

## Unpublished Roman Demotic Tax Receipts

---

### Unpublished Roman Demotic Tax Receipts

إيصالات ضرائب ديموطيقية غير منشورة من العصر الروماني

Sara Nabil

Associate Professor- Egyptology department- Faculty of Archaeology-Ain Shams  
University

[sara.nabil@arch.asu.edu.eg](mailto:sara.nabil@arch.asu.edu.eg)

### Abstract

Publication of a series of Demotic tax receipts from the Roman period, issued by the bank of the Northern Quarters in Jeme. These include the poll and bath taxes, as well as taxes that cannot be identified.

This collection belongs to the Oriental Institute's 1929/30 season of excavation at Madinet Habu<sup>1</sup>, and are kept in the Egyptian museum in Cairo holding numbers M.H. 1809, 488, 1967, 4051, 2786, 2394, 29.20, 2939, 4275, 475, 523, 4297, 1024, 2773, 2782 and 2796. It is remarkable that number M.H. 2394 holds also a field number 29.20 which refers to the find spot F5.<sup>2</sup>

The texts in this study are dated to the Roman period, the first eleven texts mention the date, while it is broken in the other texts. The name of the Roman emperor Augustus is written no. 2 (M.H. 488) and no. 7 (M.H. 2939), and emperor Tiberius in no. 9 (M.H. 475). The receipts which do not mention the name of the emperor probably date to the reign of Augustus<sup>3</sup> such as text no. 1 (M.H. 1809).

---

<sup>1</sup> Höschler, U., *Medinet Habu Reports*, 2, The Architectural Survey; Chicago-Illinois, 1929/1930, For more information about this collection see: Lichtheim, M., *Demotic Ostraca from Medinet Habu*, Chicago-Illinois, 1957; Wahid El-Din, S., *Demotic Ostraca from Thebes in the Egyptian Museum*, Ph.D diss., Zagazig University, 2005; Nabil, S., *Unpublished Demotic Ostraca from Medinet Habu in the Egyptian Museum*, Ph.D. diss., Ain Shams University, 2011; Nabil, S., Some Unpublished Demotic Ostraca that Deal with Poll tax from the Roman Period, BACPS 2, 2014, The Fifth International Congress The Word and Image in Ancient Civilizations, Cairo, 1-5; Nabil, S., Three Demotic Ostraca from Medient Habu, Abgadiyat 12, 2017, 28-34.

<sup>2</sup> To be added to the list of Lichtheim, *Demotic Ostraca from Medinet Habu*, III; Wahid El-Din, *O. Thebes*, 2; Nabil, *Unpublished Demotic Ostraca from Medinet Habu*, XXVII f.

<sup>3</sup> Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.

Most texts have missing sections and have been completed by parallel texts from the same period and place.<sup>4</sup>

**Keywords:** Demotic, Taxes, Roman, poll taxes, bath taxes, Madinet Habu, Jeme.

### الملخص

يتناول هذا البحث نشر مجموعة من إيصالات الضرائب غير المنشورة والتي تعود إلى العصر الروماني والتي تم إصدارها من بنك البيوت الشمالية في جيمما وهذه الإيصالات بعضها يخص ضريبة الرأس والبعض الآخر ضريبة الحمام بينما لم يتم التعرف على نوع الضريبة في البعض الآخر. هذه المجموعة تنتمي إلى حفائر المعهد الشرقي للأثار موسم 1929\1930 ومحفوظة بالمتحف المصري بالقاهرة والنصوص تحمل أرقام :

M.H. 1809,488, 1967, 4051, 2786, 2394, 29.20, 2939, 4275, 475, 523, 4297, 1024, 2773, 2782, 2796.

هذه النصوص تعود إلى العصر الروماني وتم ذكر التاريخ في النصوص الإحدى عشر الأولى بينما التاريخ مفقود في باقي النصوص. ذكر اسم الإمبراطور الروماني أغسطس في النص رقم 2 والنص رقم 7 وتم ذكر اسم الإمبراطور الروماني تيبيريوس في النص رقم 9 بينما النصوص التي لم يتم ذكر اسم الإمبراطور فيها تؤرخ عادة بعهد الإمبراطور أغسطس مثل النص رقم 1.

**الكلمات الدالة:** ديموطيقي ، ضرائب ، روماني ، ضرائب الرأس ، ضرائب الحمام ، مدينة هابو ، جيمما.

### 1. M.H. 1809 (Plate I)

#### Description:

Potsherd: brown. The ostracon is broken on the right and left sides. The handwriting is rounded.

12.5 x 4.6 cm; thickness 1.0–1.2 cm

#### Transliteration:

1. [r.in N.]<sup>r</sup> N<sup>1</sup> s3 Pa-Mnt̄ [....]

2. [r p3 shn n n3 <sup>c</sup>w.y.w] mht.w hr [....]

3. [n] <sup>r</sup>9m3<sup>r</sup> sttr l.t

4. [r sttr ½ r sttr l.t <sup>c</sup>n sh n h3.t sp] 4 ibt-2 šmw

---

<sup>4</sup> Lichtheim, *Demotic Ostraca from Medinet Habu*; Wahid El-Din, *Demotic Ostraca from Thebes*; Nabil, *Unpublished Demotic Ostraca from Medinet Habu*.

## Unpublished Roman Demotic Tax Receipts

---

5. [sw x]

### Translation:

1. [N.] N. son of Pa-MnT [has paid] [...]
2. [to the bank of the] northern [quarters] for [...]
3. [in] Jeme, 1 stater
4. [makes,  $\frac{1}{2}$  stater makes 1 stater again. Written in year] 4 of inundation,
5. [day x]

### Notes:

The taxpayer [N.] N. son of Pa-MnT has paid 1 stater as an installment for the poll or bath tax, as for the full yearly rate of the poll tax was 4 staters, while it was 2 kite for the bath tax.<sup>5</sup>

This installment probably belongs to the poll tax rather than the bath tax because 1 kite is a regular yearly rate of the bath tax in Jeme.<sup>6</sup>

Year 4 belongs to the reign of Augustus (= 26 BCE, May 26- June 24), as the text does not mention the name of the emperor in the date.<sup>7</sup>

The full rate of the tax is 1 stater; the missing parts in line 4 could be the half of the rate which is  $\frac{1}{2}$  stater or 1 kite,<sup>8</sup> then the full rate and word an "again", and finally the date and probably the next line 5 has the number of the day.

