

hoof of animals for slaughter (181-6) or sheep brought in for shearing (P. 147)—all self-evidently referring to the local economy of Palmyra.

This impression of the normal economic and social life of a middle-eastern city is borne out by certain other facets of the tax law. The diverse services offered by prostitutes and leather-workers, by workshops and bazaars (73-83, 203; P. 47-55; 125-7) need occasion no surprise, though it is unusual to find that the word for 'bazaars', that unequivocally Levantine institution, is in the Palmyrene a loan-word from Greek (81; P. 53). Interesting, too, as a point of detail is the implied contrast between sellers of clothing who 'move about the city' (86-7; P. 57, cf. 139) and others who pursue their trade in fixed establishments. No doubt we have here wandering salesmen selling their products in the streets, or with portable stalls which they could move around from place to place.

The law distinguishes between loads of produce carried to and from the villages in the territory of Palmyra, where no charge is exacted, and loads brought in from outside its boundaries (187-9; P. 109-13). We have noted (pp. 162; 171-2) the presence in the hills to the north-west of the city of numerous Palmyrene villages—a discovery that in itself refutes the notion that the economy of Palmyra must have consisted *entirely* of its role in the caravan trade between east and west, and that the tax law must of necessity be concerned with this. As should now be clear, it is not. We also saw some of the evidence for the role of leading Palmyrenes in securing the caravan routes across the desert against the threat of danger presented by Bedouin tribesmen. The economic counterpart of this situation may at one point be reflected in the tax law. It alludes (233-7; P. 149) to the question of grazing rights, distinguishing between Palmyrenes who graze animals in the territory, for which no charge is made, and those who bring animals into the territory from outside to graze. On these payment is due, the tax collector being empowered 'if he so wishes' (and, one is tempted to add, if he can catch them) to have such animals branded. It seems at least possible that we have here an allusion to the seasonal grazing of their flocks and herds by transhumant desert peoples, reminding us yet again, at the last, that Palmyra, despite its urban magnificence of the Roman period, was still an oasis settlement surrounded by the economy and customs of the desert.<sup>62</sup>

### III. THE TAX LAW

The translation is of the Greek text in *CIS*, with reference to the notes of this and to the notes and texts of the *OGIS* and *IGR* publications, as well as to H. Dessau, 'Der Steuertarif von Palmyra', *Hermes* 19 (1884), 486-533; J. G. Février, *Essai sur l'histoire politique et économique de Palmyre* (1931), chap. IV; D. Schlumberger, 'Réflexions sur la loi fiscale de Palmyre', *Syria* 18 (1937), 271-97; and especially to H. Seyrig, 'Le Statut de Palmyre' (above, n. 4)—the last of these being in my view decisive on the structure of the inscription. Sebastian Brock of the Oriental Institute, University of Oxford, has advised on many points of interpretation of the Palmyrene version, and I have consulted also the translation of the Palmyrene text by Javier Teixidor mentioned above (p. 157). Where the Greek text is incomplete but its format and general content are clear, details have been supplied without comment from the Palmyrene version, where this provides them; in these cases, the format of the Greek text is kept. In some passages where the Greek is lost but the Palmyrene survives, the latter is translated, with line references to Chabot's edition of the Palmyrene text. Where both Greek and Palmyrene versions are too fragmentary to translate, a summary is given of what the content appears to have been; these and all other editorial comments are enclosed by square brackets, which are also used in the translated text to indicate points where a supplement which the sense seems to require is directly supported by neither Greek nor Palmyrene version. The text is divided for

<sup>62</sup> As vividly illustrated by the group of Aramaic and Safaitic inscriptions of A.D. 98 (year 409), recording how one Zebida led a party, of mixed Palmyrene and Arabic nomenclature, to 'pitch their tents', 'pasture their animals' and build enclosures in the wadi Rijelat Umm-Kubar near its confluence with the wadi Ḥauran, about 50 km. south-west of

Ḥaditha on the Euphrates. The inscriptions (found *in situ*) also mention a (tribal rather than Palmyrene?) *strategos* and (by supplement) the 'gods of T[admor]': Fuad Sufar, 'Inscriptions from Wadi Ḥauran', *Sumer* 20 (1964), 9-25, reported with some amendments by J. Teixidor, 'Bulletin d'Épigraphie Sémitique', in *Syria* 44 (1967), 187 f.

convenience into sections 1(a-b) (decree and new law) and 2(a-c) (old law); for justification of this division, see below, n. 6.

