

THE PHANOSTHENES DECREE

TAXES AND TIMBER IN LATE FIFTH-CENTURY ATHENS

RECENTLY in this journal M. B. Walbank published an Athenian inscription concerning honors granted to Phanosthenes, Antiochides, and their associates, apparently citizens of Andros.¹ The inscription consists of five non-joining fragments and comprises two decrees, the first of which cannot be restored. In the second decree, after a reference to Antiochides and Phanosthenes, the demos is instructed to encourage and thank those who import ships' oars by exempting them from the one-percent tax. The oars are to go first to the Trieropoioi, then to the shipbuilders. Antiochides and Phanosthenes are praised for their services, which have been reported by the Hellenotamiai and which apparently included the supply of war materials. Their honors and privileges follow, and the decree ends with a rider granting *euergetai* to associates of the two men.²

Commentators have been concerned primarily with the dating of the second decree. The letter forms are compatible with a date between 420 and 405 B.C. and compare closely to those on inscriptions dated to 410/9 and 407/6,³ while the Attic script suggests a date no later than 407/6 B.C. Further, one of the honorands is probably the Andrian Phanosthenes who came to Athens around 411, became an Athenian citizen, and served as general in 407/6.⁴ Meritt notes that the decree probably predates his generalship since use of the verb *διακονεῖν* in line 26 "implies a position of responsibility less easily defined than that of a general,"⁵ and Walbank's restoration of lines 26–29 specifying Phanosthenes' need for representation before the Assembly shows that he was not a citizen at the time of the decree.⁶ When Phanosthenes was granted citizenship is unknown, but since citizenship was a prerequisite for his appointment as general, the year 407/6 serves as a *terminus ante quem* for his citizenship, his generalship, and thus for the decree itself.

What is debated is the question of how many years before 407/6 the decree was passed. Meritt believes the document was inscribed "in one of the years immediately

¹"Honors for Phanosthenes, Antiochides and their Associates," *Hesperia* 45, 1976, pp. 288–295.

²Two of the fragments had been associated by E. Schweigert, "Inscriptions from the North Slope of the Acropolis," *Hesperia* 7, 1938, pp. 269–270, and another two by B. D. Meritt, "Attic Inscriptions of the Fifth Century," *Hesperia* 14, 1945, pp. 129–132. Walbank has now associated all four fragments and added a fifth. Walbank has also published the decree with a commentary and complete bibliography in his *Athenian Proxeny of the Fifth Century B.C.*, Toronto and Sarasota 1978 (= Walbank, *Athenian Proxeny*), pp. 313–324. Line references used here follow this most recent publication.

³Walbank, *Athenian Proxeny*, pp. 323–324, compares them to *IG* I², 109 (410/9) and *IG* I², 123 (407/6).

⁴J. Kirchner, *Prosopographia Attica*, Berlin 1901–1903, no. 14083.

⁵*Op. cit.* (footnote 2 above), p. 130.

⁶*Op. cit.* (footnote 1 above), p. 293, and *Athenian Proxeny*, p. 320.

preceding, probably later than 410 B.C.”⁷ Mattingly has argued for a date “somewhere around 420 B.C.”⁸ Walbank’s dating falls between the two, although closer to Mattingly’s, between 420 and 415 B.C.⁹

Debate over a *terminus post quem* revolves around mention of the one-percent tax in line 15 and the Athenian concern over shipbuilding materials expressed in the decree.¹⁰ Thucydides tells us that in 414/3 the Athenians imposed a five-percent tax on those things *κατὰ θάλασσαν* throughout the empire in place of the tribute.¹¹ Meritt believes that this five-percent tax also replaced the one-percent tax but that in 410 both the tribute and the one-percent tax were restored (permitting the passage of this decree between 410 and 407/6).¹² Mattingly does not believe that the tribute was reimposed in 410 and, further, sees a reference in Aristophanes’ *Frogs*¹³ as showing that the five-percent tax continued. He claims that the only period in which we can be sure a one-percent tax was imposed is between *ca.* 424 and 414 B.C., the upper date based on references in the Old Oligarch¹⁴ and Aristophanes’ *Wasps*.¹⁵ Athenian concern over shipbuilding within this period, according to Mattingly, was greatest in the years after 420 B.C., when the alliance between Athens and Macedon was breaking down.¹⁶ Walbank follows much of Mattingly’s argument but also links Athenian concern over shipbuilding with preparations for the Sicilian expedition.¹⁷

All three make the assumption that the one-percent and five-percent taxes are both import-export taxes and therefore mutually exclusive, an assumption that is not necessary since a number of taxes were levied simultaneously at Athens. In the reference to Aristophanes’ *Wasps* cited above, Bdelykleon lists some of the state’s revenues other than the tribute and includes *the taxes besides the many one percents*.¹⁸ That other taxes on sea-borne traffic existed, in addition to those on imports and exports, seems likely. Tolls could have been paid to gain access to the Peiraieus or to use the facilities in the harbor.

