

## Kyparissia. Regulations on pentecoste collection

**Description:** Slab of white marble. Originally divided in three fragments: the third one, which covered the upper right corner, is lost, but the text can be read on a transcription prepared by Eustathios Phloros, a local priest (see Colin 1897, 574). Nowadays, the stone is broken on the inferior left corner, with minor damage on the left side; from Phloros' transcription, we can argue that the third fragment was slightly damaged on the right. h: 0.20 m w: 0.30 m

**Layout:** The writing is left to right; letters are roughly disposed *στοιχηδόν*

**Letters:** Ionic alphabet. Letters h:0.007 m

**Origin:** Kyparissia

**Dating:** late 4th – 3rd century BC

**Findspot:** Kyparissia

**Current location:** Athens, Epigraphical Museum, inv. no. 89

**Reference edition:** autoptic edition based on Leonardos' photographs (Leonardos 1916)

**Other editions:** ed. pr. Colin 1897, 574-576; R. Dareste, B. Hassoullier, T. Reinach, *RIJG* I 34, 340-343; Bleckmann 1913, no. 67; H. Collitz, O. Hoffmann, *SGDI* IV 44; Leonardos 1916; Bourguet 1927, no. 20; W. Dittenberger, *Syll.*<sup>3</sup> 952; W. Kolbe, *IG* V 1 1421; J.J.E. Hondius, *SEG* 11 1026; H.W. Pleket, *Epigraphica* 8

**Photographs:** Leonardos 1916;

**Translations:** Bresson 2008, 100 (in French); Migeotte 2002 (in French); Migeotte 2003, 155-156 (in Italian, transl. by U. Fantasia); Bresson 2016, 308 (in English)

**Bibliography:** Thiel 1926, 54-67; Schwahn 1937, cols. 531-532; Vélissaropoulos 1980, 205-222; Stroud 1998, 27-31, 78-81; Migeotte 2001, 164-170 Bresson 2008, 99-101 (and 72-133 for trade regulations in general; cf. revised English version: Bresson 2016, 286-338); Chankowski 2007, 313-319 and passim; Carrara 2014, 441-464; Migeotte 2014, 94-96, 110-111, 116-117, 248-263; Bresson 2016, 307-309

[θε]ός.

ὅστις καὶ ἐσάγ[η] εἰς τὰν τῶν Κυπαρισσιέ-  
ων χώραν, ἐπεὶ καὶ [ἐ]ξέληται τὰ ἐμπόρια ἀπ-  
ογραψάσθω ποτ[ι] τοὺς πεντηκοστολόγ[ου-]

5 ξ καὶ καταβαλέτω τὰμ πεντηκοστὰν π[ρὶ-]  
ν ἀνάγειν τι ἢ πωλεῖν, εἰ δὲ μὴ ἀποτεισά[τ-]

ω δεκαπλόαν· ὅτι δὲ τίς καὶ ἐξάγη κατὰ  
θάλασσαν, ἀπογραψάμενος ποτὶ τοὺς  
πεντηκοστολόγους καὶ καταβαλὼν τὰ-

10 [ν] πεντηκοστὰν ἀντιθέσθω παρὰ καλέ-  
[σ]ας τὸν πεντηκοστολόγον, πρόσθεν

δὲ μὴ ἀντιθέσθω, εἰ δὲ μὴ ἀποτεισάτω  
δεκαπλόαν τὰν πεντηκοστὰν κατ[ὰ τ-]

ὰν σύγγραφον. εἰ δὲ τίς καὶ ὀλιγοτιμάσῃ

- 15 [ἐπι]καθιξέεται ὁ πεντηκοστολόγος[ς]  
 [ῶν κα] χρήζηι κατὰ τὰν σύγγραφον.  
 (vac.)

**Apparatus criticus:** l. 2: [ῶς] τις Colin : [ὅ τι] τις Leonardos : ε[ῖ] τις Dittenberger. l. 4: ΠΕΜΤΗ- lapis. l. 16: [ῶν κα] χρήζηι Colin : [ῶς κα] χρήζηι Dittenberger : [ὅς vel εἴ κα] χρήζηι Leonardos.

