Athenian Taxation from the Pisistratids to Lycurgus 550 325

Fawcett, Peter William

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Peter William Fawcett

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University of Durham

Department of Classics and Ancient History

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PETER FAWCETT

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ABSTRACT

In this thesis I respond to calls by historians for a study of ancient Athenian taxation. The thesis is in four parts. In Part One I identify sixteen or so taxes. The most important are an import/export tax and a wealth tax, but I argue that recent evidence suggests that there may have been a sales tax. I believe that I may have identified four new fragments of inscriptions relating to one of the sixteen or so taxes. I discuss in some detail two of the most important inscriptions discovered in recent years, the Grain-Tax Law and the Law on the Little Panathenaea. In Part Two I look at the administration of Athenian taxes and at the extent of the black economy (I believe that some coin hoards could be evidence of tax evasion). In Part Three I identify, for comparative purposes, taxes in some other states and also examine tax agreements Athens and other states made with each other. Part Four looks at a number of central themes. *First*, the nature of Athenian taxes, where I argue that there is no real evidence that at least direct taxes were regarded by the Greeks as a form of tyranny or that this was the reason that there was no income tax. *Second*, Athenian taxation in a wider context, where I argue that it is not impossible that there were some taxes in the earlier part of the fifth century, and track the development of taxes during the fifth and fourth centuries. *Third*, coinage and the payment of taxes, where I argue that recent research on fractional coinage suggests that the payment of taxes was one of the reasons for the development of coinage in Athens. *Fourth*, the relationship of taxes with income from Empire/Confederacy, where I argue that the two varied inversely with each other. *Fifth*, the contribution of taxes to the Athenian economy, where I argue that this could have amounted to between a quarter and a third of Athenian state income by the time of Lycurgus.

The Agora in Athens, where tax-farming contracts were drawn up in front of and a little to the left of the Theseum; and where a number of Athenian tax provisions have been discovered, including the Grain-Tax Law and the Law on the Little Panathenaea.

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I am very grateful to a number of people who have helped me in various ways in writing this thesis. Peter Rhodes, my supervisor, has shown patient understanding for someone who has been away from Classics for over 40 years, and has commented extensively on my work. Oliver Dickinson, also at Durham, has read various drafts of the thesis and made helpful suggestions on them. Robert Parker and Robin Osborne and members of their seminars at Oxford and Cambridge respectively have given me many stimulating insights into Greek history. Stephen Lambert and Michael Walbank at the British School at Athens have shown me how to read inscriptions from the stones themselves (and John Camp and Jan Jordan at the Agora Museum have kindly allowed me to study the stones); Angelos Matthaiou has given me useful epigraphical advice. Ronald Stroud, Lisa Kallet, Léopold Migeotte and John Davies have encouraged me at various times to write a history of ancient Athenian taxation. The staff of the Library of the Institute of Classical Studies in London have given me excellent facilitites in which to work. Raphael Sealey at Berkeley indirectly inspired both my career in taxation and the subject of this thesis (although I am sure that he does not realise it) when he gave stirring lectures on the Athenian Tribute Lists at London University in the 1950s. Finally, my wife Margaret has given me great support throughout the writing of this thesis and has shared my enthusiasm on numerous occasions for looking at Greek antiquities.

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INTRODUCTION

'Now listen, father, and don't frown so much. First, work out roughly, not with counters but just on your hands, how much tribute we receive altogether from the allied cities. Then make a separate count of the taxes and the many one-per-cents,[1] court dues, mines, markets, harbours, rents, confiscations. Our total income from all this is nearly 2000 talents. Now put down annual pay for jurors, the maximum figure of 6000. We get, I think, 150 talents'.

Ste. Croix, writing in 1981, said that 'it is a melancholy fact, characteristic of our sources of information for Greek - even Athenian - economic history, that our fullest list of taxes for a single city in any literary source occurs in Comedy : Aristophanes *Wasps* 656-660'.[2]

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[1] I should perhaps say at the outset that in this thesis I - like others writing about Athenian taxes - refer to this phrase from time to time to suggest that there were indeed many sources of state revenue, including taxes, in ancient Athens. In doing so I follow what is I think the general view that 'the taxes and the many one-per-cents' is the sort of all-embracing phrase one might expect in Aristophanes which includes taxes. In other words, I do not read the words so literally as to suggest that there is a distinction between taxes and one-per-cents which are not taxes (compare, for example, MacDonald in *Hesperia* 50 1981 p 142).

[2] *The Class Struggle in the Ancient Greek World* p 206. The value of Aristophanes as an historical source has been discussed many times (Heath *Political Comedy in Aristophanes* p 7 said that 'the problem of political intent in Aristophanes remains obstinately difficult to evade').The debate has ranged from Gomme (*Classical Review* 52 1938 pp 97-109) who said that Aristophanes should not be taken seriously in political terms to Ste. Croix (*The Origin of the Peloponnesian War* 1972 Appendix 29) who took the view that he was an important political dramatist. We shall see other examples in this thesis of Aristophanes referring to taxes (compare, for example, pp 44-47). My own view corresponds more to that of Ste. Croix. The references to taxes should be taken seriously

For some time now historians have called for a further look at Athenian taxes in the light of inscriptions that have been discovered in the last 80 or so years. David Lewis expressed this view when he published the *editio princeps* of the Law on the Little Panathenaea in 1959.[3] Ronald Stroud echoed this view when he published the *editio princeps* of the Athenian Grain-Tax Law of 374-373 BC.[4] He wrote that 'there is much about the entire system of Athenian taxation that remains obscure. Apart from the *eisphora*, the whole topic would repay closer scrutiny'. Stroud said that Ste. Croix's racy formulation, quoted above, 'should not obscure the fact that the time is ripe to harvest the rich evidence on taxation that has accumulated in Attic inscriptions published since the days of Boeckh and Andreades'. Stroud also drew attention to the observations of Migeotte in 1995 : 'Mais la masse de l'information vient de l'épigraphie. Cette documentation, qui ne cesse de s'enrichir, est loin d'avoir été exploitée comme elle le mérite, sans doute parce qu'elle se présente de manière dispersée et rebutante pour les profanes. Un travail considérable reste donc à faire, dont les résultats permettront de combler des lacunes, de revoir des doctrines établies - par exemple celle concernant les taxes et les impôts de type foncier, qui étaient sans doute plus répandus qu'on ne l'admet généralement.'[5]

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but not necessarily as wholly accurate evidence. We should recognise the meat in the sandwich for what it is (in Ste. Croix's words).

[3] *Hesperia* 28 1959 p 243.

[4] *Hesperia* Supplement 29 1998 p 27.

[5] *Topoi* 5 p 10. Compare also Migeotte's article in *Symposion* 1999 pp 297-313.

A call for a reevaluation of Athenian taxes - this time maritime taxes - has come from Lisa Kallet in her book *Money and the Corrosion of Power in Thucydides*. She has argued that the introduction by Athens of a maritime tax on the ports of the Aegean after the disastrous Sicilian Expedition in the second half of the Peloponnesian War (or perhaps before its final failure) had a greater significance in Athens' perception of her *arche* than has hitherto been believed. She concluded that 'a full study of maritime taxation is badly needed'.[6]

Most recently, John Davies listed taxation systems as one of twenty five topics in an agenda for the next generation in writing Greek history.[7] He said that the lack of an up to date account of taxation was now a serious hindrance to Greek historians.

Responding to these challenges is the main reason for undertaking this thesis.[8]

Earlier work : Boeckh and Andreades

This thesis is the first comprehensive work that has been done on ancient Athenian taxes since two towering figures wrote substantial works on Athenian taxes and public finance in the early 19th and early 20th centuries respectively.

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[6] p 196.

[7] In *The Epigrahic Habit : inscriptions in the polis*, a conference held in honour of Professor P J Rhodes on the occasion of his 65th birthday, 2005 (to be published).

Boeckh published his first edition of the *Staatshaushaltung der Athener* in Berlin in 1817-1818. He focussed on the income and expenditure of the Athenian state from the Persian Wars to Alexander. Boeckh wrote approvingly of the financial system at Athens. He categorised the ordinary revenues of Athens into four classes - first, duties (*tele*) arising partly from public domains, including the mines, partly from customs and excise, and some taxes upon industry and persons, which only extended to the aliens and slaves; second, fines (*timemata*), together with justice fees and the proceeds of confiscated property (*demioprata*); third, tributes of the allied or subject states (*phoroi*); and, fourth, ordinary liturgies (*leitourgiai enkuklioi*).[9] Boeckh thought that of the different revenues of the state, the customs duties were the least oppressive, and that liturgies were injurious, because unfair. He declared that 'of all taxes none are more repugnant to notions of liberty (not in a general sense only, but also according to the principles entertained by the ancients) than taxes upon persons. At Athens it was a recognised principle that taxes were to be imposed upon property, and not upon persons.[10]

Andreades wrote the first edition of *A History of Greek Public Finance* in 1918. Andreades' book, as its title suggests, goes much wider than Athenian finance,

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[8] I am very grateful for the encouragement and advice that Ronald Stroud and Lisa Kallet gave me on visits to the American School of Classical Studies in Athens, that Léopold Migeotte has given me in correspondence and that John Davies has given me in conversation.

[9]Compare [Aristotle] *Oeconomica* 2 1346a describing the revenues of free states in the last quarter of the 4th century - 'here the most important source of revenue is from the special products of the territory; next comes revenue from markets and points of transit; and finally that from ordinary transactions (or public services)'.

[10] Boeckh presumably meant citizen persons. The Athenians felt no compunction about taxing metics *qua* metics, a particular instance of the Greeks' tendency to believe in citizen rights rather than human rights.

covering Homeric public finance and the public finance of the Spartans. He covers both public expenditure and state revenue of the Athenians, including income from the mines at Laurium, court dues, fines, the direct taxes on the metics, liturgies, customs dues and the *eisphora*. He tries to draw conclusions on Athens' regular revenues. He looks at an issue that I discuss in Chapter Twelve of this thesis, that is, how Lycurgus succeeded in raising an annual income of 1200 talents,[11] and concludes 'with regard to this, unfortunately, no light is cast by our sources'. Andreades finally deals with the Athenian budget. He says that, contrary to what has been said, the Athenians had a budget in the sense that they foresaw their expenditures and their revenues and tried to strike a balance between them.

The Athenian economy

Boeckh and Andreades wrote, then, not only about Athenian taxes but also about their place in the Athenian economy. Since their time the whole subject of the ancient economy, including the Athenian economy, has been a matter of controversy. Keith Hopkins described it as an academic battleground, particularly in the debate about the extent to which ancient economies can be compared to modern economies.[12]

The controversy has polarised in an argument between the 'primitivists' and the 'modernists'. Paul Cartledge has described the two camps. The 'primitivists' (he says)

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[11] See p 336 *et seq.*
[12] In an introduction to a series of essays in *Trade in the Ancient Economy* p ix.

have argued 'that the Greeks' economy (or economies) differed wholesale from any modern (Western, capitalist) economy, and the 'modernists' have discerned in ancient Greece smaller-scale or inchoate versions of modern economic life and thought'. This debate has moved on to a debate between the 'substantivists' and the 'formalists'. 'For the formalists, the ancient economy was a functionally segregated and independently instituted sphere of activity with its own profit-maximising, want-satisfying logic and rationality, less "developed" no doubt than any modern economy but recognisably similar in kind. Substantivists, on the other hand, hold that the ancient economy was not merely less developed but socially embedded and politically overdetermined and so - by the standards of neoclassical economics - conspicuously conventional, irrational and status-ridden'.[13] Cartledge has urged that it is crucially important to understand that this much more interesting and important substantivist-formalist debate should not be confused, as it often is, with the primitivist-modernist debate. Not even the most ardent primitivist (he says) would deny that actually quite a bit of extra-household economy was practised in ancient Greece. And not even the most ardent modernist would deny that some quite basic aspects of Greek economy were really rather primitive.

However, as Cohen has recently reminded us, by the end of the 20th century 'a proliferating assortment of sophisticated methodologies and a broadening of academic

[13] Paul Cartledge 'The economy (economies) of ancient Greece' *Dialogus* 5 1998 pp 5-6, now reprinted in *The Ancient Economy* edd Walter Scheidel and Sitta von Reden pp 11-32. The primitivist/modernist debate has been going on for many years. See Moses Finley in *The Ancient Economy* and compare Millett in *Lending and Borrowing in Ancient Athens* pp 9-18 and E E Cohen *Ancient Economy and Society*, for example p 11 *et seq.*

interests and approaches were clearly working to ameliorate the previous paralysis of antithetical struggle over the ancient economy'.[14] These have largely, in Cohen's view, ignored what Kurht has called the 'endless battles about the ancient economy' that now seem 'to have run their course'.[15] This thesis seeks to join the more recent work which, as Cohen describes it, has moved away from the 'old binary paradigm' of primititivists and modernists. I discuss this approach in more detail in Chapter Ten when I seek to estimate the contribution of Athenian taxes to the Athenian economy.

Sources

I will be continually referring in this thesis to the literary and epigraphical evidence for taxes in Athens, but how reliable is it?

A H M Jones in his Inaugural Lecture as Professor of Ancient History in the University of London in 1948 was pessimistic about the literary and documentary evidence for ancient economic history. He said that the literary evidence comes down to us through a manuscript tradition which is liable to corruption and therefore introduces a large element of hazard in statistics; and that ancient historians were not usually interested in economics, which meant that the data were so sparse that it is rarely possible to build up a series of comparable figures. Jones was equally dismissive of the value of documentary evidence. He says that most inscriptions are

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[14] Cohen 'Scheidel/von Reden (edd), *The Ancient Economy'* BMCR 2003 11 23.
[15] *Trade, Traders and the Ancient City* p 29.

honorific and that the rest are mainly records of laws, decrees and treaties and as such rarely contain matters of economic interest. Most of what we know about the finances of fifth century Athens is derived from the records of the goddess Athene. He is even more dismissive of the evidence of papyri. The task of reconstructing the public finances of Egypt from papyri, he says, 'is comparable with attempting an estimate of the revenue of the United Kingdom from a few pages torn at random from the ledgers of the Inland Revenue Offices of, say, Maidenhead, Gloucester and Chepstow'.[16]

Cartledge more recently has argued[17] that 'there are few good, let alone statistically significant, quantitative data available'. Documents generally are in very short supply. In theory (he says) 'inscriptions and coins might be thought our best prospects, but they are both flawed in practice. Inscriptions disappoint chiefly by their incompleteness or limited scope. Coins do so, rather, because it is often unclear what it is they represent'. He goes on to say that the limitations of literary sources are obvious. 'Arguably, Aristophanes, Plato, Xenophon, Demosthenes and Aristotle shared an identical or closely similar economic mentality; but were their views representative of a wider mentality ... and, since a crucial part of the evidence these writings provide is ideological ... should that disqualify such evidence as a basis for our notionally non-ideological analyses?'[18]

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[16] *Ancient Economic History* pp 1-2.
[17] In the article in *Dialogus* quoted above.

It is clearly right to sound a note of caution in using the ancient sources which have survived. To put this in the context of this thesis, I sometimes find myself in my present work - advising the Governments of developing countries on tax policy - summarising the tax laws of other countries, and the information I draw on to do this is more or less comprehensive and accurate. In this thesis, on the other hand, I will for example, discuss a particular Athenian tax, its nature and the impact it had, sometimes on the basis of only one or two literary or epigraphical references, simply because that is all the evidence there is. Clearly other information, if it had survived, could have changed my account dramatically. I, therefore, understand the concerns of Jones and Cartledge, but I do not believe that it is not therefore worth trying to build up a picture from the available information, as long as one realises, as I do, the limitations of this approach.

We have a thorough account of constitutional history in Aristotle's *Athenaion Politeia*, and Thucydides and the historians give us our main review of public events, although I recognise that their accounts, like those of all historians, ancient and modern, will inevitably give us *their* view of what they are describing.[19] Thucydides has come in for particular comment in this context. The conventional view was expressed by Wade-Gery : 'Readers of all opinions will probably agree that he saw more truly, inquired more responsibly, and reported more faithfully than any other

[18] For a discussion on the reliability of the Attic orators, see Harris' *Aeschines and Athenian Politics*, chapter 1, in particular Harris' method for evaluating their reliability as sources.
[19] Compare Rhodes *Athenian Democracy and Modern Ideology*, ch 1.

ancient historian'.[20] Emily Greenwood's *Thucydides and the Shaping of History* is the latest work to discuss 'the conflicting pull of a pseudo-scientific model of historical objectivity, and the counterargument that Thucydides' *History* is polemical, biased, and aims to supplant other conceivable interpretations of events with his vision of the war'.[21] Sir Kenneth Dover has argued that we do not, or should no longer, regard Thucydides as an 'authority', a term 'which associated him with Digests, Gospels, Bye Laws and the like' and that we cannot classify as true or false any one of the many hundreds of narrative data in his work without corroboration of truly independent evidence of a different kind (and independence cannot easily be demonstrated from the written word alone as ancient authors do not commonly 'confirm' what their predecessors have said but merely repeat it).[22]

Detailed discussion of these arguments is beyond the remit of this thesis. My method in this thesis is to quote evidence where I see it, including in Thucydides, and to seek to check it with other evidence, including from other ancient authors, in particular to check it with any epigraphical evidence as well. I would not go so far as Michael Crawford in describing inscriptions on Athenian legislation as 'extraordinarily elliptical and inconsequential' and in comparison with Roman legislation very unformulaic and 'unprofessional',[23] but I accept that reading them is not always straightforward. I hope that this thesis will show that inscriptions are plentiful and can

[20] OCD[3] p 1516 *et seq.*.
[21] p 111.
[22] 'Thucydides the Teacher?' *Ad Familiares* Vol 28 2005 pp 7-8.
[23] *JHS* 121 2001, p 200.

be very useful objective evidence, and that their continuing discovery is exciting and challenging.[24]

Another note of caution is required in relation to the increasing attempts to evaluate the evidence there is for taxes in Athens and their place in Athenian life and to evolve a quantitative methodology.[25] I recognise that there are both possibilities and pitfalls in these attempts. Moses Finley warned that attempts at quantification in matters of Greek economics were hazardous and could be misleading, and that advice still holds true today.[26]

The final point I would make on ancient sources is that people who undertake research projects of the kind I am undertaking are sometimes criticised for supposing that everything that can conceivably be known about the past should be known, and that everything known is of equal value - compare Finley's damning of the 'democracy of facts'.[27] As Grote said long ago, the only evidence we possess of the ancient world is what has drifted ashore from the wreck of a stranded vessel and continual

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[24] As is also the current infra-red technology work on the Oxyrhynchus Papyri being done in Oxford (*Independent on Sunday* 17 April 2005).

[25] Summarised by, for example, Alec Blamire in 'Athenian Finance 454-404 BC' *Hesperia* 70 2001 pp 99-126; W K Pritchett in *The Greek State at War* Part V p 457 *et seq*; Edmund Burke 'Lycurgan Finances' *GRBS* 26 1985 pp 251-264 and 'The Economy of Athens in the Classical Era : Some Adjustments to the Primitivist Model' *TAPA* 122 1992 pp 199-226.

[26] *The Ancient Economy* p 17 *et seq* including note 24 quoting Nicholas Georgescu-Roegen in *Analytical Economics* Cambridge Mass 1966 p 275 : 'there is a limit to what we can do with numbers, as there is to what we can do without them'.

[27] See Ober *Athenian Legacies* p 178. Ober admits to spending years happily labouring to produce new, if minute, facts (for example, precise measurements of windows) about classical Greek fortifications. While he says that such work can be fun, the facts it produces may not be regarded as useful by one's professional colleagues.

expressions of qualification of evidence that we make eventually sicken the reader.[28] This dilemma has divided historians between those who doggedly pursue the evidence (often called 'positivist' historians) and those who take a more expansive, less detailed, view of the ancient world (often called 'cultural' historians). This is illustrated by a recent review by Peter Bang of a book by Léopold Migeotte bringing together a lifetime's research on the economy of the Greek world from archaic times to the Roman Empire.[29] Bang says that Migeotte's 'consciously source-driven approach easily falls into the trap of reproducing the blind spots of our surviving source material. Rather than an analysis it risks becoming an inventory or descriptive survey of our very imperfect evidence.' Bang, further, in a 'more fundamental objection to Migeotte's approach', says that 'introducing students to an ancient economy is not primarily a question of historical "facts". Just as important is the ability to catch their attention and awaken their enthusiasm through comparisons and the invocation of "grand theories", models or ideas' (a sort of 'don't think mere facts will persuade me' approach). I have no problem with people seeking to put the ancient economy in a wider perspective, but the primary purpose of this thesis is to meet the challenge posed by Lewis, Stroud, Migeotte, Kallet and Davies, that is to give the whole topic of Athenian taxes closer scrutiny. I will then seek to draw some tentative conclusions from this admittedly incomplete picture. I would also venture the hope that others will, with the benefit of this research, then be better able to develop the grand theories, models and ideas to which Bang refers.

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[28] *A History of Greece* v-vi.

[29] 'L. Migeotte : *L' économie des cités grecques de l'archaïsme au Haut-Empire romain*, 2002' in *Classical Review* 53 2003 pp 150-151.

The dating of inscriptions

This thesis is not the place to discuss in detail another matter which has been the subject of some controversy for a number of years, but I need to refer to it since it concerns the dating of a number of inscriptions which I use as sources for this thesis. This is the controversy over the canonical view (a term used by Wade-Gery) that the letter sigma was not carved with three bars in official public inscriptions after 446 and that the four-barred form was used exclusively from that date on. Mattingly questioned this view and the onus was effectively put on him to find an inscription with a three-barred sigma that was securely dated after 446. The main effect of Mattingly's datings was that many signs of strong imperialism would then date not from the time of Pericles but from the time of Cleon. I would pose the question in parenthesis on the merits of this all-or-nothing approach, on the footing that the general practice changed at a certain date, say 446, but that some letter-cutters from time to time either kept to or reverted to the former practice for whatever reason. I suppose that the answer to this proposition is that the Athenian Tribute Lists (which I discuss on p 299 *et seq*) are enough to prove that there was a period around 450 in which new and old forms could be found even in the same document, but that *in principle* it is reasonable to say that no old forms are currently attested after year x, with the implication that an attestation five years later would not shock but one thirty years later would.

Matters have, however, recently come to a head with the inscription recording the alliance between Athens and Egesta (*IG* i^3 11), which contains a three-barred sigma and the name of an archon. Mattingly had read this name as Antiphon who was archon in 418, while some historians read it as Habron, who was archon in 458, and yet others took the view that only 'on' could be read. A research team from the University of California, Los Angeles, subjected the inscription to enhancement through a computer-assisted enhancement machine, which read Antiphon. In support of 418 on historical grounds it has rightly been pointed out that 418 is a better date than 458, because the alliance can then be dated in the period when Athens became interested in Sicily just before the Sicilian Expedition in 415-413.

Matthaiou claims to have seen enough on the stone to make Antiphon's name secure, and published a paper in 2004 in favour of 418 (in fact he thinks that the alliance was made in the 420s and reaffimed in 418-417) on both epigraphical and historical grounds,[30] and this is likely to be accepted by historians. I have to confess again in parenthesis that when I looked at the inscription in the Epigraphical Museum in Athens (with Matthaiou) I could not see Antiphon, but everyone agrees that the inscription is very difficult to read with the naked eye. Matthaiou's conclusion does not of course mean that all Mattingly's other dates (broadly dating a particular inscription some 20 years later than generally agreed) are necessarily right, but that they cannot be ruled out on grounds of letter-form alone and that the arguments for individual cases should be considered on their own merits. Where I refer to them in

[30] *Attikai Epigraphai in memory of Adolf Wilhelm* 2004.

the text of this thesis, I set out the alternatives. The most important inscription in the thesis on the matter of dating is the second Decree of Callias because the generally agreed dating could leave open the possibility that the *eisphora* tax could date from an earlier time than is otherwise attested. However, although the generally agreed dating in this case was attacked by Mattingly, it was not attacked on the grounds of letter forms.

The scheme of the thesis

This thesis, then, is an attempt to investigate the literary, epigraphical and other evidence of Athenian taxation, particularly the epigraphical evidence which has come to light in recent years, and to relate it, so far as possible, to the wider financial context of which it formed a part. And, based on my experience of 35 years working on policy and technical issues with the UK tax authority and on my more recent experience in tax in developing countries while I have been writing this thesis, this thesis will also seek to draw some modest comparisons with modern taxation.

The thesis will take Athenian taxation to mean - in very general terms - taxes paid by Athenians to the state or another agency like a religious body either in Athens or elsewhere; taxes paid by non-Athenians temporarily or permanently in Athens; and taxes paid to the Athenian state or another agency by those who were not resident in Athens. It will not deal *comprehensively* with three adjacent areas - voluntary contributions to the state (liturgies and *epidosis*), taxes in other states, and tribute

from Empire and contributions from Confederacy - but it will touch on these areas and seek to relate these subjects to Athenian taxes.

The thesis will cover the 225 or so years between the first *mention* of taxation in Athens, in the time of the Pisistratids (we do not, of course, positively know that there was no earlier taxation) and the death of Lycurgus, who played the major part in the control of the city's finances for a period of twelve years in the second half of the 4th century. That is, the years between 550 and 325 BC.

The main body of the thesis is in four Parts.

Part One comprises an account of the sixteen or so Athenian taxes of the period which I have identified. This takes in inscriptions which have been discovered and the substantial research in both literary and epigraphical and other archaeological evidence that has been done in the 80 or so years since Andreades. An Appendix gives a brief account of voluntariness in the form of liturgies and *epidosis.*

Part Two looks at the administration of the taxes, not only at how the taxes were administered in Athens but at the extent to which they were complied with, in terms of both tax evasion and the invisible economy.

Part Three takes a sideways look at taxes in some other states and some inter-state tax arrangements, not least those which Athens made herself.

Finally, Part Four discusses some broader themes: the nature of Athenian taxes; Athenian taxation between 550 and 325 in a wider context; coinage and the payment of taxes; the relationship of Athenian taxes to the income Athens received from Empire and Confederacy; and the contribution of Athenian taxes, both individually and collectively, to the Athenian economy. I will argue - and this is perhaps the main theme of the thesis - that taxes are likely to have played a greater part in the Athenian economy than has hitherto been generally supposed.

PART ONE THE TAXES

Part One of this thesis gives an account of the sixteen or so Athenian taxes I have identified in the 225 years between the Pisistratids and Lycurgus.

Taxes are normally categorised today as direct or indirect taxes, that is broadly taxes levied according to a person's circumstances or taxes levied indiscriminately irrespective of a person's circumstances. The conceptual difference is between taxes such as income tax which a taxpayer pays directly to the state and taxes such as VAT which a consumer pays ultimately but which manufacturers of supplies, for example, actually pay to the state. There was no income tax in ancient Athens, but the *eisphora*, a property tax, was a direct tax levied according to a person's circumstances. An import tax, such as we see in ancient Athens, would be an indirect tax. I am, however, reluctant to impose the modern distinction between direct and indirect taxes too far on a description of ancient Athenian taxes both because of the absence of an income tax and also because it is not always clear whether a particular tax was levied according to personal circumstances.

I have therefore grouped ancient Athenian taxes in three categories. Chapter One discusses six taxes on Athenians. Chapter Two deals with a range of five other Athenian taxes on particular activities. Chapter Three looks at five maritime taxes. Where the evidence for these taxes is in inscriptions, the texts of the most important inscriptions are in the Epigraphical Dossier at the end of this thesis and photographs of most of the inscriptions appear at the end of each Chapter. A table summarising the taxes is at the end of Part One

before an Appendix on liturgies and *epidosis*, which were more of the nature of voluntary taxes.

I should make two other general points. First, a number of the taxes are expressed in terms of fractions, like twentieth and tenth, rather than as descriptive titles like customs duties or percentages which we commonly see today. Second, the taxes sometimes have the same names, like *eikoste* (twentieth), *dekate* (tenth) and *eisphora.* These are very ordinary Greek words and it is dangerous, if tempting, to assume that they are always the same taxes whenever we encounter them. Compare, for example, the range of contexts in which we can encounter the English word 'levy'. This is not, however, to say that it is unreasonable to seek to argue in particular cases that they *are* the same taxes, as some have done, for example, in the case of the *dekate.*

ONE

SIX TAXES ON ATHENIANS

This Chapter discusses six taxes on Athenians, in the chronological order in which they first appear. The first known ancient Athenian tax appeared in the time of Pisistratus. One of the most important direct taxes and the most widely referred to in Athenian literature was the *eisphora* (a property tax). The *eponion* may (from recent evidence) have been a general sales tax of some kind. Two taxes are referred to by Aristophanes but nobody else: we know little of these, but I am assuming that Aristophanes would not have referred to them if the joke was not about taxation of some kind. The Chapter concludes with a tax on the sales of some state property. The main thread running through this collection of taxes, so far as it can be discerned, is that these were all taxes on Athenians generally, where, of course, they were subject to them.

Eikoste/dekate

The first specific reference in the ancient sources to an Athenian tax was to a 5% or 10% tax (depending on which source you use) on agricultural produce in the time of Pisistratus.

Herodotus 1 64 says that Pisistratus 'made himself a strong guard and collected revenue both from Athens and from the district of the river Strymon'. There are two more specific references to Athenian taxes in the time of the Pisistratids – first, Thucydides 6 54 relates that a 5% tax (*eikoste)* was enacted by the Pisistratids ('the Pisistratids carried the practice

of virtue and discretion to a very high degree, considering that they were tyrants, and although they exacted from the Athenians only five per cent of their produce, not only did they embellish the city, but they also carried on its wars and provided sacrifices for the temples'). The second reference is Aristotle *Ath Pol* 16 4 who wrote that the Pisistratids' 'revenues were increased by the thorough cultivation of the land. For they levied a tax of 10% *(dekate)* on agricultural produce'.

A variety of explanations for the two rates (5% and 10%) is possible, for example, that the 10% rate was reduced to 5% by Pisistratus' sons or that Pisistratus' levy was progressive, linked to the Solonic property groups. Perhaps Thucydides' context provides a sufficient explanation of the 'only' without our having to suppose that a higher rate of tax had been levied earlier. And perhaps the explanation of the discrepancy is not that the *Athenaion Politeia* is wrong but rather that 'the specific term *eikoste* may be subsumed under the generic term *dekate*,... and in principle the more precise evidence is preferable to the more general'.[1] Dover compares the situation that in English an exaction of 5% could be called a 'tithe' and says that the point of Thucydides' argument is that, despite the modesty of their exactions, the tyrants nevertheless executed the tasks for which exactions were required, 'beautifying the city and carrying their wars to a conclusion'.[2]

The view that the 10% tax was a generic term (like 'tithe') has been thought unlikely by others because there is a precise parallel in the 10% tax attributed to Cypselus, tyrant of Corinth, by Aristotle *Oeconomica* 1346 a-b. Stanton argued that since Pisistratus taxed

[1] Rhodes *Comm Ath Pol* p 215, following Dover.
[2] *A Historical Commentary on Thucydides* Vol IV pp 329-330.

primary produce, he provided further inducement for men with capital to invest in secondary industry. He also believed that a tax of 10% under Pisistratus was subsequently halved by him or his sons and that perhaps the economic boom which Athens experienced enabled a reduction in taxation.[3]

An alternative view of the eikoste/dekate

The discussions of the *eikoste/dekate* all assume that there was an *eikoste/dekate*. An alternative radical view questions whether there was a tax at all. This view arises from work done on Pisistratus by Sancisi-Weerdenburg and some other Dutch historians.[4] These believe that current arguments as to how Pisistratus gained his power and how he succeeded, with his sons, in keeping and expanding it, are less than satisfactory and urgently need to be replaced.

Sancisi-Weerdenburg's view seems to be made up of a number of different strands, but the main point she makes is that Aristotle does not say that the tenth was a tax or that it was paid to the state, and she asks how it was collected if it was a tax. She says that presumably the tax was on agricultural products and paid *in natura* : that meant that at the time of the harvest an army of tax-collectors had to go round Attica to decide what was the share to be paid. And that at a time when most hands were engaged in getting the harvest in.

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[3] *Athenian Politics c 800 - 500 BC* p 117, following Pleket *Talanta* 1 1969 p 46 n 95.
[4] *De Agricultura* and *Peisistratus and the Tyranny* p vii.

Sancisi-Weerdenburg refers to K W Welwei, who points out that for such a system one would need not only a continuous system of estimating the harvests, but spaces for storage of the products and a system of controls as well. Control might have been carried out by the *naukraroi* as Wallinga argues (see Chapter Four),[5] but we have not yet found any evidence of storage or of institutional assessments of harvests. It is not only difficult to imagine how this would work in 6th century Attica, it is even more difficult to understand how such a system would have disappeared without a trace at the end of the tyranny. Sancisi-Weerdenburg suggests that the *dekate* of Pisistratus was a share in the crop of poor farmers he had helped to settle and that Pisistratus was continuing the policy of the landlords of the *hektemoroi* before Solon's intervention, although she still seems to have harvests estimated and crops collected, albeit on a smaller scale.

An early tax

Our evidence for taxation in this period rests, then, on only a few literary references, and we should be very tentative in postulating theories of how it worked. But I believe that there is enough evidence to suggest that there was some kind of taxation in the period, and I reject the alternative view put by the Dutch historians. The parallel with taxation by Cypselus of Corinth together with references by Herodotus, Thucydides and Aristotle makes a plausible case for taxation in Athens even if there was no clear distinction between the revenue of the tyrant and the revenue of the state. I doubt whether the tax was a tax in

[5] See pp 152-153.

kind : the administrative arrangements for collecting a tax in kind would have been substantial. I discuss the alternative of payment in cash in Chapter Ten.[6]

As far as the rate of tax is concerned, we have a range of choices – that there was just one rate of 5%, that there was a graduated scale, or that it was 10% and was reduced to 5% either by Pisistratus who died in 527 or by his sons who succeeded him. One could reasonably settle for any of these options. The general view - argued by Dover and Rhodes - of a 5% tax is certainly possible, but I am attracted to the more straightforward argument of Pleket and Stanton that Aristotle was correct, drawing on the parallel with Cypselus, and that Pisistratus imposed a tax of 10%, which was reduced by his sons to 5%. However, I understand the argument of those who do not see why a 10% tax in Corinth (if that is precise and not generic) has to imply a 10% tax in Athens, and Thucydides is the older source and might be more reliable.

The most important aspects of the *eikoste/dekate* are that it is an early tax on one section of the population (maybe at that time the main part of the population), that it seems to have lapsed on the fall of the tyrants, and that it is possible that no taxes replaced it for some time, possibly for a hundred years. I discuss the nature of the tax further in Chapter Eight.[7]

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[6] See p 296 *et seq.*
[7] See pp 253-256.

Eisphora

The next recorded tax is the *eisphora. Eisphora* (paying in) is a general word for payments made for a common cause by a plurality of contributors, and in particular the name of a property tax known in a number of Greek states and in the Ptolemaic Empire.[8] In Athens the *eisphora* was levied on the property of the more wealthy citizens and the metics, normally in practice in time of war.

The eisphora in the 5th century

The first literary reference to the *eisphora* in Athens appears in Thucydides 3 19 in the winter of 428-427 (the fourth year of the Peloponnesian War) as follows:

> 'Now the Athenians, finding themselves in need of additional funds for the siege (of Mytilene), having then for the first time resorted to an *eisphora* upon themselves to the amount of two hundred talents, also sent to the allies twelve ships under the command of Lysicles and four others, to collect money from them'.

It seems likely that the levy of the *eisphora* at this time was forced on the Athenians by a severe shortage of funds. Athens had a reserve of coined silver of 6000T in 431

[8] Rhodes *OCD*[3] p 514.

(Thucydides 2 13), but her position had deteriorated since then. The loans to the Athenian State from the Sacred Treasuries show that very large sums were borrowed between 432-431 and 429-428 - 1145T in 432-431, 1370T in 431-430, 1300T in 430-429 and 600T in 429-428.[9] The Athenians presumably realised that they were getting through the temple treasuries at an unacceptable rate. Hence the levy of the *eisphora.*

But what does the phrase 'then for the first time' mean? Three interpretations have been suggested.

The first is that the *eisphora* was levied then for the first time ever. The second is that the *eisphora* was levied then for the first time in the Peloponnesian War. The third is that this was the first time the *eisphora* yielded as much as 200T.[10] The first interpretation would seem to be the right one, were it not for the fact that the *eisphora* might have been levied before 428. The main problem here is the second Decree of Callias, which refers to an *eisphora* and is usually dated to 434-433.[11] A photograph of the inscription is at the end of the Chapter, and the text is in the Epigraphical Dossier at the end of the thesis. The Decree says that the monies which are the subject of the Decree shall not be used for any other purpose unless the people pass a vote of immunity (*adeia*) just as when they pass a vote about the *eisphora.* However, this argument is not decisive : all the Decree implies is that an *eisphora* could have been collected; we have no evidence as to whether one was. Others have argued that the Decree dates from 422 or 418 on the grounds that there is no record of

[9] ML 72.
[10] Griffith 'A Note on the first *Eisphora* at Athens' *AJAH* 2 1977 p 3.
[11] ML 58.

a vote of *adeia* before that latter date (in *IG* i^3 370) in which case one can go back to the first interpretation, that is that the *eisphora* was levied for the first time in 428.[12]

One can at least say that 428 was not the first time anyone *thought* about the *eisphora.* If it were, one might have expected Thucydides to have added a few words of explanation for this new phenomenon. In fact there are a number of references to the *eisphora* before 428, apart from the second Decree of Callias. Thucydides himself in 1 141 had said that 'it was accumulated wealth, and not 'forced *eisphorai*' that sustained wars'. We see a reference to the *eisphora* in Hestiaea in 446, which I discuss below in the context of the liability of non-residents to the *eisphora* and in Chapter Nine.[13] Also there is a reference to 'many and large *eisphorai*' in the *Tetralogies* ascribed to Antiphon of uncertain date.[14] Michael Gagarin's recent book *Antiphon the Athenian : Oratory, Law, and Justice in the Age of the Sophists* is disappointingly brief on the relationship between Antiphon's words and Thucydides 3 19. It is generally believed important on stylistic grounds to place the *Tetralogies* in an earlier, rather than a later, stage in Antiphon's life (c 480-411), if indeed we are looking at only one Antiphon : however, the reference to 'many and large *eisphorai*' casts, in my view, substantial doubt on Gagarin's dating of the *Tetralogies* before the Peloponnesian War. Sealey, also writing on the *Tetralogies,* is rather more interesting. He draws attention to the words *kai autoi* in Thucydides 3 19 (the Athenians even taxed themselves)[15] which

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[12] Kallet in *Money, Expense, and Naval Power* p 80 and Mattingly *The Athenian Empire Restored* pp 216-222. This is one of the dates which Mattingly has disputed (see my comments on the dating of inscriptions in the Introduction) and for which he has proposed 422-421.

[13] We also see a reference to the *eisphora* in Miletus, which has hitherto been widely dated to 450-449 (*IG* i^3 21 56). This is another of the dates disputed by Mattingly which should probably now be a later date (like 426-425). A date of 450-449 for the Miletus regulations always required special pleading over the archon's name and the later date is now likely to be generally agreed.

[14] *First Tetralogy* 2 2 12.

[15] 'The *Tetralogies* Ascribed to Antiphon' *TAPA* 114 1984 p 80.

suggests that the Athenians might have levied the *eisphora* on others before 428 but levied it on themselves for the first time in 428. However, καὶ αὐτοὶ should perhaps be contrasted with καὶ ἐπὶ τοὺς ξυμμάχους in the same sentence, that is 'the Athenians raised among themselves' the *eisphora* and 'sent out twelve ships to collect tribute among the allies'.

I do not think that we have enough evidence to come to a clear conclusion on Thucydides 3 19. If, however, the Decree is correctly dated to 434-433, this could take the *eisphora* well back into the middle years of the century, if not earlier. And even if the Decree is dated later than 434-433, that could still leave the possibility of a long-standing *eisphora*. So, as with the *eikoste/dekate* in the 6th century, the sparse references to taxes in the early part of the 5th century should not necessarily be taken as suggesting that there were no taxes at this time, and that is the most important point of the debate for me.

Whatever the date of the commencement of the *eisphora*, what happened after its commencement? The authors of *The Athenian Tribute Lists* said that there was every reason to believe that the *eisphora* was abandoned in 425 - indeed that one purpose of the new tribute assessment of that year must have been to make a direct tax assessment unnecessary.[16] Gomme did not agree.[17] He said that this would have made a mockery of the reference to Cleon, who is generally believed to have been responsible for this special tax on the well-to-do, in Aristophanes' *Knights* 774. We know from Lysias 21 1-4 that a wealthy man paid out 30 minae and 4000 drachmas in two *eisphorai* during the period 411-

[16] *ATL* Vol III p 345.
[17] *A Historical Commentary on Thucydides* Vol II p 279.

410 to 403-402.[18] And Lysias 12 20, 25 12 and 30 26 referred to '*pollai eisphorai*', which, as Gomme says, might mean that the *eisphora* was levied anything from six to a dozen or more times during the Peloponnesian War.

One should perhaps also mention – although the matter is not free from doubt – the possibility of a reference to the *eisphora* in ML 78 (Decrees relating to the Sicilian Expedition : 415 BC) – in line 5 of fragment *c* (μενον ἐι ἐσφέρεν ὅταν δεε). Thomsen has commented that the word *espherein* on its own need not necessarily refer to an *eisphora*, but that it is most suggestive that three lines earlier appear the words ἀπὸ του τιμέματος which do belong to the sphere of taxation.[19] After the Peloponnesian War, an *eisphora* was levied to cover the public debt (Demosthenes 20 12 : 'when the question (of repaying a debt to the Spartans) was discussed .... they say that the people chose to pay the *eisphora* and bear their share of the loss, so that there should be no breach of the agreement').

I believe, on the basis of these references, that the authors of *The Athenian Tribute Lists* were wrong and that whenever the *eisphora* was established, it continued intermittently for the rest of the 5th century.

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[18] As Figueira comments in *Athens and Aigina* p 193, Lysias 21 1-4 does not establish that there were only two *eisphorai* between 411 and 404. It attests two *eisphorai* while the speaker was a trierarch abroad, perhaps between 410-409 or 408-407 and 405-404; and Diodorus 13 64 4 says that profits from plunder gathered by Alcibiades in the Hellespont in 410-409 were used specifically to alleviate the burden of the *eisphorai* at Athens.

[19] *Eisphora* p 175.

The eisphora in the 4th century

If the facts about the 5th century *eisphora* are a little sparse, we have plenty of detail about the workings of the 4th century *eisphora*. Millett has remarked that historians are largely dependent for their detailed reconstruction of economy and society in classical Greece on the 160 or so extant speeches of the Attic Orators,[20] and we certainly owe much of our knowledge of how the *eisphora* affected people to this source.

The *eisphora* was a sporadically levied tax, imposed by decree of the Assembly (Demosthenes 3 4). War was surely the principal reason for levying an *eisphora*, but technically it was just a property tax and although historians sometimes refer to it as a war tax there is no evidence to suggest that the *eisphora* was levied specifically (or ring-fencedly) for military purposes. The tax was paid by both citizens and metics,[21] but only by the well-off. Some have said that it does not appear to have hit the rich particularly hard and have quoted the case of Demosthenes.[22] In the ten years of his minority, when his property was administered by his guardians, they had to pay 1800 drachmas on a fortune that was assessed at 15T and was regarded as amongst the largest in Athens (Demosthenes 27 37). But Demosthenes came from a family steeped in tax evasion, which he carried forward in his generation. Some speeches of Demosthenes quoted in Chapter Five show

[20] *Classical Greece* ed Robin Osborne p 24.
[21] See Taxes on non-Athenians (metics) in Chapter Two, where I discuss possible alternatives for the metic contribution to the *eisphora* (pp 70-72).
[22] Compare Hansen *The Athenian Democracy in the Age of Demosthenes* p 112.

that other *eisphora*-payers did not feel that they had been so lightly treated by the *eisphora*.[23]

The total taxable capital (*timema)* on which the tax was assessed was 5750T according to Polybius (2 62 7) or 6000T according to Demosthenes (14 19). The amount of the tax raised at any given time was therefore whatever percentage the Assembly fixed - say 1% or 2% - of 5750T or 6000T. So, Demosthenes 14 27 says 'For consider; will anyone propose a tax of one per cent now? Then we get sixty talents. Or double it and make it two per cent? Still only 120 talents'.[24]

However, it seems that there was a crisis in the collection of the *eisphora* as the fourth century progressed. In the period between 378-377 (the archonship of Nausinicus) and 369 (if that date is correct) the arrears in the payment of *eisphora* amounted to 14T, and it was not until the early 350s that a determined effort was made - by Androtion - to collect these arrears : he had an *ad hoc* commission of ten (including himself) appointed to collect arrears of property tax (Demosthenes 22 42-44) and collected about half the amount due. It was against this background that steps were taken over a period of years to reform the collection of the *eisphora*. From 378-377 the tax was collected by dividing the taxpayers into 100 symmories ('sharing-together groups' or tax companies). Later, the richest 300 (3 per symmory) were required to act as advance-payers (*proeispherontes*) for their symmories (Demosthenes 42 25). They had to pay the whole tax immediately it was called for and make their own arrangements to reimburse themselves from the other members of

[23] See pp 161-165.

the symmories (Demosthenes 50 9). This was possibly a very efficient form of tax collection, but it clearly left some *proeispherontes* short, as in the case of Apollodorus in [Demosthenes] 50 9, who paid his taxes in advance, went to serve as a trierarch abroad and came back unable to recoup the money from his fellow symmory members (see Chapter Five).[25] By a law proposed in 358-357 (Demosthenes 47 21 with 44) by Periandros, the symmory system was extended to cover the trierarchy as well as the payment of *eisphora* (Demosthenes 47 21).[26] I discuss the trierarchy and the numbers of those liable to the *eisphora* and liturgies in the Appendix to Part One.[27] Historians have ranged these numbers from 1200 via 2000 to 6000.

There is some epigraphical evidence for *eisphora* as a regular annual tax of 10 talents a year in 347-346.[28] This tax is recorded in a decree of 302-301 in honour of the metics Nikandros and Polyzelos of Ephesos. Opinion is divided about this tax – whether it was paid by metics alone or by both citizens and metics (there is a reference to metics in the epigraphical evidence). Thomsen believes that the total yield of the *eisphora* levied on citizens and metics each year amounted to 10 talents. Others, including myself, believe that 10 talents was too small an amount to represent the total yield of an *eisphora* paid by both citizens and metics. This tax looks like a different tax for which (inconveniently) the same Greek word is used.

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[24] It is generally agreed, including by me, that the *eisphora* was a flat-rate, not a progressive, tax. I discuss the arguments in Chapter Eight (pp 246-248).

[25] See pp 164-165.

[26] Gabrielsen *Financing the Athenian Fleet* pp 182-190 is the most recent thorough discussion of the issues involved.

[27] See pp 131-133.

An indication that the well-known *eisphora* was still up and running in 329 is the fact that when Athens honoured Eudemus of Plataea, he was given certain privileges, including paying the *eisphora* along with the Athenians.[29]

Liability of non-residents to the eisphora

Athenian citizens were liable to the *eisphora* when they were resident in Athens, but were they liable when they were not resident in Athens? (Metics were also liable to the *eisphora* but in most cases one was a metic only if one was resident, so the question of liability to the *eisphora* of a non-resident metic does not normally arise.) There is no clear evidence that they were but Figueira has suggested that they might have been so liable.[30] He argued this by reference to *IG* i^3 41 38-39 where it is said that colonists in Hestiaea paid an *eisphora*. This may have been a local *eisphora*, he said, but in the absence of any other information about an *eisphora* in Hestiaea, it could have been the Athenian *eisphora*. Figueira compares the Chalcis Decree where *xenoi* are assumed to be paying taxes to Athens (*IG* i^3 40 52-57). He suggests that one advantage of this hypothesis is that it removes the incongruity of property within Attica being subject to Athenian tax, while external property was not.

Figueira's argument is, on the face of it, an attractive proposition, and indeed seems to be widely held (compare *OCD*^{3} p 348 where Hornblower writes 'As Athenian citizens, cleruchs were liable for military service, paid *eisphora*, and took part in religious activities

[28] *IG* ii^2 244 19; 505 15.
[29] Tod 198 = R&O 94.

at Athens'.) A number of historians had earlier argued the same view, for example, Cary in *JHS* 45 1925 p 244 who said that this must mean that the decree dates after 427 (more precisely the winter of 428-427 when Thucydides said that the *eisphora* was levied 'then for the first time'); A J Graham in *Colony and Mother City* p 172, who saw the words κυρίαι ἐκκλησίαι - meaning the Athenian assembly - as decisive; and Mattingly *BCH* 92 1968 pp 476-477, who dated both this decree and the Callias decrees to the 420s.

There is, however, a problem with the *eisphora* in the decree in that it is coupled with *chrematon,* rather than with *eispherein* which is the norm. It is true that *chrematon* and *eisphora* go together in *IG* i^3 21 56 (regulations for Miletus) but without the reference to κυρίαι ἐκκλησίαι. The epigraphic evidence we have looked at refers to foreign communities (Miletus and Hestiaea) and does not necessarily imply that the *eisphora* was being levied in Athens : the use of the word *chrematon* suggests that the phrase just means 'paying in' and is not a technical term at all. It is also true that the two words appear together in Xenophon *Hellenica* 6 2 1 referring to the Athenians being worn out χρημάτων εἰσφοραῖς in 374. But my view overall is that this bit of the text of the decree is so fragmentary that we cannot know what is going on and *chrematon esphoras* does not look like the tax called *eisphora.*

Since *eisphora* was a tax on property I would expect property in Attica to be liable whether its owner was currently resident or not (just as Demosthenes' inheritance was liable when he was a minor and not in a position to pay). I do not know whether the position was

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[30] *Athens and Aigina* pp 69-70 and 192-193.

different depending on whether the property was in an Athenian cleruchy or was in a place not subject to Athenian rule.

In a passage in [Aristotle] *Oeconomica* 2 1347a Athenian colonists in Potidaea provided that, when they needed to levy the *eisphora*, instead of property being taxed in the deme where the owner resided, the levy should be made on every item of property where it was situated.[31] Those without property were assessed at two *minai* a head. This distinction between taxation of immovable property where it is situated and taxation of such property where the owner is resident is often recognised in modern tax law where immovable property is taxed in the country where the property is situated, if for no other reason that it is more practical to tax it there. It is interesting that this provision in Potidaea combines both poll and property taxation.[32]

Other aspects of the eisphora

Two further aspects of the *eisphora* have been the subject of debate in recent years.

The first centres on what are called the *diadikasia* documents dated 383-382.[33] This is the label given to a group of inscriptions containing lists of names in the formula 'B instead of A' possibly in suits to decide between claimants for exemption from liturgies referred to in the Appendix to Part One (called *antidosis*). John Davies argued that these *diadikasiai*

[31] See Bullock *Politics, Finance, and Consequences* pp 128-129.
[32] [Aristotle] *Oec* 2 1346a had listed a poll-tax (*epikephalion*) as one of the taxes levied by governors under kings - see my comments on Delphi in Chapter Six (pp 194-195).
[33] *IG* ii^2 1928-1932.

concerned membership of an obscure *eisphora*-paying body named The Thousand.[34] M Clark believed that there was a significant obstacle to this theory.[35] The deme-based registration for reimbursing the *proeispherontes* that Davies envisaged seemed to conflict with evidence from two of the inscriptions showing that litigants in *diadikasiai* could be replaced on the register by citizens from other demes (and indeed other tribes). Clark therefore suggested that these documents recorded the results of *antidosis* proceedings concerning the trierarchy, not the *eisphora*.

Gabrielsen believes that there are no means by which to connect firmly The Thousand either to the *eisphora* or to the *diadikasia* documents. Nor is it certain that the documents (and the legal proceedings to which they refer) were to produce a list of property owners; they may well have been concerned with disputes over payment of public debts. All in all, the exact purpose of the *diadikasia* documents remains too obscure to permit a positive identification with a trierarchic register.[36]

The second aspect of the *eisphora* which has been the subject of debate in recent years centres on the accounts of the Naval Commissioners dated 370-365.[37] John Davies argued that the formula ὁ δεῖνα εἰσήνεγκε which is used several times in the inscription means payment of an *eisphora* levy in kind.[38] Brun restated the theory using basically the same line of argument (that is, that it was possible for Athenians to discharge their state dues

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[34] *Wealth and the Power of Wealth in Classical Athens* pp 133-150 : compare Rhodes *AJAH* 7 1982 pp 11-14 who suggests a list of property-owners potentially liable for the trierarchy or for all liturgies.
[35] *BSA 85* 1990 pp 66-67.
[36] *Financing the Athenian Fleet* p 71.
[37] *IG* ii^2 1609.
[38] *Historia* 18 1969 pp 309-333.

through navy equipment) and no new evidence.[39] Gabrielsen believed that the foundation on which this view rested was quite frail.[40] He agreed that the formula served the specific purpose to mark off privately owned ship's equipment. However, he believed that (1) εἰσήνεγκε, in naval contexts, could not be associated with the *eisphora,* and (2) equipment listed under the εἰσήνεγκε-formula was being deposited in the dockyards on loan only whilst it continued to remain the owner's property.

I do not think that either of Davies' arguments in these two aspects of the *eisphora* can be sustained with any conviction. On the first argument, telling points have been made against the proposition and there are only speculative arguments in favour of it. In particular, I agree with Gabrielsen that there are no grounds for connecting the Thousand with either the *eisphora* or the *diadikasia* documents. On the second argument, both Davies (p 318) and Brun (p 310) admit that the use of εἰσήνεγκε in this entry does not fit their interpretation of the formula as meaning payment of *eisphora* in kind : rather, they prefer to consider it as an irregularity, a flaw in the language. I argue generally in this thesis against assuming any taxation in kind (with its huge administrative burden) without at least some evidence for it. The case for taxation in kind is here weaker than in other parts of this thesis, while Gabrielsen's arguments on the use of εἰσήνεγκε in a naval context are relatively strong.

[39] *REA* 1985 pp 307-317.
[40] *ZPE* 79 1989 pp 93-99.

'A lake of crocodiles'?

I have set out above the main facts about the *eisphora*, but I am conscious that the tax is a large subject (Thomsen, for example, wrote a whole book about it). And, as I said at the beginning, the *eisphora* features in the tax laws of other Greek states. The history of the Athenian *eisphora* is uneven. Ste. Croix said that it presented 'a series of difficult problems'[41] and Pritchett said that it remained 'a lake of crocodiles'.[42] To be sure, there are no references in the ancient sources to its origin (unless it really did just begin abruptly in 428) and the evidence of its later history is variable, if not unplentiful. As will be seen in Chapter Twelve, it is not easy to estimate how much the *eisphora* raised.[43] However, I believe that contrary to what Ste. Croix said, the frequent references to the *eisphora* in Demosthenes and the other orators suggest that it was widely levied and that it *could* have produced a substantial revenue for the Athenian state. And the reform programme for tightening up on the collection of the *eisphora* indicates that it was an important tax for the Athenians.

Eponion

The next Athenian tax, chronologically, for which we have evidence is the *eponion*, but its general nature, unlike that of the *eikoste/dekate* and the *eisphora,* is not clear. Both Boeckh and Andreades had some difficulty in describing it. Boeckh observed that the grammarians mentioned the *eponion* (Pollux 7 15) but that they did not themselves know accurately what

[41] *Class et Med* 14 1953, pp 30-70.
[42] *The Greek State at War* Part V p 474 n 707.

its nature was. It has been generally believed that the *eponion* was a tax on the sales of confiscated property in Athens during the period of this thesis. Why it should have been levied on such sales, when the receipts of sale were going to the state anyway, is not clear. The same considerations apply for that matter to the *hekatoste* and I discuss that question later in this Chapter.[44]

Main features of the eponion

The *eponion* was one of the taxes which, according to Aristotle 47 2-3, were collected by tax-farmers, who bought the contracts for collecting the taxes through the *poletai* ('sellers') - see Chapter Four.[45] According to Aristotle, the taxes were recorded on whitened tablets, but we nevertheless have records on stone. Langdon in *Agora* XIX has gathered together records on stone of fifty six of such sales of confiscated property, that is the personal and real property of persons convicted of crimes of various kinds. The first recorded sales took place towards the end of the fifth century and sales are recorded well into the fourth century (and beyond). However, the fact that we have no records on stone between the end of the fifth century and about 370 may suggest that the sales recorded towards the end of the fifth century were exceptional confiscations and that confiscations were not normally recorded on stone until about 370.

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[43] See pp 340-342.
[44] See pp 52-53.
[45] See pp 143-146.

I look at three of the larger pieces of evidence for the *eponion* in ancient Athens, two from the end of the fifth century and one dated about 367-366, to give an indication of how the *eponion* seems to have worked.

The first piece of evidence is what are often referred to as 'The Attic *Stelai*' - the title applied by Pollux 10 97 to *stelai*, standing in the Eleusinion, which recorded the sale of the confiscated property of the profaners of the Mysteries. The *stelai* also recorded the sale of the property of the mutilators of the Herms. They give a fascinating insight into the wealth of individual Athenians who were caught up in the scandals and had their property sold in a glare of publicity. Much of our information about the crimes comes from Thucydides 6 and Andocides *Mysteries* (65 names are mentioned in Andocides and of these 15 appear in the epigraphic texts). The date of the Attic *Stelai* is 414-413, and they have been extensively discussed by Pritchett.[46]

The fragments of these lists of sales of the confiscated property of the condemned are published as *IG* i^3 421-430 = *Agora* XIX P1. There are over 30 fragments from eleven *stelai*. A photograph at the end of this Chapter shows the record of the sale of some of this property preceded by two figures. The first is the *eponion* and the second is the sale price. The full text is in the Epigraphical Dossier at the end of this thesis. The lower half of the fragment lists some of the larger sales, those of slaves belonging to the metic Cephisodorus, whose name is on the seventeenth line from the bottom. Another photograph at the end of this Chapter shows the details of the sale of some of the goods of Alcibiades.

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[46] Pritchett *Hesperia* 22 1953 pp 225-299; 25 1956 pp 178-328; 30 1961 pp 23-29; R Ross Holloway *Hesperia* 35 1966 p 84 and Meritt *Hesperia* 36 1967 pp 84-86; then *Agora* XIX P1.

A striking feature of the lists, as Millett observes, is the gap between the expensive items like land, houses and slaves on the one hand and trivial items like bronze pots, kitchen utensils and tunics on the other. Cash and precious metals could have gone directly to the state.[47]

Some historians originally assumed that the tax was computed on a percentage basis. Thus Hicks and Hill postulated a 1% tax.[48] Pritchett subsequently argued for a sliding scale, or what he called a 'bracketed' sales tax, drawing from modern parallels in US taxation.[49] What Pritchett meant by a bracketed tax was that the tax was in bands and you applied the tax according to which band the sale price fell. So (in an Ohio law of 1934), if the price was less than 9 cents, there was no tax; if the price was 40 cents or less, the tax was 1%; if the price was over 40 cents and not over 70 cents, the tax was 2% etc. However, he said that the Athenian state made sure that no single sale would be taxed less than one per cent. Most recently, K Hallof has argued by reference to *IG* i^3 421 line 95 and *IG* i^3 426 line 120 that the sales tax was a full and consistent 1% and that it was paid by the buyer (τὰ ἐπώνια ὁ πριάμενος ἐτέλει – *SEG* 32 161 III 6 IV 3 and 12).[50] (In the case of the first reference he reads, instead of HH, which yields a sale price of 200 drachmas, HH[.] with a sales tax (*eponion)* of 2 drachmas 1 obol. In the case of the second reference he rejects the restoration of [Ͱ]Ͱ[Ⅰ] (2 drachmas 1 obol) sales tax on a sale price of HHv). The tax does not seem invariably to be an exact 1% but I think that Hallof's straight 1% seems more likely than a bracketed tax.

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[47] *Classical Greece* ed Robin Osborne p 35.
[48] *A Manual of Greek Historical Inscriptions* 1901 p 143.
[49] *Hesperia* 1953 p 225 et seq; *Archaeology* 7 1954 pp 112-113.
[50] *Klio* 72 1990 pp 408-409.

The second piece of evidence of the *eponion* is a list of the sales with the tax thereon of the confiscated property of the Thirty in 402-401 set up in the Agora, either near the Heliaea or near the offices of the *poletai*. The Thirty were installed in power under Spartan pressure in 404 and were subsequently deposed. These sales have been discussed by Walbank,[51] and now constitute *Agora* XIX P2.

The existing list comprises nine fragments which Walbank suggested came from several *stelai*. In these fragments the *eponion* is placed below the sale price, with *epo* (for *eponion*) sometimes preceding it, rather than by the side of it, as in the Attic *Stelai*. The tax seems to have been double the 1% tax in the Attic *Stelai*. This was first suggested by Pritchett, arguing by reference to what is now *g* line 12 of P2 of *Agora* XIX.[52] Following examination of a squeeze he came to the conclusion that the sales tax read 13 drachmas on a sale realising 610 drachmas. Walbank's readings confirmed those of Pritchett and permitted further assumptions to be made about the sale price and the taxes. In the example I gave above the sale price would then be 410 drachmas and the *eponion* 9 drachmas. It is generally thought that the 2% tax was later halved.

The third piece of evidence is an example of the remaining records of *eponia*, in that it mentions τὰ ἐπώνια καὶ τὰ κηρύκεια (auctioneer's fees) but without any figures. P5 in *Agora* XIX is a perfectly preserved inscription dated 367-366, which was found beneath the floor of the Tholos (perhaps an indication of where the *poletai* operated). The first half

[51] Walbank *Hesperia* 51 1982 pp 74-98; then *Agora* XIX P2.
[52] *Classical Philology* 51 1956 pp 100-102.

of the *stele* relates to the sale of a confiscated house. It describes the location of the house, who owned it and how it came to be confiscated. The reference to the *eponia* (and *kerukeia*) came towards the end of the first half of the *stele*. The second half of the *stele* relates to the leasing of 17 mining properties in the Laurium area.

I have suggested some possible new fragments of the Attic *Stelai* arising from articles on financial and other public documents by Michael Walbank in *Hesperia* in 1996 and 1998 and record my findings in an Endnote to this Chapter.

A general sales tax?

I said above that it has been generally assumed that the *eponion* was simply a tax on the sale price of confiscated property. However, we now have evidence from the recently-discovered Grain-Tax Law of 374-373 (dealt with in Chapter Three) that the *eponion* could have been not just a tax on the sale price of confiscated property but a general sales tax.[53] The *eponia* and *kerukeia* mentioned towards the end of the first half of the *stele* which comprises the third piece of evidence above (these words also appear in P3 4-5, P45 3 and P53 46) are the same as words in the Grain-Tax Law. In the former case the tax is a tax on the sale of confiscated goods, but in the latter the buyer of the contract to supply grain from Lemnos, Imbros and Scyros to Athens is required to pay *eponia* and *kerukeia* of 20 drachmas per portion. Stroud observed that he had not found another example of *eponia*

[53] See p 104.

and *kerukeia* assessed as a specific sum in drachmas in advance of the 'sale' of a tax contract in Athens, and that he did not know why the lawgiver did this in this case.

It will be interesting to see if any further inscriptions in the period are discovered which throw light on this, either in Athens or elsewhere in the Greek world. *Eponion* was apparently a general sales tax in independent Delos in 279 and 278 : it was 5% of the 2% harbour tax (see *IG* xi 2 161A 25-26 and *IG* xi 2 162A 29-30 and G Reger *Regionalism and Change in the Economy of Independent Delos 314-167 BC* pp 254-256). If the *eponion* was not simply a tax on the confiscated property of oligarchs - even if this is how it started - but a tax on the sale of goods more generally, this would clearly make a great difference to our understanding of taxes in ancient Athens.

Pentakosioste* and *tessarakoste

The next taxes mentioned in the ancient sources are two taxes referred to by Aristophanes in *Ecclesiazusae* 1006-7 and 823-825 respectively, which was written about 392, that is the *pentakosioste* (1/500) and the *tessarakoste* (1/40).

The first reference at 1006-7 ('I'm not obliged to. Not unless you've paid the city 1/500th of what I'm worth') does not make clear the nature of the tax.[54] It seems to imply some kind of property or sales tax. But at so low a rate that it would not be worth collecting except on large sums.

[54] Compare Sommerstein *Aristophanes Ecclesiazusae* p 225; also his translation.

The second reference at 823-825 ('And just recently, didn't we all swear that the city was going to get five hundred talents from the two-and-a-half-per-cent tax that Euripides had devised?') is to a recent tax of 1/40th a year (the *tessarakoste*) which Euripides (it has been suggested, the son of the poet) proposed and was said to be likely to raise 500 talents. This could have been an *eisphora* imposed by an *ad hoc* Assembly decree, where money was required for special needs, usually wartime.[55] For a tax of 2.5% to have an expected yield of 500 talents implies that the tax base was believed to be 20,000 talents. This looks wildly optimistic, given the known figures for other *eisphorai* (like the 200 talents yielded in 428). In fact, Demosthenes 14 27 says that you needed a tax of a twelfth to produce 500T, before saying that the Athenians would not submit to such a tax.

Were these real taxes?

Were these real taxes? I referred in a footnote at the beginning of the Introduction to the value of Aristophanes as an historical source. Christopher Pelling, on the matter of making comic sense, has suggested treating Aristophanes as illuminating recurrent features of everyday life rather than specific happenings or events, and that we need to combine comic indications with evidence from other sources.[56] Clearly, if a particular scene is to make sense, the occurrence should not be too bewildering to the audience and it should also be funny. So in the UK at the present time a comedy might describe a proposal for a 'stealth'

[55] Compare Sommerstein *Aristophanes Ecclesiazusae* p 209, also his translation. Sommerstein draws attention to an earlier *eisphora* mentioned in Isocrates 17 41 (394-393) which he suggests may have been imposed on aliens only ('I contributed more than any other foreigner').
[56] *Literary Texts and the Greek Historian*, p 130.

tax on something particularly ludicrous but the audience may laugh at the reference knowing that it is not all that different from some other stealth taxes which the Government had recently introduced or tried to introduce. Although the two taxes we are discussing are problematical, we should not disregard them out of hand, simply because they appear in comedy. Aristophanes may have been exaggerating in his references to the taxes, but these references may well have been based on recent proposals for taxes, and they may indicate that these were not the only taxes that had been recently proposed.[57]

It is, therefore, worth looking for an explanation of the taxes (particularly the second) in the wider picture of the time in which Aristophanes wrote the *Ecclesiazusae*, about 392. The end of the Peloponnesian War in 404 had seen Athens defeated by Sparta but by the mid 390s Sparta's supremacy was being challenged, both in the Corinthian War in which Thebes, Corinth, Argos and Athens were being encouraged by the gold of the Persian agent Timocrates, and in a Persian victory over the Spartan fleet which the Athenians tried to represent as a Greek victory and after which Aegean cities expelled the garrisons of the Spartan Agesilaus. By 392 Athens had ceased to receive Persian subsidies and was in financial difficulty. This was the historical setting of these two possible taxes and I am quite attracted by the view that the taxes - or some other similar taxes - were seriously proposed at this time to meet the shortage of money at Athens.[58] It is generally believed that the decrees dealing with salt and coinage (lines 812-822) had the same purpose and were also recent. In the event these taxes failed and shortly afterwards Thrasybulus went on

[57] I am grateful for the opportunity I have had to discuss these issues in the context of these taxes with Alan Sommerstein.

[58] See Seager 'Thrasybulus, Conon and Athenian Imperialism' *JHS* 87 1967 p 111 and Bury/Meiggs *History of Greece* 1975 p 343.

his expeditions reimposing the *eikoste* and *dekate* in the Aegean and Hellespont (discussed in Chapter Three).[59]

Hekatoste

The last tax on Athenians in this Chapter is the 1% tax (*hekatoste*) paid in relation to land in Attica. The inscriptions which record the tax probably date between 343 and 325 and were originally set up on the Acropolis, on or in the vicinity of which all sixteen fragments were probably found (between 1838 and the second half of the twentieth century). Andrejev and Lewis worked on these inscriptions for some time.[60] In 1997 Stephen Lambert published the first whole book on the subject of these *Rationes Centesimarum.* The general view is that the tax was paid on the proceeds of land sales. The sellers were all corporate groups, that is, groups of Athenian citizens, mostly formal sub-groups of the citizen body. The buyers were all individual Athenians.

The fragments set out, according to a fixed formula, the details of the transactions, that is the seller, the officials involved, the property sold, the buyer, the price and the *hekatoste* (or totals of the *hekatoste* for a sequence of groups). Lewis made three *stelai* out of these fragments, Lambert has made four. A photograph at the end of this Chapter shows a well-preserved example of one of the fragments. The full text is in the Epigraphical Dossier at the end of this thesis.

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[59] See pp 100-101.

Lambert has estimated that about a quarter to a third of the original records have survived, so any conclusions we draw about the fragments are based on only a sample of inscriptions, and those not necessarily representative of the whole.[61] I believe, however, that with this caveat it is possible to draw some worthwhile conclusions. It is generally believed that the transactions were the result of Lycurgus' maximising the exploitation of the state's property to pay for the state's expenditure, similar to the privatisations that we have seen in modern states in recent years.[62] I return to this when I review the wider context of Athenian taxes in Chapter Nine.[63] Meanwhile two important questions arise - first whether we are in fact talking about sales of property (as the three above historians have argued) or leases of property, and second who the *hekatoste* was paid to.

Sales of property or leases?

First, sales of property or leases? Rosivach and Osborne have argued for leases.[64] They took the view that the state would not have deprived so many public corporations of their prime source of income, especially to help the wealthy add to their holdings of land, and that the transactions on these inscriptions record not sales but leases of agricultural property retained by public corporations to wealthy citizens whose lump-sum payments covered multiple-year leases. The purpose of the *stelai* was to record all such leases in force in the one year they were inscribed and to register the 1% tax assessed on the value of the

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[60] See Lewis 'The Athenian *Rationes Centesimarum*' in M I Finley (ed) *Problèmes de la terre en Grèce ancienne* p 187 *et seq* = his *Selected Papers in Greek and Near Eastern History* pp 263-293.
[61] Compare Robin Osborne's comments in his review of Lambert's book in *JHS* 119 1999 pp 206-207.
[62] Although Brun has recently cautioned against attributing to Lycurgus everything that was done during the 'Lycurgan era' in *Le Législateur et La Loi dans l'Antiquité* pp 187-200.
[63] See p 287.

property. (The 'standard' classical Athenian rent was often of the order of 8%, which raises the possibility that the *hekatoste* might be 1% of the value of the property rather than 1% of some purchase price). The whole operation might have had the effect of raising revenues for the public corporations, which owned the land, through the euergetism of the wealthy who provided the cash and reaped the returns (or perhaps even losses) from the leases, out of *philotimia.*

One substantial argument against leases is that this would mean very large amounts of land being leased. As Lambert has pointed out, if the sum paid was the rent, the capital value of the land would be say 12 times greater. So the total of all estates leased (these inscriptions suggest for some 300T) multiplied by say 12 would represent 50% or more of the entire *eisphora* value (of 6000T) of Attica, which is not likely. Alternatively, if the price given was not what was paid but represented a notional capital equivalent, the actual rent being say 8% of the amount shown, this could mean a huge tax of 12.5% on the leases (notional capital equivalent 300T, 1% tax 3T, 8% rent 24T on which tax of 3T).

Looking at the arguments from a purely tax point of view, there is evidence of property sales in Attica being subject to a tax of 1% or about 1%, whereas there is no evidence that such a lease tax was applied in all that we know of Attic leases. Aristophanes *Wasps* 658 refers to τὰς πολλὰς ἑκατοστάς ('the many one-per-cents'). Lambert draws attention to two other pieces of evidence.[65] First, Theophrastus in the *Laws* 21 1 tells us that property sales at Athens had to be registered with the authorities 60 days in advance and the buyer

[64] Rosivach 'The *Rationes Centesimarum*' in *Eirene* 28 1992 pp 49-61 and earlier, Robin Osborne *Demos* p 56 *et seq.*

had to put down 1% of the price, so that his identity would be clear and the opportunity given for disputing the sale. Second, there were the sales taxes (*eponia*) paid on confiscated land and other property sold by the *poletai*, at a rate equivalent to 1% (2% around the end of the Peloponnesian War).[66]

I believe that the evidence overall points to sales of property, not leases.

Who was the hekatoste paid to?

In the case of both the *eponion* and the *hekatoste*, the proceeds of sale went to the state. But who was the *eponion* and *hekatoste* paid to? And why would the state receive a separate amount of tax?

Lewis believed that the *hekatostai* went to Athena. He argued this from the findspot of all but one of the fragments on the Acropolis; and the parallels with the tribute lists, which recorded payments to Athena of a sixtieth of the tribute of Athens' allies in the fifth century, and *phialai exeleutherikai*, records of dedications presented to Athena by freedmen on manumission at around the same period as these texts, both of which were also found on the Acropolis.

Lambert argues that, although it seems to have been generally assumed that the *eponia* in the *poletai* records went to a secular treasury, the close parallels with the *hekatoste* texts

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[65] *Rationes Centesimarum* p 270.
[66] See p 38 *et seq.*

not only in the fact of the 'tax' and the nature of the transactions, but probably also in its rate, suggest that the *eponia* applied to the *poletai* sales may rather have gone to Athena (P5 36-39 specifies that the *polis* takes the *eponia* and *kerukeia* but this could comprehend Athena's treasury on the Acropolis).[67] Lambert concludes that 'in the procedure recorded in these texts a well established principle may have been applied, for which Theophrastus and the *poletai* records may also be evidence, that is that Athena's treasury received a 1% tax or portion on the proceeds of land sales in Attica...Most records at Athens were on perishable materials, such as whitened boards; only in a minority of cases was it thought necessary to go to the expense of a permanent record on stone. It is this sensitivity that explains why the records are formally of the *hekatostai* paid to Athena and not the payments themselves'.[68]

I think, for all these reasons, that both the *eponion* and the *hekatoste* were paid to Athena, although I am a little uneasy because it seems that 10% of the proceeds of confiscated property also went to Athena. Compare the Law of Demophantus in Andocides 1 *On The Mysteries* 96 ('if anyone overthrows the democracy at Athens ... let his property be confiscated and a tenth of it be given to the goddess'). Walbank also takes the view that 10% of the sale price went to Athena.[69]

Before leaving this matter perhaps I may reflect on a modern parallel. Modern states sometimes tax amounts they give to people simply because it would be unfair not to do so

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[67] Although I have not found any parallels for using *polis* to include the sacred treasuries. As Lambert says, '*polis*' could, of course, mean Acropolis but perhaps not as late as this except in fossilised prepositional phrases and *echei he polis* suggests *polis* as institution, not *polis* as location. So I prefer Lambert's argument as in the text above.

[68] *Rationes Centesimarum* pp 272-273.

[69] *Hesperia* 51 1982 p 98.

as against others who are receiving other amounts, whether from the state or others, which are taxable and are taxed. They usually gross up the amounts they pay out - like a boarding school allowance for armed forces personnel in the UK - and tax the grossed up amount, with the result that both the state and the recipient are neither better nor worse off. Athens could then have had a 1% sales tax and levied it even when it was selling things itself, on grounds of fairness. However, it is unlikely that Athenians would have thought in this way, and Lambert's solution is probably the nearest we can get.

Was the hekatoste part of a general sales tax?

I would go one stage further than Lambert on the nature of the *hekatoste*. Lambert prayed in aid, as part of his arguments, the fact that 1% was the rate for the *eponion* in the fourth century, and Andreades thought that the *eponion* and the *hekatoste* were one and the same tax. I argued earlier in this Chapter that while the *eponion* may have started as a tax on the sales of confiscated property, the reference to it in the Grain-Tax Law suggests that it may have developed into a general sales tax (not necessarily on all sales, but on certain categories of sales).[70] Could, then, the *hekatoste* have been part of a general sales tax? It is true that the word *eponion* was used later in the fourth century, but could the *hekatoste* and the *eponion* at least be parts of the same general tax? In both cases the proceeds of sale went to the state treasury and the tax of 1% went (in my view) to the religious treasury. We have no other evidence of a general sales tax in Athens but presumably there were good reasons to inscribe the confiscations and sales of public land on stone (perhaps for religious

[70] See pp 43-44.

reasons or for reasons of record), but no good reasons to inscribe ordinary transactions on stone.[71]

[71] Compare the discussion in R&O p 178.

ENDNOTE

FIRST CASE STUDY : SOME POSSIBLE NEW FRAGMENTS OF THE ATTIC *STELAI*

In this first case study (the second and third case studies follow Parts Two and Three of this thesis respectively) I suggest some possible new fragments of the Attic *Stelai*.

The Attic *Stelai* - the first piece of evidence for the *eponion* to which I referred in Chapter One - were originally in eleven *stelai*. The first two *stelai* have been pieced together, so far as they could be, from the fragments which have survived and are in the Agora Museum in Athens. Pritchett originally described the first *stele* as having twelve fragments and the second *stele* as having nineteen fragments, but he later published five further fragments and Ross Holloway published a yet further fragment. Two of the fragments are in photographs at the end of this Chapter.

In 1996 and 1998 Michael Walbank published fragments of a number of financial and other public documents from the Athenian Agora.[72] The fragments are so small that it is difficult to place any of them with any certainty. But I thought that the figures and the words (or parts of them) of four of them - I 6760, I 6452a, I 6452b and I 6356 - bore some resemblances to the Attic *Stelai* and I discussed the first of them with Michael Walbank in the Agora Museum in February 2002 and all of them with Stephen Lambert in February

[72] *Hesperia* 65 1996 pp 433-465 and 67 1998 pp 65-80.

2004.[73] I attach at the end of this Chapter photographs of the fragments with possible joins; the fragments were found in the Agora and originated from the Eleusinium. The texts which Michael Walbank published in 1996 and 1998 are in the Epigrahical Dossier at the end of the thesis.

The first fragment (I 6760)

The first fragment (I 6760) is set out in two columns each seven lines long. The ends of the lines in the first column are letters, where there is anything at all (these would be the end of the description of property sold in column 1). The beginnings of the line in the second column, again where there is anything at all, are figures (these would be the tax on the property sold in column 2). Walbank thought that the fragment could have been from the record of the confiscation and sale of the property of The Thirty Tyrants, and drew attention to the smallness of the figures, possibly reflecting a tax of some kind. My view is that the figures could be the *eponion* tax preceding the sale price and a description of the property sold in column 2 as in the Attic *Stelai,* and that the letters at the end of the first column could be the final letters of the descriptions of property sold.

The first of the three figures is in fact large for tax - 17 drachmas - looking at the *stele* as a whole, and suggests that what was here sold was substantial - the sale price would have been 1700 drachmas (with a 1% tax). But the Attic *Stelai* do feature, among many smaller items, large properties, which were presumably the properties where those who had been

[73] I am grateful for the encouragement which Michael Walbank and Stephen Lambert generously gave me. I am also grateful to Professor Camp and Dr Jordan for the opportunity of studying the inscriptions in the

found guilty lived.[74] For example, *IG* i^3 430 line 1 describes the sale of a δρυϊνὸν (oak coppice), a πιτυϊνὸν (pine grove) and an οἰκία (private residence) for 1800 drachmas which, on the basis of a 1% tax, would produce tax of 18 drachmas (some of the figures for the tax are missing). Other examples, without a description of the property, are *IG* i^3 427, line 40 (tax of 22 drachmas and a sale price of 2150 drachmas), line 65 (tax of 20+ drachmas restored from a restored sale price of 2040 drachmas) and line 66 (tax of 15+ drachmas restored from a restored sale price of 1590 drachmas) and, with a description of the property, line 72 (a sale price of 1900 drachmas with a restored tax of 19 drachmas). 'Restored' means that there are figures missing but that there is enough information for one to be fairly sure of the figures overall.

The most interesting thing about column 1 is the letters οι in line 4. This could, of course, be the last two letters of any Greek word ending in οι, and there are two examples in the Attic *Stelai* - ὀβελίσκοι in *IG* i^3 421 lines 93-94 and παναθεναϊκοί in *IG* i^3 422, lines 42, 44, 46, 48, 50, 52, 54, 56, 58 and 60. The problem with these two examples is that there is a gap before οι in I 6760. One example where there is a gap is *IG* i^3 425 lines 75-82, which begins with στάμνοι (jars of oil, wine and vinegar) a little way back, then the engraver seems to have got tired and contented himself with τά νοι and then just οι. A difficulty here, however, is the letter before the gap. However, it could be an ν and there are in any event quite a number of variations of στάμνοι in the preceding lines. The other point I would mention about column 1 is the only two letters on the first line - ας. There are two

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Agora Museum and for the digital photographs of the inscriptions.

[74] Compare Pritchett *Hesperia* 25 1956 pp 261-276; and N F Jones 'Epigraphic Evidence for Farmstead Residence in Attica' *ZPE* 133 2000 pp 75-90 on the inference that *choria* were occupied by persons residing in *oikiai*.

examples in the Attic *Stelai* for words ending in ας - καταγυίας in *IG* I^3 422 line 37 and κεραμείας in *IG* I^3 425 line 47 (a little before οι in line 75 *et seq*). The letter heights of the fragment are 0.008m in column 1 and 0.006 - 0.007m in column 2, with a vertical spacing of 0.011m in each column, which are precisely the measurements of *IG* i^3 425-82 (στάμνοι).

I looked for possible joins in the existing two *Stelai* in the Agora Museum with Michael Walbank. We tried two and did a squeeze of one. The first possible join is to *IG* i^3 421 lines 108-140 in the first *stele*. The problem here is that these lines comprise small items, but some of the lines are missing and the large property could fit there. The second possible join is to *IG* i^3 422 lines 225-240. *IG* i^3 426 lines 75-82 (beginning with στάμνοι) could fit in with either of these. These possible joins could be investigated further, but whether or not a join is found I believe that the fragment may be part of the Attic *Stelai* representing the private residence of one of the condemned.

The second fragment (I 6452a)

The second fragment (I 6452a) is a narrow nine-line fragment with figures comprising either drachmas or obols. The figures could represent the *eponion* tax at the beginning of a line and are very similar to other figures representing the *eponion* tax both in terms of figure formation and in terms of spacing. The height of the letters in lines 1-4 is 0.0055m and that of the letters in line 6 and following is 0.007 with a vertical chequer of 0.012m. These measurements are well within the standard measurements of the Attic *Stelai*

generally. Michael Walbank said in his account of the fragment in *Hesperia* that it was possible that it belonged to I 6760 (the first fragment above) - footnote 10 on page 450 - and I believe that it may be part of the Attic *Stelai*.

The third fragment (I 6452b)

The third fragment (I 6452b), in addition to having some numerals, has δο and αδο on two separate lines. It is tempting to suggest that this fragment belongs to one of the fragments of the Attic *Stelai* relating to the sale of the property of Alcibiades,[75] because δο and αδο (the end of his name) feature in those fragments, for example *IG* i^3 421, line 12; 422, line 193; 424, lines 10 and 27; 426, line 108; 428, line 3; and 430, lines 6, 8, 25 and 33. However, this fragment is rather more speculative than the first two, not least because there is very little of it. The height of the letters is 0.005 - 0.006m in lines 1-3 and 0.009m in line 3 and following, with a vertical chequer in lines 1-3 of 0.0105m, which puts it only on the edges of the possibility that it comes from the Attic *Stelai*.

The fourth fragment (I 6356)

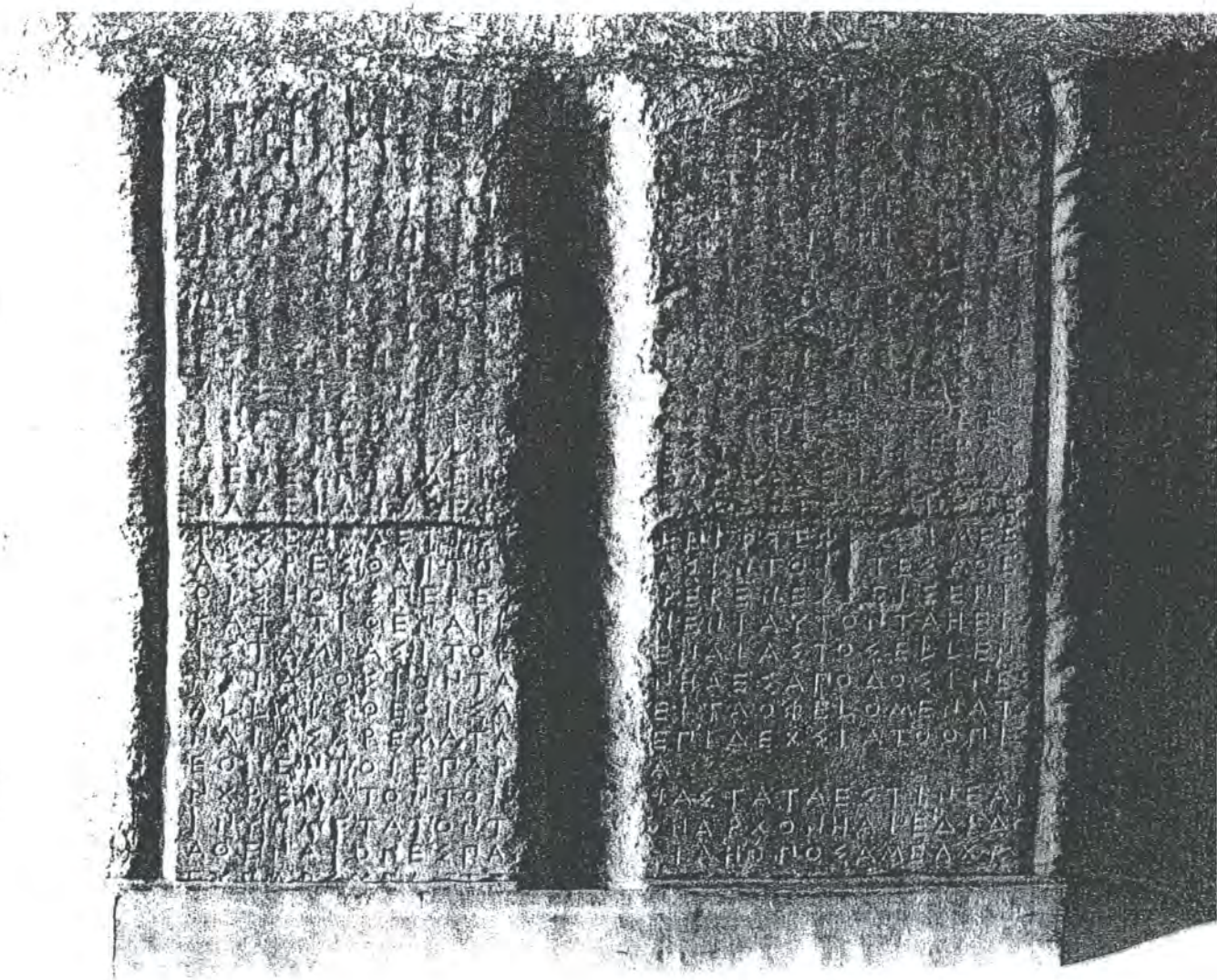
The fourth fragment (I 6356) contains a number of letters including κεφαλ. The word κεφάλαιον appears on a number of occasions in the Attic *Stelai* signifying the total of the sale proceeds relating to one of the condemned, for example in *IG* i^3 421, lines 24 and 31 with the tax and 422, line 202 without the tax. The height of the letters is small - 0.004m

[75] Compare the photograph of the *eponion* inscription featuring Alcibiades at the end of this Chapter.

(although the height of the letters in *IG* i^3 427 is also 0.004 - 0.006m), and the letters may be too late stylistically for the period (compare the omicrons).

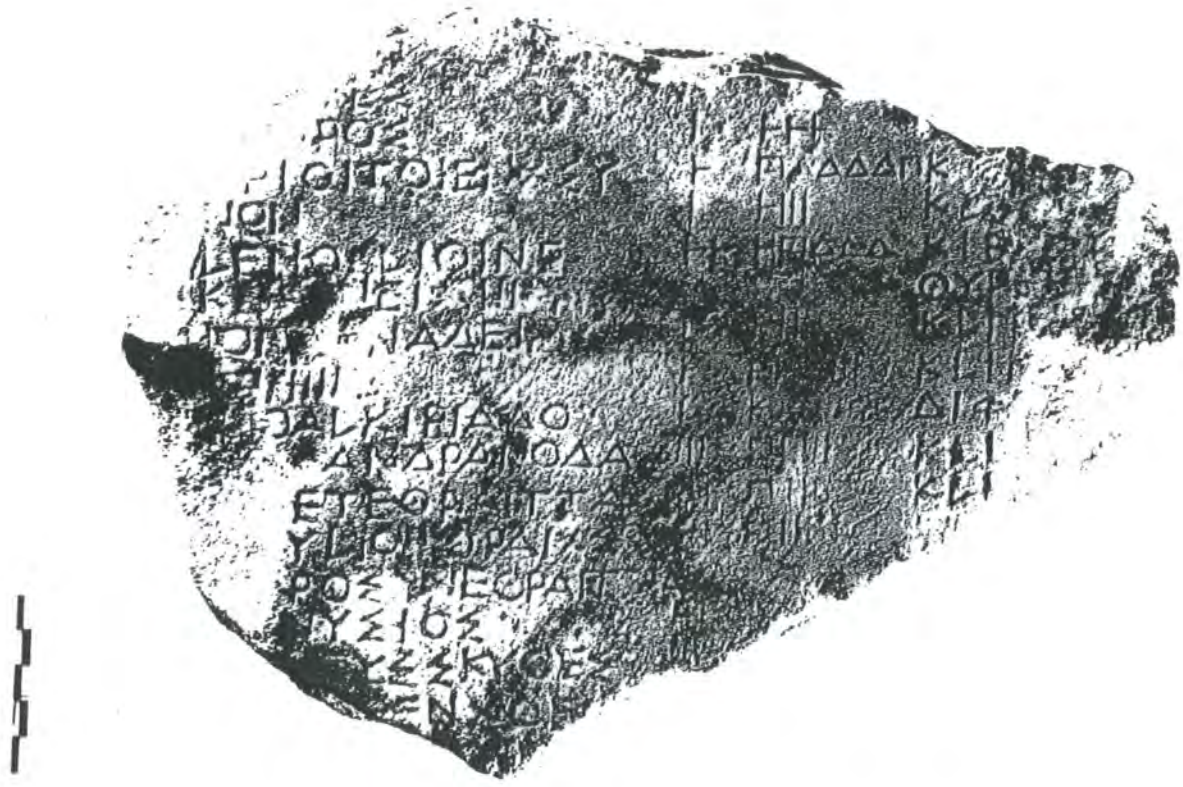
New fragments of the Attic *Stelai*?

These are small fragments, and it is therefore difficult to draw conclusions from them. But *Hesperia* presumably thought that it was worthwhile to publish them and for conclusions to be drawn from them. I therefore believe that it is equally worthwhile to suggest alternative conclusions. Similarities to the Attic *Stelai* are striking, both contextually and technically. I think that it is likely that some or all of the fragments relate to tax in some way, and that it is arguable that the first two at least come from the Attic *Stelai*, while that the possibility that the third may contain a reference to Alcibiades is intriguing. That these could be fragments of the Attic *Stelai* should certainly be borne in mind if any similar fragments are discovered in the future.



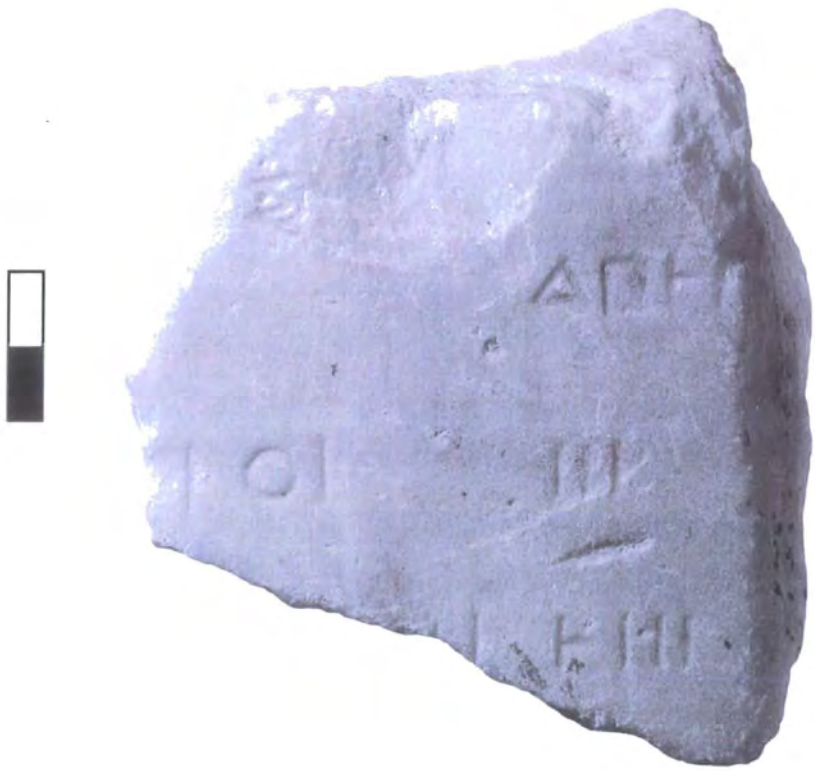
eisphora from the second Financial Decree of Callias (434-433)

The Attic *Stelai*
The sale price and tax on the confiscation of the Milesian beds and perfume jars of Alcibiades



FRAGMENT 16, FACE A

Hekatoste from the *Rationes Centesimarum*



Some possible new fragments of the Attic *Stelai*
The first fragment (I 6760)

59.6

Stele I, reconstructed (obverse)

First possible join

Stele II, reconstructed (obverse)

Second possible join

Some possible new fragments of the Attic *Stelai*
The second fragment (I 6452a)

59.09

Some possible new fragments of the Attic *Stelai*
The third fragment (I 6452b)

59.10

Some possible new fragments of the Attic *Stelai*
The fourth fragment (I 6356)

TWO

FIVE OTHER ATHENIAN TAXES

I look in this Chapter at a range of five other Athenian taxes on particular activities. I start with the tax or taxes on the silver mines at Laurium; the tax on prostitutes; and the *metoikion* (a tax on foreigners resident in Athens). I then examine the various religious taxes, which were distinct from state taxes but the distinction between state and religious taxes was always somewhat blurred. Finally, I discuss local taxes, operated through the demes into which Attica was divided.

