

Replacement for a Lost Syntaximon Receipt¹

This dark brown papyrus is broken on all four sides, and holes produced by worms are responsible for some of the lacunae, especially the large one at lower left. The top margin of ca. 2.5 cm is intact, but 2–3 letters are missing along both the left and right margins in most lines. For the first line, however, the right margin is preserved. The papyrus was probably folded several times horizontally; traces of one such fold appear between lines 2 and 3 and another ran along line 8. The papyrus was broken apart in the process of opening, and no doubt the horizontal folds contributed to the breaking. The sheet now consists of the two surviving pieces, and these were attached at the Museum's laboratory in Berlin. A third, the lower section, seems not to have been brought to the Museum and when it separated off from the rest, it took with it nearly half of line 8. It is likely, however, that only a line or two has been lost from the text, since the warning against reusing the old document (lines 5–8) comes at the end of **1**, and this is where such warnings can be found in most parallel texts. (See *e. g.* nos. 22, 23, 25 on chart 1 *infra*). The scribe writes the replacement receipt in a fast cursive hand, and his letters frequently lack individual articulation. Verschleifung is particularly prominent in the imperial titles of lines 1–2. The text is written along the fibres (→); the other side (↓) is blank².

A resident of Soknopaiou Nesos, (NN), a son of a certain Παπάϊς and grandson of Ἀμῶσις, paid an installment of twelve drachmas for the syntaximon of the second year of Claudius (C.E. 41/42). The taxpayer lost his original receipt (lines 6–8), and the clerk who is issuing the new document warns the taxpayer against reusing the old receipt (lines 5–6). Thus **1** will now replace the previous receipt the taxpayer claims to have lost.

Syntaximon seems to have been the only tax dealt with in the original receipt, or else the other taxes would also have been alluded to in the new document. The mention of twelve silver drachmas in line 8 indicates that the original receipt was paid in the tetradrachms demanded by the Roman government. Because the text breaks off at this point, it is unclear whether or not this was the only payment recorded in the previous receipt.

For recent discussions of συντάξιμον see Gallazzi in *O.Tebt. Pad. I*, pp. 4–17; Hanson (1982) *passim*; Hobson (1984) 854–855; Nelson in *BGU XV*, pp. 155–156; Rathbone (1993) 87–88. See also Rupprecht (1994) 79–80.

The standard annual rates *per capita* for συντάξιμον during most of I century C.E. in Egypt were 44 drs. 2 chalk. or 44 drs. ½ ob 2 chalk. Arrears payments were exacted by the government at a higher rate: 45 drs. 2 obols; 45 drs. 3 obs.; 46 drs. 3 obs.³.

Some scholars studying the poll-tax in Roman Egypt during the first half of the 20th century, notably Keyes (1931) pp. 266–267; Tcherikover (1950) pp. 191–192, believed that Syntaximon and Laographia were identical. In Gallazzi's opinion (*O.Tebt. Pad. p. 5*), however, Syntaximon included Laographia and other minor taxes. This presentation of Syntaximon and Laographia as opposed to the notion of their being identical came to be the leading approach during the closing decades of the 20th century, and is now supported by most scholars. See Wallace (1938) 122–123, and Gallazzi, Hobson, Hanson and Nelson (cited above).

¹ This papyrus is published with the kind permission of the Ägyptisches Museum und Papyrussammlung, Berlin. I am grateful to the late W. Brashear for his help in the reading of this papyrus. A. E. Hanson read the whole manuscript and made many valuable remarks, for which I owe her much gratitude. All other errors are solely mine.

² For Verschleifung, see Préaux (1954) 83–87; Sijpesteijn (1989) 94.

³ See Gallazzi, *op. cit.* 5, and for arrears 12; Nelson, *op. cit.* 155; for Philadelphia see Hanson (1988) 266–267; 271 note 54 *ad loc.* See also Wallace (1938) 123. For variations see SB XVIII 13862. 36–37; P.Mich. XII 640. 53, note *ad loc.* and p. 48 (introd.).

