ON THE FRINGE:
TRADE AND TAXATION IN THE
EGYPTIAN EASTERN DESERT

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The aim of this article is to investigate the role of the Egyptian Eastern Desert as a fiscal frontier of the Empire. It is already well known that this area played an important role as a commercial route connecting the Roman World and the Far East. It has also been demonstrated that the fluvial port of Koptos acted as a hub for collecting taxes on the incoming Eastern goods and that tolls were charged there on merchants reaching the Red Sea via the desert caravan routes. Yet very little is known about...
the fiscal organisation of the caravan routes themselves and of the ports on the Red Sea, from which ships would depart towards the East. This gap in our documentation has been reduced dramatically over the last few years, thanks to a number of ostraka found in Berenike, a port located in the area of Ras Banas, the southernmost Roman settlement in Egypt and a terminal of the route connecting South India to the Roman Empire. Berenike’s general role in the economy of the area has been described in a number of publications and will not therefore be examined here. Attention will be rather focused on the dossiers of ostraka discovered at Berenike and recently published in two volumes by an équipe of scholars led by Roger Bagnall. It is our belief that these documents can be used to shed a considerable amount of light on the dynamics of taxation on trade as applied in the Egyptian port and on the desert routes at large.

So far 260 ostraka have been published, and most of these documents come from a Roman dump dated to the first century AD. In this first section only those documents which are connected to the process by

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7 Bagnall et al. 2000, op. cit. (n. 6), 3.