

These are the words of *Rabi Mayer*

זו דברי רבי מאיר -

Overview

The גמרא is attempting to establish the ברייתא like ר' יהודה, and explains that he agrees with מאיר ר' that a קטנה does not receive קנס. The גמרא challenged this assumption by citing a statement from רב יהודה אמר רב, saying; 'this (ruling) is the opinion of ר"מ', and if ר"י agrees with ר"מ, he should have said, 'זו דברי ר"מ ור"י'. Our תוספות clarifies which ruling was רב referring to.

אמתניתין דלקמן (דף מ,ב) דכל מקום שיש מכר¹ אין קנס קאמר לה רב יהודה:
regarding the משנה later, which made this statement (זו דברי ר"מ) רב יהודה אמר רב stated, that whenever there can be a sale, there is no קנס.

Summary

רב was referencing the משנה later, which maintains that a קטנה has no קנס.

Thinking it over

It is not clear what תוספות is teaching us here. The גמרא just stated that regarding a קטנה ר"י agrees with ר"מ (that אין לה קנס) and the גמרא immediately asks that ר"י cannot agree with ר"מ (regarding a קטנה) since ר"י אמר רב stated ר"מ (regarding a קטנה) obviously referring to a קטנה, which is an explicit גמרא later;² what else could it mean?!³

¹ This is referring to the sale of a קטנה for an אמה העבריה. This משנה rules that if the girl can be sold as an אמה העבריה (which means that she is still a קטנה [for only a קטנה can be sold as an אמה העבריה]), this girl will not receive קנס. This follows the opinion of ר"מ that a קטנה has no קנס. It is regarding this משנה that ר"י אמר רב stated that this משנה is according to ר"מ, however the חכמים maintain that (even) a קטנה receives קנס.

² בד"ה זו cites this also רש"י!

³ See (also) רש"י מהרש"א and רש"י.