Local officials in both Ptolemaic and Roman periods seem to have been particularly concerned that invalidated receipts not be used by tax-payers in their jurisdiction. Most of the replacement receipts derive from both the Fayum and from the settled areas further to the south (see Chart 1 *infra*). The main point of interest in **1**, then, seems to be the subject of issuing replacement documents to substitute for lost ones.

It was the usual procedure for any tax-collector to enter his taxpayers' names into the ledgers recording and acting as final proof for the payments of taxes in the course of a certain year. These ledgers were kept either at the collector's bureau or at the local bank⁴. At the beginning of P.Princ. I 10 col. i (C.E. 34) the following items are stated: regnal year, emperor's name, month, the tax paid, place of residence for those whose payments are listed. The taxpayers are identified by names, patronymics and the sum paid (*e.g.* P.Princ. I 10. 5). It should have been rather easy to prove or deny any taxpayer's claim regarding his past payments, if the original receipt was lost. The clerk, presumably, having verified the applicant's request, would issue a new replacement receipt.

Lines 5–8 of **1** refer to “the other receipt”, (the ἕτερον σύμβολον), probably a lost document, which our receipt is issued to replace. In extant papyri dated to the first and second centuries C.E. one encounters replacement documents issued under various circumstances (see Chart 1 for a list of such documents):

- 1) Receipts issued to substitute for previous ones — possibly on the grounds of their being faulty for one reason or another. Otherwise, no other specific cause is stated. (P.Fay. 54. 3 and note. In addition, see nos. 5; 6; 10; 12; 17; 24; 27 on Chart 1).
- 2) Receipts written by praktores argyrikon with a promise to exchange them for others issued by a public bank (see nos. 29–32 Chart 1).
- 3) Receipts and other documents issued to substitute former ones claimed by their recipients to have been lost (nos. 2; 8; 9; 13–15; 22; 23; 25; 26; 28; 34; 36–39 on Chart 1).

A deeper study of the subject of replacement documents requires an examination of the text at hand. Lines 5–8 of **1** contain two components relevant to the matter under discussion here, with a third to be supplied by some of the texts grouped in Chart 1:

- A) μὴ προσ[χρ]ήσασθαι ἑτέρωι συμβόλωι (**1**. 5–6)
 B) τὸ σύμβολον ἄκυρον εἶναι (to be found in nos. 9, 13, 14, 26, 28, 38, Chart 1)
 C) διὰ [τὸ ἐ]κπεπτωκέναι αὐτό (**1**. 6–8).

The announcement declaring the issuing of a replacement document, then, consists of three parts. The scribe confirms that a previous document was lost (C), declares it to be invalid (B), and warns against reusing it (A).

Chart 1 presents an updated list of extant documents issued to replace others, 40 in all. They originate from various nomes all over Egypt and can be categorized as follows:

- 1) tax receipts — 27 (nos. 1–7, 9–12, 13(?), 14–19, 22, 29–33, 37, 40)
- 2) private receipts — 5 (nos. 8, 26, 28, 38–39)
- 3) penthemeros certificates — 2 (nos. 23, 25)
- 4) orders — 2 (nos. 35–36)
- 5) repayment of a loan — 1 (no. 20)
- 6) transport dues — 1 (no. 18)
- 7) a confirmation of a certificate — 1 (no. 24)
- 8) a copy of a diagraphé — 1 (no. 21).

Most of the documents here make use of at least one of the above three components. In some cases A, B or C are either missing or differently phrased in the documents on Chart 1. A and C seem to be commoner than B. Excluding nos. 20, 21, 28, 35, 36, 38–40 which are private, all the remaining documents on Chart 1 are official.

II, III, IV — indicate centuries C.E.

⁴ See P.Princ. I introd. p. xiv; Wallace (1938) 318–319; Schuman (1963) 306; Bogart (1989) *passim*. Apparently it seems that local banks existed in many villages at least in the Arsinoite nome.