### Translation:

God!

Whoever imports something to the region of the Kyparisseans, when he unloads the merchandise, will record it to the pentecostologoi and pay the pentecoste before exhibiting or selling anything; otherwise, he will pay tenfold the amount of the pentecoste. One will record to the pentecostologoi whatever he exports by sea and pay the pentecoste; then, he will load [the merchandise] by calling on the pentecostologos, and he will not load the merchandise before; otherwise, he will pay tenfold the amount of pentecoste, in accordance with the regulations. If someone declares less merchandise than he has the pentecostologos will confiscate what he (i.e. the pentecostologos) claims, in accordance with the regulations.

### Commentary:

The pentecoste is a harbour tax attested in several cities of the Greek world, but this inscription from a Messenian town is the most complete of the few documents about its regulation (which probably varied from city to city). It is a tax ad valorem and its amount corresponds to the 2% («the fiftieth part») of the merchandise's value (on the several types of taxes ad valorem and the distinction between these taxes and lump-sum ones, and the limits of this distinction too, see in general Chankowski 2007, 319-323; Carrara 2014a, 442-443). It is indifferently imposed on imports and exports: cf. *Anecd. Bekk.* 1.297 τῶν εἰσαγομένων εἰς τὸν Πειραιᾶ φορτίων καὶ ἀνδραπόδων ἐκ τῆς ἀλλοδαπῆς πεντηκοστὴν ἐτέλουν οἱ ἔμποροι; see even a Cimolian decree, *IG XII 9 44*, ll. 30-33, with the new fragments published in Jacobsen, Smith 1968, 188-189; *Syll.*<sup>3</sup> 344, ll. 94-98 (letter by Antigonos Monophtalmos about Teos and Lebedos: all the merchandise imported and exported has to be shown in the agora in order to collect tele). Cf. *Pl. Leg.* 8.847 b7-9 τέλος δὲ ἐν τῇ πόλει μηδὲνα μηδὲν τελεῖν μήτε ἐξαγομένων χρημάτων μήτ' εἰσαγομένων, cited by Carrara 2014a, 442. There is no distinction about the type of merchandise (Vélissaropoulos 1980, 207-208). The duty on import has to be paid at the unloading (ll. 2-7), the one on export before the shipment (ll. 7-13): compare Antigonos' letter cited supra and Eupolis' fragment cited infra.

It is not clear whether pentecoste was distinguished from another harbour tax, called ellimenion, collected by ellimenistai. Sometimes there is an equivalence between pentecostologoi and ellimenistai (*Poll.* 8.132; more generic *Anecd. Bekk.* 1.251 ἐνλιμενισταί· οἱ ἐν τοῖς λιμέσι τελῶναι). [*Dem.*] 34.34 (*Against Phormion*) speaks about a ἀπογραφή of χρήματα loaded on a ship, made by ellimenistai in Bosporos, whose activity is perfectly comparable to the one of Athenian pentecostologoi cited in the same speech at par. 7 (Carrara 2014a, 451): compare this inscription, which attests that merchants have to ἀπογράψασθαι their merchandise to the pentecostologoi. A control on the merchandise is attributed to ellimenistai even in *Aen. Tact.* 29.4-6 (Carrara 2014a, 452). Other attestations of ellimenion do not specify the typology of this duty: *Xen. Vect.* 4.40, if Bergk's correction ἐλλιμένα of the transmitted ἐν λιμένι is right; *Pl. Resp.* 4.425 d3-6; [*Arist.*] *Oec.* 1350 a6-11, 16-22, on which see Valente 2011, 211, with bibliography; *Polyb.* 30.31.12 (amount of the ellimenion at Rhodes before and after the declaration of Delos' free port; see Walbank 1957-1979, ad loc.); *Strabo* 13.3.6 (τοῦ λιμένος τὰ τέλη); *I.Cret.* IV 184, ll. 10-11; *I.Cret.* IV 186b, ll. 15-18; *I.Delphinion* 37d, 68; *Milet I 3, Delphinion* 149, 42-43, where Migeotte 2014, 262, interprets ἐλλιμένιον χαλκοῦν as a duty for transit in the harbor, which substituted a tax ad valorem (a different interpretation in Chankowski 2007, 318, on which see infra).

