

Unpublished Demotic salt Tax Receipts
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The texts in the present study are two tax receipts belong to unpublished demotic ostraca kept in the Egyptian museum in Cairo, nothing is known about their provenance or date but from some interior evidences such as the handwriting, and known tax payer and scribes who are mentioned before in another published texts indicate that both texts belong to the early Ptolemaic period and came from Elephantine.

The receipts deal with the salt tax, text nr.1 has paid by a woman called *Ta-mnh*, and belong to year 29 of Ptolemy II Philadelfos (257 B.C.), while text nr. 2 has paid by a man his name is *P3-ti-B3st.t* son of *Pa-Hr* and dated to year 6 of Ptolemy III Euergetes I (241 B.C).

1- Ost. Nr. 20/10/14/1c/150 Plate I

Potsherd, brown

5x8.5 cm. thick., 0.8-1 cm.

Description: The text is incomplete as the ostracon is broken partly at the left side and at the bottom. There is a scratch in the middle of the ostracon affected the text in the middle of line 2. The handwriting is neat and regular.

Provenance: Elephantine

Date: Early Ptolemaic, Ptolemy II Philadelfos 257 B.C.

Transliteration:

- 1) *in Ta-mnh t3 rmt.t Twtw ht Kt ½ [n]*
- 2) *ht hm3 n h3.t sp 29 sh P3-ti-[] s3 Hr-nfr n(?) h3.t sp (?) []*
- 3) *[ibt(?)] [.....] sw(?) [.....] []*

Translation:

- 1) *Ta-mnh* the wife of *Twtw* has paid ½ (silver) kite [for]
- 2) (the) salt-tax of year 29. Signed (by) *P3-ti-[]* son of *Hr-nfr (?)* in(?) year(?) []
- 3) [month of (?)] [.....] day(?) [.....] []

Notes:

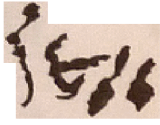
L.1.The taxpayer *Ta-mnh* the wife of *Twtw* has paid ½ (silver) kite for the salt tax which was the annual rate for this tax for women before year 32 of Ptolemy II Philadelfos.⁽¹⁾ This taxpayer has mentioned before in a receipt for the same tax dated to year 36 of Ptolemy II Philadelfos (249 B.C.) and she paid ¼ silver kite , that receipt has signed by *Pa-t3.wy* son of *Hr*⁽²⁾ the same scribe of text nr.2 in this study, in that receipt *Twtw* the husband of *Ta-mnh* has mentioned with his full name *Twtw* son of *Hnm-m-h3.t*. The way of writing the proper name *Twtw* in that receipt is different than in the present text as follows:

(1) S.P. Vlemming, *Ostraca Varia* (P.L.Bat.26), Leiden, New Yourk, Köln, 1994, 35.

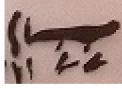
(2) Vlemming, *O. Varia*, nr. 19.

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Proper name *Twtw* in the text of Vleeming, O. Varia, nr.19, L.1.



Proper name *Twtw* in the present text :



L.2. Year 29 of Ptolemy II Philadelfos = B.C. 257.

- The payment of the tax could be for the same year 29 or for the previous year 28.

2- Ost. Nr. 20/10/14/1c/130 Plate II

Potsherd, Reddish

6x8.5 cm. thick., 0.8-1.2 cm.

Description: The text is complete. It's in a good state of preservation. The handwriting is straight, elegant and neat.

Provenance: Elephantine

Date: Early Ptolemaic, Ptolemy III Euergetes I 18 May 241 B.C.

Transliteration:

- 1) *in P3-ti-B3st.t s3 Pa-Hr tb^c 4 r ht*
- 2) *hm3 n h3.t sp 6 sh Hr-s3-Is.t s3 P3-ti-B3st.t (?)*
- 3) *n h3.t sp 6 ibt 4 pr.t sw 29*
- 4) *sh Pa-rt s3 Pa-Hr*
- 5) *sh Pa-t3.wy s3 Hr*

Translation:

- 1) *P3-ti-B3st.t* son of *Pa-Hr* has paid 4 obols to (the) tax (of)
- 2) salt in year 6. Signed (by) *Hr-s3-Is.t* son of *P3-ti-B3st.t (?)*
- 3) in year 6, Pharmouthi, day 29
- 4) Signed (by) *Pa-rt* son of *Pa-Hr*
- 5) Signed (by) *Pa-t3.wy* son of *Hr*

Notes:

L.1. *P3-ti-B3st.t* son of *Pa-Hr* has paid 4 obols equals $\frac{1}{3}$ kite which was the regular yearly rate of the salt tax for men from the first year of the region of Ptolemy III Euergetes.⁽¹⁾

L.3. Year 6, Pharmouthi 29 = 18 May 241 B.C.