The tax or taxes on the Laurium silver mines (*pentedrachmia/eikoste tetarte)*

Laurium was one of the largest mining districts of Greece. Some exploration started in the early bronze age, certainly at Thoricus.[1] The mines flourished throughout the 5th century until the Peloponnesian War, then declined, revived greatly in the second half of the 4th century, were dormant in the 3rd but recovered in the 2nd.[2]

Four literary references - whatever they precisely mean - herald the beginning of the part played by the mines in shaping ancient Athenian history. First, Herodotus 7 144 says that Themistocles persuaded the Athenians to spend money from the mines at Laurium on the construction of two hundred warships for use in the war with Aegina, instead of sharing the

[1] A good restoration has been made of the washery floor outside the mine at Thoricus.

money out at a rate of ten drachmas each. Second, Thucydides 1 14 says that Themistocles persuaded the Athenians to build the fleet with which they fought at Salamis. Next, Aristotle *Ath Pol* 22 7 records a state profit of 100T in consequence of the discovery of the mines at Maronea (that is the Attic Maronea, not the Thracian Maronea), which financed 100 triremes to fight at Salamis. Finally, Plutarch *Themistocles* 4 said 'but that the salvation which the Greeks achieved at that time came from the sea, and that it was those very triremes which restored again the fallen city of Athens, Xerxes himself bore witness, not to speak of other proofs'. It appears from the quotation from Herodotus that, when the state income from the Laurium mines exceeded a certain amount, the general public received a largess, although I am not aware that Athens had a distributable surplus before. Or it may be that using the income in this way was simply an alternative.[3] Even if the citizen population numbered 30000 (compare Herodotus 5 97), ten drachmas a head would yield only 50T, surely too small a sum for the building of 200 ships. Also, the story does not make clear whether this is the income from a single year or was built up over some lengthy period. I believe that the likeliest explanation is simply that Themistocles persuaded the Athenians in 483-482 to give up their share of the Laurium money for that year as a contribution towards a ship-building fund.

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[2] Compare John Ellis Jones in *OCD*[3] p 822.
[3] Compare Herodotus 3 57 (Siphnos) and 6 46 (Thasos) for alternative actions.

The financial arrangements for the working of the mines : leases and taxes

Aristotle, *Ath Pol* 47 2 states that 'there are the ten *poletai*, one appointed by lot from each *phyle*. They let out all public contracts, and along with the treasurer of the stratiotic fund and those elected to manage the theoric fund they lease the mines and taxes in the presence of the *boule*; and to whomever the *boule* should choose by vote, they ratify the leased mines, both those that are in working condition, which are leased for three years, and those that have been conceded, which are leased for [seven] years.'[4] The number has been erased but it has generally been accepted that it was seven (see next paragraph).

The main epigraphical evidence for the financial arrangements is the *poletai* lists. These are lists of mining leases or *diagraphai*.[5] What we learn from the inscribed lease lists is, primarily, who the lessees were and the names, prices and locations of mines. We do not learn the length of the leases or what the price stated for each list represents. For the former we may turn to Aristotle *Ath Pol* 47 2 above, that is, for three and, probably, seven years. The shorter period was for renewals, the longer for new explorations. There is some doubt about the latter figure because the numeral is mostly obliterated in the papyrus of the *Ath Pol* in the British Museum. Margaret Crosby argued for the figure seven[6] and although Mortimer Chambers confirms that the numeral is to be read as three, he accepts Crosby's arguments and explains the figure as an error in transcription.[7] Rhodes came to the same

[4] I am quoting the translation in *Agora* XIX p 57.
[5] *Agora* XIX p 60 *et seq.*
[6] *Hesperia* 19 1950 pp 199-211.
[7] *TAPA* 96 1965 pp 36-37.

conclusion.[8] The *Ath Pol* does not, on the other hand, help us to clarify the meaning of the prices given for the leases. Crosby believed that they represented lump-sum payments for the duration of the leases, or possibly annual payments.[9] Hopper considers it more likely that they are prytany payments, and his arguments are probably stronger.[10]

All the inscribed leases date within the 4th century, with a period of almost seventy years separating the earliest (P5 367-366) from the latest (P51 about 300). There has been some discussion as to whether the *poletai* had anything to do with mine leases before this series of inscriptions began. There is no reason to believe that they did not. The reason that we possess no records for an earlier period could be that the *poletai* kept only impermanent records then, written up on wooden tablets.

The legal status of the silver mines has been much disputed, but it now seems clear that the state claimed an interest in all mining, and would let out the mining rights, while at least some and perhaps most of the land beneath which the silver was mined remained in private ownership.[11] The lessee paid in accordance with his contract for the mining rights; he was presumably free to dispose of the silver that he mined, the state's mint being an obvious but not the only purchaser. Rhodes observes that in the mines of Lusitania half of the ore was reserved for the fiscus, but Hadrian allowed the original lessee to buy out the fiscus' share for a lump sum of HS 4000.[12]

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[8] *Comm Ath Pol* p 554.
[9] *Hesperia* 19 1950 pp 203-204.
[10] *BSA* 48 1953 pp 237-239.
[11] *BSA* 48 1953 pp 205-209, 227-228.

The taxes

I have so far described the mining leases and the possibility that most of the land involved remained in private ownership. Private owners may have let some at least of the land to mining contractors, and rent may have been paid to the owners by those mining the silver. But what of the taxes? There are two possible references to taxes but they leave a far from clear picture.

There is a reference in *Agora* XIX P 26 line 475 to a 5 drachma payment (*pentedrachmia*), which is generally thought to be a 5 drachma tax. I describe the circumstances in which this reference arises in Chapter Five.[13] Kirsty Shipton has recently suggested that all the surviving prices for leasing the silver mines are divisible by five : on this basis, she argues, the 5 drachma payment must have been a tax payment for lease payments for the whole period of the lease.[14] She acknowledges, however, that, given the limitations of our existing evidence, the approach she suggests can be no more than a working hypothesis and that it will be necessary to test this hypothesis against any future evidence of mine sale prices.

The other reference is in the Suda (s. v. ἀγράφου μετάλλου δίκη) to a 1/24 silver tax (*eikoste tetarte*), but we cannot say to which period it relates or indeed whether all mines had to pay it.[15] Conophagos argued that only καινοτομίαι paid the 1/24 tax.[16] Aperghis has argued that if καινοῦ μετάλλου in the Suda can be translated as 'new mine', perhaps

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[12] *Comm Ath Pol* pp 553-554.
[13] See p 171.
[14] 'The Prices of the Athenian Silver Mines' *ZPE* 120 1998 p 62.
[15] Suda A 345.

the 1/24 remained fixed. But if it applied to 'new ore production', that is production while the mine was new (ie an *ergasimon*), a larger tax might have been imposed, more like 1/10 of the silver produced.[17]

There is little certainty, then, about the exact detail of the Athenian state's arrangements for leases and tax at Laurium. There is a mass of information about the operation generally, but it is not easy to make much sense of it. What is clear is that the Laurium operation was a substantial one, starting with Themistocles' use of it in 483-482 and going on to finance the Lycurgan administration in the second half of the 4th century, and it would be surprising if the Athenian state did not receive a substantial return from it. It remains to be seen whether Kirsty Shipton's arguments on the tax arrangements are proved right by further evidence. Meanwhile, I am myself much happier with the 1/24 tax mentioned in the Suda.

The tax on prostitutes (*pornikon)*

Prostitution seems to have flourished in Greece as early as the Archaic period. One of the means for making Athens an attractive city was the establishment of state-owned brothels staffed by slave-women (Athenaeus 13 569 d-e says:

> 'Now, Philemon, also, in *Brothers*, records incidentally that
> Solon, impelled by the crisis which comes in young men's
> lives, purchased and established women in brothels; just so

[16] *Le Laurium Antique* p 438 note.
[17] 'A Reassessment of the Laurium Mining Lease Records' *BICS* 42 1997-98 pp 18-19.

Nicander of Colophon records the same in
the third book of his *History of Colophon*; Nicander alleges
that Solon was the first to found a temple of Aphrodite
Pandemus from the profits taken in by the women in charge
of the houses. But to return to Philemon, he, at least, says:
But you found a law for the use of all men: for you, they say,
Solon, were the first to see this – a thing democratic, Zeus
is my witness, and salutary (yes, it is fitting that I should say
this, Solon); seeing our city full of young men, seeing, too,
that they were under the compulsion of nature, and that they
went their erring way in a direction they should not, purchased
and stationed women in various quarters, equipped and ready
for all alike. They stand in nakedness, lest you be deceived;
take a look at everything.')

Demosthenes 59 (*Against Neaera*) gives a very racy account of how prostitutes operated in Athens in the fourth century. Apollodorus accuses the wife of Stephanus of having worked as a prostitute, although she had received the right of citizenship from the Athenians. Debra Hamel's recent book, *Trying Neaira,* leaves no stone unturned in investigating every possible aspect of prostitution in Athens at the time.[18] Not only slaves were prostitutes. Like any slave, a prostitute could be granted her freedom by her owner, or could arrange to buy her own freedom by contracting a loan from a benefit club composed of past clients.

[18] Yale University Press 2003.

She would repay the loan from her earnings as a free prostitute (Demosthenes 59 30-32). In this way many freedwomen and free non-citizen-women permanently domiciled in Athens practised the profession. They had to be registered and were subject to the tax on prostitutes (*pornikon*).

The main authority for the tax is Aeschines 1 119 ('For he is amazed, he says, if you do not all remember that every single year the *boule* farms out the tax on prostitutes, and that the men who buy this tax do not guess, but know precisely, who they are that follow this profession'). I deal in more detail with the subject of tax-farming in Part Two,[19] but I may perhaps mention here that farmers of the prostitutes' tax (*pornotelonai)* are mentioned in Pollux 7 202 and 9 29, both times quoting from Philonides' *Kothornoi*, where a list of people 'wholly cursed by birth, whore-tax-farmers, frightful Megarians, parricides' are said to collect the 2% tax. Ste. Croix argues that *pornotelonai* here is more likely to be taken as an abusive term for all tax-collectors,[20] but I agree with Fisher that 'in favour of a more specific attack it seems perfectly reasonable to suppose that tax-farmers who had to collect from whores and their pimps came in for extra opprobrium'.[21] According to a passage in the Suda (s. v. διάγραμμα), the *agoranomoi* fixed the price which each prostitute was to take - it appears that the tax was different according to their different profits, perhaps an early manifestation of performance pay,[22] but Cohen argues from several passages in Demosthenes and other orators that prices for sexual services largely reflected market

[19] See pp 146-150.
[20] *The Origins of the Peloponnesian War* pp 271-272 and 398.
[21] *Aeschines Against Timarchus* p 258.
[22] Διάγραμμα : τὸ μίσθωμα. Διέγραφον γὰρ οἱ ἀγορανόμοι, ὅσον ἔδει λαμβάνειν τὴν ἑταίραν ἑκάστην.

factors, especially consumer preferences.[23] Loomis has gathered together forty-three references to sums paid to female and male prostitutes, but the figures - ranging from a few obols to a few drachmas - are not easy to evaluate.[24]

Boeckh, writing in the 19th century, while recognising that a tax on prostitutes existed in Rome (compare Suetonius *Caligula* 40) and in many later Christian states, said that 'the most shameful of all taxes in this class is the tax upon prostitutes'. Andreades agreed with Boeckh, saying that it was quite right for a state to regulate, but not profit 'by diseased manifestations of social life'. He says that this view has been questioned in England 'but wrongly it seems to me'.[25] Presumably the Athenians did not regard the taxation of prostitutes – or indeed prostitutes – as shameful. Those prostitutes at the top of the social scale were called *hetairai*, the most famous of whom was Aspasia, the friend of Pericles.

Taxes on non-Athenians : the *metoikion* and the *xenika*

Xenophon *Poroi* 2 1 says that in resident aliens (metics) 'we have one of the best sources of revenue ... inasmuch as they are self-supporting and, so far from receiving payment for the many services they render to states, they contribute by paying a special tax' (the *metoikion*).

The *metoikion* was the Athenian solution to a problem which has exercised countries in modern times. People want to go to live in countries other than their own for a variety of

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[23] *The Athenian Nation* pp 180-183.
[24] *Wages, Welfare Costs* pp 166-185.
[25] Tax is charged in the UK on the profits of a trade and there is nothing in the definition of trade which suggests that trades must be legal.

reasons, and the governments of those other countries respond to these people in a variety of ways. So it was with Athens, which decided not to accept foreigners as citizens but admitted them as metics.[26] The price the metics had to pay for this was the *metoikion*, and they were also liable to pay the *eisphora* and perform liturgies if they were wealthy enough. Some metics - but not many - got various exemptions, like *isoteleia* (equality of taxation) and *enktesis* (the right to own real property). I look at the former in more detail in Chapter Seven.[27] Metics in Athens were, then, very broadly non-citizens residing for more than a short period, perhaps a month. Compare an agreement between two Locrian cities – Tod 34 6-8, and Aristophanes of Byzantium fr 38 'a metic is anyone who comes from a foreign place to live in the city, paying taxes towards certain fixed needs of the city. For a number of days he is called a visitor (*parepidemos*) and is free from taxes, but if he exceeds the time laid down he then becomes a metic and liable to taxation'.

Men paid twelve drachmas a year, independent women (that is, those without a son – or, presumably, a husband – who paid) six. The tax was therefore something of a poll-tax, being levied on the person, rather than their property or what they did.[28] The metic also paid a 3 obol tax (*triobolon*) to the tax collector. The main authority for these details is Pollux 3 55. The *metoikion* can be compared with the daily wage of a skilled labourer, which rose from roughly one to roughly two and a half drachmas during the 4th century.[29] The tax was not negligible, but its main significance was that it pointed up a social divide.

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[26] I discuss in Chapter Seven other ways in which Athens and other states dealt with foreigners through inter-state tax arrangements.
[27] See pp 208-209.
[28] Compare Whitehead *The Ideology of the Athenian Metic* p 75 *et seq.*
[29] Markle 'Jury Pay and Assembly Pay at Athens' pp 293-297, and Loomis *Wages, Welfare Costs and Inflation in Classical Athens* p 120.

The penalty for those convicted of evading its payment was, according to Demosthenes 25 57, slavery. As Whitehead says, 'defaulters were not merely defrauding the treasury but trying to cross the citizen/metic line'.

Athens' response to foreigners also had a feminist angle. Stephen Todd draws attention to the fact that the obligation to pay the *metoikion* was imposed on at least some female as well as male metics.[30] He says that for women to be taxed at all was extraordinary and points to Whitehead's 'plausible' interpretation (based on a somewhat obscure citation in Harpocration s.v. μετοικίον) that women who paid the *metoikion* were metic women living independently. Paradoxically, he says, this may have given these women in some sense a clearer legal standing than that of their citizen counterparts 'because payment of the *metoikion* would presumably have been recorded, although the details of this are obscure; and metic (though not Athenian) women therefore appeared in some form of official register'.

The metics and the eisphora

If they were sufficiently wealthy, metics were also liable both to perform (certain) liturgies and to pay the *eisphora.* Compare Lysias 12 20 :

'And not even in respect of the smallest fraction of our property
did we find any mercy at their hands; but our wealth drove them

[30] *The Shape of Athenian Law* p 197 with n 45.

> to act as injuriously towards us as others might from anger aroused by grievous wrongs. This was not the treatment that we deserved at the city's hands, when we had produced all our dramas for the festivals and contributed to many *eisphorai*; when we showed ourselves men of orderly life, and performed every duty laid upon us; when we had made not a single enemy but had ransomed many Athenians from the foe. Such was their reward to us for behaving as resident aliens far differently than they did as citizens'.

The qualifying census for these duties was presumably the same as that for a citizen, but there is a puzzling reference in Demosthenes 22 61 and *IG* ii^2 244 line 20 to metics paying a sixth part of the *eisphora*. This could refer to an obligation to pay one-sixth more than the amount that would be paid by an individual citizen of equivalent wealth.[31] Or metics may have simply paid one-sixth of their capital, although as heavy a burden as this would surely have been a major disincentive from being a metic in Athens. A further possibility, suggested many years ago, is that the metics paid a sixth of the total amount promulgated. Isocrates 17 41 records that someone 'contributed more than any other foreigner (*xenon*); and when I was myself chosen registrar, I subscribed the largest contribution'. We can interpret all this evidence in several ways, including looking at the phrase found in several honorific decrees for non-citizens, as we shall see in Part Three (*passim*), 'to pay the *eisphora* with the Athenians', which could mean that foreigners paid more or less than Athenian citizens or the same.[32] The reference remains a puzzle. Xenophon *Poroi* 2 clearly

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[31] Compare Todd *The Shape of Athenian Law* p 197.
[32] Compare *The Ideology of the Athenian Metic* pp 78-79.

felt that the metics should have more generous treatment than they received. However, if *IG* ii^2 244 is not referring to the *eisphora* we know, as I suggested in Chapter Two,[33] the sixth part may have been a feature of a different *eisphora,* and Demosthenes 22 61 may have been referring to that different *eisphora.*

The xenika

There is possibly a further tax in the context of metics. Demosthenes 57 31 mentions a prohibition on *xenoi* doing business in the Agora ('it is not permitted to any alien (*xenos*) to do business in the market'), but subsequently (in 57 34) refers to *xenika* (sc *tele*) which evidently do allow this ('if she was an alien, they ought to have examined the market-tolls, and have shown whether she paid the aliens' tax, and from what country she came'.) Whitehead suggests that the tax(es) represent a later mitigation of an original simple exclusion. It seems reasonable to assume that they fell chiefly upon metics, but we know nothing of the details, and they might just as well have fallen on *xenoi* who did not stay in Athens long enough to qualify as metics.[34]

[33] See p 32.
[34] But that cannot be true of Eubulides' mother in Demosthenes 57 34.

Taxes paid to religious cults

It is generally believed that the Athenian state contributed generously to the support of many of the religious cults practised within its boundaries.[35] However, there was a source of income used directly for this purpose : taxes the income from which was reserved for specific cults. I have identifed seven such taxes. First, a tax on ships anchoring at Sunium, apparently to fund cult activities there, perhaps in 460-450.[36] Second, a one drachma tax on every boat for, possibly, Apollo Delios at Phaleron – τὸ τῆς δραχμῆς τέλος.[37] Third, tax was paid to the Dioscuri (maritime gods) at Athens.[38] Fourth, an annual tax was paid to a cult of Apollo (probably Apollo Lykeios to fund the Lykeion, which served as an exercise ground for Athens' land army) – 2 drachmas for the *hippeis*, 1 drachma for the hoplites and 3 obols for the *toxotai*.[39] Fifth, a two drachma tax for Bendis.[40] Sixth, a 5 drachma tax for Theseus.[41]And seventh, a 1 drachma tax for Asklepios.[42]

The second, third and fourth taxes have been seen as evidence for the imposition of taxes upon the citizen body in order to fund a variety of state cults in the years immediately preceding the outbreak of the Peloponnesian War.[43] In the case of the second (*IG* i^3 130), Garland suggests that a cult in the Piraeus, which up till now had been supported wholly by voluntary contributions, received from about 432 onwards an income which was funded

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[35] Compare Schlaifer 'Notes on Athenian Public Cults' *HSCP* 51 1940, p 233 *et seq.*
[36] *IG* i^3 8.
[37] *IG* i^3 130.
[38] *IG* i^3 133.
[39] *IG* i^3 138.
[40] *IG* i^3 136.
[41] *Agora* XIX P 26 479-480.
[42] *Agora* XIX P 26 487.
[43] Garland *Introducing New Gods* pp 110-111.

from a compulsory levy paid by shipowners upon the completion of each sea voyage. The state also agreed to provide up to 500 drachmas towards the building of a shrine to the same god, the remaining cost to be borne by voluntary subscription. Although the identity of the cult is not preserved, a likely beneficiary of this package is Apollo Delios. Athens must have greatly offended Apollo when she removed the league treasury from his jurisdiction in 454. She would, moreover, have had particular reason to fear his disfavour as war with Sparta appeared more and more inevitable in the late 430s, not least in view of the publicly stated and unconditional preference for the Peloponnesian side of Apollo at Delphi (Thucydides 1 118).[44]

In the case of the third (*IG* i^3 133), an embarkation tax was levied on passengers and a 2% tax charged on imports and exports passing through the Peiraeus. The latter tax was used to subsidise the running of the cult of the Anakes, the protectors of sailors, whose accounts were henceforth to be the object of public scrutiny by examiners and assessors. Since the Anakes were actually Spartan heroes,[45] it is just conceivable that the promotion of the cult was also in part a response to premonitions of war, being intended to neutralise the twins' age-old antipathy towards Athens for Theseus' abduction of their sister Helen.[46] In the case of the fourth (*IG* i^3 138), a cult of Apollo, perhaps Pythios, was awarded a subsidy from an annual tax imposed on cavalry, hoplites and archers.

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[44] It is not relevant to this thesis how the Athenians coordinated the hostile Apollo of Delphi with the Apollo under their control at Delos.

[45] According to Garland. The Anakes were certainly based in Lacedaemon, but the Dioscuri were worshipped at Athens under this name. The Anakeion was in existence in the 460s (decorated by Polygnotus of Thasos).

[46] A difference here between myth and cult. It is doubtful whether Athenians would have been concerned with the 'Spartan' nature of the *Dioscuri* personally.

These inscriptions may well, then, hint (as Garland suggests) at a far more extensive and detailed system of the financing of public cults than we presently have knowledge of, as well as what appears to have been a last-minute bid to secure the goodwill of gods and heroes whose loyalty to Athens was questionable at best.

Parker wonders how many taxes in history have such a spontaneous origin.[47] It can scarcely be a coincidence, he says, that most of these decrees relate to shipowners and merchants, who at Athens were normally foreigners, and what they illustrate above all is surely the characteristic response of Greek states to place as much of the tax burden as possible on non-citizen shoulders. The gods could thus profit from the great boom in commercial activity that Athens in the 5th century must certainly have experienced. I am not sure that that is entirely fair – looking at the range of taxes on Athenians that we are seeing in Part One of this thesis – but we can certainly appreciate that foreign shipowners and merchants were expected to play their part in financing the Athenian economy.

Rosivach comments that, apart from what he sees as the problematic (in terms of upon whom, how and why the tax was levied) taxes for Theseus and Asclepius (the sixth and seventh taxes above), the only evidence we have for religious taxes is from the fifth century, and that we have no example of any revenue source other than rentals specifically dedicated to the funding of any *polis* cult in the fourth century.[48] However, this is not the full story. Lycurgus, as we shall see in Chapter Three, may have used a maritime tax to

[47] *Athenian Religion : A History* p 125.
[48] *The System of Public Sacrifice in Fourth Century Athens* 1994 pp 163-164.

fund the Festival of the Little Panathenaea.[49] The relevant tax was, as I see it, part of Lycurgus' wider programme of regulating public religion and putting it on a sound financial footing, and Lycurgus may have used other state taxes to fund particular festivals.

A postscript from Eleusis

Before I leave taxes paid to religious cults, I should perhaps record the Athenian Decree regulating the Offering of the First-fruits at Eleusis, about 422.[50] According to the Decree all Athenian farmers had to set aside not less than 1/600 of their barley and 1/1200 of their wheat to be collected and delivered at Eleusis by their demarchs 'in accordance with ancestral custom and the oracle from Delphi' (lines 4-10). Similar first-fruits were collected in all the allied cities (lines 14-21) and all other Greek states were, so far as possible, to be invited to make similar offerings (lines 30-36).[51] I should also record in this context the later grain provision of 329-328.[52]

Local taxation by reference to demes

Athens and the Attic countryside were divided into 139 local districts or demes. Much has been written about the origin and history of this organisation but a discussion of it is beyond the scope of this thesis. The *boule* was composed of representatives of demes on a proportional basis to reflect the fact that some demes were larger than others. Whether each

[49] See p 116 *et seq.*
[50] ML 73.
[51] Compare the requirement first for Ionians and eventually for all Delian League members to send offerings to the Panathenaea (*IG* I^3 34, 41-43 of 447).

deme had to formulate its own budget (*dioikesis*), that is a balance between income and expenditure, at a level determined by its own resources and its own needs, as Whitehead suggests, is not clear.[53] I discuss what *dioikesis* means in Chapter Five.[54] We can, however, make up a picture of 'deme income and expenditure', supported by detailed documentation where it can be found and Whitehead suggests three forms of fixed and predictable income - taxes and liturgies, rents and the interest on loans.

Athenian citizenship was based on registration in a deme and the demarch had some responsibilities for reporting to the *polis* who was liable for state taxes (see pp 156-157 below). But it seems on the basis of negative evidence that demes raised their own taxes. The (negative) evidence is as follows. In *IG* ii^2 1214, 25-28, one of the privileges granted to Kallidamas of Cholleidai by the demesmen of Peiraeus was the right to pay 'the same taxes in the deme as the Peiraieis (pay)' and to be exempt from the *enktetikon* tax. In *IG* ii^2 1185, 4-5, and *IG* ii^2 1186, 25-26, the Eleusinians gave to resident Theban benefactors of the community 'immunity from the (taxes) over which the Eleusinioi have authority'. In *IG* ii^2 1187, 16-17, and *IG* ii^2 1188, 29-30, the same deme granted 'immunity' to Athenian honorands who were members of other demes; and the demesmen of Coastal Lamptrai did the same in *IG* ii^2 1204, 11-12.

An inscription exhibited in the British Museum (BM 13) sets out regulations for the lease of public land by the deme Peiraeus (*IG* ii^2 2498), which have been generally dated to 321 or 318, in which private individuals leased the land without rates or taxes (*atele*) but if any

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[52] *IG* ii^2 1672.
[53] *The Demes of Attica 508-ca 250 BC* p 149.

eisphora was levied on the valuation of the property, the demesmen were to contribute. The full text is in the Epigraphical Dossier at the end of this thesis. This inscription is interesting both for the fact that it refers to rates or taxes on the public land leased by the deme Piraeus and for the fact that it attests that the *eisphora* was still available in 321 or 318 (see the Epilogue for references to it after the period of this thesis).[55]

I have looked for more positive, rather than negative, evidence for deme taxation in deme inscriptions. Two inscriptions seemed to merit further investigation - both are in the Epigraphical Dossier at the end of this thesis. First, *IG* ii^2 2345, a fourth century list of 150 names, possibly mainly or partly from Alopeke, recently republished by Lambert.[56] Some of the names have numerals attached to them, but not others. The inscription seems to list financial payments of some kind but the names are grouped under *thiasoi* and a few have (different) demotics attached. So I conclude that this may not be a list of deme taxation. The second list I have looked at is *SEG* 24 197, another fourth century list of names, 36 of which are preserved, from Amarousi (ancient Athmonon). A rubric appears twice - ο[ἵδε ὑπὲρ αὐτῶ(?)] ἐτάξ[αντο - which suggests that this is a list of contributions. The list has no figures : Lambert speculates that this is because the contributions were at a standard rate (and/or compulsory) or that it may have been invidious or even undemocratic to give figures, but this latter seems unlikely to me - compare in this regard the publication of

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[54] See pp 154-156.

[55] See pp 358-360.

[56] '*IG* ii^2 2345 Thiasoi of Heracles and the Salaminioi' *ZPE* 125 1999 pp 93-130, especially n 20 and n 27. I am grateful to Stephen Lambert for drawing both these inscriptions to my notice and for the discussions I have had with him about them. Lambert believes that both inscriptions record financial payments but he does not specifically suggest that they are payments of deme taxation.

epidosis lists referred to in the Appendix to Part One of this thesis.[57] Whitehead suggested that the purpose of the list may have been repair work on a deme building after the Peloponnesian War, while Lambert has postulated other explanations, but it seems to me that it could just as well record deme taxation.

The enktetikon tax

The *enktetikon* tax was evidently a tax on landed property in a deme, although it is not clear whether it was levied on all property or just property owned by non-demesmen. Since the word is related to *enktesis* - the right of foreigners to hold property in a country - it is possible that it was levied only on property owned by non-demesmen. The references we have for it seem to be about mid 4th century. It has generally been assumed that all demes levied this tax although it is mentioned nowhere else but in Peiraeus. And it may not have been anything like as universal as is commonly supposed. In fact, it has recently been argued that Peiraeus could have been the only deme in which the tax was levied : many Athenians had migrated to Piraeus and the demesmen of Piraeus may have been anxious to cash in on this. Further, the fact that it is just for Piraeus that we have a boundary marker in the form of a *horos* monument (*IG* ii^2 2623) may suggest that it was erected to define the boundary of the deme for the purpose of the tax.[58]

There has been some discussion on the extent to which people continued to live in demes. We know from Thucydides 2 14-17 that people moved to the city at the time of the

[57] See pp 134-135.
[58] Jones *The Associations of Classical Athens* 1999, p 65.

Peloponnesian War but there are plenty of examples of people who lived in demes after the Peloponnesian War. Another theory as to the origin of the *enktetikon* is that it was intended to be a deterrent to owning property in another deme,[59] but this is only speculative since we know so little about the tax.

Phratries

There is no evidence that phratries - groups with hereditary membership and probably normally associated with specific localities - raised property taxes from non-members, as demes could, and Lambert believes that it is unlikely that they did so if for no other reason than that a phratry's territory would have been too ill-defined for it to be feasible. However, Lambert argues that the property of phratries, like that of demes, was liable for state taxes (*eisphorai*) for which, in the case he cites, the phratry would continue to be liable during the term of the lease.[60] In some analogous cases regarding deme property the lessee was liable.[61] My view is that a deme was a geographical location, so one can talk of who owned (etc) the land within the deme; but a phratry was not. One can talk of land owned by members of the phratry;[62] but it would not make sense to talk of the land within the phratry.

[59] Traill *Organisation* p 74 n 8.
[60] *The Phatries of Attica* p 199 and pp 304-305.
[61] *The Demes of Attica 508/7 – ca 250 BC* pp 155-156.
[62] But compare Harris on the absence of any concept akin to the modern legal notion of a partnership or corporation *Classical Quarterly* 39 1989 pp 339-343.

THREE

FIVE MARITIME TAXES

The context in which Lisa Kallet said that 'a full study of maritime taxation is badly needed'[1] was the relationship between the 5% tax imposed by the Athenians on the ports of the Empire before the final failure of the disastrous Sicilian Expedition and the tribute. The scope of this thesis is not wide enough to include the kind of full study that Lisa Kallet perhaps envisages, but I look in this Chapter at five maritime taxes in some detail and at maritime taxes in a wider context in Chapter Nine, while Chapter Eleven discusses the relationship between taxes, including maritime taxes, and income from Empire and Confederacy.

Athens' maritime trading activities

First, a few comments on Athens' maritime trading activities. There is good literary evidence of Athens' maritime trading activities. Pericles in his Funeral Oration in Thucydides 2 38 said that 'our city is so great that all the products of the earth flow in upon us, and ours is the happy lot to gather in the good fruits of our own soil with no more home-felt security of enjoyment than we do those of other lands'. Isocrates 4 42, in the fourth century, writes 'for she established the Piraeus as a market in the centre of Greece - a market of such abundance that the articles which it is difficult to get, one here, one there, from the rest of the world, all these it is easy to procure from Athens'. [Xenophon] *Ath Pol*

[1] *Money and the Corrosion of Power in Thucydides* p 196.

2 7 said that 'whatever the delicacy in Sicily, Italy, Cyprus, Egypt, Lydia, Pontus, the Peloponnese, or anywhere else, all these have been brought together into one place by virtue of naval power'.

There is also substantial archaeological evidence of Athens' maritime trading activities. In the Agora Museum there are some 14,000 catalogued amphoras with stamps of their provenance. Athens herself did not apparently manufacture stamped amphoras, from which historians have generally concluded that she did not export anything like as much as she imported and that what she did export (and she exported particularly wine and olives), she did in used amphoras.

The Piraeus, with its three harbours and central location, was the port of call for much or most of Aegean trade. Xenophon *Poroi* 3 1 said 'in the first place, I presume, (Athens) possesses the finest and safest accommodation for shipping, since vessels can anchor there and ride safe at their moorings in spite of bad weather'. And that merchants can both import and export 'very many classes of goods' or silver : 'for, wherever they sell it, they are sure to make a profit on the capital invested'. Cohen has described at some length the special commercial maritime courts at Athens (*dikai emporikai*) which were supranational (although they were not instituted until the 340s - *Ath Pol* 52 2). His claims, however, may go too far.[2] He lists in this context Demosthenes 21 176 : an Athenian commercial trial involving two foreigners ; figures appearing as litigants in Demosthenes 32 (Massiliots), 33

[2] See Todd *The Shape of Athenian Law* pp 334-337 - the *dikai emporikai* may be 'maritime cases' rather than 'maritime courts'.

(Byzantines), 35 (Phaselites); and in Demosthenes 34 and 35 the individuals involved include both metics and non-metic foreigners.[3]

In a recently published essay Ste. Croix argued that the Greeks would have laughed at our notion that a balance of trade was to be considered 'favourable' when exports exceeded imports in value, and that the Greeks were not concerned about encouraging exports.[4] (I would remark in passing that I do not think that *we* are as concerned about such a balance of trade at the present time as we were when Ste. Croix wrote his essay.) Ste. Croix goes on to say that apart from a few passages in Plato and Aristotle there is no evidence that practical politicians were concerned about this issue, and that the Athenians even charged customs duties on their own exports at the same rate as on imports - 2% in the fourth century. Athens did, of course benefit from paying for imports with the silver she produced or even with imperial tribute. Bresson[5] has recently argued convincingly against the view that Greek *poleis* were concerned mainly about securing a steady supply of imports, but showed little interest in promoting exports. He quotes statements made about foreign trade not only by Aristotle but also other Greek writers. For example, Aristotle says that no city can live without foreign trade, which includes exports and imports and helps to achieve *autarkeia* (Aristotle *Politics* 1.9.6-7). Aristotle advises communities to found cities near the sea (*Politics* 7.6.1) where they can easily export and import (*Politics* 7.5.4). Other writers mention imports and exports together, for example, Thucydides 1.120.2, Isocrates *Pan* 42, Plato *Laws* 8.847 b-d, and Polybius 4.38.8-9. No less important are the actual practices of the Greek *poleis*, particularly the treaties between *poleis* and between kings and *poleis*

[3] Cohen *Athenian Maritime Courts* p 59.
[4] *Athenian Democratic Origins* pp 352-355.

concerning both imports and exports, for example, Tod 111 and *IG* i^3 117. We shall see later in this Chapter how Athens tried to use taxation to intervene directly in the import of grain (in the Grain-Tax Law). But aside from this, the Athenians regulated the import of grain by both laws and administrative officials. Isager and Hansen have listed four laws - it was forbidden to purchase more than a certain amount of grain at a time (Lysias 22 6); it was a capital offence for persons resident in Athens to ship grain to harbours other than the Piraeus (Demosthenes 34 37; 35 50; Lycurgus 1 27); any grain ship touching in at a harbour of the Piraeus was required to unload at least 2/3 of her cargo and might re-export a maximum of 1/3 (Aristotle *Ath Pol* 51 4); and it was forbidden for persons resident in Athens to extend a maritime loan unless the ship under contract conveyed grain to the Piraeus (Demosthenes 35 51; 61 6,11).[6]

More generally, C M Reed has recently argued that Athens resorted to a whole programme of measures to attract *emporoi* and *naukleroi* (both carried on inter-state trade but the former on someone else's ship while the latter owned their own ships).[7]

Reed divided Athens' policy in this area into four segments (apparently lumping together evidence of different dates to build up a composite picture over a period of time). First, attracting maritime traders to Athens. Here he quotes the *dikai emporikai*; exempting Sidonian *emporoi* from the *metoikion*;[8] giving Phoenician *emporoi* from Citium in Cyprus

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[5] *La cité marchande* chapter 6. Compare EM Harris review in *BMCR* 2001 09 04.
[6] *Aspects of Athenian Society in the Fourth Century BC* pp 28-29.
[7] *Maritime Traders in the Ancient Greek World* 2003, particularly pp 45-53.
[8] Tod 139 = R&O 21.

land on which to build a religious sanctuary;[9] and honouring and giving practical assistance to Heracleides of Salamis in Cyprus.[10] The second segment involved assisting and controlling outward-bound traders. Here Reed quotes negotiating foreign tax exemptions in the Bosporus;[11] setting up resident *proxenoi* abroad to help traders there; and using power rather than diplomacy to guarantee the supply of necessities, for example, Cean ruddle.[12] The third segment was assisting and controlling traders returning to Athens. The evidence Reed quotes for this are measures to enforce her policies like the *Hellespontophylakes*,[13] the 10 per cent tax at Chrysopolis;[14] convoys protecting grain ships;[15] and measures to deal with piracy (including sending a colony to the Adriatic in 325-324).[16] The fourth segment was accommodating and controlling traders returning to Athens. Here Reed gives as evidence the overseers of the import market (*epimeletai tou emporiou*);[17] laws and decrees to punish anyone who brought false accusations against *emporoi* and *naukleroi*;[18] the provision of an official coin tester;[19] and controlling the activities of the grain-sellers (*sitopolai*).[20]

We have, then, quite a large amount of evidence to show how developed were Athens' maritime trading activities, and Xenophon's *Poroi* is the clearest evidence that people were beginning to think of a policy.

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[9] Tod 189 = R&O 91.
[10] R&O 95.
[11] Demosthenes 20 29-40 and Tod 167 = R&O 64.
[12] Tod 162 = R&O 40.
[13] ML 65.
[14] Xenophon *Hellenica* 1 1 22
[15] Xenophon *Hellenica* 5 4 60-61.
[16] Tod 200 = R&O 100.
[17] *Ath Pol* 51 4, mentioned for the first time in 375-374 (R&O 25).
[18] Demosthenes 58 10-13, 53-54.
[19] R&O 25.

A one per cent harbour tax and the *ellimenion*

The first reference to a maritime tax (as opposed to tribute from Empire) is to a one per cent harbour tax, dating perhaps to the 420s. The literary evidence is [Xenophon] *Ath Pol* 1 17 which refers to 'the one per cent tax in the Piraeus' and Aristophanes *Wasps* 658 which refers to 'the many one per cents', followed by a tantalising reference to harbours (*limenas*). The epigraphical evidence is *IG* i^3 182, which encourages those who import ships' oars by exempting them from a 1% harbour tax and honours Antiochides and Phanosthenes in this context.

Five non-joining fragments make up *IG* i^3 182.[21] We have here two decrees. It is not possible to establish the subject of the first decree. The subject of the second decree is the importation of oars for ships free of the one per cent harbour tax (II 9-15). Presumably Athens wanted to encourage the import of oars. Antiochides and Phanosthenes are honoured by the Athenian state in connection with this. One point of interest of the inscription for this thesis is the date of the inscription (to determine how far back into the fifth century we can push maritime tax) and the relationship with the 5% tax of 413. A photograph of the inscription, as Walbank assembled it, is at the end of this Chapter and his text (II 9-10) is in the Epigraphical Dossier at the end of this thesis.

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[20] Lysias 22 *passim*.
[21] Walbank *Hesperia* 45 1976 pp 289-295.

There is a divergence of opinion about the date of the inscription. Meritt believed that it referred to a harbour tax dated by him to 410-406.[22] Mattingly argued for a date around 420.[23] Walbank placed the inscription somewhere between the two, between 420 and 415. But all three seem to accept the possibility of the one per cent tax itself dating from an earlier time. MacDonald argued that the presence of Phanosthenes in Athens after 411 and the comparison of letter forms with decrees dated to 410-409 and 407-406 suggested a date for the inscription between 410 and 407.[24] My view is that Aristophanes *Wasps* 658 ('the many one per cents') could be suggesting that the tax was in existence at least from the middle of the 420s and existed contemporaneously with the payment of tribute by the allies.

Boeckh argued for a tax, separate from an import/export tax, simply for the use of harbours and drew attention to references to a harbour duty (*ellimenion*) and collectors of a harbour duty (*ellimenistai*). Eupolis (CAF 1, fr 48 p 269 ap. Pollux 9 29) writes of *ellimenion* 'which must be paid before one gets on board', presumably levied on passengers without a cargo. The context of the reference in [Xenophon] *Ath Pol* 1 17 is that the author is listing ways in which Athens benefits from forcing allies to come to Athens for judicial proceedings, and says that these allies have to pay the one per cent tax in the Piraeus when they come to Athens for judicial proceedings. This suggests that the tax is simply a tax for landing at the Piraeus, and this brings us back to the reference to harbours in Aristophanes quoted above. But what is the tax one per cent of? The answer presumably is that foot-

[22] *Hesperia* 14 1945 pp 129-132.
[23] 'Periclean Imperialism' p 200.

passengers paid some kind of arbitrary tax. But Boeckh went further and suggested that the tax was not only an embarkation tax but a transit tax, where a ship was passing through the Piraeus with goods bound for elsewhere. The one per cent tax would in this case be a tax on one per cent of the value of the goods in transit.[25]

More generally, Xenophon *Poroi* 3 2 claimed that it was possible for foreign *emporoi*, when they have sold their cargoes, to re-export the greatest variety of goods which men need. Combining this passage with the passages about the great variety of goods imported into Athens (for example, Thucydides 2 38 and [Xenophon] *Ath Pol* 2 7), the implication is that some of these imports were not bought by Athenians but resold to foreign *emporoi* and exported.[26] A transit tax would presumably have been payable on these goods.

I refer in Chapter Five to an inscription from Caunus of possibly the first century AD which includes detailed provisions regarding an *ellimenion*.[27] Bean, who published the inscription, had identified the tax as an import duty, but Pleket reviewed all the references to *ellimenion* and concluded that *ellimenion* may have been used in a general sense to denote the whole of taxes levied in a harbour, but that in particular cases - and the Kaunos inscription was one - it was used in a more specific sense as a harbour tax, that is a tax for using a harbour.[28]

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[24] *Hesperia* 50 1981 pp 141-146. Walbank *Athenian Proxenies* pp 323-324 said that the letter forms suggested a date between 420 and 405 and compared them to *IG* i^2 109 (410-409) and *IG* i^2 123 (407-406), while the Attic script suggested a date no later than 407-406.

[25] Aristotle *Ath Pol* 51 4 and Demosthenes 35 29 suggest that goods were brought into harbours but were destined for other ports and therefore not liable for import/export taxes.

[26] Compare Hansen *The Concept of the Consumption City*, page 41.

Most recently Matthaiou has looked again at *IG* i^3 130 dated about 430, one of the taxes paid to religious cults, in this case a one drachma tax on every boat for possibly Apollo Delios at Phaleron.[29] He proposes ἐλλ[ιμενιστάς] in line 4 of fragment b instead of ΔΕΛ (as Lewis read in *BSA* 55 1960 pp 190-194), as collectors of harbour taxes. The proceeds of their activity supported the sanctuary. Two photographs of the inscription are at the end of this Chapter, one of the inscription in the Piraeus Museum in which the letters *ELL* are not visible to me and one of the squeeze in Oxford at least part of which is more visible.

The distinction between a one per cent tax/*ellimenion* and the import/export tax is therefore blurred but I believe that it is likely that the former could be both a tax on goods in transit and an embarkation tax, separate from the import/export tax.[30]

Some historians have always felt that there must have been some kind of import/export taxes in Athens in the fifth century. Before leaving the 420s I would mention the possible existence of such a tax, dating from the mid-420s, in *IG* i^3 62, a document concerning relations with Aphytis, which reads 'Those who wish may] also bring corn [according to the decrees] voted by the People [and engage in trade] paying whatever taxes (*tele*) the [Athenian people] decrees'.[31]

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[27] See pp 168-169.
[28] 'Note on a Customs-Law from Caunus' *Mnemosyne* 11 pp 128-135.
[29] *Horos* 14-16 p 47
[30] Compare also Hasebroek *Trade and Politics in Ancient Greece* p 165.

A five per cent maritime tax (*eikoste*)

The second reference to a maritime tax is securely dated to 413 when, as we have seen, a five per cent maritime tax (*eikoste*) replaced the tribute from Empire (Thucydides 7 28 : 'because of this (that is, the Sicilian expedition), and then as a result of the serious damage caused by (the Spartan occupation of) Decelea, and of the other heavy expenses which fell upon them, the Athenians were getting into financial difficulties. At about this time, they imposed upon their subjects, instead of the tribute, the 5% tax on imports and exports by sea, thinking that in this way more money would be raised. For whilst their expenditure was not the same as it had been – but had grown bigger, as the war grew bigger – their revenue was becoming less').

Although normal re-assessment of tribute would have occurred in autumn 414, Athenian income seems unlikely to have been in decline until 413, and autumn 413 is the most likely date for this change.[32] Given that tribute seems to have been running at about 900T a year, if the Athenians did indeed calculate that a 5% tax would be more lucrative, then they must have estimated that the value of goods moving about the Empire exceeded 18,000T (108 million drachmas).

The Athenians were probably soon disillusioned with the *eikoste*, for while the amount of a tribute assessment was beyond dispute the amount accruing from harbour dues depended on honest and conscientious book-keeping, and Athenian officials would have had less

[31] The translation of Osborne *The Athenian Empire* LACTOR 1 2000 p 60.

authority after the failure of the Sicilian expedition.[33] I presume that those who contracted to collect the tax would have bid for a sum and would have been committed to handing over that sum, however much they actually collected, but at the very least the change would surely have caused a lot of difficulties. Aristophanes *Frogs* 363 (in 405) speaks of an *eikostologos* (from Aegina) but Xenophon included among the terms of settlement when Calchedon was recovered in 409, that the city should regularly pay her normal tribute, implying a fixed sum rather than an annually varying figure (*Hellenica* 1 3 9) and five fragments have been found of a late tribute assessment list. Meiggs concluded that the assessment was probably introduced at the time of the Great Panathenaea of 410 when the Athenian victory at Cyzicus and the restoration of radical democracy had revived Athenian confidence.[34]

This dating has been disputed, and Meiggs suggested that some might think that the Xenophon statement is not enough to destroy the inference from Aristophanes' *eikostologos* in 405.[35] Mattingly, in particular, has argued that there is no good independent evidence that general tribute collection was ever resumed after the introduction of the 5% tax and indeed he recently told me that he believed that the *eikoste* continued until the end of the Peloponnesian War.[36] This view has not found wide acceptance and for Meiggs the change back to tribute is what we should have expected anyway even without evidence, and the

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[32]Robin Osborne *The Athenian Empire* 4th edition p 75. Compare also Dover *A Historical Commentary on Thucydides* Vol IV pp 401-404.
[33]Meiggs *The Athenian Empire* p 369.
[34] Figueira in *Athens and Aigina* pp 191-193 conjectured that the 5% tax might have been collected in all colonies before 413, which would explain why the *eikoste* continued in Aegina when the tribute was revived. It seems to me, however, that this is no more than speculation.
[35] *The Athenian Empire* Endnote 23 p 438.

eikostologos in the Aristophanes *Frogs* 363 comes from Aegina which was occupied by Athenians and so paid no tribute. Such communities might have been required to pay the *eikoste*, since the state was virtually bankrupt, and might have continued to pay it rather than *phoros.*

An altogether different line has been taken by Lisa Kallet.[37] She argues that the decision to abolish the tribute and to impose the *eikoste* 'is nothing short of extraordinary in the history of the *arche*, representing a major overhaul of its financial and economic basis with far-reaching implications for the Athenians' conception of their rule'. She says that the change suggests the culmination of a shift in the Athenians' conception of their *arche* from a political system to more of an economic system. Lisa Kallet then looks at the practicalities of the change. They include that the tax would have affected for the first time non-citizens in the communities, the *xenoi* or metics mainly engaged in trade (that may be so but Athens would surely not have cared how the allies raised the tribute money as long as they did so); that communities in the *arche* without major trading ports and inland communities without a coastal *emporion* would have no financial liability; that tax collection would be handled by private tax collectors, rather than by the state; and that the charge would have affected those outside the *arche* trading in ports within the *arche*.

Because we do not know whether the change worked and because the reference in Thucydides is our only source of information, it is difficult to come to any conclusions on all this. I am inclined to accept Thucydides' explanation that the main purpose of the

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[36] *Ancient Society and Institutions, Studies presented to Victor Ehrenberg on his 75th birthday* 1966 pp 199-200 and *BSA* 62 1967 pp 13-14.

change was to get more money for the war, and to believe that the change was a panic measure adopted without consideration of the points made at the end of the previous paragraph. But Lisa Kallet is quite right to draw attention to the detailed implications of the change, which have not hitherto been fully considered. Taken at its face value, it was a very radical change for the reasons she gives. Meiggs is also right to suggest that the change would not have produced more money because of the difficulties of collection. If one takes the view that this was a panic measure (and Lisa Kallet does not take that view), it would certainly have been very difficult to set up a tax collection system to accommodate so radical a change on the spur of the moment in the middle of a war. From my tax-collecting experience, a change of this kind - involving so many ports in the Empire - would have needed much more preparation. The thought of recruiting vast numbers of tax-farmers to go to foreign ports and collect more than 900T would have been a daunting prospect.[38] And if the *eikoste* was replaced by the tribute after three or four years, it would not have been surprising.

However, a change of this kind would not have been so difficult in practical terms if there were already a system of import/export tax in those ports, and this brings us back to the question of whether the 2% tax referred to by Andocides in 402[39] was operational long before. Or whether the 1% tax already operated in all the ports of the *arche*. Or, for that matter, whether, as some have argued, the tribute had always been financed by local taxes in the communities. Lisa Kallet believes (I think) that the change could have continued side

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[37] *Money and the Corrosion of Power in Thucydides* pp 136-140, 195-205.
[38] I am assuming that the reference in Aristotle *Ath Pol* 24 3 to 700 overseas officials is suspect - see Meiggs *The Athenian Empire* p 215 and Rhodes *Comm Ath Pol* p 305.
[39] 1 *Mysteries* 133-4.

by side with the tribute, if it was reimposed. I, for my part, believe that the *eikoste* of 413 may have modified an existing maritime tax or led to a later one. It may, for example, have increased a 1% tax to a 5% tax or it may have carried on after 413 at the same time as the tribute and been reduced to 2% by 402.

A ten per cent transit tax (*dekate)*

The third reference to a maritime tax is to a ten per cent transit tax, a *dekate*, in respect of goods passing through the Bosporus, dating from 410.

Xenophon in *Hellenica* 1 1 22 records that the Athenians under Alcibiades in 410, after visiting Cyzicus, Perinthus and Selymbria on the Propontis, proceeded to Chrysopolis near Byzantium and fortified it, establishing a tax office (*dekateuterion).* There they levied a *dekate* (10% tax) from ships sailing out of the Black Sea, leaving behind thirty ships as a garrison with two generals, Theramenes and Eumachos, to oversee the region and the ships that were sailing out and to inflict whatever other harm they could on the enemy. Polybius 4 44 3 also records the occupation of Chrysopolis by the Athenians on the advice of Alcibiades 'when they first attempted to levy a toll on vessels bound for the Pontus'. Polybius said that 'Byzantium possesses the most commodious situation on the sea of any commercial city. Against its will no vessel, on account of the uncommonly rapid currents in the straits, could either enter or sail out of the Pontus'.

There is a reference to a *dekate* in the first of the Financial Decrees moved by Callias usually dated 434-433. The Decree begins by saying that now that the 3000 talents voted by the Assembly have been brought up to Athena on the Acropolis, the state is to repay its debts to the other gods, as already voted, from the money held by and due to the *hellenotamiai* including 'money from the 10% tax when it has been farmed out'.[40] The full text is in the Epigraphical Dossier at the end of this thesis. Meiggs/Lewis agonised over this reference, both because Polybius said that Alcibiades was the first to impose the tax in 410 with implications for the dating of the Decree and because they thought that a 10% tax compared with the normal 2% import/export tax was extraordinarily high and barely explicable in peace-time.[41] Pritchett suggested that it might have been the tenth part, given to Athena, of the sale of booty brought to Athens (possibly in connection with Cleon's campaign in the Pangaean region in 422-421).[42]

The reference to a *dekate* in the Decree without explanation could suggest that it had been levied on occasions earlier than the date of the inscription (compare the similar arguments for dating the *eisphora*) and that it was probably a tax levied at the Hellespont on goods, especially food, coming from the Black Sea.[43] Hornblower coupled the Decree with an inscription on relations with Methone, which lays down that Methone may import annually a limited quantity of corn from Byzantium, but must give notice to the *'hellespontophylakes'* which is the only record of Athenian officers' controlling the

[40] ML 58 7.
[41] ML 58 p 161.
[42] *The Greek State at War* Part I p 98.
[43] Hornblower *The Athenian Empire* 3rd edition pp 133-134.

shipping.[44] He concluded that the *dekate* could well go back into the *Pentecontaetia* and be part of Athens' attempt to make a 'closed sea' out of the Aegean, by ensuring that she controlled incoming supplies of food. Robin Osborne, following Hornblower, said that the 10% tax referred to here (Xenophon *Hellenica* 1 1 22) might be identical with that mentioned in the Callias Decrees of the late 430s.[45] Rubel has argued more specifically that the wording of the inscription (he highlighted particularly the word ἀζήμιος in line 40) suggests that the *hellespontophylakes* were magistrates of the Delian League who were, apart from the surveillance of the strait, also responsible for the collection of a toll for the passage through the strait. These tolls would then have been imposed on trading ships before the Peloponnesian War in the context of the fiscal policy of the Athenian Empire.[46]

The choice of start date for the *dekate* is, then, is between 434-433 and earlier (aside from Mattingly's later date). There is no certain view either way. The former looks the safer view, but the general thrust of this thesis is to look for continuity in ancient Athenian taxation. I would, therefore, like to think that the view of Hornblower/Osborne/Rubel is the right one.

There is further evidence of a *dekate* in Demosthenes 20 60 (a reference to Thrasybulus re-establishing the *dekate* at Chrysopolis - see below); 22 77 (an uncertain reference to the Athenians tithing - *dekateuontes* - themselves); 24 120 (a reference to people robbing the temple of the ten per cent due to Athena : a range of possibilities here - ten per cent from sales of confiscated property and ten per cent from sales of booty, and the two per cent due

[44] ML 65.
[45] *The Athenian Empire* 4th edition p 82 n 180.

to the other gods - the *pentekoste* import/export tax?); and *IG* ii^2 1609 Col ii 97 (an uncertain reference in the Accounts of the Naval Commissioners to which I referred in Chapter One in the context of other aspects of the *eisphora*).[47]

The *dekate* is an interesting tax with a colourful setting. Boeckh described it as a 'mere extortion'. Taxes were, of course, a lot lower in his day but, even so, it was a bit on the high side by Athenian standards. However, it was not necessarily high by standards in the ancient world generally – compare, for example, the 25% tax on incoming goods at Leuke Kome.[48] By modern standards it is, if anything, a bit on the low side. In this context it is interesting to note in passing that Article 28 of the modern Turkish VAT Act (which is what applies to the modern Hellespont) set the VAT tax rate (which includes tax on imports) at 10% for each transaction. The Act, however, authorises the Council of Ministers to decrease the rate to 1%. What is a little surprising is that the Persians do not seem to have levied any taxes on passage through the Hellespont, although they levied tribute from cities on either side if it.

The two per cent tax on imports/exports (*pentekoste*)

We now reach the fourth and main ancient Athenian maritime import/export tax (*pentekoste*). It is generally accepted that the *pentekoste* – a fiftieth or 2% - produced by the time of Lycurgus the greatest yield of all Athenian taxes. The tax was payable on all goods, both imports and exports, whatever their place of origin. More specifically, it was

[46] *Klio* 83 2001 pp 39-51.
[47] See pp 36-37.

payable both when goods were unloaded (Demosthenes 35 29-30) and when ships took in cargo (Demosthenes 34 7).

How the tax was collected

Andocides 1 *Mysteries* 133-4 relates that in 402-401 the tax was auctioned for 30T and the collectors (the chief one of whom was Agyrrhius, who later proposed the Grain-Tax Law below) made a 3T profit; in 401-400 it was auctioned for 36T and the collectors made a small profit. There are references to *pentekostologoi* (collectors of the one-fiftieth or 2%) in Demosthenes 21 133 and 34 7. It has been suggested that, since the right to collect the tax described by Andocides was bought at auction for as little as 30T – 36T, it may have been a rather narrower tax and that the full yield of the *pentekoste* was larger.[49] Demosthenes 59 27 gives an interesting gloss on the complications of farming the 2% tax : 'for when on the advice of Callistratus you undertook to aid the Lacedaemonians' (in 369, when Epaminondas invaded Laconia) 'he at that time opposed in the assembly the vote to do so, because he had purchased the right to collect the 2% tax on grain during the peace, and was obliged to deposit his collections in the *bouleuterion* during each prytany. For this he was entitled to exemption under the laws and did not go out on that expedition; but he was indicted by this man, Stephanus, for avoidance of military duty and being slanderously maligned in the latter's speech before the court, was convicted and deprived of his civil rights'.

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[48] Young 'The Customs-Officer at the Nabataean Port of Leuke Kome' *ZPE* 119 1997 pp 266-268.
[49] See p 336 *et seq.*

Some epigraphical references to the tax

There are a number of epigraphical references to the tax. First, in *IG* i^3 133 25 on a *stele* which seems to have been set up in the shrine sacred to the Dioscuri called the Anakeion.[50] Second, in *IG* ii^2 1635 38 in the accounts of the Athenian Commissioners of the Delian Temple funds (377-373), the so-called 'Sandwich' marble, possibly erected in the sanctuary of Apollo Pythios at Athens, the *pentekoste* was levied on exported cattle, even belonging to the Athenian *theoria.*[51] Finally, a reference to the *pentekoste* appears in a decree concerning the cities of Ceos of possibly 363-362.[52] Line 16 refers to trials in disputes over the *pentekoste,* which Dreher, rejecting Wilhelm's restoration of lines 16-19 in *IG* ii^2 404, interprets not as an Athenian harbour tax on imports and exports in Peiraeus but as a tax on exports from the harbours of Ceos.[53] Brun has recently supported this interpretation,[54] praying in aid an inscription to which I refer later in this thesis which makes arrangements for the export of Cean ruddle to Athens free of taxes.[55] This latter inscription is very fragmentary but could be invoked in support of an argument that the former inscription refers to a tax on exports from Ceos, and I take this view.

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[50] Compare Wycherley *The Athenian Agora* Vol III pp 61-65. Stroud in his publication of the Grain-Tax Law has (probably successfully) identified the Anakeion.
[51] Tod 125 = R&O 28.
[52] *IG* ii^2 404, *SEG* 39 73.
[53] *Symposion* 1985 pp 263-281.
[54] *ZPE* 147 2004, pp 72-78.

Revivals of the *eikoste* and *dekate* leading to Confederacy

I very briefly sketched in Chapter One something of the history of Athens after her defeat in the Peloponnesian War in order to seek a possible explanation for the *pentakosioste* and the *tessarakoste*.[56] The events I described led to the reimposition of the *eikoste* and *dekate* about 390.

Thrasybulus made a number of alliances in the northern Aegean about 390, and decrees of two of these record the imposition of the *eikoste*. The first is *IG* ii^2 24 (Harding 25) which records Athens' resumption of her alliance with Thasos some time between 389 and 386 and the imposition of the *eikoste*. The decree honours leaders of an embassy from Thasos. The embassy must be dated after Thrasybulus' expedition to Thrace and the Hellespont about 390 (because there is a reference back to that in line 6) and before the Great King's Peace in 386. On the evidence of line 6, however, it is clear that formal ties were resumed between Athens and Thasos at the time of Thrasybulus' expedition (compare Demosthenes 20 59).

The second decree is *IG* ii^2 28 (Tod 114 = R&O 18) which records Athens honouring Clazomenae in 387-386, enacting that Clazomenae shall pay the 5% tax imposed in the time of Thrasybulus. The assembly is at once to determine by vote whether to install a governor and garrison at Clazomenae or to allow the Clazomenian *demos* plenary power to decide whether it is or is not prepared to receive them. To this decree is appended a record

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[55] Tod 162 line 123 = R&O 40 line 33; see pp 210-211 of this thesis.
[56] See pp 46-47.

of the result of the vote. This exempts the Clazomenians from any other taxation except the 5% and from the obligation to admit a governor, and declares them free as the Athenians.

Thrasybulus made alliances with other states, possibly including payment of *eikoste*, but the terms of these alliances are almost entirely unknown. At about the same time Xenophon *Hellenica* 4 8 27 records the re-establishment of Chrysopolis by Thrasybulus, farming out the *dekate* on vessels sailing out of the Pontus.

In 387-386, under the terms of the King's Peace, Athens lost what Thrasybulus had won for her, but was allowed to keep Lemnos, Imbros and Skyros, which were to feature in the Grain-Tax Law of 374-373 discussed below. Meanwhile in 378-377 a second Athenian League (I generally refer to it in this thesis as a Confederacy) was founded. Under this arrangement about 70 member states paid 'contributions' (*syntaxeis*) to Athens.[57] The subsequent history of the Confederacy, very briefly, was that after the defeat of the Spartans by the Thebans at the battle of Leuctra in 371, Athens supported Sparta against Thebes and began pursuing her own ambitions in the Aegean; the League was weakened by the Social War of 356-355(?); it finally ended when Philip enrolled Athens in his new League of Corinth in 338-337.

[57] Tod 123 = R&O 22. Some take the view that the promise of no *phoros* at the foundation of the League was so emphatic that the introduction of *syntaxeis* must have taken place at least a few years later.

The Grain-Tax Law of 374-373 and the *dodekate*

The most recently discovered evidence for the *pentekoste* is the Grain-Tax Law of 374-373[58] and the Law on the Little Panathenaea of 335,[59] and I now turn to these. The Grain-Tax Law also introduces a new tax - the *dodekate* (twelfth), and this is the fifth maritime tax.

Surely the most exciting discovery of inscriptions relating to Athenian taxation is that of the inscription of the Grain-Tax Law of 374-373 by John Camp in 1986 covering the Great Drain in the Agora. The inscription was published by Ronald Stroud in 1998.[60] I attach a new digital photograph of it by John Camp's staff at the end of the Chapter, and the text is in the Epigraphical Dossier at the end of this thesis. Stated in simple terms, the Law lays down that in order that the Athenian people can have grain publicly available, there should be a twelfth tax (*dodekate*) of grain on the islands of Lemnos, Imbros and Skyros (Athenian possessions) and a 2% tax (*pentekoste*) also in grain. The Law, however, poses so many questions that it is more an indication of what we do not know about Athenian taxes than an answer to the questions that existed before the discovery of the Law.

The grain problem

The background to the Law is that the Athenians, in the years immediately prior to the enactment of the Law, had seen how precarious their supply of imported grain was. The

[58] R&O 26.
[59] R&O 81.

Spartans effectively blocked for a time the advance of a large number of grain transports heading for the Piraeus, and the strain of financing their naval operations was beginning to take its toll on the Athenians. Athens had recovered Lemnos, Imbros and Skyros in the 390s, and the terms of the King's Peace in 387-386 confirmed her right to them. They were not only strategically located on the route of the grain ships sailing from the Hellespont to the Piraeus (see the satellite photograph at the end of this Chapter), but also produced significant quantities of wheat and barley of their own.

Demosthenes 20 31 said 'for you are aware that we consume more imported corn than any other nation'. Peter Garnsey has argued that it is not an issue that Athens was a regular importer of foreign grain, and that these imports had to be substantial if the Athenians were to maintain the level of population and standard of living appropriate for a great power, but that there is debate on the extent of Athens' dependency on foreign grain and the date of this dependency.[61] Whitby has responded to Garnsey, returning the emphasis to the importance of the trade in grain, partly by pointing to doubts about Garnsey's calculations and partly by stressing the psychology of the market.[62] We can, however, say that the wheat surplus of territories in which the Athenians had a stake would have been especially welcome, in view of the uncertainties and small scale of wheat-production in Attica. And that Lemnos, as Garnsey says, was an obvious target for a special tax in a crisis.

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[60] *Hesperia* Supplement 29 1998.
[61] *Famine and Food Supply in the Graeco-Roman World* p 105.

Some details of the Law

The Law was proposed by Agyrrhius, whom we have already met as the *eminence grise* of tax-farmers in 402 in Andocides' *Mysteries*.[63] The Law provided that tax-farmers were to bid to collect portions of 500 *medimnoi* of grain, 100 *medimnoi* in wheat and 400 *medimnoi* in barley, or bid in groups (symmories) of 6 to collect portions of 3000 *medimnoi*. They were to bring the grain back to Athens where it was to be sold to the Athenian people at a price fixed by the Assembly, the proceeds going to the military fund (*stratiotikon)*. Stroud estimated the yield of the tax at some 18 1/2T a year.

Now, a few tax points. I have already mentioned the twelfth tax (*dodekate*) and the *pentekoste* (lines 3-8). The tax-farmer was not to make any down-payment (*prokatabole*), as he had to do in what we have hitherto understood to be the tax-farming regulations (lines 27-29). But he was to pay the sales tax and auctioneer's fees (ἐπώνια καὶ κηρύκεια) of 20 drachmas a portion. *Eponia kai kerukeia* is the formula hitherto used only in sales of confiscated property which we saw in Chapter One, where I suggested that the use of the formula in the Grain-Tax Law might indicate a more general sales tax than we have hitherto contemplated, with the wider implications for the Athenian budget.[64] The tax-farmer also had to nominate guarantors. Towards the end of the Law (lines 55-59) we see the *apodektai* allocating (*merismos*) the down-payment from the islands and as much of the *pentekoste* as was brought in 'last year' from the two-tenths. How does this reconcile with no down-payment from the tax-farmers mentioned earlier and the earlier reference to the

[62] In *Trade, Traders and the Ancient City* edd Parkins and Smith pp 102-128.
[63] See pp 97-98.

pentekoste in terms of grain? And - most puzzling of all - there is no mention in the Law of payments to the tax-farmers. They presumably would not have collected this tax if they were not remunerated in some way. So where did they make their profit?

These tax points, then, raise a number of questions - who paid the taxes, the nature of the twelfth tax (*dodekate*) and the *pentekoste* (and why there were two taxes), the apparent levying of taxes in kind, rather than in cash, and how the tax-farmers made a profit. The Law promulgates a whole new set of regulations governing the collection of the *dodekate* and the disposition of its proceeds. But it is not clear whether they established the tax for the first time or were making legislative changes in the collection of a tax already in existence. Stroud was not clear on the nature of the *dodekate* or the *pentekoste* or the relationship between the two. Nor was he clear about whether the taxes were taxes in kind. Historians have commented variously about these issues.[65] I give my views on them below, although I do not believe that we can be certain about any of them. There are no precedents for the *dodekate*; it looks odd having two taxes - the *dodekate* and the *pentekoste*; and there are no precedents for a tax in kind in Athens (apart from possibly the Pisistratid *eikoste/dekate*).

The Law looks like the primary tax legislation that modern states enact, but we lack the secondary tax legislation or regulations that modern states enact. Also, the Law breaks off suddenly and leaves no instructions for publication, as it normally would have done. This may indicate, as Stroud suggests, that the Law was part of a series of provisions published,

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[64] See pp 43-44.

set up at the same time and now lost, which might have answered all these questions. I believe, however, that the Law gives us some clear hints on the answers to the questions, which would surely have been in one or both of the pieces of secondary legislation/regulations I have postulated.

Athenian cleruchies on the islands

A clue to these problems could be the existence of Athenian cleruchies on the islands. There are several literary and epigraphical references to Athenian cleruchies in Lemnos, Imbros and Skyros in the fourth century.[66] The main point of contention is whether there was continuous settlement of cleruchs in the islands between the end of the Peloponnesian War and the King's Peace - did they return to Athens until Athens recovered the islands or did they stay there as an independent community and then accept the revival of the Athenian connection? This is not a pressing issue for this thesis, but it seems to me that there is no clear evidence either way. The main settlements in Lemnos were Myrina and Hephaestia (which both paid tribute to Athens separately in the fifth century). It is generally agreed that cleruchs retained the Athenian citizenship (for example, Demosthenes 4 34 refers to Athenian 'citizens' on Lemnos and Imbros) and fourth century inscriptions often refer to 'Athenians' or 'the *demos* of the Athenians'.

Robert Parker has referred to the distinctive form of the cleruchy, 'a community with limited local autonomy that remained, none the less, part of the Athenian state, of which its

[65]Rhodes *BMCR* 99 3 13 pp 1-4; Harris *ZPE* 128 1999 pp 269-272; Osborne *Classical Review* NS 50 2000 pp 172-174; and R&O 26.

residents continued to be citizens ... Lemnos underwent various vicissitudes, but whatever their political status the colonists always regarded themselves as culturally Athenian'.[67] Parker is, of course, referring to the religious aspects of cleruchies, but the state and secular aspects of cleruchies were likely to be inter-connected.

The dodekate

The Law begins with the statement 'Law concerning the one-twelfth of the grain of the islands'. This sentence finishes in the middle of line 4 and there are no further words on that line.[68] So the Law is primarily about the *dodekate*, rather the *dodekate* and the *pentekoste*. What is the *dodekate?* The tax rate looks high but not as high as the *dekate* at Chrysopolis referred to above or indeed the grain tax on Delos (δεκάτη τοῦ σίτου) in 279 and 250.[69] It has been suggested that it was a produce tax, although no such tax is recorded elsewhere in Athens. This answer looks an easy way out but a hazardous one, as Lewis found in calling the *pentekoste* in the Law on the Little Panathenaea a produce tax (see below).[70] I would be happier regarding the *dodekate* as a kind of levy or rent on the cleruchs that Athens had settled on the three islands (and there are precedents for an 8% rent - see Stroud page 32). Isager and Skydsgaard have suggested that the tax on the cleruchs could have been a

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[66] See Cargill *Athenian Settlements of the Fourth Century BC.*
[67] 'Athenian Religion Abroad' in Lewis *Ritual, Finance, Politics* pp 340-341 and 343.
[68] I am grateful to Professor Camp and Dr Jordan for the opportunity of studying the inscription (and the Law on the Little Panathenaea and the Law on the Amphiaraia) at the Agora Museum in Athens in February 2002 and February 2003.
[69] *Regionalism and Change in the Economy of Independent Delos* p 254.
[70] See p 117.

counterweight to the privilege of not being liable to the trierarchy (Demosthenes 14 16)[71] but this may be reading too much into the context.

But could the islanders have already been under an obligation to give this amount of grain under a previous decree, like the decree in *IG* ii^2 30 as supplemented and re-edited by Stroud?[72] A photograph of the inscription is at the end of this Chapter and the text of the inscription is in the Epigraphical Dossier at the end of the thesis. Athens regained Lemnos, Imbros and Skyros by 392-391 and the King's Peace in 387-386 confirmed its possession of them as an exception to the autonomy rule. The Athenian *boule* and Assembly then passed and had inscribed on a *stele* on the Acropolis a lengthy and detailed decree regulating land tenure, residency, and probably other requirements for the inhabitants and *klerouchoi* on Lemnos. Similar regulations may have been published for Skyros and Imbros at the same time. Stroud says that line 10 of that decree (which relates only to Lemnos) seems to mention a tax (restoring the words κατὰ τὼ δ[ύοδεκάτω] by reference to a much later decree concerning Lemnos)[73] and Salomon suggests that that the grain tax may have been introduced in Lemnos shortly after 387-386.[74]

The Decree (*IG* ii^2 30) is very fragmentary but one can pick out a number of words, in addition to those Stroud picked out, that might suggest that it is relevant to the taxes in the Grain-Tax Law. Line 6 has *apographe* - a register of the *pentekostologoi* (collectors of the

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[71] *Ancient Greek Agriculture* pp 140-141.
[72] *Hesperia* 40 1971 pp 162-173 and reprinted by Walbank in *Agora* XIX L3 and by Woodhead in *Agora* XVI no 41.
[73] *Hesperia* Supplement 29, p 84 n 197 - *IG* ii^2 1951 fr c line 1, although to be consistent with my agreement with Harris on down-payments (see below on *pentekoste*), this could be referring to the two-tenths in cash of the *pentekoste*.

pentekoste) in Demosthenes 34 7. In line 8 we read ἐκτείσωσιν ἐπὶ τῆς ἐνάτης (compare Andocides 1 *Mysteries* 73 - 'all these had to make their payment in the ninth prytany', including those who bought tax collection rights but did not pay the money due). In lines 19 and 31 there are references to μίσθωσις (a rent). (Harris objected to Stroud's suggestion that the *dodekate* in the Grain-Tax Law could be a rent, saying that the word *misthosis vel sim* does not appear in the Grain-Tax Law.) In line 23 there is a reference to ἀμφισβητῶν τῆς γῆς (disputes over land). Finally, in line 34 there is a reference to those in Salamis and with this one can compare *IG* i^3 1 which also has references to μισθός and possibly refers to Athenian cleruchs paying rent (compare ML 14 and Matthaiou *Horos* 8-9 1990-1991 pp 9-14).

My view is that the absence of any other produce tax in Athens, the fact that an 8% rent has precedents and the above references in this Decree dating from 387-386 all point in the direction of the *dodekate* being a rent paid by Athenian cleruchs on Lemnos, Imbros and Skyros.

The pentekoste

After the *dodekate* the Grain-Tax Law refers to the tax of one-fiftieth in grain (*pentekoste*). This could have been an export duty payable on the grain leaving the islands. However, it seems to me most likely to be the ordinary *pentekoste* payable as an import tax in Athens but this time (unusually) in grain. As I have said above, it looks odd to have two taxes but

[74] *Le cleruchie di Atene : Carratteri e funzione* p 183.

the Athenians had both the *eponion* and the *hekatoste* as separate taxes when the whole proceeds of the relevant transactions were going to the state (or in that case, as I have argued, to the state and Athena). Line 27 says that the tax-farmer was not to make a down-payment and this is consistent with the tax being a tax in kind. Line 55 refers to 'the down-payment from the islands' and line 57 refers again to the *pentekoste* but this time not in grain. Here Harris is surely right in arguing that this is referring to the previous year when the *pentekoste* was paid in cash, not in kind (the Law talks about 'in future' in line 59 for the new regime).

Tax-farming

The Law refers to one twelfth of the grain, suggesting that the tax was a tax in kind, rather than, as usual, in cash. The sentence also makes clear that we are talking about the grain of the islands, not grain coming from the Black Sea *via* the islands (as Harris suggests).[75] The next sentence - lines 5-8 - refers to the *dodekate* at Lemnos, Imbros and Skyros, again indicating that we are talking about grain from Lemnos, Imbros and Skyros, not the Black Sea. Stroud was puzzled at what the tax-farmers were to get out of the whole operation. I look at tax-farming generally in Chapter Four[76] but the tax-farming regulations (the *nomoi telonikoi* referred to by Demosthenes 24, 96-98, 101 and 122) or the *stelai* accompanying

[75] Harris has argued that the *dodekate* was a transit tax (like the *dekate* in the Hellespont), and that the Grain-Tax Law encouraged merchants to sell their (Black Sea) grain in the islands for the local market by charging a lower rate for imports (the 2% *pentekoste*) and discouraging them from re-exporting their cargoes to other ports by charging a higher rate (the *dodekate*) for trans-shipment. But Stroud's figures based on the Eleusinian *aparchai* inscription of 329-328 showed that these islands produced a substantial amount of grain. Further, the purpose of the Law was to provide Athens with cheap grain, and as Rhodes and Osborne have pointed out a transit tax at any point west of the Hellespont would be likely to be counter-productive, encouraging merchants to seek markets in Asia Minor or take longer routes across the Aegean, possibly never reaching southern Greece at all.

the Grain-Tax Law might have given us the answer to this question. We assume that normally a tax-farmer (and Agyrrhius of all people would have known) would work out the likely yield of a tax, bid a little less than this and his profit would be the difference. Here the Law makes no reference to what the tax-farmer would get out of the transaction except that line 27 says that he has to pay sales tax and auctioneer's fees at the rate of 20 drachmas per portion.

So what hints can we get from the Law itself? The first sentence (line 3) makes clear to the grain farmers on Lemnos, Imbros and Skyros that they have to give a twelfth of their grain to Athens and they presumably had no appeal against this. The Law then goes on to say that tax-farmers may buy a contract to collect this tax (line 6) by reference to portions of 500 *medimnoi* (line 8). This suggests to me that the tax-farmer will demand a twelfth from each grain farmer to which he is assigned, he will then produce his portion or portions of 500 *medimnoi* in Athens and his profit will come from selling on the open market what he brings back to Athens in excess of his portion or portions of 500 *medimnoi* less what he paid for the contract, the fees he had to pay and his other expenses. (Presumably the tax-farmer would bid for the contract, just as he would do in the situation where the tax was in cash, not in kind, as described in the previous paragraph). The tax-farmer may also have been in a position to buy from the grain farmers other grain at favourable prices and sell that at a profit on the open market. And, as Stroud says, the tax-farmer may have had other incidental profits, like fees from passengers on the boats which carried the grain.

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[76] See pp 146-150.

One possibility is that the tax-farmers used measures on the islands different from those used in Athens, that the measures used on the islands produced more grain than those used in Athens and that this is how the tax-farmers made a profit. Ste. Croix argued in a recently published essay that both Greeks and Romans used different measures in this way.[77] His essay was on Aristotle *Eth Nic* 1134b35-1135a3 ('wine and corn measures are not everywhere equal, but are larger where they buy, and smaller where they sell') and he looked at evidence which included a modius-measure of the reign of Domitian found in 1915 now in Chesters Museum which bore an official inscription on its capacity which was almost 10% above the proper capacity of the modius, and also at a number of Athenian measures found by the American School of Classical Studies in Athens which showed irregularities. Richard Duncan-Jones looked at an alternative explanation for the Chesters evidence but has said, in relation to the price of wheat in Roman Egypt under the Principate, that the state seems to have habitually used an *artaba* measure for tax purposes which was larger than the commonest one in domestic use.[78] A conclusion from all this is that in a world where precise measures were difficult to achieve, people took care to err on the safe side and that this is the way the tax farmers on Lemnos, Imbros and Scyros made their profit.

A 're-interpretation' of the Grain-Tax Law

I have set out my views on the Grain-Tax Law and referred to the views of others. I am perhaps more sceptical than others of some of the main explanations of the Law and I

[77] *Athenian Democratic Origins* pp 334-336
[78] *Chiron* 6 1976 pp 257-260

would perhaps put more emphasis than others on the possible relationship of the Law to what I think may be its predecessor - *IG* ii^2 30. In particular, as I have made clear, I think that the *dodekate* could have been rent paid by Athenian cleruchs on the islands. That said, there is, I think, a general agreement on where we are on the Law at present and on the fact that we need further evidence before we can approach any degree of certainty. Alfonso Moreno has, however, recently published an article 're-interpreting' the Law in a very radical and confident way,[79] and I now comment on this reinterpretation.

Moreno begins his article by setting out a number of propositions which he says are 'generally agreed'. These include that the *dodekate* was a previously existing tax in cash, that the *pentekoste* was a tax which originated on Lemnos, Imbros and Skyros, that these islands lacked native populations and that the Athenian cleruchs on these islands were directly responsible from 374-373 for supplying a considerable quantity of public grain to Athens. There is no such general agreement on the first two propositions, there is considerable debate on the make-up of the populations of the islands in the light of their recent history, not least the King's Peace in the previous decade, and while the islands doubtless did supply Athens with grain in the fourth century, as in the fifth century, there is no evidence that this Law was the setting for this (the Law may never have taken effect or it may have been repealed shortly after - compare Demosthenes 59 27 where a 2% *pentekoste* on grain was collected in cash). The Law is certainly not referred to again in the existing sources.

[79] *ZPE* 145 2003 pp 97-106.

The main argument of Moreno is that Stroud, in saying that the *dodekate* was 'our first and only evidence for an Athenian tax at the rate of 8 1/3%', crucially overlooks the fact that the yearly income defining the taxable capital of the first Solonian class, the *pentakosiomedimnoi*, was also a *dodekate*. The Solonian value of five hundred *medimnoi* was one-twelfth of one talent (6000 drachmas) and one talent according to Pollux 8 129-131 was how much a member of the first Solonian class 'expended on the state'. It is true that *pentakosiomedimnoi* appears in line 12 of *IG* ii^2 30. Nevertheless Moreno's approach is similar to Thomsen's approach to the *eisphora* we will see in Chapter Eight,[80] including - but not only - the fact that he uses the same sentence from Pollux writing seven centuries later as one of his main arguments. And the same counter-arguments by Ste. Croix and others are valid in this case. That is, that there is no evidence of Athenian direct income taxation before the tyranny or of any connection between the four Solonian classes and fifth and fourth century Athenian taxation. Rhodes made the additional point in *Comm Ath Pol* that Pollux's figures, expressed in terms of the talent and the mina, can hardly be authentic for the Solonian period.[81]

The arguments on the sale and collection of the tax are no more convincing. Moreno says that 'it is safe to assume that the Athenian state would have a record of how many *pentakosiomedimnoi* held land in its cleruchies. It would thus be known in advance (even in anticipation of the harvest) exactly how much grain was to be collected'. I think that to claim the former assumes a degree of sophistication of Athenian record-keeping which is not justified. To claim the latter assumes a touching faith that all harvests will be good

[80] See pp 246-248.
[81] *Comm Ath Pol* p 140.

harvests and produce the same amount of grain, which we know from works of, for example, Garnsey is also not justified. Moreno believes that the tax collection was done by a single man, and that each *pentakosiomedimnos* would pay the equivalent of 500 drachmas a year (paying 500 *medimnoi* in kind). He argues this by reference to Plutarch *Solon* 23 which says that one *medimnos* (and a sheep) is equal to one drachma. However the tax is computed, 500 drachmas a year is an unprecedented amount of annual tax for an Athenian to pay. It is the sort of figure that one would expect to hear about in the speeches of the orators. (Moreno also takes the view that the symmories were not tax collectors but taxpayers together with the *pentakosiomedimnoi*.)

Moreno concludes by saying that the *dodekate* was in effect an *eisphora*. He quotes *IG* i^3 41 38 (dating from either the 440s (Lewis) or the 420s (Mattingly)) where there is a reference to Athenian cleruchs at Hestiaea paying an *eisphora*) but as I said in Chapter One this *eisphora* is linked with *chrematon* and does not look like the *eisphora* we know of (quite aside from the arguments on its date).[82] Moreno also quotes the annual *eisphora* of 10 talents a year dating from 347-346 (*IG* ii^2 244 19 and 505 15) but as I also say in Chapter One this does not look like the *eisphora* we know of either.[83] Moreno is right to say that the Grain-Tax Law is enigmatic. I think that he is also right to suggest that the *dodekate* may be some kind of rent paid by cleruchs on the islands and that there may be some link to *IG* ii^2 30. But I believe that the greater part of his reinterpretation is most unlikely.

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[82] See p 34.
[83] See p 32.

The significance of the Law

The Grain-Tax Law is a hugely exciting discovery for all the reasons I have given. The main problem with the Law is the questions it leaves unanswered. But these unanswered questions are, in my view, the main significance of the Law. They make clear, by the Law's silence on a whole range of issues, that there must have been a corpus of other tax provisions, which if we knew them would probably not only answer the questions I have discussed, but also give insights into other aspects of Athenian taxes and their administration. In short, the Law shows, in a way that no other ancient Athenian tax provision does, that there must have been a not inconsiderable body of Athenian tax law that we know nothing about - reinforcing the main argument of this thesis that Athenian taxes could have been a substantial part of the Athenian economy.

The Law on the Little Panathenaea of c 335

The Law on the Little Panathenaea discovered in 1938 and published by Lewis in 1959[84] has been identified as the top of an inscription which included the Decree on the Little Panathenaea (*IG* ii^2 334) discovered in 1846.[85] The Law lays down that land called the *Nea* should be rented out and that the (contract for collecting the) *pentekoste* on the land of the *Nea* should be sold in order to finance the Festival of the Little Panathenaea.[86] The date of the Law would fall, on Tracy's criteria (the letter-cutter of *IG* ii^2 334) between *c* 345 and *c*

[84] *Hesperia* 28 1959 pp 239-247.
[85] R&O 81.

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320 and the archons' names in the mid-330s would fit the space in line 2. Rhodes and Osborne have dated the Law to about 335, which would fit well with Athens' acquisition of Oropus.[87] The Law was proposed by Aristonicus of Marathon, a well-known politician of the period and supporter of the Lycurgan programme. I attach a new digital photograph of the Law by John Camp's staff at the end of this Chapter. The text of the Law is in the Epigraphical Dossier at the end of this thesis.

The interest of the Law for the purpose of his thesis is the identification of the *Nea,* because on this depends the identification of the *pentekoste.* Lewis thought that it was land that had been fallow (*neios*) and that the *pentekoste* was therefore a produce tax. Robert suggested that it was the new land that Athens had acquired through Philip of Macedon at Oropus (as part of Philip's post-Chaeronea settlement).[88] More specifically, that it was the coastal area: Hypereides *Defence of Euxenippos* 16 said that the territory of Oropus was divided between the Athenian tribes, and Robert believed the coastal area was retained by the state, which is a not insubstantial area as I saw on a visit to Oropus in February 2003 (see my photograph at the end of this Chapter). This would enable the *pentekoste* to be levied at the port of Oropus. Others have suggested alternative sites. Langdon believes that *Nea* was an island near Lemnos, which has since disappeared,[89] and Ove Hansen has argued that it was Halonnesus, also near Lemnos.[90] Historians have generally preferred Robert's suggestion

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[86] It is now generally thought that the Little Panathenaea took place every year, even in Great Panathenaea years. It would not be very plausible in this case anyway that the revenue from the *Nea* (see below) was to be drawn only three years in four. See Lambert 'State Laws and Decrees II' p 146.
[87] R&O 81.
[88] *Hellenica* 11-12 1960 pp 189-203. Rhodes and Osborne follow Knoepfler in making Oropus independent in 338-335 and returned to Athens in 335. So, if *Nea* is in Oropus, 335-334 is the best date for the Law.
[89] *Hesperia* 56 1987 pp 47-58.
[90] *Eranos* 87 1989 pp 70-72.

(rejecting the islands suggested by Langdon and Hansen as being too insignificant) but have continued to look for confirmation of Oropus as the site of *Nea* or other alternatives.

I might mention in passing two other points relevant to this thesis. First, the *poletai* 'sell the *pentekoste*' (subject to the Council) (line 12), that is they sell the contract for collecting the *pentekoste*, wording which features in the Grain-Tax Law discussed above. Second, the reference to the *apodektai* allocating (*merismos*) the proceeds to the *hieropoioi* (see Part Two).[91]

The subsequent Decree describes how the income from the *Nea* was to be used. The text between the Law and the Decree has been lost but what survives of the Decree is formulated as an amendment to a *probouleuma* of the Council. The Decree presupposes information as to the specific amount of money apportioned which cannot have been in the Law.

The identification of Nea

As I have said, the identification of *Nea* is important for the identification of the *pentekoste*.

One approach is that the Law is, with *IG* ii^2 334, part of the series of measures taken by Lycurgus to regulate the religious festivals and put them on a sound financial footing. The general proposals of Lycurgus deal with religious reforms, that is *IG* ii^2 333 and associated

[91] See p 152.

inscriptions in Schwenk 21.[92] Tracy takes the view that *IG* ii^2 333 and *IG* ii^2 334 are by the same hand.[93] As Tracy says, in addition to the Law on the Little Panathenaea, there were regulations dating roughly around 330 for the *Dipoleia* (I 6421 - *SEG* 25 82) and two other festivals that included athletic competitions (I 7063, possibly relating to the Amphiaraon and EM 12896 - *SEG* 16 55 possibly relating to the *Eleusinion*).

Michael Walbank has published I 7063 (*Hesperia* Supplement 19 1982 pp 173-182) which Tracy believes is by the hand of the cutter of *IG* ii^2 244, although Walbank thinks that it could be by the hand of the cutter of *IG* ii^2 334. I examined the inscription in the Agora Museum in Athens in some detail in February 2003 and attach a new digital colour photograph of it by John Camp's staff at the end of this Chapter. The text is in the Epigraphical Dossier at the end of this thesis. Photographs of the stone give the impression that much of the stone is easy to read, but this impression is false. The surface has been much damaged and it appears that the mason has corrected errors without erasing the original text. The interesting thing about the inscription in the context of the Law on the Little Panathenaea is that line 34 has some letters which could be referring to *Nea.* Michael Walbank's published reading is

]ΝΝΕΑΝ[.]ΝΕΕΝΕΙω[

I found this line particularly difficult to read, although I spent some hours looking at it in various lights and taking various squeezes. Stephen Lambert has recently argued that

[92] *Athens in the Age of Alexander* pp 81-94.
[93] *Athenian Democracy in Transition,* p 84.

whereas Walbank printed]NNEAN[and Stroud suggested [τὴ]ν Νέαν (*SEG* 32 86) - which I had not realised when I first wrote the above - he could be fairly confident only of]N[..]N.[94] I accept that this stone cannot be taken by itself as respectable evidence of *Nea*, but I would argue that it *could* be *Nea*.

If it was *Nea* and Michael Walbank is correct in thinking that these regulations relate to the Amphiaraia, this could support Robert's view that *Nea* related to nearby Oropus. One dissenting voice to identifying the festival as the Amphiaraia is that of Ove Hansen, who took the view in *Mnemosyne* 38 1985 389-390 that the festival in question is the Bendidia, on the basis of a *stele* in Copenhagen and reading Εὐ at the end of line 35, rather than Ἑλ (Walbank's reading). I am not sure about the Copenhagen analogy but after study of the stone itself I do not think that there are any grounds for reading Εὐ.

I cannot, then, respectably argue for Robert's suggestion on the basis of I 7063. The most I can say is that a connection is on the very edges of probability. But my more general conclusion is that we should stick with Robert, in the absence of anything else, in preference to the suggestions of Langdon or Hansen. Further, I would argue that it remains worthwhile to take as one approach the possibility that the identification of *Nea* could be related to Lycurgus' programme of regulating festivals and putting them on a sound financial basis.

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[94] 'Athenian State Laws and Decrees II' p 148.

Two other final thoughts. First, we know that the *polis* was regarded as 'proprietor in chief' of all land in its territory and land might have hitherto remained unclaimed and unused.[95] This suggests that Lycurgus might have made a concerted effort to claim some of this land near the border with Boeotia both to get some revenue and to make the religious festivals self-supporting. In this sense he might have called this land *Nea*, newly taken over or newly consecrated, not necessarily newly taken over after Chaeronea. A second thought is that Walbank's inscription refers not to the Festival of Amphiaraia but to the Panathenaea, which Walbank included among what he called 'the strongest candidates' in identifying his festival before coming down in favour of the Amphiaraia, and that a reference to *ten nean* in his inscription neatly ties up with the reference to *Nea* in the Law on the Little Panathenaea.

An endowment?

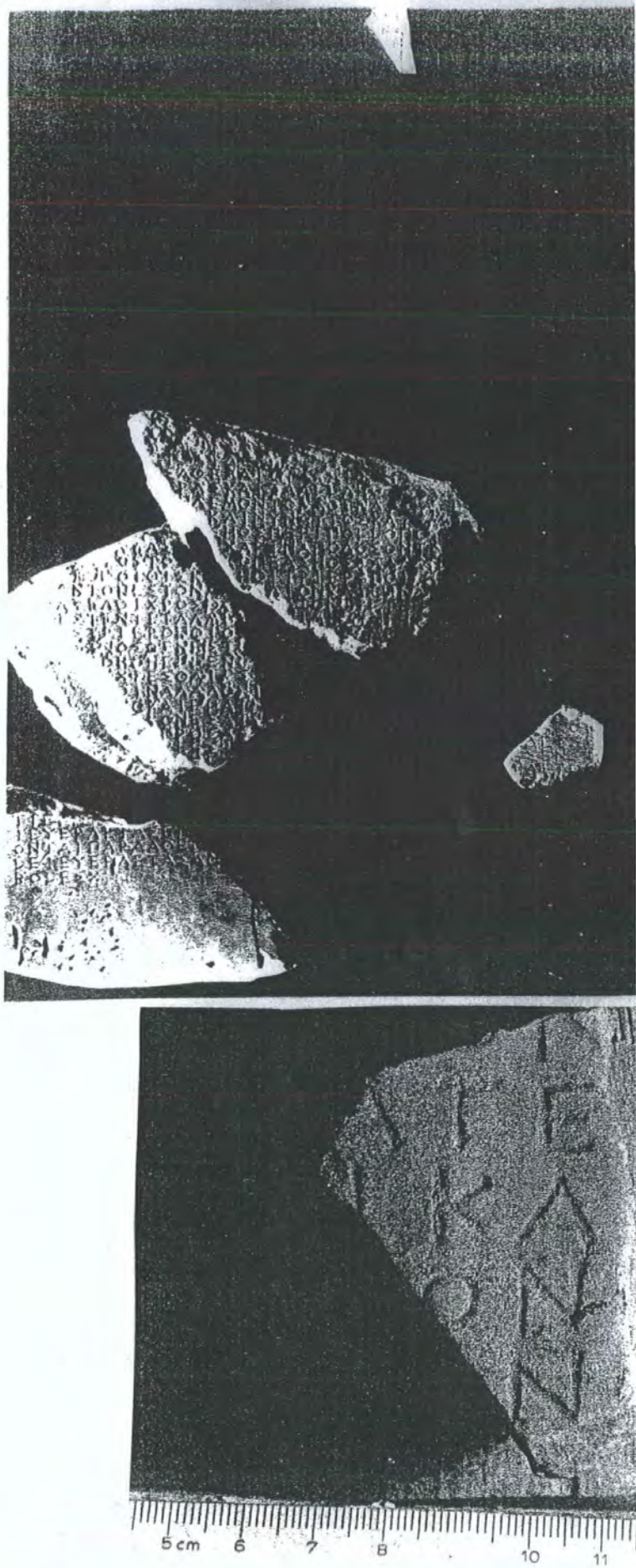
Joshua Sosin has recently argued that lines 15-16 of the Law suggest an endowment, which was not to be spent until the revenue from the *pentekoste* and the rent on the properties in the *Nea* reached 2T.[96] Sosin says that in this way the finances of the Festival of the Little Panathenaea were put on such a strong footing that there would be no need of debates in the future as to how the festival was to be financed. This is an interesting observation and it could be right.

