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TAX AND TRADE IN ANCIENT GREECE: ABOUT THE *ELLIMENION* AND THE HARBOUR DUTIES*

Aurélie CARRARA**

Résumé. – Les recherches récentes sur la fiscalité antique s'intéressent de plus en plus et avec raison à l'étude du vocabulaire et des catégories anciennes. Cet article s'intéresse à la catégorie des droits portuaires nommée *ellimenion* dans les sources, une catégorie dont l'interprétation est encore débattue. Nous nous proposons de discuter l'hypothèse de V. Chankowski (2007) selon laquelle le terme *ellimenion* au singulier désignerait les seuls droits d'usage du port, excluant systématiquement les droits de douane. En effet, cette hypothèse nous apparaît trop rigide. L'article est l'occasion de détailler l'ensemble des témoignages concernant le terme *ellimenion*.

Abstract. – Working on vocabulary and ancient categories is a recent and a welcome tendency in the work of scholars dealing with ancient tax system. In this paper, I am examining the category of the harbour duties called the *ellimenion* and its meaning, which is still an object of debate. I am discussing especially the hypothesis of Veronique Chankowski (2007) arguing that the term *ellimenion* in the singular refers only to the user fees of the port, excluding the customs duties. This hypothesis appears too rigid to my mind. This paper provides a detailed analysis of all the testimonies referring to the *ellimenion*.

Mots-clés. – port, trade, institution, taxation, harbour dues, user fees, customs duties, *pentekoste*, *ellimenion*.

* This paper has been written when I was a joint fellow at the Harvard's University Center for Hellenic Studies (Washington) and at the Deutsches Archäologisches Institut (Berlin). According to the requirement of this fellowship, it has been written in English. I am very grateful to the CHS and the DAI for the wonderful conditions of work they provided to me during this academic year. This paper is based on a section of my PhD and has been presented this year as a lecture at the DAI in Berlin, at the University of Vienna and at the University of Chicago. I would like to thanks all the colleagues who helped me to improve this paper by their comments and advices or by correcting my English. Among them, I am especially grateful to A. Bresson, M.B. Hatzopoulos, V. Chankowski, who gave me her remarks on a former version of this study included in my PhD, as well as to the anonymous reviewers of the *REA*. Of course, I am the only accountable for the remaining errors.

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Current research on tax systems in ancient Greece focuses on the categories that were in use.¹ Quite the opposite, earlier studies tended to describe the ancient tax system with modern categories, an approach which does not reflect the proper categories of ancient tax system.² Recently, Véronique Chankowski has proposed a study on Greek tax vocabulary.³ In her paper, she denies an absence of formalism in the Greek tax vocabulary and claims “une certaine technicité du vocabulaire fiscal”.⁴ Her argument focuses among others on the harbour taxes, which were clearly a category in its own right. Indeed, as the place where persons and goods arrived most frequently in ancient Greece, the harbour was an ideal place to collect taxes, especially on trade.

Our sources show different kinds of harbour income. The most well known is the customs duty, a tax on import or export imposed on the goods entering or leaving the harbour. It was named in two ways in the sources: — often by the word τέλος/τέλη and its derived forms (τελεῖν, ἀτέλεια, ἀτελής...), associated with a form describing the movement of the goods concerned: ἐξάγειν/ἐξαγωγήν (export), εἰσάγειν/εἰσαγωγήν (import), διάγειν/διαγωγήν or παραγωγιάζειν/παραγωγήν (transit);⁵ — then, in case of *ad valorem* taxes, by the rate of the tax. The most common rate was the πεντηκοστή, a tax of a fiftieth known in ten different places between the fifth and the third century BCE.⁶ Another kind of harbour income was the harbour dues or fees. They could be considered as user fees, to the extent that they were charged for the use of port facilities. This category appears less frequently in the texts, but

1. Léopold Migeotte has recently provided a wide synthesis on the Greek finances. See L. MIGEOTTE, *Les Finances des cités grecques aux périodes classique et hellénistique*, Paris 2014, and especially on the categories, “Les ressources financières des cités et des sanctuaires grecs: questions de terminologie et de classement”, *RPh* 82, 2008, p. 321-331.

2. See e.g. H. FRANCOIS, *Les finances des cités grecques*, Paris 1909; A.M. ANDREADES, *A History of Greek Public Finance*, Cambridge 1933.

3. V. CHANKOWSKI, “Les catégories du vocabulaire de la fiscalité dans les cités grecques” in J. ANDREAU, V. CHANKOWSKI eds., *Vocabulaire et expressions de l'économie dans le monde antique*, Bordeaux 2007, p. 299-333. The entire volume is by the way dedicated to the economic and fiscal vocabulary.

4. *Ibid.*, 129.

5. See e.g. Pl., *Leg.*, VIII, 847b7-9: “no toll shall be paid in the state by anyone either on exported goods or on imports (μήτε εξαγομένων χρημάτων μήτ' εισαγομένων)” (Loeb transl.). We have also many honorific decrees giving the exemption of the customs duty, with the following wording and its derived: καὶ ἀτέλειαν πάντων ὧν ἂν [εἰσ]άγηι ἢ ἐξάγηι ἢ διάγηι εἰς τὸν ἴδιον οἶκον, “and the exemption of all taxes on what he imports, exports or carries across for his own estate” (*I. Magn.* 6, Hellenistic period). For a list of several decrees granting commercial exemptions, see A. CARRARA, *La fiscalité des échanges extérieurs dans le monde grec (Égypte exclue) du VI^e s. a.C. à la conquête romaine*, PhD, University of Bordeaux, 2011, II, table 23 and I, p. 64-95 for a presentation of the trade and tax vocabulary. On exemptions, see also L. RUBINSTEIN, “Ateleia Grants and their Enforcement in the Classical and Early Hellenistic Periods” in L. MITCHELL, L. RUBINSTEIN eds., *Greek History and Epigraphy*, Swansea 2009, p. 115-143; V. GABRIELSEN, “Profitable Partnerships: Monopolies, Traders, Kings, and Cities” in Z.A. ARCHIBALD et al. eds., *The Economies of Hellenistic Societies*, Oxford 2011, p. 235-238.

6. L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 251-253.

thanks to the Delian corpus, we know that these fees could be very accurate.⁷ The accounts of the Delian sanctuary mention a possible user fee of the sacred port (λιμήν), a due paid on charge and discharge of cargoes (αἰρέσια) and another one for the hauling of the ships on land (στροφεῖον, ὀλκός).⁸ This kind of services was charged in other places.⁹ Cities could also levy a place fee in the port, as in the Delian law on charcoal and woods.¹⁰ The harbour income could finally imply some taxation on fish.¹¹ Another term used in the sources to describe the harbour taxation is τὸ ἐλλιμένιον, literally a levy ἐν λιμένι, “in the port”. Despite the simplicity of its etymology, its interpretation is still an object of debate. Therefore, it is a good example of the issues that a scholar working on ancient tax system has to face up to.

In her synthesis about the Greek *naukleroi* published in 1980, Julie Velissaropoulos summarized the former debate and proposed three different meanings for the word *ellimenion*, according to the context:¹² the user fees; the *ad valorem* tax as customs duty; the harbour taxes as a whole, including both formers. Chankowski impugns this hypothesis in part, disclaiming that *ellimenion* could refer to the customs duty only. On the contrary, she claims an accurate use of the term: she distinguishes between the use of the term in the plural, τὰ ἐλλιμένια – referring to the harbour fees and taxes in general – and its use in the singular, τὸ ἐλλιμένιον – referring to an accurate duty, that is to say the user fees of the port, excluding the customs duty.¹³ According to her, “on constate [...] qu’à chaque fois qu’un document permet de le vérifier, l’*ellimenion* est une taxe distincte des droits de douane”.¹⁴ This hypothesis is attractive

7. About the special feature of the Delian tax system, see V. CHANKOWSKI, “Les catégories...”, *op. cit.*, p. 303-305; *Id.*, *Athènes et Délos à l’époque classique*, Athens 2008, p. 295-307.

8. For example *IG* XI 2, 203A, l. 29-31. On these fees, see J. VELISSAROPOULOS, *Les nauclères grecs*, Geneva-Paris 1980, p. 219; C. PRÊTRE, *Nouveau choix d’inscriptions de Délos*, Athens 2002, p. 115; L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 256 and 606-608.

9. See *Aen. Tact.* X, 12. We also have an example in Athens, where the *naukleroi* had to pay to the sanctuary of the other gods a tax named ἐπιβατικόν, maybe a boarding fee (*IG* I³, 133, l. 6-8, 430 BCE), and in the Poseidon’s sanctuary in the Sounion cape, where a tax on ships was levied according to their tonnage (*IG* I³, 8, l. 15-22, c. 460-450 BCE, see L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 517 and 534).

10. *ID* 509, l. 40-43 (235-200 BCE). On this law, see lastly V. CHANKOWSKI, “Délos et les matériaux stratégiques. Une nouvelle lecture de la loi délienne sur la vente du charbon et du bois (*ID*, 509)” in K. KONUK ed., *Stephanèphoros. De l’économie antique à l’Asie mineure*, Bordeaux 2012, p. 31-52.

11. As in the case of Caudos and Gortyn, see below p. 446. On the taxation on fish and for the question raised by the fishing rights, see E. LYTLE, “The Delian Purple and the Lex Portus Asiae”, *Phoenix* 61, 2007, p. 247-269; “Fish Lists in the Wilderness. The Social and Economic History of a Boiotian Price Decree”, *Hesperia* 79, 2010, p. 253-303; F.J. FERNÁNDEZ NIETO, “Pesca, navegación y comercio en el mundo griego antiguo: su dimensión legal” in J.S. YANGUAS, B. DÍAZ ARIÑO eds., *Los Griegos y el mar*, Vittoria-Gasteiz 2011, p. 271-312; E. LYTLE, “Ἡ θάλασσα κοινή: Fishermen, the Sea, and the Limits of Ancient Greek Regulatory Reach”, *CIAnt* 31/1, 2012, p. 1-55. As a comparison point, the legal aspects of fishing in the Roman time are discussed in A. MARZANO, *Harvesting the Sea. The Exploitation of Marine Resources in the Roman Mediterranean*, Oxford 2013, p. 235-267.

12. J. VELISSAROPOULOS, *Les nauclères...*, *op. cit.*, p. 218-222, see n. 100 for the former bibliography. See also C. MAREK, *Die Inschriften von Kaunos*, Munich 2006, p. 208-209 and L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 261-263.

13. V. CHANKOWSKI, “Les catégories...”, *op. cit.*, p. 313-319.

14. *Ibid.*, p. 315.

but needs to be discussed again:¹⁵ do we really have a text in which the *ellimenion* in the singular refers exclusively to the user fee of the port? That is what I would like to verify in this paper. In this aim, I propose to discuss the evidence concerning firstly the plural form, then the singular one, because they refer to different realities.

