

# Defining the Fiscal Role of Hellenistic Monarchy in Shaping Sale

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## INTRODUCTION

In the classical Greek world, in the context of the polis, the taxation of sale was the kind of banality that could attract the wit of Aristophanes.<sup>1</sup> Yet it is precisely this sort of everyday occurrence about which most of our sources are silent. Indeed, if we can assume that, broadly speaking, the classical polis and its Hellenistic successor raised a tax on certain sales, a tax which they called an *epônon* or a *hekatostê* (1/100), we are ill informed about the details: the incidence of this tax and the mode of imposition.<sup>2</sup> With the subjugation, and further, the integration of many poleis into Hellenistic kingdoms, as well as the kings' foundation of many new cities organized along similar lines, fiscality became a domain in which relations of power were negotiated, and in which, for us, the smaller polity's position in a larger, multiscalar state can be mapped out. Yet when it comes to taxation and sale, we do not yet have a clear account of the impact of royal power (*basileia*) on the polis: which

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<sup>1</sup> *Acharnians* 896-97.

<sup>2</sup> On sales tax in the Greek city of the classical and Hellenistic periods, see FRANCOU 1909, 15-19 and ANDREADES 1933, 144-46. Independent Delos represents a singular case, for which we have an extraordinary amount of information; see CHANKOWSKI 2007, 311-12.

of the traditional tax powers of the polis were transferred to the monarchy? Which were shared? Which transformed in the new environment? Or did the kings introduce new fiscal categories and institutions around sale in order to increase their revenues?

What follows is an attempt to clarify the role of *basileia* in shaping sale. In reviewing the evidence from the major kingdoms outside of Egypt, a surprisingly circumscribed royal role in the taxation of the sale transaction is uncovered.<sup>3</sup> By contrast, a modest royal role comes into focus in the charging of fees for access to the spaces of sale par excellence, the agora and the temporary marketplaces of festivals, and an even larger role in shaping sale through taxation in the domain of customs, in the taxation of mobility, specifically, mobility in the service of sale. These conclusions are the basis for the reconstruction of what Nicholas Purcell has called in his recent *Sather Lectures* a “universe of sale,” or a “regime of sale,” which Purcell argues is historically variable and contingent.<sup>4</sup> In particular, the aim is to broach the question of the political and economic integration of a Hellenistic kingdom through the lens of the institutional arrangement for sale.

## PART I, “TRANSACTIONS”

In common usage, the term “sales tax” refers to a transaction tax, and in the American system, it is usually incumbent upon the buyer to pay it.<sup>5</sup> In the simplest terms, when we speak of a “sales tax,” we are referring to a species of indirect taxation, namely that which is levied on the act of sale.<sup>6</sup> Such a

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<sup>3</sup> The Ptolemaic kingdom is excluded from this study due to considerations of space and because much of the focus will be on a dynamic interaction between cities and kings not found in Egypt.

<sup>4</sup> The lectures were entitled, “Venal Histories: The Character, Limits, and Historical Importance of Buying and Selling in the Ancient World.” For now, see PURCELL 2012.

<sup>5</sup> From *West’s Tax Law Dictionary* (accessed online, 9.24.12), s.v., “sales tax”: “State or local tax on the retail sale of goods or services. In general, it is calculated as a percentage of the sales price. Sales tax paid or accrued in carrying on a trade or business or as expenses for the production of income is allowed as a deduction. Sales taxes are generally paid by buyers and collected by sellers as agents for the government.” By contrast, in ancient Greece, it seems to have been less clear who should have to pay the *epónion*. See, e.g., the case of the land sales of fourth-century Philippi (HATZOPOULOS 1996, 83).

<sup>6</sup> Some historians, however, are willing to apply the label “sales tax” even when it is not clear that the imposition strikes directly upon the transaction as such. A good example is the case of a document describing taxes for the synoikism of Teos and Kyrbissos, the inscription from Olamış. (ROBERT – ROBERT 1976, 176-79, esp. lines 8-15), as analyzed by CHANKOWSKI 2007, 310-11. Though she applies the label “taxes sur les ventes,” she also admits that by its mode of imposition, that tax looks more like a *cheironaxion*, a tax on practicing a particular form of economic activity. Specifically, slaves who sell certain products are not taxable possessions of their owners.

tax is well evidenced in the Hellenistic polis, and it is also attested for cities joined together in a federal league (*koinon*).<sup>7</sup> By contrast, our evidence for a royal sales tax outside of Egypt is sparse and ambiguous. Before examining the situation on the ground, it may be helpful to review what theoretical reflections are available in the second book of the *Oikonomika* of Ps.-Aristotle.<sup>8</sup> Tellingly, the author of that text leaves no place for a sales tax in his diagram of the royal *oikonomia*. However, one has been tempted to identify a sales tax among the enumerated satrapal revenues. The fourth satrapal revenue is termed ἡ ἀπὸ τῶν κατὰ τὴν γῆν τε καὶ ἀγοραίων τελῶν γινομένη (2.1.4 = 1345b). After significant disagreement, most now agree on the meaning of the first part of this clause: these are customs and tolls, specifically, those levied on goods and people travelling over land (*kata tēn gēn*), as opposed to those arriving in harbors, which belong to the third satrapal revenue, τῶν ἐμπορίων, mentioned just before.<sup>9</sup> The *agoraia telē* are rather more difficult to interpret. They are undoubtedly market taxes of some sort, but the institutional reality behind the phrase is unclear.<sup>10</sup> The most notable attempt to interpret *agoraia telē* as sales taxes is that of Makis Aperghis. He has gone so far as to restore the phrase in the correspondence between the city of Herakleia-under-Latmos and Antiochos III and translate it as such.<sup>11</sup> Not only does this translation lack philological justification, it fails to make sense of the pairing of the *agoraia telē* with those taxes raised *kata tēn gēn*. The conceptual link seems to relate to the movement of people and goods from ports of entry to markets by way of transportation over land. This would mean that what is being taxed is the conveyance of marketable goods to the market itself. The *agoraia telē* should be understood primarily as charges for access to market space (French “droits de marché”), and possibly also as taxes on movement in the service of sale.

