

(CE:2202b-2207a)

TAXATION IN ROMAN EGYPT. A leading authority on taxes and "liturgies" (unpaid obligations) in Roman Egypt summarized very aptly, "No ancient government and few modern ones have had a tax structure rivalling in intricacy that of Roman Egypt. There we confront a staggering array of charges and surcharges assessed upon the person, the land, occupations and services, sales and transfers, movement of goods and people, and real and personal property—a bewildering patchwork of staples and accretions. If we add up the taxes and imposts, regular and occasional, that we encounter during the centuries of Roman rule, their number comes to something considerably in excess of a hundred" (Lewis, 1983). There is a considerable wealth of sources, especially papyri and ostraca, providing numerous details of tax collection and financial administration, but texts lending themselves to generalizations are rare. No document has survived that might provide a survey of Egyptian tax revenues or a tableau of the financial administration of that province in Roman or Byzantine times. Hence, it is necessary to draw conclusions from thousands of single, often small documents abounding with concrete details but isolated from the general framework that would permit the assessment of their overall relevance for the budget of Egypt and the tax burden of its inhabitants.

Nevertheless, the sources available offer the materials for a survey of taxation that no other province of the Roman and Byzantine empires could rival, in respect both of details and of comprehensiveness. Much work has been done in editing and interpreting relevant papyri, and many valuable articles and books have been written on particular and general features of taxation in Roman and Byzantine Egypt, but there exists no up-to-date monograph covering the complete range of that subject. The studies of Rouillard (1928), Wallace (1938), Johnson and West (1949), and Lallemand (1964), precious as they are, need in certain respects a revision that takes account both of the wealth of papyri and ostraca that have been published in the meantime and of new approaches elaborated in the recent past.

Taxation in Roman Egypt Before Diocletian

Along with the proverbially rich province of Gaul, Egypt was one of the most productive domains of the empire and provided the city of Rome with grain for four months (Josephus, *Bell. Jud.* 2.386; cf. Hopkins, 1980). *Sitologoi*, local officials serving without salary and performing their duty as "liturgists," collected the grain from all over Egypt. Other liturgists brought it to the granaries in Alexandria, where Roman procurators supervised its collection and shipment to Rome. The grain tax was surely the most important of Egypt's fiscal contributions to the ruling city. Taxes in kind (that is, foodstuffs) provided for the maintenance of the Roman troops stationed in Egypt (see ANNONA; ARMY, ROMAN). Agricultural products such as wine, oil, and vegetables were also taxed, many in money rather than in kind, as they could not be exported to Rome. Taxes were also levied on animals, pastures, and buildings. Capitation taxes in cash were imposed to pay for certain services, such as the maintenance of dikes and baths. But the most important per capita charge was the poll tax (*epikephalaion*, *laographia*) that was paid by all male inhabitants, presumably from the age of fourteen to the age of sixty, the rate varying from nome to nome (at reduced rate in the nome capitals). However, Roman citizens in Egypt as well as the citizens of the Greek towns, notably Alexandria, Antinoopolis, Naucratis, and Ptolemais, were exempted from the poll tax. From the reign of Vespasian to that of Hadrian, Jews were obligated to pay a special poll tax, the *Ioudaion telesma*.

Taxes were imposed also on the exercise of trades and professions. Thus, Egyptian priests had not only to pay taxes for certain activities and revenues of the temples but also upon entrance into their profession (*eiskritikon*). On the other hand, a given number of priests were exempted from the poll tax, the rate differing from temple to temple (Hobson, 1984). Requisitions of food, equipment, and transport had to be supported by the population not only for the maintenance of the army but also for inspection tours of higher officials and the occasional visits of the emperors, with their entourages and escorts.

A further source of tax revenue comprised the customs imposed on the import to, and export from, Egypt as well as on transit in the interior of the country, on the road from Koptos (QIFT) to the Red Sea (cf. the "tariff of Coptus" in Bernand, 1984, no. 67, A.D. 90). Transfer of real property and certain other types of property was also taxed (*enkyklion*). Roman citizens had to pay a 5 percent tax on the manumission of slaves (*vicesima libertatis*) and on entering upon an inheritance (*vicesima hereditatum*).

The system of financial administration and taxation just described was typical of Roman Egypt, but many of its aspects had their roots in the Ptolemaic period. One important change concerns the gradual replacement in Roman Egypt of salaried officials and of tax collectors by a system of liturgies, which reached its full development in the second and third centuries A.D. About a hundred separate liturgies are known, each with its own appointee or group of appointees serving one to three years (Lewis, 1982). At the end of their period of service, liturgists were generally entitled to a respite of some years, but such considerations were often outweighed by the shortage of eligible nominees and the wide range of liturgies. There is not sufficient general or statistical data to assess properly the effects of taxes and liturgies on the population of Egypt.

