THREE RECEIPTS FROM SOKNOPAIOU NESOS

The papyri published in this article were acquired with many others by the British Museum from Chauncey Murch on 8 December 1906. They were intended for publication in P.Lond. VI (see P.Lond. V p. 283), but plans for that did not materialize. Many of the more substantial or complete papyri in this group have already been published, including some from Soknopaiou Nesos (SB VIII 9864, XVI 12633, XXII 15486, 15707). Two of them appear to have the same archival origin as the first two texts edited below.

1. Receipt for χειρωνάξιον γερδίων

P.Lond. inv. 1580a 15 × 9 cm 20 October 103 – 20 August 104

This composite receipt records payments for the trade tax on weavers made in instalments of 4 or 8 drachmas over eleven months. The total amount paid, 80 drachmas, is slightly higher than what has been thought to be the rate at Soknopaiou Nesos, viz. 76 dr. For discussion of this charge in the Fayum, see D. Hobson, JJP 23 (1992) 78–92, and F. Reiter, Die Nomarchen des Arsinoites (2004) 127–30. A new example from Soknopaiou Nesos is P.Brux. inv. E. 7908 (144), ed. J. Bingen, CÉ 85 (2010) 246–8.

The identity of the payer is ambiguous. On the face of it, Panephrommios tells the secretary (γραμματεύς) Panilous that he has received the payments. Panephrommios would have been the tax collector; he may well be the same person as the known weaver Panephremnis, whose son occurs in text 2 below (see introd. there). We may wonder, however, whether Panephrommios is the payer and Panilous the tax collector, and the use of the cases is wrong. In Arsinoite receipts whose body starts introd. there) he was not the payer. The structure of the text is comparable to BGU XIII 2294 (81–96), the earliest receipt for this tax from Soknopaiou Nesos, which however is too fragmentary to help resolve the issue (l. 1 runs [ Λ]παγάθ[η] χαίρ[ε]ν, but the abbreviation of the name makes it unclear whether Harpagathes is the payer or the payee).

The text is written along the fibres. There is a sheet-join c. 1.5 cm from the left-hand edge. The papyrus is mounted on paper, which implies that no writing would have been visible on the back.

Πανιλούτι γραμματεύς Πανεφρομνιος χαίρειν. ἔχω παρὰ σοῦ εἰς λόγον(ν) χειρωνάξιον γερδίων(ν) Σωκνοπαίου Νήσου (ἔτους) ζ Αὐτοκράτορος Καίσαρος Τρι(ῳ) παρὰ τοῦ κυρίου μη(ν)οκέ Φαωρί Κβ έπὶ λόγον(ν) ἄργυρίου δραχ(μάς) τέσσαρος, (γίνονται) (δραχμαι) δ’ Ἀθυρίς μετὰ λ(όγον) ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’
5 Χουας ς ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Τυβις την ἄργυριον δραχ(μάς) τέσσαρος, (γίν.) (δρ.) δ’ Μεχης ἄργυριον ἵ(νοιο) δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Φαμενοι(θ) [ ] ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Φαμουθῆ κη ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Παινος κη ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Πανού κη ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Μεσουρῆς κη ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’ Μεσουρῆς κη ἄργυριον δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η’
10 δρ(ας)ι(ας)(μάς) ὀκτώ, (γίν.) (δρ.) η’

1 γραμμή 1. Πανιλούτι, χαίρειν 2 λόγος, γερδί (ἔτους) 3 μιλιοναξίον 4–
10 δρας — 7 4 μετὰ 8 6 δρ. τέσσαρος 5 ὀκτώ: κτ ex corr. 6 δρ. Μεχης φακενος 9 δρ. Επεφν, Μεσουρῆ

1 I became aware of these papyri from H. I. Bell’s preliminary transcripts, kindly shown to me by Cillian O’Hogan in July 2015. I am grateful to Gabriella Messeri for comments on a draft, and to Federica Micucci for research assistance. The images are reproduced by permission of the British Library Board.
‘To Panilous, secretary, Panephrommios, greetings. I have (received) from you for the account of the cheironaxion of the weavers at Soknopaiou Nesos, for the 7th year of Imperator Caesar Traianus the lord, in the month of Phaophi 22, on account, four silver drachmas, total 4 dr.; Hathyr 15, after the accounting, eight silver drachmas, total 8 dr.; Choisak 15, eight silver drachmas, total 8 dr.; Tybi 13, four silver drachmas, total 4 dr.; Mechir 17, eight silver drachmas, total 8 dr.; Phamentoth n, eight silver drachmas, total 8 dr.; Pharmouthi 28, eight silver drachmas, total 8 dr.; Pachon 23, eight silver drachmas, total 8 dr.; Payni 23, eight silver drachmas, total 8 dr.; Epiph 25, eight silver drachmas, total 8 dr.; Mesore 27, eight silver drachmas, total 8 dr.’

1 Πανιλούς. The name in this form is new. Πανιλούς is known from a handful of Arsinoite documents of later date, but here probably underlies the female name Νελούς, rendered male with the addition of Πα-. (I owe this observation to G. Messeri.)

γραμμησ(εῖ). This could have been a γραμμησεῖς γερδίων; cf. e.g. P.Ryl. II 94.3 (14–36) or PSI XII 1241.42f. (159). If the use of the cases is wrong (see above, introd.), and Panephrommios is the payer and Panilous the receiver of the payments, Panilous would be the secretary of the collectors of the tax on weavers; cf. P.Coll.Youtie I 34 (Ars.: 141). A γραμμησεῖς, probably functioning as a tax collector, appears in P.Stras. V 402–10, receipts for the weavers’ tax from Bakchias dating from 124–34.

Πανεφρομμίῳ. This form of the nominative is also attested in BGU XV 2486.5 (Dionysias; 93), where ed. prints Πανεφρόμμιῳς (o)ς.

3 Φαμοίρῃ κῆ = 20 October 103.

ἐπὶ λόγοι(ου) introduces the first payment also in SB XXII 15486.6, 10 (127—this part of the receipt), and perhaps P.Brux. inv. E. 7908.7 (144).

4 Ἀθόρ μετὰ λόγον. (Hathyr 15 = 12 November 103.) The word order is unusual; we would expect Ἀθόρ μετὰ λόγον ἤ. This phrase means that the payment was credited to a certain month for accounting purposes but was actually made at the beginning of the following month; see D. Hagedorn, BGU XX 2851 Exkursus II (pp. 98–106).

5 ΧούσαρPACE 9 = 23 April 104.

6 Μεσουρπανίς = 12 February 104.

Φαμοίρῳ(0) [. Not more than one letter is lost in the break; this would be κ or λ, i.e., 6 or 16 March. The latter is more likely: intervals between payments range from 23 to 32 days, and this is placed between 12 February and 23 April.

7 Φαμιρμοῦν κῆ = 23 April 104.

8 Πανίνης κῆ = 18 May 104.

9 Εἰσφαρκῆ = 17 June 104.

Μεσουρπανίς. The sigma after Μεσουρη is certain, but this erratic form is not otherwise attested.

2. Receipt for ςυντάξιμον and other taxes

P.Lond. inv. 1588a 14.5 x 13.2 cm 13 October 151 – 25 October 152

A composite receipt for ςυντάξιμον and various smaller taxes shared by the community (μερισμοῦ) paid in eleven instalments in just over a year. The sums paid for ςυντάξιμον total the usual 44 drachmas ½ obol 2 chalci. The μερισμοῦ also claimed a substantial amount (more than 30 drachmas). For the latest update on this tax, see D. Hagedorn, BGU XX 2851 introd. The closest parallels are SB XXIV 16185 (24.x.149 – 15.ix.151) and BGU III 881 (22.x.153 – 23.xii.154); cf. also SB XVI 12293 (139), 12327 (147–9), and P.Lond. III 844 (174). Further affinities are to be found in the scribes who wrote these receipts: the first hand in the London papyrus is the same as the first hand in SB 16185 and the fourth in SB 12327, while the second hand here is the same as the fifth hand in SB 16185.

