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Two Ptolemaic Tax Receipts at University College Dublin

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I remain grateful to Jo Day for her generous assistance both during my visit to Belfield to study the UCD collection and afterwards. The photographs of the ostraka were taken by Anna Basquel, whom I thank along with Amin Benaissa, who kindly provided a scan of [Browne 1913](#), and the reviewers for this journal, who offered some helpful suggestions; any deficiencies that remain are my own. Dates of ostraka and papyri without further specification are “BC.” Additional material from the UCD collection is slated to be published by Paul Heilporn and Brian McGing (cf. [Heilporn 2009](#): 173 n. 635).

§1 The Classical Museum at University College Dublin includes a small collection of papyrological material, both papyri and ostraka. The former were presented to the Museum by Frederic Kenyon “from surplus of the British Museum collection,”¹ while the latter, “11 Ostraka, fragments with Greek Script,” have long been associated with “Flinders Petrie’s excavations in Egypt.”² Their immediate source, however, was Belfast, and specifically Kingdon Tregosse Frost, who in 1909 had been hired as lecturer and tasked with creating a new Department of Archaeology and Ancient History within the School of Classics at The Queen’s University.³ Though Frost had excavated with Petrie in Sinai (1904/1905),⁴ this fieldwork surely was not the source of the ostraka, but time spent in Egypt before and after that campaign, as well as Frost’s subsequent work as a lecturer in ancient and medieval history with the Egyptian government in the Department of Public Instruction (1905–1908), would have afforded occasions to make purchases.⁵ Whether any were transacted during these periods is unknown, while it is clear that the ostraka that Frost acquired for the Archaeological Museum and Teaching Collection that he established after moving to Queen’s were obtained only in 1910, on a trip to London; in a 10 January letter written during that visit to his new Belfast colleague Robert Henry Mitchell, he declares, “I have some Greek ostraka and the prospect of more and better: also some Demotic ostraka.”⁶ This statement is ambiguous, seeming to imply either two sources—if in fact the unelaborated “prospect” bore fruit⁷—or a single source who might be convinced to provide additional sherds.⁸ One definite source, in any case, was J. G. Milne, who, in tandem with C. T. Currelly, had made a large purchase of ostraka in 1906.⁹ J. G. Tait identifies Milne as the (sole) source of the Belfast

1 [Browne 1913](#): 14; he localizes them to the Fayyūm on p. 20. Cf. [Haywood 2003](#): 16, “fragments of papyri from Fayum ... given by the British Museum. The Archives Department, UCD, also own Petrie papyri from Oxyrhynchus.” (This second group was a prompt for my visit, but I could not find it. One of three fragments labeled “Archives” clearly comes from the fourth-century AD Hermopolite; another, dating to the third century BC, is unlikely to be of Oxyrhynchite origin.) Note also [McGing 1995](#): ix, where the UCD papyri, “a few very fragmentary pieces,” are associated, but only “probably,” with Flinders Petrie. For Kenyon (1863–1952), see [Bell 1952](#); Petrie (1853–1942), [Bierbrier 2019](#): 363–365, and refs.

2 Thus already [Browne 1913](#): 13.

3 Cf. [Haywood 2003](#): 17, “[T]he objects catalogued by him [Henry Browne] as ‘Petrie’ came from Queens. Among these are the ostraka ...” For Frost (1877–1914), see [Dunlop 2000](#) and [Dunlop 2007](#); he died in battle on the second day of the British Expeditionary Force’s action in France, 24 August.

4 See [Petrie 1906](#): x, “Mr. Frost, December 3rd to February 7th.” Note also the brief mention in the autobiographical [Petrie 1932](#): 207, “K. Frost, who was killed ... running a machine-gun single-handed, and given a military funeral by the Germans.”

5 See [Dunlop 2000](#): 2–3.

6 [Dunlop et al. 2004](#): 130.

7 Since there seem to be no demotic sherds in Belfast, it may not have. [Russell 1969](#): 109 mentions “several ostraka with Coptic graffiti”—a mistake for “Greek”?

8 Or could Frost have meant three sources, one for the “Greek,” one for the “more and better,” and one for the “Demotic”?