I. – Τὰ ἐλλιμένα IN THE PLURAL

The plural form appears firstly in the literary sources. Plato places in Socrates' words a question about what the guardians had to legislate for in his ideal city:¹⁶

Τί δέ, ὦ πρὸς θεῶν, ἔφην, τάδε τὰ ἀγοραῖα, συμβολαίων τε πέρι κατ' ἀγορὰν ἕκαστοι ἃ πρὸς ἀλλήλους συμβάλλουσιν, εἰ δὲ βούλει, καὶ χειροτεχνικῶν περὶ συμβολαίων καὶ λοιδοριῶν καὶ αἰκίας καὶ δικῶν λήξεως καὶ δικαστῶν καταστάσεως, καὶ εἴ που τελῶν τινες ἢ πράξεις ἢ θέσεις ἀναγκαῖοί εἰσιν ἢ κατ' ἀγορὰς ἢ λιμένας, ἢ καὶ τὸ πάμπαν ἀγορανομικὰ ἅττα ἢ ἀστυνομικὰ ἢ ἐλλιμενικὰ ἢ ὅσα ἄλλα τοιαῦτα, τούτων τολμήσομέν τι νομοθετεῖν;

“ ‘Then for heaven's sake', I said, 'what about this market matters: the agreements they make with each other about contracts on the market place? Then again, if you want, what about contracts with artisans, abuse, assaults, the allocation of lawsuits and the establishment of juries? And if somewhere the exaction and the payment of any dues is necessary, either in the markets or the ports, and (taking everything) altogether, whatever (regulation is necessary) for the markets (ἀγορανομικά), the policing of the state (ἀστυνομικά) or the ports (ἐλλιμενικά) and everything of this kind: are we going to have the stomach for legislating for them ?' ”

Socrates mentions firstly the question of tax collection in the markets and the ports, then the regulations related to three categories: τὰ ἀγορανομικά, ἀστυνομικά and ἐλλιμενικά. If the word *agoranomikos* appears regularly in the sources, *astynomikos* appears only another time¹⁷ and the word *ellimenikos* is a *hapax*. As the suffix *-ikos* shows¹⁸, *ellimenika* is expressing the link, the relation, “what is related to” the word *ellimenion*. But since it is connected to

15. Indeed, the presentation that Migeotte gives about the *ellimenion/ellimenia* issue in his synthesis (*Les finances..., op. cit.*, p. 261-263) is rather a quick overview of some of the sources and elements of the question than a real discussion. In this respect, he brings up Chankowski's hypothesis in a simple footnote (n. 595) and disclaims it as “insoutenable” only for the text concerning Praisos and Stalai (see below p. 458-459). He also quotes the text concerning Rhodes but stays on his former arguments, (see below n. 82), without answering Chankowski's objections.

16. Pl., *R.*, IV, 425c-d (Loeb 2013 transl.).

17. In an Egyptian papyrus from the third century BCE. We find it also in Arist., *Pol.* 1264 a 31, but the author is referring here to the passage of Plato's *Republic* (see DGE, s.v. ἀστυνομικός).

18. P. CHANTRAINE, *La formation des noms en grec ancien*, Paris 1979, p. 385-389.

agoranomika and *astynomika*, it probably alludes to the regulations of the port in general.¹⁹ As a parallel, we can bring into consideration the convention between Gortyn and Lappa, dating from c. 200-189:²⁰

ἐξαγωγὰν δ' ἥμεν τῷ τε Γορτυνίῳ Λάπ|παθεν καὶ τῷ Λαππαίῳ Γορτύνῃθεν πάντων, κατὰ γὰρ μὲν | ἀτελεί, κατὰ θάλαθθαν δὲ καταβάλλονταν τέλη κατὰ τὸνς | νόμονς τὸνς φεκατερῇ κειμένονς ὑπὲρ τῶν ἐνλιμενίων.

“The exportation of all the products should be allowed for a Gortynian from Lappa and for a Lappaian from Gortyn, by land being free from tax, but by sea paying taxes in accordance with the laws laid down in each city concerning the *ellimenia*”.

These two cities had some regulations concerning the *ellimenia*. It could indicate the port income, but also the port as a whole, the location where the regulations applied. And the harbour laws were clearly concerned with the customs duties, since they dealt with the taxes on the trade by sea.

We find probably the same meaning in another episode. Strabo, quoting the historian Demetrius of Callatis (third-second century BCE), reports the story of an earthquake that took place in Locris at Alponus:²¹

περὶ δὲ ἸΑλπωνον θεσμοφορίων ὄντων πέντε καὶ εἴκοσι παρθένους ἀναδραμούσας εἰς πύργον τῶν ἐλλιμενίων κατὰ θέαν, πεσόντος τοῦ πύργου, πεσεῖν καὶ αὐτὰς εἰς τὴν θάλατταν.

“And at Alponus, during the celebration of the Thesmophoria, twenty-five girls ran up into one of the towers of the *ellimenia* to get a view, the tower fell, and they themselves fell with it into the sea”.

These “towers of the *ellimenia*” were located in the harbour of Alponus. *Ellimenia* could refer here just to the location and it is probably the most cautious hypothesis. But one might argue for a link with the tax collection in this harbour, for example to control the ships coming in the port.²²

On the contrary, Xenophon, in his *Poroi* (355/4 BCE), is clearly alluding to the income of the harbour:²³

19. It is noteworthy that Plato did not use here the term ἐμπορικά, much more common in this period and that refers either to the commercial space in the port, *emporion*, or to the trade in general (see below n. 44). Consequently, Plato refers really to the regulation concerning the whole of the port.

20. IC IV, 186B+187, l. 15-17. The dating is maybe earlier, between 216-204 BCE, see A. CHANIOTIS, *Die Verträge zwischen kretischen Poleis in der hellenistischen Zeit*, Stuttgart 1996, n° 31.

21. Str. I, 3, 20, 24-27 (Loeb transl. modified).

22. Nicholas Purcell considers that this is “the tower of the harbour-duty authority”, see “The Ancient Mediterranean: The View from the Customs House” in E.M. HARRIS ed., *Rethinking the Mediterranean*, Oxford 2005, p. 208.

23. Xen., *Vect.*, IV, 40 (transl. R. DOTY, *Xenophon, Poroi: new translation*, Lewiston, 2003, with modifications).

[...] ὅσα δ' ἂν ἐφευρίσκη διὰ τὸ εἰρήνην τε εἶναι καὶ διὰ τὸ θεραπεύεσθαι μετοίκους καὶ ἐμπόρους καὶ διὰ τὸ πλείονων ἀνθρώπων πλείω εἰσάγεσθαι καὶ ἐξάγεσθαι καὶ διὰ τὸ <τὰ> ἐλλιμένα καὶ τὰς ἀγορὰς αὐξάνεσθαι, ταῦτα λαμβάνοντες κατασκευάζεσθε ὥς ἂν πλείσται <αἱ> πρόσοδοι γίγνοιτο.

“[...] and if you find that there is more because of the peace, and providing services for foreign residents and traders, and the greater imports and exports due to a greater number of people, and on account of the increase (of the revenue) from the harbours (τὰ ἐλλιμένα) and the markets (τὰς ἀγοράς), take these (surpluses) and manage them so as to produce the greatest revenue”.

As Plato, he also introduces a distinction between the two usual sources of trade income: the market and the port. In this respect, this use of the plural form *ellimenia* can be assimilated to the category of revenues from the harbours – (πρόσοδοι) τοῦ λιμένος/τῶν λιμένων (*vel sim.*) – that we find in other documents, for example in the agreement between Caudos and Gortyn (third-second century BCE):²⁴

φέρειν δὲ τὸν | ἐν Καυδοῖ φοικίονταν τῶν γιννομένων πάντων ἐν τῇ χώρῃ || δεκάταν καθὼς οἱ Γορτύνιοι, πλὴν θνατῶν καὶ τῶν λιμένων τᾶς | προσόδω καὶ λα^{vac}χάνων· ταῦτα δ' αὐτοὶ ἐχόντων.

“Those who will settle in Caudos have to pay the tithe on every (goods) produced on the territory, as the Gortynians, except on the (goods) that are mortals [*i.e.* animals], on the income from the harbours (τῶν λιμένων τᾶς προσόδω)²⁵, and on the vegetables; they are to have available these (products) for themselves”.

Consequently, it means that *ellimenia* could refer also to the category of πόροι that constituted the harbour. Indeed, the Greeks made a distinction between a πόρος, source of income – here the harbour – and a πρόσοδος, the concrete revenue – *e.g.* a harbour fee, a customs duty.²⁶

Before coming to an end with this part, we should stress out an interesting exception. An agreement of *sympoliteia* between the Thessalian cities of Gomphoi and Thamiiai (late third of the third century BCE)²⁷ mentions some ἐνλίμενα, which in Thessalian dialect correspond to the *ellimenion*:²⁸

24. IC IV, 184, l. 8-11 (see A. CHANIOTIS, *Die Verträge...*, *op. cit.*, n° 96). The references to the harbour income are numerous, see *e.g.* Heracl. Lemb. 20 (Corinth); Xen, *Hell.*, V, 2, 16 (Olynthian League); Dem. I, 22 [*Olynth.* I] (Thessalian League); Plut., *Alex.*, XV, 3-4 (Alexander companions); IK, 28/1-Iasos, 3 (Iasos); IG IX², 1, 2, 583 (Acaranian League and Anactorion).

25. In the economic context of the island of Caudos, the harbour revenues were probably provided in majority by the fishing. See F.J. FERNÁNDEZ NIETO, “Pesca...”, *op. cit.*, p. 282-283; L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 234-235.

26. See P. GAUTHIER, *Un commentaire historique des Poroi de Xenophon*, Geneva-Paris 1976, p. 9.

27. SEG 37.494, see B. HELLY, “Accord de sympoliteie entre Gomphoi et Thamiiai (Ithomè)” in E. CRESPO *et al.* eds., *Dialectologica Graeca : Actas del II coloquio internacional de dialectologia griega*, Madrid 1993, p. 167-200. He claims a date between 229-228 BCE.

28. The text refers to the λιμήν two other times, both as a location (l. 3 and 6).

(l. 11-12) [-----τάν]εα μα χούρα τὰ ποτ ἐνλίμενα καθ ----- | [----- ἔσ]του
κοινὰ νόμοις καὶ δικαστεῖρες -----.

Unfortunately, the text is extremely incomplete and it is difficult to understand the meaning of the sentence. According to Bruno Helly, the villages in the countryside created a κοινὴ χώρα submitted to the same regulations (νομοί), courts (δικαστήρια) and fees levied at the entry of the λιμένες.²⁹ However, “en aucun cas λιμήν ne désigne le port, comme c’est la règle en grec classique, puisqu’il s’agit de cités, Gomphoi et Thamiiai, établies en Hestiaiotide, dans la partie la plus continentale de la Thessalie”.³⁰ Helly relies this argument on a gloss of Hesychius explaining that in the Thessalian dialect, λιμήν means ἀγορά, the market place:³¹

ἀγορά· ὄνομα τόπου ἢ λιμένος· Θετταλοὶ δὲ καὶ λιμένα ἀγορὰν καλοῦσιν.

