johnson, *Roman Egypt*, 640 n. 2. We have no direct evidence for the

or πορθμικῶν, i. e. of a ferry-tax, is attested by a series of receipts dating from the end of the second century B. C.<sup>9</sup> In P. Tebt. 840 dated 114 B. C. the impost of a 'quarter upon millers' (τετάρτη τῶν σιτοποιῶν) is called *syntaxis*<sup>10</sup>. It seems that a tax imposed on the importation of pigs into a village was, too, called *syntaxis*<sup>11</sup>. We have, thus, a number of instances, attesting the use of the term *syntaxis* for payments of various imposts. Now we have a number of other instances where *syntaxis* is used with no further definition, and in all these we may wonder what special tax was meant. Three of them (P. Tebt. 103, 189, and W. Chr. 200) have been mentioned above. In addition we must bring forward seven receipts for the payment of *syntaxis* dated 1st century B. C. — 1st century A. D.<sup>12</sup> In all these documents does the word *syntaxis* have the meaning of a poll-tax? The argument in favour of this view is obviously based on the fact that in two documents (P. Tebt. 103 and 189) the imposition of *syntaxis* was preceded by a *census*, λαογραφία. A *census*, one is inclined to argue, comprises the whole population of a community (village, town, and so on), and a tax imposed on the whole population is a poll-tax. Yet, this deduction cannot be sound, since an obligation to pay a certain tax, imposed on all members of a community, is still not a strong enough reason for calling the tax a poll-tax. Thus we are forced to consider the fundamental question of our inquiry: what is the strict definition of a poll-tax?

I start with some definitions taken from the standard works on social sciences:

*The distinguishing feature of a true poll-tax is that every person subject to it pays the same amount regardless of his income, property,*

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Ptolemaic period, but it is likely that the government put upon the population its obligation to support the clergy. Cf. for the allowance of the priests in general Cl. Préaux, *L'Economie Royale*, 49 ff., 480 ff.; Petropulos, *Pap. Soc. Arch. Athen.* 1939, No. 51; Otto, *Priester und Kultus*, I 366 ff.

<sup>9</sup> BGU VI 1399—1402; OE 9. All receipts are from Edfu.

<sup>10</sup> P. Tebt. 840: ἀπέχω παρὰ σοῦ τὴν σύνταξιν τοῦ Μεχειρ τοῦ δ' (ἔτους). Cf. *ibid.* 995, 996.

<sup>11</sup> P. Giss. bibl. 2. Here Miss Préaux interprets σύνταξις as "convention". But in the phrase ἄνευ συντάξεως καὶ τῆς εἰδικμένης συγχώρησεως, "convention" corresponds to συγχώρησις, and it is not likely that the author of the papyrus would use two different words for the same purpose.

<sup>12</sup> O. Mich. II 709—714, 736. It is likely that some more receipts, e. g. O. Mich. 704 and 754, deal with the same tax, though the term *syntaxis* is not mentioned there.

other taxes payable or services received from the state (*Enc. of Social Sciences*, s. v. Poll-tax).

Kopfsteuer waren Vorläufer der heutigen allgemeinen Einkommensteuer. Sie wurden von jedem steuerpflichtigen Kopf mit dem gleichen Betrag erhoben... Sie wirken ausserordentlich ungerecht, da sie weder das Einkommen, noch das Vermögen, noch die Erwerbsfähigkeit u. s. w. berücksichtigen. (A. Jessen, *Finanzen und Steuern* 1929 p. 123).

Roheste und unvollkommenste Art der Personalsteuer, welche die Individuen ohne Unterschied und ohne Rücksicht auf die grössere oder geringere Leistungsfähigkeit gleichmässig trifft. Sie wurde namentlich unterworfenen Völkerschaften auferlegt und steht überhaupt im engen Zusammenhang mit Unfreiheit (Brockhaus, *Konversations-Lexicon*, s. v. Kopfsteuer).

These definitions, though based on evidence from modern times, are valid for ancient history as well. We may add to them some features taken from the Roman *laographia*, or the Arabic *djizya* (both these taxes being regarded as poll-taxes *par excellence*), which in some measure will enlarge, though without changing, the scope of the definitions. We can sum up the results as follows:

- 1) A poll-tax is imposed on every member of a community.
- 2) Everyone pays the same rate.
- 3) It is a personal tax with no reference to the income, occupation, or profession, of the tax-payer.
- 4) It is a tax of a general, not of a local character, and its effect is not limited to a definite time. It is imposed not as an equivalent for a certain service provided by the government, and not in order to maintain a certain institution. It is just what it says — a tax paid by everyone — and nothing more.

It is obvious that not every tax paid by the whole community is a poll-tax. Wallace, in his excellent survey of the taxes in Roman Egypt<sup>13</sup>, distinguishes rightly between the poll-tax (cap. VIII) and various capitation taxes (cap. IX) like *χωματικόν*, *φυλακικόν*, *βαλανευτικόν*, etc. These assessments were also imposed on the entire population of a village, or a district, but nevertheless they cannot be classified as poll-taxes since they were always levied with a special aim, e. g. to serve as remuneration for a certain service or for the maintenance of some social institution. They were,

<sup>13</sup> Wallace, *Taxation in Egypt from Augustus to Diocletian*, 1938.

therefore, imposed upon a certain place only, or for a short time, or in order to force people to fulfil an obligation or to cover a particular expenditure (e. g. μερισμὸς ἀνδριάντος, μερισμὸς σκοπέλων, and so on). Such was the character of capitation taxes in Roman Egypt; yet there are many instances from Ptolemaic Egypt as well, attesting the payment of certain capitation taxes imposed on the entire population of a village. Such a tax, nevertheless, could never be mistaken for a poll-tax<sup>14</sup>. Even in cases when a capitation tax is frankly called *tributum capitis*, or ἐπικεφάλαιον, there is no evidence to justify its being regarded as just a poll-tax<sup>15</sup>.

<sup>14</sup> P. Gurob 27 (3rd cent. B. C.) is an account according to villages: the name of a village is given, then the total number of persons (σώματα), which is separated into the number of males and the number of females: the males are estimated at 4 obols, the females at 1½ each. Two similar documents are known, one in P. Petr. III, 93, the other in P. Lille I, 10... In the Lille papyrus the rate is different, 1 dr. for a male and 3 obols for a female; but the Petrie papyrus is a very close parallel... The name of the tax is not given, but a supplementary column gives an account of φυλακτικὸν ἐργαστηρίων, i. e. an impost for the maintaining of jailers; so it is likely that in the previous columns the same tax was meant. — W. Chr. 55 (= P. Petr. I Introd., p. 43) bears witness that in the village of Psenyris in the 3rd cent. B. C. a tax of half a drachma was levied from everyone belonging to the Jewish and the Hellenic communities (παρὰ τῶν Ἰουδαίων καὶ τῶν Ἑλλήνων ἐκάστου σώματος). The tax was levied εἰς τὰ ἀποδόχ(ε)ια τῆς κόμης, i. e. seemingly for the maintenance of granaries. — P. Tebt. 880 (2nd cent. B. C.) is a list of persons from the village of Βερενικίς Θεσμοφόρος paying the ἀλική; the list is drawn up κατ' ἄνδρα καὶ κατ' ἔθνος. — Other instances may be brought forward, but those mentioned are sufficient to prove that various capitation taxes were imposed on the rural population by the Ptolemaic government, no one of them being a poll-tax.

<sup>15</sup> On the Roman *tributum capitis* cf. E. H. Stevenson, *Roman Provincial Administration*, 1949, 151: *tributum capitis* — was not, in spite of its name, a poll-tax, but a charge on forms of property other than land; for Stevenson, only the Egyptian *laographia* was a poll-tax in its proper sense (*ibid.*, n. 2); cf. *CAH* X 196. See also Abbott and Johnson, *Provincial Administration*, 119: *This impost* (i. e. *tributum capitis*) *seems to have taken a variety of forms... In some cases it was a simple poll-tax, in others, a license paid by pedlars, shopkeepers, and men engaged in other trades, and in still others, an income or property tax.* — The ἐπικεφάλαιον is attested for the time of Diadochi by Ps.-Arist. *Oikon.* II 1, 4, but it is identified here with trade-tax (ἐπικεφάλαιον τε καὶ χειρωνάξιον προσαγορευμένη); it is, therefore, a special capitation tax, not a poll-tax. In Roman Egypt ἐπικεφάλαιον is used in various senses: *It is frequently synonymous with λαογραφία, poll-tax* (e. g. *BGU* 833, 28), and it is found as a substitute for χειρωνάξιον, trade-tax (*O. Theb.*, pp. 153–4). *It may refer also to other distributed charges.* P. Oxy. XII, 1438 lists as “of the ἐπικεφάλια of certain fugitives” the defaulted payments of δεσμοφυλάκων, ἐξαδραγμία ὄνων, χωματικόν, and others, and *WO* 151 affords a clear instance of a payment ὑπὲρ μερισμοῦ ἐπικεφαλίου ἀνδριάντος... (P. Mich. VI No. 383).

