

6 | Messengers in Byzantine and Early Muslim Egypt: Small Cogs, but Systemically Relevant. With Some Remarks on the Dossier of Menas, *Stratiōtēs*

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The process of paying taxes is and has always been a sensitive issue. While modern states can exploit electronic money transfer mechanisms, ancient central powers had to rely on the integrity of trustworthy individuals in order to transport prestigious goods from A to B. In Byzantine and early Muslim Egypt, this task was taken on by officials called in Greek *symmachoi* (allies), *stratiōtai* (soldiers), *berēdarioi/beridarioi* (couriers), *pistikoi* (persons of trust) or in Arabic *rusul* (messengers). This paper aims at analysing the messenger's position in the process of tax delivery and at identifying mechanisms of how they were tied into the system of an emerging Muslim government. Since the majority of the evidence mentions *symmachoi* and *stratiōtai*, the following explanation will primarily focus on those agents.

For the modern researcher, a difficulty in dealing with (early) *stratiōtai* is to decide whether a soldier mentioned in a document acted in a military context or as messenger. This blurring of boundaries becomes visible in a letter from the archive of Abinnaeus, prefect of the camp of Dionysias.¹ While the first mentioned *stratiōtēs* in this letter delivered goods on behalf of the writer, a group of *stratiōtai* who came to Aetius with potsherds (*ostraca*) are certainly to be identified as soldiers expecting supplies.² From the third and fourth centuries CE onwards, soldiers were assigned auxiliary functions in the collection of taxes which can certainly be considered causal for the development of the soldier as messenger. Due to this overlapping, it

Within this article, the provenance of a text is given by its Greek name for the Byzantine period and the Arabic name for the early Islamic period, the latter when it is clearly dated. Papyrus editions are cited following the abbreviations of the International Society for Arabic Papyrology (ISAP) checklist available online at www.naher-osten.uni-muenchen.de/isap/isap_checklist/index.html (updated list) and the Checklist of Editions of Greek, Latin, Demotic, and Coptic Papyri, Ostraca and Tablets available online at <https://papyri.info/docs/checklist>.

¹ *P.Abinn* 4, 17–18 (ca. 346, Philadelphia?).

² Examples of this kind of 'chit' may be *O.Fay.* 19 (early IV, Theadelphia) or *P.Abinn.* 16, 16–18 (346–51, Philadelphia?).

won't be possible in this article to strictly distinguish for the early Byzantine period between soldiers with further competences and a soldier as messenger, but the sources in question will be discussed accordingly.

This study is based on about 340 references to *symmachoi* and *stratiōtai* identified through a search in the database provided by papyri.info within a range between the third and the eighth centuries.³ For *symmachoi* this author was, moreover, able to make good use of an earlier study dealing with Egyptian *symmachoi*.⁴

Defining a Messenger's Activities

In his study of the military organisation of Byzantine Egypt, Jean Maspero defines *symmachoi* as allies from neighbouring tribes or states who provided auxiliary troops to the Byzantine Empire.⁵ The origin of the *symmachos* as messenger is not known, but the etymological relation to *symmachoi* in the sense of 'combatants' renders it possible that these couriers – like *stratiōtai* – developed from the military sphere into a position with civil function.⁶ Some of the messengers mentioned in the papyri were at least armed,⁷ which may explain why they were also deployed for guarding or

³ The paper concentrates on the Greek evidence for *symmachoi* and *stratiōtai*. For the Coptic occurrences, cf. Hans Förster, *Wörterbuch der griechischen Wörter in den koptischen dokumentarischen Texten* (Berlin: De Gruyter, 2002), 768, who lists a further twenty-five texts.

⁴ The most coherent study of Egyptian *symmachoi* is still Andrea Jördens, 'Die ägyptischen symmachoi', *Zeitschrift für Papyrologie und Epigraphik* 66 (1986): 105–18, especially 112–18 and Andrea Jördens, 'Fünf neue Symmachos-Papyri', *Zeitschrift für Papyrologie und Epigraphik* 92 (1992): 219–31. On *symmachoi* in Arabic papyri, cf. Petra M. Sijpesteijn, *Shaping a Muslim State. The World of a Mid-Eighth-Century Egyptian Official* (Oxford: Oxford University Press, 2013) (= *P.Muslim State*), 131–32.

⁵ Jean Maspero, *L'organisation militaire de l'Égypte byzantine* (Hildesheim and New York: Georg Olms Verlag, 1974), 63–66.

⁶ Jördens 'symmachoi', 105–06. See also Jakob Krall, 'Aus einer koptischen Klosterbibliothek', *Mittheilungen aus der Sammlung der Papyrus Erzherzog Rainer* 2–3 (1887): 43–73 at 61, who refers to the *Breviarium* of Liberatus Diaconus, ch. XXIII in which the Greek term *symmachos* is used for the institution of the messenger in Egypt.

⁷ The mentioning of *symmachoi spatharioi* in *P.Oxy.* XVI 2045, 1 (612, Oxyrhynchos) renders it likely that there were also unarmed *symmachoi*. For weapons of *symmachoi* cf. *P.Cair.* Isid 80, 9 (*xifos*) (297, Karanis) and the list of shields in *P.Oxy.* XVI 2057 (ca. 612, Oxyrhynchos) in which the two individuals in ll. 3 and 8 are possibly identical with the armed *symmachoi* Ioannes, son of Kere, and Petros, son of Saei, known from *P.Oxy.* XVI 2045, 4. For the question of whether they had to supply these shields, cf. Jördens 'Symmachos-Papyri', 219, n. 9 and Pieter J. Sijpesteijn, 'A Small Note on P. Oxy. XVI 2057', *Zeitschrift für Papyrologie und Epigraphik* 69 (1987): 170.

arresting people⁸ and solving disputes.⁹ Private individuals also seem to have used *stratiōtai* as a threat of force to stimulate cooperative behaviour, for example towards their debtors.¹⁰ If indeed everybody had access to the service rendered by *symmachoi* or *stratiōtai* (e.g. by those affiliated to a village) is difficult to decide. The threatening letter of a son to his father about the father's outstanding debts may at least support this idea.¹¹

Besides their function as a means of threat, *stratiōtai* and *symmachoi* took over functions such as delivering letters, money, goods and foodstuffs.¹² The first mention of a *symmachos* in a messenger position is dated on palaeographic reasons to the second century.¹³ The first attested *stratiōtai* who

⁸ Summonses/orders to arrest (*stratiōtēs*): *P.Oxy.* LXXIV 5005 (III/IV, Oxyrhynchos); 5006 (III/IV, Oxyrhynchos); 5010 (III/IV, Oxyrhynchos); *P.Wisc.* I 24 (III/IV, Philadelphia); *P.Oxy.* I 64 (III/IV, Oxyrhynchos); *P.Apoll.* 18, 9 (675/76 or 660/61, Idfü). Guarding people (*symmachos*): *P.Oxy.* XLVIII 3408 (IV, Oxyrhynchos); *SB XX* 15186 (VII/VIII, Arsinoite); maybe *P.Lond.* III 1162, ctr and recto, 1 (VII, unknown); (*stratiōtēs*): *P.Lond.* IV 1496, 19 (708, Ishqūh); 1449, col. I, 4 (711, Ishqūh).

⁹ *Stratiōtēs*: *SB XXVI* 16518 (IV? or VI/VII? Hermopolite); *symmachos*: *P.Rainer Cent.* 126 (VI, Herakleopolite?).

¹⁰ *P.Coll. Youtie* II 88, 13; 22 (IV, unknown); see also a carpenter in *P.Kellis* I 70, 12 (2nd half of IV, Kellis, Oasis Magna); private loan: *P.Prag* II 196 (IV/V, unknown); already in the third century *P.Oxy.* XII 1588, 9–10 (late III, Oxyrhynchos); *P.Flor* II 137*, 7 (= *P.Rein.* I 52) (263, Theadelphia) discussed in Bernhard Palme, 'Zivile Aufgaben der Armee im kaiserzeitlichen Ägypten', in *Herrschaftsstrukturen und Herrschaftspraxis: Konzepte, Prinzipien und Strategien im römischen Kaiserreich. Akten der Tagung an der Universität Zürich 18.–20.10.2004*, ed. Anne Kolb (Berlin: Akademie Verlag, 2006), 324–25.

¹¹ *P.Fay* 135r, 6 (IV, Arsinoite).

¹² For letters: *P.Brook.* 24, 40; 48 (ca. 215, Thebais); *P.Ant.* II 94, 1; 6 (VI, Antinoe); 95, 1 (VI, Arsinoite?); *P.Köln* III 166, 1 (VI/VII, unknown); *P.Giss.* I 57, 4 (VI/VII, Oxyrhynchos); *SB XVIII* 13762, 4–5, 9–10 (VI/VII, unknown); *P.Bodl.* I 69, 1–2 (VI/VII, unknown); *P.Apoll.* 9, 2 (675/76 or 660/61, Idfü); 33, 2 (2nd half of VII, Idfü); perhaps 34, 2 (2nd half of VII, Idfü); 68, 11 (2nd half of VII, Idfü); perhaps *P.Lond.* IV 1434, 254(–55?) (716, Ishqūh). For goods in kind, cf. *P.Abinn.* 4, 9–12 (ca. 346, Philadelphia?); *P.Abinn.* 75, 37–39 (340–348, Philadelphia?); *SB XVIII* 13389 = *O.Sarga* 206 (VI/VIII, Wadi Sarga); *P.Wash. Univ.* II 105, 1 (VI/VII, Oxyrhynchos); *P.Apoll.* 50r, 4 (675/76 or 660/61, Idfü); 49, 9 (675/76 or 660/61, Idfü); *P.Oxy.* XVI 1925, 2 (VII, Oxyrhynchos). For money: *P.Alex.* 40, 1 (V/VI, Philadelphia); Van Minnen, 'Tax arrears' (VII/VIII, al-Ushmūnayn?); *P.Heid.* XI 474 (VII/VIII, al-Ushmūnayn). In several lists payments are made through (*dia*) or 'through the hand' (*dia cheiros*) of a messenger: *P.Amst.* I 83 (V/VI, Herakleopolite); *SB XX* 14077 (VI/VII, Oxyrhynchos); 14076, 9–10 (VI–VII, Oxyrhynchos); *CPR XXII* 60, 65 (VII/VIII, Fayyūm); *P.Lond.* IV 1632, 10 (early VIII, Ishqūh); *P.Lond.* IV 1459, 21 (VIII, Ishqūh); perhaps *SB XXVI* 16795 (553, Oxyrhynchos), however, it is unclear whether the messenger received the money for own expenses, like the messenger in *SB XVI* 13052 (V, Herakleopolite), or in order to deliver it. *P.Oxy.* XVI 1904, 1 (618, Oxyrhynchos) is probably a receipt for travel expenses, although the missing reference to *analōmata* (expenses), which is included, for instance, in *P.Amh.* II 158, 2 (612, Oxyrhynchos), leaves the purpose of payment open. Likewise uncertain are *P.Hamb.* III 228, 12–14 (VI, Oxyrhynchite?) and *CPR XXII* 57, 6 (VIII, Ishqūh). In *P.Lond.* IV 1435, 190 (716, Ishqūh) *dia* (through) is only restored, but expected due to a following genitive; unknown goods: *SPP X* 97, 1; 5 (VIII, Fayyūm).

