DIRECT TAXATION IN WESTERN ASIA MINOR UNDER THE EARLY EMPIRE

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Among the most notable events of the past two decades in Greek epigraphy was the publication of the so-called *Monumentum Ephesenum*, the Neronian *lex portorii* of the tax district of Asia, which was inscribed in AD 62.¹ It is, of course, a well-known fact that more than half of the provisions in this set of regulations were copied from a republican *lex locationis* that can be dated to 75 BC.² The new customs law thus enables us to reconstruct at least some aspects of the history of the Asian *portoria* over quite a long period. Since a dearth of relevant evidence renders many conclusions drawn by ancient historians uncertain or even speculative, it is rather comforting to find that much of the information contained in the Neronian text either confirms or supplements information that earlier generations culled from a variety of literary and epigraphic sources.

At the same time the law contains at least some provisions whose contents seem to undermine earlier inferences concerning the development of Roman taxation practices, especially under the early empire. One example of this is lines 72-74 of the *lex*, which its first editors, the German/Austrian epigraphists Engelmann and Knibbe, reconstructed as follows:

¹ H. Engelmann & D. Knibbe, *Das Zollgesetz der Provinz Asia. Eine neue Inschrift aus Ephesos* (= *Epigraphica Anatolica* 14) (Bonn 1989), re-edited with corrections in SEG 39, 1180 and by G.D. Merola, *Autonomia locale, governo imperiale. Fiscalità e amministrazione nelle province asiatiche* (Bari 2001), 221-231. A new edition, with introduction, English and Latin translations, commentary, and six essays is being prepared by Barbara Levick and Michel Cottier. On the question as to whether or not the tax-district of Asia had the same boundaries as the province see M. Heil, 'Einige Bemerkungen zum Zollgesetz aus Ephesos', *Epigraphica Anatolica* 17 (1991) 9-18; and C. Nicolet, 'Le Monumentum Ephesenum et la delimitation du portorium d'Asie' (orig. 1993), repr. in id., *Censeurs et publicains. Économie et fiscalité dans la Rome antique* (Paris 2000), 367-384; G.D. Merola, *Autonomia locale, governo imperiale. Fiscalità e amministrazione nelle province asiatiche* (Bari 2001) 166-168.

² M. Cottier, 'La ferme des douanes en Orient et la *lex portorii Asiae*', in J.-J. Aubert, ed., *Tâches publiques et entreprise privée dans le monde romain* (Genève 2003), 222-224.

οὗ πράγματος δεκάτας καρπῶν ἀροτῆρσι [leg. ἀρότρῳ Cottier and Crowther]³ ποριζομένων ἢ ἑῷ μέρος οἴνου καὶ ἐλαίου τῷ δημοσιῶνῃ δίδοσθαι [δεῖ δῆμου Ῥωμαίων ἔνεκεν, τούτων δημοσιῶνῃν καρπευέσθαι τὸ τέλος ὡς ἐξεμίσθωσαν Λούκιος Ὀκτάουιος, Γάιος Αὐρήλιος Κόττας ὑπατοί. ἐξ Ἀσίας εἰς Ἀσίαν [ὃ ἂν ἐξαγῆται, εἰσά]γῃται, ἐφ' ᾧ μὴ ἐπὶ ἀποστερέσει μάλλον τοῦ τέλους τούτου γέννηται τῇ μετακομιδῇ τῇ ἡλιαρίῳ [leg. ἡ δι' αὐτὸ Nicolet]⁴ τὸ πρᾶγμα, ὑπὲρ τούτου τέλος μὴ διδόσθω.

The extensive commentary accompanying the *editio princeps* explains the interpretation that Engelmann and Knibbe had in mind. According to them lines 72-74 should be read as containing two separate provisions. Building on this idea, they interpreted lines 72-73 as referring to crops on which a *decuma* was due and as prescribing that the tax-farmer was to levy the τέλος, which they identified with the *decuma*, in accordance with the rules laid down by the consuls of 75 BC. Finally, they went on to explore what this reconstructed passage implies for the traditional view that Julius Caesar put an end to the farming-out of all direct taxes, including the *decuma*, in the territories of the cities of Asia. Their startling answer was that the three texts on which this theory was based⁵ have been misinterpreted. For example, when Appian has Mark Antony claim that Caesar ended the malpractices of the publicans by 'allowing [the cities of Asia] to collect the direct taxes from the farmers' (*Bella Civilia* 5.4), these words may mean no more than that it became mandatory for the publicans to enter into *pactiones* that gave the cities of Asia the right to collect the direct taxes due from their rural territories.⁶ According to this interpretation the direct taxes of Asia continued to be farmed out to tax-farming companies at least until AD 62. Needless to say, an important argument in favour of this theory is that the reference to 'the tax-farmer' (τῷ δημοσιῶνῃ) in line 73 of the Neronian text seems in direct conflict with the theory that Caesar transferred the collection of *tributum* to the cities of the province.

³ Cf. Merola 2001, op. cit., 226 n. 6.

⁴ C. Nicolet, 'Le Monumentum Ephesenum et les dimes d'Asie', *Bulletin de Correspondence Hellénique* 65 (1991) 465-480, repr. in id., *Censeurs et publicains. Économie et fiscalité dans la Rome antique* (Paris 2000) 353-365, at 358, followed by SEG 39, 1180 and Merola, op. cit., 226.

⁵ Appianus, *Bella Civilia* 5.4; Cassius Dio 42.6; Plutarchus, *Caesar* 48. Cf. also Strabo 10.485 and 14.657.

⁶ Engelmann and Knibbe 1989, op. cit. (n. 1), 94.

Only two years after Engelmann and Knibbe's edition of the *Monumentum Ephesenum* had appeared Claude Nicolet offered a totally different reading of lines 72-74.⁷ Nicolet began by observing that a provision concerning the collection of the *decuma* seemed out of place in a set of regulations dealing with the collection of customs duties. As we have just seen, the first editors' theory that lines 72-74 contains such a provision rested on the assumption that the expression τὸ τέλος should be taken as referring to δεκάτη in the first part of the sentence. Against this Nicolet argued that τὸ τέλος must refer to the *portorium* levied on goods leaving or entering the tax district of Asia. In view of the fact that this is the normal meaning of τέλος in the customs law, there can be little doubt that this interpretation is correct.⁸

In addition to this Nicolet called attention to the fact that the correct reading in line 73 was τοῦτον δημοσιῶνην rather than τούτων δημοσιῶνην.⁹ If this reading is accepted, it is tempting to take the expression τοῦτον δημοσιῶνην, 'that tax-farmer', as referring back to τῷ δημοσιῶνῃ in line 72. A potential weakness of this new reading is that the elimination of τούτων seems to leave the expression οὗ πράγματος hanging in the air. Nicolet's solution to this problem was to assume that, contrary to the view underlying the *editio princeps*, the provision starting with οὗ πράγματος did not end with ὕπατοι in line 73 but ran on all the way to the end of line 74.

Since the short main sentence in line 74 ends with the words μὴ δίδοσθω, the alternative punctuation proposed by Nicolet raises the question of the nature of the connection between the reference to the *decuma* in line 72 and the subsequent passage that declares some goods to be exempt from customs duties. During the 1990s Nicolet came up with two different answers. According to the first theory, formulated in 1991, the passage about *decumae* being 'given' to a tax-farmer refers not to tithes being paid by the rural population, but to a second stage in which those who collected the *decuma* had to hand over some of their revenues to those who farmed the customs duties of Asia. The guiding idea behind this interpretation was that the farmers of the *portorium* possessed store-rooms (*custodiae*) in which grain and other food products could be stored as a kind of strategic supplies

⁷ Nicolet, 1991 [2000], op. cit. (n. 3).

⁸ Cf. Heil 1991, op. cit. (n. 1), 17; U. Malmendier, *Societas publicanorum. Staatliche Wirtschaftsaktivitäten in den Händen privater Unternehmer* (Köln 2002), 47.

⁹ Nicolet's reading (accepted by SEG 39, 1180) is by Merola, 2001, op. cit. (n. 1) 226, and by Malmendier 2002, op. cit., 226.

upon which the central Roman government could draw for a variety of purposes (e.g. for the monthly distributions in Rome). The τέλος referred to in line 73 would then be a *vectigal* levied by the farmers of the *portorium* as a charge for the use of their storage facilities.

In a recent article Nicolet offers a different interpretation.¹⁰ He now seems to think that lines 72-74 refer to the second tithe (*altera decuma*) imposed by the *lex Terentia Cassia* of 73 BC. Since the aim of this law was to alleviate food shortages in the city of Rome, Nicolet suggests that we should read either [... ἀπορ]ίων ἔνεκεν or [... σιτοδε]ίων ἔνεκεν at the beginning of line 73. According to Nicolet the law of 73 BC must also have contained a provision that declared all tithes to be exempt from customs duties, if they were exported from the province in which they had been collected, or if they entered another customs district. This hypothetical provision was then alluded to in lines 73-74, which seem to prescribe that all food items collected as 'second tithes' are to be exempt of customs duties, just like all products of the normal tithe.

For our purposes the most interesting aspect of these two theories is that they are both based on the assumption that the *decumae* of Asia were levied in kind and that Roman tax-farmers exported large amounts of tax-grain from the province.¹¹ In view of the fact that the *publicani* of Asia do not figure as major grain-traders in any other source this may be called surprising. At the same time lines 72-74 of the *Monumentum Ephesenum* call into question the received view that Caesar dispensed with the use of tax-farming companies for the collection of direct taxes in Asia by allowing the cities of the province to collect the *tributum capitis* and the *decuma* within their own territories. How can this view be reconciled with line 73 of the customs law, which explicitly refers to an obligation to hand over *decumae* to a tax-farmer? As has already been noted, this passage led the first editors to suppose that the literary sources concerning Caesar's tax-reforms have been misinterpreted. In his second article on the Asian *decuma* Nicolet not only subscribes to this view, but also marshals two interesting texts that seem to refer to the farming-out of direct taxes in the early Principate.¹² One of these texts is an inscription recording a dedication made by a group of

¹⁰ C. Nicolet, 'Le Monumentum Ephesenum, la loi Terentia-Cassia et les dimes d'Asie', *Mélanges de l'École Française de Rome* 111 (1999) 191-215.

¹¹ The same assumption in H.W. Pleket, 'Models and inscriptions: export of textiles in the Roman empire', *Epigraphica Anatolica* 30 (1998) 122.