### 2. M.H. 488 (Plate II)

---

<sup>5</sup> Mattha, G., *Demotic Ostraca from the Collections at Oxford Paris, Berlin, Vienna and Cairo*, Le Caire, 1945, 45 f; Wallace, S. L., *Taxation in Egypt from Augustus to Diocletian*: Princeton University Studies in Papyrology 2, Princeton and London, 1938, 157.

<sup>6</sup> Vleeming, S. P., *Ostraka Varia, Tax Receipts and Legal Documents on Demotic, Greek, and Greek-Demotic Ostraka, Chiefly of the Early Ptolemaic Period, From Various Collectoins*: Papyrologica Lugduno-Batava 26, E.J. Brill, Leiden, New York and Köln, 1994, no. 59, n. ee.

<sup>7</sup> Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.

<sup>8</sup> Cf. texts 3, 12.

### **Description**

Potsherd: brown. The ink is very faint in all lines. The handwriting is small, thin, rounded and compact.

10.5 x 9.5 cm; thickness 1.5–1.8 cm

### **Transliteration:**

1. *r.in* *Pa-Mn s3 Pa- Mn s3 P3-šr-Mnt* *r p3 shn*

2. *n n3 ʕ.wy.w mht.w hr ht n ʕp.t n h3.t-sp 12*

3. *ʕ....* *sttr 1.t r kt 1.t r sttr 1.t ʕn sh n h3.t-sp 12*

4. *Gysrs ibt 2 šmw sw.....ʕn ibt 3 3h.t [ sw...]*

5. *sttr 1.t r kt 1.t r sttr 1.t ʕn*

### **Translation:**

1. *Pa-Mn* son of *Pa-Mn* son of *P3-šr-Mnt* has paid to the bank

2. of the northern quarters for the poll (?) tax in year 12

3. ....1 stater makes, 1 kite makes, 1 stater again. Written in year 12

4. Augustus, Payni, day....again Hathyr, [day....]

5. 1 stater makes, 1 kite makes, 1 stater again.

### **Notes:**

The text was written in year 12 and belongs to the reign of Augustus (= 18 BCE, May 26–June 24).

The taxpayer *Pa-Mn* son of *Pa-Mn* son of *P3-šr-Mnt* has paid poll tax for the year in two installments: one stater in Payni and one in Hathyr.

Line 4. The name of the emperor Augustus is written slightly below the level of the other words in the line.

- There are no traces of *sw...*"day..." at the end of this line.

### 3. M.H. 1967 (Plate III)

#### Description:

Potsherd: brown. The ostrakon is broken on the left side. The ink is very faint at the beginning of line 2 and there are some spots which affect the beginning of lines 2-4. The handwriting is big.

15 x 8.8 cm; thickness 0.5–0.8 cm

#### Transliteration:

1. *r.in 1r-gl3* [*s3 N.N r p3 shn*]

2. *ʿn n3 ʿwy.w mḥt.wʿ* [...]

3. *n ḥ3.t-sp 14.t sttr 1.t r ʿsttrʿ* [ $\frac{1}{2}$ ]

4. *r sttr ʿ1.t ʿnʿ sh P3-ʿ.....ʿ* [...]

5. *n ḥ3.t- sp1 ʿ4ʿ.t ibt 4šmw sw 4*

#### Translation:

1. *1r-gl3* [son of N.N.] was paid [to the bank]

2. of the northern quarters [...]

3. in year 13, 1 stater, makes [ $\frac{1}{2}$ ] stater,

4. makes 1 stater again. Signed by PA-..... [...]

5. in year 13, Epeiph, day 4.

#### Notes:

Year 14 belongs to the reign of Augustus (= 16 BCE, July 28).<sup>9</sup>

The taxpayer *1r-gl3* son of [N.N.] has paid 1 stater as an installment for a tax whose name is broken and it probably belongs to the poll or bath tax.<sup>10</sup>

---

<sup>9</sup> Cf. text 1.

<sup>10</sup> Cf. text 1.

This installment probably belongs to the poll tax rather than the bath tax.<sup>11</sup>

**4. M.H. 4051 (Plate IV)**

**Description:**

Potsherd: grey. The ostrakon is broken on the right and left sides and at the bottom. The handwriting large.

7.8 x 13.5 cm; thickness 1.0–1.2 cm

**Transliteration:**

1. [*r.in N.N s3 N.N*] *r p3 shn n*

2. [*n3 ʕw.y.w mht.w n 9m3 n*] *h3.t-sp 30.t*

**Translation:**

1. [N.N. son of N.N. has paid] to the bank of

2. [the northern quarters of Jeme in] year 30.

**Notes:**

Year 30 belongs to the reign of Augustus (= 1 BCE), as the high dates belong to him.<sup>12</sup>

**5. M.H. 2786 (Plate V)**

**Description:**

Potsherd: brown. The ostrakon is broken on the right side, partly on the left side and at the bottom. There are some spots which have affected the text. The handwriting is thin.

11.8 x 10.5 cm; thickness 0.5–1 cm

**Transliteration:**

1. [*r.in*] *P3-šr-Imn s3 Pa-š3 r p3 shn n*

---

<sup>11</sup> Cf. text 1.

<sup>12</sup> Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.

## Unpublished Roman Demotic Tax Receipts

---

2. [n3 ʕwy.w mḥt.w] ḥr ḥt n ʕp.t n ḥ3.t-sp35
3. [sttr 2.t r sttr] 1.t r sttr 2.t ʕn sh n ḥ3.t-sp 35
4. ibt 2 šmw sw 19 ʕn ibt 3 ʕ....ʔ [...]
5. [...] sw 28 ʕ....ʔ [...]

