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L A J O S B E R K E S

Two Greek Tax-Documents with Hijra Dates from the 730s*

Plates 8–10

Published here are two Greek documents recording payments for the poll tax (διάγραφον) and, in the case of no. II, other taxes.¹ Their formulary follows that of contemporary tax receipts, but the lack of signatures indicates that they were either never issued or that they served as summary accounts of individual tax payments. The two documents date to 731 viz. 737, thus they are among the latest known specimens of texts with this formulary, the last one being the tax receipt P.Prag. I 27 from 741, probably from the Fayyum.² Tax receipts beginning with παρήσχεν are typically Arsinoite or Heracleopolite, which is probably true for our texts as well.³ The onomastics of both documents (see the notes on the names on the back of no. I and Νααρναυς in no. II) confirm this impression. Our two papyri attest a slightly new formula referring to payments of numbered ‘tax assessments’, ἐκταγαί (sing. ἐκταγή).⁴ The only possible parallel for numbered ἐκταγαί is CPR XXII 27, an account of the 8th century, probably Arsinoite, which lists small money payments for a 5th ἐκταγή (the abbreviation ἐκτ() was only tentatively resolved). No. I refers to payments of a first ἐκταγή and no. II lists payments for five assessments. Other documents of our period attest up to six rate payments (καταβολαί) in the Arsinoite nome.⁵ One could suppose that only the perspective but not the content differs in our papyri: they register payments for assessments, based on

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¹ On the poll tax in early Islamic Egypt, see most recently S. Schmidt, *Adopting and Adapting – Zur Kopfsteuer im frühislamischen Ägypten*, in: A. Nodar, S. Torallas Tovar et al. (eds.), *Proceedings of the 28th International Congress of Papyrology, August 1–6, 2016, Barcelona*, Barcelona 2019, 586–593.

² See N. Gonis, *Reconsidering Some Fiscal Documents from Early Islamic Egypt III*, ZPE 169 (2009) 197–208, esp. 202.

³ See Gonis (n. 2) 205–206.

⁴ See F. Morelli, CPR XXII 3.6n.

⁵ See F. Morelli, *Sei καταβολαί in P. Bodl. I 107*, ZPE 115 (1997) 199–200.

which the rates were calculated within an indiction year. Further parallels are Heracleopolite papyri from the early 8th century, which record several payments on different dates from the same taxpayer, such as SPP III 597 or CPR XXII 16. The high variability in the terminology and frequency of payments shows that the payments were handled with flexible schedules on the local level.⁶

I. A Tax Document from 731

The document records that Ammonios son of Kammoul paid six solidi in five instalments (2 and 4 × 1 solidus) for the poll tax of the 13th indiction (1 May 729 – 30 April 730 AD) viz. Hijri year 111 (5 April 729 – 25 March 730 AD) for the first ἔκταγή. The five instalments were paid within a month, from 24 Pachon (19 May) to 21 Pauni (15 June), of the 14th indiction (730–731 AD) in the following manner:

24 Pachon	19 May 731	8 Pauni	2 June 731
27 Pachon	22 May 731	21 Pauni	15 June 731
30 Pachon	25 May 731		

The fact that these payments were made at the very beginning of the 14th indiction, which started on 6 Pachon (1 May), for taxes of the previous indiction could point to arrears. The first payment amounted to two solidi, all the others to one. The payment of six solidi for poll tax by a single person is unusual, but two Heracleopolite tax demand notes addressed to individual taxpayers attest to comparable sums, SB XX 14234 (716): 5 ½ solidi and P.Grenf. II 106 (719): 6 ½ solidi. These relatively high amounts may suggest that these taxpayers delivered payments for others (perhaps the male members of their family?) or even were tax collectors. Similar situations emerge from the roughly contemporary dossier of the soldier Menas from the Hermopolite nome, see most recently my summary in P.Heid. XI, pp. 73–77.

The document was written on a sheet cut out of a tax register edited below: our text is written on the back of it. Furthermore, the top of the receipt's side contains a single Greek word and remnants of two previous lines,⁷ which were likely part of another document. This might have been the result of an 'offset cutting':⁸ the tax register was reused for writing multiple texts to be cut into separate ones at a later stage. However, the cutting was executed inaccurately and thus a line of another document remained on this piece.