¹³ *P.Haun.* II 34 (II, unknown).

delivered a letter can be dated to the middle of the second century. They were assigned to an *iuridicus* (judge) and forwarded a document on behalf of the opposing party in a legal process.¹⁴

Symmachoi and soldiers (*stratiōtai*) were also deployed to assist in the collection of imperial taxes, tax arrears and (municipal?) rents,¹⁵ at times *symmachoi* and *stratiōtai* even together.¹⁶ In early Muslim times, they were not only attached to institutions but also offered their services as independent tax collectors, which makes it difficult to say how they differed from other tax collectors like, for instance, the receiver of gold taxes (Arabic *qabbāl al-dhahab*, Greek *chrysohypodektēs*).¹⁷ For the *chrysohypodektēs*, Federico Morelli suggested that he was selected from among the village people and compared his function to that of a liturgist. He exemplified this on *P.Lond.* IV 1453, in which some individual, such as a stitcher (*rhaptēs*), had taken over the function of a *chrysohypodektēs* in addition to another occupation.¹⁸ This liturgical character can also be assumed for the receiver of taxes in kind called in Arabic *qabbāl*, who was elected from among the ‘best’ (*afḍal*) of a village and from ‘the strongest of them who are solvent’ (*malā*).¹⁹ These tax collectors were held responsible for the amount they collected until they had delivered it to the officials at the state barn.²⁰ The collection and delivery of taxes by a messenger was thus not the rule. The reasons for calling in a messenger instead of local people could have been manifold. One could

¹⁴ BGU II 378, 27 (after 15.-24.04.147, Arsinoite) with BL XI 17; in a Latin *pridianum* from Upper Egypt dated to the year 215, soldiers are mentioned as delivering letters to Koptos and Nikiu, cf. *P.Brook.* 24, 40; 48. See also for this the discussion in Palme, ‘Zivile Aufgaben’, 302.

¹⁵ *Symmachos*: *P.Oxy.* XLVIII 3419, 12; 20 (IV, Oxyrhynchos); *SB* III 7168, 2 (V/VI, unknown); *P.Oxy.* XVI 1856, 7 (VI/VII, Oxyrhynchos); *stratiōtēs*: BGU I 8, col. II, 9 (248? Arsinoite); *P.Oxy.* XVII 2154, 20–22 (IV, Oxyrhynchite); BGU XVII 2728, 4–5 (V/VI, Hermopolite); cf. also references to soldiers in the plural (*stratiōtai*) accompanying the collection of taxes, but as detachments from commanded military groups: *P.Abinn.* 3 (345–350, Philadelphia?); *P.Oxy.* XLVIII 3400, 17; 22 (359–365, Oxyrhynchos); *P.Laur.* II 45, 2 (VI/VII, Hermopolite).

¹⁶ *P.Oxy.* XLVIII 3412, 3–4 (ca. 360, Oxyrhynchos). An overlap of competences is also found in *SB* XVIII 13762, 1–2; 7 (VI–VII, unknown) in which letters should be carried once by a *symmachos* and another time by a *stratiōtēs*.

¹⁷ See the discussion on p. 182–183. The Greek term *chrysohypodektēs* might have been the basis of the Arabic translation of *qabbāl al-dhahab*, cf. Werner Diem, ‘Philologisches zu den arabischen Aphrodito-Papyri’, *Der Islam* 61 (1984): 263 dh.

¹⁸ *CPR* XXII 7, n. 5.

¹⁹ *P.Muslim State* 4, 12–13; 23, 16 (750, Fayyūm) and the discussion in Sijpesteijn, *Shaping a Muslim State*, 158–59; in *P.Clackson* 45, 6 (753, al-Ushmūnayn?) an individual taxpayer should hand over the tax amount to the *qabbāl qaryati-ka* (‘the receiver of your village’) which is translated in the Coptic part of the document (l. 17) as *boēthos* (‘assistant’), similar certainly also *P.Cair. Arab.* III 169, 6 (752, al-Ushmūnayn). For the *qabbāl/qubbāl*, cf. Gladys Frantz-Murphy, *Arabic Agricultural Leases and Tax Receipts from Egypt (148–427 AH/765–1035 AD)* (= *CPR* XXI) (Vienna: Verlag Brüder Hollinek, 2001), 119–20.

²⁰ *P.Heid.Arab.* I 3, 31–34 (710, Ishqūh).

think of security-related criteria that could have been better fulfilled by an armed messenger, or of circumstances that required a high degree of loyalty that locals could not provide. It is also possible that a messenger, who had access, for instance, to state post horses was deployed when long distances needed to be covered or a delivery had to be made quickly.²¹ On the other hand, local liturgists were familiar with the infrastructure on site and could have used their network to swiftly implement a large-scale tax-collection, but all this remains speculative.

Ties that Bound a Messenger into the System in Byzantine Times

The issue of who had access to his service raises the question of the attachment of a messenger and how he was ‘tied into the system’. Messengers rendered services for several public office holders, among them an *iuridicus* (judge),²² an *epistratēgos*,²³ a *stratēgos*,²⁴ a *pagarchos*,²⁵ a *dux*,²⁶ a *komēs*,²⁷ a *procurator*,²⁸ a *praeses*? (*hēgemōn*),²⁹ a *defensor*,³⁰ a *chartularius* (keeper of archives),³¹ perhaps an *archihypēretēs*³² and an *amīr*.³³ We find them, moreover, doing service for the *domus divina* (imperial house),³⁴ the Church,³⁵ a public bath,³⁶ private estates,³⁷ and different towns.³⁸ Messengers received a fixed wage (*misthos*)³⁹ and probably in addition to that a supply in kind like

²¹ See for instance, *P.MargoliouthSelectPapyri* 1 (= *P.Ryl.Arab.* I IV 3) (745, al-Ushmūnayn).

²² *BGU* II 378, 27 (after 15.–24.4.147, Arsinoite).

²³ *P.Oxy.* XII 1588, 9–10 (late III, Oxyrhynchos).

²⁴ *P.Oxy.* XLVIII 3412, 4 (ca. 360, Oxyrhynchos).

²⁵ *P.Lond.* IV 1435, 117 (716, Ishqūh); *P.Lond.* IV 1443, 51 (VIII, Ishqūh).

²⁶ *P.Lond.* IV 1444, 20 (VIII, Ishqūh).

²⁷ *SB* XX 14400, 2–3 (VI–VII, unknown).

²⁸ *P.Oxy.* XVII 2154, 20–21 (IV, Oxyrhynchite).

²⁹ *P.Oxy.* LVI 3859, 9 and comm. to l. 9 (IV, Oxyrhynchos).

³⁰ *P.Oxy.* XXIV 2419, 4 (VI, Oxyrhynchite?).

³¹ *SPP* VIII 978, 1–2 (VII, Arsinoite?); *P.Lond.* IV 1448, 7 (703, Ishqūh).

³² *P.Heid.* V 350, 17–19 (612, Arsinoite).

³³ *P.Apoll.* 96, 4 (2nd half of VII, Idū).

³⁴ *SB* XVIII 13762, 1; 7 (VI/VII, unknown) with Nikolaos Gonis, ‘Notes on Miscellaneous Documents IV’, *Zeitschrift für Papyrologie und Epigraphik* 191 (2014): 198–202 at 202.

³⁵ *P.Rainer Cent.* 126, 1 (VI, Herakleopolite?); *P.Lond.* V 1776 (VI/VII, Hermopolis).

³⁶ *P.Ross. Georg.* III 47, 1 (628/643/658, Arsinoe).

³⁷ Perhaps the Apion family (*endoxos oikos*): *P.Bodl.* I 69, 2 (VI/VII, unknown); *P.Oxy.* XVI 2045 (612, Oxyrhynchos); maybe also *SB* XXII 15365 (606/621, Oxyrhynchos).

³⁸ Idū: *P.Lond.* IV 1434, 172 (716, Ishqūh); Psiba() Chorion: 1434, 254(–55?) (716, Ishqūh); Antaiopolis: 1435, 190 (716, Ishqūh); Ishqūh: 1452, 30 (VIII, Ishqūh); Pente Pedias: *CPR* XXII 56, 5 (early VII, Ishqūh).

³⁹ See. i.a. *P.Lond.* IV 1457, 42 (706–709, Ishqūh): amount and period lost; 1434, 331 (716, Ishqūh): 1/3 *solidus*, period not mentioned; 1435, 51 (716, Ishqūh), the total wage for two persons

wine and oil⁴⁰ which created mutual dependence between the contracting partners. A salary is, for instance, documented in a list of monthly wages for *symmachoi*, probably from the Apion estate. In this document the 'honourable house' paid a monthly wage of $\frac{1}{3}$ *solidus* to thirty-four *symmachoi*.⁴¹ In a work contract between a *symmachos* and a *komēs* dated to the sixth/seventh century, the messenger received 2 *solidi* 6 *keratia* for a one-year-service.⁴² An amount of about 2 *solidi* is also recorded for *symmachoi* who received a payment from the village of Tamaus.⁴³ A higher sum is attested in a contract of substitution in a liturgy rendered for the village of Nestou, in which an amount of 4 *solidi* was being paid for the period of one year.⁴⁴

Apart from receiving a salary, the messenger could be reimbursed by the maintenance tax (*dapanē*), and by the money delivered for *andrismos*, as is indicated by tax receipts of the seventh/eighth century.⁴⁵

Since the messenger worked in a field demanding trust, it would be expected that his contract conditions set mechanisms to monitor his performance and to enforce the objectives of the contract. However, so far, no document has emerged that gives information on what happened in case of loss or damage of transported goods, or of fraud on the part of the messenger. The transmitted contracts include no penalty for the messenger and the question of liability, too, remains rather ambiguous.⁴⁶ In one contract the messenger, who took over the *symmachia* of another person, provided

was probably 1 $\frac{1}{4}$ *solidi*, but unclear if both were *symmachoi*, period not mentioned; 1443, 38; 43; 51 (VIII, Ishqūh): amounts between $\frac{1}{2}$ $\frac{1}{3}$ *solidus*, $\frac{1}{2}$ $\frac{1}{4}$ *solidus* (both including *naulon*) and 3 $\frac{2}{3}$ *solidi*, per indiction (?); V 1749, 4 (VII/VIII, al-Ushmūnayn?): 1 *solidus*, period unclear.

⁴⁰ SB XX 14073 (VI/VII, unknown); *P.Oxy.* XVI 2051r, 10 (VI/VII, Oxyrhynchos); SB XXII 15712, 2 (VI/VII, unknown); *SPP* VIII 978 (VII, Arsinoite?); *P.Apoll.* 96, 4 (2nd half VII, Idū); *P.Lond.* IV 1435, 117 (716, Ishqūh).

⁴¹ *P.Oxy.* XVI 2045 (612, Oxyrhynchos). For the number of thirty-four individuals, cf. the *ed. pr.*

⁴² SB XX 14400 (VI/VII, unknown).

⁴³ *SPP* III² 8 (early VII, Tamaus (Arsinoite)): annual wage of 2 *solidi* minus 11 *keratia*. See also *SPP* III² 14: 2 *solidi* minus 10 *keratia*; 36: 2 *solidi* minus 10 *keratia*; 71: annual wage of 2 *solidi* minus 15 $\frac{1}{2}$ *keratia*; 82bis: 2 *solidi* minus 10 *keratia*; 90: 2 *solidi* minus 5 *keratia*; 91: 2 *solidi* minus 15 $\frac{1}{2}$ *keratia*; and moreover: *SPP* III² 1: amount lost for a fourth indiction; 3; 7 (VII, Tanis (Arsinoite)). Payments by villages are also attested in *P.Heid.* V 350 (612, Arsinoite) and *P.Oxy.* XLVIII 3416, 12–16 and intro (ca. 376?, Oxyrhynchos).

