

## Another Customs Receipt

Nikolaos Gonis\*

**Abstract:** Edition of a customs receipt for the 3% tax, housed in the Bodleian Library.

**Keywords:** receipt, customs, taxation

<https://doi.org/10.1515/apf-2023-0025>

This is a text of common kind but contains a curiosity: the writing of the name of the customs gate finds no parallel among published documents and remains elusive. The papyrus was bought by the Bodleian Library from B. P. Grenfell in November 1895. This purchase included one other customs receipt, SB XXVI 16741 (211), from Soknopaiou Nesos.<sup>1</sup>

The text is written along the fibres and the back is blank.

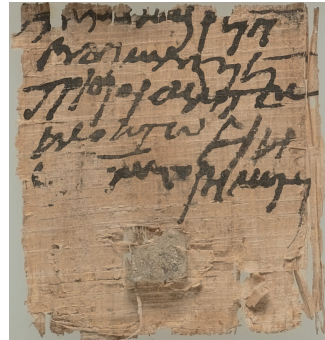
MS. Gr. Class. g. 12 (P)

3.5 (w) × 3.8 (h) cm

30 July 205

τετελ(ώνηται) . . . . ( ) ρ καὶ ὄ  
Εὐδαίμων ἐξ(άγων) ἐπὶ κ(αμήλοις)  
τρισὶ ὀρόβ(ου) ἄρτ(άβας) δε-  
καοκτώ, γ(ίνονται) η.  
5 (ἔτους) ἱγ Μεσορη ἔκτη.  
seal

1 τετελ . . . . } 2 εξ/, κ<sup>-</sup> 3 οροβαρτ 4 κα-:  
κ corr. from γ 5 L



---

\***Contact:** Nikolaos Gonis, Department of Greek and Latin, University College London, London WC1E 6BT, <n.gonis@ucl.ac.uk>

<sup>1</sup> The image is reproduced courtesy of the Bodleian Library, University of Oxford (Creative Commons licence CC-BY-NC 4.0). This papyrus was once intended for C.E.P. Adams, N. Gonis, ‘Two Customs-house Receipts from the Bodleian Library’, *ZPE* 126 (1999) 213–18, but the uncertainty over the reading in l. 1 held it back.

‘Paid ... for the 1% and 2% tax by Eudaimon, who exports eighteen artabas of vetch, total 18, on three camels. Year 13, Mesore sixth.’

**1** τετελ(ώνηται) . . . . ( ). The reading of the name of the customs gate has evaded me. F. Reiter (email of 22.11.22) points out that there is a trace at the top left which could be all that remains from an otherwise lost line; he tentatively suggests τ[ετελ(ώνηται) διὰ πύλ(ης) Σοκνοπ]αίου Νήσου (ὑπὲρ) ρ καὶ ῥ̄. The word-division would be irregular, but there are ungrammatical divisions in such receipts. On the other hand, W. G. Claytor (email of 7.12.22) suggests καρ, for Καρ(ανίδος). ‘Then it’s just a matter of deciding what’s most convincing before that: τετελ(ώνηται) <διὰ πύλ(ης)> or δι(ὰ) π(ύλ(ης))?’ Alternatively, one could try to read τ[ετελ(ώνηται) δι]ᾶ | πύλ(ης) Καρ(ανίδος). (My thanks to both for their comments.)

ρ καὶ ῥ̄. See F. Reiter, *Die Nomarchen des Arsinoites* (2004) 236–59.

**2** Εὐδαίμων. This is the name of transporter no. 75 in P.Customs, p. 32, known from P.Customs 640 and 643, two entries in a customs-house register from Soknopaiou Nesos (P.Lond. III 1169), assigned to the late second or early third century. In P.Customs 643, he transports 12 *metretai* of oil on three camels, the same number of animals as here. In P.Customs 640, he transports 6 *metretai* of oil on one camel and one donkey.

**3** ὀρόβ(ου). On ὄροβος, ‘*ervum*, bitter vetch’, see T. M. Hickey, *ZPE* 113 (1996) 228. The evidence from customs documents suggests that it was only exported from the Fayum; see P.Customs, p. 66.

**4** γ(ίνονται). The abbreviation is unusual, with an angular sign written over gamma.

**5** (ἔτους)ϛ̄. This should be year 13 of Severus and Caracalla; see P.Customs, pp. 71ff.

*Seal.* Only a small fragment of the seal survives. The remnants of what seems to be a human figure are visible, but the damage does not allow an identification to be made. No trace of writing is discernible.