

## Remarks on Four Coptic Tax-Receipts

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### Abstract:

This paper deals with adding some remarks on four published Coptic tax receipts written on ostraca (potsherds) were presented by Crum in his book: "Short Texts from Coptic Ostraca and Papyri" as kind of text and the transcription only without translation or comment, their numbers are: O. Crum ST, 419, 64, 68, and 78. They were translated by Till in more than one publication. For that I prefer to collect all what written about them (through these publications) and comment on them here and also presented them with their photos.

**Key words:** Collector, Gold, Payer, Potsherd, Receipt, Solidus, Tax.

### Introduction:

The tax receipts tell us about the importance of taxes in late antique Egypt. The Romans established a strict system of taxation. There were many kinds of tax such as land tax, taxes on property, on animals and on specific goods such as salt and oil. There was a complicated system of tax collection and local people could be forced to work as tax collectors. Many tried to avoid paying taxes, especially when the harvest was poor. It is said in Roman times, one quarter of all the tax revenue in Egypt went to Rome and another quarter to pay the Roman army in Egypt. The rest was spent on the upkeep of the farm land (building and repairing dykes, canals and dams), and on the administration (to pay the salaries of government officials).<sup>i</sup> Documents are connected to taxation: tax receipts, a few tax demands, protection passes (when escaping from paying the tax), a travel permit, and a tax agreement.<sup>ii</sup> The content of Coptic tax receipts shows that there was a scribe in many times and the payment can be on two installments.

### Signs for publishing<sup>iii</sup>

[abc] Letters missing from the original text due to lacuna, restored by the editor.

a(bc) Abbreviation / symbol in the text, expanded by the editor.

<ab> Characters erroneously omitted by the ancient scribe, restored or corrected by the editor.

{ab} Letters in the text considered erroneous and superfluous by the editor.

\ab/ Letters added above the line of writing.

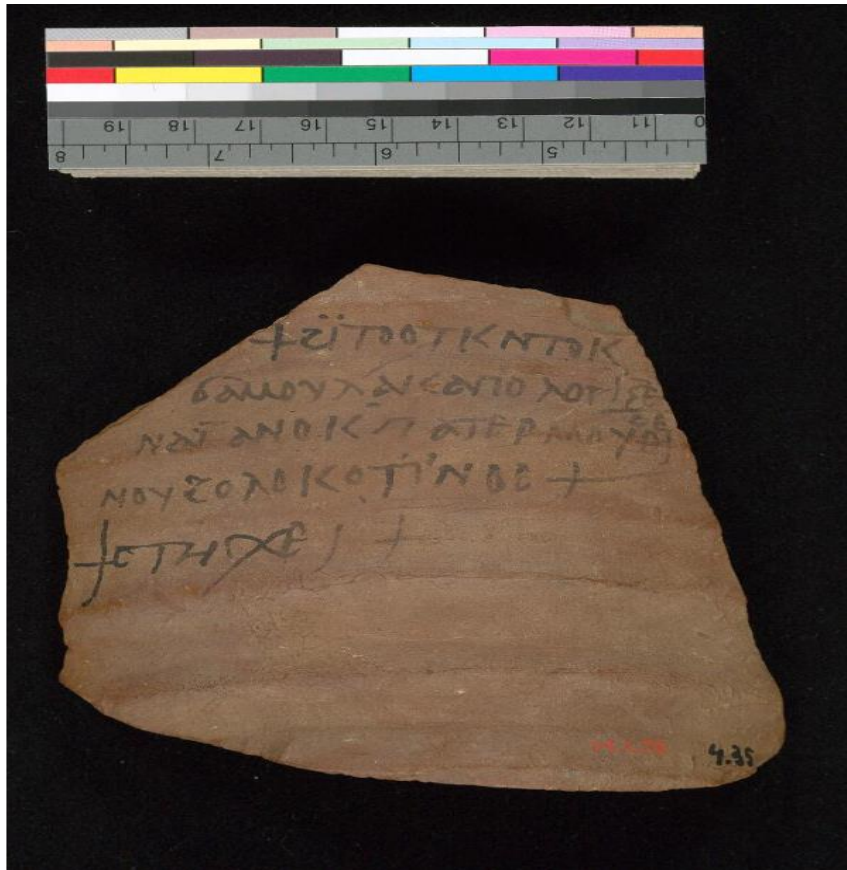
... letters difficult to read by the editor