“Agora: name of a place or a harbour. And the Thessalians are calling harbour (the) *agora*”.

To this specific meaning of λιμήν in Thessaly, the linguists agree.³² Helly concludes therefore that the ἐνλίμενα in our text were some market fees. Consequently this example draws the attention to the importance of taking the context into account in interpreting a fiscal term.

All these examples show that the *ellimenia* was a category used in different places and in different times. It referred firstly to the port as a location, and by extension to the regulations applied on it, and sometimes to the harbour income itself, in the capacity of a *poros*, a source of income. What about the word *ellimenion* in the singular?

II. – Τὸ ἐλλιμένιον IN THE SINGULAR

I propose to discuss the evidence chronologically here, so as to see whether a chronological evolution can be observed in the use of the word *ellimenion* in the singular. When it will be necessary for the demonstration though, I will break the chronological order to draw parallels.

The first appearance of the word *ellimenion* in the singular concerns Athens and appears in a fragment of Eupolis’ *Autolykos* (420 BCE)³³ quoted by Pollux (IX, 30):³⁴

29. B. HELLY, “Accord de sympolitie...”, *op. cit.*, p. 177-178.

30. *Ibid.*, p. 176.

31. Hesych. s.v. ἀγορά, see F. BECHTEL, *Die Griechischen Dialekte*, Berlin 1921, vol. I, p. 208. For the disproof of the interpretation of this gloss proposed by K. Latte and R. Martin, see B. HELLY, “Accord de sympolitie...”, *op. cit.*, p. 176, n. 48. According to Hesychius, it was also the case in Cyprus, λιμήν· ἀγορά, καὶ ἐνδιατριβή, Πάφιοι.

32. C.D. BUCK, *The Greek Dialects*, Chicago 1955, p. 364, s.v. λιμήν; P. CHANTRAINE, *Dictionnaire étymologique de la langue grecque*², Paris 2009, 602, s.v. λειμών B.

33. Or maybe a couple years later because it was apparently revised and performed a second time. In this play, the Athenian comic made fun of Autolykos, son of Lykon, who has just won the pancration at the Panathanaea, and maybe also of Callias, son of Hipponicus, see I.C. STOREY, *Fragments of Old Comedy*, Cambridge-London 2011, p. 26-53 and 68-79.

34. Chankowski (“Les catégories...”, *op. cit.*, p. 316) is quoting an earlier Athenian evidence, a decree concerning taxes levied on ships anchoring in the Sounion Cape (c. 460-450, *IG* I³, 8, see above n. 9) but the restoration of an *ellimenion* (l. 22-23) proposed by Adolf Wilhelm (SEG X, Addenda I, p. 156) is now rejected, see *IG*.

τὸ δὲ τέλος ἐλλιμένιον, ὡς Εὐπολὶς Αὐτολύκῳ ‘ἐλλιμένιον δοῦναι πρὶν εἰσβῆναί σε δεῖ’ [PCG V, p. 324, 55], καὶ δεκάτῃ καὶ εἰκοστῇ καὶ πεντηκοστῇ, καὶ κατὰ τὸ μέρος τῆς ἑκασταχοῦ εἰσπράξεως τὸ ὄνομα. ἢ που δὲ καὶ παραγώγιον τέλους ὄνομα [...]

“And (for) the due (τέλος):³⁵ *ellimenion*, as in Eupolis *Autolykos*: ‘you shall pay the *ellimenion* before you embark’, and the tithe, the twentieth, the fiftieth, their name (comes from) what is collected everywhere by fraction. And there is also here the name of the due for transit, [...]”.

Further (IX, 31), when he lists the verbs meaning the action of collecting a tax, Pollux quotes Aristophanes’ *Polyidus* (c. 418–413 BCE):³⁶

καὶ ὡς Ἀριστοφάνης ἐν Πολυεῖδῳ [PCG III 2, p. 252, 472]· ‘ἐλλιμενίζεις ἢ δεκατεύεις’
“and as in Aristophanes *Polyidus* ‘you impose the *ellimenion* or the tithe’”.

Unfortunately, the two comic fragments are too brief to allow us to understand whether the *ellimenion* was only a user fee, and whether it concerns only the passenger or also its cargo. The evidence concerning the harbour taxation in the end of the fifth century in Athens is quite thin.³⁷ Pseudo-Xenophon, in a pamphlet written c. 425/4, referred to a hundredth (ἑκατοστή) levied in the Piraeus.³⁸ Contrary to the common opinion,³⁹ the fact that it was levied in the port does not help to conclude on what it was imposed exactly.⁴⁰ We know that the Athenians levied *ad valorem* customs duties around the same period: a twentieth in the ports of their *arche*

35. I am inclined to translate like this, even if the editor has not restored an *interpunctio*, because Pollux is clearly listing the vocabulary referring to the *telos*, as he has done just before for the vocabulary referring to the tax offices: καὶ δὴ καὶ τελώνια· εἴρηται δὲ τὸ τελώνιον ἐν Ποσειδίππου Κώδωνι· κτλ.

36. The play refers to the Corinthian seer Polyidus jailed by the king Minos (J.M. EDMONDS, *The Fragments of Attic Comedy*, Leyden 1957, vol. 4, p. 698–699, n. g; J. HENDERSON, *Aristophanes. Fragments*, London 2007, p. 335). So it could refer to a Corinthian context, not an Athenian one. But the parallel with the *ellimenion* in *Autolykos* shows that the Athenian citizens were familiar with this category.

37. See L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 509–512. On the Athenian finances, see P.J. RHODES, “The Organization of Athenian Public Finance”, *G&R* 60, 2013, p. 203–231; J. OBER, “Classical Athens” in A. MONSON, W. SCHEIDEL eds., *Fiscal Regimes and the Political Economy of Premodern States*, Cambridge forthcoming; and for the end of the fifth century see especially, L. KALLET, *Money and the Corrosion of Power in Thucydides: The Sicilian Expedition and its Aftermath*, Berkeley 2001.

38. [Xen.], *Ath.*, I, 17: πρὸς δὲ τούτοις ὁ δῆμος τῶν Ἀθηναίων τάδε κερδαίνει τῶν δικῶν Ἀθήνησιν οὐσῶν τοῖς συμμάχοις· πρῶτον μὲν γὰρ ἡ ἑκατοστή τῇ πόλει πλείων ἢ ἐν Πειραιεῖ [...]. “In addition, the Athenian *demos* profit in the following ways from the fact that trials involving their allies are held in Athens. First, the one per cent tax in the Piraeus brings in more for the State. [...]” (transl. J.L. MARR, P.J. RHODES, *The ‘Old Oligarch’*. *The Constitution of the Athenians Attributed to Xenophon*, Oxford 2008).

39. A customs duty, see lastly *Ibid.*, p. 92.

40. At this time, Bdelycleon, in Aristophanes’ *Wasps* (655–663), listed the Athenian revenues as follow: καὶ πρῶτον μὲν λόγισαι φαύλως, μὴ ψήφοις ἀλλ’ ἀπὸ χειρός, | τὸν φόρον ἡμῖν ἀπὸ τῶν πόλεων συλλήβδην τὸν προσιόντα· | κᾶξω τούτου τὰ τέλη χωρὶς καὶ τὰς πολλὰς ἑκατοστάς, | πρυτανεία μέταλλ’, ἀγοράς, λιμένας, μισθώσεις, δημόπρατα. “First of all calculate roughly, not with counters but just on your fingers, how much tribute we receive altogether from the allied cities. Then make a separate count of the taxes and the many one percents, court dues, mines, markets, harbours, rents, proceeds from confiscations” (Loeb transl.). We can assume that the different categories of income that Aristophanes lists here are not exclusives. Indeed, the *hekatostai* were probably a part of

(c. 413),⁴¹ a tithe in the Pontus Straits (c. 410/9)⁴² and a fiftieth in the Piraeus (first attestation c. 400).⁴³ These three *ad valorem* taxes were maybe the one referred to by Pollux just after the quotation of Eupolis (see above). So it could mean that the *ellimenion* was different from the customs duties and the transit fee listed just after.

Another passage of Pollux should be discussed now, it takes place in his eighth book where he is describing the Athenian institutions. After having spoken about the officers working in the courts and assemblies (§ 131) and before listing the places where they used to meet (§ 133), Pollux (VIII, 132) defines what was called τέλη as follows:

τέλη δ' ἦν τὰ παρὰ τοῖς πεντηκοστολόγοις ἢ ἐλλιμενισταῖς · ταῦτα δ' ἑκαλεῖτο ἐλλιμένια καὶ ἐμπορικά. καὶ δεκατευτήρια δέ ποτε κατέστησαν, καὶ δεκάτη τὸ τέλος ἦν. καὶ ζευγήσιόν τι τέλος οἱ ζευγοτροφοῦντες ἐτέλουν.

“Were dues those whose the collector of the fiftieth or the collectors of the harbour dues took care about; and they were called *ellimenia* and *emporika*. And at some time they established offices for the collection of the tithe, and the due was a tithe. And *zeugesion* is some due that those who kept a yoke of beast paid”.

Here Pollux distinguishes two categories of dues (τέλη), the first one linked to the harbour (ἐλλιμένια), the second one apparently to the wholesale trade taking place in the harbour (ἐμπορικά).⁴⁴ Both categories are related to a specific category of tax-gatherers named just before: the πεντηκοστολόγοι and the ἐλλιμενισταί. So it is really tempting to associate them

the *tele*. The categories of *tele* and *hekatostai* are both listed in the first place because they should be well identified by the Athenians, as the definite article seems to underline. The following categories should be understood as *poroi*. Indeed, *tele* and *hekatostai* were also levied in the *agora* and the port (see also Schol. *ad Ar.*, V, 659a).

41. Thc. VII, 28, 4; also during the Corinthian war in Thasos and Clazomenai (*IG* II², 24; 28).

42. Xen., *Hell.* I, 1, 22 and Diod. XIII, 64, 2; later c. 390, see Dem. XX, 60 [*Ag. Lept.*].

43. And., *De Myst.*, 133-134; on the dating, see D.M. MACDOWELL, *Andokides. On the Mysteries*, Oxford 1962, p. 204-205. Douglas M. Lewis (“Law on the Lesser Panathenaia”, *Hesperia* 28, 1959, p. 243-244) considers that the *pentekoste* here “may or may not have been” the import and export tax and suggests, as an alternative, a produce-tax. The only other sure evidence for other *pentekostai* in Athens is quoting by Demosthenes (XXIV, 120 [*Ag. Timoc.*]): πεντηκοσταὶ τῶν ἄλλων θεῶν. But these fiftieths were doubtlessly first fruits (ἀπαρχαί) (see D.M. MACDOWELL, *Demosthenes the Orator*, Oxford 2009, p. 181-183). So they have nothing to do with our *pentekoste*, which was, for sure, a farmed tax. I cannot detailed here all the other references quoted by Lewis as questionable, I will go back to this in the publication of my PhD. For now, I will rely on this few elements. The proposal of a *pentekoste* as a produce-tax is weakened by the fact that we have no clue for such a tax in Athens for the Classical period (see L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 506-507). The only evidence we have lies in the Agyrrhios’ Law (*SEG* 48.96) which was a very specific case (see L. MIGEOTTE, “Le grain des îles et l’approvisionnement d’Athènes au IV^e siècle avant J.-C.” in A. MAGNETTO *et al.* eds., *Nuove ricerche sulla legge granaria ateniese del 374/3*, Pisa 2010, p. 27-38). Moreover, this Agyrrhios’ law quotes a πεντηκοστή σίτο that could be brought closer to the πεντηκοστή τοῦ σίτου quoted by Pseudo-Demosthenes (LIX, 27 [*Ag. Neaira*]), and it is now accepted that the best interpretation for this *pentekoste* is a customs duty (see R.S. STROUD, “Future Research on the Athenian Grain Law” in A. MAGNETTO *et al.* eds., *Nuove ricerche...*, *op. cit.*, p. 235-236; M. FARAGUNA, “Tassazione diretta e tassazione indiretta: la legge granaria ateniese del 374/3 a.C.” in M.R. CATAUDELLA *et al.* eds., *Strumenti e tecniche della riscossione dei tributi nel mondo antico*, Padova 2010, p. 18-20).