Angled marks in the text  $\lrcorner$  are to indicate the beginning and end of panels of the Greek inscription, as identified in the margin. All plain line numbers (at left) are to the Greek text; references to the Palmyrene text are denoted by P.

The inscription is arranged on the stone as follows (it will be noted that the Palmyrene text, being of course written from right to left, gives the text a particularly elegant symmetry):

Imperial and consular dating (Greek)										
I			Palmyrene text			Greek text			Greek text	
Decree of Council:			IIc	IIb	IIa	IIIa	IIIb	IIIc	IVa	IVb
Greek			100-	51-		1-47	48-	94-	141-	198-
Palmyrene			148	99	2-50		93	140	197	237

#### TRANSLATION

##### *At head of text :*

In the reign of the Emperor Caesar Traianus Hadrianus Augustus, son of the deified Traianus Parthicus, grandson of the deified Nerva, in the twenty-first year of his tribunician power, twice hailed imperator, three times consul, *pater patriae*, in the consulships of L. Aelius Caesar for the second time and Publius Coelius Balbinus.

#### 1. *The new law*

##### 1(a). *Decree of Council*

‘In the year 448, on the 18th of the month Xandikos.<sup>1</sup> Decree of the Council.

In the presidency of Bonnes, son of Bonnes, son of Hairanos, the secretary of the council and people being Alexandros, son of Alexandros, son of Philopator, in the magistracies of Malichos, son of Olaies,<sup>2</sup> and Zebeidas, son of Nesa, at a statutory meeting of the council,<sup>3</sup> it was decreed as follows :

Since in former times most of the dues were not set down in the tax law but were exacted by convention, it being written into the contract<sup>4</sup> that the tax collector should make his exactions in accordance with the law and with custom, and it frequently happened that disputes arose on this matter between the merchants and the tax collectors, it is resolved that the magistrates in office and the dekaprotoi<sup>5</sup> should determine the dues not

<sup>1</sup> Palmyrene Nisan, April. Year 448 (= A.D. 137) is calculated by the Seleucid era.

<sup>2</sup> The Palmyrene adds here ‘grandson of Mokimos’. For the Palmyrene names mentioned, see J. K. Stark, *Personal Names in Palmyrene Inscriptions* (1971), at 75, 95, 105 f., 96, 86, 100.

<sup>3</sup> βουλήσ νομίμου ἀγομένης, i.e. a regular meeting laid down by law; contrast the extraordinary meeting of *SEG* IV, 512; βουλήσ ἀγομέ[νης κατ’(?)] ἄλλο μέρος, in the sense of ‘outside the normal routine’.

<sup>4</sup> The contract was put out by the council for tender by individuals to act as tax collectors. For a reference made by a *legatus pro praetore* of Syria to

one such contract, see lines 152 ff. (P. 75-8).

<sup>5</sup> The dekaprotoi were a board of municipal officials, found very widely in eastern cities, concerned with the exaction of local (and perhaps later also some central) taxation and the supervision of certain financial transactions of a city. See A. H. M. Jones, *The Greek City*, 139, and for a full presentation of the evidence and discussion, E. G. Turner, *Journal of Egyptian Archaeology* 22 (1936), 7-19. Teixidor’s translation of the Palmyrene text is at this point at variance with the unproblematic Greek version, and I am unconvinced by his suggestion of a Latin original.

Panel  
I

set down in the law and write them into the next contract, and assign to each class of goods the tax laid down by custom; and that when they have been confirmed by the contractor they should be written down together with the first law<sup>6</sup> on the stone column opposite the temple called Rabaseire;<sup>7</sup> and that the magistrates who are in office at any time and the dekaprotoi and syndics<sup>8</sup> should take care to see that the contractor does not exact any excess charge.

[The Palmyrene version of the decree follows, and then, in both Greek and Palmyrene:]

For one wagon-load of any merchandise, the tax has been assessed at the rate of four camel-loads.

1(b). *The new tariff*

[The new tariff is now inscribed, headed in the Palmyrene version by a title, set out in large letters across the head of all three columns of the Palmyrene text:]

TAX LAW OF THE EXCHANGE<sup>9</sup> OF HADRIANA TADMOR<sup>10</sup> AND OF THE WATER SOURCES OF AELIUS CAESAR.

[Lines 1–53 of the Greek inscription (Panel IIIa and the first six lines of IIIb) are not well preserved, but the formulae are regular and details, including the figures in lines 1–43, can be supplied from the Palmyrene version.]