### Translation:

1. PA-Sr-Imn son of Pa-SA [has paid] to the bank of
2. [the northern quarters] for the poll tax in year 35
3. [2 staters make, ] 1 [stater] makes, 2 staters again. Written in year 35
4. Payni, day 19 again, third month of .... [...]
5. [...] day 28 .... [...]

### Notes:

*P3-šr-Imn* son of *Pa-š3* has paid 2 staters as an installment for the poll tax in year 35 of Augustus. He paid the tax in two installments: the first in Payni and the second in the third month of an unknown season.

Year 35 belongs to the reign of Augustus (= 6 CE, June 13).<sup>13</sup>

## 6. M.H. 2394 M.H. 29.20 (Plate VI)

### Description

Potsherd: brown. The ostrakon is broken on the right and left sides. The handwriting is small and compact.

11.5 x 9.8 cm; thickness 1.5–1.8 cm

### Transliteration:

1. [r.in N.N s3]ʔ 1r-p3j-k3ʔ r p3 shn [n n3 ʕwy.w]
2. ʕmḥt.wʔ n ḥ3.t-sp 38 [...]

---

<sup>13</sup> See text 4.

3. [...] *r tb<sup>c</sup>.t 3 ½ ¼ r kt* [...] [...]

4. [...] [...]

**Translation:**

1. [N.N. son of] *1r-p3j-k3* has paid to the bank [of the quarters]

2. northern in year 38 [...]

3. [...] make  $3\frac{1}{2} \frac{1}{4}$  obols, make .... kite [...]

4. [...] [...]

**Notes:**

The taxpayer has paid a tax of which is missing in year 38 of the reign of Augustus (= 8 CE).<sup>14</sup>

**7. M.H. 2939 (Plate VII)**

**Description**

Potsherd: brown. The ostrakon is broken on the left side and at the bottom. The handwriting is large and rounded.

12.9 x 9.5 cm; thickness 0.5–0.7 cm

**Transliteration**

1. *r.in* [...] [*s3 N.N r*]

2. *p3 shn n* [...] [*<sup>c</sup>.wy.w mht.w hr t3 s.t*]

3. [...] *iwn (n) h3.t-sp 40* [*Gsrs*]

4. *n 9m3* [*sttr*] [...]

5. [...] [*sh*] *n h3.t-sp 40 tpy 3[h.t]*

**Translation**

---

<sup>14</sup> See text 4.



## Unpublished Roman Demotic Tax Receipts

---

1. 1r..[son of N.N.] has paid [to]
2. the bank of the [ northern quarters for the]
3. ... bath (tax) in year 40 of Augustus
4. in Jeme [x] stater
5. [...] Written in year 40 Thoth

### Notes:

The taxpayer has paid the bath tax with the stater, in year 40 of the reign of Augustus (= 10 CE, 29 Augustus - 27 September).



Line 3. This sign probably represents the end of the word s.t.

### 8. M.H. 4275 (Plate VIII)

#### Description

Potsherd: reddish brown. The text is complete. The handwriting is thin and rounded.

9.0 x 11.5 cm; thickness 0.5–1.5 cm

#### Transliteration:

1. *r.in Pa-by s3 Pa-Mnt s3 Pa-tm*
2. *(r) p3 shn n n3 w.wy.w mht.w hr ht n ʕ.pt*
3. *n h3.t-sp 43 n 9m3 sttr 2.t r sttr 1.t r*
4. *sttr 2.t ʕn hr h3.t-sp 43 ibt 2 smw sw 22*

#### Translation:

1. *Pa-by* son of *Pa-MnT* son of *Pa-tm* has paid
2. (to) the bank of the northern quarters for the poll tax
3. of year 43 in Jeme, 2 staters, make 1 stater, makes

4. 2 staters again, for year 43, Payni, day 22.

**Notes:**

The taxpayer *Pa-by* son of *Pa-Mnt* son of *Pa-tm* has paid 2 staters as an installment of the poll tax in year 43 of the reign of Augustus (= 14 CE, June 16).

It seems that the taxpayer *Pa-by* son of *Pa-MnT* son of *Pa-tm* is not known from other texts which have been published before.

**9. M.H. 475 (Plate IX)**

**Description:**

Potsherd: reddish brown. The ostrakon is broken partly from the right side. The handwriting is small, rounded and compact.

14.2 x 8.4 cm; thickness 0.7–1.8 cm

**Transliteration:**

1. [r.in] ⲓ.....ⲓ s3 P3-nhs r p3 shn n n3 ⲉ.wy.w mht.w

2. [...] n h3.t sp 1.t n 9m3 sttr 2.t kt 2.t ½ tb<sup>c</sup>.t 8 sttr 1.t kt 1.t ¼ tb<sup>c</sup>

3. [...] 4.t r sttr 2.t kt 2.t ½ tb<sup>c</sup>.t 8 ⲉn sh n h3.t sp 1.t tybrs

4. [...] 3h.t sw 12

**Translation:**

1. .... son of PA-nHs (?) has paid to the bank of the northern quarters

2. [...] in year 1 in Jeme 2 staters, 2½ kite, 8 obols, 1 stater, 1¼ kite, obols

3. [...] 4 makes 2 staters, 2½ kite, 8 obols again. Written in year 1 of Tiberius

4. [x month] of inundation, day 12.


## Unpublished Roman Demotic Tax Receipts

---

### Notes:

Year 1 belongs to the reign of Tiberius (= 14 CE, 9 September-8 December).

The taxpayer ..... son of PA-nHs (?) has paid 2 staters, 2½ kite, 8 obols for a tax, the name of which is lost in the lacuna. It is remarkable that these values are high for one tax.

The handwriting of this text is the same as another tax receipt belonging to the reign of Tiberius,<sup>15</sup> which was thought to belong to the bath tax but according to my rereading of the current word  as n 9mA not as iwn.

### 10. M.H. 523 (Plate X)

#### Description:

Potsherd: brown. The ostrakon is broken on the right and left sides. There is a loss of text at the beginning of all four lines and the ends of lines 1 and 2. The ink is very faint in the middle of line 2 and much of lines 3 and 4. The handwriting is neat and rounded.