Now we must turn to the discussion of documents which have furnished matter for the suggestion that the poll-tax was in existence in Ptolemaic Egypt. I shall discuss them one by one.

1) W. Chr. 66 = P. Petr. III 59 (b) p. 174. A fragment of a papyrus of 3rd century B. C. containing the end of a list of persons subjected to the payment of a tax. The total number of males paying the tax is 2108 (σώματα ἑρσενικὰ Ἰβρη). Further, some tens of priests are mentioned belonging to τῶν μὴ τελούντων. Smyly, and after him Wilcken, interpreted this papyrus as evidence of priests being exempted from the poll-tax. Yet why should the tax referred to in this papyrus be just a poll-tax? The large number of persons subjected to this tax cannot serve as an argument in favour of this suggestion: P. Gurob 27 has on its recto the number of 1377 males and 1242 females, and on its verso the total number of 8795 males and 8253 females resident in nine districts, and nevertheless, as we have seen above (note 14), the tax there in question is, probably, φυλακτικὸν ἔργαστηρίων, or something like that, and not a poll-tax. The exemption of the clergy from paying the tax may, perhaps, be explained by the supposition that the tax in question was levied just on behalf of the priests<sup>16</sup>.

At any rate, the fact alone, that a certain number of priests in a certain village was exempt from the payment of a certain tax, is not sufficient evidence in favour of the suggestion that this tax was a poll-tax.

2) P. Tebt. 189. The papyrus is dated early first century B. C. It contains a census-return of persons paying two taxes. The papyrus runs as follows: "Ἐτους κα[....]ι λαογραφ(αφία) Θεογο(νίδος) τῶν τε[τελη]κότων τὴν σύντα[ξιν κ]αὶ τὸ{ν} ἐπιστατικ(όν) ἐν τῶι [..(ἔτει)].... We do not know what ἐπιστατικόν means; it was perhaps a tax intended to cover the expenses of the office of the ἐπιστάτης τῶν φυλακτικῶν<sup>17</sup>. It was, at any rate, not a poll-tax. Why should the

<sup>16</sup> It is worth noting that in P. Petr. III 93, which, according to Smyly, is a very close parallel to P. Gurob 27, the φυλακίται were exempt from the tax; and, as we have seen, this tax was probably levied on behalf of the φυλακίται. It is quite logical that persons, on whose behalf a certain tax was levied, were themselves exempt from the obligation to pay it. I would call to mind the suggestion referred to above (note 8), that the expenses connected with the allowance granted to priests by the government were covered by a tax called *syntaxis* (as the allowance itself was called). The priests were certainly exempt from the payment of such a tax.

<sup>17</sup> For ἐπιστατικόν cf. Cl. Préaux, *L'Economie Royale*, 385, 404.



*syntaxis* be one? The same census (λαογραφία) was intended to fix the number of persons subjected to both taxes. It was emphasized above that in Ptolemaic Egypt the *syntaxis* had many and various meanings. We do not know what this special *syntaxis* of Theogonis was, but its connection with ἐπιστατικόν suggests that it too was merely a local capitation tax, levied, perhaps, in order to cover some extraordinary expense, or to collect sums necessary for the allowance made to the priests<sup>18</sup>.

3) The same may be said of P. Tebt 103 (= W. Chr. 288), a list of persons paying the *syntaxis* in the same village Theogonis. The list opens with the words: (Ἔτους) κα Θῶυθ λαογραφία Θεογο(νίδος) κατ' ἄνδρα τελοῦ[ντ]ων σύνταξιν. Here σύνταξις is mentioned alone, without ἐπιστατικόν; yet it is obvious that in both cases the *syntaxis* has the same meaning, since both documents were drawn up in the same village, about the same time. As to the words κατ' ἄνδρα, they must not be interpreted as referring to a poll-tax: it is a usual formula in many lists of persons, and we have seen (note 14) that in P. Tebt. 880 these words are used for people paying the ἀλική.

<sup>18</sup> The papyrus mentions 272 persons paying the two taxes, among them 263 paying at the rate of 900 copper dr., 8 persons at the reduced rate of 750 dr., and one person paying 500 dr. *These rates for σύνταξις*, according to Wallace (*American Jour. Philol.* 59 p. 434), are singularly like the poll-tax of the Roman period in Lower Egypt, which was assessed to two rates; a privileged class paid at a lower rate. Yet the likeness is confined to the mere fact that there were persons who paid a certain tax at a reduced rate; the percentage of the reduction is quite different (in the Roman period in Arsinoites it was 50%, here it was about 17%). Wallace, further, supposes that the 900 copper dr. (approximately equivalent to 2 or 3 silver dr.) represented not an annual, but a monthly, rate; he offers evidence from the payment of συντάξιμον in the Roman period, which, too, was paid at monthly rates (p. 436 f.). Yet the question of annual or monthly rates is a rather complicated one. The receipts mention generally the amount paid on account of a tax for a certain year, but they do not tell us whether this amount is the entire sum due for that year, or a monthly rate, or, perhaps, one of two, or four payments due during the year. The Ἰουδαίων τέλεσμα in Edfu, for example, was paid sometimes once a year (9 dr. 2 ob. including the ἀπαρχαί), sometimes in two instalments, nearly equal, and sometimes in amounts having no connection at all with the annual sum to be paid (cf., e. g., OE 58, 114, 159, 161, 265, 284, and others). As to *syntaxis*, the ostrakon O. Mich. II 710 shows 3 receipts dated the same month, and O. Mich. 754 (see above, note 12) has even 6 receipts. So I prefer not to draw any conclusions from the mode of payments as to the identification of συντάξιμον with the tax in P. Tebt. 189.

4) P. Grenf. I 45 = W. Chr. 200. The papyrus is dated 19 B. C. It contains an ἀπογραφή of a δημόσιος γεωργός describing himself as τελῶν σύνταξις. According to Wilcken, the ἀπογραφή here is not the Roman census, since the latter was not yet in use, but the continuation of Ptolemaic fiscal institution; the *syntaxis*, consequently, is not the Roman *laographia*, but the Ptolemaic poll-tax still used under Augustus. Yet, according to Wallace (*Taxation*, 96 ff.), there is reason to believe that the Roman census held every 14 years was introduced in the 6th year of Augustus, i. e. 24/3 B. C., and since the earliest extant receipt for the payment of *laographia* is dated 22/21 B. C. (O. Strassb. 38, cf. Wallace, *Taxation*, p. 116), there are sufficient grounds for accepting his theory. The years of the census, then, run as follows: 24/3 B. C., 10/9 B. C., A.D. 5/6, A.D. 19/20<sup>19</sup>. The year 19 B. C. is, at any rate, not that of a census. The payment of the *syntaxis* in this year may be explained in one of two ways — either as a continuation of a Ptolemaic tax (and in this case it would be a simple capitation tax of local significance, as usual in the Ptolemaic period), or as identical with the Roman *laographia*<sup>20</sup>. This latter case must be considered seriously, since the identification of the *laographia* with the *syntaxis* served as a strong argument in favour of the assumption that the poll-tax was already in existence under the Ptolemies<sup>21</sup>. Now, there is no doubt that the *laographia* was sometimes called *syntaxis*, or more precisely λαϊκὴ σύνταξις; but it does not necessarily follow that a poll-tax, called *syntaxis*, was a Ptolemaic institution. We may put forward another explanation. Let us ask the simple question: what was the original name of the Roman poll-tax, imposed on Egypt by Augustus? It was, at any rate, not *laographia*. *Laographia* means 'the numbering of the people', and no government could originally use this term for a tax. It is obvious that the name *laographia* was attached to the poll-tax by the population itself: the census, when introduced for

<sup>19</sup> From A. D. 20 onwards the fourteen years' cycle for the census is attested till A. D. 258 (Wallace, *Taxation*, 98).