1	From those importing slaves into Palmyra or the borders of Palmyra, he will exact for each person,	22 den.	Panel IIIa
4	From one selling slaves in the city [not?] for export, <sup>11</sup> for each person,	12 den.	

<sup>6</sup>The 'new law', 1(b) in the translation, is set out in lines 1–93 of the Greek inscription (P. 1–62). The 'first law' then follows, in three main sections: 2(a) the old tariff, as agreed before the governor Mari(a)nus, abbreviated and in an extremely fragmentary state of survival (94–120; P. 63–73); 2(b) an edict on the acceptance of sureties by the contractor and a definition of his legal powers (121–49; there is no Palmyrene equivalent of this section); 2(c) a long edict, of the *legatus pro praetore* C. Licinius Mucianus (A.D. 66–9), which itself includes references to the old law, and to previous pronouncements of Roman officials (150–237; P. 74–151). There is naturally repetition between the new and old laws, but also some differences of phraseology. The word for 'tax-collector' is regularly δημοσιῶνης in the new law and in section 2(a) and 2(b) of the old law, but τελώνης in 2(c), the proclamation of the *legatus pro praetore* (cf. 160, 185, 231), except at the very end (236). Different Palmyrene words are used for 'prostitutes' (ἑταίραι) in new and old laws respectively (P. 45; 126, cf. below, n. 39). It will be clear that I am opposed to the interpretation of A. Piganiol, 'Observations sur le tarif de Palmyre', *Rev. Hist.* 195 (1945), 10–24, followed by S. de Laet, *Portorium: Étude sur l'organisation douanière chez les romains, surtout à l'époque du Haut-Empire* (1949), at 357 f., according to which the tariff is inscribed in strict chronological order, Mucianus' proclamation (2(c)) being its latest section. This raises many problems, not least why the 'new law', against the intention of this passage of the decree, was in this case never inscribed at all.

<sup>7</sup>The Palmyrene text has simply 'Temple of Rabaseire'. Rabaseire (Rab asire) was a god of the underworld, cf. Chabot ad loc. (*CIS* II. iii, p. 58), and his temple was situated near the south-eastern corner of the agora (*CRAI* 1966, 176–7).

<sup>8</sup>The function of the syndics (σύνδικοι) was to act as legal representatives of the city in relation to its private citizens and to the imperial government, cf. *Digest* III. iv. 1. 1, comparing the legal rights of

*collegia* to those of cities; 'proprium est ad exemplum rei publicae habere res communes, arcam communem et actorem [legal agent] sive syndicum, per quem tamquam in re publica, quod communiter agi fierique oporteat, agitur fit'. The Egyptian evidence, though later, is relevant, making it clear, for example, that the office was a civic liturgy, and suggesting that there might be two syndics, as in *P. Oxy.* 2673; cf. A. K. Bowman, *The Town Councils of Roman Egypt* (1971), 46–52.

<sup>9</sup>The word translated here by 'exchange' is in the Palmyrene text a transcription (LMN<sup>9</sup>) of the Greek λιμήν, 'harbour', well attested as a loan-word in early Syriac in the broader sense of 'mart, emporium'; cf. S. Brock, *Abh. Akad. Gött. Wiss.* 96 (1975), 83 f. This broader sense seems also to be implied by *Digest* L. xvi. 59, "'portus" appellatus est conclusus locus, quo importantur merces et inde exportantur...'. The precise sense relevant here derives from *portus* as used to denote a place where a *portorium* was exacted; so the Zarai tariff of A.D. 202 is a *lex portus* (*CIL* VIII, 4508), and there was a place 35 miles SW of Sitifis in Mauretania known as 'Ad Portum' (*Tab. Peut.* II, 3/4 Miller). The Greek equivalent, λιμήν, is given by the bilingual inscription, *ILS* 7193. See also M. Rostovtzeff, *Yale Classical Studies* 3 (1932), 79–81.

<sup>10</sup>For the pretended etymology of Tadmor, assimilated with Semitic *tamar*, 'date-palm', see above, p. 160 and n. 11. The city acquired the name Hadriana and its citizens were called Hadriano-politae (Steph. Byz., p. 498), after Hadrian's visit there in ?130. For this, and the implications for the status of Palmyra, now a *civitas libera*, cf. Seyrig, 'Le Statut de Palmyre', 164 f. and 171 f. (*Ant. Syr.* III. 36, 151 f., 158 f.).

<sup>11</sup>The interpretation here depends on the Palmyrene version, itself incomplete. However, '[not]' seems required by the logic and is a possible supplement for the space in the Palmyrene text, line 4. Teixidor, at 246, has 'slave, sold in the city or exported'.