¹² Nicolet 1999, op. cit., 212-215.

publicani in the province of Asia and paid for with [*pecunia?*] *phorica*.¹³ The dedication was made between AD 5 and 7. The second item adduced by Nicolet is a well-known passage from Tacitus' *Annales* according to which *societates equitum Romanorum* were still handling *tributa et pecuniae vectigales* during the first ten years of Tiberius' reign.¹⁴ According to Nicolet, these texts prove that the direct taxes of some provinces, including Asia, continued to be farmed out for much longer than the literary sources concerning Caesar's tax-reforms have led many to believe.

It should be clear by now that lines 72-73 of the *Monumentum Ephesenum* have called into question many received ideas about the way in which direct taxes were collected during the early empire. At the same time, despite the efforts made by Engelmann, Knibbe and Nicolet, the exact meaning of these lines remains obscure. There is therefore a possibility that the implications of the passage concerning the *decuma* would be less revolutionary if a more convincing interpretation could be achieved. In what follows an attempt will be made to make the enigma less enigmatic by relating the new information provided by the *Monumentum Ephesenum* to other texts concerning Roman taxation in early-imperial Asia Minor. One of the questions that will concern us is whether lines 72-73 of the new customs law support the theory that the Asian *decumae* were normally levied in kind. Another is whether the literary and epigraphic evidence supports Nicolet's view that the Asian tithe was still being farmed out to tax-farming companies during the third quarter of the first century AD. My overall aim will be not only to offer a new interpretation of the provision concerning the *decuma*, but to show that its contents are completely in line with the literary sources.

In view of the fact that the *Monumentum Ephesenum* has been interpreted as referring to *decumae* being collected in kind, it is surely important that we look at such other evidence as we have for the form in which the land tax of Asia was collected. Although the inscriptional evidence from Asia may be less forthcoming than might be expected, there is at least one epigraphic text that has a direct bearing on this issue. I here refer to the well-known *Will of Epikrates*, which has variously been assigned to the first or early second century AD.¹⁵ The principal topic dealt with in the 116 lines

¹³ AE 1968, 483 (= I. Ephesos 706).

¹⁴ Tacitus, *Annales* 4.6.3, on which see P. Brunt, *Roman Imperial Themes* (Oxford 1990) 391-393.

¹⁵ P. Herrmann & K.Z. Polatkan, Das Testament des Epikrates und andere neue Inschriften aus dem Museum von Manisa, *Sitzungsberichte der Österreichische Akademie der Wissenschaften, Phil.-hist. Klasse*, 265.1 (Wien 1969) 7-36. For a full bibliography see J.

that have been preserved is the regulations governing a number of vineyards, olive-groves and treeless plots (*chorai psilae*), the revenues from which were to be used to maintain the tomb of the deceased and the cult of the hero Diophantes, whom the inscription reveals to have been Epikrates' heroized father. From the limited perspective of the history of Roman taxation the most interesting part of this epigraphic will is a passage concerning the land tax due from future occupants of the plots of agricultural land belonging to this funerary foundation. The provision in question runs as follows: 'For these plots, that is the treeless ones and those with trees and vineyards on them, and for everything else that has been mentioned as having been dedicated alongside the tomb, the person who holds and possesses them and receives the revenue accruing from them is to pay Nakrason (εἰς Νάκρασον) the annual sum of 12 drachms for each *uncia* for the provincial treasury (εἰς φύσκον)¹⁶ in such a way, that he starts paying as soon as he has gathered in the harvest'.

As far as I am aware, so far no epigraphist or ancient historian has succeeded in offering a satisfactory interpretation of this seemingly straightforward instruction. The main difficulty is that the meaning of *uncia* is unclear. The first editors argued, quite plausibly in my view, that the *uncia* of Nakrason must have been a land-measure, but went on to suggest that the unit in question may have been one twelfth of a *iugerum*, that is one forty-eighth of a hectare.¹⁷ A simple calculation is enough to reveal that the latter suggestion cannot be correct. If the landholders of Nakrason had to pay an annual sum representing approximately 10 per cent of the value of their crops, the total crop gathered in from one *uncia* of land must have been worth roughly 120 *denarii* or 480 sesterces. Since in the province of Asia the normal price of wheat was about 2 sesterces per *modius* of 6.6 kilograms,¹⁸ it seems reasonable to suppose that one *uncia* of arable land must have brought

Strubbe, *ΑΠΑΙ ΕΠΙΘΥΜΒΙΟΙ. Imprecations against desecrators of the grave in the Greek epitaphs of Asia Minor* (= *Inschriften griechischer Städte aus Kleinasien* 52) (Bonn 1997) 38. For the date see M. Alpers, *Das nachrepublikanische Finanzsystem. Fiscus und fisci in der frühen Kaiserzeit* (Berlin 1995), 276 n. 952, and Strubbe, *op. cit.*, 38.

¹⁶ Cf. Alpers, *op. cit.*, 277 and *passim* for the plausible suggestion that the term *fiscus* here denotes the provincial treasury of Asia that was administered as part of the *aerarium*.

¹⁷ Herrmann & Polatkan 1969, *op. cit.*, 26, followed by Alpers, *op. cit.*, 277 n. 954, but criticized by L. Neesen, *Untersuchungen zu den direkten Staatsabgaben der römischen Kaiserzeit* (Bonn 1980) 233-234.

¹⁸ R. Duncan Jones, *The Economy of the Roman Empire. Quantitative Studies* (Cambridge 1982²) 145.

in some 240 *modii* of wheat. Now if the seed yield/seed sown ratio was 4:1 and if wheat was sown according to the standard rate of 5 *modii* per *iugerum*,¹⁹ it follows that the *uncia* referred to in the Epikrates will must have comprised some 12 *iugera* or 3 hectares if grain was the only crop. Even though this calculation may be open to modifications,²⁰ we can surely rule out the possibility that the size of the *uncia* was 144 times smaller than this estimate.