<sup>20</sup> These two — and only two — possibilities remain even if we do not accept the suggestion of Wallace and follow that of Wilcken: the *laographia* at any rate was levied from 22/21 B. C. onwards, whether the fourteen years' cycle for the census was already in existence, or not, and two different poll-taxes could not have been levied at the same time.

<sup>21</sup> Cf. e. g. Heichelheim, *Gnomon* 10, 1934, 395 ff.

the first time in 24/3 B. C., was so closely associated in the minds of the people with the tax to be paid after it, that the tax itself was widely called 'the numbering of the people'. The new name was so commonly accepted, that the government itself finally adopted it as an official term for the poll-tax<sup>22</sup>. Yet what was the original name of *laographia*? In Latin the usual *tributum capitis* was probably adopted; in Greek many different terms could be used, such as φόρος, μερισμός, τέλος, τέλεσμα, σύνταξις, and also the special name for capitation-tax, ἐπικεφάλιον. Yet τέλεσμα and μερισμός did not occur in the Ptolemaic Egypt at all, ἐπικεφάλιον was very seldom used (see *infra*), φόρος and τέλος, on the contrary, too often used, so that an endless number of various taxes were all called φόροι and τέλη. It would have caused great embarrassment for the officials had the government used one of these names for the poll-tax<sup>23</sup>. The term *syntaxis* offered the best solution, and so it was adopted, perhaps with the supplement λαϊκή — to distinguish between *syntaxis* as poll-tax and some other imposts called συντάξεις as well. No wonder, then, that we find the terms λαϊκή σύνταξις and συντάξιμον used for this tax. And so, as it seems, we obtained the important result that the use of the term *syntaxis* in Roman times cannot serve as an argument for the existence of a poll-tax under the Ptolemies. As to *W. Chr.* 200, I should prefer to identify the *syntaxis* here mentioned with the Roman *laographia*, though the year 19 B. C. is not the year of the *census*: we may easily suppose that the first *census* (24/3 B. C.) could not at once take in the entire Egyptian population, so that individual persons continued to deliver their ἀπογραφαί during the following years.

5) The receipts for *syntaxis* in O. Mich. 709—714, 736 (see above, note 12), ranged from the years 4 to 28 of an unnamed reign. The editor supplied the receipts with somewhat vague chronological

<sup>22</sup> Cf. Wallace, *Taxation*, 116. A similar adoption of a popular name instead of an official one is attested also for the "Jewish tax" in Egypt. The tax was officially called τιμή δηναρίων δύο Ἰουδαίων (so, at any rate, until the 8th year of Domitian); yet the popular name was Ἰουδαῖον τέλεσμα, which was, of course, much simpler. From the 12th year of Domitian, the popular name replaced the official and supplanted it completely.

<sup>23</sup> The numerous φόροι and τέλη, in use under the Ptolemies, continued their existence throughout the Roman period. Collate the long lists of these taxes in Cl. Préaux, *L'Economie Royale*, 594 and 595, with the corresponding lists in Wallace, *Taxation*, 509 and 511.

designations: I cent. B. C., I cent. B. C. / I cent. A. D., late I cent. B. C. / early I cent. A. D. The last designation is the most precise, and, if it is true that all these receipts belong to one reign, there can be little doubt that the reign of Augustus is meant<sup>24</sup>. Yet the *syntaxis* here mentioned can hardly be the *laographia*, since it was exacted from the 4th, and even from the 2nd (O. Mich. 704, cf. note 12) year of the reign, i. e. when the *laographia* was not yet in existence. The sums referred to in the receipts are quite different from those paid for *laographia*, and the mode of payment (sometimes made three and more times in a month, cf. Nos. 704, 710, 754) is also not that of *laographia*. So it seems that during the reign of Augustus some Ptolemaic capitation tax was still levied in Fayûm villages. Yet I would restrain myself from drawing definite conclusions, as long as the chronology of the receipts remains uncertain, and till there is sufficient proof that all the receipts belong to one reign.

6) In P. Tebt. 701, 1. 186, dated 235 B. C., a tax ἐπικεφάλιον is mentioned. As far as I know, it is the only reference to ἐπικεφάλιον in the Ptolemaic period. It has already been stressed above (note 15) that the term does not necessarily signify a poll-tax, but may have a wider sense of a capitation tax in general. In the papyrus it is named together with a series of local imposts, like ἀπὸ ὠνῶν, ἱερῶν φόρον, ἐνοικίων, etc., and, in all probability bears the same local character<sup>25</sup>.

We have gone over all the documents put forward by modern scholars as evidence of the existence of the poll-tax in Ptolemaic Egypt, and we can now sum up the results of our investigation. There is no source proving the scholars' thesis in a direct way.

<sup>24</sup> The reign of Ptolemy IX Lathyros is too early a one to be considered as possible, and the reigns of Ptolemy XII Auletes, the last Cleopatra, and Tiberius do not reach the 28th year.

<sup>25</sup> I would not, therefore, cite P. Tebt. 701 as a document possibly proving the existence of a poll-tax in Ptolemaic Egypt and so explaining the capitation tax exacted from the population of Jerusalem by Antiochos III, immediately following his conquest of Palestine in 198 B. C. (cf. Bickermann, *Instit. des Séleucid.*, 111). In his edict, Antiochos III exempts the *gerusia* and the priests of Jerusalem ὧν ὑπὲρ τῆς κεφαλῆς τελοῦσι, as well as from the crown — and the salt-tax (Jos. *ant.* 12, 142). We do not know whether these taxes were taken over by Antiochos from the previous taxes imposed on Jews by the Ptolemaic government, or were an innovation of his. Possibly the taxes were introduced to cover the expenses of the war and all were of ephemeral character.

The whole theory is based on an interpretation of some documents also capable of other and different interpretations. The Ptolemaic *census* (*laographia*) does not necessarily aim at the imposition of a poll-tax: a simple capitation tax, the ἐπιστατικόν, was also imposed as a result of a *laographia*. The *syntaxis* has various meanings; it was used especially for capitation taxes; there is nothing to prove that the *syntaxis* in P. Tebt. 103 and 188 has precisely the meaning of a poll-tax. The official name of the Roman poll-tax, popularly called *laographia*, was, in all probability, *syntaxis*, or λαϊκή σύνταξις; that explains why this term (or συντάξιμον) is often used instead of *laographia*; the Romans selected this name for poll-tax, not because it was the name of the Ptolemaic poll-tax, but because it was the most convenient for their purpose. The ἐπικεφάλιον, mentioned only once in the Ptolemaic times, is commonly used for capitation tax in general and ought not to be interpreted as a poll-tax.

The best argument against the existence of a poll-tax under the Ptolemies is the complete lack of receipts attesting its payment. An *argumentum ex silentio* is, of course, not convincing; but when the silence is maintained for some two hundred years, weighty reasons must be put forward to account for it. Wallace wrote in 1938: *There are more receipts for payment of λαογραφία extant than for any other tax paid in money* (*Taxation*, p. 116), and new documents, like the Ostraka from Edfu, have still further increased their number. Why so many receipts in the Roman period and none at all in the Ptolemaic? Was Ptolemaic Egypt a less bureaucratic country than the Roman? No wonder that the scholars themselves (such as the editors of P. Tebt. I and Wilcken), who admitted the existence of the poll-tax under the Ptolemies, felt uneasy and modified their own theory by means of some phrases restricting the sense considerably<sup>26</sup>. Wallace is the only scholar who has tried to elaborate a detailed theory in favour of the view that the poll-tax was introduced into Egypt by Ptolemy IV Philopator, but, as far as I know, his theory has met with considerable doubt,

<sup>26</sup> P. Tebt. I p. 447: *But that some form of poll-tax had been introduced by the first century B. C. is very likely.* Wilcken, *Chr.* 288: *aber der Text zeigt doch, dass es eine kopfsteuerartig auferlegte Abgabe mit Namen σύνταξις gegeben hat.* We can argue, that *some form* of a poll-tax, which is only *kopfsteuerartig*, is not a poll-tax in the strict sense of the word and may as well be interpreted as a simple capitation tax.

and, indeed, cannot be accepted as an expression of the common view<sup>27</sup>. So we are thrown back upon the previous view of these scholars who denied the existence of the poll-tax in Ptolemaic Egypt and regarded the introduction of the *laographia* as a great innovation of Augustus.

We have now to consider the question of the character of Roman *laographia*.