Probably, ellimenion was a general term which could cover several types of harbour taxes (distinguished from agora ones: Chankowski 2007, 309-310; Carrara 2014a, 442-443), both lump-sum taxes such as harbour duties and ad valorem taxes, while pentecoste was a more specific term for a particular type of ad valorem tax. An analogous hypothesis could be valid for the terms ellimenistai and pentecostologoi: in some cases, there were ellimenistai who controlled the merchandise in order to collect several taxes, probably pentecoste too; otherwise, this control was made by pentecostologoi, a more specific type of telonai for the collection of pentecoste (see especially Migeotte 2014, 261-263; Gauthier 1976, 174-176). Besides the passage from Demosthenes' *Against Phormion* cited supra, see *I.Kaunos* 35.II, ll. 6-11 (Kaunian ateleia decree of Hadrian times), with the correct statements by Marek at pp. 208-209 (here ellimenion is the total income from harbour, even the one derived from merchandise introduced by land; in this document there is a distinction between import and export taxes). Probably, also in a fragment from Eupolis, cited by *Poll.* 9.30, the term ellimenion

refers to the total of port duties; Pollux specifies drawing up a list of several types of duty: τὸ δὲ τέλος ἐλλιμένιον, ὡς Εὐπολὶς Αὐτολύκῳ [fr. 55 Kassel-Austin]: «ἐλλιμένιον δοῦναι πρὶν εἰσβῆναι σε δεῖ», καὶ δεκάτη καὶ εἰκοστή καὶ πεντηκοστή, καὶ κατὰ τὸ μέρος τῆς ἐκασταχοῦ εἰσπράξεως τὸ ὄνομα: note that the taxes have to be versed before the unloading, as in the document considered here (however, about Pollux as a historical source, see the cautious remarks by Carrara 2014a, 449-450). Differently, on the basis of this fragment Thiel 1926, 62-67 thinks that in Athens ellimenion and pentecoste were synonyms (an overlapping between pentecoste and ellimenion is proposed by Vélissaropoulos 1980, 218-222 too). For a discussion of all the extant documents about the ellimenion, see Carrara 2014a.

Chankowski 2007, 313-319, argues that the plural ellimenia was a general term for a set of harbour duties, while the singular ellimenion refers to a particular tax (she considers the usage of these terms fundamentally consistent all around the Greek world): the strongest basis for her statement is *Syll.*<sup>3</sup> 524 (deal between Praisos and Stalai, two Cretan poleis, 3rd century BC), ll. 6-7, where ellimenion is cited together with two particular types of tax, on purple dye and on fishes; consequently, here ellimenion too is to be interpreted as a particular type of tax. According to her argumentation, differently from the pentecoste, ellimenion was not a tax ad valorem, but a lump-sum tax (316: «un droit d'usage du port»). Her statements about the deal between Praisos and Stalai could be right, but, in other cases, her argument is weaker and this distinction cannot be held for sure (see the answer provided by Carrara 2014a, especially 454-459).

There could be several types of pentecoste. Migeotte (2014, 252, 262) interprets τᾶς πεντηκοστᾶς τᾶς ἐνλιμενίου cited in the Cimolian decree (Jacobsen, Smith 1968, 188-189) as «the pentecoste which is part of the ellimenion (i.e. of the system of harbour duties)»; however, in this case it is preferable to interpret τᾶς ἐνλιμενίου as an adjective and translate «pentecoste of the port» (ellimenion as a noun is neuter), distinguished from an urban pentecoste or something else similar to the πεντηκοστή ἀστία attested in *IG* XI 2 287A, l. 9 (financial statements of Delos hieropoioi; pentecoste and pentecostologoi are frequently cited in these accounts: *IG* XI 2 161A, ll. 25-26; 162, 29-30; 203, 30-31). On this passage, see Carrara 2014a, 460 (cf. Chankowski 2007, 318). About particular types of pentecoste distinguished on the basis of the place of collection, we can cite even *IG* II<sup>2</sup> 334 + SEG 18 13, an Athenian decree about the Panathenaea (336/4 BC): the new fragment published in SEG (ll. 12-15) speaks about ten poletai who sell (the right to collect) the πεντηκοστή ἢ ἐν τῇ Νέαι (see Stroud 1998, 28-31: about the poletai, see Arist. *Ath. Pol.* 47).

