

Michaël Girardin, *L'Offrande et le tribut. Histoire politique de la fiscalité en Judée hellénistique et romaine (200 a.C. – 135 p.C.)*, (*Scripta Antiqua – 152*), Ausonius Éditions, Bordeaux 2022, pp. 541; ISBN 978-2-35613-435-6; ISSN 1298-1990

Every member of a historical organised community became a taxpayer as soon as the community's leader or its elites were able to impose and levy charges. Although all ancient societies practiced some form of taxation, researchers often encounter problems when attempting to study ancient fiscal policies, types/rates of taxes and administrative structures responsible for revenue collection. The sources on ancient Greece, Rome and other ancient states often describe taxation systems but only rarely supply much details. Furthermore, the fragmentariness and incompleteness of surviving documents hamper attempts at constructing the full picture of any system. The tax system of ancient Israel stands out among other states due to the greater amount of surviving data: the voluminous Jewish literature, from the Bible to the Talmud, frequently refers to taxes and tithes. The majority of scholars studying taxes in ancient Israel focus on a single historical period or form of taxation. M. Girardin, a young scholar associated with Université du Littoral Côte d'Opale, adopted a more comprehensive approach, researching the entirety of taxation systems in various periods of history of ancient Israel and their changes in time.<sup>1</sup>

Girardin's most recent monograph describes and analyses fiscal systems in Hellenistic and Roman Judea. A thoroughly reedited and abbreviated version of Girardin's 2017 doctoral dissertation, the monograph focuses on an interval from 200 BCE to 135 CE. The investigated period begins with Judea's incorporation into the Seleukid Empire, whereas it ends with the fall of the Bar Kokhba's revolt and transformation of province *Judaea* into *Syria-Palaestina*.<sup>2</sup> The said period saw many a political upheaval, with Judea and neighbouring lands inhabited by the Jews governed by a number of actors: the Seleukids, the Hasmoneans, the Herodians and Rome. Every new governing polity brought new administrative policies and taxation systems. Accordingly, M. Girardin's chief aim is to construct the comprehensive picture of Judea's fiscal systems across its history.

The monograph consists of three sections (I. *L'Héritage*, pp. 37–117; II. *La Fracture (200 a.C. – 6 p.C.)*, pp. 123–289; III. *La Crise (6–135 p.C.)*, pp. 295–470), dividing into ten chapters, an 'Introduction générale' (pp. 6–32), and concluding remarks (pp. 473–480).

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<sup>1</sup> Cf. M. Girardin, *La fiscalité dans le judaïsme ancien (VI<sup>e</sup> s. av. J.-C. – II<sup>e</sup> s. apr. J.-C.)*, Paris 2020.

<sup>2</sup> According to the recent findings for Hadrian the end of the Bar Kokhba's uprising had place only in the spring of 136 CE, not as generally is accepted in the autumn of 135 CE, cf. W. Eck, *Rom herausfordern: Bar Kochba im Kampf gegen das Imperium Romanum. Das Bild des Bar Kochba-Aufstandes im Spiegel der neuen epigraphischen Überlieferung*, Roma 2007, 49–50.

In the introduction, the author discusses types of sources he employed in his research, surveys the *status quaestionis* of research on Judean taxation and presents his aims and methods. The first chapter ('Les mots de l'impôt,' pp. 37–66) introduces the relevant terminology of taxation in Judea, underscoring their ambiguities. To elucidate his analysis, the author distinguishes between two types of taxation: *offrande*—a religious tax, and *tribut*—a tax levied by the current political authority.<sup>3</sup> The second chapter ('L'impôt dans la bible hébraïque,' pp. 67–84) examines taxation practices as depicted in the Hebrew Bible: the author notes that although some biblical tax categories were levied in the later periods, their meaning might have changed in time and, as such, they require further study. In turn, the third chapter considers tithes for the Temple ('Qorbân: les impôts du temple,' pp. 85–117). The author's analysis indicates that tithes in kind fell to the priesthood, whereas money and valuables came to the Temple treasury. The source accounts reveal that the temple in Jerusalem became the centre of the Jewish religious life only under the Hasmoneans, who, as a joint political and religious authority, seized full control over the budget of the Temple and the state (cf. pp. 98–100).