⁶ See the detailed discussion of F. Morelli in the introduction to CPR XXII 16 with further references and his introduction to P.Eirene I 36.

⁷ In the second line, I read tentatively μαρε() θ +.

⁸ For the term see K. Ryholt, *A Phyle Roster from Tebtunis with a Note on Offset Cutting, Traces, and Loss*, *Enchoria* 36 (2018/2019) 145–150, esp. 149. I owe this reference to Nikolaos Gonis.

P.Lips. Inv. 1108 verso

H: 13.5 × W: 13.7 cm

15 June 731 or later

Plate 8

→ † Παρ(ῆσ)χ(εν) Ἀμμό(νιος) Καμμ(ου)λ (ὑπερ) διαγρ(άφου) ἰ(ν)δ(ικτίωνος) τγ
 τρισ(και)δεκ(ά)τ(ης)
 ἔτου(ς) ρια ἄ ἐκτ(αγῆς) ἀρ(ί)θ(μια) νο(μίσματα) β δύο Π(α)χ(ων) κδ
 ἰ(ν)δ(ικτίωνος) ιδ †
 ἀρ(ί)θ(μιον) νό(μισμα) α ἔνα Π(α)χ(ων) κζ † ἀρ(ί)θ(μιον) νό(μισμα) α ἔνα
 Π(α)χ(ων) λ
 ἀρ(ί)θ(μιον) νό(μισμα) α ἔνα Π(α)υ(νι) η † ἀρ(ί)θ(μιον) νό(μισμα) α ἔνα
 Π(α)υ(νι) κα †

1 l. Ἀμμώνιος, l. τρεισκαιδεκάτης 3–4 l. ἔν passim

‘† Ammonios, son of Kammoul, has paid for the poll tax (*diagraphon*) of the 13th indiction, the thirteenth, of the year 111, of the first assessment (*ektage*), 2, two reckoned solidi on 24 Pachon of the 14th indiction †; 1, one reckoned solidus on 27 Pachon †; 1, one reckoned solidus on 30 Pachon †; 1, one reckoned solidus on 8 Pauni †; 1, one reckoned solidus on 21 Pauni. †’

1 παρ(ῆσ)χ(εν): I supply this form instead of *παρέσχεν* because it was the common formula in the 7th–8th-century Arsinoite, see Gonis, *Reconsidering III* (n. 2) 205. For the form itself, see F. T. Gignac, *A Grammar of the Greek Papyri of the Roman and Byzantine Period. Vol. II Morphology* (Testi e Documenti per lo Studio della Antichità 55/2), Milano 1982, 231.

Καμμ(ου)λ: Since the name is usually spelled with one μ, we may consider whether the scribe meant the second μ as an abbreviation marker as common in case of plurals, although this would have normally required doubling the superscript lambda, too. For similar cases of seemingly plural abbreviations employed for singulars, see L. Berkes, *Bemerkungen zu Verwaltungsdokumenten aus dem früh-arabischen Ägypten*, APF 68 (2022) 366–378, at 377–388.

A Tax Account on the Back of P.Lips. Inv. 1108

A tax register, complete on the left and right, but broken at the top and bottom. After it was not needed anymore, the sheet was cut in order that the back could be reused for writing a document and no. I (see the introduction to no. I). The date of the tax document therefore constitutes the *terminus ante quem* for the register. The text is written against the fibres, in black ink, in a professional minuscule hand characteristic of administrative offices of this period. The register records tax payments in solidi by males who are identified by their patronym and often also by papponym and, in at least one case (l. 10 and perhaps l. 4) by occupation. The names are in all but one case preceded by a further number which could indicate arrears, as it could have been the case in P.Louvre III 225 too.

