

Unpublished Demotic *Nhb* and Poll Tax Receipts from Medinet Habu

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Abstract: The present study aims at publishing 7 demotic ostraca from Medinet Habu now kept in the Egyptian Museum in Cairo. This collection is a part of the Oriental Institute's 1929-30 season of excavation at Medinet Habu¹ which started in 1924 under the supervision of James Henry Breasted and continued until 1933 as the whole site was excavated² as Lichtheim³ published 160 pieces. The texts deal with *Nhb* and Poll tax receipts from the Ptolemaic and Roman periods. From the internal evidence as the handwriting and known scribes and taxpayers, the study could determine the date of each text.

Keywords: Demotic, Tax, Medinet Habu, Ostraca.

إيصالات ضرائب ديموطيقية غير منشورة لضريبتى *Nhb* والرأس من مدينة هابو

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المخلص: تهدف هذه الدراسة إلى نشر ٧ إيصالات ديموطيقية مكتوبة على الأوستراكا من مدينة هابو ومحفوظة حاليا في المتحف المصري بالقاهرة، وهذه المجموعة هي جزء من حفائر المعهد الشرقي موسم ١٩٢٩/١٩٣٠ في مدينة هابو والتي بدأت في عام ١٩٢٤ تحت إشراف جيمس هنري بريستد وحتى عام ١٩٣٣، ولقد قامت ليشتهايم بنشر ١٦٠ قطعة منهم. وتتناول النصوص إيصالات لضريبتى *Nhb* والرأس من العصرين البطلمي والروماني ومن خلال بعض الدلائل، مثل: شكل الخط، وأسماء الكتّاب، ودافعي الضرائب المعروفين. أمكن تحديد تأريخ النصوص.

الكلمات الدالة: ديموطيقية، ضريبة، مدينة هابو، أوستراكا.

¹ U. Höschler, *Medinet Habu Reports vol. 2 The Architectural Survey* (Chicago-Illinois: The University of Chicago Press, 1929-1930).

² U. Höschler, *The Excavation of Medinet Habu vol. 1 General Plans and views* (Chicago-Illinois: The University of Chicago Press, 1933).

³ M. Lichtheim, *Demotic Ostraca from Medinet Habu*, (Chicago-Illinois: The University of Chicago Press, 1957)

The present collection is a part of the Oriental Institute's 1929-30 season of excavation at Medinet Habu ¹which started in 1924 under the supervision of James Henry Breasted and continued until 1933 as the whole site was excavated² as Lichtheim³ published 160 pieces.

The present study aims at publishing 7 demotic ostraca from Medinet Habu, now kept in the Egyptian Museum in Cairo as follows:

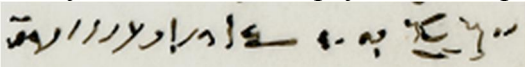
- *Nhb*-tax: No.1
- Poll-tax: Nos.2-7.

In all the preceding texts, nothing is known about the date.

The texts date back to the Ptolemaic period and the Roman era, and from the internal evidence, such as the handwriting, known scribes and taxpayers, the study could determine the date of each text.

In addition to previous evidence, Roman receipts are characterized by:

- The opening formula of the text *r.in*.
- Mentioning the Roman emperor.
- “The receipts that lack the reference to Caesar may safely be attributed to Augustus, not only those that, owing to their high regional dates, can belong to no other reign”⁴, and that applied in dating some tax receipts in the present study.⁵

Most of the taxes in the present study are from the Roman era and were paid in money. This kind of payment is paid in *p3 shn n n3 ʿ.wj.w mht.w*
, “the bank of the northern quarters”⁶. It was located at the west bank of the Nile at Jeme⁷ or *Dm3* which was a town at Medinet Habu in western Thebes, in Greek Μεμνόνεια (Memnonia)⁸. The main

¹ Höschler, *Medinet Habu Reports vol. 2 The Architectural Survey*.

² Höschler, *The Excavation of Medinet Habu vol. 1 General Plans and views*.

³ Lichtheim, *Demotic Ostraca from Medinet Habu*.

⁴ Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.

⁵ See nos. 2;7 in this study.

⁶ See nos. 3;5 in this study.

⁷ R. Bogaert, “La Banque des Memnonia”, *ZPE* 86 (1991): 259-263; G. Mattha, *Demotic Ostraca from the Collections at Oxford, Paris, Berlin, Vienna and Cairo*, (Le Caire: Publications de la Société Fouad I de Papyrologie 6, 1945), no. 1, n.L. 2; S.P. Wängstedt, *Ausgewählte Demotische Ostraka aus der Sammlung des Victoria-Museums zu Uppsala und der Staatlichen Papyrussammlung zu Berlin*, (Uppsala: AB L. Norblads Bokhandel, 1954), no. 4, L. 1; Lichtheim, *Demotic Ostraca from Medinet Habu*, no. 25, n. 1; M. A. A. Nur El-Din, *The Demotic Ostraca in the National Museum of Antiquities at Leiden*, (Leiden: E.J. Brill, 1974), no. 58, n. L.1.

⁸ H. Thompson, *Theban Ostraca edited from the originals, now mainly in the Royal Ontario Museum of Archaeology, Toronto, and the Bodleian Library, Oxford. 2. Demotic texts, by H. Thompson. 3. Greek texts, by J.G. Milne*, (London and Oxford: university of Toronto Studies, 1913), no.D.5, n.5, 24; H. Gauthier, *Dictionnaire des Noms géographiques Contenus dans les Textes hiéroglyphiques, vol. 6*, (Le Caire: L'Imprimerie de l'Institut français d'archéologie orientale pour la Société royale de géographie d'Égypte, 1927), 65f; A. H. Gardiner, *Ancient Egyptian Onomastica, vol. 2*, (Oxford: Oxford University Press, 1947), 25f; W. Erichsen, *Demotisches Glossar*, (Kopenhagen: Ejnar Munksgaard, 1954), 678f; see nos. 2.x+2(?), 5.x+3 in the present study.

functions of this bank were “to serve the interests of the government”¹, “to assist in the collection of taxes and state revenues, and to take money on deposit from individuals and pay it out on order.”²

- ***Nhb*³ tax:**

It is one of the earliest Ptolemaic taxes, especially from the reigns of Ptolemy II Philadelphus and Ptolemy III Euergetes I.