9 For Milne (1867–1951), see [Bierbrier 2019](#): 319; Currelly (1876–1957), [Bierbrier 2019](#): 116. In 1905/1906, they were working for the Egypt Exploration Fund at Dayr al-Baḥrī. Cf. [Bagnall and Samuel 1976](#): xi for the acquisition of the ostraka.

ostraka that he publishes in O.Bodl. 1,¹⁰ and Frost not only knew Milne but in fact was based at Milne's home during his London "shopping spree."¹¹

§2 On the basis of textual content and handwriting, it has already been suggested that at least one of the Dublin ostraka also came originally from Milne.¹² The object in question, which bears a stamp label with the designation "G. [= Greek] 302," happens, moreover, to be marked identically to sherds from the Milne-Currelly purchase that were published in O.Theb.,¹³ and in this it is not an outlier, for three other Dublin ostraka have stamp labels indicating the same origin.¹⁴ There are, however, an additional seven sherds without the stamps, and given that four of these are attributed to "Petrie" in a 2003 exhibition booklet,¹⁵ it is tempting to suggest that these pieces, which include the two edited below, come from that source. But there are reasons to doubt this. For one, it is clear that not all of the Milne-Currelly sherds received stamp labels.¹⁶ More tellingly, one of the unlabeled sherds, UCD inv. 1654, is a granary receipt pertaining to the descendants of Horos, son of Spotous, and all but one of these receipts derive from the Milne-Currelly purchase,¹⁷ including one that Frost acquired for Belfast, ☞ O.Minor D 12.¹⁸ In short, until evidence to the contrary emerges, it seems prudent to attribute all of the Dublin sherds to Milne, and to ascribe the Petrie association to miscommunication or misunderstanding, confusion already present shortly after their accession by the then Museum of Ancient History.¹⁹

1. *apomoira* receipt

§3 The support for this text is a body sherd of light orange-brown pottery with a dark sand-colored core in which the inclusions (sand and limestone?) that appear sporadically on the surfaces of the fragment are especially visible. A brown slip has been applied to its external face (the eventual locus for writing); brush marks from its application are visible. The text has been written with a thick pen, obliquely to the rotation lines. The ink has bled noticeably in the first three lines, especially so in the first. Apart

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- 10 ☞ Tait 1930: 176 ("given by Milne"). The preface in ☞ Gardiner et al. 1913 does not contradict this; there Currelly notes that "about half the texts included in this volume will be found in the Royal Ontario Museum of Archaeology at Toronto, while *most* of the remainder will, I understand, be deposited in the Bodleian Library at Oxford" (my emphasis). Cf. also ☞ Heilporn 2009: 16–17 ("[L]e savant anglais [Milne] dispersa également un certain nombre de pièces au sein de ce qui était alors l'empire britannique.").
- 11 ☞ Dunlop et al. 2004: 130–132. Frost had worked with Currelly as well during Petrie's Sinai season (☞ Petrie 1906: x) and had accompanied him after he peeled off to excavate for the Egyptian Research Account at Tall al-Mashkhūṭah (cf. ☞ Milne 1911: 31); note also ☞ Currelly 1956: 215, "[m]y friend Frost." The ostraka given by Milne were presumably not yet in hand when Frost prepared his 16 May 1910 catalogue of the Belfast collection (reproduced in ☞ Dunlop et al. 2004: 133–136). My efforts to determine the current whereabouts of the Belfast ostraka have not been successful.
- 12 See ☞ Heilporn 2009: 16–17 ("peut-être") and esp. 173, where no identification is given, but the author confirms for me (pers. comm., 15 August 2023) that UCD inv. 1649 is meant.
- 13 See ☞ Gardiner et al. 1913: 71–161; the "G-numbers" are within parentheses following the publication numbers. The preface of the volume indicates that they were assigned before the division of the collection. For a label comparable to the one on the UCD sherd, see ☞ <https://collections.rom.on.ca/objects/380620/> (= ☞ O.Ont. Mus. 1 47; the stamp itself is identical, but the Toronto numeral has been circled).
- 14 UCD inv. 1648 ("G. 193."), 1650 ("G. 185."), 1658 ("G. 306."). The first of these bears the inscription "LUXOR | 31-12-'05," suggesting that the 1906 purchase date reported in the preface of ☞ Gardiner et al. 1913 needs slight modification.
- 15 ☞ Haywood 2003: 32.
- 16 "G-numbers" may have been assigned only to those sherds thought worthy of potential inclusion in ☞ Gardiner et al. 1913. Cf. ☞ Ryholt 2013: 233 on Grenfell and Hunt's "T-numbers," not all of which ended up applied to papyri that were published in ☞ Grenfell et al. 1907: "little more than an attempt ... to provide larger or more interesting fragments with a reference number." The majority of the ostraka from the Milne-Currelly purchase that are viewable in the Royal Ontario Museum's collections portal, ☞ <https://collections.rom.on.ca>, lack these numbered stamp labels.
- 17 Cf. ☞ Heilporn 2009: 140, 146. The outlier is in Strasbourg; for the association of its purchase with that of Milne and Currelly, see *idem*, 14–15.
- 18 The connection of UCD inv. 1653, the second sherd edited below, with ☞ O.Heid. 15 may also be noted; ☞ Heilporn 2009: 15 offers a link between O.Heid. and the Milne-Currelly ostraka.
- 19 See n. 2 above.