⁴⁴ *P.Heid.* V 350 (612, Arsinoite) and Jördens *ibid.*, pp. 55–56. In another contract of substitution in a liturgy an amount of 3 Ta was paid, but the term of service is not stated, cf. *P.Cair. Isid.* 80 (297, Arsinoite).

⁴⁵ *Dapanē*: *P.Lond.* V 1752 (VII/VIII, al-Ushmūnayn?), for *dapanē*, cf. *P.Lond.* IV, p. xxxi 'no doubt the allowance to local officials' and *P.Lond.* IV 1419, intro, p. 173. Other receipts issued to a messenger (*stratiōtēs*) that mention *dapanē*, but not that it was given to the messenger: *P.Lond.* V 1738 (VII/VIII, al-Ushmūnayn?); 1864 (VII/VIII, al-Ushmūnayn?); *P.Monts Roca* IV 74 (= *PPoethke* 38) (VII/VIII, al-Ushmūnayn?). *Andrismos*: *P.Lond.* V 1749 (VII/VIII, al-Ushmūnayn?).

⁴⁶ For a discussion of liability in *P.Heid.* V 350, cf. Jördens, *ibid.*, pp. 58–62. That authorities indeed set regulations in place which should prevent a default or the fraud of a tax collector can be

a guarantor,⁴⁷ but in the above-mentioned contract the *komēs* had only the messenger's word of honour that he would fulfil his service 'unexceptionably' (*akatagnōstōs*), without negligence (*akatafronētōs*) and not dishonestly (*aradiourgētōs*).⁴⁸

This is remarkable since ancient contracts usually anticipated opportunistic behaviour by the partners. Contracts concerned with monetary exchange, for instance credit loans, usually included regulating mechanisms like a pledge or a penalty.⁴⁹ However, measures to enforce a contract had not necessarily to be of a juridical nature. Ties that bind contracting partners to each other can also be established by informal (social) rules ('norms'). These 'institutions' govern individual behaviour and social interaction since they define generally accepted norms of a group and are able to enforce social sanctions.⁵⁰ We do not know if messengers formed a professional association, but they were part of a social group that shared common objectives, namely the secure delivery of their masters' goods 'unexceptionably, without negligence and not dishonestly'.⁵¹ The social pressure to fulfil this service may have even increased in view of the fact that the *symmachia*, at least in some cases, was undertaken as inherited liturgy.⁵² In a contract dated to the year 612 CE, Aurelius Naaraus, *symmachos* from the city of Arsinoe, declared to Aurelius Joseph that he would take over the liturgy of the latter's father, Georgios (or Sergios), former *symmachos*.⁵³ Georgios was either dead or otherwise unable to perform the *symmachia*; his son Joseph, who appeared as employer in the contract, received the money from the village of Nestou but could not, or did not want to, fulfil the father's liturgy.⁵⁴ Naaraus offered to fulfil all his duties in return for Georgios' *misthos* for the entire *symmachia*. The allowance to sublet or pass on the *munera* to somebody else guaranteed the execution of the task even if the office holder

observed in the above mentioned deployment of 'solvent' (*malā*) people of a town, to whom Najid b. Muslim assigned the collection of taxes in early Muslim Fayyūm, cf. n. 19.

⁴⁷ *P.Cair. Isid.* 80, 17 (297, Arsinoite).

⁴⁸ SB XX 14400, 9–10 (VI/VII, unknown).

⁴⁹ See, for instance, SB X 10554 (VI, Pathyris); *P.Princ.* III 145 (VI, unknown); *P.Horak* 27 (603/04, Herakleopolis); SB I 5285 (607, Panopolite); *P.Lond.* V 1737 (613, Syene); *P.Naqlun* II 22 (623, Arsinoite); *P.Apoll.* 58 (2nd half of VII, unknown); *P.Dub.* 25 (VII, Herakleopolite).

⁵⁰ Rudolf Richter and Eirik G. Furubotn, *Neue Institutionenökonomik* (Frankfurt: Mohr Siebeck, 2019), 7g.

⁵¹ A certain sense of group identity appears in a letter dating from the years 730–750, in which the writer claims to have been made a *symmachos*, cf. *P.Muslim State* 24, 6 (Fayyūm).

⁵² For a discussion of liturgy in Late Byzantine times, cf. *P.Heid.* V, pp. 55–58.

⁵³ *P.Heid.* V 350 (612, Arsinoe).

⁵⁴ Another case in which the son has probably taken over the duty of the father is SPP III² 8 (early VII, Tamaus (Arsinoite)), and perhaps SPP III² 1 (early VII, Tamaus (Arsinoite))?

or the heir was not able to do it himself.⁵⁵ This transfer of duties created even stronger bonds since the contracting partners were now mutually dependent on each other's commitment. In the aforementioned contract the ties that bound them to each other were defined by Naaraus' payment of a wage. Naaraus was given an advance and would receive the rest later. If the employee quit the job before the end of the *symmachia*, he lost any claim to the money; if the employer ended the contract early he had to pay the entire sum even though the service for the village of Nestou had not been rendered in full. This mechanism created mutual dependence between the contracting partners and reduced their opportunism, by which the village of Nestou benefited.

Ties that Bound the Messenger into the System in Early Muslim Egypt

This Roman-Byzantine institution continued in early Muslim Egypt. Interestingly, those *symmachoi* and *stratiōtai* identified by name bear non-Arabic names, which probably indicates that the trust-demanding positions were filled by Egyptians.⁵⁶ It is worth asking if diverse religious affiliations between principal (Muslim authorities) and agent (supposedly Christian messenger) had limited the trust and responsibility that was bestowed upon the latter.

This question may be answered with regard to another tax agent called in Arabic *qabbāl*, who first appeared in Egypt around 91/710. A *qabbāl* was responsible for levying and weighing the *embolē* (grain tax),⁵⁷ but also for collecting taxes in gold (*qabbāl al-dhahab*).⁵⁸ He was elected from and by

⁵⁵ *P.Heid.* V, pp. 55–56.

⁵⁶ Most of the evidence comes from Greek and Coptic documents, but there are two, perhaps four *symmachoi* who can be identified by name also in Arabic documents: Petros in *P.Muslim State* 15, 5 (730–750, Fayyūm), Georgios in *P.Muslim State* 24, 2 (730–750, Fayyūm), and perhaps Apollo 'al-sammāk' in *P.Cair.Arab.* 223, 6 (VIII/IX, unknown). The word can also mean 'fisherman', cf. *P.Muslim State* 24, comm. l. 2, though this would not necessarily be expected in a list of farmers with rents due from their plots. The last dateable evidence for a *symmachos* is an Arabic letter addressed by the executive ('*āmil al-amīr*') of Ḥuwayy ibn Ḥuwayy to Taurine, *al-sammāk* in *P.Younes Governors* 2, 5 (798, Fayyūm). For the Coptic male name Taurine, cf. *CPR* IV, p. 210 and Monika Hasitzka, 'Namen in den koptischen dokumentarischen Texten (2007)', p. 98, accessed 15/10/19.

⁵⁷ *P.Heid. Arab.* I 3, 25 (710, Ishqūh); *P.Muslim State* 23, 20 (710, Fayyūm); for a discussion of this agent, cf. Frantz-Murphy, *Arabic Agricultural Leases*, 119–21.

⁵⁸ For an edition of the Arabic and Greek text, cf. Lejla Demiri and Cornelia Römer, *Texts from the Early Islamic Period of Egypt. Muslims and Christians at their First Encounter* (Nilus 15) (Vienna: Phoibos, 2009), no. 5. For a discussion and edition of the Arabic text, cf. Diem 'Aphrodito', 261–64.

the village people, which must have created significant information asymmetry and a high risk-potential for the Muslim government. However, the key to tying this agent, probably also an Egyptian, into the system lay once more in the way he was paid. For each 100 *irdabbs* the agent collected, he received a payment of five percent. From this amount, he also had to pay any deficit in taxes.⁵⁹ As a consequence, he would only break the contract if the benefit he gained from not adhering to it was higher than the profit he made from collecting taxes. A further means of controlling the work of this agent was to demand solvent guarantors whose names were handed over to the pagarch.⁶⁰ That risks may indeed have been substantial for the collector is indicated by the case of Petros, son of Georgios, *qabbāl al-dhahab* of the city of Ahnās (Roman Herakleopolis), who was fined six dinars for deficits in his accounts by the governor Qurra b. Sharīk.⁶¹ Affiliation to a different religious or even social group was thus no reason for not bestowing responsibility upon allegedly small cogs in the system. It was rather a matter of how they could be tied into it.

The existence of other tax collectors like the *qabbāl al-dhahab* for money taxes, or 'solvent' villagers who collected and delivered taxes in kind, show that a messenger was only one of many tools regarding the collection of taxes.⁶² It is impossible to say what ultimately tipped the scales in favour of one instrument or another. However, it can be considered certain that all agents were subject to strict supervision. In the case of the messenger we observe this, for instance, in conditions that were set for documenting his activity. In a declaration addressed to the governor 'Abd Allāh b. 'Abd al-Malik and the pagarch of Aphrodito, a *stratiōtēs* and *pistikos* agreed to his terms of work and to bring a receipt (*apodeixis*) as proof of expenses.⁶³

⁵⁹ *P.Heid. Arab.* I 3, 26–30 (710, Ishqūh).

⁶⁰ *P.Muslim State* 23, 21–22 (730–750, Fayyūm).

⁶¹ Demiri and Römer, *Early Islamic Period*, no. 5; Diem 'Aphrodito', 261–64.

⁶² Agents and procedures involved in the collection of taxes are discussed in Lajos Berkes, James M. S. Cowey and Naïm Vanthieghem, 'The Overseers of the Barns of Babylon: Two Arabic-Greek Receipts', [*P.Christ.Musl.* 1–3], in *Christians and Muslims in Early Islamic Egypt* (American Studies in Papyrology 56), ed. Lajos Berkes (Ann Arbor: University of Michigan Press, 2022), 65–76; Sijpesteijn, *Shaping a Muslim State*, 157–63; Nikolaos Gonis, 'Reconsidering Some Fiscal Documents from Early Islamic Egypt III', *Zeitschrift für Papyrologie und Epigraphik* 169 (2009): 197–208; Federico Morelli, 'Legname, palazzi e moschee. P.Vindob. G 31 e il contributo dell'Egitto alla prima architettura islamica', *Tyche* 13 (1998): 165–90; Lionel Casson, 'Tax-Collection Problems in Early Arab Egypt', *Transactions and Proceedings of the American Philological Association* 69 (1938): 274–91; and Eugenio Garosi and Stefanie Schmidt, 'From Aswan to Damietta: A Missing Link in the Transshipment of Taxes in Early Abbasid Egypt?' (forthcoming).

⁶³ *P.Lond.* IV 1496 (708, Ishqūh). *P.Lond.* IV 1581 (708–709, Ishqūh), a letter from the *stratiōtēs*(?) Elias, son of Sieloolo, to 'Abd Allāh b. 'Abd al-Malik may have had similar content, but it is too fragmentary to decide upon this.