The meaning and purpose of this tax are problematic.

Mattha said that *nḥbe* means “neck” or “shoulder” and has a connection with *nḥb* “yoke” or “to yoke beasts”, and he could not explain the meaning of *ḥt nḥbe*⁴, then he considered it as the name of the poll tax in the Ptolemaic period, which appeared as *ϣp.t* in the Roman period,⁵ while Wångstedt⁶ suggested that the masculine word *nḥb* in Coptic $\text{N}\alpha\text{E}\text{B}$ ⁷ which means “yoke” and the feminine word *nḥb.t* in Coptic $\text{N}\alpha\text{E}\text{B}\epsilon$ ⁸ “neck” refers to the poll tax in the Ptolemaic period,⁹ but Devauchelle¹⁰ refused these suggestions and suggested that it is concerned with industry or represents a neck tax of humans and animals as the demotic word refers to the feminine noun *nḥb.t*, which means “neck” not to the masculine *nḥb*; means “yoke”, while Vleeming argued Devauchelle’s opinion as he said, “This suggestion is not at all unlikely, if only on the general consideration that Ptolemaic taxation weighed heavily on trades and industries, or on the particular consideration that it seems impossible to determine a fixed rate for the tax.”¹¹ and he translated *nḥb* as “yoke” and considered it a tax on transporting animals or perhaps transporting vehicles,¹² then this suggestion was then accepted by Devauchelle¹³ and Wahid El-din.¹⁴

¹ F. A. Bakr, “The Role of Official and Private Banks in Roman Egypt”, *ACPSI* 17 (2000): 32.

² A. K. Bowman, *Egypt after the Pharaohs, 332 BC-AD 642 from Alexander to the Arab Conquest*, (London: University of California Press, 1986) 113.

³ A. Erman and H. Grapow, *Wörterbuch der ägyptischen Sprache*, vol. 2, (Leipzig: Akademie-Verlag, 1928), 293; Erichsen, *Demotisches Glossar*, 222; J.H. Johnson (ed.), *The Demotic Dictionary of the Oriental Institute of the University of Chicago*, (Chicago-Illinois: The University of Chicago Press, 2004), N, 101-103.

⁴ Mattha, *Demotic Ostraca*, no.214, n. L. 2.

⁵ G. Mattha, “Notes and Remarks on Mattha’s ‘Demotic Ostraka’”, *Bull. Fac. of Arts, Cairo Univ.* 18/2 (1956):31, no. 214.

⁶ Wångstedt, *Ausgewählte*, no. 31, n. L. 2-3.

⁷ W. E. Crum, *A Coptic Dictionary*, (Oxford: Oxford Clarendon Press, 1939), 243a.

⁸ Crum, *A Coptic Dictionary*, 243a.

⁹ S. V. Wångstedt, "Demotischen Steuerquittungen aus ptolemäischer Zeit", *OrSu*17 (1968): no.7, n. L. 2.

¹⁰ D. Devauchelle, *Ostraca Démotiques du Musée du Louvre*, vol. 1., (Le Caire: Bibl D’éd-T.XC11/1, 1983): 42f.

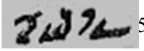
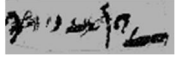
¹¹ S. P. Vleeming, *Ostraka Varia, Tax Receipts and Legal Documents on Demotic, Greek, and Greek-Demotic Ostraka, Chiefly of the Early Ptolemaic Period, From Various Collections*, (Leiden, New York and Köln: E.J.Brill, 1994), 15.

¹² Vleeming, *Ostraka Varia*, 15.

¹³ D. Devauchelle, “Notes Sur Quelques Ostraca Démotiques. A Propos d’un Ouvrage récent”, *BiOr* 55/3-4 (1998): Col.376,n.c.

¹⁴ Sohair Wahid El-Din, “Demotic Ostraca from Thebes in the Egyptian Museum” (PhD diss., University of Zagazig, 2005), 15.

The study revealed that the tax depended on the work of cattle the owner could achieve as its rate was not a fixed one, according to the texts, it varies between 4¹, 6² and 8³ kite, and it could be paid in installments or in full payment.⁴

The determinative of *nhb* varied as it was always written with flesh determinative ⁵ but it was written rarely with the striking arm determinative ⁶. *nhb* tax receipts came from Thebes⁷, Elphantine⁸ and Hermonthis.⁹

The ostracon No.1 in the present group deals with *nhb* tax and dates to the early Ptolemaic period.

1- (M.H.187) Plate I

Potsherd, brown

7x7 cm., thick., 0.3-1.2 cm.

Date: Early Ptolemaic

Description: The text is incomplete as the ostracon is partly broken at the right and left sides and at the bottom. There are scratches in the text at the middle of the first line and at the beginning of the third line. The ink is partly faint. The handwriting is thick, big, and regular.

Transliteration:

- 1) *in Pa-Γ....¹s3Pa-wn (ht) kt 2*
- 2) *r sttr 1.t r htkt 2 n*
- 3) *[n ht]^Γnhb³ []*
- 4) *[sh] Ns-^Γn3j=w-hmnw¹[-iws3 Ns-Mn n h3.t sp.....]*

¹ E. g. Mattha, *Demotic Ostraca*, nos. 214-215; Wängstedt, "Demotischen Steuerquittungen", no. 32.

² Vleeming, *O. Varia*, no. 4.

³ Mattha, *Demotic Ostraca*, no.219.

⁴ Mattha, *Demotic Ostraca*, no.214, n. L.2; Wängstedt, *Ausgewählte*, 39; Vleeming, *Ostraka Varia*, 17, n. CC

⁵ Devauchelle, *O.Louvre*, no. 80,44f.

