

P. LEID. INV. F. 1948/3.4:
A NEW FRAGMENT CONCERNING MARKET TAXES IN OXYRHYNCHOS

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INTRODUCTION

The papyrus published below contains a very fragmentarily preserved report to a royal scribe and deputy-strategus of the Oxyrhynchite Nome. The document is incomplete at the left and the bottom, and in fact only the opening part of the report is preserved. A publication of this fragment is, however, warranted by the fact that this type of document is not amply attested and that it presents, even in its fragmentary state, some interesting new features. The fragment was acquired in 1948 by the Rijksmuseum van Oudheden at Leiden from the well-known dealer E. von Scherling¹.

The name of the addressee of the report has not been preserved and the available documentation does not allow us to restore it². The report was sent in by a person representing a body of *epiteretai* or inspectors and collectors of taxes operating in the town and province of Oxyrhynchos³. Lines 6-8 indicate that the report dealt with the tax collection process during a month Pharmuthi in the reign of the emperor Gordian III, and this indication enables us to establish the date of the fragment with some precision. As the month of Pharmuthi covers the period 27.iii-24.iv, and as the first possible Pharmuthi under Gordian falls in the year A.D. 239⁴, whereas the latest possible Pharmuthi fell in A.D. 243⁵, the report was presumably drawn up not long after 24.iv in some year between A.D. 239 and 243. Incidentally, it should be pointed out that the titulature of Gordian found in this papyrus seems to present a novelty⁶.

The most interesting question about this fragment is, in my opinion, the nature of the taxes which were collected. A search for parallel documents leads us to compare SB XVI 12695 = P. Lond. inv. 1562, verso⁷, and P. Köln V 228⁸. Both texts deal with reports of market taxes in Oxyrhynchos sent in by *ἐπιτηρηταὶ ὄνηος Σαραπίου* (SB XVI 12695.3) or *ἐπιτηρηταὶ ὄνηος ἄγορα() Σαραπίου* (P. Köln V 228.3-4). For these Oxyrhynchite market taxes see now the discussion by A. K. Bowman⁹. The kind of *epiteretai* found in this text does not seem to have been previously attested¹⁰, but their title may be compared with the function of the officials mentioned in PSI VI 692.1-3 (52/53 A.D.):

1 [- - - - -] οἱ μέτοχοι ἀσχολοῦ-

2 [μενοι τὴν παντοπωλικὴν καὶ ταριχηρὰν (1. ταριχηρὰν)

3 [Ὁξυρυγγίτου, κτλ.

For the restoration of παντοπωλικὴν in line 2 cf. line 12, παντοπωλικὸν ἐργαστήριον, and line 13-14, τῆ παντοπω-λικῆ. At the start of line 3 the editor suggested a restoration of [καὶ ἄλλας ὄνας Ὁξυρυγγίτου, but in view of our text one may consider a restoration of [πόλεως νομοῦ Ὁξυρυγγίτου. It is well known that *epiteretai* and *ascholoumenoi* performed more or less the same function¹¹, i.e. they supervised the concession and collection of taxes, in the present case those on general retail and pickling. The report they sent in concerned the taxes collected during the month Pharmuthi in one of Gordian's regnal years¹².

TEXT (Pl. 1)

P.Leid.F 1948/3.4 H. 6 × B. 5 cms Oxyrhynchos, post 24.iv.239-243

- 1 [ca. 10] βασιλ(ικῶ) γρα(μματεῖ) Ὁξ(υρυγγίτου) δια-
δεχο(μένῳ) τὴν στρα(τηγίαν)
2 [παρὰ Αὐρ(ηλίου) Ἀπολλωνίου τοῦ καὶ Σαρα-
πίωνος
3 [καὶ τῶν σὺν αὐ]τῷ ἐπιτηρ(ητῶν) ὄνηος παντο(πωλι-
κῆς)

1. Cf. the necrology in CdE 32 (1957), 81.
2. Cf. the note to line 1.
3. For the dual function of *epiteretai* cf. P. Köln V, p. 235 n. 1.
4. Gordian's *dies imperii* is not precisely known, but he must have become an Augustus in August 238, cf. Rea 1972, 8.
5. Gordian was killed very early in A.D. 244, though the precise date is not known, cf. ANRW II.2, 770 ff.
6. Cf. the note to line 8.
7. Published by Rea 1982.
8. A preliminary communication on this text (published by D. Hagedorn) appeared already in Rea 1982.
9. Bowman 1984.
10. Cf. Lewis 1982, 30-31.
11. Cf. Wallace 1938, 288, 315.
12. Cf. *supra*. For such monthly reports, cf. Wallace 1938, 320; P.Oxy. XLVI 3174; P. Köln V 228.