### Receipt 1

<b>Title</b>	receipt [VI-VII century]
<b>Summary</b>	receipt of a solidus paid by Kamoul to Patermouthi; at the end "I assent"
<b>Citations</b>	O.Crum ST 419
<b>Inv. Id</b>	O.Col.inv. 69 (acc. 4.35)
<b>Support/Dimensions</b>	1 ostrakon ; tan ribbed clay ; 10.5 x 13 cm
<b>Language</b>	in Coptic
<b>Date</b>	500 CE – 690 CE <a href="#">More from the period between 500 CE and 690 CE</a>
<b>Note (general)</b>	5 lines of writing on the front; back blank
<b>Note (general)</b>	Complete
<b>Note (general)</b>	the hand is regular and medium-sized; the signature is larger and

more proficient<sup>iv</sup>  
 content by Crum and Till: tax receipt/receipt.<sup>v</sup>  
 provenance: Memnoneia-Djeme (Thebes west),  
 Sheikh Abd el-Gurna  
 Dialect: Sahidic<sup>vi</sup>

**Content by me:** perhaps tax receipt (as suggested by Crum) because it is mentioned here the paid money is a gold coin known as solidus /holokottinos, this coin worth 22-24 carats, the tax payer called Kamoul (his name means “camel”) and the tax collector called Patermouthios.



#### Recto

1. + ρῑτοοτκ нτοκ
2. βαμουλ ακαπολογῑζε
3. ναῖ ανοκ πατερμουθῑ\ος/
4. νογρολοκοτῑνος +
5. †στηχεῖ +

1. + From your hand, you (are)
2. Kamoul , you paid
3. to me , I am Patermouthios
4. one holokottinos (=solidus) +
5. I assent +

I observed that neither the names of fathers nor the titles were written in this receipt.

The text starts and ends with cross.

## Receipt 2

O. Crum ST no.64,  
potsherd

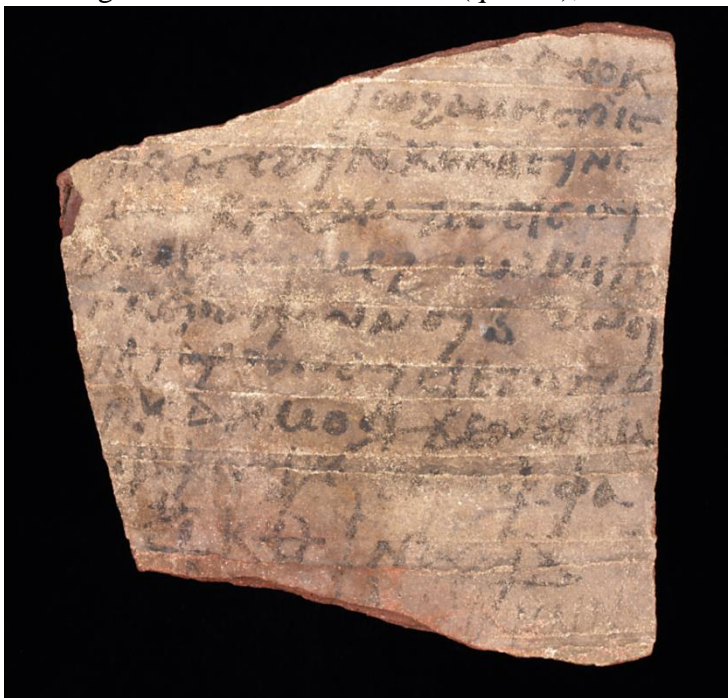
Transcription only                      translation by: Crum (in 1921)  
without translated until  
the 7<sup>th</sup> line only by: Till <sup>vii</sup>

Kept in Durham, Oriental  
Museum, no. 1951.14  
(the Museum sent the photo  
to me)

Content by Crum and Till: : tax receipt

Provenance: Thebes, the 6<sup>th</sup>-the 8<sup>th</sup> c. AD<sup>viii</sup>

**Content by me:** tax receipt from a Pistikos (an official) who writes to two persons called Kolbeune and Abraham recorded that they paid to him their tax consists of one (gold) solidus and 10 gold carats and one tetarton (quarter), the date of payment is faded here.