⁶ Vleeming, *OstrakaVaria*, no. 4.

⁷ Wängstedt, *Ausgewählte*, nos. 31-32 (?); Lichtheim, *Demotic Ostraca from Medinet Habu*, no. 14; Devauchelle, *O. Louvre*, no.933,53; Wängstedt, "Demotischen Steuerquittungen", nos.7-16, 19-24, 26-32; S. V. Wängstedt, "Demotischen Steuerquittungen aus ptolemäisch-römischer Zeit", *OrSu* 19-20 (1970-1971): no. 3; Vleeming, *Ostraka Varia*, nos.43-51.

⁸ Mattha, *Demotic Ostraca*, nos. 214-219; Wängstedt, *Ausgewählte*, no.33 (?); Wängstedt, "Demotischen Steuerquittungen", nos.17-18,25; Devauchelle, *O. Louvre*, no.25(?), 43, no. 82, 46, no. 85, 47, nos. 88-89, 49; nos. 261, 50, nos. 285, 891, 51, nos. 902, 905, 52, no.1422, 53; M. Smith, "Four Demotic Ostraca in the Collection of the Ashmolean Museum", *Enchoria* 16 (1988): nos.2-3; Vleeming, *Ostraka Varia*, nos. 4-6.



⁹ Wängstedt, *Ausgewählte*, no. 34; Vleeming, *Ostraka Varia*, nos.34-35.

Translation:

- 1) *Pa*-[...]¹ son of *Pa-wn* has paid 2 (silver) kite
- 2) makes 1 stater makes 2 silver kite again
- 3) [of] [nḥb3]¹ [tax] []
- 4) [Signed] (by) *Ns--*[n3j=w-ḥmnw]¹ [-iw son of *Ns-Mn* in year.....]

Notes:

Pa-[...]¹ son of *Pa-wn* has paid 2 silver kites as an installment for *nḥb* tax, and the date is missing.

L.3. [nḥb3] , it is a variation of *nḥb*¹, it is remarkable because the flesh determinative  is partly broken.

L.4. The restoration of the scribe name *Ns-n3j=w-ḥmnw-iw* son of *Ns-Mn*, is based on a published receipt for *nḥb* tax signed by him and having the same handwriting.²

-Poll tax:

The poll tax was one of the taxes levied in the Roman period, as it was the most important source of income in the Roman empire³, and was called *p.t*⁴ or *λαογραφία*. It was related to the census, which was performed every 14 years.⁵

Every Egyptian male from the age of 14 to 60 had to pay this tax, except for the Roman citizens and some privileged persons who were exempted from payment. The rate of this tax varied among the different towns and “even within the limits of the Theban nome”.⁶

“It is difficult to obtain a clear picture of the rates, for the tax was often paid in installments, and the receipts for the installments bear no reference to the required total.”⁷

Wallace suggested that there were two rates for the tax in Thebes, the first was 2 staters and 1 kite (=10 drachmas), and the second was 6 staters (=24 drachmas).⁸

¹ Vleeming, *Ostraka Varia*, nos.43, n. b/c, 51; see also Wängstedt, “Demotischen Steuerquittungen”, no.24.

² Lichtheim, *Demotic Ostraca from Medinet Habu*, no.14.

³ Nur El-Din, *The Demotic Ostraca*, 12.

⁴ A. Erman and H. Grapow, *Wörterbuch der ägyptischen Sprache*, vol. 5, (Leipzig: Akademie - Verlag, 1931), 293; Erichsen, *Demotisches Glossar*, 59; J.H. Johnson (ed.), *The Demotic Dictionary of the Oriental Institute of the University of Chicago*, (Chicago-Illinois: The University of Chicago Press, 2003), 54f; Crum, *A Coptic Dictionary*, 13b.

⁵ Wallace, *Taxation*, 116.

⁶ Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.

⁷ Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.

⁸ Wallace, *Taxation*, 131; Vleeming, *Ostraka Varia*, no. 58; n.dd.

While Mattha, approved by Nur El-Din, then Whid El-Din suggested that the first rate was 4 staters (=16 drachmas) and the other was 2 staters and 1 kite (=10 drachmas).¹

The study prefers Martha's suggestion because most rates of the poll tax in the published demotic texts are between 4 staters (=16 drachmas) and 2 staters and 1 kite (=10 drachmas) and the rate of 6 staters (24 drachmas) wasn't shown in any demotic receipts until now.

The rate of 4 staters (=16 drachmas) is paid in installments or in bulk, while the rate of 2 staters and 1 kite (=10 drachmas) is paid in bulk.²

In some receipts, an extra charge is paid in addition to the rate of the poll tax.³ “The rate of this payment was usually 1½ obols for the stater. The government charged the tax payers to pay a certain percentage to cover the costs of the collection of the taxes.”⁴

It is remarkable that the poll tax is sometimes paid together with another taxes⁵, as the a pomoir tax and bath-tax.

Probably because the taxpayer had to pay another tax in the same year, he was allowed to pay it along with the poll tax.

“The poll-tax was but one of the taxes that had caused a large part of the populace to flee from their homes and abandon the cultivation of the soil.”⁶

Six ostraca from the present group Nos.2-7 deal with poll tax; the unknown date could be determined through the internal evidence as well as known scribes, tax collectors, and taxpayers.

All the texts referred to the reign of Augustus from year (22 B.C.) to year (A.D. 8-9).

The form of the tax is shown in the texts as follows:

-*ht n cp.t* “poll tax”: Nos.2,4.

-*p3 hm.t n cp.t* “the copper of poll”: No.3.

-*p3 ht n cp.t* “the poll tax”: Nos.5-6.

-*ht cp.t* “poll tax”: No.7.

The rate of the tax is paid in installments in nos.2-3,5-7, while paid in full in no.4.

The tax is paid in the bank in nos. 2-5,7, while a receipt is written in the personal form in no.6.

The town of Jeme (Memnonia) is mentioned in nos.2, L.x+2; 3, L.x+3.