44. It is noteworthy that *emporika* could also refer to the trade in general, see LSJ and DGE, s.v. ἐμπορικός.

to the corresponding tax. Nevertheless, the wording ταῦτα δ' ἐκαλεῖτο appears misleading. Indeed, a *telos* named ἐμπορικόν is not known elsewhere in the sources.⁴⁵ So the name given by Pollux there probably does not refer to the name of a tax, but rather to the name of the corresponding *poros*. The reasons why Pollux is listing here these dues and what is the link with the two other listed after remain unclear.⁴⁶ The issue with Pollux's *Onomasticon* is that the choice of one word rather than another is not obvious.⁴⁷ Dealing with the vocabulary of the theatre, Christine Mauduit and Jean-Charles Moretti have clearly demonstrated that Pollux should not be taken at his word.⁴⁸ They underline some confusion and mistakes⁴⁹ and, more interesting, the fact that sometimes he quoted synonyms without specifying it.⁵⁰ Unfortunately, our passage is too short and elusive to be able to identify the "crypto-synonyms" that the French scholars referred to. But if we observe the construction of the sentence, it is noteworthy that Pollux uses the conjunction ἢ when he mentions the ἐλλιμενισταί and the πεντηκοστολόγοι, while he used καί evoking ἐλλιμένα and ἐμπορικά. This is confusing. We cannot be sure if here the ἐλλιμενισταί and the πεντηκοστολόγοι were two different functions or a same function named in two different ways.⁵¹ By the way, the project of Pollux was not to give a history of the topics he deals with, but rather to provide a collection of words and synonyms that the young emperor Commodus could use in his speeches.⁵² It means in my opinion that we cannot exclude that the two words could be synonyms or that they could refer to a same reality in a different context (or a different period?). To conclude on the evidence concerning Athens, it is plausible that the city taxed separately a harbour due and a customs duty at the end of the fifth century BCE. But we cannot be sure that, at the time that the *ellimenion* is attested, there was already an *ad valorem* customs duty levied in the Piraeus, even if it is highly probable.

45. And Pollux does not mention it in its ninth book, where he is listing the harbour taxes, see above p. 447-448.

46. For the δεκατεντήριον and the δεκάτη, it could refer to the transit fee levied in the Pontus Straits (see above n. 42). But the fact that, just after, Pollux mentions the ζευγήσιον, which is not a due related to the port or to the trade but to the property class of the ζευγῆται quoted earlier (VIII, 130), invites us to be cautious. Indeed, there were other kinds of dues named tithes in Athens, see V. CHANKOWSKI, "Les catégories...", *op. cit.*, p. 321-328; L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 469-548.

47. Some elements of explanation in P. CHIRON, "La dimension rhétorique de l'Onomasticon" in C. MAUDUIT ed., *L'Onomasticon de Pollux*, Lyon 2013, p. 38-65.

48. Poll. IV, 57-154. See C. MAUDUIT, J.-C. MORETTI, "Pollux, un lexicographe au théâtre", *REG* 123, 2010, p. 521-542. On Pollux and his method, see also C. BEARZOT et al. eds, *L'Onomasticon di Giulio Polluce*, Milan 2007; C. MAUDUIT ed., *L'Onomasticon...*, *op. cit.*

49. The mistakes could come from the action of the epitomist who preserved the work of Pollux, but they could also be explained by the habit that Pollux had to generalize some facts from one-time or accurate examples.

50. C. MAUDUIT, J.-C. MORETTI, "Pollux, un lexicographe...", *op. cit.*, p. 539-540. To have an idea of the way that Pollux organized his lexicon, the reasons and his influences, see P. CHIRON, "La dimension rhétorique...", *op. cit.*

51. Pollux is also referring to the *ellimenistes* in VI, 128: βίοι ἐφ' οἷς ἄν τις ὀνειδισθεῖη, πορνοβοσκός, κάπηλος, ὀπωρώνης ὀπωροπώλης, τελώνης δεκατόνης, δεκατηλόγος εἰκοστολόγος πεντηκοστολόγος ἐλλιμενιστής, κήρυξ, ναύτης, πανδοκεύς, πορθμεύς, μαστροπός, ὑπηρέτης, βυρσοδέψης σκυτοδέψης, ἀλλαντοπώλης.

52. He clearly gives the goal of his work in the dedication of his books (I, 1-2), see C. MAUDUIT, J.-C. MORETTI, "Pollux, un lexicographe...", *op. cit.*, p. 523; C. MAUDUIT ed., *L'Onomasticon...*, *op. cit.*, p. 8 and *passim*.

Demosthenes gives more elements for the comparison between the charges of the *pentekostologoi* and the *ellimenistai*. In the speech *Against Phormio* (327/6), the defendant Chrysippos relies on the receipt of the declaration of the *ellimenistai* to prove that Phormio had loaded up nothing on the ship of Lampis before the latter left the Bosporan port:⁵³

καὶ τὸ μὲν πρῶτον, ὃ ἄνδρες δικασταί, ὥρμησεν ἐπὶ ταύτην τὴν σκῆψιν, ὡς ἐντεθειμένος τὰ χρήματα εἰς τὴν ναῦν· ἐπειδὴ δὲ τοῦτο ἐκ πολλῶν ἔμελλεν ἐλεγχθῆσεσθαι ψευδόμενος, ἔκ τε τῆς ἀπογραφῆς τῆς ἐν Βοσπόρῳ παρὰ τοῖς ἐλλιμενισταῖς καὶ ὑπὸ τῶν ἐν τῷ ἐμπορίῳ ἐπιδημούντων κατὰ τὸν αὐτὸν χρόνον, τηνικαῦτα μεταβαλόμενος συνίσταται μετὰ τοῦ Λάμπιδος καὶ φησιν ἐκείνῳ τὸ χρυσίον ἀποδεδωκέναι.

“At first, men of the jury, he seized on that excuse, pretending he’d put the goods on board the ship; but when it became clear that this would be proved in several ways to be a lie – from the record kept in Bosphorus by the *ellimenistai*, and by men who were staying in the *emporion* at the same time – he has then changed his story and, getting together with Lampis, says he paid the gold to him”.

More interesting is that, a few paragraphs earlier,⁵⁴ Chrysippos referred exactly to the same kind of evidence to prove that Phormio had not loaded up in the Piraeus the value of cargo planned in their contract:

ἀρχὴ μὲν οὖν αὕτη ἐγένετο τοῦ ἀδικήματος, ὃ ἄνδρες Ἀθηναῖοι· οὔτε γὰρ τὴν ὑποθήκην παρέσχεν οὔτε τὰ χρήματ’ ἐνέθετ’ εἰς τὴν ναῦν, κελευούσης τῆς συγγραφῆς ἐπάναγκες ἐντίθεσθαι. καὶ μοι λαβὲ τὴν συγγραφὴν. ΣΥΓΓΡΑΦΗ. Λαβὲ δὴ καὶ τὴν τῶν πεντηκοστολόγων ἀπογραφὴν καὶ τὰς μαρτυρίας. ΑΠΟΓΡΑΦΗ. ΜΑΡΤΥΡΙΑΙ.

“That was the beginning of his crime, men of Athens; he neither provided the security nor put the goods on board the ship, although the written agreement made it compulsory for him to do so. [*To the clerk*] Please take the written agreement. [WRITTEN AGREEMENT]. Take also the *pentekostologoi*’s record and testimonies [RECORD, TESTIMONIES]”.

As usual, it is the *pentekostologoi* who registered the declaration of value of goods exported from the Athenian harbour. Consequently, the *ellimenistai* in the Bosporan kingdom, had exactly the same function as the farmers of the fiftieth in Athens. Of course, the fact that the collectors of the customs duty in the Bosporan kingdom are named *ellimenistai* does not mean that the customs duty was named *ellimenion* there. In fact, before 355/4, the Bosporan king Leucon was taxing the exported goods with a thirtieth (ἡ τριακοστή), at least the grain.⁵⁵ In this respect, the name *ellimenistai* could refer to the *poros* that the port represented or simply to the place in which the *ellimenistai* were competent.⁵⁶

53. Dem. XXXIV, 34 [Ag. *Phorm.*] (transl. D.M. MACDOWELL, *Demosthenes, Speeches 27-38*, Austin 2004 with few modifications).

54. Dem. XXXIV, 7 [Ag. *Phorm.*] (transl. *Ibid.* with few modifications).

55. Dem. XX, 32 [Ag. *Lept.*]: Ἐκεῖνος πρᾶττεται τοὺς παρ’ αὐτοῦ σίτον ἐξάγοντας τριακοστήν.

56. They could also bear that name because there were different customs rates imposed according to the kind of goods exported or maybe because they were magistrates, and not farmers.

Aineas Tacticus (XXIX, 4-6) also tells us about some *ellimenistai*. He relates an episode that occurred in an unknown city,⁵⁷ during which some people introduced smuggling goods in order to prepare an attack against the city:

πρῶτον μὲν τοῖς προενδημήσασι ξένοις ἐπὶ τὸ μέλλον καὶ πολιτῶν τοῖς ἀνόπλοις τε καὶ συνεργοῖς ἐσομένοις εἰσεκομίσθησαν θώρακες λίνεοι καὶ στολίδια καὶ περικεφαλαῖα, ὅπλα, κνημίδες, μάχαιραι, τόξα, τοξεύματα ἐν κιβωτοῖς ὡς φορταγωγοῖς κατεσκευασμένα, ὡς ἱματίων ἐνότων καὶ ἄλλων ἀγωγίμων· ἅπερ οἱ ἐλλιμενισταὶ ἀνοίξαντες καὶ ἰδόντες ὡς ἱμάτια μόνον κατεσημήναντο, μέχρι τιμήσονται οἱ εἰσαγαγόντες, καὶ ταῦτα μὲν ἐτέθη ἐγγὺς τῆς ἀγορᾶς, ὅπου ἔδει·

“The first step was to bring in arms and armour, for the foreigners who had already come to live there in anticipation of what was to happen, and for any citizens party to the plot who did not possess them: linen corslets, jerkins, helmets, shields, greaves, sabres, bows and arrows, all stowed in chests used for transporting merchandise and appearing to contain clothing and other goods. When the *ellimenistai* opened the chests and saw inside what they took to be merely clothing, they put them under seal pending the importer’s evaluation; and the chests were duly deposited near the *agora*.”