The taxpayer, Paysiris son of Panehyrmis, is most probably the son of ‘Panephrommios’ in the previous text. Father and son appear together in P.Lond. inv. 1586c = SB XXII 15486 (127–8), a receipt for the
weavers’ tax. The father recurs in another British Library papyrus, the dike receipt P.Lond. inv. 1586b = SB VIII 9864 (107). This seems to be a small archive of a family of weavers, or rather ‘dossier’, if we add two other texts that attest Paysiris: SPP XXII 40 (150), in which he receives a slave girl as an apprentice weaver, and probably W.Chr. 89 (149), where he appears to sacrifice a calf; cf. Hobson, JJP 23 (1992) 77.

The purpose of a number added in the top margin is unclear. It is certainly not the number of a sheet in a composite roll: the creases and cracks suggest that the piece was rolled along the vertical axis and then squashed flat.

The writing runs along the fibres and the back is blank. There are traces of a sheet-join 0.2–0.4 cm from the right-hand edge.

(m.²) β
(m.³) έτους πεντακοσιακότατοι Αυτοκράτορος Καίσαρος Τίτου
Αλλιών Άδριανού Ἀντωνίνου Σεβαστοῦ Εὐσέβους.
Φασώρι, ἐ. διήγερ(ψε) διί Ἀπόγγοιος καὶ μέτοχοι πρακτόρ(ων)
5 ἀγρυπνοῖς Σοκκοπαίον Νήσου Παύσιρις Πανορῆς Μαντόνης ἡμᾶς τῷ
Παύσιρικος μητρᾶς Τανέρμπι τυπα-[
[ξί]λον τοῦ αὐτοῦ έτους δραχμάς ὑστ. (γύνην) (ἄρα χαλκός) ἡ Ἄθρω οἰ ὧμωος
[ἣ]warz δραχμας ὑστ. (γύν.) (άρ.) η᾽ (m.²) Ἀδρ(ιανοῦ) ιερ ὀμόιος δρ(αχμάς) τέσσαρας, (γύν.) (άρ.) ὀμοίος
 dossier.

[Tu]βί ὤ τραχμάς της[δραχμας, (γύν.) (άρ.)] δ. Φαμεγγο[θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][θ][theta]
means, four drachmas, total 4 dr.; on the 28th, likewise, ..., five obols, total 5 ob.; for guards on behalf of those without means, three dr. 5 ob., total 3 dr. 5 ob.

3 Φαυρή ἔ = 13 October 151.

4 δι’ Ἀπυγγεος. Apynchus also appears in SB XXIV 16185.16, whose first date is 10 October 150.

5 Ἀθρόμ ἰθ = 16 November 151.

6 Ἀδρ(αυο) ἔ = 13 December 151.

7 Φομένιον[0] ὑ. An upright trace; ? If so, it would correspond to 6 March 152.

8 [., .] I cannot rule out that a second letter-number was lost. In theory, any day between the 1st and the 29th of Pharmouthi = 27 March – 24 April 152 could be considered.

9 Φαυρή λ = 25 April 152.

10 ὑμβολίῳ). The only other such receipt from Soknopaiou Nesos which does not have ὑμβολίῳ with ὑμβολίῳ is SB XVI 12294.6. (In SB XXIV 16185.21 read οὐμβολίῳ, not ὑμβολίῳ.) On this tax in Middle Egypt, see C. Homoth-Kuhs, Phylakes und Phylakon-Steuere im griechisch-römischen Ägypten (2005) 174ff.

11 τὸτροφολάκιον. This was a charge for the upkeep of boats patrolling the river; see F. Reiter, P.Köln 857 III 377 introd. (p. 152 n. 3 on the resolution of the abbreviation: either the singular or the plural would be defensible). ὑδεῖς(μορφολάκιον). On this charge, see C. A. Nelson, BGU XV p. 157.