6	From one selling veteran slaves, <sup>12</sup>	10 den.	
	And if the purchaser exports the slaves, he will exact <sup>13</sup> for each person,	12 den.	
9	The said tax collector will exact for each camel-load of dried produce imported,	[3] den.	
	For each camel-load exported,	3 den.	
14	For each donkey-load imported,	[?2] den.	
	Exported,	[?2] den.	
16	For purple-dyed fleece, for each skin imported, he will exact	8 asses	
	Exported,	8 asses	
19	For a camel-load of unguent imported in alabaster vessels, <sup>14</sup>		
	he will exact	25 den. <sup>15</sup>	
	And for each camel-load exported,	13 den.	
23	For a camel-load of unguent imported in goat-skins, he will exact		
	Exported,	13 den.	
		[?7] den.	
26	For a donkey-load of unguent imported in alabaster vessels, he will exact		
	Exported,	13 den.	
		7 den.	
29	For a donkey-load of unguent imported in goat-skins, he will exact		
	Exported, he will exact	7 den.	
		4 den.	
32	For a load of olive oil imported by camel in four goatskins, he will exact		
	Exported,	13 den.	
		1[3] den.	
36	For a load of olive oil imported by camel in two goatskins, he will exact		
	Exported,	[?7] den.	
		[?7] den.	
40	For a load of olive oil imported by donkey, he will exact		
	Exported,	7 den.	
		[7] den.	
43	For a load of animal fat imported by camel in four goatskins, he will exact		
	Exported,	13 den.	
		13 den.	
46	For a load of animal fat imported by camel in two goatskins, he will exact		
	Exported,	7 den.	
		7 den.	
49	For a load of animal fat imported by donkey, he will exact		
	Exported,	?7 den.	
		7 den.	
52	For a load of salt fish imported by camel, he will exact		
	Exported, he will exact	10 den. <sup>16</sup>	
		[. . . . .]	

Panel IIIb

<sup>12</sup> On 'veteran slaves', cf. *Digest* xxxix. iv. 16. 3, 'sunt autem veterana, quae anno continuo in urbe servierint: novicia autem mancipia intelleguntur, quae annum nondum servierint'.

<sup>13</sup> The usual Palmyrene formulation is 'he (the purchaser) will give'. Dittenberger regularly prints the supplement πράξει, 'he will exact' for categories of goods exported (cf. lines 11, 15, 18, 22, 25, etc.) but according to the facsimile the word did not usually stand in the inscription, except at 31, and perhaps 53.

<sup>14</sup> Unguent or perfume, what the Authorized Version of the New Testament calls 'ointment' (Greek μύρον, Palmyrene 'aromatic oil') was, as Pliny states in his discussion of the subject (*Hist. Nat.* 13. 19), best kept in alabaster vessels. At *Mark* 14. 3 a woman anoints Jesus' head with 'an alabaster box of ointment of spikenard, very precious' (ἀλάβαστρον μύρον νάρδου πιστικῆς πολυτελοῦς), which the disciples claim could have been sold for 300 denarii to give to the poor (cf. Pliny, *Hist. Nat.*

13. 15 for the price level). Jesus' reply that the woman had come to anoint him for burial (μυρίσαι μου τὸ σῶμα εἰς τὸ ἐνταφιασμὸν) reveals one of its uses. *Luke* 7. 46 shows the distinction between 'unguent' and ordinary 'oil'; Jesus says to Simon the Pharisee 'my head with oil (ἐλαίῳ) thou didst not anoint; but this woman hath anointed my feet with ointment' (μύρῳ). Again it was contained in alabaster (v. 37).

<sup>15</sup> In the figures that follow, as in 9-15 above, it appears that one denarius is allowed for the beast of burden, whether camel or donkey (cf. lines 92 and 194-5 for unloaded camels). After this deduction in each case, it will follow that camel-loads are charged twice as much as donkey-loads, and imports twice as much as exports, e.g. in lines 19-31 the net figures are 24:12, 12:6 and 6:3 respectively. See Février, *Essai sur l'histoire politique et économique de Palmyre* (1931), 40 f.

<sup>16</sup> The content of this entry is entirely supplied from the Palmyrene version (P. 34-5).