We see that the *ellimenistai* had to control the cargoes at the entrance of the port, probably to make sure that the goods were authorized ones, either regarding of their provenance or of their nature – here the arms were clearly prohibited. After this first control, they sailed the cargo, waiting that the importers make the declaration of value, on which the amount of the customs duty was calculated.⁵⁸ Therefore, it is possible that here again the *ellimenistai* were also responsible for the collection of the customs duties. Nonetheless, we have to point out that Aineas is used to vary “his terminology for officials, so as to encompass different titles for the same or similar functionaries in different place”.⁵⁹ In this respect, it is possible that the harbour-guardians (οἱ λιμενοφύλακες) and the dispatch-officers (οἱ ἀποστολεῖς) that Aineas mentions later (XXIX, 12) were the same magistrates as the *ellimenistai*.⁶⁰ Taking this into account, we can conclude at least that, for Aineas, the term *ellimenistai* referred to someone responsible for controlling the cargoes and maybe for collecting the customs duties.

To complete our survey on the *ellimenistai*, we should add the following definitions given by Hesychius:⁶¹

57. A. Dain and A.-M. Bon proposed to identify this city with Sicyon in 369, but David Whitehead rejects this hypothesis. “The only sensible course is to admit ignorance, of both place and time” (*Aineas the Tactician. How to Survive under siege*, Oxford 1990, p. 180-181)

58. See A. BRESSON, *L'économie de la Grèce des cités*, Paris 2008, vol. II, *Les espaces de l'échange*, p. 99-101.

59. D. WHITEHEAD, *Aineas*..., *op. cit.*, p. 181.

60. See *Ibid.*, p. 181-182.

61. Hesych. ε 3173; *Lex. Bekk.*, p. 251, 30. He is also referring to an interesting case in Phoenicia, Hesych. α 583: ἀγκυροβόλῳ δεῖπνῳ· ἀγκυροβόλα Φοίνικες τὰ δεῖπνα, ἃ παρεσκεύαζον τοῖς τελώναις ἐκ τῶν λιμένων. ἔστι δὲ καὶ μισθός· ἔπρασσον γὰρ ἐν τοῖς λιμέσιν ἐνόρμιον καὶ ἐνλιμένιον ὡς ἐκλογήν. “ ‘Anchored meals’: the

ἐνλιμενίζειν· τελωνίζειν τὰ ἀπὸ λιμένων καὶ θαλάσσης
 “*enlimenizein*: to impose (taxes) in the harbour and the sea”

ἐνλιμενισταί· οἱ ἐν τοῖς λιμέσι τελῶναι.
 “*ellimenistai*: those who are the farmers in the ports”

This evidence shows that the *ellimenistai* could be either farmers or magistrates, according to the place. They could have a broader charge than collecting only a potential *ellimenion* as a mere harbour fee and they could be concerned with the customs duties. It strengthens henceforth the possibility that, for Pollux in book VIII, *ellimenistai* and *pentekostologoi* were the same functions named in a different way.

Going back to the chronological order, our first epigraphic evidence of an *ellimenion* comes from an Amphictionic law dating to the first quarter of the fourth century BCE:⁶²

[τοῖς κατ?]ὰ πομπὰς ἐμ Πύλας καὶ ἐν Δελ[φοῦς ἰόντε]σσι καὶ νειμένοις διὰ πόν[του μὴ
 ἐλλ]ιμενίζειν · αἱ δέ κα ἐλλιμενί[σσι, καθάπ]ερ τοῖς θεαροῖς ἐξέσθω ἐν Ἀμ[φικτιόνε]σσι
 δικάζασθαι ·

“No one shall impose an *ellimenion* on those who, during a mission, are going by the sea to Pylos and Delphi and are coming back from it; and if one impose (on them) an *ellimenion*, let them bring a legal action before the Amphictions, as for the *theoroi*”

As we see here, the envoys were free from the *ellimenion* when they were arriving in the ports of Pylos and Delphi or leaving it. The law is not clear about what was imposed exactly, maybe the person, probably his goods. Anyway it seems difficult to consider that the customs duty was excluded from the tax base. Indeed, this exemption was probably aimed to provide the envoys with free movement. Exempting them from the harbour user fees and not from the custom duties would not have made so much sense. This kind of grant seems to have been a tradition for the envoys travelling to the Delphian ports. Indeed, one of the reasons of the fourth sacred war (340-338 BCE) was, amongst other things, that the Amphihiens, illegally, “were levying taxes on those who were sailing down” (καὶ τέλη τοὺς καταπλέοντας ἐξέλεγον) and again that “they were selling taxes and making wealth profits from the sacred harbour” (τέλη πεπρακότας καὶ χρήματα λαμβάνοντας ἐκ τοῦ ἱεροῦ λιμένος).⁶³

Phoenicians called ‘anchor’ those meals, which they prepared for the collectors (of tax) of the ports. It is also a pay, since they exact an *enormion* and an *enlimenion* in the ports as (tax) collection”. The *enormion* is an anchor fee known only by late Egyptian papyri (except one dating from the second century BCE, see DGE, s.v. ἐνόρμιον).

62. CID IV, 2, l. 7-11, see F. LEFÈVRE, “Un document Amphictionique inédit du IV^e siècle”, *BCH* 118, 1994, p. 99-112.

63. Aeschin. III, 113 and 119 [Ag. Ctesiph.]. F. Lefèvre (*Ibid.*, p. 106) argues that the taxes concerned here were the same as the one in the amphictionic law. The city of Kirrha in the sixth century BCE exacted maybe the same kind of taxes, which led perhaps to the first sacred war. But the historicity of this episode is contested. On all this, see F. LEFÈVRE, *L’Amphictionie pyléo-delphique*, Athens 1998; D. ROUSSET, *Le territoire de Delphes et la terre d’Apollon*, Athens 2002.

The next evidence is given by Pseudo-Aristotle in his *Oikonomika* and concerns the Macedonian Kingdom. It is one of the only two quantified evidence we have for this due. Some scholars have relied on the quantitative argument to assert that, when the amount of the *ellimenion* was important, it should include customs duties. Chankowski is right in saying that we cannot exclude a kind of fee only on the basis of the amount; I would add especially knowing how difficult it is to deal with the amounts found in the literary texts. So is it possible to solve the question of this *ellimenion* relying on other arguments? Unfortunately the passage is again far too elusive to conclude on the exact nature of this due. Nonetheless I believe that this passage deserves a discussion here, in order to have a better idea of the different possibilities. According to Pseudo-Aristotle therefore, the *ellimenion* reached to forty talents in Macedonia:⁶⁴

Καλλίστρατος, ἐν Μακεδονίᾳ πωλουμένου τοῦ ἐλλιμενίου ὡς ἐπὶ τὸ πολὺ εἴκοσι ταλάντων, ἐποίησεν εὐρεῖν τὸ διπλάσιον·

“Callistratus, in Macedonia, caused the *ellimenion*, which was usually sold for the twenty talents, to produce twice as much”.

The reform of Callistratus consisted in decreasing the sureties asked to the buyers of the *ellimenion* farm, in order to enlarge the circle of potential farmers and to increase the competition between them. The first issue is that we do not know the exact place and time of the reform. As the outcome of a trial in Athens soon after late summer 362 BCE, Callistratus went into a voluntary exile to Methone in Macedonia, then to Thasos and maybe to Byzantium.⁶⁵ Then, he came back in Macedonia and was executed after his return to Athens, probably in 355 BCE. So the action could have taken place between 362/1 and 356/5, and Callistratus could have acted by command of Perdiccas III (365-360)⁶⁶ or Philip II (360-336).⁶⁷ During this period, both kings were fighting to protect or extend their territory: Perdiccas lost the main ports of

64. Arist., *Oec.* II, 2, 22 [1350 a 15-22] (Loeb transl. modified).

65. We do not know if Callistratus went elsewhere in Macedonia after his stay in Methone and before his departure to Thasos, see B. HOCHSCHULZ, *Kallistratos von Aphidnai*, Munich 2007, p. 196.

66. As argued recently by J. ROISMAN, I. WORTHINGTON eds., *A companion to ancient Macedonia*, Malden 2010, p. 479 and *passim*; R.J. LANE FOX ed., *Brill's companion to ancient Macedon*, Leyden-Boston 2011, p. 266-268.

67. According to Olivier Picard (“Les Thasiens du Continent et la fondation de Philippes” in M.-O. JENTEL, G. DESCHÊNES-WAGNER eds., *Tranquillitas : mélanges en l'honneur de Tran Tam Tinh*, Québec 1994, p. 470) and the scholars who claim that the action was ordered by Philip II, the duration of the stay of Callistratus in Methone was too short and too close to the death of Perdiccas, in order to obtain the favour of the king and the right to reorganize the customs duties. However, Hochschulz (*Kallistratos...*, *op. cit.*, p. 198) stresses that the places where Callistratus chose to stay were locations where he had some family or business connections. She proposes that a familial or business relationship acted as an intermediary with the king in order that Callistratus obtained this mission, for which he was maybe paid. For her therefore, Callistratus did not really need to gain the confidence of the king and the reform could have occurred as well by command of Perdiccas III.

Macedonia (Methone and Pydna) by the action of Timotheus in 364/3,⁶⁸ so it seems he had left only the ports of Pella and Therme around 362; after 357, Philip had recovered the seaport of Pydna and taken control of the port of Amphipolis.⁶⁹ So according to the dating retained, the reform of the *ellimenion* involved different harbours.

Does the spirit of Callistratus reform help for a dating? For sure, the authority concerned took a risk: accepting sureties for only the third of the amount proposed by the farmer increased significantly the possibility of not being paid if the farmer failed in giving the total amount of the farm. Then, the nature of the fiscal decisions reported in the book II of the *Oikonomika* are all expedients decided in moments of financial crisis. It should have been the same for the reform of Callistratus. It means that there is no need to postulate, as Robin J. Lane Fox does, that the reform should occur before that Perdiccas lost the main ports of Macedonia.⁷⁰ This reform could have occurred precisely after, in order to compensate the lost of income caused by the lost of ports. In a same way, if the reform occurred under the reign of Philip II, it could have taken place before or after 357. As we see, the dating remains unclear.

