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TWO POLL-TAX RECEIPTS FROM EARLY ISLAMIC EGYPT


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1. Receipt for ἄνδρικιμάς

P.Duk. inv. 498v 7.4 x 7.2 cm Eighth century
<http://odyssey.lib.duke.edu/papyrus/records/498v.html>

A square papyrus, complete except for the loss of small piece which has taken away two to three letters from the beginnings of lines 3-6. The writing is across the fibres. The script of the main body of the text is a practised minuscule; it loses its regularity after line 2, as more and more abbreviations are used. A date in the early decades of the eighth century is probable. The hand of the subscriber is that of a ‘slow writer’. The sheet was cut from a protocol, the latter written along the fibres. Although too little has survived, the thick upright strokes seem to suggest that this was a ‘Byzantine’ protocol, and not a Graeco-Arabic one.

The text is a receipt for the poll-tax known as ἄνδρικιμάς, levied in gold on adult non-Muslim males in early Islamic Egypt, see further 4 n. This tax is much more frequently called διάγραφον, cf. no. 2. Several receipts for ἄνδρικιμάς have been published: ² P.Batav. 24; ³ P.Lond. V 1745-50; P.Louvre E 27615; ⁴ P.Mich. inv. 3448; ⁵ P.Princ. II 92; ⁶ PSI Congr. XXI 19; SB VIII 9759; ⁷ XII 11332; XVIII 13737; XX 14692. ⁸ Although none of them carries an exact date (they are dated by the indiction and

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1 The papyri published here belong to the Special Collections Library of Duke University, by whose permission the photographs are reproduced. They were bought from the University of Mississippi in 1988, having been acquired in Egypt in 1955; see W. H. Willis, ‘The New Collections of Papyri at the University of Mississippi’, Proc. IX Int. Cong. Pap. (1961) 381-92, esp. 382. Only two other papyri of this group have been published, both by P. van Minnen: ‘Une nouvelle liste de toponymes du nome Hermopolite’, ZPE 101 (1994) 83-86 (P.Duk. inv. 521); ‘The Earliest Account of a Martyrdom in Coptic’, AB 113 (1995) 13-38 (P.Duk. inv. 438). I am editing some other ex-Mississippi papyri elsewhere.

As a basis for my study, I have used the catalogue records and digitised images available at the website of the Duke Papyrus Archive. I am grateful to Professor John F. Oates for his encouragement and support.

2 Not including those in Coptic. I have excluded P.Lond. III 1095a (p. 249), which, according to BL VIII 184, concerns a payment for ἄνδρικιμάς, and dates from the Arab period: in line 2, where ed. pr. has (ὑπὲρ) ἄνν(α)δρικιμαμούν, it has been suggested that one should read (ὑπὲρ) ἄνδρικιμαμούν. I cannot agree with this: on the microfilm I read (ὑπὲρ) ἄν(νοο)μαμούν, i.e., ὄν(ομαμούν) ζ. The receipt P.Lond. V 1863, published only as a description, has also been associated with this tax, but examination of the original indicates that the reading of the name of the tax is very uncertain.

3 In line 3 the editor read the date as Φωνάφι γυ [ινδ(ι)τσιονος γ], but the published photograph (Taf. XVII) suggests reading Φωνάφι(ο)ν (i) [ινδ(ι)τσιονος γ].


5 Published by P. J. Sijpesteijn, AnPap 5 (1993) 126-27, and identified as a receipt for ἄνδρικιμάς by F. Morelli, PSI Congr. XXI 19.4 n.

6 On this receipt see I. J. Poll, K. A. Worp, BASP 33 (1996) 74-76. Ed. pr. dates it ‘6th-7th cent. A.D.’, which is clearly too early; the same early date has been suggested for P.Lond. V 1747, which should also be abandoned. Incidentally, P.Princ. II 92.4 as read has Φων(βήματος)νομο(νος), an abbreviation which is very suspicious. I suppose one should read Φων(βήματος)νομο(νος): in a text of this date beta (probably raised) may easily be confused with an omega.