He was thus directly accountable to the Muslim governor while the pagarch certainly monitored his performance. This close scrutiny can be observed, for instance, between a *symmachos* and Nājid b. Muslim, pagarch of the Fayyūm. In a letter, Nājid informed ‘Abd Allāh b. As‘ad, head of a district (*ḥayyiz*) in the Fayyūm, that an unnamed *simmak* (Gr. *symmachos*)⁶⁴ came to him, and that he wanted to assign to him the collection of taxes (oil) in ‘Abd Allāh’s district. This *symmachos* claimed to have previously carried out another delivery in this district and Nājid asked ‘Abd Allāh, who kept track of all deliveries, to ‘show me (him [the *symmachos*]) in your documentation whether what he mentioned of that is true.’⁶⁵ Apart from the fact that nothing went unrecorded, we learn something else from this document: the *symmachos* came to the pagarch (*al-simmāk ‘alay-ya*) and offered his services; apparently, he was not permanently attached to the pagarchy’s authorities, but was employed when need arose.⁶⁶ At least in this case, the sensitive issue of tax collection (in kind) was outsourced to a private *symmachos* who offered his service for a limited period of time.

For the *symmachoi* in Arabic documents, but also for their emerging Arabic counterpart called *rasūl*,⁶⁷ we observe a further way of controlling them. In a letter, Qurra orders to send collected taxes due from a bishop with Qurra’s messenger (*rasūl*) and the *rasūl* of the bishop.⁶⁸ In another letter, Basileios is supposed to send the arrears with Qurra’s *rasūl* and his own.⁶⁹ And also Nājid ordered that his *symmachos* Petros, who collected and transported what the inhabitants of the district owed in oil, should work together with *symmachoi* sent by ‘Abd Allāh.⁷⁰ This formation of teams of messengers of different employers certainly did not only serve as a means of speeding up the collection but also ensured that mutual supervision took

⁶⁴ For the etymology, cf. *P.Muslim State*, p. 131–32; no. 14, comm. to l. 5.

⁶⁵ *P.Muslim State* 14, 10–12 (730–750, Fayyūm).

⁶⁶ *P.Muslim State* 14, 5 (730–750, Fayyūm).

⁶⁷ How a *rasūl* differed from a *symmachos* or if at all cannot be answered on the basis of the published material. We observe them carrying letters and transfer taxes, cf. *P.Qurra* 1, 10–12 (709, Ishqūh); *P.BeckerNPAF* 12, 7–8 (709, Ishqūh); *P.BeckerPAF* 3, 6 = *P.VanthieghemCorrespondance* II (709, Ishqūh); *P.VanthieghemMiel* 1, 3 (761, al-Fuṣṭāṭ); *P.AbbottUbaidAllah*, l. 9 (724, unknown?); *P.Muslim State* 2, 7–8 (730–750, Fayyūm); 29, 11 (730–750, Fayyūm); *P.MargoliouthSelectPapyri* 1, 3 (745, al-Ushmūnayn); *P.MargoliouthSelectPapyri* 2, 3 (751, al-Ushmūnayn); *P.Ryl.Arab.* I IV 1, 3 (751, al-Ushmūnayn); *P.DiemRemarkableDocuments* 2, 3 (751, al-Ushmūnayn); *P.MargoliouthSelectPapyri* 3, 2 (752, al-Ushmūnayn). But the term had certainly wider connotation since it was a *rasūl* who was sent by the governor of Aswān to the Nubian king in order to discuss the issue of a detained merchant, cf. *P.HindsNubia*, l. 51 (758, Qaṣr Ibrīm).

⁶⁸ *P.Qurra* 1, 10–12 (709, Ishqūh).

⁶⁹ *P.BeckerNPAF* 12, 7–8 (709, Ishqūh); see moreover *P.BeckerPAF* 3, 6–7 (709, Ishqūh) with Diem, ‘Aphrodito’, 255.

⁷⁰ *P.Muslim State* 15, 5–9 (730–750, Fayyūm).

place and that this important cog was further bound into the system of levying taxes.

The Dossier of Menas, *stratiôtēs*: A Case Study

Delivering prestigious goods was thus a matter of checks and balances, but first and foremost of transparency and meticulous documentation. Both the Byzantine and the early Muslim messenger system needed tight monitoring, implying that personal data and information about delivered goods were taken down as accurately as possible. Against this background it is remarkable that the best-known messenger of early Muslim Egypt, Menas, *stratiôtēs*, appears in tax receipts under seven different name combinations: as Menas, *stratiôtēs*, Menas, son of Sarapammon, Abba/Apa Menas, Menas, brother of Lukas or a combination of all of these (see Table 6.1). It is broadly assumed that all these variations refer to one and the same person.⁷¹ However, the fact that Menas was doing business in a sensitive field and that Menas was a very common name in the seventh and eighth century calls for further careful research.⁷² As of now, Menas' activity is attested in eighteen tax receipts: seven from the British Museum (now in the British Library),⁷³ one from the New York collection,⁷⁴ one from Michigan,⁷⁵ one from the collection Roca-Puig of the Abbey of Montserrat,⁷⁶ one from Strasbourg,⁷⁷ one from Genoa,⁷⁸ and six from Heidelberg.⁷⁹

⁷¹ In the introduction to the texts, esp. *P.Lond.* V 1738, p. 203, Harold Idris Bell opened up the possibility that all 'Menases' from the London papyri (*P.Lond.* V 1738; 1743; 1744; 1749; 1751; 1752 (comm. to l. 4); 1864, with the exception of *P.Lond.* V 1783 (comm. to l. 4)), were the same person. That it is the same person was also assumed by: Van Minnen, 'tax arrears', 201–02; Jean Gascou, 'Reçu d'impôt pour le Prince des Croyants', (= *P.Pintaudi* 27) in *Inediti offerti a Rosario Pintaudi per il suo 65° compleanno*, ed. Diletta Minutoli (Florence: Gonelli, 2012), 132–33; Rosario Pintaudi, 'Ancora papiri di piccolo formato. Dall'archivio di Μηνῶς στρατιώτης (PUG inv. 1146)', (= *PUG* V 214 = SB XVIII 13737) in *Studi in onore di Edda Bresciani*, ed. Sandro Filippo Bondi, Sergio Pernigotti, Fabrizio Serra and Angelo Vivian (Pisa: Giardini, 1985), 423. See also *P.Heid.* X, p. 429, where it is called the dossier of Menas; while it is called that of Menas, son of Sarapammon in *P.Heid.* XI, p. 73 with n. 22.

⁷² A simple search with the database papyri.info and the keywords 'Menas' and '*stratiôtēs*' reveals even more *stratiotai* of this name, such as Flavius Menas, son of Phoibammon, *stratiôtēs*, in *P.Lond.* III 1313, 16–17; 9 (p. 256) (507, Hermopolis) or Flavius (?) Menas, son of Kyros, *stratiôtēs*, in the sixth or seventh century in SB XX 14445, 2 (VI/VII, Hermopolite).

⁷³ *P.Lond.* V 1738; 1743; 1744; 1749; 1751; 1752; 1864.

⁷⁴ *P.NYU* II 42 (= SB VI 9631).

⁷⁵ Van Minnen, 'tax arrears'.

⁷⁶ *P.Monts. Roca* IV 74 (= *P.Poethke* 38).

⁷⁷ *P.Pintaudi* 27.

⁷⁸ *PUG* V 214 (= SB XVIII 13737).

⁷⁹ *P.Heid.* X 455; 456 and *P.Heid.* XI 473–476.

If all the Menas receipts belong together, they would indeed form the most extensive collection of texts for the activity of a messenger in early Muslim Egypt. However, as the following remarks show there are some difficulties that challenge the theory of Menas being a single individual.

The most puzzling problem, which cannot simply be explained by different scribal practices, is why we have so many name combinations (see Tables 6.1 and 6.2). An (artificial) arrangement of the receipts by indiction years may serve to illustrate this:

- For a 1st indiction, there is a payment by Apa Menas, *stratiōtēs*.⁸⁰
- In a 5th indiction, a payment was made by Menas, son of Sarapammon.⁸¹
- In a 7th indiction, we have again Menas, son of Sarapammon, *stratiōtēs*⁸² and, moreover, Apa Menas, *stratiōtēs*.⁸³
- In a 9th indiction, payments were made by Menas, brother of Lukas⁸⁴ and Menas, son of Sarapammon, *stratiōtēs*.⁸⁵
- In a 10th indiction, a receipt for arrears of the *dēmosia* tax was issued for Menas, *stratiōtēs*.⁸⁶ Menas, *stratiōtēs*⁸⁷ is attested once again for a 10th indiction, but so too are the activities of Abba Menas, *stratiōtēs*⁸⁸ and Apa Menas, son of Sarapammon.⁸⁹
- In an 11th indiction, we have Menas, son of Sarapammon, *stratiōtēs*⁹⁰ and probably Menas, brother of Lukas.⁹¹
- For and in a 12th indiction, payments were made by Menas, brother of Lukas.⁹²
- Menas, brother of Lukas appears also in a 13th indiction.⁹³
- In a 15th indiction, we have again Menas, *stratiōtēs*.⁹⁴
- In an unknown indiction between 10 and 15, there appears a Menas, *stratiōtēs*, brother of Lukas.⁹⁵

⁸⁰ *P.Lond.* V 1749, 1.

⁸¹ *P.Heid.* XI 473.

⁸² *P.Lond.* V 1744, 1–2.

⁸³ *P.Heid.* XI 476.

⁸⁴ *PUG* V 214, 1–2.

⁸⁵ *P.Lond.* V 1738, 1.

⁸⁶ Van Minnen, ‘tax arrears’.

⁸⁷ *P.NYU* II 42, 1.

⁸⁸ *P.Lond.* V 1743, 5.

⁸⁹ *P.Pintaudi* 27, 2.

⁹⁰ *P.Monts. Roca* IV 74, 1–2.

⁹¹ *P.Lond.* V 1751, 1, but the numeral is underdotted at the *alpha*.

⁹² For a 12th indiction in *P.Heid.* X 456, 1 and in a 12th indiction for a 9th indiction in *P.Heid.* XI 475.

⁹³ *P.Heid.* X 455, 1–2.

⁹⁴ *P.Lond.* V 1752, 4 and in *P.Heid.* XI 474.

⁹⁵ *P.Lond.* V 1864, 1–2 for the numeral starting with *iota*, cf. *ed. pr.*

It goes without saying that the indiction years do not necessarily have to follow each other as in this arrangement. We actually do not know the time span of the dossier, which may have covered more than fifteen years. But even if we arrange them differently, the name compositions do not bear a true coherence or indicate a development, for instance, from a Menas to a more honourable social status as is implied by Apa Menas.

None of Menas' name variations known to date include all components. It is certainly not unusual that parts of the name are left out, but this mix is rather specific.⁹⁶ The change from the father's to the brother's name, in particular, is remarkable and raises the question of whether there was another Menas, *stratiōtēs* to be distinguished from.⁹⁷

A need to differentiate several individuals named Menas would, however, only arise if the receipts were signed by the same writers with a common provenance (see Table 6.2). The London papyri were initially attributed to Oxyrhynchos, but on account of the formula '*eschon dia* (I received through) + name,' often found in Hermopolite tax receipts, a provenance from the pagarchy of Hermopolis was considered more likely.⁹⁸ A study of the acquisition history of the documents can verify this provenance for some of the dossier's texts.

The largest part of the dossier was acquired by the British Museum from Reverend Chauncey Murch in 1906.⁹⁹ Murch, a missionary of the Presbyterian Church of North America, was based in Luxor, but did missionary work on the Nile from there to Aswan.¹⁰⁰ He could have purchased the texts anywhere on his travels or from locals who regularly frequented his bookstore in Luxor.