- It's notable the way of writing day 29,

(1) Vlemming, O. Varia, 35.

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as the tail of the sign of the number has reached the beginning of the next line which caused that the writer started the next line at the middle of the left side .

L.4-5. *Pa-rꜥ* son of *Pa-Ḥr* and *Pa-tꜣ.wy* son of *Ḥr* are well known scribes from the early Ptolemaic period they have signed together some tax receipts deal also with the salt tax and dated to the same year of the present text. ⁽¹⁾ But each one of them has signed another tax receipts alone or together with another scribes as follows :

- *Pa-rꜥ* son of *Pa-Ḥr* has signed tax receipts for salt dated to the reign of Ptolemy II Philadelfos ⁽²⁾ , unknown tax receipt dated to year 9 of Ptolemy III Euergetes I (239-238 B.C.) ⁽³⁾ and three receipts for the oil tax dated to year 16 of Ptolemy III Euergetes I (223-231 B.C.) ⁽⁴⁾

- *Pa-tꜣ.wy* son of *Ḥr* has signed two tax receipts for the salt tax, the first one dated to year 36 of Ptolemy II Philadelfos (249 B.C.) ⁽⁵⁾ while the second one dated to year 36 of Ptolemy III Euergetes I (250-249 B.C.) ⁽⁶⁾ He also signed a tax receipt for the oil tax dated to year 5 of Ptolemy III Euergetes I (243-242 B.C.) ⁽⁷⁾

Sara Nabil

(1) D. Devauchelle, Ostraca Démotiques di Musée du Louvre, vol.1, Le Caire, 1983, nr.55,108f, nr.266, 117f.

(2) Devauchelle, O. Louvre, nr.871,124.

(3) Devauchelle, O. Louvre, nr.825,197.

(4) Devauchelle, O. Louvre, nr.12,75, nr.27, 77, nr.33, 78.

(5) Vlemming, O. Varia,nr.19,49.

(6) Devauchelle, O. Louvre, nr.68,115.

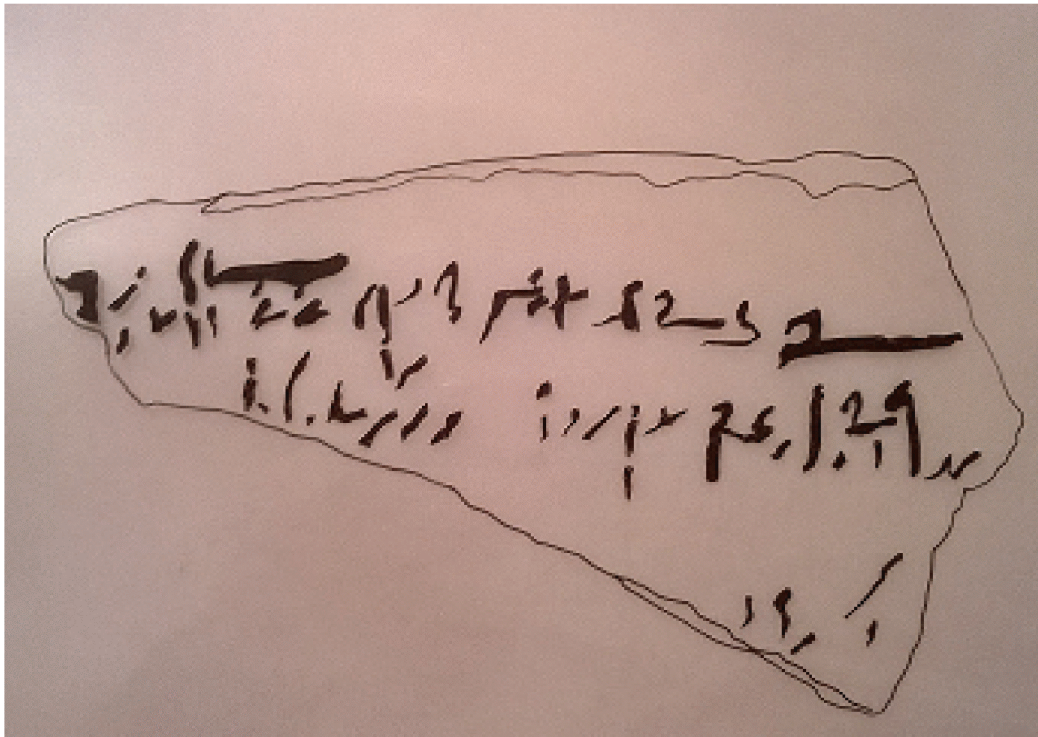
(7) Devauchelle, O. Louvre, nr.276,84f.