[95] See Burford *Land and Labor in the Greek World* pp 16-33.
[96] 'Two Attic Endowments' *ZPE* 138 2002 pp 123-128.

The importance of maritime taxation

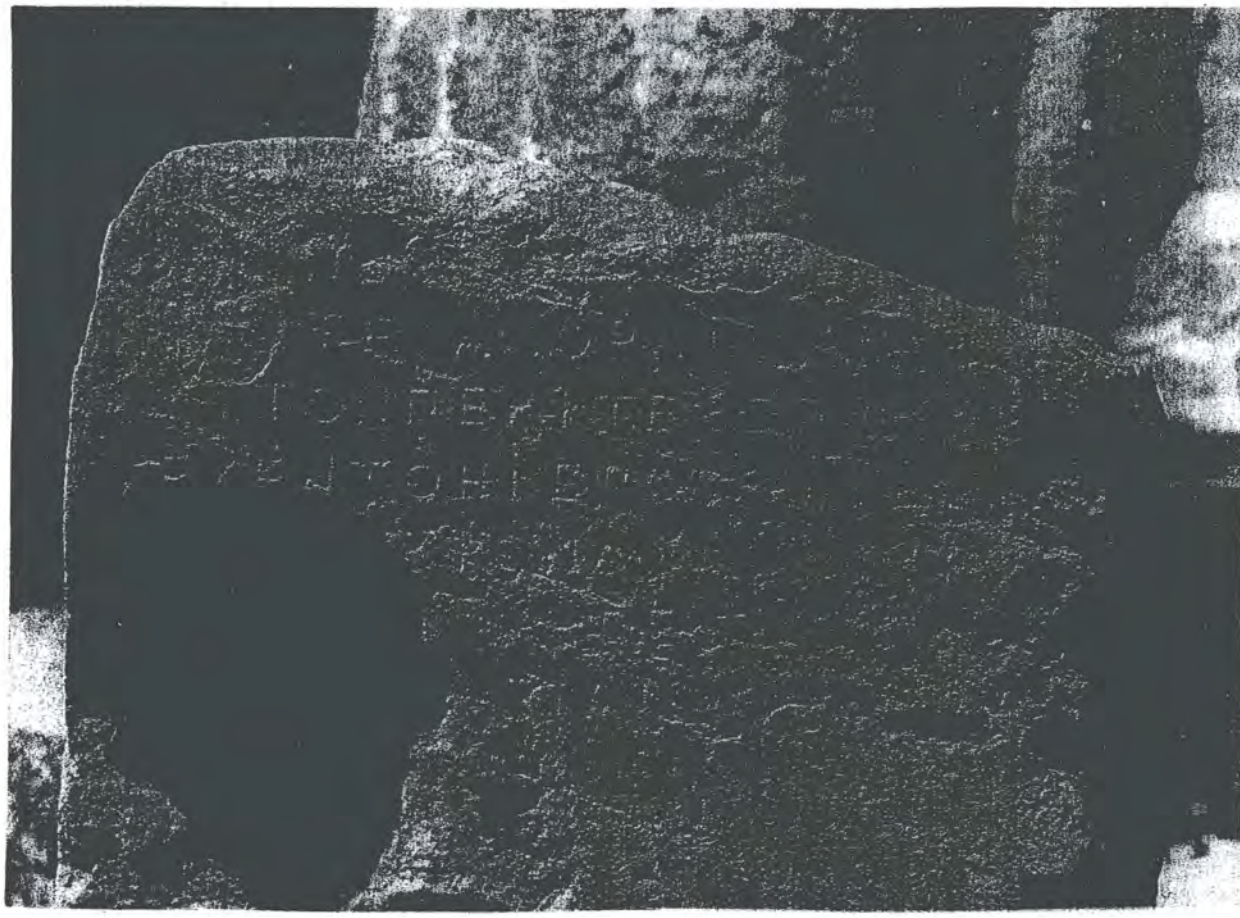
We shall see in Part Three how widespread maritime taxation is likely to have been in the ancient Greek world generally, not so much from the number of extant references in which it arises but from the casualness of those references to maritime taxation that we see in those cases (as if maritime taxes were fairly common). The early references to maritime taxation, that is before the late fifth century references to Athenian maritime taxes, tempts one to think that maritime taxes may have been prevalent in Athens before then. We have seen in this Chapter how tribute and maritime taxes collided with each other in Athens in 413. But, whenever maritime taxation started in Athens, I shall be seeking to show later in this thesis what I believe was the central role that maritime taxes played in the Athenian economy by the time of Lycurgus. For the moment, however, I would argue - again from casualness - for the prevalence of maritime taxes in fourth century Athens, looking at what the Grain-Tax Law does *not* tell us about maritime taxes but assumes that we know already.

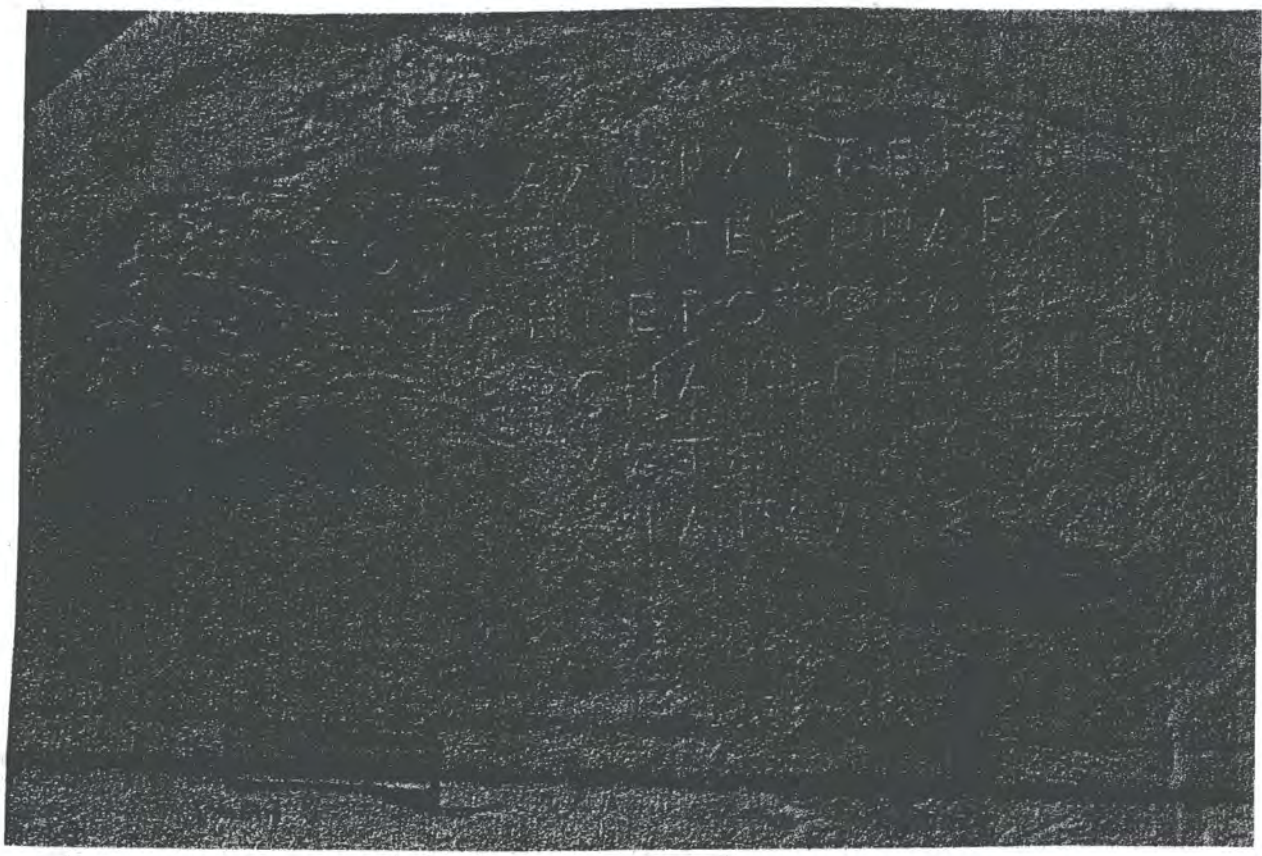
122.1



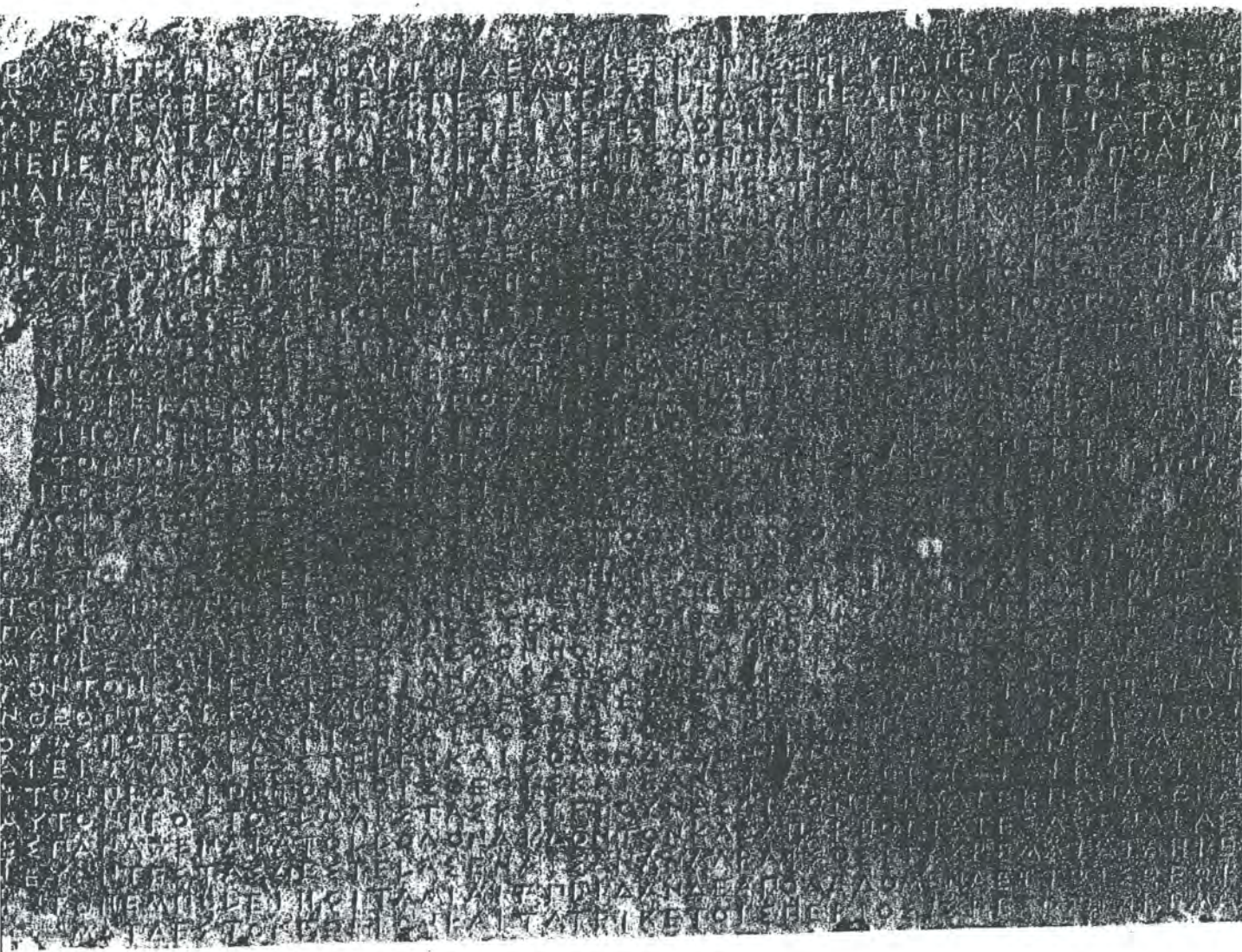
Fragment *a*

A ... harbour tax (420s)





Ellimenion? *IG* i^3 130 : the stone (top photograph) and the squeeze (below)

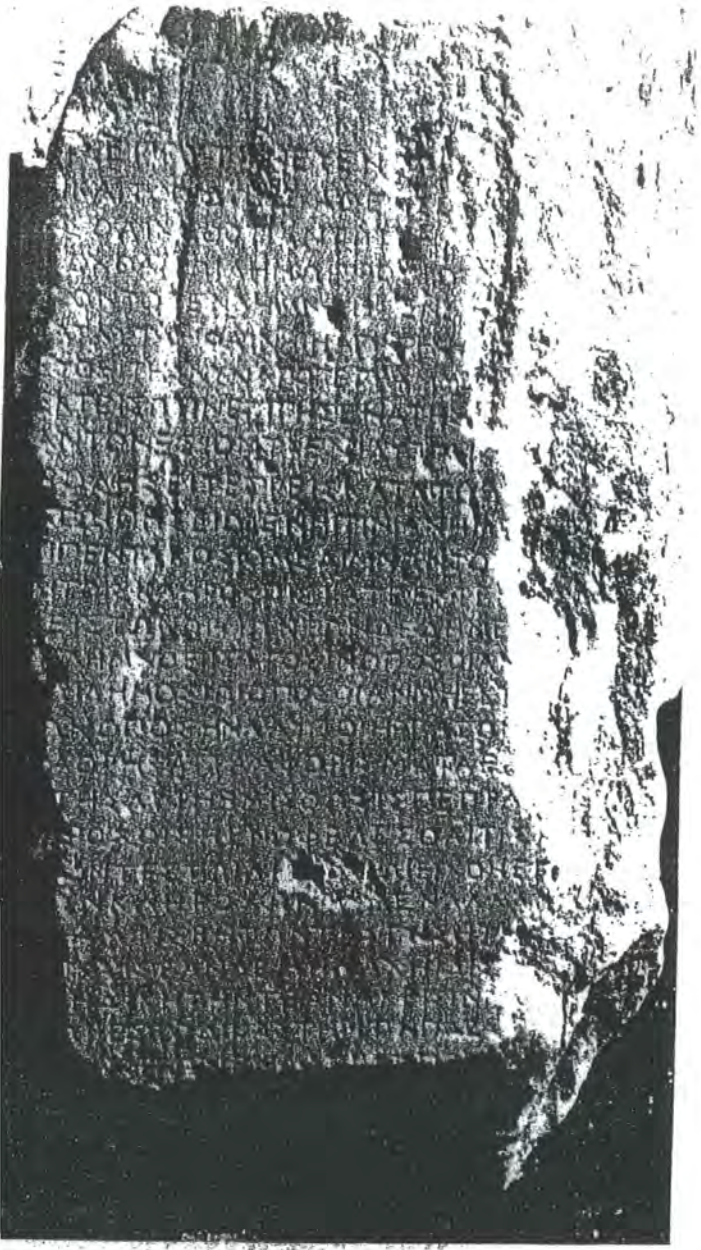


dekate from the first Financial Decree of Callias (434-433)

The Grain-Tax Law : the three islands
(satellite photograph)

http://visibleearth.nasa.gov/data/ev46/ev4637_S1999150103028_md.jpg

I 7557 The Grain-Tax Law

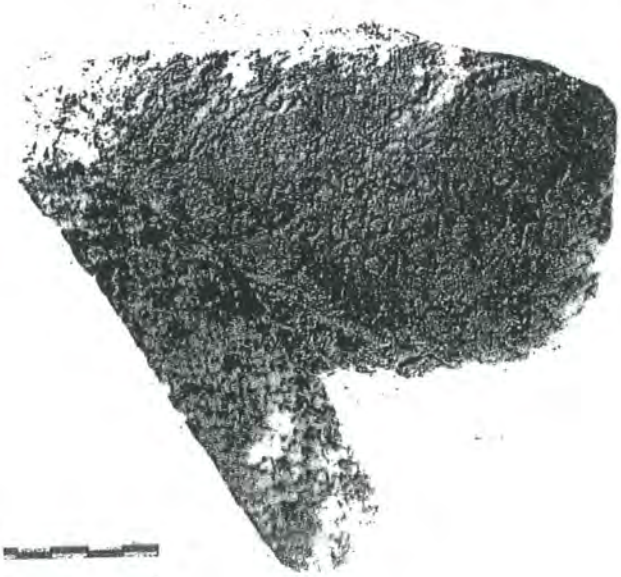


23 Fragment a

23 Fragment b

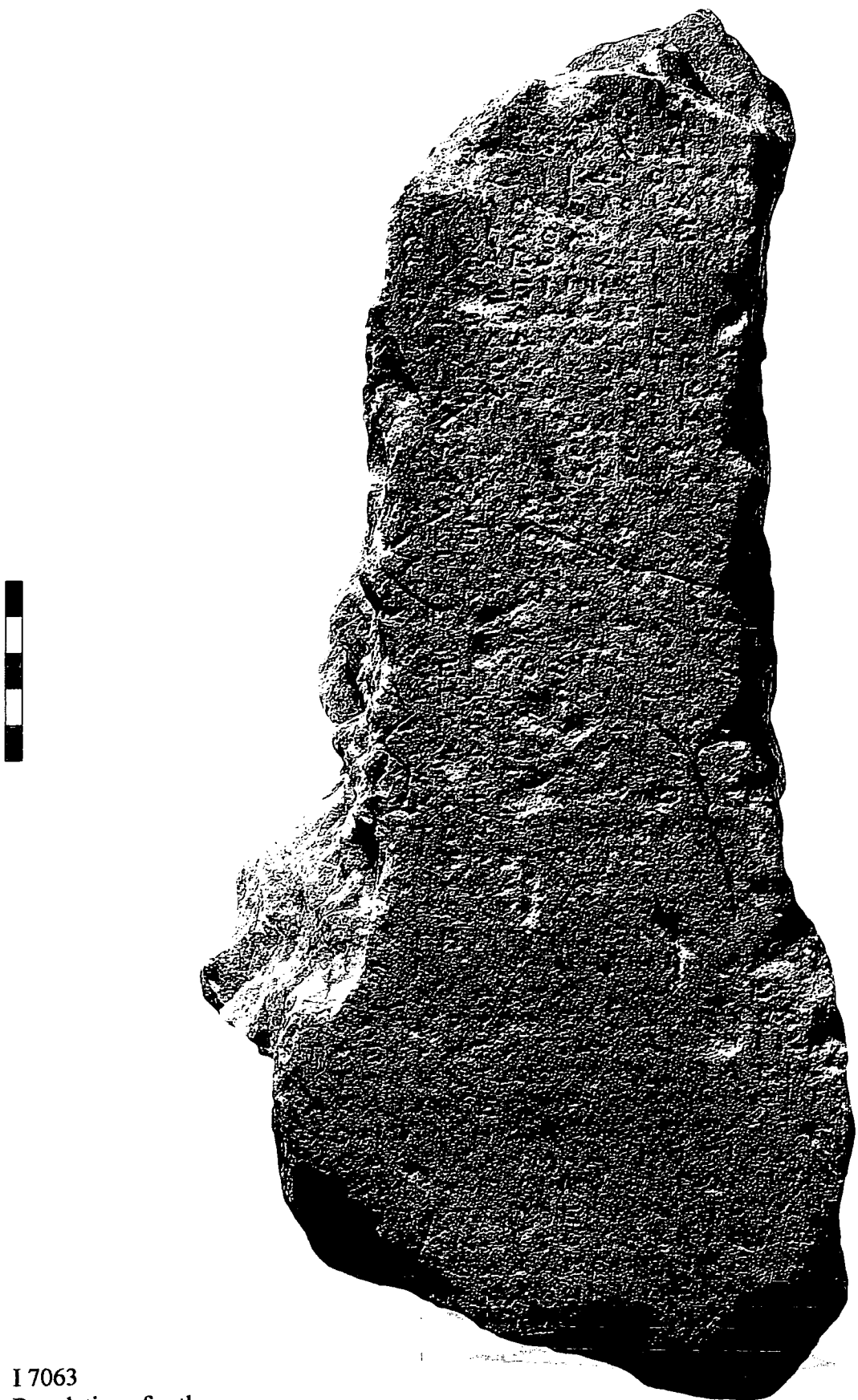
23 Fragment c

23 Fragment d

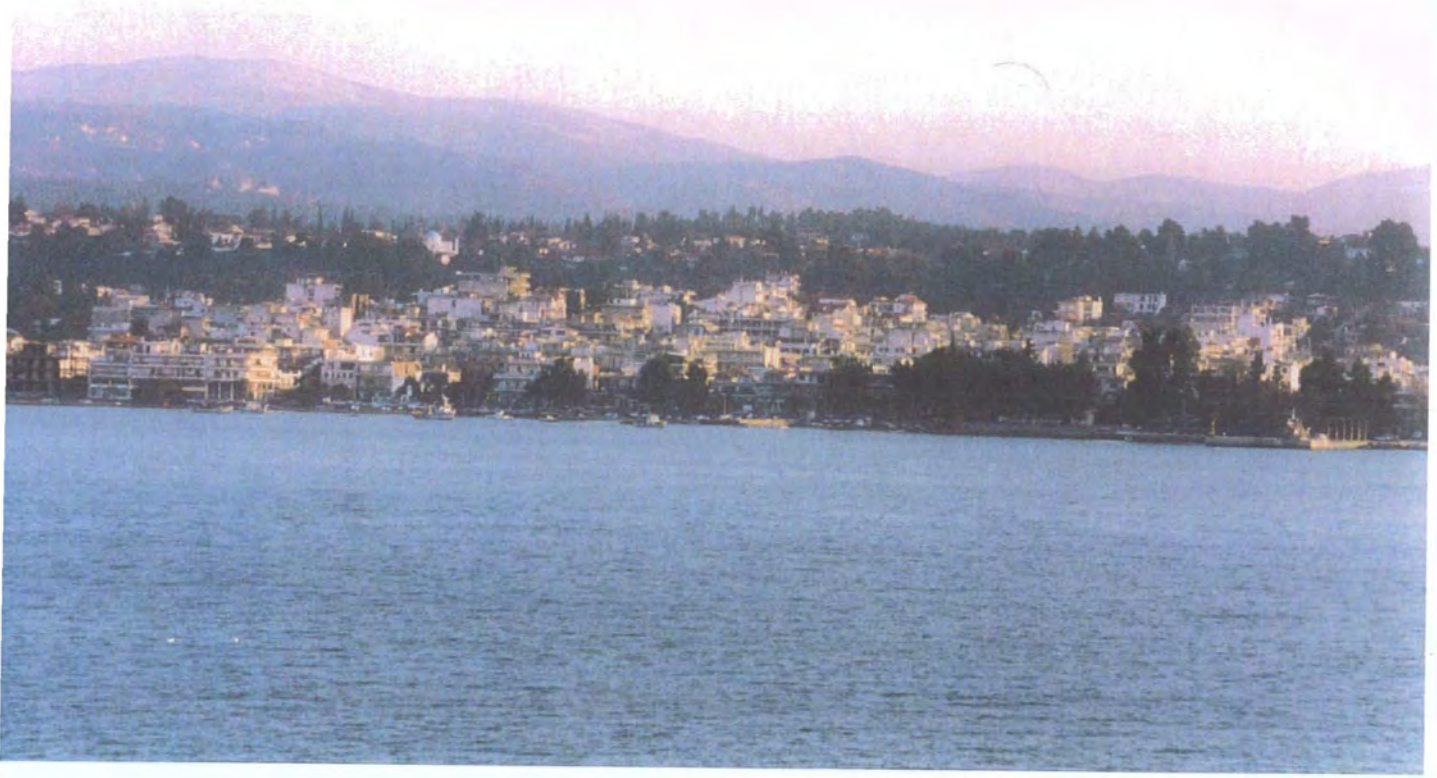


23 Fragment e

I 5477 The Law on the Little Panathenaea



I 7063
Regulations for the
Festival of Amphiaraia (?)



Oropus approached by boat from Euboea. Hypereides said that the territory of Oropus was divided between the Athenian tribes (*phylai*). Robert believed that the coastal area in the foreground was retained by the state and was the *Nea.* The *pentekoste* would have been collected at the harbour of what is now *Scala Oropou.*

TABLE OF ATHENIAN TAXES

TAX	DATES	MAIN FEATURES	OTHER ASPECTS	MAIN REFERENCES
EIKOSTE/DEKATE	c 546-527	5% or 10% tax on agricultural produce.	1. Share in crops of poor farmers Pisistratus had settled, continuing the policy of landlords of *hektemoroi* (Sancisi-Weerdenburg) 2. Tax financed loan-fund for poor farmers (Millett):ch 8 3. Tax in return for protection (Harris):ch 8	Herodotus 1 64 Thucydides 6 54 Aristotle *Ath Pol* 16 4
EISPHORA	428	Property tax levied sporadically by the Assembly on the well-off. Tax a percentage of total taxable capital of 5750T or 6000T fixed by the Assembly (these are fourth century figures : we have no earlier figures). From 378 taxpayers divided into 100 symmories and later tax collected by 300 advance payers	1. Liability of non-residents (Figueira) 2. Whether flat rate or progressive (Thomsen):ch 8 3. Whether connected with *diadikasia* documents (Davies) 4. Whether connected with accounts of Naval Commissioners (Davies)	Thucydides 3 19 Demosthenes 3 4; 14 19;42 25;50 9 Polybius 2 62 7 Pollux 6 129
EPONION	414	2% tax on sales of confiscated property, later reduced to 1%	Sliding scale (Pritchett) or full 1% (Hallof) Possibly a tax on all sales (Stroud) Who paid to? (Lambert)	IG i^3 421-430 *Agora* XIX P2 *Agora* XIX P5
PENTAKOSIOSTE TESSARAKOSTE	392	1/500 and 1/40 taxes	Possibly proposed to meet money shortage, but when this failed Thrasybulus went on Asian expedition, reimposing *eikoste* and *dekate* (Seager)	Aristophanes *Ecclesiazusae* 1006-7 and 823-825

HEKATOSTE	343-325	1% tax on land sales in Athens by corporate groups to individuals	Not sales but leases (Rosivach, Osborne) Paid to Athena, rather than *polis* (Lambert)	*Rationes Centesimarum*
SILVER TAXES		1. 5 drachma tax 2% (*pentedrachmia*) 2. 1/24 silver tax (*eikoste tetarte*)	Other dues on those mining silver at Laurium	Herodotus 7 144 *Agora* XIX P26 475 Suda A 345.
PORNIKON		Tax on prostitutes		Aeschines 1 119
METOIKION		Tax of 12 drachmas for men, 6 drachmas for independent women who lived in Athens for more than a short period but were not citizens of Athens	Evidence for the *metoikion* generally (Whitehead) Metics liable to perform liturgies and pay the *eisphora*	Tod 34 Aristophanes of Byzantium fr 38 Lysias 12 20 Demosthenes 22 61
XENIKA		A market tax on metics?		Demosthenes 57 34
RELIGIOUS TAXES		1. Tax on ships anchoring at Sunium 2. 1 drachma tax on every boat for Apollo Delios at Phaleron 3. tax on Dioscuri (maritime gods) 4. tax to Apollo 5. 2 drachma tax for Bendis 6. 5 drachma tax for Theseus 7. 1 drachma tax for Asclepios	Evidence for sacred and secular in Athenian society and finance (Samons II):ch 8 Offering of First-fruits at Eleusis	*IG* i^3 8 *IG* i^3 130 *IG* i^3 133 *IG* i^3 138 *IG* i^3 136 *Agora* XIX P26 479-480, 487
ENKTETIKON		Tax on landed property in a deme	Evidence for the *enktetikon* generally (Whitehead) Not clear whether levied on all property (Whitehead)	*IG* ii^2 1214 *IG* ii^2 1185-1188
HEKATOSTE	420-406	1% harbour tax	The first known Athenian harbour tax	[Xenophon] *Ath Pol* 1 17 Aristophanes *Wasps* 658 *IG* i^3 182

EIKOSTE	413 About 390	5% tax on imports and exports instead of the Athenian tribute Revived by Thrasybulus	Significance of change (Kallet) Whether tribute was ever revived (Meiggs/Mattingly)	Thucydides 7 28 IG ii^2 24 (Thasos) IG ii^2 28 (Clazomenae)
DEKATE	410 About 390	10% tax on goods passing through the Bosporus Revived by Thrasybulus	Whether this is the same tax referred to in the first Financial Decree of Callias dated 434-433 (Hornblower/Osborne)	Xenophon, *Hellenica* 1 1 22 Polybius 4 44 3 Xenophon, *Hellenica* 4 8 27
PENTEKOSTE	402-401	2% on imports and exports	The Law on the Little Panathenaea : where was *nea* and whether import/export tax or produce tax (Lewis/Robert/Langdon) The Grain-Tax Law (Stroud)	Andocides 1 *Mysteries* 133-134 Demosthenes 14 27; 34 7; 35 29-30 *Hesperia* Supplement 29 1998 *Hesperia* 28 1959
DODEKATE	374-373	8 1/3% tax on farming the grain from Lemnos, Imbros and Skyros	What was the two-tenths? (Harris) What exactly was the *dodekate*? (Stroud and R&O) Whether paid in cash or kind (Stroud) Tax-farming (Stroud and R&O)	*Hesperia* Supplement 29 1998

APPENDIX

VOLUNTARINESS - LITURGIES AND *EPIDOSIS*

There was a strong element of voluntariness in Athenian life, that is, citizens supporting the Athenian state other than by way of taxes. This Appendix gives some brief background to the main manifestations of this voluntariness, which were liturgies and *epidosis.*

Liturgies

There was an obligation on those who were rich enough to perform liturgies when called upon to do so, but competition among the elite led many men to perform more liturgies, and to spend more money on them, than the minimum that could be required of them. The main liturgies were the trierarchy (which involved responsibility for a ship in the navy for a year) and the choregia (which involved the production of a chorus at music and dramatic festivals) – see the photograph at the end of this Appendix of a choregic monument found in 1941. The full text of the monument is in the Epigraphical Dossier at the end of this thesis. Other liturgies in connection with festivals included the gymnasiarchy (responsibility for a team competing in an athletic festival); hestiasis (feasting : the provision of a banquet); architheoria (the leadership of a public delegation to a foreign festival) and eutaxia (see below).[1] At

[1] Some regard the *proeisphora*, which I discussed in Chapter One (see pp 31-32) as a liturgy. I am not however, classifying it as such in this thesis, because it was an advance payment of the *eisphora* which, in theory if not always in practice, the payer could recover from those liable to the *eisphora*.

state level there were at least 97 liturgies in a normal year and at least 118 in a year of the Great Panathenaea.[2]

Liturgies were a kind of tax substitute or, as Peter Jones has recently called them, a kind of hypothecated tax:[3] men spent their money directly instead of having it collected from them and spent by others, and it was in the interests of the liturgists to stack up socio-political credit by performing some duties. Modern states certainly have voluntariness in, for example, promoting charities, the arts and sport, but there is no obligation, although in certain circumstances tax relief is given for contributions. There are, of course, periodical calls for hypothecated taxes, so that people could choose which items of Government expenditure to support.[4]

The trierarchy

It has been argued that the trierarchy - the most important of the liturgies - was instituted by Themistocles in 483-2 to succeed its precursor institution, the *naukrariai* (many still believe that *naukrariai* were connected with ships, but alternative theories have been canvassed in recent years). By the time of the fourth century the burden of

[2] J K Davies *JHS* 77 1967 pp 33-40.
[3] *Ancient and Modern* p 107.
[4] Both Boeckh (book 3 chapter 1) and Andreades p 130 claimed that liturgies were common in the ancient Greek world generally. Boeckh found 'traces' of liturgies in Byzantium, Siphnos, Keos, Aegina, Mytilene and Thebes etc. I agree that 'traces' of liturgies is a good description of the examples he quotes, and I would not go as far as Andreades in describing liturgies as a 'pan-Hellenic institution ... found nearly everywhere'. Wilson in *The Athenian Institution of the Khoregia* pp 113-114 and pp 279-302 looks at *choregiai* outside Athens. He certainly produces some evidence of liturgical *choregiai* in Siphnos (Isocrates 19 36). He argues for liturgical *choregiai* in other places, including Aegina, Keos and Mytilene, but the evidence is far less than Andreades' claim. However, given the sparseness of evidence generally for states other than Athens, it could be that liturgies were fairly widespread.

frequent trierarchies became such that pairs of trierarchs shared the responsibility for a trireme in some cases (Demosthenes 21 154), while the actual command or element of personal service could be deputed to a paid captain (Demosthenes 21 80; 51 7-8; 21 163). In earlier times a trierarchy well performed brought not only personal satisfaction but also honour and the recognition of services performed in the interests of the *polis* (Demosthenes 51 7: Lysias 25 12-13).[5] Reforms first of Periandros in 358-357 (Demosthenes 14 16-17; 21 155; 47 21) and then Demosthenes in 340-339 (Aeschines 3 222; Demosthenes 18 103-104) transformed the trierarchy into little more than an institution for collecting finance for the fleet, and virtually left the trierarch with the anonymity associated with the payment of tax. Trierarchs may still have paid some of the costs directly, while the members of the symmories contributed to other costs.[6] The last extant document referring to trierarchies is the naval record of 323-2, and the trierarchy system was abolished between 317-6 and 307-6 by Demetrius of Phalerum.

The choregia

The choregia was central to the organisation and funding of the literary/musical festivals in Athens and its demes. The actors were appointed and remunerated separately by the *polis*, but the chorus involved the main part of the expense in these productions. The date of the introduction of the choregia is uncertain, but its history corresponds roughly with the period of Athenian democracy. For tragedy at the Great

[5] Sinclair *Democracy and Participation in Athens* p 62.
[6] Gabrielsen *Financing the Athenian Fleet* p 194 *et seq.*

Dionysia it probably began about 501 (although some prefer a date under the tyranny), and about 486 for comedy, which may have been produced by volunteers before then (Aristotle *Poetics* 1449 b 1).[7] Throughout the 4th century, social and economic strains put pressure on the system. Doubts were raised about the value of the enormous expenditure on *choregiai* in view of the competing needs of military funding and in the absence of imperial wealth (Lycurg. *Leoc.* 139; Demosthenes 20 26; Isocrates 7 54). In 405 at least, *choregiai* at the Great Dionysia were shared between two men (called *synchoregoi* : schol. Aristophanes *Frogs* 404), and about 310 Demetrius of Phalerum abolished the system of competitive *choregiai* as such.

Exemption from liturgies

Aristotle *Ath Pol* 56 3 lists three grounds of exemption from performing liturgies - having performed that public service before; or having performed another service and the period of exemption not having expired; or of not being of the right age (a man serving as Chorus-leader for the boys must be over forty). Rhodes mentions that, in addition, hereditary exemption was conferred on various distinguished Athenians until Leptines proposed that except for the descendants of Harmodius and Aristogeiton this exemption should be revoked and none should in future be conferred.[8] Demosthenes, in the event, thought that it would be better to spread the costs by using the symmory system (compare Demosthenes 20 127, 160). Further,

[7] Peter Wilson *OCD*[3] p 323. Peter Wilson's book *The Athenian Institution of the Khoregia* is the first major study of the means by which the classical Athenians organised and funded their many festival choruses. Andronike Makris wrote an Oxford D Phil thesis on liturgies in 1994. This has not been published but I have benefitted from discussing it briefly with her.

Rhodes argues that it was probable that men with less than a stated amount of property were exempt (compare Demosthenes 20 19) and that it was possible that at the time of the *Ath Pol* the ephebi were exempt from festival liturgies.

Antidosis

People could appeal against having to incur the cost of a liturgy (*antidosis).* A man who was called upon to perform a liturgy and claimed that another richer man had been passed over could challenge the other man either to perform the liturgy or to exchange property with him; if the man challenged would do neither, the case went to court as a *diadikasia*, and the man found to be richer was required to perform the liturgy. Some have denied that in the 4th century an actual exchange of property was a serious possibility,[9] but it probably remained theoretically available, even if most Athenians would have thought it too inconvenient to be worth resorting to.[10] We do not know of any exchanges that were definitely completed, although some were definitely initiated. Lysias 3 20 gives an example of someone who failed in a private suit on a challenge to exchange of property.

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[8] *Comm Ath Pol* p 625

[9] For example, L Gernet Budé edition of Demosthenes' *Plaidoyers civils* ii 1957 pp 72-75; and C Mossé *La Fin de la démocratie athénienne* 1962 p 153 n6.

Who performed liturgies and was the liturgical class the same as the *eisphora* class?

Who performed liturgies?

It is generally thought that the 'upper class' in 4th century Athens was a group of some 1000-1200 rich citizens with, at their core, a smaller group of the 300 very rich. Under a law of 357 the richest 1200 of the citizens, about 4% of the whole, were made liable to the trierarchy.[11] Studies that have been made of individual fortunes suggest that to be one of the very rich citizens who performed liturgies men would have to have had property to the value of at least 3 or 4T.[12] To give an idea of comparative wealth, Aristotle *Ath Pol* 49 4 says that invalids are entitled to a maintenance grant if their property is valued at less than 300 drachmas, which means that the 1200 liturgists would have 60-75 times the property of the invalids.[13] Metics were also liable to perform liturgies – certainly the *choregia* (compare Lysias 12 20) and possibly more but there is some argument on how much more.[14]

Was the liturgical class the same as the eisphora class?

We do not know for certain whether the group of liturgy-performers was identical with the group of *eisphora*-payers. Demosthenes 20 28 takes for granted that there

[10] Compare Rhodes *Comm Ath Pol* pp 624-625.
[11] Rhodes *Athenian Boule* pp 5-6. Gabrielsen would distinguish between liability for the trierarchy and liability for membership of the symmories.
[12] Davies *Athenian Propertied Families* pp xxiii-xxiv.

were more citizens liable to the *eisphora* than to trierarchies, and historians have ranged the numbers liable to the *eisphora* from 1200 via 2000 to 6000. But only a couple of years after Demosthenes' statement Isocrates 15 145 refers to 'the 1200 who pay *eisphora* and perform liturgies'. I am attracted to the suggestion that Demosthenes focused on *eisphora*-payers as against trierarchs only, to the exclusion of other liturgists whereas Isocrates was talking about the *eisphora* plus all the liturgies (comprising both the trierarchy and the festival liturgies). Since the trierarchy fell on the wealthiest citizens, who were thereby exempted from festival liturgies (Demosthenes 20 19), the number of trierarchs was smaller than the total number of citizens performing liturgies (and paying the *eisphora*). Alternatively, as Rhodes has argued, what Isocrates said does not prove that the two obligations were coextensive : there could have been a class of not quite so rich Athenians who pay the *eisphora* but do not perform liturgies.

It is normally believed that the symmories used after 358-357 for the trierarchy were different from the symmories used since 378-377 for the collection of the *eisphora* (as well as that the class of men liable for the *eisphora* was wider than the class of men liable for the trierarchy and other liturgies). Ruschenbusch and Mossé have argued that there was a single class of men liable both for the *eisphora* and for the trierarchy, and that after 358-357 the same symmories were used for both purposes[15]

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[13] Compare Rhodes *Comm Ath Pol* p 570.
[14] Compare Whitehead *The Ideology of the Athenian Metic* pp 80-83.
[15] Ruschenbusch *ZPE* 31 1978 pp 275-284; C Mossé *Points de vue sur la fiscalité antique* 1979 pp 31-42

but I agree with Rhodes that the normal view is to be preferred.[16] They argued, *inter alia*, that there is no suggestion that there were two kinds of symmory, but there is no reason to suppose that this was not the case. Most languages use words that have different meanings or nuances, and the references they quote are not, in my view, sufficiently compelling to displace the assumption that both the figures and the arrangements for *eisphora*-payers and litigants were different.

A new edition of *IG* ii^2 417 has recently been published by Stephen Lambert.[17] This is a list of dedications by liturgists in two columns (possibly preceded by a Law). There is a reference to the little-known eutaxia liturgy, signifying good order, often though not invariably in a military context. The inscription seems likely to date from the Lycurgan period (333-332 or 332-331). A photograph of the inscription is at the end of this Appendix and the text is in the Epigraphical Dossier at the end of this thesis. Lambert cautiously believes that there is a good possibility that the list has something to do with the panel(s?) of 300 who were liable to the proeisphora and the trierarchy (the number of men seems too high for festival liturgies to be in question). Lambert, however, refers to Gabrielsen's view that 1200 men were officially liable for trierarchies at this period (but see footnote 11 above). Notwithstanding Gabrielsen, I am inclined to follow Demosthenes 48 102-108 who suggests that from 340 the richest 300 were required to take full responsibility for the trierarchy and bear the major part of the burden themselves.

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[16] *American Journal of Ancient History* 7 1982 pp 1-19.

[17] 'Ten Notes on Attic Inscriptions' *ZPE* 135 2001 pp 52-60, and 'Afterwords' *ZPE* 141 2002 pp 122-123.

Epidosis

The liturgy held a position in the grey area between compulsory taxes and citizens voluntarily paying amounts to state funds in times of emergency, called *epidosis*. The procedure for *epidosis* at Athens can be pieced together from several passages in the ancient literary sources : Isaeus 5 37-38; Plutarch *Alcibiades* 10; Plutarch *Phocion* 9; Theophrastus *Characters* 22 3; Athenaeus 4 168f; and Demosthenes 18 312 and 21 161.

An *epidosis* was invited by a decree of the assembly (which had to go through the same procedure of *probouleusis* as any other decree). Those who were willing to contribute then rose and stated what they would give; while those who were unwilling to give anything remained silent or retired from the assembly (Theophrastus' 'mean man' gets up and quietly slips out when the matter is raised : *Characters* 22 3). The crowd clapped their hands as pledges were made. The names of those who had promised to contribute, together with the amount of their contributions, were written on tablets, which were placed before the statues of the *Eponymoi*, where they remained until the amount was paid. It is assumed that few would have failed to contribute (at any rate few among the rich and politically active), not to mention the matter of patriotism. The public pressure must have been great. Those who volunteered *epidoseis* were not, however, spared public humiliation if they defaulted. For example in Isaeus 5 38 : 'This sum he promised but did not pay, and his name was

posted on a list of defaulters in front of the statues of the Eponymous Heroes, which was headed : These are they who voluntarily promised the people to contribute money for the salvation of the city and failed to pay the amounts promised'.

The *epidosis* is attested at Athens from the time of the Archidamian War (Plutarch *Alcibiades* 10), then quite commonly in the 4th century and later. The most abundant evidence is found in the post-classical period. An early reference to the concept of voluntary activity in the Persian Wars is in Herodotus 8 17 where Cleinias, son of Alcibiades, 'brought to the war two hundred men and a ship of his own, all at his private charge'. The best-preserved epigraphical evidence of *epidosis* is a third century decree in the archonship of Diomedon (see the Epilogue to this thesis).[18] Examples of *epidoseis* are gifts of triremes, money and weapons. W K Pritchett[19] and, more recently, V Gabrielsen[20] have set out the evidence for *epidoseis.*

The cost of liturgies and *epidosis*

We have some evidence of the cost of liturgies, particularly from Lysias 21. Davies calculated in 1981 that the figures covered a wide range, a choregic liturgy costing from 1200 drachmas to 3000 drachmas and a sole trierarchy between 4000 drachmas and 6000 drachmas. Compared with the minimum liturgical census of 3-4T, these figures could well have taken up a large part of a man's property (and this was in

[18] See pp 359-360.
[19] *The Greek State at War* Part V p 473 *et seq.*
[20] *Financing the Athenian Fleet* p 199 *et seq.*: compare *IG* ii^2 1632.

addition to the *eisphora*).[21] One could compare a man who just qualified for liability to the *eisphora* and liturgies and was subject to the full rigour of that liability and those expenses with an UK individual who just qualifies for liability to the higher rate of tax (40%). In both cases someone who just qualifies arguably pays a disproportionate amount of tax etc as compared with someone just below the qualification line and someone who is comfortably above the qualification line. Gabrielsen has calculated that with an annual number of 60 trierarchies, the total private cash spent on the Athenian fleet was of the order of 60-70T a year. And then, when the expenditure of 100 festival liturgies, each averaging at least 1000 drachmas, is added (compare Lysias 21 1-5), the total contributions of the whole liturgical class rise to roughly 77-87T a year.[22] Peter Wilson has estimated a cost of some 18T for five days' choral performance, not including substantial contributions from the *polis* towards the actors' needs, the pay of poets, the cost of sacrificial beasts, the upkeep of the theatre and, from some point in the classical period, large-scale theoric distributions.[23]

What sort of figures did *epidosis* involve? There are a number of references in the ancient sources to examples of *epidosis*. The largest *epidosis* recorded is a gift of 40 triremes (Plutarch *Moralia* 849F : 'when Philip was preparing to sail against Euboea, and the Athenians were afraid, he (Hypereides) assembled forty triremes by private contributions, and in his own name and his sons', he gave two triremes, the first

[21] *Wealth and the Power of Wealth in Classical Athens* p 82.
[22] *Financing the Athenian Fleet* p 216.
[23] *The Athenian Institution of the Khoregia* p 95.

made'). Assuming that the cost of a trireme was about 1T (compare Aristotle *Ath Pol* 22 7), this would yield the equivalent of 40T from 40 individuals.

These figures - 77-87T a year from liturgies and certainly we know of 40T in one year for *epidosis* - are not insubstantial by any standards but should be set alongside the figures for taxes set out in Chapter Twelve.[24]

[24] See p 336 *et seq.*

A monument from the Attic deme of Aixone honouring two *khoregoi* for comedy at the local Dionysia (probably c. 313 B.C.), with a relief of Dionysos and satyr cup-bearer and, above, five comic masks.

A choregic monument (source: P Wilson *The Athenian Institution of the Khoregia*)

IG II² 417; S. D. Lambert, pp. 51–62
Photo and Copyright: Epigraphical Museum, Athens

PART TWO THE ADMINISTRATION OF THE TAXES

Part Two examines the administration of the taxes. There was not a Department of Taxes in Athens, like the Departments of Taxes in modern states, but it is convenient to refer generally to the administration of taxes when I discuss how taxes were enacted, how they were collected and to what extent they were complied with. Taxes in Athens began by being temporary (compare the *eisphora* in 428) but this temporariness should not make us underestimate the functions which were performed in the administration of Athenian taxes.

In Chapter Four I describe how taxes were normally proposed by individuals in the Assembly, rather than by a 'Government', although towards the end of the 225 year period of the thesis there was more central direction. Most taxes were collected by tax-farmers, who bid for the collection of taxes annually, but there was a more permanent procedure for collection of the *eisphora* with a system of advance payments. I discuss the archaeological remains in the Agora of the offices of tax administration. Tax was administered largely on self-assessment lines with some checks and balances.

Chapter Five looks at the extent to which the tax law was complied with, in terms of tax evasion and the invisible economy. We have quite a lot of evidence on attitudes

to tax-paying in the 160 or so speeches of the orators in the fourth century, and on the invisible economy and bank secrecy.

FOUR

HOW TAXES WERE ADMINISTERED

How taxes were enacted

In most modern states taxes originate from the political programme of the Government of the day or in some cases the Opposition of the day, and permanent civil servants normally advise and assist in the enactment of the legislation. In Athens taxes were usually proposed by individuals in the Assembly, but there was more central direction by the time of Lycurgus. And there was very much less of a permanent civil service in Athens. Aristotle *Ath Pol* mentions three secretaries of the Athenian State, and others (in the fourth century) are known from inscriptions. At a low level public slaves worked for the administration - see for example *Ath Pol* 47 5.

Between Solon and the end of the fifth century there was no separate procedure for enacting *nomoi* and laws were embodied in *psephismata.* In the fourth century there were two main kinds of legislation - *nomoi* and *psephismata.* The distinction between *nomos* and *psephisma* was introduced in 403-402 in connection with the recodification of the laws of Dracon and Solon.[1] A *nomos* was a general enactment, intended to be valid for all time, and in the 4th century passed by the *nomothetai* (a

[1] Compare Rhodes *The Athenian Boule* p 49 *et seq.*

legislative commission selected by lot from citizens).[2] A *psephisma,* by contrast, was an enactment passed by the Assembly, specific in scope and/or applied for a limited period only.[3] We have seen examples of *nomoi* in the Grain-Tax Law and the Law on the Little Panathenaea, proposed by Agyrrhius and Aristonicus respectively. An example of a *psephisma* is the Financial Decrees of Callias. We also saw in the latter the reference to *adeia,* which the Assembly voted itself to protect it when it changed the law. Decree-making went first to the *boule* and then to the Assembly. Law-making went to the *nomothetai* after the Assembly in response to a *probouleuma* of some kind had set the machinery in motion.

Tax administration

The management of Athens' finances was carried out by a number of boards who worked with the *boule.* As Rhodes has said, 'each of (the) boards was involved only at one point in the state's finances : the *boule* was involved at every point and it alone could see the whole picture. Only the *boule* had access to all the information, which would show whether extra taxation was needed ... and this must be the reason for the *boule*'s financial predominance'.[4] The board which dealt with taxes was the *poletai* who had responsibility for selling tax collection contracts.

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[2] Compare Rhodes 'Sessions of *Nomothetai* in Fourth-Century Athens' in *Classical Quarterly* 53 2003, pp 124-129 in which he seeks to hold a balance between their similarity to jurors (in looking at the pros and cons of changing the law) and Piérart's view that they were similar to assemblies. *Nomothetai* were, in Rhodes' view, a 'thoroughly hybrid body'.

[3] Compare Hansen *The Athenian Democracy in the Age of Demosthenes* p 399.

[4] *The Athenian Boule* p 105.

The *poletai* had their own office, the *Poleterion*, which is likely to have been in the Agora. It is not known precisely where, but since the *poletai* worked closely with the *boule* it is likely to have been near the offices of the *boule*. The majority of inscriptions relating to the *poletai* have been found in the south-west corner of the Agora, the concentration being thickest around the Tholos, and one could say that if taxes were administered anywhere in Athens it was around here.[5] This is shown in my photograph and in Shear's plan at the end of this Chapter, although my photograph includes later additions whereas Shear's plan is as about 400.

Sickinger has argued that since many of the *boule*'s documents were kept in the Metroon in the fourth century, it seems safe to assume that the *poletai* documents were also deposited there.[6] He believes that, whether or not the *poletai* kept their own documents, the keeping of records relating to state contracts suited the *boule*'s overall concern for state finances and that it would have been natural for the *boule* to keep its own records of these transactions. There is no clear evidence of where the records were kept in the Tholos/Bouleuterion/Metroon complex, but Sickinger's view seems likely.

The main exception to the procedure for the collection of taxes through the *poletai* was the collection of the *eisphora*, which from 378-377 was carried out through symmories, and later the *proeisphora*. Taxpayers were divided into 100 symmories ('tax-sharing groups') in 378-377 and later the richest 300 (3 per symmory) were

[5] Compare Shear's article 'Bouleuterion, Metroon and the Archives at Athens' *Studies in the Ancient Greek Polis*, *Historia* Einzelschriften 95 1995 pp 157-190.

required to act as advance-payers (*proeispherontes*) for their symmories. When an *eisphora* was imposed, registrars (*epigrapheis)* were appointed, who checked the worth of self-assessed property.

The poletai

The main literary source for the *poletai* is Aristotle *Ath Pol* 47 2-3 which informs us that 'there are the ten *poletai*, one appointed by lot from each *phyle*.[7] They let out all public contracts, and along with the treasurer of the stratiotic fund and those elected to manage the theoric fund they lease the mines and taxes in the presence of the *boule*; and to whomever the *boule* should choose by vote, they ratify the leased mines, both those that are in working condition, which are leased for three years, and those that have been conceded, which are leased for [seven] years. And in the presence of the *boule* they sell the property of those men exiled by the Areopagus and of other exiles, and the nine archons ratify the sales. And they record on whitened tablets the taxes leased for the current year, and the purchaser and for how much he bought it, and they hand these tablets over to the *boule*. They record separately on ten tablets those who have to pay instalments every prytany and those who have to pay three times a year, making a separate list for each instalment, and those who have to pay in the ninth prytany. They also record the lands and houses confiscated and sold by judgement of the lawcourt. For they sell these too. The

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[6] *Public Records and Archives in Classical Athens* p 128.

[7] I quoted part of this source in Chapter Two in relation to the silver tax (see p 62), but I am quoting the whole paragraph here for convenience (translation in *Agora* XIX p 57).

price of houses must be paid within five years, the price of the land within ten years. They pay these instalments in the ninth prytany'.

The involvement of the *poletai* in the farming out of taxes is attested in a number of inscriptions, but actual *poletai* records of these matters seem never to have been inscribed on stone, possibly because the farming out of taxes was re-leased annually.[8] The leasing of mines by the *poletai* was recorded on stone possibly because the leases were for longer periods. The records of tax contracts were written on the whitened tablets (*leukomata)* referred to by Aristotle above and cancelled when the obligation was discharged. So it is not surprising that nothing survives. The sale by the *poletai* of the privilege of collecting state taxes is found in three inscriptions. In *IG* i^3 130 6, they sell the right to collect a one-drachma levy on shipowners on Peiraeus. In the fragment of *IG* ii^2 334 (the Law on the Little Panathenaea in Chapter Three) the *poletai* are believed to be correctly restored as selling the right to collect the *pentekoste*.[9] Finally, in *IG* i^3 136, they are believed to be responsible for the collection of the two-drachma tax of Bendis. The *boule* supervised the *poletai* making contracts for the collection of tax.

Aristotle says that the *poletai* were responsible for recording the sales of confiscated property. In distinction to the practice of *not* recording on stone actual details of taxes which had been farmed out, the sales of confiscated property, like the leasing of mines, were recorded on stone as we saw in Part One, or at least those

[8] Compare R&O 36, p 178.
[9] See p 117.

of 415-414 and 402-401 and those from about 370 onwards.[10] John Davies has suggested that the confiscations and sales of 415-414 and 402-401 were major affairs in highly tense and politicised contexts and that the *stelai* had as much a symbolic as a practical purpose, that of making an example of state villains.[11] This seems a likely explanation, and the practice of recording sales of confiscated property on stone continued in the fourth century, at least from about 370.

The *poletai* existed in the time of Solon according to Aristotle *Ath Pol* 7 3 and are epigraphically attested in the middle of the 5th century.[12] There seems no reason to doubt that the *boule*'s supervision of the *poletai* goes back to the reforms of Ephialtes.[13]

There has been some discussion as to whether the *poletai* let rights to collect tax (or indeed sell state property or lease mines) by auction or in some other way. Hallof argued that the *poletai* did not arrive at the amounts in question through a public auction, but that what evidence there is pointed to the exact opposite procedure, that is sales to pre-selected individuals.[14] However, Langdon pronounced in favour of auction in *Agora* XIX p 58 and reaffirmed that view in *Ritual, Finance, Politics* pp 253-265. He countered Hallof, having found nothing in the lines he quoted (118-153 and 153-185 of *IG* ii^2 1582) incompatible with a public auction conducted by

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[10] See p 39.
[11] 'Accounts and Accountability in Classical Athens' in Lewis *Ritual, Finance, Politics* pp 210-211.
[12] ML 85 34-35 and 86 8-9.
[13] Rhodes *The Athenian Boule* p 96.
[14] *Klio* 72 1990 pp 403-426.

the *poletai*. He argued on the basis of the Attic *Stelai*, mining leases, and literary evidence for other activities of the *poletai*, including tax-farming contracts, that their normal method of disposing of such items was to the highest bidder in a public auction. The state wanted to get good prices from the leases and concessions it offered, but a free and open auction was regarded as the most fair and normally generated the desired revenue. I agree with Langdon on this.

Tax-farmers

The political constitution of Athens made no provision for a government bureau of tax-collection. There are references to the *pentekostologoi*, for example in Demosthenes 21 133, who confiscated goods as customs officers (Loeb translation) and they may indeed have been customs officials, as distinct from tax-farmers. But see MacDowell *Demosthenes against Meidias* p 353 OUP 1990, who seems to believe that these *pentekostologoi* were Athenian tax collectors and Liddle and Scott translate the verb in question as 'seized goods in default of payment'. MacDowell refers to Knoepfler *BCH* 105 1981 pp 328-329 who suggested that the tax collectors were rather those of Chalcis taxing imports at Argoura but, as MacDowell says, there is no other evidence that Chalcis had a *pentekoste* or *pentekostologoi*. The Athenian state, then, used private individuals for tax collection, and tax-farming regulations (*nomoi telonikoi*) ordered how the tax-collection system was to work, except for the separate tax-collection arrangement for the *eisphora*.

I have argued that all indirect taxes were sold at auction to the highest bidders.[15] Taxes were sold for one year only in the hope of stimulating competition among bidders, but in fact there was a tendency for tax-farmers to establish control of bidding. Tax-collection required the maintenance of a large force, which could not be assembled and disbanded without considerable financial loss. Tax-farmers were able to consult the records of tax proceeds in the office of the *poletai*, and so determine the maximum bid that would allow a profit. They bid a little less than the taxes they expected to receive and kept the profit, but if they collected less than they bid, they had to make up the shortfall. (Compare in Chapter Three the collectors of the 2% *pentekoste* making a profit of 3T in 402-401, and a small profit the next year from outlays of 30T and 36T respectively.)[16] When the tax-collection contract was purchased, the purchaser had to provide sureties who guaranteed to pay the money due to the treasury if the purchaser failed to do so, and as we shall see in Chapter Five there were sanctions against guarantors not meeting their obligations (*Agora* XIX P 26).[17] The system of tax-farming in this way passed the uncertainty from the state to individuals : the state knew that it would get 36T from the 2% tax in 401-400; the tax-farmers' incentive to collect as much as possible was that they made up the shortfall or pocketed the surplus.

Aristotle 47 3 said that the amount of the successful bid might be paid in instalments every prytany or three times a year or in the ninth prytany. Rhodes in

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[15] And compare Youtie 'Publicans and Sinners' *ZPE* 1 1967 pp 8-9.
[16] See pp 97-98.

his *Commentary* says that we do not know how it was decided how the sum on a contract should be paid.[18] Demosthenes 24 97 refers to 'what we call the supplementary payments' and complains that Timocrates' law would worsen the state's finances by allowing certain payments to be deferred until the ninth prytany. The problem is further complicated by the Suda which states categorically that when taxes are sold, there are two payments - the down-payment (*prokatabole*) and the supplementary payment (*proskatabolema*).[19] I therefore agree with Rhodes that we do not know what the procedure was. All we can say in the context of this thesis is that there was no down-payment in the case of the Grain-Tax Law - presumably because the tax was paid in kind, but, as Rhodes and Osborne - accepting Harris' interpretation, as I do (see page 110 and footnote 65 on page 106 above) - the down-payment referred to in lines 55-57 of the Law is presumably one already promised under the old arrangements in which bids were in money; and that in the cases of the *metoikion,* the tax on the mines and some religious taxes at least the taxes seem to have been paid in ten instalments (see *Agora* XIX P26 in Chapter Five below and Hopper *BSA* 48 1953 pp 224-239).[20]

The new evidence of the Grain-Tax Law suggests that tax-farmers may also have bid for tax-farming contracts where the tax was in kind. The tax-farmer would bid for and fulfil the contract, as when the tax was in cash, but with the important

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[17] See pp 170-171.
[18] *Comm Ath Pol* p 555.
[19] s.v. προκαταβολή καὶ προσκαταβόλημα : 'when the taxes were sold, they used to grant two instalments to the purchasers through which the money had to be paid in. Accordingly, that portion of the money they paid into the public treasury before embarking on the project is called

difference that he would sell on the open market what he brought back to Athens in excess of the contract and his profit would come from the receipts of this sale, less the fees he had incurred and other expenses. We do not know whether the Grain-Tax Law was repeated. It may have heralded an innovatory type of tax-farming devised by the veteran tax-farmer Agyrrhius, which appeared later in Egypt and the Roman Empire.[21] There may also have been other kinds of tax-farming of which we are unaware.

Literary references to tax-farmers are scarcely more flattering to tax officials than they are in any society, ancient or modern. Aristophanes refers to the extortionate methods of tax-farmers in *Knights* 247-250. Theophrastus *Characters* 6 gives tax-farming as an example of what the shameless man may do. Tax-farmers were faced with the maximum of temptation, and the grounds for the bad reputation that they earned were clear. Even Andocides in the passage referred to above is a bit ambivalent on what profit tax-farmers should make. After saying that he outwitted his rivals in bidding for a tax-farming contract, he said that he prevented his opponents from distributing among themselves six talents of *your* (my emphasis) money.

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the down-payment. That which is paid by means of a second payment is called the supplementary payment'.

[20] See p 171.

[21] Tax-farming, both in money and in kind, seems to have been common in Ptolemaic Egypt (see, for example, *Land and Power in Ptolemaic Egypt* pp 53 and 145) and the Roman Empire but I have not seen a case without specific payment. See the case study on tax-farming in Asia Minor at the end of this Part of the thesis.

The tax-farmer most known to us is perhaps Agyrrhius, who proposed the Grain-Tax Law. We have seen how Agyrrhius was the leader of a group who farmed the 2% tax at Athens (Andocides 1 *Mysteries* 133-134).[22] Andocides refers to him as *'kalos k'agathos'* with some irony. He was a veteran politician at the time of the Grain-Tax Law, having, among other things, been a member of the *boule* in the first year of restored democracy (403-402),[23] served as a general in about 389 and been imprisoned for illegal possession of public money, perhaps between 388 and 374 (Demosthenes 24 134-135). Stroud lists many other details of Agyrrhius' career. He was clearly prominent and very active in political life, openly engaging in business as a tax-collector with enough success to make him very rich. He obviously moved easily in what we would today call the corridors of power, in the *boule*, the *ekklesia*, the *nomothetai*, and the Athenian military establishment, and was well-placed to propose the Grain-Tax Law. But this was not the end of the Agyrrhius family in tax matters : John Davies has drawn attention to his nephew Callistratus, in exile after 361, helping Macedon to increase its revenues from harbour dues, and Callistratus' associate Chabrias recommending to his Egyptian employer Tachos in 360 ingenious and far-reaching taxation measures for the sake of paying his mercenaries (see Chapter Six).[24]

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[22] See pp 97-98.
[23] See *IG* ii^2 1.

The apodektai

Records of contracts were kept by a *demosios* on behalf of the *boule* and it was his duty to give the lists of the sums currently due to the *apodektai*, the official receivers of public revenue (Aristotle *Ath Pol* 47 5). The *apodektai* deleted the records of those who did pay, and noted the defaulters. It then became the responsibility of the *boule* to take action against defaulters. When I say that the *apodektai* deleted the records of those who did pay, it is not clear whether *Ath Pol* 47 2-3 refers to one series of documents or two and, if it refers to two, it may be that only the notes of payments due were destroyed and the separate records of the contracts were not.[25]

The *apodektai* paid the revenue into the central state treasury in the 5th century. Payments were made from it by the *kolakretai*. There were other treasuries in the fifth century, including the Treasury of Athena and, after the decrees of Callias, the Treasury of the Other Gods; at some times these two were amalgamated. (W S Ferguson has set out the history of the Treasuries of Athena and the Other Gods.[26] The Other Gods were referred to in the Decrees of Callias of 434-433, Athena and the Other Gods were amalgamated about 407, they were separated in the 380s and amalgamated by the 340s). And there was the Delian League treasury, whose administration remained independent of the state treasury until about 411.

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[24] *Classics in Progress* p 242. See pp 198-199.

[25] See Rhodes 'Public Documents in the Greek States : Archives and Inscriptions' Part II *Greece and Rome* 48 2001 p 148 note 18; Thomas *Oral Tradition* pp 53-54 with note 28; and Sickinger *Public Records* pp 68-70.

The *apodektai* continued to receive the revenue in the fourth century. They apportioned (*merismos*) the money among the various spending authorities, like the theoric (for civil expenditure) and the stratiotic (for military expenditure) funds. The first extant reference for the *merismos* is a decree of 386 (Tod 116 = R&O 19). John Davies has suggested that the Law's correlate was presumably the *nomoi telonikoi*.[27] The *merismos* has rightly been cited as evidence that Athens was running a budget, working out how it could afford various amounts of expenditure, rather than just living from hand to mouth. We saw examples of the procedure in the two laws we looked at in some detail in Chapter Three - the Grain-Tax Law[28] and the Law on the Little Panathenaea.[29]

The naukrariai and the kolakretai

There were two other institutions in the tax administration field, which dated from the period before the time of this thesis but which were abolished in the 5th century. They are the *naukrariai* and the *kolakretai.*

Aristotle *Ath Pol* 8 3 says that '*naukraroi* had been set in charge of the naukraries, with responsibility for revenue and expenditure accruing; that is why it is written at

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[26] *The Treasurers of Athena.*
[27] 'Accounts and Accountability in Classical Athens' in Lewis *Ritual, Finance, Politics* p 205 and n 15.
[28] See p 104.
[29] See p 118.

many places in the laws of Solon no longer in use "the *naukraroi* to collect" and "to pay from the naukraric fund" '. *Naukrariai* were early divisions of the population of Attica. It is generally thought that the name implied a connection with the Athenian navy but alternatives have been suggested, such as a connection with temples. There are said to have been twelve *naukrariai* in each of the four old tribes, *phylai* (Aristotle *Ath Pol* 8 3). According to Cleidemus FGrH 323 F8 Cleisthenes raised their number to 50, to fit his new tribes, but according to Aristotle *Ath Pol* 21 5 they were replaced by Cleisthenes' demes. There is no evidence of their existence after 500, and if they did survive Cleisthenes' reforms, and were concerned with ships, they presumably disappeared in the wake of the enlargement of the fleet by Themistocles in the late 480s.[30] What their full duties were is speculative, but it has been argued that in the 7th century the *naukraroi* were the chief revenue collectors of Athens,[31] and that under the Pisistratids they collected taxes due to the state (such as the 5% or 10% tax I have referred in Chapter One).[32]

The *kolakretai* were Athenian officials in charge of spending public money in the fifth century. The date of their institution is not known, but they existed at least as early as the time of Solon (Aristotle *Ath Pol* 7 3). References in inscriptions and in Aristophanes show that they still had charge of spending public money in the 5th century, including the pay of jurors. They are not heard of after 411 and were probably abolished in that year, and an enlarged board of *Hellenotamiai*

[30] Rhodes *OCD*[3] p 1029.
[31] Compare Wallinga 'The Athenian *Naukraroi*' in *Peisistratos and the Tyranny* ed Heleen Sancisi-Weerdenburg p 143.
[32] See pp 20-24.

administered both the city's funds and the funds of the Delian League (compare Aristotle on the future constitution of Athens, *Ath Pol* 30 2).

Dioikesis

Dioikesis has usually been taken to mean the state's financial administration as a whole (compare Andocides 3 25, the formal title of Lycurgus ὁ ἐπὶ τῇ διοικήσει and *IG* ii^2 463, 36 referring to Habron, son of Lycurgus in 307-306). A recent new reading of c + e and f 9 of *IG* ii^2 333 (provision of cult equipment etc) - ἐκ τῆς διοικήσ[εως - has, however, prompted me to reconsider the meaning of the word.[33] In this case something (possibly redemptions of advance loans) was being paid out of the *dioikesis* and the presence of μερίζεσθ[αι in the previous line makes this more likely. Stephen Lambert quoted examples of ἐκ τῆς διοικήσεως in *IG* ii^2 1202 (decree of Aixone) 10-12 and Hyp. Fr 118. There are also some references to the phrase in Ionian cities. See *I Magnesis* (*on-the-Maeander*) 53, 70-71 (decree of Clazomenae); 97, 25-27 (decree of Teos); and *SEG* 41 1003 II 20-21 (Teos again).[34] These latter references are all cases where the source for costs of publication/hospitality/expenses is being specified.

This reconsideration led me to a more general question as to whether *dioikesis* as fund was separate from other funds, like the *stratiotika* and *theorika*, or whether it comprehended them. On the face of it *dioikesis* was separate from both (compare

the Grain-Tax Law where money from the sale of grain goes to the *stratiotika* in lines 54-55 but downpayment from the islands and the *pentekoste* goes to the *dioikesis* in line 59 (which may be a fund or the state's general revenue) and Aeschines 3 25 where the superintendents of the Theoric Fund are distinguished from almost the whole administration of the state (σχεδὸν τὴν ὅλην διοίκησιν ... τῆς πόλεως).

I am, of course, trying to answer a large question (of separateness) on the basis of a small proportion (presumably) of the references to *dioikesis* that originally existed and it is possible that there may have been different answers to the question at different times in the fourth century (compare Aeschines 3 25 again 'in earlier times, the city used to ...'). I have come to the conclusion that *dioikesis* was possibly like the modern English word 'revenue' which seems to expand or contract in common parlance, sometimes meaning the office to which one sends a cheque for payment of tax, sometimes the account or fund into which the tax authority puts the cheque, sometimes the general administration of taxes as a whole and sometimes the fund out of which the Government pays for, for example, education or defence. And this is quite aside from all its non-tax connotations.

My view, then, is that *dioikesis* certainly had a very wide meaning, like the state's financial administration as a whole; that, by concrete application of that, it could denote the totality of the state's regular turnover, the moneys received through the

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[33] Lambert 'Athenian State Laws and Decrees II' *ZPE* 154 2005 p 142. I am grateful to Stephen Lambert for making me rethink *dioikesis*.

apodektai and spent by the various authorities to whom the *apodektai* distributed them; that there is some evidence - certainly line 9 in this case - that it may have a more specific meaning like a particular fund but some will be reluctant to believe without good evidence to the contrary that there was a particular fund, either the 'float' of the *apodektai* or any other, which was called the *dioikesis*; that there is some evidence to suggest that some funds like the *theorika* and *stratiotika* were separate funds that were not comprehended by the *dioikesis*, but that there are not enough references to *dioikesis* for us to be absolutely sure of its meaning and that in any event its meaning may have changed several times in the fourth century.

Income and expenditure flows

Two charts from Jochen Bleicken's *Die athenische Democratie*, 2nd edition, attached to the end of this Chapter, bring together the flows of state income and expenditure. The first of the two charts shows the flow of income and expenditure in the fifth century. The income excludes liturgies and the *eisphora* and shows, on the left side, purely Athenian income and, on the right side, the income from Empire. All the income passes through the hands of the *apodektai* and then to the *kolakretai.* The second chart shows the flow of income and expenditure in the fourth century. The income excludes liturgies and distinguishes between the *eisphora* on the right side and other income on the left side. The other income

[34] I am grateful to Charles Crowther for drawing these Ionian references to my attention.

passes through the hands of the *apodektai* and then is subject to the *merismos* where it is divided between civil and military expenditure.

Taxpayers' records

The surviving sources give little information about any records that may have been kept of taxpayers' transactions in relation to indirect taxes. Presumably taxes were paid as transactions took place. As far as direct taxes are concerned, it is generally thought that the state did little to assess property accurately or even to record who owned what; and that direct taxation was based on self-assessment.[35] But there is rather more information available here, based on citizenship.

To be an Athenian citizen it was necessary to register in a deme, and a list of citizens was presumably held in each of the demes. Historians have discussed at some length how this list was translated into the lists of those liable for the *eisphora* and the liturgies. It is believed that demarchs had some responsibility for telling the *polis* who on these lists was liable for the *eisphora* and the liturgies,[36] whether you believe with Davies[37] and Rhodes[38] that there were lists of those liable for the trierarchy (in Rhodes' case from 357 : before this the responsibility laid with the

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[35] Davidson *Courtesans and Fishcakes* p 242; Finley *Land and Credit in Ancient Athens 500 - 200 BC*; Osborne *Demos* p 76; Gabrielsen '*Phanera* and *Aphanes Ousia* in Classical Athens' *Class et Med* 37 1986 p 99.

[36] Compare Faraguna *Athenaeum* 1997 pp 7-33

[37] *Wealth and the Power of Wealth* pp 24-25; and p 141 where Davies believed that the *eisphora* was administered by the demarchs until the introduction of symmories in 378-377.

[38] 'Problems in Athenian *Eisphora* and Liturgies' *AJAH* 7 1982 p 3.

generals) or whether you believe with Gabrielsen that there were no registers.[39] One instance of reporting occurs in [Demosthenes] 50 8-9 : 'for when you had voted that the members of the *boule* on behalf of the demesmen should report the names of those who were members of the deme and those who owned property in them, my name was reported for three demes, as my property was in land'.

What happened after the *eisphora*-payers and liturgists were identified? Isocrates 17 41 makes clear that when an *eisphora* was imposed, registrars *(epigrapheis)* were appointed, but presumably this did not amount to a land registry. It seems that the worth of the property was self-assessed for the *eisphora*, though checked by the *epigrapheis*. We do not, however, know where and by whom the assessments were stored, or how often they were revised. A Fuks compares the situation in Athens with the situation in the *Bellum Achaicum* in Polybius 38 15 11 where taxpayers were forced to pay contrary to their self-assessment (αὐτῶν προαίρεσις), that is, contrary to what they professed to have.[40]

There are a number of literary references relating to a declaration of assets for tax and related matters as follows. First, Isocrates 17 49 : 'Yet he is the man who, though he alleged that the slave whom he himself had spirited away had been enslaved by us, yet listed this same person in his **property-schedule (ἐν τοῖς τιμήμασιν)** as a slave along with his other servants, and then when Menexenus demanded that his slave give testimony under torture, Pasion brought about his

[39] *Financing the Athenian Fleet* pp 68-83.
[40] *JHS* 90 1970 p 83 n 35.

release on the ground that he was a freedman'. Second, Demosthenes 27 7 : '...in the tax-company (symmory) they agreed on my behalf to a tax of 500 drachmas on every 25 minas... **However, I had better inform you in detail what portions of the property were producing a profit and what were unproductive, and what were their respective values'.** Third, Demosthenes 42 18 : 'But you know the law, men of the jury, for you enacted it, that which expressly makes this provision, that those offering to exchange fortunes (*antidosis)* with one another, when they under oath report their inventories, shall swear also the following oath : **I will give you a true and honest inventory of my property except that in the silver mines, all of which the laws have made exempt from taxes'**.

These three references suggest that the *timema* of a man's property was comprehensive, certainly slaves in the case of the first reference and very likely other movable property and land. The sources generally, then, give evidence of reporting but rather less of record-keeping. Millett has suggested that the *antidosis* procedure (in the case of liturgies) in theory at any rate enabled the state to have public services performed by wealthy people without the need for a cumbersome and inaccurate registration of property.[41] However, the reference in Isocrates to *epigrapheis* may indicate that there could have been, as with modern UK practice, some kind of self-assessment and at least some checking by reference to records.

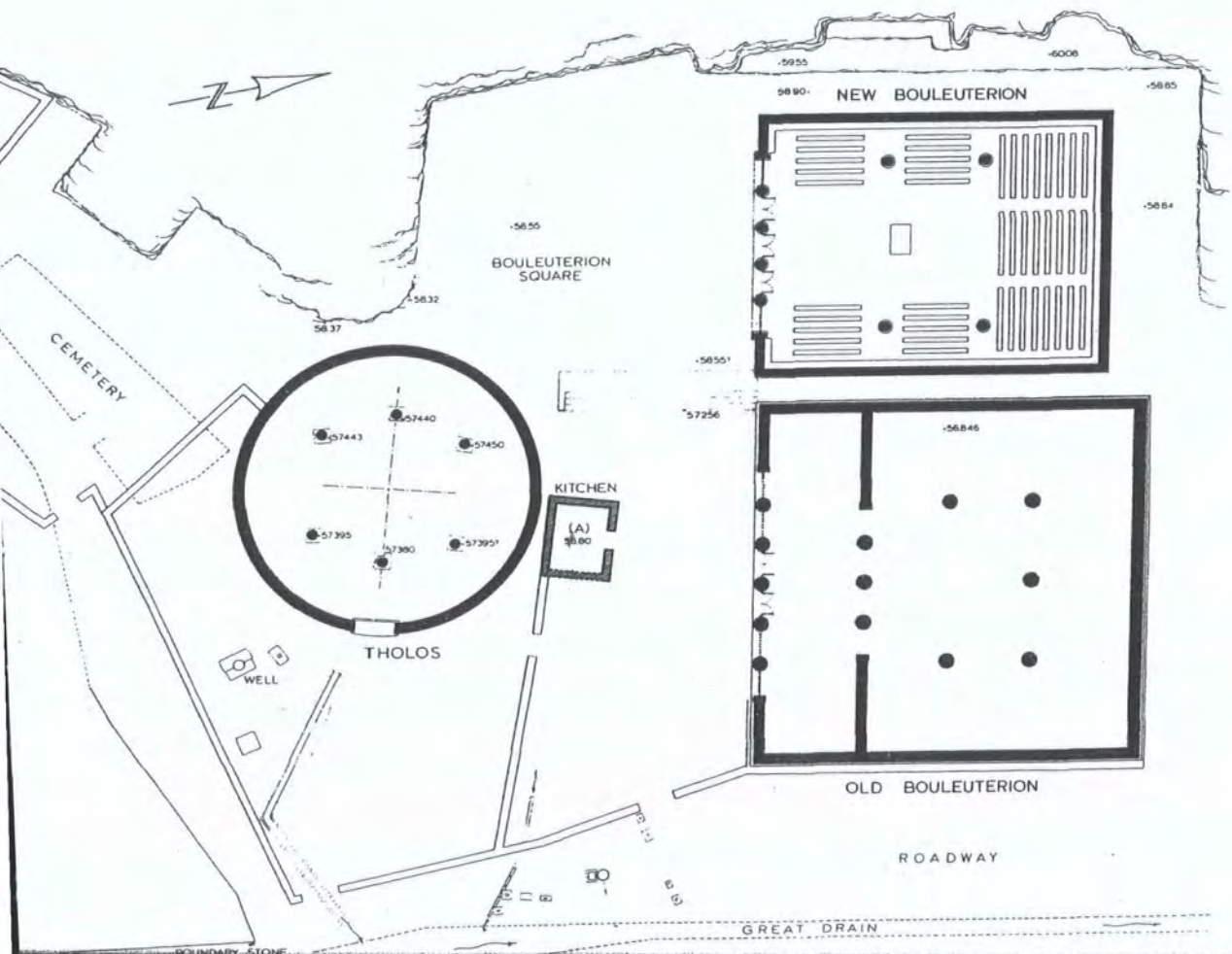
[41] *Classical Greece* ed Robin Osborne p 28.

A tax office on the outposts of Empire

I have referred above to the offices of tax administration in the Agora.[42] I now refer - at the end of this Chapter on how taxes were administered - to a tax office on the outposts of Empire. In Chapter Three (page 93 *et seq*) I discussed the *dekate*, the 10% tax on goods passing through the Bosporus. Xenophon *Hellenica* 1 1 22 records the fortification and establishment of a tax office *(dekateuterion)* at Chrysopolis - the modern Üsküdar in the suburbs of Istanbul - in 410 to collect this tax 'from vessels sailing out of the Pontus'. See the map at the end of this Chapter.

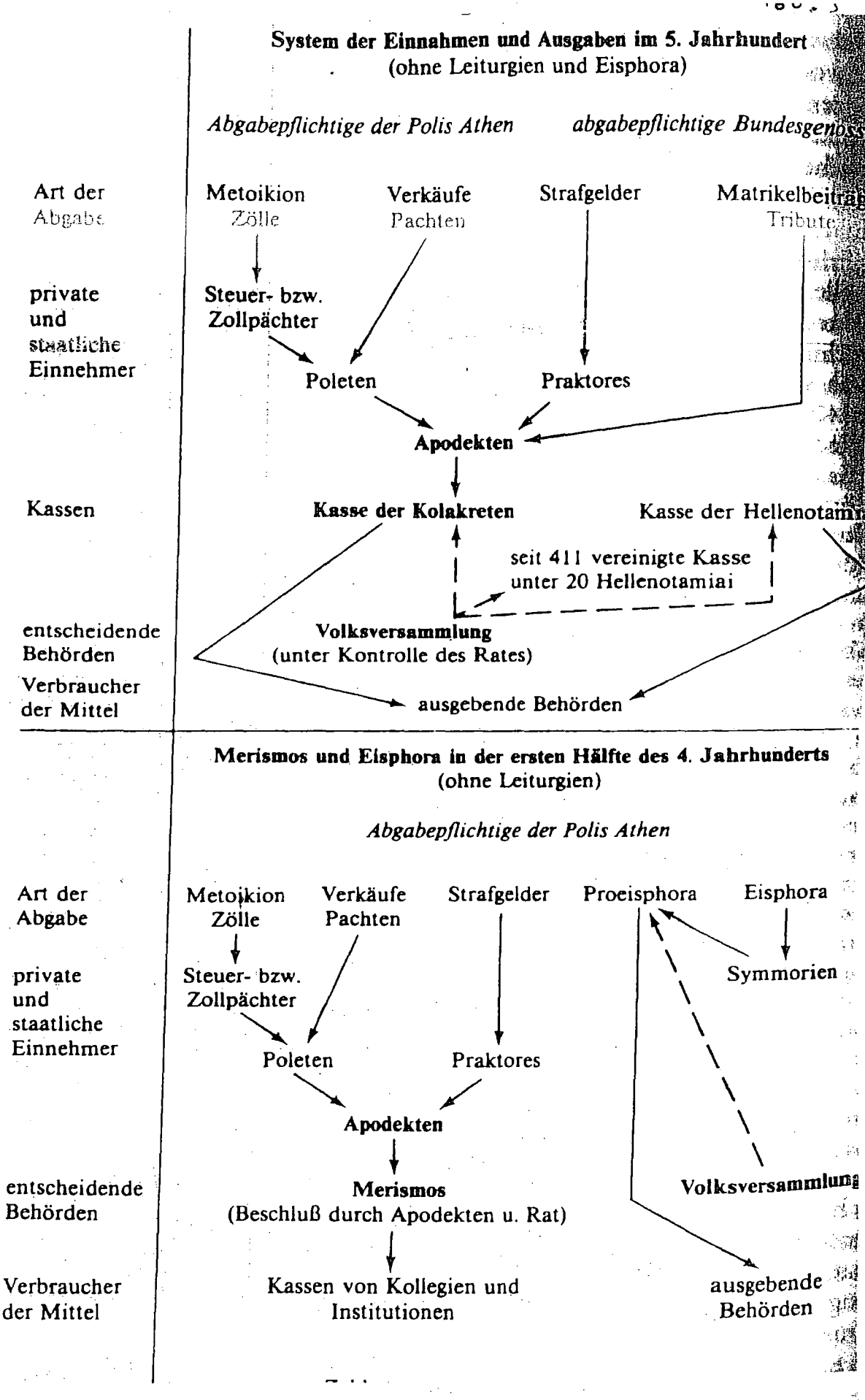
[42] See pp 141-143.

The main buildings of the Athenian tax administration in the Agora - the Old Bouleuterion (later called the Metroon) and the Tholos. It is believed that the tax-farming contracts were drawn up in these buildings.



T. Leslie Shear, Jr.

Plan of the main buildings of the tax administration



The general principles of Athenian income and expenditure

olis
on Atlas of the Greek and
World

FIVE

ATTITUDES TO TAX COMPLIANCE : TAX EVASION AND THE INVISIBLE ECONOMY

This Chapter looks at attitudes to tax compliance in ancient Athens and the extent to which tax compliance was achieved. Modern discussions of tax compliance normally distinguish between tax evasion (where people evade tax by breaking the law) and tax avoidance (where people avoid paying tax while still keeping within the law). Non-compliance in ancient Athens generally involved evasion rather than avoidance, but this evasion often involved, as modern tax evasion does, the invisible economy.

Tax compliance

I first look at six literary references to people paying their tax liabilities and discharging their obligations to perform liturgies.

First, Aristophanes in Lysias 19 42-43:

'Now, Aristophanes had acquired a house with land for more
than five talents, had produced dramas on his own account
and on his father's at a cost of five thousand drachmas,
and had spent eighty minas on equipping warships; on account

of the two, no less than forty minas have been contributed to *eisphorai*; for the Sicilian expedition he spent a hundred minas, and for commissioning the warships, when the Cypriots came and you gave them the ten vessels, he supplied thirty thousand drachmas to pay the light infantry and purchase their arms. The total of all these sums amounts to little short of fifteen talents'.

Second, an anonymous defendant in Lysias 21 1-5:

'...appointed to produce tragic drama, I spent thirty minas and two months later, at the Thargelia, two thousand drachmas, when I won a victory with a male chorus; and in the archonship of Glaucippus, at the Great Panathenaea, eight hundred drachmas on pyrrhic dancers. Besides, I won a victory with a male chorus at the Dionysia under the same archon, and spent on it, including the dedication of the tripod, five thousand drachmas; then, in the time of Diocles, three hundred on a cyclic chorus at the Little Panathenaea. In the meantime, for seven years I equipped warships, at a cost of six talents. Although I have borne all these expenses, and have faced daily peril in your service abroad, I have nevertheless paid the *eisphora* – one of thirty

minas and another of four thousand drachmas. As soon as I returned to these shores, in the archonship of Alexias, I was producing games for the Promethea, and won a victory after spending twelve minas. Then, later, I was appointed to produce a chorus of children, and spent more than fifteen minas. In the archonship of Eucleides I produced comic drama for Cephisodorus and won a victory, spending on it, with the dedication of the equipment, sixteen minas; and at the Little Panathenaea I produced a chorus of beardless pyrrhic dancers, and spent seven minas. I have won a victory with a warship in the race at Sunium, spending fifteen minas; and besides I had the conduct of sacred missions and ceremonial processions and other duties of the sort, for which my expenses have come to more than thirty minas. Of these sums that I have enumerated, had I chosen to limit my liturgies to the letter of the law, I should have spent not one quarter'.

Third, Thrasippus in Isaeus 4 27:

'Thrasippus, the father of Hagnon and Hagnotheus, has before now undertaken liturgies and paid the *eisphora* and otherwise proved himself a worthy citizen'.

Fourth, Phanostratus and Chaerestratus in Isaeus 6 60-61:

> 'Phanostratus...(and) Chaerestratus... have paid all the *eisphorai*, being numbered among the *proeispherontes'*.

Fifth, an unknown pleader in Demosthenes 47 54:

> 'They thought to get, not only so much, but far more, for they expected to find the stock of household furniture which I formerly had; but because of my liturgies and *eisphora* payments and my liberality toward you, some of the furniture is lying in pawn, and some has been sold'.

Finally, Apollodorus in [Demosthenes] 50 9:

> 'I was the first to pay the *proeisphora*, and I did not seek to get myself excused either on the ground that I was serving as a trierarch and could not defray the costs of two liturgies at once, or that the laws did not permit such a thing. And I have never recovered the money which I advanced, because at the time I was abroad in your service as trierarch, and

afterwards, when I returned, I found that the money from those who had resources had already been gathered in by others, and that those who were left had nothing'.

These examples illustrate that *eisphora*-payers were often the very people who had to finance liturgies as well. All liturgists were also payers of the *eisphora* ; what is disputed is whether, and if so how many, non-liturgists were payers of the *eisphora* too.

I now look at sanctions on both taxpayers and officials for **not** paying over taxes to the state.

Sanctions on taxpayers

First, two examples relating to the *eisphora.*

First, Demosthenes 22 53 suggests that defaulting *eisphora*-payers escaped the official collector by clambering over roofs and hiding under beds ('what if a poor man, or a rich man for that matter who has spent much money and is naturally perhaps rather short of cash, should have to climb over the roof to a neighbour's house or creep under the bed to avoid being caught and dragged off to gaol').[1] It appears, therefore, that gaol may have been a punishment for defaulting *eisphora*-

[1] Compare Millett *Lending and Borrowing in Ancient Athens* p 69.

payers: although it is disputed whether gaol was ever a punishment, it was certainly available as a precautionary measure against public debtors.

The second example relating to the *eisphora* is not a sanction on not paying the *eisphora* as such but the suggestion that difficulties in collecting the *eisphora* may have led to the institution of the *proeisphora*.[2] The earliest certain mention of the *proeisphora* is dated 364-363 (Isaeus 6 60). But a little earlier in 369 Athens made an alliance with her erstwhile foe, Sparta, in the face of the threat of Thebes. The Athenians decided, in Demosthenes' words (16 12), 'to pay the *eisphora* and to risk their lives for the safety of the Spartans'. Sinclair believes that the situation demanded the urgent raising of money and was one in which the richest Athenians, many of them well-known for their pro-Spartan sympathies, would have found the prepayment of property tax more acceptable. This is, however, an uncertain generalisation : Sparta had made itself pretty widely unpopular since the end of the Peloponnesian War.

Then there was a sanction on metics not paying their taxes. Ancient sources mention the *poletai* in association with the *metoikion* (Demosthenes 25 57; Pollux 8 99), not as lessors of the tax, which they surely were, but as sellers into slavery of metics who defaulted in paying it. Demosthenes says 'when she persisted....he seized her with his own hands and dragged her off to the auction-room at the aliens'

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[2] See Rhodes 'Athenian Democracy after 403 BC' *Classical Journal* 75 p 311. As Rhodes pithily put it, 'in the light of the fact that the Athenians clearly had difficulties in collecting the *eisphora*, it was decided that, whoever was out of pocket over the *eisphora*, the state ought not to be'; and Sinclair *Democracy and Participation in Athens* p 63.

registry (*poleterion metoikiou*), and if her tax had not happened to be duly paid, she would have been put up for sale, thanks to this man who owed his safety to her'.

In the field of indirect taxes, we have the reference in Demosthenes 35 28 to a 'thieves' harbour' (*phoron limen*) where Athenian indirect dues could be avoided, but it is unlikely that much revenue was lost by such smuggling, since otherwise we should expect it to have been suppressed.[3] We do not know precisely how the maritime tax was operated in Athens, but we have two inscriptions from other parts of Greece, perhaps a hundred years later, which indicate how the tax was operated in those states at that time. It is not unlikely that provisions of this kind were operated by Athens and other Greek states during the period of this thesis, and I therefore believe that it is worth looking at them in a little detail. And I look at a third inscription from Caunus probably from the first century AD, mainly because it is such a comprehensive set of customs regulations.

The first of the two inscriptions from other parts of Greece is a Decree of Cyparissia, dating from the 4th or 3rd century, laying down sanctions for not paying the import and export tax at Cyparissia in Messenia, which at that time was an independent *polis* in the southern Peloponnese.[4] The Decree provided that anyone importing or exporting goods had to make a declaration to the tax collector (*pentekostologos*). The penalty for not doing this was ten times the value of the goods, and if the importer/exporter undervalued the goods in his declaration, the tax

[3] Compare Stockton *The Classical Athenian Democracy* p 13.
[4] *IG* v 1 1421.

collector imposed a surcharge. A photograph of the inscription is at the end of this Chapter. The text is in the Epigraphical Dossier at the end of this thesis.

The second inscription is a law passed by 220 in Delos to regulate the trade in wood and wood products, which forbade sellers to offer their wares for a higher or lower price than they had declared on import to the Delian harbour officials (*pentekostologoi*) (lines 9-10).[5] Some historians have suggested that the purpose of this provision was consumer protection. This does not seem likely to me - how would consumers benefit from a law which forbade them from buying from importers at a lower price? I think that it is likely that the law was intended to ensure that the full amount of the *pentekoste* was paid. The law required importers to use the public wood scales to prevent under- or over-weighing (lines 1-2). Sales direct from the ship were also prohibited (lines 3-4). A photograph of the inscription is at the end of the Chapter. The text of the inscription is in the Epigraphical Dossier at the end of this thesis.

The third inscription, customs regulations from possibly the first century AD from Caunus, is on several large blocks of stone. The provision sets out the taxing measures,[6] for example, that the tax on slaves and salt shall continue to be paid in accordance with the existing regulations, but offers tax incentives to attract shipping into the harbour at Caunus, which had suffered from silting of the sea. (In this

[5] *ID* 509. 9-10 (=*SIG*^{3} 975; *Epigraphica* vol 1 ed Pleket 1 10. 9-10); Reger *Regionalism and Change in the Economy of Independent Delos* p 11.

[6] I am quoting from the account of the results of 35 years of research by Ögün and Isik published in 2003. For the text see Bean 'Notes and Inscriptions from Caunus' *JHS* 74 1954 pp 97-105.

context compare the tax incentives offered by some countries today.) It lays down regulations for goods in transit in three categories : first, cargoes brought into Caunus and immediately taken out again pay no duty and are not even registered; second, cargoes which stay at Caunus for longer than the second day but do not leave the ship must be registered but pay no import duty; and third, goods put on shore for conveyance to another destination must be registered but do not pay any import duty. In the last two cases - and this is the relevance of the inscription for this Chapter - goods that failed to be registered would be liable to confiscation, and the confiscated goods went to the tax collectors, not to the state. A photograph of the inscription is at the end of this Chapter.[7]

I think that these inscriptions are very significant, showing precise rules for collection of the maritime taxes in Cyparissia, Delos and Caunus. The first, more general, provision makes clear that Cyparissia was very anxious to prevent any tax evasion on imported goods. The second is rather more sophisticated and superficially has resonances with modern transfer pricing legislation (which seeks to counter prices of goods passing normally between related parties being manipulated to avoid tax). The third shows customs regulations in detail (and tax being used as an incentive) and the sanctions for non-compliance.

[7] I have referred to these regulations in the context of *ellimenion* in Chapter Three (pages 86-89).