⁹⁶ See e.g. the *pistikos* in *PLond.* IV 1433, 195; 277; 338; 410 who delivered the hospitality tax for the Commander of the Faithful from different *topoi*. He appears under Victor, son of Symeon, *pistikos*, but also under Victor, son of Symeon or Victor, *pistikos*.

⁹⁷ James Cowey and Renate Ziegler in *PHeid.* X, p. 431, comm. to l. 2 point to the uncommon use of the brother's name instead of the patronym. Using the brother's name (*dia tou adelfou* + Name) was a phenomenon of tax receipts from pre-conquest Hermopolis (early seventh century), cf. Gonis, 'Fiscal Documents III', 200 with ns. 24–25. Could this be a modification of this formula?

⁹⁸ Due to an assumed era of Oxyrhynchos in *PLond.* IV 1738, 3 the London texts of the dossier were initially attributed to Oxyrhynchos, but see *BL* X, p. 107 and Roger S. Bagnall and Klaas A. Worp, *Chronological Systems of Byzantine Egypt* (Leiden: Brill, 2004), 58, n. 5. Due to the Hermopolite formula '*esch(on) d(ia)*', subsequent texts related to Menas were attributed to Hermopolis, cf. Bruce E. Nielsen and Klaas A. Worp, 'New Papyri from the New York University Collection: IV', *Zeitschrift für Papyrologie und Epigraphik* 149 (2004): 109; Gonis, 'Fiscal Documents III', 200f. and *BL* X, p. 107; but see also the objections in *SPP* III² 465, p. 26 and on this *P.Pintaudi* 27, p. 132, n. 4.

⁹⁹ I thank Peter Toth for this information by email (03/11/17).

¹⁰⁰ Murch had a bookstore in Luxor where he was based from 1883 to 1907, the year he died, and did missionary work every autumn on the Nile between Luxor and Aswan. See the *Annual Report of the Board of Foreign Missions of the United Presbyterian Church of North America* 48 (1907): 57; 61; 75; 116; 127; 213.

The second biggest part of the dossier is archived in Heidelberg. Due to equal scribes identified by Lajos Berkes,¹⁰¹ connections can be drawn to texts from the British Library,¹⁰² collections in Genoa,¹⁰³ and Strasbourg¹⁰⁴ (see Table 6.2). *P.Heid.* X 455 bears on the verso the prescript of a contract that may be completed to [*en Antinoou po*]lei tē_i lamprotatē,¹⁰⁵ and on the recto *andrisomos*, a term used for the poll-tax i.a. in the pagarchy of Hermopolis.¹⁰⁶ A provenance from the region of Hermopolis/Antinoopolis is thus very likely. For *P.Pintaudi* 27 the provenance ‘Hermopolis’ is recorded in the inventory book of the Bibliothèque nationale et universitaire de Strasbourg.¹⁰⁷ The papyrus was probably purchased by Rubensohn from Farag in Melawi (21 November 1903) and distributed to Strasbourg in summer 1904 via the Deutsche Papyruskartell.¹⁰⁸ *P.NYU* II 42 (P.NYU inv. 41) was part of a large purchase from the Cairo-based antiquities dealer Maurice Nahman (1868–1948)¹⁰⁹ ‘and others’, carried out by a consortium of British and American universities,¹¹⁰ and brought to the British Museum in May 1924.¹¹¹ It was part of a box with 219 fragments (box II, no. 219a) from the Roman, Byzantine and early Islamic period originating

¹⁰¹ *P.Heid.* XI 473–76 and pp. 76–77.

¹⁰² *P.Lond.* V 1752.

¹⁰³ *PUG* V 214.

¹⁰⁴ *P.Pintaudi* 27.

¹⁰⁵ *P.Heid.* X 455, pp. 431–32.

¹⁰⁶ Ivo Poll, ‘Die Μηνᾶς στρατιώτης-Steuer im spätbyzantinischen und frühislamischen Ägypten’, *Tyche* 11 (1999): 252, n. 84; *P.Bawit Clackson*, p. 8; Nielsen and Worp, ‘New Papyri IV’, 109, to l. 1. However, the fact that *P.Monts. Roca* IV 74, 2 and *P.Lond.* V 1744, 2 were issued for *diagraphon* shows that question is not so easily solved. For a discussion of the problematic issue see Stefanie Schmidt, ‘Adopting and Adapting. Zur Kopfsteuer im frühislamischen Ägypten’, in *Proceedings of the 28th Congress of Papyrology. Barcelona 1–6 August 2016*, ed. Alberto Nodar, Sofia Torallas Tovar (Barcelona: Publicacions de l’Abadia de Montserrat, 2019): 609–16.

¹⁰⁷ I thank Daniel Bornemann, curator at the Bibliothèque nationale et universitaire de Strasbourg, for this information (email from 17/10/19).

¹⁰⁸ Holger Essler, who is preparing a monograph on the history of the Papyrus-Kartell, informed me by email (22/10/19) that, apart from the purchase of a literary text, this was the only other acquisition recorded for Hermopolis for that year. The description of this purchase is ‘1 Blechkasten, Fragmente, darunter ein größ. umfangreiches Stück’. According to Holger Essler, to whom I am grateful for sharing this information with me, the papyrus could be no. 13 of section A.

¹⁰⁹ For Nahman see Fredrik Hagen and Kim Ryholt, *The Antiquities Trade in Egypt 1880–1930* (Copenhagen: The Royal Academy of Science, 2016), 253–56 as well as the entry in <https://www.britishmuseum.org/collection/term/BIOG140098> and the obituary by Jean Capart, ‘Nécrologie. Maurice Nahman’, *Chronique d’Égypte* 22/44 (1947): 300.

¹¹⁰ For this consortium in which Harold Idris Bell played a prominent role, cf. Bruce E. Nielsen and Klaas A. Worp, ‘New Papyri from the New York University Collection: I’, *Zeitschrift für Papyrologie und Epigraphik* 133 (2000): 163.

¹¹¹ See Charles T. Lamacraft and Harold Idris Bell, ‘Report on Papyri Purchased in 1924 from Nahman & Others’, British Museum, London (September 1924), <https://apps.lib.umich.edu/files/libraries/papyrology/acq-reports/Bell%2C%20H.I.%2C%20Report%20on%20Papyri%2C%201924.pdf>, accessed 01/05/22; Casson, ‘Tax-Collection Problems’, 288; *P.Col.* VII, p. 3.

i.a. from the Arsinoite nome, Oxyrhynchite nome, Akhmim (Panopolis), Hermopolite nome and Kynopolis.¹¹² No further information about provenance is given for P.NYU inv. 41. The Michigan text (P.Mich. inv. 1055) was also acquired from Nahman by this consortium (1922). A comparison of all texts (regarding description and measurements) found in Bell's report of July 1922 shows that it was very likely part of Lot IX, a box of 112 'miscellaneous 'fragments' and included under no. 74.¹¹³ The box contained non-literary texts i.a. from the Arsinoite nome, Tanouthis, the Lycopolite, Ision Anô, Oxyrhynchus, Karanis, the Hermopolite nome, Philadelphia, Seithote, Theadelphia and Hera-cleopolis. No further information about provenance is given for text no. 74, lot IX. However, the author of this article found a match between P.Mich. inv. 1055 and an unpublished piece in the Vienna papyrus collection (P.Vindob. G 41046) whose recto and verso are given as Figures 6.2 and 6.3. A high-resolution picture showed that the seal on the Vienna tax receipt is the same that Athanasios used on the Michigan document (see Figs 6.1–6.2). The Vienna seal was already published by Alexandra-Kyriaki Wassiliou, but the imprint was identified there as three scorpions.¹¹⁴ The high-resolution picture showed, however, a standing figure between what looks like two scorpions, an ibis (?) at the bottom right and a star to the left above the figure, similar to the Michigan receipt.¹¹⁵ The text (Fig. 6.3) is difficult to read, but the signature (l. 3), which was placed as in P.Mich. inv. 1055 slightly apart from the body

¹¹² Lamacraft and Bell, 'Report', 19. The entry reads: '2 tax-receipts, 1 complete, the other imperfect on the right. Each with seal. VII' followed by measures. For the concordance, cf. Nielson and Worp, 'New Papyri I', 164, no. 2c.

¹¹³ Harold Idris Bell, 'Report on Papyri, etc., brought by Nahman, July, 1922', British Museum, London (September 1922), <https://www.lib.umich.edu/files/libraries/papyrology/acq-reports/Report%20on%20Papyri%20Brought%20by%20Nahman%2C%20July%2C%201922.pdf>, accessed 01/05/22. I thank Monica Tsuneishi for her help in accessing this information (email 14/10/19). The description of no. 74 reads: 'Receipt for land-tax (*dēmosia*). Arab period. Perfect; with well-preserved seal. 2 ¼ " x 2 ½ "'.

¹¹⁴ Alexandra-Kyriaki Wassiliou, *Siegel und Papyri. Das Siegelwesen in Ägypten von römischer bis in früharabische Zeit. Katalog zur Sonderausstellung des Papyrismuseums der Österreichischen Nationalbibliothek in Zusammenarbeit mit der Österreichischen Akademie der Wissenschaften/Kommission für Byzantinistik*, 20. 9. –31.12.1999 (Nilus 4) (Wien: Österreichische Verlagsgesellschaft, 1999), no. 24. For sealing practices in early Islamic times, cf. Petra M. Sijpesteijn, 'Seals and Papyri from Early Islamic Egypt', in *Seals and Sealing Practices in the Near East. Developments in Administration and Magic from Prehistory to the Islamic Period*, ed. Ilona Regulski, Kim Duistermaat and Peter Verkinderen (Louvain: Peeters, 2012), 171–82; *P.Muslim State* 8, to ll. 19–20; also James Allan and Dominique Sourdel, '*khâtam*, *khâtīm*', in *Encyclopaedia of Islam*, 2nd edition, ed. Peri Bearman, Thierry Bianquis, Clifford E. Bosworth, Emeri van Donzel and Wolfhart P. Heinrichs (Leiden: Brill); *P.Qurra*, intro, pp. 27–33.

¹¹⁵ Peter van Minnen identified a standing figure, probably two scorpions left and right, something that looks like a bird (?) in the lower right, and an unidentifiable object (scarab?) in the upper left corner, right above the standing figure, cf. Van Minnen, 'tax arrears', 201, intro.

of the text, reads the name of Athanasios and a confirming *stoich(ei)*. In line 2 there might be traces of ‘*to (kai) d(o)th(en) d(ia)*’ which could be part of an *eschon dia*-receipt as it is the case of P.Mich. inv. 1055.¹¹⁶ The origin of P.Vindob. G 41046 cannot be determined, but based on the acquisition history of the collection it can be narrowed down to Arsinoe, Hermopolis or Herakleopolis.¹¹⁷

Looking at the other seals of the dossier, it is very likely that also P.Lond. V 1738, signed by an Athanasios, bears that seal.¹¹⁸ For the script of this receipt, Peter van Minnen stated that it ‘is somewhat more upright [than P.Mich. inv. 1055], but has similar abbreviations’.¹¹⁹ Harold Idris Bell recognised for the seal of P.Lond. V 1738 ‘perhaps two human figures facing each other’, but given the bad condition of the seal, this might also be a standing figure with two scorpions to its right and left. However, even the high-resolution picture was of no help in verifying either assumption.¹²⁰

All recognisable seals of the Menas receipts are figurative. That supports the general assumption that the documents are to be dated in the late first/seventh or early second/eighth century,¹²¹ for living creatures on gold coins were abandoned under Caliph ‘Abd al-Malik (65/685–86/705). The reform was slowly expanded to include silver and copper coinage and subsequently had an effect on seals used on official documents.¹²² When this new policy had penetrated the entire administrative body is not clear. Qurra b. Sharik’s (90/709–96/714) seal, for instance, still bore the image of a cheetah or dog.¹²³

Not much information is available for the acquisition of P.Monts Roca IV 74. The papyrus was part of the private collection of Father Ramón

¹¹⁶ An edition of the text is given below.