⁷ *Op. cit.* (footnote 2 above), p. 130.

⁸ H. B. Mattingly, “Periclean Imperialism,” in *Ancient Society and Institutions. Studies Presented to Victor Ehrenberg on his 75th Birthday*, Oxford 1966, p. 200.

⁹ *Op. cit.* (footnote 1 above), pp. 293–294, and *Athenian Proxeniēs*, pp. 323–324.

¹⁰ Mattingly, *op. cit.* (footnote 8 above), pp. 198–199, also suggests that the use of *χρόσθον* in line 18 dates the decree to around 420 B.C.; at that time he believes that the form *-όσθον* was replaced by *-έσθον*, but his argument is not convincing. See Walbank, *op. cit.* (footnote 1 above), pp. 293–294, and *Athenian Proxeniēs*, p. 324.

¹¹ Thucydides, vii.28.4.

¹² *Op. cit.* (footnote 2 above), pp. 130–132.

¹³ *Frogs*, 363.

¹⁴ Old Oligarch (Pseudo-Xenophon), i.17.

¹⁵ *Wasps*, 658.

¹⁶ *Op. cit.* (footnote 8 above), pp. 199–200.

¹⁷ *Op. cit.* (footnote 1 above), pp. 293–294, and *Athenian Proxeniēs*, p. 323.

¹⁸ *Wasps*, 658–659: τὰ τέλη χωρὶς καὶ τὰς πολλὰς ἑκατοστὰς, πρυτανεῖα, μέταλλ’, ἀγοράς, λιμένας, μισθώσεις, δημόπρατα.

Either a transit tax or a harbor tax would be appropriate. Transit taxes were often levied for passage through territory controlled by a state, and Pseudo-Aristotle includes among a state's revenues those from *emporía* and from transit tolls.¹⁹ They were collected by the Macedonians and the Chalkidians,²⁰ the Krisians,²¹ and probably the Corinthians²² and Megarians.²³ A ten-percent transit tax on ships passing through the Bosphoros was collected by Athens at Chrysopolis beginning in 410 B.C. and probably at Byzantium before this date.²⁴ Our sources, however, provide no conclusive evidence on whether a transit tax was levied by Athens at the Peiraieus.²⁵ The reference to λιμένας in Aristophanes' *Wasps*²⁶ could refer to a transit tax, although it could also refer to a harbor tax levied for use of the facilities in the Peiraieus.²⁷ Boeckh has argued for the existence of such a harbor tax (ἐλλιμένιον) levied at the rate of one percent.²⁸

Without such a transit or harbor tax, Athens would have exempted from taxation a large number of those who made use of the Peiraieus. As a major port of exchange, the Peiraieus served many ships whose cargoes qualified as neither imports nor exports but were simply in transit.²⁹ A harbor tax could be levied on all goods, not just imports and

¹⁹ *Oikonomika*, 2.1346a, reading διαγωγῶν for the ms. δι' ἀγώνων; see the comments of A. Boeckh, *The Public Economy of Athens*, 2nd ed., London 1844, translated by G. C. Lewis, p. 300, note 17.

²⁰ *SIG*, 135 = M. N. Tod, *A Selection of Greek Historical Inscriptions II*, Oxford 1948 (= *GHI*), no. 111.

²¹ Strabo, ix.3.4.

²² Strabo, viii.6.2, and Thucydides, i.13.5.

²³ Isokrates, viii.117.

²⁴ Xenophon (*Hellenika* i.1.22) reports the establishment of a toll house at Chrysopolis in 410 B.C. Polybios (iv.44.3) following Xenophon claims that this was the toll's initial establishment, which it was, at *Chrysopolis*. Normally the toll would have been collected at Byzantium, but her revolt in 411 B.C. (Thucydides, viii.80.3) forced Athens to fortify Chrysopolis on the opposite shore.

Recently, R. J. Hopper (*Trade and Industry in Classical Greece*, London 1979, pp. 75–76) has argued for the existence of the toll before 410 B.C. based on earlier references to a ten-percent tax and suggests that it was instituted in the early years of the Peloponnesian War. But the need to make the toll a wartime measure seems unnecessary. A transit tax would be expected at such a vital passage, through straits that were easily controlled (see the description of Polybios, iv.38.2, 44). In the 5th century, the tax could have been collected by Athens in the name of the Delian League or by Byzantium; the latter method would explain in part Byzantium's consistently high tribute assessments (see B. D. Meritt, H. T. Wade-Gery, and M. F. McGregor, *The Athenian Tribute Lists I*, Cambridge 1939, pp. 250–251 and II, Princeton 1949, p. 124). In the early 4th century we know that Athens reimposed the toll (Xenophon, *Hellenika* iv.8.27) and in the 3rd century Byzantium herself did so (Polybios, iv.46.6).