The second issue that we have is that the finances of the Macedonian kingdom are hardly known, because of the lack of sources.⁷¹ Miltiades B. Hatzopoulos proposes a model organized in two areas. On the one hand, the central finances or the “royal” revenues (τὰ βασιλικά) were devoted to the working of the state. They referred to the finances of the king and the ones of the “Macedonian Commonwealth”.⁷² On the other hand, there were the local finances, namely the one of the cities. We know nearly nothing about them, but the level of their expenses leads Hatzopoulos to conclude that “the Macedonian cities did have revenues of their own, which were by no means unimportant” and “bear [...] witness to the financial prosperity of the Macedonian cities”.⁷³ Though the main ports of Macedonia – Methone, Pydna, Therme – were cities, some clues suggest however that the Macedonian harbour revenues were collected or benefited to the “federal” or “central” finances, rather than to the “local” ones.⁷⁴ Our passage

68. It is the usual dating (see lastly S. PSOMA, “Athens and the Macedonian Kingdom from Perdiccas II to Philip II”, *REA* 116, 2014, p. 139 with the former bibliography), but a later one, summer 360, has been argued by R.J. Lane Fox, following R.M. Errington (see *A History of Macedonia*, Berkeley-Los Angeles 1990, p. 38, n. 5; R.J. LANE FOX ed., *Brill's companion...*, *op. cit.*, p. 266-267).

69. He conquered also the city of Potidaea in 356, but gave it back to the Chalcidian League in exchange of its support.

70. See above n. 68.

71. M.B. HATZOPOULOS, *Macedonian institutions under the Kings*, Athens 1996, vol. I, p. 431-442.

72. On this “Macedonian Commonwealth”, see *Ibid.*, vol. I, 217-360.

73. *Ibid.*, vol. I, 441-442.

74. Indeed in addition to the passage of the Pseudo-Aristotle, an alliance treaty between Amyntas III and the Chalcidians is dealing with the export and transit goods, quoting the payment of the corresponding taxes (see *Ibid.*, vol. II, n° 1, B, 1-10, beginning of the fourth century BCE). Besides, after becoming the *archon* of the Thessalian League in 352, Philip II took obviously control of the revenues of the Thessalian harbours, managed before by the league (Dem. I, 22 [*Olynth.* I]). Finally, two centuries later, Philip V increased the income of his kingdom, including the revenue of the harbours (see below n. 75). Hatzopoulos refers to two more inscriptions where the Macedonian king granted some fiscal privileges on harbour trade, see *Ibid.*, vol. I, p. 442 and II, n° 20-21.

suggests that the harbour income was farmed every year for a specific amount, a usual practice in the Greek world. Though we cannot tell if the revenue was farmed from a central place or locally, the first solution would make more sense, especially if several harbours were concerned. As a result the amount quoted by Pseudo-Aristotle would represent the total amount earned by the central treasury and would come from an *ellimenion* tax levied in several ports.

But we have seen that we could not determine which ports were involved. Though we do not have so many sources about the nature of the Macedonian *ellimenion*,⁷⁵ I think we can find a clue in a comparison with Athens, for which Andocides gives us the amount of the farm of the *pentekoste* that he bought for thirty-six talents probably in summer of 400 BCE.⁷⁶ At this period, the peace had returned. Even if Athens did not control the sea anymore, we can consider that its harbour trade had recovered to a more normal level of activity. Let us summarize our possibilities: if the reform concerned essentially the port of Pella either under Perdiccas III in 362 or Philip II before 357, it seems difficult to agree that the forty talents referred only to the harbour fees, excluding the customs. Especially if we remember that the tax was farmed, which means that the farmers levied more than forty talents in the year. On the other hand, if the reform concerned more ports, for example Pydna and Amphipolis after 357, in that case the amount of forty talents could be plausible only as harbour fees excluding the customs duties. To conclude on this Macedonian *ellimenion*, the amount does not allow us to exclude the possibility of a simple harbour fee, but the vague information provided by Pseudo-Aristotle on the dating and the places that the reform concerned does not allow us neither to exclude the possibility of a larger category including both the harbour fees and the customs duties.⁷⁷

75. The Latin word *portorium* used by Livy to describe the harbour income of Philip V in 185 BCE does not help because it referred to a wider reality in a Roman context, including harbour fees and customs duties, see Liv. XXXIX, 24, 2-3: *uectigalia regni non fructibus tantum agrorum portoriisque maritimis auxit, sed metalla etiam et uetera intermissa recoluit et noua multis locis instituit*. “He [Philip V] not only increased the revenues of his kingdom from the farm crops and the harbour duties, but also reopened old mines long disused and began operations on new ones in many places” (Loeb transl.). On the *portorium*, see S.J. DE LAET, *Portorium. Étude sur l'organisation douanière chez les Romains*, Bruges 1949; F. VITTINGHOFF, “Portorium” in *RE* XXII/1, 1953, col. 345-399; J. FRANCE, *Quadragesima galliarum : l'organisation douanière des provinces alpestres, gauloises et germaniques de l'Empire romain*, Rome 2001, p. 309-310; and on the Roman tax vocabulary, J. FRANCE, “Les catégories du vocabulaire de la fiscalité dans le monde romain” in J. ANDREAU, V. CHANKOWSKI eds., *Vocabulaire et expressions...*, *op. cit.*, p. 333-369.

76. See above n. 43.

77. In favour of the broader meaning of *ellimenion* here, we could add that the data provided by the Delian sacred accounts are also interesting. Indeed, Migeotte has calculated the total amount of the revenues provided by the harbour taxes by years. The total includes the taxes on purple-fish and, some years, the pasture fees (see *Les finances...*, *op. cit.*, p. 607). Even if it is hard to compare such amounts, ignoring what was included in the harbour taxation in Macedonia, we could at least underline that the amounts in Delos varied generally between 500 and 800 drachmae, reaching one year only more than 1000 drachmae. So even if we multiplied this amount, assuming a more important activity in the Macedonian harbours or assuming that several ports were involved, we see that the amounts are really far from reaching the original 20 talents earned from the *ellimenion* in Macedonia before the Callistratus' reform.

The second example of an amount for an *ellimenion* does not make the nature of the fee clearer. It concerns the Rhodian harbour and is given by Polybius:⁷⁸

καταλέλνται γὰρ ἡ τοῦ λιμένος πρόσδοτος, ὅμων Δῆλον μὲν ἀτελῇ πεποιηκότων, ἀφηρημένων δὲ τὴν τοῦ δήμου παρρησίαν, δι' ἧς καὶ (τὰ) κατὰ τὸν λιμένα καὶ τὰλλα πάντα τῆς πόλεως ἐτύγγανε τῆς ἀρμοζούσης προστασίας. ὅτι δὲ τοῦτ' ἔστιν ἀληθὲς οὐ δυσχερὲς καταμαθεῖν· τοῦ γὰρ ἐλλιμενίου κατὰ τοὺς ἀνώτερον χρόνους εὐρίσκοντος ἑκατὸν μυριάδας δραχμῶν, νῦν εὐρίσκει πεντεκαίδεκα μυριάδας, ὥστε καὶ λίαν, ὃ ἄνδρες Ῥωμαῖοι, τὴν ὑμετέραν ὀργὴν ἡφθαι τῶν κυρίων πόρων τῆς πόλεως.

“The revenue we drew from our harbour has ceased owing to your having made Delos a free port, and deprived our people of that liberty by which our rights as regards our harbour and all the other rights of our city were properly guarded. It is not difficult to convince you of the truth of this. For while the *ellimenion* in former times was farmed for a million drachmae, it now fetches only a hundred and fifty thousand, so that your displeasure, men of Rome, has only too heavily visited the vital resources of the state”.

The Rhodians were at Rome to complain about the loss of income resulting from the sanctions taken against them after the third Macedonian war (171-168 BCE) and the creation of the free port of Delos (166 BCE).⁷⁹ To make its argument, the Rhodian envoy Astymedes gave the example of the *ellimenion*, whose amount plummeted from more than 166 to 25 talents. This amount of around 166 talents is considerable, but according to Chankowski, it does not imply that it included a customs duty: this amount could be justified by the transit function of the Rhodian harbour. Indeed theoretically, when a ship only transited through a port, the merchants had to pay harbour fees for the use of the harbour, but probably not the customs duty, normally linked to the unloading of the shipment. Unfortunately, we have no information about the way the Rhodians were imposing their taxes on trade in their harbour. So we cannot know whether the transit trade was really free from tax,⁸⁰ or whether there was a specific transit tax (διαγώγιον, *vel sim.*) as attested in other places.⁸¹ Because we can only rely on the *ellimenion* word, it is impossible to solve the question of the inclusion of the customs

78. Pol. XXX, 31, 10-12 (Loeb transl. modified).

79. On the nature of these decisions and the consequences on the Rhodian economy, see the paper of Nathan Badoud, “La crise de 168 à Rhodes” in the forthcoming proceedings of the conference held by V. Chankowski on *Crisis, Auxesis. Crise et croissance dans les économies des mondes anciens. Qu'est-ce qu'une crise économique dans l'Antiquité?* (Lyon, October 2013).

80. Indeed, there should not have been a tax imposed on transit trade in this port, in order that the *ellimenion* was meaningful for Astymedes' demonstration. See V. CHANKOWSKI, “Les catégories...”, *op. cit.*, p. 316: “Ce sens serait logique dans le cas de Rhodes, puisque le discours des ambassadeurs [...] montre que c'est la fréquentation du port de Rhodes qui pâtit de la création du port-franc de Délos. [...] L'évolution du revenu de cette taxe [l'*ellimenion*] pouvaient donc être considérée [...] comme un bon indice pour montrer que leur port n'attirait plus autant de navires”.

81. We have several references of this kind of transit taxation, but we have no details on the taxation habits linked to it. See V. CHANKOWSKI, “Les catégories...”, *op. cit.*, p. 316, n. 49; D. ROUSSET, *De Lycie en Cabalide. La convention entre les Lyciens et les Termessiens près d'Oinoanda*, Geneva 2010, p. 34-35, n. 90; L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 256-260.

duties in this Rhodian *ellimenion*. I would only underline that if the harbour was really one of the principal income of the state (τῶν κυρίων πόρων τῆς πόλεως) as Astymedes states to the Roman senate, it would be surprising that either the city would have let go a godsend like a transit tax or that Astymedes would have not quoted it.⁸²

During the Hellenistic period, as usual, the documentary evidence is more numerous. We have an interesting case with the convention between the Cretan cities Praisos and Stalai (first half of the third century BCE):⁸³

ἐπὶ τοῖσδε ἔδωκαν Πραΐσιοι Σταλίταις τὰν χ||ώραν καὶ τὰν πόλιν καὶ νάσους τὰς καὶ νῶν ἔχον|τι κ]αὶ ἐλλιμενίου καὶ πορφύρας καὶ ἰχθύων δεκά|τα]ς, τούτων πάντων τὸ ἥμισσον, ἰχθύωμ μὲν καθάπε[ρ | κ]αὶ πρότερον.

“According to the (following decisions), the Praisians have given to the Stalitans the land, the city and the islands that they owned also now, and on the tithe of the *ellimenion*, the (one on) purple-fish and (the one on) fish,⁸⁴ the half of the whole, according to as it was before (for the tithe on) fish”.