¹¹⁷ Helene Loebenstein, ‘Vom ‘Papyrus Erherzog Rainer’ zur Papyrussammlung der Österreichischen Nationalbibliothek. 100 Jahre sammeln, bewahren, edieren’, in *Festschrift zum 100-jährigen Bestehen der Papyrussammlung der Österreichischen Nationalbibliothek. Papyrus Erzherzog Rainer (P.Rainer Cent), Textband*, ed. Helene Loebenstein (Wien: Brüder Hollinek, 1983), 4–6; the problematic evidence of the origin of the collection is also discussed by Federico Morelli, ‘SB XXIV 16222: due patrizi e un Liciniano’, *Tyche* 23 (2008): 142–45 and id. in *CPR XXX*, intro, pp. 3–5.

¹¹⁸ The British Library gives the Arsinoite or Hermopolite nome as provenance. It was purchased by Rev. Chauncey Murch together with Papyri 1545–1753: [www.bl.uk/manuscripts/FullDisplay.aspx?ref=Papyrus_1720\(a-b\)](http://www.bl.uk/manuscripts/FullDisplay.aspx?ref=Papyrus_1720(a-b)), accessed 08/06/22.

¹¹⁹ Van Minnen ‘tax arrears’, 202.

¹²⁰ I am grateful to Peter Toth for giving me access to a picture of the seal for private study.

¹²¹ Most recently in *P.Heid.* XI, pp. 74–75.

¹²² Venetia Porter, *Arabic and Persian Seals and Amulets in the British Museum* (London: The British Museum, 2011), esp. 6f.; also Sijpesteijn, ‘Seals’, 179f; *P.Qurra*, p. 30.

¹²³ Wassiliou, ‘*Siegel und Papyri*’, 30, no. 18, who corrects Joseph Karabacek’s reading for *Papyrus Erzherzog Rainer, Führer durch die Ausstellung* (Vienna: Selbstverlag der Sammlung, 1894), no. 593 as a wolf’s image.

Roca-Puig, today Fundación Roca-Puig, who purchased the texts between 1945 and 1960 in Cairo.¹²⁴

The same is true for the text now archived in the Dipartimento di Antichità, Filosofia, Storia (DAFIST) of the University of Genoa. *PUG* V 214 was acquired by Augusto Traversa, probably during his stay at Alexandria in summer 1954.¹²⁵ The texts he acquired were said to have come from the Hermopolite nome, but, as he himself declared, he did not know how much confidence to put in this information.¹²⁶ In fact, for some of them a provenance from the Oxyrhynchite and the Arsinoite nome is not excluded either.¹²⁷

Based on the acquisition histories outlined above, a provenance from Hermopolis is to be expected for the text from Strasbourg (Apa Menas, son of Sarapammon). Moreover, the expansion to Antinoopolis on the verso and the mentioning of *andrismos* on the recto make it very likely that also *P.Heid.* X 455 (Menas, brother of Lukas) comes from the region of Hermopolis. The official of *P.Heid.* X 455, Dioskoros, also signed *P.Heid.* X 456 (Menas, brother of Lukas), *P.Heid.* XI 475 (Menas, brother of Lukas) and *P.Lond.* 1864 (Menas, *stratiôtēs*, brother of Lukas) so that for these texts a provenance from the pagarchy of Hermopolis can be assumed too (cf. Table 6.2).¹²⁸ Also for the other receipts mentioning *andrismos* and/or including the formula *eschon dia*, the pagarchy of Hermopolis is probably the place of origin. This is true for *PUG* V 214 issued for Menas, brother of Lukas, and signed by Kosmas, and *P.Lond.* V 1749, a receipt for *andrismos* signed by Biktor for a payment on behalf of Apa Menas, *stratiôtēs*. For this Biktor, Bell cautiously suggested that he might be the same scribe who signed *P.Lond.* V 1744, a payment of *diagraphon* by Menas, son of Sarapammon, *stratiôtēs*. However, he also noted differences in the receipts' arrangement, the ink and

¹²⁴ Sofia Torallas Tovar, 'Papirología en España hoy', in *Perfiles Grecia y Roma. Actes del XII Congreso Español de Estudios Clásicos Valencia, 22 al 26 de octubre de 2007*, ed. José Fco. González Castro *et al.* (Madrid: Sociedad Española de Estudios Clásicos, 2009), 155–65.

¹²⁵ I am very grateful to Serena Perrone, who, despite difficulties due to the Covid pandemic, assisted my search (email 19/03/20). For the acquisition history of the University of Genoa, cf. Serena Perrone, 'Ancora su Augusto Traversa e i primi passi della papirologia genovese', *Analecta Papyrologica* 27 (2015): 329–37; id. 'Per una storia dei papiri dell'Università di Genova al Dipartimento di Antichità, Filosofia, Storia (DAFIST)', in *Papiri dell'Università di Genova V*, ed. Serena Perrone (Rome: Edizioni di Storia e Letteratura, 2015), 11–15; Aristide Calderini, 'Appunti e notizie', *Aegyptus* 35 (1955): 137.

¹²⁶ Perrone, 'Per una storia', 15 citing A. Traversa, 'Alcuni papiri inediti della Collezione Genovese', in *Serta Eusebiana. Miscellanea Philologica*, Genoa 1958 (Collana Darficlet 11), 115–24 at 117 (I had no access to this volume): 'non so quanta fede meriti la notizia, ricevuta al tempo dell'acquisizione, secondo cui tutti i papiri provenivano dalla zona di Ashmunein'.

¹²⁷ Perrone, 'Per una storia', 15.

¹²⁸ For this scribe, see the line commentary to *P.Heid.* X 455, 3; for *P.Heid.* XI 475 private communication Lajos Berkes.

pen.¹²⁹ A check of the name in the originals showed that the ‘bi’-ligature at the beginning shows similar features, but since the name is abbreviated (Bik()) in 1744, no clear answer is possible.¹³⁰ However, even if the Biktors were identical, why should Menas pay for taxes, which are considered to be synonymous, but used in different regions (*andrismos* and *diagraphon*)¹³¹ under two different name combinations, namely Apa Menas, *stratiôtēs* and Menas, son of Sarapammon, *stratiôtēs*?¹³² This problem cannot be solved here, but it opens up the possibility that at least these two ‘Menases’ are separate individuals.

There are indeed good arguments in favour of a coherent dossier, such as: (a) a common acquisition history regarding the London papyri; (b) a common provenance from the pagarchy of Hermopolis for most of the texts; and (c) identical signing officials as is illustrated by Table 6.2. However, a common provenance and identical personnel would in turn also strengthen the idea of dealing with distinct messengers or taxpayers called Menas, whom the scribes distinguished from each other by using several name combinations.

Menas’ Tax Receipts

The tax receipts of Menas allow us to better understand the actual work of a messenger. At the same time, they indicate how his activity was subject to tight control through documents that were issued in the process of delivery.

The tax receipts are all of the *eschon dia*-type which, as mentioned above, is assigned to the Hermopolite nome.¹³³ The major part of this type

¹²⁹ *P.Lond.* V 1749, intro.

¹³⁰ I am very grateful to Sophie Kovarik for her help in controlling the signatures and to Peter Toth for providing me with pictures of the two texts for the purpose of private study.

¹³¹ *Diagraphon* was the word for poll-tax that was used more often in the Theban region, cf. Sarah J. Clackson, *It Is Our Father Who Writes. Orders from the Monastery of Apollo at Bawīt* (Cincinnati: American Society of Papyrologists, 2009), 8; Poll, ‘Die διάγραφον-Steuer’, 237; 252, n. 84. But see also Schmidt, ‘Adopting’ and ‘Between Byzantine and Muslim Egypt. Mobilizing Economic Resources for an Embryonic Empire’, *Journal of Ancient Civilizations* 35/2 (2020): 249–55.

¹³² A comparison of the receipts known to date shows, moreover, that Menas, son of Sarapammon never paid or delivered the tax *andrismos*.

¹³³ On the *eschon dia*-type, see most recently *P.Eirene* IV, p. 58. Some early examples from the Oasis Magna were recently published in Mahmoud Masoud, Rodney Ast and Roger S. Bagnall, ‘Two Archives of Ostraka from Ain es-Sabil’, *Bulletin of the American Society of Papyrologists* 58 (2021): 87–134 nos. 1; 3; 15 (all IV, Ain es-Sabil).

of receipts is found among the Menas texts, but there are also other, even Coptic, examples.¹³⁴ These texts can be distinguished in: (a) receipts with a single party in which *eschon dia* is followed by the taxpayer, most probably the person liable for taxation; and (b) receipts with two parties in which one is introduced by *eschon dia*, the other by *ta (kai) d(o)th(enta) + Dative or ta (kai) d(o)th(enta) d(ia) + Name*. In the latter cases, the payment was either consumed by the second party or delivered by it.

Most of the texts regarding Menas fall into the first category (a): Menas is introduced by *eschon dia* while a second party for which Menas could have delivered the tax is missing; hence it is not excluded that Menas paid his own tax in these cases.¹³⁵

The other tax receipts that are concerned with a messenger's activity can be distinguished in three types:

- (1) Menas receives the amount that had been paid over as tax. In one case it seems that he was even paid from what he himself had handed over. The formula is 'I received through Name + Tax which was also given to Menas' (*escho(n) d(ia) Name + Tax ta (kai) d(o)th(enta) Menas*).¹³⁶ This type of document might have served as a proof that the authorities paid the messenger's wage.
- (2) Tax receipts mentioning Menas together with another party, in which the person introduced by *eschon dia* seems to be the person liable for taxation while Menas delivered the tax: 'I received through Name + Tax which was (also) given through Menas' (*esch(on) d(ia) Name + Tax to (kai) d(o)th(en) d(ia) Menas*).¹³⁷

¹³⁴ See e.g. *CPR* IV 170, 18. Moreover, *P.Princeton* II 92; *P.Clackson* 37; *P.Lond.* V 1739; 1745; *P.Prag* I 79; *PSI Congr.* XXI 19; *P.Ryl.* IV 707; *SB XXVIII* 17162 and *SB VIII* 9759 where 'eschon' is missing as in *P.Heid.* XI 473.

¹³⁵ *P.NYU* II 42; *P.Lond.* V 1738; *P.Lond.* V 1744; *P.Lond.* V 1751; *P.Lond.* V 1864; *P.Monts. Roca* IV 74 (= *P.Poethke* 38); *PUG* V 214 (= *SB XVIII* 13737); *P.Heid.* X 455r; *P.Heid.* X 456; *P.Heid.* XI 473; 475.