## II

*Laographia* is the name of the poll-tax imposed on Egypt by Augustus and levied during the whole first and second century A. D. It was imposed on every male in Egypt from his 14th to his 60th or 62nd year. Certain classes (Romans, citizens of Greek cities, a limited number of priests and officials, and, perhaps, the descendants of Ptolemaic *κάτοικοι*) were exempt from its payment. The *metropolitae*, i. e. inhabitants of the district capitals, paid the *laographia* at a reduced rate. The rates of *laographia* varied according to region: 16 drachmae *pro capite* in some parts of Upper Egypt and at least 40 dr. (44 including some additional imposts) in the Fayûm. Throughout the whole of Egypt, with the exception of Fayûm, it was called *λαογραφία*. In the Fayûm it was known as

<sup>27</sup> Wallace, *Census and Poll-tax in Ptolemaic Egypt*, *Amer. Jour. Phil.* 59, 1938, 418 ff. Wallace himself owns that strict arguments in favour of the existence of a Ptolemaic poll-tax are lacking (p. 418 n. 2), and he sees the purpose of his article in showing the *probability* (the spacings are mine) of the introduction of both poll-tax and fourteen years census-period under Ptolemy IV Philopator (419). Indeed, he did collect some evidence in favour of the possibility of the introduction of census and poll-tax in the year 220/19 B. C. Yet I do not see why the same arguments (need of money, political and military difficulties on the eve of an expensive war, and so on) should lack validity on many other occasions during the long period of the Ptolemies' rule. Wallace tries to explain the lack of receipts for the payments of poll-tax by the suggestion that the Ptolemaic government did not issue receipts in order to save outlays on papyrus and to keep the officials free for other services (430 f.). Yet the Romans, afterwards, were faced with the same problem, and nevertheless the difficulty of issuing receipts did not frighten them. Besides, the receipts in Upper Egypt were always written not on papyrus, but on potsherds (431 n. 51); why could the same procedure not have been adopted for Lower Egypt as well? Wallace states that no receipts were issued by the Ptolemaic government for any capitation tax. I cannot discuss this question in detail, but it is worth noting that many lists of capitation taxes are preserved from the Ptolemaic period (cf. above, note 14), whereas no lists of payers of the poll-tax are known to us. Thus we may say that no argument put forward by Wallace is weighty enough to support his theory.

συντάξιμον; incidentally the terms λαϊκή σύνταξις and ἐπικεφάλιον are used as well <sup>28</sup>.

As we have already seen, Wilcken and other supporters of the 'old view' regarded the *laographia* as a mark of degradation, or enslavement, of the native Egyptian population, whereas the adherents of the 'new view', and especially Sir Harold Bell, refute this significance of the tax. We have to reexamine this problem.

Speaking above about the character of the poll-tax in general I stressed its formal features only and deliberately avoided questioning whether some special intentions were connected with its imposition. Now I would emphasize that among many and various forms adopted by the poll-tax during the history of mankind, two are especially characteristic of it: 1) the poll-tax is imposed on a conquered population as a mark of its subjugation; 2) it is imposed on a class, socially the lowest, in a country as a mark of its inferiority. As a typical example of the first kind of poll-tax one may cite the *djizya*, imposed by the Arabs on inhabitants of those conquered countries unwilling to accept the faith of Islam; instances from English and Russian history may illustrate the second kind <sup>29</sup>. This humiliating character of the poll-tax is not a chance one, but results logically from its very nature. We have seen above that a poll-tax, as differing from other capitation taxes, was imposed on a person not with the purpose of covering some special expense, or of maintaining some institution of social significance, but for only one reason, that the person in question belonged to a certain community liable to the payment

<sup>28</sup> See for the *laographia* Wallace, *Taxation*, 116 ff., and Johnson, *Roman Egypt*, 531 ff. — Cf. also Wilcken, *Ostraka*, 230 ff.; *Chr. d'Egypte* 12, 1937, 259 ff.; Laum in *Pauly-Wiss. R. E.*, s. v. *λαογραφία* (23, 732 ff.); Heichelheim, *Gnomon* 10, 1934, 395 ff. The articles of Sir Harold Bell are referred to above, in note 6.

<sup>29</sup> *Djizya*, the poll-tax, must be distinguished from *Kharadj*, the land-tax, though in the beginnings of Islamic rule this separation had not yet been made. It is important to note that embracing Islam freed a man from the *djizya* (a mark of inferiority), though it did not free him from *kharadj* (a simple financial obligation to the state). See *Enzyklopädie des Islam*, s. v. *Djizya* and *Kharadj*. — In England the imposition of a poll-tax caused the well-known revolt of Wat Tyler (1381), cf. Trevelyan, *English Social History*, 14. — For the Russian *podushnaja podat* in the reign of Peter the Great cf. Kluchevsky, *Russian History*, v. IV, cap. 65 (in Russian).

of the poll-tax. But why should a community pay a poll-tax? Of course, in a democratic society a poll-tax may be imposed by a free decision of its citizens, like the modern income-tax. But it is not the history of the last hundred years with which we are now concerned. During the whole ancient and mediaeval history a poll-tax was generally imposed in quite arbitrary way by a conqueror on a conquered people, or by a despotic government on a terrorised population. The aims of the imposition of the poll-tax are obvious: a subjugated, or socially degraded, population had to serve as an everlasting source of income for the conqueror, or the despotic government. A special act of kindness on the part of the authorities is needed to exempt a person, or a group of persons, from this invidious and expensive obligation.

These general considerations may be of some service in the elucidation of the character of the Egyptian *laographia*; but a far greater importance must be attached to the special character of the poll-tax in the Roman Empire. The opinion of scholars was given above (note 15) declaring that the Roman *tributum capitis* was not a poll-tax in the strict sense of the word, being generally a charge on forms of property other than land. Yet in one sense the *tributum capitis* was surely a poll-tax, and that is just the sense with which we are now concerned. Cicero, speaking on *vectigal* from Spain and Carthago, emphasizes that it was imposed on these countries *quasi victoriae praemium ac poena belli* (*II Verr* 3, 12); he calls the Roman provinces *praedia populi Romani* (*II Verr.* 2, 7). If such was the opinion of Cicero, usually anxious to show his sympathies with the people of the provinces, there can be little doubt what was the official view adopted by the government of the Roman Republic. The abuses of individual Roman officials treating the provincials frankly as conquered peoples are sufficiently well known to be reported here once again. The administration of the Principate abolished some of these abuses; yet the system itself remained fundamentally unchanged. The conquered peoples had to pay the *tributum* in its double aspect: as *tributum soli* and *tributum capitis*. Augustus introduced into the provinces the *census* aiming at the precise fixation of the area of land liable to taxation, and of the exact number of persons to pay the poll-tax. There are instances attesting the stubborn opposition of the provincial population to the *census*, sometimes breaking out into open



mutiny<sup>30</sup>. As to the *tributum capitis* it was paid not only in Egypt, but in the provinces Africa, Cilicia, Syria, and Britannia; this list could, perhaps, be lengthened had we the exact knowledge of the fiscal obligations of every Roman province<sup>31</sup>. Even if *tributum capitis* may not have been a poll-tax in the strict sense of the word, it was always a mark of distinction between the free Roman citizens and the subjugated population of the provinces, and it was never considered otherwise either on the part of the conquerors or on that of the conquered.

We are now better prepared to discuss the problems of the Egyptian *laographia*. I have already pointed out that we have no evidence of a poll-tax under the Ptolemies. We may add now that the imposition of a poll-tax would not fit into the general trend of the domestic policy of the last Ptolemies. We should rather admit the possibility that the first representatives of the dynasty could have imposed the poll-tax: Egypt was, after all, a *δορυκτῆτος γῆ*, and why should a conqueror not draw all possible advantages resulting from the very fact of the conquest? Yet, actually, we have no instances proving this supposition, and so it may be put aside. As to the last Ptolemies, it would be, of course, an exaggeration should we proclaim them as national representatives of the native population. But there is little doubt that their domestic policy, from Euergetes II on, was not hostile to the Egyptians, and in various cases even favoured them<sup>32</sup>. So it can hardly be

<sup>30</sup> In Judaea, the *census* was the cause of numerous revolts, and led to the organization of a revolutionary faction of the Jews, the Zealots (Jos., *ant.* 18, 1 ff.) In Gallia, *continuatio tributorum* under Tiberius led to the rising of Sacrovir in A. D. 21 (Tac. *ann.* 3, 40). In A. D. 36, a part of the Cilician population fled to the mountains, *quia nostrum in modum deferre census, pati tributa, adigebatur* (Tac. *ann.* 6, 41). On the *census* of Augustus in general see Abbott and Johnson, *Municipal Administration*, 120; *CAH* X 193.