Chart 1: A List of Replacement Documents

No.	Text	Date (C.E.)	Provenance	Components		
1.	O.Bodl. 160	B.C.E. 157	?	A	-	-
2.	O.Tait I 62	B.C.E. 157–151	?	A	-	C
3.	O.Theb. 25	B.C.E. 138	Thebais	A	-	-
4.	O.Stras. 6	B.C.E. 135	?	A	-	C
5.	WO II 1526	B.C.E. 123/122	Hermonthis	A	-	-
6.	WO II 351	B.C.E. 122	Hermonthis	A	-	-
7.	O.Bodl. 18	B.C.E. 118	Diospolis	A	-	-
8.	P.Dion. 35	B.C.E. 111	Hermopolis	-	-	C
9.	O.Stras. 18	II B.C.E.	Koptos	A	-	C
10.	WO II 1496	II B.C.E.	Diospolis	A	-	-
11.	O.Theb. 16	B.C.E. 76?	Thebais	A	-	-
12.	WO II 1026	Ptolemaic	?	A	-	-
13.	SB XIV 11624	7/8	?	-	B	C
14.	1	41/42	Sokn. Nes.	A	-	C
15.	WO. II 50	98	?	-	-	C
16.	P.Stras. V 404	106/07	Bacchias	A	-	-
17.	P.Fay. 47a	114/15	Euhemeria	A	-	-
18.	P.Fay. 54	117/18	Euhemeria	A	-	-
19.	P.Graux 20	138	Theadelphia	A	-	-
20.	P.Yale I 65	138	Oxy.	-	B?	C
21.	P.Stras. VII 628	140	Ars. Nome	-	-	C
22.	BGU I 214	152	Sokn. Nes.	A	-	C
23.	P.Lond. II 316a (p. 104)	153	Sokn. Nes.	A	-	C
24.	BGU I 66	161/62	Bacchias	A	-	-
25.	SB XX 14994	169	Arab. Kom	A	-	C
26.	P.Lond. III 918 (p. 171)	171	Nilopolis	-	B	C
27.	P.Tebt. II 364	170–175	Tebtunis	A	-	-
28.	SB VI 9619. 12	184	Ars. nome	-	B	C
29.	P.Fay. 64	II	Euhemeria	-	-	-
30.	P.Hamb. I 44	215	Psennuris	-	-	-
31.	P.Hamb. I 45	215	Hephaistias	-	-	-
32.	P.Hamb. I 42	216	Karanis	-	-	-
33.	P.Diog. 40	216	Tanis	A	-	-
34.	P.Oxy. XLIX 3497	216	Ophis	-	-	-
35.	P.Alex. 13	III	Oxy.	-	B	C
36.	CPR VI 38	321	?	A	-	-
37.	SB X 10729	330	Karanis ?	-	-	-
38.	P.Oxy. XIV 1716	333	Oxy.	-	B	C
39.	P.Oxy. VIII 1133	396	Oxy.	A	B	C
40.	SPP XX 105	IV	?	-	B	C

Notes to Chart 1

No. 13: No emperor is mentioned in the text. Yet, year 37 (line 7) should assign this document to Augustus' reign.

No. 15: See WO I 78.

No. 24: Bureth (1968) 106 dates this document into the second year of Elagabalus, C.E. 218.

Nos. 29–32: The editors of P.Fay. 64 suggest a link between lines 7–9 of their text and our component A. The same reasoning may be applied to P. Hamb. I 44. 6–8; 45. 8–9; 42. 8–9.

No. 34: The scribe's statement: φθάνω δὲ τὸ αὐτὸ σύμβολ(ον) ἐγδούς (lines 11–12) describes a case of a lost document which is substituted by a new one. See commentary on p. 221.

No. 37: For the date of this papyrus see Lewis (1970) 112. Lines 5–6 read: ἐτέρου ... ἀποχῆς μὴ ἐπι-

φερομέ(νου). The editor (R. Coles) suggests that there was an earlier receipt, which was replaced by the present document. See commentary on pp. 64–65. ἐπιφέρομαι (produce) is used in a similar situation in P.Oxy. VIII 1133. 14.