¹³⁶ *P.Lond.* V 1752: *escho(n) d(ia)* Theodor, son of Sabanos (tax) *ta (kai) d(o)th(enta)* Menas *stratiôtēs* (in the Dative). ('I received through Theodor (tax) that was also given to Menas, *stratiôtēs*') – Menas is understood as receiver of the tax-money. *P.Lond.* V 1749: *esch(on) d(ia)* Apa Menas, *stratiôtēs* (tax) *to (kai) logisth(en) aut(ō) (hyper) misth(ou) aut(ou) k(a)tt(a) kele-usi(n)*. In this case, it seems that the amount Menas paid (for himself?) for the poll-tax was offset against his own wage. *P.Heid.* XI 476: *escho(n) d(ia)* Kometas (tax) *to (kai) d(o)th(en)* Apa Menas, *stratiôtēs* (I received through Kometas (tax) which was also given to Apa Menas, *stratiôtēs*). Also here, Menas is the receiver of money paid through Kometas who was either liable for taxation or transmitter of it.

¹³⁷ Van Minnen, 'tax arrears': *esch(on) d(ia)* Biktōr, son of Patk()p() (tax) *to (kai) d(o)th(en) d(ia)* Menas, *stratiôtēs* (I received from Victor (son of) Patk()p() (tax) which (amount) was given (to me) by Menas the soldier). Menas is understood as deliverer while the person introduced by *eschon dia* was liable for taxation. Perhaps also *P.Lond.* V 1743, 5 may be added here in which

- (3) Tax receipts that introduce Menas by *eschon dia* followed by another party: (a) in one case the other party is introduced by *ta (kai) d(o) th(enta) d(ia) + Name*, which raises the question of whether Menas was liable for taxation in this case;¹³⁸ (b) in another case *eschon dia + Menas, stratiôtēs* (tax) is followed by a list of four people with amounts in money that equal the amount given by Menas.¹³⁹ Here it is likely that the four names are the persons in whose name Menas delivered the tax. In this case, *eschon dia* would have introduced the transmitter of the tax.

Types 2 and 3 documented the messenger's activity on the receipt that, at the same time, confirmed the tax-payment of the actual taxpayer.

Despite the name and patronym, little information is given on these short tax receipts about the involved parties or the geographical setting.¹⁴⁰ The most striking issue is that the provenance, a significant factor for administrative purposes, is missing.¹⁴¹ But we observe the same with regard to other receipts of the *eschon dia*-type.¹⁴² In order to create a distinct document that served as proof for the taxpayer or the messenger nevertheless, the affiliation to a town or *chorion* needed to be recorded when the payment was entered into the official tax list. In second-/eighth-century Ishqūh, for instance, books were drafted according to the geographical unit and grouped with regard to distinctive features such as the type of requisition that was paid for or the date of the delivery.¹⁴³ A date (month, day, indiction year) is also found on top of most tax receipts so that this may have been the link of reference between receipt and entry

the abbreviation might possibly be resolved to *d(o)th(en) d(ia)* Appa Menas, *stratiôtēs* instead of *d(apanē)th(en) d(ia)* (?)

¹³⁸ *P.Pintaudi* 27: *escho(n) d(ia)* Apa Menas, son of Sarapammon (tax) *ta (kai) d(o)th(enta) d(ia)* Apa Athanasios, son of Theodoros (I received through Apa Menas, son of Sarapammon (tax) that was (also) given through Apa Athanasios, son of Theodoros). The editor's comment (p. 132), 'Le présent reçu a été délivré pour un paiement transmis (l. 2) par Apa Mēnas fils de Sarapammōn', suggests that Menas was the deliverer of the tax, but elsewhere (p. 132) it is clarified that 'le nom du contribuable est introduit par δῖς'.

¹³⁹ *P.Heid.* XI 474.

¹⁴⁰ Compare, on the contrary, *P.Muslim State* 8, 25–26, an order of the pagarch Nājid to 'Abd Allāh to furnish receipts with the name of a Muslim taxpayer, the name of his father, his tribe and village.

¹⁴¹ A provenance is mentioned, for instance, in *SPP* III² 201, 5 (VI/VII, Hermopolis); *P.Monts. Roca* IV 75, 2 (= *P.Poethke* 39) (VII/VIII, al-Ushmūnayn) and *P.Lond.* III 1060, 2–3 (p. 273) (VII, Hermopolis).

¹⁴² See e.g. *SBXXVIII* 17162 (VII/VIII, al-Ushmūnayn); *P.Lond.* V 1745 (VII/VIII, al-Ushmūnayn?); *P.Prag* I 79 (VII, Hermopolite?); *P.Princ.* II 92 (VII/VIII al-Ushmūnayn?); *P.Ryl.* IV 707 (VI/VII, unknown).

¹⁴³ *P.Lond.* IV 1434 with intro; 1435; 1433.

in the register books. It must have been sufficient to have the date and name of the payer and/or deliverer to find them in the accounts and thus also verify the messenger's delivery. While the Menas texts leave many questions unanswered, they show how meticulously the messenger's activity had been monitored. The issuing of receipts is thus a further method of controlling a messenger's activities and binding him tightly into the system of levying taxes.

Conclusion

Immediately after the Muslim conquest of Egypt, the new rulers started to levy taxes from the population that provided the economic basis of Muslim rule. An unobstructed and steady influx of tax money was essential for the maintenance of the military, the growing administration and the building programme carried out under the Umayyads. In order to guarantee an unobstructed collection and transport of taxes, the government could resort to various instruments of tax collection. In addition to a messenger, they relied, for instance, on people who were selected from the village that needed to pay taxes. All agents were subject to tight trust-building and monitoring mechanisms, and we can only speculate about the reasons that led to the deployment of a messenger on one occasion and a local on another. Employing a messenger certainly had some benefits: due to his personal attachment to a certain institution, to an official or to an area of jurisdiction, he already enjoyed a high level of trust and could thus have been deployed without a lengthy selection process. Nonetheless, the messenger's activity was also subject to tight monitoring based, for instance, on personal ties between the principal and the agent, on incentives with regard to the messenger's payment, on socially embedded norms (institutions) and on mutual checks among team-working messengers (cf. Fig. 6.4). This monitoring was rendered possible by a highly elaborated documentation practice reflected, for instance, in the issuing of tax receipts and the meticulous keeping of tax-lists. The example of the messenger thus demonstrates how the early Muslim authorities employed mechanisms of socio-economic dependencies in order to achieve structural stability in the essential field of tax collection. Even though messengers may have been only small cogs in a larger machinery, they were functionally necessary for a steady influx of money and thus for the effective operation of the entire economic, social and political system.

Table 6.1 *Menas’ name combinations*

Name	Source
1 Menas, <i>stratiôtēs</i>	Van Minnen ‘tax arrears’, <i>P.NYU</i> II 42 (= <i>SB</i> VI 9631), <i>P.Lond.</i> V 1752, <i>P.Heid.</i> XI 474
2 Menas, son of Sarapammōn	<i>P.Heid.</i> XI 473
3 Menas, son of Sarapammōn, <i>stratiôtēs</i>	<i>P.Lond.</i> V 1744, <i>P.Lond.</i> V 1738, <i>P.Monts. Roca</i> IV 74 (= <i>P.Poethke</i> 38)
4 Abba/Apa Menas, <i>stratiôtēs</i>	<i>P.Lond.</i> V 1743, <i>P.Lond.</i> V 1749, <i>P.Heid.</i> XI 476
5 Apa Menas, son of Sarapammōn	<i>P.Pintaudi</i> 27
6 Menas, <i>stratiôtēs</i> , brother of Lukas	<i>P.Lond.</i> V 1864
7 Menas, brother of Lukas	<i>PUG</i> V 214 (= <i>SB</i> XVIII 13737), <i>P.Lond.</i> V 1751, <i>P.Heid.</i> X 455r, X 456, <i>P.Heid.</i> XI 475



Figure 6.1 Seal (Van Minnen, ‘Tax arrears’, Fig. 2). Credit: University of Michigan Library, Digital Collections.



Figure 6.2 Seal attached to P.Vindob. G 41046v. Credit: Austrian National Library. Department for Papyri.

Tax Receipt Issued by Athanasios*

P.Vindob. G 41046r

w 6.5 x h 7.0 cm

2nd half of VII–VIII

Arsinoite, Hermopolite or

Herakleopolite nome

The lower part of a tax receipt with a seal (8 mm total) attached to the otherwise blank back (Fig. 6.2), script runs along the fibres. Still visible is the strip of papyrus under the seal with which the receipt was closed.¹⁴⁴ The seal contains a standing figure between what looks like two scorpions, an ibis (?) at the right bottom and a star to the left above the figure, similar to the seal of P.Mich. inv. 1055 (Fig. 6.1). The script is difficult to read, but similarities between the Michigan and this receipt can be observed in the subscription. All this renders it very likely that Athanasios was the scribe of both receipts and, as Peter van Minnen suggested in his edition, probably also of *P.Lond.* V 1738.¹⁴⁵ It is not clear whether one or two lines are missing in the beginning. If Athanasios used the same *eschon dia*-Type as in P.Mich. inv. 1055 and *P.Lond.* V 1738, we may reckon with space for the date, the *eschon dia*-formula with a following name and the mentioning of the kind of tax. This makes it likely that approximately two lines preceded the preserved ones on the papyrus.

recto

[-----]

1 ἐννάτη(ς) ἱ[(ν)δικτιῶνος] ἀρ[(ι)θ(μίου) νο(μίσματος) ca. 2–3] γ' τρίτον μ(όνον)
τὸ (καὶ) δ(ο)θ(ἐν) δ(ιὰ) τ(οῦ) Ἡλ[ία] Ἀνατόλ(ιου)
Vacat

† Ἀθανάσι(ος) στοιχ(εῖ) γ(ο)μίσματος γ' μ(όνον)

verso

seal

1 ΕΝΝΑΤ/ῃ *pap.*; *leg.* ἐνάτης || ι/[...] || μ/ || 2 ⚭ δ/⁹ δ/τ ἀνατολ/ || 3 ἀθανάσι/ στοιχ/

‘[...] of the ninth indiction of a reckoned solidus total $\frac{1}{3}$, one third, which was also given through Elias, son of Anatolios. † Athanasios agrees, total $\frac{1}{3}$ solidus.’

[---] see introduction for the missing line(s).

* I am very grateful to Lajos Berkes, Sophie Kovarik, and Claudia Kreuzsaler for a fruitful exchange of ideas, their helpful comments on my readings and further suggestions.

¹⁴⁴ For a procedure of closing a receipt by seal, cf. Van Minnen ‘tax arrears’, intro.

¹⁴⁵ For the seal of *P.Lond.* V 1738, cf. above p. 190.

Ι ἐννάτη(ς) ἱ[(ν)δ(ικτίωνος): This ninth indiction was the period for which the tax was receipted. The name of the tax usually preceded the period for which it was paid, as, for instance, in *P.Lond.* V 1738; 1743; 1744; 1749; 1752; *P.Pintaudi* 27; *P.NYU* II 42; *P.Monts. Roca* IV 74. The payment could have been for a current ninth indiction or a past one. In *P.Mich. inv.* 1055, Athanasios confirmed the payment of arrears from a sixth and seventh indiction only in a tenth indiction. *P.Vindob.* G 41046 could thus date also several years after a ninth indiction.