<sup>31</sup> Africa (Carthago): App. *Lib.* 20, 135; Cilicia: *Cic. ad Att.* 5, 16, 2; Syria: Ulpian, *Dig.* 50, 15, 3; Syria and Cilicia: App. *Syr.* 8, 50; Britannia: Dio Cass. 62, 3, 3.

<sup>32</sup> On the principal features in the internal politics of Euergetes II see Cl. Préaux, *Actes du 5e Congrès*, 345 ff.; W. Otto, *Zur Gesch. d. Niederganges des Ptolemäerreiches*, *Abh. Bayr. Ak.*, N. F., Heft 17, 1938. The strengthening of the native elements under Euergetes II is beyond doubt, whether it was a deliberate policy of the king's, or a result of a natural process (cf. Bevan, *Hist. of Egypt*, 323, who accepts the latter point of view). The favours accorded to Egyptians by the last Ptolemies comprise the nominations of Egyptians for high offices, and, especially, the granting of privileges to the Egyptian priesthood. Cf. Cl. Préaux,

assumed that just these kings introduced the poll-tax. In the eyes of the Romans, on the contrary, the imposition of the poll-tax on a new province naturally followed the conquest. Egypt especially was destined to pay the tax. First, the province was *victoriae praemium* in its truest sense, and the richest territory held by Rome till then. Secondly, the population had long been accustomed to paying high imposts. *Egypt*, says Sir Harold Bell, *was, indeed, no more than a demesne added to the Empire by Augustus and administered for the good of the Roman people*<sup>33</sup>. Who had to pay the imposts due from this demesne? The whole population of Egypt, Greek and Egyptians alike, were conquered by Augustus; yet he amnestied the inhabitants of Alexandria (Dio Cassius 51, 16, 3) and we may suggest that the same act of benevolence was shown by him to Naucratis and Ptolemais. We shall see below that some other groups of the Egyptian population were treated mildly by the conqueror; these exceptions, however, only stress the fundamental fact, that the Egyptian people, as a whole, was regarded as a conquered nation<sup>34</sup>. The official name of this nation in Ptolemaic documents was λαοί; Sir Harold rightly emphasizes that this term was used *in a sense equivalent to our word natives*<sup>35</sup>. The Ptolemies called *census* — λαογραφία, 'the numbering of the λαοί'; the same term, as we have seen, was adopted by Augustus for the first Roman *census* in Egypt and subsequently for the poll-tax itself. Thus the very name of the poll-tax in Roman Egypt reminds us that it was imposed on the λαοί, i. e. on the native population. Now, who was reckoned among the native population, and who was not? Bickermann rightly observed that the differentiation of the inhabitants of Egypt as 'Greeks' and 'Egyptians' ceased in Roman times: the entire population of Egypt, except the citizens of Greek cities and some minor groups

*L'Economie Royale*, 480 ff.; Rostovtzeff, *Social and Economic Hist. of the Hellen. World II* 882 ff.

<sup>33</sup> CAH X 314; cf. Bell, *Egypt from Alexander etc.*, 76 (*Egypt was a cow to be milked for the benefit of Rome*).

<sup>34</sup> Dio Cass. 51, 17,4: Αἴγυπτος μὲν οὕτως ἐδοσλώθη.

<sup>35</sup> Bell, *Egypt from Alexander etc.* 43. The use of the term in the sense of *native population* is attested from the 3rd century B. C. on: Ἀπολλώνιος τοῖς ἐν Ἡρασιτιάδι λαοῖς χαίρειν (P. Cairo Zen. 59203 from 254 B. C.). Cf. P. Tebt. 701, 1.74; 80: τοῖς λαοῖς τοῖς ἐν Σόρων κώμῃ.

in the *χώρα*, turned into 'Egyptians'<sup>36</sup>. Sir Harold Bell took this view as a basis for his opinion that the payment of *laographia* was not a mark of degradation<sup>37</sup>: among the persons liable to *laographia* were the inhabitants of *μητροπόλεις*, who were officially reckoned among the Egyptians, but who, as a matter of fact, were men of Greek education. It could not be the intention of the Roman Government to put on such persons a mark of degradation. And, in fact, they did not pay the full amount of the *laographia*, but paid it at a reduced rate. *The intention is clear: it was to emphasize the superiority of Hellenic culture, to make a distinction between an urban and Hellenized élite and the man of the peasantry*<sup>38</sup>. I entirely agree with Sir Harold as to the intention of the Roman Government; yet it should be emphasized that this distinction between Greek and Egyptian elements, juridically envisaged, was not simply identical with the distinction between the urban, that is to say the hellenized, population, and the rural one. The Jews of Alexandria, though an urban population and very largely hellenized, did pay the *laographia*, whereas *the fathers of the citizens of Antinoopolis*, though certainly villagers, did not pay it (*W. Chr.* 28). We must search for a clear juridical distinction between 'Greek' and 'Egyptian'. There can be little doubt that in the eyes of the Romans citizens of Greek cities only were reckoned among the 'Greeks' in all provinces of mixed population. Their approach to the problem was quite sound: after three hundred years of Greek domination in the East everyone could speak Greek, so that this fact alone was not sufficient to entitle Syrians, Jews, Egyptians, and so on, to be regarded as Greeks and to be granted all those privileges which were granted by Romans to true Hellenes. More than this: even Greeks themselves could be acknowledged as such only if they could prove their pure Greek origin<sup>39</sup>. Only citizens

<sup>36</sup> Bickermann, *Arch. f. Pap.* 8, 216 ff.; 9, 24 ff. Cf. Taubenschlag, *The Law of Greco-Roman Egypt* II 19.

<sup>37</sup> Sir Harold frequently cites the above mentioned article by Bickermann, as, for ex., in *CAH* X 298, or in *Egypt from Alexander* etc. 70. Bickermann's book on the Edict of Caracalla and P. Giss. 40 serves also as a basis for the "new view" adopted by Sir Harold (*JRS* 37, 18).

<sup>38</sup> Bell, *Egypt from Alexander* etc., 71.

<sup>39</sup> The contempt of the Romans for descendants of Greeks, who did not maintain the purity of their race, is clearly emphasized in the well-known sentence put by Livius (38, 17) into the mouth of the Roman consul Cn. Manlius: *Macedones... in Syros, Parthos, Aegyptios degenerarunt.*

of Greek πόλεις could be regarded as true Hellenes: the avoidance of *connubium* between them and the 'natives' protected them, more or less, from the overwhelming influence of the Orient<sup>40</sup>. Thus, in the eyes of the Roman Government in Egypt, only citizens of Alexandria, Naucratis, and Ptolemais, could be reckoned among true Greeks; the metropolitans, being a mixed population, were not Greeks and were therefore liable to *laographia*. Yet strict juridical laws are not always observed, especially when the historical situation calls for some innovation: we may add, too, that the Roman Emperor was always free to decide whether certain persons, or groups of persons, had to be subjected to strict obligations, or could be exempt from them. The Roman Government needed the help of mixed Hellenic-Egyptian population of the metropolis: this was the element best fitted to carry out the tasks of local administration. So a privilege was granted them: though they were not exempt from the *laographia* (and, consequently, remained 'Egyptian'), their financial burden was lightened and they paid the poll-tax at a reduced rate<sup>41</sup>.

This rather long digression has shown us that the Roman period inaugurated a sharp distinction between two principal groups of the Egyptian population, a distinction resulting essentially from the common Roman policy in the Eastern provinces, further aggravated by the special conditions in Egypt, where the village people had endured some thousands of years of servitude<sup>42</sup>. The

<sup>40</sup> The prohibition of *connubium* with the Egyptians is attested in a direct way for Naucratis only, see *W. Chr.* 27. If the assertion in *P. Oxy.* 2177, that the laws of Alexandria were modelled upon the laws of Athens, is true, the Alexandrians, too, had no *connubium* with other people, since a law of Pericles defined an Athenian citizen as of citizens' origin on both sides. Cf. also the *Gnomon of the Idios Logos*, §§ 13, 38, 46, 47.

<sup>41</sup> The metropolitans in Arsinoites paid 20 dr. instead of 40, or 44, of the συντάξιμον; in other districts of Egypt the payments of the metropolitans were 12, and even 8 dr. See Wallace, *Taxation*, 121 ff.