<sup>7</sup> For examples from the Hellenistic polis, see ANDREADES 1933, 144-46; for sales tax divided up between a federal league and its constituent member poleis, see, e.g., the case of the Akarnanian *koinon*, *IG IX,12* 583.

<sup>8</sup> On the date of this text: against the low dating of Aperghis 2004 (early third century B.C.E.), see now VALENTE 2011, with date of 320-300. The traditional high date gives the text a late Achaemenid background while making sense of the occasional early Hellenistic elements.

<sup>9</sup> CHANKOWSKI 2007, 308.

<sup>10</sup> Cf. VAN GRONIGEN – WARTELLE 1968, in the Budé edition, “[impôts] sur les marchés,” to ZOEPFEL 2006, 22, “Marktsteuern;” to VALENTE 2011, *ad loc.*, who waffles between a tax on “merci” and on “mercati.” See also CHANKOWSKI 2007, 308: “taxes commerciales en dehors des zones portuaires.” ROSTOVITZEFF 1941, 444-45, admits the difficulty, but settles on “all kinds of taxes on sales, taxes on the registration of documents, and so forth.” Cf. MCEWAN 1988, 417, who suggests that behind the Akkadian “tax of the market” in cuneiform documents we have a Greek *epōnion*.

<sup>11</sup> *SEG* 37,859 N II, line 16. APERGHIS 2004, 160-63, esp. 160 for restoration, which does not appear in his edition in the appendix.

## a) *The Attalids*

One of the likeliest candidates for a royal sales tax is the *agoranomia* of Toriaion in the Attalid kingdom. In the years following the enlargement of that kingdom in 188 B.C.E., the village community of Toriaion in eastern Phrygia requested and was granted a number of polis institutions by Eumenes II. Two royal letters to the new polis have been preserved in an inscription, describing these privileges in detail.<sup>12</sup> Of particular importance is Eumenes' grant to Toriaion of an oil fund for the gymnasium, for which the king assigns – for the present – the “revenue from the *agoranomia* (τὴν ἀπὸ τῆς ἀγορανομί[α]ς πρόσσοδον)” (line 43). It is difficult to determine very precisely the character of this revenue, not least because the term *agoranomia* itself is rare.<sup>13</sup> Yet it seems reasonable to assume that what is meant here is revenue collected by the *agoranomoi*. The question is what kind of revenue that might be. According to the document's first editors, Lloyd Jonnes and Marijana Riel, this is revenue, “the bulk of which came from taxes on sales.”<sup>14</sup> More recently, Laurent Capdetrey and Claire Hasenhohr have led a detailed investigation of the office of *agoranomos*, which contains the first full treatment of its finances. Unfortunately, we are better informed of the sources of an *agoranomia* that is cobbled together from extraneous public funds than we are of an *agoranomia* that derives from the activities of the *agoranomoi* themselves. As Capdetrey and Hasenhohr insist, those activities will have varied greatly from place to place, but in their view, these are not only the exaction of fines, but also the collection of taxes on transactions.<sup>15</sup> Yet as it stands, so much more of the documentation relates to fines.<sup>16</sup> Key texts such as the Agoranomic Inscription of the Piraeus or the Delian Law on Charcoal and Wood tend to show the *agoranomoi* acting rather more to monitor prices than to collect taxes on sales.<sup>17</sup>

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<sup>12</sup> SEG 47,1745.

<sup>13</sup> E.g., *I.Magnesia* 269; *I.Iznik* 1260; *I.Pergamon* 183.

<sup>14</sup> JONNES – RIEL 1997, 24.

<sup>15</sup> CAPDETREY – HASENOHR 2012, 14.

<sup>16</sup> As emphasized by DMITRIEV 2005, 34. BRESSON 2008, 22, summarizes the duties of the *agoranomoi* in the following way: “de veiller à la régularité des transactions effectuées sur le marché.” Similarly, see MIGEOTTE 2005, esp. p. 288. For classical Athens, see RHODES 1993, 575-76. Note, P. STANLEY 1976, in his unpublished dissertation *Ancient Greek Market Regulations and Controls* (Berkeley), p. 205, suggests that *agoranomoi* collected a sales tax in classical Athens; for Hellenistic Athens, see *IG II<sup>2</sup>* 1013. There is a documented fiscal role for *agoranomoi*, which is not tax collection, but rather involves selling contracts for public works (e.g., *I.Erythrai* 503, lines 27-29 [misunderstood by Jones and Riel]), monitoring holders of tax privileges (*I. Delos* 509), or managing market space (*LSCG* 65, line 101).