More recently, Duncan-Jones has suggested that the text refers to a money tax being due 'on a small portion of vineyard'.²¹ There are at least two reasons why this reading must be rejected. Firstly, if the outcome of my calculations is roughly correct, the word *uncia* cannot possibly denote 'a small portion'. Secondly, the first part of Epikrates' will leaves no doubt that the provision concerning the obligation to pay 12 drachms per *uncia* refers not only to vineyards, but also to olive-groves and *chorai psilai*. In view of the fact that this latter category of land is contrasted with land covered with trees, there is every reason to follow the first editors' suggestion that the expression *chorai psilai* denotes all treeless plots, including plots of arable land for the cultivation of grain. As the first editors pointed out in their commentary, this interpretation is supported by several other epigraphic references to *chorai psilai* or *ge psile*.²²

It would appear, then, that the landholders of Nakrason had to pay tax at a fixed rate per unit area, regardless of the very conspicuous differences in land use to which the text explicitly refers. At first sight this is surprising, if only because different types of land are known to have been taxed at different rates in other parts of the empire. One thinks not only of Egypt,²³ but also of Pannonia, where a distinction was made between as many as seven types of land, varying from first-class arable land to pasture land, each of which was taxed 'in relation to the degree of fertility' (*ad modum ubertatis*).²⁴ There is, however, also reliable evidence for the application of a totally different system of taxation, in which variations in land use and fer-

¹⁹ Ibid. 49.

²⁰ If the seed: yield ratio was 1:5 and if none of the land was fallowed, the *uncia* would have comprised some 10 *iugera*.

²¹ R. Duncan Jones, *Structure and Scale in the Roman Economy* (Cambridge 1990), 192.

²² Herrmann and Polatkan, 1969, op. cit., 25.

²³ For a convenient synopsis see R. Duncan-Jones, *Money and Government in the Roman Empire* (Cambridge 1994), 47-59.

²⁴ Hyginus in *Corpus Agrimensorum Romanorum*, p. 168 Thulin (= p. 205 Lachmann); cf. Duncan-Jones 1990, op. cit., 188.

tility were ignored. One example comes from fourth-century AD Italy, where landowners had to pay a fixed amount of tax for each *millena*, a land unit equivalent to $12 \frac{1}{2}$ *iugera*. In addition to this, there is the case of late-Roman Africa, where taxes were levied at a fixed rate per *centuria*, a unit comprising 200 *iugera*.²⁵ In my view the last-mentioned example may well be the key to the enigmatic *uncia* of Nakrason. As we have just seen, the *uncia* referred to in the Epikrates inscription must have comprised some 12 *iugera*, if the entire surface area was used to grow grain. In reality, of course, as much as 50 per cent of all arable land may have been fallowed every year. The effective size of the *uncia* then becomes 24 *iugera*, or 20 *iugera* if the seed:yield ratio is put at 1:5. We must, however, also take account of the possibility that a certain proportion of the land was covered with fruit-bearing trees, as was certainly the case with the plots referred to in Epikrates' will. Since vineyards and olive-groves are likely to have brought in higher revenues (in terms of money) than arable land,²⁶ the estimated size of the *uncia* must be lowered to well below 20 *iugera*. On this admittedly flimsy basis I would suggest that the *uncia* of Nakrason may well have comprised $16 \frac{2}{3}$ *iugera* or one twelfth of a *centuria*.

Regardless of the merits of this speculative suggestion, there can be no doubt that all productive land within the territory of Nakrason, including all arable land, was taxed in money. Unfortunately, there are no further texts from Asia that might help us to determine whether it was normal for the land tax of this particular province to be collected in coin. Thanks to the discovery of a new inscription in the countryside of South-West Turkey it has, however, become possible to compare the system alluded to in the Epikrates text with the method by which one important tax, the grain tax, was collected in an anonymous village in the neighbouring province of Lycia.²⁷ The text in question, which can be dated to ca. AD 138, refers to this tax variously as the *seitikê*, the *seitikê apomoirâ* and the *seitikê dekatê*. These names suggest that there must have been a time when it was collected in kind. The new inscription makes it clear, however, that in the early decades of the second century the village discharged its obligations in respect of the grain tax in money, using the revenue (*poros*) that flowed into a collective village treas-

²⁵ A.H.M. Jones, *The Later Roman Empire* (Oxford 1964), 820.

²⁶ According to Duncan-Jones 1994, op. cit. (n. 23) 50, the tax-rate for Egyptian vineland was roughly four times higher than that for wheat.

²⁷ SEG 47, 1806, based on M. Wörle and W. Wurster, 'Dereköy: eine befestigte Siedlung im nordwestlichen Lykien und die Reform ihres dörflichen Zeuskultus', *Chiron* 27 (1997) 393-469.

ury.²⁸ An interesting difference from Nakrason is that there is nothing to suggest that the villagers had to pay a fixed sum per unit area, irrespective of the crops grown. In fact, the existence of a separate *seitikê dekatê* points to a more complex system in which tax rates varied according to the type of land. At the same time the arrangements recorded in the Epikrates will and in the Lycian document are similar in at least one important respect: in both cases the urban magistrates responsible for the collection of the land tax received money rather than agricultural produce.

