

Three Demotic Ostraca from Medinet Habu

ثلاث قطع من الأوستراكا المكتوبة بالخط الديموطيقي من مدينة هابو

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ملخص

يتناول هذا البحث نشر ودراسة ثلاث قطع من الأوستراكا المكتوبة بالخط الديموطيقي من مدينة هابو، وهي تحمل أرقام M.H. 4078 و M.H. 2915 و M.H. 4043 ومحفوطة تحت رقم سجل خاص 18952 بالمتحف المصري بالقاهرة. هذه النصوص إيصالات دفع لضرائب؛ فالنص الأول متعلق بضريبة رئيس الجبانة، والنص الثاني مهشم من أعلى، ولكن يتضح من محتوى النص أنه يمثل إيصال دفع لضريبة؛ أما النص الثالث فهو متعلق بضريبة *Antwg*. بالنسبة إلى تأريخ هذه النصوص فهي تعود إلى العصر الروماني؛ فالنصان الأول والثاني يؤرخان لعهد الإمبراطور أغسطس من العام الثاني قبل الميلاد إلى العام الخامس الميلادي؛ أما التاريخ في النص الثالث فهو مفقود. ومن الملاحظ أن إيصال الأول والثالث قد تم دفع قيمتهما بالنقود، وكان هذا النوع من الدفع يتم في بنك البيوت الشمالية؛ وهو البنك المعروف في تلك المنطقة من مدينة هابو. يسبق كل نص المقاييس ووصف القطعة والتاريخ، ثم يلي ذلك القيمة الصوتية، ثم الترجمة، ثم أهم الملاحظات، ثم بعد ذلك الفاكسميلي والصور.

The unpublished Demotic ostraca in this study are part of a collection of ostraca from Medinet Habu, in the Egyptian Museum in Cairo¹ holding numbers ‘M.H. 4078, M.H. 2915 and M.H. 4043’. These ostraca kept on the third floor p. 23 East and bear SR.18952. M. Lichtheim² has published 160 Demotic ostraca from this collection, and S. Wahid El-Din³ has published 42 others, while the researcher⁴ has published 150 Demotic ostraca then published another three Demotic ostraca.⁵

The current study is concerned with publishing three Demotic texts dealing with tax receipts. Texts 1 and 3 are tax receipts, the first one is the chief of the necropolis tax, and the second deals with *3ntwg* tax. Text *nr. 2* is broken from the upper part but it probably represents a tax receipt.

The first two texts date to the reign of Augustus 2 BCE – 5 CE, while the date of the third text is missing.

The first and the third texts were paid in cash, and these methods of payments were paid in *p3 shn n n3 ʿ.wy.w mht.w* ‘the bank of the northern quarters’, the well-known bank at Jeme at Medinet Habu.⁶

Each text is preceded by its measurements, description and date.

Notes for remarks on the concerned texts are provided following transliteration and translation. The researcher has made the facsimiles for all the texts of the study and added them with the photos.

1. M.H. 4078 (Fig. 1)

Potsherd, brown

H.: 11 cm.

L.: 6.2 cm.

Thick.: 0.5–0.8 cm.

Description: The text is complete. The ostrakon is palimpsest as the traces of the old text are still visible. It is in a good state of preservation. The handwriting is thin, small, neat and elegant.

Date: Roman, Augustus, 8 January 2 BCE.

Transliteration

1. *r.in Kll s3 Pa - tm*
2. *r p3 shn n n3 ʿ.wy.w mht.w*
3. *hr ʿht(?) ʿ mr-h3s.t n h3.t sp 27 ʿhn ʿ n3 rmt.w n*
4. *P3-di-Hr-p3-Rʿ s3 P3-iry sttr 1.t*
5. *ht ½ tbʿ.t 4 r ht 1.t tbʿ.t 1.t (?) ¼*
6. *sttr 1.t ht ½ tbʿ.t 4 ʿn sh*
7. *n h3.t sp 28 tpy pr.t*
8. *sw 13*

Translation

1. *Kll* son of *Pa - tm* was paid
2. to the bank of the northern quarters
3. for (the) ʿtax(?)ʿ of the chief of the necropolis of year 27 ʿamongʿ the men of
4. *P3-di-Hr-p3-Rʿ* son of *P3-iry* 1.t stater
5. ½ silver (piece) 4 obols makes 1.t silver (piece) 1 (?) ¼ obols
6. 1.t stater ½ silver (piece) 4 obols again.
- Written
7. in year 28, tybi
8. day 13