No. 38: προσγράομαι is missing. Yet, phrases such as: μηδὲν ... ἐγκαλεῖν (line 14), or μηδὲ ἐπελεύσασθαι (line 15 read -σεσθαι) convey a similar sense.

Schuman⁵ contended that any Egyptian paying his taxes not at a public bank branch was provided with a temporary receipt by the tax collector. This document had to be exchanged at a public bank for a permanent one. In his opinion only the receipts issued by the bank (τὸ δημόσιον σύμβολον) were valid.

This theory implies an elaborate system regularly working to provide Egyptian taxpayers with temporary and permanent receipts. Considering the great number of taxes paid by Egyptians under Roman rule one should expect to find a common procedure according to which temporary receipts were daily exchanged for permanent ones. Yet, the whole theory rests on a tiny group of four documents in which the tax collectors promised to exchange the receipts they were handing the taxpayers for others issued by the banks (see P.Fay. 64; P.Hamb. I 44; 45; 42 — nos. 29–32 on Chart 1)⁶. Not even one pair of temporary/permanent receipts issued to the same taxpayer for the same tax at a given year was found to prove this theory to be correct.

Schuman advanced his ideas in 1963. In 1983 he restated this suggestion using the same four documents (footnote 5). A period of 20 years had not yielded any new evidence in support of a theory presented as a common day-to-day procedure. On the contrary, as demonstrated in Chart 1, most of the documents in question there were issued to replace others for their being faulty, lost or for whatever other reasons, except for the arguments advocated by Schuman.

Moreover, Schuman selected BGU I 214 and P.Lond. II 316a (nos. 22–23 Chart 1) as examples to prove his theory. See Schuman (1963) 308 and footnote 1 *ad loc.* This attempt of his, however, is not convincing, since in both cases a former lost document is mentioned. The present receipts claimed by Schuman to be the permanent ones, can also be regarded as substitutions issued to replace the former (lost) documents. One might say that the taxpayers in both cases wanted to have new receipts. They did not wish to exchange temporary documents for permanent ones, but simply because their originals had been lost they looked for replacements to prove (on demand) that they had fulfilled their obligations in this matter⁷.

From Schuman's theory one might gather the following:

- a) Only receipts issued at the banks were valid.
- b) Every permanent receipt invalidated a previous temporary one using the prohibition section or its variants (μὴ προσχ ... = component A Chart 1).

Yet, only very few documents carrying this restriction were found (see the list of documents on Chart 1 *supra*, component A), whereas most extant receipts do not. It is clearly out of the question to infer that most Egyptians trotted to bank offices to discharge their tax obligations, or to be provided with the valid permanent receipts on presenting their temporary ones. Neither is it practical to reason that the tax collectors were burdened with the task of exchanging the temporary/permanent receipts. What would they do with the thousands of invalid (temporary) pieces of papyrus? And who would pay the extra συμβολικόν for the new receipts?⁸ If taxpayers did not visit local banks to pay their taxes, they certainly would not incur the same trouble just to exchange their temporary receipts for permanent ones. Consequently, it was left to the tax

⁵ (1963) 308 and note 1; (1983) 49.

⁶ Four more texts (disregarded by Schuman) in which the tax collectors undertake to provide the taxpayers with the *demosion symbolon* should probably be added to this group: P.Oslo 116 (C.E. 144); BGU I 223 (C.E. 210/11); P.Ryl. II 358 (C.E. 216/17); P.Hamb. I 80 (beginning of III century C.E.). Yet, even eight texts are not enough to establish the existence of a daily procedure, particularly when six of these are dated into a rather short period (beginning of III century C.E.). P.Lond. III 1234. 6 is too mutilated to yield any significant text. BL I 275 considered, it is entirely risky to deduce that an exchange of receipts is meant here.

