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Tekst jest udostępniony do wykorzystania w ramach dozwolonego użytku.
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. 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 τεχνικός describes himself as τελών 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 of the

1 Wilcken, Griechische Ostraka aus Aegypten und Nubien, I 230 ff.
of λαογραφία. 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. Claire Préaux in her edition of P. Wlbr. Brookl. 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. 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...

5 Compare PSI 902 with P. Tebt. 384; add P. Mich. V 241, 1.35; 346(b), 1.5; 355, 1.6.

5 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.


7 L’Economie 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)⁶.

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 de-diticii, 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 on⁷. 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 syntaxis⁸. The payment of a συντάξεις τῶν πορθμίδων⁹

⁶ 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).

⁷ When the Athenians founded their Second Naval League (378/7 B. C.) the payments of the members of the League were euphemistically called ωοντάξεις, 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, συντάξεις (OGIS 1).

⁸ 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. In P. Tebt. 840 dated 114 B.C. the impost of a ‘quarter upon millers’ (τετάρτη τῶν σιτοποιῶν) is called syntaxis. It seems that a tax imposed on the importation of pigs into a village was, too, called syntaxis. 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. 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,
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 ungleich, 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 namlich 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, distinguishes rightly between the poll-tax (cap. VIII) and various capititation taxes (cap. IX) like χωματικῶν, φυλακτικῶν, βαλανευτικῶν, 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,

12 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. μερισμός άνδριάντος, μερισμός 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 14. Even in cases when a capitation tax is frankly called tributum capitis, or έπικεφάλαιον, there is no evidence to justify its being regarded as just a poll-tax 15.

14 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 φολακίτικυς έργαστηρίων, 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 Intro., 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 (παρά των 'Ιουδαίων και των 'Ελλήνων ἐπάνω σώματος). The tax was levied τις εκ πάνω (i.e. τοις κόμματοις, i.e. seemingly for the maintenance of granaries. — P. Tebt. 880 (2nd cent. B. C.) is a list of persons from the village of Βερενικός Θεσμόφορος paying the άλικη; the list is drawn up κατ' άνδρα κατ' ΙΦνος. — 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.

15 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 έπικεφάλαιον is attested for the time of Diadochi by Ps.-Arist. Oikpn. II 1, 4, but it is identified here with trade-tax (τεταγκάλαν οἱ καὶ γειτωνάξιον προκαταγομένη); it is, therefore, a special capitation tax, not a poll-tax. In Roman Egypt έπικεφάλαιον 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 γειτωνάξιον, trade-tax (O. Theb., pp. 153–4). It may refer also to other distributed charges. P. Oxy. XII, 1438 lists as "of the έπικεφαλία of certain fugitives" the defaulted payments of δεσμοφυλάκων, εξαδραχμία ονων, χωματικόν, and others, and WO 151 affords a clear instance of a payment διὰ τοῦ καιροῦ έπικεφαλίαν άνδριάντος... (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 ἢρσενίκα ὑβρη). 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, φυλακίτων ἔργαστηριών, 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.

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: Ἕτους καί λαογραφία Θεογνίδος τῶν τετελήκτων τήν σύνταξι καί τὸν ἐπιστατικὸν ἐν τῶι [...]. We do not know what ἐπιστατικὸν means; it was perhaps a tax intended to cover the expenses of the office of the ἐπιστάτης τῶν φυλακίτων. It was, at any rate, not a poll-tax. Why should the

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16 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.

17 For ἐπιστατικὸν cf. Cl. Préaux, L’Économie 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 ἐπιστατικὸν 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 18.

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: ('Ετους) καθ' Θώυ λαογραφία Θεογο(νίς) κατ' ἀνδρὰ τελούντων σύνταξιν. Here σύνταξις is mentioned alone, without ἐπιστατικὸν; 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' ἀνδρὰ, 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.

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 σοντάξψον 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 ιοοδαΐον τέλεσμα in Edfu, for example, was paid sometimes once a year (9 dr. 2 ob. including the ἀπαρχα), 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 ostracon 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 σοντάξψον 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 ἁπογραφή of a δημόσιος γεωργός describing himself as τελών σύνταξιν. According to Wilcken, the ἁπογραφή 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. 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. 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. Now, there is no doubt that the laographia was sometimes called syntaxis, or more precisely λαϊκή 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

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

20 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.

21 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. 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, συντάξις, 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. 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 συντάξεις 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

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22 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 δημαρίων Ἰοδαίων (so, at any rate, until the 8th year of Domitian); yet the popular name was Ἰοδαίον τέλεσμα, which, of course, much simpler. From the 12th year of Domitian, the popular name replaced the official and supplanted it completely.

23 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. 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, I. 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 εὐνών, ἵερων φόρον, ἐνοικίων, etc., and, in all probability bears the same local character.

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.

24 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.

25 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 Antiochus III, immediately following his conquest of Palestine in 198 B.C. (cf. Bickermann, Instit. des Sélécid., 111). In his edict, Antiochus III exempts the gerusia and the priests of Jerusalem ἄν ὑπὲρ τῆς κεφαλῆς τελοῦν, 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 Antiochus 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 λατεῖς σύνταξις; that explains why this term (or συνταξιμόν) 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 laographia 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 26. 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.

26 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 27. 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 *metropolites*, 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

27 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.
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συντάξιμον; incidentally the terms λαογραφία and έπικεφάλιον are used as well 28.