4 [και ταριχηράς πόλεως νομοῦ Ὁξυρυγγίτου)
 5 [λόγος) τῶν ἐμπωληθῆντων ἐκ τῆς αὐτῆς ὀνής
 6 [] ᾱ λ̄ μηνός Φαρμουθι
 7 [ca. 14 Μάρκοιο Ἀντωνίου Γορδιαγοῦ
 8 [ca. 18] ἢ Εὔσεβους Εὐτυχοῦς
 9 [] ἔστι δέ
 10 [] (δραχμάς) η
 11 [] (δραχμάς) ιβ

"To N.N., royal scribe and deputy-strategus of the Oxyrhynchite Nome. From Aurelius Apollonios, alias Sarrapion, and his colleagues *epiteretai* of the concession of general retail and pickling for the city and province of Oxyrhynchos. Report of revenues from the same concession --- 1st - 30th of the month of Pharmuthi (of the current xth regnal year) of the emperor Marcus Antonius Gordianus --- Pius Felix. This is: -- 8 drachmas, -- 12 (?) drachmas ---".

NOTES

- 1) There is no obvious candidate whose name may be restored at the start of this line. Cf. the list of Oxyrhynchite strategi compiled by Whitehorne 1978, 179-180, for the period under review.
- 2) I have not been able to identify this man with any namesake in Oxyrhynchite papyri already published.
- 3) This type of *epiteretai* is new (cf. above, the introduction). For ὀνή = "tax concession" cf. Hohlwein 1912, 431-32.
παντο(πωλικῆς): from παντοπώλης = "general retailer"; for words on -πώλης cf. Casarico 1983, 23-37.
- 4) For the ταριχηρά = "pickling business tax" cf. Browne 1970, 63 ff., esp. 66 and 67, note to line 7. Originally I had looked for words on -ηρά in Kretschmer/Locker 1963, 2, where ταριχηρά is not listed. The word is also not listed in LSJ or in Preisigke 1925-1931. The explanation for this remarkable omission may be that Preisigke (followed in this by LSJ and Kretschmer/Locker) took ταριχηρά to be the feminine form of the adjective ταριχηρός (which, in itself, is in principle correct, as one derives feminine substantives on -ηρά denoting taxes from ἡ -- -ηρά ὀνή; cf. Mayser 1970, I.3 96, and Buck/Petersen 1945, 347.
For the indication of the area where these *epiteretai* exercised their function cf. P. Mich. XV 709.2-3n.; P. Oxy. XLVI 3268.3, 3270.6n.; P. Harr. II 194.2-3n.
- 5) For the restoration at the start of this line cf. P. Köln

V 228.6; in its present form the restoration may seem a bit too long, but possibly one should abbreviate λόγος into λ(όγος).

- 6) I have not found a precise parallel for what one should restore at the start of this line in the lacuna.]ας might be the end of ἡμέρ]ας, but then one would expect something like ἀπό ἡμέρ]ας ᾱ <ἔως> λ̄ μηνός Φαρμουθι, cf. P. Köln V 228.7-8. The juxtaposition of the numerals ᾱ λ̄ reminds one of the similar use in receipts for penthemeros; cf. Pap.Lugd.Bat. XII 6. So much is certain that the report covered the whole 30 days of the month Pharmuthi.
- 7) At the start of this line one expects an indication of the current regnal year of the emperor Gordian III. Years 2-6 are possible (cf. above, the introduction). Restore something like [τοῦ ἐνεστῶτος - (ἔτους) Μάρκοιο].
- 8) It is not quite clear to me what can have stood at the start of this line. There are no papyri with an element between Γορδιανοῦ and Εὔσεβους in Gordian's titulature, cf. Bureth 1964, 113. In Latin inscriptions from Africa one finds sometimes an element *invictus* between Gordian's name and *pius* (cf., e.g., the inscriptions listed by Lorient 1981, 230, #3: ILS 500, #5: AE 1911, 117, #6: BSAF 1898, 205, #8: CIL VIII 21559; cf. also De Ruggiero 1895, s.n. Gordianus Nepos, III 557), but the space in the lacuna would be too long for the restoration of only e.g. ἀν(ε)ικτήτου. On the other hand, something like [Καίσαρος τοῦ κυρίου] or [Σεβαστῶν υἱοῖο] is not expected here either. It seems as if one is dealing with a new titulature for Gordian which has come down to us in an incomplete state.
- 9) It is possible that the space before ἔστι δέ never contained any text and that these Greek words formed part of a kind of heading.
- 10-11) These lines contained indications of the amount of taxes collected *per diem* of the month of Pharmuthi.