⁷ As for P. Lond. II 316a see Sijpesteijn, (1989) 94, discussing SB XX 14994. 5–6 (no. 25 Chart 1) who regards the London document as it really is, a replacement for a lost receipt.

⁸ For methods of tax collecting in Roman Egypt during the first two centuries C.E. see Shelton in P.Cair. Mich. II, pp. 2–4 for Karanis, where he convincingly demonstrated that tax collectors made door to door rounds in villages and metropolises exacting payments for capitation taxes; see also Hanson (1994) *passim* for Philadelphia.

collectors to exchange the receipts and deliver the valid ones to the payees, apparently a wearisome mission imposed on top of the enormous paper work they were already burdened with⁹. Nor could one conclude that taxpayers simply preferred to keep the temporary receipts not bothering to exchange them for permanent valid ones. Moreover, three of the four receipts advanced by Schuman to prove his theory (nos. 30–32 Chart 1) are dated C.E. 215–16 (the fourth is dated to II century C.E.). All four originate from the Arsinoite nome. This may merely indicate a local temporary arrangement between tax collectors and taxpayers; not a long term province wide daily procedure. On the basis of the above discussion it seems that one ought to reject Schuman's theory¹⁰.

A proper way to deal with the texts grouped in Chart 1, in my opinion, is to treat them as irregular cases. In the matter of tax receipts it seems that for one reason or another tax collectors either required the cancellation of documents they had issued earlier, or promised to exchange the receipts they were handing the payers for ones to be written in the future. In other cases lost documents simply had to be replaced by new ones¹¹.

Two more comments will be suggested:

a) In spite of the fact that most of the phrases assembled in connection with each of the three components in Chart 1 are similar, it is more likely that there was not any binding procedure regulating the issuing of replacement receipts. It seems that every clerk approached with such a request acted of his own volition.

b) The same phrasing (components A, B, C) was used in private business documents as can be discerned from P.Dion. 35 and P.Oxy. VIII 1133 (nos. 8 and 39 on Chart 1).

P.Berol. inv. 25557

6.8 × 8.5 cm (see photo on the next page)

Soknopaiou Nesos

16–25 November, 41/42 C.E.

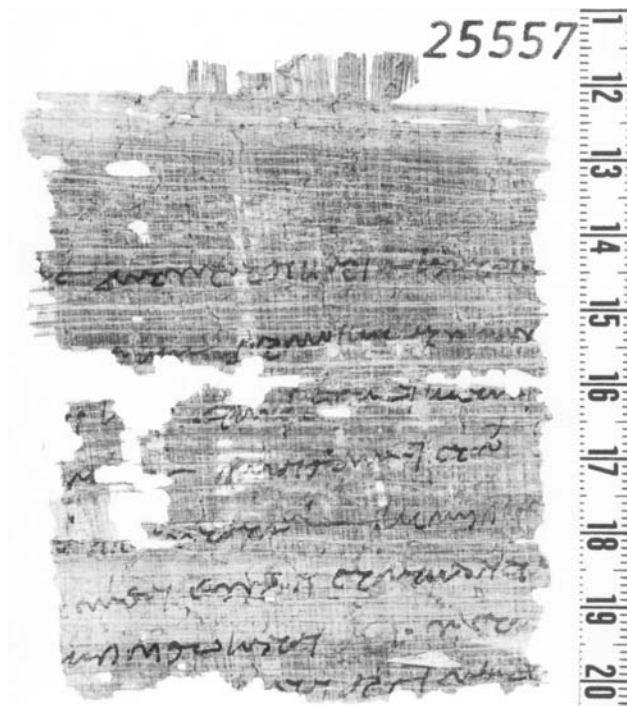
- 1 [Ἔτο]υς δευτέρου Τιβερίου Κλαυδίου
- 2 [Καίσα(ρος)] Σεβαστοῦ Γερμανικοῦ Αυτοκράτ[ορος]
- 3 [Ἀθ]ῆρ κ. Διαγέγ(ραπται) διὰ Διωδῶδ(ου)
- 4 [. .]μ[±3] . ς Παπάιτο(ς) Ἀμάσι(ος) συντ(άξιμον) κ[ώμ(ης)]
- 5 [Σοκν]οπ(αίου) Νήσο[υ] τοῦ αὐτοῦ (ἔτους) καὶ μὴ προσ-
- 6 [χρ]ήσασθαι ἕτερον σύμβολον διὰ
- 7 [τὸ ἐ]κπεπτωκέναι τὸ αὐτὸ σύμ-
- 8 [βολον ±6]εναι ἀργ(υρίου) (δραχμὰς) δέκα δύο.