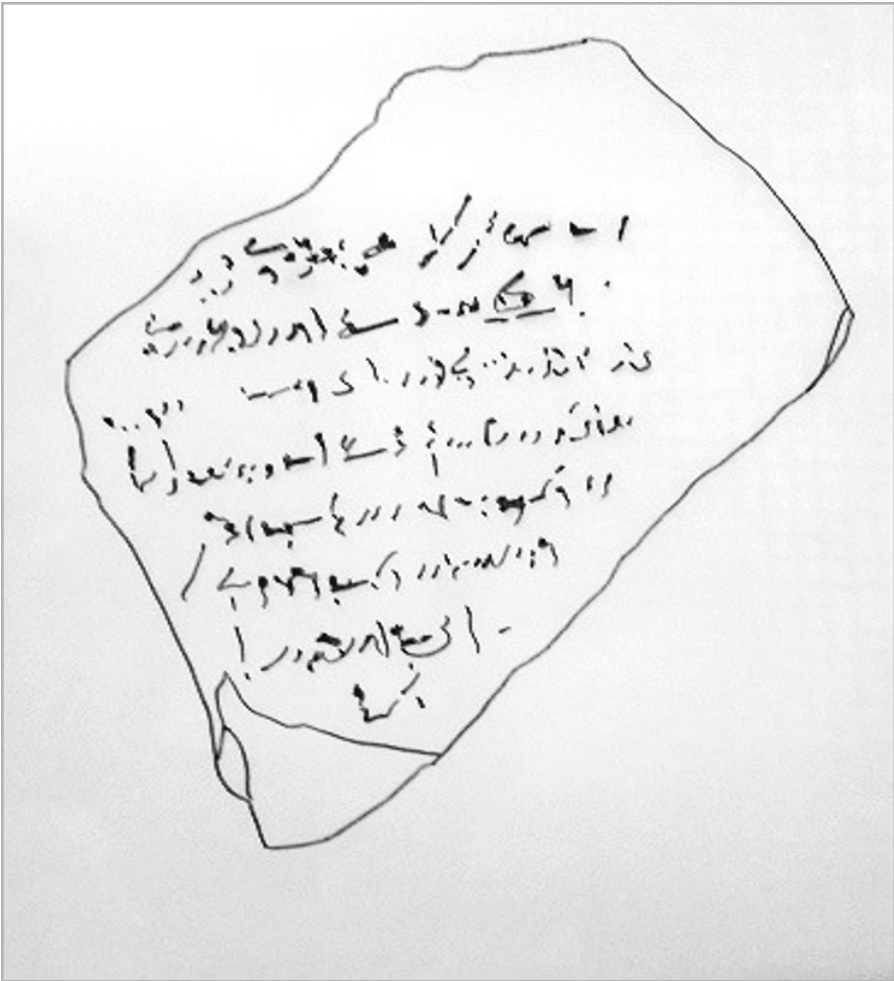
The taxpayer *Kll* son of *Pa–tm* was paid one stater ½ silver (piece) 4 obols for the chief of the Necropolis tax in year 28 for the preceding year.

Notes:

The taxpayer of this tax is the undertaker⁷ *Kll* son of *Pa–tm* who was paid a higher rate for the chief of the Necropolis tax which was one stater, ½ silver (piece) and 4 obols, while the usual rate of this tax from Thebes was



(Fig. 1) M.H. 4078.



Facsimile of Fig. 1

½ kite,⁸ this tax was paid earlier in a higher rate in some other texts. The first one is a receipt dating to the year 26 of Ptolemy II, Philadelphos 260–259 BCE, and the payment was one silver kite,⁹ while the other texts are two receipts dated to year 43 of Augustus 14 CE, and the taxpayer in both texts was paid three staters,¹⁰ the higher rate probably indicates that the undertaker was paid for more than one deceased.