## Recto

1. + ΔΝΟΚ
2. ΙΩΣΑΝΗΣ ΠΙΣ
3. ΤΙΚ/ ΕΤΕΣΑΙ'ΗΚΟΛΒΕΥΝΕ
4. ΜΗΔΑΒΡΑΖΑΗ ΔΕ ΕΙΣ ΟΥ
5. ΖΟΛΟΚ/ ΕΦΜΕΖ' ΜΝΗΜΤΕ

6. ἡ κερατῖον ἡ νοῦβ' ἡ μῆνοῦ
7. τεταρτον ἀγὲι ἐτοτ ρι ?
8. [τοτ]κ.....
9. ....Ⲫⲉⲛⲓⲁ<sup>ix</sup>
10. κε .η.....<sup>x</sup>

1. + I am
2. John the
3. warden (pistikos) who writes to Kolbeune
4. and Abraham that behold one
5. Solidus paid with ten
6. gold carats with one
7. Tetarton (quarter) they came to my hand
8. from your hands ....]
9. .... Name of month?
10. ...29, Indiction?.....

1.2-3 πιστικ/ abbreviated for πιστικός “ trustee, custodian ”<sup>xi</sup> considered as attribute means “man of - confidence/ trust”<sup>xii</sup>, namely literally means trustworthy man.

In papyri, the term had denoted a kind of agent since the Byzantine period. In Early Islamic period, this title seems to be mostly connected with the Arab authorities and tax-collection. They could have been a sort of guarantors for the tax payments of their villages. This practice is well attested in 7–8<sup>th</sup> century papyri likely to be administrative agents in charge of organizing requisitions in Fustat.<sup>xiii</sup>

κολβεγνε: a personal name for men.<sup>xiv</sup>

1.5 ρολοκ/ abbreviated for holokottinos as Coptic term for the largest denomination of gold coin, roughly equivalent to the Arab Dinar , in Greek texts as nomisma.<sup>xv</sup> Latin as solidus, Arabic as Dinar, known in Roman Empire after 312 A.D., in Bohairic known as loukoje<sup>xvi</sup> and became feminine word. The weight of the standard coin is 4.5 gm. of gold<sup>xvii</sup> and sometimes became less.

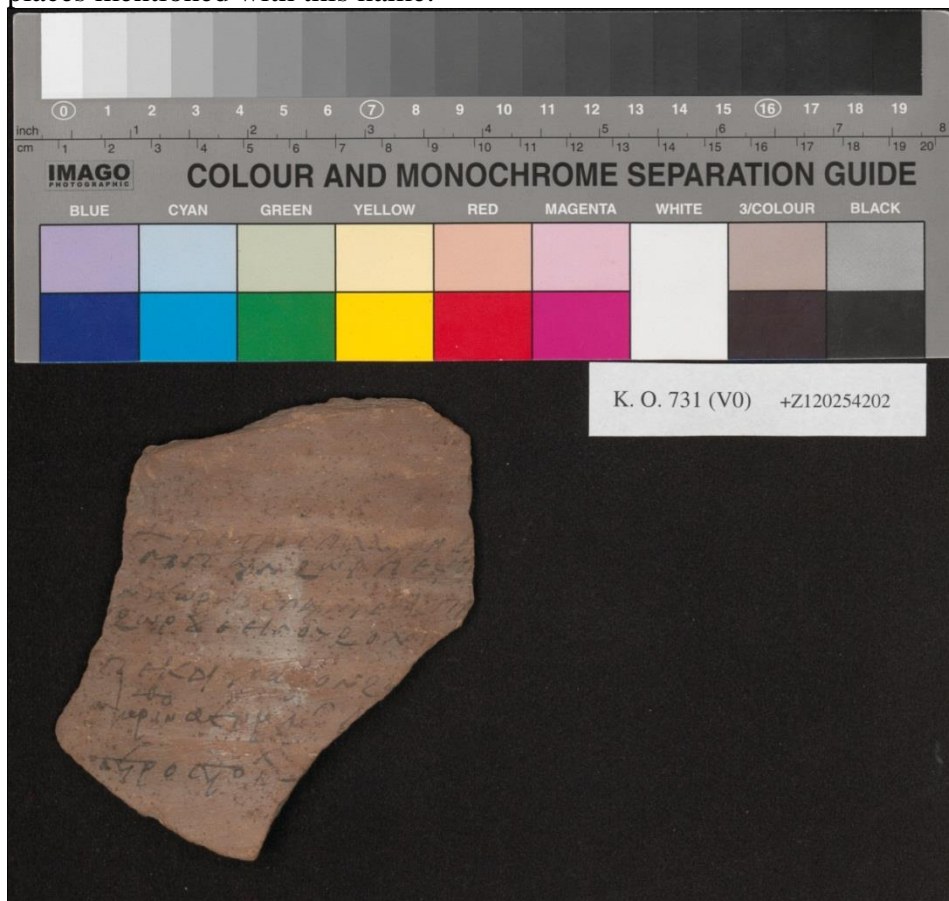
με2: verb means:

1. “fill”
2. fulfill, complete
3. amount to, reach
4. pay
5. be full
6. be paid<sup>xviii</sup>

τεταρτον means "quarter" but I think it refers to a coin minted from bronze<sup>xix</sup>.

**Receipt 3****O.Crum ST no.68 . O.Vind****Copt no.92****Potsherd****Transcription only without translation : Crum, W. E. (in 1921)****Translation for part of text - by : Till , in 1947, 1960 and 1964****provenance: Memnonia-****Djeme-Thebes, AD700-****725.<sup>xx</sup>****Kept in the National****library of Vienna**

**Content by me:** tax receipt from the *lashane* (Magistrate) of Sanhur<sup>xxi</sup> called Peter to George son of Isak from the same village that the *lashane* George received the money of his poll tax as one reckoned solidus. For that this receipt may found from Fayyum although there are other places mentioned with this name.

**Recto**

1. + πετρος πλαωανε
2. μπω̄νζωρ<sup>xxii</sup> πεϋς[ζα]
3. ἡγεωργιος πᾱν ισακ πρ[μ πᾱν]
4. ζωρ δε εις ογζολοκ[/ ναριθ(μα) ζα]
5. πεκδιαγραφον'ζα[ ]
6. γι/ αριθ νο α εγ μ/ με[ ]
7. πετρος στοι\χ/+

1. +Peter the magistrate

2. of the Sanhur , the one who writes
3. To George the son of Isak the m[-an of San-]
4. hwr that here is one [reckoned ] solidus for
5. Your poll tax for[...]
6. Namely 1 reckoned solidus ,Wrote (in) month Me[-sore ..number]
7. Peter assents +

λαογανε: village magistrate equals to *protocomet* , one of his functions is issuing the receipts for taxes paid.<sup>xxiii</sup>

Διαγραφον: *diagraphon* is the poll tax paid by Egyptian adult males known in Ptolemaic and Roman periods and still in Islamic Egypt for non-Muslims adult males.<sup>xxiv</sup>

**Note** : Most of the fiscal texts written by a scribe called Aristophanes are concerned with the poll tax, called *diagraphon* in Theban documents. He wrote receipts for a total of sixty-seven men, issuing multiple receipts for nine of them. Payments were made in installments (katabole) in the first part of the fiscal year (between May and September). The fixed formulary of these receipts is presented in detail. All but two of the receipts for the poll tax were written in Coptic and those for the expense tax in Greek. Cromwell hypothesizes that the choice of languages depended on the destination of the receipt.<sup>xxv</sup>

Reckoned solidus: it equals about 22 carats<sup>xxvi</sup> in another Coptic tax receipt<sup>xxvii</sup>, the reckoned solidus is mentioned as:

ΣΤΕΤΙC ΟΥΡΟΛΟ, ἦ ἀρι\* ἀκ  
ΤΑΔΥ ΝΑΝ ΕΥΕΙΡΕ / ΚΒΣ

I can translate it as according to Till<sup>xxviii</sup>: "and here is one reckoned solidus, you paid it to us (two pistikos). It makes 22 and half carats ".