3. 1. Διοδότη(ου) 6. 1. ἐτέρωι συμβόλωι

⁹ See Shelton in P.Cair. Mich. 359 vol. II pp. 1–6; p. 6 in particular.

¹⁰ For disagreements with Schuman's theory see Sijpesteijn in P.Customs 10–11, (in connection with customhouse receipts); Bogaert (1989) 218–219. Herrmann (1979) 226–230 adopts Schuman's theory and suggests that symbolon be regarded as the temporary receipt, whereas antisymbolon as the permanent one. He cites Petronius Mamertinus' edict (P. Fay. 21 — C.E. 134), which demands of both payer and collector of money to hand each other receipts concerning the transaction at hand. This, however, does not resemble the instances discussed by Schuman. There, both documents, the temporary and the permanent receipts, were meant for the taxpayer. When the taxpayer supposedly exchanged his temporary receipt, he did not hand over a document, which he himself had written (as ordered by the praefect Mamertinus), but simply returned the old receipt, issued for him some time earlier. From Nelson's note to BGU XV 2533.5 one may gather that he supports Schuman. However no new evidence is suggested. Verdult, in P.Eras. II p. 112, is not fully convinced by Schuman's explanations ("Schuman tried to explain ..." repeated on p. 113). Consequently, the above conclusions regarding Schuman's double document theory stand unchanged.

¹¹ See Wallace (1938) 318. Citing P.Fay. 64 he states, that at times temporary receipts were issued by tax collectors which were later exchanged for permanent ones; clearly not a daily procedure, but an irregular phenomenon. Moreover, the editors of P.Fay. 54 in their note to line 3 observe the prohibition section warning against using the former receipt as an injunction relating to cases of lost or faulty documents, rather than as a part of a regular phrasing attached to every permanent receipt.



P.Berol. inv. 25557

“In the second year of Tiberius Claudius [Caesar] Augustus Germanicus Imperator, Hathyr 20 ... NN son of Papais grandson of Amasis has paid the Syntaximon of the village of Soknopaiou Nesos for the same year through Diodotus, and do not use the other receipt, because it has been lost ... for twelve silver drachmas”.

3. [Ἄθ]ύρ: October 28 – November 26. For the agricultural calendar of the Egyptian year paired with the names of the Egyptian months see Pestman (1990) 315. Φαῶφι was the first month in which Syntaximon payments were made for the year, and thus the payment in Hathyr may have been the second installment made by our taxpayer. See Hanson (1982) 52 (text no. 2, note to line 17 p. 56).

διαγέγραπται): This form is regularly used in the Julio-Claudian period, whenever it is written in full. For διαγέγραπται in Syntaximon receipts dated to I century C.E. Philadelphia see Hanson (1982) 54–55.

