

sus", *ClAnt* 25 [2006] 1–33 = *SEG* LVI 1192). L'autore fa notare che tutti i miti di fondazione ricordati nell'epigramma presentano un'*aition* per un rituale locale. Il testo inoltre si occupa di diverse tradizioni concorrenti della storia etnica di Alicarnasso.

Insomma, un'utile collezione di articoli su un tema peraltro trattato in diverse pubblicazioni nel passato. Tuttavia, ci si aspettava più coerenza tra i singoli contributi, almeno una conclusione generale sarebbe stata auspicabile. Manca inoltre un qualsiasi indice.

Mika Kajava

SVEN GÜNTHER: "*Vectigalia nervos esse rei publicae*". *Die indirekten Steuern in der Römischen Kaiserzeit von Augustus bis Diokletian*. Philippika 26. Harrassowitz Verlag, Wiesbaden 2008. ISBN 978-3-447-05845-2. IX, 224 S. EUR 48.

Sven Günther's monograph, based on his PhD thesis, discusses the various indirect taxes of the Roman Empire. Günther summarizes the ancient evidence and research tradition in a presentation that covers all aspects of the indirect taxes to the extent that the often meagre evidence allows. The book serves well as an introduction to the evidence and discussions regarding these taxes, but it is highly specialized and as such, its use as an introductory book to Roman taxation is rather limited. The ideal reader already knows about the development of the imperial administration and needs a more detailed analysis of the workings of the indirect tax system; for others, the use of legal and administrative terminology will be a challenge.

Günther begins the book with an introduction to the sources and the research tradition, and ends the first chapter with a useful discussion on what the Romans considered to be indirect taxes. One would like to know, however, how the Roman notion of indirect taxation differs from our own today, and what precisely the concept of "*vectigal*" entails. As might be expected, the use of the word in ancient sources is not wholly consistent but depends on the context, thus contextualizing *vectigalia* in the light of other forms of taxation is required. The rest of the book is structured according to the main taxes discussed, with each tax discussed from four different viewpoints: the history and development of the tax; the administration of the tax; collection; and the later development of the tax.

The first chapter, on inheritance tax (*vicesima hereditatum*), is by far the longest in the book. The evidence regarding this tax is more extensive, and the resulting discussions, especially on the development of this particular tax, are detailed and rather complicated. In addition, the administration and collection of this tax shares many features that are relevant in the case of other taxes. This discussion is included in this chapter, and especially the practice of tax farming is fully covered. The later chapters see similar discussions on manumission tax (*vicesima libertatis vel manumissionum*), sales tax (*centesima rerum venalium*) and tax on the sale of slaves (*quinta et vicesima venalium mancipiorum*). In chapter six, Günther discusses the evidence for other indirect taxes in the tax measures of Caligula and Vespasian, which are known only in name and little else. It is telling that perhaps the most famous tax of the Roman world, the *urinae vectigal*, is only discussed in ten lines of main text and two detailed footnotes. The conclusion is that little is known about this tax, not even whether it was direct or indirect.

Günther's book is descriptive in nature. He has collected a large amount of original evidence, although the extent of the collection process remains somewhat vague. Instead, he presents the research tradition and the main interpretative schemes based on this tradition, and is very careful when presenting new interpretations of the evidence. The work contains a great deal of information on the workings of the administration, but very few indicators as to why this information might be relevant. The most interesting discussions are on the role of private contractors in tax farming, where the evidence for private activity survives from much later than the traditionally assumed 1st century AD.

This is a book by a specialist for specialist readers, and as such, it will be a useful addition to anyone's library working with the history of Roman taxation and administration. Economic historians will probably not find much of interest here, though the discussions on tax collectors might be of interest for some social historians. The only problem the reviewer can find with the book is the slightly unclear discussion of the evidence used, or to put it bluntly, whether the collection of cited original sources is the result of the systematic reading of certain source collections or not.

Harri Kiiskinen

CONSTANTINA KATSARI: *The Roman Monetary System: The Eastern Provinces from the First to the Third Century AD*. Cambridge University Press, Cambridge – New York 2011. ISBN 978-0-521-76946-4. X, 304 pp. GBP 67.

Constantina Katsari's book *The Roman Monetary System: The Eastern Provinces from the First to the Third Century AD* aims to reconstruct the workings of the Roman monetary system from the Augustan reforms to the monetary crises of the third century. The author uses extensive numismatic evidence based on her own work with several hoards and museum collections and integrates this evidence with other recent research on the monetary and economic history of the Roman Empire, along with some comparative evidence from China and the Mughal empire, as has become the fashion in the field of Roman economic history studies. The book offers many illuminating points, but is not wholly successful in the construction of its argument nor the new theory of money in Roman world that Katsari calls Fiscal Metallism.

The author constructs her argument around different interlocking themes, handled in separate chapters. The argumentation of the book is strangely constrained as the author seems to withhold information and discussion where it would be natural to bring them up, only to present them later in other contexts. The chapters include several repetitions, and similar arguments, and even identical sentences are brought up in different places in a way that suggests the manuscript was not quite finished, making the reader wonder if anyone actually ever read the manuscript thoroughly.

This is a pity, for there is no question about the author's knowledge of the subject matter nor of her understanding of the monetary system of the Roman Empire. It is evident that she does have a strong view of its functioning, but the book is just not able to deliver it concisely and clearly.

It does not pay to review the book chapter by chapter, for the individual chapters – although their names differ – seem to address more or less the same question, with a slightly different emphasis, resulting in the reader being somewhat at loss why the same discussions is taken up again