¹ Sometimes this rate was written as 2½ staters, see: Mattha, *Demotic Ostraca*, 45.

² Mattha, *Demotic Ostraca*, 45f.

³ e.g. Mattha, *Demotic Ostraca*, no.7; Nur El-Din, *The Demotic Ostraca*, no.10.

⁴ Nur El-Din, *The Demotic Ostraca*, no.10, n.L.2, see also: Wallace, *Taxation*, 324-330; Mattha, *Demotic Ostraca*, no.7, n. L.4; Lichtheim, *Demotic Ostraca from Medinet Habu*, 17; J. Shelton, “The extra charge on Poll tax in Roman Egypt”, *CdÉ* 51/101 (1976): 178-144.

⁵ Lichtheim, *Demotic Ostraca from Medinet Habu*, 18.

⁶ Wallace, *Taxation*, 134.

2- (M.H.4221) Plate II

Potsherd, brown

7x7 cm., thick., 0.5-0.8 cm.

Date: Roman, Augustus 30 Aug. 22 B.C.

Description: The text is incomplete as the ostrakon is broken from all sides. The ink is partly faint. The handwriting is thin, neglected, and cursive.

Transliteration:

x+1) *r.in Pa-Mntš P3-tj-p3-šj[r p3shnn n3^c.wj.wmht.w]*

x+2) *hrht n p.t n ꞀDm3 Ꞁ*

x+3) *[sttr 1.t r (ht) kt 1.t]rsttr 1.t n n h3.t sp 9 tpj Ꞁ3h.t (?) Ꞁ [sw...]*

x+4) *n n ibt 4 3h.t sw 10 sttr 1.t r (ht)kt[1.t r sttr 1.t n]*

x+5) *Ꞁibt ... Ꞁ pr.t sw 25 sttr Ꞁ1.t Ꞁ [r (ht) kt 1.t r sttr 1.t n]*

x+6) *Ꞁibt ... Ꞁ pr.t sw 10 Ꞁ ... Ꞁ [sttr 1.tr (ht) kt 1.t r sttr 1.t n]*

Translation:

x+1) What Pa-Mnt son of P3-tj-p3-šj has paid [to the bank of the northern quarters]

x+2) for (the) polltax in ꞀJeme Ꞁ

x+3) [1 stater, makes 1 (silver) kite], makes 1 stater again in year 9, ꞀThoth (?) Ꞁ [day...]

x+4) Likewise in Choiach, day 10, 1 stater, makes [1] (silver) kite, [makes 1 stater again]

x+5) Ꞁmonth Ꞁ of winter day 25, Ꞁ 1 Ꞁ stater [makes 1 (silver) kite, makes 1 stater again]

x+6) Ꞁmonth Ꞁ of winter day 10 Ꞁ ... Ꞁ [1 stater makes, 1 (silver) kite, makes 1 stater again]

Notes:

Pa-Mnt son of P3-tj-p3-šj has paid 4 staters for the polltax in year 9 of Augustus in four installments one stater for each. This rate represents the full payment of the tax in Thebes.

L.x+3. Thoth of year 9 of Augustus = 30 August 22 B.C.- 28 September 22 B.C.

L.x+4. "1.t r sttr 1.t n", is expected according to the rate which is written before it.

3-(M.H.2881) Plate III

Potsherd, brown

6x11 cm., thick., 0.4-0.5 cm.

Date: Roman, Augustus 21 Jan. 6 B.C.

Description: The text is complete. The ink is partly faint. The text is in a fair state of preservation. The handwriting is thick, rounded, and compact. It is remarkable that the handwriting in the first line is bigger than the rest of the lines.

Transliteration:

- 1) *r.tj Hr-s3-Is.t s3 Pa-Mnt[s3]Hr r*
- 2) *p3shn n n3^c.wj.wmht.w*
- 3) *hrp3hmt n ^cp.t n h3.t sp 24 hnn3rmt.w n*
- 4) *P3-wrms3Wn-nfrsttr 2.t r sttr 1.t*
- 5) *r sttr 2.t ^cn*
- 6) *sh n h3.t sp 24 tpj pr.t sw 26*

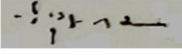
Translation:

- 1) What *Hr-s3-Is.t* son of *Pa-Mnt* [son of] *Hr* has paid to
- 2) the bank of the northern quarters
- 3) for the copper of poll (tax) in year 24, among the men of
- 4) *P3-wrm* son of *Wn-nfr*, 2 staters makes 1 stater
- 5) Makes 2 staters again.
- 6) Written in year 24, Tybi, day 26

Notes:

Hr-s3-Is.t son of *Pa-Mnt* son of *Hr* has paid 2 staters as an installment for the poll tax in year 24.

- The taxpayer *Hr-s3-Is.t* son of *Pa-Mnt* son of *Hr* was mentioned in a poll tax dated to year 24 of Augustus and in a receipt of wheat, referred to year 4 of Tiberius.¹

L.3. *hn n3 rmt.w n N.N.* , “among the men of NN”. This phrase usually comes in two kinds of taxes: the poll tax and the bath tax.² “NN” himself was a tax collector and the designation of the taxpayer as one ‘among the men of NN’ identifies him as belonging to a group of taxpayers listed in the village register as liable to the poll tax, for whose payments this particular tax collector is responsible”³

L.6. 26 tybi of year 24 of Augustus = 21 January 6 B.C.

4- (M.H. 1979) Plate IV

Potsherd, brown

5x6 cm., thick., 0.8-0.9 cm.

Date: Roman, Augustus 25 Jun. - 24 Jul. 5 B.C.

Description: The text is incomplete as the ostrakon is broken from all sides. The ink is partly faint. The handwriting is thin because of the ink and is big in the first line but smaller in the rest of the lines.

¹ Lichtheim, *Demotic Ostraca from Medinet Habu*, no. 79.

² Nur El-Din, *The Demotic Ostraca*, no. 8, n. L. 1.