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 džizya, 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 29. 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


29 Džizya, 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 džizya (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. Džizya 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. 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. 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 δορύκτητος 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. So it can hardly be

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30 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.

31 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.

32 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*, Abb. 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. In the eyes of the Romans, 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 præmium 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. 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 Naukratis 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. 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. 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...
in the γεωργοί, turned into ‘Egyptians’ 36. Sir Harold Bell took this view as a basis for his opinion that the payment of laographia was not a mark of degradation 37: 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 elite and the man of the peasantry 38. 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 39. Only citizens

37 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).
38 Bell, Egypt from Alexander etc., 71.
39 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.
SYNTAX AND LAOGRAPHIA

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. Thus, in the eyes of the Roman Government in Egypt, only citizens of Alexandria, Naucratis, and Ptolemais, could be reckoned among true Greeks; the metropolites, 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.

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. 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.

The metropolites in Arsinoites paid 20 dr. instead of 40, or 44, of the σονταγμον; in other districts of Egypt the payments of the metropolites were 12, and even 8 dr. See Wallace, Taxation, 121 ff.

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 ff., 236 ff., 245, 298 ff., 331 ff.; especially on Egypt 257 ff., 265, 273. Cf. CAH.
one group of the inhabitants was recognised ethnically as Hellenes and juridically as free people (= citizens of πόλεις), 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.

43 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 μὴ τι τῶν μελλόντων τινές λαογραφήσαι τοῖς κατ᾽ ἕτος ἐφήβους συνεγγράφεσθαι ὑπὲρ τῆς δημοσίας τράπεζαι πρόσωπον ἐλεγχωςι. 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 πολείτευμα τῶν Ἀλεξανδρείων, .[.]—ὑπάρχον, ἀθρεπτοὶ καὶ ἀνάγωγοι γεγονότες μολύνωσι. Thus the spokesman of Alexandria tries to defend the stainless 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.

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 ἀγροινος. 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.

44 The editors restore [ἀνήρ]τον ὑπάρχον.
45 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, 1. 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. In a fragment of the Acts of Alexandrian Martyrs, 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 εἶσιν Ἀλεξανδρεύς! ὁμοίας τις ἄρτος Ἀγρίππα[ις ὁμοιοι. And Isidoros adds the question: οὐκ εἶσιν ὁμοίας τοῖς τοῦ φόρου τελευτήσ; 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. 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 that the gymnasium education itself was prohibited for Jews by Claudius.

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 fellakin. 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.

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 σώματων (Appian, Syr. 50). Cf. also Mc. 12, 14, Matt. 22, 17, and Luk. 20, 22, where κήνσος 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 tax (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 'Αλεξανδρεύς. Yet the scribe who wrote the petition for him changed this term to 'Ιουδαίος τῶν ἀπὸ 'Αλεξανδρείας; 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 ού μόνον της ιδίας πατρίδος ἀλλὰ καὶ (1. 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 ἀθρεπτοὶ 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 49.

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

49 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. 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 the Third Book of 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 τούς Ἰουδαίους εἰς λαογρα-
φίαν καὶ οἰκετικὴν διάθεσιν ἁγάραξιν), but to those who were willing to accept his order, he would grant Alexandrian citizenship (II 30: τούτους ἱσοπόλιτας Ἀλεξανδρινῶς εῖναι). 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 the Third Book of 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 the Third Book of Macc. to the απογραφή 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.

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

50 I discussed in detail the chronological problem of the Third Book of 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.

51 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 the 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 exist-
ence of poll-tax under the Ptolemies; 2) the payment of laographia
by the metropolites; 3) the payment of laographia by Egyptians
after 212, though then, in accordance with Constitutio Antoniniiana,
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. The
problem of the dediticii is rather complicated, yet, fortunately,
I am not obliged to discuss it here in details, since Sir Ha-
rold himself in his polemics against Segré (JEA 30, 73) formu-
lated the principal issue in a few words. There is, it is true, a pos-
sible ambiguity in the use of the word dediticius. If it is taken to
mean, as in Gaius 1, 14. "hi qui quondam adversus populum Roma-
num armis suscepsit 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..., nam-
ely "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 situa-
tion 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 con-
quest, 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 re-
stored by Augustus. It is well known that the general policy of

52 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-Ro-
man 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. 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 *χωρίς τῶν δεδειτικῶν* 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. If so, why did the Egyptians continue to pay...

53 The Romans frequently granted the inhabitants of conquered countries the right to use their own laws (τοίς ιδίοις νόμοις γράφεται). Such a grant, as referring to Greek cities, comprised the principles of freedom and autonomy, i.e., of municipal self-government. This self-government, 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.

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. 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. 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


56 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.

54 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. 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. 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

57 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 Greek-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.

58 Cf. Wilcken, Grundzüge, 58; Wallace, Taxation, 116; Johnson, Roman Egypt, 484; cf. above, note 26.
the *laographeia* as a special measure intended to humiliate the Egyptian population, as if the *laographeia*, as such, created a new political situation non existent from the very moment of the conquest. The imposition of *laographeia* was not a cause of the degradation, but its result. Historically envisaged, the question of *laographeia* 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[^50] 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.

[The Hebrew University, Jerusalem]  
V. Tcherikover

[^50]: Egypt from Alexander etc., 74.