The sums to be delivered are generally high, some of them exceeding 10 solidi. This may suggest that we are dealing with payments for land taxes, since the rates for other common taxes in our period, such as the poll tax, were significantly lower. Alternatively, the totals of more than one tax might have been recorded. In three cases, no payment was made: one person could not deliver because he had died (*ἀποθ(ανών)* l. 10), but in two cases we find the addition *ναύτ(ης)*, ‘sailor’ (ll. 1, 4). While there are parallels for the mention of dead persons in tax registers (cf. e.g. CPR XXII 34, 2 and 10), the explanation ‘sailor’ for not delivering a tax payment is new, as far as I know. I wonder whether the entry means that the persons in question were requisitioned sailors serving in the Arab fleet who were thus not at home for an extended period and, therefore, not expected to pay their taxes when due or perhaps even were exempt from them. These explanatory notes were added by a second hand, except for l. 10 in which the scribe already wrote ‘dead’, before the second hand added the same word again. The second hand must be of another clerk who checked the account at a later stage.

P.Lips. Inv. 1108 recto

13.5 × 13.7 cm

Before 15 June 731

Plate 9

	↓ β γ´	Πέτρο(ς) Κενδενари	vo(μισμ-) (m2) ναύ[τ(ης)]
	α ζ	Πιήου Μακα(ρίου) Πωζ	vo(μίσματα) α ζ γ´
	ε	Πέτρο(ς) Άιουλ(ίου) Άντωνι	vo(μίσματα) θ
	ς	Παρευ Ίωά(ννου) Τριχ()	vo(μισμ-) (m2) ναύτ(ης)
5	θ	Σ(ενού)θ(ιος) Θεοδώρο(υ) Φαρεσμανι	vo(μίσματα) θ ζ
	ιβ	Σενούθ(ιος) Άμαείου	vo(μίσματα) ις
	η	Ίωά(ννης) Σενουθ(ίου) Άμαείου	vo(μίσματα) ι
	ιθ	Σενούθ(ιος) Θεοδώρο(υ) Πεβᾶ	vo(μίσματα) ιθ
		Άιούλ(ιος) Σενουθ(ίου) Θεωδ(όρου) Πεβᾶ	vo(μίσματα) ε
10	β	Σίων πρε(σβύτερος)	vo(μισμ-) ἀποθ(ανών) (m2) ἀποθ(ανών)
	ιγ ζ γ´	Σενούθ(ιος) Γεωργ(ίου) Βίκτ(ορος)	vo(μίσματα) ιδ γ´

‘...’

	2 ½	Petros, s. of Kendenari	solidus (m2) sailor
	1 ½	Pieou, s. of Makarios, gs. of Pos	1 ½ solidus
	5	Petros, s. of Aioulios, gs. of Antoni	9 solidi
	6	Pareu, s. of Ioannes, gs. of Trich- (?)	solidus (m2) sailor
5	9	Senouthios, s. of Theodoros, gs. of Pharesmani	9 ½ solidi
	12	Senouthios, s. of Amacios	16 solidi
	8	Ioannes, s. of Senouthios, gs. of Amacios	10 solidi

19	Senouthios, s. of Theodoros, gs. of Pebas	19 solidi
	Aiulios, s. of Sen., gs. of Theod., ggs. of Pebas	5 solidi
10 2	Sion, priest	solidus; dead, (m2) dead
13 ½/½	Senouthios, s. of Georgios, gs. of Victor	14 ½ solidi
...		

8 id: θ corr. ex δ

1 Κενδενάρι: An *addendum onomasticis*. Perhaps deriving from Latin *centenarius*.

2 Πωζ: A rare name (TM Nam 11844) attested in various Egyptian regions in the Roman and Byzantine period.

4 Παρεν: A variant of Παρεουζ (TM Nam 11240), which is typical of the Fayyum.

Τριχ(): I have not found a suitable resolution. Probably a name of Greek origin deriving either from τρεῖς or θριξ. The second option could also point to a craft.

5 Φαρεσμανι: The name is of Iranian origin, see N. Gonis, P.Oxy. LXXXIII 5372.6n.

6–7 Ioannes in line 7 is probably identified not only by his patronym, but also by his papponym, since he was the son of Senouthios, son of Amaeios, who was mentioned in the line above.

8–9 Πεβᾶ: Pebas is a relatively rare name (TM Nam 11421) attested mostly in the Fayyum in the Roman, Byzantine, and early Arab period.