When the Roman solidus, widely distributed by Emperor Constantine I commencing in 312, from the reign of this Emperor (r. 306-337), the gold solidus was minted at seventy-two to the Roman pound, and later sub-divided into twenty-four carats probably in the early fifth century. The solidus did not change until Justinian I issued light weight gold solidi weighing twenty carats each (3.76g) and twenty-two carats each (4.14g) from 538 onwards<sup>xxix</sup>.

#### Receipt 4

O. Crum ST no.78 ,

O.Vind Copt no.76,

potsherd

Transcription only

without translation or comment by: Crum, W. (in 1921) translated by Till, W. (in 1947, 1960 and 1964)

Content

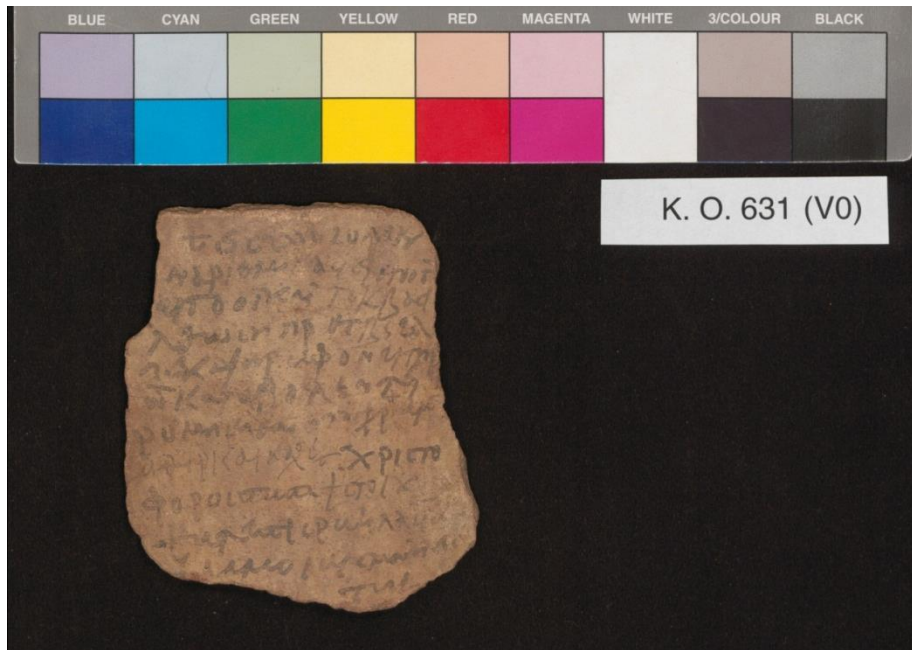
: tax receipt

**Kept in the National library of Vienna**

**Provenance** : Memnonia- Djeme-Thebes, AD 698-728.<sup>xxx</sup>

**Content by me:** tax receipt of poll tax, the payer is a priest called Basileos and the first signer is a headman<sup>xxxi</sup> called Christophoros and the scribe here called Psate son of Pisrael, he was considered as one of the scribes of Thebes.<sup>xxxii</sup> So it confirms this receipt from Thebes.



**Recto**

1. + εἰς<sup>xxxiii</sup> οὐρολοκ/
2. ναριῶν αἰεὶ ἐτοοτ̄
3. ριτοοτκ ᾠτοκ βασι
4. λεως ππρεσβ/ ρα
5. πεκδιαγραφον ριτπρ
6. ω\τ/ καταβογλη ντει
7. ρομπε πεμπτη<sup>xxxiv</sup> γι<sup>xxxv</sup> χρ<sup>xxxvi</sup> α μ/
8. αθυρ κα ινδ/ ε + χριστο
9. φορος παπη †στοιχ +
10. ψατε πικραηλ αἰατεῖ
11. ημοι αἰσν̄ πειε[η]
12. ταγι/

1. + Here is one reckoned solidus
2. Came to my hand
3. From your hand you are Basi-
4. leos the priest for
5. Your poll tax for the first
6. Installment of this
7. Fifth year, namely 1 gold (=solidus), month
8. Hathor 21 , the 5<sup>th</sup> Indiction + Christo-
9. Phoros the headman, I assent +
10. Psate (son of) Pisrael he asked
11. Me, I drew this
12. Receipt