<sup>42</sup> The Roman policy in Eastern provinces was based on the classification of the inhabitants into two distinct groups, that of the Hellenized urban population and that of the villagers faithful to their ancient Oriental culture. The men of the first group were granted many privileges by the Romans (Hellenization, for instance, was a prerequisite for obtaining Roman citizenship), whereas the rural population was treated as "barbarians". The same distinction may be applied to the Romanized and rural population of the Western provinces. See on this question Rostovtzeff, *Social and Economic History of the Roman Empire*, 6, 178 f., 236 ff., 245, 298 ff., 331 ff.; especially on Egypt 257 f., 265, 273. Cf. *CAH*

one group of the inhabitants was recognised ethnically as Hellenes and juridically as free people (= citizens of πόλιεις), whereas the other groups was considered ethnically as Egyptians and juridically as a conquered people. The formal mark of distinction for men of the first group was their education in a Greek gymnasium, and especially their service as ephebi; the mark for persons of the second group was their payment of *laographia*. It would be, perhaps, an exaggeration to say with Wilcken, that the Egyptians were a *pariah class*, but it is true that the *laographia* was a special mark of this class. Consequently, it was a mark of degradation, and that in both senses connected with a poll-tax: it marked the Egyptians as a conquered people, and the rural population, the λαοί, as a subjugated social class of low standing. This conclusion results logically from the very fact, that the whole population of Egypt was roughly divided into two separate groups, one having all the privileges and the other carrying out all the duties; one being rich, powerful, and educated, the other poor, powerless, and ignorant of the officially acknowledged world civilization. Now we have to see if we can adduce special instances in proof of this<sup>43</sup>.

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XI 491, 497 ff., 513 ff., 573, 587 ff., 620 f. On Rome's policy of maintaining Hellenism and of strengthening the city-states, which were its home, against the threat of the 'barbarians' see *ibid.* 615, cf. 555 and 670. Hellenism was at that time synonymous with culture (*ibid.* p. 622).

<sup>43</sup> Before we turn to the discussion of special facts, some additional notes of general character must be given. According to Bell (*JRS* 37, 19), the payment of *laographia* was not a sign of inferiority imposed on a conquered people, but rather, a normal feature in the financial system of Roman Egypt, taken over by Augustus from the Ptolemies but remodelled by him, with a grant of exemption to certain classes which he wished to distinguish from the general mass. In other words the difference is properly expressed not by saying that subjection to poll-tax was imposed as a mark of inferiority but rather that exemption from it was granted as a special privilege. I doubt if we can regard this argument as convincing. Were we able to state, what the "normal" situation of the Egyptians ought to have been, we could easily distinguish between a "privileged" and an "inferior" status of different classes. But we have only two groups of population, one of a higher and the other of a lower standing, and if the higher is "privileged", the lower is "degraded", and *vice versa*. An example from modern times may, perhaps, throw some light on the problem. In Russia, before 1917, Jews were compelled to live in certain districts only (to say nothing of many other restrictions); yet some groups of Jews (such as rich merchants, graduates of the Universities, descendants of soldiers from the time of Nicholas I) were allowed to take up domicile outside "the pale". They were, of course, privileged; does this mean that the state of all other Jews was normal? Another example may be taken from ancient history. Were the

One instance is the well-known 'βουλή-papyrus' (PSI 1160). The spokesman of the Alexandrians writes to Augustus: the βουλή of Alexandria will take care ἵνα μή τι τῶν μελλόντων τινὲς λαογραφῶσθαι τοῖς κατ' ἔτος ἐφήβοις συνεγγραφόμενοι ἐπὶ τὴν δημοσίαν τρά[πεζαν] πρόσσδον ἐλασσῶσι. This sentence attests the existence of two categories of the population in Alexandria, whose marks of distinction were, on the one hand, gymnasium education (here, more precisely, the service as ephebi), and on the other the *laographia*. Now, who are the persons who evade by illegal means the payment of *laographia*? The spokesman of the Alexandrians continues: καὶ τὸ π(ο)λείτευμα τῶν Ἀλεξανδρείων, [.].ρ... ὑπάρχον, ἄθρεπτοι καὶ ἀνάγωγοι γεγονότες ἀνθρώποι μολύνωσι. Thus the spokesman of Alexandria tries to defend the *stainless*<sup>44</sup> community of Alexandrian citizens against the intrusion of *uneducated and ill-bred* people, i. e. against persons without the usual Greek gymnasium education. There can be little doubt that Egyptians and Jews are meant<sup>45</sup>.

Helots in Sparta in a normal state because the higher class of the native population, the *περίοικοι*, were privileged? It is obvious that the privileged state of a minority does not necessarily mean that the whole people lives under normal conditions, unless we regard servitude as the usual status of a man. — Discussing the problem of *laographia* Sir Harold frequently emphasizes that it was the rural population only which was subjected to it; see especially *JEA* 23, 135, where he cites an edict of Diocletian imposing poll-tax on every ἄγροικος. An edict of so late a time (when the *laographia* had long since been abolished) cannot serve as evidence on the question with which we are concerned. Yet even if such an edict were extant from the early Roman period it would hardly prove anything: the villagers formed so overwhelming a part of the Egyptian population, that the terms "Egyptians" and "villagers" were almost synonymous. Yet we must not confound the legal side of the question with the social. The status of Egypt was based on a conquest, not on a social revolution; therefore the status of the whole nation was juridically binding, not the situation of one class or another. — I said that citizens of Greek πόλεις were exempt from poll-tax. So they were, so far as I know, throughout Roman Empire, the payment of the poll-tax not being compatible with the status of free citizen. Of course, I am speaking of poll-tax only: the *civitates stipendiariae* paid various taxes, and even *liberae civitates* were not exempt from them, unless they were *immunes* as well. See Abbott and Johnson, 39 ff.

<sup>44</sup> The editors restore [ἀκή]ρ[ατον] ὑπάρχον.

<sup>45</sup> An Egyptian inscribing his son as ephebos was heavily fined; cf. *Gnomon of the Idios Logos*, § 44. Jews were forbidden by Claudius to participate in the games presided over by gymnasiarchs and kosmets (P. Lond. 1912 = *SP* 212, l. 92/3); yet such games were an integral part of the education of a youth in the

We are aware of the profound contempt felt by the Alexandrians, citizens not paying the *laographia*, for the ill-bred masses who had to pay it.

The following instances are taken from documents dealing with Jewish affairs<sup>46</sup>. In a fragment of the *Acts of Alexandrian Martyrs*<sup>47</sup>, referring to the trial of the anti-Semites' leader, Isidoros, before Claudius, the Jewish king Agrippa is compelled to answer the following imputation against Alexandrian Jews on the part of Isidoros: οὐκ εἰσιν Ἰαλιανοὶ ἰσχυροὶ, τρώπων δὲ Αἰγυπτίων ὅμοιοι. And Isidoros adds the question: οὐκ εἰσι(ν) ἴσοι τοῖς τὸν φόρον τελουμένοις? The approach to the problem on the part of the leader of the anti-Semites is quite clear: there is no difference between Jews and Egyptians because both are liable to the payment of the poll-tax<sup>48</sup>. There is no need to stress that a principal of the gymnasium, who was at the same time an active leader of the anti-Semites, had no feelings for Jews and Egyptians other than hate and contempt; but it is important for us to emphasize

gymnasium. So it is clear, that the gymnasium education itself was prohibited for Jews by Claudius.

<sup>46</sup> It can easily be understood why documents concerning Jews provide us with some valuable evidence in the matter of *laographia*. Jews were neither Greeks nor Egyptians, and it was the duty of the Roman government to decide, whether they had or had not to pay *laographia*. The decision of Rome was that they were not Greeks, and, therefore, the payment of the poll-tax was imposed upon them as well. Yet the Alexandrian Jews, hellenized and of high standing as they were, could not willingly accept a situation degrading them to the status of mere *fellahin*. There resulted a stubborn struggle for civic rights in Alexandria, in order to be freed from *laographia*, and this struggle is clearly apparent in the documents and literary productions of the epoch. I shall deal with this question in detail in my *Corpus Papyrorum Judaicarum*, now in preparation.

<sup>47</sup> W. Uxkull-Gyllenband, *Sitzb. Preuss. Ak. d. Wiss., Phil.-Hist. Klasse*, 1930, XXVIII.