L.2. This tax was paid at the bank of the northern quarters, which was a bank located on the West Bank of the Nile at Jeme¹¹ which was a district at Medinet Habu in Western Thebes. The functions of this bank were ‘to serve the interests of the government’¹² and ‘to assist in the collection of taxes and State revenues, and to take money on deposit from individuals, and to pay it out on order’.¹³

L.7–8. The text does not mention the name of the Roman Emperor, so it could be dated to the reign of Augustus.¹⁴

Year 28, Tybi 13 = 8 January 2 BCE.¹⁵

2. M.H. 2915 (Fig. 2)

Potsherd, brown

H.: 12 cm.

L.: 8 cm.

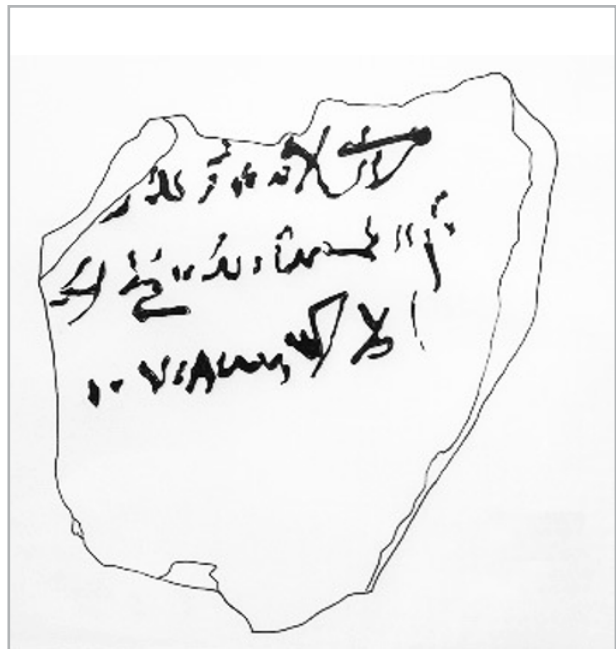
Thick.: 0.5–1 cm.

Description: The text is incomplete as the ostracon is broken from two sides at the top and at the left side. The handwriting is big and regular.

Date: Roman, Augustus, 30 July 5 CE.



(Fig. 2) M.H. 2915.



Facsimile of Fig. 2

Transliteration

1. [...]
2. P3y- k3 s3 Hr- []
3. sh P3-šr-Mnt s3 Hr-p3-s-n-mtk (?)¹⁶ []
4. h3.t sp 34 ib.t 4 šmw (sw) 6

Translation

1. [...]
2. P3y- k3 son of Hr- []
3. Signed by P3-šr-Mnt son of Hr-p3-s-n-mtk (?) []
4. Year 34, Mesore (day) 6

Notes

This text probably represents a tax receipt and P3y- k3 son of Hr- [] is probably the same person P3y-k3 son of Hr-wn-nfr who appeared before in two tax receipts dated to the reign of Augustus, 1–3 CE as follows:

- A tax collector in a tax receipt for poll tax dated to Year 30 of Augustus.¹⁷

- A tax payer in a receipt of wheat values dated to Year 32 of Augustus.¹⁸

From this evidence, the current receipt could be also date to the reign of Augustus.

L.3. Year 34, Mesore 6 = 30 July 5 CE.¹⁹

3. M.H. 4043 (Fig. 3)

Potsherd, brown

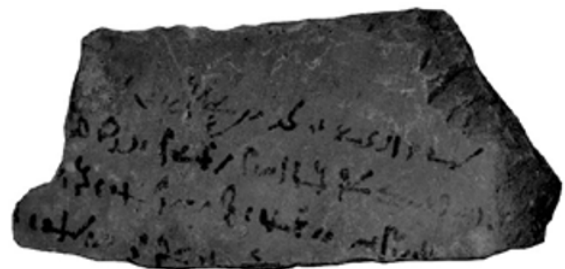
H.: 6.5 cm.

L.: 10.5 cm.