<sup>17</sup> For the Piraeus inscription, see STEINHAEUER 1994, with BRESSON 2000, 151-82; the Delian law:

If indeed the *agoranomia* of Toriaion did consist of at least in part a sales tax, it is however significant that what we see in the case of this nascent polis is not a permanent royal sales tax, but a temporary royal appropriation of a civic tax to shore up a local institution. The insistence of Eumenes II that the arrangement is provisional is noteworthy.<sup>18</sup> In the long term, it is clear that royal revenues are envisioned for this earmark.<sup>19</sup> This was because in the major Hellenistic kingdoms outside of Egypt, the office of *agoranomos* remained a civic office.<sup>20</sup> This is nicely illustrated by a text from Ilion, which shows the member poleis of the *koinon* of Athena Ilias each contributing one *agoranomos* apiece to the college that would oversee a festival market.<sup>21</sup> In Toriaion, the Attalids may have for a time laid their hands on a sales tax, but it was by no means one that regularly accrued to the royal fisc.<sup>22</sup>

Strabo famously describes the commerce of a religious festival, the *panêgyris*, in pithy terms: ἡ τε πανήγυρις ἐμπορικὸν τι πρᾶγμα ἐστίν, “the *panêgyris* is a commerical affair.”<sup>23</sup> So-called big-ticket items, especially slaves and livestock, were bought and sold at these festivals in large quantities.<sup>24</sup> The space and temporal context for sale were strictly demarcated, greatly facilitating surveillance and taxation, whether by religious authorities acting on their own or in concert with states. Thus, the *panêgyris*, particularly where we find royal involvement, is a plausible context in which to look for a royal sales tax. As Christophe Chandezon has pointed out, we have mostly a negative image of the fiscal norms of these fairs, as the documents are so often concerned with blanket grants of tax immunity (*ateleia pantôn*).<sup>25</sup> Seen in this light, a second Attalid document is of great interest. This is the letter of the future Attalos II concerning the *katoikoi* of Apollo Tarsênos.<sup>26</sup> These *katoikoi* were likely a population of temple dependents on or around a sacred estate in the upper

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*I.Delos* 509.

<sup>18</sup> CAPDETREY – HASENOHR 2012, 23, n. 98, underscore the point.

<sup>19</sup> *SEG* 47,1745, lines 43-47. For interpretations of precisely which royal revenues are meant, see most recently SCHULER 2004, 535, n. 194 and MÜLLER 2005, 356-58.

<sup>20</sup> G. Finkelstein has challenged this axiom. FINKIELSTEJN 2003, 472 suggests that Antiochos IV, perhaps influenced by Ptolemaic practice, instituted a form of joint administration of the civic *agoranomia*.

<sup>21</sup> *I.Ilion* 3, lines 5-11.

<sup>22</sup> *Contra* also APERGHIS 2004, 285, on *SEG* 47,1745, *RC* 3 (clause 11), and 2 *Macc.* 3, 4-6. Note also that *agoranomia* does not appear in all manuscripts of 2 *Macc.*, for which see ABEL 1949, 317.

<sup>23</sup> Strabo 10.5.4.

<sup>24</sup> See, e.g., sales tax in the aforementioned *IG* IX,12 583 (Anaktorion and the Akarnanian *koinon*).

<sup>25</sup> CHANDEZON 2000.

<sup>26</sup> *RC* 47.

Kaikos Valley, in the hinterland of Pergamon. Through the intercession of their high priest, they secured a tax privilege from the crown termed *ateleia probatôn*, “tax immunity on livestock.” At first glance, this would appear to be a direct tax on property in livestock.<sup>27</sup> However, the scholarly consensus has in fact settled on sales tax.<sup>28</sup> This is largely on the basis of two restorations made after a suggestion of Louis Robert, (which he seems, in the end, to have taken back).<sup>29</sup> These are πανηγύρεως in line 4 and πανήγυρι in line 12.<sup>30</sup> The standard interpretation, then, is that these were livestock sold at the festival of Apollo Tarsênos. Leaving aside the problem of a definitive restoration of the text, we still face an interpretive problem. Was the tax immunity granted on the import of the livestock across royal customs boundaries to the site of the festival, or rather, was it a true royal sales tax, levied on transactions? The Apollo Tarsênos document is not so much the hard proof of a royal sales tax that it is often said to be, but a hint of how much we do not know.<sup>31</sup> Again, for festivals, we only hear of the kings’ releasing from taxation, i.e., the ad hoc grants – the exceptions to the norm. So much of the royal role in sale is obscure.<sup>32</sup> Yet it merits emphasis: the Attalid grant to the *katoikoi* of Apollo Tarsênos remains imperfectly understood from this perspective.

#### b) *The Seleukids*

From the Seleukid kingdom, the prime epigraphical evidence for a royal sales tax comes from the dossier of letters of Antiochos III and his governor Zeuxis to the city of Herakleia-under-Latmos, dated c. 196-193.<sup>33</sup> The documents emerged from negotiations over the terms of imperial rule that followed Antiochos III’s expansion and consolidation of his power in Asia Minor. In the letter of Zeuxis, the king’s representative reproduces the original petition of

<sup>27</sup> Cf. ROBERT – ROBERT 1976, 176-79, lines 8-9, the synoikism of Teos and Kyrbissos, where a tax *ton probatôn* is clearly not a sales tax but a head tax.