ἄρ[(ι)θ(μίου) νο(μίσματος) ca. 2–3] γ' τρίτον μ(όνον): The tax period is followed by the monetary unit and the amount, which is first given as a figure and then written out. We find parallels for this in other receipts of the *eschon dia*-type, cf. *P.Heid.* X 455r; *P.Heid.* XI 475r; 476; *P.Lond.* V 1745; 1864 (all for a third *nomisma*); *P.NYU* II 42. There might be enough space to include additional letters in the lacuna. Combinations of ἄρ(ι)θ(μίου) νο(μίσματος) with a form of γίγνομαι might be conceivable, as, for instance, in *P.Heid.* XI 478 where the amount is repeated: ἀριθμίου [νο]μίσμα(τος) ἤμισυ, γί(νεται) ἄρ(ι)θ(μίου) νο(μίσματος) ἑ μόν(ον). However, in *P.Vindob.* G 41046 numeral and figure are not written apart as in the Heidelberg text.

γ' τρίτον μ(όνον): A payment of $\frac{1}{3}$ solidus is known, for instance, for the poll-tax (*P.Heid.* X 455r; *P.Lond.* V 1745), κλάσμα (*P.Heid.* XI 476) or δαπάνη (*P.Lond.* V 1864) but could also have been given as an instalment for any sort of tax.

2 τὸ (καί) δ(ο)θ(έν) δ(ιὰ): This feature of some *eschon dia*-receipts is not easy to explain (s. above p. 193, no. 2). *Dia* (by/through) introduces a second individual on the receipt besides the person who was already mentioned after *eschon dia* at the beginning of the receipt. Both individuals are said to have handed over the same amount of money (I received through ... which was also given by). It could be an indication for a collective receipt, but those may have rather looked like *P.Heid.* XI 474. One could also imagine that the first person introduced by *dia* was the one for whose account the money had been delivered and the second the messenger who delivered the money.

Ἑλ[ια]: Two readings are possible here and I opted for the personal name only for matters of simplicity. Claudia Kreuzsaler cautiously suggested to me to read κληρονόμων or -μου which implies that the marker of the abbreviation is lost. The comparison with *P.Mich. inv.* 1055 shows in

fact that the *eta* in P.Vindob. G 41046 has great similarities with the Michigan text's *kappa*. That heirs appeared as payers in receipts is not unattested and could indicate that an inheritance has not yet been divided, as stated by Bernhard Palme, *Griechische Texte XVII: Dokumente zu Verwaltung und Militär aus dem Spätantiken Ägypten* (CPR XXIV), Wien: Hollinek, 2002, 172. See, for instance, CPR XXIV 29 (ca. 616, Herakleopolite), and perhaps the emphyteutic loan BGU XII 2193 (VI, Hermopolis). However, if the first *dia* names the person liable to the tax, the heir(s) being introduced after the second *dia* in this receipt would have been the deliverer of money. The definition of the deliverer(s) as 'heir(s)' would only make sense if the heir(s) fulfilled an obligation in which the death of Anatolius had placed him/them. One could think of an inherited liturgy as described above for the messenger, but this is not very likely since in this case the deliverer of money would probably have been addressed by name.

δ(ιὰ) τ(οῦ): For the unnecessary use of the article *tou* after *dia*, cf. *P.Heid.* XI, p. 64. An article (singular or plural) would, however, make sense if the word that follows was κληρονόμων or -μου).

3 γ' μ(ὄγγον): Analogous to P.Mich. inv. 1055 one might assume a repetition of the numeral behind the figure. The double stroke that stretches far to the right would provide enough space, but the gap does not allow for any conclusions.



Figure 6.3 Tax receipt issued by Athanasios. Credit: P.Vindob. G. 41046r Austrian National Library, Department for Papyri.

Table 6.2 *Officials mentioned in the Menas dossier*

Name of Official	Name of Menas	Tax	Indiction	Document
Athanasios ¹⁴⁷	Menas, son of Sarapammon, <i>stratiôtēs</i>	<i>dēmosia</i> , <i>diagraphon</i> , <i>dapanē</i>	9th indiction	<i>P.Lond.</i> V 1738
	Menas, <i>stratiôtēs</i>	<i>dēmosia</i>	10th indiction	Van Minnen, 'tax arrears' (P.Mich. inv. 1055)
	Menas, <i>stratiôtēs</i> (?)	<i>dapanē</i> (?)		P.Vindob G 41046
Viktor ¹⁴⁸	Menas, son of Sarapammon, <i>stratiôtēs</i>	<i>diagraphon</i>	7th indiction	<i>P.Lond.</i> V 1744
	Apa Menas, <i>stratiôtēs</i>	<i>andrismos</i>	For the 1st indiction	<i>P.Lond.</i> V 1749
Senuthios ¹⁴⁹	Apa Menas, son of Sarapammon	<i>xenion tou amir al-moumnin</i> (Hospitality tax of the Commander of the Faithful)	10th indiction	<i>P.Pintaudi</i> 27
	Apa Menas, <i>stratiôtēs</i>	<i>klasma dēmosiōn</i>	7th indiction	<i>P.Heid.</i> XI 476
unknown (only seal)	Abba Menas, <i>stratiôtēs</i>	<i>dēmosia</i>	10th indiction	<i>P.Lond.</i> V 1743
Anatolios ¹⁵⁰	Menas, <i>stratiôtēs</i>	<i>dapanē</i> (in kind)	15th indiction	<i>P.Lond.</i> V 1752
	Menas, <i>stratiôtēs</i>	<i>hyper timēs sitou</i> (for the price of grain)	15th indiction	<i>P.Heid.</i> XI 474
Klaudios ¹⁵¹ (Biktor wrote for him)	Menas, <i>stratiôtēs</i>	<i>dēmosia</i> and <i>diagraphon</i>	For and in the 10th indiction	<i>P.NYU</i> II 42 (= <i>SB</i> VI 9631)
Klaudios (Phoibammon subscribed)	Menas, son of Sarapammon, <i>stratiôtēs</i>	<i>dēmosia</i> , <i>diagraphon</i> , <i>dapanē</i>	11th indiction	<i>P.Monts. Roca</i> IV 74 (= <i>P.Poethke</i> 38)
Ioannes notarios	Menas, brother of Lukas	<i>dapanē</i>	11th? indiction	<i>P.Lond.</i> V 1751

¹⁴⁶ For similar hands in *P.Lond.* V 1738 and P.Mich. inv. 1055, cf. Van Minnen, 'tax arrears', 202. For the same seal on P.Mich. inv. 1055 and P.Vindob G 41046, see above.

¹⁴⁷ For similar hands in *P.Lond.* V 1744 and *P.Lond.* V 1749, cf. *P.Lond.* V 1749, intro.

¹⁴⁸ For similar hands in *P.Pintaudi* 27 and *P.Heid.* XI 476, cf. *P.Heid.* XI 476, comm. to l. 4.

¹⁴⁹ For similar hands in *P.Lond.* V 1752 and *P.Heid.* XI 474, cf. *P.Heid.* XI 474, p. 80.

¹⁵⁰ The editors of *P.Poethke* 38, 3 raised the question of whether the cancelled 'bi' in line 3 could have been the beginning of the name Biktor and drew a connection to *P.NYU* II 42 in which a Biktor wrote for Klaudios.

Table 6.2 *cont.*

Name of Official	Name of Menas	Tax	Indiction	Document
Dioskoros ¹⁵²	Menas, <i>stratiôtēs</i> , brother of Lukas	<i>dapanē</i> (?)	11th, 12th or 14th indiction (cf. <i>ed.pr.</i>)	<i>P.Lond.</i> V 1864
	Menas (or Mena, <i>st(ratiôtēs)</i>), brother of Lukas	<i>andrismos</i>	13th indiction	<i>P.Heid.</i> X 455
	Menas, brother of Lukas	<i>andrismos</i>	For the 12th indiction	<i>P.Heid.</i> X 456
	Menas, brother of Lukas	<i>andrismos</i>	12th indiction	<i>P.Heid.</i> XI 475
Kosmas ¹⁵³	Menas, brother of Lukas	<i>andrismos</i>	9th indiction	<i>PUG</i> V 214 (= <i>SB</i> XVIII 13737)
	Menas, son of Sarapammon	<i>xenion tou amir al-moumnin</i> (Hospitality tax of the Commander of the Faithful)	5th indiction	<i>P.Heid.</i> XI 473

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¹⁵¹ For similar hands in *P.Lond.* V 1864, *P.Heid.* X 455 and 456, cf. *P.Heid.* X 455, 3, for *P.Heid.* XI 475 priv. comm. Lajos Berkes.

¹⁵² For similar hands in *PUG* V 214 and *P.Heid.* XI 473, cf. *P.Heid.* XI 473, comm. to ll. 3–4.

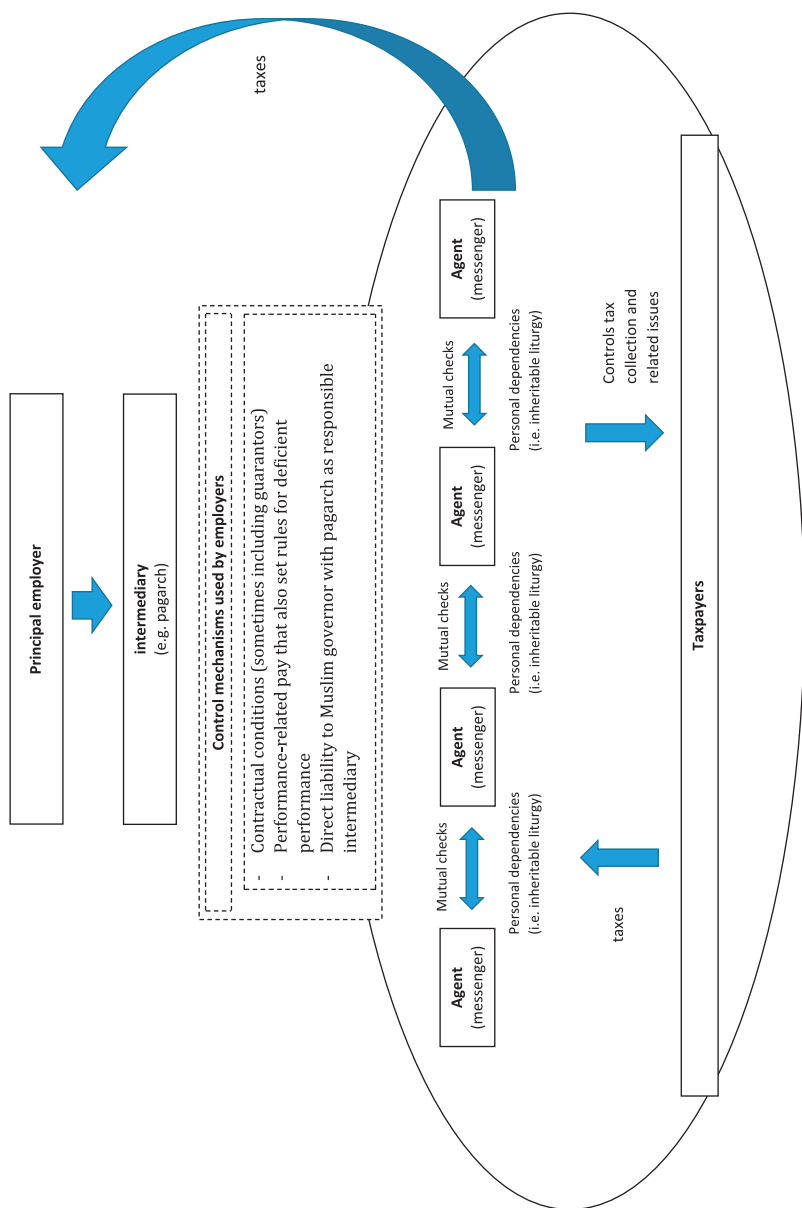


Figure 6.4 Monitoring system for a messenger.

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