³ Lichtheim, *Demotic Ostraca from Medinet Habu*, 17.

Transliteration:

x+1) [r.in P3-šr-]Mns3「Pa-Mnt」[r p3shn n n3^c.wj.wmht.w]

x+2) [hrht n]「p.t (?)」n h3.t sp 2「5」[]

x+3) hnn3rmt.w n Hr-s3-Is.t s3 [Hnsw-t3j=f-nht.t sh]

x+4) n h3.t sp 25 ibt 3「šmw」[sw...]

Translation:

x+1) [What P3- šr-] Mn son of 「Pa-Mnt」[has paid to the bank of the northern quarters]

x+2) [for (the)]「poll (?)」[tax] in year2「5」[]

x+3) among the men of Hr-s3-Is.t son of [Hnsw-t3j=f-nht.t.Written]

x+4) in year 25 ,「Epipe」 [day ...]

Notes:

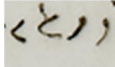

P3-šr-Mn son of Pa-Mnt has paid the poll tax (?) in year 25, and the payment is missing.

L.x+1.The taxpayer P3-šr-Mn son of Pa-Mnt was mentioned before in a poll tax dated to the first year of Tiberius (A.D. 5), and published by Mattha¹, as he paid 2 staters and 1 kite which represent the full payment of the tax and an extra charge 1½ obols to each staters. The taxpayer probably paid the same rate in the present text or less than that as an installment.

The taxpayer P3-šr-Mn son of Pa-Mnt was mentioned in two receipts of poll tax, the first dated to year 25 of Augustus, while the second receipt dated to the first year of Tiberius, in addition to a receipt dealt with rent and harvest tax dated to year 42 of Augustus.

Text	Emperor	Year	Equivalent in Julian Calendar	Document
「p.t tax	Augustus	25, Epihpi	5 B.C. 25Jun. – 24 Jul.	This collection, no.4
hw- 「hwtj & šmw receipt	Augustus	42	A.D. 12-13	Wahid El-Din, O.Thebes, no.113
「p.t tax	Tiberius	1, Mesore 12	A.D. 15, 5 Aug.	Mattha, Demotic Ostraca, no.45

¹ Mattha, Demotic Ostraca, no.45, L. 1.

- : The first part of the word of the tax is broken and the last part is probably representing the rest of the word *p.t* as it is similar to the word *p.t*  comes in a tax receipt published by Lichtheim.¹

L.x+3. The tax collector *Hr-s3-Is.t* son of *Hnsw-t3j=f-nht.t* was mentioned in many receipts concerning poll tax; all of them referred to the reign of Augustus and dated from year 6 (25-24 B.C.) up to year 26 (4 B.C). He was also mentioned as a witness in a land allotment receipt dated back to the year 35 of Augustus. The main function of the witness is to attest to the contracts and tell the truth in court, or they will be punished by beating or paying a fine.²

Text	Emperor	Year	Equivalent in Julian Calendar	Document
<i>p.t</i> tax	Augustus	6	25-24 B.C.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.19
<i>p.t</i> tax	Augustus	24, Pharmouthi 22	6 B.C. 17Apr.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.21
<i>p.t</i> tax	Augustus	24, Payni 17	6 B.C. 11 Jun.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.22
<i>p.t</i> tax	Augustus	24, Epiphi 14	6 B.C. 8 Jul.	Wahid El-Din, <i>O. Thebes</i> , no.20
<i>p.t</i> tax	Augustus	25, Mechir 12	6 B.C. 7 Feb.	Wahid El-Din, <i>O. Thebes</i> , no.21
<i>p.t</i> tax	Augustus	25, Pachons 13	5 B.C. 8 May	Wahid El-Din, <i>O. Thebes</i> , no.22
<i>p.t</i> tax	Augustus	25, Epiphi	5 B.C. 25 Jun.- 24 Jul.	This collection, no.4

¹ Lichtheim, *Demotic Ostraca from Medinet Habu*, no. 28, L.2.

² A. Farid, "A New Suggestion on the Sign Heading the Witness List in Demotic Legal Texts", *BIFAO* 103 (2003): 203.

Text	Emperor	Year	Equivalent in Julian Calendar	Document
ϣ.p.t tax	Augustus	26, Mechir 17	4 B.C. 11 Feb.	Wahid El-Din, <i>O. Thebes</i> , no.25
ϣ.p.t tax	Augustus	26, Pharmouthi 17	4 B.C. 12 Apr.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.26
ϣ.p.t tax	Augustus	26, Pachons 28	4 B.C. 23 May	Wahid El-Din, <i>O. Thebes</i> , no.26
ϣ.p.t tax	Augustus	26, Pachons 29	4 B.C. 24 May	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.25
ϣ.p.t tax	Augustus	26	5-4 B.C.	Wahid El-Din, <i>O. Thebes</i> , no.27
r.rh=w receipt	Augustus	35, Mechir	A.D. 6, 26 Jan.-24 Feb.	Thompson, <i>Theban Ostraca</i> , no.D.1, 46

L.x+4. Epiphe of year 25 of Augustus = 25 June 5 B.C. – 24 July 5 B.C.

5- (M.H.2634) & (M.H.30.130a) Plate V

Potsherd, brown

8x6.5 cm., thick., 0.7-0.9 cm.

Date: Roman, Augustus A.D. 4

Description: The text is incomplete as the ostrakon is broken from all sides. It is in a good state of preservation. The ink is refilled. The handwriting is thin, compact, and rounded.

Transliteration:

x+1) [r.in] [P3-]šr-Mntš3 Pa-Dm3 s3 Ms-wr

x+2) [rp3] ṛshn¹ nn3^c.wj.wmht.whrp3ht n

x+3) [ϣ.p.t] n h3.t sp 32 n Dm3 sttr 2.t r [sttr 1]

x+4) r sttr 2.t ϣn sh n h3.t sp 33

x+5) [ibt...] ṛšmw¹sw 18

Translation:

x+1) [What P_3 -] *šr-Mnt* son of *Pa-Dm* son of *Ms-wr* [has paid]

x+2) [to the] [bank] of the northern quarters for the tax of

x+3) [poll] in year 32 in Jeme.2 staters makes [1 stater]

x+4) makes 2 staters again. Written in year 33

x+5) [...month] [of summer], day 18

Notes:

P₃-šr-Mnt son of *Pa-Dm* son of *Ms-wr* has paid 2 staters as the installment of poll tax in year 33 for the preceding year. The same taxpayer has paid the poll tax before in two tax receipts; The first¹ referred to year 33 of Augustus (A.D. 4), when he paid the full payment of the tax, which is 4 staters in two installments, while the second receipt² dated to the year 34 of Augustus (A.D. 4-5), and he paid 1 stater as an installment.

The taxpayer *P₃-šr-Mnt* son of *Pa-Dm* son of *Ms-wr* was mentioned in 11 tax receipts dated from the year 32 of Augustus to year 1 of Tebirus for different taxes such as poll, bath, *3th* and a receipt of wheat values.

Text	Emperor	Year	Equivalent in Julian Calendar	Document
<i>s.t-iwn</i> tax	Augustus	32, Mesore 22	A.D. 3, 15 Aug.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.115
<i>p.t & s.t-iwn</i> tax	Augustus	33, Pharmouthi 14	A.D. 4, 9 Apr.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.39
<i>p.t</i> tax	Augustus	33, Pachons 18 or Payni 18 or Epihpi 18 or Mesore 18	A.D. 4, 13 May or 12 Jun. or 12 Jul. or 11 Aug.	This collection, no.5

¹ Lichtheim, *Demotic Ostraca from Medinet Habu*, no.39.

² Wahid El- Din, *O.Thebes*, no.48.

Text	Emperor	Year	Equivalent in Julian Calendar	Document
ϥ.p.t tax	Augustus	34	A.D. 4-5	Wahid El-Din, <i>O. Thebes</i> , no.48
s.t-iwn tax	Augustus	37, Mechir 14	A.D. 8, 9 Feb.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.36
s.t-iwn tax	Augustus	39, Epiphi 24	A.D. 10, 18 Jul.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.40
šwnsw receipt	Augustus	41, Thoth 19	A.D. 11, 17 Sep.	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.107
s.t-iwn tax	Augustus	41, Payni 20	A.D. 12, 14 Jun.	This collection, nr.12
3th tax	Augustus	LichtHeim, <i>Demotic Ostraca from Medinet Habu</i> , no.120
šwnsw receipt	Tiberius	1	A.D. 14-15	Lichtheim, <i>Demotic Ostraca from Medinet Habu</i> , no.95

L.x+4-x+5. The date could be:

- ḥ3.t sp 33 [tpj] ṛšmw¹ sw 18 = 18 Pachons of year 33 of Augustus = 13 May A.D. 4
- ḥ3.t sp 33 [ibt 2] ṛšmw¹ sw 18 = 18 Payni of year 33 of Augustus = 12 June A.D. 4
- ḥ3.t sp 33 [ibt 3] ṛšmw¹ sw 18 = 18 Epiphi of year 33 of Augustus = 12 July A.D. 4
- ḥ3.t sp 33 [ibt 4] ṛšmw¹ sw 18 = 18 Mesore of year 33 of Augustus = 11 August A.D.4

6- (M.H.1752) Plate VI

Potsherd, brown

9x7 cm., thick., 0.5-0.8 cm.

Date: Roman, Augustus A.D. 6.

Description: The text is incomplete as the the right side of the ostracon is broken. The ink is partly faint. The space between L.x+1-x+2 is much bigger than between L.x+2-x+3. The handwriting is thin, neglected, compact, and rounded.

Transliteration:

x+1) [] Ⲁ...Ⲁ p3ntj dd (n) Thwtj-iws3 Pa-bjhrp3ht n ϣp.t n

x+2) [] sttr 2.t [r 1r]sttr 2.t ϣn n h3.t sp 35 n Gsrns

x+3) [ibt....] šmws w 28 shP3j-k3 s3Gphrs

Translation:

x+1) [] Ⲁ...Ⲁ says(to) Thwtj-iw son of Pa-bj for the polltax in

x+2) [] 2 staters, [makes1, makes] 2 staters again in year 35 of Gsrns

x+3) [.... month] of summerday 28. Signed (by) P3j-k3 son of Gphrs

Notes:

Thwtj-iw son of Pa-bj has paid 2 staters as an installment for the poll tax in year 35.

L.x+2-x+3. The date could be:

- h3.t sp 35 n Gsrns[tpj] šmw sw 28 = 28 Pachons of year 35 of Augustus = 23 May A.D. 6

- h3.t sp 35 n Gsrns[ibt 2] šmw sw 28 = 28 Payni of year 35 of Augustus = 22 June A.D. 6.

- h3.t sp 35 n Gsrns[ibt 3] šmw sw 28 = 28 Epiphi of year 35 of Augustus = 22 July A.D. 6

- h3.t sp 35 n Gsrns[ibt 4] šmw sw 28 = 28 Mesore of year 35 of Augustus = 21 August A.D. 6

L.x+3. The scribe P3j-k3 son of Gphrs issued many tax receipts concerning poll tax from the year 15 of Augustus (15 B.C.)¹ to the year 3 of Caligula (A.D. 38).²

These receipts concern poll tax, poll and bath taxes, vineyard-tax, palm-tax, *ktm* and *isw* payments, the value of the field seeds, dyke-taxes, dyke and bath taxes, and unknown taxes.³ He also certified in some Greek receipts referred to the year 19 (32-33 A.D.) of Tiberius to year 9 (48-49 A.D.) of Claudius.⁴

¹ Nur El-Din, *The Demotic Ostraca*, no.7.

² Mattha, *Demotic Ostraca*, no.65.

³ See the list for this scribe in Wahid El-Din, *O. Thebes*, 262f.