<sup>28</sup> CHANDEZON 2003, 196, though cf. 315, allowing for the possibility that it is a head tax; PIEJKO 1989, 400; SCHULER 1998, 193: “Verkaufsteuer auf Schafe, von der Festmarkt befreit werden sollte.”

<sup>29</sup> See WELLES 1934, 193.

<sup>30</sup> WILHELM 1943, 35-40 and 61, as well as FEYEL 1940, 137-41. Welles also considered and ruled out in line 6: [ἐν ταῖς πανηγύρε]σιν.

<sup>31</sup> Cf. the case of Herakleia-under-Latmos *SEG* 37,859, N4 line 6. What does it mean that the *panēgyris* there is *atelês*? As WÖRRLE 1988, 467, admits, we simply do not know.

<sup>32</sup> One thinks here of a royal judge set over Attalid Aeolis (Athenaios XV 697d), who may have an analogue in the *basilikoi dikastai* of Tyrissa, a Macedonian city under Antigonid rule (*SEG* 47,999, lines 5-7). In Tyrissa, the judges’ ruling is followed by an act of sale.

<sup>33</sup> *SEG* 37,859.

Herakleia, which is full of requests for various fiscal privileges. Of relevance here is the request in lines 7-8 of N III that tax immunity be granted on something τοῦ τε εἰσαγομένου εἰς τὴν πόλιν καὶ τοῦ πωλουμένου. Following the commentary of Michael Wörrle, one usually supplies σίτου (“of grain”), from the previous clause. Yet what of τοῦ πωλουμένου? Is this not evidence of a royal sales tax, as some have claimed?<sup>34</sup> And is it not the case here that the tax immunity is requested, first, for the import of grain, and second, for its sale?

This is a very difficult passage to interpret precisely, but it seems to speak not of royal sales tax, but of a customs regime that anticipates sale. This becomes clear if we pay close attention to its context. This entire section, three requests following the verb μνησθησομένους in line 6, concerns the city’s provision of grain.<sup>35</sup> Earlier, Herakleia had complained of distress (*stenochōria*; N II lines 12-13).<sup>36</sup> To resolve, the issue, some grain was to be given to Herakleia as a gift (*dōrea*; NII line 7). But for the reconstitution of the rest of its grain supply, Herakleia needed to consider the tax implications, especially if it wanted to import, via private or publically designated importers, grain that might then be sold publically. So Herakleia asked for a package of *ateleia*, several privileges that were not in fact mutually exclusive, but together would ensure the tax-free transfer of grain across a royal customs boundary, irrespective of the method of its eventual distribution. The city requested ἀτελεία{ν} τοῦ τε εἰσαγομένου εἰς τὴν πόλιν καὶ τοῦ πωλουμένου καὶ ἵνα οἱ ἐξάγοντες ἐκ τῆς τοῦ βασιλέως εἰς τὴν πόλιν ἐπὶ τὰς ἰδίας χρείας καὶ εἰς πρῶσιν ἀτελεῖς ὦσιν, (tax immunity to be granted both on (grain) imported into the city and on grain (to be) sold there, and that those exporting (grain) from the king’s land into the city, both for their personal use and for the purpose of sale, do so tax free...) (N III lines 7-9)). Significantly, the question of sale is sandwiched between considerations of customs. This is because it was from the perspective of customs that sale was at issue for the royal fiscal authority. We should understand τοῦ πωλουμένου to mean that

<sup>34</sup> Notably, MA 1999, 132: tax on “import and sale of grain within the city.” Cf. 343, with n.7, where Ma is more circumspect in his epigraphical dossier, reproducing Wörrle’s translation, but allowing for the possibility that the phrase refers to “all imports and sales in the city τὸ εἰσαγόμενον καὶ τὸ πωλούμενον.” See also Aperghis 2004, 161, which makes of the phrase τοῦ τε εἰσαγομένου εἰς τὴν πόλιν καὶ τοῦ πωλουμένου, in effect, two different kinds of taxable grain: Herakleia requests that “tax exemption (be granted both) on that imported into the city and that sold there.” For Aperghis, then, the release granted is from a royal sales tax collected in the city’s market.

<sup>35</sup> See the discussion of WÖRRLE 1988, 467-68; and also the opinion of GAUTHIER 1989a, 405: all three demands have the same object, namely, grain.

<sup>36</sup> See GAUTHIER 1989a, 404, for emphasis on “dénouement.” Wörrle had translated *stenochōria* as “Landnot.”

tax immunity was to be granted on grain that was imported *for the purpose of sale*, the *eis prasin* of the third and final clause, and not on the sale of that grain per se.<sup>37</sup> The whole passage concerns customs collected at boundaries and not the surveillance of transactions conducted in the agora.<sup>38</sup>

Much more resolute indications that the Seleukids taxed sales, especially the so-called big-ticket sales, come from the Near East. Indeed, the farther one moves east in the kingdom, the more evidence there seems to be for royal involvement in the taxation of sale. However, in the case of Jerusalem, there is in fact nothing that concerns sales tax in the letter of Antiochos III to that city preserved by Josephus.<sup>39</sup> The richest sources of information come from Babylonia, in the form of cuneiform tablets and clay sealings.<sup>40</sup> In Seleucia-on-the-Tigris, Nippur, and Uruk, clay sealings have been recovered that bear in Greek the names of certain taxes, *andropodikê* (slave tax), *halikê* (salt tax), and indeed, *epônion*, often in combination, and often alongside the title of a royal official, the *chreophylax*, who registered contracts at least in part for the purpose of taxation.<sup>41</sup> Further, from Uruk, we also possess cuneiform tablets that record sale contracts. These tablets come from temple archives, but they often allude to duplicate registration of the same sales in royal archives. While the relationships of the different archives to one another remains in dispute, especially since they seem to change over time, the interest of the crown in taxing sale through registration of contracts is patent.<sup>42</sup> In Uruk, the Seleukids even took an interest in certain sales that concerned solely temple affairs, namely, the sale of prebend contracts.<sup>43</sup> It may even be that part of the impetus for the organization of certain segments of the populations of these cities into

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<sup>37</sup> We know very well that grain schemes in Greek cities involved public sale of grain stores and royal gifts of grain. See WÖRRLE 1988, 467.

