**Cabotage goods? Observations on the Caunus Customs Regulation.**

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The paper intends to examine the customs procedures regarding the import and export of cargoes by sea and by land as attested in the famous inscription from Caunus (SEG XIV 639). Leaving aside the central problem of the document – the taxability or immunity of certain categories of goods, the study will focus on individuating eventual differences in the customs procedures that depend on the mode of transport.

The starting point of the analysis will be the paragraph dedicated to the obligation to declare the imported cargoes and the customs treatment of the goods in transit (rr. B10-C1). Taking into consideration the differences in the declaration procedures for the goods imported by sea and those imported by land, the paper will find a homogenous treatment of all cargoes imported by land, and the presence of specific clauses regarding the goods imported by sea. In order to interpret this asymmetrical structure, a parallel will be made both with other sources dealing with the problem of the customs treatment of goods imported by sea, and with paragraph C8-D5 of the same document. Stepping on these parallels, the paper will point out the difference between the physical entrance of the cargo in the Caunus harbor and its importation which seems to take place only after the berthing of the goods. Keeping this difference in mind, an integration of the lacuna at l. B13 will be proposed.

Next, the attention will be directed to the goods which are brought into Caunus and are later on taken away. The comparison of the paragraphs B10-C1, C8-D5 e E2-E15 will reveal differences in the declarationprocedure and the regime of the *portorium* exemption. The differences concern the treatment of the goods brought by sea which will remain in the Caunus harbor for less than 24 hours without leaving the ship; the goods which will be transported through the city’s territory without being offered for sale, and the goods which will be exported to a different destination after being offered unsuccessfully for sale. Based on this, the paper will identify three distinct types of goods: cabotage goods, transit goods and re-exported goods.