Stalai was submitted to Praisos before these decisions were voted, but we cannot establish if this text followed a rebellion. The wording of the decree implies that the Stalitans controlled the islands before, contrary to the city and the territory that the Praisians were giving to them henceforth. Despite the fact that the concession was made forever (l. 8-9), the Praisians remained the owners of the lands, as the sharing of income shows. The Stalitans should share three kinds of income: the tithe of the *ellimenion*, the tithe on purple-fish and the tithe on fish.⁸⁵ Chankowski is right in saying that the parallel with the agreement of Caudos and Gortyn, quoting the general category of harbour income,⁸⁶ could not help to explain what *ellimenion* means in this context. And I also agree when she states that the vocabulary used by the Praisians should have been very accurate, because it dealt with the sharing of income. But the parallel

82. Moreover, as for the Macedonian case, the parallel with the amounts of the Delian harbour fees could be draw also here (see above n. 77). For his part, Migeotte stays on his position, considering that the amount is too high for “divers droits d’usage et de transit” only. He also considers that Polybius referred probably to the same revenue twice in this passage, quoting first ἡ τοῦ λιμένος πρόσδοξ, then the ἐλλιμενίου, see *Les finances...*, *op. cit.*, p. 263, n. 595.

83. *IC* III vi, 7A, l. 4-8. See A. CHANIOTIS, *Die Verträge...*, *op. cit.*, n° 64.

84. Chaniotis and Migeotte (*Ibid.*; L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 214) have considered that the singular genitive δεκάτας related only to the two last taxes, excluding the *ellimenion*. But the syntax of the sentence leads to subordinate the three taxes to the noun δεκάτας, as Didier Viviers did (“Economy and Territorial Dynamics in Crete from the Archaic to the Hellenistic Period” in A. CHANIOTIS ed., *From Minoan Farmers to Roman Traders*, Stuttgart 1999, p. 225-226). It is noteworthy though that, for now, this kind of wording has parallels only for dues on fish: in Colophon (C. CHANDEZON, *L’élevage en Grèce (fin V^e s.-fin I^{er} s. a.C.)*, Bordeaux 2003, n° 54, l. 31 and 81) and in Delos (*IG* XI 2, 287A, l. 9).

85. This two latter were usually understood as fees on fishing; Lytle has recently proposed to interpret them as “simple duties assessed at the docks on offloaded catches” (“Ἡ θάλασσα κοινή...”, *op. cit.*, p. 21); see also E. LYTLE, “Fish lists...”, *op. cit.* and on the purple fish fee, “The Delian Purple...”, *op. cit.*, especially p. 255-256.

86. See above p. 446.

she is drawing with the Delian tax system is uncertain. Indeed, the Delian account of 250 BCE contains the same series of taxes, with a tithe on fish and a purple-fish fee.⁸⁷ In the same account, as in the Delian tax system generally, the harbour fee (λιμήν, l. 39)⁸⁸ was distinct from the *pentekoste* tax (ἡ πεντηκοστή ἀστία, l. 9).⁸⁹ Therefore, she concludes that it was the same in the case of Praisos and Stalai. But it is necessary to stress that the division of taxes in Delos was very specific, owing to the history of the island. That explains why the customs duty was levied by the city of Delos, whereas Apollo's sanctuary levied the harbour fee.⁹⁰ The fact that we have two other taxes named in the same way does not mean that the Stalitan *ellimenion* was equal to the Delian *limen*. Yet, it is impossible to my mind to exclude definitively the customs duty from the *ellimenion* in Stalai. Indeed, in so far as Stalai possessed the city, the territory and the islands, it doubtlessly controlled the harbour, and hence the customs duties.⁹¹ Moreover, following Angelos Chaniotis, the payment of a tribute should strike the most important income of a subject city. In this case, it would make sense that Praisos got back at least a part of the customs duty.⁹² It would imply that the customs were a part of the *ellimenion* in Stalai. Finally, the wording of the sentence could lead to assume that the *ellimenion*, the purple fish and fish are not referring to taxes here, but to *poroi* on which a tithe was levied. In this respect, a large meaning for *ellimenion*, including both customs and user fees is plausible. One could add to this that here again, we have no clue that there were actually two different taxes levied there, one as a harbour fee and one as customs.

In the next text, the doubt is not permitted. In the third century BCE, the city of Kimolos granted a tax privilege to a Carystian judge and his descendants:⁹³

καὶ ἥμεν αὐτοῖς ἀτέλειαν πάντων | ὧν ἂν εἰσάγωσι ἡξάγωσι ἐκ Κιμώλου τὰς πεντηκοστὰς |
τὰς ἐνλιμενίου·

“And that they have the exemption on everything they import or export from Kimolos, (regarding) the fiftieth of the *enlimenion*”.

Here the *ellimenion* concerned the customs duty, even maybe it was limited to it, because a *pentekoste*, imports and exports were in question. It is possible that this fiftieth of the port was different from another one, since we find in Delos at the same period a fiftieth of the city

87. IG XI 2, 287A, l. 9 and 41. If the tithe on fish is attested only in this account, we have several other mentions of the purple-fish fee, see L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 607.

88. Corresponding probably to the fee of the sacred port, see above n. 8.

89. See below n. 94.

90. Chankowski succeeds in demonstrating that the extreme accuracy of Delian tax system results from a competition between the city and the sanctuary, see above n. 7.

91. Especially if the sea was also concerned, see l. 18-20: ... [καὶ τὰν χώραν καὶ] τὰν πόλιν καὶ τὰν θάλασσαν | καὶ τὰς νήσους Σταλῖταις ἑάσομεν ἔχειν ἀ[σ]φαλέως εἰς τὸν ἅπαντ]α χρόνον κτλ. On this passage, see E. LYTLE, “Ἡ θάλασσα κοινή...”, *op. cit.*, p. 20.

92. Especially if we postulate, as A. Petropoulou (*Beiträge zur Wirtschafts- und Gesellschaftsgeschichte Kretas in hellenistischer Zeit*, Frankfurt 1985, p. 67), an intense activity in Stalai's port.

93. SEG 44.710, l. 30-32 (250-239 or 229-221 BCE).

(ἡ πεντηκοστὴ ἀστία).⁹⁴ To follow her hypothesis, Chankowski considers that “l’expression employée à Kimôlos pourrait signifier que cette taxe douanière était payée en même temps que l’*ellimenion*, mais n’oblige pas forcément à considérer que le terme *ellimenion* a ici une signification purement topographique”.⁹⁵ On the contrary, in the state of our knowledge and waiting for more inscriptions coming from Kimolos, the only interpretation to my mind for this *ellimenion* is a location, meaning that the *pentekoste* tax was levied in the harbour.⁹⁶

We have also two attestations of the *ellimenion* in Miletus. In the first text, the city was granting privileges to Cretan mercenaries recently settled in new territories, besides the citizenship (229/8 BCE):⁹⁷

[π]οιήσασθαι | [δὲ καὶ τοὺς ἀνα]τ[άκτα]ς τὴν πρῶσιν τοῦ ἐνλιμενίου, ἐφ’ ὧτε οἱ περι[άμενοι τὴν ὠνὴν ἀ]τελ(εῖ)ς [ἀφήσουσ]ιν τοὺς εἰσάγοντάς τι τῶμ πολι[τογραφηθέντων — — —]

“And the assessors have to put on sale the *enlimenion*, on condition that the buyers of the farm let free from tax those among the new citizens who import something, [— — —]”.

The new citizens, who want to import goods in the city, or at least in the territory where they have been settled, were granted an exemption by the farmer of the *ellimenion*.⁹⁸ The fact that only the imports were concerned is interesting, even if we should underline that the ten following lines of the text are missing. Do we have to conclude, for all that, that this *ellimenion* concerned the customs duty? The question deserves to be asked. We have three documents dealing with the movement of goods at the border of the Milesian territory, a couple of decades later. At the beginning of the second century BCE, some territories in the low valley of the Maeander were in dispute and the conflicts ended with two peace treaties between Miletus and its neighbour cities, Heraclea by Latmus and Magnesia on the Maeander. Miletus also signed during this period a treaty of *sympoliteia* with the little city of Pidasa.⁹⁹ In the agreements with Heraclea and Magnesia, clauses granted exemptions on personal goods,

94. *IG* XI 2, 287A, l. 8-9 (250 BCE): καὶ παρὰ βουλῆς τῆς ἐπὶ Σωσισθένου καὶ ταμίου Πιστοῦ· πεντηκοστῆς τῆς ἀστίας δραχμαὶ ἑνῇ κτλ. “And from the council under Sosisthenes and the treasurer Pistos: from the fiftieth of the city 5250 drachmae; etc.”.

95. V. CHANKOWSKI, “Les catégories...”, *op. cit.*, p. 318.

96. Or maybe here again a *poros*, meaning that the *pentekoste* was the *prosodos* coming from this *poros*.

97. Milet I.3, 37d, l. 67-70. See P. BAKER, “Mère-patrie et patrie d’adoption à l’époque hellénistique: réflexions à partir du cas des mercenaires crétois de Milet” in S.L. AGER, R.A. FABER eds., *Belonging and isolation in the Hellenistic world*, Toronto-Buffalo-London 2013, p. 268-291.

98. It is interesting to note that a text from Heraclea by Latmus is giving a parallel for this farm, but with a different wording. Here, it is not the selling of the *ellimenion*, but the one of the *limen*, see *SEG* XXXVII, 859, III, l. 1-6: [πρ]ῶσις, δίδωται δὲ καὶ ἐκ βασιλ[ικου] εἰς χρῆ[σιν] τῆς πόλεως μάλιστα {μὲν} | μὲν πλέον, εἰ δὲ μή γε τάλαντα [. . . c. 5 . . . ὥ]ς πρότερον καὶ τὸ ἐλαιοχρίστιον δ[ι]αμένη τὸ ἀποτεταγμένον τοῖς ν[έοις, δ] ἐπεκηρύσσετο τῇ ὠνῇ τοῦ λιμένος, κτλ.

99. See *Milet* VI.1, p. 182-189. For the dating of the texts and the former bibliography, see A. CARRARA, “Prevention or Cure? Tax Exemptions in a Warfare Context: Miletus and the Low Valley of the Maeander (early second century BCE)”, *CHS Research Bulletin* 2, 2014, chap. 2, §1-3 (<http://wp.me/p1Ibh0-11D>).

either placed in security in a new friend territory or transiting through it in case of war.¹⁰⁰ In addition, the agreement with Heraclea granted exemptions for livestock just transiting through the Heraclean territory in any circumstances. This means that at this time, there were a customs duty and a transit fee (ἡ διαγωγή) levied at the border of each territory, but we do not know in which way the customs duty was named. This strengthens the possibility that the *ellimenion* in the decree concerning the Cretan mercenaries could be concerned with the customs duty. The second mention of the *ellimenion* appears in the agreement incorporating Pidasia in the territory of Miletus (188/7 or 187/6 BCE):¹⁰¹

συγκεχωρήσθαι δὲ Πιδασέων τοῖς προσγραφησομένοις || πρὸς τὸ πολίτευμα καὶ ἐνεκτημένοις ἐν τῇ Εὐρωμίδι εἰσάγειν ἀπὸ τοῦ | γεινομένου οἰνικοῦ γεν(ν)ήματος ἐν ταῖς ἰδίαις κτήσεσιν ἕως πλείστων | μετρητῶν χιλίων ἀπὸ μηνὸς Ποσιδεῶνος τοῦ ἐπὶ Φιλίδου τελοῦσιν ἐλ/λιμένιον χαλκοῦν εἰς τὸν αἰὲ χρόνον ἀπογραψαμένων ἐπὶ τὸ τῆς βουλῆς | ἀρχεῖον τῶν ἐνεκτημένων ἐν τῇ Εὐρωμίδι. κατασκευάσαι δὲ Μιλησίους || ὁδὸν ἐκ τῆς Πιδασίδος ζυγίοις πορευτὴν εἰς Ἰωνίαν πόλιν.

