

Michaël Girardin, *La fiscalité dans le judaïsme ancien*
(VI^e s. av. J.-C.–II^e s. apr. J.-C.), préface de David Hamidović,
Librairie Orientaliste Paul Geuthner S.A., Paris 2020,
189 pp. + 6 b/w ill. + 1 fig.; ISBN 978-2-7053-4054-4

Taxes are an intrinsic element of the life and history of organised societies, and we therefore gain further extensive data by studying their fiscal systems. The nature and amount of taxes, the methods used to set them, and organisation of their collection provides an insight into not only the foundations on which these societies are organised, forms of economic activity, political system etc., but also the way they operate as well as their political, social, and even religious structure. Yet the relatively low number and frequently incidental nature of historical evidence on the fiscal systems of ancient states and societies mean that investigating them is not always easy. It is also important to add that even for one society or state, our knowledge of its fiscal systems might demonstrate major gaps regarding the various periods of its history. The history of Judaea is one such example. This comprises the periods when the Jews had their own statehood and when they were dependent on foreign powers, and in each the system of taxation was slightly different.

Scholars have made numerous attempts to reconstruct the system of taxes paid by the inhabitants of Judaea over time, albeit usually limiting them to a selected historical period. The reason for this is both the number and the type of sources. It has also generally been scholars of the history of Judaism who have dealt with the question of taxation, and they have tended to approach it from a religious, or sometimes also political perspective, and less frequently an economic one. This situation seems set to change as a result of the research that the young French scholar Michaël Girardin has been engaged in for the last several years. The results of this research have been presented in several articles (published or forthcoming)¹ as well as a newly published book. His next work on this topic, an amended version of his very extensive (more than 500-page) PhD dissertation defended in 2018, is to be published in 2021.

The book *La fiscalité dans le judaïsme ancien* (VI^e s. av. J.-C.–II^e s. apr. J.-C.) is largely based on this dissertation, but it is by no means a summary of it. As the title

¹ À l'origine d'une dialectique nouvelle. L'offrande et le tribute dans la pensée de Judas le Galiléen, *Res Antiquae* 12, 2015, 67–76; Monnaie du tribute, monnaie de l'offrande en Judée séleucide et romaine, *Revue des Études Anciennes* 121, 2019, 71–91; L'impôt dû à Dieu: une conséquence financière de la théocratie, in: M.-F. Baslez, Chr.-G. Schwentzel (eds.), *Les dieux et le pouvoir. Aux origines de la théocratie*, Rennes 2016, 53–69; Religion et fiscalité en Judée hellénistique et romaine, forthcoming; L'évergetisme fiscal, ou outil de légitimation séleucide en Judée (II^e siècle av. J.-C.)?, forthcoming.

indicates, it encompasses a significantly longer time frame than the dissertation, which is confined to the period from 200 BCE to 135 CE.² In the book, the author discusses the fiscal systems in place in Judaea in three historical periods: under Persian rule, in the Hellenistic period and under Roman rule. The chronological framework alone makes it certainly worthy of the reader's attention, as it is hard to find a similar, equally broad, overview of the subject.³ The author set himself the objective of presenting the problems associated with the operation and organisation of fiscal systems in a transparent and systematic way that could be understood by readers unfamiliar with the subject. As a result, the book presents all these issues in a synthetic manner. Readers will not find painstaking analyses of the source materials or polemics with the views of the author's predecessors.⁴ Contrary to appearances, however, this is neither a popular book nor an easy read, as it demands careful attention to follow the arguments it presents.

The financial burdens the inhabitants of Judaea had to deal with differed in nature and form, as reflected in their name, and they were also paid in various ways. The author raises these issues in the introduction (pp. 15–16), but also returns to them several times in chapters on the various historical periods. Ch. I: “La fiscalité achéménide (525–332 av. J.-C.)” (pp. 17–32) outlines the likely system of taxes paid by the residents of Yehud province to both the Persian king and the Temple in Jerusalem. The only privileged social group exempt from paying taxes to the King was the priestly elite. The next two chapters concentrate on discussing the population's obligations to the Jerusalem Temple. One group, paid in kind or money, comprised those to the Temple and its staff as well as the community (Ch. II: “Les offrandes juives,” pp. 33–47). The amount of obligations due to the Temple depended on the size and value of the harvest. Taxes for the needs of the religious community, though customary, were obligatory for each of its members to the extent they could afford. The second group is offerings for religious worship (Ch. III: “Les sacrifices,” pp. 49–57). Although formally spontaneous and voluntary, the author includes them as quasi-fiscal obligations as they were part of the binding system of duties of members of the community.⁵ Their importance cannot be overlooked, since apart from the material benefits brought to the priests of the Temple, they contributed to building ties between believers and God, forming group identity and expressing a loyal political stance towards the rulers who had authority over Judaea. The next three chapters discuss the tax obligations resting on the Judaeian population under the reign of the Hellenistic rulers (the Ptolemies and Seleucids) (Ch. IV: “La fiscalité hellénistique