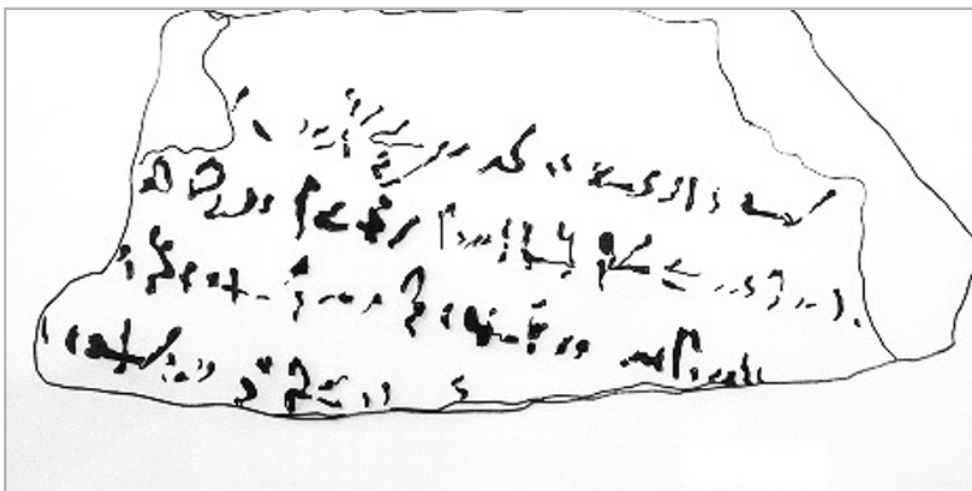
Thick.: 0.5-0.7 cm.

Description: The text is incomplete, as the ostracon is broken partly at the right side, at the left side and at the bottom. The handwriting is neat and regular.

Date: Roman



(Fig. 3) M.H. 4043.



Facsimile of Fig. 3

Transliteration

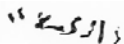
1. *r.in T3- i.ir-Is.t ta P3y-k3 [r p3 shn n n3]*
2. $\Gamma^c.wy.w \Gamma mht.w (n) tr.t Pa-Dm3 s3 Ms-wr hr$
t3 3n[twg]
3. $[n h3.t sp \dots n] \Gamma Dm3 \Gamma kt 1.t tb^c.t 5.t r kt \frac{1}{2}$
tb^c.t 2\frac{1}{2}
4. $[r kt 1.t tb^c.t 5.t] \Gamma^cn \Gamma \dots \Gamma tb^c.t (?) 1.t kt \frac{1}{2}$
tb^c.t []


Translation

1. *T3- i.ir-Is.t* daughter of *P3y-k3* was paid [to the bank of the].
2. northern 'quarters' through *Pa-Dm3* son of *Ms-wr* for the *3n[twg]* tax.
3. [of yearin] 'Jeme' 1.t kite 5.t obols makes $\frac{1}{2}$ kite $2\frac{1}{2}$ obols.
4. [makes 1.t kite 5.t obols] 'again' '.....' 1.t obols(?) $\frac{1}{2}$ kite [] obols.

The taxpayer in this text is a woman named *T3- i.ir-Is.t* daughter of *P3y-k3*, and it is remarkably interesting as this tax was paid before by a female in a receipt dated to Year 36 of Augustus 6–7 CE.²⁰ In the current text, the taxpayer was paid the *3ntwg* tax in two installments, the first one is one kite and 5 obols, and the second is one obols(?) $\frac{1}{2}$ kite and a missing payment of obols.

Notes

L.1. There is no name available as ; *T3- i.ir-Is.t*.²¹

L.2. The only first two signs of the name of the tax are available  while the rest of the signs are broken, it probably refers to *3ntwg* tax.²²

The exact meaning of *3ntwg* tax is problematic and it was an annual tax²³ paid in cash and in kind²⁴ the highest rate of this tax is 40 drachmas, while the lowest is 2 obols.²⁵

This tax probably concerns lands, for some reasons, as follows:

1. It is sometimes paid with another tax for wine and palm trees.²⁶
2. Some taxpayers of this tax were farmers and lessees who were mentioned in receipts concerning wheat and pigeonhouses.²⁷
3. In the current text, the tax was paid through *Pa-Dm3* son of *Ms-wr* who was mentioned earlier as a taxpayer in some tax receipts, in two texts concerning wheat and referred to years 26 and 32 of Augustus 3–4 CE, and in a receipt for rent dated to the Roman period.²⁸
4. So that the researcher agrees with the suggestion of M. Lichtheim that the *3ntwg* tax is a kind of tax on land and crops rather than a capitation tax.²⁹
5. The date of the tax is missing, but mention of *Pa-Dm3* son of *Ms-wr* could be indicated that the text belongs to the reign Augustus.