²⁵ See J. Hasebroek, *Trade and Politics in Ancient Greece*, London 1933 (reprinted Chicago 1978), pp. 163–167, for various arguments for and against a transit tax at the Peiraieus.

²⁶ *Loc. cit.* (footnote 18 above).

²⁷ Pollux (viii.132) refers to a harbor tax distinct from the tax on imports and exports.

²⁸ *Op. cit.* (footnote 19 above), pp. 319–324; also see G. Gilbert, *The Constitutional Antiquities of Sparta and Athens*, New York 1895 (reprinted Amsterdam 1968), p. 350.

²⁹ The comments of Thucydides (ii.38.2), Xenophon (*Poroi* iii.1–2), and Isokrates (iv.42) all show Athens to be a center of trade, and the Athenian law requiring merchants to send at least two thirds of the grain in the Peiraieus up to Athens indicates that there was a large re-export business (Aristotle, *Athenaion Politeia*, 51.4). It is also likely that many goods brought into the harbor were destined for other ports and not unloaded, and were therefore not liable to import-export taxes (see Demosthenes, xxxv.29).

exports, amounting to one percent of the cargo carried on board. That the many ships carrying little or no cargo were also subject to taxation is suggested by the Old Oligarch who claimed that forcing the allies to come to Athens for lawsuits increased the yield of the one-percent tax. Here the tax must have been applied in some fashion against the ship itself or its passengers, since cargo is not necessarily involved.³⁰

After 413 B.C., there could have been a five-percent import-export tax and a one-percent harbor tax.³¹ In offering to exempt from the one-percent tax those who imported oars, Athens hoped to encourage such import while keeping her financial losses to a minimum.³² Since the two taxes need not be mutually exclusive, the reference to the one-percent tax in line 10 is not a critical element in dating the decree. This permits us to turn to the final dating criterion, Athens' apparent need for shipbuilding materials.

Neither her problems with Perdikkas of Macedon nor her preparations for the Sicilian expedition caused a serious timber shortage at Athens. The break with Perdikkas was short lived, perhaps little more than a year. In the winter of 417/6 Athens attempted to blockade Macedonia and in 416/5 raided Macedonian territory.³³ Sometime before the summer of 414 Perdikkas renewed his alliance with Athens.³⁴ The Athenian fleet was strong at this time, having come through the Archidamian War with no major disasters.³⁵ After the abortive Peace of Nikias, the war continued but on a scale that was not costly to the fleet. When the Sicilian expedition was proposed in the summer of

³⁰Old Oligarch, 1.17. Eupolis (in Pollux, ix.27) refers to a passenger tax (ἑλλιμένιον, ὃ δοῦναι πρὶν εἰσβῆναί σε δεῖ).

³¹We should note, however, that just as the function of the one-percent tax is uncertain, so is that of the five-percent tax, although this tax on goods shipped by sea during the latter years of the Peloponnesian War is generally accepted as a tax on imports and exports. The commonest import-export tax was the πεντηκοστή or the two-percent tax. Aristotle (*Ethica Eudemia*, 1247a.19) claimed that the 5th-century physician Hippokrates was robbed ὑπὸ τῶν ἐν βυζαντίῳ πεντηκοστολόγων, but a more reliable reference is found in Andokides (1.133), where we learn that the two-percent tax existed in Athens at least by the end of the 5th century. References to the two-percent tax are frequent in the 4th century and later at Athens (Demosthenes, xxi.133; xxxiv.7; xxxv.29–30; lix.27), Koresos on Keos (*GHI*, no. 162, line 24, although some see this as a reference to the Athenian tax), Delos (*IG II²*, 1635, line 38), Erythrai (*SIG*, 229, line 5 = *GHI*, no. 165), Kyparissia (*SIG*, 952, line 9), and elsewhere. Its prevalence suggests that it may have been the standard import-export tax under normal circumstances in the 5th century, although a change in tax rates is certainly possible (as occurred with the sales tax or ἐπόμιον; see W. K. Pritchett, "Fourth Century Athenian Sales Tax," *CP* 50, 1956, pp. 100–102).

³²That Athens granted the exemption from only the one-percent tax is not surprising. In contrast to other states, Athens infrequently granted the privilege of general *ateleia*. See Hopper, *op. cit.* (footnote 24 above), pp. 114–115.

³³Thucydides, v.83.4 and vi.7.3. Thucydides notes that although Perdikkas agreed to an alliance with Argos and Sparta in 418/7, he did not break with Athens at that time (v.80.2).

³⁴Thucydides, vii.9.