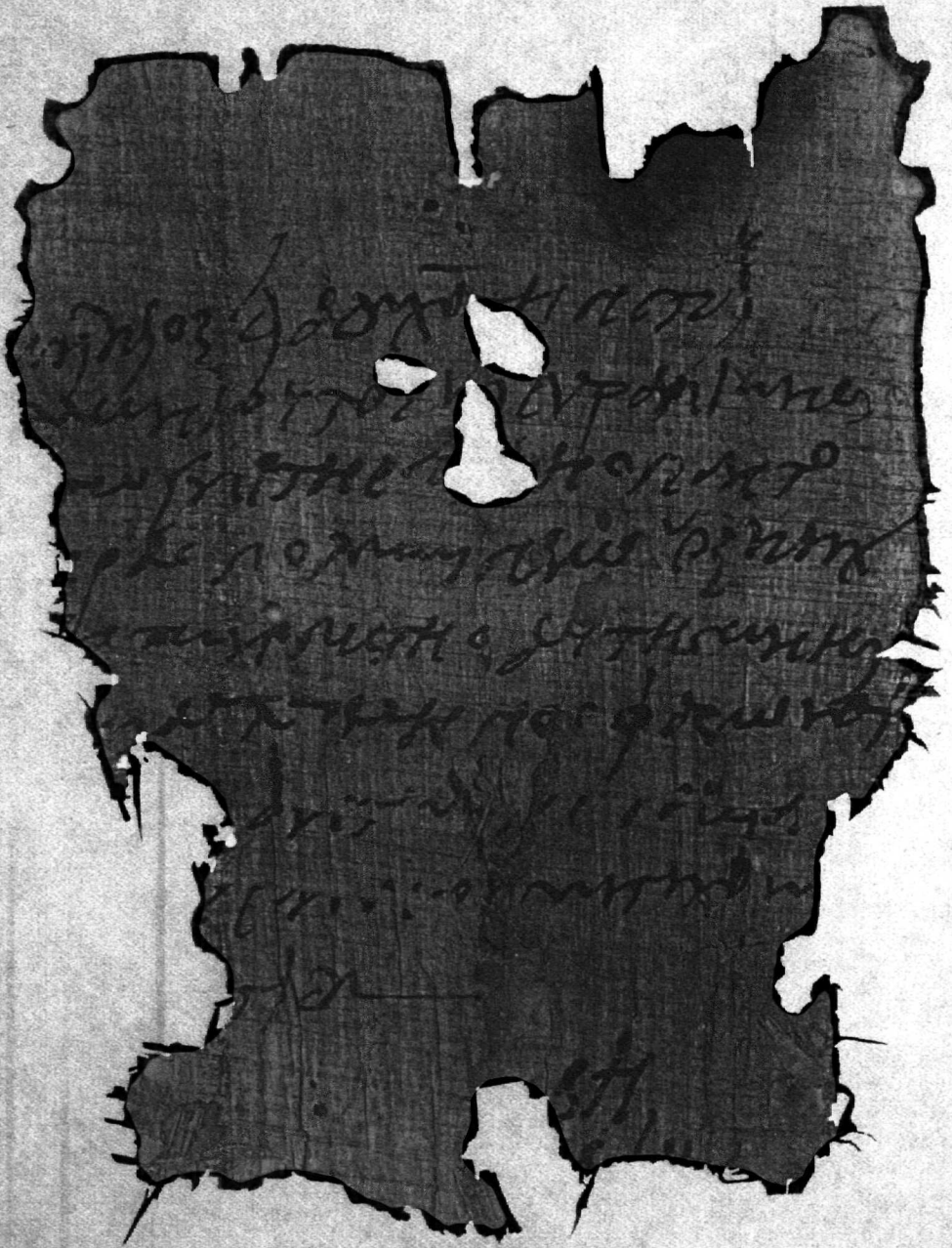
ABBREVIATIONS

AE	L'Année Epigraphique, Paris
ANRW	Temporini, H./Haase, W., 1972: Aufstieg und Niedergang der Römischen Welt, Berlin
BASP	Bulletin of the American Society of Papyrologists
BSAF	Bulletin de la Société nationale des Antiquaires de France
CdE	Chronique d'Égypte

- CIL Corpus Inscriptionum Latinarum, Berlin 1863-
- ILS Dessau, H. (ed.), 1892-1916: *Inscriptiones Latinae Selectae*, Berlin
- LSJ Liddell, H. G./Scott, R./Stuart Jones, H., 1968: *Greek-English Lexicon*, Oxford
- P.Harr. II Coles, R. (ed.), 1985: *The Rendell Harris Papyri of Woodbrooke College, Birmingham, II*, (*Studia Amstelodamensia* 26), Zutphen
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- P.Oxy. XLVI Rea, J. R., 1978: *The Oxyrhynchus Papyri, XLVI*, London
- PSI *Papiri greci e latini*, Pubblicazioni della Società Italiana per la ricerca dei papiri greci e latini in Egitto, Florence 1912-
- SB *Sammelbuch griechischer Urkunden aus Aegypten*, Strasburg 1915-
- ZPE *Zeitschrift für Papyrologie und Epigraphik*
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