12 Παρεχω[ ] . Preceded and followed by payments made on the 30th of the month, the last number might be [λ] = 25 May 152.


14 Εἴσιαρ λ = 24 July 152.

15 Ομοίως ἄλλας δρ[αχμ]ᾶς ἀκτώ. This is surely another payment for ἄπεικλας(μοῖοι).

16 Φαυρή α = 28 September 152.

17 οὐδὲ το[ἱ] διαδημ[η]λοθ(όρος). Abrasion is severe and the identification of most of the dotted letters is a guess. For this phrase, e.g. BGU III 881.10 and 11, or P.Lond. III 844.6f., 8.

18 ἐπίμηκρ(μικοῖοι)? ἀπόρων. The tentative restoration is based on BGU III 881, which appears to distinguish between ἐπίκλας(μοῖοι) (without further description) and ἐπίμηκρ(μικοῖοι) ἀπόρων (see above, 12 n.); but contrast SB XXV 16185.13 and 24, ἐπίκλας(μοῖοι) ἀπόρων (in l. 24 ed. pr. has ἐπικλαμοῖοι ἀπόρων, but most of the letters indicated as are extant, at least in part: read ἐπίκλας[μοῖο] ἀπόρων).

19 On the (ἐπίμηκρ(μικοῖοι) ἀπόρων, see Nelson, BGU XV pp. 158f. This charge probably underlies the fairly large sums paid in SB XVI 12327.13 (13 dr.) and XXIV 16185.24 (15 dr. 3 ob.), where the name of tax is lost but is certainly not the συντάξιμον (cf. C. Gallazzi, BASP 17 (1980) 48). The high rates do not suit any other tax; cf. BGU XV 2540, which attests payments that total 16 dr. 3 ob. in Theadelphia in 156. A similar problem occurs in BGU III 881, with payments of 4 and 8 dr. for unspecified charges recorded at the end of the receipt. These were apparently thought to be rates for συντάξιμον by P. M. Meyer, P.Giss. 94 introd., but this would imply a payment of 48 dr. in total when 44 dr. is the norm; see C. W. Keyes, AJP 52 (1931) 265 n. 12. The immediately previous payment is for ἐπίμηκρ(μικοῖοι) ἀπόρων, which further suggests that the next two payments concerned the same tax.

20 κη (scil. Φαυρή) = 25 October 152.
The papyrus is abraded and the traces are inconclusive; there could have stood ἐπικλαϲμοῦ abbreviated. The amount paid was most probably 5 ob.; I cannot detect the drachma sign in the traces.

Preisigke proposed to resolve φυλάϲιον into φυλάϲιον ἀπόρων, which found its way into editions in spite of its implausible ring and implications. This can now be said to be a ghost, along with Wallace’s tentative suggestion that it was a charge for a ‘debtor’s prison’. The reading φυλάϲιον lends partial support to Wallace’s alternative interpretation, φυλάϲιον ἀπὸ ἀχατῆς ἀπόρων (Taxation 151), though there is no need to reckon with an omission, and it seems that Youtie’s explanation is confirmed: this was ‘a subdivision of the μεριϲμοῖς ἀπόρων intended to make good the deficit in the collection of guard taxes caused by the inability of certain villages to meet their obligations’ (Scriptiunculae ii 753). It is interesting that the receipts from Soknopaiou Nesos are unique in attesting high rates for this charge.

The following table collects the data on the various μεριϲμοῖ paid with the κοντάϲιον at Soknopaiou Nesos in the second century.2