<sup>38</sup> Pace CAPDETREY 2007, 421. Cf. CHANKOWSKI 2007: “Sur ces transactions, le pouvoir royal semblait être normalement habilité à prélever, logiquement, une taxe d’importation et de vente (par exemple une *dekate tou sitou*?) lors des ventes dans la cité, et une taxe d’exportation auprès des marchands qui venaient le chercher dans le domaine royal.”

<sup>39</sup> AJ 12.138-44. Contra APERGHIS 2004, 167; however, for Seleukid Judaea, see also the intriguing mention of the “price of salt (τῆς τιμῆς τοῦ ἁλός)” in 1 Macc. 10, 29. The context however is the letter of Demetrios I to Jonathan, which included an extraordinary set of fiscal privileges that were in fact never taken up. I am skeptical about the use of this document for the fiscal history of the Seleukid kingdom.

<sup>40</sup> The sealings from Uruk and Seleucia-on-the-Tigris were first studied by ROSTOVITZEFF 1932; for the cuneiform tablets from Uruk, see DOTY 1977; MCEWAN 1988; DOTY 2012. The final excavation publication for both the sealings and the tablets from Uruk is LINDSTRÖM 2003. See also the important essay of JOANNÈS 2012, incorporating a reassessment of the context of the finds.

<sup>41</sup> On the *chreophylax* in Seleukid royal administration, see CAPDETREY 2007, 319-20.

<sup>42</sup> On the administrative practice operative in Uruk and Seleucia-on-the-Tigris, see MESSINA 2005.

<sup>43</sup> JOANNÈS 2012, 249. Sale is also at issue in Falaika: *Iscrizione dello Estremo Oriente* 422, line 33.



communities based on the model of the polis, like the famous *pulitei/politai* of Babylon, was a desire to evade precisely such exactions.<sup>44</sup>

c) *Cassander and Cassandreia*

The case of Cassander and the city of Cassandreia is of distinct importance as it throws in high relief the question of whether a king might limit a city's ability to tax sale. This is a complicated case that concerns a royal grant of *ateleia* made by Cassander to a man named Chairephanes, c. 306-298 B.C.E.<sup>45</sup> But the city of Cassandreia plays a major role too: the decree is dated by the name of its eponymous magistrate, and the inscription was likely set up in Cassandreia, probably before one of its major public buildings.<sup>46</sup> In fact, the Chairephanes decree is one of several royal grants, the others being land grants, from the vicinity of the site of Cassandreia, which have spurred a lively debate about the nature of this polis, Cassander's massive synoikism and royal capital in the Chalikidic peninsula, its political status, institutions, and sovereignty.<sup>47</sup> What distinguishes the grant to Chairephanes from those other grants is both that it concerns only *ateleia*, and also that Chairephanes, curiously, seems to be a citizen of Cassandreia, at least this is what his gentilicial implies.

The *ateleia* granted to Chairephanes and his descendants includes import and export, buying and selling, provided that they are not done *ep'emporiai* (καὶ εἰσάγοντι καὶ ἐξάγοντι καὶ πωλοῦντι καὶ ὠνουμένωι πλὴν ὅσα ἐπ' ἐμπορίαῖ (lines 7-11)). In publishing the inscription, I. Vokotopoulou took ἐπ' ἐμπορίαῖ, effectively, as a locative. On this understanding, these activities were tax-free provided that they did not take place in one of Cassandreia's two harbors.<sup>48</sup> Yet as has been recognized, πλὴν ὅσα ἐπ' ἐμπορίαῖ is a different way of saying *epi ktêsei* – i.e., what is not for exchange in commerce is for possession.<sup>49</sup> As it happens, in another grant of Cassander, this one to the Macedonian landholder Perdikkas, dated to the very same year and quite pos-

<sup>44</sup> On these communities and the potential for their fiscal interests to diverge from their neighbors', see CLANCIER 2007, 56-59.

<sup>45</sup> SEG 47,940.

<sup>46</sup> On the question of the location of the *asty* of Cassandreia and the architectural context for the Chairephanes decree, see VOKOTOPOULOU 1997, 48-49.

<sup>47</sup> The other grants are Cassander's to Perdikkas (SEG 36,626) and Lysimachus' to Limnaios (SEG 38,619). For the debate, see VOKOTOPOULOU 1997; HATZOPOULOS 1998, 621-22; BRESSON 2007, 173.

<sup>48</sup> VOKOTOPOULOU 1997, 47. Yet the activity of *emporía* need not be exclusively “το κατά θάλασσα εμπόριο.” See Aristotle, *Politics* 1258b 22, 3.