[Lines 54–74 of the Greek version are illegible or very incomplete. From the Palmyrene version (lines 36–47), which is also damaged, can be recovered references to [horse]s (?) and mules (P. 39), sheep or lambs, ‘for each head imported or exported, one assarion’ (P. 42), and to a monthly tax of 2 asses on the sale of unguent (P. 46–7). The Greek fragments at lines 72–4 mention a monthly tax on the sale of olive oil.]

75	The said tax collector will exact from prostitutes who receive one denarius or more, from each woman, <sup>17</sup>	1 den.
78	From those who receive eight asses [he will exact]	8 asses
79	From those who receive six asses, from each woman,	6 asses
80	The said tax collector will exact from workshops, [. . . . .] general stores, <sup>18</sup> leather[-workers’ shops] <sup>19</sup> . . . . .] according to custom, from each workshop per month,	1 den.
84	From those importing or selling skins, for each skin,	2 asses
86	Similarly, sellers of clothing who pursue their trade moving about the city <sup>20</sup> shall pay to the tax collector the appropriate tax. <sup>21</sup>	
88	For the use of the two water sources, <sup>22</sup> each year	800 den.
89	The said tax collector will exact for each load of wheat, wine, fodder and similar produce, for each camel-load, for each trip,	1 den.
92	For a camel brought in unloaded, he will exact 1 den., according to the exaction laid down by Cilix, freedman of Caesar.]	

[This is the end of the new regulations which, according to the decree of the Council, were to be inscribed together with the existing law. The reference at line 93 to the ‘freedman of Caesar’ marks the end of Panel IIIb of the Greek version; the beginning of IIIc (lines 94–115) is lost.

## 2. The old law

There appears at the point of the Palmyrene text corresponding to line 94 of the Greek text the following heading, which resembles the heading of the new law in the Palmyrene version placed at the beginning of this translation. It is a transcription of the heading of the old law; note particularly that Tadmor/Palmyra does not carry the additional name Hadriana:]

Panel IIIc
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### 2(a). The old tariff

P. 63 Tax law of Tadmor and the water sources and of the salt which is in the city and its borders,

<sup>17</sup> Presumably per month, on the basis of line 83, a similar tax on trade.

<sup>18</sup> ‘General stores’, ‘bazaars’, in Greek παντοπωλείων, is represented in Palmyrene (P. 53) by a direct loan-word, PTPLY. The lacuna in the text leaves it unclear whether these establishments are to be identified with or distinguished from the ‘workshops’ (ἐργαστηρίων) of line 80.

<sup>19</sup> The precise relationship of σκυτικῶν (to do with leather, more precisely with shoemaking) with παντοπωλείων is also unclear. Liddell & Scott, s.v. σκυτικός, take the words together as meaning ‘shoeshops’, but this seems unduly to restrict the meaning of παντοπωλείων (cf. P. Oxy. 520. 1).

<sup>20</sup> Greek μετὰβολοι, Palmyrene ‘who come and go’; the precise meaning is difficult, but a contrast seems to be made between traders who operate from stores and workshops and those who have no fixed place of trading; cf. P. 139 an apparently similar

passage in the old law.

<sup>21</sup> In Greek τὸ ἰκανόν, ‘sufficient’; in Palmyrene, ‘the tax remains unfixed’ (P. 57).

<sup>22</sup> The Palmyrene adds here (P. 58) ‘which are in the city’. One would of course expect water to be expensive at Palmyra, but the high level of this figure has often been commented on. Dessau, *Hermes* 19 (1884), 522 supposed it was the sum payable by caravan leaders for access to the water for their animals (cf. Pliny, *Hist. Nat.* 12. 65), and these may well have been among the users; to whom one might add the owners of private baths and commercial premises rather than individuals, for it seems impossible that each individual citizen of Palmyra, or even each head of household, can have paid 800 denarii p.a. Teixidor, at 250 f., thinks persuasively of irrigation rights; though his translation of P. 58, ‘à l’administration des deux sources d’eau . . .’, is not consistent with the Greek version.