from the *epsilon* in line 1's ἐπί, for which the excessive application of ink may have been the cause, this seems likely to have been due to subsequent exposure to moisture.

§4 There is a break on the left side of the sherd, but much of the missing text may be uncontroversially restored. If, however, it is assumed that the whole had a more or less regular shape,²⁰ such as a parallelogram or trapezoid, the lengths of supplements raise questions, hence the attention paid to pertinent phenomena (i.e., omission, abbreviation, compression, expansion) in the relevant line notes.

§5 For the tax at issue, the *apomoira*, see ↗ Clarysse and Vandorpe 1998, which discusses, inter alia, the object of assessment (vineyards: p. 21) and its rate (1/10 of the yield, but commuted into bronze drachmas during the period of this ostrakon: p. 25). Earlier, in the third century, the rate of commutation in the Thebaid was 5 silver *drachmai* per *metrētēs* (p. 26); for additional discussion of the adaeration of the tax, see ↗ Von Reden 2007: 100–101 and ↗ Dzierzbicka 2018: 231 n. 9, as well as their references.

UCD inv. 1652

5.5 (w) × 5.9 (h) × .7 (t) cm

136/135?

Diospolis Magna (Thebes)

²⁰ Cf. ↗ Caputo 2020: 45, 51.

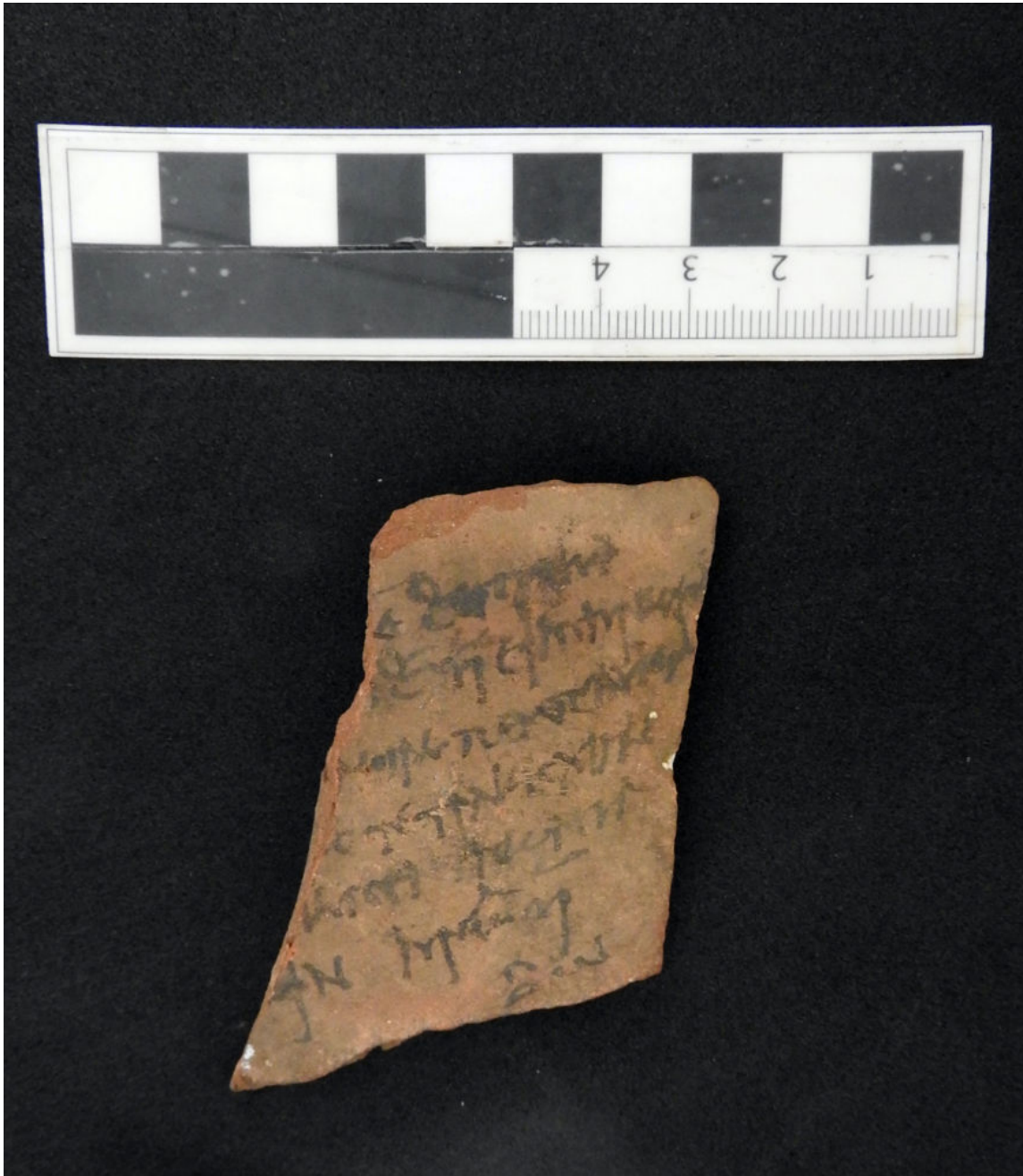


Fig. 1: UCD inv. 1652. Image by Anna Basquel, © UCD Classical Museum.

[ἔτους -ca.?-] ἔ τέ(τακται) ἐπὶ τὴν
 [ἐν Διὸς πόλει τῆ]ι με(γάλη) τρά(πεζαν) ἐφ' ἧς Ἡρακλείδης/
 [ἀπο]μοίρας πέμπτου καὶ λ (ἔτους)
 [-ca.3-(?)] ς τετρακισχιλίας
 5 [πεντακοσ]ίας πενήκοντα
 [(γίνονται) Δ]φν *vac.* Ἡρακλ(είδης) τρα(πεζίτης)
 Ἄω

[Year x month]5. Paid into the bank [in Diospolis] Magna that is overseen by Herakleides, for the *apomoira* of year fifth plus 30 (i.e., the 35th year), (by) ... four thousand [five] hundred fifty (drachmas), [total 4]550. (subscription:) Herakleides, banker. 4800 (drachmas).