In addition to the documents cited supra and infra, other attestations of pentecoste are *IG* I<sup>3</sup> 133, l. 25 (Athenian decree concerning the Dioskouroi cult, end of the 5th century BC); *IG* II<sup>2</sup> 404, ll. 15-16 (pact between Athens and Ceos, probably during the bellum sociale); *IG* II<sup>2</sup> 1635, l. 39 (acts of the Athenian administrators of Delos temple, 377/6-374/3 BC); *OGIS* 46, l. 12 (inscription from Halicarnassus); *IG* IV 823, ll. 75-76 (Troizenian documents about some financial statements); finally, the Athenian grain-tax law published by Ronald Stroud (Stroud 1998: on the pentecoste, see especially ll. 5-8 and 55-58, with Stroud's commentary at 27-31, 78-81). This law mentions a dodekate collected in the islands of Lemnos, Imbros and Scyros (a direct tax on grain to be paid in kind) and a pentecoste sito: it is not clear whether this pentecoste should be interpreted as a direct tax on grain to be paid in kind or as the tax on the sitos imported in the Piraeus, mentioned in [Dem.] 59.27 (*Against Neaira*), indicated in *Etym. Mag.* 660.29-33 and *Anecd. Bekk.* 1.192, as the pentecoste par excellence (the first interpretation, advanced by Stroud, who translates «the 2% tax in terms of grain», has been challenged by most subsequent studies, such as Harris 1999, 271; Fantasia 2004, 514-518; Corsaro 2010, 101-102: refer to them for more bibliography and further details, especially Fantasia's acute observations). Further literary attestations of the Athenian pentecoste are Andoc. 1.133-134 (*On the Mysteries*); Dem. 14.27 (*On the Symmories*); Lycurg. 19; it was cited even by Hyperides in the speech *περὶ Εὐβούλου δωρεῶν*, according to Harp. s.v. πεντηκοστή and Suda s.v. πεντηκοστή.

ll. 3-4. ἀπογράφομαι is the technical term used to indicate a record-keeping, in this case that of the merchandise. The merchant has to record the merchandise before he can sell it and has to record it again before he can load it on the ship (ll. 8-9). An epigraphical example of the use of this verb is the important Delos' lex de carbonibus (*Syll.*<sup>3</sup> 975: 250 BC): see especially ll. 5-18 (in this case, merchants have to declare to pentecostologoi the price of their merchandise too). Another example is *I.Kaunos* 35 E, ll. 7-8.

[Dem.] 34.7, among several documents, cites τὴν τῶν πεντηκοστολόγων ἀπογραφὴν, evidently the register on which merchants have to ἀπογράφεσθαι. The registration is attested even in [Dem.] 35.30 (*Against Lakritos*) ἡμεῖς τε οὐδ' ὅτιοῦν εὐρίσκομεν < - - > πεπεντηκοστευμένον ἐπὶ τῷ ὀνόματι τῷ τούτων («we could not find any payment for the pentecoste registered by their (i.e. of Lakritos and his companions) name»). In Anactorion inscriptions about the co-administration with the Akarnians of Actian feasts (*IG* IX 12 583, ll. 31-36), both Anactorians and Akarnians have to provide, in addition to four pentecostologoi, four grammateis, probably in order to compile the ἀπογραφαί (on this inscription see Habicht 1957).

l. 5. καταβάλλω is another technical term and means «to pay a duty»; καταβολαί are the income from the taxes. These terms are very common: see for instance *I.Cret.* IV 186b, l. 17; Stroud 1998, l. 61. Compare Andoc. 1.134; Dem. 59.26 (the pentecostologos καταβάλλει to the State the income he collected).