Sanctions on officials

There were considerable checks on officials in Athens generally. There was a *dokimasia*, a vetting to check fitness for office. Prospective archons were asked about their ancestry and family shrines, their treatment of their parents, their payment of taxes (do you pay your taxes?), and their military service.[8] Accusations might be brought, and the candidates were given the opportunity to reply. Interim financial accounts had to be produced each prytany and at the end of the year financial accounts had to be produced (*logos*) with a general examination (*euthynai*).[9] Examples of people who fell foul of these procedures were Cimon, Pericles and Callistratus (although Callistratus was not necessarily condemned as an office-holder : possibly an *eisangelia* for being a *rhetor* and not speaking in Athens' best interests - compare Hansen *Eisangelia* where this is case no 87).[10] The *Hellenotamiae* some time in the 450s or 440s were condemned for embezzlement but the truth was discovered when nine had been executed and the *Thesmothetae* of 344-343 were deposed but reinstated.[11]

Tax-farmers had an obligation to the state and could be treated as public debtors if they defaulted. We saw a reference to guarantors in the Grain-Tax Law (line 29), and Demosthenes 24 97 declares that if holders of sacred or civil moneys fail to pay

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[8] Aristotle *Ath Pol* 55 3.
[9] Aristotle *Ath Pol* 48 3-5.
[10] Aristotle *Ath Pol* 27 1 (Cimon); Thucydides 2 59 (Pericles); [Aristotle] *Oec* II 1350 a 16-23 (Callistratus). I owe this survey to Professor P J Rhodes' Valedictory Lecture *Euthynai* (Accounting) on 9 May 2005.

the appropriate money to the Council-house, the Council shall recover the money by enforcing the statutes applicable to tax-farmers.

We do not know precisely what these statutes provided for but Euthycles, son of Euthymenides, of the deme of Myrrhinous, denounced for confiscation a tenement house belonging to Meixidemus of Myrrhinous, who was in debt to the public treasury of the Athenians. Meixidemus' debt had arisen from his going surety for various individuals who were undertaking public contracts : for Philistides, son of Philistides, of Aixone, who had contracted to collect the *metoikion* tax of 343-342 but had failed to produce his 6th, 7th, 8th and 9th payments of 100 drachmas, and had also undertaken to raise the 5 drachma tax in the mines but had not produced the 6th, 7th and 8th payments for this, of 125 drachmas each; for Telemachus, son of Hermolochus, a metic living in the Piraeus who had taken a share in the raising of the 5 drachma tax for Theseus but had failed to pay the 4th, 5th, 6th, 7th, 8th, 9th and 10th instalments of 100 drachmas ... for Callicrates, son of Callicrates, a metic living in the mining deme of Besa, who had taken a share in the raising of the drachma tax for Asclepius but had not produced the 7th, 8th, 9th and 10th payments of 36 drachmas 4 obols. The tenement house was in the event bought by Telemachus, son of Theangelus, of Acharnai for 3705 drachmas 2 obols. Since this met the sum of the outstanding debts, Meixidemus was presumably thus released from his obligations.[12]

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[11] Antiphon V *Herodes* 69 (*Hellenotamiae*); [Demosthenes] 58 27-28 (*Thesmothetae*).

Andocides 1 *On the Mysteries* 73 lists the categories of disenfranchisement for those that suffered *atimia*. Those who bought contracts for collecting tax and failed to pay for them, and those who gave security for the payment of the purchase-money for contracts for collecting tax, had to make their payments in the ninth prytany. Otherwise they had to pay double and their properties were sold.[13] Todd says that *atimia* was hereditary but that full payment (of the doubled debt) by the debtor or his heirs automatically restored his or their status as *epitimoi*.[14]

The invisible economy

I look now at what has generally been referred to as the invisible economy (that is, where people evade tax by putting their property out of sight).[15]

Lysias 20 23 links 'invisible' assets and tax evasion : 'That he was a friend of the people, I will prove to you. First of all, how many were the campaigns in which he served without once shirking his duty, can be told, from personal knowledge, by his fellow-demesmen. Then, when he might well have put his fortune away out of sight and refused to help you, he preferred that you should know of it, in order that, even if he chose to do wrong, he could have no chance, but must contribute to the *eisphora* and perform his liturgies'. Demosthenes 45 66 explains how men like

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[12] *Agora* XIX P26 and compare Robin Osborne *Demos* p 1 *et seq.*
[13] See Andocides 1 *On the Mysteries* ed MacDowell pp 106-107.
[14] *The Shape of Athenian Law* p 143.
[15] I have drawn on the work done by Cohen *Athenian Economy and Society* pp 194-201.

Stephanus, who wished to avoid liturgies and the *eisphora*, might use their banks to hide their property :

> 'This course of action, involving so great disgrace, he has adopted,
> men of Athens, with a view to evading his duties to the state
> and to conceal his wealth, that he might make secret profits by
> means of the bank, and never serve as choregus or trierarch,
> or perform any other of the public duties which befit his station'.

Demosthenes was himself 'heir to a long tradition of tax avoidance', as Cohen puts it. His father's estate, as set out in the litigation described in Demosthenes 27-31, would have made the elder Demosthenes liable for performing liturgies, but he seems to have kept his property 'invisible' and avoided performing any liturgies. His son, the statesman, was said by Dinarchus 1 111 to be the 'wealthiest Athenian' but never to have acquired anything that could be attributed to him (*phaneron*) (Dinarchus 1 70). John Davies says that 'even with all the allowance for the prejudice and caricaturing of Dinarchus, he gives the impression (1 69-71) that Demosthenes had little or no *phanera ousia* except his house in Peiraeus; and if Dinarchus' statement (1 69) can be trusted that this house had yielded only 50 drachmas in an *eisphora*, the unlikelihood that the *eisphora* was at a lower rate than one per cent puts the maximum value of the house at 5000 drachmas (and it may have been considerably less) ... The truth presumably was that by the 330s his personal fortune had become so inextricably mixed with his political moneys, of

which he himself was in some sense the bursar, that he could not make any declaration of it without committing political suicide'.[16]

Cohen argues that since the *eisphora*, liturgies etc 'were imposed only on those who appeared to own the largest amounts of property, the system provided direct motivation for the masking of assets and the growth of the "invisible economy"... But skill at hiding assets could have no adverse effect on state revenue : one person's success (in avoiding taxes) was attained at another's cost (in paying those taxes)'.[17] Cohen contrasts this with modern systems of taxation and says that where a change in the value of a resident's total property or income results in a difference in overall taxes due, the Athenian state received the same revenues or services without reference to overall economic conditions and without regard to the identity of the particular taxpayers ultimately liable. Cohen's assembly of the evidence of the invisible economy is convincing but I think that he exaggerates the difference between ancient Athenian and modern systems of taxation. Modern states, like ancient states, decide how much money they want to raise, and the more the yield of some taxes is reduced by avoidance/evasion, the more they have to try to raise by other means.

Cohen has recently gone further and argued that in fourth century Athens tax laws and administration effectively encouraged the growth of a clandestine (*aphanes*) economy which provided much of the capital investment required for maritime

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[16] Davies *Athenian Propertied Families 600 - 300 BC* p 138.
[17] *Athenian Economy and Society* pp 197-198.

commerce, although there is no indication in surviving sources that such an effect was intended. This flourishing commerce in turn created new wealth that, because of Athens' taxation policies, tended to remain within the clandestine economy, providing yet more potential capital for sea trade - thus fuelling the growth of Athens as the dominant entrepôt in the eastern Mediterranan, and fostering the private banks which expedited this trade.[18] I find Cohen's analysis on the progressiveness of the Athenian tax system and the resulting clandestine economy convincing, if a little overstated. The financing of maritime trade is, however, beyond the scope of this thesis but if what Cohen says about it is true, a flatter tax system might well have resulted in less clandestine activity ending up in the financing of maritime trade. I suspect that critics of Cohen's conclusion on maritime trade will focus on the nature of the evidence on which he relies.

Coin hoards

James Davidson has suggested that another way to hide your property was to bury it, and that this ancient tax-dodger's conjuring trick of coin hoards has been the very foundation of the modern discipline of numismatics.[19] In this connection Gabrielsen draws attention to the coin hoards at Thoricus in southern Attica in 296-294 and in Piraeus in 400-380.[20] Millett refers to Lysias (12 10-11), who had a

[18] 'Unintended Consequences? The Economic Effect of Athenian Tax Laws' *Symposion* 2001.
[19] *Courtesans and Fishcakes* p 244.
[20] '*Phanera* and *aphanes ousia* in Classical Athens' *Class et Med* 37 1986 p 109.

strongbox comprising 3 talents of silver, 400 Cyzicene staters, 100 Persian darics and 4 silver cups.[21]

In October 1969 the Belgian Archaeological Mission in Greece discovered a pot containing 283 silver tetradrachms, 4 triobols and 5 gold staters, carefully buried beneath the floor of a house in the city area of Thoricus (see the photographs at the end of this Chapter). It is very likely that for some reason unknown to us the owner of this treasure thought it safer to convert his money into *aphanes* at some date after 296-294. Gabrielsen cites a modern parallel in which the Danish tax authorities made unsuccessful attempts to identify the owners of a modern Danish coin hoard. Could the Thoricus hoard be an example of Athenian tax evasion? Numismatists I have spoken to about this are sceptical. Their reading of coin hoards is that they are bank deposits by any other name where, for whatever reason, people have not deposited the money in a bank. I accept that there is no literary evidence for people burying coin hoards to evade tax as there is for people putting money in banks to evade taxes. However, I suggest that any modern taxman would be surprised if the evasion of taxes was not at least one motive for burying a hoard of coins. Even if tax evasion was not the only motive in troubled times, a bag of coins under the floorboards is a form of wealth which probably would not be declared.

The tax system thus offered wealthy residents of Attica considerable incentive to place or keep their property in the 'invisible' economy; there, financial assets –

[21] *Lending and Borrowing in Ancient Athens* p 170 and n 13.

deposits and loans – constituted the least traceable form of unseen property. Athenians who kept their wealth concealed in this way were often able to avoid undertaking liturgies and paying taxes generally. In the appeals procedure against having to perform liturgies (*antidosis*), losers were almost certainly to be those who had maintained their assets in more visible form and so could be shown to have larger estates.

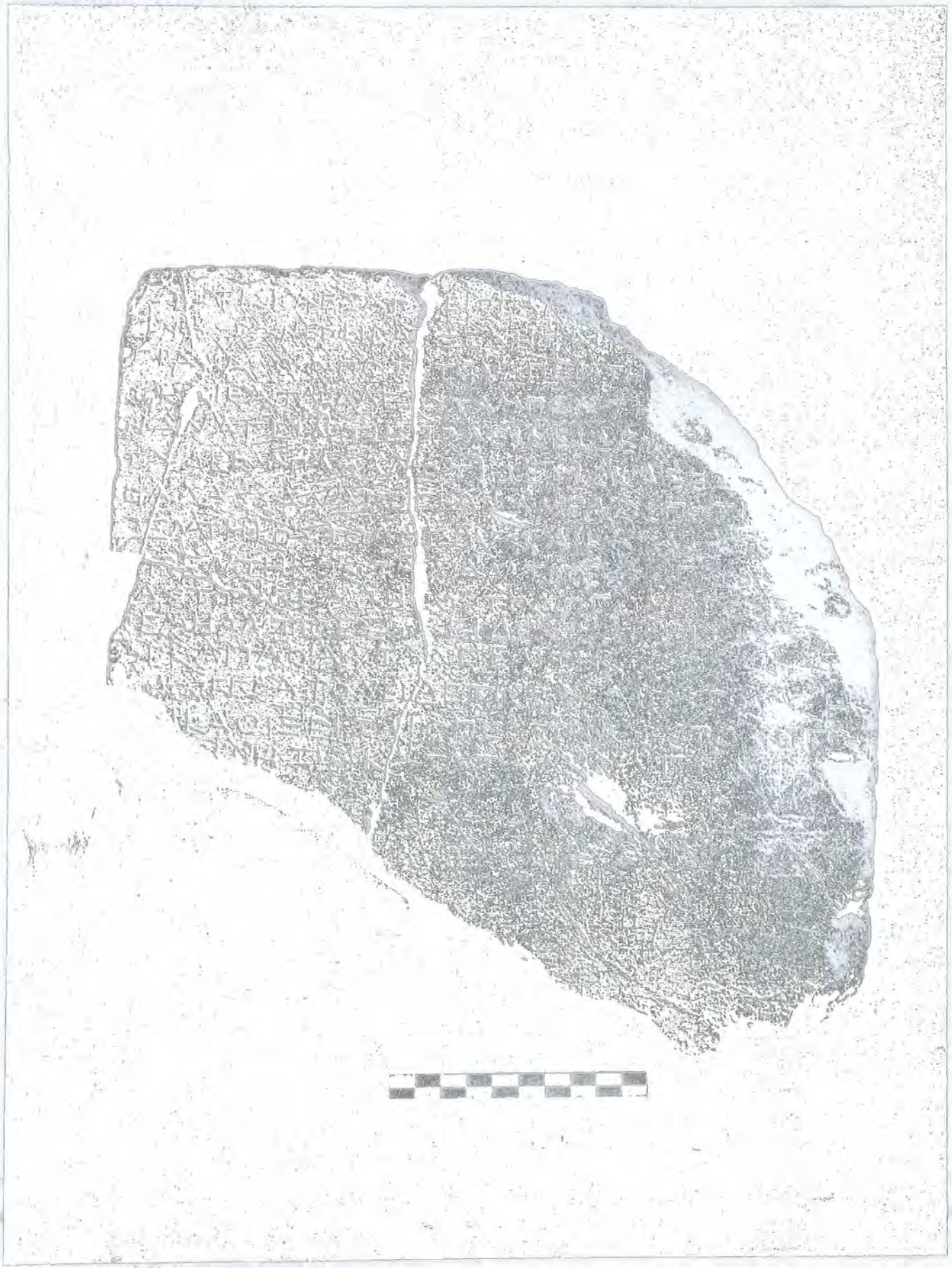
How compliant were the Athenians?

Estimates of modern tax compliance usually put countries in a league for the 'tax gap' (between tax that is due under the law and tax that is paid in practice) from about 5% to about 25%+, with 10% being fairly common. It is impossible to tell what the figure for ancient Athens would have been but, in relation to the invisible economy, the state did not, so far as we are aware, have any legislation at all about banks. In Demosthenes 45 66 (quoted above) Stephanus is seeking secrecy from the state. Only through placing funds with bankers in confidence and obtaining a yield thereon would Stephanus have been able both to 'conceal his wealth' and to obtain 'secret returns', and thereby avoid costly liturgies. Most modern states have legislation enabling their tax administrations to receive certain types of information about a bank's customers in order to protect their tax take. And they are anxious for other states to have similar legislation so that people cannot move money abroad tax-free as in the recent debate in the European Union about having a common regime for withholding tax from interest paid throughout the Union.

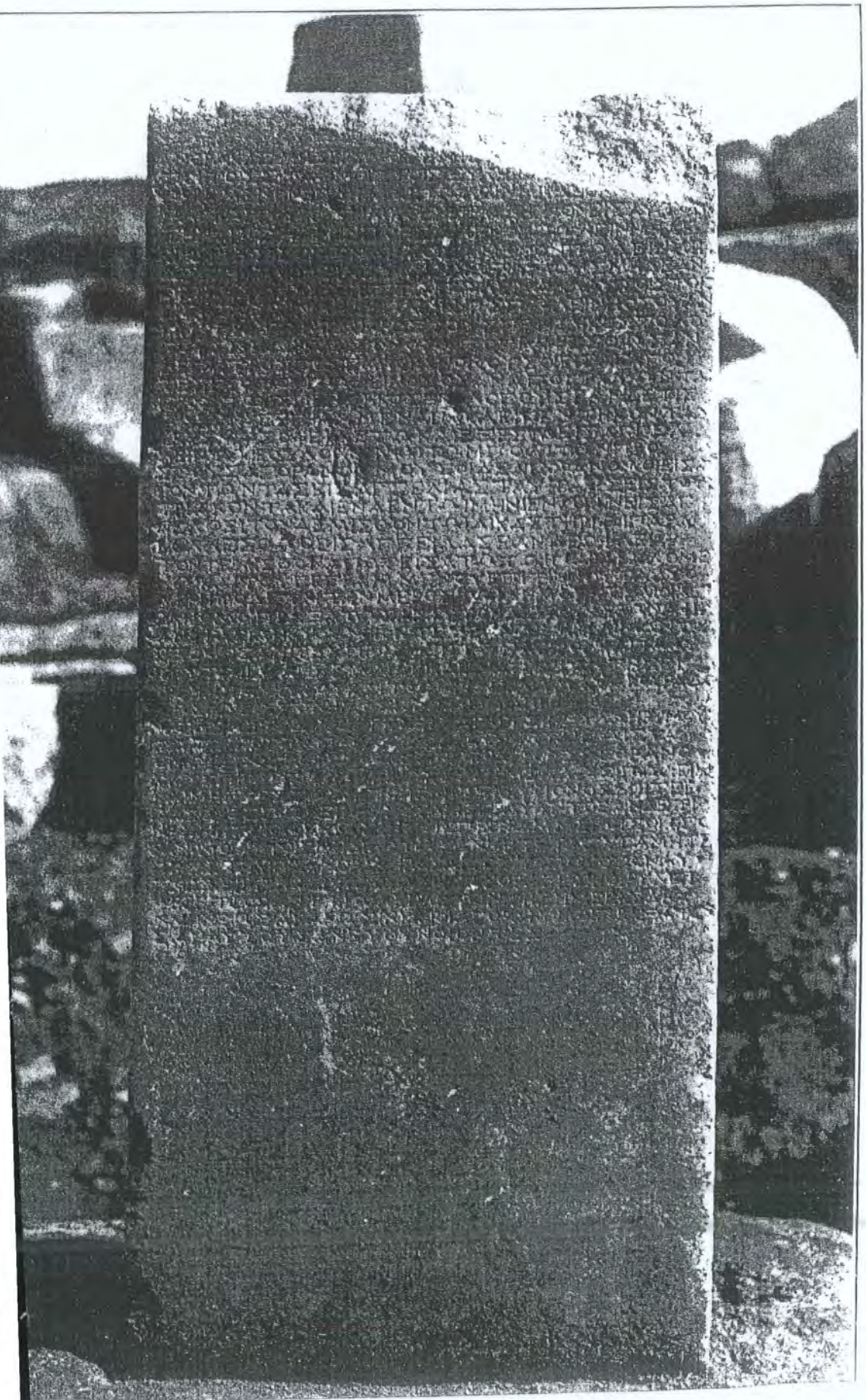
From the evidence we have of sanctions there seems to have been some effective deterrent from evading the *eisphora* and certainly some mechanism with the *proeisphora* to shift any loss of tax from the state to the 300 wealthiest individuals of the state. An Athenian tax evader was more likely to be challenged by a jealous fellow-citizen, whereas a modern one is more likely to be found out by official checks. And there seem to have been sanctions against *metoikion* non-payers. If the Cyparissian inscription is anything to go by and its provisions were replicated in Athens, there may have been on the spot financial penalties in the case of the import/export tax computed by reference to the value of the imported/exported goods. It is possible that the *eponion, hekatoste* and silver tax were collected at the same time as the transactions themselves took place (as under the modern deduction of tax at source). Beyond this we can only guess at what sanctions there were for other taxes, except that clearly potential *dekate*-defaulters would have had to have run the gauntlet of the garrison stationed at Chrysopolis, and 4th century *eikoste*-defaulters would have had to contend with the Athenian fleet. On the other hand, there seems to have been a fairly well-developed system of sanctions for public officials and tax-farmers.

It seems that the ancient Athenian state knew roughly what each tax should yield – compare Demosthenes 14 27 (an *eisphora* of 1% yields 60T, a tax of 2% yields 120T) - and tax-farmers must have had a pretty good idea of what to bid for the right to collect various taxes. (You knew what last year's contract was sold for, you

knew whether the contractors paid up, and you probably heard over the grapevine if the contractors did particularly well or particularly badly for themselves.) We may therefore presume that there was a reasonably effective system of sanctions for Athenian taxation but that the invisible economy could have resulted in a rather bigger 'tax gap' than in some modern tax systems.



Decree of Cyparissia



Caunus : the customs regulations on the western wall
of the Fountain building

Demosthenes was 'heir to a long tradition of tax avoidance' (Cohen) and was said never to have acquired anything that could be attributed to him (Dinarchus I 70)

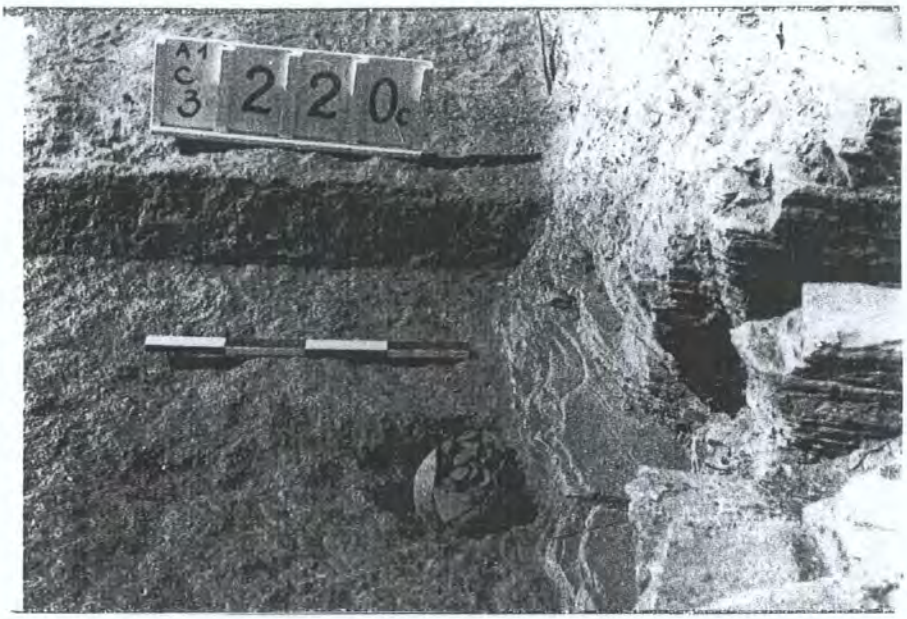


Fig. 72. — The pot containing the hoard.

Fig. 73. — Silver tetradrachm from the hoard.

Fig. 74. — Gold staters from the hoard.

ENDNOTE

SECOND CASE STUDY : THIRD CENTURY TAX-FARMERS IN COLOPHON

This second case study looks at third century tax-farmers at Colophon in Asia Minor. Chapters Four and Five summarised how tax-farmers operated in Athens and what sanctions there were for maladministration during the period of this thesis.[1] The discovery of the Grain-Tax Law of 374-373 advanced our knowledge of these matters but what further developments ensued? An inscription from the mid-third century published in 1998 (the same year as publication of the Grain-Tax Law) discovered at Claros gives us an indication of such further developments. A photograph of the inscription is at the end of this Endnote. The text of the inscription is in the Epigraphical Dossier at the end of this thesis.

The inscription was discovered in the ruins of the sanctuary of Apollo at Claros where (according to the inscription) it was set up. It was published by Étienne and Migeotte in *BCH* 122 1998 and was reported in *SEG* 48 1404. The inscription records two decrees about a scandal involving tax-farmers at Colophon and Colophon-by-the-Sea (the second decree appears first).

Both Colophon and Notion on the coast not far away paid tribute to Athens in the fifth century. The inhabitants of Colophon were expelled from their city by Lysimachus in 294 to set up a new Ephesus but were allowed to return in 289.[2] Excavations at Notion have apparently shown that many inhabitants of Colophon resettled there, the name being changed to Colophon-by-the-Sea.

Claros was in the territory of Colophon and contained the famous temple and oracle of Apollo. It was excavated before the First World War and after the Second World War, and finally from 1987.

Translation

I have found it easier to read the second, earlier, decree first, that is, lines 33-46 of the inscription, then the first, later, decree.

(First, later, decree, lines 1-32)

'Under Konnion, on the 23 (or 28) Poseidon, it was decided by the Council and the people, Poses, son of Apollonius, put a proposal of the *epimenioi* to the vote; since, in the past, certain citizens, farming taxes, not of the city, but from elsewhere, put pressure contrary to justice on those who have received the right to hold property in the territory, be it decided by the Council and people that it should not be allowed for any citizen nor inhabitant of the territory of Colophon to farm taxes from elsewhere except from Colophon-by-the-Sea; that whoever farms or takes a part in farming or receives some of the revenues of the taxes in kind in their courtyard is to be liable for a thousand drachmas which will be consecrated to Apollo; that anyone who wishes may denounce him to the *nomophylakes,* receiving half the sum; if an individual suffers an injustice from one of the tax-farmers or the tax-farmer from the individuals there shall be summonses in accordance with the law, and the trials shall be held at the same time as the proceedings relative to contracts and to tax farming in accordance with the ordinance of the king; that this decree should be inscribed on a stone

[1] See pp 146-150 and 170-172.

stele and erected in the sanctuary of Apollo; also the decree voted under Sittas on the proposal of the *epimenioi* so that no citizen pays taxes contrary to justice; that the *poletai* should award the contract for the work and that the *oikonomos* should pay the money for the work'.

(Second, earlier, decree, lines 33-46)

'Under Sittas, the 24 (or 27) Metageitnion, it was decided by the Council and the people, Xoutos put a proposal of the *epimenioi* to the vote; so that no citizen should pay taxes contrary to justice, be it decided by the Council and the people: if anyone brings lawsuits arising out of tax farming against one of the Colophonians living at Notion or at Colophon or in the *phrouria* of Colophon - except those registered at Notion or at Colophon[3] - that he should be liable to half as much again of the money if he is convicted; that the recovery shall be made against him as after a judgement for extortion against the law; that he should besides be liable for a thousand drachmas to the god; that anyone who wishes may denounce him receiving half of the sum'.

Notes

- Line 7. Gauthier would have expected ἠνώχλουν rather than ἐνόχ[λου]ν and comments that the photograph does not allow any verification. On παρὰ τῆς πόλεως ἀλλ' ἄλλοθεν : Étienne and Migeotte think that tax collectors

[2] L and J Robert *Claros I* pp 83-85.

[3] I am grateful for the comments made by members of Professor Robert Parker's Greek Epigraphy Workshop in Oxford when I led a discussion on this inscription in October 2005. I am particularly grateful to Peter Thonemann who suggested that the exception in line 40 qualified τις in line 37, not the taxpayers in line 39. I discuss this in the summing up of the inscription below.

have (lawfully) contracted to collect taxes for, for example, Ephesus, and have been trying to collect these taxes from people with land in the χώρα of Colophon, and that the decree forbids such collection; Gauthier thinks that the tax collectors have unjustly (as Colophonians) contracted, and that the decree forbids them to take such contracts. Gauthier seems right, because there would otherwise be no point in lines 10-13 if applied to people who lawfully take an Ephesian contract.

- Line 8. τοὺς ἐνεκτημένους τοὺς ἐν τῆι χωραι. According to Étienne and Migeotte these were non-citizen farmers living inside the urban centres who were apparently ignorant of the tax laws. The fraud may have been detected when the regular taxes were due, and the farmers refused to pay twice. Gauthier translates 'proprietors of our land'.
- Line 12. Κολοφωνίων. Compare *I Magnesia* 53 lines 75-77 Κολοφώνιοι οἱ τὴν ἀρχαίαν πόλιν οἰκοῦντες.
- Line 13. Κολοφῶνος τῆς ἐπὶ θαλάττηι. Compare *i Magnesia* 53 lines 78-79.
- Line 14. μετάσχηι. Implies a syndicate of tax-farmers (μετέχειν), distinguished from sole tax-farmers (ἀρχώνης) - compare Andocides 1 *Mysteries* 133. This would confirm the existence of syndicates of tax-farmers outside Athens.
- αὐλῆι. Refers to tax-farmers who stored their products in their courtyard, and suggests that at least some taxes were paid in kind. See Hellmann *Topoi* 4 1994 p 135, who says in relation to Delos that such a courtyard was an essential element in a rural property and that in certain cases it was the whole farm.

- Line 15. τούτων τινά. Refers to τέλη, 'some of these' indicates the revenues of the taxes in kind. The context is against meaning 'some of these (tax-farmers)', τινά being masculine singular.
- Line 18. τοὺς νομοφύλακας. Before this inscription they were known by reference to only one text (see *BCH* 39 1915 p 45).
- Line 23. κατὰ τὸ διάγραμμα τοῦ βασιλέως. This occurs only in the later decree and probably refers to the farming of royal taxes. The king could be Lysimachus (before 281) or a Seleucid (Antiochus I 281-261 or Antiochus II 261-246) or someone after the middle of the third century. It is clear that both cities were subject cities at least at the time of the later decree, and the fact that the king is not named may suggest that the cities had been subject cities for some time.
- Line 30. τοὺς πωλητὰς. That is, those who sold the tax-farming contracts - compare, in Athens, the *poletai* records in *The Athenian Agora* Vol XIX.
- Line 40. γράφωνται. 'Registered' to be preferred to 'accused'. The inhabitants of φρούρια registered in Notion and Colophon were probably members of civic militiae stationed at those sites, and were clearly liable to the taxes like everyone else.
- Lines 45-46. The verb φαινέτω reflects φάσις in Athens and other cities where the informer was rewarded by half the fine.

Summing up of what the inscription says and dating of the inscription

The earlier decree provides that no citizen should pay taxes contrary to what is just. The penalty payable by a guilty tax-farmer is the tax that has been wrongly

paid plus half that amount and 1000 drachmas to Apollo. The inscription lists three categories of citizens - those living at Notion, those living at Colophon and those living in the *phrouria*.

The later decree is concerned with a particular category of foreigner, that is, those who have received the right to own property in the territory or, as Gauthier puts it, land-owners in our territory. The decree provides that neither a citizen nor a foreign resident tax-farmer may levy tax on these people except that of Colophon-by-the-Sea on the footing that these foreign landowners dated from 294-290 when the Colophonians were expelled from Colophon. The penalty arrangements are similar to those of the earlier decree, and the taxes have to be in conformity with the royal ordinance.

Étienne and Migeotte define the guilty tax-farmer in the earlier decree as anyone who brings lawsuits arising out of tax-farming against one of the Colophonians living at Notion or at Colophon or in the *phrouria* of Colophon, except those registered at Notion or Colophon. It was suggested at the Oxford Workshop which discussed this inscription (see footnote 3) that this exception qualifies the tax farmer, not the taxpayers. I wrote to Migeotte with this interpretation, observing that the concept of a Colophonian citizen resident in the *phrouria* but not registered in Notion or Colophon seemed self-contradictory - if he was not registered, how could he be a citizen? If our interpretation were right, there would then be a symmetry between the two decrees, in that both decrees would be trying to protect Colophonian residents against non-local taxes, the earlier decree being directed against non-locals trying to collect (presumably non-local)

taxes from Colophonians, the later decree being directed against Colophonians trying to collect non-local taxes from persons resident in Colophonian territory. In his reply Migeotte did not accept our objection to his reading because in his view all the people concerned were citizens of either Notion or Colophon and that there were two types of civic lists, one for those living in Notion or Colophon and one for those living in the *phrouria*. He agreed that the matter was not free from doubt, although on our interpretation the sentence would have been badly drafted (which we accept). He did, however, say that he found our symmetry argument 'seductive'. My view is that, while the matter is certainly not free from doubt, the stated purpose of the earlier decree, that is 'so that no citizen should pay taxes contrary to justice', on balance favours our revised interpretation.

Étienne and Migeotte discuss the dating in some detail. Of the four names mentioned in the decrees (lines 1, 3-4, 33 and 34-35) only that of Poses has a patronymic. Konnion and Sittas appear several times in an inscription at the end of the fourth century (Migeotte *Les souscriptions* 1992, number 69), but not the other two. They say that the script of the inscription is more similar to that of an inscription dated to the second half of the third century (Metras of Cyzicus) (*BCH* 39 1915 p 36) than the inscription at the end of the fourth century. But they admit that it has similarities to the script of that inscription. The dating of the founding of Colophon-by-the Sea appears reasonably secure, but there is plenty of room for discussion of the date of the royal *diagramma,* which Gauthier links with Antiochus I or II. The inscription has in the light of all the

evidence been generally dated in the first half of the 3rd century BC, possibly about 250.

Greek taxes and tax-farming

The inscription is valuable in throwing light on the relationship between Colophon and Colophon-by-the-Sea. Συνθήκη is specifically referred to in two documents and there are clear indications of *sympoliteia* (common magistrates, calendar, defence and coinage). But the main relevance of the inscription to this thesis is the tax aspects of it.

There are three particular aspects to which I would draw attention.

First, we have seen tax-farmers forming syndicates in Athens. Andocides 1 *On The Mysteries* 133-134 has references to μετέχειν, with which we can compare μετάσχηι in line 14 of this inscription. There are no references of this kind in the Grain-Tax Law, but we have there references to symmories - syndicates - of six tax-farmers in line 33 and even if you agree with Moreno's re-interpretation of the Law and take the view that these symmories were groups of taxpayers, not tax-farmers, you would probably accept - with Moreno - that this does not exclude a leader - ἀρχώνης - of the tax syndicate. So we can say that tax syndicates continued into the third century.

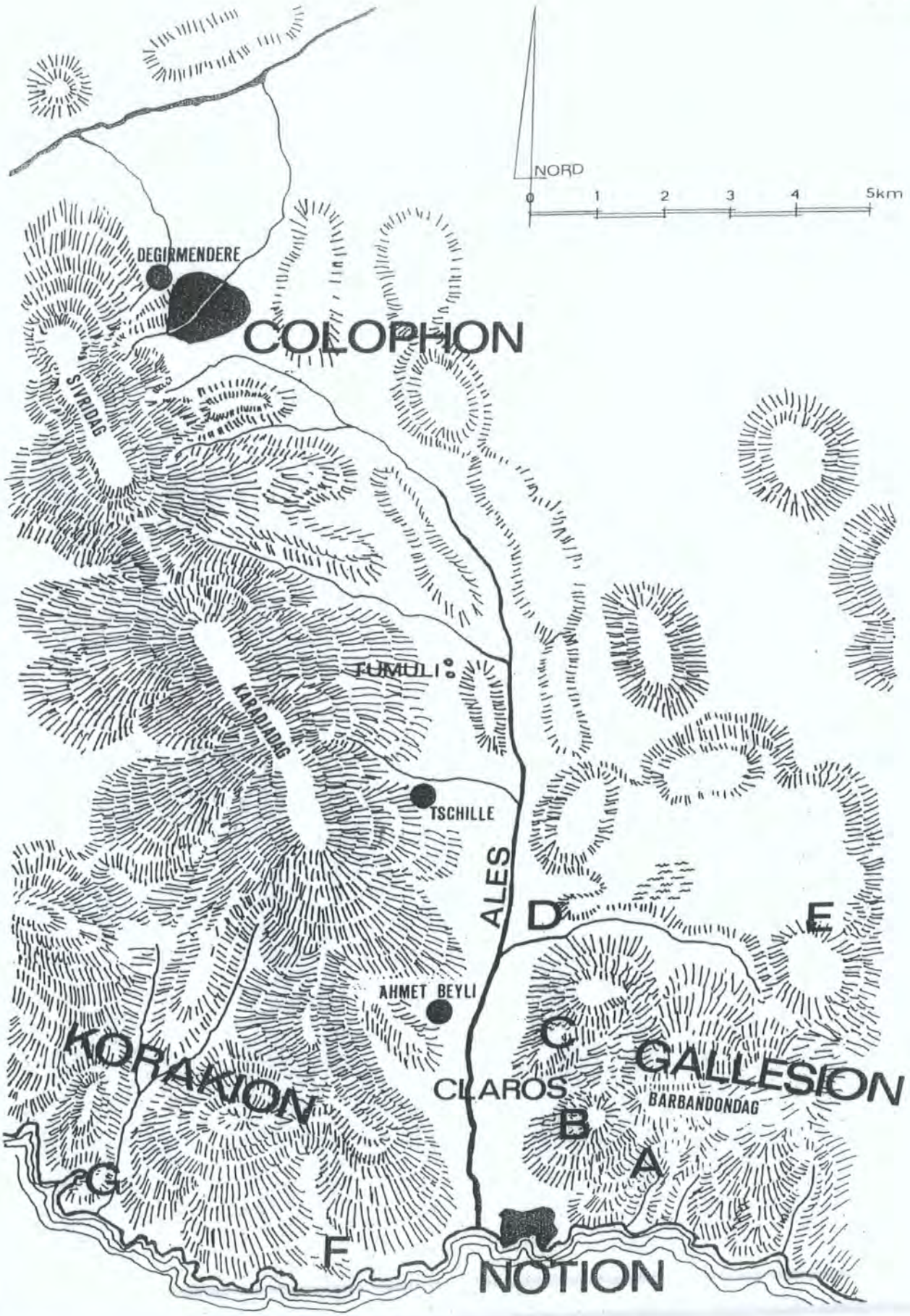
Second, it is clear that in the Grain-Tax Law the tax-farmers were to collect the grain and take it to Athens (lines 10-15), where it was sold (lines 40-44) and the proceeds given to the *stratiotikon* (lines 54-55). I have argued that the Grain-

Tax Law was the only recorded example of Athenian taxes being paid in kind during the period of this thesis. The Colophon inscription also seems to provide for payment of at least some taxes in kind - compare αὐλῆι in line 14. The tax-farmers presumably paid the Colophon authorities for the right to collect the tax, and their profit was the difference between what they paid the Colophon authorities and the tax they received whether in cash or in kind. Pleket did not see this as quite so clear. He focused on the alternative translations of τούτων τινά but, however you translate these words, it seems to me, as Étienne and Migeotte argue, that ἀργύριον in line 41 is referring to the fine, not the whole of the tax-farmer's receipts. So I see this inscription as confirming the practice of levying taxes in kind (after the Grain-Tax Law).

Third, the inscription gives a good idea of the sanctions on tax farmers for maladministration - see line 15 *et seq*. The guilty tax-farmer has to pay the tax that has been wrongly paid plus half that amount and 1000 drachmas to Apollo. We have no provisions of this kind in the Grain-Tax Law. What we do have is guarantors in line 29, as indeed we do in Andocides and we saw in Chapter Five what happened to Euthycles of the deme of Myrrhinous, who acted as guarantor for some tax-farmers and on their default had his property confiscated. As I also said in Chapter Five, Andocides *Mysteries* 73 includes in the list of those who could be disenfranchised and therefore suffered *atimia* those who bought contracts for collecting tax and defaulted on paying the proceeds to the state.[4] These, however, are all examples of tax-farmers not paying over to the state the tax they had collected. In the Colophon inscription we are looking at tax-

[4] See p 172.

farmers behaving contrary to justice against *taxpayers* and I am not aware of this offence in the surviving Athenian sources.



Notion, Claros and Colophon

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Sondage 1a à l'ouest du grand autel d'Apollon.

Sondage 2a entre temple d'Artemis et temple d'Apollon.

PART THREE TAXATION IN SOME OTHER STATES AND TAX ARRANGEMENTS ATHENS AND SOME OTHER STATES MADE WITH EACH OTHER

Part Three deals with what modern tax administrations would call 'international' matters. That is, tax regimes in some other states and tax arrangements Athens and some other states made with each other.

Chapter Six looks at taxes in some other states, both in Greece and elsewhere, including those which threatened Athens at the beginning and at the end of the period of this thesis, that is Persia and Macedon respectively. Our knowledge of taxes in these other states during the period of this thesis is sometimes more sketchy than it is in Athens, but where it exists, it often suggests a wider tax canvas in the state concerned than the particular fragment of information itself. And recording what we have puts Athens' taxes in some kind of context.

Chapter Seven looks at some tax arrangements which Athens made with some other states and individuals, and at arrangements some states other than Athens made with each other (again to put Athens' inter-state tax arrangements in context). These mainly involve giving tax exemption (*ateleia*) or tax equality (*isoteleia*) to citizens of the other state, either collectively or individually and either on a reciprocal basis or to reward services. Chapter Seven also deals with what we would today call diplomatic immunity, that is, states giving tax exemption to *proxenoi*, who represented other states.

This is not an exhaustive list of taxes and arrangements,[1] but I believe that it gives a representative picture of the evidence available.

[1] For a fuller account of *ateleia* and *isoteleia* see Henry *Honours and Privileges in Athenian Decrees* pp 241-261, and for a fuller account of proxenies see Walbank *Athenian Proxenies of the Fifth Century BC* and Marek *Die Proxenie*. I am grateful for the opportunity Alan Henry and Michael Walbank both gave me at the British School at Athens to discuss these issues.

SIX

TAXES IN SOME OTHER STATES

This Chapter highlights a sample of what we know of taxes in other states.[2]

Two early maritime taxes

I begin with two early examples of states apparently levying maritime taxation.[3]

The first is a 6th century inscription recording some of the resources used for the construction of the Chersiphron-Metagenes temple at **Ephesus**. Much of the inscription is unintelligible but John Davies has suggested that the words indicate that some kind of turnover tax was being levied. Among the items listed is 'silver fr[om the] flee[t---] seventy mnai'. It has been argued that this may have been some kind of maritime tax.[4]

The second is a newly-deciphered Aramaic text of an erased customs account from 475 on the Ahiquar Scroll from **Elephantine**.[5] The customs duties were collected from Ionian and Phoenician ships and handed over to the royal treasury. The Ionian ships paid duty in silver and gold of about one fifth of the imported goods, a harbour tax and an oil tax. There were also duties on exports. This inscription is interesting because it

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[2] Other than what we know from tax arrangements, which are dealt with in Chapter Seven.
[3] I am grateful to Jack Kroll of the American School of Classical Studies in Athens for drawing these examples to my attention.
[4] *Die Inschriften von Ephesos* Ia 1; *Money and its Uses in the Greek World 2001* p 121.
[5] Yardenis 'Maritime Trade and Royal Accountancy in an Erased Custome Account from 475 BCE.

shows that Ionian ships were paying import and export taxes as early as 475, and that Ionian states might have themselves levied such taxes at this time.

Corinth, Cyzicus, Delphi, Mende, Xanthos and Boeotian cities

Now, six states with evidence of taxes of various kinds - Corinth, Cyzicus, Delphi, Mende, Xanthos and Boeotian cities.

[Aristotle] *Oeconomica* 2 1346a-b relates that Cypselus, tyrant of **Corinth** c.657-627, ordered the Corinthians to make a return of their possessions and levied a 10% tax on them. Some have seen a parallel here with Pisistratus, although doubt has been expressed whether Cypselus did levy the tax.[6] Cypselus' son Periander, c 627-587, was said to have raised 'no other taxes but was satisfied with those on the market and the harbours' (Heracl Lemb. 20 = Ar. Fr. 611 20 Rose), which suggests that he may have abolished some of the taxes his father levied or that the tradition about his father was invented. I refer later in this Chapter to the tolls or taxes on the *diolkos* across the Isthmus of Corinth.[7]

A decree of the 6th century from **Cyzicus** on the Propontis mentions five taxes - *andrapodonia* (slave-dealing), *hipponia* (horse-dealing), the *talanton*, the *nausson* and the *tetarte* (fourth), in addition to taxation from which an individual might be given

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on the Ahiquar Scroll from Elephantine' *Bulletin of the American Schools of Oriental Research* 293, pp 67-78.

[6] Salmon *Wealthy Corinth* p 196.

[7] See p 206.

exemption.[8] The first two clearly concern taxes on the sale of slaves and horses. The *talanton* looks like a tax on the use of public scales. The *nausson* seems to be a tax on the movement of goods by boat. The *tetarte* is less easy to explain, not least because it is at so high a rate - 25%, although I referred in Chapter Three to the 25% tax on incoming goods at Leuke Kome.[9] Whatever the particular detail of the taxes, it is interesting that there was such a range of taxes in Cyzicus as early as the sixth century.

An Amphictyonic decree at **Delphi** dated between 400 and 356 refers to taxes levied in the harbour by the Amphictyons. In particular, it seems to exempt from the payment of the harbour tax (*ellimenion*) certain persons who arrive and depart on a mission (*pompa*), that is the *hieromnemones*, the *pylagorai*, and those who accompany them. The victims of a violation of this privilege could place charges in the Amphictyonic Council, on the same conditions as the *theoroi*.[10] Also, there was an appeal for gifts for the rebuilding of the Temple of Apollo at Delphi after a disaster from either fire or earthquake reduced it to ruins in 373-372. We have a number of records of gifts. Tod 140 = R&O 45 is the record for Spring 360, giving a mixture of '2nd obol' levies and voluntary gifts from states outside the Amphictyony and individuals - at each session of the Amphictyonic Council a list was drawn up and inscribed of those states or individuals who during the past half-year had contributed in money or in kind and of these lists numerous fragments survive. It seems likely that several of the contributions came from a poll tax of some kind - compare *epikephalion* in [Aristotle] *Oec* II 1346

[8] Pleket *Epigraphica* Vol I 1964 p 34.
[9] See p 97.
[10] *SEG* 44 425 (LeFèvre *BCH* 118 1994 pp 99-112) and *SEG* 45 469 (Salviat *BCH* 119 1995 pp 565-571).

A5. The largest gifts were made by states, but some came from individuals. In this record seven gifts of states are recorded - from Megara, Troezen, Cyphara and (outside the Amphictyony) Naxos, Messenia, Naucratis and Apollonia - and 28 individual gifts totalling 8530 drachmas altogether. The individual donors, who include six women, are from Sparta, Arcadia, Phlius, Athens, Thebes, Thespiae, Pharsalus, Larisa, Apollonia, Tragilus, Naxos, Phaselis, Syracuse and Selinus. A commission of *naopoioi* ('temple builders'), representing the members of the Amphictyony, collected the funds.[11] The 'first obol', a levy of one obol per person in the member states of the Amphictyony, was collected in 366-361 and a 'second obol' in 361-356. The people of Apollonia contributed a shipment of barley.

There is a reference to taxation in **Mende** in [Aristotle] *Oeconomica* 1350a

> 'The people of Mende used to meet the expenses of administration from harbour and other duties, but refrained from collecting the imposts on land and on houses. They kept, however, a register of the owners, and when the state was in need of funds, they collected the arrears. Meanwhile the owners had the advantage of trafficking with their whole property undiminished by any payment of percentages.'

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[11] Ian Rutherford has recently assembled some neglected data from the accounts of the Delphic *naopoioi*, particularly focusing on Keian *Theoria* to Delphi *ZPE* 147 2004 pp 107-114.

As Hodkinson has observed, this suggests that the Mendaians were unusual, not in levying capital taxes, but rather in their method of collection.[12]

In **Xanthos**, there is a trilingual edict - with recently discovered fragments of Greek and Lycian text, the third is Aramaic - concerning exemption from commercial taxes dated 341-340 - 336-335 (the dates of Pixodarus' satrapy).[13] There was a tax on commerce (*dekate*) from which the inhabitants in the nearby valley were exempted by the satrap.

Finally, on the basis of epigraphical evidence, largely from the Hellenistic period, Migeotte has analysed the revenues of **Boeotian** cities, with occasional references to federal revenues.[14] There is evidence of a direct tax on land, on the tenth part of the value of the harvest rather than the tenth part of the rent, payment of a *telos* (tax) to the city or league 'if it is necessary', that is a special *ad hoc* tax, harbour-taxes and customs-dues, indirect taxes (on the use of the oracle and manumissions) and liturgies.

Sparta

Next, Athens' main rival in classical times - **Sparta.** It has, until recently, been generally believed that Sparta did not have its own coinage and had no source of revenue nor any reserve to compare with Athens' tribute and Athens' savings at the beginning of the Peloponnesian War, but as Stephen Hodkinson said in his Inaugural

[12] *Property and Wealth in Classical Sparta*, p 189.

[13] *SEG* 36 1216. The same satrap was responsible for this and for another document, *SEG* 27 942=R&O 78; in connection with that an earlier date was originally proposed but was refuted by Badian and Hornblower - Badian 'A Document of Artaxerxes IV?' p 40 *et seq*; Hornblower *Mausolus* pp 46-48.

Lecture as Professor of Ancient History in the University of Nottingham in April 2005 modern perspectives are changing all the time. Hodkinson had given a more detailed exposition of private possessions and movable wealth in his recent book and had suggested that monetary and non-monetary transactions co-existed. In particular, that Spartans were not forbidden to possess gold and silver coinage, except in the early fourth century BC.[15]

Peloponnesian financial weakness was referred to by Pericles (Thucydides 1 141) and admitted by Archidamus (Thucydides 1 80) and the Corinthians (Thucydides 1 121). One means of remedying it was to receive extraordinary contributions in cash and kind from outside Sparta, and these are recorded in an inscription dated, since the finding of an additional fragment, either about 427-416 or about 411 (views are divided between these dates).[16] However, Sparta's appeal for contributions from outside Sparta to the Spartan war-fund in the event proved inadequate. Thucydides 8 and Xenophon *Hellenica* make it clear that substantial subventions of Persian gold made possible the eventual Spartan victory over Athens in 405.[17] Thucydides 1 10 says that Sparta was not 'adorned with magnificent temples and public edifices' (as compared with Athens) : the truth is probably that Sparta did not go in for public civil expenditure on any large

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[14] *Boeotia Antiqua* IV 1994 pp 3-15.
[15] See Chapter 5 of *Property and Wealth in Classical Sparta*.
[16] *SEG* 39 370.
[17] This is the general view of Sparta's financial position during the Peloponnesian War. However, this may not be the full story. I am grateful to Mrs Jennifer Cargill-Thompson (previously Warren) for drawing my attention to her articles in *Numismatic Chronicle* 143 1983 pp 23-56, 144 1984 pp 1-24 and 145 1985 pp 45-46 where she argues that Sicyon, a faithful ally of Sparta, was producing coins during this period. I believe that Mrs Cargill-Thompson has recently urged in papers in two conferences that Sicyon's possible contribution to the Spartan war effort should not be neglected.

scale, and did not need revenue. But Sparta did have some public buildings,[18] which must have been financed somehow, and did hold some elaborate festivals, such as the *Gymnopaidiai* and the *Hyacinthia.*

The Spartans may have levied market taxes and customs dues but the receipts may have been relatively low (compare Xenophon *Hellenica* 3 3 5 for Sparta as a regional market). There is evidence for some kind of property taxation in Sparta in Aristotle *Politics* 1271b11-15:

> 'Public finance is also badly regulated by the Spartiates : they are obliged to undertake large-scale wars, but there is never any money in the public treasury; they pay *eisphorai* badly, for as most of the land is the property of the Spartiates themselves, they do not enquire too closely into one another's *eisphorai'.*

But whether this *eisphora* was anything like the Athenian *eisphora* is not clear. Aristotle obviously did not think that it worked. Saunders believes that the lack of enquiry suggests not just greed and reluctance to pay but systemmatic corruption.[19]

Hodkinson (I have used his translation above) gives an interesting general account of Spartan finance, together with some further references to the taxation of Spartan

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[18] For a recent brief account see Waywell 'Sparta and its topography' *BICS* 43 2000 pp 1-26.
[19] Aristotle *Politics* Books I and II p 158.

citizens.[20] Aristotle *Politics* 1270b3-5 states that fathers of four sons were exempt from all taxes (ἀτελῆ πάντων). According to Plutarch (*Ages.* 35 2) the descendants of Anticrates, the man who killed the Theban general Epaminondas, were granted perpetual exemption from taxes (*ateleia*). But what were these taxes? Hodkinson may be right in suggesting that the solution may lie in the fact that Aristotle *Politics* 1271a36-37 refers to the contributions to the common messes as a tax (*telos).* Every Spartiate had to belong to a common mess and Hodkinson has discussed in some detail the levies on agricultural produce which formed contributions to mess dues. My view is that although matters are much clearer following the work that has been done on Sparta in the last few years, there is still too little evidence for taxes in Sparta to suggest that we are here talking of taxes as I discuss them in the context of Athens.

Persia

I now mention, because he made some Greeks subject to him and tried to make other Greeks, including Athens, subject to him at the battle of Marathon in 490, the taxes levied by **Darius of Persia** at the end of the sixth century and the beginning of the fifth century.

We have two fine sources - Herodotus' famous passage (3 89 *et seq*) and the thousands of Elamite tablets found in the treasury and fortifications of Persepolis. According to Herodotus' account, the Persian Empire was divided into 20 regions, each comprising

[20] *Property and Wealth in Classical Sparta* p 188 *et seq.*

one or more lands or peoples who jointly paid a fixed sum of tribute to the king. The total tribute was 14,560 Euboean talents, the Ionians and adjacent regions, for example, paying 400 talents in silver.

Herodotus 3 97 says that 'Persia is the only country which I did not record as paying tribute (*phoros*); for the Persians are exempt from paying taxes'. However, the Persepolis Fortification texts seem to record tax payments by the Persians in the administrative districts of Persia.[21] Aperghis has argued that some 600 texts describe movements of commodities from producers to royal storehouses, and that it would not be unreasonable to see this as a form of taxation of Persian nobles and commoners by the king. Tax collectors were sent out to collect the taxes which were paid in the form of livestock, and which are recorded on clay tablets (see 137 and 138 of Maria Brosius' collection of texts). He concludes that this interpretation enables him to make a good case for a highly organised and well managed economic centre, which contradicts Herodotus' statement that Persia was tax-exempt. I believe that this oversimplifies Herodotus' statement. Surely Herodotus was saying that the Persians were not themselves subject to tribute but that all the other peoples in the Empire were (compare the situation in Rome where *tributum* was not levied on Roman citizens in Italy after 167 BC). However, Persians were liable to the taxes in the form of livestock as

[21] See Brosius *The Persian Empire from Cyrus II to Artaxerxes I* pp 77-88; Lewis 'The Persepolis Fortification Texts' and 'Persians in Herodotus' *Selected Papers in Greek and Near Eastern History* pp 325-331 and 345-361; Tuplin in Carradice (ed) *Coinage and Administration in the Athenian and Persian Empires*, p 138; and *Achaemenid History XI* (edd Brosius and Kurht) pp 51-59.

Aperghis has argued. Aperghis compared the taxation of the Hellenistic kings with that of Darius.[22]

The study of the Persepolis treasury and fortification texts, which mainly deal with the movement and expenditure of food commodities in the region of Persepolis in the 15 years down to 493, has been proceeding for a number of years now, and there is still much research to be done on them. From what we know so far, however, it is interesting to reflect on the extent of what appears to be a highly developed tax system in Persia at the end of the sixth century at a time when tax systems in Greek states were either non-existent or at an early stage.

Corsaro has written a useful survey of royal and urban taxes under the Achaemenid Dynasty (550-350) and its successors the Hellenistic kings.[23] He argues that kings levied direct (δεκάτη, ὀγδόη, εἰκοστή) taxes on land, on persons (ἐπικεφάλαιον, χειρωνάξιον), on cattle and on bees, and indirect taxes on selling of goods (ἐπώνια) and customs dues on goods entering or leaving their kingdom. Cities paid direct and indirect taxes to the kings (annual *phoros*; personal taxes; *eponion* on goods exported to or sold in royal territory). Cities also had their own taxes : *phoroi* paid by dependent people on urban χώρα and various direct taxes.

[22] 'Population - Production - Taxation - Coinage' *Hellenistic Economies* edd Archibald, Davies, Gabrielsen and Oliver p 77 *et seq.*

Macedon

Macedon was, of course, Athens' main enemy towards the end of the period of this thesis. As Hatzopoulos has observed, the most comprehensive statement on Macedonian tax occurs perhaps in Arrian's account of the measures taken by Alexander after the battle of Granicus in favour of the dead and their families (Arrian *Anab* 1 16 5).[24] The exemptions covered taxes due from possession of royal land, military service and levies of an uncertain nature. There is no recorded example of an *eisphora* of the Athenian type. When the Macedonian kings were in economic straits, they resorted to other devices. We know that there were transit taxes in the treaty with the Chalcidians (see below), *ellimenion* in [Aristotle] *Oeconomica* 1350a, (dues) εἰσάγοντι καὶ ἐξάγοντι τῶν ἐπὶ κτήσει in Perdiccas' grant and εἰσάγοντι καὶ ἐξάγοντι καὶ πωλοῦντι καὶ ὠνουμένωι πλὴν ὅσα ἐπ' εμπορίαι, in the new grant to Chairephanes (Hatzopoulos Vol II Epigraphic Appendix no 20 and 21).

Two Athenian tax consultants abroad

Now two Athenians advising foreign states on their taxes.[25]

First, Callistratus, the nephew of Agyrrhius, the mover of the Athenian Grain-Tax Law, in exile after 361 helping **Macedon** to increase its revenues from harbour dues:

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[23] *REA* 87 1985, 1986 pp 73-95.
[24] *Macedonian Institutions under the Kings* Vol 1 p 437 *et seq.*

'Callistratus, when in Macedon, caused the harbour dues, which were usually sold for twenty talents, to produce twice as much. For noticing that only the wealthier men were accustomed to buy them because the sureties for the twenty talents were obliged to show talent for talent, he issued a proclamation that anyone might buy the dues on giving securities for one-third of the amount, or as much as could be procured in each case'.[26]

It appears that the purpose of this provision, by reducing the deposit, was to enable less rich people to compete for the tax-farming contract.

Second, Callistratus' associate Chabrias advising his **Egyptian** employer Tachos in 360 on tax provisions to enable him to pay his mercenaries:

'Moreover, each inhabitant was to contribute a stated proportion of his household and personal possessions; and when grain was sold, buyer and seller were each to contribute, apart from the price, one obol per *artabe*; while a tax of one tenth was to be imposed on profits arising from ships and workshops and other sources of gain. Again, when Tachos was on the point of setting out from Egypt, Chabrias advised him to requisition all uncoined gold and silver in the possession of the inhabitants; and when

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[25] Referred to by Davies in *Classics in Progress* p 242.
[26] [Aristotle] *Oeconomica* 1350a.

most of them complied, he bade the king make use of the bullion, and refer the lenders to the governors of his provinces for compensation out of the taxes'.[27]

Tachos' provision looks like a kind of sales tax - compare the possibility of a general sales tax in Athens, discussed in chapter One.[28]

It is interesting to see that states in the fourth century were not averse to using tax consultants from other states to advise them on their taxation policy ('And Callistratus is, of course, Agyrrhius' nephew' you can hear them say), in much the same way as developing states do at the present time.

Naucratis

It has been suggested that Chabrias above may have been restoring the tax imposed by Nektanebis I twenty years earlier in 380 in the *stele* of **Naucratis** in Egypt. A large number of Greek objects such as pottery have been found at Naucratis and the *stele* records regulations concerning the taxes due to the Temple of Neith in Sais. The King gave the Temple of Neith in Sais first a tenth of all the gold, silver, timber, and worked wood, of everything coming from the Greek Sea, and of everything reckoned to the royal domain in the town named Hent. Second, he gave the goddess a tenth of the gold

[27] [Aristotle] *Oeconomica* 1350b-1351a.
[28] See pp 43-44.

and silver as well as of all the goods produced in Naucratis.[29] Herodotus 2 178 recorded the Greeks who were associated with Naucratis - the Ionians of Chios, Teos, Phocaea and Clazomenae, the Dorians of Rhodes, Cnidos, Halicarnassus and Phaselis and the Aeolians of Mytilene. As Glotz put it, it was for the benefit of his tax collectors that the Pharaoh concentrated Greek trade in Naucratis.[30] Herodotus 2 180 also recorded the gifts from Naucratis to the temple at Delphi when it was destroyed by fire in the 540s.

So here we see in the above examples an Athenian restoring Egyptian taxes on Greek goods in Egypt and a Greek city in Egypt contributing to the rebuilding of the Temple at Delphi.

Transit taxes

I referred in Chapter Three to the *dekate* which the Athenians levied in the Hellespont.[31] I mention finally for comparative purposes four transit taxes which other states levied.

The first, about 600, was a transit tax levied by **Crisa** which controlled the roads from the Crisaean Gulf to Delphi. Strabo 9 3 4 said that the Crisaeans 'already prosperous because of the duties levied on imports from Sicily and Italy, imposed harsh taxes on those who came to visit the temple' (at Delphi).

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[29] Möller, *Naukratis*, p 207.
[30] *Ancient Greece at Work* p 116.

The second was the tax (or toll) on the *diolkos*, the transit route over the Isthmus of **Corinth**. Periander constructed the *diolkos* in the early sixth century, and it continued in use until Roman times. It enabled ships to be carried from one side of the Isthmus of Corinth to the other, thus avoiding the journey round the foot of the Peloponnese. Unfortunately, not much in the way of hard facts is known about it.[32] Thucydides 1 13 attests to 'wealthy' Corinth's maritime trade, perhaps particularly transit trade (although he does not specifically mention the *diolkos*). As Cook says, there are a dozen or so explicit or probable references to the *diolkos* in ancient literature, one relevant inscription and some remains of its track (see the photograph at the end of this Chapter). There has been some discussion as to whether it was used for military or commercial purposes. It seems likely that it was used for the latter and that tolls were collected from those using it. Compare Aristophanes *Thesm* 647-648 for the frequent use of the *diolkos* and Strabo 8 6 20 for the likelihood that tolls were imposed on those using it. Also, the taxes in the Heracleides reference quoted under Corinth at the beginning of this Chapter would presumably have included charges for using the *diolkos*.

Third, a ***diagoge*** in an alliance between **Macedon** and the **Chalcidians**, as we saw above under my comments on taxes in Macedon. The *pentekoste* was the standard tax levied on imports and exports in Greece generally, as well as in Athens. But there was another type of tax, the *diagoge*. The two are distinguished in the inscription recording an alliance between Amyntas III of Macedon and the Chalcidians in the 390s-380s (Tod

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[31] See pp 94-97.

[32] Compare Cook *JHS* 99 1979 pp 152-153 and Salmon *Wealthy Corinth passim* particularly pp

111 = R&O 12). This allowed for both export (*exagoge*) and transit (*diagoge*) of goods on a reciprocal basis on payment of the relevant dues.[33]

Fourth, transport taxes paid by Greek merchants in Thrace, recorded in an inscription discovered in 1990 on regulations concerning **Pistirus** on the Hebrus (Maritza) west of Philippopolis issued by a successor of Kotys I after 359.[34] This is the first evidence of transport taxes paid by Greek merchants in Thrace. It has been suggested that the original intention of the document was to protect the rights of the inhabitants of Maronea, which was privileged by Kotys.

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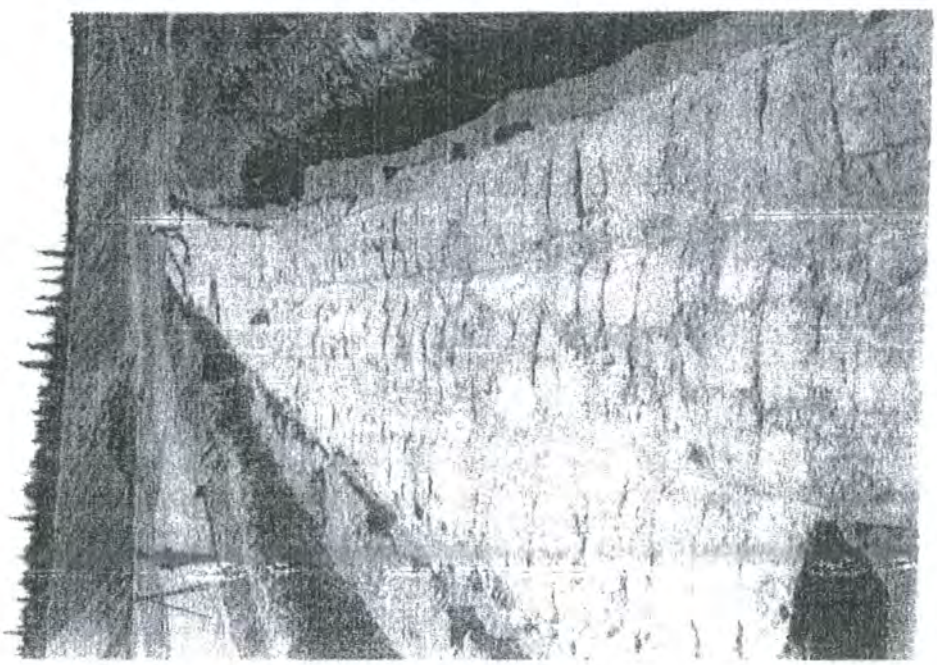
137 and 202.

[33] I have distinguished between *diagoge* and *exagoge* (and to that I may add *eisagoge* in the next example of transport taxes in Pistirus). I referred in Chapter Three to *ellimenion* which may have been used to denote the whole of taxes levied in a harbour or any particular type of tax, such as a tax for using the facilities of a harbour (see pp 86-89).

[34] *SEG* 43 486; *BCH* 118 1994 pp 1-15.



The *diolkos* at Corinth

SEVEN

TAX ARRANGEMENTS ATHENS AND SOME OTHER STATES MADE WITH EACH OTHER

This Chapter looks at some tax arrangements that Athens and some other states made with each other. These provided for either tax exemption (*ateleia)* or tax equality (*isoteleia)*. This Chapter also looks at *proxenoi*, individuals who represented other states and received privileges in return, sometimes *ateleia*.

Ateleia and isoteleia

The epigraphical evidence for grants of *ateleia* to foreigners is not extensive and is virtually confined to the fifth and fourth centuries.[1] Alan Henry remarks that any investigation into the modes of expression used to formulate such grants is hampered by the extremely fragmentary nature of the extant examples, and that it is frequently impossible to determine which particular kind of tax exemption is being granted because, where the context is missing, the available space may admit of more than one restoration. The epigraphical evidence for grants of *isoteleia*, on the other hand, is very sparse and is almost entirely confined to the fourth century.[2]

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[1] But there is widespread epigraphical evidence of *ateleia* given by other states after these centuries. This evidence is presently being gathered together by Lene Rubinstein in an AHRB study she is doing on *ateleia* in the Greek world to c 150 BC. For example, *poleis* that awarded grants of *ateleia panton* include Delos, Delphi, Ephesus, Ilium, Cos, Crannon, Lampsacus, Lindos, Lousoi, Magnesia Maj, Olous, Oropus, Priene, Stratus and Thaumacion. I am grateful to Dr Rubinstein for discussing her project with me.

It is not clear precisely what privileges a grant of *isoteleia* entailed. Rhodes has noted that it has been disputed how large a packet of privileges is denoted by the various words indicating a privileged status.[3] Athenian honorific decrees show a considerable variety in the range of titles and privileges which they mention, and do not make it clear whether a clause mentioning a privilege such as *oikias enktesis* (the right of holding property in a state freqently given as a privilege or reward to foreigners) is to be regarded as explanatory of or supplementary to a clause conferring such a status as *isoteleia*.[4] It may be that *isoteleia* amounted to more than mere exemption from payment of the *metoikion*.

I believe that Rhodes has correctly summed up the situation as follows. 'The minimum privilege which all *isoteleis* must enjoy is exemption from the *metoikion* and any other tax that was levied on metics but not on citizens; equality with citizens in liability for the *eisphora* and other taxes ... may have been thought of as part of rather than an addition to *isoteleia*;[5] *oikias enktesis* is more likely to have been thought of as a further privilege given with the status than as an essential part of the status.[6] ... Undoubtedly the Athenians were haphazard either in the selection of privileges offered to different honorands or in the specification of the privileges attached to different statuses or in both'.[7]

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[2] See Henry *Honours and Privileges in Athenian Decrees*, chapter viii on *ateleia* and *isoteleia* pp 241and and 246.
[3] *Comm Ath Pol* p 653 : compare Whitehead *The Ideology of the Athenian Metic* pp 11-13.
[4] Pečírka *The Formula for the Grant of Enktesis in Attic Inscriptions* pp 152-159.
[5] Compare *IG* ii^2 287 2-7.
[6] Compare *IG* ii^2 8.
[7] *Comm Ath Pol* p 653. *Ateleia* was also used as exemption from having to perform liturgies - see *IG* ii^2 1140 and 1147 in the first half of the fourth century.

Tax arrangements between Athens and some other states.

Athens giving tax exemption on a reciprocal basis

Athens gave tax exemption on a reciprocal basis in the agreement with the Bosporus (Demosthenes 20 29-40 and Tod 167 = R&O 64). The Bosporan kingdom normally levied an export duty of 3½ % on corn, but one of the privileges given to Athens was exemption from this duty. Athens responded by conferring on the kings honorary citizenship and ***ateleia***. The original exemption was given to Leucon who reigned over the Bosporus from 393 to 353, and the *stele* gives exemption to the sons of Leucon - Spartocus, Paerisades and Apollonius - in 347-346. Demosthenes 34 36 refers to the republication of a decree in the Bosporus allowing 'anyone who wishes' to transport grain to Athens free of tax.[8]

There is what seems at first sight a case of reciprocity in the agreement setting out the terms of Athenian relations with Chalcis in 446-445,[9] after Athens recovered Euboea following the latter's revolt (ML 52). Hestiaea was destroyed because of the part it played in the revolt but the Athenians made a settlement with Chalcis. The decree provides that 'the aliens at Chalcis, save those who, resident there, pay taxes to Athens

[8] Arguably the dates for Leucon are five years later but the dating has not been definitively resolved. Compare Werner - 'Die Dynastie der Spartokiden' in *Historia* IV 1955 pp 412-444. R&O accept Werner's dates without great confidence. However, the exact dates of Leucon do not matter for the purposes of this thesis.

[9] Even if some decrees with old-style lettering are now to be dated later, the arguments in ML pp 143-144 for dating the decree to 446-445 are still cogent and in my view are on balance to be preferred.

and any one who has received from the Athenian people a grant of exemption, shall in all other cases pay taxes to Chalcis as do also the Chalcidians'.

These words have been discussed on several occasions. Some have taken the view that the aliens resident in Chalcis were not of Athenian nationality.[10] Others that they were Athenian cleruchs,[11] or that the *xenoi oikountes* were simply foreigners resident in Chalcis, who were subject to the tax and to the conditions of this decree, whether they were allies of Athens or not.[12] On this latter view cargoes heading for Athens would not be subject to this tax, but this exemption would not apply to imports going to Chalcis. Piraeus was therefore favoured and the commercial power of Chalcis was considerably reduced; and this arrangement was linked to a relatively low figure for the tribute imposed on Chalcis.

A further view is that the taxes in question could only have been liturgies and the *eisphora;* that the people in question would therefore have been either Chalcidian metics, who would have come to Athens and registered as metics in Athens, or Athenian metics, who would have come to Chalcis and registered as metics; and that those who would have received tax exemption at Athens would have been refugees from other states who were given hospitality and tax exemption in Athens.[13] It has also been contended that the Chalcis Decree does not constitute evidence that Athens tried to impose democracies on rebellious allies after their subjugation and that the

[10] ML p 143; Henry *ZPE* 35 1979 pp 287-291.
[11] Smart *ZPE* 24 1977 pp 231-232.
[12] Pebarthe *ZPE* 126 1999 pp 142-146; *SEG* 49 42.
[13] Giovannini *ZPE* 133 2000 pp 61-74.

Athenians acknowledge in the Decree the right of the Chalcidians to insist on the performance of civic duties in Chalcis on the part of aliens (*xenoi)* resident there. The Athenians among these resident *xenoi,* who were exempted from these obligations, were therefore neither colonists nor cleruchs, but most probably individual settlers who had been given land in Chalcidian territory by Tolmides in the 450s.[14]

Most recently, Pebarthe has returned to the debate, rejecting Giovannini's view and arguing that the decree was concerned with levying (and exempting) transit taxes at Chalcis.[15] He compares other examples of *diagoge* (particularly Amyntas III and Chalcis - Tod 111), Chrysopolis, *eikostologoi* at Aegina and Methone *Hellespontophylakes.* This takes the arguments away from where they have been in this most commented on of decrees and one can see that Chalcis was a likely candidate for a *diagoge,* but it is no more than speculative.

I take a more straightforward view. This was an agreement made between Athens and Chalcis, with Athens having the stronger negotiating hand after putting down the revolt of Euboea. Chalcis clearly wanted to retain its taxing rights. Athens equally clearly was reluctant for Chalcis to levy taxation on those to whom she had given tax exemption. So both sides got their way. Athens kept her taxing rights and maintained the tax exemptions she had given but Chalcis had taxing rights in all other cases. As Giovannini says, this was, then, hardly an agreement based on reciprocity because it is unilaterally favourable to Athens inasmuch as a Chalcidian who would have been

[14] Ostwald *JHS* 122 2002 pp 134-143.
[15] *Historia* 54 2005, pp 84-92.

registered as a metic in Athens while keeping his domicile in Chalcis would have been subject to liturgies and the *eisphora* in Athens and ceased to be so subject in Chalcis, while an Athenian who took his domicile in Chalcis would not have been liable to the taxes of a metic.

It is interesting to compare the situation 100 years later when an agreement was made between Athens and the Euboean League under which double taxation was avoided through cities not being obliged to pay *syntaxeis* to the Athenian Confederacy if they paid *syntaxeis* to their own league (Aeschines 3 100-105).

Three examples of Athens exempting individuals of other states from the metoikion

Next, three examples of Athens exempting individuals of other states from the *metoikion*. First, a decree dated by Tod about 367 but by Rhodes and Osborne at 378-376 because the honour was paid for out of the '10 talent fund', honouring Strato, king of Sidon. The decree exempted Sidonian citizens normally resident in Sidon from the *metoikion* and the *eisphora* and from the obligation to undertake the *choregia*, if they settled temporarily at Athens for the purpose of trade (Tod 139 = R&O 21).

Second, a decree dated 348-347 enacting that the Assembly should decide whether to give Olynthian refugees from Philip of Macedon, after he had captured and destroyed

their city, exemption from the *metoikion* - ἀτέλειαν] τοῦ μετοικ[ίου (Tod 166).[16] The fact that the *stele* exists suggests that the Assembly decided to give such exemption. The background to this decree is that Olynthus had made a treaty with Philip of Macedon in 357-356 but became concerned with the rise of Macedon and declared war on Philip. Philip defeated Olynthus and razed it to the ground. Some Olynthians sought refuge in Athens and it was these who were exempted from the *metoikion* by Athens.

Third, a decree dated 337 in which the Athenians gave exemption from the *metoikion* (ἀτελέσι τõ μετοικίου), and parity with Athenian citizens in the payment of the *eisphora* (τὰς εἰσφορὰς ... μετὰ Ἀθηναίων εἰσφέρειν), to Acarnanians who had supported Athens under Phormio and Carphinas, until they returned home (Tod 178 = R&O 77). It seems that some Acarnanians under the pro-Athenian leaders Phormio and Carphinas had fought with the Athenians at Chaeronea. They were also given the right of possessing whatever houses they wished (*enktesis*). There are other examples of exemption from the *metoikion* in *IG* ii^2 33 5 *et seq* (Mantineans and Thasians) and 545 12 (Thessalians).

[16] However, both the beneficiaries and the date are purely conjectural, as Tod recognised (an alternative interpretation is that the decree relates to the Methoneans who fled to Athens on the fall of their city in

Cean ruddle

Athens exempted non-Athenians in respect of other taxes. Decrees dated before 350 relate to the Athenian monopoly of Cean ruddle (Tod 162 = R&O 40).[17] Tod says that 'ruddle, or red ochre, was much in demand in the ancient world as a pigment and as a drug'. Some have thought that the Athenians were interested in it only because it was indispensable in the painting of triremes, but Tod felt that in view of the multiplicity of its uses this could hardly be true. There are three decrees in this collection, relating to three Cean cities - Carthaea, Coresus and Iulis. The third of these decrees - from Iulis - fixes the date at which exemption from a certain tax was to take effect. The text has several *lacunae*, but I take it that Iulis is giving some exemption from its export tax. I suggest in this thesis that this may have been an example of a tax agreement being made as a matter of foreign policy but the text is so uncertain that no definite conclusions can be drawn.

Examples of Athens giving isoteleia to residents of other states

There is a literary reference to *isoteleia* in Xenophon *Hellenica* 2 4 25 where Thrasybulus offers ***isoteleia*** to *xenoi* before the battle of Munychia in 403 in order to

354).

[17] Rhodes and Osborne, however, found the decrees puzzling, pointing out that there were other sources of ruddle, even Laurium, and that Athens did not need a monopoly of ruddle.

attract a sufficient following.[18] In this battle Thrasybulus sought (successfully) to bring the rule of the Thirty to a close after the end of the Peloponnesian War.

There are a number of epigraphical references to *isoteleia*. In *IG* ii^2 109b 19-24 dated 363-362 a proposal is made to give an award of ***isoteleia*** to a group of Delphian exiles. In *IG* ii^2 276 12-15 dated about 342 a similar grant is made to one Asclepiodorus and his descendants as a reward for his efforts in 'fighting the enemy'. And in *IG* ii^2 660 5-7 there is a block grant of *isoteleia* for the Tenians (after the middle of the fourth century). A number of inscriptions give what is in effect *isoteleia* without actually using the word (for example, Tod 100 = R&O 4 - rewards for the liberators - updated by M J Osborne).[19] The word *isoteleia* does not survive in the fragments of Tod 100 but Rhodes and Osborne follow M J Osborne in restoring it in the decree. Martha Taylor in a recent article looks at fragments of another inscription and argues that up to 40 metics could have been given *isoteleia.*[20] Finally, there are some inscriptions where *isoteleia* has been wholly or partially restored. For example, *isoteleia* has been partially restored in *IG* ii^2 287 dated about 336-335 (ἰσοτέ[λε]ιαν οἰκο[ῦσιν Ἀ]θήνησιν) and wholly restored in *IG* ii^2 288 ([ἰσοτέλειαν Ἀθήνησι]). The latter is without parallel, although *IG* ii^2 287 gives some precedent for the restoration.[21] *IG* ii^2 180 has a plausible Ἀθήνησιν ἀτ[έλειαν]; and in *IG* ii^2 86 Pečírka accepted Wilhelm's [ἀτέλειαν] Ἀθήνησιν]. Knoepfler believes that the restoration is sure,[22] but that can never be said

[18] Rhodes *Comm Ath Pol* pp 474-475 lists the various proposals to reward liberators.
[19] *Naturalization in Athens* D6, p 37 *et seq.*
[20] 'One Hundred Heroes of Phyle?' *Hesperia* 71 2002 pp 377-397.
[21] I am grateful for the correspondence which I have had on these inscriptions and on some other inscriptions discussed in this Chapter with Stephen Lambert and Peter Rhodes.
[22] *Eretria* XI, p 57.

of unparalleled wording, totally restored. By the second half of the fourth century *isoteleia* was the term normally found at Athens and I cannot think of an alternative with the right number of letters. In view of this and the precedent of *IG* ii^2 287 I would say that, while the restoration is not sure *pace* Knoepfler, it is nevertheless plausible.

A frustratingly slight piece of an honorary decree

Ronald Stroud published in 1971 a fragment of a decree found on the north slope of the Acropolis in 1939 (EM 13407). A photograph of the inscription is at the end of this Chapter and the inscription is in the Epigraphical Dossier at the end of the thesis, but the most relevant part of the text reads :

[καὶ εἶ]ναι Παντ[.....Ἀθηνα]-

[ῖον κα]ὶ τῶν εἰσφ[- - - - - - - - -]

[.....] μη ἐξεῖ[ναι - - - - - - - -]

Briefly, this decree seems to relate to someone called Pant-, being honoured by Athens, by way of crowns (not quoted above) and something to do with the *eisphora*. Stroud believed that the reference to the *eisphora* suggested that it was a citizenship decree.[23] M J Osborne argued that there was no sound reason for accepting this suggestion.[24]

[23] *Hesperia* 40 1971 pp 178-179 no 26.
[24] *BSA* 67 1972 p 145 and *Naturalization* 3-4. 135 X 32.

It seems to me, assuming that we are talking about the Athenian *eisphora*, that there are four scenarios to consider. First, that the honorand was an Athenian and was being made liable to the *eisphora*. As Osborne suggested against Stroud, this can be ruled out because Athenians were liable to the *eisphora* anyway. Second, that the honorand was an Athenian and was being exempted from the *eisphora*. This would be unparalleled. Third, that the honorand was a foreigner and was being given the privilege of paying the *eisphora* on the same terms as the Athenians. There are examples of this, like Tod 178 = R&O 77, but normally with *tas eisphoras* in the accusative plural (Henry, *Honours and Privileges* pp 249-250). Henry also says that there are not many precedents for foreigners being awarded crowns but Tod 178 = R&O 77 is, of course, one such precedent. Fourth, that the honorand was a foreigner and was being exempted from the *eisphora*. Tod 139 is a precedent for this. In addition, I would argue that the genitive τῶν εἰσφ[ορῶν] would go with *ateles* or *ateleia*, even though Tod 139 uses the accusative. Although I have not encountered the genitive there are precedents for the genitive of other taxes, like *metoikiou* and *hapanton*; I would also argue that there is a similarity between μὴ ἐξεῖ[ναι] in line 9 and the same words being used in a negative way in line 34 of Tod 139.

I favour the fourth scenario, that is, a foreigner being honoured at Athens, fairly exceptionally being exempted from the *eisphora* and fairly exceptionally being awarded crowns, and I would therefore restore the inscription with τῶν εἰσφορῶν, dependent on *ateles* or *ateleia*.

Three examples of other states giving tax exemption to individual Athenians

Other states gave tax exemption to individual Athenians : I cite three examples, all of which indicate taxation in those states. The first is Erythrae honouring Conon in 394. Erythrae was a member of the Athenian Empire until she revolted in 412. She was an ally of Sparta until 394, when Conon and Pharnabazus defeated the Spartan fleet off Cnidus, expelled the Spartan harmosts from the area and promised many cities independence. Diodorus 14 84 3 named Erythrae as one of those who joined Conon and Erythrae at that time honoured Conon with 'exemption from taxation for all goods, import and export, both in time of war and in time of peace' (ἀτέλειαν πάντων χρημάτων καὶ ἐσαγωγῆς καὶ ἐξαγωγῆς καὶ πολέμο καὶ εἰρήνης) (Tod 106 = R&O 8),[25] and also ***proxenia*** (see below).[26] I would mention in passing that this is a good example of evidence of a maritime tax in Erythrae.

The second example is Cius honouring Athenodorus soon after 360. Cius, a colony established in the seventh century on the southern shore of the Propontis by Miletus, praised in this Decree Athenodorus, an Athenian by birth, for his services and gave him a series of privileges similar to Conon's, including tax exemption for all goods

[25] Compare ἐπαγωγή in an Athenian decree about 330, which would apparently be a hapax in Athenian decrees and may have something to do with a privilege in relation to import/export : see Lambert *ZPE* 148 2004 pp 184-186.

[26] The examples which follow normally gave the individuals other honours as well as tax exemption, but since this thesis is about tax, not honours, I have not listed the non-tax honours. I should, however, say that these non-tax honours included *euergesia* (the title of benefactor), *proedria* (the privilege of front seats at games, theatres and the public assemblies), *promanteia* (the right of consulting an oracle), *prodikia* (priority of trial), *asylia* (inviolability), *politeia* (citizenship) and *eisagoge* and *exagoge* (freedom to import and export). Since tax exemption was sometimes involved in *proxenia* I have stipulated where the individuals were made *proxenoi* - see *proxenoi* below (pp 224-228).

(ἀτέλειαν πάντων) (Tod 149). Athenodorus spent most of his life serving Persia and fell foul of Alexander the Great. We do not know what services Athenodorus gave to Cius, because the wording of the Decree is not clear.

The third example is Arcesine, on the island of Amorgos, honouring Androtion probably in the 350s - there is no dating formula in the text (Tod 152 = R&O 51). Amorgos, with its three cities, Arcesine, Minoa and Aegiale, appears as a single community in a special category of the Athenian tribute lists from 434-433 to 429-428. In 373 or perhaps 375 it joined the Athenian Confederacy. We do not know the circumstances in which Athens set up a governor and a garrison at Arcesine, contrary to her earlier promises. Androtion, who was an orator and politician in Athens and the writer of an *Atthis*, is, however, honoured in this Decree by the Arcesinian people for his kindness as governor and is given, among other things, total exemption from taxation (ἀτέλειαν πάντων). He was also 'inscribed as a *proxenos* and benefactor of Arcesine, both himself and his descendants'.

Tax arrangements between states other than Athens

Exemption from taxes in the early part of the fifth century

A law of the Eastern Locrians relative to their colony at Naupactus dated 500(?) - 475 sets out the relationship between those of the Eastern Locrians going as colonists to Naupactus in Western Locris and their mother state (ML 20). Meiggs/Lewis argued that

the law was certainly earlier than the seizure of Naupactus by Athens about 460[27] but could not be sure how much earlier. The Law lays down that the colonists at Naupactus will pay no tax unless and until they return to the mother state, nor will they be liable to tax in the mother state. The main interest of the law for this thesis is the existence of taxes in Greece at such an early date. And the fact that taxes assume a not insubstantial role in the whole arrangement suggests that the taxes in question were not negligible.

Two possible examples of states other than Athens giving each other tax exemption on a reciprocal basis

It seems that other states may have given each other tax exemption on a reciprocal basis. Two possible examples. First, Leucon gave some concession to Mytilene on the export duty on wheat from the Bosporus about 350 (Tod 163). The text is damaged and there is no specific mention of reciprocity, as in the case of Athens;[28] also it is not clear whether the concession amounted to the full exemption that Leucon gave to Athens. It seems that it may have been more like a partial exemption from the tax. I have, however, tentatively listed the inscription under this heading because of its similarity to that of Athens. Second, a treaty between Olbia and its mother-city Miletus shared religious, financial and judicial privileges on a reciprocal basis, including ***ateleia***, about 330 (Tod 195 = R&O 93). An interesting variation on the usual tax exemption formulae is that the inscription goes on to say that if a Milesian at Olbia wished to hold a magistracy, he must apply formally to the Council, in which case he became liable to

[27] This date depends on a chronology for the Third Messenian War which Lewis later abandoned. I would say 456-455 (cf Rhodes *The Athenian Empire* p 14).

taxation in the normal way (ἐντελής is here the counterpart of ἀτελής). Further, *ateleia* was available only to Milesians who did not have civic status or participate in magistracies and law courts in any other city.[29] This example gives evidence of taxation in Olbia and Miletus.

Four examples of states other than Athens giving tax exemption to individuals of other states.

I cite four examples of states other than Athens giving tax exemption to individuals of other states, all of them indicating taxation in those states. First, Eretria gave tax exemption to Hegelochus of Taras, who may have commanded some ships from Taras in the Spartan force which defeated 36 Athenian ships in 411. Hegelochus was also made a *proxenos*. Following this Eretria revolted from Athens (ML 82). Second, Oropus honoured two Macedonians, Amyntas, son of Perdiccas III, and Amyntas, son of Antiochus, in two contemporaneous decrees about 338-335, including giving them ***ateleia*** and ***proxenia***.[30] We do not know what services these men gave to Oropus, but Rhodes and Osborne suggest that it was possibly in connection with liberation from Thebes (Tod 164 = R&O 75). Third, Delphi honoured Nearchus, one of the leading officers of Alexander the Great and Antigonus, about 336, including giving him ***ateleia*** in a list of privileges. Again, we do not know why Delphi honoured him in this way (Tod 182). Fourth, Priene honoured Antigonus, who led the Greek allies when

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[28] See p 210.

[29] Another - later (early 3rd century) - interesting variation is the proxeny decree of the Plataseis giving exemption from taxation to Diocles from Cos, except for royal dues (*Labraunda* Greek Inscriptions 42).

[30] Following Knoepfler on the date in Piérart *Aristote et Athènes* p 291 with n 36 and p 295 with n 50.

Alexander invaded Asia Minor, giving him tax exemption 'in all respects that relate to his household with the exception of the land' (ἀτέλειαν πάντων ὅσα εἰς τὸν οἶκον τὸν ἑαυτοῦ πλὴγ γῆς) in 334 (Tod 186). Is this evidence of a property tax (*eisphora*) in Priene? Antigonus was also given other privileges. It is not clear why Antigonus was honoured, but Alexander seems to have had a special relationship with Priene - compare the inscriptions in the British Museum (Tod 184 and Tod 185 = R&O 86).

Erythrae's tax arrangements

I have referred to the agreement made by Erythrae honouring the Athenian Conon.[31] I now refer to three other inscriptions, in which Erythrae honoured individuals of other states. First, Mausolus, the Carian satrap, possibly in the mid 350s, was given, among other things, tax exemption (***ateleia***). Erythrae may have been seeking to strengthen its position in the face of Athenian hostility (the bestowal of these honours is indicated only in general terms) (Tod 155 = R&O 56). Second, Idrieus, son of Hecatomnos of Mylasa and brother of Mausolus, was given 'exemption from taxation for all he imports or exports' (*SEG* 31 969 = Harding 28B) presumably in 351-350 - 344-343 when Idrieus was satrap. And third, Hermias of Atarneus about 350-342 - this arrangement gave each party the right, in time of war, to deposit its property for greater safety in the territory of the other, after giving fair notice, without paying import duty on it. There was a proviso that if such property were sold, a tax of 2% was paid on it and that, if the property was not removed within 30 days of the conclusion of peace, the usual import

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[31] See p 219.

duty was paid (Tod 165 = R&O 68). These inscriptions are of particular interest because they show the existence of taxation, particularly maritime taxation, in Erythrae and Atarneus. The text of the *stele* in R&O 68 is in the Epigraphical Dossier at the end of this thesis. The four agreements made by Erythrae - these three and the one honouring the Athenian Conon - also show that Erythrae, if not a state with what we would today call tax haven tendencies, at least could be said to have pursued an international financial policy which was nothing if not opportunistic.[32]

Diplomatic immunity : *proxenoi*

States of the present day commonly provide for the exemption from tax of diplomats etc. Ancient Greek states did not have permanent diplomats resident in other states, as present day states do, but they did have, as present day states have, what might be called honorary consuls - local citizens who served as *proxenoi* and looked after the affairs of the other state. The earliest references to proxenies date from the beginning of the fifth century. The earliest literary reference is Herodotus 8 136 ('Mardonius sent a messenger to Athens, Alexander, son of Amyntas ... learning that Alexander was a *proxenos* and benefactor to the Athenians'.) The earliest epigraphical reference is *IG* IX

[32] Erythrae, one of the 12 cities of the Ionian League opposite Chios, was a prosperous city from the beginning. It was a member of the Delian League, but after revolting from Athens, had to pay a tribute of 7T, which was among the highest tributes in Ionia. Tod remarks how Hermias, who pursued an anti-Persian policy and entered into relations with Philip II of Macedon, and Erythrae sought by mutual consent to maintain their independence of Persia. In the event Erythrae continued to prosper under Alexander the Great and the Seleucids as a free and immune state.

Supp 549 (an Eretrian proxeny decree).[33] Rachel Zelnick-Abramovitz has recently reviewed the evidence for the meaning of *proxenoi* in Western Greece, arguing against the view that in Western Greece *proxenos* did not have its normal meaning at all. She concludes that *proxenia* 'emerges from the sources as a multifaceted institution, concerned not only with entertaining foreigners and protecting them from any violent act or insult, but also with mediating between them and the *polis* and, in this respect, also with guaranteeing their good behaviour and granting them legal assistance...*Proxenoi* could perform but one of these functions and still be considered as *proxenoi*, and they could be chosen to this service by a foreign community or by their own *polis*.'[34]

Michael Walbank identified 94 Athenian proxenies in the fifth century, only a fraction he believed of the total number of proxenies maintained by Athens during this period (he took the view that Athens maintained a *proxenos* in each of the states of the Empire and also in many other states with which she had dealings).[35] The epigraphical evidence for these proxenies sets out honours and privileges most commonly awarded in return for these services. Sometimes *ateleia* is mentioned (7 times), as is exemption from the *metoikion* (4 times). Examples are Athens honouring Heracleides of Clazomenae in 423 or after - Darius was first attested as king in February 423 (ML 70 with an additional fragment in *IG* i^3 227 + addenda in fasc. ii); and Eretria honouring Hegelochus in 411 (ML 82).

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[33] Wallace *Hesperia* 5 1936 pp 273-284; Walker *Archaic Eretria* p 237.
[34] *ZPE* 147 2004 pp 93-106.

There is no work comparable to Walbank's on Athenian proxenies in the fourth century. But examples of tax exemptions given in the fourth century include Erythrae honouring Conon in 394 (Tod 106 = R&O 8), Erythrae honouring Mausolus in the mid 350s (Tod 155 = R&O 56), Macedonians honoured by Oropus 338-335 (Tod 164 = R&O 75), Delphi honouring Nearchus about 336 (Tod 182) and Priene honouring Antigonus in 338-335 (Tod 186). These all use the word *proxenos*, but they are shifting from *proxenos* as a serious appointment to *proxenos* as an honorific title.

Stephen Lambert has published a proxeny decree that had previously been published in two parts, that of Demosthenes proposing proxenies for three Megarians (see the photograph of the three Megarians at the end of this Chapter and the text in the Epigraphical Dossier).[36] There is no reference to any honours the *proxenoi* were entitled to, but several lines are missing from the middle of the decree. Lambert suggests that 'relevant in this connexion may be Demosthenes 20 131 which, if the text is not corrupt and the rhetoric not exaggerated, seems to imply that, in 355, large numbers of Megarians and Messenians enjoyed *ateleia* in Athens'. ('Again, perhaps they will say in their haphazard style that some citizens, by claiming to be Megarians and Messenians, at once gain immunity, whole crowds at a time...').

There was a gradual extension of tax privileges for *proxenoi* during the fifth and fourth centuries. As Whitehead says, a fifth century *proxenos* who stayed in his own city did not need Athenian residence privileges, but his fourth century counterpart who went to

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[35] *Athenian Proxenies of the Fifth Century BC* pp vi and 27 (n 22).
[36] *ZPE* 137 2001, pp 55-68, particularly p 66 and notes 32 and 33.

Athens (and was therefore not a *proxenos* of the old kind) and perhaps stayed there had to be given status. So 'he was first exempted from *metoikion*, and then began to acquire more substantial privileges like *isoteleia* - initially in explicit individual grants (for example, *IG* ii^2 83), then if *IG* ii^2 288 is correctly restored, as a matter of course by the mid-fourth century, until finally there was no need even to mention it'.[37]

An example of proxenies which Greek states other than Athens had with each other is a fourth-century *stele* from Calymnos in the British Museum (BM 245), which records three decrees appointing foreigners as *proxenoi*.[38] They were to act as consular agents for Calymnos in their own cities, and in return were given privileges at Calymnos, including freedom from import and export taxes (again, another reference to a maritime import/export tax in a Greek state). The text of the *stele* recording the decrees is in the Epigraphical Dossier at the end of this thesis.