<sup>49</sup> See BRESSON 2007, 117.

sibly from the very same architectural context, the right of *ateleia* for import and export is granted by the king ἐπὶ κτήσει.<sup>50</sup> At stake was the purpose of the exchange, not its location.

What then is the anxiety expressed by such a proviso? Though probably a citizen, Chairephanes, like Perdikkas, would have been an outsized figure in Cassandreia. Considerations of social status and of the unusual scale of his economic activity may have trumped the normative claims of citizenship, especially if this Chairephanes is to be identified with the man who undertook a major project of land reclamation in Euboea.<sup>51</sup>

Like Perdikkas, Chairephanes probably owned an estate in the city's territory. The management of such an estate, service to the king, and private interests abroad would have necessitated much coming and going, as well as buying and selling for the maintenance of a large *oikos*. In fact, many comparable grants contain language that is explicit on this score: one is permitted to import and export *eis ton idion oikon*, (for one's own household).<sup>52</sup> It seems that the aim of the grant was the protection of these extraordinary activities – to ensure that Chairephanes was taxed just like any other citizen of Cassandreia. The royal grants to Perdikkas and Chairephanes were directed at local officials, civic ones if they were operating in the agora of Cassandreia, and perhaps royal ones as well, who might have operated near the inland borders of the city's territory and also in its harbors. In terms of sale, the point was to give Chairephanes the opportunity to claim in the agora of Cassandreia that his buying and selling in usual volume was done “for possession.” Thus in the grant, Cassander was not affirming, by renouncing it, his right to raise a sales tax in the polis of Cassandreia.<sup>53</sup> He was not so much taking away the city's right to raise a sales tax, but rather insisting, in a heavy-handed way, that Cassandreia tax its extraordinary (new?) citizen in merely the ordinary manner.<sup>54</sup>

In general, when it came to the transaction of sale itself, within these kingdoms, in the absence of a temple community, it was the cities that seem to have exercised the primary tax powers. It might be suggested that if we possessed

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<sup>50</sup> SEG 36,626, lines 29-31.

<sup>51</sup> On Chairephanes' possible interests abroad, see BRESSON 2007, 175, discussing IG XII, 9 191.

<sup>52</sup> E.g., *I.Priene* 8, line 32; *I.Magnesia* 6, line 21.

<sup>53</sup> Cf. HATZOPOULOS 1991, 440.

<sup>54</sup> For Macedonia, see also the evidence of the acts of sale published by HATZOPOULOS (1996, 83) from Phillipi and Amphipolis (HATZOPOULOS 1991). In the case of Phillipi, the city collects the *epónion*. The dossier from Amphipolis shows no change in the way the city taxed sale after the Macedonian conquest.

remnants of the public archive from Sardis, where we happen to know that a famous royal document relating to a sale of land was stored, the situation in Lydia might look much more like Mesopotamia.<sup>55</sup> Yet in the well-studied corpus of inscriptions that record negotiations between cities and kings over fiscal privileges, the issue of sales tax is conspicuously absent. It does not seem to have been on the table. Moreover, cities that were firmly embedded within a kingdom and subordinated to royal fiscal authority could still bestow the gift of full immunity from sales tax. This is what happened in Ilion at the end of the fourth century, when the city honored three foreigners from Tenedos by decreeing that whoever bought and sold with them did so tax-free.<sup>56</sup> Ilion's decree lacks the sort of provisos that we know from *ateleia* documents from elsewhere, which hint at unforeseen taxes over which the city is not sovereign (*kyrios*) and thus cannot include in a blanket grant.<sup>57</sup> In short, sales tax was a relatively minor category of royal fiscality.<sup>58</sup>

## PART II, "ACCESS"

For its part, one of the most important ways in which the polis shaped sale was by charging an entrance fee to sellers who wanted access to those circumscribed and regulated spaces where sale took place. In Magnesia-on-the-Maeander, for example, wool-sellers were charged an obol a day to enter such a space.<sup>59</sup> These fees, however, do not fit neatly into our fiscal vocabulary.<sup>60</sup> But they were a fundamental, perhaps even under-appreciated, aspect of sale in ancient Greece. To take just one famous text, the Delian Law on Charcoal and Wood, the *agoranomoi* on the island were obligated to penalize the tax immune for non-compliance by charging them a standard one drachma per day for space in the agora (*misthos tou topou*).<sup>61</sup> As a source of revenue, this fee was so common that it could even go by the simple name *agorastikon* – or

<sup>55</sup> On the Sardis archive, see CAPDETREY 2007, 320, discussing *OGIS* 225.

<sup>56</sup> *Syll.*<sup>3</sup> 355.

<sup>57</sup> E.g., *I.Iasos* 18, line 9; or *SEG* 35,1085, lines 30-31, from Apollonia Salbake. In both cases, the phrase is: ἀτέλειαν πάντων ὧν ἡ πόλις κυρία, "immunity from all those taxes over which the city has sovereignty."

<sup>58</sup> Cf. CHANKOWSKI 2007, 323.

<sup>59</sup> *I.Magnesia* 121. Different sellers are charged different daily rates. The preserved text does not name the space of sale.

<sup>60</sup> CHANKOWSKI 2007, 313 arrives at a kind of aporia. She uses the terms "taxes d'usage" and "taxes commerciales," which get closest to the phenomenon.