With the possible exception of lines 72-73 of the *Monumentum Ephesenum* (see below) there is only one piece of evidence that has been interpreted by some as indicating that at least some cities in Asia Minor were in the habit of collecting direct taxes in kind. This is the well-known inscription that the Asian²⁹ city of Cibyra erected in honour of one of its citizens, Quintus Veranius Philagrus.³⁰ For our purpose the most interesting part of the inscription is lines 11-15, which refer to Philagrus' role as an ambassador to the emperor Claudius. It appears that he successfully asked the emperor to recall (and presumably punish) a certain Tiberius Nicephorus, who had illegally exacted 3000 *denarii* annually from the city, and that he was equally successful in eliciting an imperial decision by virtue of which 'the sale (πρᾶσιν) of grain had to take place in the market-place κατὰ ζεῦχος μοδίων ἐβδομήκοντα πέντε from the entire territory'.

In his *Social and Economic History of the Roman Empire* Rostovtzeff interpreted this passage as referring to a measure designed to facilitate the city's food-supply. According to this reading the imperial ruling obtained by Philagrus put all holders of grain-producing land within the territory of Cibyra under the obligation to sell a certain amount of grain, determined by the size of their holdings, at the town market.³¹ The first to challenge this

²⁸ Ibid. 447-448. The fact that the inscription refers to 'surpluses' suggests that the village community as a whole had to pay a fixed sum to the tax-officials of the city to which it belonged.

²⁹ D. Erkelenz, 'Zur Provinzzugehörigkeit Kibyras in der römischen Kaiserzeit', *Epigraphica Anatolica* 30 (1998) 81-95, has argued that Cibyra was detached from Asia and incorporated in the newly created province of Lycia in 43 AD. But T. Corsten, *Die Inschriften von Kibyra*, vol. I (= *Inschriften griechischer Städte aus Kleinasien* 60) (Bonn 2002) 49-50, adduces powerful arguments for the view that such a transfer never took place.

³⁰ IGRR 4, 914, re-edited by J. Nollé, 'Epigraphica varia', *Zeitschrift für Papyrologie und Epigraphik* 48 (1982), 267-273 (= SEG 32, 1306) and most recently by Corsten, op. cit., no. 41.

³¹ M. Rostovtzeff, *The Social and Economic History of the Roman Empire* (Oxford 1957²) 700 n. 21. Cf. T.R.S. Broughton, 'Roman Asia Minor', in T. Frank, *An Economic Survey of Ancient Rome*, vol. IV (Baltimore 1938), 726.

interpretation was Magie, who suggested that $\pi\rho\tilde{\alpha}\sigma\iota\nu$ ('sale') in line 14 should be emended to $\pi\rho\tilde{\alpha}\xi\iota\nu$ ('exaction') on the ground that the former reading might well be due to 'an error – either of the stonemason or of the copist'. Lines 13-15, in his view, refer not to any obligation to sell grain at the town market, but to a newly introduced obligation to pay the grain tax 'at a rate of 75 *modii* per *iugum*'.³² Magie went on to argue that the two successes achieved by Philagrus must have been connected in the sense that the exaction of grain referred to in lines 13-14 replaced the annual exaction of 3000 *denarii* with which Nicephorus had been harassing the city before Philagrus' embassy. The inscription would then refer to a kind of *adaeratio* in reverse, as a result of which a money payment was replaced by a levy in kind.³³

Fourteen years ago Duncan-Jones formulated a modified version of Magie's interpretation. According to him, lines 13-15 should be interpreted as referring not to any obligation to pay 75 *modii* of grain per *iugum*, but to a grain-tax being collected 'on the basis of a *iugum* of 75 *modii*'. The idea underlying this alternative reading was that the landowners of Cibyra paid the grain-tax at a fixed rate per *iugum* and that Claudius' ruling increased the size of this unit by redefining it as the amount of land on which 75 *modii* had to be sown. On this assumption the approximate size of the *iugum* must have been 15 *iugera*, which was also the size of the second-class *iugum* under the Diocletianic tax system. The startling implication of all this is that Diocletian's system of *iugatio* was less novel than is usually thought.³⁴

Although Magie's and Duncan-Jones' interpretations were both constructed with great ingenuity, they suffer from many weaknesses. To begin with, a re-inspection of the stone has revealed the reading $\pi\rho\tilde{\alpha}\sigma\iota\nu$ to be correct.³⁵ Moreover, the fact that none of the fifteen lines of the inscription contains any scribal error makes it difficult to challenge this reading. In any case, it is easier to envisage sales of grain taking place in the *agora* than to understand why an 'exaction of grain' should have been carried out at the

³² D. Magie, 'A reform in the exaction of grain at Cibyra under Claudius', in P.R. Coleman-Norton, ed., *Studies in Roman Economic and Social History in Honour of A.C. Johnson* (Princeton 1951), 152-154. Cf. also F. Millar, *The Emperor in the Roman World* (London 1977) 428-429; Nollé 1982, op. cit., 273; and H.W. Pleket, ad SEG 32, 1306, all of whom accept Magie's theory that the inscription refers to a grain-tax being collected in kind.

³³ Magie, op. cit., 154.

³⁴ Duncan Jones 1990, op. cit. (n. 21), 200-201.

³⁵ Corsten 2002, op. cit., 57. Cf. Alpers, 1995, op. cit., 269 n. 921, who underlines the arbitrary nature of Magie's emendation.

town market rather than in Cibyra's rural territory. Finally, as Corsten points out in the commentary accompanying his recent re-edition of the text, the fact that the phrases referring to Philagrus' two successes are separated by a *vacat* tells against Magie's theory that the two rulings obtained by him were connected.³⁶ Therefore it seems best to return to Rostovtzeff's theory that the inscription refers to a new arrangement that made it easier for the city's inhabitants to procure grain by putting local landowners under the obligation to sell fixed amounts of grain in the *agora*. In short, the text from Cibyra does not refer to taxes being collected in kind.

This brief discussion of taxation practices in western Asia Minor has prepared the way for a renewed examination of lines 72-73 of the *Monumentum Ephesenum*. Before suggesting a new interpretation of the provision concerning the *decuma*, however, I would like to make it clear that I do not share Nicolet's view that lines 72-74 should be read as belonging to a single provision. One reason for rejecting this theory is that it creates more syntactical problems than it solves. It is, for instance, difficult to subscribe to Nicolet's suggestion that οὗ πράγματος in line 72 is picked up by δι' αὐτὸ τὸ πρᾶγμα in the second half of line 74, if only because these four words do not belong to the main clause, which starts with ὑπὲρ τούτου towards the end of the line. On the other hand, Nicolet was surely right to insist that the new reading τούτον δημοσιώνην, which I accept, eliminates the only word in line 73 that might have taken up the initial words οὗ πράγματος. In my view, the solution to this problem is that, instead of Nicolet's τούτον <τὸν> δημοσιώνην, we should read τού<του> τὸν δημοσιώνην. If this idea is accepted, lines 72-73 may be translated as follows:

‘The (food) item from which a tithe of the crops brought in by the farmers or a tenth part of the wine or olive-oil is due to the tax-farmer for the benefit of the Roman people,³⁷ from that item (τούτου) the tax-

³⁶ Corsten, 2002, op. cit., 61, anticipated by Alpers 1995, op. cit., 269 n. 921.

³⁷ Note that my translation is based on the restoration suggested by Engelmann and Knibbe. In my view their reading of the text is preferable to the alternative restorations suggested by Nicolet. Of course Nicolet 1991 [2000], op. cit. (n. 3), 357, is right to point out the awkwardness of the phrase δημοσιώνη δίδοσθαι [δεῖ δῆμου Ρωμαίων ἔνεκεν. But this objection can be countered with the argument that the customs law contains many other awkward phrases such as φόβου πολέμιων χάριν in line 66. Secondly, if the person responsible for translating the Latin original wanted to convey the notion that the *decuma* was paid ‘to a tax-farmer for the Roman people’, he may have opted for δῆμου Ρωμαίων ἔνεκεν in order to avoid a double dative. Note that the person who drafted the will of Epikrates (above at notes 15-16) faced a very similar problem when he wanted to make it

farmer is to enjoy the customs revenue in accordance with the lease regulations issued by the consuls Lucius Octavius and Gaius Aurelius Cotta’.

One implication of this reconstruction is that, contrary to Nicolet’s theories, the provision that starts in line 72 does not refer to any food items being declared exempt of customs duties. Secondly, there can be no doubt that lines 72-73 refer to the exportation of those categories of agricultural produce on which *decumae* were due, rather than to *decumae* being exported from the province of Asia. In other words, the text refers not to a τέλος being levied on tithes leaving the tax district of Asia, but merely to an arrangement concerning the collection of customs duties on shipments of grain, wine, olive-oil and similar products. Unfortunately, the stipulation that the tax-farmer must levy his τέλος ‘in accordance with the lease regulations issued by the consuls Lucius Octavius and Gaius Aurelius Cotta’ leaves us in the dark as to which special rules governed the collection of customs duties in respect of these food items. There is, however, nothing to suggest that the consuls of 75 BC declared such products to be exempt as far the *portorium* was concerned.³⁸

A third point concerns Nicolet’s view that lines 72-73 refer to *decumae* being collected in kind. At first sight the reference to tithes ‘being due’ (δίδοσθαι δεῖ) to tax-farmers appears to support the theory that the Asian *decuma* was collected in this form. On the other hand, it is surely possible to interpret the expressions used in these lines as referring merely to the primary obligation of all landowners to hand over a tenth part of their crops. On this interpretation the passage does not reveal very much about the form in which the *decuma* was collected. It should be remembered that the tax-farmers of several eastern provinces were in the habit of concluding *pactiones* with the cities in their tax-districts. In an earlier publication I have argued that many of the cities that entered into such agreements must have

clear that the land-tax due in respect of certain plots of agricultural land were to be paid ‘to the town of Nakrason for the imperial treasury’. His solution (εἰς φίσκον ... εἰς Νάκρασον) is hardly more elegant than δημοσιὴν δήμου Ρωμαίων ἔνεκεν.

³⁸ Cf. my remarks in L. de Ligt, ‘Tax transfers in the Roman empire’, in L. de Blois and J. Rich, eds., *The Transformation of Economic Life under the Roman Empire* (Amsterdam 2002), 55-56, and the similar conclusion reached by Malmendier 2002, op. cit., (n. 8), 48: ‘Die Frage nach der Zulässigkeit einer Doppeltbesteuerung ... wird in § 31 der *lex portorii Asiae* bejaht: Auch wenn zuvor schon die *decuma* abgegeben wurde, entfällt das *portorium* beim Export der betroffenen Ware nicht’.

undertaken to pay fixed sums of money that discharged their duty to pay the *decuma* (and other taxes).³⁹ We cannot, therefore, be sure that the tax-farmers of Asia always received grain, wine and olive-oil from those who had to 'hand over the tenth part of their crops'.

It appears, therefore, that the reference to tithes being due to tax-farmers does not contradict the view that most of the land taxes of Asia were collected through cities that were in the habit of discharging their tax obligations in cash. There is, however, another and perhaps more important problem that needs to be addressed. As has already been noted, line 73 of the Neronian customs law refers to *decumae* being collected by tax-farmers. Of course this reference is entirely unproblematic as far as the original *lex locationis* of 75 BC is concerned. But if Caesar allowed the cities of Asia to collect the *decuma* in their own territories, why did those responsible for drawing up the Neronian version of the customs law consider it necessary to retain the provision of lines 72-73 without eliminating the reference to the *dêmosiônês*?

Before we take a closer look at the specific case of Asia, it should be pointed out that the Neronian customs law is not the only piece of evidence to suggest that at least some direct taxes continued to be farmed out to tax-farmers after the reform of 48 BC. A well-known example of a tax that continued to be collected in this way is the *frumentum mancipale* of the imperial period. From a handful of inscriptions it appears that this fiscal category existed in Baetica, in Africa Proconsularis and in Sicily. At least during the second century AD, its collection was supervised by imperial slaves.⁴⁰ The most interesting item in this epigraphic dossier is a well-known bilingual text from Ephesus that documents the career of Gaius Vibius Salutaris. From the Latin version it appears that Salutaris had been *promagister frumenti mancipalis*. The Greek equivalent of this turns out to be ἀρχώνης σείτου δήμου Ῥωμαίων, 'head-farmer of the grain of the Roman people'. From another inscription we learn that Salutaris performed this function in Sicily.⁴¹ The crucial question is what type of revenue is denoted by the expression *frumentum mancipale*. From the Greek equivalent σῖτος δήμου Ῥωμαίων it may be gathered that the tax-company represented by Salutaris

³⁹ De Ligt, *op. cit.*, 57. Cf. Merola 2001, *op. cit.* (n. 1) 105, and G. Klingenberg, 'Autonomia locale e governo imperiale: le province asiatiche', *Index* 30 (2002) 341.

⁴⁰ Brunt, 1990, *op. cit.* (n. 14), 391; C. Nicolet, 'Frumentum mancipale: en Sicile et ailleurs' (orig. 1991), repr. in id., *Censeurs et publicains. Économie et fiscalité dans la Rome antique* (Paris 2000), 231-234.

⁴¹ I. Ephesos 28 and 29.

had farmed a public impost collected in kind. It is, however, unclear to what type of Sicilian land this arrangement applied. When Cicero wrote his Verrine orations the *decumae* of most Sicilian towns were farmed out locally and to individual tax-farmers rather than to tax-farming companies. The only exception to this rule was a group of six Sicilian towns whose entire territory consisted of *ager publicus populi Romani*. The revenues due from the territories of these cities were farmed out by the censors in Rome, almost certainly to a tax-farming company.⁴² If this is correct, the company in question must have farmed the right to collect both the charge (*vectigal*) due from occupants of *agri publici* and the *decuma* representing the obligations of these occupants in respect of the land-tax.⁴³ In view of this republican arrangement it may be hypothesized that the *frumentum mancipale* of imperial times was collected from Sicilian holders of *ager publicus*.

All other texts referring to *frumentum mancipale* are open to a similar interpretation. This means that most, or all, *vectigalia* and direct taxes due on *agri publici* continued to be farmed out to *mancipes* at least until the second half of the second century AD. This theory provides us with a convincing explanation of all post-republican references to *vectigalia* and direct taxes being collected by *publicani* or *mancipes*, without requiring us to offer contrived interpretations of the sources concerning Caesar's tax-reforms. An illustration of this is Tacitus' reference to *societates equitum Romanorum* farming *frumenta et pecuniae vectigales* under Tiberius (above, at n. 14). In my view it is entirely possible that the adjective *vectigales* qualifies both *frumenta* and *pecuniae* and that the former word denotes revenues in kind that were collected from public land and perhaps also from private holdings outside city territories. The latter possibility may be the key to a difficult text from the Digest in which the Antonine jurist Cervidius Scaevola refers to a *conductor saltus*, who has sold a *fundus* on the ground that the *tributa* due to him has not been paid.⁴⁴ It has been supposed that Scaevola used the term

⁴² Brunt 1990, op. cit., 391; Nicolet, 1991 [2000], op. cit. (n. 40), 238-239.

⁴³ Although it seems most natural to suppose that occupants of *ager publicus* owed both a *vectigal* and a *decuma*, there are some grounds for thinking that some of these people owed a single impost (*vectigal*) that took the form of a *decuma*. Cf. Brunt, 1990, op. cit., 391; Nicolet, op. cit., 240, on the enigmatic *decumani* who belonged to the company that had farmed the *portoria* and *scriptura* of Sicily; and Appianus, *Bella Civilia* 7 (admittedly referring to Italy). In the case of provincial land this would make the rent component effectively zero.

⁴⁴ Dig. 19.1.52 pr. (Scaevola)

tributa to refer to rents on land held on emphyteutic tenure.⁴⁵ It seems, however, more likely that the text refers to a tax-farmer⁴⁶ who had farmed the right to collect direct taxes in some extra-territorial district⁴⁷ and that the *tributa* were due in respect of land held as private property.