A brief description of proxenies would not be complete without giving the other side of the coin. Just as modern diplomats include among their ranks what one might euphemistically call military intelligence gatherers, so it has been argued that *proxenoi* in ancient Greece were involved in just such an activity. Gerolymatos has gathered together a series of exemptions which he believes demonstrates that the proxenies were used by the Greeks as one means of information gathering and as a way of instigating different types of intelligence operations against their enemies.[39] Gerolymatos cites as one example Athenian *proxenoi* in Mytilene, which rebelled from the Athenian Empire

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[37] *The Ideology of the Athenian Metic* p 13.
[38] *Tituli Calymnii* (ASAA xxii-xxiii = 2 vi-vii 1944-5) 1.

at the beginning of the Peloponnesian War. Intelligence from the *proxenia* was a key factor in the Athenian victory; without it the Mytileneans would have had ample time to prepare and the outcome might have been different.

What do we learn from inter-state tax arrangements?

Two general points and then one specific point.

First, modern states make tax agreements with each other primarily to ensure that their taxpayers are not taxed twice in the two countries on the same income. They also make agreements to give effect to other policy objectives, like encouraging inward or outward investment, facilitating teachers working in different countries and the prevention of fiscal evasion. Reciprocity is an important factor in negotiating these agreements but not invariably so. The main aim of Athens in making the arrangements referred to above has some similarities to the aims of present day states. The Bosporus agreement (Tod 167 = R&O 64) is an example of two states making an agreement for tax exemption on the basis of some kind of reciprocity. *Metoikion* agreements (Tod 166 and Tod 178 = R&O 77) were made to reward people who had given service to Athens and accorded them parity with Athenian citizens. The Cean agreement could have been made to encourage trade in ruddle (Tod 162 = R&O 40). A distinction from the arrangements of modern states is that some of the agreements gave tax exemption to particular individuals rather than more generally, which modern agreements do not

[39] *Espionage and Treason* passim.

normally give. We see the same kind of tax arrangements made by other states with each other. Of the some hundred fourth century inscriptions set out in both Tod and Rhodes and Osborne, at least a fifth have references to tax, about half relating to Athens and about half relating to other states. And some of the remaining inscriptions may have originally had references to tax, now lost. The arrangements also suggest that there is likely to have been a wide network of consular officials in the ancient Greek world who benefitted from exemption from taxation, as modern diplomats do.

Second, the agreements give evidence of taxes in states other than Athens where there is no other evidence of taxes. For example, Arcesine, Atarneus, Bosporus, Chalcidians, Ceos, Cius, Erythrae, Calymnos, Miletus, Oropus and Priene. Most of these references are to tax exemption generally, but some are to specific taxes, including maritime taxes. I believe that the evidence which I have assembled in this Chapter - incomplete though it is - suggests that taxation was more widespread in Greek states in the classical period than is sometimes believed (not necessarily by professional academics) and give an important insight into the economic life of ancient Greece.

To what extent were people given total exemption from taxes?

The specific point that we can learn from inter-state tax arrangements is the extent to which the agreements indicate that people were given *total* exemption from taxes in Athens and elsewhere. There is no example of an Athenian being given exemption from the *eisphora*. There are, however, examples of foreigners being given various

exemptions by Athens, including from the *eisphora*. Tod 139 exempts Sidonian citizens from the *metoikion* and the *eisphora*. Tod 166 and Tod 178 = R&O 77 give Olynthians and Acarnanians respectively exemption from the *metoikion* and Demosthenes 20 29-40 and Tod 167 = R&O 64 give the Bosporan kings *ateleia*. And, conversely, there are examples of foreigners being given the privilege of paying the *eisphora* 'with the Athenians', like the Acarnanians (Tod 178 = R&O 77) and Eudemus of Plataea (Tod 198 = R&O 94). Compare in this regard the treaty between Olbia and its mother-city Miletus (Tod 195 = R&O 93) where if a Milesian at Olbia wished to hold a magistracy he became liable to tax.

A number of inscriptions give *ateleia panton*. What does this mean? Henry argues that there is only one piece of evidence that it means total *ateleia*, and that is *IG* ii^2 286 where *ateleia* is combined with the equally rare *asylia* (which R&O 75 define as 'immunity from the violent seizure of property - *sylan* - to which a foreigner might otherwise be exposed') in this case applying to goods being traded. Henry's view that *ateleia panton* in this inscription means total *ateleia* is the orthodox view, but I would argue that *ateleia panton* regularly refers to *chrematon* rather than *telon*, and means not immunity from all taxation of any kind but immunity from import and export duties, which I would suggest is a reasonable interpretation if all recipients of this benefit are or at any rate may be non-resident. In Tod 152 = R&O 51 Androtion was or was about to be no longer resident in Arcesine when he was awarded *ateleia*. Erythrae for Conon (Tod 106 = R&O 8) is explicit in meaning exemption from all import and export duties, not all taxes; Cius for Athenodorus (Tod 149) strongly implies it; Erythrae for

Mausolus (Tod 155 = R&O 56) similarly implies it; Oropus for Macedonians (Tod 164 = R&O 75) does not imply it so strongly but does also mention *asylia;* Delphi for Nearchus (Tod 182) likewise combines *ateleia* with *asylia;* Priene for Antigonus (Tod 186) is intriguing - it gives Antigonus partial *ateleia* - exemption in all respects that relate to his household with the exception of the land. One might go further and construe *kai autois kai chremasin* with both *ateleian panton* and *asylian.*[40]

The two financial obligations of metics were payment of the *metoikion* and the *eisphora.* I discussed in Chapter Two whether the metics paid the *eisphora* on disadvantageous terms (compare the references to a sixth part of the *eisphora*).[41] *Isoteleia* for a metic would then mean exemption from the *metoikion* and paying the *eisphora* just as Athenians (τὰς εἰσφορὰς εἰσφέρειν καθάπερ Ἀθηναῖοι). It is not known whether mention of the latter was for emphasis or was additional. *IG* ii^2 287 suggests the latter because the words following οἰκο[ῦσιν Ἀ]θήνησιν are followed by [κ]αὶ τ[ὰς] εἰσφορὰς εἰσφέρειν καὶ τὰ τέλη τελεῖν καθάπερ Ἀθηναῖοι. There is then the further question whether *isoteleia* was not merely financial but (even when they are not explicitly mentioned) covers the military obligations which sometimes are explicitly mentioned.

[40] Compare Stephen Lambert *ZPE* 158 2007 p 136.
[41] See pp 70-72.

Satellite photograph relating to the following maps illustrating Part III

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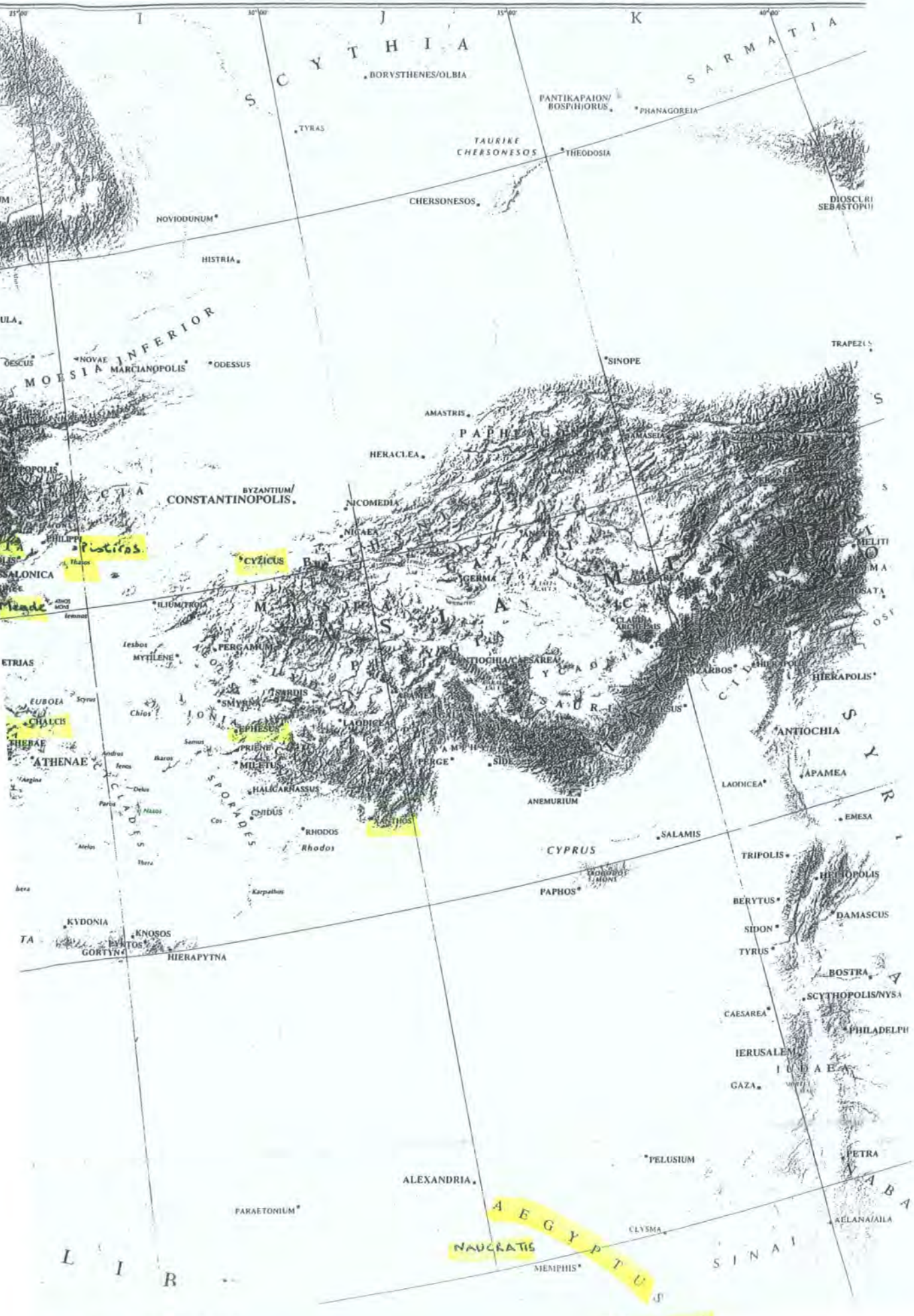
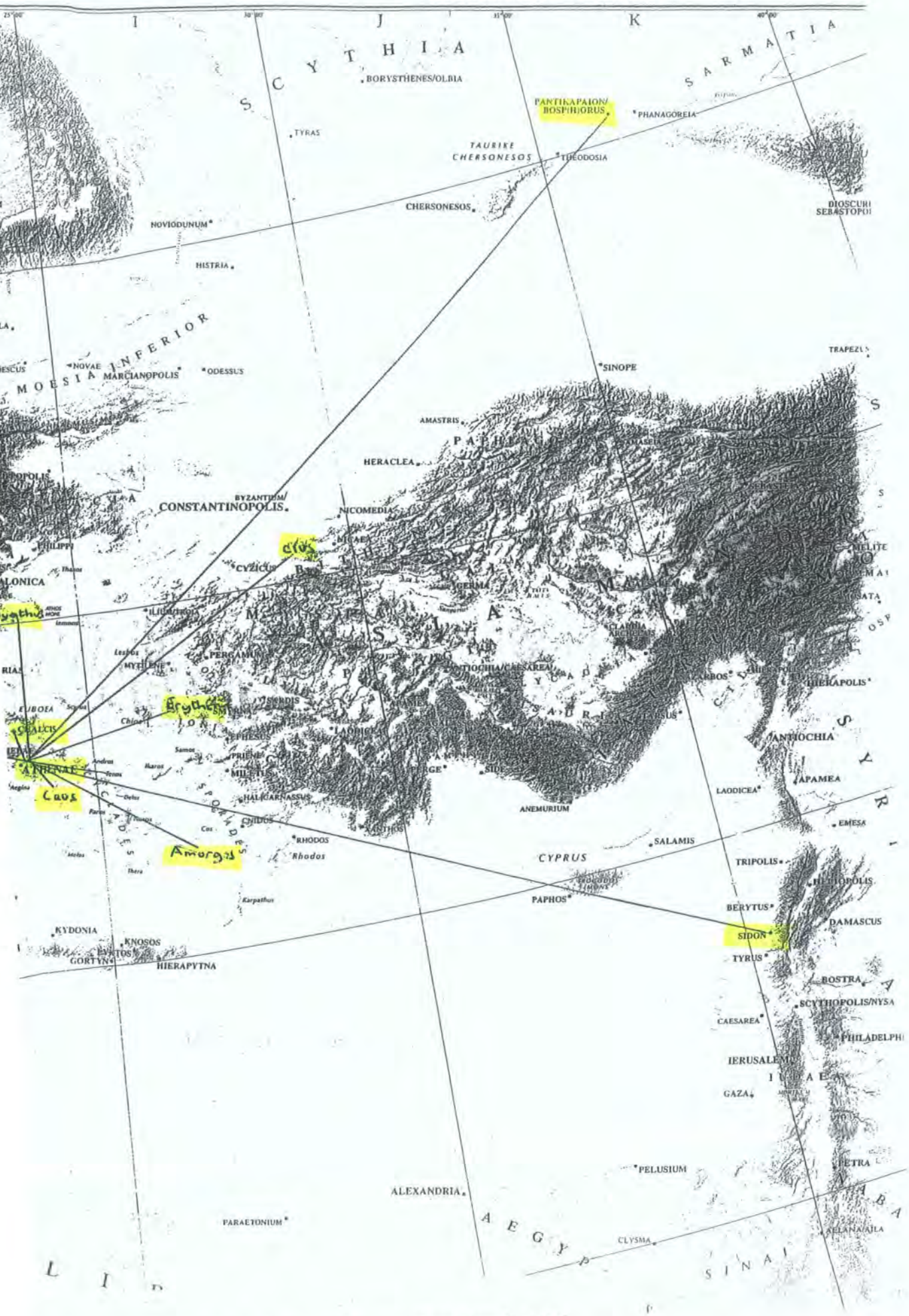
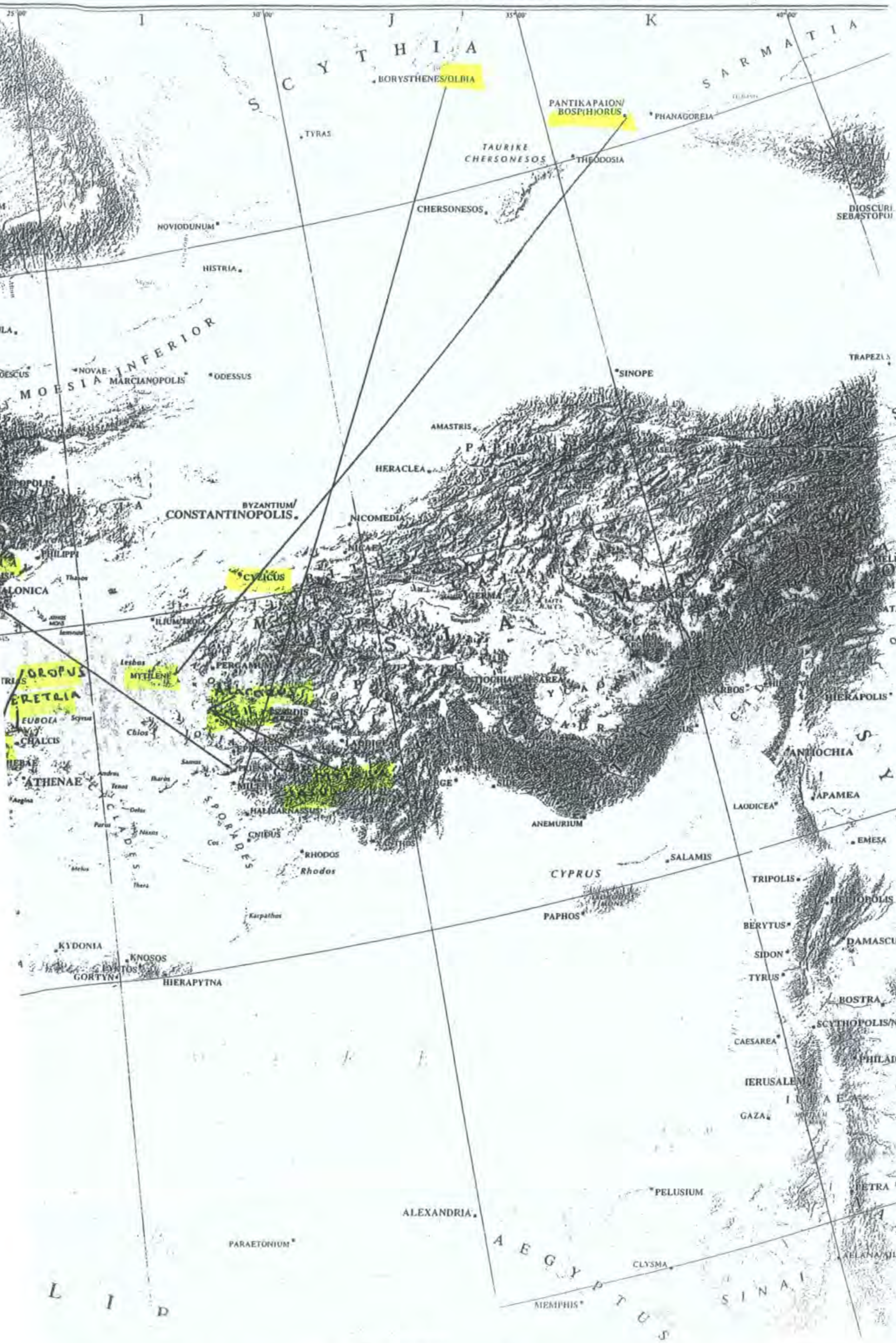


other states

Internum Mare 1:5,000,000



between Athens and some other Greek states



nts between some other states

25

25 Fragment a

26

A frustratingly slight piece of an honorary decree

Three Megarian *proxenoi* with Athena (EM 12823)

ENDNOTE

THIRD CASE STUDY : TAXATION IN THASOS AND THASOS' RELATIONSHIP WITH ATHENS

In this third case study I look at both what taxes there were in Thasos and also, briefly, the relationship between Thasos and Athens in the context of this thesis. The island of Thasos was one of the more prosperous Greek states during the period of this thesis, and it has one of the best-preserved agora complexes in Greece. The French School at Athens has excavated and studied the island for many years.

Taxes in Thasos

There are two surviving references to taxes in Thasos, one literary and one epigraphical. The first is in Herodotus 6 46, which says that the Thasians paid no tax on their crops (*ateleis karpon*) but drew an annual revenue from the mainland and the mines of 200-300T. Herodotus goes on to say that he has seen the mines in Thasos ('a whole mountain has been turned upside down in the search for gold'). Herodotus' statement has led to some discussion on the more general proposition that the presence of mines might have determined whether there were taxes on agricultural produce in ancient Greece generally (that is, that Athens and Thasos - with their mines - did not levy such taxes but other states did).[42] Any assertions of this kind are purely speculative, but it is sensible to reckon that states without an obvious source of

[42] Pleket 'Economic history of the ancient world and epigraphy : some introductory remarks' 1972 pp 251- 252.

revenue have to look harder for others. Herodotus' phrase - *ateleis karpon* - may, however, suggest that taxes on agricultural produce were widespread in Greece generally at the time as opposed to in Thasos or that there may have been some other kind of taxation in Thasos at the time.

The second piece of evidence on taxes in Thasos is an incomplete inscription in two parts found in the Agora area, dated (it is generally believed) around the end of the fifth century. The inscription was found many years ago but has been republished by Salviat and seems to refer to a tax (*telos*) on commerce, mainly on wine, supervised by the *karpologoi.*[43] A photograph of the inscription is at the end of this Endnote. The text of the inscription is in the Epigraphical Dossier at the end of this thesis. The inscription has been discussed by several historians over the years, and there is general agreement that the *karpologoi* were collectors of some tax, perhaps collecting taxes on the harvest, particularly vines, but also concerned with maritime commerce on wine and grain and the taxes levied on them. The reason for the latter suggestion is that there are references in the inscription to cargo boats in line 8, cape Pachys (which overlooks the harbour of Thasos) in line 15 and purchases and sales in lines 21 and 22. Some have argued that the inscription is referring to direct taxes, but in the absence of a less damaged text I believe that the inscription refers to indirect taxes. I discuss in the following paragraphs more specifically the most likely subjects of the indirect taxes.[44]

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[43] Salviat 'Le vin de Thasos, Amphores, vin et sources écrites' *BCH* Supplement 13 1986, pp 152-153; 181.

[44] I mention in passing, in the context of Athenian taxes and Thasos' copying Athenian practices, the recently discovered *Stèle du Port* (*SEG* 42 785 1992) which refers to restrictions on prostitutes (see, for example, A J Graham 'The Woman in the Widow' *JHS* 118 1998 pp 22-40). There is no evidence

The wine trade

Thasian wine was one of the most noted wines of ancient Greece, and I agree with historians generally that the *telos* is likely to have been levied on wine and its export at any rate by the end of the fifth century. Aristophanes praises Thasian wine on a number of occasions - its pleasant smell (*Plutus* 1021); those nice little bottles of Thasian wine ('they stay in your head a long time when those others have lost their bouquet and completely evaporated. So they are by far the best ...') (*Ecclesiazusae* 1149); and again its bouquet (*Lysistrata* 196 *et seq*).

There is substantial epigraphic evidence for the wine trade in Thasos. A wine law of about 470 (*SEG* 18 347 1962) sets out the sanctions for breaking the law and says that ignorance of the law will be no excuse. A more detailed wine law of about 420 (*IG* XII Supp 347) lays down when grapes are to be harvested and sets out sanctions for breaking the law; it also forbids Thasian ships from bringing foreign wine into the area between Athos and Pachys. No less telling evidence of the wine trade than these inscriptions are the thousands of amphoras with Thasian stamps found all over the Greek world, in Macedon, Thrace, the Black Sea, Athens, Delos, Alexandria and even further afield.

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for such a tax in Thasos.

Mines and marble

Thasos was also famous in antiquity for its mines and marble, and it is possible that these may have been subject to the *telos* referred to in the inscription. I have referred above to Thasos' mines both on the mainland and on Thasos producing 200-300T a year in Herodotus' time. The resulting coins have been found in many places over the ancient World. Thasian marble was also exported all over the ancient World. Seneca commented 'we think ourselves poor ... if our pools are not lined with Thasian marble' (*Ad Lucilium Epistulae Morales* 86 6). The remains of these marble workings are spectacularly evident on Thasos today - see a photograph I took of them in September 2005 at the end of this Endnote.

Thasian traders in Pistirus

The inscription discovered at Pistirus in Bulgaria in 1990 to which I referred in Chapter Six mentions Thasian traders operating in Pistirus and enjoying exemption from taxes on goods moving between Maronea and Pistirus and various other *emporia* (lines 20-24 and 33-34).[45] A photograph of the inscription is at the end of this Endnote. The text is in the Epigraphical Dossier at the end of the thesis. As I said in Chapter Six, this is the first evidence of transport taxes paid by Greek merchants in Thrace, but the fact that these regulations refer to exemption from taxes might suggest that such taxes were not at least unknown, if not common, in the area at this time (about 359).

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[45] See p 207.

The relationship between Thasos and Athens in the context of this thesis

Thasos was a member of the Delian League and enjoyed prosperity in the early years of the League, contributing ships rather than tribute. However, it revolted from Athens in 465 in a dispute over mining and trading rights on the mainland, but surrendered after a two-year siege by Cimon, pulling down its walls, delivering over its ships, paying tribute in future and giving up both the mainland and the mines (Thucydides 1 101). Thasos paid 3T tribute a year but between 447-446 and 444-443 this was increased to 30T, as much as any Greek state. Various reasons have been advanced for this increase, most recently summarised by Pebarthe.[46] First, that the Athenians would have restored to the Thasians their possessions on the mainland. Second, that the Thasian economy had soared. Third, that the question that should be asked is not why Thasos paid 30T from this date, but why it paid as little as 3T before this date, and the answer to this is that 3T represented a special reduction in the light of the indemnity that she had to pay following the revolt from Athens.

Following the suppression of the revolt of Thasos it seems that some rich Athenians acquired property on the island. Adeimantos, a friend of Alcibiades, appears on a list of the Attic *Stelai* with property on Thasos - a farm fully equipped with storage *pithoi*, sold as part of the farm in 414. *Oikos* and *agros* fetched 950+ drachmas (Attic *Stelai* VI 55-56).[47] A photograph of the inscription is at the end of this Endnote.

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[46] 'Thasos, l' Empire d' Athènes et les *Emporia* de Thrace' *ZPE* 136 1999 pp 131-154.
[47] ML 79 and Amyx *Hesperia* 27 1958, pp 168-170.

Thasos again revolted from Athens in 411 but the revolt was suppressed by Thrasybulus in 407. Neapolis (the modern Kavala) on the mainland, a colony of Thasos, which was incorporated into the Delian League after the first revolt of Thasos and stayed loyal to Athens during the second revolt of Thasos, was duly honoured by Athens for her actions (ML 89). Thrasybulus returned to Thasos in 389 and Thasos agreed to a 5% tax, as we saw in Chapter Three (*IG* ii^2 24).[48] This was a precursor of the Confederacy, which Thasos joined.

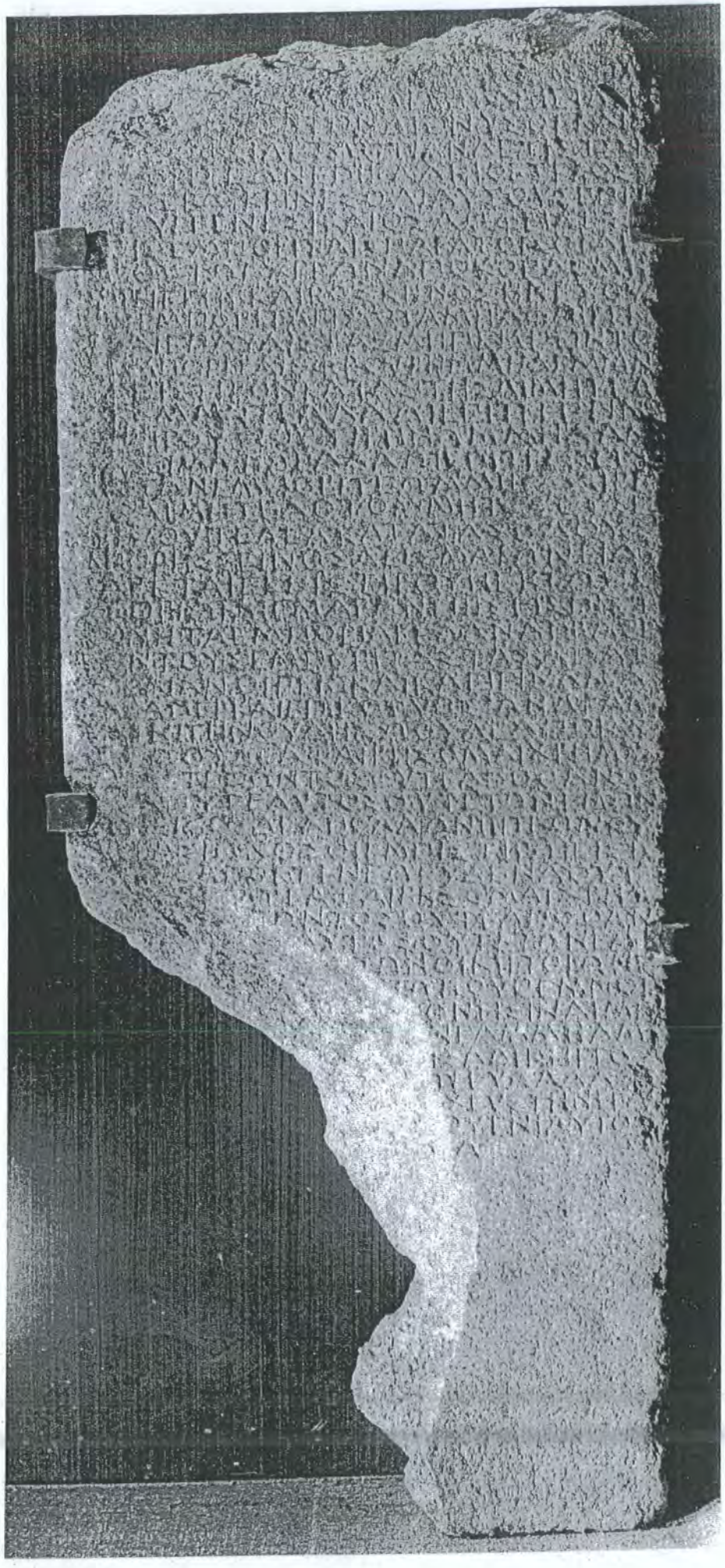
[48] See pp 100-101.

1. *IG* XII. sup. 349 A.

2. *IG* XII. sup. 349 B.

Tax Law of Thasos

The marble quarries from where marble was exported to Rome and other parts of the ancient world



The Pistirus inscription

The Attic *Stelai* : Adeimantus in Thasos

PART FOUR CENTRAL THEMES

This Part looks at some broader issues of Athenian taxation and the part it played in the Athenian economy.

I deal with five areas - the nature of Athenian taxes, Athenian taxation between 550 and 325 in a wider context, coinage and the payment of taxes, the relationship of Athenian taxes to Athens' income from Empire and Confederacy and the contribution of Athenian taxes to the Athenian economy. There will inevitably be some overlap both between what I write on each of the themes and what I have written in earlier parts of the thesis.

EIGHT

THE NATURE OF ATHENIAN TAXES

I discuss in this Chapter some aspects of the nature of Athenian taxes. I examine first the commonly-stated view that taxes, or at any rate direct taxes, in the ancient Greek world, including Athens, were seen as a mark of tyranny; then at the reasons why Athens did not have an income tax; and finally more generally at the kinds of taxes, both direct and indirect, that Athens did have.

Taxes not seen as a mark of tyranny

It is often said that taxes - certainly direct taxes - were seen as a symbol of oppression in the ancient Greek world. This was the view of Boeckh, Andreades and Finley.[1] It is also very frequently said in passing, as if it were an incontrovertible fact, most recently by Donald Kagan in his book *The Peloponnesian War* and by his reviewer in *TLS* (Polly Low).[2]

There are some ancient literary sources referring to taxation, and tyranny and taxation. Only the most sensitive of readers would detect much more than a tone of voice, if that, to suggest a connection between taxation and oppression in the references to Pisistratus' *eikoste/dekate* in Thucydides 6 54 and *Ath Pol* 16 4. Christopher Tuplin, while allowing that taxation does not figure very prominently in characterisations of tyranny, has,

[1] For example, Finley in *The Ancient Economy* pp 95-96 : 'In a city-state, furthermore, the land was in principle free from regular taxation. A tithe or other form of direct tax on the land, said the Greeks, was the mark of a tyranny, and so firmly rooted was this view that they never allowed an emergency war tax, such as the Athenian *eisphora*, to drift into permanence (nor did the Romans of the Republic), unlike the pattern with which other societies have been very familiar'. Income tax in the UK is also, in a sense, a temporary tax in that it has to be reenacted every year.

however, pointed to some more direct juxtapositions between tyranny and taxation.[3] First, Aristotle *Politics* 1313b 25 *et seq* includes taxation among the methods used by tyrants ('it is a device of tyrants to make the subjects poor...instances of this are...the building of the temple of Olympian Zeus by the Pisistratids; and the levying of taxes...'). Second, Xenophon *Symposium* 4 32, in which Charmides explains that when rich he had to pay *phoros* to the *demos* like a slave (referring to the system by which slaves worked for hire, paying a proportion of their earnings to their legal owner), whereas now he is poor he is like a tyrant, since the city pays a tax (τέλος φέρουσα) and supports him (this seems to refer to pay for, for example, jury duty). As Tuplin says, 'the idea of tyrants being supported by city-taxation is evidently banal enough to provide a simile for the use of public revenue to sustain the poorer classes'. And finally, Aristophanes *Wasps* 498 *et seq,* where Bdelycleon complains that people hurl accusations of tyranny at anyone suspected of dissenting from radical democratic ideology : for example, if you buy a small fish and ask for free onions to accompany it, the vegetable-seller says 'Are you trying to set up a tyranny or do you expect Athens to provide you with flavouring?' φέρειν ἡδύσματα has made some translators think of imperial subjects paying *phoros* to Athens; if a reference *is* intended (writes Tuplin) to the payment of formal dues, it need have nothing to do with imperial tribute.[4]

I quoted Boeckh in the Introduction to this thesis to the effect that 'at Athens it was a recognised principle that taxes were to be imposed upon property, and not upon

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having started as an emergency war tax in 1798-1799 in the time of Pitt the Younger.

[2] p 104 and *TLS* 6 February 2004 p 28.

[3] 'Imperial Tyranny : Some Reflections on a Classical Greek Political Metaphor' in *Crux Essays presented to G E M de Ste. Croix on his 75th birthday* p 352.

[4] Sommerstein *Aristophanes Wasps* pp 187-188 thinks of the Persian king's gifts in kind to high-ranking dependants : the man the vegetable-seller is rebuking is already, she says, behaving as if the Persian king had conquered Athens and ordered its people to supply the man with his condiments.

persons'.[5] Gauthier has recently drawn attention to a number of inscriptions which refer to *ateleia tou somatos*.[6] He has assembled ten inscriptions from Priene and to these he has added two recent discoveries from Theangela and Mylasa. He has cogently argued that these inscriptions are referring to exemption from taxation, not exemption from military service. These inscriptions are mainly a little later than the period of this thesis, but suggest that these references are an indication that at least some Greek states did not necessarily consider taxes on the person to be totally repugnant.

There is little other modern discussion on Finley's comments. Where they are referred to, they are normally quoted with approbation but no argumentation other than quoting Tertullian in the second century AD.[7] Stephen Hodkinson has rightly argued that conditions in Tertullian's day were very different from those in ancient Greece,[8] and I am astonished that anyone ever used Tertullian's remarks as evidence for ancient Greece. I am not clear whether the chapter on Taxes In Agriculture by Isager and Skydsgaard[9] on Finley's dictum was intended to be a defence of it or an attack on it but either way I do not think that it takes the argument any further.

I am not, of course, suggesting that no one ever complained about taxation in ancient Athens. People have always complained about taxation and no doubt always will, and there is a reference to direct taxation being unpopular among wealthy Greeks in Aristotle *Politics* 1320a20-2 ('And inasmuch as the ultimate forms of democracy tend to have larger populations and it is difficult for their citizens to sit in the assembly without

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[5] See p.4.
[6] 'Ἀτέλεια τοῦ σώματος' *Chiron* 21 1991, pp 49-68, especially pp 65-66.
[7] *Apologeticus adversus gentes* 13 : 'as the field has less value if it be taxed, so men are less esteemed if they pay a poll tax, inasmuch as this is a token of slavery'.
[8] *Property and wealth in Classical Sparta* chapter 6.
[9] *Ancient Greek Agriculture* pp 135-144.

pay, and this in a state where there do not happen to be resources is inimical to the notables (for pay has to be obtained from an *eisphora* and confiscation, and from corruption of the law-courts, which has caused the overthrow of many democracies before now ...'). But I do not read here a connection between taxation and oppression. I, therefore, submit that the ancient sources do not, taken together, constitute evidence for the very strong assertions that have been made that the ancient Greeks saw a connection between taxation and oppression. Because under a tyranny there is often not a clear distinction between the tyrant's personal property and the state's property, I suggest that when a tyrant does impose taxes, this tends to be perceived as confiscating the citizens' property to enrich himself. So the levying of taxes comes to be thought of as something which tyrants characteristically do - from which it does not automatically follow that other kinds of regime do not do it.

No income tax

Athens (and Greece) did not have an income tax, and the standard orthodoxy is that an income tax would have been a symbol of oppression. I rejected the oppression argument above. I think, rather, that Ste. Croix was right when he said that, except for a tithe on agricultural produce, as levied by Pisistratus, 'the concept of a man's having an income *in money* which can be measured and utilised for political or fiscal purposes is very modern and depends upon far more sophisticated systems of accounting than the ancient world ever knew'.[10] Ste. Croix said that in no Greek state are the citizens known to have been classified in terms of money income; that it is unlikely that any Greek ever had occasion to reckon his total income in money; and that there is no evidence that

[10] 'Rudi Thomsen : *Eisphora' The Classical Review* NS 16 1966 p 92.

estimates of wealth, official or unofficial, were ever made in such terms.[11] However, even in the ranks of Ste. Croix's disciples there was a dissenting voice. Richard Macve, in his essay in *Crux* for Ste. Croix's 75th birthday, suggested that the reason Greeks did not tax income was not that they had not developed modern methods of accounting for profit and loss but that they saw no need to tax income.[12] He said that if the ancient Greeks had decided to tax 'income' rather than 'capital', 'then those involved in assessment and collection of direct taxes would have begun to work out something and developed conventions to meet the need'.

Anyone with knowledge of modern tax systems knows that taxing income is not easy: there are so many difficulties in defining it, detecting it, assessing it and collecting it. As John Hicks said in 1969, 'it is only quite lately (and even now not everywhere) that the conditions for the imposition of an efficient income tax have begun to exist. There can be no income tax until there is a means (an accepted means) of ascertaining income; but income is an economic concept that is quite sophisticated. A merchant must calculate his profit on a particular venture ... but he has no reason to attribute that profit to a particular annual period, as must be done for the purpose of an income tax. It is only by the accumulation of conventions ... that an acceptable way of taxing such profits has been built up. Thus, it was hardly possible for income tax to get off the ground at all until there was a fairly large body of wealthy persons with incomes that were easy to assess'.[13]

There is no doubt in my mind that the explanation given by Ste. Croix and John Hicks is correct. I find Richard Macve's conclusion weak and implausible - it assumes a degree

[11] 'Demosthenes' *Timema* and the Athenian *Eisphora*' in *Class et Med* 14 1953 p 41.
[12] *Crux* pp 233-261.

of financial sophistication in 5th and 4th century Athens that is most unlikely. I would add a further reason based on my own experience working as a tax consultant in developing countries at the present time. When you are setting up a tax system for the first time, you focus first on indirect taxes (Kosovo is an example, but there are others). Indirect taxes much more readily produce the required revenue quickly. Setting up an income tax system for which a country is unprepared both politically and fiscally is another proposition altogether. I know that 21st century Kosovo is not 5th century Athens, but in both cases tax systems were being set up for the first time.

Wealth taxes

The main direct taxes or quasi-taxes in Athens were wealth taxes. The *eisphora* appears in a number of guises in ancient Greek literature and epigraphy, but it should not always be assumed that they are all referring specifically to the *eisphora* as we know it in Athens. I have referred in Chapter One to *eisphora* when combined with *chrematon* (in the case of Miletus and Hestiaea), where I suggested that it was not used in any technical sense.[14] Plato *Laws* 955d says that *chrematon eisphoras* should be based not only on the value of property but also on its produce, but I do not know of any instance of the term being used in the latter sense. I also referred in Chapter One to the *eisphora* being used as a poll tax in Potidaea on persons who had no property.[15]

Coming back to Athens, the *eisphora* was what we would today call a wealth tax. We do not have a wealth tax in the UK but some other countries, like France, currently have such a tax. The *eisphora* was levied on between 6% and 10% of the citizens of ancient

[13] *A Theory of Economic History* p 83.
[14] See p 34.

Athens (if one takes the number of Athenian citizens after the time of the Peloponnesian War at between 20,000 and 30,000). In the case of modern France it is levied on net wealth above 720,000 euros on a sliding scale starting at 0.55%.

After the beginning of the Peloponnesian War we have many references to the *eisphora*, which that war clearly necessitated. As Robin Osborne reminded us in his Inaugural Lecture on 'Changing Visions of Democracy' as Professor of Ancient History at the University of Cambridge on 23 January 2002, one of his predecessors - A H M Jones - had devoted about half of *his* Inaugural Lecture 50 years previously to the *eisphora*. Jones examined what he said was the general impression that Athenians were an idle, cowardly, pleasure-loving crew who would not fight or pay their taxes.

Jones looked at three aspects of the question. First, he concluded that the *eisphora* was not a progressive tax, in the sense that all those liable to it paid the same proportion of their capital. I would argue that it *was* a progressive tax, in the general sense that it was paid only by the well-off. Second, he concluded that 6000 people were liable to the *eisphora*, which is at the top end of the numbers suggested generally by historians, ranging from 1200 to 6000, usually 2000. Third, he concluded that 'very little' *eisphora* was raised. As I will be arguing in Chapter Twelve, I believe that Jones (and Ste. Croix) were wrong on this.[16] Some have laid emphasis on the fact that the *eisphora* was not levied every year but only when needed. I cannot, however, believe that the tax was not a substantial and fairly regular tax, with all the references to it that we see in the works of the orators and the comment in Xenophon *Hellenica* 6 2 that the Athenians were 'worn out by levies of the *eisphora*', which Jones seems to have regarded with

[15] See p 35.
[16] See p 340 *et seq.*

amusement. The *eisphora* applied to metics as well as citizens, and I have suggested that it could have applied to non-resident Athenian citizens who still had property in Attica.

Was the eisphora a flat-rate or a progressive tax?

I have argued above that the *eisphora* was progressive in a general sense but could it ever have been *fully* progressive? Boeckh argued that the tax in Athens was progressive. Others followed him in this view. In more recent times the debate has largely subsided with the publication of Thomsen's work on the subject and the very powerful review of the book by Ste. Croix.[17]

Thomsen agreed with Ste. Croix that after 378-7 the Athenians imposed a flat rate on assessed capital. But, unlike Ste. Croix, he held that earlier there had been progressive taxation. He inferred this chiefly from Pollux 8 129 *et seq*, which said :

> 'There were four census classes, the *pentakosiomedimnoi*, the *hippeis*, the *zeugitai*, and the *thetes*. The *pentakosiomedimnoi* were so called because they produced five hundred dry and liquid measures, and they paid one talent into the treasury. The *hippeis* seem to have been so called because they could rear horses; they produced three hundred measures and paid half a talent. The *zeugitai* were composed of those who produced at least two hundred measures, and they paid ten *minae*. The *thetes* did not hold any magistracy, and they did not pay anything'.

[17] *Classical Review* NS 16 1966 pp 90-93 in which he referred to his earlier article in *Class et Med* 14 1953 p 30 *et seq.*

Thomsen then turned to a fragment from the atthidographer Cleidemus, as reported by Photios (Photios ναυκραρία) FGrH 323 F8 as follows :

> 'Cleidemus states in his third book that, when Cleisthenes instituted ten tribes instead of the old four, they [the Athenians] were also divided into fifty parts, which they called naucraries, just as the hundred parts, into which they are now divided, are called symmories'.

Thomsen assumed that the hundred symmories of Cleidemus existed at the date to which Pollux refers, and that the amounts of tax given for the various classes by Pollux do, in fact, indicate what the *pentakosiomedimnoi*, the *hippeis*, and the *zeugitai* inscribed in each symmory had to pay when an *eisphora* was levied. The total tax would, then, be 100 x (1 + ½ + 1/6) = 166 2/3 talents. This, on the assumption that the metics paid 33 1/3 talents, yields the 200T that Thucydides postulated for 428 (3 19). 'This is a most remarkable result', said Thomsen. 'This striking accord leaves no room to doubt that we have really hit upon the correct interpretation of the Pollux passage'.[18]

Ste. Croix said that before accepting as proof what is in reality no more than the conjunction of two equally implausible hypotheses, we have to remind ourselves firmly that in all this welter of guesswork there is only one ascertained fact : *one* levy of *eisphora*, that of 428-427, is known from Thucydides to have produced 200 talents. Ste. Croix concluded that it was inconceivable that the citizens of Athens or any other

[18] *Eisphora*, p 116.

ancient state could ever have been assessed, either for taxation or for membership of classes, in terms of money income; and that there is not a scrap of evidence that they ever were.[19] This conclusion has been generally accepted ever since, and the *eisphora* is regarded as a property tax.

My view is that there is very little evidence for the early history of the *eisphora*, and any theories are bound to be speculative. There is certainly no very clear evidence that the *eisphora* was a progressive tax in the sense that Thomsen envisaged it (that is, in terms of money income). Thomsen's case depends on forcing two rather obscure references in Pollux and Cleidemus. Thomsen accepts that the tax was flat-rate after 378-7 but argues for a progressive rate in terms of money income before then with evidence which Ste. Croix has dealt with convincingly, and no one has revived the issue. In short, the *eisphora* was a flat-rate property tax and there are really no grounds for saying otherwise. There is, however, a broader sense in which the *eisphora* was a progressive tax, as I said above in relation to Jones' view, in that it applied - like liturgies - only to the better-off generally, however they were defined, but not by reference to money income in that category. Those with property below the threshold paid nothing.

Quasi wealth taxes

Then there were the quasi wealth taxes. What the well-to-do did not contribute in income taxes, they contributed in liturgies as the numerous references in the orators show. This was direct taxation in kind. It was an accepted principle in Athens that the wealthier citizens had a moral obligation to spend their wealth for the public good

[19] Compare Ste. Croix on p 242.

(Xenophon *Oeconomicus* 2 5-8). Aristotle *Politics* 1321a 31-32 in that part of the *Politics* devoted to advising oligarchs how to run a state of which they are in control says that liturgies should be attached to magistracies 'in order that the common people may be willing to acquiesce in their own exclusion from office and may sympathise with those who have to pay a high price for the privilege'. Ste. Croix wonders how many 'thinking' members of the ruling class in the fourth century shared Aristotle's sentiments.[20]

The question of what precise role liturgical expenditure played in democracy has been answered in widely divergent ways. Views range, on the one side, from liturgies being an aristocratic institution at odds with the democracy; causing an over-reliance on the elite, not vital to democracy and in fact weakening it; and foreshadowing oligarchy; to, on the other side, being important to democracy as a highly effective form of taxation, as well as bringing a claim to power through the bond of *charis*, that is, the reciprocal exchange of favours; and the democratic answer to the need to overcome the disparity between rich and poor for which rich Athenians were recompensed by corresponding honours.[21] Most recently, Rhodes has argued that we should not associate *choregoi* too closely with democracy. He said that 'the Athenian *choregoi* were part of that interaction of mass and elite (quoting from Ober's *Mass and Elite in Democratic Athens*, Princeton 1989) which took a distinctive form in classical, democratic Athens; but they are a particular instance of a much wider phenomenon'.[22]

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[20] *The Class Struggle in the Ancient World* pp 305-306.

[21] Summarised by Kallet in 'Accounting for Culture in Fifth-Century Athens' in *Democracy, Empire, and the Arts in Fifth-Century Athens* pp 54-57.

[22] 'Nothing to do with Democracy : Athenian Drama and the *Polis*' *JHS* 123 2003, p 108.

Lisa Kallet argues that the evidence points in the direction of the 'democratic' interpretation of liturgies and notes - as far as the extant evidence suggests - the absence of liturgical avoidance in the fifth century in contrast to its prevalence in the fourth century. She argues 'that the existence of the empire and the profits wealthy Athenians acquired from it, including ownership of foreign land, help to explain an evident willingness to perform liturgies in the fifth century and, in this and other ways, support a system of governing that had a symbiotic relationship with the empire'. Gabrielsen also observes that the Athenian liturgy system in the classical period was firmly attached to democracy and that later oligarchic ideology sat uneasily with the liturgical demands imposed on men of affluence.[23] It should, however, be remembered that the evidence for liturgies is to be found overwhelmingly in law court speeches, of which we have very few earlier than 400. Finley saw liturgies as, in part, the democratic answer to the inequality between rich and poor, quoting Aeschines 1 11 ('expending my resources for your enjoyment') and [Xenophon] *Ath* Pol 1 13 ('the common people demand payment for singing, running, dancing and sailing on ships in order that they may get the money and the rich become poorer').[24] I do not see liturgies as being particularly democratic (although it is true that they were a highly effective form of taxation), but democratic Athens got the system to work in a particular way (the obligation of the richest who cannot claim exemption), which harnessed aristocratic competitiveness for public purposes.

Millett has called liturgies 'an integral part of the *politeia*'.[25] They played an important part in litigations. The rich quite shamelessly used liturgies as proof of their innocence in court cases (how would someone who has performed so many liturgies do the sort of

[23] *Financing the Athenian Fleet* pp 7-8.
[24] *The Ancient Economy* p 152.

thing he is accused of? Or, you can be assured (gentlemen of the jury) that a verdict in my favour will be to the advantage of Athens in the future.) As Millett demonstrates, this 'one good turn deserves another' approach based on a theme of public service is reflected in many of the speeches of the orators. By the same token, opponents are blackened by accusations that they have skimped on their public obligations : for example, in Demosthenes 42 3 it is argued that the respondent was far richer but had never taken on liturgies or paid up *eisphora*. Isocrates 12 145 summed up the position when he said that 'liturgies are burdensome to those to whom they are assigned, but do bestow a kind of status (*time*)'. More negatively, Theophrastus 26 4 has his Character labelled 'The Oligarch' ask 'when will we cease being ruined by liturgies and trierarchies?'

It is interesting to note that many of the references to liturgies in the orators link performing liturgies with paying the *eisphora*, illustrating perhaps the close connection in the public mind between liturgies and taxes, and they were also the two main burdens imposed on rich but not on run-of-the-mill citizens. As I said in the Appendix to Part One, the liturgy held a position in the grey area between compulsory taxes and citizens voluntarily paying amounts to state funds in times of emergency, the *epidosis*.[26] Substantial sums of money were paid to the state by way of *epidosis*, and there were the same sanctions as with taxes for defaulting on what the person had promised to pay.

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[25] 'The Rhetoric of Reciprocity in Classical Athens' in Gill *Reciprocity in Ancient Greece* p 252.
[26] See pp 134-135.

A tax on foreigners

The Athenians had no hesitation in levying taxes on foreigners. The *metoikion* was admittedly modest but it was a powerful symbol of the inferiority of metics as opposed to citizens. The Athenians clearly did not have the susceptibilities of political correctness that modern states have on discrimination against foreigners.[27] And with the *metoikion* went the *xenika*, which may have extended to all foreign traders in the Agora, not just metics. Xenophon *Poroi* (2 1) lists his suggestions for increasing the number of metics in Athens but he did not touch the *metoikion*. The metics were indispensable to the democracy because of all the economic services they provided in the fields of manufacture and trade, because of the revenues they brought to the city without costing anything, and because of their use in the army and navy. Finley has observed that Athenian citizens put their vital interests, like the corn supply, in the hands of non-Athenians because they were not prepared in sufficient numbers to carry on those activities themselves.[28] Metics had to take their share of liturgies and the *eisphora*, if they were sufficiently wealthy. Athens in recognition of this did, on occasions, give individual metics *isoteleia*, equal rights with citizens, which not only released them from the *metoikion* but also gave them the public esteem enjoyed by citizens, but I imagine that these would have been only a small proportion of the whole.

[27]Although not all modern states. For example, Peter Rhodes tells me that Florida has discriminatory taxation against foreigners : there are no state income taxes in Florida, as there are in most American states, but there is a metics' tax on all rents for accommodation for under six months. There is a state sales tax, and when it was recently proposed that more items should be taxed but at a lower rate, it was argued that this would impose more of the burden on residents.

[28] *The Ancient Economy* p 60.

It is not clear how widespread the concept of a *metoikion* was in Greece more generally. There are actual references to it in three of Athens' neighbours - Oropus (Lysias 31 9), Aegina (Demosthenes 23 211) and Megara (Demosthenes 29 3).

Taxes on farming

Pisistratus levied a tax on agricultural produce. It may have been a tax in kind, but I am doubtful.[29] It may have partnered the development of coinage in Athens and thereby helped to develop the fiscal role of the state and this is my preferred view.[30] If this tax was a tax on income, it was the only main tax on income in Athens in the period of this thesis.[31] Indeed, it is the only recorded tax on farming in the period of this thesis. Like Lewis and others, I find this surprising, and like Lewis and others, I prefer to suspect that there were later taxes on farming, but there is, as yet, no evidence for them.

But why did Pisistratus introduce this tax? Several historians have sought to answer this question, most recently Paul Millett and Edward Harris.[32]

The background is the *seisachtheia*, which is generally believed to be some kind of reform by Solon about 594 in the long transition from the aristocratic society of the early Archaic period to the democratic society of the classical period. Millett contends that Solon's legislation might have done nothing to get to the root of the agrarian crisis that was threatening the peasant proprietors. This (he says) 'is perhaps reflected in the

[29] See pp 23-24.
[30] Current orthodoxy puts the *introduction* of coinage in Athens slightly earlier than Pisistratus' period of continuous rule, but Pisistratus certainly developed it. Compare Chapter Ten below - p 293 *et seq.*.
[31] I say 'main' because it is possible that the tax on prostitutes was a tax on the income they earned.
[32] For earlier historians see Mossé, who speculated that the four property classes were not introduced by Solon but made their first appearance in connection with Pisistratus' produce tax *Annales (ESC)* 34 1979

three decades of disorder that led up to the tyranny of Pisistratus with its popular support'.

Millett has drawn attention to the reference in Aristotle *Ath Pol* 16 2-4 to loans that Pisistratus made to those who could not support themselves by farming and believed that it was a reasonable assumption that the loan-fund was financed by the levy on produce in the same section of the *Ath Pol* as follows

> 'Among other things, he (Pisistratus) was benevolent, mild and forgiving to those who did wrong. What is more, he made advances of cash to those who were without the means to further their work, and support themselves by farming. He had two motives for this : he did not want them to live in the city, but scattered in the country ; and if they had enough to live on and were busy with their own affairs, they would neither want to meddle with affairs of state, nor have the time to do so. At the same time, the working of the land increased his revenues, for he took a tenth of the produce'. (Millett's translation).

This way, Millett argued, the peasant loans could have a redistributive function, with the tax in kind falling most heavily on larger landowners.

Following the reference to the tax in Aristotle, Aristotle goes on to describe Pisistratus' tours of the country (*Ath Pol* 16 6) where a farmer on Mount Hymettus was digging and

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pp 425-437; the *hektemoroi* were discussed in great detail by Ste. Croix and Andrews - see *Athenian Democratic Origins* pp 109 *et seq.*

cultivating what was nothing but stones. Pisistratus sent his attendant to ask the farmer what he got out of the piece of ground. 'A lot of aches and pains' the farmer said 'and of these aches and pains Pisistratus ought to take his 10%'. Pisistratus was pleased with his frankness and industry and gave him exemption from all taxes.[33] Millett concluded that this anecdote about Pisistratus' grant of exemption to the struggling hill-farmer as the origin of the term 'tax-free land' (χωρίον ἀτελές) could imply that the poorest peasants were free from the levy.[34]

Harris has suggested a connection between the tax and its antecedents.[35] That is, that Pisistratus attempted to extend an old system of payment in return for protection and maintaining internal order. His rivals wanted to revive a payment of one-sixth or 16 2/3% of produce made by the *hektemoroi* in the period shortly after Solon's reforms but Pisistratus charged only 10% or, more likely (in Harris' view), 5% for his services. Harris says that it is no wonder Pisistratus enjoyed widespread popularity during his reign, which Thucydides reports was a Golden Age (Thucydides 6 54) : after the domination by the local lords, the tyranny of Pisistratus was a bargain. Harris has also written an article arguing that Solon did not abolish debt-bondage, but only enslavement for debt. He believes that abolishing enslavement for debt is different from the *Seisachtheia*, which liberated the *hektemoroi* from the payment of 'protection money' they had to pay to their lords.[36]

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[33] Or perhaps 'exemption from all taxes on his land' (*atele hapanton* and variants is a common formula - compare my survey in Chapter Seven).
[34] *Lending and Borrowing in Ancient Athens* p 51.
[35] 'A New Solution to the Riddle of the *Seisachtheia*' *The Development of the Polis in Archaic Greece* p 107 *et seq.*
[36] *Classical Quarterly* NS 52 2003 pp 415-430.

It looks a little odd to me that the only Pisistratid tax was a tax on agricultural income (even though there seems to have been a precedent in Corinth), particularly when it seems that it fell upon the poorest in society (no doubt, it fell on more well-to-do people as well). This suggests to me that it was not just a straight 5% or 10% tax on agricultural income as it is usually believed, but could have been part of a wider canvas. I find Millett's argument, based on the juxtaposition of loans and tax in Aristotle, attractive. I also think that Harris is right to look for a wider context, but the context in which he develops his argument is very much more complicated, as anyone reading the correspondence between Ste. Croix and Andrews on the *hektemoroi* referred to above will understand. My own view is that the *seisachtheia* was essentially the abolition of the dependent status and the obligations of the *hektemoroi* and I have some difficulty in seeing traces of the *hektemoroi* being revived at the time of Pisistratus in the context of this tax.

What we would call indirect taxes

If the Greeks - including Athenians - had any reservations about levying what we would call direct taxes, they had no reservations at all about levying what we would call indirect taxes. There was generally no discrimination between citizens and non-citizens in the raising of these taxes (except the *xenika* mentioned above). Athenian indirect taxes fell equally on the Athenians, their allies and everybody else, Greek or non-Greek, who came within the Athenian sphere of influence.

I referred in Chapter Three above to the possibility that Athens levied not only import/export taxes but transit/embarkation taxes.[37] Compare the reference in [Xenophon] *Ath Pol* 1 17 where allies had to pay a one per cent tax in the Piraeus when they came to Athens for judicial proceedings, and the references to *ellimenia* (compare Pollux 8 132). Any thought that a maritime import/export tax might have been counter-productive to Athenian trade was outweighed by the advantages offered by the Piraeus and the fact that it is likely that such taxes were common throughout the Greek world. The *pentekoste* tax would have contributed to Athens' economic growth in the form of capital improvements and giving employment. All merchants bringing goods into the Piraeus would have received equal protection and marketing facilities, and it would have been natural for Greek merchants to base their activities there. Again, as I said in Chapter Three, Athenian sources of the classical period refer to the variety and abundance of all the foreign goods that were to be found in Athens (Thucydides 2 38 in the 5th century and Isocrates 4 42 in the 4th century and [Xenophon] *Ath Pol* 2 7). Athens benefited from the skill, capital and enterprise of foreign merchants. At the same time, as we have seen, foreigners were obliged to pay the *metoikion* for the privilege of living in Athens and they were also (like Athenian citizens) subject to performing liturgies and making contributions (*epidoseis*).

We are now learning of other indirect taxes, which may have played a more significant part in the Athenian economy than we have so far realised. The most recently discovered is the *dodekate*, and we are not clear at this stage what exactly that tax was. Then there is the *eponion*, which could - from the evidence of the newly discovered Grain-Tax Law - be a general sales tax, not just a tax on the sale of confiscated property

[37] See pp 86-89.

(and compare the *hekatoste*, which was levied on the sales of state property). If this is true, it could have raised a substantial amount of money. Finally, the religious taxes are starting to throw a lot more light on the relationship between the sacred treasuries and the *polis*. We have known for some time how the state used religious funds in times of emergency, particularly at the beginning of the Peloponnesian War, but recent work has shown how the sacred treasuries levied tax on their own account, again particularly at the beginning of the Peloponnesian War, including levying it from foreigners.

Indirect taxes *may* also have been used for wider economic reasons, although in general Athens and other Greek states did not do very much by way of 'controlling trade' by way of taxes. Taxes were levied at Athens at the same rate for all imports and exports. Athens certainly attempted to control some imports for its own self-interest, but not exports. The newly discovered Grain-Tax Law has shown us tax measures Athens took to ensure a supply of grain. Other non-tax measures Athens took to control imports include the law which made it illegal to contract a loan on a ship which would not bring grain on the return journey to Athens (in Demosthenes 35 51 the plaintiff lent money for carrying wine to the Black Sea and on the return journey bringing wheat to Athens). Andreades himself said that 'the foreign policy of the Athenians was largely a grain policy'.[38] Similarly, the *dekate* tax that was levied at Chrysopolis could well have been part of Athens' attempt to make a 'closed sea' out of the Aegean by ensuring that she controlled incoming supplies of food. Then there are the decrees relating to the export of Cean ruddle, although, as I said in Chapter Seven, the text is so uncertain on tax exemption that no real conclusions can be drawn.[39]

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[38] *A History of Greek Public Finance* p 243.
[39] See p 215.

I drew attention in Part Three to the use Athens and other Greek states made of *ateleia* and *isoteleia* (for both direct and indirect taxation) as instruments of foreign policy, for example as part of a reciprocal tax arrangement as in the case of the Bosporus and rewarding foreigners with tax exemption for services given in the case of the Olynthians and the Acarnanians.[40] We have a number of these arrangements, covering relations both between Athens and other states and between other states, and it is likely that they constitute only a small part of a wider network of such arrangements.

Another respect in which Athens followed Greece generally was in the treatment of mines. For Greek cities generally which had important mines on their territories or in their sphere of influence, there was a source of revenue which could not be allowed to remain in the form of private property. The general tendency for Greek cities was to monopolise the ownership of mines in order to ensure their revenues.[41] Athens derived the largest part of the silver from the Laurium silver mines, which she used for striking her abundant silver coinage in the classical period and which was one of the key elements of her prosperity. She kept for herself the ownership of the mines, but instead of exploiting the mines directly for her own benefit leased them out to individuals (who were all apparently citizens) for periods and sums which varied according to the type of mine that was being worked, and tax, it seems, was also paid. Athens benefited from a combination of rents and taxes from the mines, as the UK has benefited from a similar combination of rents and taxes in the case of North Sea oil.[42]

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[40] See pp 210 and 213-214.

[41] Compare Herodotus 3 57 for the mines of Siphnos and Herodotus 6 46-47 for the mines of Thasos.

[42] Although the 12.5% UK North Sea royalty for North Sea Oil was abolished from 1 January 2003.This was part of an overall package to create a stable long-term fiscal framework for the next stage of development of the North Sea. Companies now pay a 10% supplementary charge on North Sea profits and receive a 100% first year allowance for capital expenditure in the North Sea to promote investment.

The relationship between sacred and secular taxes

As we have seen, there were both sacred and secular taxes in Athens. We do not have enough evidence to draw any very dogmatic conclusions about the relationship between the two. It is clear that the Athenian state sometimes financed religion and that Athenian religion sometimes financed the state, for example, in the loans made at the beginning of the Peloponnesian War.[43] There is a blurring of boundaries between what was secular and what was sacred revenue (in practice, at times of crisis, they were all used for the same purpose).

L J Samons II has summarised what evidence there is for what he calls 'sacral' and 'secular' in Athenian society and finance.[44] He argues that 'in the end, contemporary English usage, our own Judaeo-Christian influenced views of the "sacred" and the radical secularism of modern regimes inevitably cloud the discussion of Athenian finance and society', and suggests that 'perhaps it would be best to avoid the modern terms entirely and simply to state that Athena's and other gods' treasures (coinage and other items) were all *hiera,* and were employed for ends both *hiera* and *hosia.* The *demosion* contained funds that were at once *hosia* (acceptable to the gods) and *demosia* (owned by the *demos*) and could be used for ends that were *demosia* (provided that they were not *anosia)* or *hiera.* Thus, for example, Demosthenes 24 96-98 demonstrates the connections between tax revenues (*tele),* moneys 'both *hiera* and *hosia'* (96) and funding for diverse *polis* activities including sacrifices, the cavalry and meetings of the *boule* and *ecclesia'.*

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[43] ML 72. There were repayments after the Peace of Nicias, but borrowing was resumed, and towards the end of the War we find the sacred treasuries providing money from income, presumably because they had no money left (*IG* i^3 375, line 3 of 410-409).
[44] *Empire of the Owl* pp 325-329.

The strict position was that the treasuries of the gods belonged primarily to the gods, and so when Athens used them to finance the Peloponnesian War, it did not regard them as just another bank account to raid but treated the sums it took as loans, carefully recorded. Ste. Croix took a rather more cynical view.[45] He argued that the borrowings 'were essentially book-keeping transactions, a mere transferring of public money from one treasury controlled by the State to another', and that the Assembly appointed both sacred and public treasurers. Pericles, Ste. Croix argued, was a sceptic and the borrowing was a pretence. As it turned out, Ste. Croix continued, it was hardly possible for the loans to be repaid and in due course they were conveniently forgotten. I do not agree with Ste. Croix. It can at least be said, first, that the temple treasuries were kept separate from the city's secular treasuries, and, second, that paying for the War was not an ordinary duty of the temple treasuries, so that when they did so the payments were considered as loans and interest was reckoned - at a lower level after some years, as the interest on First World War Loans was reduced in 1932 (as Rhodes has pointed out).[46] There is therefore *some* conceptual difference between temple treasuries and secular treasuries.

Robert Parker summed up the more general relationship between the state and religion by saying that when a foreigner takes possession and asserts control of a Greek state, the possession and assertion of control relates not to the *pnyx* or the courts, but to the acropolis or other great sanctuary, the sacred centre, the summation of the city's identity.[47] Christiane Sourvinou-Inwood's summing up was that the role of the *polis* in

[45] 'Greek and Roman Accounting' pp 26-27.
[46] The interest was at a rate equivalent to 6% to 426 but 1.2% afterwards. *History of the Greek Classical World* p 93.
[47] *Cleomenes on the Acropolis* p 26.

the articulation of Greek religion was matched by the role of religion in the articulation of the *polis* : religion provided the framework and the symbolic focus of the *polis*. Greek religion was the very centre of the Greek *polis*.[48]

It is interesting to compare the relationship of state and religion in Christian countries since classical times. Tithes (literally a tenth of a person's income) have been levied in Christian countries until comparatively recently to support the clergy, maintain churches and assist the poor. Tithing was also a principal source of subsidy for the construction of many cathedrals in Europe. Tithes were gradually phased out in the 19th and 20th centuries, but remnants of tithing exist in certain Protestant European countries. In Germany, for example, citizens must pay a church tax unless they formally renounce membership of a church. In England we have an established Church of England, which used to receive tithes but is now financed by voluntary contributions, income from property and, most recently, English Heritage and the lottery.[49] English Heritage money is raised partly from taxes and the lottery is a kind of tax on betting, so a loose connection between church and state finances in England remains, but not on the scale of the relationship between state and religion in Athens.[50]

Local taxes

An Athenian was referred to by his name, his father's name and the deme he came from. Membership of a deme was a *sine qua non* of an Athenian's political status. As Robin

[48] *The Greek City from Homer to Alexander* p 322.

[49] Strictly this is for the maintenance of churches as 'heritage buildings' to be enjoyed by religious and irreligious alike, not to support them in their religious function, but the religious function is indirectly supported if English Heritage and the lottery have paid, for example, to make the building weatherproof.

Osborne has said, whatever an Athenian's deme of origin, he could not afford to ignore it if he wanted to exercise his political rights, because it was the deme that first recognised him as a citizen and it was through the deme that he would run for office as *bouleutes*.[51] Effectively this meant that involvement with, if not residence in,[52] the deme was essential for any man who wished to enjoy a full political life, or the social life that depended on it. In addition, we have seen in Chapter Two that local taxes were levied not only by the deme from which you came, but also by the deme in which you had property, if it was different from your own deme (the *enktetikon*).[53] It is likely therefore that deme taxation was a not insubstantial feature of Athenian life.

So, why Athenian taxes?

I have argued that it is too simplistic to make generalisations about tyranny and taxation. Democracy itself was also regarded by some ancient sources as a tyranny, and taxes were instruments of both tyranny and democracy. When the Athenians levied the *eisphora* while trying to balance their books in the Archidamian War - balancing the loans from the sacred treasuries and reassessing the tribute from the Empire to raise funds to fight the war - I doubt whether tyranny was uppermost in their minds (except for their tyranny over the Empire).[54] The Athenian tax system was a combination of what we would today call direct and indirect taxes but without an income tax, which was a much too sophisticated concept for 5th and 4th century Athens. The *eisphora*

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[50] Compare *The Victorian Church* by Owen Chadwick, Adam and Charles Black London 1970. I am grateful for the conversations I have had on Church of England finance with Dr Peter Cooper following his unpublished PhD thesis which touches on these issues.
[51] *Demos* p 184.
[52] Probably by the fourth century a significant proportion of citizens no longer lived in the deme to which they belonged.
[53] See pp 76-80.
[54] Compare the relationship between Athenian taxes and Athens' income from Empire and Confederacy in Chapter Eleven.

(particularly the *proeisphora*) and liturgies (and *epidosis*) were effectively progressive taxes based on wealth in the sense that they applied only to the better-off rather than 'by reference to money income' as Thomsen used the term. Cohen argued that the Athenian system constituted 'the quintessence of progressive taxation' and Andreades saw the tax burden as a bleeding of the wealthy[55] The indirect taxes, on the other hand, were regressive taxes. Further, the tax system, like modern tax systems, *may* have been used for wider economic and foreign policy objectives as well as providing revenue for the state.

[55] Cohen *Athenian Economy and Society* p 194; Andreades *A History of Greek Public Finance* p 359.

NINE

ATHENIAN TAXATION BETWEEN 550 AND 325 IN A WIDER CONTEXT

In this Chapter I look at taxation in Athens between 550 and 325 in a wider context, in particular when (or if) and why taxes came to be levied. I could hardly, of course, have discussed the taxes in Part One without saying something of the immediate context in which they were enacted, but this Chapter seeks to look at the broader picture, sometimes cross-referring to Part One where appropriate. It will be clear from earlier parts of the thesis that the incidence of taxes in ancient Athens was not constant throughout the period of the thesis, any more than it is from one year to the next in any age. The period of the thesis started with taxes imposed by the Pisistratids, and the first section of this Chapter considers the sketchy evidence for taxes between the Pisistratids and the Peloponnesian War. In the second section of this Chapter I try to show how the Peloponnesian War seemed, from the extant sources at any rate, to precipitate an impetus towards taxes (whether or not there had been any taxes since the Pisistratids). This, I shall argue, was part of the more general cultural revolution that Athens underwent from 430 to 380 (strictly 378), when the Confederacy was founded. In the third section of this Chapter - from 380 (or 378) to the time of Lycurgus - I discuss how Athens' attempts at raising revenue abroad through the Confederacy gradually fell away and how, under Eubulus and Lycurgus, taxes were established as a major source of income for Athens.

(i) FROM THE PISISTRATIDS TO THE PELOPONNESIAN WAR

Thucydides and Aristotle referred to the introduction of a tax on agricultural produce of 5% or 10% by the Pisistratids,[1] and Aristotle told of a poor hill-farmer who complained about the tax to Pisistratus while he was passing by, only to be rewarded by Pisistratus with exemption from the tax.[2] However, the evidence for Athenian taxes for 100 years or so thereafter, that is until the beginning of the Peloponnesian War, cannot be described as more than sketchy.

This may be because of the randomness of our sources. But it is generally believed that Athens benefited from the Delian League during this period, and this could be the reason for the lack of a mention of taxes. The Delian League's treasury was separate from the Athenian state treasury until about 411. So the tribute did not simply get absorbed into the totality of Athens' revenue. Nevertheless, I think that we can say that at the very least some things were paid for from the tribute (for example, those expenses of the navy and its campaigns which were not borne by trierarchs), which made it easier for the state to afford other things. But were there taxes during this period?

The nature and quantity of our evidence about Athenian finances before the Peloponnesian War make it difficult to draw any clear conclusions but according to Thucydides 2 13 there was a reserve at one time of 9700T which had fallen to 6000T by 431 (after the building work on the Acropolis and the siege of Potidaea).

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[1] Thucydides 6 54 and Aristotle *Ath Pol* 16 4.
[2] Aristotle *Ath Pol* 16 6.

And, taking Thucydides 2 13 and Xenophon *Anabasis* 7 27 together, Athens' annual income in 431 was 1000T of which 600T came from the Empire and 400T from domestic sources.

The general view

As French has observed on the transition from the Pisistratids to democracy, whatever success the Pisistratids had in running Attica, they owed to the strength of their centralised administration, its monopoly of power, and its ruthlessness in carrying out decisions made at the centre.[3] 'If the only forces at the disposal of the government were now citizen forces, some degree of power must be returned to the people; consent rather than repression must be the keynote of the new administration. This involved a serious danger that measures beneficial to the economy, but unpopular with the people, would lapse, like the taxation imposed on primary production, which had yielded the capital needed to build up the country's resources'. It is therefore generally argued that taxation was a casualty of the democratic regime; that, in short, taxation was an institution of the tyranny and that it was abolished with the tyranny.

The contrary view

But there have been doubters. Most famously Lewis, in his publication of the Law on the Little Panathenaea, where he took the view that the *pentekoste* in that Law was a produce tax and observed that we are too easily inclined to think that a

[3] *The Growth of the Athenian Economy* 1964 pp 65-66.

produce tax disappeared from Attica with the Pisistratids.[4] His view on the nature of the *pentekoste* in that Law was not in the event generally accepted, but his wider doubt is shared by some others, including myself. If there was no taxation after the Pisistratids, how did Athens finance, first the Persian Wars, and second the expenditure she incurred from the time of the Persian Wars at least until the transfer of the treasury of the Delian League to Athens after 454? It is generally agreed - albeit in the absence of evidence to the contrary - that Athens did not spend tribute income directly for internal purposes until the 440s.

First, the costs of the Persian Wars, which must have been substantial. Peter Green argues persuasively that Athens' finances were inadequate during the Persian Wars.[5] 'The city lived', he said, 'almost literally, from hand to mouth', although this was largely true right down to the time of Eubulus. Exports of wine, oil, marble and ceramic ware were increasing and Themistocles' Piraeus project was progressing but 'some other secure source of income was needed'. It was at this stage that the Laurium silver mines came good, and that Themistocles persuaded the Athenians to build a fleet with the proceeds of the silver instead of distributing it among themselves. References in Herodotus 7 144, Thucydides 1 14, and later (perhaps drawing on Herodotus and Thucydides), Aristotle *Ath Pol* 22 7 and Plutarch *Themistocles* 4 testify to the Athenians building ships in the 480s from the proceeds of the silver mines, which contributed to defeating the Persians at Salamis and establishing Athens as the leading naval power in the Aegean. Also in Aeschylus' *Persae* 238, where Atossa asks whether the Athenians have a sufficient store of wealth in their homes, and the Chorus answer that 'they possess a treasure

[4] 'Law on the Lesser Panathenaea' *Hesperia* 28 1959 pp 243-244.
[5] *The Greco-Persian Wars* p 49.

underground, a fountain of silver' (Green's translation). This silver was so good that it soon became standard exchange throughout the Aegean and paid for military and other expenses.

Green is persuasive, as I have said, but I do not believe that his account gives the full story. Herodotus and, later (again, perhaps drawing on Herodotus), Plutarch mention the pay that had to be distributed to Athens' fighting forces during the Persian Wars and that was only one expense. It seems most unlikely that Laurium was the only source of revenue. The *naukraroi* - who may have presided over some kind of taxation - disappeared after Themistocles' activity above (if they had not disappeared earlier), and the fleet - as opposed to the hoplite fighting force at Marathon - was assuming a greater role and had to be paid for.

Second, there is Government expenditure from the time of the Persian Wars down to at least 454. It is possible that at least some military expenditure was met in some way from the Delian League even before 454; for example, the fleet of the Delian League could have carried out some duties which Athens would otherwise have had to finance herself, like protecting her grain supply. But there were the costs of running the civil administration - jury pay (introduced in the 450s?), and the *boule* (attested in 411, probably introduced before 431).

No doubt there were other costs which the city had to meet during this period. For example, the recent excavations undertaken in building the new Metro system in Athens have excitingly revealed the extent of the Athenian water-supply pipeline. The pipeline uncovered by the excavations at Evangelismos station is thought to

have been constructed during the Pisistratid period, that is, between 527 and 510, bringing water from the river Ilissus and springs on the slopes of Mount Hymettos. It is generally thought that the pipeline continued down to what is now Syntagma station in the first half of the fifth century (see the photograph taken from *The City Beneath the City* at the end of this Chapter : these and other finds are well exhibited in the new Metro stations at Evangelismos and Syntagma).

I conclude that the cost of civil administration in the first half of the fifth century could well have been substantial and it is not clear how it was financed if not (at least partly) by taxation.

Evidence for taxation

I believe that there is some evidence for taxation between the Pisistratids and the Peloponnesian War and I now look at it chronologically.

First, there is an Athenian decree concerning Salamis (ML 14). This deals with the status and obligations of men living in Salamis and it is generally believed that it refers to Athenian cleruchs who have settled in Salamis. Lines 1-3 of the decree declare that the cleruchs must pay taxes and give military service to Athens. Meiggs/ Lewis said that the main evidence for the date of the decree 'lies in the letter forms and the arrangement of the text' and that it could date to any time between c 520 and c 480. They dated it more specifically to about 506 ('the period immediately following the reforms of Cleisthenes offers a good context'). Lewis dated it to about 510-500 in *IG* i^3 1. The decree, then, suggests - if Meiggs/ Lewis

are correct in their conclusions - some taxation in Athens following the reforms of Cleisthenes.[6]

But what taxation? I discussed Pollux 8 129 *et seq* in Chapter Eight in the context of whether the *eisphora* was a flat-rate or a progressive tax.[7] It is interesting that Ste. Croix in a recently-published essay (but written in 1960), while (rightly) adhering to his view that the Pollux reference was no argument for a sliding scale of taxation, accepted the passage as probable evidence that the census classes were intended to be used as the basis for direct taxation.[8] The three top classes would pay at the same rate, whatever it was on each occasion, but on a notional assessment which was different for each class, so that if the rate of the levy was 1%, for example, each *Pentakosiosmedimnos* would pay 60 drachmas, each *Hippeus* 30 drachmas and each *Zeugites* 10 drachmas. He said that whether tax was ever levied on this basis was another matter but that, if it was, the most likely time was in 508-507 when Cleisthenes' constitution was promulgated. He added that he could not, however, believe that 'this very crude system' remained in use for very long during the fifth century. Ste. Croix's interpretation of the Pollux reference is possible, both in the way the tax was computed and in the date (although the reference could be an argument for taxation earlier than 508-507 - for example, in the time of Solon), but I believe that it could be an explanation of the taxation referred to in ML 14.

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[6] Since ML 14 the debate has continued with the discovery of a new fragment (-]os) which Matthaiou has placed at the end of the first line of the inscription which suggests that the decree is about either Athenians or cleruchs (*Horos* 8-9 1990-1991 pp 9-14). For the wider debate see Taylor *Salamis and the Salaminioi* pp 12-21.

[7] See pp 246-248.

[8] *Athenian Democratic Origins* pp 56-60.

Second, Aristotle *Ath Pol* 24 3, referring to Aristeides and the setting up of the Delian League in 478, said that 'the combined proceeds of the tributes and the taxes and the allies served to feed 20,000 men'. Rhodes *Ath Pol Comm* p 300 believes that this means taxes paid by Athenians and foreigners in Attica, and Mossé's edition of Aristotle *Ath Pol*[9] is more explicit, referring *inter alia* to taxes levied at the Piraeus.

Third, the word *eisphora* first appears in the Hestiaea (Hill B54 23 = *IG* i^3 41 38) regulations of 446. However, the context where the word occurs is fragmentary, and the inscription relates to payments made by a foreign community and does not necessarily imply that the *eisphora* had been levied at that time in Athens. The word is used with *chrematon* - which suggests that here it may just mean 'paying in' and is not a technical term at all. L J Samons II believes that the reassessment of tribute decree of 425-424 provides some evidence that most cities or *synteleis* collected their tribute payments through local *eisphorai* or property taxes and suggests that given the context the reference to the *eisphora* in the inscription should probably be connected with the collection of tribute.[10] Since the matter is not clear, we can say that there is evidence here of some kind of *eisphora* during the period but not necessarily in Athens. But if there was *eisphora* elsewhere, there could have been *eisphora* in Athens.

Fourth, there are the two references to taxes in the Financial Decrees of Callias,[11] which, if dated to 434-433, suggest that taxes of some kind could have been levied some time earlier than this date. The full texts of these Decrees are in the Epigraphical Dossier at the end of this thesis. In the first of the Financial Decrees of

[9] *Aristote Constitution d' Athènes* p 56.
[10] *Empire of the Owl* 2000 p 182.

Callias there is a reference to a *dekate*. As I said in Chapter Three,[12] there is literary evidence of a *dekate* in 410 where it was a tax levied at the Hellespont on goods, especially food, coming from the Black Sea. Some have argued that these references are to one and the same tax and that this tax could well go back into the *Pentakontaetia* as part of a 'closed sea policy' for the Aegean.[13] Another possibility is that it may have been the tenth part of the sale of booty brought to Athens.[14]

In the second of the Financial Decrees of Callias we learn that no *eisphora* could be moved without a preliminary vote of *adeia* (that is, a kind of immunity) to the Assembly. (This was a way of slowing down contentious decisions : the Assembly had to vote itself immunity at one meeting and decide at another). As I said in Chapter One,[15] the reference indicates that *eisphora* could have been collected about or before this time but not that it was. If, of course, it was, this could take the *eisphora* well back into the middle years of the century, if not earlier.

Fifth, there is the tantalising reference in Thucydides 3 19 to the *eisphora* of 200T being collected in 428/427 'then for the first time'. Thucydides 1 141 said, some three years earlier, that 'it is accumulated wealth, and not forced *eisphorai*, that sustains wars'. Again, I believe that this reference could be read with the second of the Financial Decrees of Callias in suggesting that the *eisphora could* have been longstanding by the time of the Peloponnesian War.

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[11] ML 58.
[12] See pp 94-97.
[13] Robin Osborne *The Athenian Empire* 4th edition 2000 pp 82 and 59.
[14] Pritchett *The Greek State at War* Part I 1991 p 98.

Some taxation not ruled out

This, then, is some evidence of the *possibility* of *some* taxation in Athens between the Pisistratids and the Peloponnesian War. It is true that it does not give any very clear indication that there were taxes in Athens in this period, but I believe that at least some taxes were likely. With this evidence one may put the statement of Aristophanes at the beginning of this thesis that Athens' income in the 420s was 2000T, as suggesting some taxes in addition to the *eisphora*. Of the various taxes I have referred to, I suggest that maritime import/export/transit/embarkation taxes are the most likely possibility. I believe, in short, that this evidence - together with my concerns about the sources of Athenian expenditure during at least the pre-454 period, if not later - at least does not rule out taxation in this period even if it does not rule it in; and that Lewis may one day prove to be right.

[15] See p 26 *et seq.*

(ii) THE CULTURAL REVOLUTION OF 430-380

Major wars inevitably change the societies that engage in them. The First World War and the Second World War both changed English society radically. So it was with the Peloponnesian War and Athens. Between 432 and 404 Athens lost half its population, its empire and practically all its fleet. This precipitated something of a cultural revolution which affected every part of its life, social, political and artistic over the fifty-year period from 430 to 380.[16] The war affected patterns of landowning, food production and importation. From 413 the silver mines at Laurium, which had contributed so much to Athens' imperial prosperity in the previous 50 years, were effectively put out of action. The Sicilian disaster shook Athenian confidence and was followed by two brief periods of oligarchy. When the democracy was restored in 403, it was different from the democracy which Athens enjoyed in 430, not just in formal constitutional rules and practices but in attitudes. There was also cultural change, in tragedies and comedies both in themes and forms and in the iconography of Athenian red-figure pottery. This revolution was manifested in state finance, not least in taxation. During the period 430 to 380 Athens moved from a heavy reliance on financing from Empire to seeking to stand on its own feet, and taxes played a part in that process. There is undoubtedly some truth in Robert Parker's claim that Greeks generally tried to get other people to pay taxes to finance them,[17] and this is particularly seen in the development of maritime taxation (although maritime tax was, of course, paid by Athenians and non-

[16] I acknowledge here a large debt of gratitude to the inspiration I have received from the seminars of Professor Robin Osborne in relation to his AHRB research project *'The Anatomy of the Cultural Revolution 430-380 BC'* in Cambridge over the last three years, which explored all these themes.
[17] *Athenian Religion* p 125.

Athenians alike). Nevertheless the Athenians expected the wealthy to pay a fair amount of taxes in the form of the *eisphora* and liturgies. But these attempts by Athens to become self-supporting proved insufficient and by the end of the period 430-380 Athens was trying once again to supplement its income first on a piecemeal basis and then from the Confederacy.

I look first at how Athens dealt with these financial problems between 430 and 400 both on the domestic front and on the maritime front, then at to what extent the Empire financed Athens. Finally, I discuss how Athens dealt with a second financial crisis after the loss of Empire between 400 and 380.

The domestic front

As we have seen, Thucydides 3 19 declared that in 428-427 an *eisphora* of 200T was levied 'then for the first time' to meet the shortfall in the state's finances, and I have given the evidence for the tax being levied later, if not every year. The amount raised in 428-427 was roughly half the amount of annual tribute from the Empire before the War according to the tribute lists. There are a couple of references in Aristophanes' *Knights* 773-776 and 923-926, which may give a clue to the political circumstances in which the *eisphora* was introduced. It seems from these references that Cleon, the demagogue, was in some way involved in the *eisphora*. He may have proposed that the tax was levied on one or more occasions ('you'll pay me a fine penalty for this, when I squeeze you with *eisphorai*; for I'll arrange to get you registered among the rich').[18]

[18] Reminiscent of Denis Healey in his May 1978 Budget speech who threatened to squeeze the rich until the pips squeaked.

The next recorded tax chronologically was the *eponion* in 415. Again we see the democracy taxing wealthy men (although Thucydides 6 61 says that there was a fear that the culprits were plotting against the democracy, it is not certain that they were and some do not believe that they were), this time on the confiscation of their property. There are several references to the *eponion* taxing sales of confiscated property in the fourth century. But the fact that the *eponion* is referred to as a sales tax on the grain brought from Lemnos, Imbros and Scyros in the recently-discovered Grain-Tax Law of 374-373[19] suggests that the *eponion* may have been a general sales tax, and this could have substantial consequences for Athenian finance.

There is no reason to doubt that Athens levied four other taxes at this time. The first two were taxes levied on particular activities in Athens : the silver tax, levied on the mines at Laurium before they collapsed, and the tax on prostitutes. The third was the *metoikion*, levied on metics, foreigners staying in Athens. And fourth, a local taxation based on demes. And it is likely that Athenian religious taxes, some of which are recorded just before the Peloponnesian War (see Chapter Two), were levied at this time.[20]

The maritime front

The tribute was reassessed in 425 to between 1460 and 1500T although I doubt if the Athenians actually managed to collect as much as that, and some think that it

[19] *Hesperia* Supplement 29 1998.
[20] See p 73 *et seq.*

was scaled down to 1000T in 422. It was replaced by a 5% tax in 413 towards the end of the disastrous Sicilian Expedition (Thucydides 7 28), Lisa Kallet arguing that this represented a change in the Athenians' conception of their rule, in particular, that it marked a shift from a political system to more of an economic system.[21] My feeling is that it is more likely to have been a panic measure resulting from the shock of the Sicilian disaster. It certainly marked a practical change in Athens' tax collecting arrangements. As Kagan has recently put it, the tax shifted the burden from landowners to merchants, who benefitted from the Empire and might be more willing to pay taxes and be better disposed to Athens.[22]

Meanwhile Athens in the person of Alcibiades continued trying to find more income in 410 by levying (or re-levying, if you take the view that this is the same tax as that referred to in the first Financial Decree of Callias - see in (i) above in this Chapter) a 10% tax on traffic passing through the Hellespont. This was a further development of Athens' imperial philosophy, which had ramifications not only for Athens' finance but for her wider foreign policy of a closed Aegean Sea and the provision of grain from the Black Sea. Finally, we have the first main evidence for a maritime import/export tax in Andocides 1 *Mysteries* 133-134 referring to tax-farmers bidding for the right to collect a 2% maritime import/export tax.

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[21] *Money and the Corrosion of Power in Thucydides passim* including p 196. Kallet also argues that the change may be connected with the Coinage Decree, to which I refer in Chapter Ten (p 301 *et seq*). I do not share her enthusiasm for this proposition : the Coinage Decree is already a very controversial subject and there is so little evidence for the *eikoste*.

To what extent did the Empire finance Athens?

It is often said that the Delian League/Empire financed Athens, and no survey of the periods covered by both Part 1 and Part 2 of this Chapter would be complete without discussing what evidence there is for the proposition that the League actually paid money to Athens, as opposed to Athens merely benefitting indirectly from the League.

Ten *Hellenotamiai* were originally responsible both for receiving and disbursing the funds of the Delian League, while ten *apodektai* received and ten *kolakretai* disbursed the funds of the Athenian state. The *apodektai* survived into the fourth century but the *kolakretai* are last attested in 418-417 or 416-415. In or after 410 the *Hellenotamiai* numbered twenty and made payments which earlier would have been made by the *kolakretai*, so it is likely that the imperial and city treasuries were amalgamated about this time (see Aristotle *Ath Pol* 30 2 and Rhodes *Comm Ath Pol* pp 391-392).

The authors of *The Athenian Tribute Lists* set out detailed argumentation of how funds passed from the League to Athens, partly arguing from the Strasbourg Papyrus, an uncertain text which some interpret as suggesting that a tribute reserve of 5000T was brought up to the Acropolis and placed in the keeping of Athena with a possible further 3000T later.[23] Lisa Kallet attacked, I think successfully, the whole *ATL* reconstruction but she did not prove that there was no diversion of League

[22] *The Peloponnesian War* p 329.
[23] Vol 3 pp 326-345.

money. Indeed she did not dismiss the suggestion in Plutarch *Pericles* 12 2 that some money had been given by the League to Athens.[24] Giovannini later argued that only the *aparche* of 1/60 was spent on the Acropolis buildings.[25] No one has argued categorically that no funds were paid by the League to Athens and my view is that given the efforts Athens made to keep the League together it would be surprising if no funds found their way to Athens. I believe, in short, that it is likely that the Empire did fund Athens directly but that that there is no certain evidence of the extent to which it did so. However much the funds were, they were clearly not enough because Athens levied the *eisphora* in 428 and continued to levy it, even if only sporadically, and the 5% tax of 413 looks like a tax levied by Athens and for Athens alone.

A second financial crisis

When Athens lost the Peloponnesian War, it also lost the Empire and the tribute from Empire. It seems that the measures it had taken on the domestic and maritime fronts, as described above, were not enough. Athens did receive some money from the Persians in 396 : the satrap Pharnabazus sent a Rhodian agent called Timocrates with 50T to bribe Argos, Corinth, Thebes and Athens to join Persia against Sparta. This seems to have contributed to a revival of Athenian naval power. I have suggested that it is possible that Athens tried to raise further taxes, like the *pentakosioste* and the *tessarakoste* in the 390s, to improve her financial position. What is clear is that Thrasybulus then reestablished the *dekate* in the Hellespont. He also imposed a 5% tax on Thasos (*IG* ii^2 24) and Clazomenae (*IG* ii^2 28 = R&O

[24] *CA* 1989 (= *CSCA* 20) pp 252-266.
[25] *Historia* 39 1990 pp 129-148; 46 1997 pp 145-157.

18) about the same time. Other states may have paid this tax as well but these are the only ones we know of. It seems to me that Athens' main concern at this time was twofold, although the two strands were linked - restoring the Empire and receiving income from allies (in the absence of further domestic taxes), and Thrasybulus responded to these concerns.[26]

I would argue that these actions and taxes were the precursors of the Confederacy, which was established at the end of this period of 430-380, in 378-377.[27] It is true that the epigraphical evidence for the Confederacy, when it was established, sets out in some detail that this was not to be a second Empire, in that it laid down that there was to be no tribute, and that Athens was not going to do various things to the members which it had done to the Delian League's members. There were contributions (*syntaxeis*) to Athens assessed and collected by the *synedrion* of the allies. I accept that there is no evidence that any money from the *syntaxeis* was diverted to Athenian purposes, but this does not mean that none was. Some, like Cargill, take the view that Athens' intentions were honourable both at the time of the establishment of the Confederacy and throughout the period of the Confederacy.[28] Others are inclined to give the Athenians some credit for its intentions at the beginning of the Confederacy but not throughout. Maybe Athens never grew rich on the *syntaxeis* but I cannot help thinking that the wording on the *stele* has some of the hallmarks of what we know of as modern 'spin', that the Confederacy was in reality an attempt to resurrect the old Empire, and that it was in this sense a continuation of the policy which Thrasybulus carried out of reviving the

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[26] Compare Seager 'Thrasybulus, Conon and Athenian Imperialism, 396-386 BC', *JHS* 87, 1967 pp 95-115 and Cawkwell 'The Imperialism of Thrasybulus' *Classical Quarterly* 26 1976 pp 270-277.
[27] R&O 22.
[28] *The Second Athenian League* pp 189 *et seq.*

eikoste and the *dekate* before the Confederacy, which I discussed in Chapter Three.[29] Plutarch observed in his *Solon* 15 2 that 'later writers observe that the ancient Athenians used to cover up the ugliness of things with polite and endearing names. Thus they called prostitutes 'companions', tribute 'contributions' (τοὺς δὲ φόρους συντάξεις), the garrison of a city its 'guard' and the prison a 'chamber" '.

Tax and financial administration

The period 430-380 saw two important developments in tax and financial administration. First, it is clear from the Agora Excavations that there was substantial building in the Agora between 430 and 400. It is thought that the new *Bouleuterion*, which accommodated, among other things, the administration of the tax-farming - *poletai* - records, dates from 410 to 405. The second development concerns the allocation of income to expenditure. Athens in the fourth century apportioned its income formally between civil and military expenditure. The first time this apportionment - *merismos* - is recorded is in an inscription of 386 (Tod 116 = R&O 19). In the fifth century income had been assigned to state expenditure informally as and when it was required. I have suggested that this *merismos* shows a degree of state budgeting not always appreciated, although the allocation was strictly to different spending authorities rather than to expenditure for different purposes.

[29] Compare *IG* i^{3}228 = *IG* ii^{2}32, dated 385-384, which contains the words ἐν τῶμ πόλε[ων ὅσων Ἀ]θην[αῖο]-[ι κρατ]ὸσ[ι]ν but this part of the inscription is generally thought to be a republication of an earlier decree from the fifth century (compare Dover *HCT* 4 pp 379-380 and Rhodes *The Athenian Boule* pp 83-84). This is not the only example of a fourth century inscription which could be said to be a republication of a fifth century inscription and there is a sense, as Polly Low argues in *JHS* 125 2005 pp 95-99, that these inscriptions have to be taken seriously as fourth century documents. She concludes that these decrees are about imperial power, not of a coercive variety but a power that 'depends on status, prestige and the ability to outbid one's rivals in a battle of

Finance in a period of turmoil

I have suggested in this Part that taxes were as much a part of the cultural revolution of 430 to 380 as other issues. Building up a picture from fragmentary information is always hazardous, but I have argued that in the two segments of the period - 430 to 400 and 400 to 380 - Athens was undoubtedly seeking new forms of finance first to fight the Peloponnesian War (and the *eisphora* was clearly an important part of that strategy) and second to recover from its defeat in that War (and the maritime taxes, and the activities of Thrasybulus in the Aegean and Hellespont were an equally important part of that strategy). By the end of the period I believe that Athens was looking to a combination of finance both from taxes, direct and indirect, and from the Confederacy.

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competitive generosity'. I find Polly Low's comments helpful in support of my half-way house view on Athens' position on the Confederacy.

(iii) FROM CONFEDERACY TO LYCURGUS

In the first two sections of this Chapter I argued that there is likely to have been at least *some* taxation in the period between the Pisistratids and the Peloponnesian War, and that the latter gave rise to an impetus towards taxation in the period 430 to 380. In this section I argue that after the failure of Athens to raise income from a second Empire there is likely to have been a *lot* of taxation by the time of Eubulus and Lycurgus : in fact, that the period of Eubulus and Lycurgus was, as it were, the golden age of Athenian taxation.

Sophisticated tax lawmaking

The most recently discovered evidence we have of new taxes between 380 and the time of Eubulus and Lycurgus is the Grain-Tax Law in 374-373. It is worth mentioning how sophisticated tax lawmaking, as demonstrated by this Law, had become by this time.[30] John Davies has recently remarked that this Law and Nicophon's Coinage Law of 375-374, also newly discovered, 'both reveal the workings of sophisticated minds, accustomed to thinking an administrative-political problem through, devising a tightly defined step-by-step procedure to deal with it, driving it through the political process, and buttressing the new procedure with appropriate sanctions to make sure it is effectively carried out'.[31] If the Law's drafting seems vague and awkward in places - as some have suggested - this may at least partly be explained by the fact that related legislation has not, so far, survived. Also, my experience of many years trying to draft modern tax laws is that the end

[30] *Pace* Michael Crawford's comments above on Greek inscriptions generally (see pp 10-11).
[31] *Classics in Progress* 2002 p 242.

product sometimes does not always look, for a variety of reasons, as workmanlike as one would have wished. For example, amendments that sometimes have to be made at short notice during the passage of legislation, in order to get as wide agreement as possible, often make the legislation look less than elegant. I guess that it is not unlikely that Agyrrhius had to take on board last minute amendments in a controversial law of this kind.

Eubulus and Lycurgus

In the last thirty years of the period covered by this thesis, that is, from 355 to 325, Athens' finances prospered to an extent not seen since the days of the tribute in the 5th century. As we shall see later in the thesis,[32] Demosthenes 10 38-39 said in 341 that state income totalled 400T and that 'not long ago' it had been 130T. Plutarch *Moralia* 842F put Athens' annual revenue at 1200T a year in the 320s, and this figure has been generally accepted by historians. At the same time one has to recognise that there could well have been up to 100% inflation between the 5th and 4th centuries, and I return to this in Chapter Twelve.[33]

The two men credited with this transformation of Athenian finance were first, Eubulus and then, Lycurgus. The former was 'probably the most important Athenian statesman of the period 355 to 342'.[34] The latter 'played the major part in the construction of the city's finances for a period of twelve years', from about 336

[32] See pp 333-334.
[33] See p 329. Also compare, for example, Loomis *Wages, Welfare Costs and Inflation in Classical Athens,* p 257.

[34] According to Cawkwell *OCD*[3] p 563.

to 325-324[35], although Brun's recent article (see note on page 48) cautioned against attributing to Lycurgus everything that was done during the 'Lycurgan era'. I am not immediately convinced by the totality of this minimalist article and in this Chapter I am taking the conventional view summarised by Cawkwell. Eubulus was able to achieve what he did by means of his position as a theoric commissioner. Lycurgus probably held a position akin to that of a financial overlord. If he had an official title, it would have been ὁ ἐπὶ τῇ διοικήσει 'the man in charge of administration'.[36] It seems sensible to look at them together because in some ways Lycurgus built on initiatives that Eubulus started. Andreades and others have said of Lycurgus, and others have said also of Eubulus, that we know more about how he spent the money than how he raised it.[37]

I would like to make two more specific points about Lycurgus, since they have a bearing on the relevance of Lycurgus to this thesis.

The first is to consider from what date Lycurgus' influence commenced. I referred to this above as about 336 and this is the date historians usually give. I find it a little unlikely, however, that Lycurgus would suddenly in his fifties have come to power without any kind of political apprenticeship. In fact we know from Demosthenes 9 72 and [Plutarch] *Orators* 841E that Lycurgus went on embassies to the Peloponnese before that date. And Stephen Lambert has argued, I think convincingly, for 'Lycurgan' religio-financial policy being pursued, probably by

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[35] Again, according to Cawkwell *OCD* [3] p 898.
[36] Compare *Hesperia* 29 1960 pp 3-4. Compare also Rhodes 'Athenian Democracy after 403 BC' pp 312-315 on how Eubulus established his hold on Athenian finances through the Theoric Fund and, after attempts were made by Demosthenes and others to weaken the office, how Lycurgus established his position of 'the man in charge of administration'.
[37] *A History of Greek Public Finance* pp 376-378.

Lycurgus, in the 340s.[38] I believe, therefore, that it is likely that Lycurgus cut his political teeth before 336 rather than that he was seen at the time of Chaeronea 'as a dignified elderly man best known through his performance of religious rituals' as Sally Humphreys has described him.[39]

The second point I would like to make concerns the nature of his achievements. Sally Humphreys' judgement is that 'the rationalisation of the Athenian economy had less lasting effects than his encouragement of donations from wealthy benefactors'. Lycurgus certainly was successful in the latter but I believe that this judgement does less than justice to Lycurgus' achievements in pulling round the Athenian economy from the state it was in in the 350s and that Lycurgus would himself have seen encouraging such donations as an integral part of his handling of the economy anyway. As Stephen Lambert has said in his *Rationes Centesimarum* (page 291), some of Lycurgus' policies have resonances with our own time and what might have seemed in the fourth century anti-democratic measures would be seen in modern European terms as anti-socialist, Americanising or 'Thatcherite'.

The relevance of these two points for this thesis is first, that it is likely that Lycurgus was responsible, either alone or initially with Eubulus, for putting Athens' finances on a sound footing from the 340s and this included taxation (see my calculations of the contribution taxation made to the Lycurgan economy in Chapter Twelve);[40] and second that Lycurgus had a wider vision of the Athenian economy than his predecessors and that this included taxation (I give more evidence of this below but compare, for example, his apparently innovative use of the *pentekoste* to

[38] See 'The Sacrificial Calendar of the Marathonian Tetrapolis' *ZPE* 130 2000 p 68.
[39] 'Lycurgus of Butadae' p 200.

fund the Festival of the Little Panathenaea[41] and of the *hekatoste* and *eponion* to fund the religious treasuries).[42] Eubulus was active in the 350s - 340s. We have no evidence for cooperation between him and Lycurgus, and Eubulus was opposed to Demosthenes whereas Lycurgus supported him. So the process was perhaps more a matter of Blair stealing Thatcher's clothes? Both found new ways of getting and spending money, and themselves controlling the process.

Primitivists have argued that the revival of Athens' finances during this period was wholly consonant with an economy that remained fully embedded.[43] Others have sought to 'adjust' the primitivist model to accommodate the increased economic activity.[44] Another wider issue posed by this increased economic activity is how, or if, Athenian democracy changed from the 5th century to the 4th century, and if it did, how it came about.[45] Millett argues against the privileging of fifth century over fourth century Athens by historians which goes back at least as far as Grote and against the labelling of changes in democracy in Athens, like 'radical' as applied by Hansen to the fifth and 'moderate' as applied by him to the fourth century.

I see Athens being less involved in taking the Greek stage in the Lycurgan period than she had been (for example, no confederacy), and having the time to concentrate on looking after her own interests at home. The battle of Chaeronea underlined this more settled state. Athens after Chaeronea was likely to have been

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[40] See p 343.
[41] See p 116 *et seq.*
[42] See pp 50-52.
[43] Compare, for example, Austin and Vidal-Naquet *Economic and Social History* pp 147-152.
[44] Burke 'The Economics of Athens in the Classical Era' p 201 *et seq*, who argued that the onset of commercialism had as a precondition a variety of economic activity which was in no way related to trade and that central to that activity were the widespread and long-term cash subsidies provided by the state to its citizens.

in some kind of pragmatic accommodation with Macedon, although the details of this are open to debate.[46] Some have seen under Lycurgus' direction the implementation of a programme of patriotic renewal, aimed ultimately at resisting further interference from Macedon.[47] Or to put it more specifically, Athens under Lycurgus was not going to oppose Macedon while there was no chance of success, but at the same time wanted to be ready to seize an opportunity if one arose. Eubulus in the late 350s-340s tried to end Athens' rarely successful military adventures, and between Chaeronea and Alexander's death we do not know that Athens did any fighting (compare Demosthenes 19 292 and 18 70). All these considerations were right for continuing the process that began in the time of Eubulus of pulling Athens round after a period of poor finances, for developing Piraeus as a centre of Greek commerce and encouraging non-Athenians to come to Athens and trade. Eubulus and Lycurgus seized the moment and by their financial acumen took advantage of the circumstances.

Evidence for taxation

There is no reason to doubt that the taxes that had been enacted earlier in the fourth century continued during this period and indeed increased in view of the increased state expenditure which I shall discuss in Chapter Twelve.[48] I believe that there is substantial evidence of taxation in the time of Eubulus and Lycurgus.

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[45] Compare Millett 'Mogens Hansen and the Labelling of Athenian Democracy' in *Polis and Politics*, 2000 p 337 *et seq.*
[46] Burke 'Lycurgan Finances' *GRBS* 26 1985 p 251.
[47] Like Mitchel *Lykourgan Athens : 338-322* pp 211-214.
[48] See p 334 *et seq.*

First, the most celebrated recently discovered evidence is the Law on the Little Panathenaea of 335 discussed in Chapter Three.[49] Aristonicus of Marathon, the mover of the Law, was a supporter of the Lycurgan programme. For example, he supported Lycurgus' decree to send ships against pirates (*IG* ii^2 1623 276-308) and he was later executed along with other anti-Macedonians after the Lamian War.[50] As we have seen,[51] the Law on the Little Panathenaea imposed a maritime import/export tax of 2% on traffic at the border at Oropus that Athens acquired about 335 (if with me you believe that it was a maritime tax, subject of course to the identification of *Nea*, which could change). I have referred to the greatly expanded harbour facilities at Piraeus during this period and, although I have not discovered any specific reference to a maritime import/export tax at Piraeus at this period, I imagine that there would have been detailed regulations for it in view of this increased traffic.

Second, some references in tax arrangements which Athens made with other states during the period are evidence of Athens levying other taxes in this period. Athens honoured loyal Acarnanians in 337, giving the Acarnanians exemption from the *metoikion* and equality with Athenian citizens in paying the *eisphora* (Tod 178 = R&O 77); a grant of *isoteleia* to Asclepiodorus (*IG* ii^2 276 = Schwenk 12); a grant of *isoteleia* to Phanostratus (*IG* ii^2 113 = Schwenk 60); and Athens honouring Heracleides of Salamis (*IG* ii^2 360 = Schwenk 68 = R&O 95) which gives evidence of the *eisphora*. One may, however, add the large number of proxeny and other honorary decrees in Schwenk's collection, at least some of which may have given the relevant *proxenoi* and others exemption from taxation, even though the

[49] See p 116 *et seq.*
[50] Mitchel *Lycurgan Athens : 338-322* p 36.

inscriptions as preserved do not specify this. It is likely that there was a substantial influx of metics to Athens in the more settled conditions of this period (compare what I have said in various parts of this thesis about measures taken to increase the prosperity of Piraeus), which would have increased the yield of the *metoikion* and the *xenika*. Athens honoured Eudemus of Plataea in 329, giving him certain privileges, including paying the *eisphora* along with the Athenians (Tod 198 = R&O 94). I think that we can assume, in the light of these inscriptions, that the *metoikion* and the *eisphora* (pre-existing taxes) were flourishing during this period.

Third, the epigraphical evidence of 341 of what Robin Osborne called the 'cautionary tale' of Meixidemus' public debt which arose from his going surety for various tax-farmers, who had failed to produce the tax payments due from them.[52] I referred to this lengthy extract from the *poletai* lists of *Agora* XIX P 26 in Chapter Five.[53] This extract gives a clear indication that the *metoikion*, the silver tax and various religious taxes were being levied during this period.

Fourth, I mentioned in Chapter One the epigraphical evidence for an *eisphora* as a regular tax of 10T a year.[54] I have said that I think that the well-known *eisphora* would have raised more than this and I have suggested that this looks like a different tax for which the same Greek word was used. One possibility is that this was a tax paid by metics alone. Although we do not know what kind of tax this was, it was clearly a tax and should be included with the evidence for taxes levied during this period.

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[51] See p 116 *et seq.*
[52] *Demos* pp 1-2.
[53] See p 171.
[54] *IG* ii^2 244 19; 505 15. See p 32.

Fifth, the *hekatoste*, which I described in Chapter One.[55] This is attested by sixteen fragments of inscriptions dated between 343 and 325, recording a 1% tax on sales of land by groups of Athenian citizens to individual Athenians in Attica. This sales programme seems to have been part of the work of Lycurgus to raise revenue and to improve the exploitation of Athens' land resources.

The golden age of Athenian taxation

Both Eubulus and Lycurgus were famous for their financial acumen.[56] As Schwenk says, the decrees she lists as having been proposed by Lycurgus, and others we know from literary sources, concern important matters and show the many ways in which Lycurgus tried to revitalise Athens. I believe that it would be surprising if taxation did not play an important part in the financial programmes of Eubulus and Lycurgus on which they embarked to fund the increased state expenditure they put in train. (I make an attempt to quantify Lycurgus' programme in Chapter Twelve of this thesis.) In this sense I would rank the period of Eubulus and Lycurgus as some kind of golden age of Athenian taxation.

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[55] See p 47 *et seq.*

[56] On Eubulus Plutarch *Moralia* 812 *et seq* : 'by putting himself in charge of financial affairs, he increased the national resources and, from them, greatly benefitted the city'. On Lycurgus a decree quoted in [Plutarch] Orat 852b : 'in his public life he made good laws for his country, and becoming treasurer of the public revenue for 3 periods of 4 years, he disbursed from the public revenue 18900T'.

8. SYNTAGMA Station. Part of the "Peisistratean" pipeline.

7. SYNTAGMA Station. Amalias Avenue. The "Peisistratean" pipeline from the 1st half of the 5th c. B.C.

TEN

COINAGE AND THE PAYMENT OF TAXES

Coinage and taxes often have common points of reference, and I refer to coinage and taxes in ancient Athens several times in this thesis. In particular, the silver tax and the significant effect that Laurium had on the Athenian economy in Chapter Two,[1] my suggestion that coin hoards may sometimes have been used for tax evasion in Chapter Five[2] and coinage as evidence for the quantum of state expenditure in Chapter Twelve.[3] I propose in this Chapter to supplement these references with a brief account of the introduction of coinage in Athens; and how taxes were paid (and kept when they had been paid) in Athens.

The introduction of coinage

The general view is that coinage first appeared in western Asia Minor before the middle of the sixth century, spread to Greece a little later and was introduced in Athens just before Pisistratus. But some argue that it was introduced in Athens later than this, for example, Price and Waggoner, who date archaic Athenian coinage from c 545 or later to 475[4] and more extreme still, Vickers, who argued against coinage in Solon's day and suggested that much of the Solonian legislation reflected

[1] See pp 60-65.
[2] See pp 175-177.
[3] See pp 328-329.
[4] *Archaic Greek Coinage.*

conditions prevailing in Attica in the later 460s.[5] Vickers, however, evoked a reaction from Root, who was not convinced by the evidence produced by him and urged earlier dates.[6]

Athens was achieving a settled government under Pisistratus, but why did Pisistratus initiate (or develop) Athenian coinage? Kraay believed that although the exports of Athenian olive oil and black figure pottery were increasing, foreign trade did not seem to have been his object.[7] If it had been, 'his coins would surely have carried some less variable and more explicit indication of their origin, and would have been found far from Attica instead of usually within her borders or in their immediate neighbourhood'. Kraay thought that it was more likely that the coinage was intended for internal use; 'the stable rule of Pisistratus and his sons allowed trade and wealth to increase, making civic life far more complex than hitherto; taxes, harbour dues and fines were exacted; payments were made for public works, for private monuments and for mercenary troops. All such transactions would be greatly simplified by the creation of an official medium of payment, the use of which could be made obligatory; the early existence of a whole range of fractional denominations below the standard didrachm suggests that these coins were generally adopted into local trade, at least in the city of Athens itself'. Martin says

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[5] 'Early Greek Coinage, a reassessment' *Numismatic Chronicle* 145 1985, pp 42-44.

[6] 'Evidence from Persepolis for the Dating of Persian and Archaic Greek Coinage' *Numismatic Chronicle* 148 1988, pp 10-12.

[7] Kraay *Coins of Ancient* Athens, pp 1-3. Kraay wrote the words I quote in the next few lines in 1968. They differ in some respects from what seems to be the general perception of Kraay's view that coinage was at first issued only in large denominations, and that it could not have been used for everyday purchases (cf Ste. Croix *Athenian Democratic Origins* p 415). The latter position was presumably Kraay's original view (see *JHS* 84 1964 pp 76-91). Kraay's 1968 view has been developed by Kim - see what I have written on payment of taxes later in this Chapter.

that 'coinage naturally ... suited Pisistratus's new strategy for meeting the fiscal needs of the city - his system of taxation - and his personal need for defence, which he met by hiring mercenaries'.[8]

It is generally believed that during the reign of Pisistratus' son Hippias the varying designs of the Pisistratid coinage were replaced by the invariable types of the helmeted head of Athena on the obverse, and of her owl on the reverse. Moreover, the owl was now accompanied by an inscription which gave the first three letters of the name of the Athenians. No literary text tells us the purpose behind these new types, but Kraay says that we can hardly be wrong in deducing that they were intended to do what they do so clearly, namely to inform users of the origin of the coin; and since Athenians would presumably know their own coins, the users so addressed must have been outside Attica. In other words, Kraay believes that these new large coins with their explicit Athenian designs were intended to serve the purposes of foreign trade, as is clear from the distribution of coins found in Sicily and south Italy, in the Aegean islands, in South Asia Minor and in Syria, Egypt and Cyrene.

This thesis is not the place to engage in a debate about the generally accepted account of the introduction of coinage that I have given above. I find the thrust of the account convincing, although it is not accepted by all numismatists.[9]

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[8] Martin 'Why did the Greek *Polis* Originally Need Coins?' *Historia* 45 1996 p 273. Martin recalls that Parke said long ago, echoing Herodotus, Pisistratus 'rooted his tyranny with many mercenaries and much revenue'.

The payment of taxes

I now look in more detail at the use of coins to pay taxes. There were three peaks of mint production at Laurium during the period of this thesis - the first two decades of the 5th century, the 450s to 415 and the second half of the 4th century.[10] One cannot draw any specific conclusions from this, beyond commenting that the second and third of these periods were periods of substantial payments of tribute and taxes respectively and there is here a possible correlation between taxation and coinage.

Payment in kind

However, we should step back a moment. As Kim has said, coinage should not be seen as the starting point so much as a milestone along a much longer road in the use of money. It is clear, for example, that tax payments were made in grain in Ptolemaic Egypt, that 'the granaries held deposit accounts for individual landowners, who through the *sitologoi* could make payments by giro transfer, either for tax in their own name due at another village, or to the accounts of other individuals held at the same or a different granary. Thus we can say that in Roman Egypt wheat itself served some of the functions of a currency'.[11] Another example of tax being paid in kind is Caesar extracting three million pounds weight of olive-

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[9] Compare Trevett 'Coinage and Democracy at Athens' in Meadows and Shipton *Money and Its Uses in the Ancient World,* p. 23 *et seq.*

[10] Conophagos *Le Laurium Antique* table facing p 57.

[11] Rowlandson in *Money and Its Uses in the Ancient Greek World* p 147 (*P Oxy* 31 2588-91, 38 2863-72).

oil from Leptis Magna annually (Caesar *Bellum Africanum* 97 3),[12] thereby incidentally reducing her from the status of an independent 'friend and ally of the Roman People' to that of a 'stipendiary' or subject city. Wine also had a part in the extraction of rent, tax or tribute.[13] Examples are the part wine played in the system of tax and tribute in the economy of the Minoan palaces,[14] the dues owed to the city of Genoa by the people of the Ligurian Apennines, including the payment of one sixth of the wine they produced in the late second century, and the annual tax payments in jars of wine in Cherronesus between Cyrenaica and Egypt in the second century AD.

Payment of Athenian taxes

Historians generally take the view that most Athenian taxes were paid in coins (the Grain-Tax Law was an exception). Compare, for example, Demosthenes 34 7 where he prayed in aid the entry made in the books of the customs officers (*pentekostologoi*) to show the value of goods carried by a ship from Athens. But it is sometimes doubted whether small farmers at the time of Pisistratus would have used coins to pay taxes (that is, whether it is right to assume that they did not pay their taxes in kind). I mentioned above that Kraay had suggested that coins might have been used for paying taxes in the time of Pisistratus. Work has been done in recent years by some numismatists, particularly Kim, on fractional coins, indicating

[12] Compare D J Mattingly 'Olive Oil Production in Roman Tripolitania' in D J Buck and D J Mattingly (edd) *Town and Country in Roman Tripolitania* p 27 and p 32 where Mattingly calculates that this could represent the production of some 213,000 trees.
[13] See Horden and Purcell *The Corrupting Sea* p 218.

that much more fractional coinage was issued in the sixth century than had been previously realised. Kim has cited, in particular, a number of early sources which document the use of small change in a range of legal, religious and commercial activities. For example, he has cited scratchings which appear on the feet of Attic pottery from the last quarter of the sixth century, indicating their price in obols. Small change also appears in a number of inscriptions relating to religious ceremonies.[15] I believe that this work supports the belief that early coins might after all have been intended for use in everyday transactions, including paying taxes, and that Athenian taxes were indeed paid in coins, perhaps even from the time of Pisistratus.

How were the coins kept?

How were the coins kept when the tax had been paid and where was the tax kept? On the first question, I attach two photographs at the end of this Chapter. One is the well-known top of the inscription recording the appointment of the tribute collectors (ML 68). This shows jars and sacks, and it is likely that this is how taxes were kept after the tax had been paid. The second photograph shows what I understand is the only other extant Athenian relief which could relate to the keeping of money. It comes from the Ilissus Temple, dating perhaps from the 420s, and shows what look like two sacks tied at the top.[16] One cannot deduce much from this because it is

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[14] McGovern *The Origins and Ancient History of Wine* pp 283-284.
[15] See Kim, 'Small change and the moneyed economy' in *Money, labour and law in Ancient Greece* pp 44-51.
[16] Picon 'The Ilisssos Temple Reconsidered' *American Journal of Archaeooigy* 82 1978 p 51 figure 1.

likely to be a mythological scene but there could be some relevance of sacks to temples in the sense that money was often kept in temples (like the Parthenon) because they were secure places, but the sacks could, of course, have contained things other than money. Money was kept in sacks in the story of Gylippus, who was sent by Lysander back from his campaign in Asia to Sparta with sacks of money. Gylippus, however, opened the sacks and took out some of the money for himself. The sacks contained a written list of the money, unknown to Gylippus, who was then detected and fled the country.[17] I might add that money of the 'sacred chest' and the 'public chest' was kept in jars in Delos in the second century 'on which was indicated the provenience of the contents or the purpose for which it was earmarked'.[18]

This leads on to the second question. We know that in the fifth century the taxes were given to the *apodektai*, who paid them into the central treasury, and that after that the *kolakretai* made payments from the central treasury, and that in the fourth century the taxes were given to the *apodektai,* who apportioned the money to the relevant spending authority, but where was the money kept during these processes? We do not know the answer to this question, but what are the possibilities? Neer has said that securely identified treasuries are known only at Delphi and Olympia.[19] Normally these treasuries were used for storing dedications and sacred things, but other things were stored. The Siphnians at Delphi placed a tithe of their mining

[17] Diodorus Siculus 13 106 and Plutarch *Lysander* 16.
[18] See Frank *An Economic Survey of Ancient Rome* IV p 341 and *BCH* 1882 pp 60, 77 and 84.
[19] 'Framing the Gift : The Politics of the Siphnian Treasury at Delphi' *Classical Antiquity* 20 2000 pp 273-336.

revenue in their treasury at Delphi. Generally these buildings were secure with restricted access and no windows.

Some have argued that taxes were kept in the *demosion*, below the Acropolis, in the fifth century. This was the view of the authors of *The Athenian Tribute Lists.*[20] It has been suggested that taxes were kept in both the fifth and fourth centuries somewhere in the Agora, possibly somewhere in the *Bouleuterion* complex of buildings. I have discussed this with Dr Julia Shear, who does not think that this complex would be anything like secure enough. The *aparchai* of the tribute were probably kept in the *Opisthodomos* on the Acropolis,[21] and Diane Harris has argued that accounts and receipts must have been made when the treasurers withdrew money from the Opisthodomos.[22] It is not clear where this was. The *Opisthodomos* usually meant the rear chamber of a temple.[23] The most obvious location would be the western portico of the Temple of Athena Parthenos but it could have been the back (western) room of the Old Temple of Athena between the Parthenon and the Erechtheum. We do not, then, know where taxes were kept, but I believe that this is a possible site, although the references in the Financial Decrees of Callias (ML 58) to the Treasuries of Athena and of The Other Gods sharing the *Opisthodomos* (with the implication that, wherever the city treasury is, it is not there) are not encouraging.

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[20] *Hesperia* 26 1957 pp 186-187; also Gomme *HCT* 2 pp 31-32 and Mattingly *AER* p 359.
[21] Compare Thucydides 2 13 referring to Athens' capital wealth in 431 being kept ἐν τῇ ἀκροπόλει.
[22] 'Freedom of Information and Accountability' in Lewis *Ritual, Finance, Politics* p 220.
[23] Harris *The Treasuries of the Parthenon and Erechtheion* p 40.

Payment in foreign currency : the coinage decrees

Could Athenian taxes, for example, the import/export tax and for that matter the tribute, be paid in foreign currency? This question has been linked with the two coinage decrees of the period of this thesis, the coinage decree of the fifth century dated between roughly 450 and 415 (often referred to as the Standards Decree because it dealt with weights and measures as well as coins) and the Law of Nicophon on silver coinage of the fourth century (375-374).[24]

The fifth century decree was set up in every state of the Empire and survives in a number of fragments from different states.[25] The latest fragment to be discovered - from Aphytis - was published together with an earlier fragment from Aphytis by Hatzopoulos in 2004.[26] The two fragments do not make a physical join but the new fragment clearly fits below the earlier fragment with only one line missing. See the photographs at the end of the Chapter. The text of the latest fragment and the full revised text are in the Epigraphical Dossier at the end of this thesis. The general view has always been that the decree enforced Athenian currency throughout the Empire and was an overt act of imperialism. Figueira had recently rejected this view and argued for a more modest provision to the effect that allies who still minted their own coins had to hold valid Athenian coins and standards as well, and instead of harsh punitive clauses Figueira saw efforts to police the more limited

[24] There is a further law on public finance of 354-353 - Agora I 7495 - which John Camp and Molly Richardson are preparing for publication (see Stroud *Grain-Tax Law* pp 1, 25 and 45).
[25] ML 45.
[26] *Horos* 14-16 2001-2003 pp 31-43.

reception of allied coin and its replacement in Athenian coffers. The final lines of the new Aphytis fragment, however, make clear that the aim of the decree was to ban explicitly the use of any coin, weight or measure other than those of the Athenians. There has been much debate on the date of the decree, but the general consensus now seems to be the 420s. A later date, like 415, is suggested by a reference in Aristophanes *Birds* 1040-1042, parodying the language of the decree.

The Law of Nicophon of 375-374, published by Stroud in 1974, provides for measures to restore the credibility of Athenian coins in the light of attempts to counterfeit such coins.[27] Officials known as *dokimastai* were to examine silver coins brought to them presumably by those engaged in transactions in which disputes arose about the quality of coins of Athenian type. The Law required coins that were officially struck to be accepted as payment in transactions in Athens. Unofficially struck coins which were debased in some way, for example, because they had bronze or lead cores, were defaced and removed from circulation. Foreign silver coins, if they were not debased, were returned to their owners. This decree is not in the mode of the earlier decree, which would have been contrary to the spirit of the new Confederacy. The Law chiefly aimed, in Stroud's view, at restoring the reputation of coinage of Athenian type - whether officially struck by Athens or by foreign institutions - so that consumers would readily accept them in transactions. Stroud's view of the foreign coins that were not debased has been criticised but I believe that Engen's recent review of the debate supports Stroud's argument.[28]

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[27] *Hesperia* 43 1974 pp 157-188.
[28] '"Ancient Greenbacks"' *Historia* 54 2005, pp 359-381.

What view can we take from these decrees on the question of whether taxes (or tribute/*syntaxeis*) could be paid in foreign currency? It is generally accepted that both were paid in Athenian currency and the decrees do nothing to displace this view. But the ban on foreign coinage in the fifth century refers only to silver coins and does not include electrum. Electrum staters of Cyzicus are one of the commonest Greek currencies in the second half of the fifth century. Many have been found in Thrace and the Euxine lands, and Athenian traders commonly changed Attic drachmas for Cyzican staters before entering the Euxine.[29] But Cyzican staters were less popular in Athens. Together with Lampsacan staters they were included in the first year's grant to the commissioners of the Parthenon but they were handed over from board to board each year without being spent - presumably contractors insisted on Attic coin.[30] Isocrates 8 82 referred to the tribute being paid in talents, but only the highest payers paid several talents, and this reference does not take us any further.[31]

Stumpf has argued that the Law of Nicophon was tied to the creation of the Confederacy and the symmories of 378-377, that is that the original *dokimastes* was instituted in that year to make sure that the *syntaxeis* and *eisphora* were in genuine Athenian coin and not imitations or counterfeits of indeterminate value. This is speculative, but Stroud's view certainly leaves open the possibility that taxes or

[29] Compare Demosthenes 34 23.
[30] *IG* ^{3} 435-451; and Meiggs *Athenian Empire* pp 167-168.
[31] Compare Rhodes *JHS* 123 2003, pp 111-112.

syntaxeis could be paid in coinage of Athenian type, whether officially struck by Athens or foreign institutions.[32]

Hellenic coinage?

The phrase [ταῦτα δ' ἐπιτελῆν τὴν συμμα]χίαν on line 31 of Hatzopoulos' reconstruction of the Standards Decree has led Andrew Meadows to argue[33] that this was an early manifestation of Hellenic coinage, as opposed to a local coinage (*epichorion*) to which Plato refers in *Laws* 5 742 a-b. He believes that this is consistent with Lisa Kallet's vision of a relationship between the decree and the *eikoste*, as a harmonisation of Greek tax. And that this vision continued with the ΣΥΝ coinage (and compare the reference to the *Symmachikon* in Aristotle *Ath Pol* 39 1-2 relating to the Spartans' attempt to use *synteleia* rather than *phoros* as the term for the money they levied from their allies after the Peloponnesian War); and the Chian weight coinage at the end of the fifth century and the beginning of the fourth century.[34] Certainly there are signs of Athenian and Greek coins generally being used well beyond their frontiers by the 440s. *The Forgotten Empire the world of Ancient Persia* exhibition at the British Museum (9 September 2005 - 8 January 2006) showed, for example, the large and valuable Malayer hoard of Greek coins,

[32] An interesting modern parallel with the universality of Athenian coinage is the use of US dollars throughout the World today. Some sixty per cent of all US currency in circulation in 1995 ($250 billion in cash in the form of Federal Reserve Notes, not electronic holdings) was held outside the United States - see Engen '"Ancient Greenbacks"' p 364.

[33] In a paper on the Coinage Decree given at the Institute of Classical Studies London Classical Archaeology Seminar on 5 October 2005 and in an earlier paper on the same subject held in Oxford in Easter 2004.

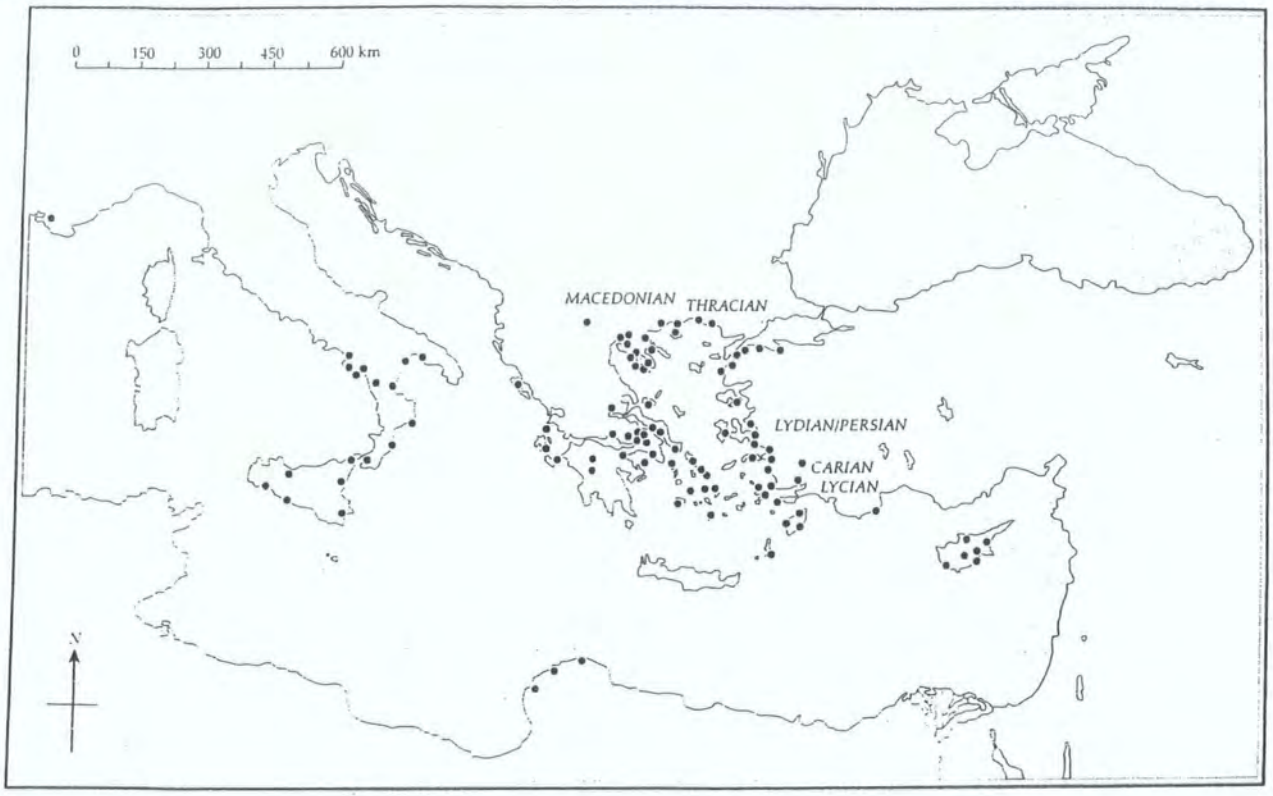
[34] Compare Ashton *et al* 'The Hecatomnus Hoard' containing ΣΥΝ coins from Ephesus, Cnidus, Rhodes and possibly Samos.

including from Athens, dated 440-430 found at Hamadan, north of Susa. It will be clear from what I have said earlier in the thesis about the *eikoste* that there is no evidence for Lisa Kallet's theory about a relationship between the Standards Decree and the *eikoste*, but I assume that the phrase in Hatzopoulos' reconstruction leaves open the whole subject of Hellenic coinage.

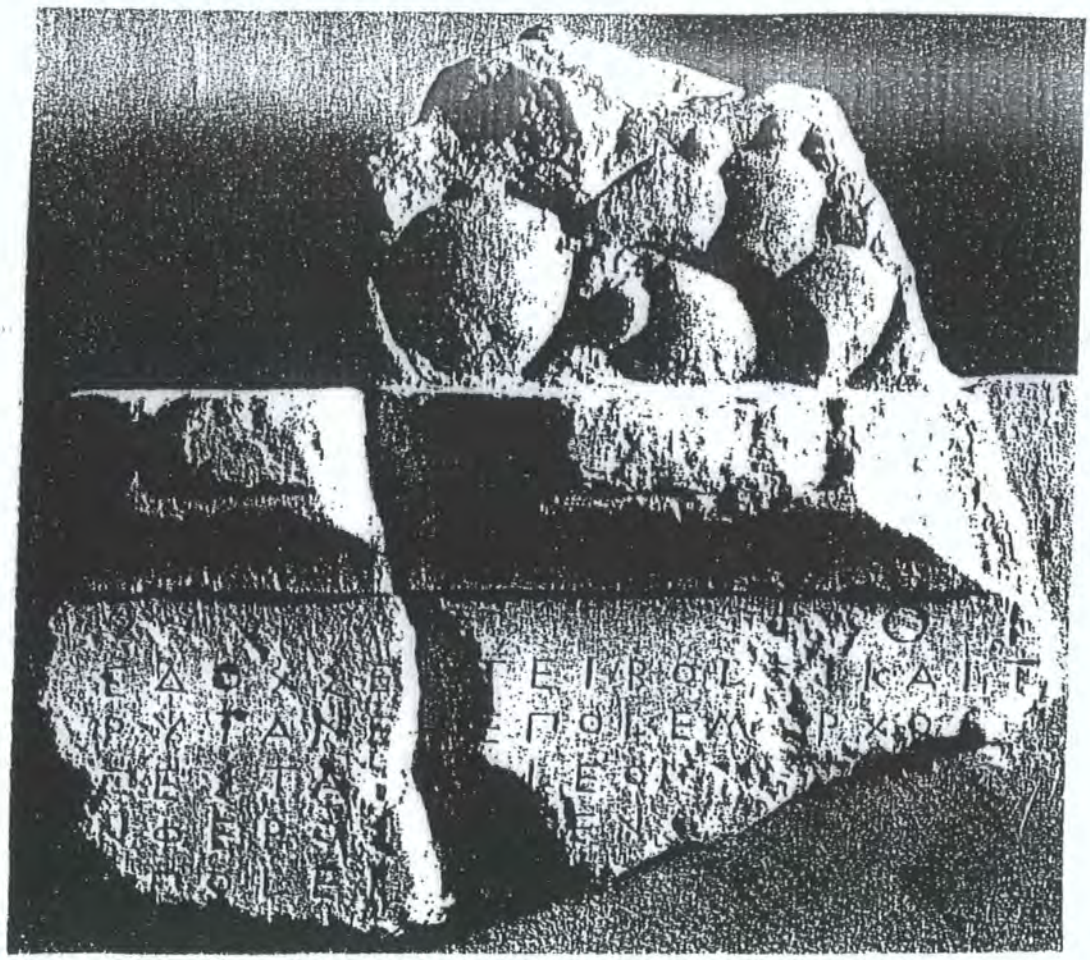
Taxes and coins

I should perhaps mention before leaving the payment of taxes that it has been suggested that taxes played a major role in the development of coinage from metal to weight, since the units provided by coinage formed the ideal basis for measuring the tax required. Particular denominations of coins of a particular weight standard might be stipulated for payment on any occasion.[35] Rhodes sees coinage as developing from the use of uncoined silver, citing the references to the silver of the *naukraroi* in Solon's laws in Aristotle *Ath Pol* 8 3 (*Comm Ath Pol* pp 152-153).

[35] Carradice and Price *Coinage in the Greek World* p 102.

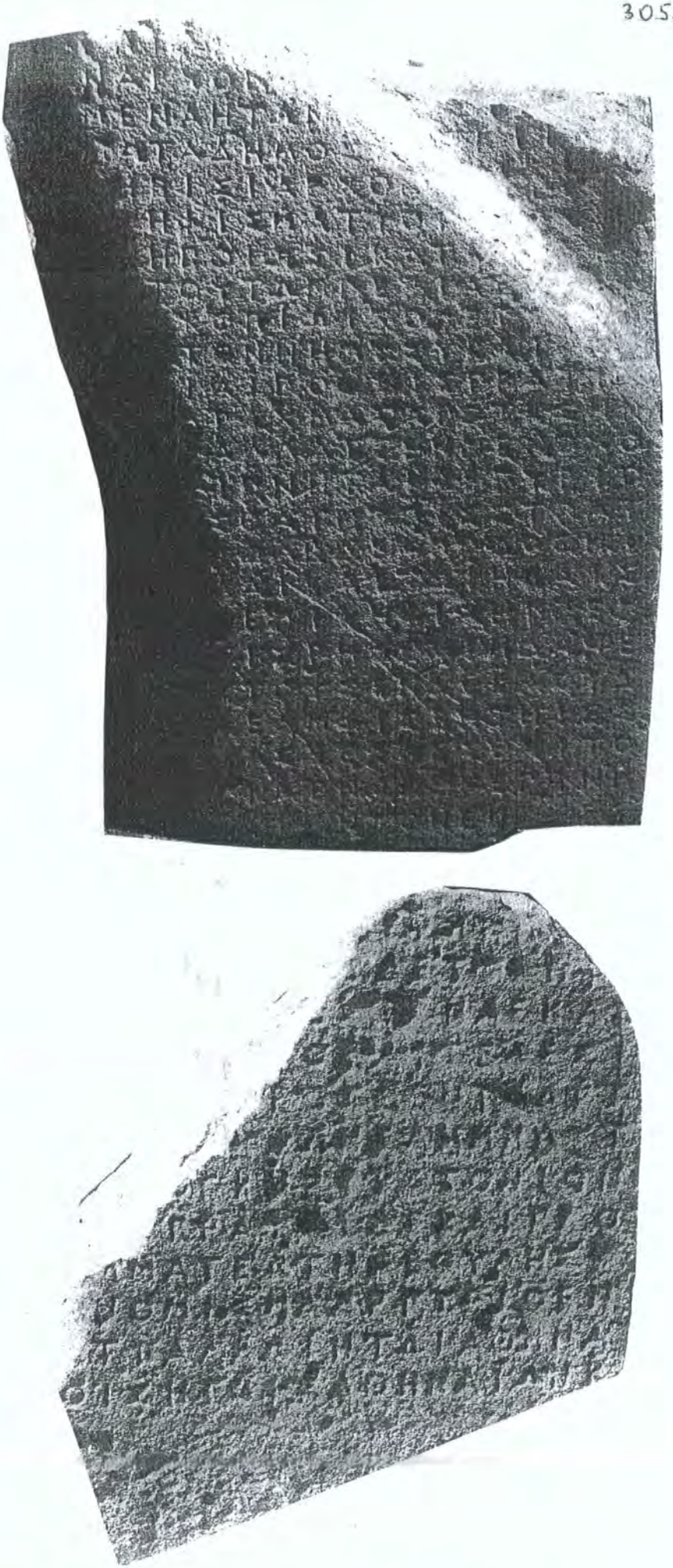


Map of active mints by *c.*480 BC



A relief above an inscription about the appointment of collectors of tribute to the Delian League showing jars and sacks in which the tribute was carried. 425-424 (ML 68). It is generally thought that most Athenian taxes, as well as tribute, were paid in cash.

Fragment from the Ilissus Temple
Two sacks for coins?



The Standards Decree : the original fragment from Aphytis (top photograph) and the latest fragment from Aphytis

ELEVEN

THE RELATIONSHIP OF ATHENIAN TAXES TO ATHENS' INCOME FROM EMPIRE AND CONFEDERACY

In this Chapter I give some brief background to the income Athens received from Empire and Confederacy in the fifth and fourth centuries respectively and seek to summarise its relationship with Athenian taxes.

The fifth century

Most of the literary and epigraphical evidence for the income Athens received from Empire in the 5th century has been authoritatively gathered together in *The Athenian Tribute Lists*.[1] This included a reconstruction of the tribute lists or rather lists of the 1/60 (*aparche*) of the tribute that was dedicated to Athena (from 454) on *stelai* in the Epigraphical Museum in Athens (see the drawing at the end of this Chapter). These had stood on the Acropolis, recording the tribute received from the various states of the Empire. A further few fragments of the tribute lists were published in the early 1970s and were incorporated into the *stelai* at that time. More recent work on the tribute lists has focused mainly on who contributed ships rather than tribute (see below) and how the tribute was assessed.[2]

[1] Published in four volumes by Meritt, Wade-Gery and McGregor (edd).

[2] Nixon and Price *The Greek City from Homer to Alexander* Murray and Price (edd) 'The Size and Resources of Greek Cities' pp 146-151. Nixon and Price speculated on the criteria which the Athenians could have used in assessing tribute payments. They concluded that any attempt to establish a simple correlation between tribute and population or tribute and agricultural land was doomed to failure, and that the key lay in what they called the concept of resources, a flexible term which covered all the possibilities they had discussed, including population and land.

The origin of the Empire was, very briefly, the decision by certain Greek states (including Greek states in Asia Minor), but not Sparta, to ask Athens to take the lead against Persia after the defeat of the Persians by the Greeks in 479 (Thucydides 1 96), and after the Spartan commander Pausanias had made himself unpopular in 478. The Delian League was founded - so called because meetings of the League were held on the island of Delos[3] - and the first tribute that was assessed amounted to 460T with some states contributing ships (it should be said in passing that this amount looks on the high side, judging by the evidence of the Athenian Tribute Lists published after 454, unless a larger amount of tribute was raised at this time because it was not long after the Persian Wars).[4] The League gradually became an Empire and the transfer of the League's Treasury to Athens in 454 was a recognition of this (although the Aegean may genuinely have seemed unsafe after the disaster in Egypt). After this time the tribute lists (or rather the lists of the 1/60 given to Athena) were published on *stelai* on the Acropolis in Athens. The tribute raised in the next 30 years or so was about 400T a year. As we have seen, the tribute assessed was substantially increased in 425 in the early years of the Peloponnesian War.[5] In 413 the tribute was replaced by a 5% tax *(eikoste)* (Thucydides 7 28) and the *eikoste* is in turn generally thought to have been replaced by the tribute in 410. The tribute came to an end with the defeat of Athens by Sparta in 404.

When historians refer to the tribute lists, they tend to refer to them as if they were certain information. I should therefore say that Lisa Kallet has recently questioned the

[3] The Delian League is a modern term.
[4] There has been a great deal of discussion on this. Rhodes *The Athenian Empire* pp 7-8 gives a short conspectus.
[5] ML 69, and on the *ATL* orthodoxy there was an earlier increase in 428.

placement of fragments of the tribute lists between 421-420 and 415-414.[6] I believe that she is right to do this, if she is right in saying, as she does, that with one exception none of the fragments of tribute lists placed in these years *necessarily* belongs there; and that given that each hypothesised list consists primarily of non-joining fragments, it must remain uncertain whether fragments associated with one another are associated in every case correctly. The replacement of the tribute in 413 by the *eikoste* and whether the tribute started again in 410 are also relevant issues. Lisa Kallet argues that all this 'strongly suggests the necessity of a thorough re-examination of the whole series of tribute lists, beginning with understanding and questioning the principles, approaches, and assumptions that guided the assemblage of the lists'.

My view is that, if a re-examination were generally thought worthwhile, it would be more fruitful to start by using modern technology to see whether all the non-joining fragments do, on other grounds, belong together. Pritchett described how he used geological analysis (with expert advice) in assigning various fragments of the Attic *Stelai* to different inscriptions.[7] As he said, the geological structure of the marble cannot prove that two stones *must* go together but it may prove that two pieces *cannot* go together. Meanwhile, I shall be discussing in the next few pages the relationship between Athenian income from Empire and Athenian taxes on the basis of the generally accepted arrangement of the tribute lists.

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[6] 'Epigraphic Geography: The Tribute Quota Fragments Assigned to 421/0 - 415/4 BC'. *Hesperia* 73 2004 pp 465-496.
[7] *Hesperia* 22 1953 pp 235-236.

Relationship with Athenian taxes

There are, as I see it, three main points of relationship with Athenian taxes.

The first is the fact that while I believe that it is possible that there were taxes in the *Pentakontaetia* to finance civil expenditure, the existence of the tribute meant that Athens could afford more civil expenditure than it could otherwise have done. Athens did not spend tribute income **directly** for internal purposes until the 440s.[8]

The cost of the building programme cannot be estimated from what survives of the published accounts but Thucydides 2 13 implies nearly 4000T for buildings and the campaign in Potidaea, and Thucydides 2 70 says that the siege of Potidaea cost 2000T. A sum of 3000T is recorded as voted to, and recently received by, Athena in the first Callias Decree of probably 434-433.[9] The Strasbourg Papyrus dated 450-449 or 431-430 seems to indicate, in the context of the construction of the Propylaea and the Parthenon, a *tribute* reserve of 5000T to be brought up to the Acropolis and placed in the keeping of Athena and (in the edition of Meritt and Wade-Gery) a further 3000T to be brought up to the Acropolis while building work was going on (their explanation of the 3000T in the first Callias decree, although some do not believe this).[10] The Strasbourg Papyrus is very uncertain, and the most one can do is argue that a reconstruction of it *may* support what one believes on other grounds. Heliodorus (*ap.*

[8] Kallet in *Classical Antiquity* 8 256-266 has argued against virtually everyone that tribute did not fund the Parthenon. I make clear below that the various possible sources of civil expenditure during this period are not free from doubt but I believe that to say, as Kallet does, that temples did not cost all that much and that there would have been enough in the Treasury of Athena to fund the Parthenon is going too far the other way. This is not a crucial issue for this thesis but I believe that, to the extent that it is relevant to this thesis, the truth lies somewhere between the two extremes.

[9] *IG* i^3 52A, 3-4.

[10] Fornara 94 translates three reconstructions: Wilcken *Hermes* 42 1907 p 414; *ATL* Vol 2 D 13 p 61; Wade-Gery and Meritt *Hesperia* 26 1957 pp 164-188.

Harpocration, s.v. Προπύλαια ταῦτα) recorded the cost of the Propylaea at 2000T and ML pp 164-165 believed that this was a credible figure for the combined cost of the Parthenon, the cult-statue and the Propylaea, allowing some 700-800T for the Parthenon. ML 60 = *IG* i^3 462 13-17 - almost wholly restored - states that the building of the Propylaea was funded by the quotas of 1/60 (*aparche*) paid to Athena out of the tribute. The inscription detailing work on the Athenian Water Supply dated 440-432 (although Thompson *Athenaeum* 49 1971 328-335 prefers about 430), records that the work was financed by 'money which [is] paid into the tribute of the Athenians [after the goddess has from it] received her accustomed share'.[11] However, only about half of the crucial passage is on the stone : this is an amendment - was the use of the tribute for this purpose not originally intended?

The income from Empire funded military expeditions during the 5th century after the Persian Wars. A number of members of the Delian League contributed ships, rather than tribute, from the inception of the League. The authors of *The Athenian Tribute Lists* argued that seventeen members *may* still have been contributing ships in 454, the cost of 14 of which has been estimated at 67T.[12] There has been some discussion about what happened to the ship-payers when the League's treasury was moved to Athens in 454 and the tribute lists started.[13] However, it seems likely that Athens would have had a substantial number of the League's ships at her disposal at least until that time. Our earliest surviving record of military expenditure lists three payments totalling over 1400T made by the Treasurers of Athena to the generals engaged in suppressing the

[11] *IG* i^3 49, trans. Fornara 117.
[12] *ATL* Vol III pp 267-268.
[13] Woodhead 'West's panel of ship-payers' Bradeen and McGregor (edd) *Phoros : Tribute to Benjamin Dean Meritt* pp 170-178; Lewis 'The Athenian Tribute Quota-Lists 453-450 BC' *BSA* 89 1994 pp 285-301. Ship-providers were down to Lesbos, Chios and Samos by the end of the 440s. Samos ceased in 440 and Mytilene in 428-427.

revolt of Samos during the two years 441-440 and 440-439.[14] A further not insubstantial incidental benefit to Athens from this military expenditure was that it secured a grain supply to Athens during the 5th century.

An indication of the size of the income from Empire is that, according to Thucydides 2 13, there was at one time 9700T of coined silver 'in the Acropolis' (probably in the Treasury of Athena) and 6000T by the beginning of the Peloponnesian War, although there is some doubt whether the figures were as large as this. The arguments have been summarised in Alec Blamire's article 'Athenian Finance 454-404 BC'.[15]

There is another aspect of this first relationship between taxes and income from Empire at this time. I said above that some fragments of the tribute lists were published in the early 1970s. One of these fragments showed that the tribute from Carystus in southern Euboea was 12T in 454-453. We already knew from the existing tribute lists that the tribute of Carystus was 7 1/2T in 450 (*IG* i^3 262 i 33) and 5T in 449 (*IG* i^3 263 iv 26). One interpretation of these three figures is that the first reduction from 12T to 7 1/2T reflected the settlement of a cleruchy in Carystus in 453-452 or 452-451 and that the second reduction in tribute in 449 was made in response to a plea that the original reduction had been insufficient.

Roger Brock has, however, suggested another possibility, that is that Athens reduced the tribute for the first time because of the cleruchy and for the second time in exchange for exemption from harbour taxes at Geraistos for Athenian vessels (and/or

[14] *IG* i^3 363. Rhodes takes the view that the payments mentioned in Callias' First Decree (in the previous paragraph) are repayments of these sums *History of the Classical Greek World* pp 68 and 91-92.
[15] *Hesperia* 70 2001 pp 99-126.

those sailing to Piraeus).[16] French had already suggested that important harbours in subject states might have paid their contribution wholly or in part in 'goods or services'. Geraistos lay on the most direct route for transporting grain from the Black Sea to Athens, and the reestablishment of Persian power in Egypt would have disrupted imports of grain from there, at least in the short term, and therefore rendered the Athenians more concerned to make at least one source of supply as secure as possible. And in view of the widespread disaffection of member states at this time, it would have been entirely prudent for Athens to exchange future tribute income for security of this kind.

Brock accepts that to some people this will seem too modern or sophisticated a picture, even as a hypothesis. But I think that it is an interesting suggestion not only for Carystus but for other member states; and one should not discount the possibility that there could have been a more widespread relationship between tribute and tax of this kind. Nixon and Price have referred to two aspects of the tribute lists which have a relevance to taxes of the states which contributed the tribute, rather than Athenian taxes.[17] The first is that it is likely that the assessment of tribute would have taken into account taxes levied by the state, like harbour dues. The second is that tribute may have been raised at least partly by taxes in the states, the greater part of which were likely to have been contributed by the more wealthy, perhaps from agricultural income.

The second main point of relationship between Athenian taxes and Athens' income from Empire was the fact that the income from Empire was clearly inadequate by 428,

[16] 'The Tribute of Karystos' *EMC* 15 1996 pp 368-370. This suggestion assumes, of course, that there were harbour taxes as early as this.

three years into the Peloponnesian War, when Athens had to levy an *eisphora* of 200T 'for the first time' (Thucydides 3 19),[18] and if the *ATL* dating of the tribute lists is right, made an extraordinary assessment to begin increasing the tribute. I suggest in other parts of this thesis that the Athenian state had been borrowing from the sacred treasuries to an unacceptable extent : the loans to the Athenian State from the Sacred Treasuries in ML 72 show the very large sums borrowed between 432-431 and 429-428. During the three financial years to 429, the Athenians borrowed over 3800T from the sacred treasuries : an estimated 1145T in 432-431, 1370T in 431-430 and an estimated 1300T in 430-429. I have also suggested that it is possible that the *eisphora* was imposed before 428. We can, however, certainly say that it was imposed in 428 and that it was likely to have supplemented the tribute even after the latter was substantially increased in 425. ML 69 suggests that the total tribute assessed in 425 was almost certainly between 1460 and 1500 talents. Three fragments deriving from the next assessment list (IG i^3 77) dated 422 suggest that the total sum may have been scaled down to about 1000T, and Aristophanes in the same year in *Wasps* 656-660 suggested that Athens' total income was in the area of 2000T. This latter figure may be exaggerated but if anything like 1000T tribute was collected, total income could have been between 1500T and 2000T.

The third main point of relationship with Athenian taxes was the decision to replace the tribute with a 5% tax *(eikoste)* in 413. Once the Sicilian Expedition looked as if it was in trouble, extra revenue for the military budget needed to be generated as a matter of urgency and the annual tribute was replaced with an ongoing 5% levy on seaborne trade throughout the Empire (Thucydides 7 28). Assuming that the tribute totalled by

[17] Murray and Price *The Greek City from Homer to Alexander* p 149 and p 151.
[18] I set out in Chapter One the various interpretations of these words (pp 26-28).

this time about 900T a year, it must have been expected that the *eikoste* would produce at least this amount but I would guess that this result was not in the event achieved, not least because of the likely administrative costs of collecting it.

Five fragments survive of another assessment list (*IG* i^3 100) which perhaps dates to 410, and in 409-408 the generals in the Hellespont negotiated an agreement with the satrap Pharnabazus, whereby Calchedon was to pay her regular tribute plus the arrears which had accumulated since her defection (Xenophon, *Hellenica* 1 3 9). Mattingly, however, argues against this supposed revival of tribute.[19] In his view *IG* i^3 100 should be dated to 418, and the payments from Calchedon treated as a special case. About this time Alcibiades and his colleagues, previously dependent on emergency levies (Xenophon *Hellenica* 1 3 9), now provided themselves with a regular source of income by establishing a fortified customs station at the southern entrance of the Bosporus, where they proceeded to collect a 10% duty on the cargoes carried by Black Sea shipping (Xenophon *Hellenica* 1 1 22). They also plundered the Hellespont generally to alleviate the burden of the *eisphorai* (Diodorus 13 64). Even so, at about this time, the first of two *eisphorai* was levied by the restored democracy (Lysias 21 3).

Before we leave the subject of Empire, perhaps I might cross-reference what I said about the *kolakretai* earlier.[20] They are not heard of after 411 and were probably abolished in that year, and an enlarged board of *Hellenotamiai* administered both the city's funds and the funds of the Delian League (compare *Ath Pol* 30 2). Alec Blamire has argued that at some date in the 440s, probably between the conclusion of the

[19] *BSA* 1967 pp 13-17 =*The Athenian Empire Restored* pp 205-208.
[20] See p 153.

Peace of Callias and the inception of the Acropolis building programme, the decision was taken to merge the funds of the Delian League with the funds of Athena.[21] He admits that this is a controversial premise. I would simply say that there is no evidence for it. The *kolakretai* still existed in about 422 (*IG* i^3 78 51-52) and in 418-417 (*IG* i^3 84 28).

The fourth century

The income of the Confederacy in the 4th century was an altogether much smaller affair.[22] The Confederacy was founded in 378, exactly 100 years after the founding of the Delian League, and was an attempt by Athens to form a similar alliance in the 4th century to the alliance in the 5th century but, at least ostensibly, without the imperial nature of the 5th century alliance. The stated aim of the Confederacy was different from that of the Delian League. Whereas the Delian League was anti-Persian, the Confederacy was anti-Spartan. The inscription establishing the Confederacy (see the photograph at the end of the Chapter) read 'so that the Spartans shall allow the Greeks to be free and autonomous, and to live at peace occupying their own territory in security'. The inscription originally continued (according to a restoration) 'and so that the peace and friendship sworn by the Greeks and the King in accordance with the agreements may be in force and endure' (presumably a reference to the King's Peace) but this was later erased presumably reflecting some anger against the Persians.

Some 70 cities quickly joined, encouraged by the prospectus in which the Athenians swore to avoid the sort of behaviour which had attracted opprobrium in their previous

[21] *Hesperia* 70 2001 pp 99-126.

empire, especially by occupying or otherwise exploiting the territory of their allies. One of Athens' promises was not to collect *phoros* : I argue that Athens did collect 'contributions' (*syntaxeis*), but the sums involved were not large, and the little evidence that we have suggests that the assessment, collection and spending of the money were not left entirely to Athens. As we have seen, the League was weakened by the Social War of 356-355(?) and finally ended when Philip of Macedon enrolled Athens in his new League of Corinth in 338-337.

Brun estimates the first payment of *syntaxis* as 195T and that in 346 as about 67T (see the tables at the end of this Chapter).[23] Aeschines 2 71 suggests 60T in 343-342 and Demosthenes 18 234 suggests 45T in 339-338. These, however, are late dates, by which time many allies had been lost to the Confederacy.

Relationship with Athenian taxes

There are, again as I see it, three main points of relationship with Athenian taxes.

The first is the fact that the Athenians in the first quarter of the fourth century had for the first time for eighty years or so to live without income from Empire. This seems to have contributed to two things. First, it is likely that the maritime import/ export tax was doubled to 2% about this time. Second, Thrasybulus tried to drum up revenue in the form of the *eikoste*, as evidenced by the inscriptions in *IG* ii^2 24 in Thasos (Harding 24) and *IG* ii^2 28 in Clazomenae (Tod 114 = R&O 18), and the *dekate* in the Hellespont following the failure of the *pentakosioste* and the *tessarakoste* about 392 to

[22] Confederacy, like Delian League, is just a modern term (some use the word League again). The ancient term for both organisations was 'the Athenians and their allies'.

raise revenue. Presumably, however, Athens needed a greater income than these produced and this led to the establishment of the Confederacy described in outline above.[24]

The second main point of relationship with Athenian taxes was, then, the fact that Athens in the second quarter of the fourth century was able to count on the income from the Confederacy to reduce dependence on taxation. The *syntaxis* helped to finance a foreign policy which was still more than Athens could afford : it needs to be stressed that until the late 350s Athens was spending far too much on foreign ventures which were often unsuccessful. We are not, of course, talking about amounts of the magnitude of the tribute of the 5th century but rather perhaps half of this (compare Brun on the 370s mentioned above). If there is any substance in the argument of Ste. Croix that the *eisphora* produced very little at this time,[25] the shortfall in state income would have been compensated for by income from the Confederacy. But, as I argue in Chapter Twelve, Ste. Croix's arguments really do not seem feasible.[26] The Athenians during this period went to great lengths to ensure that the *eisphora* - which is frequently attested in the works of the Athenian orators - was properly collected with the establishment of symmories and the *proeisphora* : they surely would not have done this if they had not needed to make up the shortfall of Confederacy income (in comparison with the Empire income of the 5th century).

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[23] *Eisphora, Syntaxis, Stratiotika* pp 140-141 and p 139.

[24] It has been argued that what led to the establishment of the Confederacy was not financial need but indignation at Sparta's behaviour after the King's Peace (and the realisation that this provided an opportunity for Athens). It has also been argued that, given Athens' emphatic promise not to collect *phoros*, it is not likely that the Confederacy was founded to boost Athens' income. On this reading Athens' motive was primarily political, and *syntaxeis* were not introduced until a few years without them had shown that levies of some kind were needed. However, I think that the reasons which I have given for the establishment of the Confederacy are more likely.

[25] *Class et Med* 14 1953 p 69.

The third main point of relationship with Athenian taxes was the fact that once the Confederacy started to weaken, there seems first to have been a period when Athens' income and presumably expenditure were distinctly modest. Demosthenes 10 38-39, who suggested that state income totalled 400T in 341, said that 'not long ago' it had been 130T. But these incomes must have risen substantially to help to finance the civil and military expenditure incurred in the time of Eubulus and Lycurgus. Lycurgus directly or through his friends controlled Athenian finance from the mid 330s to the mid 320s. And I calculate that it was necessary for Athens to fund this expenditure partly from taxes to produce over 400T - roughly what the tribute produced in the 5th century.

This expenditure will be listed in more detail in the next Chapter,[27] but I should say here that as far as civil expenditure was concerned, there was a substantial programme of public building (the theatre of Dionysus, new construction on the Pnyx, the council complex, the law courts, the wrestling school and the gymnasium in the Lyceum), financed partly by private donations.[28] As far as military expenditure was concerned, there would have been little or no expenditure on *fighting* during the period of Lycurgus' financial power, but the fleet was increased from 300 to over 400 warships (some of the new ships were quadriremes and quinqueremes) and there was a 2-year period of military service for young men. It may be added that the increase in the fleet was misguided expenditure : Athens was not threatened by a naval power and could not have manned that many ships.

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[26] See p 340 *et seq.*
[27] See pp 334-336.
[28] Compare R&O 94 with commentary.

I said above that the third main point of relationship between Athenian taxes and Athens' income from Confederacy was that the end of the Confederacy for a time marked a decline in income and expenditure. The reverse of this coin, however, was that this decline was followed by a revival of income and expenditure under Eubulus and Lycurgus. The end of the Confederacy thus paved the way for the powerful financial supervisor - ὁ ἐπὶ τῇ διοικήσει[29] - that came to be the norm in subsequent Athenian history and with it a tempering of democracy with efficiency.[30]

An *ad hoc* relationship

It will always be difficult – because of the piecemeal evidence - to see exactly the relationship between Athenian taxes and Athens' income from Empire and Confederacy, but I suggest that the three points of the relationship that I have postulated for each of the 5th and 4th centuries give an indication of that relationship. I am not suggesting that there was necessarily ever a formal policy at Athens on the relationship between income from Empire or Confederacy on the one hand and taxes on the other, in the sense that Athens decided to have one *or* the other or indeed a combination of the two. I am simply suggesting that a picture emerges of Athens needing taxes as and when income from other states declined and wars were embarked on. In both the fifth and fourth centuries Athens pursued an active foreign policy, for which it needed allies who contributed forces and/or money. It was, in short, an *ad hoc* relationship. Nevertheless it is hard to resist the thought that intelligent Athenians -

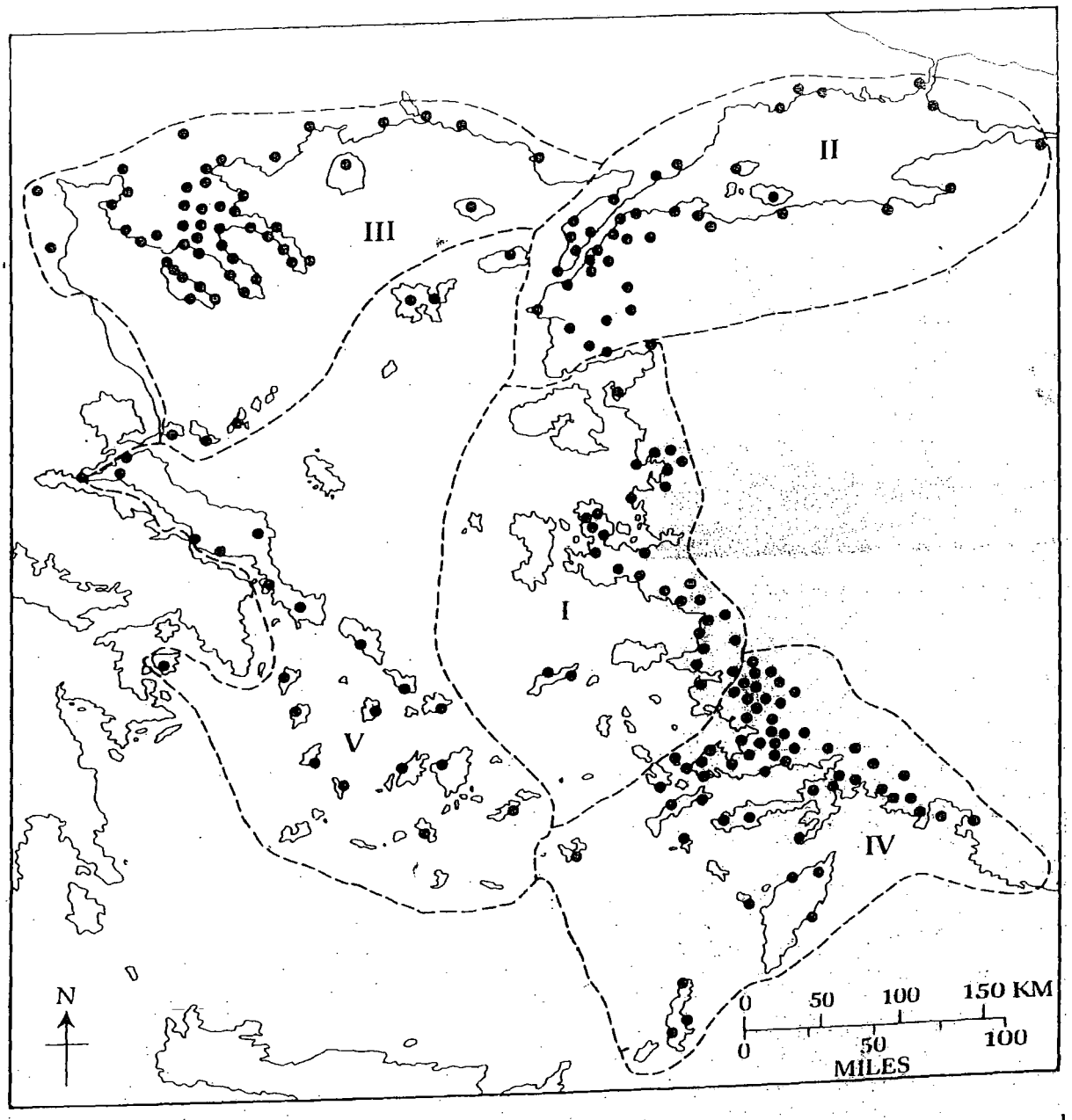
[29] Compare 'Athenian Democracy after 403 BC' *Hesperia* 29 1960 pp 3-4.

[30] As Rhodes says in 'Athenian Democracy after 403 BC' *Classical Journal* 75 1979/80 pp 305-323, the trend continued into the Hellenistic period : the powerful financial supervisor had come to stay. Meritt believed in *Hesperia* 29 1960 pp 3-4 that the title ὁ ἐπὶ τῇ διοικήσει may not have been a firm title until after the restoration of democracy in 307-306 and that it is significant that when the title

certainly the *apodektai* making the *merismos* (allocation of funds) to the different spending authorities - would have seen the relationship between the two sources of finance, at any rate in the 4th century.[31]

appeared - after the restoration - the first incumbent was Lycurgus' son Habron. See also Lewis *Selected Papers* pp 212-229.

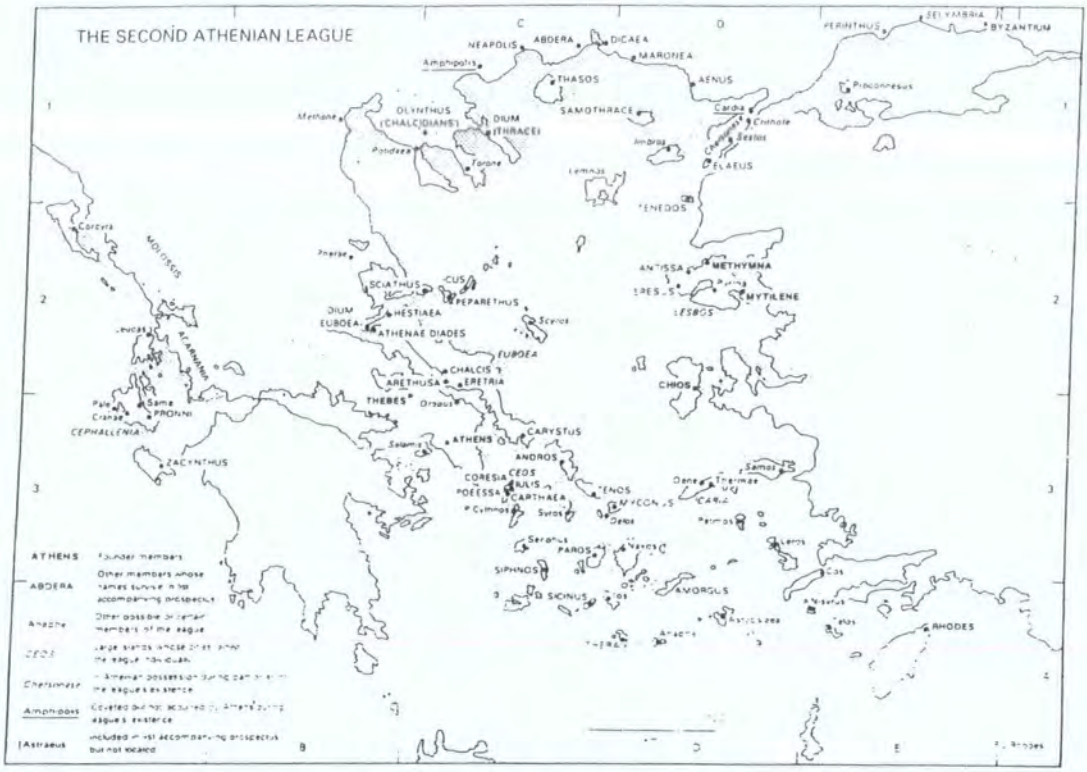
[31] 'The fixing of allocations for the different spending authorities is a sign that the state is working out a budget, deciding how much it can afford to spend for different purposes, and not simply hoping that it can muddle through' (Rhodes again in the same article).



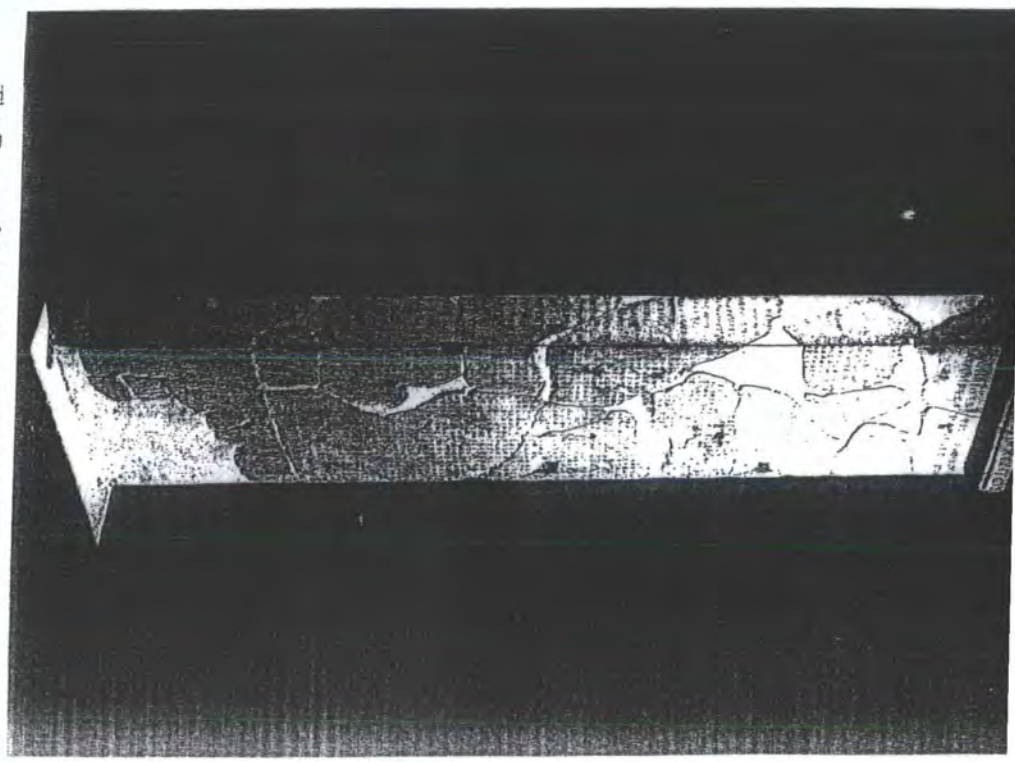
States paying tribute to Athens, as for 441 BC: dotted lines mark the five assessment districts (adapted from N. J. G. Pounds, *Annals of the Association of American Geographers*, 59 (1969), p. 136, fig. 1)

Source : Murray and Price *The Greek City from Homer to Alexander* 1990 p 139

The Tribute Lists
(part of List 13)



The Second Athenian League, from R. J. A. Talbert, *Atlas of Classical History*, Routledge, 1985.



The Decree of Aristoteles stele, 378/7 BC. Epigraphical Museum, Athens. Photo: Epigraphical Museum.

La syntaxis en 373-371

Cités	Aparkhè c.431	ref. ATL I	Syntaxis
Abdère	1.000 dr.	p.216-217	10 T.
Acarnanie	-	-	
Athèna Diades	33 dr. 2 ob.	p.218-219	2.000 dr.
Ainos	400 dr.	p.220-221	4 T.
Amorgos	100 dr.	p.228-229	1 T.
Andros	600 dr.	p.230-231	6 T.
Antissa	-	-	
Aréthousa (1)	-	-	
Astraioussa	-	-	
Byzance	1.830 dr.	p.250-251	18 T. 1.800 dr.
Chalcis	300 dr.	p.438-439	3 T.
Chalcidique (2)	3.566 dr. 4 ob.		c. 35 T.
Chios	-	-	
Corcyre	-	-	
Cos	374 dr.	p.326-327	3 T. 4440 dr.
Dion (Eubée)	33 dr. 2 ob.	p.264-265	2.000 dr.
Dion (Thrace)	100 dr.	p.264-265	1 T.
Dikaiopolis	100 dr.	p.266-267	1 T.
Elaious	50 dr.	p.270-271	3.000 dr.
Erésos	-	-	
Erétrie	300 dr.	p.270-271	3 T.
Histiée (3)	16 dr. 4 ob.	p.274	1.000 dr.
Ikos	25 dr.	p.290-291	1.500 dr.
Ios	50 dr.	p.288-289	3.000 dr.
Iulis	100 dr.	p.306-307	1 T.
Karthaia	100 dr.	p.306-307	1 T.
Karystos	500 dr.	p.302-303	5 T.
Képhallénie	-	-	
Korésia	100 dr.	p.306-307	1 T.
Kythnos	300 dr.	p.322-323	3 T.
Maronée	300 dr.	p.338-339	3 T.
Méthymna	-	-	
Myconos	100 dr.	p.346-347	1 T.
Mytilène	-	-	
Naxos	666 dr 4 ob.	p.350-351	6 T. 4.000 dr.
Néapolis	50 dr.	p.354-355	3.000 dr.
Oinè	100 dr.	p.360-361	1 T.
Palaiskiathos	-	-	
Paros	1.800 dr.	p.368-369	18 T.
Péparéthos	300 dr.	p.372-373	3 T.
Périnthe	1.000 dr.	p.374-375	10 T.
Poiassa	100 dr.	p.306-307	1 T.
Proconnésos	300 dr.	p.388-389	3 T.
Pronnoi	-	-	
Pyrrha	-	-	
Rhodes (4)	2.200 dr.		22 T.
Samothrace	200 dr.	p.394-395	2 T.
Sélymbria (5)	900 dr.	p.400-401	9 T.
Sériphos	100 dr.	p.398-399	1 T.
Sikinos	16 dr. 4 ob.	p.404-405	1.000 dr.
Siphnos	300 dr.	p.406-407	3 T.
Skiathos	16 dr. 4 ob.	p.408-409	1.000 dr.
Syros	25 dr.	p.416-417	1.500 dr.
Ténédos	288 dr.	p.420-421	2 T. 5.280 dr.
Ténos	200 dr.	p.424-425	2 T.
Thasos	300 dr.	p.282-283	3 T.
Thèbes	-	-	
Thèra	300 dr.	p.284-285	3 T.
Thermè	50 dr.	p.282-283	3.000 dr.
Total	19.592 dr.		c.195 T.

La syntaxis en 346

Cités	Aparkhè c.431	ref. ATL I	Syntaxis
Ainos	400 dr.	p.220-221	4 T.
Amorgos	100 dr.	p.228-229	1 T.
Andros	600 dr.	p.230-231	6 T.
Antissa	-	-	
Astraioussa (1)	-	-	
Elaious	50 dr.	p.270-271	3.000 dr.
Erésos	-	-	
Ikos	25 dr.	p.290-291	1.500 dr.
Ios	50 dr.	p.288-289	3.000 dr.
Iulis (2)	100 dr.	p.306-307	1 T.
Karthaia (2)	100 dr.	p.306-307	1 T.
Korésia (2)	100 dr.	p.306-307	1 T.
Kythnos	300 dr.	p.322-323	3 T.
Méthymna	-	-	
Myconos	100 dr.	p.346-347	1 T.
Naxos	666 dr. 4 ob.	p.350-351	6 T. 4.000 dr.
Oinè	100 dr.	p.360-361	1 T.
Palaiskiathos	-	-	
Paros	1.800 dr.	p.368-369	18 T.
Péparéthos	300 dr.	p.372-373	3 T.
Poiassa (2)	100 dr.	p.306-307	1 T.
Pyrrha	-	-	
Samothrace	200 dr.	p.394-395	2 T.
Sériphos	100 dr.	p.398-399	1 T.
Sikinos	16 dr. 4 ob.	p.404-405	1.000 dr.
Siphnos	300 dr.	p.406-407	3 T.
Skiathos	16 dr. 4 ob.	p.408-409	1.000 dr.
Syros	25 dr.	p.416-417	1.500 dr.
Ténédos	288 dr.	p.420-421	2 T. 5280 dr.
Ténos	200 dr.	p.424-425	2 T.
Thasos	300 dr.	p.282-283	3 T.
Thèra	300 dr.	p.284-285	3 T.
Thermè	50 dr.	p.282-283	3.000 dr.
Totaux généraux	6.688 dr.		66 T. 5280 dr.

(1) Le nom de cette cité est entièrement inconnu par ailleurs.

(2) Les quatre cités de l'île de Kéos (Iulis, Karthaia, Korésia et Poiassa) sont regroupées sous le terme générique de "Kéoens" dans les listes du tribut. cf. supra p.120.

TWELVE

GLAUCON'S QUESTION : THE CONTRIBUTION OF ATHENIAN TAXES TO THE ATHENIAN ECONOMY

Socrates in Xenophon *Memorabilia* 3 6 asked Glaucon, who was aspiring to public office, 'Now tell me, from what source are the city's revenues at present derived and what is their total?' and 'Well... tell me the expenditure of the city'. Aristotle *Rhetoric* 1 4 1395b says that 'the orator who is going to give advice on ways and means should be acquainted with the nature and extent of the state resources ... further, he should know all the expenses of the state'. Glaucon did not in the event know the answer to either of the questions he was asked. But what can *we* say about the contribution Athenian taxes made to the Athenian economy?

The Athenian economy

When I referred above to the Athenian economy, I used the term in its modern sense, roughly to denote Athenian state income and expenditure, not what the Greek word *oikonomia* signified - the art of managing one's *oikos*, one's household - from which our word 'economy' is derived.[1] This brings us back to the primitivist/modernist and substantivist/formalist arguments, on which I touched in the Introduction to this thesis.

This thesis is not the place to launch on a full-scale discussion of these arguments. Whole theses have already been devoted to such discussion, most recently the one

[1] Xenophon's *Oeconomicus* was a guide for the gentleman landowner, and Aristotle's *Oeconomica* referred to various kinds of public revenue but our word 'economics' is a more modern development.

written by Mohammad Nafissi and published by the Institute of Classical Studies.[2] Nafissi reviews the origins of the debate and the work done by Weber, Polanyi and Finley, widely recognised as sympathetic to the primitivist cause.[3] The arguments centre, very broadly, on the extent to which, if at all, the market played a part in the Greek economy. However, Walter Scheidel and Sitta von Reden introducing a collection of articles on the ancient economy 'to take stock of this debate' have said that 'as our knowledge of numismatic, epigraphic and papyrological material from the margins of the Greco-Roman world continues to improve, claims that Finley underestimated the scale and significance of monetisation and market exchange are mounting'.[4]

A fair amount of work has been done on these issues in recent years. Kirsty Shipton concluded that the evidence in her study pointed 'to an inter-connected economy where public and private, non-landed and landed, urban and rural economies were all linked in the pattern of inter-dependence'.[5] Robin Osborne has argued that rural production was as dependent on urban markets as the city was dependent on agricultural products.[6] Claude Mossé seems to allow that Greek man at the end of the fourth century, while not *homo economicus*, had certainly moved in that direction on the evidence of such activities as trading in the Piraeus and the Laurium silver-mines.[7] Edward Harris looked at the organisation of production in classical Athens and its influence on the nature of exchange in the Athenian economy, and concluded

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[2] *Ancient Athens and Modern Ideology.*
[3] Although on a recent re-reading of *The Ancient Economy* I was struck by the moderation of much of what Finley wrote, for example, 'we have, I suggest, to seek different concepts and different models, appropriate to the ancient economy, not (or not necessarily) to ours' (p 27).
[4] *The Ancient Economy* (edd Scheidel and von Reden) p 3.
[5] *Leasing and Lending* p 95.
[6] *The Ancient Economy* (edd Scheidel and von Reden) p 114 originally published as 'Pride and Prejudice, Sense and Subsistence', 1991.
[7] *The Greeks* ed Vernant p 50.

that the average Athenian sphere of exchange would have expanded far beyond the limited circle of friends, neighbours and family. This led to a market economy, both at home and abroad.[8] Paul Millett has argued that 'the Greek economy was neither primitive nor did it foreshadow capitalism; but as an integral part of a complex culture and society, it possessed its own distinctive sophistication. It was, at the least, all so very different'.[9] Most recently Engen has argued that the numismatic policies of Athens, specifically its long retention of an archaic coin type and the Law of Nicophon, facilitated commerce, fostered a market economy, and promoted exports; and that such policies showed that the Athenian state 'did have some productive interests in an economy that was more market-orientated than is currently held by the prevailing view'.[10]

There has been some discussion on what this mixed economy consisted of. Ste. Croix argued strongly against a 'commercial aristocracy'. He accepted that in the late fifth century and in the fourth century there was mercantile activity (in the sense of trade flowing into and out of Attica), but he said that there was no evidence to connect this trade with the wealthiest and most politically important or influential : a large part of 'Athenian' trade was in the hands of metics and other foreigners and not a single one of the citizen merchants we hear of was a man known to have taken any part in politics, to which Ste. Croix added in a footnote 'Andocides is the exception who proves the rule'.[11] Cartledge saw 'a genuinely urban sector of the Athenian citizen population concentrated in what was almost a second city around the port of Piraeus but that most of those directly or exclusively engaged in Piraeus commerce, as in

[8] *Money, Labour and Land* (edd Cartledge, Cohen, Foxhall) pp 67-99.
[9] *Classical Greece* (ed Robin Osborne) p 51.
[10] '"Ancient Greenbacks" : Athenian Owls, the Law of Nikophon and the Greek Economy', *Historia* 54 2005, pp 359-381.

other non-agrarian sectors of the Athenian economy, were non-Athenians'.[12] Reed's recent study of maritime traders catalogued 72 certain or possible *emporoi* and *naucleroi*. Of these there were 12 citizens and 49 non-citizens in the fourth century. Reed says that this catalogue does not pretend to be representative but his research is an interesting exercise.[13] As we have seen in this thesis, Ste. Croix was right to mention Andocides as an exception. As we have also seen in this thesis, we can add Agyrrhius.

Loomis sought to show that in terms of wage inflation Athens had more of a market economy than is often believed, but there are some problems with his approach.[14] He painstakingly (and usefully) assembled a vast amount of data on wages etc paid in classical Athens, but his conclusions take insufficient account of other factors, like demographic changes, such as that the population of Athens halved during the Peloponnesian War or that increases in payments may reflect political considerations, like payments for attending the Assembly, or mere fashion, or that the inflation of other states might have had an effect on Athens' inflation.

I would add to this range of work two small case studies - one ancient and one modern. First, the ancient. Nicholas Cahill has examined the archaeological evidence in Olynthus - a *polis* that was occupied for 84 years at the most.[15] It was then destroyed, leaving tens of thousands of artefacts in its houses and was for the most part never reoccupied. Cahill argues that this information gives us a unique opportunity to seek to understand the economy - or economies - of Greece in the

[11] *Athenian Democratic Origins* p 406.
[12] In 'economy, Greek' in *OCD* [3] pp 503-504.
[13] *Maritime Traders in the Ancient Greek World* pp 93-132.
[14] In *Wages, Welfare and Inflation in Classical Athens.*

fourth century. He believes that the most important contribution that Olynthus makes to the debate on the ancient economy is that the site documents a variety of economic strategies pursued by its households. Most of its citizens were probably farmers, but trade and industry are well attested 'in household workshops, shops and rooms for retail trade, and equipment for household industry'. Different kinds of exchange were practised at the same time. Barter was widespread but by the fourth century, as in Kirsty Shipton's study, the market and money were important economic factors. Cahill concludes that 'Olynthus thus offers important evidence in favour of a complex and multifaceted economy with a variety of economic systems at work simultaneously'.

I suggest as a modern case study the French economy, where land has been - and still is but now to a lesser extent - an important element. Even today, go to *la France profonde* and you get very much the picture of a household economy that I imagine you would have got from going to Attica during the period of this thesis. In the Herault village where I live for part of the year, the family, the family house and agriculture are the most important elements of life. Finley's 'wall between the land and liquid capital' in *The Ancient Economy* (page 48) could not be better illustrated. But go to nearby Montpellier with its high-tech trading environment and you are far from the land, as I imagine you would have been if you had gone from the depths of Attica to the Piraeus in the fourth century.

I, therefore, see the Athenian economy developing from a largely land economy at the beginning of the 225 year period of this thesis to being a mixed economy - household

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[15] *Household and City Organization at Olynthus* pp 223-224.

and urban, as Kirsty Shipton has argued - by the end of the period. When, then, in this Chapter I talk about the contribution of Athenian taxes to the Athenian economy, this is the context of my argument. I see the taxes themselves as payments made to the democratic *polis* by Athenians and non-Athenians alike as their contribution to the needs of the *polis* as they arise. I do not see the wealth taxes (the *eisphora* and liturgies) as being particularly redistributist as modern wealth taxes generally are, although Cleon's outburst certainly showed some class animosity.[16] In my view the wealth taxes were a substitute for the modern income tax in levying money from the wealthier part of the population - citizen and metic - to finance state expenditure in time of war.

I am not joining the primitivist /modernist or substantivist/formalist arguments but I am agreeing with Millett's concept of differentness. In this context I like the words used by the modern historian Keith Thomas in his wide-ranging and authoritative fifth British Academy lecture delivered on 20 November 2001 on the life of learning : why scholarship matters - or ought to : 'although the past can sometimes appear disconcertingly similar to the present, its essential appeal lies in its dissimilarity and "otherness". The insights we gain from studying it are crucial for our self-knowledge and our understanding of others and of the world'.[17]

Quantification of the Athenian economy

Despite Moses Finley's warning against attempting to quantify matters of Greek economics, a number of attempts have recently been made to quantify the ancient

[16] Aristophanes *Knights* 773-776 and 923-926.
[17] Edited version in *TLS* 5149 7 December 2001 p 13.

economy, particularly the Roman economy.[18] Peter Temin has written several papers on this as an economist, rather than an ancient historian,[19] and is shortly to publish an estimate of Roman GDP. To attempt a quantification of the Athenian economy on these lines is beyond the scope of this thesis but, as Finley said in *The Ancient Economy*, although ancient states did not have budgets in the modern sense, 'Greek and Roman statesmen had a fair empirical knowledge of annual revenues and expenditures, they could subtract one from the other. In that sense, they budgeted ... these were not simple societies ... and they could not have functioned at all without some budgetary predictions'.[20] My approach in this thesis is to look at two points during the period of the thesis and gather together what evidence we have for the contribution taxes might have made to the Athenian economy at these two points - one towards the end of the 5th century and one towards the end of the 4th century. I look first at the evidence about 428 when Thucydides said that an *eisphora* of 200T was first levied. I then look at the evidence about 328 when Lycurgus was in the ascendant. I have selected these years arbitrarily and artificially, but I readily admit that they fell in the two periods in each century when the yield from taxes was probably the highest.

Athenian taxes were, as a generality, levied to meet the state's expenditure. There was no idea of deficit budgeting in ancient Athens or a national debt. Apart from the smallest token coins, money was worth its content of precious metal, so that a government could not print 'money' as it needed it.[21] For example, there were occasions when sittings of the law courts were suspended because there was no

[18] I am grateful for the opportunity of attending Prof Alan Bowman's seminar in Oxford 2005 on attempting to quantify the Roman economy.
[19] See particularly 'A market economy in the early Roman empire' *JRS* 91 2001 pp 169-181.
[20] *The Ancient Economy*, p 174.

money in the fund which paid the jurors' salaries. Another example is Thucydides' description of the imposition of the *eikoste* in 413 (Thucydides 7 28 : 'for their expenditures were not the same as before, but they were greater, inasmuch as the war was greater; on the other hand, their revenues were perishing').[22] I am therefore taking it that income roughly equalled expenditure and since there is more ancient evidence for income than expenditure in the case of the year 428, I will argue in an admittedly rough way expenditure from income for that year, and since there is more ancient evidence for expenditure than income in the case of the year 328, I will argue in the same rough way income from expenditure for that year.