14.8 x 8.0 cm.; thickness 1–1.8 cm.

#### Transliteration:

1. [r.in] ṛP3-šr-Mntṛ s3 ṛPa-9mAṛ r p3 shn n n3 ʿwy.w ṛ mht..wṛ [. . .]
2. [n h3.t-sp] ṛ3.ṛṛ n Dm3 sttr 2.t ht kt 3.t ½ r
3. [sttr 1.t ht-kt 1½¼] ṛr sttr 2.t ht kt 3.t ½ ʿnṛ sh n h3.t-sp 3.t
4. [Tybris. . . . .] ṛ. . . . . šmw sw 14ṛ

#### Translation:

1. P3-šr-Mnt (?) son of Pa-9mA (?) [has paid] to the bank of the northern quarters [. . .]
2. [in year] 3 of Jeme, 2 staters, 3½ silver kite, makes [. . .]
3. [1 stater, 1½¼ silver kite] makes 2 staters, 3½ silver kite again. Written in year 3
4. [of Tiberius...] x month of harvest, day 14.

### Notes:

The name of the tax is in lacuna, but it is likely that the payment of 2 staters and 3½ kite represents an instalment for the poll tax, the full rate of which was 4 staters.<sup>16</sup>

---

<sup>15</sup> Cf. Nabil, *Unpublished Demotic Ostraca from Medinet Habu*, no. 14.

<sup>16</sup> Cf text 1.

Line 1. The taxpayer *P3-šr-Mnt* (?) son of *Pa-9mA* (?) is mentioned before in some tax receipts dated from the year 32 of Augustus to year 1 of Tiberius. In the most of these texts he is mentioned with the name of his grandfather *Ms-wr*.<sup>17</sup>

Lines 2–3. The number 3.t which is written at the beginning of line 2  and the

middle of line 3  is very faint.

- The text was written in year 3, and this could be the reign of Tiberius (= 16 CE).

### **11. M.H. 4297 (Plate XI)**

#### **Description:**

Potsherd: brown. The ostrakon is broken on the right and left sides and at the bottom. The text is washed out at the beginning of the first line. The handwriting is large and untidy.

7.5 x 9.5 cm; thickness 1–1.2 cm

#### **Transliteration:**

1. [r.in....] *ṛP3-šr-Mnṛ s3 Pa-Mnt s3ṛPa-tmṛ [r p3 šhn n n3 ʿw.y.w]*

2. [*mḥt.w ḥr ḥt n*] *ṛʿp.ṛ n ḥ3.t-sp 7.t n 9m3 [...]*

3. [ ....] *ṛ ibt...pr.t sw 10...ṛ [...]*

#### **Translation:**

1. *P3-šr-Mn* son of *Pa-MnT* son of *Pa-tm* [has paid] [to the bank of the quarters]

2. [northern for the tax of] poll in year 7 in Jeme [...]

3. [...] x month of winter, day 10... [...]

#### **Notes:**

---

<sup>17</sup> For more information about this taxpayer see: Nabil, *Unpublished Demotic Ostraca from Medinet Habu*, 328 f.

## Unpublished Roman Demotic Tax Receipts

---

*P3-šr-Mn* son of *Pa-MnT* son of *Pa-tm* has paid for a poll tax in year 7.

The taxpayer *P3-šr-Mn* son of *Pa-MnT* son of *Pa-tm* is mentioned before in a tax receipt for poll and bath taxes in year 9 of Tiberius.<sup>18</sup> Year 7 could be dated to the reign of Tiberius (= 21 CE).

### 12. M.H. 1024 (Plate XII)

#### Description:

Potsherd: grey. The ostrakon is broken on the right side. The handwriting is regular and compact.

13.7 x 7.6 cm; thickness 1.0–1.2 cm

#### Transliteration:

1. [*r.in N.N s3 N.N*] *r p3 šhn n n3 ʕ.wy.w mht.w*
2. [.....] *sttr 1.t r kt 1.t r sttr 1.t ʕn*
3. [*sh n h3.t sp x*] *tpy šmw sw 4 sttr 1.t r kt 1.t r*
4. [*sttr 1.t*] *ʕn*

#### Translation:

1. [N.N. son of N.N. has paid] to the bank of the northern quarters
2. [.....] 1 stater makes, 1 kite makes, 1 stater again.
3. [Written in year x] Pachons, day 4. 1 stater makes, 1 kite makes,
4. [1 stater] again

#### Notes:

The taxpayer has paid 1 stater for a tax, this rate could be either an installment for a poll or bath tax.<sup>19</sup>

### 13. M.H. 2773 (Plate XIII)

---

<sup>18</sup> Lichtheim, *Demotic Ostraca from Medinet Habu*, no. 44.

<sup>19</sup> Cf. text 1.

**Description:**

Potsherd: brown. The ostrakon is broken on the left side. The handwriting is regular and neat.

12.2 x 8.6 cm; thickness 0.5–0.7 cm

**Transliteration:**

1. *r.in Pa-Mn[t]* [*s3 N.N r p3 shn n*]

2. *n3 ʕ.wj.w* [*mht.w*]

3. *n 9m3* [*.....sh n h3.t sp h*]

4. *ibt 2 šmw* [*sw .....sh*]

5. *hr t3 ʕs.t-iwn* [*....*]

**Translation:**

1. Pa-Mn[T] [son of N.N.] has paid [to the bank of]

2. the [northern] quarters

3. of Jeme [..... Written in year x]

4. Payni, [day.....Signed by]

5. for the bath tax [....]

**Notes:**

Pa-MnT [son of N.N.] has paid the bath tax. Both the rate and the year are in lacuna.

**14. M.H. 2782 (Plate XIV)**

**Description:**

Potsherd: brown. The ostrakon is broken from all sides. The handwriting is compact and rounded.

7.2 x 9.8 cm; thickness 0.5–0.8 cm

## Unpublished Roman Demotic Tax Receipts

---

### Transliteration:

x+1. [...] «.....» [...]

x+2. [...] «.....» n 9m3 «.....» [...]

x+3. [sttr 2.t] r sttr 1.t r sttr 2.t ʕn sh n [h3.t sp x...]

x+4. [hr t3] «s.t- iwn» [...]