διὰ Διοδώδ(ου) = Διοδότ(ου): For the interchange of delta and tau see Gignac (1976) 63; 80–83. The extant text of our papyrus does not suggest any title for Diodotus. Probably nothing was written at the end of line 3 (following Diodotus). Evidently, the beginning of line 4 is occupied by the taxpayer’s name, or actually what was left of it, reserving no space for any title for Diodotus. Yet, it is clearly stated that the tax was paid through (διὰ) Diodotus. This figure, Diodotus, may have been a *praktor argyrikon*, as we can learn from other instances such as P. Mich. X 582 col. ii. 2 (C.E. 49/50) and P. Mich. XII 640. 1 (1st half I century C.E.) and note *ad loc.* See also the history of Nemesion, son of Zoilos, related by Hanson (1989) 429–40 *passim*. Diodotus might have been an assistant to such an official, a *cheiristes* as in BGU XIII 2291. 2 (Soknopaiou Nesos, B.C.E. 6/5 or 5/4), and P. Mich. 640. 1 and note *ad loc.* See also Wallace (1938) 288. Alternatively he might have been just a friend paying the tax on our taxpayer’s behalf. New evidence (the Michigan papyri and Hanson cited above) prove that *praktores argyrikon* were active in Arsinoite villages in Julio-Claudian Egypt. This is contra Wallace (1938) 291. Moreover, it ought to be stated that officials titled πράκτωρ λαογραφίας are known to have been active in some Arsinoite villages in the course of I century C.E.. See P. Gen. II 91 i. 7–8 (C.E. 50–51); P. Ryl. II 595. 1–2 (C.E. 57); Wallace (1938) 307.

4. [. .] μ[±3] . ς Παπάϊτο(ς) Ἀμάσι(ος): One is tempted to read Παπάϊς at the beginning of line 4, yet the only certain letters surviving from this name are mu and sigma (at the end). A Papais son of Papais appears in BGU XIII 2245 (C.E. 14–37) and probably again in P. Lond. II 139 (C.E. 49), both from Soknopaiou Nesos. Our taxpayer could have been a family member, perhaps a brother of this Papais¹². Two

¹² I would like to thank D. Hobson for making her database concerning Papais available to me.

more documents originating from this village attest two people bearing similar names, P.Köln VI 276 (C.E. 41) and P.Fouad Uni. I 34 (C.E. 42). As names of fathers are missing, definite identification is impossible.

The mother's name missing in **1** comes to be frequent in typical formulas identifying taxpayers in Syntaximon receipts only after the second half of Claudius' reign. See Nelson in BGU XV 2533. 3, (note *ad. loc.*) generally for Syntaximon receipt. For Philadelphia see Hanson (1982) 51–52.

συντ(άξιμον): The accusative form is employed in some first century Syntaximon receipt, a seemingly quite adaptable resolution to our text. See Hanson (1982) 56.

5–6. μὴ προσ[χρ]ήσασθαι: For the infinitive of the middle aorist used as imperative see BGU IV 1096. 8–9. **1** is the only document in Chart 1 to employ this form. Other texts using component A exhibit either the middle aorist participle (χρησάμενος/οι or the 2nd person singular of the future indicative (χρήση; προσχρήση). For a discussion of the use of προσχρήση see Sijpesteijn (1989) 94.

μὴ προσ[χρ]ήσασθαι ἕτερον συμβόλον (read ἐτέρῳ συμβόλῳ): Most Ptolemaic texts on Chart 1 employing component A read: τῷ πρότερον γραφέντι μὴ χρήση, whereas the documents of the Roman period (except for no. 24) read: μὴ προσχρήση ἐτέρῳ συμβόλῳ. Nevertheless, χράομαι was in use in Roman and in Byzantine papyri. See Gignac (1981) 368–69 and nos. 22–23.

6. σύμβολον: See Herrmann (1979) 222–226 for a discussion and various uses of this term.

8. ἀργ(υρίου) (δραχμᾶς) δέκα δύο: The lower part of the symbol designating δραχμᾶς was lost. For a similar συντάξιμον receipt from Soknopaiou Nesos see P.Gen. II 90. 3 (C.E. 36); also see P.Fay. 45. 4 (C.E. 10–11).

Abbreviations and bibliography

Papyri are cited according to the *Checklist of Editions of Greek, Latin, Demotic and Coptic Papyri, Ostraca and Tablets* eds. J. F. Oates, R. S. Bagnall, S. J. Clackson, A. A. O'Brien, J. D. Sosin, T. G. Wilfong and K. A. Worp (BASP Suppl. 9, 2001).

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