<sup>48</sup> That *φόρος* here means poll-tax is obvious: Isidoros speaks of the tax imposed on Egyptians, and that can mean only *laographia*. We may record, too, that the Latin *tributum capitis* was sometimes translated in Greek as *φόρος τῶν σωματίων* (Appian, *Syr.* 50). Cf. also Mc. 12, 14, Matt. 22, 17, and Luk. 20, 22, where *κλήροσ* is used as a synonyme for *φόρος*. The answer of Agrippas is very elusive: he simulates total ignorance of the intention of his opponent and asserts that *the authorities of... had imposed the taxes (φόρος) on the Egyptians, but no one had imposed them on Jews*. As if the question of taxation in general was debated before Claudius, and not the special item concerning the tax paid by Jews and Egyptians alike! We may wonder whether this answer was genuine, or rather a clever invention on the part of the author of the *Acts*.

that he demonstrates his feelings just by arguing that these two peoples were distinguished from the Alexandrians, since both were liable to the payment of the poll-tax. So it is clear that the poll-tax was a mark of degradation — at any rate in the eyes of a Greek.

A very interesting document referring to the same problem of citizenship and poll-tax is the Alexandrian papyrus BGU 1140 dated 5/4 B. C. A Jew, Helenos, son of Tryphon, approaches the prefect with a petition, the exact purpose of which cannot be established, since the papyrus is very badly preserved, but whose general aim is more or less clear. Helenos was a son of a citizen of Alexandria and had enjoyed the usual Greek education, probably in a gymnasium; he surely regarded himself as a citizen, and accordingly styled himself in his petition as Ἀλεξανδρεύς. Yet the scribe who wrote the petition for him changed this term to Ἰουδαῖος τῶν ἀπὸ Ἀλεξανδρείας: this last term signified that Helenos was only an inhabitant of Alexandria, not a citizen. Further the *laographia* is mentioned — at least three times in six lines. So there can be little doubt what has happened to the unfortunate Helenos: he considered himself a citizen of Alexandria, but suddenly it appeared that he was not, and therefore had to pay the *laographia*. We are for the moment interested in only one passage in the petition of Helenos: κινδυνεύω οὐ μόνον τῆς ἰδίας πατρίδος στερηθῆναι ἀλλὰ καὶ.... (l. 6 ff.). The πατρίς of a Greek citizen is his city. Helenos was sure that his πατρίς was Alexandria; now, when he is subjected to the payment of the *laographia*, he loses his πατρίς. To put it otherwise: he will be expelled from the social and cultural environment, hitherto his usual society. To be swamped in the crowd of ἄθροστοι καὶ ἀνάγωγοι (to quote the author of the βουλή-papyrus), or, even worse, to be reckoned among the ξένοι καὶ ἐπήλυδες (to quote the Roman prefect Flaccus), was not a very attractive prospect for one who had seen better times. And once again — it was the *laographia* that drew the sharp line of distinction between the privileged and a commoner<sup>49</sup>.

And now the last piece of evidence: the third book of Maccabees. It is not my intention to discuss here the entire complex of problems connected with the chronology of the composition of *III Macc.* In my opinion the book was definitely composed under

<sup>49</sup> I cannot give here a detailed justification of my interpretation of this papyrus; the reader will find it in the *Corpus* mentioned above.



Augustus; but I cannot press on my readers a solution of a rather complicated question, without giving sufficiently weighty reasons<sup>50</sup>. Fortunately the chronological problem is not of great importance as regards the question at present under discussion, namely — whether the *laographia* was, or was not, a mark of degradation. According to the author of *III Macc.*, the king, Ptolemy IV Philopator, tried to compel Jews to follow the cult of Dionysos: those who would not obey, were to be forced *into laographia and the condition of slavery* (II 28: πάντας δὲ τοὺς Ἰουδαίους εἰς λαογραφίαν καὶ οἰκετικὴν διάθεσιν ἀχθῆναι), but to those who were willing to accept his order, he would grant Alexandrian citizenship (II 30: τούτους ἰσοπολίτας Ἀλεξανδρεῦσιν εἶναι). Here, once again, the sharp distinction is made between the *laographia* on the one hand and Alexandrian citizenship on the other. But by far more important is the identification of *laographia* with the condition of slavery. In the eyes of the Jewish author of *III Macc.* Alexandrian citizenship is, of course, a privilege; but the payment of the *laographia* is not the normal condition of every man, but precisely a form of servitude. The meaning of the passage is not changed even if we interpret *laographia* not in its ‘Roman’ sense (as poll-tax), but in its ‘Ptolemaic’ sense (as numbering of the people): the picture given by the author of *III Macc.* to the ἀπογραφὴ of Jews shows clearly that some very extraordinary *census* is meant, and we cannot account for it other than for the purpose of imposing a poll-tax<sup>51</sup>.

These instances show us that the Alexandrian citizens on the one hand, and Jews on the other, both considered the *laographia* as a mark of subjugation and inferiority, and I do not know why we should adopt a contrary view. This was, as a matter of fact, the *communis opinio* of all scholars till a new opinion was adopted. It is, perhaps, worth noting that this new view was based not on

<sup>50</sup> I discussed in detail the chronological problem of *III Macc.*, as well as of its composition, in my Hebrew article *The Third Book of Maccabees as a historical source of the time of Augustus*, *Zion*, X 1 ff. It is my intention to deal with the matter once again in English.

<sup>51</sup> There were no taxes in Ptolemaic Egypt which could be identified with a “condition of slavery”, and there could be only one tax, the imposition of which was connected with the enrolment on the entire nation, as presupposed in *III Macc.* Wallace, though ascribing the *census* to Ptolemy Philopator, is right in his assertion that it was carried out in order to collect the poll-tax; see his *Census and Poll-tax in Ptolemaic Egypt*, 437 n. 74.

a careful investigation of the character of the *laographia* itself, but on some considerations only indirectly bearing on the problem. Sir Harold Bell, in his article in *JRS* 37, 17 ff., formulates the principal arguments against the old view as follows: 1) the existence of poll-tax under the Ptolemies; 2) the payment of *laographia* by the *metropolitae*; 3) the payment of *laographia* by Egyptians after 212, though then, in accordance with *Constitutio Antoniniana*, they all became Roman citizens. The first two points have already been discussed above; we now have to say some words about the *CA* and the problem of *dediticii* closely connected with it<sup>52</sup>.

The problem of the *dediticii* is rather complicated, yet, fortunately, I am not obliged to discuss it here in details, since Sir Harold himself in his polemics against Segré (*JEA* 30, 73) formulated the principal issue in a few words. *There is, it is true, a possible ambiguity in the use of the word dediticius. If it is taken to mean, as in Gaius I, 14. "hi qui quondam adversus populum Romanum armis susceptis pugnaverunt, deinde victi se dediderunt", then obviously the Egyptians were dediticii; but so were the Greeks, so were all inhabitants of provinces which had been conquered by force of arms. It is surely obvious that I was throughout using the word in the sense postulated by Segré... for the period of the CA..., namely „cives nullius certae civitatis".* Now it is clear that for the time of Augustus the first meaning only, as formulated by Gaius, is valid. The fact that 250 years afterwards the term was used in another sense has nothing to do with the political situation of Egypt under Augustus. Sir Harold objects that in this sense the inhabitants of every province conquered by Romans, including Greeks, were *dediticii*. This is true, but the Romans could exert their rights as conquerors in full measure, or only in part, or even forego them altogether. Their policy after the conquest, rather than the conquest itself, was essential for the *status* of the conquered peoples. We have already seen that Alexandria, conquered as it was just as Egypt, had its municipal freedom restored by Augustus. It is well known that the general policy of

<sup>52</sup> The literature on *CA* and the problem of the *dediticii* is very abundant. Bickermann, in his *Das Edikt des Kaisers Caracalla in P. Giss. 40* (1926), was the first to trace the principal lines of the problem. Cf. now Sherwin-White, *The Roman Citizenship*, 1939, 216 ff.; Taubenschlag, *The Law of Greco-Roman Egypt*, II 25 f., and the articles of Sir Harold Bell referred to above, note 6. Cf. also note 54.