⁴ M. A. A. Nur El-Din, "Receipt for Dyke-tax", *P.L. Bat.* 19 (1978): no.27,n.h.

7- (M.H.4215) Plate VII

Potsherd, yellowish

8x6 cm., thick., 0.9-1 cm.

Date: Roman, Augustus A. D. 8-9.

Description: The text is incomplete as the ostrakon is broken from all sides. The ink is partly faint. The handwriting is thin, neglected, and compact .

Transliteration:

x+1) [r.in N.N.] s3 Ns-p3-mtr (?) r p3shn[n n3^c.wj.w]

x+2) [mht.w] hrht ʕp.t n h3.t sp 38

x+3) (ht) kt 1.t ½ r (ht) kt½ tb^c.t 3 r (ht) kt 1.t ½ ʕn

x+4) [shn] h3.t sp^ʕ38^ʕtpj^ʕ...^ʕ(sw) ʕrkj

Translation:

x+1-x+2) [What N.N.] son of *Ns-p3-mtr* (?) [has paid] to the bank [of the northern quarters] for the polltax in year 38

x+3) 1½ (silver) kite, makes½ (silver) kite, 3 obols, makes 1½ (silver) kite again.

x+4) [Written in] year^ʕ38^ʕ, first month of ^ʕ....^ʕ,(day) 30

Notes:

The taxpayer N.N. son of *Ns-p3-mtr*(?) has paid 1½ silver kite as an installment for the poll tax in year 38 of Augustus.


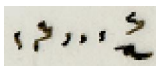
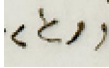
Conclusion:

The study was an attempt to cover the philological and paleographical aspects of the texts. This is in addition to discussing the cultural aspects of life as they are reflected in the texts.

One can conclude the date of most of the texts depending on the context, well-known persons, emperors' names (if found), and the palaeographical point of view of each text.

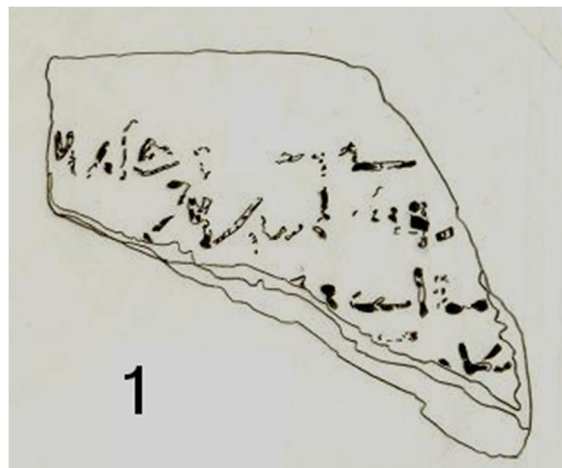
The first text is a *Nhb* tax receipt from the early Ptolemaic period signed by *Ns-n3j=w-hmnw-iw* son of *Ns-Mn*. The restoration of the scribe's name is based on a published receipt for *nhb* tax signed by him in the same handwriting.

It is remarkable that the poll tax receipts in this study refer to the reign of Augustus as follows:

Emperor	Year	Equivalent in Julian Calendar	Ost.No.	Orthography of ʕp.t
Augustus	9, Thoth	22 B.C. 30 Aug. – 28 Sep.	No.2,L.x+2	
Augustus	24, Tybi 26	6 B.C. 21 Jan.	No.3,L.3	
Augustus	25, Epiphe	5 B.C. 25 Jun. - 24 Jul.	No.4,L.x+2(?)	

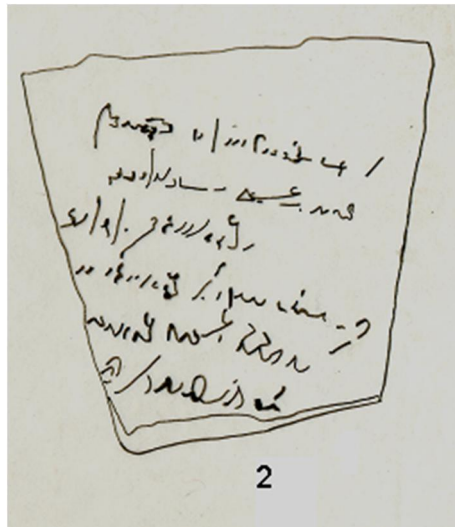
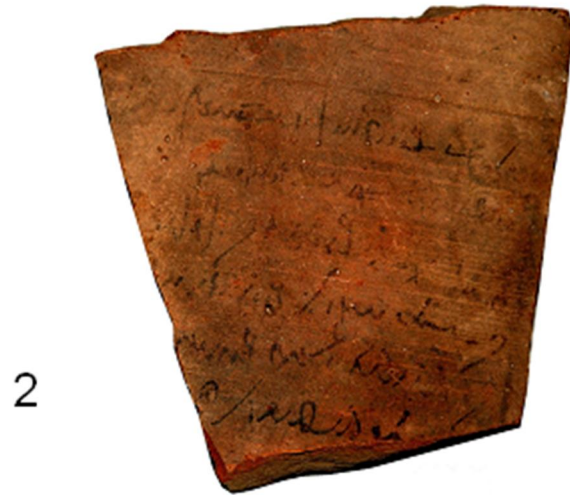
The Plates