I have considered whether it is possible to cross-check these ancient literary and epigraphic sources by looking at coinage. Keith Hopkins tried this approach a number of years ago in the context of the Roman Empire,[23] but I accept that we are here talking about much smaller mint production and in very different circumstances. I found two pieces of work helpful in this context. First, Richard Duncan-Jones has suggested that state expenditure in the Roman period exceeded mint production by four times.[24] Second, Conophagos has calculated that mint production at Athens in 430 was roughly of the order of 600T a year and in 330 was roughly of the order of 500T a year.[25] An average figure in the region of 1500T is suggested for state expenditure by Plutarch *Moralia* 841C and 852B in the latter part of the fourth century. It is therefore plausible - taking into account the ancient sources, including mint production (subject to the fact that, as I said above, we are not exactly

[21] Stockton *The Classical Athenian Democracy* p 14.
[22] Kallet *Money and the Corrosion of Power in Thucydides* pp 196-197.
[23] 'Taxes and Trade in the Roman Empire (200 BC - AD 400)' *JRS* 1980 pp 101-125, and in Hopkins' restatement and refinement of his position in *Kodai : Journal of Ancient History* VI/VII (1995-1996) pp 41-75, now reprinted in *The Ancient Economy* edd Scheidel and von Reden pp 190-230.
[24] *Money and Government in the Roman Empire* p 46.

comparing like with like) - to postulate state expenditure of perhaps 1200-1500T at both 428 and 328.

An added complication is inflation. It is generally agreed that there was inflation between the fifth and fourth centuries. Loomis argued that there were stable wage levels during the first twenty years of the Peloponnesian War with a 50% to 100% cut in wages between about 412 and 403. Between about 403 and 330 Loomis argues that there were uneven rises in wages with a median increase of 100%, which he interpreted as very slight and gradual inflation 'during a long period of sustained prosperity and growth in the silver supply, with the greatest increases for workers in short supply and high demand'.[26] If 1500T income and expenditure was about right for 428, 1200T could be right for 328, if you believe that the economy was much smaller in 328. And it was surely much smaller in 328 both because of demographic changes - the population in 328 was only half what it had been in 428 - and because there had been no wars since Chaeronea in 338 in comparison with the Peloponnesian War with its huge drain on resources in 428.

I accept that all this is necessarily by and large, and the figures quoted are general orders of magnitude in two years which are no more than points of reference for years towards the end of each of the two centuries. They are not, in short, the kind of precise - I would say over-precise - figures that make up budgetary calculations in the 420s in *ATL* Vol III pp 326-345. Also, this approach is lumping together the three kinds of funds which existed in Athens. That is, the *polis* fund, which was drawn on for *polis* expenses; the temple treasuries; and, where relevant, the tribute from the

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[25] *Le Laurium Antique* table facing p 57.
[26] *Wages, Welfare Costs and Inflation in Classical Athens* p 257.

Athenian Empire. These were, of course, very much three separate funds (at least until 411 as we have seen). But it is perhaps reasonable - notwithstanding the limited conceptual difference between temple and secular treasuries I argued in Chapter Eight[27] - to lump them together for this purpose, because in the last resort they could all be used for state expenditure.

The result of my calculations is on charts at the end of this Chapter, on the lines of those published each year by the UK Treasury in the annual Budget Statement.[28]

428

For income for 428 we have Xenophon's statement (in *Anabasis* 7 1 27) that Athenian state income from home and abroad was 1000T in 431, and Thucydides 2 13 says that the tribute from the Athenian Empire totalled 600T a year on average. This would leave 400T for rents from state property, income from the silver mines at Laurium and court fees. The Athenian tribute lists, however, show that Athenian tribute about this time totalled more like 400T. Income from places like Amphipolis (important in the provision of ship timbers and the supply of money according to Thucydides 4 108 but never appearing in the tribute lists) and Samos, from land confiscated from the allies and from other sources may have totalled 200T, which could explain the difference between the 600T postulated by Thucydides and what is recorded in the tribute lists. Lisa Kallet lists also income from the mines at Thasos (Thucydides 1

[27] See pp 260-262.

[28] I discussed this attempt at quantification when I gave a paper at Professor Robin Osborne's AHRB seminar on *The Athenian Cultural Revolution 430 - 380 BC* in Cambridge in November 2002. While I was nervous about how Moses Finley (in whose old department the seminar was being held) would have viewed what I was doing, I was encouraged by the discussion to continue developing the

101) and rents from sacred land in Lesbos (Thucydides 3 50), Aegina (*IG* iv 29) and Euboea (*IG* i^3 418).[29] The next figure is the *eisphora* (property tax) which Thucydides 3 19 says produced 200T (that is, nearly half a year's tribute from the Delian League at a pre-war rate).

Reserves and loans may be to some extent the same thing, in the sense that the reserves were held by the sacred treasuries. But looking at the evidence for the two separately, for reserves I have already mentioned the reference in Thucydides 2 13 to 6000T of coined silver in 431 (the maximum amount had been 9700T, from which expenditures on the construction of the Propylaea and other buildings would have come, as well as the costs of operations at Potidaea). Some have sought to amend these figures with other evidence. It is possible to argue that the MSS do not give Thucydides' authoritative account of the position. However, the argument is not central to this thesis and I am taking the figures as they stand.[30] I am assuming that Athens in 428 still had some of this amount in reserve. For loans we have the epigraphical evidence for the loans from the Sacred Treasuries (ML 72) to which I have already referred. That is, that 1145T was borrowed in 432-431, 1370T in 431-430, 1300T in 430-429 and 600T in 429-428 (some of this was taken before spring 431, to which the 6000T above refers, and I take the 6000T to be in the Treasury of Athena only, with 'not a little' in the Treasury of the Other Gods - see Thucydides 2 13 5). We do not know how much the latter contained, but between summer 433 and summer 432 the state borrowed about 821T from the Other Gods and 4778T from

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approach, provided that I recognised (as I most certainly do) the limitations of it. I am very grateful for the helpful comments the seminar gave me.

[29] *Democracy, Empire and the Arts in Fifth-Century Athens* edd Boedeker and Raaflaub p 357 notes 6-7.

[30] Compare Samons II *Empire of the Owl* p 150.

Athena (ML 72 = *IG* i^3 369).[31] An *eisphora* was levied in 428 presumably because the loans were being spent at an unacceptable rate but it is clear that these loans continued later into the 420s (ML 72 records total loans from Athena Nike, Athena Polias and the Other Gods of 5599T during the eleven years 433-432 to 423-422).

For expenditure, we know from various sources that Council and court costs totalled about 50T. Aristophanes' figure in *Wasps* 660 of 150T for jurors' pay must be exaggerated.[32] The gaps are therefore the main expenditure - military and civil, for which I have postulated 1500T overall.

Military expenditure must have been substantial at the beginning of the Peloponnesian War and I have allocated - arbitrarily but I think not without justification - the greater amount to it, notwithstanding the possible use of tribute from Empire for such purposes. To give some indication of figures, according to Thucydides 2 70 the siege of Potidaea (432-430) cost 2000T.

Recent research has suggested that civil expenditure did not, however - contrary to what used to be argued from Callias' decrees - cease on the outbreak of the Peloponnesian War. Margaret Miles has argued, in the context of the building of the Temple of Nemesis at Rhamnous, that the accumulating archaeological evidence shows that construction in sanctuaries continued during the Peloponnesian War and that religious feeling (probably with an admixture of practical and political concerns) was a primary motive for dedications, embellishment of temples and additions to

[31] Rhodes *Thucydides History II* p 195.
[32] See Hansen *GRBS* 20 1979 pp 243-246.

sanctuaries.[33] After the plague and the lawlessness and impiety that accompanied it, many Athenians must have felt a need to return to devotion to traditional religious customs, or search for new ones in the hope that they would be effective. The uncertainties brought by war and Spartan raids could only have added impetus to this feeling. The Temple of Athena Nike on the Acropolis could have been built about 425. There must have been other expenditure for religious practices, but this will often have been met by the private income of the temples, including the religious taxes.

My figures for 428 suggest that only a modest amount of Athenian income in that year was taxes. However, there are grounds for believing that there is more to it than that. What, for example, did Aristophanes have in mind in *Wasps* 656-660 when he referred to the 'many one-per-cents'? And, we have seen that he postulated an overall income of 2000T. It is hard to believe that there were no maritime import/export taxes in 428. There were surely exports before 428, on which an export tax might well have been levied, and the invasions of Attica in the early years of the Peloponnesian War presumably lessened agricultural yield and increased the need to import foodstuffs, on which an import tax might well have been levied.

328

Now, the evidence for 328, when Lycurgus was in the ascendant in charge of administration. He played the major part in the control of the city's finances for a period of twelve years, raising the revenue to 1200T a year (Plutarch *Moralia* 842F),

[33] 'A Reconstruction of the Temple of Nemesis at Rhamnous' *Hesperia* 1989 pp 137-249.

a figure without precedent for almost a century. Demosthenes 10 38-39 in 341 says that state income totalled 400T and that 'not long ago' it was 130T.

State expenditure under Eubulus and Lycurgus

About the time when Eubulus was coming to a position of influence Xenophon wrote his *Poroi*, which was a set of proposals for increasing state revenues and acquiring new ones. We have already seen that the financial administration of Athens developed during this period with the *merismos* and the *apodektai* (the *apodektai* being a survival from the fifth century and the *merismos* in use by 386). The new era begins with the creation of the theoric fund and its treasurer, dating possibly from the late 350s.[34] Xenophon said that if it was not possible for further *eisphorai* to be made, 'keep down the cost of administration during the next year to the amount that the taxes yielded' the previous year. This suggests that taxes played an important part in financing public expenditure under Eubulus and Lycurgus.[35] And there is clear evidence of substantial state expenditure under Eubulus and Lycurgus as follows.

First, the regular expenses incurred in the general administration of the state. It seems reasonable to estimate the general expenses of the state at least at 400T, comparing the 400T arrived at by deducting the allies' tribute of 600T[36] recorded by Thucydides 2 13 in 431 from Xenophon's (*Anab* 7 1 27) total state income of 1000T at the same time. More specifically, Burke estimates the expenditure on dicasts, members of the

[34] Compare Rhodes *Comm Ath Pol* p 514.

[35] Xenophon *Poroi* 4 37. Of course, taxes were not the only source of Athenian prosperity at this time.There were also liturgies and *epidoseis*. Compare Hakkanainen in *Early Hellenistic Athens* pp 1-32 and the concepts of *philotimia and charis*.

[36] As the chart at the end of the Chapter makes clear, I take the view that the 600T consists of 400T as in

boule, and those in attendance at the assembly at something like 200T a year.[37] There were also expenditures for religious practices, but these may have been financed where possible from the private income of the temples, including taxes paid to them.

Second, civil and military expenditure. In relation to the former, it is generally believed that Lycurgus carried out a building programme comparable to that of Pericles. Indeed Lycurgus seems to have modelled himself on Pericles in the conception and implementation of the programme. The programme was part of the wider policy of maintaining Athens' standing and reviving its morale in the aftermath of Chaeronea. He could hardly compete with Pericles on the Acropolis, and he wisely left this alone for the most part. He could, however, and did strengthen the Long Walls and made the Piraeus into what Xenophon *Poroi* 3 1 described as 'the finest and safest accommodation for shipping'. A number of measures were taken to make Piraeus a particularly good place for not only Athenians but Greeks generally to do business.[38] Among the building projects in Athens itself, the theatre of Dionysus was rebuilt and extended. The assembly place on the Pnyx was reconstructed and a new wresting school and gymnasium was built in the Lyceum. Burke estimated the expenditure on the building programme at 200T a year spread over 12 years. But Lycurgus - like Pericles before him but much more than under Pericles - also brought in private money. Eudemus of Plataea was honoured for his help in the programme in 330-329 (Tod 198 = R&O 94), and Eudemus would not have been the only one

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the tribute lists which survive and 200T of other 'tribute' from Thasos, Amphipolis, Lesbos, Aegina, Euboea etc.

[37] 'Lycurgan Finances' *GRBS* 26 1985 pp 251-264.

[38] Lycurgus personally proposed measures to suppress piracy in the Aegean (*IG* ii^2 1623 276-308). He also moved decrees in 333 to give *enktesis* to Cypriot merchants to worship their own gods in Athens (Tod 189 = R&O 91). Finally, changes were made to the legal system which contributed to growing use of the system by non-Athenians. Dating from the 340s (and therefore probably under Eubulus rather than Lycurgus) litigations involving commercial transactions had to be adjudicated within a month and *dikai emporikai* admitted to litigation individuals irrespective of nationality.

persuaded to make a contribution. Compare, for example, Xenocles (*IG* ii^2 1191), who built a bridge at Eleusis, and see Lambert *ZPE* 135 2001 pp 57-58 and 141 2002 pp 123-124.

Military expenditure was also an integral part of Lycurgus' political agenda. The policy was to build up a military force capable of seizing the opportunity if one presented itself. Athens did little or no fighting during this period. But clearly quite a lot of money was spent on the navy. The fleet increased from 300 warships in 354 (Demosthenes 14 17) to over 400 in 330 (in various epigraphical sources) and more ships were built in the mid 320s, with quadriremes and quinqueremes gradually replacing triremes. Athens sent a colony to the Adriatic (Tod 200 = R&O 100). More generally on the military side, there was a 2-year period of national service for young men, who were subsidised by the state and armed at public expense (see Tod 204 = R&O 88 for the ephebic oath and, more pertinently, Aristotle *Ath Pol* 42 and the inscriptions collected by Reinmuth[39] which attest to an overhaul of the system about 335-334). The *epheboi* performed patrol duties in Attica using the state fortresses and military posts, like Rhamnous, as bases. Burke estimated the cost of the ephebic reforms at 40T a year. Total military expenditure could have taken the greater part of the balance of total expenditure, perhaps in the region approaching some 500T.

The amount of taxes

Anyone reading Aristophanes and Demosthenes talking frequently, as we have seen in this thesis, about taxes of various kinds might reasonably conclude that taxation

[39] 'The Ephebic Inscriptions of the Fourth Century BC' *Mnem* Supp 14 1971 p 123 *et seq.*

was fairly commonplace in Athens. But what specifically were the main revenue-raisers for which we can suggest at least plausible estimates of tax yield?

First, the maritime import/export tax. It is generally believed that the maritime import/export tax yielded the most tax. It is less easy to quantify the yield. As we have seen, there is plenty of evidence that the Piraeus was a substantial centre for the flow of commercial goods in the ancient Greek world during the period of this thesis - Thucydides 2 38, Isocrates 4 42 and [Xenophon] *Ath Pol* 2 7.[40] And, as we have also seen, a number of measures had been taken by the time of Lycurgus which would have increased its use - procedures for the hearing of commercial disputes (of Athenians and non-Athenians) had been speeded up; special efforts had been made to suppress piracy in the Aegean; the fleet had been refurbished and enlarged to police the Aegean better; and after Chaeronea maritime traffic was able to move without harassment.

However, we have only two indications in the sources of actual yield. First, we have seen that in 402-401 the right to collect the 2% duty on imports and exports was sold for 30T and in 401-400 for 36T (Andocides 1 *Mysteries* 133-134). Most historians, but not all, take the view that for a period of even modest prosperity these figures seem low and it has been suggested that Andocides' figures may reflect only a part of the yield, say the revenues secured from the import of grain - a later speech, Demosthenes 59 27, refers to 'the two per cent tax on grain'. They argue that the Peloponnesian War had only recently ended; the population had been severely reduced by the War; the farm land of Attica, ravaged by war, was only beginning to

[40] See p 81 *et seq.*

recover (Lysias 7 6; Aeschines 2 147); the fleet had been reduced to twelve triremes (Xenophon *Hellenica* 2 2); and pirates and Sparta controlled the seas (Xenophon *Hellenica* 5 1, Isocrates 4 115).[41]

Hansen has recently revived the Bucher-Meyer controversy on this passage and has concluded with Bucher that while the Andocides passage sheds light on the overseas trade going on in the Piraeus and presumably in other harbours of Attica, it cannot be used as a yardstick of Athenian imports and exports, and that there is good evidence of a transit trade (compare, for example, Xenophon *Poroi* 3 2).[42] I have referred earlier in this thesis to transit trade in the context of the *ellimenion*.[43] It is generally believed that the Piraeus served as an *entrepôt*, an intermediary station where goods and materials produced in one place were brought, purchased and shipped elsewhere, The *deigma* was used to facilitate this purpose and under such conditions the tax rate would effectively have amounted to 4% (2% in and 2% out).[44]

The second piece of evidence of the quantum of the yield of maritime import/export taxes comes from Demosthenes 23 110 in relation to a πρόσοδος of 200T from ἐμπόρια of the Thracian Chersonnese in 352. A H M Jones seemed to be equating this with taxes,[45] and he may well have been right but it may have not consisted only of taxes. πρόσοδος normally covers revenue of all kinds, from taxes, rents etc - compare Thucydides 2 13 on Athens in 431 and forms of προσιέναι in Demosthenes 10 37-38 for a contrast of Athens' state income οὐ παλαι and 431. The Thracian Chersonnese was a very rich area - in mineral wealth (iron, lead and copper, gold and

[41] To quote the arguments of Burke 'Lycurgan Finances' p 262.
[42] 'The Concept of the Consumption City Applied to the Greek *Polis*' pp 40-41 Appendix 2.
[43] See p 86 *et seq.*
[44] See Burke 'Lycurgan Finances' p 263.

silver) agriculture (vines, fruit and corn) and wood[46] and its commercial activities would have been different from those of the Piraeus, the key elements of which would have been silver and the invisible exports of trade and tourism (to use Finley's phrase)[47] and imports of grain. Nevertheless, to the extent that this is evidence of substantial maritime import/export taxes in the fourth century, it supports the case for a substantial yield from the maritime import/export taxes of the Piraeus.

Burke argued for a yield from the maritime import/export taxes of 300T.[48] Some would regard this as excessive, but on the basis of the circumstances I have set out I would suggest that it may have been somewhere in the region of 200-300T.

Second, the *metoikion*. The yield from the *metoikion* should in theory be easier to compute because we are talking about twelve drachmas for a man and six for an independent woman. The main problem is to establish how many metics there were. Whitehead's one and a half pages on the size of the metic population are the definitive work on this[49] (Finley says his work 'replaces all previous accounts') but it is clear that there are no easy answers. It seems that the best one can say is that the male metic population fell to 10000 in the late fourth century. So the yield from the *metoikion* would have been at least 20T.

Third, the Laurium silver tax. From Herodotus 7 144 it seems that in the 480s the Athenian state might have received some 50T a year (or a period of years) from the

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[45] *The Roman Economy* p 153 n 10.
[46] See Casson *Macedon, Thrace and Illyria* pp 52-79.
[47] *The Ancient Economy* p 139.
[48] 'The Economy of Athens in the Classical Era : Some adjustments to the Primitivist Model' p 214
[49] *Ideology of the Athenian Metic* p 97.

Laurium silver mines.[50] Aperghis believes that the Laurium silver tax towards the end of the 225 year period we are considering could have been as much as 10% of the silver receipts, partly to help to account for the increase in Athenian state income from 130T to 400T in 340 recorded by Demosthenes.[51] On this footing, he suggested that 500 mines might have produced 1000T of silver, which would have yielded 100T tax. The argument for as much as a 100T Laurium silver tax is not anything like as strong as for the tax yields I have suggested for the maritime import/export tax and the *metoikion,* and Conophagos estimated mint production in 330 at 500T (see page 327 above). However, Aperghis argues persuasively that there is substantial evidence of large mining activity at this time.[52] A 1/24 tax - on the basis of the reference in the Suda mentioned in Chapter Two[53] - would have produced about 40T on the figures Aperghis works out and, in spite of the reservations expressed by others, I think that that figure is not implausible.

What about the *eisphora* and the remaining taxes?

Thucydides said that the *eisphora* of 428 raised 200T. The *eisphora* was not, however, a regular tax. It looks as if the Assembly decided to levy an *eisphora*, when the money was needed, and at what rate. Demosthenes 22 44 suggested that the *eisphora* raised 300T from 378-377, although it is not clear whether this refers to a single year or more than one year. Ste. Croix played down the yield from the *eisphora.*[54] He said that the references to *megalai eisphorai, pollai eisphorai* and

[50] Herodotus said that it was proposed that each man should receive ten drachmas from the revenues of the Laurium mines, which would amount to 50T on the basis of 30000 citizens.
[51] 'A Reassessment of the Laurion Mining Lease Records' *BICS* 42 1997-1998 p 17 *et seq.*
[52] Compare Hopper *BSA* 48 1953 pp 247-254 : the silver mines were at their most active in the 340s.
[53] See pp 64-65.
[54] *Class et Med* 14 1953 p 69.

even *pollai kai megalai eisphorai* in Lysias and others 'have unduly impressed themselves upon the minds of many modern scholars. It should now be clear, however, that they are stock formulae, not to be taken very seriously'. He took the reference to 300T to be to 300T over about 20 years, and calculated that the burden of the *eisphora* over time was equivalent to an annual income tax of between 2 ½% and 5%, taking the average return on capital as between 5% and 10%.

300T for 20 years does, however, seem very low. Perhaps the *eisphora* raised 300T from the creation of the symmories in 378-377 (?) until the institution of the *proeisphora* first attested in 364-363 in Demosthenes 21 157. It seems likely that about 1% - 2% of the total taxable capital (*timema*) of 5750T or 6000T was fairly typical for a year. Demosthenes 3 4 recorded a vote of 60T *eisphora* in 352. As we saw in Chapter One, there is some epigraphical evidence for an *eisphora* as a regular tax of 10T a year in 347-346 but this looks like a different tax.[55] An indication that the *eisphora* was still up and running in 329 is the fact that, when Athens honoured Eudemus of Plataea in that year, he was given certain privileges, including paying the *eisphora* along with Athenians.[56]

Various attempts have been made to scan through the ancient sources for evidence of the number of times the *eisphora* was levied. Brun, for example, has listed 17 occasions between 395 and 338 - see the Table at the end of the Chapter.[57] Isocrates' statement 'for while this Council (the Areopagus) maintained its authority, Athens was not rife with law-suits, or accusations, or *eisphorai,* or poverty, or war' suggests that in his time levies of *eisphora* were not uncommon (7 51). 'We have no statistics',

[55] See p 32.
[56] Tod 198 = R&O 94.

Ste. Croix continued, 'for the third quarter of the fourth century, but as the dominant figures in the financial administration were Eubulus, from about 354 to 339, and Lycurgus, from 336 to 326,[58] we can be fairly certain that during this period the *eisphorai* did not increase unduly'. Obviously there can be no certainty in this debate but I take the view that 300T for 20 years seems low in the light of the references to *pollai eisphorai* etc and that there is no reason to believe that the yield of the *eisphora* remained static at least under Eubulus when Athens was fighting wars (although the *eisphora* was not a 'war tax', it was normally levied in time of war), if it did under the peaceful conditions of Lycurgus' rule.

As to the remaining taxes, it is not clear whether the *eponion* (sales tax) applied to sales generally, or just to sales of confiscated property. But confiscations must have been an important source of revenue : in an incomplete document of about 340 at least six are recorded.[59] The sale of the confiscated property of Diphilos raised 160T. With a 1% *eponion* this would have produced 1.6T in taxes. However, I have suggested in this thesis that the evidence of the Grain-Tax Law points to the possibility that the *eponion* could have been a more general sales tax, in which case its yield could have been much higher. Lambert has suggested that the sales of land in Attica raised of the order of 300T,[60] which at a rate of 1% would have raised 3T of *hekatoste*.

This leaves other income, including confiscations and *epidoseis*. The evidence for confiscations was given in the previous paragraph. As an example of *epidoseis*,

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[57] In *Eisphora - Syntaxis Stratiotika* p 55; also compare Brunt *JHS* 86 1966 pp 245-247.
[58] If, with Lewis and Rhodes, you do not think that his quadrennia have to be Panathenaeic quadrennia.
[59] *Agora* XIX P 26.
[60] *Rationes Centesimarum* p 273.

Plutarch in *Moralia* 849F quoted 40 people contributing 40 triremes in 340, which it is assumed would amount to about 40T.

How much taxes added up to

So how much did taxes add up to? I have suggested 300T for the maritime import/export tax, 20T for the *metoikion* and 40T for the Laurium silver tax in 328. There is not enough evidence to say how much the *eisphora* and the remaining taxes yielded but if - and I suggest that it is a fragile but plausible if - they totalled something of the order of, say, 65T, that would make total taxes of some 425T altogether.

By the last quarter of the 4th century, therefore, Athenian taxes could have comprised something like a quarter to a third of the total income of the state of 1200T, that is up to 425T, or a little more than the tribute from the Empire in the 5th century. Put another way, if we take the view that expenditure in 328 was not much less than in 428, Athens would have had to have found the money without tribute and borrowing from temple treasuries, and taxes look the only plausible source. This is also one answer to the question why, if democracy in Athens depended on the resources of Empire in the 5th century, it survived for another eighty years after the loss of Empire in 404. And, of course, that 425T is in addition to the cost of liturgies of between 77 and 87T a year as estimated by Gabrielsen.[61]

[61] *Financing the Athenian Fleet* p 216.

Chart 1:Where income came from: 428 BC

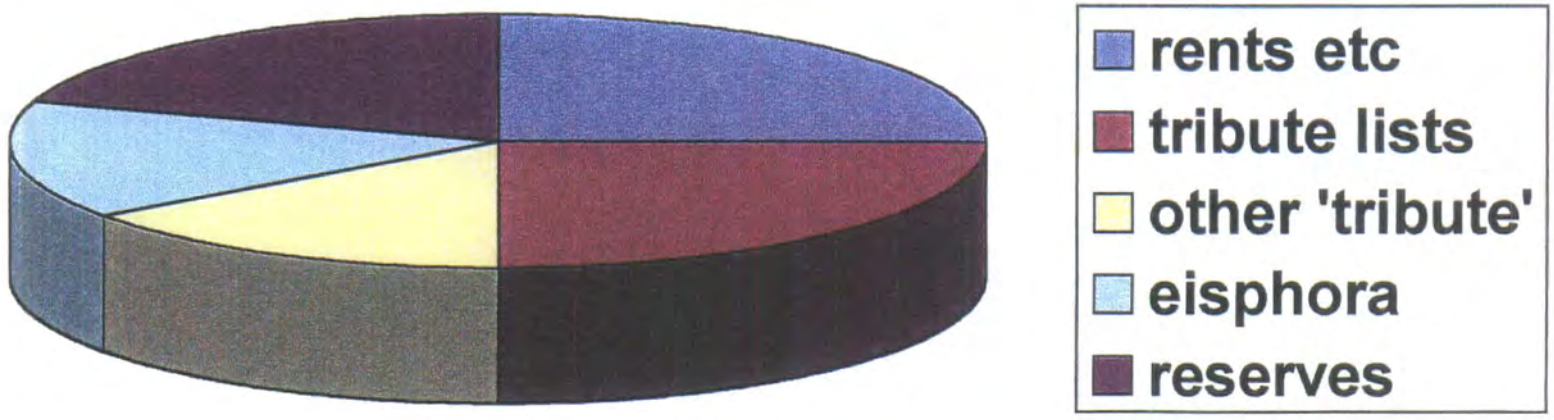


Chart 2: Where income came from: 328 BC

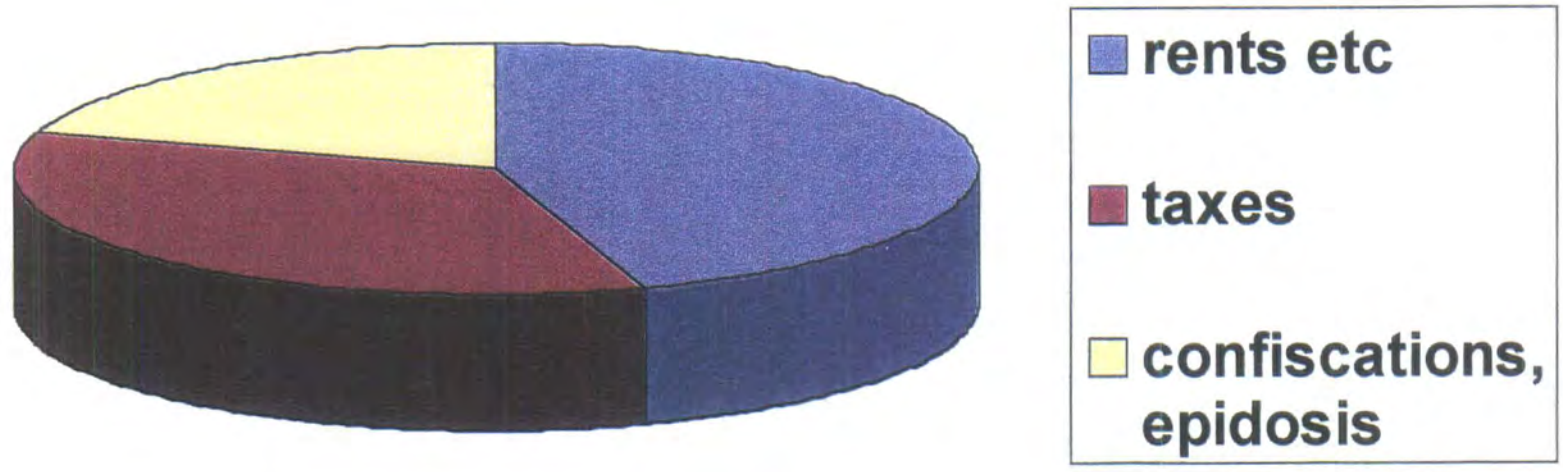


Chart 3: Where income was spent: 428 BC

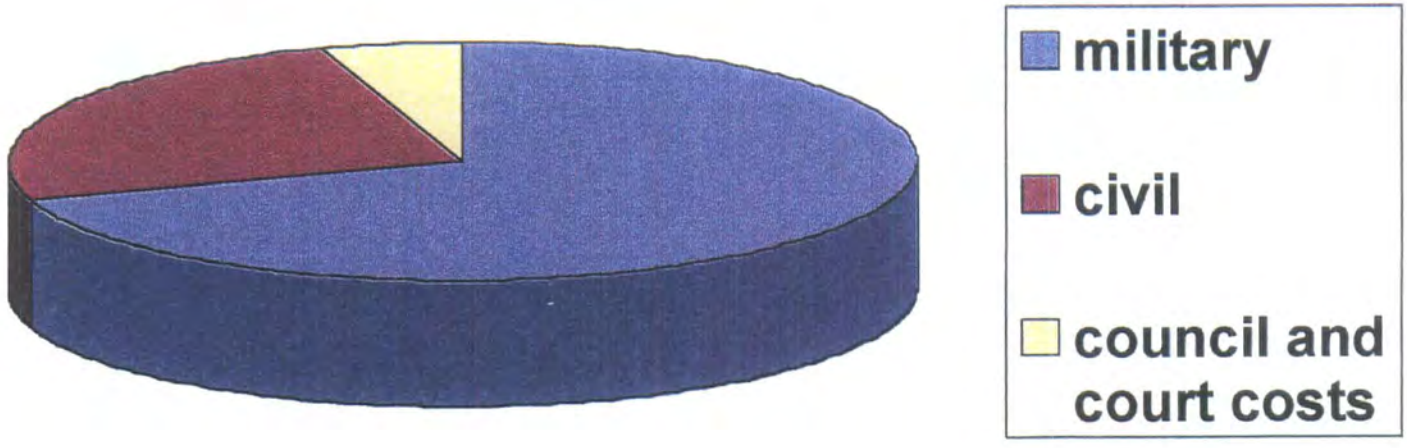
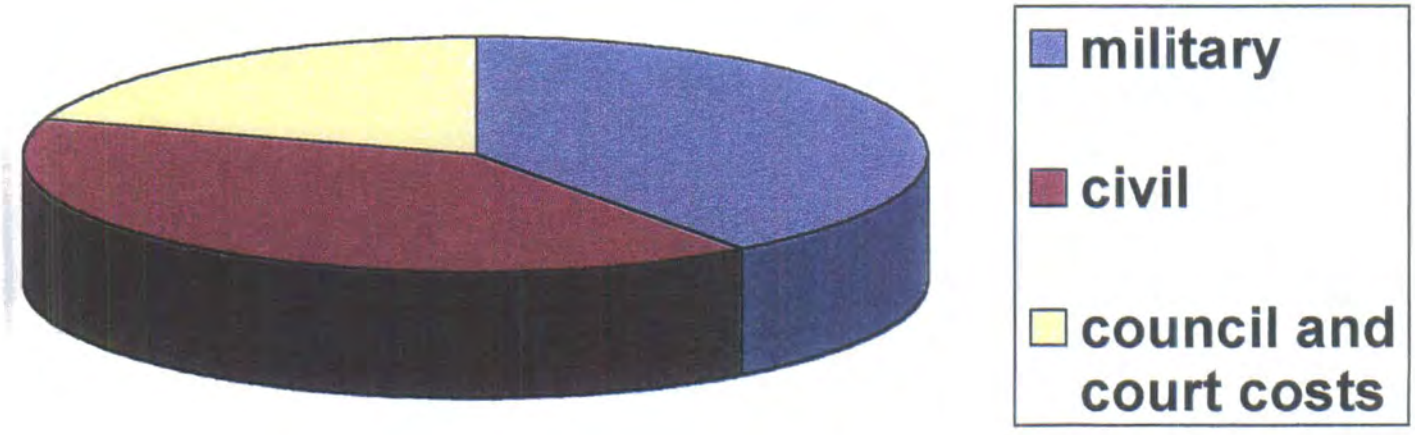


Chart 4: Where income was spent: 328 BC



NOTES ON THE CHARTS OF ATHENIAN STATE INCOME AND EXPENDITURE BASED ON THE EVIDENCE WHICH EXISTS

428

INCOME (CHART ONE)

Xenophon Anab 7 27	**1000**	
Thucydides 2 13 tribute	**600**	
Rents, Laurium, court fees		**400**
Tribute per tribute lists		**400**
Other 'tribute' (Thasos, Amphipolis, Lesbos, Aegina, Euboea etc)		**200**
Eisphora		**200**
Reserves, loans (ML 72), say		**300**
		1500

EXPENDITURE (CHART THREE)

Military	1100
Civil	350
Council and court costs	**50**
	1500

328

INCOME (CHART TWO)

Plutarch Moralia 842F	**1200**	
of which		
Rents, Laurium, court fees		500
Taxes import/export	300	
metoikion	20	
Laurium tax	40	
eisphora		
remaining taxes	65	425
Confiscations		
Epidoseis		275
		1200

EXPENDITURE (CHART FOUR)

Plutarch Moralia 852B		**1000**
of which military	500	
civil	500	
Assembly, Council and court costs		**200**
		1200

hilippe de Byzance et Périnthe et la vigoureuse réponse athénienne; un ier escadron , sous Charès, réunissant quarante trières, puis un second, ndé par Képhisophon et Phocion (peut-être de 120 unités) furent assurés On discerne mal une origine autre que l'eisphora pour le financement de puissantes expéditions de secours.

Nous avons tenté de définir la fréquence des eisphorai jusqu'à taille de Chéronée: il nous faut maintenant récapituler, ce que nous s faire dans le tableau suivant.

nées	Objet	Nombre	Sources (2)	supra
5 - 392	Guerre de Corinthe	2	Isocr. XVII.41	p.26
2 - 389	-	2?	Lys. XIX.29, 42-43, 57	p.26
388/7	Expédition à Egine	1	Xen. Hell. V.1,5	p.27
387/6	Opérations en Egée	1	Isée X.20	p.27
378/7	Chabrias en Béotie et dans les îles	1		p.40
376/5	Campagne de Naxos	1		p.40
376/5	Campagne d'Occid.	1	Xen. Hell. VI.2,1	p.40
373/2	2° camp. d'Occid.	1	Xen. Hell. VI.2,11 [Dem.] XLIX.23	p.41
370/69	Aide à Sparte	1	Dem. XVI.12	p.41
366/5	Timothée à Samos	1	Isocr. XV.108-111	p.42
.365	Aide aux Arcadiens	1	Xen. Rev. III.7	p.43
363/2	Mantinée	1	Xen. Rev. III.7	p.43
362/1	Escadre contre Alexandre de Phères	1	[Dem.] L.8	p.44
- 355	Guerre des Alliés	3	Xen. Rev. IV.40. Isocr. XV.108; VII.51; VIII.12 [Dem.] XLVII.54	p.44-45
349/8	Secours à Olynthe	1		p.48
340/39	Secours à Byzance et Périnthe	1		p.54
339/8	Préparatifs ultimes	1	Din. I.69	p.54

II^2 235; 1628 l.438 sqq. 1629 l.959 sqq. Dem. XVIII.88-91. Plut. 4,3-6. cf. K.J. Beloch: Griechische Geschichte III^2 1 p.556.
:te colonne "sources" est vide lorsque seules des présomptions exis-

The *eisphora* is mentioned 17 times between 395 and 338 (Brun *Eisphora* Paris 1983)

CONCLUSION

Two substantial works were written by Boeckh and Andreades in the 19th and early 20th centuries respectively about Athenian taxes and their place in the Athenian economy; a large number of inscriptions bearing on Athenian taxes have been discovered since then; and there have been calls from historians (Lewis, Stroud, Migeotte, Kallet and Davies) for Athenian taxation to have a closer scrutiny.

It goes without saying that Athenian society was very different from modern British society. Paul Millett quotes in this context L P Hartley opening *The Go Between* 'The past is a foreign country: they do things differently there'. While moving away from the primitivist/modernist debate as others have done, I have argued in this thesis that, notwithstanding these differences, Athenians did need and did levy taxes to finance civil and military expenditure, as states do today; and that the Athenians budgeted for these needs, as today's Governments do, albeit in a different way. I have argued that Pericles amassing 9700T in the 5th century and the 4th century *merismos* when the Athenian state allocated funds for civil and military purposes to the *theorikon* and *stratiotikon* respectively are indications of this budgeting, not to be sure at the sophisticated level we see Governments budgeting today with, for example, deficit financing, but nonetheless at a credible budgeting level.

It is clear that there were taxes in Athens in the latter part of the 6th century – Herodotus and Thucydides attest this; that there was a property tax (*eisphora*) yielding 200T (about half the revenue from the Delian League in an average year) at the time of the Peloponnesian War; that the *eisphora*, although an irregular tax, was well documented in the writings of the orators in the 4th century; and that the maritime import/export tax raised substantial amounts of revenue, not only in Athens but in the Greek world generally, in the 4th century.

I have described how there was, at the same time during the 5th and 4th centuries, a strong element of voluntariness in citizens supporting the Athenian state. Liturgies placed the elite under an obligation to perform public services, notably the trierarchy (which involved responsibility for a ship in the navy for a year) and the choregia (which involved the production of a chorus at music and dramatic festivals). The annual cost of these liturgies to those Athenian citizens financing them was nearly 100T a year. *Epidosis*, whereby citizens voluntarily paid amounts to state funds in time of emergency, was the other side of voluntariness.

The structure of the thesis

I identified in Part One sixteen or so Athenian taxes in the 225 year period of this thesis : six taxes on Athenians (in Chapter One) - the *eikoste/dekate*, an early tax on agricultural income; the *eisphora*, a property tax on the more wealthy; the *eponion*, a tax on the sales of confiscated property (or possibly a sales tax more generally); the

pentakosioste and the *tessarakoste* (it is not clear what taxes these were but they were likely to be taxes or at least proposed taxes); and the ***hekatoste***, a tax on the sales of some state property: five other Athenian taxes (in Chapter Two) - a tax on silver production; the *pornikon*, a tax on prostitutes; the ***metoikion,*** a tax on resident aliens (and the *xenika*, a tax on their trading activities); religious taxes; and local taxes by reference to demes: and five maritime taxes (in Chapter Three) - the ***ellimenion***, a harbour tax; the *eikoste*, which replaced the tribute temporarily; the *dekate*, a transit tax on goods passing from the Black Sea; the *pentekoste*, the standard import/export tax, which produced the greatest yield of all Athenian taxes; and the *dodekate* (the nature of this tax is still not clear).

The centrepiece of Part One is the newly-discovered Grain-Tax Law of 374-373 in Chapter Three, a handsome 61 line inscription found covering the Great Drain in the Agora in 1986. Its interest is considerable, giving us details of a tax of which we were previously unaware. But its main significance lies in what it does not tell us and which, by implication, makes clear that there were tax laws and regulations, of which we have no record. And it leads us to hope for more discoveries when a further stretch of the Great Drain and the Eridanus River is finally excavated in Hadrian Street on the edge of the Agora, and the Cerameicus.[1] See the photograph of the Eridanus River at the end of this Chapter.

[1] Although not as soon as had been hoped. Hadrian Street by the Agora has now been closed to traffic and is a pedestrian precinct. An official notice says, however, that this is temporary (February 2004). John Camp told me that that would put back any excavations. These could, however, be carried out further along the Eridanus river towards the Cerameicus. Camp said in *Hesperia* 72 2003 p 278 that 'two more houses and a short stretch of Hadrian Street (are) all that stand in the way of fulfilling the original commitment by the American School to fully excavate the civic center of ancient Athens and to present it as an archaeological park.'

Part Two of the thesis dealt with tax administration. I looked first in Chapter Four at how taxes were enacted, and then at how taxes were collected. Most taxes were collected by tax-farmers, whose contracts were administered by the *poletai* on behalf of the ***boule***. The *apodektai* were responsible for receiving the taxes from the *poletai* and paying them into the state treasury for onward distribution by the *kolakretai* in the fifth century, but in the fourth century they apportioned the money among the various spending authorities (*merismos*). There is some, but not much, evidence of state records of individual taxpayers and taxation seems to have been based on self-assessment. The main tax offices of which we are aware were the *poleterion* and part of the ***bouleuterion*** in the Agora, at harbours and - at the outposts of Empire - at Chrysopolis in the Hellespont, where the post, including a garrison, collected the 10% tax (for a relatively short time) from ships passing from the Black Sea to the Aegean.

I looked second in Chapter Five at attitudes to tax compliance and the extent to which tax compliance was achieved. Most of the references in the orators were to people paying their *eisphora*, even bankrupting themselves in the process. I discussed sanctions on taxpayers and officials. There is evidence of people placing or keeping their property in the 'invisible' economy, including in coin hoards (where financial assets – deposits and loans – constituted the least traceable form of unseen property). Tax compliance is the main problem for all modern tax administrations and was a problem for the Athenian state as well.

In Part Three I drew some comparisons and parallels with other states. Information is sketchy but by no means negligible, and the archaeological evidence that has come to light in recent years suggests that taxes in other states could have assumed a greater importance in those states than has hitherto been thought. I also looked at inter-state tax arrangements. First, at those arrangements made by Athens with some other states. These were sometimes decrees made to honour various individuals for services rendered, and exemption from taxation was one of the ways in which appreciation was shown. But they were also part of a wider policy regulating international tax relationships and have some similarities to the double taxation agreements which modern states make with each other today. I looked second at the arrangements made by some states other than Athens with each other on the same pattern as those made by Athens with other states. I also looked at *proxenoi* and diplomatic immunity

In Part Four of the thesis I discussed five central themes. First, the nature of Athenian taxes, where I argued that there was little evidence for the often-stated proposition that the Greeks saw taxes - at any rate direct taxes - as symbols of oppression and that the reason for the absence of an income tax was that this is a sophisticated modern tax for which Greeks (including Athenians) were unprepared. I discussed several aspects of the wealth taxes, taxes on foreigners and on farming, and the relationship between sacred and secular taxes. Second, I looked at Athenian taxation between 550 and 325 in the wider context of Athens' history in the period from a small city-state, through Empire and Confederacy and finally to the more sophisticated government of Lycurgus. Third, coinage and the payment of taxes, where I argued that the latter was

one of the reasons for the former. Fourth, there was likely to have been some correlation - in the eyes of at least some Athenians - between Athenian taxes and Athenian income from Empire and Confederacy, and I looked at the relationship between the two, that is that the two varied inversely with each other. And fifth, I argued that during the Peloponnesian War taxes of at least 200T a year could have accounted for perhaps fifteen per cent of the state budget, and that by the end of the period of this thesis, taxes of perhaps 425T a year could have accounted for as much as a quarter to a third of the state budget. This goes a great deal further than has been generally argued.

The overall burden of taxation (and liturgies) on the main players and the incentives and disincentives it created

What, very broadly, has this thesis shown was the overall burden of taxation (and liturgies) on the different players in ancient Athens during the period of the thesis; and what incentives and disincentives did this create? (Unlike the copious evidence of, say, ancient Egyptian taxes, the evidence of ancient Athenian taxes is not sufficient to make any kind of detailed economic analysis). Chapter Twelve made clear that the main *cumulative* burden of taxation fell first on the more wealthy, that is those liable to the *eisphora* and liturgies, and second on those subject to the maritime taxes (that is import/export/transit/embarkation taxes).

Eisphora and liturgies

I estimated in Chapter Twelve overall amounts of taxation received from these taxes. As far as individual burden is concerned, between 1200 and 6000 men, probably 2000, were liable to the *eisphora* and liturgies. The *eisphora* was levied on between 6% and 10% of citizens, if one takes the number of citizens after the Peloponnesian War at between 20,000 and 30,000. It was a wealth tax, the total capital assessed being around 6000T and the average *eisphora* (not every year) was perhaps 1% or 2% of capital. Ste. Croix and A H M Jones argued that the *eisphora* was not in reality very burdensome, but I have argued that they were wrong. A H M Jones, for example, believed that only 300T was raised in *eisphora* between 377 and 357, that is 0.2% on an assessment of 6000T but I believe that this is not the correct figure for the *eisphora* yield during those years. I have indicated some amounts paid by individuals (for example, 30 minas and 4000 drachmas between 411 and 402 as recorded by Lysias and in the examples at the beginning of Chapter Five - the first yielded forty minas and a total for *eisphora* and liturgies of 15T over a period of years, the second an *eisphora* of 30 minas and the sixth paid the *proeisphora* and could not recover it because he was on trierarch duties).

A choregic liturgy cost between 1200 and 3000 drachmas and a sole trierarchy between 4000 and 6000 drachmas. To be liable to liturgies men would have to have had property to the value of at least 3-4T, and to give an idea of comparative wealth, invalids were entitled to a maintenance grant if their property was valued at less than

300 drachmas, which means that liturgists would have had 60-75 times the property of invalids. A range of exemptions ensured that men were not liable to liturgies every year. The largest *epidosis* recorded is a gift of 40 triremes : assuming that the cost of a trireme was about 1T, this would be the equivalent of 40T from 40 individuals - also see the figures in the *epidosis* inscription number 25 in the Epigraphical Dossier.

Other taxes

The other main burdens of individual taxation were those that fell on the metics, and those that fell on citizens from local taxation by reference to demes. Male metics paid 12 drachmas a year. This was roughly equivalent to the daily wage of a skilled labourer, which rose from roughly one to two and a half drachmas during the fourth century. The burden was therefore more a psychological one than a financial one, but if metics were within the wealthy categories set out in the previous paragraphs they were liable to the *eisphora* and liturgies as well. Deme taxation fell on all citizens, but it is not possible to assess what specific burden it was because of lack of evidence. The *enktetikon* was possibly levied only on those from other demes, and the purpose of the tax could have been to deter people from holding property in demes other than their own.

No one boasted about how much in the way of maritime taxes they have paid, any more than people now boast how much VAT they have paid, and I imagine that the

burden would have been *felt* less heavily in individual cases in spite of the fact that cumulatively it produced a substantial figure. The maritime tax was, nevertheless, a burden, particularly if it was paid twice (once in and once out of the Piraeus in the case of transit trade). If there was, say, a 1% tax on sales, whether or not including the *hekatoste*, this could have been a burden that fell on all who lived in Athens. The details of the silver tax and the tax on prostitutes are, again, unclear but presumably they were a burden on those who paid them, The main religious taxes were small and should not have posed any great individual burden.

Incentives and disincentives

The burdens of the *eisphora* and liturgies seem from the evidence to have created an incentive to move to the invisible economy. The most well-known example is Demosthenes. In the ten years of his minority, when his property was administered by his guardians, they had to pay 1800 drachmas on a fortune that was assessed at 15T. A H M Jones calculated that this is 0.2% a year and if you take income as 10% of capital, that is 2 to 2 and a half per cent income tax. Later Demosthenes paid only 50 drachmas on a house (at 1% the house would then have been worth 5000 drachmas). I have argued that Demosthenes and his family must have been concealing their true wealth in some way to avoid tax. There is no indication that the maritime taxes had a disincentive effect on trade. The fact that imports and exports were taxed at the same rate suggests a neutral effect. The port of Piraeus was enormously prosperous and does not seem to have been affected by the maritime taxes. It is likely that such taxes were

pretty common in Greece generally and traders could see the facilities that had been provided in the Piraeus. There is no evidence for any particular incentive or disincentive effects in relation to the remaining taxes I have mentioned

Changes during the period

This thesis shows a gradual increase in taxes over the period, but it is not possible to track this very definitely because of the piecemeal nature of the evidence. One change of note during the period of the thesis was the fact that the beginning of the period saw what was possibly a burdensome tax on small farmers, which apparently disappeared after the Pisistratids and did not return. The other trends to note are the possibility of a tendency for *epidoseis* in preference for the *eisphora* in the latter part of the period of this thesis and certainly in the following century, and that liturgies seemed to fall away towards the end of the period of this thesis.

Lewis, Stroud, Migeotte, Kallet, and Davies

Doubts still remain about some of the big issues of Athenian taxation. Whether, for example, there were taxes following the fall of the Pisistratids and whether the *eisphora* can be dated earlier than the 430s. And about the relationship between all the payments which Athenians made to the state (or demes). We have seen that some were clearly voluntary (or quasi-voluntary because people often made them under pressure), and others were clearly taxes as we understand the term today. But this thesis has tried

to demonstrate that historians were right to suspect that Athenian taxes would repay further study, and I hope that I have been able to make some progress in the directions that concerned them. The inscriptions recording taxes that have been discovered since the days of Boeckh and Andreades have enabled us to move on substantially. As Boeckh and Andreades did, I have on occasions drawn some comparisons with modern taxation, although such comparisons are not a primary purpose of the thesis. But perhaps the most exciting thing of all is that discoveries are still being made, and the breathtaking discoveries that have been recently made in excavating the new Metro system in Athens may lead us to hope that there may be still more discoveries to come.

The bed of the Eridanus river near the Sacred Gate

EPILOGUE

I conclude this thesis with a few words on what came after the period of the thesis. That is, mainly in the century after, which Woodhead called Athens' 'Macedonian Century'.[1] In fact, Woodhead's century started in 307. Others, including most recently Stephen Tracy, have seen the change taking place not on the death of Alexander but in 338 at the battle of Chaeronea.[2] Whatever the start date, one can perhaps generalise and say that during this century or so Athens lurched between democracy and oligarchy, and came under the influence, to a greater or lesser degree, of Macedon.

Although Athens was not always a sovereign power during this period, it never relinquished control over its internal affairs (compare Habicht,[3] for example), and it is generally assumed (compare Rostovtzeff,[4] for example) that taxes continued in Athens during this period, although I have not found many references to them. But the fact that there is a paucity of references to Athenian taxes in this century, as compared with the two previous centuries, does not necessarily mean that there were fewer taxes in this century. The nature of the literary and epigraphical sources in the fifth and fourth centuries produced a certain number of references to taxes, but it may be that the nature of the literary and epigraphic sources in the next century was different. For example, it may be that there were fewer Athenian proxeny decrees in this century because Athens was not the international power it

[1] *Agora* XVI p 217.
[2] *Athens and Macedon* p 9.
[3] *Athens from Alexander to Antony* p 2.
[4] *The Social and Economic History of the Hellenistic World* Vol III p 1374.

had been or it may be that it was less customary to record them on stone in this century.

Taxes in other Greek states

There are plenty of references to taxes in other Greek states. Herodas, the writer of mimes who lived (it is not clear where, possibly in Asia Minor or Alexandria) about 300-250, refers to someone working at home, selling on the quiet 'for every door shudders at the tax-collectors'.[5] Austin has listed the main ancient sources for taxes in these states and it is convenient to refer to them in this form - the numbers of the texts follow the description.[6] In Teos about 300 there was a provision under which the export tax could be declared in the agora without bringing the corn there, and there were advance payments suggesting an *eisphora* : this provision was set out in two letters from Antigonus the One-Eyed who dominated the eastern region of the Mediterranean after the death of Alexander until 301 and is an indication of his taxation policy - 40;[7] also in Teos new citizens were exempted from tax for four years and many other taxes on particular commodities were listed - 99. Import/export taxes were recorded in Halicarnassus in the 3rd century - 100. In Delos in 279 import/export taxes yielded 14,910 drachmas - although not very impressive in comparison with even Andocides' figures for Athens at the end of the fifth century, and there was a 10% tax on houses occupied by visitors - 104; in Delos there were also regulations for import/export tax declarations on the sale of wood and charcoal, referred to earlier in this thesis - 109. In Apollonia there was a reference to taxes over which the city has control, implying other taxes controlled

[5] 6 64.
[6] *The Hellenistic World from Alexander to the Roman Conquest.*

by the King - 187. Various tax exemptions were recorded in old Magnesia - 182. In Erythrae tax exemptions were given by Antiochus I or II - 183. And in Cyzicus various tax exemptions were given by Philetaerus in 280-275 - 194.

Gabrielsen's study of Rhodes in Hellenistic times has shown the enormous prosperity of that island at this time.[8] Indeed Rhodes may well have taken the place of the Piraeus as the commercial centre of Greece.[9] According to Polybius 30 31 12 the yield from certain duties had amounted to a million drachmas a year from which it dropped to 150,000 drachmas a year by 165-164 (still much more than that of Delos mentioned above) because the Romans had declared Delos a tax-free port (*ateles*).

There are many references to taxes in Ptolemaic Egypt (tax-farming provisions to divert the quota of produce from vineyards and orchards to Arsinoe Philadelphus - 235; regulations for the oil monopoly - 236; and the valuation of goods imported to Egypt by Apollonia - 237); and in Ptolemaic possessions in Samothrace in the reign of Ptolemy III (269), Miletus about 262-261 (270) and Telmessus in Lycia in 240 (271). A striking feature of the Egyptian tax provisions is their length and complexity, not least in relation to tax-farming. There is also much evidence of taxes in the Seleucid empire, the principal successor state of the empire of Alexander the Great, which stretched at its peak from the Mediterranean to the borders of India. The taxes were wide-ranging, covering land, natural resources, market centres, travel and transport by land and sales, animals etc.[10]

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[7] Billows *Antigonus the One-Eyed* pp 289-290.
[8] *The Naval Aristocracy of Hellenistic Rhodes.*
[9] Compare Isager and Hansen p 55.
[10] The taxes have been detailed in *The Seleucid Royal Economy* by Aperghis pp 137-179.

Polybius 4 46 6; 52 2 states that the Byzantines briefly revived the *dekate* in the Hellespont in 220. Nearer to Athens a number of proxeny decrees from Eretria recently gathered together by Knoepfler give exemption from import and export taxes down to 196, marking the existence in this period of such taxes.[11]

Taxes in Athens

In Athens, Demetrius of Phalerum - who effectively ruled Athens for ten years from 317 to 307 - introduced a wide range of measures during his rule, including financial measures. As I said in the Appendix to Part One,[12] he abolished the choregia and the trierarchy (although the *agonothetai*, who had responsibility for a number of festivals subsequently, were often involved in considerable personal expense).[13] Duris of Samos records that he increased state revenues to 1200T annually, the same as Lycurgus achieved, and presumably a significant part of this came from taxes. There are a number of references to the *eisphora* in inscriptions, for example, in which the Athenians honoured Euxenides of Phaselis in 306-305 (also a reference to *isoteleia*),[14] and in which the Athenians honoured Nicandrus and Polyzelus in 302-301.[15] After this references to the *eisphora* are few and far between - honours for the Tenians paying the *eisphora* with the Athenians in 285-284[16] and, perhaps most important, a reference to the *proeisphora* in 229 which

[11] *Eretria* XI.
[12] See pp 128-129.
[13] The earliest known *agonothetes* is commemorated by a monument at the entrance to the Theatre of Dionysus dated 307-306. Stephen Lambert has recently argued that he was not Xenocles, as is generally believed, but his brother Androcles : see *Horos* 14-16 2000-03 pp 99-105.
[14] *Syll*^{3} 329.
[15] *Syll*^{3} 346 = *IG* ^{2} 270.
[16] *IG* II/III^2 660.

Migeotte suggests was in connection with the financial need to release Athens from the Macedonian garrison after 229.[17]

There are by contrast a number of references to the *epidosis* and historians have discussed whether the *epidosis* replaced the *eisphora*. We have an inscription recording the great *epidosis* εἰς τὴν σωτηρίαν τῆς πόλεως καὶ τὴν φυλακὴν τῆς χώρας in the year of Diomedon's archonship. This was earlier thought to date from 245-244 or 244-243 but is now thought to date from 248-247. It is believed that the residents of Athens thought that the countryside was about to come under attack and the city under siege following the actions of Alexander, son of Craterus, governor of Corinth and Chalcis.[18] Habicht has described the inscription as the most important document of the period that survives to us. It lays down a minimum of 50 drachmas and a maximum of 200 for gifts. A long list of subscribers is appended in three columns. On the preserved part seventy persons contributed 200 drachmas each, others a smaller amount. It records as contributors many leading members of Athenian society at the time. Woodhead says that more than half of the Athenians appearing in the list are known from other sources. There are six foreigners. It is estimated that it raised between 4 and 6 talents. A photograph of the inscription follows this Epilogue and the text is in the Epigraphical Dossier at the end of this thesis. Eurycleides, who was responsible for this *epidosis*, was also responsible for another *epidosis* which has survived. This was for the protection of the little harbour of Zea.[19] One cannot, of course, base any theory on just two inscriptions. It is possible that *epidosis* could have taken at least part of the place that the *eisphora*

[17] *Les souscriptions publiques dans les cités grecques* pp 45-46.
[18] *Hesperia* 11 1942 pp 287-292; *Agora* XVI pp 302-305. See the comments in *The Macedonians in Athens 322 -229 BC* (edd Palagia and Tracy) by Kralli on p 65 and M J Osborne on p 74, and by Tracy *Athens and Macedon* p 124.

had in earlier times (although Migeotte believes that this was not the case) but Kuenzi in an earlier study of *epidosis* did not find more than ten or so inscriptions relating to the *epidosis* after 300[20].

I assume that the existence of taxes in the Greek world generally and the Athenian taxes I have mentioned suggest that Rostovtzeff was right in saying that taxes continued in Athens as they had in the fifth and fourth centuries.

Taxes a developing phenomenon

Whereas there is debate on the position of taxes during the period of this thesis (and a little after), there is no debate on the position of taxes in states of later times, like Egypt and Rome. The inscription listing the taxes on the island of Cos in the 2nd or 1st century is evidence of how far taxes had percolated through the economic life of a Greek state. There was possibly a direct *per capita* tax. Foodstuffs and food products were taxed : wheat, barley, bread, beans and salt-fish. There was a tax on Coan and Calymnian wine. Raw materials were taxed - wood and wool. There were taxes on farm animals. Owners of vineyards were subject to tax on their skilled vine-workers, as were brothel owners for ***hetairai***. There was a tax on rented houses. The sellers of frankincense were subject to tax. The text of the inscription is in the Epigraphical Dossier at the end of this thesis.[21] Cicero was able to claim by the first century that 'taxes are the sinews of the state' (*vectigalia nervos esse rei publicae).*[22] This neatly demonstrates the main theme of this Epilogue that taxation

[19] *IG* ii^2 380.
[20] *Epidosis* pp 51-56.
[21] *SIG*^{3} 1000; Susan Sherwin-White *Ancient Cos* pp 229-235.
[22] *Pro Lege Manilia* 17.

continued to develop in the Greek and wider classical world in the years following the period of this thesis.

Inscriptions are still coming to light showing taxes as a developing phenomenon. An unpublished inscription from Chios dating from the first century AD (it contains a reference to the Emperor Tiberius) refers to people paying the *eisphora*.[23] At this time Chios was still autonomous under Roman rule, and this is the latest example of the Greek *eisphora* that I have seen. I would like, however, to conclude this Epilogue by looking much further into the future - at a recently-discovered inscription from Didyma in Asia Minor of the sixth century AD published in 2004.[24] The inscription is in three parts and I would suggest that it illustrates how sophisticated and 'modern' taxation had become by that time. A photograph of the inscription follows this Epilogue and the text is in the Epigraphical Dossier at the end of this thesis.

The first part of the inscription is an edict of the Emperor at Constantinople agreeing to a request from the people of Didyma that their tax liability should be transferred to the people of Miletus, whose land had increased by alluvial deposits by the river Maeander. The Emperor modified Gaius *Inst* 2 70-71 and Theodosius 20 on the law on property eroded or augmented by alluvial activity and foreshadows the judgment of Lord Wilberforce *Southern Centre of Theosophy Inc v State of Southern Australia* [1982] AC 706. Gaius and Theodosius and Lord Wilberforce took the view that if land is eroded, the landowner is treated as losing that land whereas if an addition is made to land which was previously water, the landowner's

[23] Chios Museum inv 594. I am grateful to Peter Derow, who was editing the inscription for *IG* XII 6 before he recently died, for drawing this inscription to my attention.

title should extend to it. The Emperor in modifying this principle in this inscription effectively agreed that the tax liability was also moved accordingly, provided that it did not result in any loss to his treasury.

The second part of the inscription is an interesting vignette of what went on in the offices of officials in the aftermath of the Emperor's edict, which was brought to an abrupt halt by a 'can-do' civil servant pronouncing that 'this shall be done' (τοῦτο γενήσεται. Edantur). The third part of the inscription was an edict from the Governor carrying out the Emperor's edict.[25]

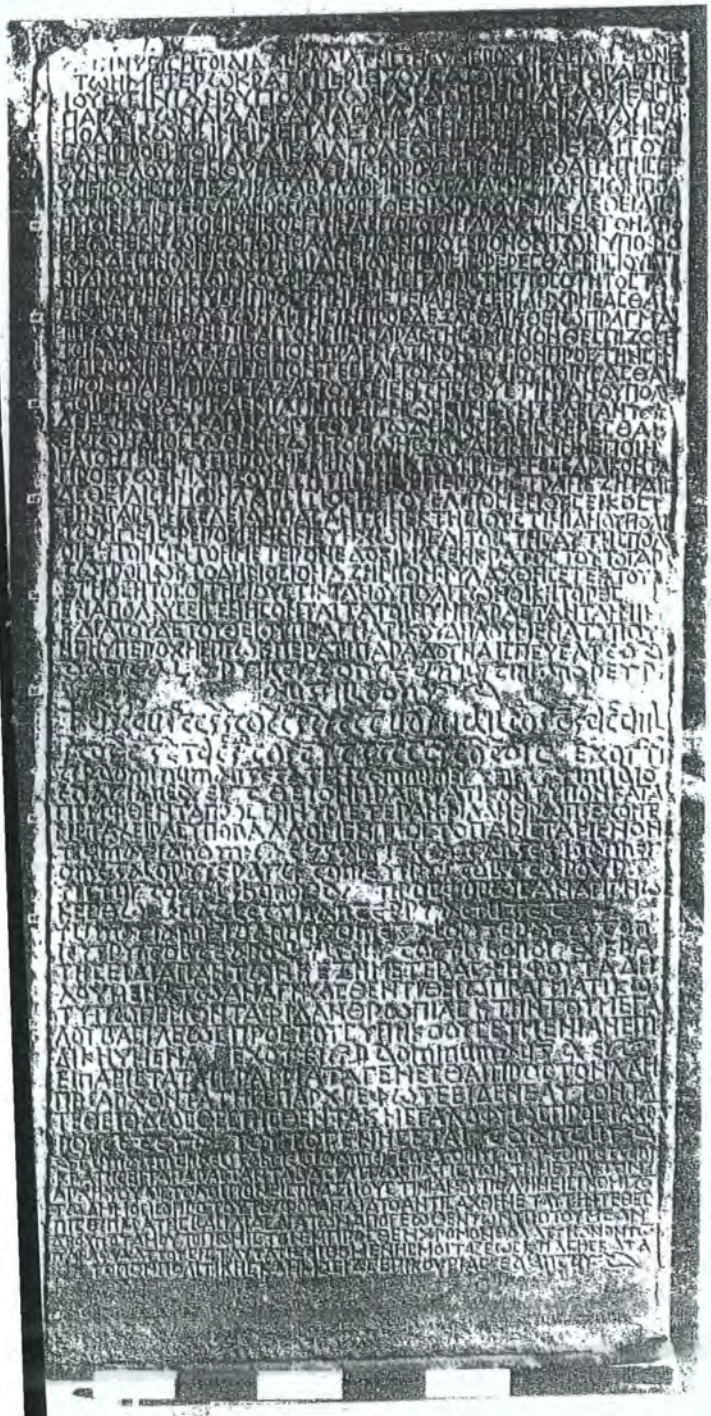
[24] *Chiron* 34 2004, pp 285-365.

[25] I am grateful again to Peter Thonemann for introducing me to this inscription at a meeting of Professor Parker's Greek Epigraphy Workshop in Oxford in 2005.

No. 56. Fragment *a*, Joining Fragments *b* and *c* of *I.G.*, II², 791

A Decree calling for voluntary contributions (*epidosis*) to a defence fund (248-247)

No. 56. Fragment *f*, Joining Fragment *d* of *I.G.* II², 791



The Didyma inscription

EPIGRAPHICAL DOSSIER

This Dossier contains twenty-seven inscriptions relevant to this thesis, arranged in the order, by chapters, of their appearance in the text. Details of the inscriptions are given in the text. Photographs of some of the inscriptions appear at the end of the chapters where they appear.

1 *eisphora* from the second Financial Decree of Callias (434-433)

[ἔδοχσεν τêι βολêι καὶ τôι δέμοι, Κεκροπὶς ἐπρυτάνευε, Μνεσίθε]-
[ος ἐγραμμάτευε, E]ὖ̣π̣[ε]ίθες [ἐπεστάτε, K]ᾰλ̣λ̣ίας ε̣ἶ̣π̣[ε· . . . . . II . . . . .]
[. . 5 . . . τὰ λί]θινα καὶ τὰς Νί[κας τὰς χ]ρυσᾶς καὶ τὰ Προ[πύλαια· . . . .]
[. . . . 9 . . . . .]εθêι παντελôς [. . . 7 . . . .]σει χρêσθαι ἀπ[. . . . . II . . . . .]
[. . . . 9 . . . . .] κατὰ τὰ ἐφσεφι[σμένα], καὶ τὲν ἀκρόπολιν [. . . . . 10 . . . . .]
[. . . . 9 . . . . .]ργμένα καὶ ἐπι[σκευά]ζεν δέκα τάλαντα ἀ[ναλίσκοντα]-
[ς τô ἐνιαυτ]ôι hεκάστο héος [ἄν. . . .]θêι καὶ ἐπισκευᾰ̣[σθêι hος κάλ]-
[λιστα· συνε]πιστατόντ[ο]ν δ[ὲ τôι ἔρ]γ[ο]ι [ο]ἱ ταμίαι καὶ [οἱ ἐπιστάτα]-
[ι· τὸ δὲ γράμ]μα τὸν ἀρχιτέκ[τονα ποι]ῆν [ὅ]σπερ τôμ Προ[πυλαίον· hοῦ]-
[τος δὲ ἐπιμ]ε̣λέσ[θο] μετὰ τô[ν ἐπιστ]ᾰτôν hόπος ἄρισ̣τ̣[α καὶ εὐτελέ]-
[στατα . . 5 . . .]έσεται hε ἀκρ[όπολις] καὶ ἐπισκευασθέ[σεται τὰ δεό]-
[μενα· τοῖς δ]ὲ ἄλλοις χρέμα[σιν τοῖ]ς τῆς Ἀθεναίας το[ῖς τε νῦν δοσι]-
[ν ἐμ πόλει κ]αὶ hάττ' ἂν τ[ὸ] λο[ιπὸν ἀν]αφέρεται μὲ χρῆσ[θ]α[ι
μεδὲ ἀπα]-
[ναλίσκεν ἀ]π' αὐτôν ἐ̣[ς] ἄλλο μ̣[εδὲν ἒ] ἐς ταῦτα hυπὲρ μυ[ρ]ί[ας
δραχμὰ]-
[ς ἒ ἐς ἐπισκ]ευὲν ἐάν τι δέε[ι· ἐς ἄλλ]ο δὲ μεδὲν χρêσ[θ]α[ι τοῖς χρέμα]-
[σιν ἐὰμ μὲ τ]ὲν ἄδειαν φσεφ[ίσεται] ὁ δêμος καθάπερ ἐ̣[ὰμ φσεφίσετ]-
[αι περὶ ἐσφ]ορᾶς· ἐὰν δέ τις [εἶπει ἒ] ἐπιφσεφί̣[σ]ει μὲ ἐ̣[φσεφισμένε]-
[ς πο τῆς ἀδεί]ας χρêσθαι το[ῖς χρέμ]ασιν τοῖ[ς] τῆς Ἀθε[ναίας ἐνεχέ]-
[σθο τοῖς α]ὐτοῖς hοῖσπερ ἐά[ν τι ἐσ]φέρεν εἶπει ἒ ἐπιφ[σεφίσει· θε]-
[οῖς δὲ πᾶσ]μ̣ῃ̣ κατατιθέναι κ[ατὰ τὸ]ν ἐνιαυτὸν τὰ hεκά[στοι ὀφελό]-
[μενα παρὰ τ]ο̣ῖς ταμίασι τôν [τῆς Ἀθ]εναίας τὸς ἑλλενο[ταμίας· ἐπε]-
[ιδὰν δ' ἀπὸ] τ̣[ô]ν διακοσίον τα[λάντο]ν hὰ ἐς ἀπόδοσιν ἐφ[σεφίσατο h]-
[ο δêμος τοῖ]ς ἄλλοις θεοῖς ἀ[ποδοθ]ῆι τὰ ὀφελόμενα, τα[μιευέσθο τ]-
[ὰ μὲν τῆς Ἀθ]ε̣ναίας χρέματα [ἐν τôι] ἐπὶ δεχσιὰ τô Ὀπισ[θοδόμο, τὰ
δ]-
[ὲ τὸν ἄλλον θ]εὸν ἐν τôι ἐπ' ἀρ[ιστερ]ά.
[hοπόσα δὲ τô]ν χρεμάτον τôν [hιερô]ν ἄστατά ἐστιν ἒ ἀν[αρίθμετα h]-
[οι ταμίαι] ḥ[ο]ι νῦν μετὰ τôν τε̣[ττάρο]ν ἀρχôν hαὶ ἐδίδο[σαν τὸν λόγ]-
[ον τὸν ἐκ Πα]ραθεναίον ἐς Παρ̣[αθένα]ια hοπόσα μὲγ χρυ[σᾶ ἐστιν αὐ]-
[τôν ἒ ἀργυρᾶ] ἒ ὑπάργυρ̣α στε[σάντον, τὰ δ]ὲ ἄλλ̣[α ἀριθμεσάντον . . .]

2 *eponion* from the *Poletai* Records (414-413)

[Ι]ΙΙ ΔΓΗΗ ε̣πικαρπί̣[α]
Θρίαι
[Ι]ΙΙ ΔΔ ἐπικαρπία
Ἀθμονοῖ
κεφάλαιον σὺν ἐπονίο[ις]
XXXXΓΗΗΔΔΗΗΙΙΙΙ
Πολυστράτο τô Διο[δόρο]
Ἀγκυλε̄θεν
ΗΗ ΗΗΗΗ Πίστος
[Η] ΔΔΔΔΗΗ ἐπικαρπία Ἀγ-
κυλε̄σι
κεφάλαιον σὺν ἐπονίο[ις]
ΗΗΔΔΔΔΓΗΗ
Κεφισοδόρο μετοίκο ἐμ Περα[ιεῖ οἰκōντος]

	𐅁𐅁	𐅀𐅂𐅄Γ	Θρᾶιττα
35	𐅁𐅀𐅀	𐅀ΔΔΔΓ	Θρᾶιττα
	[𐅁]𐅁	𐅀𐅂𐅄ΔΔ	Θρᾶιχς
	𐅁𐅁𐅀𐅀	𐅀𐅀ΔΔΔΔ	Σύρος
	[𐅁]𐅀𐅀	𐅀Γ	Κάρ
	𐅁𐅁	𐅀𐅂𐅄Δ𐅁	hιλλυριός
40	𐅁𐅁𐅀𐅀	𐅀𐅀ΔΔ	Θρᾶιττα
	𐅁𐅀𐅀	𐅀ΔΓ	Θρᾶιχς
	𐅁𐅀𐅀	𐅀ΔΔΔΔ𐅁𐅁𐅁𐅁	Σκύθες
	𐅁𐅀𐅀	𐅀ΔΔ𐅁	hιλλυριός
	𐅁𐅁	𐅀𐅂𐅄𐅁𐅁𐅁	Κόλχος
45	𐅁𐅁	𐅀𐅂𐅄ΔΔ𐅁𐅁𐅁	Κὰρ παῖς
	𐅁	𐅄ΔΔ𐅁𐅁	Καρικὸν παιδίον
	[𐅁]𐅁𐅀𐅀	𐅀𐅀𐅀𐅁	Σύρος
	[𐅁]𐅁	𐅀𐅂𐅄𐅁	Μελιττ[ενός *vel* ενέ]
	𐅁	𐅄ΔΔΔΓ[. .]!	Λυδέ

3 *hekatoste* from the *Rationes Centesimarum* (330)

(Stele 4, Faces A and B)

Non-stoichedon (max. c. 31–32)

[Face A, col. 1]

[phyle 2]

[ἑτέραν] ἐσχ[ατιὰν –]
[ὠνη Φειδ]όλεως Φε[ι]δο[στράτου Κυδα(ντίδης) –]
ἑτέραν ἐσχατιὰν ἐν Κυδ[αντιδῶν]

[ὠν]ῃ Νικοκλῆς Λυσικλέους Κυδαν: 𐅀𐅂𐅄ΔΗ𐅁𐅀𐅀
ἕτερον χωρίον ἐγ Κυδαντιδῶν
[ὠν]ῃ Νικοχάρης Θεοφίλου Κυδαν: X
ἕτερον χωρίον ἐγ Κυδαντι
ὠνη Ἀντικλείδης Ἀντιγέ Κυδα X𐅂HHH𐅂ΔΔΓ

[Face A, col. 2]

[phylai 5–6]

[ἐπιμελητ]ὴς Εὐφάνης [– – –]
[ἀπέ]δοτο ἐσχατιὰν Κεφαλῆσι
ὠνη Νικόμαχος Πολυλαίου ἐκ Κηδ[(ῶν)?
𐅂ΔΗ𐅁𐅀𐅀]
v. 1 ἑκατοστὴ IIICT
Οἰκατῶν ἐπιμελητὴς Στράτων
Μνησιφάνους Κοθωκίδης
ἀπέδοτο χωρίον ἐγ Κοθωκιδῶν
ὠνη Στράτων Μνησιφάνους Κοθω: H ἑκατο Η

4 four possible new fragments of the Attic *Stelai* (414-413)

fin. s. V/*init. s.* IV *a.* (?)

NON-ΣΤΟΙΧ.

Col. I	Col. II
lacuna	*lacuna*
[– – – – – – – – – – –]ας *vvv*	*vacat*
[– – – – – – – – – – –] *vacat*	ΔΓ𐅀Ἡ[– – – – – – – –]
[– – – (Heading?)–] *vacat*	*vacat*
[– – – – – – – – – – –]ι: οι *vv*	III*v*[– – – – – – – – –]
[– – – – – – – – – – –] *vacat*	*vacat*
[– – – – – – – – – – – – –]νι	Η𐅀𐅀[– – – – – – – – –]
lacuna	*lacuna*

366

lacuna

[– – – – – – – –]⊦̣ ⊦ *v* [– –]
[– – – – – – – –]*vacat* [– – – – – – – – – – – – – – – – – – – –]
[– – – – – – –]⊦̣ ⊦ ⊦ [– –]
[– – – – – – –]⊦ ⊦ ⊦ I I[– –]
[– – – – – – –] *vacat* [– –]
[– – – – – – –]⊦̣ ⊦ ⊦ *v* [– –]
[– – – – – – –]I I *v v* [– –]
[– – – – – – –]⊦̣ ⊦ [– –]
– –

lacuna

ca. 400–330 *a.* (?) NON-ΣΤΟΙΧ.

lacuna

[– – – – – – –]ονιχος [– –]
[– – – – – – –] *vacat* [– –]
[– – – – – – –] *vacat* [– –]
[– – – – – – –]δο *vacat* [– –]
[– – – – – – –] *vacat* [– –]
[– – – – – – –]𐅄ΔΔ *v*[– –]
[– – – – – – –]ς *vacat* [– –]
[– – – – – – –]ạδο *v* [– –]
– –

lacuna

post med. s. IV *a.*? ΣΤΟΙΧ.

lacuna

[– –]Λ̣[. . . .10. . . .]
[– –. .]ππηρ̣[. .5. .]
[– –. .] κεφαλ̣[. . .]-
[– –. . .]ι̣προση
[– –. . .8. . . .]π̣η
– –

lacuna

5 lease of public land by the deme Piraeus (321or318)

Ἐπὶ Ἀρχίππου ἄρχοντος, Φρυνίωνος δημαρχοῦ[ντος

Κατὰ τάδε μισθοῦσιν Πειραιεῖς Παραλίαν καὶ Ἁλμυρί-
δ]α καὶ τὸ Θησεῖον καὶ τἆλλα τεμένη ἅπαντα. τοὺς μισθω-
σ]αμένους ὑπὲρ : Δ : δραχμὰς καθιστάναι ἀποτίμημα τῆς μ-
ι]σθώσεως ἀξιόχρεων, τοὺς δὲ ἐντὸς Δ δραχμ[ῶ]ν ἐγγυητὴ-
ν] ἀποδιδόμενον τὰ ἑαυτοῦ τῆς μισθώσεως. ἐπὶ τοῖσδε μ-
ι]σθοῦσιν ἀνεπιτίμητα καὶ ἀτελῆ· ἐὰν δέ τις εἰσφορὰ γ-
ί]γνηται ἀπὸ τῶν χωρίων τοῦ τιμήματος, τοὺς δημότας ε-
ἰ]σφέρειν. τὴν δὲ ὕλιν καὶ τὴν γῆν μὴ ἐξέστω ἐξάγειν το-
ὺ]ς μισθωσαμένους, μήτε ἐκ τοῦ Θησείου μήτε ἐκ τῶν ἄλλ-
ων τεμενῶν, μηδὲ τὴν ὕλην ἄλλοσ᾽ ἢ τῷ χωρίῳ. οἱ μισ[θω-
σάμενοι τὸ Θεσμοφόριον καὶ τὸ τοῦ Σχοινοῦντος καὶ [ὅ]σ᾽

ἄλλα ἐννόμια τὴν μίσθω[σ]ιν καταθήσουσι τὴμ μὲν ἡμισέαν ἐν τῷ Ἑκατομβαιῶνι, τὴν δὲ ἡμισέαν ἐν τῷ Ποσιδεῶνι. οἱ μισθωσάμενοι Παραλίαν καὶ Ἀλμυρίδα καὶ τὸ Θησεῖον καὶ τἆλλα εἴ πού τι ἐστίν, ὅσα οἷόν τε καὶ θεμιτόν ἐστιν ἐργάσιμα ποεῖν, κατὰ τάδε ἐργάσονται, τὰ μὲν ἐννέα ἔτη ὅπως ἂν βούλωνται, τῷ δὲ δεκάτῳ ἔτ[ε]ι τὴν ἡμισέαν ἀροῦν καὶ μὴ πλεί[ω], ὅπως ἂν τῷ μισθωσαμένῳ μετὰ ταῦτα ἐξῇ ὑπεργάζεσθαι ἀπὸ τῆς ἕκτης ἐπὶ δέκα τοῦ Ἀνθεστηριῶνος· ἐὰν δὲ πλείω ἀρόσῃ ἢ τὴν ἡμισέαν, τῶν δημοτῶν ἔστω ὁ καρπὸς ὁ πλείων. τὴν οἰκίαν τὴ[ν] ἐν Ἀλμυρ]ίδι στέγουσαν παραλαβὼν καὶ ὀρθὴν κατὰ τ . . .

. . . . . ὀρθαὶ . . .

6 possible lists of deme taxation (4th century)

traces?
[.....c. 14.....]ριο Γ
[.....max. 11.....]
[....c. 7...]Λος
[..οπε]ίθης Ἀντιγένος ΗΠ
[Κηφι]σόδωρος Ἀντιγένος Γ
[..]οπείθης Κηφισοδότο
[Κη]φισόφων
Ἄκρυπτος Π
Ἀμείνιχος
Πυθοκλῆς Ἀμεινίχο
Θεόδοτος Ἀμεινίχο Γ
[Εὐ]χαρίδης ΠΓ
Θεαῖος Παιανιεύς ΠΓ
[Εὐ]φρόσυνος Παιανιε[ύς] ΗΠ (or ΠΓ)
Γλαύκιππος [-?]
Θεοδόσιος
Δημόφιλος: Λεωσ[τράτο -?]

vac. 3.0 cm.

Ἀγνοθέο θίασος
Ἀγνόθεος Ἄγνωνος
Ἄγνων Ἀγνοθέο
Ε[ὐ]ξίθε[ο]ς Ἄγνωνος ΠΓ
Λεπτίνης Ὀλυμπιοδώρο Π
Θεόπομπος Π
[..[..].]ος Καλλίππο
Ἀρχέστρατος Σπουδίδο
Χαιρίας
Σωσίδημος ΠΓ
Φίλιππος Π
Φαινιππίδης Γ

[....c. 8....]λαι(-) 85 Χίων Π
Γλαύκιππος .[-?]
Εὔδρομος Π
Φιλοχά[ρ]η[ς -?]

vac. 8.3 cm Εὐχαρ[...].[-?]
90 Ὀλυμπιόδ[ωρος -?]
Λυκίσκος [-?]
Ι[-]

Ἀντιφάνος θίασος
Ἀντιφάνης Ἀρεσίο [-?]
Ἀρεσίας
Ἀνδροκλείδης Γ
Ἀντιφάνης Εὐῳ(νυμεύς) Π
Νίκιππος Γ
Καινεύς
Ἀντιφῶν Ναύτο [-?]
Ἀντίφιλος [-?]
Α..4..ωρ
Διοκλῆς [-?]
Φιλοδημίδ[η?]ς [-?]
Φείδιππος Γ
Παντάρετ[ος -?]

vac. 4.2 cm. *vac. or traces* 35 cm.

Διογένος θίασος
Διογένης
Τιμόμαχος
Κρίτων ΠΓ
Διόδοτος
Ἀριστοκράτης
Λυσίδημος
Τιμοκράτης Ἀρίστωνος [-?]
Δίφιλος Διοκλέος Γ

Τιμασίθεος
Κτησικλείδης Κηφισοφῶν(τος) Ⓟ
Κηφισόδωρος Κηφισοφῶν(τος) Η
Κτήσων Καλλιστράτο
[Κ]αλλίστρατος Κτήσωνος
[Κ]τησικλείδης Κτήσωνος

[Γ]λαυκέτης Γλαυκέτο Κηφι(σιεύς)
Λύσανδρος Λύσιδος Εὐωνυμ(ιεύς)
[Δ]ίφιλος Διωνίδο
Ἀντικ[ρ]άτης Διωνίδο
Φαινιππίδης Δ[ι]ω[ν]ίδο Ⓟ
Γλαύκιππος Εὐδόξο Ⓟ
Κράτης Γ

vac. to bottom of stone

Ἀριστήιδης Φορυσκίδο [-?]
Ἐπίκλης Ἐπικλέος Γ
Κτησίας
Θεοπείθης
Γνάθιος
Εὐφράνωρ Εὐφράνορ[ος -?]

Εὐφρονίο παῖς [-?]
Στράτων ⓅΓ
Εὐξίθεος
Ἄρχῖνος Ἀγρυλῆ(θεν) ⓅΓ
Στρατοφῶν Ἀγρυλῆ(θεν)
Ἵππων Ἀγρυλῆ(θεν) [-?]
Δήμων Ἀγρυλῆθ(εν)
Πρωτεὺς ἐκ Κερ(αμέων) (or Κηδ[ῶν])
Δήμαρχος
Κηφίσιος Εὐφρο
Δημάρετος Ἀγρυλ(ῆθεν)
Ἀρχέστρατος Ἀγρυ(λῆθεν)

Εὔθιππος

vac. to bottom of stone

vac. to bottom of stone

Στοιχ.

ο[ἵδε ὑπὲρ αὐτῶ(?)]
ἐτάξ[αντο *vac.*]
Θρασυκλῆς Θρασύλλο
Εὐθύδικος Ἀκεσάνδρ[ο]·
vacat
Εὔτροπος Κολοιῶ
Θουγείτων Θεοδώρο
Εὐδημίδης Εὐδήμο
Ὀνήσιππος Ὀνάσαντος
Φιλέας Αἰχμοκλείδο
Φάλανθος Δημητρίο
Ἀγαθαρχίδης Εὐφόρβο
[Ἀ]ντίδωρος Ἐργοτέλος
Ἰσοτιμίδης Σμικρίο
οἵδε ὑπὲρ αὐτῶ ἐτάξαντο
[Ἰ]σοκλῆς, Σμικρίων, Φιλιστίδης·
⟨Ε⟩ὐθύδημος Ἀκ⟨ε⟩σάνδρο
Χαιρίας Πυρρίο
Πρωτόμαχος Πρωτίο
⟨Ε⟩ὐδράμων Παρμονίδο
Μνησίμαχος Σαλαίπωνος
Πιστοκλῆς Πιστίο
Καλλίας Ἀπολλοδώρο
Ναυσίστρατος Στρόμβωνος
Κολλυτίδης Μηδιμάχο
Εὐξίθεος Καλλίο
Δερκυλίδης Δερκύλο
Πιστίας Κόθωνος
Κτήσων Εὐτύχο
Λυσιμαχίδης Καλλίο
Ἱεροκλῆς Ἀρχεστράτο
Ἄνδρων Αἰσχύλο
Εὐκλείδης Εὐκλείδο
Ἀρίστων Ἀδείστο
Ἀμεινίας Θεοδώρο
Θουγείτων Θεοδώρο
Διόδοτος Δίωνος
Σωσίβιος Σωσιμένος.
vacat

7 a 1% harbour tax (420s) and *IG* i^3 130 as republished by Matthaiou

Decree I

[Ἔδοχσεν τêι βολêι καὶ τôι δέμοι, ----]ον[---ἐπρυτάνευε, --]-
a [------ ἐγραμμάτευε, --------- ἐπεστ]άτε, [-------- εἶπε·]
[--------------------]ικα[----------]
[--------------------]ονι̣[----------]
5 [--------------------]να̣[----------]

lacuna

Decree II

[----[10]----]α[----------[35]---------]
[----[10]----γ]ρ[α]μμα[τε-------[28]--------]

[---[7]---Αν]τιοχίδει καὶ [Φανοσθένει ----[16]----]
[---[9]---]ις Ἀθεναίοις καὶ [--------[23]--------]
5 [---[10]---]ορας καὶ τὰ ἄλλα hότ̣[------[20]------]
[---[9]----] τὸν δêμον τὸν Ἀθεναί[ον ----[18]-----]
[-----[13]----] καὶ νῦν αὐτὸς καὶ [-----[19]----]
[hόπος ἂν ho δêμο]ς hios περὶ πολλῶ ποιῶ[ν φαίνεται τὸς ἐσάγ]-
c [οντας κο]πέας [κα]ὶ χάριν ἀποδόσον τὸ λ[οιπόν· ἀζεμίος δὲ τό]-
10 [κο hεκ]ᾳτοστô τ[ὸς] κοπέας hὸς ἔγαγον ο[ἴκοθεν δόντον τοῖς]
[τρι]εροποιοῖς κ[αὶ] hοι τριεροποιοὶ ε[ὐθὺς παραλαβόντες]
[τιθ]έντον ἐς τὸ να[υ]πέγιον καὶ ἐὰν δέ[ονται ἄλλο τινὸς hοι]
[στ]ρατεγοὶ χρόσθο[ν φρ]άζοντες τêι β[ολêι καὶ hάμα ἀποδιδ]-
[όν]τες τὲν τεταγμέν[εν] τίμε[ν]· καὶ ho[ι ναυπεγοὶ λογιζόσθο]-
15 [ν το]ῖς τριεροποιο[ῖς τὰ τε]ταγμέν[α· ἐπειδὲ οὖν Ἀντιοχίδε]-
[ς καὶ] Φανοσθένες τὸ[ν δêμον τὸν Ἀθεναίον εὖ ποιêτον καὶ π]-
[ερὶ αὐ]τô ho hελλενοτ[αμίας ---------[24]---------]
[---[9]---]ς χρêσθαι ἐς τ[ὸν πόλεμον ------[20]------]
[--[4]-- αὐτ]οῖν ἀγαγόντ[οιν ----------[27]----------]
20 [---[8]----]οραι, ἐπαιν[έσαι μὲν Ἀντιοχίδεν καὶ Φανοσθένε]-
[ν hότι ἐδι]ᾳκονεσάτε[ν τὰ τεταγμένα· ἐὰν δέ τινος δεέσθον]
d [παρὰ τô δέμο] προσάγ[εν αὐτὸ τὸς πρυτάνες ἐς τὸν δêμο]ν̣ [ἐς τ]-
[ὲν πρότεν ἐκ]κλεσίᾳ[ν· πρόσοδον δὲ ἔναι αὐτοῖν ἐς τὲ]ν βολ[ὲ]-
[ν ἐὰν δεέσθον ἄ]λλ̣ο̣ [τινὸς πρότοιν μετὰ τὰ hιερά· τὸ]δ{ὲ} φσέ[φ]-
25 [ισμα τόδε ἀναγράφσαι τὸν γραμματέα τὸν τêς βολ]êς ἐν στ[έ]-
[λει λιθίνει καὶ θêναι ἐν ἀκροπόλει· ἀπομισθôσα]ι δὲ τὸς [π]-
[ολετάς· ἀποδôναι δὲ τὸς κολακρετὰς τὸ ἀργύριον· ----[7]---]
[----------[46]----------]
e τιεπ̣α̣ι̣[----------[40]----------]-
30 ι εὐεργέτας ἐν [στέλει· ἔναι δὲ αὐτοῖς hευρέσθαι hôν ἄν δέ]-
ονται παρὰ Ἀθεν[αίον· γράφσαι δὲ Ἀνδρίος (?) ἐν τεῖ αὐτεῖ στέ]-
λει εὐεργέτας Ἀθ[εναίον ἐν ἀκροπόλει τὸν γραμματέα τêς]
βολêς ⁘

[. . .]NO[.]ꓥO[.]ιΣ̣ιΟΔ[- - - - - - - - - - - - - - -]
2 [. .]ι τῆι ἀγορᾶι τῆι ΕΒ-[- - - - - - - - - - - -περ]-
ιττὸν περὶ τῆς ἐπαρχῆ[ς - - - - - - - - - - - - - - -]
4 ευεν τῶ hιερῶ, τὸς δ' ΕLL[- - - - - - - - - - - - -]
[. . . hι]ερὸν ἄλλο ἢ ἐς ΤΟΝ[- - - - - - - - - - - - -]
6 [. ho γραμ]ματε̣[ὺ]ς ho τ̲ῆ̲ς [βολῆς - - - - - - - hοι]
[δὲ πολετα]ὶ ἀπομισθοσ[άντον - - - - - - - - - - -]

vacat

8 *dekate* from the first Financial Decree of Callias (434-433)

[ἔδ]οχσεν τêι βολêι καὶ τôι δέμοι, Κεκροπὶς ἐπρυτάνευε, Μνεσίθεος ἐ-
[γ]ραμμάτευε, Εὐπείθες ἐπεστάτε, Καλλίας εἶπε· ἀποδôναι τοῖς θεοῖς
[τ]ὰ χρέματα τὰ ὀφελόμενα, ἐπειδὲ τêι Ἀθεναίαι τὰ τρισχίλια τάλαντ-
[α] ἀνενένεγκται ἐς πόλιν, hὰ ἐφσέφιστο, νομίσματος hεμεδαπô. ἀποδι-
[δ]όναι δὲ ἀπὸ τôν χρεμάτον, ἃ ἐς ἀπόδοσίν ἐστιν τοῖς θεοῖς ἐφσεφισμ-
[έ]να, τά τε παρὰ τοῖς ἑλλενοταμίαις ὄντα νῦν καὶ τἆλλα ἃ ἐστι τούτον
[τô]ν χρεμάτον, καὶ τὰ ἔκ τêς δεκάτες ἐπειδὰν πραθêι. λογισάσθον δὲ h-
[οι λ]ογισταὶ hοι τριάκοντα hοίπερ νῦν τὰ ὀφελόμενα τοῖς θεοῖς ἀκρ-
[ιβô]ς, συναγογêς δὲ τôλ λογιστôν ἑ βολὲ αὐτοκράτορ ἔστο. ἀποδόντον
[δε τ]ὰ χρέματα hοι πρυτάνες μετὰ τêς βολêς καὶ ἐχσαλειφόντον ἐπει-
[δὰν] ἀποδôσιν, ζετέσαντες τά τε πινάκια καὶ τὰ γραμματεῖα καὶ ἐάμ π-
[ο ἄλ]λοθι ἒι γεγραμμένα. ἀποφαινόντον δὲ τὰ γεγραμμένα hοί τε hιερ-
[êς κ]αὶ hοι hιεροποιοὶ καὶ εἴ τις ἄλλος οἶδεν. ταμίας δὲ ἀποκυαμεύε-
[ν το]ύτον τôν χρεμάτον hόταμπερ τὰς ἄλλας ἀρχάς, καθάπερ τὸς τôν hι-
[ερô]ν τôν τêς Ἀθεναίας. hοῦτοι δὲ ταμιευόντον ἐμ πόλει ἐν τôι Ὀπισθ-
[οδό]μοι τὰ τôν θεôν χρέματα hόσα δυνατὸν καὶ ὅσιον, καὶ συνανοιγόν-
τον καὶ συγκλειόντον τὰς θύρας τô Ὀπισθοδόμο καὶ συσσεμαινόσθο-
ν τοῖς τôν τêς Ἀθεναίας ταμίαις. παρὰ δὲ τôν νῦν ταμιôν καὶ τôν ἐπιστ-
ατôν καὶ τôν hιεροποιôν τôν ἐν τοῖς hιεροῖς, hοὶ νῦν διαχερίζο[σι]-
ν, ἀπαριθμεσάσθον καὶ ἀποστεσάσθον τὰ χρέματα ἐναντίον τêς βολ[ê]-
ς ἐμ πόλει, καὶ παραδεχσάσθον hοι ταμίαι hοι λαχόντες παρὰ τôν νῦ[ν]
ἀρχόντον καὶ ἐν στέλει ἀναγραφσάντον μιâι ἅπαντα καθ' ἕκαστόν τε
τôν θεôν τὰ χρέματα hοπόσα ἐστὶν ἑκάστοι καὶ συμπάντον κεφάλαιο-
ν, χορὶς τό τε ἀργύριον καὶ τὸ χρυσίον. καὶ τὸ λοιπὸν ἀναγραφόντον h-
οι αἰεὶ ταμίαι ἐς στέλεν καὶ λόγον διδόντον τôν τε ὄντον χρεμάτον
καὶ τôν προσιόντον τοῖς θεοῖς καὶ ἐάν τι ἀ[π]αναλίσκεται κατὰ τὸν ἐ-
νιαυτόν, πρὸς τὸς λογιστάς, καὶ εὐθύνας διδόντον. καὶ ἐκ Παναθεναί-
ον ἐς Παναθέναια τὸλ λόγον διδόντον, καθάπερ hοι τὰ τêς Ἀθεναίας τ-
[α]μιεύοντες. τὰς δὲ στέλας, ἐν αἷς ἂν ἀναγράφσοσι τὰ χρέματα τὰ hιερ-
[ά, θέ]ντον ἐμ πόλει hοι ταμίαι. ἐπειδὰν δὲ ἀποδεδομένα ἒι τοῖς θεοῖς
[τὰ χρ]έματα, ἐς τὸ νεόριον καὶ τὰ τείχε τοῖς περιôσι χρêσθαι χρέμασ-
[ιν- -]

9 the Grain-Tax Law (374-373)

⟨θ⟩εοί.
ἐπὶ Σωκρατίδο ἄρχοντος
νόμος περὶ τῆς δωδεκάτης τοῦ σίτου [νν]
τῶν νήσων. *vacat*
Ἀγύρριος εἶπεν· ὅπως ἂν τῶι δήμωι σῖ[το]-
ς ἦι ἐν τῶι κοινῶι, τὴν δωδεκάτην πωλ[εῖ]-
ν τὴν ἐν Λήμνωι καὶ Ἴμβρωι καὶ Σκύρω[ι κ]-
αὶ τὴν πεντηκοστὴν σίτο· ἡ δὲ μερὶς ἑκ[ά]-
στη ἔσται πεντακόσιοι μέδιμνοι, πυ[ρῶ]-
ν μὲν ἑκατόν, κριθῶν δὲ τετρακόσιοι· [κο]-
μιεῖ τὸν σῖτον κινδύνωι τῶι ἑαυτô ὁ π[ρ]-
ιάμενος εἰς τὸν Πειραιᾶ καὶ ἀνακομι[ε]-
ῖ εἰς τὸ ἄστυ τὸν σῖτον τέλεσιν τοῖς α[ὐ]-
τô καὶ κατανήσει τὸν σῖτον εἰς τὸ Αἰά[κ]-
ειον· στέγον δὲ καὶ τεθυρωμένον παρέ[ξ]-
ει τὸ Αἰάκειον ἡ πόλις καὶ ἀποστήσε[ι τ]-
ὸν σῖτον τῆι πόληι τριάκοντα ἡμερῶν [ὁ]
πριάμενος, ἐπειδὰν ἀνακομίσηι εἰς [ἄσ]-
τυ, τέλεσι τοῖς αὑτô· ἐπειδὰν δὲ ἀνακ[ομ]-

ἴσει εἰς τὸ ἄστυ, ἐνοίκιον οὐ πράξει [ἡ π]-
όλις τοὺς πριαμένους· τοὺς πυροὺς ἀ[πο]-
στήσει ὁ πριάμενος ἕλκοντας πέντε ἑ[κ]-
τέ⟨α⟩ς τὸ τάλαντον, τὰς δὲ κρι⟨θ⟩ὰς ἑλκο[ύσ]-
⟨α⟩ς τὸν μέδιμνον τάλαντον ξηρὰς ἀποσ[τ]-
ήσει καθαρὰς αἰρῶν, τὸ σ⟨ή⟩κωμα ἐπὶ τῆ[ι ζ]-
ών⟨η⟩ι σηκώσας, καθάπερ οἱ ἄλλοι ἔμ[π]ορ[ο]-
ι· προκαταβολὴν οὐ θήσει ὁ πρίαμε[ν]ο[ς ἀ]-
λλ' ἐπώνια καὶ κηρύκεια κατὰ τὴν [μ]ερ[ίδ]-
α εἴκοσι δραχμ⟨ά⟩ς· ἐγγυητ⟨ὰ⟩ς καταστήσ[ε]-
ι ὁ πριάμενος δύο κατὰ τὴμ μερίδα ἀξι[ό]-
χρεως, οὓς ἂν ἡ βουλὴ δοκιμάσηι· συμ[μορ]-
ία ἔσται ἡ μερὶς τρισχίλιοι μέδιμ[νοι],
ἐξ ἄνδρες· ἡ πόλις πράξει τὴν συμμορ[ία]-
ν τὸν σῖτον κ⟨α⟩ὶ παρ' ἑνὸς καὶ παρ' ἁπάν[τω]-
ν τῶν ἐν τῆι συμμορίαι ὄντων, ἕως ἂν τ[ὰ α]-
ὐτῆς ἀπολάβηι· αἱρείσθω δὲ ὁ δῆμος δ[έκ]-
⟨α⟩ ⟨ἄ⟩νδρας ἐξ Ἀθηναίων ἁπάντων ἐν τῆι [ἐκ]-
κλησίαι, ὅταπερ τοὺς στρατηγοὺς α[ἱρ]-
ῶνται, οἵτινες ἐπιμελήσονται τοῦ σι[τ]-
ο· οὗτοι δὲ ἀποστησάμενοι τὸν σῖτον κ[α]-
τὰ τὰ γεγραμμένα πωλόντων ἐν τῆι ἀγ[ορ]-
âι, ὅταν τῶι δήμωι δοκῆι· πωλεῖν δὲ μὴ ἐ[ξε]-
ῖναι ἐπιψηφίσαι πρότερον τοῦ Ἀνθεσ[τ]-
ηριῶνος μηνός· ὁ δὲ δῆμος ταξάτω τὴν τ[ι]-
μὴν τῶν πυρῶν καὶ τῶν κριθῶν ὁπόσου χ[ρ]-

ἢ πωλεῖν τοὺς αἱρεθέντας· τὸν δὲ σ⟨ῖ⟩τον [ο]-
ἱ πριάμενοι τὴν δωδεκάτην κομισάντω-
ν πρὸ τοῦ Μαιμακτηριῶνος μηνός· οἱ δὲ ἀ-
ἱρεθέντες ὑπὸ τοῦ δήμου ἐπιμελούσθω-
ν ὅπως ἂν κομίζηται ὁ σῖτος ἐν τῶι χρόν-
ωι τῶι εἰρημένωι· ἐπειδὰν δὲ ἀποδῶντα-
ι οἱ αἱρεθέντες τὸν σῖτον, λογισάσθω[ν]
ἐν τῶι δήμωι καὶ τὰ χρήματα ἡκόντων φ[έ]-
ροντες εἰς τὸν δῆμον καὶ ἔστω στρατι[ω]-
τικ⟨ὰ⟩ τὰ ἐκ τῶ σίτο γενόμενα· τὴν δὲ προ[κ]-
αταβολὴν τὴν ἐκ τῶν νήσων μερίσαι το[ὺ]-
ς ἀποδέκτας καὶ τῆς πεντηκοστῆς, ὅσο[ν]-
περ πέρυσιν ⟨η⟩ὗρεν ἐκ τοῖν δυοῖν δεκάτ[.]-
ιν, τὸ μὲν νῦν εἶναι εἰς τὴν διοίκησι[ν κ]-
αὶ τὸ λοιπὸν μὴ ⟨ἀ⟩φαιρεῖν τὼ δύο δεκάτ[.]
ἐκ τῶν κατ⟨α⟩βαλλομένων χρημάτων. ᵛᵛᵛᵛ

Fragments *a* and *d*.