P. 65 according to the agreement made in the presence of Marinus the governor.<sup>23</sup>

[This is followed in the Palmyrene text by incomplete references to the import and export of camel-loads, the nature of which cannot be determined, at 4 den. (P. 66), to the import and export of [purple-dyed?] fleece at 4 den. (P. 67; cf. Greek text, line 101), and to other commodities 'as is written above' (P. 68)—that is, in the new law, which of course appears first on the stone. Both Greek (116–20) and Palmyrene (P. 69–73) texts then refer to the taxing of salt found at Palmyra or in its territory at one as per modius of sixteen sextarii, with a penal rate of two sestertii per modius for anyone failing to make a declaration (P. 69–73), and the Greek text continues with a section for which there is no Palmyrene equivalent. This presumably reflects an incompatibility between Graeco-Roman and Palmyrene legal conventions in the area in question:]

2(b). *Edict on sureties*

- 121 From whomsoever the tax collector [. . . . .] receives sureties [. . . . .] let them surrender [. . . . .] let the tax collector receive a satisfactory amount; as to this, let the sum deposited with the tax collector be double.<sup>24</sup>
- 127 Concerning any complaint made of anyone by the tax collector or any complaint made of him by someone else, let the arbitration of this matter rest with the appointed official at Palmyra.<sup>25</sup>
- 131 Let it be within the powers of the tax collector to take sureties for undischarged debts through his own agency or through [his assistants]; and if these sureties are not redeemed in [. . .] days, let the tax collector be empowered to sell
- 136 [. . . . ? in a] public [place?], without fraud or malice.<sup>26</sup> [If any surety?] is sold [for more?] than was required to be paid, let the tax collector be empowered to act as [is permitted by?] the law.

[The next lines of the Greek text (139–80) are extremely fragmentary, and for their first part (139–49) still without a Palmyrene equivalent. This section of the Greek text begins at 139 with a reference to 'The tax contractor of the exchange<sup>27</sup> [of Palmyra and the] water sources of Caesar', permitting 'no one else to act, to give or to receive [. . . .] by any name (i.e. title of authority)', and establishing penalties for unauthorized action (139–45).

Panel  
IVa

<sup>23</sup> On the form of the name, Marinus or Marianus, and the transcription HYG MWN, see below, n. 28. It is unclear whether the contract was determined by the governor or simply laid before him for approval. The latter is more likely, but in either case the intervention of the Roman authorities in the affairs of the city is undeniable, cf. Seyrig, op. cit. (p. 175 above, n. 10), 159 (146). There is a problem, in that no known *legatus* of Syria bore the name Marinus (J.-P. Rey-Coquais, *JRS* 68 (1978), 625 gives the list). Marinus may be seen as the acting deputy of an absent governor, such as P. Aelius Lamia (c. 23–32) whom Tiberius never permitted to go to his province (Tacitus, *Ann.* 6. 27 and Seneca, *Ep.* 12. 8 on the legionary legate Pacuvius 'qui Syriam usu suam fecit'); and governors not uncommonly died in office, cf. R. Syme, 'Governors dying in Syria', *ZPE* 41 (1981), 125–44, esp. (on Marinus) 131: 'a legionary legate functioning in default of a consular', with possible opportunities under Tiberius and in 49–51. At *Historia* 31 (1982), 482, Syme wonders about P. Valerius Marinus, designated consul by Galba (for 69) but deferred by Vitellius; cf. *PIR*<sup>2</sup> M 285. If this were the man and he were to be found in the east (his earlier career is

not known), opportunities to act for the governor existed in 63 and 67.

<sup>24</sup> Presumably double the amount at dispute.

<sup>25</sup> παρά τῷ ἐν Παλμύροις τεταγμένῳ—presumably a Roman, not a Palmyrene official; Seyrig, op. cit. p. 175 above, n. 10), 159 (146) suggests that he was a military officer. An inscription also published by Seyrig, *Ant. Syr.* III. 38, no. 13 reveals the presence at Palmyra in the second century of a *legatus Augusti et curator* (πρεσβευτῆς Σεβαστοῦ καὶ λογιστῆς), but it is unlikely that such an official already existed in the mid-first century, which must be the approximate date of this edict (cf. n. 28 below).

<sup>26</sup> 'In a public place', i.e. by auction, or possibly, 'for the benefit of the public treasury'. 'Without fraud or malice', χωρίς δόλου πο[νηροῦ], is the Latin legal expression *sine dolo malo*, defined at *Digest* IV. iii. 1. 2, 'dolum malum esse omnem calliditatem fallaciam machinationem ad circumveniendum fallendum decipiendum alterum adhibitam'.

<sup>27</sup> Λιμένος (139), again in the broader sense discussed on p. 175 above, n. 9. Dittenberger's puzzlement at this point (*OGIS* 629, n. 91) is unnecessary. The 'water' (ἵππηγων ὑδάτων Καίσαρος) has nothing to do with any supposed 'harbour'.