I. 10. ἀντιθέσθω should be interpreted as the present imperative of ἀνατίθηναι, not as aorist imperative of ἀντιτίθηναι (Colin 1897, 575-576). The meaning required here is «to load (a ship)» and it is not otherwise attested for ἀντιτίθηναι nor for ἀνατίθηναι; however, it fits better with the preposition ἀνά.

II. 14-16. The last part informs about the confiscation of merchandise by the pentecostologoi if the merchant declares less merchandise than what is effectively present. According to Colin's text (however, the meaning is not substantially different from Dittenberger's text), the pentecostologos confiscates the merchandise absent in the declaration ([ἐπι]καθιξεῖται ὁ πεντηκοστολόγος | ὧν καὶ χρήζηι «the pentecostologos will confiscate the merchandise which he lacks or which he claims»). Colin 1897, 576 thinks that the confiscation of all the non-declared merchandise would be too arbitrary and hypothesizes that the pentecostologos confiscates only the part of the merchandise with the same value as the missing share of pentecoste (so he translates «si le marchand estime trop peu son chargement, l'agent de la cinquantième aura le droit de saisir ce que lui manque (i.e. pour compléter la somme qu'il doit recouvrer), conformément à la ferme des douanes»). However, it is not improbable that the pentecostologoi will confiscate all the non-declared merchandise (this is the opinion of Vélissaropoulos 1980, 210). In Dem. 21.133 (*Against Meidias*) we find another case of confiscation by pentecostologoi: during an expedition, Meidias takes many luxury articles which the pentecostologoi try to seize. In this case, the pentecostologoi try to seize all the suspected merchandise, even if the cause of the confiscation is different: in order to explain this passage from the *Midiana*, it is useful to cite *Syll.*<sup>3</sup> 229, II. 1-7, a fair-trade agreement between Hermias of Atarneus and Erythrai (342/1 BC): all that is imported as military equipment (and not as merchandise) is exempted from pentecoste. We can hypothesize that some similar clausulae were applied by these pentecostologoi too, who suspected that not all Meidias' objects were part of military equipment (on this passage see even Knoepfler 1981, 328-329). On merchandise examination by harbour inspectors, see also Bresson 2008, 100-101.

In Delos' lex de carbonibus, II. 14-16, we read ἐὰν δέ τις | παρὰ τὰ γεγραμμένα πωλεῖ, πεντήκοντα | δραχμὰς ὀφειλέτω (the following lines inform about the possibility of a complaint to the agoranomoi): in this case there is a specific fine, even if probably this punishment is reserved to merchants who sell at a price higher than the one declared to pentecostologoi (see II. 10-14).

ἐπικαθιξεῖται, «to confiscate», is a difficult verb. It is to be interpreted as a future of an unattested ἐπικαθικνέομαι: Collitz and Hoffmann in *SGDI* compare it with ἐφικνέομαι τινος or καθικνέομαι τινος, «to reach» or «to take something». This technical use is not otherwise attested. Colin 1897, 576 interprets it as a form of another unattested verb, ἐπικαθίζομαι, and cites Hsch. κ 170 Latte, but here Hesychius probably refers to καθικνέομαι (he explains καθίξεσθε like καθάψασθε, and καθικνέομαι can actually mean «to reach, to touch»: see *LSJ* s.v.). Demosthenes, when he refers to the confiscation in the passage cited supra from the speech *Against Meidias*, employed the verb ἐπιλαμβάνομαι.

ὀλιγοτιμάω means «to declare less merchandise than effective, to make an insufficient evaluation». The verb is not otherwise attested.

σύγγραφος (feminine) means «regulations for the collecting of the duty» and does not refer to the contract between the city and the pentecostologoi, which has no relevance here: the present document attests regulations about pentecoste collection, not about pentecostologoi's contract for pentecoste collection (Dareste, Hassoullier, Reinach, *RIG*, I, ad loc.). So the term is to be distinguished from συγγραφή, the «standard-contract» for tax collectors.

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