

doi:10.1017/S096856501500013X

*Hans van Wees, **Ships, Silver, Taxes and Tribute: A Fiscal History of Archaic Athens*** (London and New York: I. B. Tauris, 2014, x + 213 pp., £58, ISBN 978-1-78076-686-7)

Ancient public finance is a murky business, and sources for Greece are regrettably opaque. Although evidence for the classical period reveals much about revenues and expenditures of many *poleis*, the archaic period (800–500 BCE) is less munificent with its evidence. Hans van Wees' bold and engaging book sheds light on this period, by the end of which, he claims, 'compulsory levies, fixed expenditures and a formal system of public finance are well established' (p. 23).

Van Wees begins his analysis with the chieftain-based structure of early archaic 'Homeric society' (c. 700 BCE), and its 'well-established' but 'informal' system of 'communal' finance (p. 17). Matters of common interest are financed by the community: guests are provisioned, wars waged and sacrifices made with resources from the people. Members of Homer's wealthy élite, like Odysseus and Agamemnon, might fund expenses from their own wealth on the grounds that their domains are granted to them by the community over which they rule, but expectations on their generosity are circumscribed. Payment and rewards are offered for acts of service, e.g. bravery in war, and the booty of war is divided amongst warriors according to their merits in battle. Noteworthy about this system of communal finance is its ad hoc nature: there are no regular levies or expenditures; rather, funds are collected and allocated when need arises. This was to change in the later archaic period, by the end of which, argues van Wees, one may speak of 'public finance' and an administrative apparatus deserving of the name 'state'.

The Athenian ruler Solon receives much attention, and his administration (early sixth century) introduced aspects of public finance. First, Solon established laws which specify fines to be paid to an Athenian public treasury. Second, magistrates known as 'ham collectors' (*kōlakretai*) became responsible under Solon for making payments in silver from a *naukraric* fund. This fund has proven enigmatic to scholarly research, but according to van Wees, *naukraroi* (ships' captains) were charged not only with supplying their (privately owned) ships to fight naval wars, but also with financing naval expeditions through war taxes (*eisphorai*) and with distributing funds collected (pp. 53–4). Third, van Wees ascribes a primarily fiscal purpose to the four property classes into which Solon divided the citizenry according to their annual income. The progressive tax contributions associated with one's class were a duty which offset the greater political rights of those in higher classes (p. 85). By stressing the fiscal import of these classes, van Wees offers a solution to the question surrounding the assessment of income on which tax liabilities were based: whilst membership of property classes was based on each citizen's self-assessment, the heavier tax burdens of higher classes discouraged citizens from claiming membership of a property class higher than their income warranted. Declaring a class status higher than one's

income allowed (and hence gaining unduly great rights of political office) was thus counteracted by the higher tax burden one paid as a member of a higher class.

Public finance, not only in the ancient world, is inseparable from military developments and the funding of armies. Regarding post-Solonic Athens, van Wees contests the view that Athens was a laggard in naval expansion. Other Greek cities adopted the trireme as a warship in the final part of the sixth century under the influence of Persian naval growth between 530 and 525 BCE, but Athens, argues van Wees, was not far behind. The 50 triremes van Wees ascribes to Athens in 500 BCE 'could not have been mustered ... unless they were publicly funded' (p. 66), and van Wees suggests the reigns of Hippias or Cleisthenes as the most likely for ushering in the change. With the public funding of Athenian warships also came a system of paying wages to their crews rather than rewarding them from the spoils of war. Paying wages for military service began in the mid sixth century when Peisistratus paid mercenaries with whose services he seized power. By the end of the fifth century, wages were being paid to citizens for military service. In the early classical period at Athens, about 20 per cent of the citizenry received public pay – not only as soldiers but as jurymen, officials and prison warders (p. 63).

Being a contribution to the history of public finance, van Wees' book is necessarily a contribution to the history of money; for public finance is inseparable from the media through which tax payments and public expenditure are made. Van Wees deftly traces the history of media of public finance in his sixth chapter. In Homeric society, value is measured in oxen units, whilst the Cretan laws of Gortyn (c. 600 BCE) value items in bowls or cauldrons (*lebētes*). Neither is likely to have been used as a means of payment or medium of exchange, and van Wees thus identifies an important aspect of Greek monetary development, namely, that money evolves initially as a standard of value. Until their demise around 1200 BCE, the 'Mycenaean' palace economies in Greece, despite their administrative sophistication, record no unit of value for denominating the revenues and expenditure of the palace administration. Van Wees dates the development of Greek standards of value to the early Iron Age, and he subscribes to the thesis proposed by others that standards of value arose in the sacrificial realm.

With Solon's (uncoined) silver drachma, a single medium served as a means of payment in public finance. Coinage in sixth-century Greece added the function of medium of exchange to a single monetary medium, though van Wees attaches but moderate importance to coin, for monetary functions – standard of value and means of payment – were performed by pre-coinage media. Athens' mints seem to produce coins in line with its public expenditure, and van Wees avers that the city's famous 'Owls' were coined to serve 'as a means of payment by and to the State, rather than as a more general medium of exchange' (p. 130).

In a relatively short monograph, van Wees deftly leads the reader through much material. He uses his sources well, though his trust in some is questionable. One example is his use of Julius Pollux (second century CE) to support the view that oxen were the 'measure of value used in public transactions' under Drako in the

sixth century BCE (p. 121). One is also struck by van Wees' lack of shyness in using terms like 'public finance', 'State' (with a capital 's') and 'central government' in a treatise on the archaic world. Such terms would once have raised the ire of 'primitivists'. Van Wees' apparent lack of concern for any 'modernising' tendencies in his scholarship is to be welcomed if it is a sign that classical scholarship has moved beyond primitivist/modernist debates, though the boldness with which he uses modern terms is striking. As van Wees tells us in his preface, work on ancient Greek public finance is to be expected from other scholars in the near future, and the reader should look forward to the further flourishing of this fascinating research vista.

York University, Toronto

MARK PEACOCK