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Plate I



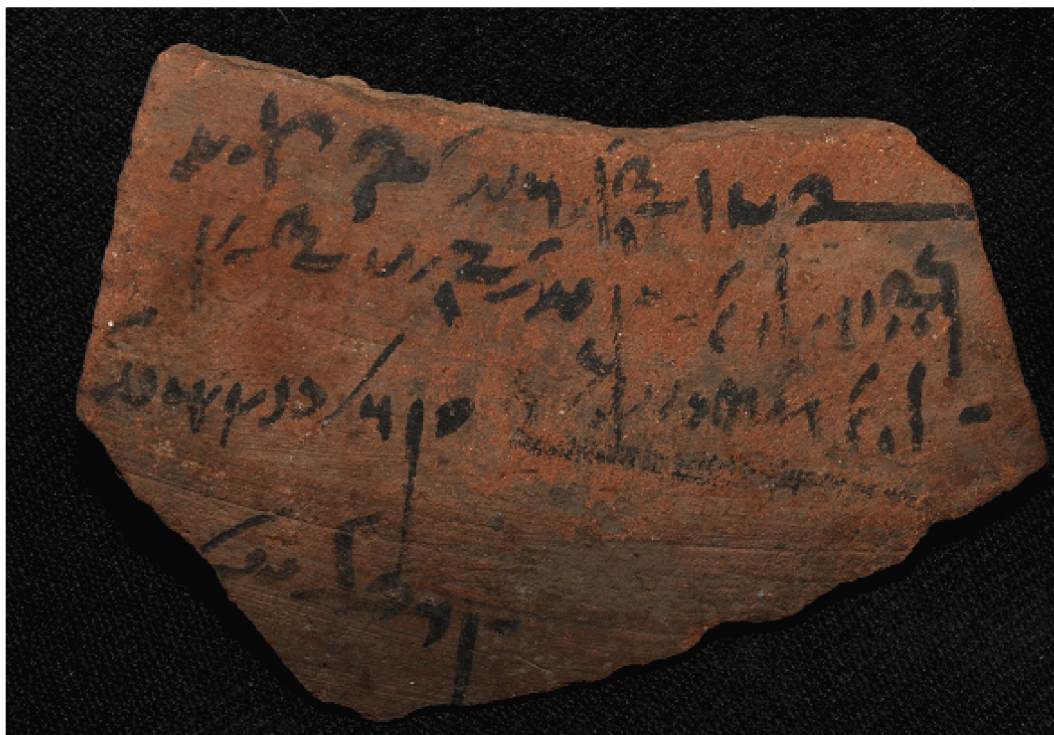
Nr.1 Ost. Nr. 20/10/14/1c/150



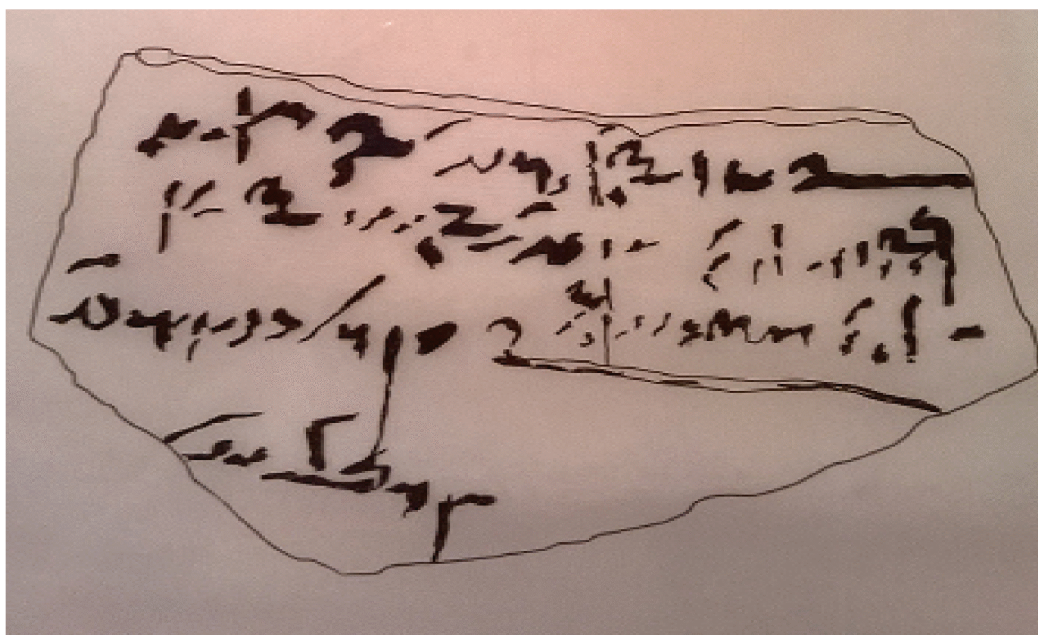
Nr.1

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Plate II



Nr.2 Ost. Nr. 20/10/14/1c/130



Nr.2