<sup>61</sup> *I.Delos* 509, lines 40-42.

fall under the heading of *agoraia telê*, familiar from the *Oikonomika* of Ps. – Aristotle.<sup>62</sup>

The question is whether the monarchies too sold this access, and here a modest royal role is evident, which we should be careful not to overstate. The key text is the Second Letter of Antiochos III to Sardis of 213 B.C.E., in which the king removed certain burdens imposed as punishment for Sardis' support of Achaios in a Seleukid dynastic war, while also restoring certain privileges. The relevant passage reads: ἀπολύομεν δὲ ὑμᾶς καὶ τοῦ ἐνοικίου οὗ τελεῖτε ἀπὸ τῶν ἐργαστηρίων, εἴπερ καὶ αἱ ἄλλαι πόλεις μὴ πρᾶσσονται. “We release you from the *enoikion* that you pay on the *ergastêria*, since the other cities do not pay it.”<sup>63</sup> A rent of some kind was raised “on the *ergastêria*.” Following Philippe Gauthier in the ed. pr.<sup>64</sup>, many have imagined these *ergastêria* to have belonged to a stoa built and in fact owned by the king, (for which there is no textual or archaeological evidence), going so far as to posit a entire class of royal stoas in the agoras of cities. This theory gives the kings a much larger role in shaping the space of sale than the Sardis letter merits, and in some versions can even imply that the kings built the stoas in order to generate transactions that they then taxed.<sup>65</sup> It is just as likely that these *ergastêria* were impermanent structures, like the kind of space that was sold to vendors at festivals (*skênai*, vel sim.).<sup>66</sup> The Sacred Law of Andania, for example, emphasizes that vendors are not be charged for such space, implying that the norm was indeed to take a fee.<sup>67</sup> In sum, the Sardis text does not show that kings created spaces for sale in order to serve their own fiscality, but rather that under certain conditions, in this case punitive ones, but likely also the special conditions of a festival, the king might claim the right to charge for access to the privileged spaces of sale.

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<sup>62</sup> *IG* II<sup>2</sup> 1245 lines 8-9 and *I.Rhamnous* 7, lines 10-12, with commentary of Petrakos: φόρος αδείας πολήτου στην αγορά; for *agoraia telê* as charge for access to space of sale, an excellent illustration can be found in clause 11 of *RC* 3, the letter of Antigonos I to Teos and Lebedos.

<sup>63</sup> *SEG* 39,1287, lines 8-10.

<sup>64</sup> GAUTHIER 1989b, 101-7.

<sup>65</sup> From the standpoint of euergetism, it is also problematic. In other words, when kings and private benefactors built stoas, they dedicated them along with the revenues they produced to the city or to a divinity. They renounced their future property rights.

<sup>66</sup> See the definition of HELLMANN 1992, 139-40.

<sup>67</sup> *LSCG* 65, line 101.

### PART III, “MOBILITY IN THE SERVICE OF SALE”

Both the letter of Zeuxis to Herakleia-under-Latmos and the grants of Cassander to Chairephanes, as well as to Perdikkas, raise the specter of sale in the context of customs. These documents reflect customs regimes that registered the intentions of voyagers to sell. In fact, they expose the most salient and novel feature of sale in a Hellenistic kingdom. As composite states made up of a plurality of smaller polities, these kingdoms were crisscrossed by a series of internal customs boundaries, some manned by royal officials, but others by the taxmen of poleis, *ethnê*, and *dêmoi*. A trader might very well enter the customs zone of the *basileia* directly from the outside, but to move about within the kingdom, he was obligated to cross further customs boundaries, not all of which were royal.<sup>68</sup> No single customs regime reigned supreme. For the Seleukid kingdom, this patchwork vision was argued for already by Elias Bickerman, while for the Attalid kingdom, we now have the evidence of the Customs Law of Asia.<sup>69</sup>

The manner in which mobility across these boundaries in the service of sale was taxed was not new. It conformed to the customs habits of the classical city-state. The kingdoms took over from the world of the polis the crucial distinction between, on the one hand, goods for “personal use (*idia chrêsis*, vel sim.)” or “for possession (*epi ktêsei*, vel sim.),” and on the other hand, those “for sale (*ep’ emporiai*, vel sim.),” or those “to be manufactured into other marketable goods (*ep’ ergasiai*).”<sup>70</sup> This basic distinction was operative both in Herakleia-under-Latmos, (ἐπὶ τὰς ἰδίας χροείας καὶ εἰς πρᾶσιν ἀτελεῖς ὄσιν), and in Cassandreia (πλὴν ὅσα ἐπ’ ἐμποροῖαι).<sup>71</sup> Further, the Herakleia text demonstrates that this distinction mattered within the political

<sup>68</sup> For direct entrance to the fiscal territory of the kingdom from the outside, see the privileges granted on goods from the Milesia by Antiochos IV (*SEG* 36,1046).

<sup>69</sup> BICKERMAN 1938, 115-17. Customs Law of Asia: COTTIER et al. 2008, lines 26-27. For the Antigonid kingdom, we simply lack the evidence. HATZOPOULOS 1996, 440-42, summarizes the problem. We know that the Macedonian cities possessed their own revenues, which seem to have been significant. Yet we have only the *epônon* of Phillipi on record as a civic tax (HATZOPOULOS 1996, 83). The admittedly tentative conclusion of Hatzopoulos that the royal treasury controlled the entire customs regime of the kingdom is suspect in light of the comparative evidence.