<table>
<thead>
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<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>φυλάϲιον ἀπόρων</td>
<td>2 dr. + 1 ob. + 1 ob.</td>
<td>3 dr. + 2 ch. + 2 dr.</td>
<td>3 dr. + 2 ch. + 2 dr.</td>
<td>2 dr. + 3 ob. + 1 dr. 5 ob.</td>
<td>2 dr. + 4 ob.</td>
<td>2 dr. + 3 ob. (φ.) + 5 ob.</td>
</tr>
<tr>
<td>δικαὶ ὧν</td>
<td>1½ ob. + ½ ob.</td>
<td>1½ ob. + ½ ob.</td>
<td>1½ ob. + ½ ob.</td>
<td>1½ ob. + ½ ob.</td>
<td>1½ ob. + ½ ob.</td>
<td>1½ ob. + ½ ob.</td>
</tr>
<tr>
<td>θηρίων</td>
<td>½ ob. + 2 ch.</td>
<td>½ ob. + 2 ch.</td>
<td>½ ob. + 2 ch.</td>
<td>½ ob. + 2 ch.</td>
<td>½ ob. + 2 ch.</td>
<td>½ ob. + 2 ch.</td>
</tr>
<tr>
<td>ἐπικλαϲμοῦ (ἀπόρων)</td>
<td>8 dr. + 4 dr. + 3 dr. 3 ob.</td>
<td>8 dr. + 4 dr. + 3 dr. 3 ob.</td>
<td>8 dr. + 4 dr. + 3 dr. 3 ob.</td>
<td>8 dr. + 4 dr. + 3 dr. 3 ob.</td>
<td>8 dr. + 4 dr. + 3 dr. 3 ob.</td>
<td>8 dr. + 4 dr. + 3 dr. 3 ob.</td>
</tr>
<tr>
<td>ἐπικλαϲμοῦ (ἀπόρων)</td>
<td>1½</td>
<td>1½</td>
<td>1½</td>
<td>1½</td>
<td>1½</td>
<td>1½</td>
</tr>
<tr>
<td>φυλάϲιον ἀπόρων</td>
<td>2 dr. 4 ob.</td>
<td>3 dr. 5 ob.</td>
<td>3 dr. 5 ob.</td>
<td>3 dr. 5 ob.</td>
<td>3 dr. 5 ob.</td>
<td>3 dr. 5 ob.</td>
</tr>
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</table>

2 I have not included SB XVI 12294 (111–12), which attests only a few of these μεριϲμοῖ: two payments for φυλάϲιον (2 ob. + 2 dr. 4½ ob. 2 ch.), and one for δικαὶ ὧν (2 dr. 4 ob.).

3 The listing incorporates two corrections based on the image: in ll. 14 and 15, read δικαὶ ὧν (ἀπόρων) (δικαὶ ὧν) (ἡμιβῆλιον) (δικαὶ ὧν), and ποτ(ε)μ(ι)ρ(φ)υλ(αίϲιον) (δικαὶ ὧν) (δικαὶ ὧν); (δικαὶ ὧν) was not read in either passage.

4 There is also a payment for μεριϲμοῦ Σουρού, which does not occur elsewhere in this series.

5 In 6f., read ποτ(ε)μ(ι)ρ(φ)υλ(αίϲιον) (τριωβολοῦ) | δικαὶ ὧν (ἀπόρων) (δικαὶ ὧν) (ἡμιβῆλιον), θηρίων (ἀπόρων) (ἡμιβῆλιον) (δικαὶ ὧν), ed. pr. has ποτ(ε)μ(ι)ρ(φ)υλ(αίϲιον) | δικαὶ ὧν (ἀπόρων) (ἡμιβῆλιον), (δικαὶ ὧν) (ἡμιβῆλιον), (δικαὶ ὧν) (ἡμιβῆλιον), . . . (δικαὶ ὧν) (δικαὶ ὧν), with δικαὶ ὧν (ἀπόρων) | δικαὶ ὧν, suggested at various points for l. 7 (BL I 76, etc.). For other corrections to this text see above, 2 12 n.

6 There is only one payment for this tax in this receipt. In l. 23, the papyrus does not have μεριϲμοῦ φυλάϲιον [ ], μαγαζοφυλάϲιον), but Ἐπιστ εἰς ὑμιῶν μαγαζοφυλάϲιον).

7 These sums are paid for two charges combined: δικαὶ ὧν καὶ ποτ(ε)μ(ι)ρ(φ)υλ(αίϲιον) (the reading of the connective has been confirmed on the original: καὶ in l. 7, and καὶ in l. 5.)