9 Aiulios is given a lineage going back to his great-grandfather in order to identify him as the son of the Senouthios mentioned in the previous line.

II. A Tax Document from 737

The document records that Senouthios, son of Naarau, grandson of Ka- paid for his poll tax and ‘other taxes of the *canon*’ of the 4th indiction (1 May 735 – 30 April 736 AD) viz. the Hijri year 117 (31 January 735 – 19 January 736 AD) one solidus in five instalments (4 × ¼ and ½ solidus) in the 5th indiction (1 May 737 – 30 April 738 AD):

21 Pauni	15 June 737	X epagomenal day	24–28 August 737
27 Epeiph	21 July 737	27 Thoth	24 September 737
15 Mesore	8 August 737		

As in the case of no. I, the payments might have been made for arrears. We find a total at the bottom. The papyrus was rolled from the top to the bottom. The back is blank.

- † Παρ(ῆσ)χ(εν) Σενούθ(ιος) Ναα[ρ]α(υ) Κα . [.] (ὕπερ) διαγρ[ά(φου)]
(καὶ) ἄλλω(ν) κανό(νος) ἰνδ(ικτίωνος) δ [ἔ]το(υς) ριζ α´ ἐκτ(αγῆς)
ἀρ(ι)θ(μίου) νο(μίσματος) ς´ ἔκτ(ον) μ(ηνός) Π(α)υ(νι) κα ἰνδ(ικτίωνος) ε.
ὀμ(οίως) β´ ἐκτ(αγῆς) ἀρ(ι)θ(μίου) νο(μίσματος) ς´ ἔκτ(ον) μ(ηνός) Ἐπειφ κζ
ἰνδ(ικτίωνος) ε.
- 5 ὀμ(οίως) γ´ ἐκτ(αγῆς) ἀρ(ι)θ(μίου) νο(μίσματος) ς´ ἔκτ(ον) μ(ηνός) Μεσο(ρη)
ιε ἰνδ(ικτίωνος) ε.
ὀμ(οίως) δ´ ἐκτ(αγῆς) ἀρ(ι)θ(μίου) νο(μίσματος) ς´ ἔκτ(ον) μ(ηνός)
ἐπαγο(μένων) [.] ἰνδ(ικτίωνος) [ε.]
ὀμ(οίως) ε´ ἐκτ(αγῆς) ἀρ(ι)θ(μίου) νο(μίσματος) γ´ τρίτο(ν) μ(ηνός) Θωθ(θ) κζ
ἰνδ(ικτίωνος) ε.

vac.