The following three chapters that comprise the second section discuss the taxation levied in Judea under the Seleukids ('Du *Basileus* à l'*épiphânès*, du don au tribut (200–168 a.C.),' pp. 123–184), the Hasmoneans ('Financer l'État juive,' pp. 185–226) and in the period from Judea's conquest by Rome to Herod the Great's death ('Du 'dragon' à l'aigle (63 a.C.–6 p.C.),' pp. 227–289). The beneficial fiscal policy of Antiochus III pleased the social elites of Judea and led to a rapprochement between the Jews and their Syrian overlords. Nevertheless, Antiochus IV's hostile actions against the Temple and its finances led to a Jewish revolt against those who would dare to seize what had been seen as belonging to God. Antiochus' designs on the Temple's treasures sparked a period of fierce opposition against foreign masters and collectors who levied taxes for their sake. Only under John Hyrcanus were the Jews able to send all their tithes to the Temple, but during Hyrcanus II's Rome-propped reign the inhabitants of Judea were once again made to pay taxes to an external authority. This fiscal arrangement continued unchanged despite Herod's close cooperation with Rome. Judea's annexation by Rome in 6 CE brought about a further increase in the tax burden.

The third section, consisting of four chapters, analyses the data on fiscal burdens of the inhabitants of Judea in the interval between Herod's death and the fall of the Bar Kokhba revolt. Due to several shifts in the political and administrative organisation of Judea in the discussed period and the concomitant changes in taxation systems, the author divides the said period into three shorter ones: from Judea's annexation to the start of the First Jewish–Roman War (6–66 CE),<sup>4</sup> from the destruction of the Second Temple to the start of the Bar Kokhba revolt (70–132 CE),<sup>5</sup> and finally, the time of the revolt itself (132–135 CE).<sup>6</sup> The vast differences in taxation between these three periods necessitate researching them as separate entities. The fourth chapter of this section examines how minor political groups and religious communities present in Judea between 6–73 CE

<sup>3</sup> Cf. p. 59: 'Par offrande, nous entendons les versements prétendument volontaires à la divinité, et par tribut ceux qui vont à une autre autorité que celle de Dieu.' See also pp. 59–66.

<sup>4</sup> La fiscalité au temps de Bélial (6–66 p.C.), pp. 295–359.

<sup>5</sup> L'offrande et le tribut au temps du temple absent (7–132 p.C.), pp. 415–445.


<sup>6</sup> Vers une représentation nouvelle (132–135 p.C.), pp. 447–470.

(such as the Qumran community, early Christian communities and insurgents in Galilea, Jerusalem and Masada) handled matters of money and tax compliance.<sup>7</sup>

By tracing transformations undergone by taxation systems of Judea in time, one may note that they greatly depended on local politics and the role the Temple played in lives of Judea's inhabitants. Any attempt to steal from the Temple's wealth provoked a violent counter reaction from the greater part of the Jewish society: markedly, the people would turn equally against Temple-robbing lay leaders and priestly elites, especially if the latter were shown to have partaken of such ill-gotten gains. The said attitude demonstrates that the Jewish society in Judea put very different ideological values on taxes levied by political authorities and tithes paid to the Temple. The taxes paid to the Seleukids and Rome manifested Judea's political dependence upon foreign powers and aroused public opposition. The tithes paid to the Temple evinced the Jewish religious attachment and maintained the cultural identity.

The breadth and depth of Girardin's analysis precludes one from mentioning all of the author's valuable contributions to our knowledge about fiscal systems of Hellenistic and Roman Judea. The author's remarkable research skills and familiarity with primary and secondary sources ensures that the discussed monograph will become a seminal work among studies on history of Judea. Girardin's conclusions, analyses and interpretations certainly will be referenced by all those interested in the topic.

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<sup>7</sup> La financement des groupes minoritaires (6–73 p.C.), pp. 361–413.