2(c). *Pronouncement of imperial legate*

The Palmyrene text now resumes, joining the extremely fragmentary Greek version (at 150, cf. P. 74) with a pronouncement of a *legatus pro praetore* (sc. of Syria) named Gaius[ . . . . Mu]ci(a)nus,<sup>28</sup> which began, as reconstructed mainly from the Palmyrene version, P. 75–8:]

152 [On] the assessment of taxes between the Palmyrenes and [. . . . .] taxes, I have determined that [. . .] the tax should be [according to the schedule?] [. . .] which Alkimos contracted<sup>29</sup> [. . . . .]

[Lines 150–237 (the end) of the Greek version (P. 74–151) constitute a final section of the ‘old law’, in which the edict of Mucianus refers back to other earlier pronouncements (see lines 182, 196–7). Throughout this section Mucianus speaks in the first person, as at line 188 of the Greek text, 76, 125, 131 of the Palmyrene. The pronouncement, as preserved in the Palmyrene text (80–101) went on to cover the import of slaves into Palmyra and its borders and their export (P. 80–2; 22 denarii per slave, as at the beginning of the new law, cf. 1 ff.), the import, export and sale of other categories of slave (P. 83–8), the taxation of Italian wool (94–7; cf. the Greek text, 167), and of unguent carried in goatskins. This last was to be done ‘[according to the la]w’, apparently because an ‘error in writing’ had been committed by the tax collector (P. 98–101). The rate was now fixed at 13 denarii (cf. Greek version, 177–80).

The following section is well preserved, both in Greek and Palmyrene versions. The document still represents the pronouncement of the *legatus pro praetore* of Syria.]

- 181 The tax on animals for slaughter should be reckoned in denarii, as Germanicus Caesar also made clear in his letter to Statilius, to the effect that taxes should be reckoned in Italian asses.<sup>30</sup> Any tax of less than a denarius the tax collector will exact according to custom in small coin.<sup>31</sup> In the case of animals rejected on account of natural death the tax is not due.
- 187 As for provisions, I decree that a tax of one denarius should be exacted according to the law<sup>32</sup> for each load imported from outside the borders of Palmyra or exported there; but those who convey provisions to the villages or from them<sup>33</sup> should be exempt, according
- 191 to the concession made to them. As to pine cones<sup>34</sup> and similar produce carried for marketing, it is determined that the tax should be reckoned as for dried produce, as is also the practice in the other cities.
- 194 As for camels, if they are brought in from outside the borders either loaded or unloaded, one denarius is due for each camel according to the law, as was confirmed also by the excellent Corbulo in his letter to Barbarus.<sup>35</sup>

<sup>28</sup> Seyrig, op. cit. (p. 175 above, n. 10), 165–7 (152–4), convincingly sees in the Palmyrene GYS [. . . . .]QYNS HYGMWN’ a reference to Gaius [Licinius Mu]cianus, *legatus* of Syria in 67–9; . . . QYNS can serve as a transliteration of either ‘-cinus’ or ‘-cianus’. HYGMWN’ is a transliteration of Greek ἡγεμών, ‘governor’. Line 151 of the Greek text has ἀντιστρατήγος, for *legatus pro praetore*.

<sup>29</sup> Alkimos is presumably an earlier tax contractor whose contract had been approved by the then *legatus* of Syria.

<sup>30</sup> The reading ἰταλικόν, ‘Italian’, for Dittenberger’s πᾶντα, ‘all’ or ‘every’, is secured by the Palmyrene version. Germanicus Caesar was in the east with special powers in A.D. 18–19 (see above, p. 164). Statilius was perhaps a Roman procurator in Syria (as *PIR* S 588), or possibly the Roman official of lines 129–30.

<sup>31</sup> Greek κέρμα (cf. *OGIS* 484. 18), the small bronze coin of the Palmyrene district. Another expression for small local coin was λεπτός χαλκός or simply λεπτόν, the ‘widow’s mite’ of *Luke* 21. 2.

<sup>32</sup> Sc. the existing law in the time of the *legatus pro praetore* whose pronouncement this is.

<sup>33</sup> i.e. to and from villages in the territory of Palmyra; see above, p. 162.

<sup>34</sup> Pine kernels were widely used in cooking: see the index to *Apicius: the Roman Cookery Book*, by Barbara Flower and Elisabeth Rosenbaum (1958), 229.

<sup>35</sup> Cf. above, lines 92 f. G. Domitius Corbulo was *legatus pro praetore* in Syria under Nero, c. 60–3 (*PIR*<sup>2</sup> D 142). Barbarus, like Statilius in line 182, was possibly procurator in Syria (as *PIR*<sup>2</sup> B 48), or the Roman official stationed in Palmyra (p. 165 above, n. 25).