Endnotes

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- 1 This collection belongs to the Oriental Institute's 1929/30 season of excavation at Medinet Habu, for additional information, see U. Höschler, *Medinet Habu Reports*, vol. 2, *The Architectural Survey* (Chicago–Illinois, 1929/1930).
 - 2 M. Lichtheim, *Demotic Ostraca from Medinet Habu* (Chicago–Illinois, 1954).
 - 3 S. Wahid El-Din, *Demotic Ostraca from Thebes in the Egyptian Museum* (PhD diss., Zagazig University, 2005).
 - 4 S. Nabil, *Unpublished Demotic Ostraca from Medinet Habu in the Egyptian Museum* (PhD diss., Ain Shams University, 2011).
 - 5 S. Nabil, 'Some Unpublished Demotic Ostraca that Deal with Poll Tax from the Roman Period' *BACPS*

- vol. 2 (2014), The Fifth International Congress: The Word and Image in Ancient Civilizations, Cairo, 1–5.
- 6 See No.1, n.L.2 in this study.
 - 7 S. Nabil, *Study of Chosen Group of Unpublished Demotic Ostraca from Egyptian Museum* (MA diss., Ain Shams University, 2008), 81.
 - 8 O. El-Aguizy, 'Taxe de la nécropole', *OLP* 21 (1990), 138.
 - 9 S.V. Wängestdt, 'Demotische Bescheinigungen über Begräbnissteuer', *OrSu* 23–24 (1975/1976), No. 17.
 - 10 Lichtheim, *Demotic Ostraca from Medinet Habu*, Nos. 63–64.
 - 11 R. Bogaert, 'La banque des Memnonia', *ZPE* 86 (1991), 259–263; G. Mattah, *Demotic Ostraca from the Collections at Oxford, Paris, Berlin, Vienna and Cairo* (Cairo, 1945), No. 1, n.L.2; S.V. Wängestdt, *Ausgewählte Demotische Ostraka aus der Sammlung des Victoria-Museums zu Uppsala und der Staatlichen Papyrussammlung zu Berlin* (Uppsala, 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, 1974), No. 58, n.L.1.
 - 12 F.A. Bakr, 'The Role of Official and Private Banks in Roman Egypt', *BACPS* 17 (2000), 32.
 - 13 A.K. Bowman, *Egypt after the Pharaohs, 332 BC–AD 642: from Alexander to the Arab Conquest*, (London, 1986), 113.
 - 14 Lichtheim, *Demotic Ostraca from Medinet Habu*, 16; Nabil, *Unpublished Demotic Ostraca from Medinet Habu*, 4.
 - 15 M. Depauw, *A Chronological Survey of Precisely Dated Demotic and Abnormal Hieratic Sources*, (Köln–Leuven, 2007), 168.
 - 16 Cf. DNb11, 805.
 - 17 Lichtheim, *Demotic Ostraca from Medinet Habu*, No. 28.
 - 18 Wahid El-Din, *Demotic Ostraca from Thebes*, No. 103.
 - 19 Depauw, *A Chronological Survey*, 173.
 - 20 Wahid El-Din, *Demotic Ostraca from Thebes*, No. 12.
 - 21 Cf. DNb14, 1050.
 - 22 W. Erichsen, *Demotisches Glossar* (Kopenhagen, 1954), 6; CDDA (02.1), 40.
 - 23 Lichtheim, *Demotic Ostraca from Medinet Habu*, 49.
 - 24 Wahid El-Din, *Demotic Ostraca from Thebes*, 27.
 - 25 Cf. Lichtheim, *Demotic Ostraca from Medinet Habu*, No. 113.
 - 26 Lichtheim, *Demotic Ostraca from Medinet Habu*, 49 and Nos. 111–112; G. Mattah, *Demotic Ostraca*, No. 2; H. Thompson, 'Demotic Tax-Receipts', *PSBA* 35 (1913), 262, No. 2.
 - 27 Wahid El-Din, *Demotic Ostraca from Thebes*, 27.
 - 28 To be added on the table concerns Pa- $\overline{Dm}3$ son of Ms-wr, see Nabil, *Unpublished Demotic Ostraca from Medinet Habu*, 339.
 - 29 Lichtheim, *Demotic Ostraca from Medinet Habu*, 49.