γί(νεται) νό(μισμα) α

4 l. Ἐπειφ

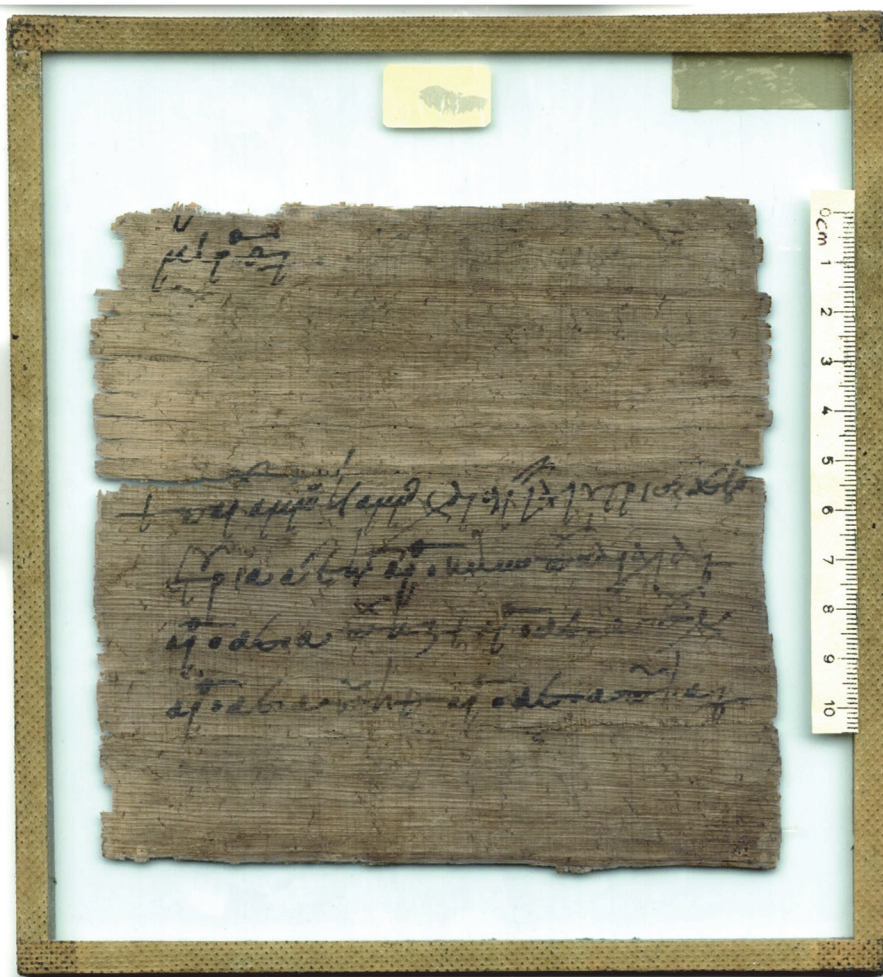
‘† Senouthios, son of Naarau, grandson of (?) Ka ... has paid for the poll tax (*diagraphon*) and other (taxes) of the *canon* of the 4th indiction, the year 117, for the 1st assessment (*ektage*) 1/6, one sixth reckoned solidus on the 21st of the month Pauni of the 5th indiction. Similarly, for the 2nd assessment (*ektage*) 1/6, one sixth reckoned solidus on the 27th of the month Epeiph of the 5th indiction. Similarly, for the 3rd assessment (*ektage*) 1/6, one sixth reckoned solidus on the 15th of the month Mesore of the 5th indiction. Similarly, for the 4th assessment (*ektage*) 1/6, one sixth reckoned solidus on the ... epagomenal day of the 5th indiction. Similarly, for the 5th assessment (*ektage*) 1/3, one third reckoned solidus on the 27th of the month Thoth of 5th indiction.’

‘Total: 1 solidus.’

1 Παρ(ῆσ)χ(εν): On the form, see the the note on line 1 in no. I above.

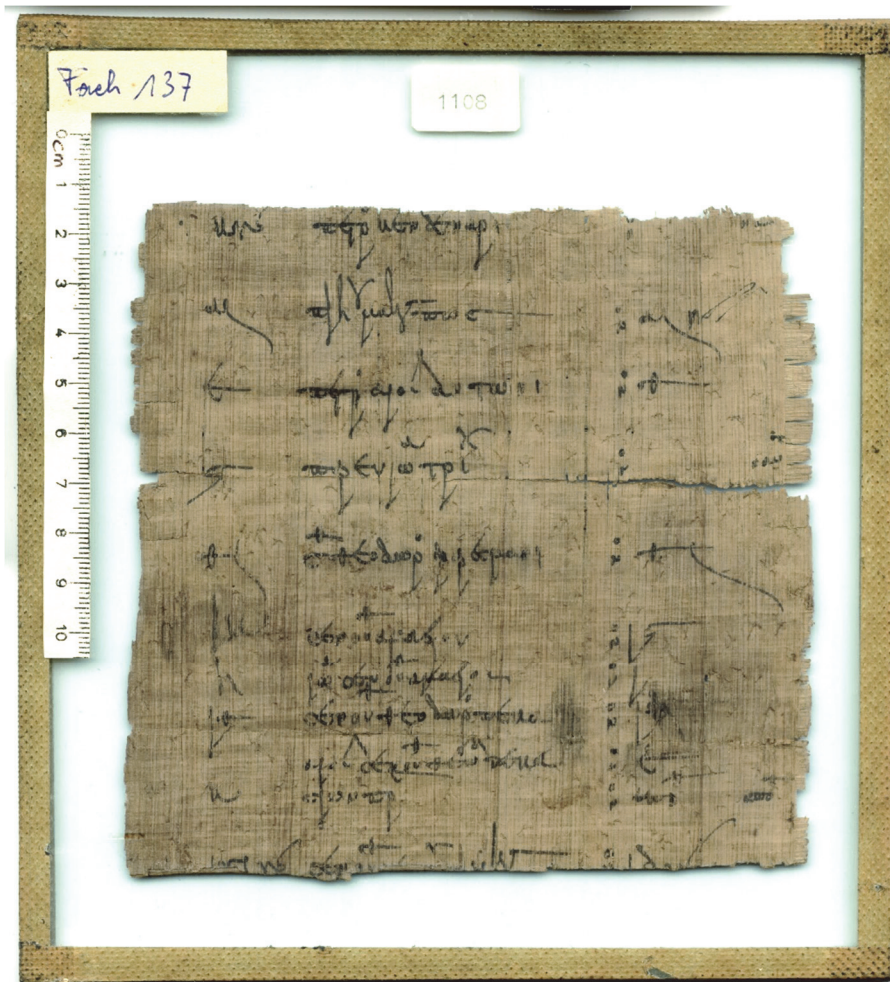
Κα . [.]: This may have been the papponym or the occupation of the taxpayer.