- §6 1 ἔτους: This may well have been written in symbol form; cf., e.g., [O.Bodl. 1 68](#) (140), a receipt from the same banker.
- §7 Payment of the in-kind *apomoira* followed on the vintage; cf., e.g., [Von Reden 2007](#): 101 n. 71, “[A]ll *apomoira* wine was new,” as well as [Thomas 2012](#): 213, “after the harvest ... between mid-July and late September.” Receipts for the adaerated tax cluster in the six-month period from Mesore through Tybi (July/August–December/January); cf. [Schubart and Kühn 1922](#): 108, and note [Clarysse and Vandorpe 1997](#): 69 and n. 3, with the bulk of the inflows in the text under discussion there falling between Thoth (August/September) and Mecheir (January/February) inclusive. Later payments are hardly unknown, though, nor are ones attesting payment in subsequent regnal years; for the latter, cf., e.g., [O.Edfou 3 350](#). In short, though λε is the likely restoration of the year, it is not certain, hence the querying of the corresponding date in the edition header.
- §8 The month name need not have been written in full. Given the apparently limited space available for it, it seems doubtful that the day numeral included a tens digit.
- §9 2 [ἐν Διὸς πόλει τῆ]ι με(γάλη): It has been suggested that ἐν is omitted in [SB 16 12349.1](#) (126), a sherd for the same tax and from the same banker, but the plate depicting it in the ed. pr. does not allow confirmation. πόλει could have appeared as πόλ(ει), with the letters stacked *omicron-pi-lambda* (bottom to top); cf. the writing in UCD inv. [1653.2](#) below.
- §10 Ἡρακλεῖδης: The name has been compressed to fit the space at the end of the line, with the final *sigma* apparently superscript. For the banker Herakleides (fl. 140–126), see [Bogaert 1994](#): 265–267, 274; [O.Ashm. Shelt. 3](#) (139) and [SB 20 15119](#) (ca. 140–131) are subsequent additions to his dossier.
- §11 [Bogaert 1994](#) notes the appearance of a “simplified formula” (p. 267: “l’élément ἐφ’ ἧς suivi du nom de trapézite a disparu”) in the receipts of Herakleides beginning in 130. That formula’s absence here provides confirmation for the difficult reading of the year numeral in l. 3; in other words, μ (40), which when combined with πέμπτου yields a date of 126/125, cannot be read.
- §12 3 [ἀπο]μοίρας: On a “regular” sherd (cf. introduction above), the missing ἀπο- must have been written in elongated form (or possibly the writing space was not entirely usable). That an abbreviation of *τραπεζίτης* followed Ἡρακλεῖδης is unlikely, as is the presence of another tax; though the *eparourion* frequently appears alongside the *apomoira* in Theban tax receipts, the latter invariably comes first.
- §13 πέμπτου καὶ λ: for the combination (i.e., ordinal word and numeral), cf., e.g., [O.Bodl. 1 69.1–2](#) (138; banker Herakleides), ἀπομοί(ρας) τῶν ἄλλων χωρίων δευτέρου καὶ λ (ἔτους); [O.Bodl. 1 83.2–3](#) (118), ἀπομοί(ρας) καὶ ἐπαρου(ρίου) [δ]ευτέρου καὶ ν (ἔτους); [O.Deiss. 1.3](#) (123), ἀπ(ομ)οί(ρας) ὀγδῶου καὶ μ (ἔτους); [SB 16 12352.2](#) (122), ἀπομο(ίρας) ἐνά(του) καὶ μ (ἔτους).
- §14 4 Even if it is assumed that the fabric of the sherd flared out (cf. [next note](#)), there seems little room for a name plus patronym. The most plausible suggestion is that no patronym was present, as in [O.Bodl. 1 68.3](#) (140), where only Πτόλλις appeared. [Πτόλλ]ις or [Πτόλ]ις is also conceivable here, and its supplementation would seem to receive support from the Oxford ostrakon’s shared association with Herakleides. [ὁ αὐτ]ός (cf. [O.Wilck. 1526.5](#); 122) is dubious without a preceding statement of the name. [οἱ ἱερε]ῖς (cf. [O.Bodl. 1 72.3](#); 138/137) could fit, but the lack of further specification (e.g., τοῦ Ἄμμωνος) as well as an agent (διὰ κτλ.) gives pause.

- §15 5 [πεντακοσ]ίας: The supplement, confirmed by the figure in the next line, appears long unless the sherd flared out at its bottom left or the word was written in compressed or abbreviated form. For the last of these possibilities, which also seems least likely, cf. [O.Edfou 2 243.5](#) (111), *πεν(τα)κοσίας* and [PSI 7 820.63](#) (AD 314), *πεντασίας*, l. *πεντα(κο)σίας*.
- §16 7 ἄω: For the supplement of 5.49%, comparable to surcharges during this period for taxes, such as the *apomoira*, that were assessed in bronze, see [Milne 1925](#): 277–279 and [Maresch 1996](#): 94 (“auf Spesen”).