### Translation:

x+1. [...] ..... [...]

x+2. [...] ..... in Jeme ..... [...]

x+3. [2 staters] make, 1 stater makes 2 staters again. Written in [year x]

x+4. [for the] bath-tax [...]

### Notes:

The taxpayer has paid 2 staters as a high yearly rate of the bath tax,<sup>20</sup> or probably 2 staters belong to another tax <sup>21</sup> and the rate of the bath tax is missing at the end of the receipt.

## 15. M.H. 2796 (Plate XV)

### Description:

Potsherd: brown. The ostrakon is broken on the right and left sides and at the bottom. The handwriting is large.

8.7 x 11.2 cm; thickness 1.5–1.6 cm

### Transliteration:

1. r.in 2nsw-ʕt3j=f-nht[ s3 N.N r p3 sh n n]

2. [n3 ʕw.y.w mht.w n 9m3 n h3.t sp x] «.....» [...]

---

<sup>20</sup> Cf. text 1.

<sup>21</sup> Bath tax receipts are sometimes written together with other taxes on the same ostrakon as, e.g. Lichtheim, *Demotic Ostraca from Medinet Habu*, nos. 45, 47-48; Nabil, *Unpublished Demotic Ostraca from Medinet Habu*, nos. 15-17.

**Translation:**

1. 2nsw-*t3j=f-nht* [son of N.N.] has paid [to the bank of]
2. [the northern quarters in Jeme in year x] .... [....]

**Notes:**

Most words of the receipt are missing, the remaining parts are only, the verb *r.* in "has paid" and the first part of the taxpayer's name which is 2nsw-*t3j=f-nht*.

**General comments:**

- The name of the tax is preserved in some texts while it is missing in others:

Poll tax: texts 2, 5, 8 and 11.

Bath tax: texts 7, 13 and 14.

Unknown taxes: texts 1, 3-4, 6, 9-10, 12 and 15.

As for the sort of the unknown taxes some of them could be guessed by their rates such as in texts 1, 3, 10 and 12.

- Most of the texts do not mention the name of the emperor except texts 2 and 7 (Augustus) and text 9 (Tiberius). The receipts which lack the name of the emperor or have high dates belong to the reign of Augustus,<sup>22</sup> such as texts 1, 3-6 and 8.

- The rate of the taxes was paid in one installment in texts 1, 3, 6, 8, 10, 12 and 14, or in two installments in texts 2 and 5, while the rate is missing in texts 4, 7, 11, 13 and 15.

- The name of the taxpayers are mentioned in texts 5 and 8, while it is lost totally or partially in texts 1-4, 6-7, 9-15.

---

<sup>22</sup> Lichtheim, *Demotic Ostraca from Medinet Habu*, 16.