Similarly, the theory that the right to collect *tributa* in extra-territorial districts continued to be farmed out to *mancipes* during the first two centuries AD explains why a group of publicans in the province of Asia should have been able to pay for a dedication with [*pecunia*] *phorica*. Interestingly, this interpretation ties in with Merola's recent refutation of the theory that the extra-territorial *chôra basilikê* of Asia became private property when the Romans took over the Pergamene kingdom in 133 BC.⁴⁸ Although the existence of private holdings in the extra-territorial districts of Asia cannot be denied,⁴⁹ Merola's re-examination of the evidence leaves no doubt that there was much more *ager publicus* in early-imperial Asia Minor than is usually thought.

Before we take leave of the *frumentum mancipale*, a few words must be said about the form in which it was collected. As we have seen, the few sources on the collection of the land-tax within city territories point to taxation in cash. The very expression *frumentum mancipale*, however, points to an impost that was collected in kind. How do we explain this? The answer may be that the grain in question was collected in areas that lacked the administrative and commercial infrastructure that was necessary to convert revenues in kind into ready money. For one thing, extra-territorial districts were by definition characterized by the absence of self-governing urban communities. This is likely to have reduced the scope for the conclusion of

⁴⁵ T. Mommsen, 'Decret des Commodus für den Saltus Burunitanus' (orig. 1880), repr. in id., *Gesammelte Schriften*, vol. III (Berlin 1907) 172, followed by Brunt 1990, op. cit., 339.

⁴⁶ For this interpretation of the expression *conductor saltus* cf. G. Klingenberg, 'Die venditio ob tributorum cessationem facta', *Zeitschrift der Savigny-Stiftung für Rechtsgeschichte, romanistische Abteilung* 109 (1992), 362.

⁴⁷ For examples of *saltus* being used to denote extra-territorial districts see A. Schulten, *Die römischen Gutsherrschaften* (Weimar 1896), 41-43.

⁴⁸ Merola 2001, op. cit. (n. 1), 183-186, arguing against T.R.S. Broughton, 'Roman landholding in Asia Minor', *Transactions of the American Philological Association* 65 (1934) (cf. Brunt 1990, op. cit., 391 n. 122).

⁴⁹ Cf. R.J. van der Spek, *Grondbezit in het Seleucidische rijk* (Amsterdam 1986), 144-150, for the view that there were private holdings in the *chôra basilikê* of Asia Minor in the Hellenistic period.

pactiones that defined an entire community's tax-obligations in cash.⁵⁰ At the same time farmers in less urbanized areas may well have experienced serious difficulties in converting a substantial proportion of their crops into cash. Thus there are some grounds for thinking that outside city territories the land tax was more commonly collected in kind. It must, however, be admitted that there is no evidence from Asia that might help us to determine how many holders of extra-territorial land were in the habit of paying their direct taxes in kind.

Viewed in this light, the epigraphic evidence for [*pecunia*] *phorica* in early-imperial Asia does not contradict the traditional view that Caesar made the cities of this particular province responsible for the collection of the land-tax in their territories and that most Asian cities discharged their tax-obligations vis-à-vis the central Roman government in cash. What, though, are we to make of lines 72-73 of the Neronian customs law, which unambiguously refer to *decumae* being collected by a tax-farmer? In my view, the simplest explanation for this anomalous text is that those who drafted the text of AD 62 copied the version of 75 BC rather carelessly, without taking the trouble to rephrase the passage referring to the collection of the *decuma*. Given the tralatitian nature of the first 36 paragraphs of the customs law this is surely a satisfactory explanation.⁵¹ If my thoughts on the probable origin of the imperial *frumentum Mancipale* are correct, those drafting the text of the Neronian law may also have been influenced by the fact that the right to collect the *decuma* in extra-territorial districts was still being farmed out to *mancipes*. For both reasons, lines 72-73 of the customs law do not permit the conclusion that tax-farming companies continued to play a part in the collection of such direct taxes as were due in respect of the territories of the cities of Asia.

As we saw in the introductory part of this contribution, the publication of the Neronian *lex portorii* has led Nicolet and others to formulate two radically new theories concerning the history of direct taxation in early-imperial Asia Minor. The first was that the *decuma* was collected in kind and that tax-farmers exported large amounts of tax-grain from the province. The other was that the Asian land-tax continued to be farmed out for much of the first century AD. Against this I have argued that lines 72-73 of the *Monu-*

⁵⁰ In some cases it may have been possible to reach an agreement with village communities or even with the central governing bodies of tribes.

⁵¹ Cf. above at note 2, and E. Lo Cascio, *Il princeps e il suo impero. Studi di storia amministrativa e finanziaria romana* (Bari 2000), 38 n. 2, noting 'il carattere composito del testo e la possibilità che esso non sia stato, per questa parte, rivisto'.

mentum Ephesenum do not prove that it was normal for the cities of Asia to pay direct taxes in kind. At the same time, all pieces of evidence on the farming out of direct taxes during the Principate can be explained as referring to *agri publici*, to imperial land or to other holdings outside city territories. If my counterarguments along these lines are accepted, there are no good reasons for questioning the traditional view that the cities of early-imperial Asia Minor were responsible for the collection of all direct taxes due in respect of their territories and that these cities discharged their duties towards the public or imperial treasury in cash.

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