It is unclear whether low weight coins were minted at Alexandria, although some were probably imported into Egypt with trade or imperial donatives.<sup>xxxvii</sup> Mentioned Alexandrian solidus in O.Crum ST, no.70

**1.9 ἀπν :** This title has several meanings in different contexts. It can denote an abbot, a head of a guild or a village headman. Although in Djeme papyri *ape* is most likely lower ranking village official mainly concerned with the collection of taxes (the leading village headman being the (*lashane* ), in the Hermopolite nome the term clearly means village headman and is an equivalent of the Greek *prwtokwmetes*.<sup>xxxviii</sup>

### Conclusion:

The Coptic tax receipts were written usually on potsherds (one side only) including the names of both the tax collector and tax payer(s) with the names of their fathers in many cases, often the titles of one or both the payer and collector were also added, these texts were including also names of coins. Writing the date is also important and often written in Greek. There were many officials acted as tax collector, in these texts he appears as warden (*Pistikos*), headman (*Ape*) and village magistrate (*Lashane*). There are many kinds of taxes like poll tax, grains tax, and land tax and so on. The poll tax (*diagraphon*) mentioned in two texts here.

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Papyri. info

<sup>i</sup> Escoffey 2012, 45<sup>ii</sup> Marie Legendre 2019, 293<sup>iii</sup> Cromwell 2017 , xxiii<sup>iv</sup> This information written on the website: Papyri info.<sup>v</sup> Till, 1964, p.227<sup>vi</sup> Trismegistos.org<sup>vii</sup> Till 1964, p.221<sup>viii</sup> Trismegistos.org<sup>ix</sup> Perhaps the 7<sup>th</sup> month , see: Coptic Dictionary online<sup>x</sup> Difficult to read, the letters are not clear.<sup>xi</sup> Ahmed 2010 , Part.1, 138, Forster WB , 646<sup>xii</sup> Cherix 2006-2019 , 161b<sup>xiii</sup> Berkes 2012, 108<sup>xiv</sup> Hasitzka 2007, 50b .<sup>xv</sup> Cromwell 2017 , xxii<sup>xvi</sup> Many forms in Cherix, Index Grec-Copte , 115b<sup>xvii</sup> Ahmed 2020 ,58<sup>xviii</sup> Coptic Dictionary Online , Copt. Dict.,208a-b<sup>xix</sup> Ahmed2020, 57<sup>xx</sup> Trismegistos.org<sup>xxi</sup> Sanhur – ⲩⲉⲛⲁⲩⲱⲣ (Shenhor) means "the residence of Horus, a place name in Fayyum (Middle Egypt), see :<https://thenamesdictionary.com/name-meanings/phiom/name-meaning-of-phiom>, and[http://mediawiki.feverous.co.uk/index.php/List\\_of\\_Coptic\\_place\\_names](http://mediawiki.feverous.co.uk/index.php/List_of_Coptic_place_names).<sup>xxii</sup> Read as ⲭⲱⲣⲡⲉ by Crum, read and translated by Till 1947, 539-540<sup>xxiii</sup> Ahmed 2010, 129<sup>xxiv</sup> Cromwell 2017 , xxii .<sup>xxv</sup> Legendre 2019, 291<sup>xxvi</sup> See: Worp 1999, 312<sup>xxvii</sup> ST, no. 63<sup>xxviii</sup> O.Vind. Copt., no.101, O. Crum ST no.63<sup>xxix</sup> Buchanan 2015, 20<sup>xxx</sup> Trismegistos.org<sup>xxxi</sup> Other examples in: Worp 1999 , 323-324<sup>xxxii</sup> See: Worp 1999 ,324<sup>xxxiii</sup> Read as ⲉⲓⲥ ⲥⲱⲕⲁⲗⲟⲕ by Crum<sup>xxxiv</sup> ⲡⲉⲙⲓⲡⲧⲏ means "fifth" in Greek (online Coptic Dictionary)<sup>xxxv</sup> ⲕⲓⲛⲉⲧⲁⲓ means "namely", in: Bunchanan 2015,103<sup>xxxvi</sup> Without ⲭ in O. Vind. Copt and Till 1947 , p.535<sup>xxxvii</sup> Bunchanan 2015,21<sup>xxxviii</sup> Berkes 2012, 108