

Taxation, Greco-Roman Egypt

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The complex taxation system of Greco-Roman Egypt combined Greek and Roman fiscal practices with Egyptian and Persian procedures. In its establishment and development a central role was played by the state, which was responsible for the imposition of new taxes, especially in money, **aiming to increase the internal revenue of the country**. The state also established an integrated tax-collection system, which combined state officials with private contractors and local authorities.

The main novelty of the new Ptolemaic taxation system was the introduction of cash taxes that promoted monetization. Two major categories of money taxes were capitation taxes and trade taxes. The most important capitation tax was the salt tax (*halike*), first documented in 263 BCE, which constituted a large source of revenue for the state. All adults, both male and female, were liable to this tax, and variable rates are attested in the sources from the third century BCE (Clarysse and Thompson 2006: 45). Closely linked to the salt tax was another capitation tax, the obol tax, which was paid by adult males only. The basis for the calculation and levy of the salt tax and other taxes was the CENSUS, first attested in Egypt from tax registers dated to 251/250 BCE. The Ptolemaic census, which involved the counting of the whole adult population and was not carried out regularly, mainly served fiscal purposes. The data collected from the census declarations were used to compile tax registers and to assess different types of taxes. Livestock was also counted and therefore taxed. Some groups enjoyed special fiscal privileges. Teachers and athletes, representatives of Greek culture, were exempt from the salt tax; persons with Hellenic status, Persians, and Arabs were exempt from the obol tax.

With the exception of the *apomoira*, a tax on the produce of vineyards and orchards, which was paid in money, land taxes were assessed in kind, mainly in grain. Most of the Egyptian land was ROYAL LAND and was assigned to individual farmers (*basilikoi georgoi*) who paid an annual rent in grain (*ekphorion*). Along with the salt tax, taxes and rent on agricultural land represented a major source of internal revenue for the country. The state imposed taxes in cash also on those economic sectors which were organized as monopolies, such as oil, textile production, and banks (*see* REVENUE LAWS; MONOPOLY, PTOLEMAIC EGYPT). Other taxes paid during the Ptolemaic period were transaction taxes, a tax on the transfer of property (*enkyklion*), and the crown tax, in kind, paid on the occasion of the accession to the throne of a new ruler.

Money taxes were paid into banks, which were created under the reign of PTOLEMY II PHILADELPHOS, whereas granaries received payments in kind. Collection of taxes was arranged through a system of contractors (*telonai*) and royal officials (*logetai*). Through public auction, which was another Ptolemaic innovation, contractors were assigned the right to underwrite the collection of certain taxes. The actual collection, however, seems to have been entrusted to state officials. Egyptian temples retained an important role in the new Ptolemaic taxation system, as they were given the right to collect some local taxes due to them and to keep some of the revenue. **The official responsible for the taxation of the whole country was the *dioiketes*, the minister of finance (*see* DIOIKETES (EGYPT)).**

In Roman Egypt the Ptolemaic taxation system was largely retained; however, important changes were made. **First, there was the introduction of a poll tax called *laographia* (literally “registration of people”), a fixed annual tax that was paid by all adult males aged between thirteen and sixty-one years old.** Like the salt tax in the Ptolemaic period, the *laographia* was connected with a census of the population, which was now

carried out first at seven-year intervals and then every fourteen years (Bagnall and Frier 1994). The rates of the *laographia* varied locally, and taxpayers were divided into three main fiscal categories: Egyptians, residents of the *metropoleis*, and citizens of the Greek *poleis* (ALEXANDRIA (EGYPT), Ptolemais, NAUKRATIS, and, from 130 CE, ANTINOOPOLIS). Egyptians paid the full rate, which was 16 drachmas in Upper Egypt and 40 drachmas in the Arsinoite nome. The residents of the *metropoleis* paid the *laographia* at a reduced rate, while the citizens of the Greek cities and the Romans were totally exempt from it. In the Arsinoite nome the *laographia* was often paid jointly with other capitation taxes, including the pig tax (*huike*). In the Roman period the number of taxes paid in money increased. Apart from the various capitation taxes, there were also trade taxes (*cheironaxia*), custom dues, and taxes on livestock. The tax on the transfer of property of the Ptolemaic period was still paid in cash. The crown tax, which was paid occasionally during the Ptolemaic and early Roman period, became a regular tax at the end of the second century CE, and contributions were made both in cash and in kind. Many Ptolemaic monopolies were abolished, replaced by the free market but with some activities (like mining) reserved to the state. Taxes on foreign trade with India and Arabia were particularly high.

Taxes on agricultural land were still assessed in kind, and were collected by the *sitologoi*, who were responsible for the transfer of these payments into the granaries. As in the Ptolemaic period, public land was rented out in small plots to individual farmers who paid a rent in kind at a variable rate. A fixed levy in kind (one artaba per aroura) was now imposed on private land, while taxes on garden land were assessed in money.

The role of the Ptolemaic *dioiketes* as minister of finance was taken over by the Prefect (see PREFECT OF EGYPT). By the end of the first century CE, tax collection was entrusted to liturgical officials (*praktores*) and collectivities (e.g., associations, elders of the village). However,

TAX FARMING was still used for indirect taxes. After Septimius Severus' administrative reform in 202 CE, collection of taxes became the responsibility of the local municipal councils.

A large number of tax documents survive from Greco-Roman Egypt. The main evidence is provided by tax receipts (on both papyri and ostraca) and registers – for instance, the faulty division: first-century CE tax registers from Philadelphia (Hanson 1988) and the second-century CE tax rolls from Karanis (Geremek 1969).

SEE ALSO: Administration, Ptolemaic Egypt; Administration, Roman Egypt; Liturgy, Greco-Roman Egypt; Ostraca, Greco-Roman Egypt; Taxation, Pharaonic Egypt; Taxation, Roman.

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