## Unpublished Roman Demotic Tax Receipts

---

Plate I



No. 1

Plate II

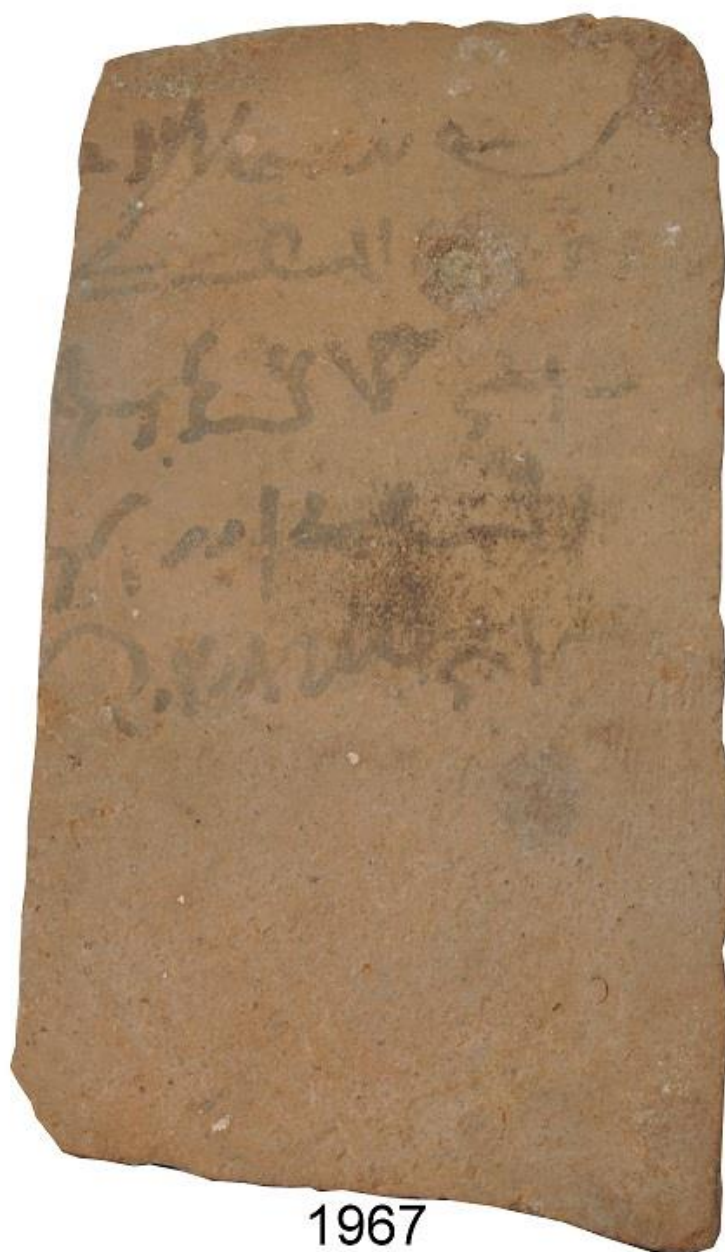


No. 2

## Unpublished Roman Demotic Tax Receipts

---

Plate III



No. 3

Plate IV



4051

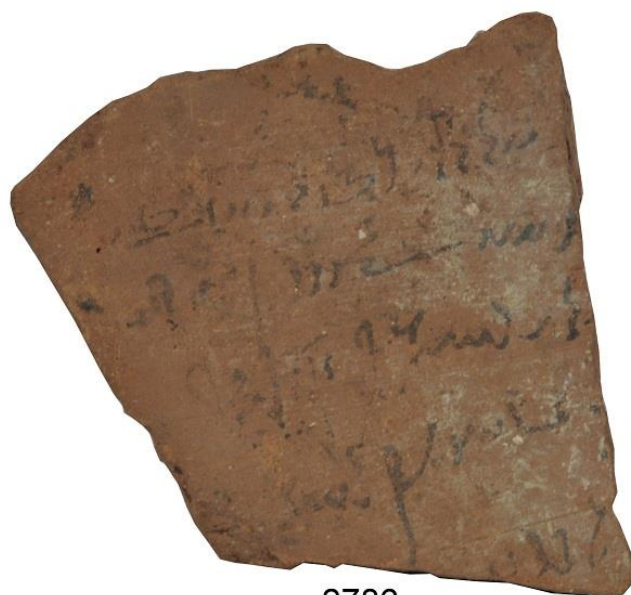


No. 4

## Unpublished Roman Demotic Tax Receipts

---

Plate V



2786



No. 5

Plate VI



2394

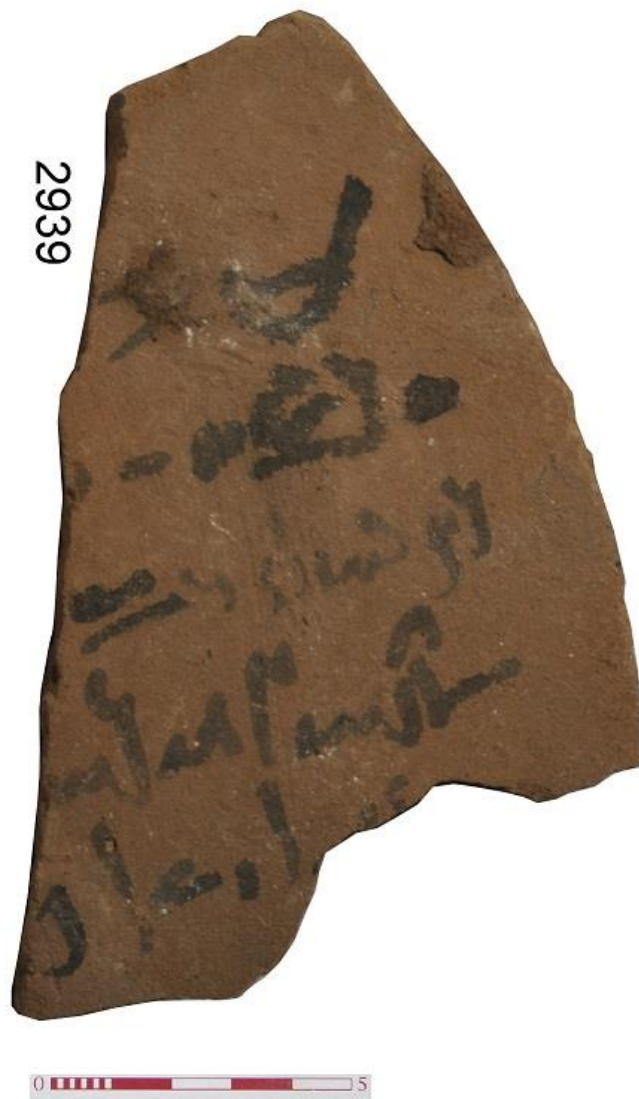


No. 6

## Unpublished Roman Demotic Tax Receipts

---

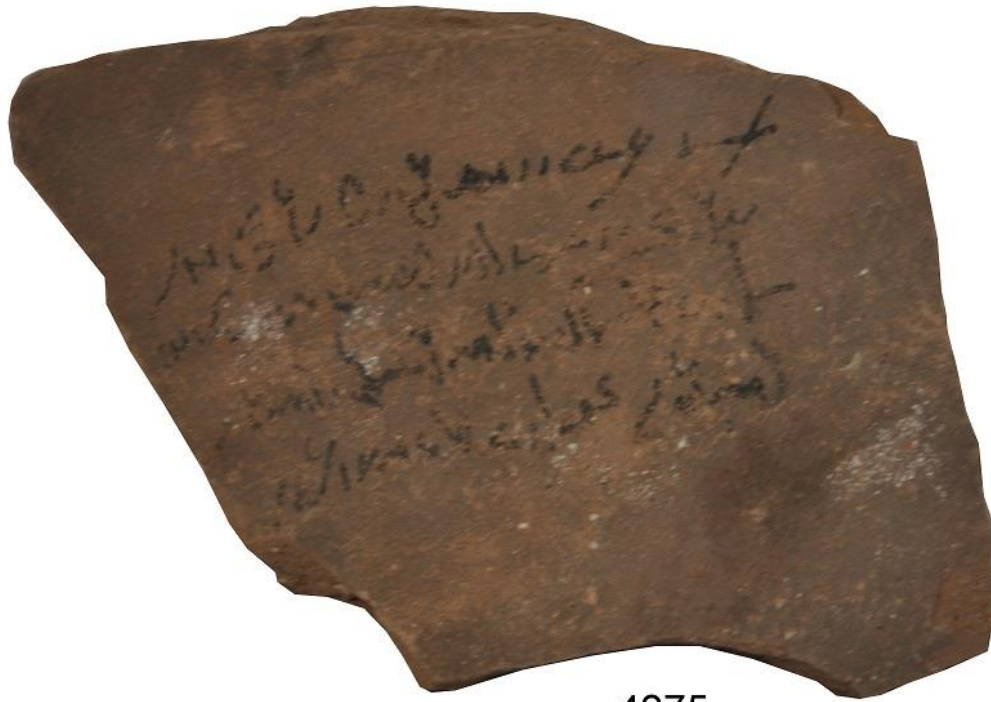
Plate VII



No. 7



Plate VIII



4275



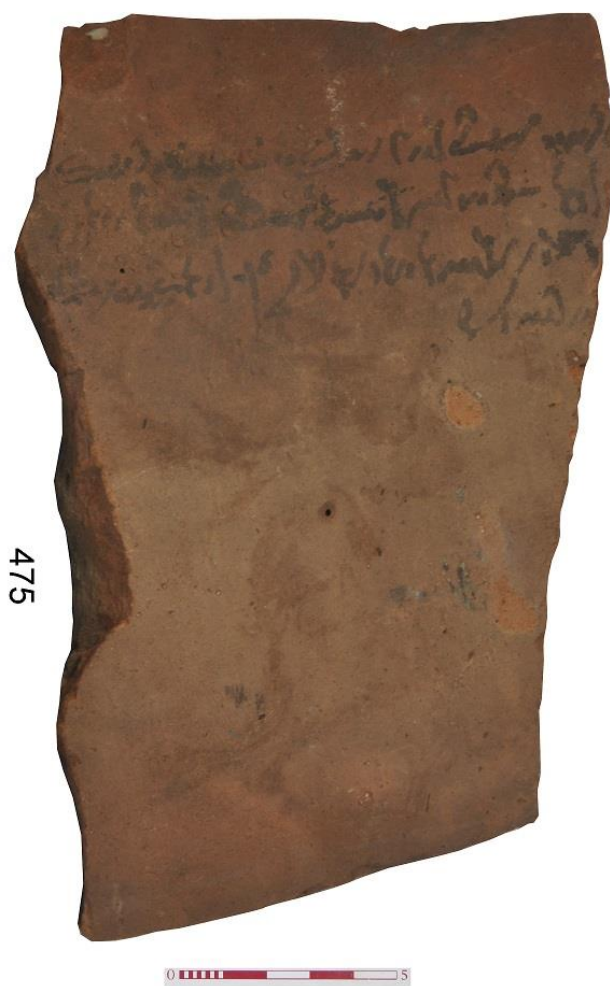
No. 8



## Unpublished Roman Demotic Tax Receipts

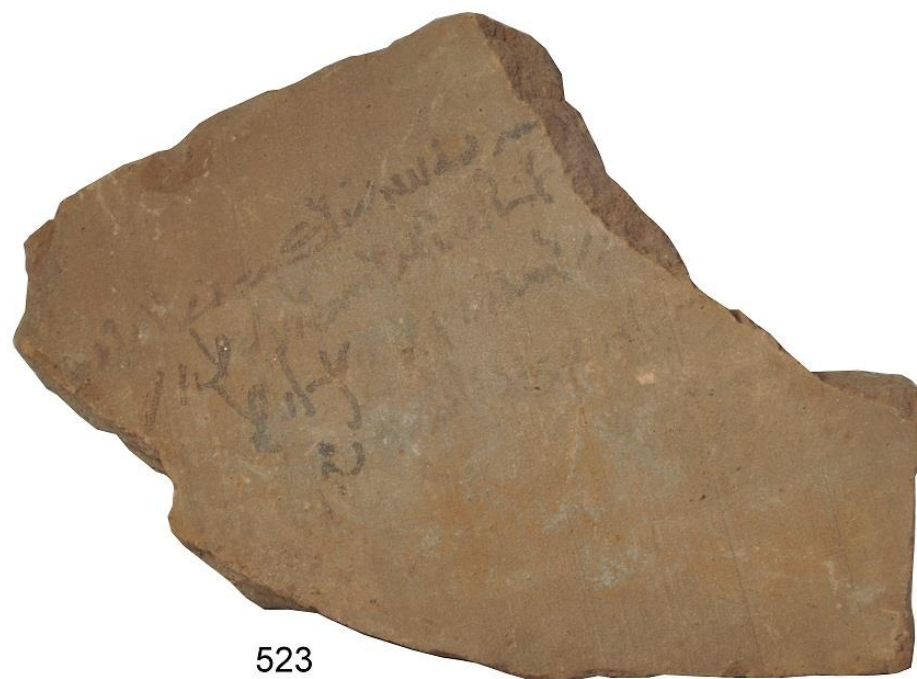
---

Plate IX



No. 9

Plate X



523

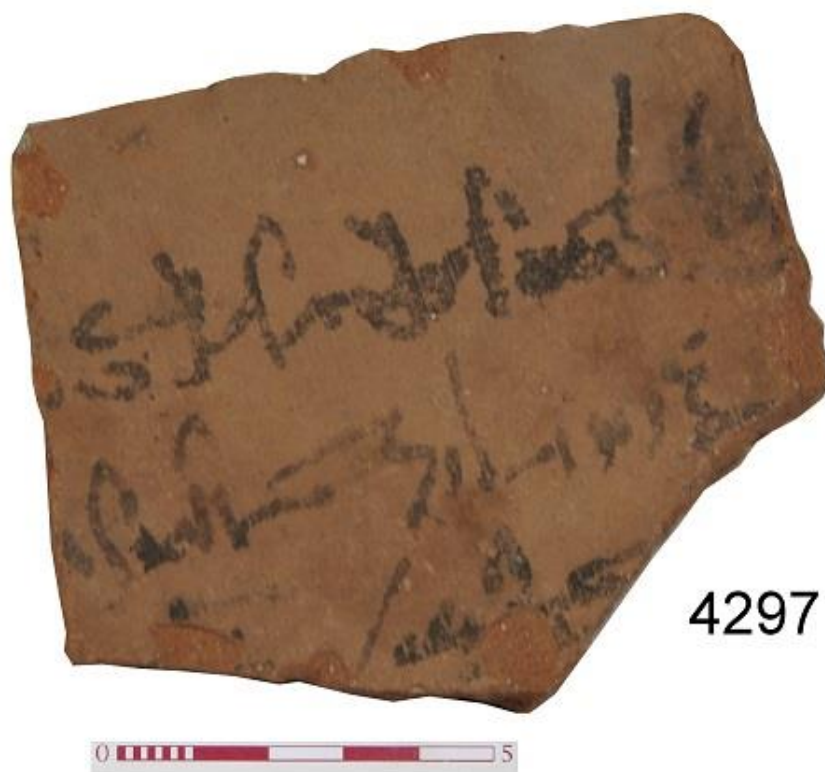


No. 10

## Unpublished Roman Demotic Tax Receipts

---