7 Ed. pr. (on the basis of a transcript by Wessely) A. Grohmann, EPap 8 (1957) 37-38 with pl. VII. The classification of this text as a receipt for ἄνδρικιμάς relies on a revised reading in line 2: the edition has ἄπο ἄνδρικιμάς (δ ἄνδρικιμαμού), but the plate suggests reading ἄπο ἄνδρικιμάς(ο)ν: τηλ. The papyrus reportedly comes from the Fayum, but curiously the taxpayer is a native of Hermopolis (for similar cases of ‘Fayum’ papyri in the Vienna collection, see e.g. R. S. Bagnall, K. A. Worp, BASP 16 (1979) 243 n. 4.) The text was dated to 10.i.647, 662, 677, or 692, but the script does not exclude, perhaps even favours, a date in the eighth century (707, 722, etc.).

8 This text, an ostracon from Hakoris, also concerns another tax.
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day of the month only), they may all be assigned to the late seventh or, more likely, early eighth century on paleographical grounds. Their provenance has been thought to be the areas that made part of the province of the Thebaid, in most cases the Hermopolite region, see Poll, Worp, loc. cit. 76.

There is a good chance that this text comes from the well-known monastery of Apa Apollo at Bawit/Titkoo7. Three of the published receipts for ἀνδρίσμος, viz. P.Lond. V 1747, P.Louvre E 27615, and SB XII 11332, all three written by the same hand, certainly belong to the monastery’s dispersed papers.9 Victor, who added his signature here, may well be the same as the one who subscribed in P.Lond. 1747, and possibly 1748 (the latter records a payment by monks). All three signatures are by a ‘slow’ hand, in thick awkward capitals. I am almost certain about the identity of the signatures in P.Lond. 1747 and P.Duk. inv. 498v, in spite of the different spelling of the verb στοιχεῖ (στηχεῖ in P.Lond. 1747.4); I am less confident about P.Lond. 1748. It may also be significant that the date of the Duke papyrus is very close to those of the three Bawit receipts,10 and that the three Bawit and other Victor texts share the same structure. (It is possible that P.Batav. 24, which also concerns a monk, and displays the same structure as the Bawit texts, has the same origin.) Finally, it may also be relevant that the Duke papyrus is part of a group which includes texts referring to an Apa Apollo monastery.11

†
† ἔχο(ν) παρὰ σώβα Βίκτωρ
υιο(ῦ) Ψουρος (καπι) μονάξ(ου) ποτ(ος) ἀπὸ
4 ἀνδρίσμου ἔννιτες ἑνδικτιώνος χρυ(ενοῦ) νόμ(ίσμα) ἐν,
[γ(ενεκα)] ἐσφήμεν α ἐν. Χοιακ(ος) κα, ἑνδικτιώνος θ.
[σ. 3 ] , ἐγράφε(α) μα.†
(m. 2) [†] Βίκτωρ στοιχεῖ.†
2 1. Βίκτωρος 3 1. Ψουρον 4 1. ἐνάντιες

† I have received from you, Victor son of Psouros and monk, from the ἀνδρίσμος of the ninth indication one nomisma of gold, total arithmion 1, one. Choiak 25, indication 9.

’I, ... wrote. †’
(2nd hand) [††] Victor agrees. †’

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9 This tax also features in other texts from Bawit, see Boud’ hors, cit. 32-33.
10 P.Louvre E 27615: Mechir 3, ind. 8; P.Lond. V 1747: Phaophi 14, ind. 9; SB XII 11332: Hathyr 7, ind. 9; P.Duk. inv. 498v: Choiak 25, ind. 9.
11 These papyri were formerly the property of the University of Mississippi (cf. above n. 1); for a survey see L. S. B. MacCoul, ‘Coptic Papyri in the Duke University Collection’, in W. Godlewski (ed.), Acts of the Third International Congress of Coptic Studies, Warsaw 20-25 August 1984 (1990) 226. Two of these texts, P.Duk. inv. 439r-v, will be published by S. J. Clackson in P.Mon.Apollo I. It may be a coincidence that another piece of this group, P.Duk. inv. 521 (see above n. 1), written on the back of a piece cut from a protocol, refers to an area attested in documents related to the monastery of Apa Apollos, viz. the Leukopyrgites, the mid-southern part of the Hermopolite nome, cf. N. Krut, Tyche 9 (1994) 73-74. It may also be worth noting that there is one further reused protocol among the ex-Mississippi papyri, P.Duk. inv. 543 (P.Miss. 111). This was probably a three-line protocol, which suggests a date in the seventh century, cf. J. Diethart, D. Feissel, J. Gascou, ‘Les πρωτοκόλλα des papyrus byzantins du Ve au VIIe siècle’, Tyche 9 (1994) 34. The nature of the text written on the back is uncertain; after a cross in line 1, probably marking the half-way point, there follow the remains of one line of writing (the script suggests a 7th/8th century date); I read [ἐγνίστος Φοιβάμμων εἶναι. A letter left unfinished is one possibility.
2. Bīktōr. The name of the tax payer is given in the nominative also in the other texts sharing the same structure as our papyrus. His patronymic is also in the nominative.