Plate I



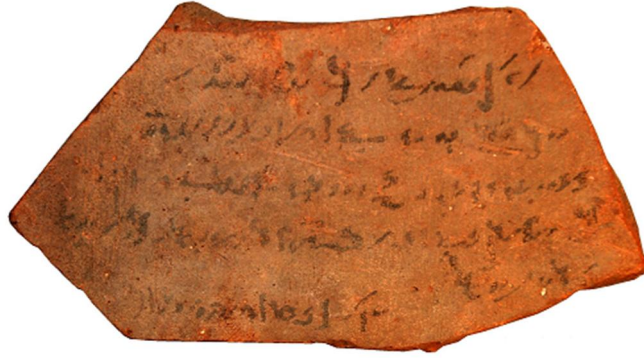
No. 1

Plate II

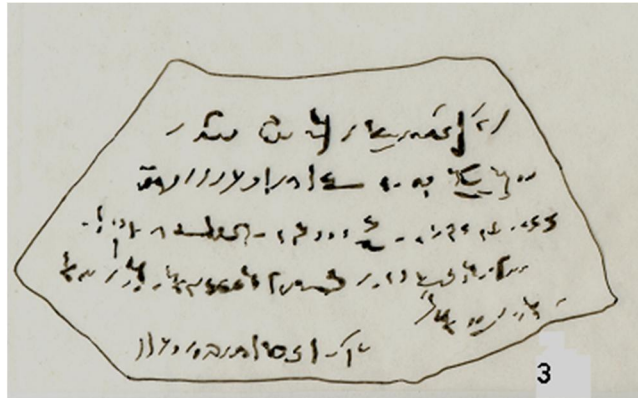


No. 2

Plate III



3

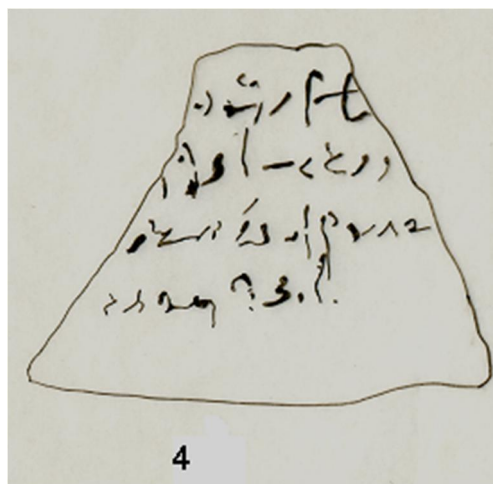


No. 3

Plate IV



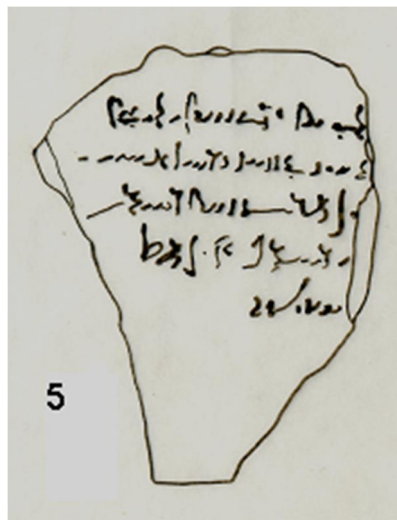
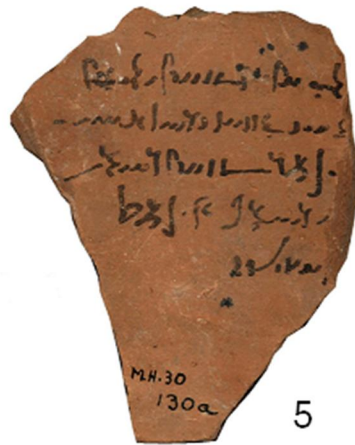
4



4

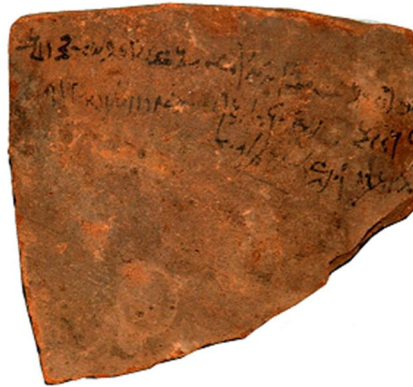
No. 4

Plate V

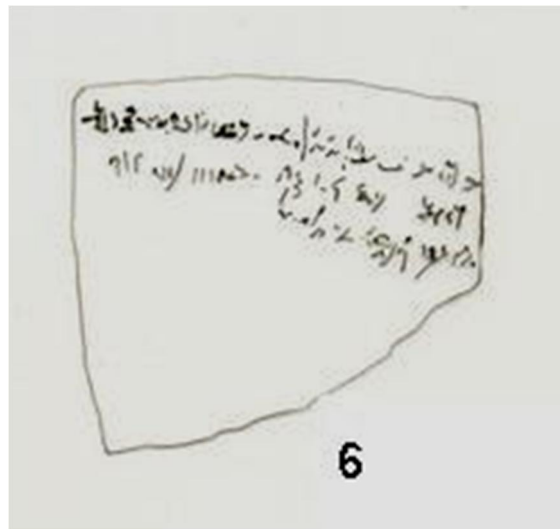


No. 5

Plate VI



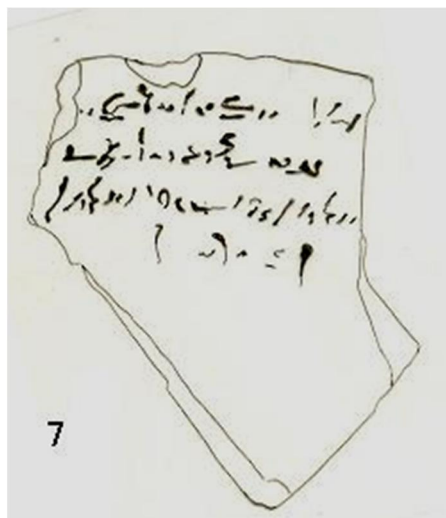
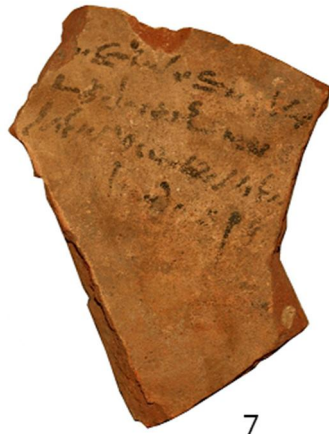
6



6

No. 6

Plate VII



No. 7

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Dissertations:

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