Plate XI



No. 11

Plate XII

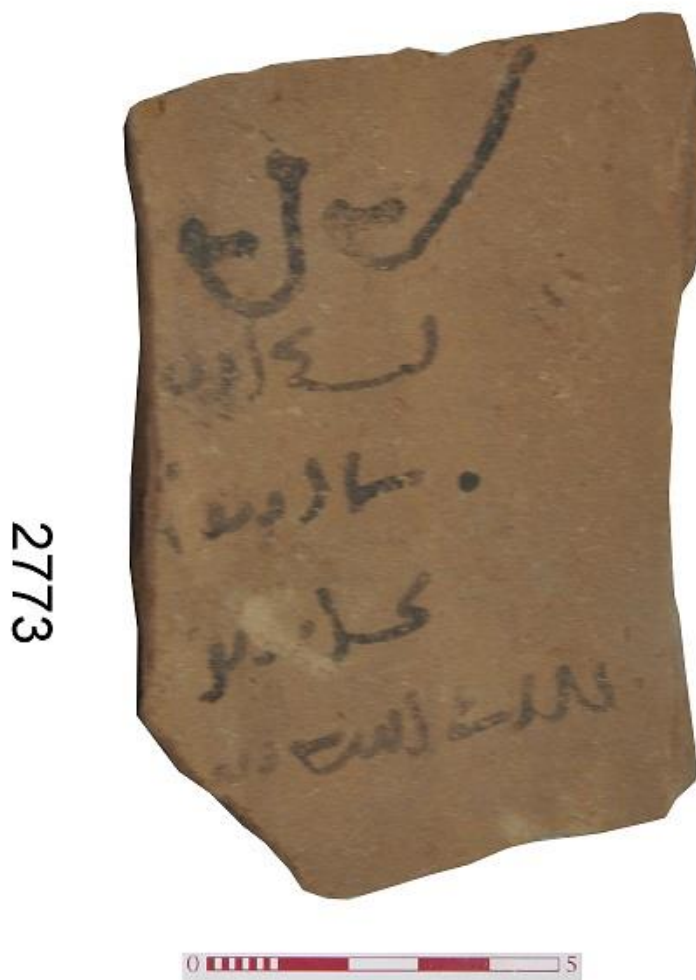


1024



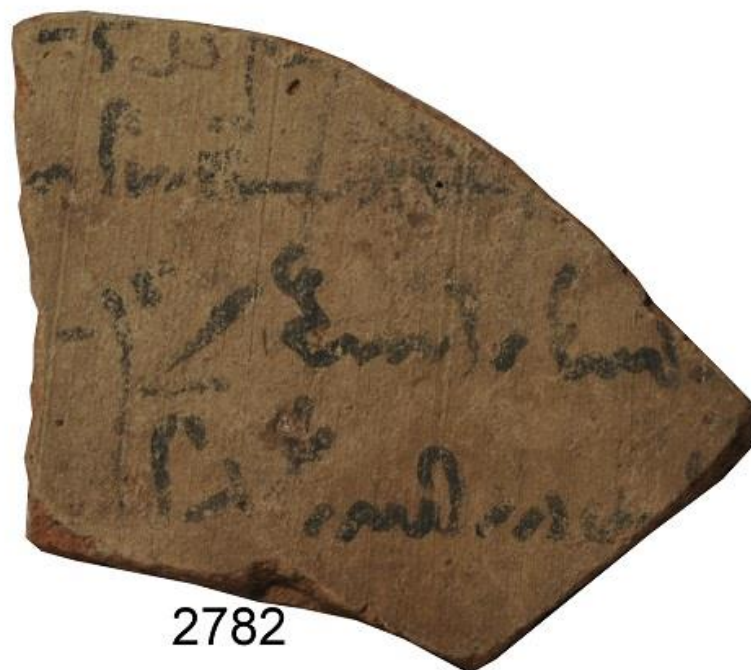
No. 12

Plate XIII



No. 13

Plate XIV



No. 14

## Unpublished Roman Demotic Tax Receipts

---

Plate XV



2796



No. 15

**References:**

- Höschler, U., *Medinet Habu Reports*, 2, The Architectural Survey; Chicago-Illinois, 1929/1930.
- Johnson, J. H. (ed.), *The Demotic Dictionary of the Oriental Institute of the University of Chicago* Chicago-Illinois, 2014, Numbers.
- Lichtheim, M., *Demotic Ostraca from Medinet Habu*, Chicago-Illinois, 1957.
- Mattha, G., *Demotic Ostraca from the Collections at Oxford Paris, Berlin, Vienna and Cairo*, Le Caire, 1945.
- Nabil, S., *Unpublished Demotic Ostraca from Medinet Habu in the Egyptian Museum*, Ph.D. diss., Ain Shams University, 2011.
- Nabil, S., Some Unpublished Demotic Ostraca that Deal with Poll tax from the Roman Period, BACPS 2, 2014, The Fifth International Congress The Word and Image in Ancient Civilizations, Cairo, 1-5.
- Nabil, S., Three Demotic Ostraca from Medient Habu, Abgadiyat 12, 2017, 28-34.
- Vleeming, S. P., *Ostraka Varia, Tax Receipts and Legal Documents on Demotic, Greek, and Greek-Demotic Ostraka, Chiefly of the Early Ptolemaic Period, From Various Collectoins: Papyrologica Lugduno-Batava* 26, E.J. Brill, Leiden, New York and Köln, 1994.
- Wahid El-Din, S., *Demotic Ostraca from Thebes in the Egyptian Museum*, Ph.D diss., Zagazig University, 2005.
- Wallace, S. L., *Taxation in Egypt from Augustus to Diocletion*: Princeton University Studies in Papyrology 2, Princeton and London, 1938.