3. Ψοῦρος. The name is also attested in the spellings Ψουρ and Ψοῦρος.

The sinuous stroke after sigma is of the kind which commonly represents κοι in documents of this period. The use of κοι does not seem necessary, but in a text with this sort of grammar and amount of abbreviation it may serve to show that μοναζτο refers to Bīktōr and not to Ψοῦρος. Victor is the son of Psouros, and a monk.

A further difficulty arises from Morimoto's statement that 'after Usāma b. Zayd's time [financial director of Egypt in 714-17 first taxed the monks in 693/94].

It appears, therefore, that by 697 Egyptian monks were liable to the poll-tax, a point already made by D. C. Dennett, Conversion and the Poll Tax in Early Islam (1950) 8.

4. άνδριμοι). This prepositional construction also occurs in P.Lond. V 1745.2, 1747.2, 1748.2, 1749.2, P.Louvre E 27615.1, SB VIII 9759.2 (cf. above n. 8), XVIII 13737.2. The use of άνδρι may suggest that this was a part payment, see H. I. Bell, P.Lond. V p. 203, with T. M. Hickey, K. A. Worp, BASP 34 (1997) 86.

For this tax, see Bell, P.Lond. IV p. 168; Kahle, Bala'izah i.41-43, ii.543-44; Morimoto, op. cit. 65; J. Gascou, 'De Byzance à l'Islam. Les impôts en Égypte après la conquête Arabe', JESHO 26 (1983) 102-03, 105. See also 21 n. 1. Its earliest occurrence in a papyrus so far is possibly P.Apoll. 24.6, which may well date from 680 or 695 (cf. BL VII 10 for the date of the archive of Papas). The term is commonly taken to be interchangeable with διηγήματος, but it is not clear whether this is always the case for example, in P.Bal. 130 App. 28.ii.723-26, 724; for the date, see K. A. Worp, Aegyptus 65 (1985) 112, an entagion from Jême, άνδριμοι includes διηγήματα and διηγήματα; άνδριμοι (άνδριμοι) α(ε)ι(κ) κεφαλι(μένων) νο(μι)ς(μί)ς α'(γ)υρ[μ]ι' α'υτ(ο)ς(ς) διηγήματος νο(μι)ς(μί)ς α(ς) δ(α)π(ά)νες(ς) μ(η)ν(ο)ς(μ)υ(σ)η(ς) γ(η)ν(ο)τ(α)ς νο(μι)ς(μί)ς α'(γ)υρ[μ]ι' (lines 4-5). (In the often cited P.Lond. IV 1338.22 = 1339.5 [709] άνδριμοι indicates the number of men in the village, cf. Gascou, loc. cit. 105).

5. νιμμεια. For poll-tax payments amounting to 1 solids, which are common, see PSI Congr. XXI p. 110 n. 2.

6. άπι(β)ι(μον). For the term, see PSI Congr. XXI 19 introd., cf. Hickey, Worp, loc. cit. 87-91.

7. Bίκτωρ. This individual was the person responsible for the collection of the tax. He is probably identical with the Victor who subscribed in P.Lond. V 1743.2 and P.Louvre E 27615.3 (along with an Apollos; in both receipts the main
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2. Receipt for διάγραφον

P.Duk. inv. 455v
9.9 x 7.3 cm
Eighth century

The document is complete. It is written along the fibres on the back of what seems to be a Coptic letter (written across the fibres, i.e. transversa charta). The script suggests a date in the first half of the eighth century.