² *L'offrande et le tribut. Histoire politique de la fiscalité en Judée hellénistique et romaine (200 av. J.-C.–135 apr. J.-C.)*, thèse pour le doctorat d'Histoire Ancienne, Université de Lorraine 2018.

³ Various spheres of the social and economic life of Judaea between 532 BCE and 70 CE were presented by S. L. Adams (*Social and Economic Life in Second Temple Judea*, Louisville 2014). The author devotes one of the chapters of his book – “Taxation and the Role of the State,” 128–182 – to matters of its residents' taxes in this period.

⁴ “Le présent ouvrage n'est qu'une synthèse ; il ne prétend pas couvrir la totalité des connaissances fiscales, des sources et de leurs difficultés, des débats historiens ni des phénomènes traités.” (p. 172)

⁵ „Tout comme l'offrande, le sacrifice est prétendu volontaire et spontanée, et l'aspect fiscal ou « parafiscal » est ainsi dissimulé sous l'euphémisme de la piété. Il ne semble donc pas excessif de l'inclure dans la liste de ce que les fidèles doivent donner annuellement sur leurs biens. S'il serait de parler là d'impôts, notre acception large du terme «fiscalité» paraît pouvoir l'admettre comme l'une de ses composantes” (p. 49); cf. also p. 57.


(332–165 av. J.-C.),” pp. 59–72), the Hasmoneans and Herod (Ch. V: “La fiscalité de Judée autonome (165 av. J.-C.–6 apr. J.-C.),” pp. 73–87) and Rome (Ch. VI: “La fiscalité romaine (6–135 ar. J.-C.),” pp. 89–110).

The four remaining chapters are somewhat different. They present various aspects of the existence and operation of the fiscal system in Jewish society and its influence on the formation of the society’s socio-political structure, building of religious identity, and development of the fiscal calendar (Ch. VII: “Enjeux politiques et théologiques de l’impôt,” pp. 111–128). The next chapter (Ch. VIII: “Le grand théâtre de l’impôt,” pp. 131–145) concerns the relations between the rulers establishing and executing taxes and those who paid them, viewed from the perspective of both documents and the language of public discourse on taxes in antiquity. In Chapter IX (“Les collecteurs de l’impôt,” pp. 147–157), the author tries to answer questions on the social status of tax collectors and taxpayers’ attitude towards them, as well as opinions on the profession over time. This is the first such concise as well as complete treatment of the subject in the literature to date. The economic and social consequences of the existence of the fiscal system are discussed in the last chapter (Ch. X: “Quelques incidences économiques de l’impôt,” pp. 159–169). These are very important, but not always understood. They include the introduction of uniform units of weights and measures in a given area as a foundation of the fiscal system, the emergence of offices charged with monitoring tax payment, the advancing monetarisation of the economy and accompanying development of financial services, stimulation or worsening of the conditions in which the economy operated, but also an increase in costs of daily life, pauperisation of certain groups of inhabitants and enriching of others, and increased social resistance to tax burdens.

The book ends with a brief conclusion (pp. 171–173), a useful glossary of the most important terms (“Glossaire,” pp. 175–178, a concise index (p. 179) and a bibliography (pp. 181–189).

Michaël Girardin’s book has no equivalent in the available subject literature, making it an essential source of the most important information for any researcher of ancient Judaea interested, for whatever reason, in fiscal issues. It can also be recommended to historians dealing with the economic history of the ancient world in a broad sense, as the author’s observations go well beyond the main sphere of interest. Finally, the author must be encouraged to prepare the English version of his work as soon as possible, as this will without doubt increase its readership considerably.

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