2. *epigraphē* receipt

- §17 The fabric of this body sherd is comparable to that of the preceding ostrakon. Its outer surfaces, which surround a light grey to dark sand core, are a faint orange-brown. There are numerous (limestone and sand?) inclusions visible, not only in exposed edges or where the external surfaces have flaked away, but also in these outer layers themselves. A dark sand slip seems to have been applied to the source pottery, but its remains are splotchy and appear to have been so already at the time that the text was written. Beyond a chip at the beginning of line 3, the document is intact, though the ink is faded in spots, most notably in line 1, but there only the reading of the day numeral is significantly impacted. The writing runs obliquely to the rotation lines.
- §18 For the tax concerned, which though unnamed is certainly the *epigraphē*, see the seminal [Vandorpe 2000](#), especially 180–182, 193–196.

UCD inv. 1653

8.7 (w) × 7.5 (h) × 1.0 (t) cm

6? September 120
Diospolis Magna (Thebes)



Fig. 2: UCD inv. 1653. Image by Anna Basquel, © UCD Classical Museum.

ἔτους ν Μεσορη κ̄ με(μέτρηκεν) εἰς τὸν
 ἐν Διὸς πόλ(ει) τῆι με(γάληι) θη(σαυρὸν) ν (ἔτους) ὑπὲρ τοῦ τόπ(ου)
 Πτολεμαῖος Πύρρου (πυροῦ) δέκα ἔξ
 — —
 (γίνονται) (πυροῦ) ις *vac.* Ἄντ(ιγένης)

Year 50, Mesore 20(?). Ptolemaios, son of Pyrrhos, has measured to the granary in Diospolis Magna for year 50, for the district, 16 (*artabai*) of wheat, total 16 (*artabai*) of wheat. (subscription:) Ant(igenes).

- §19 **1** Μεσορη: The month in which the *epigraphē* was most frequently paid; cf. [O.Petr. Mus. 91](#), 1n.
- §20 **2** πόλ(ει)—stacked *omicron-pi-lambda* from bottom to top—με(γάληι)—written as a symbol—and τόπ(ου)—stacked *tau-omicron-pi* from bottom to top—are rendered identically in [O.Heid. 15](#) (125/115); for additional discussion, see 3n. there.
- §21 ν (ἔτους): For the identification of the tax year without preceding τοῦ or εἰς τό, see [Packman 1968: 52](#) (associating the practice with the signatory in l. 4).
- §22 ὑπὲρ τοῦ τόπ(ου): For discussion of this phrase, in which the article τοῦ can also be omitted, and its meaning, see [Casa 2006–2008: 159–160](#).
- §23 **3** Πτολεμαῖος Πύρρου: Probably the infantry commander attested by [PSI 9 1016.27](#) (129; [TM Pers 12923](#)). Alongside a likely brother named Heroides, the Dublin Ptolemaios doubtless also appears as a payer of the *epigraphē* in [O.Heid. 15](#) (cf. 3n. there; [TM Per 124359](#)), and in view of the dates of PSI 1016 and the present receipt, 125 seems the preferable date to assign to the Heidelberg text (see also 4n. below). Another attestation of Ptolemaios may be offered by [O.Wilck. 1189](#) Col. 2.16 ([TM Per 301224](#)). Perhaps he obtained the property whose taxation is documented by the receipts in the wake of the civil war between Ptolemy VIII and Cleopatra II (recently: [Lanciers 2020](#)); for soldiers as acquirers (by auction) of land subject to the *epigraphē*, cf. [Vandorpe 2000: 173, 194–196](#).
- §24 **4** Ἄντ(ιγένης): For this probable resolution, cf. [Packman 1968: 45](#) (signing “between 123 and 119”), 48, and 50 (same “tax-phrase group,” viz. the second, as the present receipt, though he appears as a countersigner). Packman also notes (p. 53) Antigenes’s habitual abbreviation of his name, typical for signatories between 140 and 120. She does not record the shortening documented here, but the identical signature—rapidly written *αντ*, with *tau* surmounted by an oblique stroke—recurs in [O.Heid. 15](#) (furnishing additional support for dating that text to 125) and, pace BL 2.1.75, in [O.Wilck. 750.4](#) (122). Both of these receipts likewise belong in Packman’s second “tax-phrase group.”

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