“It should be allowed for those, among the Pidasians, who will be added to the list of citizens and who own a property in the Euromis, to import wine produced in their own estates up to a limit of one thousand *metretai* from the month of Posideon under (the stephanephorate) of Philidas, paying as *ellimenion* one *chalkous* forever, once the owners in the Euromis would have been inscribed in the Council archives. And the Milesians have to construct a road (connecting) the Pidasia to Ioniapolis, passable for the carriages”.

The Pidasian producers of wine were granted a reduction of the *ellimenion* to one *chalkous* when they imported wine from the lands they owned in Euromos, a city bordering the territory of Pidasia. Unfortunately, we do not know the usual rate of the *ellimenion* and on what basis it was imposed. But the spirit of the clause, aiming to favour the trade of this specific wine on the market of Miletus, as well as other elements that I have already presented elsewhere, leads me to assume that the *ellimenion* in this case included probably the customs duty.¹⁰²

To complete our survey, we have to study a last case which is really hard to interpret. It is provided by Athenaeus, quoting a fragment of Aristeides:¹⁰³

100. Milet I.3, 148, l. 50-58; Milet I.3, 150, l. 67-77, see *Ibid.*, chap. 3-4.

101. Milet I.3, 149, l. 39-45.

102. A. CARRARA, “Prevention...”, *op. cit.*, chap. 5, §1-8. Migeotte, in his new publication that I could not consult for this former paper, has changed his mind and seems to agree now with Chankowski’s interpretation: “Ce droit ne remplaçait probablement pas ‘la taxe *ad valorem*’, comme je l’ai écrit dans mon article *Le traité entre Milet et Pidasia* (2001), p. 133”. But he states now that it was a passing fee (“donc peut-être un simple droit de passage [...]”), which is again different from the harbour due that Chankowski is arguing for the *ellimenion*. See L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 262 and n. 592.

103. Ath. XIV, 641a 2-5 (Loeb transl. modified). Aristeides was a Milesian author, but his date is uncertain (maybe second century BCE, see *FHG* IV, p. 320, 3). The poet Eudoxus seems to refer to the same proverb in his play, *The Changeling* (see Zenob. *apud* Ath. I, 65, s.v. Ἀβυδηνὸν ἐπιφόρημα [= *PCG* V, p. 275, 2]). Given

τὸ μέντοι κατὰ τὴν παροιμίαν λεγόμενον “Ἀβυδηνὸν ἐπιφόρημα” τέλος τί ἐστὶν [καὶ] ἐλλιμένιον, ὥς Ἀριστείδης φησὶν ἐν γ’ περὶ Παροιμιῶν.

“But the phrase used in the proverb ‘an *epiphorema* of Abydus’ refers to a sort of due, an *ellimenion*, as Aristides says in the third book of his work *On Proverbs*”.

The author, through the voice of the philosopher Pontianus of Nicomedia, quotes here the terms referring to the word “dessert” (ἐπιφόρημα).¹⁰⁴ The Abydenian proverb, nevertheless, is quoted as an exception, corresponding to a different meaning related to the taxation. Besides it alludes to a negative context.¹⁰⁵ Adolf Wilhelm has understood the word ἐπιφόρημα as a compound of the word φόρος in its general meaning of tax (τέλος). He assumes that the inhabitants of Abydus had once to impose a supplement tax (literally, an ἐπιφόρημα) in the harbour. But this tax tended to become a permanent levy to the extent that it was felt as unbearable, unfair and was rejected by the people. In this way, it became a proverbial expression.¹⁰⁶ If it was a supplementary tax as suggested by the etymology of the term ἐπιφόρημα, it was maybe a user fee of the port coming in addition to the regular customs duty.¹⁰⁷ The city of Abydus had indeed an excellent location on the Hellespont Strait and levied such taxes probably regularly.¹⁰⁸

Of course, there is later evidence of the word *ellimenion*, but it dates from the Roman period and refers to a totally different context. Chankowski is quoting for example the customs regulation of Caunos (second century CE).¹⁰⁹ At this time, the city was included in the Lycian League and the tax collection was divided between the cities and the league, who paid an annual

that Eudoxus was maybe a poet of the fourth century BCE (see J.M. EDMONDS, *The Fragments...*, *op. cit.*, III A, p. 244-245), we can assume that the proverb concerning Abydos was already known in this century. But it is difficult to deduct from that that the word *ellimenion* was known already in the fourth century in Abydos.

104. Or the dishes served after the meal, see LSJ, *s.v.* ἐπιφόρημα.

105. As in the other appearances of this expression in the sources, especially in the lexicographers, *e.g.* Suda or Hesych., *s.v.* Ἀβυδηνὸν ἐπιφόρημα.

106. A. WILHELM, “Griechische Inschriften rechtlichen Inhalts” in *Akademieschriften zur Griechischen Inschriftenkunde (1895-1951)*, Leipzig 1974, vol. 3, p. 458-459 = *Pragm. Ak. Athenon* 17/1, 1951, 64-65. Referring to A.M. ANDREADES, *Greek Public Finance*, *op. cit.*, p. 147, Wilhelm is hesitating between the two classical hypotheses, either a customs duty or a harbour fee.

107. J. VELISSAROPOULOS, *Les naoclères...*, *op. cit.*, p. 220; V. CHANKOWSKI, “Les catégories...”, *op. cit.*, p. 317; L. MIGEOTTE, *Les finances...*, *op. cit.*, p. 256. Velissaropoulos (p. 220, n. 104) justifies the link with the *ellimenion*, stressing that a type of ships called ἄβυδηνόν is attested in some papyri. She assumes that the *epiphorema* Abydenon could tax the ships anchored in the water of Abydos.

108. See E. SCHWERTHEIM, “Abydus” in *Brill’s New Pauly*, Brill Online 2014. These kind of deduction should however be claimed with cautious as we have no direct evidence for a customs duty levied in this city. Indeed, it has been shown that the only text assumed referring to customs revenues in this city, the edict of Anastasius (c. 492 CE), is actually referring to the annona and tells nothing about the Imperial customs-tariffs (see SEG 34.1243 = OGIS, 521). Then, the anecdote reported by Strabo (XIII, 3, 6 [C 622]) regarding the case of the harbour city of Kyme in Aeolis, ridiculed for not having imposed harbour taxes (τοῦ λιμένος τὰ τέλη) before three hundred years, leads us to the conclusion that the city made this decision. Even if the reason escapes to us, it shows that our modern obviousness – taxing a good trade location – does not always match the choice of the ancient Greeks.

109. *I.Kaunos*, n° 35.

lump sum to Rome.¹¹⁰ The text refers indeed to an *ellimenion*,¹¹¹ but as the new restoration of the text proposed by Christian Marek shows, it was not a tax, but rather a kind of till to which came all the sources of income from trade, either by sea or by land.

To come to an end with this study, we have to observe that, as often in dealing with tax vocabulary, we cannot follow an evolution of the use of the word since our sources are too scant. If the literary evidence is more numerous in the Classical period, we have all the same an epigraphic attestation (Amphictionic law) in the first quarter of the fourth century BCE. And if the epigraphic texts clearly prevailed in the Hellenistic period, we find again some literary evidence using the word (Rhodes, Alponus, Abydus). This chronological distribution is very common to the ancient sources and tells nothing specific about an evolution of the use of the word *ellimenion*. We can add nothing more on the evolution of the context of appearance of the word. The expression in the plural, when it alludes to the *prosodoi* of the harbours, is found in parallel to the common expression πρόσοδοι/τέλη τοῦ λιμένος/τῶν λιμένων (*vel sim.*), though it appears less frequently than this latter. The plural use alludes rather to the specific regulations or to the place of the harbour. As soon as it appears in the singular form – already in the fifth century BCE – the term *ellimenion* referred surely to a specific tax. Often, the lack of context prevents us to understand its exact nature. In a same way, our evidence is scattered in space and in time. Therefore, we can follow neither the evolution of the trade taxation in a same city – except maybe for Delos and Athens, and even there we have seen that the information is scant – nor the place of the *ellimenion* in the framework of the other trading taxes in a same location.

To conclude, a sharp distinction between *ellimenion* and *ellimenia* appears too rigid. The term in the plural refers either to the port as a location, either to the harbour income as a whole. But none of our text allows us to clearly define what was called an *ellimenion* and to be sure that, each time that the term appears in the singular, the customs duties were not concerned. Indeed, a tax could be named in different ways according to the context or the nature of the document.¹¹² Accordingly, what was called an *ellimenion* here could be called a *limen* or maybe a *pentekoste* elsewhere. Then we are not sure whether a harbour fee and a customs duties were collected separately in every cities. Certainly we have to set apart some exceptional cases, for instance Delos where the fiscal competition between the shrine and the city explains the proliferation of peculiar duties, or major trading cities like Athens

110. On the working of taxation in the Lycian League, see C. MAREK, *Die Inschriften...*, *op. cit.*, p. 200-215; B. TAKMER, "Lex Portorii Provincia Lyciae. Ein Vorbericht über die Zollinschrift aus Andriake aus neronischer Zeit", *Gephyra* 4, 2007, p. 165-188.

111. See I. A 9-12, C 1-6. Following Velissaropoulos (*Les naoclères...*, *op. cit.*, p. 223-229), Chankowski claims that in this text the *ellimenion* and the customs duties (εἰσagόγιον and ἐξαgόγιον) were clearly separated.

112. For example, in the numerous exemption decrees that we have, the custom duties were not referred to by the tax-rate, but by the tax-basis, see above n. 5.

where the amount of activities could allow to farm sources of income from the harbour as different taxes. But even here, we have seen that it is uncertain for the fifth century BC. Next to those cases, it must be noted that nothing enables us to ensure that all cities, especially the smallest ones, distinguished between those two payments. Our evidence is often too laconic to exclude alternative interpretations. Consequently, I think we cannot conclude on the nature of a tax considering simply its designation. If the context does not enlighten the nature of the tax concerned, this state of uncertainty should lead us to choose the wider possibility. This argument does not call into question the technical aspect of the Greek tax vocabulary. In the case of the *ellimenion*, the lack of sources simply prevents us from explaining clearly the choice made by the Greeks on the terms and category they used.

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