

Description for the general public

The aim of the project is to show some part of fiscal reality of the late Roman Egypt through the prism of an unpublished tax register and related documents from the period of 4th to 6th century. Taxes have always been one of the main sources of budget revenues and a crucial part of a state's functioning. They were collected in cash or in kind and secured in such a way as to cover public expenditure or to reduce the public deficit. In Egypt of that time each instance of tax income to the state was first documented on a piece of potsherd or papyrus sheet, and then entered into the official register. A sample of such a 44-paged register together with a comprehensive catalogue of related papyri will be the basis for the present research focused on taxation. The first part of the work will be devoted to the decipherment of the manuscript connected with its translation and commentary. The catalogue of related papyri will be the point of reference for further comparative study, especially on poorly attested method of tax assessment on the basis of *kephale* (i.e. literally "head") which was probably a unit measure serving to determine the area of landed property and then to calculate the rate of payment.

The collected data can also be used to examine many tax institutions which have their equivalents in modern accounting terminology such as e.g. tax arrears, surcharges, tax deduction and rebates, but also the role of money in economy of that time, commuting of tax payments in kind into cash equivalent, accounting, etc. Each of these elements is a part of a large fiscal jigsaw puzzle, which ultimately creates overall picture of meticulous tax collection from ordinary men, mostly weary farmers who often cursed the tax liability system.

This project adds some nuances to the discussion, which can be discernible only through the papyri since important information is extracted from direct and eyewitness evidence of the past, not from historical or literary elaborated sources. No serious researcher of antiquity can therefore ignore papyrus documents, so that they are always desirable and interest in them is still increasing. Recognising the commitment to meet in part these expectations, I shall offer a complete edition of the register enriched with a comprehensive catalogue of related papyri will enable us to the broad scientific approach to ancient economic history. More specifically, the project will contribute to advanced research in the field of late Roman taxation represented by a particular place located in a specific period and the socio-cultural context.