Rome throughout the entire Hellenistic world was to grant to Greeks (i. e. to citizens of Greek cities) their freedom, while leaving the native inhabitants in a state of subjugation<sup>53</sup>. Whether the Egyptians under Augustus were really called *dediticii*, is a question of political nomenclature only and has, as such, but little importance in the eyes of the historian; that they were a subjugated people is beyond doubt and was, as far as I know, never called in question. So their payment of *laographia* was fully in accordance with their political status, whether they were, or were not, called officially *dediticii*. So far the question is quite clear; when we turn to the time of the *CA* it becomes more complicated. The recent interpretations of P. Giss. 40 seem to reveal that the famous words *χωρὶς τῶν δεδειτυκίων* in the *CA* did not mean the non admission of the *dediticii* to Roman citizenship, but only their exclusion from some clause in the Edict, the sense of which cannot be properly established, and it is now generally accepted that the entire population of the Roman world, including Egypt, received Roman citizenship<sup>54</sup>. If so, why did the Egyptians continue to pay

<sup>53</sup> The Romans frequently granted the inhabitants of conquered countries the right to use their own laws (τοῖς ἰδίοις νόμοις χρῆσθαι). Such a grant, as referring to Greek cities, comprised the principles of freedom and autonomy, i. e. of municipal selfgovernment. This selfgovernment, under Rome's patronage, restricted as it was, was, nevertheless, regarded as "freedom", and liberated the citizens automatically from being numbered among the *dediticii*. See for such grants of autonomy, e. g., Abbott and Johnson, Nos. 16, 19, 40; even the farcical proclamation of freedom to the whole of Hellas on the part of Neron (*ibid.*, n. 56) may serve as an example (though the wording here, of course, is too exaggerated). The process of urbanization, going hand in hand with the Hellenization of the Eastern, and Romanization of the Western provinces, was in high degree favoured by the Romans, and thus the principles of municipal freedom were spread over the entire Hellenized and Romanized population of the Empire. The result was that there were no *dediticii* inside the boundaries of the city-states, or *municipia*, with no reference to what was the status of the conquered city at the moment of the conquest. *The growth of the system of libertas, although based on the military conquests of Rome, took place without any violation of formal rights. For Rome was always entitled to make what stipulations she chose when dealing with the dediticii* (Sherwin-White, o. c., 156). The rural population only, which had no civic rights, and no municipal "freedom", could be reckoned among the *dediticii*. Cf. above, note 42.

<sup>54</sup> I cannot here discuss the whole question of *CA*, necessarily connected with various attempts at the restoration of the mutilated text of P. Giss. 40. Here some articles on the question (in addition to the literature cited in note 52): Schönbauer, *Ztsch. Sav.-St.*, R. Abt., 51, 1931, 277 ff.; Wilhelm, *Amer. Jour.*

the *laographia*? A Roman citizen, one may argue, cannot pay a tax known as *the mark of a pariah class*; consequently, the *laographia* was not such a mark. This is, indeed, the conclusion of Sir Harold Bell (*JRS* 37, p. 18). Yet we must again call to mind the difference of the epochs and the consequent changes in the use and interpretation of juridical terms. I do not touch the question of the new possible meaning of *dediticii* in the 3rd century: this has no direct bearing on our problem. We now are concerned with the conception of the Roman citizenship only. It makes a difference whether Roman citizenship was confined to a small number of inhabitants of Rome, or to the population of Italy, or to the entire Roman Empire. Every stage in this political development corresponds to a different conception of the rights connected with Roman citizenship<sup>55</sup>. It was once a matter of course, that a Roman citizen had not to pay a poll-tax; but it was a matter of course as well, that the Roman citizen should not manage his legal affairs according to any law other than Roman. Yet in recent years we have learned something about the last item. It is likely that the majority of modern scholars inclines towards the thesis, that *CA* did not abolish the local rights of the inhabitants of the Empire, in spite of the fact that they all became Roman citizens<sup>56</sup>. What is valid in regard to Roman private law is so much the more valid in regard to taxes paid by Romans, since this question was not one of principle but merely a matter of fiscal necessity. It is obvious that *Caracalla would in any case certainly hesitate to sanction a measure which would have the effect of seriously reducing the revenue* (Bell, l. c.). Dio Cassius (77, 9, 5) even suggested that the aim of Caracalla was to increase the income of the *fiscus* by imposing on the whole Empire a certain tax (*vicesima hereditatum*) which had

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*Arch.* 38, 1934, 178 ff.; Wenger, *Actes du 5<sup>e</sup> Congrès*, 525; A. H. M. Jones, *JRS* 26, 1936, 223 ff.; Stroux, *Philologus* 88, 1933, 272 ff.; Schubart, *Aegyptus* 20, 1940, 31 ff.

<sup>55</sup> See on the development of the Roman citizenship Sherwin-White, *The Roman Citizenship*, 1939. The author emphasizes rightly the stability of Rome's juridical terminology: *the institutions which Rome employs do not change their names with the change in their meaning* (p. 37). For the meaning of Roman citizenship on the eve of *CA* see chapter X 206 ff.

<sup>56</sup> On the gradual development of *double citizenship* (i. e. of native country and of Rome) see Sherwin-White, o. c. 134, 189, 213. As to the question, whether the *CA* abolished the local rights, or not, see the literature referred to in n. 54, and especially the article of Schubart's.

till then been exacted from Roman citizens only. So there is no reason why Caracalla should abolish the *laographia*<sup>57</sup>. The Roman citizenship, granted to everyone, ceased to be a privilege, since there cannot be a political status in which everyone is privileged. In this sense we may say that the *laographia*, too, ceased to be a mark of inferiority. But it is obvious that the new situation, created by *CA* as a result of a long development, had no connection with the legal status of the Egyptians at the time of their conquest by Augustus.

We may stop here. Only one further item should be added. In my opinion the discrepancy between the old and the new view is not so great as it seems to be. The adherents of the new view themselves do not think that the Ptolemaic *syntaxis* was a poll-tax in the strict sense of the term, and they commonly stress the fact that the Roman *laographia* was at any rate by far stronger<sup>58</sup>. They do not deny that the time of Augustus inaugurated a new epoch in the methods of taxation of Egypt, and it is more a difference of degree than of principle when one says that the Ptolemaic *syntaxis* was something like a poll-tax, or when one says, it was merely a capitation tax. The new view appeared as a reaction against the exaggerated opinion of the old school. Wilcken spoke of the Egyptians as of a *pariah-class*, and it is obvious that this term has no application either in Egypt or in any other province of the Roman Empire. Had he used milder terms, as e. g. 'degradation', or 'inferiority', the reaction, perhaps, would not be so sharp. It was an exaggeration, too, to describe the imposition of

<sup>57</sup> Besides, I am not quite sure that the *laographia* did not cease after 212. Sir Harold himself (*JRS* 37, 18) enumerates only few examples of its payment in the 3rd century, and a number of them seems to be doubtful. As far as we can see the payment of *laographia* in the 3rd century was exceptional rather than common. Cf. Wallace, *Taxation*, 133 f.; Taubenschlag, *The Law of Greco-Roman Egypt*, II 25 n. 44. Sir Harold, however, has shown (o. c.) that the payments of *laographia* had gradually diminished as early as during the 2nd century, so that its nearly complete disappearance in the 3rd ought not to be considered precisely as a consequence of *CA*; yet this view does not change the very fact that the *laographia* almost vanished in the 3rd century. — The poll-tax was again restored by Diocletian, this time as a special impost on the rural population; cf. Abbott and Johnson, 130, 221; *Etud. d. papyr.* II 4; Bell, *JEA* 23, 135.

<sup>58</sup> Cf. Wilcken, *Grundzüge*, 58; Wallace, *Taxation*, 116; Johnson, *Roman Egypt*, 484; cf. above, note 26.

the *laographia* as a special measure intended to humiliate the Egyptian population, as if the *laographia*, as such, created a new political situation non existent from the very moment of the conquest. The imposition of *laographia* was not a cause of the degradation, but its result. Historically envisaged, the question of *laographia* is one of many connected with the problem of Roman policy in the conquered countries, and especially with the Roman attitude towards the native, non Hellenized, population of the Eastern provinces. On this item an agreement can easily be reached. The difference of treatment of Greeks and Egyptians by the Roman government is too obvious a fact to be dismissed as insignificant, and it makes little difference whether we stress the social and cultural point, as Sir Harold does, or the juridical and ethnical, as I have done. Practically both approaches are almost identical. When Sir Harold speaks of a *favoured treatment for the Hellenized population of the towns over the rural and native Egyptian populace*<sup>59</sup> and so emphasizes the fundamental distinction between the Hellenized *population* and the Egyptian *populace*, as seen through the eyes of the Romans, — he is expressing the very idea I wished to put forward in this article.

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<sup>59</sup> *Egypt from Alexander etc.*, 74.