8 Ed. pr. prints ἀπόρων (δικαὶ ὧν) at the end of l. 9, but (δικαὶ ὧν) is not there.

9 On this payment and the others for 15 dr. 3 ob. in SB XXIV 16185 and 4 dr. + 8 dr. in BGU III 881, see above, 2 14 n.

10 Ed. pr. does not transcribe the obol sign written after δρ(αχ)μ (σρ) and (δραχμαί) γ in l. 7.
3. Receipt for φόροϲ προβάτων

P.Lond. inv. 1590a

9.1 × 21.7 cm

14 June 1999

A receipt for 220 drachmas paid for φόροϲ προβάτων by Apynchis to the πράκτορεϲ ἄργυρικῶν Apynchis and his associates. The prevalent view is that this was rent on sheep owned by the state (οὐϲίαι); see P. Schubert, CE 65 (1990) 97–102 (= P.Gen. III 142 introd.), with a list on pp. 101f.; M. El-Abbadi, Pup. Congr. XIX (1992) ii 205–11; Th. Kruse, ZPE 120 (1998) 150 n. 17; M. Langellotti, L’allevamento di pecore e capre nell’Egitto romano (2012) 36.

About one-third of the relevant evidence, thirteen documents in all, relate to Soknopaiou Nesos; eleven of them date from 194–211, and mostly belong to the archive of ‘Tax collectors from Soknopaiou Nesos’ (http://www.trismegistos.org/archive/337 = K. Vandorpe et al. (edd.), Graeco-Roman archives from the Fayum (2015) 383–6). The London papyrus too may be associated with this archive: the large amount paid finds parallels among the other receipts for this charge in this group (cf. D. H. Samuel, BASP 14 (1977) 170f. n. 36), and the lack of further description of the payer suggests that he was the same as the tax collector of the same name (see below, 4 n.).

The text is written along the fibres; about four-fifths of the front, as well as the back, are blank.

ἐτοϲ ζ, Παυνι κ.

dιάγρ(αφί) διὰ Ἀπύγχιϲ
καὶ μετόχ(ον) πρακ(τόρων) ἄργυ(ρικῶν)
κόμ(υ)ϲ Σοκνοπ(αίου) Νῆϲοϲ Ἀπύγχιϲ

5 ὑπ(έρ) φόρου προβ(άτων) ὅρας διακοϲίαϲ
dεκαέζ.

1 ζ   2 διεγρ 1 Ἀπύγχιϲ 3 μετόχ πρα' ἁργο 4 κόμ(υ)ϲ Σοκνο(π) 5 u) προβ; β ex corr.

‘Year 7, Payni 20. Apynchis paid through Apynchis and (his) associates, collectors of money taxes of the village of Soknopaiou Nesos, for the rent of sheep, two hundred sixteen drachmas.’

Ἀπύγχιϲ. This tax collector was previously known from SB XX 14396 = P.Gen. III 142 (26.vii.195), SB X 10566 (2.viii.199), and BGU I 41 (10.x.199), all of which concern the φόροϲ προβάτων. The first is a receipt, and Apynchis appears as the intermediary between the lessees of ouisiac estates, who receive the payment, and the πρεσβύτεροϲ; the other two are monthly reports to the strategus.

It is unclear whether these attestations represent one or two non-consecutive terms of office; at any rate, there are also other πράκτορεϲ ἄργυρικῶν of this village attested between 195 and 199. On the term of office of πράκτορεϲ ἄργυρικῶν at Soknopaiou Nesos in this period, see D. H. Samuel, P.Turner 31–32 introd., esp. p. 141.

5–6 ὅρας διακοϲίαϲ δεκαέζ. Payments of 443 dr. 3 ob. Are attested in five texts dating between 161 and 211 (cf. Schubert, CE 65 (1990) 100); this is roughly twice as much as what we have here. We find 217 dr. in BGU III 788 (210).

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