The papyrus records the payment of one solidus for διάγραφον. This term, as well as the less frequently attested ἄνδριτμος (cf. 1), denotes the poll-tax paid by non-Muslim adult males in Egypt following the Islamic conquest; see further 1 n.

This piece has at least two siblings, viz. P.Mich. inv. 1840 & 1842 = SB XVI 13043-44, first published by R. Stewart, ZPE 52 (1983) 293-94, with plates IX c-d. Stewart described these texts as follows:

‘In each case, the text begins with the name of the tax (ΔΑΙΛΑΓΡΑΦΟΝ) and the identification of the taxpayer in Coptic. Then follows in Greek the indiction year for which the tax is paid (sic) (the year preceding the date of the text in each instance). The amount of the tax is then recorded in Coptic (ΟΥΧΟΛΟΚΟΤΤΙΝΟΣ), with the resumé and date following in Greek. Each text ends with the statement ΦΟΙΒΑΜΜΟΝ ΣΤΙΧΕΙ (i.e. στοιχεῖ). Differences in the hands indicate that the receipts were drawn by different scribes.’

The Duke papyrus is written in the same hand and was issued in the same year as SB 13043; the latter is some seven weeks earlier, dated Tybi 12, indiction 8. SB 13044 is the earliest text in this group, dated Tybi 1 (see below 3 n.), indiction 6. I would not exclude that SB 13044 is by the same hand as the other two receipts signed by Phoibammon; although there are a few superficial differences in the shape of certain letters, one has to bear in mind that the text was written about two years earlier than the other two.

The two Michigan pieces are part of a group of papyri said to come from the area of Thebes. If this holds, the Duke papyrus should come from this region too. In view of the structure of the text, as well as of the mixture of Coptic and Greek, paralleled by several ostraca from this area, a Theban provenance for these texts seems plausible.

† ΔΑΙΛΑΓΡΑΦΟΝ ΝΚΟΣΜΑ ΠΡΩΥ
τῆ(ς) παρε(λθούσης) ἔ(ν)δι(κτίωνος) ἐβ[δ]ό(μης) ΟΥΧΟΛΟΚΟΤΤΙΝΟΣ γῆ(νε)ται
χρυ[σε]ν(α) ἀρι(το)μην(α) νό(με)ι,(α) ἐν μ(ή)νον). Φαρμου(θη)κ(α) ἀ(ν)/(ν)δι(κτίωνος) η.

4 Φοιβάμμον Στιχεί.
4 1. στοιχεί

‘† For the diagraphon of Kosma(s) (son of) Proou for the preceding 7th indiction, seventh, one holokottinos, total arithmion nomisma of gold 1, one only. Pharmouthi 1, indiction 8.
‘Phoibammon agrees.’

15 According to E. M Husselman in W.H. Worrell (ed.), Coptic Texts in the University of Michigan Collection (1942) 4, P.Mich. inv. 1825-1879, which were bought together, ‘belong to a single find and ... undoubtedly come from Thebes’. (I owe the reference to Terry Wilfong.) Of the group, only P.Mich. inv. 1840 and 1842 have been published.
Questions may arise concerning the identity of the taxpayer in SB XVI 13044, but the published photograph does not allow reading ΚΩΜΔΩ (at the end of the line ΠΩΥ might just be possible, but I cannot convince myself that Π can be read).

Corrections to published texts:

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16 For a recently published example, see SB XX 14235.3, pictured in APF 38 (1992) Abb. 10. This abbreviation sometimes gives difficulty. For example, SB XVIII 13270.3 as printed runs [νό(μι)μα ένε] μό(νον). Με(ο)π(ή) 1 νδ(ητίνονς) γ μ(ή). What has been interpreted as μό(νον) is abbreviated as μΑ, see APF 33 (1987) Abb. 17. I suggest reading [νό(μι)μα έν μό(νον)]. Με(ο)π(ή) κτλ. Similarly, in SB XVI 13018.10 in place of μό(νον). Με(ο)π(ή) read μ(νη) μ(ε(νο)μ(ή)); cf. ZPE 50 (1983) Taf. IX. I should note, however, that there is at least one passage where μ` = μ(όνον), viz. SPP III 260.4.

* I am indebted to Federico Morelli for comments on an earlier version of this paper.