

Ruth Duttenhöfer, Quittungsformular, Schreibergepflogenheiten und Personalstruktur im Steuereinzug von Elephantine in frühromischer Zeit.

Mario Capasso, Paola Davoli & Natascia Pellé (edd.), Proceedings of the 29th International Congress of Papyrology. Lecce, 28 July - 3 August 2019 = Quaderni dell'Istituto superiore universitario di formazione interdisciplinare. 2 (Lecce, 2022) I, pp. 361-371, figg.

http://siba-ese.unisalento.it/index.php/29th_ICP/issue/view/1881

Early Roman tax receipts from Elephantine follow specific formulae. Changes in formula reflect changes in the organisation of the collection and of the personnel involved. Analysis of the subscription practice during the first century A.D. shows praktores as middle men between tax payer and the bank / treasury; involvement of bank clerks in the first phase up to Vespasian was abandoned after 69 A.D.

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