³⁵For a discussion of the substantial number of ships in the Athenian fleet in the early years of the war, see A. W. Gomme, *A Historical Commentary on Thucydides II*, Oxford 1956, pp. 272–277. In probably the major naval battle of the Archidamian War, at Naupaktos in 429 B.C. (Thucydides, ii.90–92), Athenian losses were small, and in this battle, as in many others, she seized a number of enemy ships; after the armistice at Pylos in 425, for example, Athens gained 60 Lakedaimonian ships (Thucydides, iv.23.1). One setback for Athens during this period came in the winter of 424/3 with the loss of Amphipolis, one of Athens' timber suppliers (Thucydides, iv.108.1).

415 B.C., the Athenians voted to send first 60 ships, then 100; within the same summer the expedition was underway, with the Athenian fleet being joined by 34 allied ships.³⁶ When Nicias' letter requesting reinforcements reached Athens in the winter of 414/3, Eurymedon set sail with ten ships at once, while Demosthenes organized a fleet of 60 Athenian and five Chian ships that left Athens in the early spring.³⁷ During the same period Athens was still able to mount naval operations around Greece.³⁸ Athens was making full use of her resources and remained confident, fully expecting victory. It would not be until after the disaster in Sicily and the loss of her fleet that Athens felt the need to grant special favors in the hopes of building up her navy once again.

Passage of the decree would have been possible in the year immediately following the defeat in Sicily, when Athens surprisingly decided to provide timber and money to rebuild the fleet and voted to use the reserve fund of 1,000 talents *ναῦς πληροῦν οὐκ ὀλίγας*.³⁹ A more appropriate dating, however, is the one originally proposed by Meritt, between 410 and 407 B.C., a period when Alkibiades turned the tide of war and Athens entertained hopes of regaining her empire. Sparta had failed to take advantage of the situation after Sicily and was now on the defensive. Athens had to move quickly to restore her political power and financial resources, and her hopes lay in a fleet that remained active and well equipped. It was at this time that Athens would grant concessions, financial and otherwise, to aid in rebuilding her fleet.

The first major Athenian victory that helped swing the war was fought at Kyzikos in the spring of 410 B.C.; Andokides had supplied, at a fair price, Macedonian oars to the fleet, a deed he hoped would end his exile.⁴⁰ In 407/6 Athens gave the designation *proxenos* and *euergetes* to Archelaos of Macedon for supplying timber and oars to Athens and aiding her shipbuilding program.⁴¹ The decree honoring Phanosthenes and his associates for aiding the war effort and offering a tax break to those who import oars fits well within this period. Both the Archelaos and Phanosthenes decrees contrast sharply with an earlier decree securing timber supplies from Perdikkas, probably dated to 423/2 B.C.⁴² In the Perdikkas decree, the Athenians offer few concessions and are unmistakably

³⁶Thucydides, vi.8.2, 25.2, 43. As Thucydides notes, everything was easily provided (vi.26.2).

³⁷Thucydides, vii.15, 16.2, 20.2. The allies remained a valuable source of manpower and supplies, and Demosthenes while en route was able to draw upon the allies for further provisions.

³⁸For example, Thucydides, vi.105.1; vii.17.2, 19.5, 20.1, 26. Dover reasonably suggests, however, that by the summer of 413 B.C., after the needs of the fleet in Sicily had been met, the navy remaining in Greece may have consisted of inferior ships and crews; see A. W. Gomme, A. Andrewes, and K. J. Dover, *A Historical Commentary on Thucydides IV*, Oxford 1970, p. 411.

³⁹Thucydides, viii.1.3, 15.1.

⁴⁰Andokides, ii.11.

⁴¹*JG I²*, 105 = R. Meiggs and D. M. Lewis, *A Selection of Greek Historical Inscriptions to the End of the Fifth Century B.C.*, Oxford 1969, no. 91.

⁴²*JG I²*, 71 = H. Bengtson, *Die Staatsverträge des Altertums II*, Munich and Berlin 1962, no. 186; see R. Meiggs, *The Athenian Empire*, Oxford 1973, pp. 428–430, for arguments with bibliography favoring two possible dates for the decree, 436 B.C. or 423/2, along with the more recent article by R. J. Hoffman, "Perdikkas and the Outbreak of the Peloponnesian War," *GRBS* 16, 1975, pp. 359–377, who argues for a date of 431 B.C.

ly “swearing like men who have the upper hand,”⁴³ an attitude that characterized most Athenian agreements before the disaster in Sicily.

Thus the spirit of the Phanosthenes decree and the historical and epigraphical criteria cited above, i.e., the presence of Phanosthenes in Athens after 411 B.C. and the comparison of letter forms with decrees dated to 410/9 and 407/6, all suggest a date between 410 and 407 B.C..

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⁴³P. H. Davis, “Two Attic Decrees of the Fifth Century,” *AJA* 30, 1926, p. 184.