[The next 35 lines (198–232) of the Greek inscription are illegible or extremely fragmentary. The Palmyrene version corresponding to the first part of this section can be translated as follows :]

Panel  
IVb

- P. 122 As for camel skins,<sup>36</sup> they have been deleted from the tariff, because no tax is exacted.<sup>37</sup> As for grasses and [. . . .],<sup>38</sup> it is decided that they are liable for tax, because they can be sold for profit.
- P. 125 As for the tax on slave girls,<sup>39</sup> I have decided as the law declares :  
The tax collector will exact from slave girls who take one denarius or more, a tax of one denarius for each woman ; and if she receives less, he will exact whatever sum she receives.<sup>40</sup>
- P. 128 As for bronze images, that is, statues,<sup>41</sup> it is decreed that the tax be exacted as for bronze, one image to be taxed one half its value by weight, and two images the value by weight of one.<sup>42</sup>
- P. 130 As for salt, it seems right to me that it should be sold in the public place where the people assemble,<sup>43</sup> and any Palmyrene who buys it for his own use will pay one Italian as for each modius, as is written in the law. The tax on salt which is found at Palmyra must be exacted in asses, as in [that law],<sup>44</sup> and the salt put on sale to the Palmyrenes, according to custom.

[The rest of the Palmyrene text is fragmentary, but references can be detected to the tax on purple (P. 137) and to skins (P. 142–3). A tax is levied on flocks of sheep brought into Palmyrene territory, but not on those brought into the city in order to be sheared there (P. 145–7). The Greek text concludes :]

- 233 It has been agreed that payment for grazing rights is not to be exacted [in addition to the normal?] taxes ; but for animals brought into Palmyrene territory for the purpose of grazing, the payment is due. The tax collector may have the animals branded, if he so wishes.]

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<sup>36</sup> H. Ingholt, 'Varia Tadmorea', *Palmyre: Bilan et Perspectives*, 105 f., suggests the translation 'as to the leaders of the camels, they have already paid their dues [sc. to the imperial customs] : they [sc. the local collectors] should not levy a tax'. This would be consistent with, and indeed make explicit, the distinction between the municipal tariff and the Roman imperial customs tax levied on the caravans, but there are technical objections, pointed out to me by Sebastian Brock, to Ingholt's rendering of Palmyrene GLDY' as 'leaders'. Teixidor, at 242, agrees on camel skins.

<sup>37</sup> Lit. 'they have deleted/renounced them because they do not exact tax'. Teixidor's tr., 'ils ont desavoué qu'on n'exige plus la taxe' gives the opposite sense, but the Greek version does not support his division of the text here.

<sup>38</sup> 'Grasses' may mean 'fodder', or possibly 'vegetables'. Chabot restored the following phrase to yield 'fallen leaves' (convertible into fodder) but the text is extremely uncertain and better left without restoration.

<sup>39</sup> The Palmyrene equivalent of the Greek ἑταίρων, 'prostitutes' (line 203 ; cf. also lines 75 ff. in the 'new law', where the Palmyrene has a closer equivalent to ἑταίραι).

<sup>40</sup> The taxes are to be exacted at the specified rates

per month, as in the new law ; cf. above, lines 75 ff., and n. 17.

<sup>41</sup> 'Statues', a Greek loan-word in the Palmyrene, is apparently to be taken in apposition with 'bronze images'. The statues were no doubt commissioned from makers elsewhere for public display in their city by Palmyrene notables : Seyrig, *JRS* 40 (1950), 4.

<sup>42</sup> This seems a necessary expansion of the Palmyrene, which reads literally, 'let an image pay half the weight, and two images the weight'.

<sup>43</sup> i.e. in the agora or forum—so as to exert some control over the sale and make it possible to collect the tax. The area south and south-west of Palmyra is a large sebkha, or salt-flat, and it is in this region that the salt was collected (cf. Map 2).

<sup>44</sup> The text here is extremely uncertain. An alternative reading gives a Palmyrene transcription of the Greek word ἡγεμονία, which might be used for 'province' (as is ἡγεμών for governor ; cf. above, n. 28). Palmyrene practice would then be established 'as in [the province]' ; cf. the reference to practice in 'the other cities' in the Greek version, line 193. But there is no reason to suppose that Palmyra was not itself part of the province, and Teixidor, at 245, supports the interpretation given here, citing new photographic evidence for the word 'law', NM[WS'], on the inscription.