<sup>70</sup> For the distinction and its ubiquity, see BRESSON 2008, 77-83. The grant to Chairephanes is his locus classicus; for *ep’ ergasiai* see W. JUDEICH, *MDAI(A)* 16 (1891), 292-93, 17 lines 13-16.

<sup>71</sup> In the case of Perdikkas, I much prefer the standard translation of ἐπὶ κτήσει to that of THONEMANN 2009, 365, “things on his property.” Thonemann would make of Perdikkas’ estate a kind of customs shelter within the territory of the polis of Cassandreia. The issue, I think, is the usual one: crossing a customs boundary with large amounts of goods raised eyebrows. Perdikkas was given the right to declare such goods “for his own possession,” which is indeed another way of saying “for his estate.” Cf. the pairing of *ktêsis* and *chrêsis* in a decree of Odessos, *IG.Bulg.* P, 42 bis, line 6.

boundaries of the kingdom. It was at issue when the merchant crossed the customs boundary between royal land and polis territory (οἱ ἐξάγοντες ἐκ τῆς τοῦ βασιλέως εἰς τὴν πόλιν).<sup>72</sup>

Thus what was startlingly new was the proliferation of these checks. The map of sale proper to these kingdoms would then have been dotted with checkpoints where the following questions would have been asked of royal subjects and privileged outsiders: “Who are you?” “Are these goods for personal use or for sale?” In a world of city-states alone, this question had been asked of foreign individuals who had proxeny or *isoteleia* rights that entitled them to declare their goods “not for sale.” It would have been asked most often of a city’s own citizens. To enter, one declared, “I am a citizen, and these are my goods for personal use.” The Herakleia text implies that an analogous declaration will have been made both at the initial entry point into the kingdom and in fact at each boundary of *chôra basileôs*: “I am of this *basileia*, and these are my goods for personal use.” Normally, for the Herakleot, this declaration would have been made several times over during the course of a journey from the Hellespont or central Anatolia to his home polis. Of course, if the ambassadors of Herakleia had been successful in their petition, (as it is hinted in the fragmentary final lines of the inscription that they were), at least in the case of grain destined for sale in Herakleia, the question of intent to sell ceased to matter for the purposes of taxation. Yet the general pattern of questioning mattered a great deal.

The practice of investigating economic agents in this manner, of habitually forcing them to declare themselves as subjects of the kingdom before royal tax collectors, will have engendered new identities and contributed to the construction of a royal subject. Historiographically, it has been much easier to detect polis and ethnic identities in this period. Close attention to this aspect of sale may serve to encourage a broader search for royal identities. Moreover, it may be that under the rubric “personal use” much more was moving about and moving farther tax-free. This may have led to the integration of regional economies, especially if the smaller polities of the kingdom followed the kings’ lead and extended this courtesy to each other. All we know for sure is that we have a new factor that went into the decision-making process for those who would set out from home with a material assemblage or in search of one. Finally, we must ask how this distinction between use-goods and sale-goods was made in practice. Our evidence from the polis is actually rich on this score: by means of quantity limits, e.g., one can bring in 100 medimnoi

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<sup>72</sup> SEG 37,859 N III, lines 7-9.

of grain per year;<sup>73</sup> by means of oaths, e.g., one vows, “I swear that this is all for my personal use”;<sup>74</sup> and, just as importantly, by means of trust. The proliferation of these checks on mobility will have been followed by the proliferation of all of these conventions. This encounter with the royal state will have spread knowledge about administrative practices; and it will have given royal officialdom a profound knowledge of local economic patterns – which kinds of mobility were normal and which raised eyebrows. What appears at first glance to be another layer of fragmentation may have lent these Hellenistic kingdoms a coherence so far unnoticed.

## CONCLUSION

The goal here has been to define as carefully as possible the royal role in shaping sale in the Hellenistic monarchies outside of Egypt. To that end, the purported testimonia for sales tax in particular have been subjected to scrutiny. In the context of the polis, a specifically royal sales tax is difficult to discern; it is certainly more elusive than one has acknowledged. Yet we can look to the cases of Toriaion and its *agoronomia*, along with Cassandreia and the *ateleia* of Chairephanes, in order to appreciate the power of the king to intervene in this domain of fiscality and to curb the city’s sovereignty. As Veronique Chankowski has shown, the categories of fiscality in ancient Greece were mutually constituted and shared between city, temple, and crown.<sup>75</sup> However, in practice, the monarchies seem to have ceded to the cities the power to tax the sale transaction. If the interpretation offered here of Herakleia’s *τὸ πωλουμένου* is correct, sales tax is not documented as a subject of negotiation between city and king. Of course, when monarchs dealt with subjects through the intermediary of strong temple institutions, either in rural Anatolia or in urban Mesopotamia, different possibilities presented themselves. Moving forward from these conclusions, it was suggested that much is to be gained by focusing on different aspects of sale, for which the royal role may have been more significant. Indeed, a focus on the regulation of access to the privileged spaces of sale, as well as movement in and out of those spaces, makes defining the royal role in sale a central task for those who wish ultimately to reach a better definition of the Hellenistic kingdom as a form of state.

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<sup>73</sup> *I.Aeg.Thrace* 8.

<sup>74</sup> *Syll.*<sup>3</sup> 633, lines 78-79.

<sup>75</sup> CHANKOWSKI 2007, 323; CHANKOWSKI 2008.

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