Naturally enough, papyri are full of complaints by taxpayers and state officials. Indeed, their grievances are precisely what caused many of the documents to be written. But how far are these complaints typical of the overall situation in Egypt? Diverging from some previous evaluations, recent research sometimes tends to represent the tax burden as less oppressive, because the rate of taxation was indeed low and was effectively reduced in the course of the Roman and Byzantine periods (cf. Johnson and West, 1949; Hopkins, 1980; Oates, 1988). These figures need, however, to be confronted with the changing rate of productivity in Egypt. As Bagnall (1985) has shown for some Fayyumic villages, the decline in taxes might be paralleled and caused by a decline in productivity, so that the burden of taxation and liturgies may in fact have been resented as oppressive. But Bagnall was right to warn that even in the case of the relatively well-known Fayyumic villages, generalizations must be carefully weighed, and this circumspection

is still more imperative for Egypt as a whole and for a period stretching from Augustus to the ARAB CONQUEST OF EGYPT. Anyway, it would seem rash to conclude that fiscal oppression, tax evasion, and flight (*anachoresis*) played a decisive role in the emergence of Egyptian MONASTICISM (Rousseau, 1985, pp. 9-11).

Taxation in Byzantine Egypt

As a consequence of the reforms of Diocletian (284-305), Egypt lost much of its special status, and its administration was adapted to that of other provinces of the Roman and Byzantine empires. The Alexandrian mint ceased its production of specifically Alexandrian coinage and was absorbed into the overall imperial monetary program. The financial administration comprehended two sections: the Egyptian fisc (*sacrae largitiones*, *hierotaton tamieion*) and the imperial treasury (*res privatae*, *despotika pragmata*). Beginning in the third century A.D., the fisc was headed by a *rationalis* (*katholikos*) residing in Alexandria and responsible for all of Egypt. Later, Alexandria also became the seat of the *praefectus annonae*, who supervised the transport of corn formerly destined for Rome and now directed to Constantinople.

The fiscal reform of Egypt is attested for 297 by the edict of Aristius Opatius, the prefect of Egypt (P. Cairo Isid. 1; cf. Boak and Youtie, 1960). It introduces and summarizes the imperial edict promulgating the fiscal reform, but unfortunately, the accompanying schedule of taxes has been lost. The professed intention of this reform was to assure a more even distribution of the tax burden. In accordance with the imperial edict, the prefect of Egypt set forth the quota of each *aroura* (one hundred cubits square) in proportion to its quality. He also fixed a per capita tax to be paid by all males of the rural population (*agroikoi*), presumably in cash. The prefect ordered the provincials to meet their obligations promptly under threat of punishment, whereas he warned the tax collectors that their lives were at risk if they did not abide by the regulations of this new "salutary rule" (*typos soterios*). Possibly the above-mentioned capitation applied not only to the rural population but also to those

inhabitants of provincial towns who had no full citizenship rights in their local metropolis.

Annual declarations of landed property were to specify the status of the land (whether public or private) and its condition after inundation. The fiscal assignments (*epigraphai*) took place yearly within a five-year *annona* cycle. This cycle functioned from 287 to 302, the series of earlier census declarations having been interrupted in the turmoil of the second half of the third century. The five-year cycle was replaced in 314 by the fifteen-year indiction cycle, the first indiction of this new system to be reckoned retroactively from 312/313. The system of land taxes instituted by Diocletian was abandoned toward the middle of the fourth century and replaced by the *capitatio-iugatio* already prevailing in other provinces of the empire. This new system was based on the evaluation of all landed property according to abstract units (*capita*, *iuga*). Taxes were paid in kind or in cash (listed by Lallemand, 1964, pp. 191-205). Taxes in kind could be replaced, or arrears made up, by an equivalent amount of money. In some cases, taxes were paid in gold or silver bullion, such as the *pragmateutikon chrysargyron*, which was imposed on commercial activities. As in the preceding centuries, the actual business of tax collection remained very much liturgical work (cf., for instance, the roster of liturgical officials in a fourth-century tax roll of Philadelphia in the Fayyum, in Bagnall and Worp, 1984, p. 59).

The fifth century is marked by a conspicuous scarcity of papyrological documentation. This situation has often been explained by deep changes in economic and social conditions, especially by the impoverishment of the curial class (which, however, persisted into the early Arab period) and by a different assessment of taxes. According to a widespread theory, many small landowners, under the pressure of liturgies and taxes, gave up their land and placed themselves under the protection of big landowners. This development, already perceptible in the fourth century, spurred the rise of a powerful class of patrons, notwithstanding the endeavors of the state to diminish the strong relationship between patrons and farmers (*coloni*). That relationship was indeed

considered damaging to the authority of the central government, which feared losing its direct control of small farmers and taxpayers.