[ἔδοξεν τῆι βολῆι καὶ τῶι δήμωι· Θεόδοτος ἠρχε· - - - - - - - - - - -]ις
ἐπρυτάνευεν· [.]ρι[.$^{ca.\ 5}$.ἐγρα]μμάτευεν· [- - - ἐπεστάτει· - - - -]
2 [εἶπεν· εὔξασθαι μὲν τὸν κήρυκα αὐτίκα μάλα ....$^{ca.\ 9}$...]ι καὶ τοῖ[ς]
δώδεκα θεοῖς, ἐ[ὰν ..$^{ca.\ 8}$...] συνενείκηι [- - - - - - - - - - - - -]
[- - - - - - - - - - - - - θυσίαν καὶ πρόσοδον ποιήσε]σθαι καθότι ἂν
τῶι [δ]ήμ[ωι δοκῆι· ταῦ]τα μὲν ηὔχ[θαι, ἐπειδὴ δὲ - - - - - - - - -]
4 [- - - - - - - - - - - - - - - - - - δεδ]όχθαι τῶι δήμωι πρὸς τὸς [κλη-
ρόχος τὸς ο]ἰκόντας ἐν [Λήμνωι - - - - - - - - - - - - - - - - - - -]
[- - - - - - - - - - - - - - - - - ἐπὶ τοῦ δεῖνα ἄρ]χοντος ἐν Λήμν[ω]ι
ἐγένετ[ο ..$^{ca.\ 9-10}$....]τοις τὰς αὐτ[- - - - - - - - - - - - - - - - -]
6 [- - - - - - - - - - ἐὰν δέ τις - -^{1}- - παρ]ὰ ταῦτα ἢ φαίνηι ἢ ἀπάγηι ἢ
[.....$^{ca.\ 10}$....] ἀπογραφὴ[ν -]
[- - - - - - - - - - - - δημ]ευθῆι τῆς νῦν ἀπογεγραμμέ[νης γῆς .$^{ca.\ 4}$.]
τα ἐγ Λήμν[ωι -]
8 [- - - - - - - - - - - - - - - - - - - -] ἐκτείσωσιν ἐπὶ τῆς ἐνάτης [πρυ-
τανείας..]πεν ἐπι[- -]

[-]αν τὸν ἐσιόντα ἐνιαυτὸν κα[....
.....$^{ca.\ 13}$...]θων[-]
10 [- - - - - - - - - - - - - - - - - -]βολῆς εἴτε τρεῖς κατὰ τὼ δ[.....
.....$^{ca.\ 13}$...]ο[- -]
[- πα]ρὰ τῶι Θησείωι ἐν ἡιτινι
ἂν ἡμέ[ραι -]
12 [- -]ι πεντακοσιομεδίμνων
του[- -]
[- -]αι τοῖς κληρόχοις τά
τε ἐκτείσ[ματα -]
14 [- -]εις τῶν οἰκιῶν τῶν δεδημε[υ-
μένων -]
[- ἐ]γ Λήμνο εἰσάγοσιν ὁπό-
σοι ἂν[- -]
16 [- τ]ῶι δημοσίωι ὁπόσοι ἂν
μὴ ἐκτ[είσωσι -]
[- -]ων· ὁπόσην δ' αὐτοὶ
ἠργάζον[το -]
18 [- τ]ὰ ὅρη καὶ τὰ ἀφορίσ-
ματα ἐσ[- -]
[- -]της αὐτὴ ἡ
μίσθωσις πέπρατ[αι -]
20 [- τοῖς κλη]ρόχοις ἢ ἐν-
οφέλεσθαί τις κ[- -]
[- ὀφέλ]οντες τῶι
δημοσίωι εἶχον ἐπ[- -]
22 [- τ]ῶν κληρόχων τὰ
μὲν ἄλλα[- -]
[- -] ἀμφισβητῶν τῆς
γῆς ἢ τῆ[ς -]
24 [- δ]ίκαις, ἐὰν δὲ μὴ
λάχηι δὶς [- -]
[- -] ἡ δίκη τήν τε ἀνά-
κρισιν π[- -]
26 [- -]ων ἐς τὸ δικαστήριον
παρὰ [- -]
[- ἀμφι]σ[β]ητῶν ἕνα λόγον
πρι[- -]

Fragment *b*.

28 [– – – – – – – – – – – – – – – – – –]ιν[– – – – – – – – – – – – – – – – – –]
[– – – – – – – – – – – – – στησ]άτω ἐν ἀκροπό[λει – – – – – – – – – – – –]
30 [– – – – – – – – – – – – – – – –]ολων καὶ μὴ ἐξ̣ε̂να[ι – – – – – – – – – –]
[– – – – – – – – μήτε – – – – – – – –]ναι μήτε μισθῶσαι πλὴν[– – – – – –]
32 [– – – – – – – – – – – – – – – ὠ]νος μηνὸς τῶ μετὰ Θεό[δοτον ἄρχοντα – – –]
[– – – – – – – – – – – – – –] γῆν τὸς κληρόχος καὶ[– – – – – – – – – – –]
34 [– – – – – – – – – – – – καθάπ]ερ τοῖς ἐς Σαλαμ[ῖνα – – – – – – – – –]
[– – – – – – – – – – – – – – ἀφικ]νομένων ε[– – – – – – – – – – – – – –]
36 [– – – – – – – – – – – – – –] ¯ . I . ⋎⊓ I [– – – – – – – – – – – – – –]

lacuna

Fragment *c*.

[– – – – – – – – – – – – – –] ⋀⋀ σ[– – – – – – – – – – – – – – – – – –]
38 [– – – – – – – – – – – – – –]ηται ὁ ᾰ[– – – – – – – – – – – – – – – – – –]
[– – – – – – – – – – – ὀνόματ]α πατρόθεν[– – – – – – – – – – – – – – –]
40 [– – – – – – – – – – – – – – –]α ἐγ Δήμνο ἐς[– – – – – – – – – – – – –]
[– – – – – – – – – – – – – – –]ι̣λην μηδενὶ μη[– – – – – – – – – – – – –]
42 [– – – – – – – – – – – – – – –]η τῶν κληρ[όχων – – – – – – – – – – –]
[– – – – – – – – – – – – – – – – –]ιον ὁπο[– – – – – – – – – – – – – –]
44 [– – – – – – – – – – – – – – – – – –]σι καὶ τ[– – – – – – – – – – – – –]
[– – – – – – – – – – – – – – – – – – – –]ιτ̣[– – – – – – – – – – – – – –]

lacuna

Fragment *e*.

46 [– – – – – – – – – –]ι̣ε . . . ι̣α[– – – – – – – – – – – – – – – – – – – –]
[– – – – – – – – – ἀ̣]ποδόσθαι τὸς κληρ[όχος – – – – – – – – – – – – – –]
48 [– – – – – – – – –]ν ο̣ἰκήσων ἐς Λῆμ[νον – – – – – – – – – – – – – – –]
[– – – – – – – – ἐ̣]ὰν μὴ ἔλθηι ὁ ᾰ[– – – – – – – – – – – – – – – – – – –]
50 [– – – – – – – – –]ν οἰκῶσι ἐν Λήμ[νοι – – – – – – – – – – – – – – – –]
[– – – – – – – – –]ν τοῖς ἐν Λήμ[νοι – – – – – – – – – – – – – – – – – –]
52 [– – – – – – – – – –]σιάσαντες [– – – – – – – – – – – – – – – – – – –]
[– – – – – – – – – – – –]σηι ο[– – – – – – – – – – – – – – – – – – – –]

[Θε]ο[ί]
[ἐπὶ ——c9—— ἄ]ρχοντος·
[——————16——————]σ[....]· Ἀριστόνικος Ἀρι[στοτέλο]-
[υς Μαραθώνιος εἶπ]εν· τύχηι ἀγαθῆι τοῦ δήμου [τοῦ Ἀθη]-
[ναίων, ὅπως ἂν τῆι] Ἀθηνᾶι ἡ θυσία ὡς καλλίστ[η ἦι Πανα]-
[θηναίοις τοῖς μ]ικροῖς καὶ πρόσοδος ὡς πλεί[στη γέν]-
[ηται ἱεροποιο]ῖς, δεδόχθαι τοῖς νομοθέτ[α]ι[ς· τὴν μὲν]
[Νέαν μισθούτω]σαν δέκα ἡμέραις πρότερον ν[——7——]
[οἱ πωληταὶ δέκ]⟨α⟩ ἔτη κατὰ δικληρίαν τῶι τὸ π[λεῖστον]
[διδόντι τῶι πρ]οτέρωι ἔτει ἢ ὧι ἂν ἡ ΔΑ.ΑΝΤΙ[——7——]
[——10——μι]σθωταῖς ἐγγυητὰς λαμβάνου[σι. τοὺς δ]-
[ὲ πωλητὰς τὴ]ν πεντηκοστὴν πωλεῖν τὴν ἐν τῆ[ι Νέαι χω]-
[ρὶς τῶν ἄλλω]ν. τοὺς δὲ πρυτάνεις προγράφει[ν βουλῆς]
[ἔδραν εἰς τὴ]ν μίσθωσιν τῆς Νέας διαρρήδην [καὶ τῆς π]-
[εντηκοστῆς] τὴν πρᾶσιν τῆς ἐν τῆι Νέαι χωρὶ[ς——6——]
[——6—— ἡ πρό]σοδος γένηται δυοῖν ταλάντο[ιν κατὰ ἐν]-
[ιαυτον ἀπὸ τ]ῶν κτημάτων τῶν ἐν τῆι Νέᾳ[ι] κ[——9——]
[——7—— ὑπα]ρχειν τῆι Ἀθηνᾶι. τοῦτο [——13——]
[——7——Παν]αθηναίων τῶν μικρῶν τ[——9—— οἱ δὲ ἀ]-
[ποδέκται με]ριζόντων αὐτὸ εἰς ταῦ[τα τοῖς ἱεροποιο]-
[ῖς——9——]ον δ' εἶναι καὶ τὸμ προ——14——]
[——11——]αι μισθοῦν καθο¯^[——16——]
[——11——]ι. τὸν δὲ ταμίαν [——19——]
[——12——]ΟΝΤΑΣΤΗΣ[.]^[——20——]
[——13——] ——————

B

[——————————————————]ι[..]
[—————— ὅπως ἂν —————— εὐ]σ[εβ]ῶς κα-
[ὶ ——————29——————] κατ' ἐνιαυτὸν κ-

[αὶ γίγνηται ἡ θυσία π]αρεσκευ[ασμ]ένη ὡς ἄριστα τῆι Ἀ-
[θηνᾶι καθ' ἕκαστο]ν τὸν ἐνιαυτὸν ὑπὲρ τοῦ δήμου τοῦ Ἀ-
[θηναίων καὶ τἆλ]λα ὅσα δεῖ διοικῆται περὶ τὴν ἑορτὴ-
[ν τὴν ἀγομένην τ]ῆι θεῶι καλῶς ὑπὸ τῶν ἱεροποιῶν εἰς
[τὸν ἀεὶ χρόνον, ἐ]ψηφίσθαι τῶι δήμωι, τὰ μὲν ἄλλα καθά-
[περ τῆι βουλῆι, θ]ύειν δὲ τοὺς ἱεροποιοὺς τὰς μὲν δύο
[θυσίας τήν τε τῆι] Ἀθηνᾶι τῆι Ὑγιείαι καὶ τὴν ἐν τῶι ἀρ-
[χαίωι νεῶι θυο]μένην καθάπερ πρότερον καὶ νείμαντ-
[ας τοῖς πρυτάν]εσιν πέντε μερίδας καὶ τοῖς ἐννέα ἄρ-
[χουσιν τρεῖς] καὶ ταμίαις τῆς θεοῦ μίαν καὶ τοῖς ἱερ-
[οποιοῖς μίαν] καὶ τοῖς στ[ρα]τηγοῖς καὶ τοῖς ταξιάρχ-
[οις τρεὶς καὶ τ]οῖς πομπ[εῦσι]ν τοῖς Ἀθηναίοις καὶ τα-
[ῖς κανηφόροι]ς κατὰ (τὰ) εἰω[θότα], τὰ δὲ ἄλλα κρέα Ἀθηναίο-
[ις μερίζειν· ἀ]πὸ δὲ τῶν τε[τταρ]άκοντα μνῶν καὶ τῆς μι-
[ᾶς τῶν ἐκ τῆς μ]ισθώσεως τῆς Νέας βοωνήσαντες οἱ ἱερ-
[οποιοὶ μετὰ τ]ῶν βοωνῶν πέμψαντες τὴν πομπὴν τῆι θε-
[ῶι θυόντων τὰ]ύτας τὰς βοῦς ἁπάσας ἐπὶ τῶι βωμῶι τῆς
[Ἀθηνᾶς τῶι με]γάλωι, μίαν δὲ ἐπὶ τῶι τῆς Νίκης προκρί-
[ναντες ἐκ τῶν καλλιστευουσῶν βοῶν, καὶ θύσαντες τῆ-
[ι Ἀθηνᾶι τῆι] Πολιάδι καὶ τῆι Ἀθηνᾶι τῆι Νίκηι ἁπασῶ-
[ν τῶν βοῶν τῶ]ν ἀπὸ τῶν τετταράκοντα μνῶν καὶ μιᾶς ἐω-
[νημένων νε]μόντων τὰ κρέα τῶι δήμωι τῶι Ἀθηναίων ἐν
[Κεραμεικῶ]ι καθάπερ ἐν ταῖς ἄλλαις κρεανομίαις· ἀπ-
[ονέμειν δὲ] τὰς μερίδας εἰς τὸν δῆμον ἕκαστον κατὰ [τ]-
[οὺς πέμπον]τας ὁπόσους ἂν παρέχηι ὁ δῆμος ἕκαστος· [ε]-
[ἰς δὲ τὰ μι]σθώματα τῆς πομπῆς καὶ τὸ μαγειρικὸν κα[ὶ]
[κόσμησιν] τοῦ βωμοῦ τοῦ μεγάλου καὶ τἆλλα ὅσα προσ-
[διδόναι]: ₱: δραχμάς· τοὺς δὲ ἱεροποιοὺς τοὺς διοι[κ]-
[οὺντας τ]ὰ Παναθήναια τὰ κατ' ἐνιαυτὸν ποεῖν τὴν πα[ν]-
[νυχίδα] ὡς καλλίστην τῆι θεῶι καὶ τὴν πομπὴν πέμπε[ι]-
[ν ἅμα ἡ]λίωι ἀνιόντι, ζημιοῦντας τὸν μὴ πειθαρχο[ῦντ]-
[α ταῖς ἐκ] τῶν νόμων ζημίαις· ἐλέσθαι δὲ τὸν δῆμ[ον...]
[——————18——————ἄ]ν[δ]ρας ἐξ Ἀθηναίων ἁπ[άντων ο]-

----------]Σ[----------
----------]ΑΙΕ[----------
----------]α αὐτῶ[ν ? ----------
----------]ας λαχάτω [----------
5 ---------- ώ]ς δικαιότατ[α----------
---------- οὔτ]ε ἄλλος ἐμοὶ οὔτ[ε ----------
---------- πόλλα] καὶ ἀγαθά· εἰ δὲ μ[ὴ----------
----------] μὴ ὑπακουσῆι κα[----------
---------- μ]ὴ ἐᾶ[ν] δειπνειν ἐ[ν ----------
10 ---------- ἀγω]νίζεσθαι δὲ τοὺ[ς ? ----------
---------- τῶ]ν φυλῶν ἁμὰ κα[ὶ ? ----------
----------] οἱ δὲ λαχόντε[ς ----------
----------] τὸν τοῖχον [----------
----------] τὸν ἱππόδρομο[ν ----------
15 ---------- στεφανού]τω αὐτὸν θαλλ[οῦ στεφάνωι ---
---------- αὐ]τῶι διδόναι ἄ[μα καὶ ? ----------
---------- τοὺς δ]ὲ βουλευτὰς δια[----------
---------- καθ]άπερ [ἐ]τύ[μ]ως σ[----------

----------] ὁ πολέμαρχος σ[----------
20 ----------]ΤΑ[. ³ .]ΗΝΗΜΙ[----------
----------] κατὰ ταῦτα ἔστω· [----------
----------]Δ[. ⁴. .]ΔΑΟΟΥ[----------
----------]ς εἴκοσιν τοῖς [----------
----------]ε· ἅπας δὲ νικῶν τ[----------
25 ----------]ω πατρ[ό]θεν καὶ [τοῦ δήμου ? ---
----------] τῶν δὲ ἄλλων εκ[----------
----------]ΥΣΠΟΕΙΣ[. ³ .]ΣΕ[----------
----------]ΕΚΑΤΕΙ[. .]ΟΠΟΤΕ[----------
---------- δ]ὲ τὸν ἱερον ἢ μνᾶ[ν ? ----------
30 ----------]νι ὑπόλοιπον α[----------
----------]ωναν ἕ[κ]ατον ὅτε [----------
----------] ὁ πολέ[μ]αρχος τρ[ι----------
----------]ΙΠΗΛΙ[.] δὲ ἐν τῶι α[----------
----------]ΝΝΕΑΝ[.]ΝΕΕΝΕΙΩ[----------
35 ---------- τ]ῶι ἐνιαυτῶι τῶι ἐ[π'] Ἐλ[----------
---------- κ]αθάπερ Υ[. ⁴. .]ΣΟΙ[. .]ΟΣ[---------
---------- κ]αταειρῆται τῶι ΑΝ[. .]ΙΚ[----------
---------- τῶν] στα θέντων [ἐ]π[ὶ] εὐταξία[ν --------
---------- ἅμ]α καὶ θυεῖν τῆι Ἀθηνᾶι τῆ[ι-------
40 ---------- τὸν δὲ πολέμαρ]χον τὸ [.]ῆμα ποεῖσθαι τῶι [---
----------]χθαι δεῖν μνᾶ<ν> ὑποτιθένα[ι-----
----------]σαι τῶν εἴκοσι τῶν πρώτ[ων ?------
----------]ν πατρόθεν καὶ τοῦ δή[μου--------
----------]να καὶ τοὺς μει[. .]δη[----------
45 ----------]ΔΔΔ ἀπὸ πέντε ιν[----------
----------]ων Ἀθηνηθεν ἐλ[----------
---------- κ]αὶ δὲ [. ³ .]μα[----------
----------]κ[----------
---

13 a Choregic Monument (313-312)

Θ Ε Ο Ι.

Under the Relief:

[Γ]ΛΑΥΚΙΔΗϹ Ϲ[ω]ϹΙΠΠΟΥ ΕἸΠΕΝ· ἘΠΕΙΔΗ̣ ΟἹ ΧΟΡΗΓΟΙ Α[ὐ]τ[έα]
ϲ ΑΥ̓ΤΟΚΛΕΟΥϹ ΚΑῚ ΦΙΛΟΞΕΝΙΔΗϹ ΦΙΛΙΠΠΟΥ ΚΑΛῶϹ [ΚΑ]
[Ι] ΦΙΛΟΤΙΜΩϹ ἘΧΟΡΗΓΗϹΑΝ· ΔΕΔΟΧΘΑΙ ΤΟΙ͂Ϲ ΔΗΜΟΤ[Α]
[Ι]Ϲ ϹΤΕΦΑΝῶϹΑΙ ΑΥ̓ΤΟ[Υ]Ϲ ΧΡΥϹῶΙ ϹΤΕΦΑΝΩΙ ἙΚΑΤΕ
[ΡΟ]Ν ἈΠῸ ἙΚΑΤῸΝ ΔΡΑΧΜῶΝ ΕΝ Τῶι ΘΕΑΤΡΩΙ ΤΟΙ͂Ϲ ΚΩ

ΜΩΙΔΟΙ͂Ϲ ΤΟΙ͂Ϲ ΜΕΤᾺ ΘΕΌΦΡΑϹΤΟΝ ἌΡΧΟΝΤΑ, ὍΠωϹ ἌΝ
[Φ]ΙΛΟΤΙΜῶΝΤΑΙ ΚΑῚ ΟἹ ἎΛΛΟΙ ΧΟΡΗΓΟΙ ΟἹ ΜΈΛΛΟΝΤΕϹ
[Χ]ΟΡΗΓΕΙ͂Ν. ΔΟΥ͂ΝΑΙ ΔῈ ΑΥ̓ΤΟΙϹ ΚΑῚ ΕἸϹ ΘΥϹΊΑΝ ΔΈΚΑ Δ
ΡΑΧΜᾺϹ ΤῸΝ ΔἨΜΑΡΧΟΝ ʽΗΓΗϹΙΛΕΩΝ ΚΑῚ ΤΟῪϹ ΤΑΜΙ
ΑϹ, ἈΝΑΓΡΑΨΑΙ ΔῈ ΚΑῚ ΤῸ ΨΉΦΙϹΜΑ ΤΌΔΕ ΤΟῪϹ ΤΑΜΊΑ
Ϲ ἘΝ ϹΤΗΛΗΙ ΛΙΘΊΝΗΙ ΚΑῚ ϹΤῆϹΑΙ ἘΝ Τῶι ΘΕΆΤΡΩΙ, ὍΠΩϹ
ἊΝ ΑἸΞΩΝΕΙ͂Ϲ ἈΕῚ ὡϹ ΚΆΛΛΙϹΤΑ (ΤᾺ) ΔΙΟΝΎϹΙΑ ΠΟΙῶϹΙΝ.

14 a liturgy list (333-332 or 332-331)

333/2 -- stoich.
or [. . . .⁷. . .]Ọ[. .⁴. .]Ọ[- τοῖς δὲ λῃτουργοῦ?]-
332/1? σιν ἐξεῖναι γράψαι Ι [.]_ . . Ε[- -]-
ου καὶ : Ͱ : κατὰ τὸν ἄνδρα· εἰς δὲ [τὴν ἀναγραφὴν τῆς στήλης ? -]
τῶι δήμωι δοκῆι.

οἵδε ἐλῃρτού[ργ]ησαν ἐπὶ [- - - - - - ἄρχοντος]· non-stoich.

col. 1	col. 2
[ε]ὐταξίας	Θε[- -
Ἐρεχθηΐδος	Δ . [- -
Κηφισόδωρος Μειδίου Ἀ[να]γυράσιος : 𐅄 *vac.?*	Νι[κ? - -
Ἀρχέβιος Ἀρχεβιάδου Λαμπ(τ)ρεύς : 𐅄 *vac.?*	ΑΙ[- -
Αἰγηΐδος	Λεων[τίδος Σουνιεῖς?]
Θεόπομπος Πυρρίνου Γα[ργ]ήττιος : 𐅄 *vac.?*	Ἡγ[- -
Νικοκλῆς *vacat* Κυ[δα]ντίδης : 𐅄 *vac.?*	Πύ[θ?- -
Πανδιονίδος	. Λ[- -
Διόφαντος Διοπείθου[ς Μυ]ρρινού(σιος) : 𐅄[-?]	Λ[- -
Πάμφιλος [Χ]αιρεφίλου Π[αια]νιεύς : 𐅄[-?]	ΞΕ[- -
Λεωντίδος	Ἰπ[π- -
Λεύκιος Θεοκλέους Σ[ου]νιεύς : 𐅄[-?]	ΑΙ . [-
Πύθων Πυθο[κ]λέους Σ[ου]νιεύς : 𐅄[.¹?].[-?]	. Α[- -
Ἀκαμαντίδος	. . /[- -
Ἀνδ[ρ]οκλῆς Ξείνιδος Σ[φήτ]τιος : . [.²?.].[-?]	Λυ[- -
Ἐπιτέλης *vacat* [Θορί]κιος : . [-?]	. Ọ . [- -
[Ο]ἰνηΐδος	. Υ[- -
Σμῖκρος *vacat* [Ἀχ]αρνεύς : 𐅄. [-?]	ΦΙ[- -
Μέ[ν]ιππος Δημοκράτου[ς Ἀχ]αρνεύς : 𐅄. [-?]	ΦΙ[- -
Κεκροπίδος	Κολ[ωνεῖς]
Χαρίδημος Αἰσχύλου Ἀθ[μο]νεύς : 𐅄 *vac. ?*	Φα[ίν- ?
Χά[ρ]ης . . [.c. 2-3.]. ου Αἰξων[εύς] : ΔΔΔΓͰͰͰͰ *v.*	Κλε[- -
Ἱπποθωντίδος	Λευκ[ονοεῖς]
Χαιρέδ[ημ]ος *vacat* ἐξ Οἴου : 𐅄 *vac. ?*	. . . [- -
Αἰαντίδος	Νι[κ? - -
Θεόμνηστος *vacat* [Ῥαμ]νούσιος : 𐅄Ͱ *vac.*	. ΟͰ[-
[. .]μοσθένης *vacat* [Ῥα]μνούσιος : 𐅄 *vac.*	Πα[ιονίδαι
[Ἀντιο]χίδος	- - - - - -
- -	

15 Decree of Cyparissia (4th or 3rd century)

[θ ε] ὁ ς.
Ε[ἴ] τίς κα ἐσάγῃ εἰς τὰν τῶν Κυπαριςςιέ-
ων χώραν, ἐπεί κα ἐξέληται τὰ ἐμπόρια, ἀπ[ο-]
γραυάςθω ποτὶ τοὺς πεντηκοστολόγ[ους-]
ς καὶ καταβαλέτω τὰμ πεντηκοστάν, π[ρὶ-]
ν ἀνάγειν τι ἢ πωλεῖν· εἰ δὲ μή, ἀποτεισά-
τω δεκαπλόαν· ὅτι δέ τίς κα ἐξάγῃ κατὰ
θάλαccαν, ἀπογραυάμενος ποτὶ τοὺς
πεντηκοστολόγους καὶ καταβαλὼν τὰ-
ν πεντηκοστάν, ἀντιθέςθω παρακαλέ-
caς τὸμ πεντηκοστολόγον, πρόςθεν
δὲ μὴ ἀντιθέςθω· εἰ δὲ μή, ἀποτεισάτω
δεκαπλόαν τὰν πεντηκοστὰν κατ[ὰ τ-]
[ὰ]ν cύγγραφον· εἰ δέ τίς κα ὀλιγοτιμάςῃ,
[ἐπ]ικαθιξεῖται ὁ πεντηκοστολόγο[ς],
[ὧν κα] χρήζῃ κατὰ τὰν cύγγραφο[ν].

16 Law of Delos (220)

Ἄνθρακας μηδὲ ῥυμοὺς μη[δὲ ξύλα ὃς ἂν μὴ χρῆ-]
ται τοῖς σταθμοῖς τοῖς ξυληροῖ[ς, μὴ πωλεῖν· μὴ]
πριάμενον ἐν Δήλωι πωλεῖν, μηδὲ ὄ[ντα ἐν τῶι]
πλοίωι, τούτων μηθὲν πριάμενον· εἰς αὐτὸ[ν]
τὴν ἀπογραφὴν ποιησάμενον πωλεῖν· μηδὲ
ἐπικηρυσσόμενα καθισάμενον πωλεῖν, μη-
δὲ τὰ ἀλλότρια ξύλα μηδὲ ῥυμοὺς μηδὲ ἄν-
θρακας· μηδὲ ἐξέστω πωλεῖν ἀλλ᾽ αὐτοῖς τοῖς
εἰσάγουσιν, μηδὲ πλείονος πωλεῖν ἢ ὅσου ἂν
ἀπογράψωνται πρὸς τοὺς πεντηκοστολό-
γους μηδὲ ἐλάσονος· ἀπογραφέσθωσαν
δὲ καὶ πρὸς τοὺς ἀγορανόμους οἱ εἰσαγαγόν-
τες πρὸ τοῦ πωλεῖν ὅσου ἂν ἀπογράψωνται
πρὸς τοὺς πεντηκοστ[ο]λόγους· ἐὰν δέ τις
παρὰ τὰ γεγραμμένα πωλεῖ, πεντήκοντα
δραχμὰς ὀφειλέτω, καὶ ἐξέστω εἰσαγγέλ-
λειν τῶι βουλομένωι τῶμ πολιτῶν πρὸ-
ς τοὺς ἀγορανόμους· οἱ δὲ ἀγορανόμοι εἰσα-
γόντων τὰς εἰσαγγελίας ταύτα□ς εἰς τοὺς
τριάκοντα καὶ ἕνα ἐν τῶι μηνὶ ἐν ᾧι ἂν εἰσαγ-
γελθεῖ· τὸν δὲ μισθὸν τῶι δικαστηρίωι παρα-
βαλλέσθω ὁ εἰσαγγείλας· ἐὰν δὲ ὄφλει,
τόν τε μισθὸν ἀποτεισάτω τῶι παραβαλομέ-
νωι καὶ τοῦ γεγραμμένου ἐπιτιμίου τὰ δύο
μέρη, τὸ δὲ τρίτον μέρος τῶι (δ)ημοσίωι, καὶ οἱ ἀγ[ο-]
ρανόμοι πραξάτωσαν αὐτὸν δέκα ἡμερῶν ἀφ᾽ ἧ[ς]
ἂν ὄφλει, ἀνεύθυνοι ὄντες· ἐ[ὰ]ν δὲ μὴ δύνωνται,
ἐξομόσαντες, προσθέντων αὐτὸν καὶ τὰ αὐ-
τοῦ τῶι εἰσαγγείλαντι, καὶ ἀναγράψαντες εἰ-
ς τὴν σανίδα οὗ καὶ τὰ λοιπὰ γράμματα παραδό-
[τ]ωσαν εἰς τὸ δημόσιον τῆι βουλῆι. *vide.*
Οἱ δὲ ἀτελεῖς ὄντες εἰσάγουσιν ξύλα ἢ ῥυμού[ς]
καὶ μὴ ἐξέστω αὐτοῖς μήτε πλείονος μήτε ἐ-
λάσονος πωλεῖν ἢ ὅσου ἀπεγράψαντο· ἐὰν δέ τι-
νες μὴ πειθαρχῶσιν τοῖς γεγραμμένοις, οἱ ἀγο-
ρανόμοι αὐτοῖς μὴ διδότωσαν μήτε τὰ ζυγὰ μήτε
τὰ μέτρα τὰ ἀνθρακηρά, καὶ τοῦ τόπου οὗ ἂν αὐ-
τοῖς κείμενα ἦι τὰ ξύλα ἢ οἱ ἄνθρακες ἢ οἱ ῥυμοὶ
φερέτωσαν τῆι πόλει μισθὸν τῆς ἡμέρας δρα-
χμὴν ἕως ἂν ἄρωσιν, καὶ οἱ ἀγορανόμοι πραξάτω-

Ἐπὶ Κοννίωνος, μηνὸς Ποσιδει-
ῶνος, ὀγδόῃ ἀνομένου· *vac.*
ἔδοξεν τῆι βουλῆι καὶ τῶι δήμωι, Ποσῆς [Ἀ]-
πολλωνίου ἐπεψήφισε, γνώμη τῶν ἐπ[ι]-
μηνίων· ἐπειδή τινες τῶν πολιτῶν, ἐν
τοῖς ἔμπροσθεν χρόνοις ἀγοράζοντε[ς]
τέλη οὐ παρὰ τῆς πόλεως ἀλλ' ἄλλοθεν, ἐνόχ[λο]-
υν τοὺς ἐνεκτημένους τοὺς ἐν τῆι
χώραι παρὰ τὸ δίκαιον· δεδόχθαι τῆι βο[υ]-
λῆι καὶ τῶι δήμωι· μὴ ἐξεῖναι τῶν πολι-
τῶν μηθενὶ μήτε τῶν οἰκούντων ἐν τῆι
Κολοφωνίων τέλη ἀγοράσαι ἄλλοθεν
ἢ ἐκ Κολοφῶνος τῆς ἐπὶ θαλάττηι· ὃς δ[ὲ]
ἀγοράσηι ἢ μετάσχηι ἢ αὐλῆι δέξηται
τούτων τινά, ὀφειλέτω ἕκαστος δρ-
αχμὰς χιλίας ἱερὰς τῶι Ἀπόλλωνι· φα[ι]-
νέτω δὲ ὁ βουλόμενος ἐπὶ τῶι ἡμίσει
πρὸς τοὺς νομοφύλακας· ἐὰν δέ τις ἀδι-
κηθῆι τῶν ἰδιωτῶν ὑπό τινος τῶν τε-
λωνῶν ἢ ὁ τελώνης ὑπὸ τῶν ἰδιωτῶν,
εἶναι αὐτοῖς τὰς κλήσεις κατὰ τὸν νό-
μον, τὰς δὲ δίκας γίνεσθαι ἅμα ταῖς ἐργων[ι]-
καῖς καὶ τελωνικαῖς κατὰ τὸ διάγραμ-
μα τοῦ βασιλέως· ἀναγράψαι δὲ τόδε
τὸ ψήφισμα εἰς στήλην λιθίνην καὶ
στῆσαι εἰς τὸ ἱερὸν τοῦ Ἀπόλλωνος·
ἀναγράψαι δὲ καὶ τὸ ἐπὶ Σιττᾶδος ψη-
φισθὲν ὃ εἶπαν οἱ ἐπιμήνιοι ὅπως μη-
θεὶς τέλη ἀποτίνῃ τῶν πολιτῶν πα-
ρὰ τὸ δίκαιον· τοὺς δὲ πωλητὰς
ἀποδόσθαι τὸ ἔργον, τὸ δὲ ἀργύριο[ν]
τοῦ ἔργου δοῦναι τὸν οἰκονόμον. *vac.*
Ἐπὶ Σιττᾶδος, μηνὸς Μεταγειτνιῶνος ἐ[βδό]-
μῃ ἀνομένου· ἔδοξεν τῆι βουλῆι καὶ τῶι δήμωι, Ξο[ῦ]-
τος ἐπεψήφισε, γνώμη τῶν ἐπιμηνίων· ὅπως ἂν μη[θεὶς]
τῶν πολιτῶν ἀποτίνῃ τέλη παρὰ τὸ δίκαιον, δεδόχθαι τῆι
βουλῆι καὶ τῶι δήμωι· ἐάν τις δίκην τελωνικὴν [ἐπι]-
δικάζηταί τινος Κολοφωνίων τῶν κατοικούντων
ἐν Νοτίωι ἢ Κολοφῶνι<οι> (ἢ) τοῖς φρουρίοις τοῖς Κολοφωνίων
πλὴν ὅσοι γράφωνται ἐν Νοτίωι ἢ ἐν Κολοφῶνι, *vac.*
ὀφείλειν τὸν ἐπιδικασάμενον ἡμιόλιον τὸ ἀργύριον
ἐὰν καταδικά(ζ)ηται· τὴν δὲ πρᾶξιν εἶναι παρ' αὐτ[οῦ]
καθάπερ ἐγ δίκης δεδικασμένης ἀδ(ί)κ<ι>ου *vac.*
ἀφαιρέσεως· ὀφείλειν δὲ αὐτὸν καὶ τῶι θεῶι *vac.*
δραχμὰς χιλίας· φαινέτω δὲ ὁ βουλόμενος ἐπὶ [τῶι]
ἡμίσει.

18 an Athenian decree giving a foreigner exemption from the *eisphora* (late fourth century)

[– – – – – – –]ς Μητ[– – – – – – –]

[– – – – –]λις Προκλ̣[– – – – – – –]
[εἶπε· ἐ]παινέσαι Πᾳ[ντ . . . . . .φιλ]-
[οτιμ]ίας ἕνεκα τ[ῆς εἰς Ἀθηναίους καὶ]
[στεφ]ανῶ[σ]αι χρυ[σῶι στεφάνωι ἀπὸ]
[πεντα]κο[σί]ων δρ[αχμῶν – – – – –]
[καὶ εἶ]ναι Ἰ̣αντ[. . . . . Ἀθηνα]-
[ῖον κα]ὶ τῶν εἰσφ̣[– – – – – – – – –]
[. . . . .]μη ἐξεῖ[ναι – – – – – – – –]
[– – – – – – –]ια̣[– – – – – – – – – –]

19 a tax treaty between Erythrae and Hermias of Atarneus (350-342)

– – – – – – – – – –
[. . ἐὰν δὲ Ἐρυθραῖοι ἐκτιθῶνταί τ]-
[ι ἐς] τ̣ὴν χ̣ώραν τὴν [Ἑ]ρμ[ί]ου κ[αὶ τῶν ἑ]-
[τ]αίρων πολέμου ἕνεκεν, εἶ[ναι ἀτε]-
λέα πάντα καὶ τὰ ἐκ τούτ⟨ω⟩ν [γενόμε]-
[ν]α, πλὴν ὅσ' ἄν τις ἀποδῶται· [τῶν δὲ π]-
[ρ]ηθέντων τελείτω πεντηκ[οστήν. ἐ]-
πειδὰν δὲ εἰρήνη γένηται, [ἀπάγεσ]-
θαι ἐν τριήκοντα ἡμέραις· [ἐὰν δὲ μ]-
ὴ ἀπάγηται, τελείτω τὰ τέλ[η. ἐκτίθ]-
εσθαι δὲ ἐπαγγείλαντας δ[ικαίως].
εἶναι δὲ καὶ Ἑρμίαι καὶ το[ῖς ἑταί]-
ροις, ἐάν τι βού⟨λ⟩ωνται ἐκτ[ίθεσθα]-
ι, κατὰ ταὐτά. ὀμόσαι δὲ Ἐρυ[θραίου]-
ς Ἑρμίαι καὶ τοῖς ἑταίροι[ς. ὁ δὲ ὅρ]-
κος ἔστω ὅδε· βοηθήσω Ἑρμί[αι καὶ τ]-
οῖς ἑταίροις καὶ κατὰ γῆν [καὶ κατ]-
ὰ θάλασσαν παντὶ σθένει κ[ατὰ τὸ δ]-
υνατόν, καὶ τὰ ἄλλα ἐπιτελ[έω κατὰ]
[τ]ὰ ὡμολογημένα. ἐπιμέλεσ[θαι δὲ τ]-
[οὺ]ς στρατηγούς. ὁρκῶσαι δ[ὲ ἀγγέλ]-
[ους ἐ]λθόντας παρ' Ἐ[ρ]μίου κ[αὶ τῶν ἑ]-
[ταίρ]ων μετὰ τῶν στρατηγῶ[ν (?) τῶν ἐν]
[Ἐρυθ]⟨ρ⟩αῖς ἱεροῖς τελείοι[ς· τὰ δὲ ἴ]-
[ερὰ π]ᾳρέχειν τὴν πόλιν. ὁμ[οίως δὲ]
[καὶ Ἐ]ρμίαν καὶ τοὺς ἑταίρ[ους ὁμο]-
[σαι δ]ι' ἀγγέλων βοηθήσειν [Ἐρυθρα]-
[ίοις κ]αὶ κατὰ γῆν καὶ κατὰ [θάλασσ]-
[αν παν]τὶ σθένει κατὰ τὸ δυ[νατόν, κ]-
[αὶ τὰ ἄ]λλα ἐπιτελεῖν κατὰ [τὰ ὡμολ]-
[ογη]μένα. ὀμνύναι δὲ θεοὺς [τοὺς ὁρ]-
[κίο]υς. γράψαι δὲ ταῦτα ἐστ[ήλην λι]-
[θίνη]ν, καὶ στῆσαι Ἐρυθραί[ους μὲν]
[ἐς τὸ] ἱερὸν τῆς Ἀθηναίης, Ἑ[ρμίαν δ]-
[ὲ ἐς τ]ὸ ἱερὸν τοῦ Ἀταρνέως. [*vacat*]

20 a proposal of proxenies for three Megarians (340-339)

On moulding: [π]ροξενία Φωκίνωι καὶ Νικάνδρωι καὶ Δεξι. [. .$^{3-4}$.] fr

Relief

340/39 [ἐπὶ Θεοφρά]στ[ου] ἄρχ[οντ]ο[ς] ἐπὶ τῆς [Ἱ]ππoθωντ[ί]δο[ς] ἐνά- stoich.
[της πρυτανε]ίας ἧι Ἄσ[π]ε[το]ς Δ[ημ?]οστρά[το]υ [Κ]υθήρριος
5 [ἐγραμμάτευ]εν, ἐνδεκάτη[ι τ]ῆ[ς] πρ[υτ]ανεί[ας·] τῶν προέδ-
[ρων ἐπεψήφιζε]ν Ἀνδροκλῆς Ἀγ[νού]σιος· ἔδ[οξ]ε[ν τῶ]ι [δή]-
[μωι· Δημοσθένη]ς Δημοσθέ[νους Παια]νιε[ὺς εἶπ]εν· [. .^{4}. .]
[. . . . . ^{12}. . . . . .]δημος ΕΠΑ[. . .^{6}. . .]Ν[. . . . .^{9}. . . .]Ο[. . .^{5}. .]
[. . . . . ^{12}. . . . . συ]μμ[α]χο[. .]. [.]. . . . [. .]. .[. . . . . ^{11}. . . . .]
10 [. . . . . ^{22}. . . . . .]ΚΛ . [. . . . . ^{17}. . . . . .]
[. . . . . ^{42}. . . . . .]
[. . . . . ^{42}. . . . . .]
13 [. . . . . ^{24}. . . . . .]ΛΡ[. . . . . ^{16}. . . . . .]

c. 1–4 lines missing

16 [. . . . . ^{15}. . . . . .]. . [. . . . . ^{25}. . . . . .] fr.
[- εἶναι - - π]ρο[ξένους τοῦ δήμου τοῦ Ἀθηναίων? α]-
[ὐτοὺς καὶ ἐκγό]νους καὶ [ἐπιμελεῖσθαι αὐτῶν τὴν βου]-
[λὴν καὶ τοὺ]ς στρατηγοὺς [ὅπως ἂν μηδ' ὑφ' ἑνός ἀδικῶντ]-
20 [αι. ἀναγράψα]ι δὲ τήνδε τὴν [προξενίαν τὸν γραμματέα]
[τῆς βουλῆς] ἐν στήληι λιθί[νηι καὶ στῆσαι ἐν ἀκροπόλ]-
[ει· εἰς δὲ τ]ὴν ἀναγραφὴν τῆ[ς στήλης δοῦναι τὸν ταμία]-
[ν τοῦ δήμ]ου εἴκοσι δραχμ[ὰς ἐκ τῶν κατὰ ψηφίσματα ἀν]-
[αλισκο]μένων τῶι [δ]ήμωι. καλ[έσαι δὲ αὐτοὺς καὶ ἐπὶ ξέ]-
25 [νια εἰ]ς τὸ πρυτανεῖον εἰς α[ὔριον].

crown [*crown*]

crown

21 three decrees from Calymnos giving tax exemption to *proxenoi* (4th century)

Ἔδοξε τᾶ ἐκκλησίᾳ τᾶ Καλυ-
μνίων, μηνὸς Ἀρταμιτίου, ἐπ' Ἀ-
ριστολαΐδα, Παρμενίσκον τὸν Ἀ-
λεξιδίκου ἦμεν εὐεργέταν κα[ὶ
5 πρόξενον Καλυμνίων καὶ αὐτὸ[ν
καὶ γένος ἀεὶ καὶ ἦμεν αὐτοῖς ἔγ-
κτησιν ἐγ Καλύμνᾳ καὶ ἀτέλεια[ν
τῶν ἐξαγομένων καὶ ἐσαγομένων
καὶ ἐμ πολέμῳ καὶ ἐν ἰράνᾳ.

10 Θεός

Ἔδοξε τᾶ ἐκκλησίᾳ τᾶ Καλυμνί-
ων, μηνὸς Καρνείου, ἐπὶ Λευκάρου,
Διοσκουρίδαν τὸν Δελφὸν καὶ Ἀλε-
ξίδικον εὐεργέτας καὶ προξένους
15 ἦμεν Καλυμνίων καὶ αὐτοὺς καὶ ἐκγό
νους καὶ ἦμεν αὐτοῖς ἐγ Καλύμνᾳ
ἀτέλειαν τῶν ἐσαγομένων καὶ ἐξα-
γομένων καὶ ἔσπλον καὶ ἔκπλον καὶ
ἐμ πολέμῳ καὶ ἐν ἰράνᾳ.

20 Ἔδοξε Καλυμνίοις Νικόμαχ-
ον Ἀλκαίου Σικυώνιον πρό-
ξενον Καλυμνίων ἦμεν κα[ὶ
αὐτὸν καὶ ἐγγόνους καὶ ἦμε-
ν αὐτοῖς ἀτέλειαν καὶ ἔσπλ-
25 ουν καὶ ἔκπλουν καὶ ἐμ πολ-

22 tax in Thasos (c 400)

..... Ω ..... II .....
[... καρπο] λόγοι μὴ ὁρκώσαντες .....
..... καὶ τὸ ἥμυσυ τῆς θωιῆς .....
..... πάντας μῆνας τῆι δευ[τέρηι ? .....]
[..... σύνο] λον ? τῶ γινομένο · οὐδε .....
..... μή τίς μοι δοκῆι τὸ τέλο[ς .....]
..... κα στατῆρας ὀφελέτω .....

..... ἀ]ν δ' ἐσβὰς ἐς τὸ πλοῖο[ν .....]
..... ὧν ἐσβῆι · ἂν δὲ οἱ κα[ρπολόγοι .....]
..... διπλ]ησίας τὰς θωιὰς ὀ[φελόντων · .....]
..... τὸν Θάσιον πλεο .....
..... σει τέλος τ-
..... ν τῆς τιμη-
..... · ὁ δὲ ξέ-
[νος ? ..... Πα]χείης
..... ΙΗΚΟΣ ...
..... ν ἀπάγει τ.
..... στω · ἂν αὐτ-
..... ων καὶ ἀστὸς κ-
[αὶ ξένος ?..... α πριαμένωι
..... οτε δ ἐπρίατο
..... ἀπὸ στατῆρος
..... ωσάτω ον ανε
..... α καρπολόγων
..... ρες καὶ δέκα μ-
[..... ἀ]ποδώσει ενδ-
..... το κ ... ρον δώσει ὅτι
..... ον τὸ [γε]γραμμένον
vacat

23 exemption from tax in Pistirus (c 359)

[*ca* 20] ΙΚΙ/
[*ca* 12] ΔΕΝΝΥ .. Η εἰ δὲ ..
[*ca* 4 ὀμνύτ]ω τὸν Διόνυσογ καὶ
[*ca* 4] ὀφειλέτω· ὅ τι ἂν δέ τις τῶν
[ἐμπ]οριτέων ἐπικαλῆι ὁ ἕτερος τ-
[ῶι ἑ]τέρωι κρίνεσθαι αὐτοὺς ἐπὶ τ-
[οῖς] συγγενέσι καὶ ὅσα ὀφείλετα[ι]
τοῖς ἐμπορίταις παρὰ τοῖς Θραιξ-
[ί]ν, τούτωγ χρεῶν ἀποκοπὰς μὴ
ποιεῖγ· γῆγ καὶ βοσκὴν ὅσην ἔχουσ-
ιν ἐμπορῖται, ταῦτα μὴ ἀφαιρεῖ-
[σθ]αι· ἐπαυλιστὰς μὴ πέμπειν το-
[ῖς] ἐμπορίταις· φρουρὴμ μηδεμίαν
εἰς Πίστιρον καταστῆσαι μήτε α-
[ὐτ]ὸμ μήτε ἄλλωι ἐπιτρέπειν·
[κλ]ήρους Πιστιρηνῶμ μὴ ἀλλ-
[άσσ]ειμ μηδὲ ἄλλωι ἐπιτρέπειν·
[τὰ] τῶν ἐμποριτέωμ μηδὲ αἴρε-
[σθ]αι μήτε αὐτὸμ μήτ[ε το]ὺς ἑ-
[αυτ]οῦ· τέλεα κατὰ τὰς ὁδοὺς
μὴ πρήσσειν, ὅσα εἰς Μαρώνεια[ν]
[εἰσ]άγεται ἐκ Πιστίρου ἢ ἐκ τῶν ἐ-
[μ]πορίων ἢ 'γ Μαρωνείης εἰς Πίστ-
[ιρ]ον ἢ τὰ ἐμπόρια Βελανα Πρασε-
[νω]ν· τοὺς ἐμπορίτας τὰς ἁμάξ-
[ας] καὶ ἀνοίγειγ καὶ κλείειν· ἅμα
[καθ]άπερ καὶ ἐπὶ Κοτυος· ἄνδρα Μ-
[αρω]νίτην οὐ δήσω οὐδὲ ἀποκτ-
[ενέ]ω οὐδὲ ἀφαιρήσομαι χρήμα-
[τα] οὔτε ζῶντος οὔτε ἀποθανόν-
[τος] οὔτε αὐτὸς οὔτε τῶν ἐμῶν
[οὐ]δείς· οὐδὲ Ἀπολλωνιητέων, οὐδ-
[ὲ Θ]ασίων, ὅσοι ἐμ Πιστίρωι εἰσί[ν],
[οὔ]τε ἀποκτενέω οὐδένα, οὔτε
[δήσω] οὔτε ἀφαιρήσομαι χρήμα-
[τα οὔτε] ζῶντος οὔτε ἀποθανό-
[ντος οὔτε] αὐτὸς οὔτε τῶν ἐμῶν
[οὐδείς· εἴ τις] τῶν οἰκητόρων
[14-16]τῶν οὗ ὁ ἐμπορ-
[14-16]ον εἰσὶν ΑΙΜ-
[14-16]ν, ἐὰμ μὴ ΑΜ-
[14-16 τ]ις ἀδικῆι τὸ-
[ν δεῖνα *vel* -ὺς δεῖνας...] τε ΕΥΩΑΛΛΑ
[... ἀναδο- *vel* ἀποδο]χεύς τὴν ἐπ-
[5-6 δι' ἑκαστοῦ] ἐνιαυτοῦ
[.....]Α.

24 the Standards Decree preceded by the latest fragment from Aphytis (420s)

- - - -] Ṇ ΕΑΝΔ̣[...⁵..]
- - - -] ΙΔΕΤΟΨΗΦ[.]
- - - -] Α̣ΘΕ̣ΝΑΕΚΑΣ
- - - -] ΟΡΑΙΤΕΛΕΣΙ
-]ΡΟΣΘΕΝΤΟΑΡΓ
- -] ΧΙΑΝΕΑΜΜΗΑΥΤ
[- -]Ο̣ΓΚΗΡΥΚΑΤΟΝΙΟΝ
[- -]Σ̣ΓΡΑΨΑΙΔΕΚΑΙΠΡΟ
[- -] Μ̣ΜΑΤΕ̣ΑΤΗΣΒΟΥΛΗΣΚ
[-]ΝΟΜΙΣΜΑΡΓΥΡΙΟΕΝ
[-]Α̣ΤΙΑΛΛΩΙΗΤΩΙΑΘΗΝΑ
[-]Λ̣ΟΙΣΗΤΟΙΣΑΘΗΝΑΙΩΝΚ
[-] vac.

Στοιχ. 42

[- ο]
[ὶ δὲ θεσμοθέται πε-.....⁹....]αντων[......¹²......-α̲]
[σι ἕκαστον· ἐὰν δέ τις ἄλλος τ]ῶν ἀρχόν[των ἐν ταῖσι πό]-
[λεσιν μὴ ποιῆι κατὰ τὰ ἐψηφισ]μένα ἢ τῶν [πολιτῶν ἢ τῶ]-
[ν ξένων, ἄτιμος ἔστω καὶ τὰ χρή]ματα δημόσι̣[α ἔστω καὶ]
[τῆς θεοῦ τὸ ἐπιδέκατον· καὶ εἰ μ]ὴ εἰσι ἄρχον[τες Ἀθην]-
[αίων, ἐπι-.......¹³...... ἐν τῶι] ψηφίσματι οἱ [ἄρχοντ]-
[ες οἱ ἑκάστης τῆς πόλεως· ἐὰν δὲ μ̣]ὴ ποιῶσι κατὰ [τὰ ἐψη]-
[φισμένα, ...¹⁴....... όντων] τούτων πέρι ἀτι̣[...]
[.......¹⁴....... ἐν δὲ τῶι ἀργυρ]ο̣κοπίωι τὸ ἀργύ[ριο]-
[ν ....²⁰.......... μὴ ἔλατ]τον ἢ ἥμυσυ καὶ α̣[..]
[.............²⁷............]ι αἱ πόλεις πραττο̣-
[.............²⁷............] δραχμὰς ἀπὸ τῆς μν-
[ᾶς ....²³.......... κατ]αλλάττεν ἢ ἐνόχο-
[υς εἶναι κατὰ τὸν νόμον· ὃ δὲ ἂν περι]γίγνηται ἀργυρίο-
[.............²⁸.............]σθαι ἢ τοῖς στρατ-
[ηγοῖς ἢ ....¹⁹........· ἐπε]ι̣δὰν δὲ ἀποδοθῆι,
[..........²¹......... τῆι Ἀθην]ά̣αι καὶ τῶι Ἡφαίσ-
[τωι ......¹¹..... καὶ ἐάν τις εἴπηι ἢ] ἐπιψηφίσηι περ-
[ὶ τούτων ....¹⁵....... ἐς ἄλλο] τι χρῆσθαι ἢ δανε-
[ίζεσθαι, ἀπαγέσθω αὐτίκα μάλα πρὸ]ς τοὺς ἕνδεκα· οἱ δ-
[ὲ ἕνδεκα θανάτωι ζημιωσάντων· ἐὰν] δὲ ἀμφισβητῆι, ἐσ-
[αγαγόντων ἐς τὸ δικαστήριον· κήρυκ]ας δὲ ἑλέσθαι τὸ-
[ν δῆμον ἀπαγγελοῦντας τὰ ἐψηφισμ]ένα, ἕνα μὲν ἐπὶ Νή-
[σους, ἕνα δὲ ἐπὶ Ἰωνίαν, ἕνα δὲ ἐφ' Ἑλλήσπο]ντον, ἕν[α] δὲ ἐ̣-
[πὶ τὰ ἐπὶ Θράικης· τούτοις δὲ τὴν πορείαν ἑκάστωι συ]-
[γγράψαντες οἱ στρατηγοὶ ἀποστελάντω]ν̣· ἐὰν δ̣[ὲ μή, εὐ]-
[θυνόσθωμ μυρίαισι δραχμαῖσι· ἀναγράψα]ι δὲ τὸ ψήφ[ι̣]-
[σμα τόδε τοὺς ἄρχοντας ἐν ταῖσι πόλεσι κ]α̣θ' ἕ̣να ἕκασ-
[τον· θεῖναι δὲ ἐν στήληι λιθίνηι ἐν τῆι ἀγ]ορᾶι τέλεσι
[ἑκάστης πόλεως καὶ τὸς ἐπιστάτας ἔμπ]ροσθεν τõ ἀργ-
[υροκοπίο· ταῦτα δ' ἐπιτελε̃ν τὴν συμμα]χίαν, ἐὰμ μὴ αὐτ-
[οὶ βούλωνται· δεηθῆναι δὲ αὐτῶν τ]ὸ̣γ κήρυκα τὸν ἰόν-
[τα ὅσα κελεύουσιν Ἀθηναῖοι· προ]σγράψαι δὲ καὶ πρό-
[ς τὸν ὅρκον τὸν τῆς βολῆς τὸγ γρα]μ̣ματέα τῆς βουλῆς κ-
[αὶ τοῦ δήμου ταδί· ἐάν τις κόπτηι] νόμισμα ἀργυρίο ἐν
[ταῖσι πόλεσιν ἢ χρῆται νομίσμ]ατι ἄλλωι ἢ τῶι Ἀθηνα-
[ίων ἢ σταθμοῖς καὶ μέτροις ἄλ]λ̣οις ἢ τοῖς Ἀθηναίων κ-
[αὶ τιμωρήσομαι καὶ ζημιώσω]. vac.

vacat

25 a decree calling for voluntary contributions (*epidosis*) to a defence fund (248-247)

Ταμίας στρατιω[τικῶν]
Εὐρυκλείδης Μικίωνος [Κηφισιεύς]
['Ε]πὶ Διομέδοντος ἄρχοντος ἐπὶ τῆς [[Δημητριάδος]] δεκάτης πρ]
υτανείας ἧι Φορυσκίδης 'Αριστομένου 'Α[λωπεκῆθεν ἐγραμμά]
[τε]υεν· ν 'Ελαφηβολιῶνος ἕνει καὶ νέαι ἐμ[βολίμωι, δευτέραι τ]
[ῆς] πρυτανείας· ἐκκλησία· τῶν προέδρων ἐ[πεψήφισζεν Καλλίσ]
[τρ]ατος Τελεσίνου 'Ερχιε[ὺς κ]αὶ συμ[πρόεδροι]·
ἔδοξεν τῶι δήμωι·
[Θε]όφημος Τιμοκλέους Μαραθώνιος εἶπε[ν· ν ὅπως ἂν χρημάτων]
[π]ορισθέντων ἔχει ὁ ταμίας μερίζειν τὰ [δεόμενα, ἵνα κατὰ τὸ]
[ν κ]ατάλοιπον χρόνον τοῦ ἐνιαυτοῦ συνκ[ομισθῶσιν οἱ ἐκ γῆς]
[κ]αρποὶ μετ'ἀσφαλείας, ν ἀγαθεῖ τύχει δε[δόχθαι τῆι βουλεῖ ν]
[τ]οὺς λαχόντας προέδρους εἰς τὴν ἐπιοῦ[σ]αν ἐκκλησίαν χρημ
[α]τίσαι περὶ τούτων, γνώμην δὲ ξυμβάλλε[σ]θαι τῆς βουλῆς, ὅτι
δοκεῖ τῆι βουλεῖ ν τοὺς βουλομένους τῶ[ν] πολιτῶν καὶ τῶν ἄλ
λων τῶν οἰκούντων ἐν τῆι πόλει ἐπιδιδό[να]ι εἰς τὴν σωτηρία
ν τῆς πόλεως καὶ τὴν φυλακὴν τῆς χώρας ἐ[ν] τῶι δήμωι ἢ ἐν τῆι β
ουλεῖ ἢ πρὸς τοὺς στρατηγοὺς ἀπογραψα[μ]ένους μέχρι τοῦ Μο

ὑνιχιῶνος· [v] μὴ ἐξέστω δὲ μηθενὶ ἐπιδοῦναι πλέον ΗΗ[v] ὁραχμῶν
μηδ'ἔλαττον [v] Ρ[Β.v] εἶναι δὲ τοῖς ἐπιδοῦσιν κ]αὶ κοινῇ καὶ ἰδία
ι ἐπαινεθῆναι καὶ τιμηθῆναι ὑπὸ τοῦ δήμου καθότι ἂν εἶ ἄξι
ος ἕκαστος αὐτῶν· [v] τὸν δὲ γραμματέα τοῦ δ[ή]μου ἀναγράψαι τό
[δ]ε τὸ ψήφι[σμα] καὶ τὰ ὀνόματα τῶν ἐπιδόντ[ω]ν ἐν στήλει λιθίν
ει κ[α]ὶ στῆσαι ἐν τῆι ἀγορᾶι, ὅπως ἂν φανερ[ὰ] ἦι ἅπασιν ἡ φιλοτ
ιμία τῶν βουλομένων εὐεργετεῖν τ[ὸν] δῆμ[ο]ν· [v] τὸ δὲ ἀνάλωμα τ
ὸ γενόμενον εἰς τε τὴν στήλην καὶ τὴν ἀ[ναγ]ραφὴν τῶν ὀνομάτ
ων μερίσαι τὸν ἐπὶ τῆι διοικήσει· τὸ δὲ ψή[φ]ισμα τόδε, ἐπειδὴ
περὶ πόρου χρημάτων ἐστὶν στρατιωτικῶ[ν, ἅπαν] εἶναι εἰς φυ
λακὴν τῆς χώρας. *vacat*

Οἵδε ἐπέδωκαν εἰς τὴν σω[τ]ηρίαν τῆς π[ό]
λεως καὶ τὴν φυλακὴν τῆς [χ]ώρας κατὰ τ[ὸ]
ψήφισμα τοῦ δήμου. *vacat*

	Ἀντιφῶν Ἐρχι	ΗΗ	Δρακοντίδης Ἐρχι	ΗΗ	[---]κλῆ[ς Σ]φήτ [---]
	Εὐρυκλείδης Κηφισ	ΗΗ	Ἀριστοφῶν Ἐρχι	ΗΗ	[....]όμαχος Ὀῆθ [---]
	Μικίων Κηφισι	ΗΗ	Ἱεροκλῆς Σουνιε	ΗΗ	[....]δοτος Ἀχαρ [---]
	[Δ]ρομέας Ἐρχιε	ΗΗ	Μικίων Θριάσι	ΗΗ	[...7...]δης Πρ[-----]
	[Διο]κλῆς [Ἐ]ρχιε	ΗΗ	Σπουδίας Τειθρά	ΗΗ	ὑπὲρ αὐτοῦ καὶ [τοῦ ὑοῦ]
	[----------]		[....]ορος Θημακ	ΗΗ	[...]ΙΩ[.]ΙΔΩ[-------]
	[----------]		[..6...]ρας Ἀφιδ	ΗΗ	[...]κλῆς Ἀζ[ηνι] [----]
	[----------]		[-------] Εἰρεσ	ΗΗ	Ἀ[ντ]ιφάτης [-------]
	[----------]		[-----ἐκ Κ]οιλ	Η[Η]	[..5..]ωπος [--------]
			lacuna		
	[----------]		[....]ωνίδης Κολων		[----------]
	[----------]		ὑπὲρ αὐτοῦ καὶ τοῦ ὑοῦ	ΗΗ	Ὑ[----------]
	[----------]υ	ΗΗ	Σῶσος Ἀλαιεύς	ΗΗ	Λυ[----------]
	[---------ἐξ] Οἴου	ΗΗ	Ζήνων Ἀλαιεύς	ΗΗ	Θε[----------]
	[----------]αθο	ΗΗ	Νικαγόρας Ἐρχι	ΗΗ	Κα[----------]
	[..6...]ης Μακε	ΗΗ	Λυσίας Κηφισιε	ΗΗ	Φιλ[----------]
	[..5..]ων Ἀφιδναῖ	Η	Στράτιος Σφήττ	ΗΗ	Αἰ[----------]
	[..5..]γνωτος Ἀλωπ	Η	Παυσίμαχος ἐκ Κολ	ΗΗ	Κτ[----------]
	Εὔμαχος Σωκράτου		Παυσίας Παιανι	ΗΗ	Δ[----------]
	Εὐπυρίδης	ΗΗ	Σωσίβιος ἰσοτε	Ρ	Ἱερ[----------]
	Φιλίσκος Παμβω	ΗΗ	καὶ ὑπὲρ τοῦ ὑοῦ		Ἱερ[----------]
	Ἀριστόλας Ἐρχι	ΗΗ	Διο[ν]υσίου		Τιμ[----------]
	Θουμόριος Εὐων	ΗΗ	Ξέν[ω]ν Ἀσκληπιάδου		Τι[μ----------]
	Ἀρισταγόρας ἐκ Κολ	ΗΗ	Φυλάσιος	[Η]Η	Αἰ[----------]
	[Ξ]ενοκλῆς Σφήττ	ΗΗ	Ἀσκληπιάδη[ς Ξ]ένω		Ἀλκ[----------]
	[Ξ]άνθιππος Ἐρχι	ΗΗ	νος Φυλ[ά]σιος	ΗΗ	Δημ[----------]
	[Ζ]ώπυρος Συρακ	ΗΗ	Εὐαγίδης Φιλαί	ΗΗ	Φυστ[----------]
	[.]ἰμων Ὀῆθεν	ΗΗ	Κηφισοφ[ῶν Ἀθ]μον	ΗΗ	[[Κηφι[σ----------]]]
	[Δ]ημόφιλος ἐξ Οἰ	ΗΗ	Ἄρχανδρος Ἐλευσίν	ΗΗ	Φειδ[----------]
	Ἐρίωτος Μελιτ	ΗΗ	Χαιρεφῶν Εἰτεαῖ	Η	Διογ[----------]
	Νικοκλῆς Φλυε	ΗΗ	Ἀρίστων Παιανι	ΗΗ	Φιλι[----------]
	Νικοσθένης Φλυ	ΗΗ	Ἀντίπατρος Παιαν	ΗΗ	Πυθο[----------]
	Φι[λ]οκλῆς Κορίν	ΗΗ	[Ἀγ]νοκ[ράτ]ης Ἀλαι	ΗΗ	Ἀμοι[----------]
	Διοπείθης Φυλά	ΗΗ	Φυρόμ[α]χος Στε⟨ι⟩ρι	ΗΗ	Ἀριστ[----------]
	Τίμων Σφήττι	ΗΗ	Αἴσχρων Παιανι	ΗΗ	Θεα[ί]τ[ητος--------]
	Ἀπολλόδωρος Σωγέν		Ἀπολλοφάνης Ἀλωπ	ΗΗ	Ἐπι[φ]ά[νης --------]
	ου Ὀτρυνεύς	ΗΗ	Σωσιγένης Παιαν	Η	Πραξιτ[έλης Τιμάρχου]
	Καλλίμαχος	ΗΗ	Θυμοχάρης Σφήττι	ΗΗ	Εἰρεσ[ίδης ---------]
	Λύκων φιλόσο	ΗΗ	Θεόπομπος Λαμπτρ	ΗΗ	Θούκρ[ιτος --------]
	Ἄλε[ξ]ι[ς] Φυλάσι	ΗΗ	Αὐτίας Ἀχαρνε	ΗΗ	[Δωρίων][---------]
	Ἑκαταῖος Μεσημβρι	ΗΗ	Θεόπομπος Αἰγιλ	ΗΗ	Λαχάρ[ης ---------]
	Νικήτης Περγασῆ	Η	Λυσιθείδης Ἐρχι	ΗΗ	Σίμιας Δ[---------]
	[Νικ]οκρά[τη]ς Μελ	ΗΗ	Φιλόθεος Φρεάρρι	ΗΗ	Θ[ε]μ[ι]στο[---------]
	[----------] Σφήτ	ΗΗ	Δημόφιλος Φρεάρρι	Η	[Ν]ικόμα[χος -------]
	[...]ο̣σθ̣[έν]ης Σφήτ	ΗΗ	Σώφιλος Κολλυτ	ΗΗ	*vacat*
	Νικήρατος Φλυε	[--]	Ἀριστίων Θημακ	Η	
	[Θρά]συλλος Ἐλευσ	ΗΗ	[------]ος Φλυεύ	ΗΗ	
	[Λ]υσιάδης ἐξ Οἴου	ΗΗ	Κ[.]λ[--- Εἰ]ρεσί	Η	
	[Λ]υσίμαχος Οἰναῖ	ΗΗ	Ἰπ[πό]λ̣[ο]χο[ς --]	ΗΗ	

26 Taxes on Cos (2nd or 1st century)

[_ _ θ]υέτω δὲ καὶ σκανοπαγείσθω⟨ν⟩ καὶ ὁ τὰν ὠνὰν ἐωνημένος ναύσσου[1] ἔξω καὶ τὰν ἐπ' α . . . | βίου[2] κατὰ ταὐτά· θυόντωι δὲ καὶ τοὶ ἐωνημένοι ὠνὰν ναύσσου ἄρτων, κάπων[3] κατ[ὰ ταὐ]τά· θυόντωι δὲ καὶ σκανοπαγείσθων παὶ τοὶ ἀγοράξαντες τὰν ὠνὰν τᾶς ὀβελίας[4] κατὰ τ[αὐτά]· | θυόντωι δὲ καὶ σκανοπαγείσθων καὶ τοὶ πριάμενοι τὰν ὠνὰν σίτου κατὰ ταὐτά. θυόντωι δὲ [κ]αὶ σκανοπαγείσθων καὶ τοὶ πριάμενοι ὠνὰν οἴνου ἐπὶ θαλάσσαι, ἑταιρᾶν, ξύλων[5], ἀλφίτ(ω)ν, ἐ[ν]οικίων[6] κατὰ ταὐτά· θυόντωι δὲ καὶ σκανοπαγείσθων καὶ τοὶ πριάμενοι τὰν ὠνὰν τετραπό[δ]ων[7]. θυόντωι δὲ καὶ σκανοπαγείσθων καὶ τοὶ ἀγοράζοντες τὰν ὠνὰν ἐν Καλύμναι[8] οἴνου | ἐξ οἰ[ν]οπέδων[9], ζευγέων, ἐρίων κατὰ ταὐτά· θυόντωι δὲ καὶ σκανοπαγείσθων καὶ τοὶ ἀγορά[ξ]αντες ὠνὰν ἀμπελοστα(τ)εύντων[10] καὶ τῶν γυναικείων σωμάτων κατὰ ταὐτά· θυόντω[ι δὲ καὶ] | σκανοπαγείσθων καὶ τοὶ ἀγοράξαντες τὰν ὠνὰν σκοπᾶς δαμοσίας[11]. θυέτω δὲ κ[αὶ σκανο]|παγείσθωι καὶ ὁ τὰν ἄλ(λ)αν μισθωσάμενος σκοπὰν τὰν ἐπὶ ναυτιλέωι[12]. θυέτωι δ[ὲ κατὰ ταὐ]τὰ καὶ σκανοπαγείσθωι καὶ ὁ πριάμενος τὰν ὠνὰν τᾶν Μουσᾶν κατὰ ταὐ(τ)ά. θ[υέτωι δὲ κα]τὰ ταὐτὰ καὶ σκανοπαγείσθωι καὶ ὁ πριάμενος τὰν ὠνὰν τοῦ Ἀφροδεισίου[13]. θυέτ[ω δὲ καὶ σ]κανοπαγείσθωι καὶ ὁ πριάμενος τὰν ὠνὰν κύκλου Γᾶς κατὰ ταὐτά. θυόντωι δὲ [κατὰ ταὐ]τὰ καὶ σκανοπαγείσθων τοὶ ἔχοντες τὰν ὠνὰν λιβανοπωλᾶν, ὀσπρίων, ταρείχο[υ· θυέτω]ι δὲ κατὰ ταὐτὰ καὶ σκανοπαγείσθωι καὶ ὁ ἔχων τὰν ὠνὰν τοῦ (ἰ)ατρικοῦ[14]. θυόντωι δὲ [καὶ σ]κανοπαγείσθων τοὶ κωποξύσται[15] τῶι Ποτειδᾶνι καὶ Κῷ οἶν ἀπὸ δραχμᾶν τριά[κον]τα καὶ Ῥόδωι ἀπὸ δραχμᾶν τριάκοντα. θυόντωι δὲ κα(τὰ) ταὐτὰ καὶ ὅσσοι κα σκοπὰς μισθο[ποιήσωνται ἢ ἔχωντι ἰδιωτικὰν μεμισθωμένοι Ποτειδᾶνι καὶ Κῷ οἶν ἀπὸ δραχμᾶν τριάκον]τα καὶ Ῥόδωι ἀπὸ δραχμᾶν τριάκοντα ἐς ὅ κα ἦι συνεστηκυῖα ἁ σκοπά. θυόντωι δὲ κα[τὰ τ]αὐτὰ καὶ (τ)οὶ μετάβολοι τοὶ ἐν τοῖς ἰχθύσιν Ποτειδᾶνι καὶ Κῷ οἶν ἀπὸ δραχμᾶν τριάκοντ[τα καὶ] | Ῥόδωι οἶν ἀπὸ δραχμᾶν τριάκοντα. θυόντωι δὲ κατὰ ταὐτὰ καὶ τοὶ νεωλκοί, λαμβάνο[ντες] | ὁμοίως καὶ οὗτοι[16] παρὰ τῶν ταμιᾶν δραχμὰς ἑξήκοντα. θυέτωι δὲ καὶ ὁ ναύαρχος τ[ῶι Πο]τειδᾶνι οἶν ἀπὸ δραχμᾶν τριάκοντα καὶ Κῶι οἶν ἀπὸ δραχμᾶν τριάκοντα καὶ Ῥόδωι ο[ἶ]ν | ἀπὸ δραχμᾶν τριάκοντα. διαγραφέσθωι[17] δὲ αὐτῶι παρὰ τῶν ταμιᾶν δραχμὰς ἐνενή[κο]ντα. θυόντωι δὲ κατὰ ταὐτὰ καὶ σκανοπαγείσθων ἕκαστος τῶν τριηράρχων, θυόν[τω]ι δὲ τῶι Ποτειδᾶνι οἶν ἀπὸ δραχμᾶν τριάκοντα καὶ Κῶι οἶν ἀπὸ δραχμᾶν τριάκοντ[α καὶ] | Ῥόδωι οἶν ἀπὸ δραχμᾶν τριάκοντα, λαμβανόντωι δὲ καὶ τοῦτοι παρὰ τῶν ταμι[ᾶν] | [δρ]αχμὰς ἐνενήκοντα· θυόντωι δὲ καὶ τοὶ καρπολογεῦντες[18] τῶι Ποτειδᾶνι οἶν ἀ[πὸ] | [δρ]αχμᾶν τεσσαράκοντα καὶ Κῶι οἶν ἀπὸ ὀρα⟨χ⟩μᾶν τεσσαράκοντα καὶ Ῥόδωι οἶν ἀ[πὸ δρ]αχμᾶν τεσσαράκοντα· θυόντωι δὲ καὶ τοὶ ὑπηρέται τᾶν μακρᾶν ναῶν Ποτειδᾶνι καὶ [Κῶι οἶν ἀ]|πὸ δραχμᾶν τρι[άκοντα κα]ὶ Ῥόδωι [οἶν ἀπὸ δραχμᾶν τριάκ]οντα· θυόντωι δὲ καὶ τοὶ __|οι ἐκ τῶν ὑπηρε[τικῶν πλοίων[19] οἶν ἀπὸ] | δραχμᾶν τ[εσσαράκοντα __]

27 an inscription from Didyma (533 AD)

† Μήνυσις ἤτοι διδασκαλία τῆς σῆς ὑπεροχῆς δήλη γέγονε(ν)
τῷ ἡμετέρῳ κράτι περιέχουσα τοὺς οἰκήτορας τῆς
Ἰουστινιανουπολιτῶν διὰ τῆς ἐπιδεδομένης
παρ' αὐτῶν διδασκαλίας διδάξε τὴν μὲν κατ' αὐτοὺς
πόλιν κώμην εἶνε πάλε, τῆς δὲ ἡμετέρας εὐτυχήσα-
σαν προσηγορίας δίκαια πόλεως ἐσχηκένε· καὶ τοὺς
συντελουμένους ἐξ αὐτῆς φόρους εἰσφέρεσθαι τῇ τῆς σῆ[ς]
ὑπεροχῆς τραπέζῃ καταβαλλομένους διὰ τῆς Μιλησίων πόλ(εως)
συνιὸν εἰς τεσσαράκοντα πρὸς τῷ ἑνὶ χρυσοῦς, τα῎ῑ῎ς δὲ θείαις
ἡμῶν λαργιτιόσιν εἴκοσι· τὴν δὲ ποσότητα ταύτην ἐκ τῶν ἀπο-
γεωθέντων τόπων θαλαττίων πρότερον ὄντων, ὑποφό-
ρων δὲ γενομένων τῇ Μιλησίων πόλι εἰσφέρεσθαι, τῆς Ἰουστι-
νιανουπολιτῶν κουφιζομένης πάσης τῆς ποσότητος ταύ-
της· καὶ τῇ μηνύσει πρὸς τὴν ἡμετέραν εὐσέβιαν χρήσασθαι
ἐφ' ᾧτε κ(αὶ) τὴν αὐτῶν αἴτησιν προσδέξασθαι κ(αὶ) θείῳ πραγμα-
τικῷ τύπῳ θεσπίσαι τὸ ἡμῖν παραστησόμενον. Θεσπίζομε(ν)
τοίνυν τόνδε τὸν θεῖον πραγματικὸν τύπον πρὸς τὴν σὴν
ὑπεροχὴν καταπέμποντες καὶ τοῦ δημοσίου ποιήσασθαι
πρόνοιαν κ(αὶ) προστάξαι τοὺς μὲν τῆς Ἰουστινιανουπολ(ιτῶν)
πό(λεως) οἰκήτορας μηδεμία⟨ν⟩ ἐπιγιγνώσκιν συντέλειαν, τοὺς
δὲ ἑξήκοντα καὶ ἕνα χρυσοῦς τῷ δημοσίῳ εἰσφέρεσθαι
ἐκ τῶν ἀπογεωθέντων τόπων ὧν καὶ μνήμην ἐποιή-
σατο ἡ τῆς σῆς ὑπεροχῆς μήνυσις κ(αὶ) τοὺς μὲν τεσσαράκοντα
πρὸς τῷ ἑνὶ χρυσοῦς τῇ τῆς σῆς ὑπεροχῆς τραπέζῃ, ταῖς
δὲ θείαις ἡμῶν λαργιτιόσιν τοὺς λιπομένους εἴκοσι.
Τὴν γὰρ συντέλειαν πᾶσαν τὴν ἐκ τῆς Ἰουστινιανουπολι-
τῶν πό(λεως) εἰσφερομένην συνχωρῆσαι τοῖς τῆς αὐτῆς πόλ(εως)
οἰκήτορσιν τὸ ἡμέτερον ἐδοκίμασεν κράτος. Τούτῳ γὰρ
τῷ τρόπῳ κ(αὶ) τὸ δημόσιον ἀζήμιον φυλαχθήσετε κ(αὶ) τοῦ
ἐτηθέντος οἱ τῆς Ἰουστινιανουπολιτῶν οἰκήτορες

ἐν ἀπολαύσει γενήσονται. Τὰ τοίνυν παραστάντα ἡμῖν
κ(αὶ) διὰ τοῦδε τοῦ θείου πραγματικοῦ δηλούμενα τύπου
ἡ σὴ ὑπεροχὴ ἔργῳ κ(αὶ) πέρατι παραδοῦναι σπευσάτω. ❧
Dat(um) cal(endas) Apriles Const(antinopoli) d(omino) n(ostro) Iustiniano per-
p(etuo)

Aug(usto) III cons(ule). ❧

† *D(OMINO) N(OSTRO) IUSTI⟨NI⟩ANO PERPETUO AUG(USTO) III CONS(ULE) D⟨IE⟩ IIII NON(AS) APRILES CONSTANTINOPOLI.* *Ex offi-c(io) p(er) Dominum aug(ustalem) et agentem nume⟨ru⟩m sc⟨c⟩rinii dio-ec(eseos) Asiane d(ictum) est:* Θεῖον πραγματικὸν τύπον κατα-
πεμφθέντα πρὸς τὴν ὑμετέραν φιλανθρωπ(ίαν) ἔχοντες
μετὰ χεῖρας ὑποβάλλομεν πρὸς τὸ παριστάμενον.
Fl(avios) Mariano⟨s⟩ Micael(ios) Gabriel(ios) Arcangel(ios) Ioannes o megalopr(epestatos) eparc(os) ton ier(on) pr(aitorion) to β ce apo ὑp(aton), F⟨l⟩(avios) F⟨a⟩ustos, Fl(avios) Bonos d(ixerunt): Προσφόρως ἀναγιγνωσκέσθω. *Qua⟨e⟩ lec(ta sunt) in antel(atis) praefu⟨l⟩ge⟨n⟩t.*
Fl(avius) Marianus Ioannes o megalopr(epestatos) eparc(os) ton ier(on) pr(aitorion) to β ce apo ὑπ(άτων), Fl(avios) F⟨a⟩ustos, Fl(avios) Bonos d(ixerunt): Κρα-
τήσει διὰ πάντων κ(αὶ) ἐξ ἡμετέρας ψήφου τὰ δη-
λούμενα τῷ ἀναγνωσθέντι θείῳ πραγματικῷ
τύπῳ γέμοντα φιλανθρωπίας κ(αὶ) τὴν τοῦ μεγά-
λου βασιλέως πρὸς τοὺς ὑπηκόους εὐμένιαν ἐπι-
δικνύμενα. *Ex offic(io) p(er) Dominum aug(ustalem) d(ictum) es⟨t⟩:*
Εἰ παρίσταται γράμματα γενέσθαι πρὸς τὸν λαμ-
πρ(ότατον) ἄρχοντα τῆς ἐπαρχ(ίας) ἐφ' ᾧτε εἰδένε αὐτὸν τά
τε θειοδῶς θεσπισθέντα κ(αὶ) μεγαλοφυῶς προσταχθ(έντα)
pos⟨t⟩ cetera: τοῦτο γενήσεται. *Edantur.* ❧

❧ *Fl(avius) Mar(ianus) M⟨ic⟩hael(ius) Gabriel(ius) Ioannes ⟨E⟩utropi⟨u⟩s v(ir) sp(ectabilis) com(es) et cons(ularis).*
Κρατήσει τὰ παραστάντα βασιλεῖ τῷ κρατίστῳ κ(αὶ) τῇ μετ' αὐτὸν
ἀρχῇ κ(αὶ) οὐδὶς τὸ λοιπὸν εἰσπράξι Ἰουστινιανουπολ(ίτας) ἢν εἰσ⟨ε⟩κόμιζο(ν)
τῷ δημοσίῳ πρὸ τούτου φορὰν διὰ τὸ ἀντισαχθῆνε ταύτην τεθεσ-
πίσθ(αι) παρὰ τῆς βασιλίας διὰ τῶν ἀπογεωθέντων ὑπὸ τοῦ Μεάν-
δρου ποταμοῦ τόπων ἰς τὸν ἔμπροσθεν χρόνον θαλαττίων ὄντω(ν),
παραφυλαττούσης ταῦτα τῆς πιθομένης μοι τάξεως κ(αὶ) πάσης κατὰ
❧ τόπον πολιτικῆς κ(αὶ) δημοσίας ἐπικουρίας. *Edantur.* ❧

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References are to Loeb editions, except where otherwise stated in the text of the thesis. Some translations have been modified where they seemed unduly dated and the Greek terms have been retained for various taxes, like *eisphora* and *pentekoste*, to bring out the relevance of the text to this thesis.

Aeschines 1-3

Aeschylus
Persae

Andocides
1 *Mysteries*

Antiphon
First *Tetralogy*

Aristophanes
Ecclesiazusae
Frogs
Knights
Lysistrata
Plutus
Thesmophoriazusae
Wasps

Aristophanes of Byzantium

Aristotle
Athenaion Politeia
Ethica Nicomacheia
Oeconomica
Poetics
Politics
Rhetoric

Arrian
Anabasis Alexandri

Athenaeus 4

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Caesar
Bellum Africum

Cicero
Pro Lege Manilia

Demosthenes 3
4
9
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14
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61

Dinarchus 1

Diodorus 13
14

Herodas
Mimes

Orators

Pollux 3
7
8
9
10

Polybius 2
4
30
38

Seneca
Ad Lucilium Epistulae Morales

Strabo 8-9

Tertullian
Apologeticus adversus gentes

Theophrastus
Characters
Laws

Thucydides 1
2
3
4
5
7

Xenophon
Anabasis
Hellenica
Memorabilia
Oeconomicus
Poroi
Symposium

[Xenophon]
Athenaion Politeia

Inscriptions

IG i^3

1
8
21
31
38
39
40
41
49
52
61
63
68
71
77
78
84
93
100
102
104
130
133
136
138
182
262
263
363
369
418
421-430
462
1453

IG ii^2

2
8
10
24
28

30
33
43
83
86
109b
180
211
212
237
244
276
287
288
334
351
380
404
417
457
505
624
660
791
1128
1185
1186
1187
1188
1191
1204
1214
1582
1609
1623
1629
1635
1672
1928-1932
2345
2498
2623

IG iv

29

IG v 1

1421

IG xi 2

161A25-26
162A29-30

IG xii

(7) 5
Supp 345
347

ML 14 : see *IG* i^3 1
45 : see *IG* i^3 1453
52 : see *IG* i^3 40
58 : see *IG* i^3 52
65 : see *IG* i^3 61
67 : see *IG* v (1) 1
68 : see *IG* i^3 68
69 : see *IG* i^3 71
72 : see *IG* i^3 369
73 : see *IG* i^3 78
78 : see *IG* i^3 93
85 : see *IG* i^3 102
86 : see *IG* i^3 104

Tod 100 : see *IG* ii^2 10
106 : see *SIG* 126
111 : see *SIG* 135
114 : see *IG* ii^2 28
116 : see *IG* ii^2 29
123 : see *IG* ii^2 43
125 : see *IG* ii^2 1635
140 : see *SIG* 239B
149 : see Hicks/Hill 126
152 : see *IG* xii (7) 5
155 : see *SIG* 501
162 : see *IG* ii^2 1128
165 : see *SIG* 229
166 : see *IG* ii^2 211
167 : see *IG* ii^2 212
178 : see *IG* ii^2 237

184 : see *SIG* 277
185 : see Hicks/Hill 155
190 : see *SIG* 307
195 : see *SIG* 286
198 : see *IG* ii^2 351, 624
200 : see *IG* ii^2 1629
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Rhodes and Osborne

4 : see Tod 100
8 : see Tod 106
9 : see Tod 107
12 : see Tod 111
16 : see Tod 113
18 : see Tod 114
19 : see Tod 116
22 : see Tod 123
26 : see Agora I 7557
28 : see Tod 125
40 : see Tod 162
45 : see Tod 140
51 : see Tod 152
56 : see Tod 155
64 : see Tod 167
75 : see Tod 164
77 : see Tod 178
80 : see Tod 187
81 : see Agora I 5477 and *IG* ii^2 334
86 : see Tod 184/185
88 : see Tod 204
90 : see Tod 190
93 : see Tod 195
94 : see Tod 198
100 : see Tod 200

SIG 3

126
135
229
239B
277
286
307
501
1000

Hicks/Hill

126
155

Agora I 5477
I 6356
I 6452a
I 6452b
I 6760
I 7063
I 7557

SEG
18 347
24 197
31 969
36 1216
39 73
41 929
42 785
43 486
44 402; 42
48 1404
49 42
51 1583

Fornara 117 : see *IG* i^3 49

Harding 25 : see *IG* ii^2 24
26 : see *IG* ii^2 28 and Tod 114 = R&O 18
28 : see *SEG* 31 969
35 : see *IG* ii^2 43
45 : see *Hesperia* 43 1974 157-161
101 : see *Hesperia* 21 1952 355-359

Hesperia

21 1952 355-359
28 1959 239-247
43 1974 157-161