διαγρ[ά(φου)]: I have supplemented the lacuna assuming that the word was abbreviated on a superscript alpha, but διαγρ[(άφου)] is also possible.



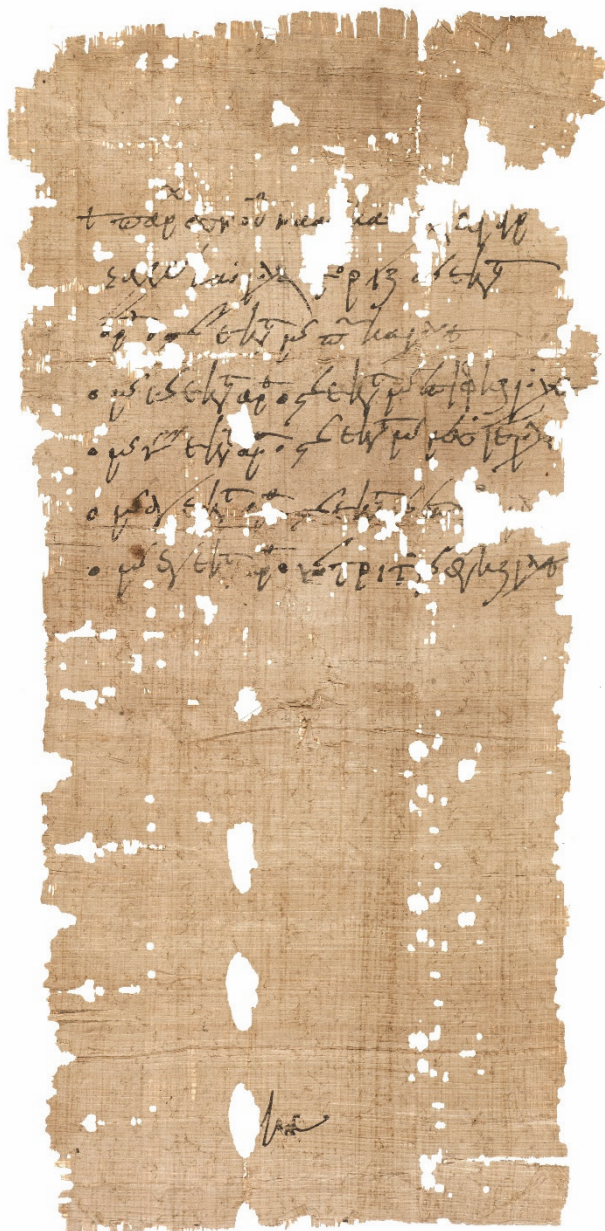
P.Lips. Inv. 1108 verso
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zu L. Berkes, S. 15



P.Lips. Inv. 1108 recto
(Papyrus- und Ostrakasammlung der Universitätsbibliothek Leipzig)

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P.Corn. Inv. I 135

zu L. Berkes, S. 18