Finally, in 415, a constitution of Honorius and Theodosius II, especially concerning Egypt, recognized the *patrocinium* as a fait accompli; the patrons would be held responsible to the state for the payment of taxes and for the implementation of liturgies by their *coloni* (Codex Theodosianus 11.24.6). There has been, however, considerable debate about the real significance of this development. Was the emergence and strengthening of the *patrocinium* (service of a patron) a prelude to a feudal structuring of society, or did the powerful houses (*oikoi*) of Byzantine Egypt, such as the well-known house of the Apions, still function within the solid framework of the traditional administration and in full conformity with the interests of the central government? There is no doubt, however, that a certain amount of fiscal mediation had by now taken root in Egypt (see Gascou, 1985). Concerning the *coloni*, Carrié (1984) has strongly advocated the view that through the succession of the terms *coloni originales*, *homologoi* (persons admittedly liable to taxation), and *enapographoi* (*adscripticii*, that is, registered farmers), a continuous development can be discerned from the fourth to the sixth century. However, one may evaluate the development of *patrocinium* in a larger perspective, for there have been, since the fifth century, evident changes in the traditional way of tax collection and fiscal administration. It was long a common opinion that some of these new features were reflected by the evolution of *autopragia*, that is, the authorization for a village or for big landowners to raise and pay taxes independently of the local or even provincial administration. In the sixth century, the *autopragia* of villages was thought to have come under attack from big landowners determined to eradicate the fiscal autonomy of the villages.

One famous, because disputed, case is the *autopragia* of the village of APHRODITO in the Thebaid. Recent research has offered an important reevaluation of the conflict opposing Aphrodito to the PAGARCHS of Antaeopolis and has emphasized the fact that the latter were not only big landowners but also and at the same time liturgists bound to fulfill their obligations (*munus*) within the fiscal administration (Geraci, 1979; Gascou, 1985, pp. 38-52, the latter

with an overall reexamination of the evidence concerning *autopragia*). Another document concerning Aphrodito is a long extract of a land register compiled in 524 by the *scholasticus* and *censitor* Joannes (edition by Gascou and MacCoull, 1987). It is relevant for the present context because it gives a comprehensive survey of the different categories of land in Aphrodito, showing an overwhelming predominance of land for the growing of cereals and a much smaller area for gardens and vineyards. Another interesting feature of this register is the landed property of ecclesiastical institutions (churches, monasteries), which amount in Aphrodito to one-third of the total of registered land.

The Reforms of Justinian

Relations between Egypt and Constantinople had been strained since 451, when the council of CHALCEDON sharpened the hostility between Monophysites and Melchites. These tensions and conflicts persisted down to the very end of Byzantine rule in Egypt. The troubles of the first decennium of JUSTINIAN's reign led, probably in 538-539, to the promulgation of the well-known Edict 13. It was intended to put an end to the administrative disorder in Egypt and to secure the collection of taxes and the shipment of grain to Constantinople. The responsibility for conveying grain to the Byzantine capital was incumbent on the *dux augustalis* (imperial general) of Egypt and Alexandria. Egypt was divided into several duchies (*ducatus*) dependent on the *praefectus praetorio Orientis* (Pretorian prefect of the East). The duchies were themselves subdivided into provinces (see EPARCHY) and the latter into pagarchies. The pagarchs, responsible for tax collection in their respective *pagi* (districts), were supported by different aides of their office. On the local level, citizens with administrative duties assisted the pagarch in collecting taxes. These taxes were fundamentally the same as in the fourth and fifth centuries. They were paid in money or in kind. The tax in grain to be contributed by Egypt was set at 8 million units (presumably *artabas*), whereas the amount of taxes collected in gold is more difficult to determine (Johnson and West, 1949, p. 288). Referring to Egyptian revenues, Johnson (1951, p.

126) wrote that "it is not impossible to estimate the total income of the Byzantine rulers at 2,000,000 solidi annually." The salaries of the state officials were provided for by the population, which had also to maintain the army, whose duty consisted of, among other things, supporting the tax collectors with force if other means failed (Edict 13.9, 11). Had the burden of taxation thus become unbearably oppressive? One would think so, but on the basis of the tax register of Antaeopolis, Johnson (1951, p. 123) calculated that an Egyptian peasant under Justinian paid less than half the tax his ancestor would have paid under Augustus. However, this estimate is probably not the complete picture, as it does not take into account the decline of productivity in later Roman Egypt.

As for the period between Diocletian and the early years of Arab rule, no really significant changes appear in the overall rate of taxation, except for some adaptations to special circumstances and contributions that varied because of the military situation inside and outside of Egypt.

For the first decades of Arab rule, widely diverging numbers have been given for the tribute of Egypt. M. al-Abbadi (1981) made some interesting suggestions concerning the methods of calculating and converting the amounts given in Arab sources. Seeming at first glance mutually exclusive, these amounts can be brought, according to this scholar, into a relatively consistent pattern. In his opinion, the total tax income of Egypt would have run to 2 million solidi annually, about 25 percent thereof going to the caliph in Medina. The same amount having been estimated by Johnson as being the total income of Justinian's Egypt if converted in cash, the Arab conquest seems not to have led to an aggravation of the fiscal burden of Egypt. But taking into account the effects of war and the requirements of an occupying army and allowing for regional differences, it is not easy to assess the real weight of taxation in the years of Arab conquest.

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