REFERENCES

Glasenapp, Helmuth

Gonda, Jan

Parpola, Asko

1 Glasenapp 1943: 137f, my translation from German.
2 Instead of “The Ritual procedure of the Abhiṣeka” the title “Ritual procedure of the Vedic Abhiṣeka” would have been more appropriate.


The core of the book under review here (section 7: pp. 135-179) is formed by the publication of 61 ostraca currently in the Oriental Institute Museum in Chicago. These tax receipts, most of them in Demotic, some bilingual Demotic-Greek, and a single Greek one, were formerly in the possession of H. Nelson and in all likelihood come from Thebes. With only one exception, they date to the early Ptolemaic period, roughly between 275 and 225 BC.

This text edition is preceded by a very long introduction (pp. 1-134) which, as the author states in his preface, proceeds from general to specific. A first section (pp. 1-27) describes the early Ptolemaic tax system (332—ca. 200 BC) and its Egyptian antecedents in general, the procedures followed for the various kinds of taxes (census, land survey, registration, . . .), and the means of payment (money, grain, . . .). The next four sections (pp. 28-103) present all the different types of taxes attested in this period. In each case a detailed discussion using all possible evidence without any geographic limitation is followed by a table listing all published receipts from Thebes.

Sections 2 and 3 (pp. 28-60) discuss the capitation taxes attested in this period, before and after the reforms of year 22 of Ptolemy II. The most important one for the earlier period is the yoke tax, apparently not attested after year 21 (of Ptolemy II), which the author has identified as the predecessor of the better known salt tax, not attested before year 23 of the same ruler.

In section 4 (pp. 61-85) the author deals with ‘other state revenues’, such as taxes on agricultural production (grain harvest and apomoira), on real estate transfer, and the income out of state monopolies (oil, beer, cloth, natron). At the end of this section the royal bank receipts are discussed and listed, some but not all of them for a second time.

Section 5 (pp. 87-103) studies temple revenues, including taxes. With the possible exception of a ‘document tax’ (see below), these seem to be exclusively funerary in character and include payments for burials and for burial plots. The end of this section discusses the officials involved in these transactions (scribes, overseer of the necropolis, and lesonis of Amun).

The final section 6 of the introduction (pp. 105-134) provides a prosopographical list of 38 Theban taxpayers with all their attestations in the corpus of early Ptolemaic tax receipts.
and references to other sources in which they are mentioned. A discussion of the prominence of mortuary priests amongst them and their preponderance in early Ptolemaic sources from Thebes in general follows. Related to this observation is a study of the provenance of the ostraca. Following the edition of the ostraca is a very long set of indices (pp. 181-262): English, Demotic, Greek, Aramaic, Egyptian, Coptic, and Hebrew, each subdivided into ‘general’ and ‘personal names.’ A final index lists all the primary sources cited: classical, papyrological text editions and papyrological periodicals, unpublished papyrological sources, erroneous inventory numbers, and other sources. The 32 plates concluding the volume provide photos and facsimiles of the ostraca published and three family trees with the genealogy of some tax payers known from contemporary archives.

This book, an enlarged and reworked version of the author’s Ph. D., is an excellent up-to-date introduction to the taxation system in early Ptolemaic Egypt, well readable and with a clear structure. It will without doubt and rightly be the starting point for anyone studying the subject in the future. Although, as the author himself states in the preface, the intent of the book is to proceed from general to specific, it is clear that the genesis of the book took the exactly opposite path, starting with the decipherment of a set of Demotic ostraca and working up from there. The various sections of the long introduction in fact take the place of detailed commentaries to each ostracon, and in this way much repetition is avoided in a highly commendable way. It is all the more surprising to see that for one aspect of the tax receipts this approach has not been opted for: there is no section studying the officials involved in writing and registering the receipts. As a result there not only is duplication of information, with the same comment being reiterated up to 12 times in one case, but also the reader is left with some unanswered questions, such as which scribes wrote which kinds of receipts, or how long their careers were. It is hard to see why taxpayers deserve a more extensive treatment than tax officials—although of course the tax collector is hardly a popular figure.

The analysis presented in the introduction is generally quite uncontroversial, as it should be in a status quaestionis of this kind. The innovative chronological and fiscal insights resulting from the author’s dissertation have meanwhile been published elsewhere. In a few cases, however, and perhaps for clarity’s sake, the facts are presented in a somewhat biased way. Thus the few yoke tax ostraca where undisputedly a year date higher than 21 should be read, have been muffled away in n. 168 on p. 31. Taken at face value, these ostraca invalidate the author’s attractive hypothesis that the yoke tax was the predecessor of the salt tax as capitation tax. To hold that upright, the high regnal years should be explained in some way, which is exactly what Chris Bennett proposes to do on his website. He suggests that these are Macedonian regnal years of Ptolemy I, which in turn raises new questions, which unfortunately would lead us too far here.

Real mistakes are very seldom in this book. The section dealing with the fruit tax as source of income for temples should probably be rewritten in view of Ritner’s remarks in the Fs. Zauzich. Some of the conversions from the Egyptian into the Julian calendar are incorrect, probably as the result of last-minute changes. I have identified the following cases: