UNIVERSITY OF WARSAW
INSTITUTE OF ARCHAEOLOGY
DEPARTMENT OF PAPYROLOGY

UNIVERSITY OF WARSAW
FACULTY OF LAW AND ADMINISTRATION
CHAIR OF ROMAN LAW AND THE LAW OF ANTIQUITY

THE RAPHAEL TAUBENSCHLAG
FOUNDATION

The Journal of Juristic Papyrology

FOUNDED BY
RAPHAEL TAUBENSCHLAG

EDITED BY
TOMASZ DERDA
ADAM ŁAJTAR
JAKUB URBANIK

ASSISTANT TO THE EDITORS
GRZEGORZ OCHAŁA

VOL. XLIX (2019)

Computer design and DTP by
Tomasz Derda, Grzegorz Ochała, and Jakub Urbanik

Cover design by
Maryna Wiśniewska

Warszawa 2019

ISSN 0075–4277

This publication has been published with financial support
from the Institute of Archaeology and Faculty of Law and Administration
of the University of Warsaw

Wydanie I (wersja pierwotna)
Nakład: 200 egz.
Druk i oprawa: Sowa Sp. z o.o., ul. Raszyńska 13, 05-500 Piaseczno

The Journal of Juristic Papyrology
vol. XLIX (2019)

CONTENTS

Abstract: This paper offers new annotated readings and corrections to the original edition of P. Berlin inv. 16876 = *SB* V 8754 (from the archive of Harchebis, the royal scribe of the Herakleopolite nome), also discussing subsequent corrections proposed by various scholars in the past. Special attention is placed on the *hapax legomenon* technical term *antapostoloi*. The connection of these documents with the term *apostoloi* is investigated as well as their function within the framework of the shipping procedure and the officials involved in their issuance. Finally, appended is a transcription that reflects the current state of the papyrus, together with a translation into English.
Keywords: Ptolemaic, first century BC, grain transport, samples, administration, archives, *naukleros*, *dioiketes*, *sitologos*, *strategos*, *basilikos grammateus*, *apostoloi*, *antapostoloi*, *phylakitai*, ship security guards, shipping, shipowners, corrections.

Abstract: The paper offers a reading of remnants of the Arabic text of *SPP* VIII 1198. The Greek part of this bilingual document has been known for a long time, but it could not be dated precisely with the indiction date preserved in the text. The dating formula that can be deciphered in the Arabic part allows the reconstruction of the exact dates for this and another tax receipt, *PERF* 573 = *SB* XVIII 13771, issued most probably by the same official.

Different tax quotas indicated in the document are discussed as well. Moreover, an effort is made in the article to understand the identity of the issuing official and the document's place of origin. Although it is almost certain that the tax receipt comes from the Egyptian province, it can be hypothesized that it was written originally in the capital city Al-Fusṭāṭ. Finally, some general conclusions about the process of the Arabisation of the Egyptian administration are drawn.
Keywords: Greek, Arabic, bilingual documents, early Islamic Egypt, fiscal administration, tax receipt, Herakleopolis Magna, Ihnās.

Abstract: Edition of the Arabic account P. Louvre inv. E 6380 originating from the Fayum and dating to the second half of the eighth century. The document strongly suggests that the Arabic measure *maṭar* derives from the Greek *metron*.
Keywords: papyrus, Arabic, metrology, villages, Fayum, administration, lexicography.

Abstract: Following the articles published in *JJP* 47 and 48, further sixty-five ostraca discovered by Tomasz Górecki in the Theban hermitage MMA 1152 are published here. They are labelled 'Exercises', a general designation covering different categories, namely extracts of Psalms and other edifying texts, prayers, lists of word, alphabets, and drawings. They are somehow introducing us to the intellectual and spiritual life in the hermitage.
Keywords: Coptic, ostraca, Western Thebes, MMA 1152, exercises, education, piety.

Abstract: In this paper, two documentary texts preserved on P. Vindob. G 13753 are edited. The first one, written on the recto, is a further copy of the

Abstract: Recent years witnessed an increasing interest in Christin amulets with Biblical texts. Several catalogues and monographic contributions have been published, facilitating the research on historical and religious aspects of these artefacts. The paper offers a methodological framework, founded mainly on the concept of semiophore formulated by Krzysztof Pomian, as well as six case studies, which show how the analysis of material and textual aspects of a scriptural amulet might reveal theological ideas, more or less consciously shared by its producers and users.
Keywords: magic, Biblical amulets, scriptural amulets, texts of ritual power.

Abstract: In the recent *secunda cura* of the *Tabulae Herculanenses*, Giuseppe Camodeca has completely rebuilt the dossier *TH²* 8911 about the acquisition of the Roman citizenship by the *Latinus Iunianus* Venidio Ennico. Thanks to this study, it is currently possible to make further considerations about the procedure described in the *Fragmentum Riccardi* and its relationship with the *lex Aelia Sentia*.
Keywords: *Tabulae Herculanenses*, Roman citizenship, *Lex Aelia Sentia*, *Fragmentum Riccardi*, *anniculi causae* probation.

Abstract: Following the footsteps of Józef Mélèze Modrzejewski and reassessing his law-custom theory, the essay explores the principles of law-application under Roman law. Passages from Ps.-Menander's *Epideictic Treatises* and Gregory the Miracle-Worker's *Eulogy of Origen* are confronted with the selected papyrological evidence of apparent 'conflict of laws' faced by the Roman jurisdiction: the petition of Dionysia (*P. Oxy.* II 237), and a text concerning the testamentary freedom of the Egyptians (*P. Oxy.* XLII 3015), and finally with a fragment of a juridical work attributed to Volusius Maecianus (D. XIV 2.9 *pr.*). In conclusions, a new take of the problem is presented. I suggest the principle ordering the choice of competent law be *lex posterior derogat legi priori*. Thus, after the Roman conquest the old norms remained in force until expressively abrogated by a new Roman precept: be it in a form of a judicial decision (in line of the Roman magistrate-law making), or new imperial legislation.

The Journal of Juristic Papyrology
vol. xlix (2019), pp. 17–30

Tomasz Barański

THE ARABIC TEXT OF *SPP* VIII 1198 AND ITS SIGNIFICANCE FOR THE STUDY OF ARABISATION OF THE EGYPTIAN ADMINISTRATION

The present paper is a study of a papyrus document of particular interest. It is a bilingual Arabic-Greek tax receipt issued for an administrative unit called Tekmi (Gr. *χωρίον Τέκμι*) which was located in the vicinity of Herakleopolis Magna / Ihnās in Upper Egypt. The papyrus is kept in the Austrian National Library in Vienna under the inventory number G 11851.[1] The Greek text of the document was first published by Carl Wessely in the beginning of the twentieth century as *SPP* VIII 1198.[2] The Arabic part has not been edited so far; it is, however, essential for the dating of this and other documents crucial for the study of Arabisation of the Egyptian administration.

It was Klaas Worp who for the first time associated this document with another tax receipt mentioning a village from the same region, *PERF* 573 = *SB* XVIII 13771, which at that point was dated to AD 677.[3] Both documents were most likely issued by the same official, ʿAbd al-Raḥmān b. Abī ʿAwf. As

[1] It can be consulted on the website of the Austrian National Library in Vienna at <http://data.onb.ac.at/rec/RZ00007010>.

[2] C. Wessely (ed.), *Griechische Papyrusukunden kleineren Formats* (*P. Kl. Form.* II) [= *Studien zur Palaeographie und Papyruskunde* VIII], Leipzig 1908, no. 1198.

[3] J. Karabaček, 'Arabische Abtheilung', [in:] J. Karabaček (ed.), *Papyrus Erzherzog Rainer. Führer durch die Ausstellung*, Vienna 1894, p. 144, no. 573. It can be consulted on the website of the Austrian National Library at <http://data.onb.ac.at/rec/RZ00001938>.

a result, since a seventh indiction year is mentioned in *SPP* VIII 1198, two dates were proposed for this document, AD 664 and 679.[4] In the first full edition of *PERF* 573 = *SB* XVIII 13771, Klaas Worp and Willem Stoetzer proposed two possible dates, AD 677 or 707. A few corrections to the *editio princeps* of the Greek text of *SPP* VIII 1198 were also made there.[5]

Later on, two other possible dates for *SPP* VIII 1198, AD 694 and 709, were rightly suggested by Nico Kruit.[6] The suggestions were noted in the tenth volume of *Berichtigungsliste* under a wrong tag '*BL* X *SB* XVIII 13771' – a mistake which Renate Ziegler wanted to explain in her later list of corrections.[7] The confusion, however, led to another error in *BL* XII *SPP* VIII 1198, where the two new dates replaced the earlier ones instead of just being added. In his recent catalogue of the earliest Arabic documents, Youssef Ragheb assigned a single date to *SPP* VIII 1198. Unfortunately, he took into account only the first possible date proposed for *PERF* 573 = *SB* XVIII 13771, that is AD 677; as a consequence, he was certain that *SPP* VIII 1198 was written in AD 679.[8] As a matter of fact, four dates – AD 664, 679, 694, 709 – that have been suggested so far are possible for *SPP* VIII 1198. Two of them – AD 679 and 709 – seem, however, more likely, as they are closer to the dates AD 677 and 707 assigned to *PERF* 573 = *SB* XVIII 13771.

EDITION OF THE ARABIC TEXT

The papyrus measures 16 by 11 cm. Its bottom and left edges are clearly visible, and its surface is quite well preserved. Based on comparison to

[4] K. A. Worp, 'Studien zu spatgriechischen, koptischen und arabischen Papyri', *Bulletin de la Société d'archéologie copte* 26 (1984), p. 103.

[5] W. Stoetzer & K. A. Worp, 'Zwei Steuerquittungen aus London und Wien', *Tyche* 1 (1986), pp. 197-202.

[6] N. Kruit, 'Three Byzantine sales for future delivery', *Tyche* 9 (1994), p. 72, n. 32.

[7] R. Ziegler, 'Bemerkungen zur Datierung von Papyri und Ostraka', *Zeitschrift für Papyrologie und Epigraphik* 128 (1999), p. 169.

[8] Y. Ragheb, 'Les premiers documents arabes de l'ère musulmane', [in:] C. Zuckerman (ed.), *Constructing the Seventh Century* [= *Travaux et mémoires* 17], Paris 2013, p. 710, n. 28.

PERF 573 = *SB* XVIII 13771 and the knowledge of the possible sizes of papyrus scrolls, the original size of the document can be reconstructed. It appears that the original document must have measured at least 30 cm in height and 25 cm in width. The texts on the papyrus were written *transversa charta*, thus their width was limited by the height of the original scroll. The preserved fragment represents therefore more or less a quarter of the original document. However, it contains remains of all four components of the document (Arabic and Greek texts as well as Arabic and Greek notations summarizing the tax quotas), similarly as in the case of *PERF* 573 = *SB* XVIII 13771. The original length of the lines can be approximately reconstructed based on the lacunae of the Greek part; it was at least about twice as long as in the present state of preservation. The Arabic part of the document is in worse condition than the Greek one, preserving only traces of three lines in the upper part of the papyrus and one poorly preserved line at the bottom, just above the Greek notation. A *kollesis* is visible below the main Greek text. The verso of the papyrus is blank.

The reconstruction of the Arabic text of *SPP* VIII 1198 is based on an important observation concerning early Arabic fiscal documents. Comparing numerous administrative texts, especially tax receipts, and the texts issued by the same person in particular, it has been observed that the only information which could be given at the end of Arabic tax receipts is the dating formula.[9] Its formulary in early Arabic administrative documents goes as follows: *kataba fulān fī* (*šahr*) *mā min sana mā*: 'such-and-such wrote in the (month) such-and-such of the year such-and-such'. The optional word *šahr* was frequently omitted, the name of the month alone being sufficient. Based on this observation, I propose the following reading of the entire document.

[9] Cf. official letters including demand notes: *P. Diem Gouverneur* (AH 65 / AD 684–645), *P. Gascou* 27 (AH 76 / AD 695), *P. Diem Fruehe Urkunden* 1 (*c.* AH 80 / AD 698), letters collected in *P. Heid. Arab.* I (all dated to AD 709–714); and especially tax receipts: *P. Cair. Arab.* 286 (AH 87 / AD 706) and *SB* XVI 13018, re-dated to AH 95 / AD 714 by N. Gonis, 'Reconsidering some fiscal documents from early Islamic Egypt', *Zeitschrift für Papyrologie und Epigraphik* 137 (2001), pp. 226–227.

↓ [---]...[---]
[---]ـن وكتب [---]
[في جما دى الأخرة من سـ]ـنة تسـ[ـعيـ]ـن
ἐν ὀνόματι τοῦ θεοῦ Ἀβδερ(αμαν) υἱ(ὸς) Ἀβιαουφ (καὶ) [---]
ὑμῖν τοῖς ἀπὸ χ(ωρίου) Τέκμι παγ(αρ)χ(ίας) Ἡρακλ(εοπολίτου) κα[ταβεβλήκατε ---]
(ὑπὲρ) μέ(ρους) χρυσικῶν δημο(σίων) ἰνδ(ικτί)ο(νος) ἕκτης δ(ιὰ) [--- *ἐχό(ντα) ⟨νο(μισμάτια)⟩*]
ἑκατὸν ἐνενήκκ[ον]τ(α) τρία κερ(άτια) τέσερ[α ---]
ἐγρά(φη) μ(ηνὶ) Φαρμ(οῦ)θ(ι) λ † (ἰνδικτίονος) ἑβδόμης
vacat
[---]. هو عددا [مئتـ]ـين ...
γί(νεται) Φαρμ(οῦθι) λ δ(ιὰ) ἐχό(ντων) ⟨νο(μισματίων)⟩ ρϙ[γ (κεράτια) δ ---]

7. l. *τέσσερ[α]* ‖ 9. l. مائتين

Translation (Arabic fragments in bold)

1. **[---]**
2. **[---] *wrote* [*name*]**
3. ***in the month Ǧumāda II of the year ninety.***
4. *In the name of God. Abderaman son of Abiauph* (*and*) [---]
5. *To you, the inhabitants of Tekmi of the pagarchy of the Herakleopolite* (*nome*)*. You have paid* [---]
6. *an instalment of 'chrysikon demosion' of the sixth indiction by/through* [--- *calculative solidi:*]
7. *one hundred ninety-three, carats: four* [---]
8. *It was written in the month Pharmouthi 30, seventh indiction.*
9. (*vacat*)
10. **[---] *it is counted* (*solidi*) *two hundred ...***
11. *In total: Pharmouthi 30, calculative (solidi) 19[3, carats 4* ---]

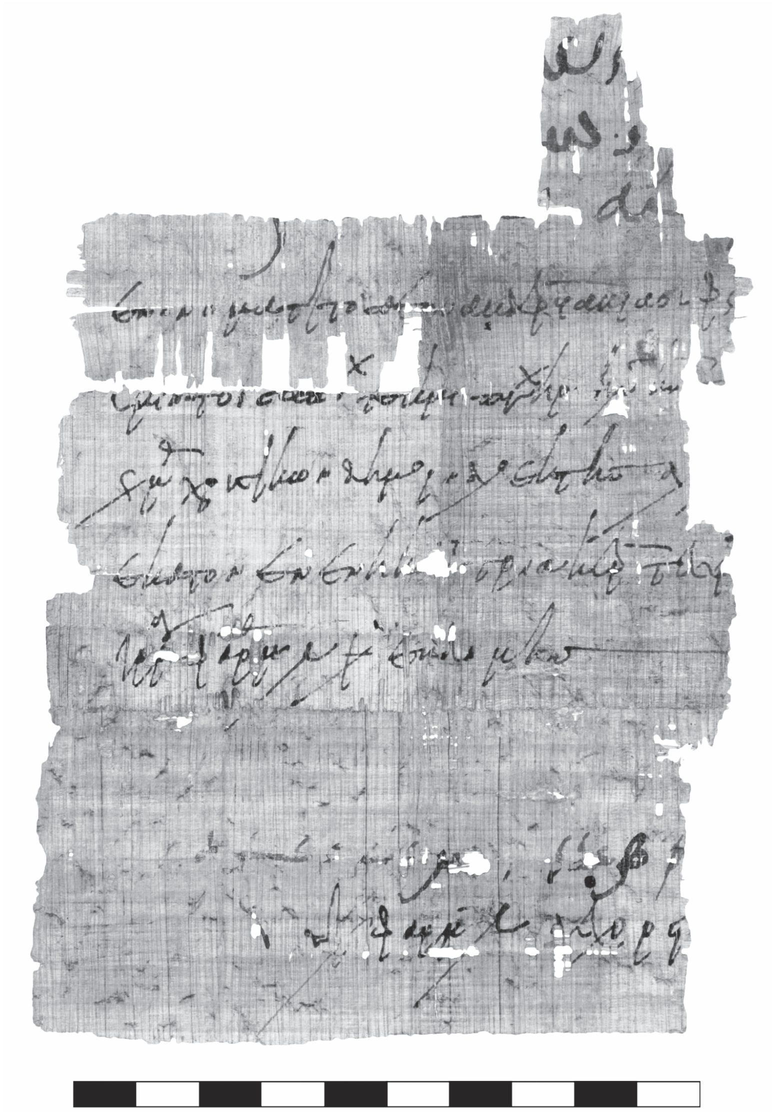

Fig. 1. Bilingual tax receipt *SPP* VIII 1198
(© Österreichische Nationalbibliothek, Vienna;
http://data.onb.ac.at/rec/RZ00007010)

Commentary

The Greek part gives a date: Pharmouthi 30 (25 April) in the seventh indiction year, which corresponds to four possible dates: AD 664, 679, 694, and 709 (see introduction).

Although the first line of the Arabic text is obscure, the beginning of a dating formula can be identified in the second line. There is an almost complete word *kataba*, 'wrote', probably stretched in writing by the scribe, as it was often done at that time. Thus, the lost name of the scribe could have been written entirely or just in part in the next line. Below, in the last line of the main Arabic text, the letter *hāʾ* or more probably *tāʾ marbūṭa* can be clearly observed. The formulaic character of the date allows for certain reading of the word *sana*, 'year'. The reading *miʾa*, 'hundred', which would have stated the year, is unlikely; customarily, the word should appear as the last part of the whole numeral at the very end of the text. The exact date of the document, of which only traces of poorly preserved letters remain, must have been written further. These traces are (from right to left): one short vertical stroke at the beginning, a hardly visible trace of a horizontal line, and a single descending letter clearly visible at the end. It is highly improbable that there were more letters further to the left or below. The last sign is most probably the letter *nūn*, which might have been part of a characteristic ending (*-īn*) of Arabic decimal numerals.

Based on this information only, it would be impossible to reconstruct the exact date; however, the Greek text is of much help to the task. There are four different dates to which the indiction date given in the document can correspond. These can in turn be converted into Hiğra years using comparative tables (table 1) – a permissible step, even keeping in mind the problems with the early Islamic tax assessment process related to differences between the solar and lunar calendar.[10] It seems certain that both the Arabic and the Greek texts were written at the same or very approx-

[10] The two- to three-year discrepancy between the tax year and the date of issue, which was due to the calculation of taxation on the basis of the 'solar Hiğra' year, was described for the first time by L. Casson, 'Tax-collection problems in early Arab Egypt', *Transactions and Proceedings of the American Philological Association* 69 (1938), pp. 277–279. See Gonis, 'Reconsidering' (cit. n. 9), pp. 225–228.

imate time, due to the specific nature of each receipt.[11] Although we cannot be sure that they were created on the same day, the same year of issue is highly probable.

25 April in the Julian year	*Converted into the Hiğra year*	*In Arabic script*
664	44	أربع وأربعين
679	59	تسع وخمسين
694	74 75[12]	أربع وسبعين خمس وسبعين
709	90	تسعين

Table 1. Possible Julian dates converted into Hiğra dates[13]

After this operation, a comparison between the possible dates and the scant remains of the text becomes possible. It can be done chiefly based not on what is visible, but on what is invisible. In almost all possibilities, the number of units would end with the letter *ʿayn*, or, less likely, *sīn*. In both instances, the letter would have left a mark on the papyrus below the main horizontal line. However, no such trace exists in this case. Only the numeral *tisʿīn*, 'ninety', matches the traces well enough. Presumably, the scribe might have made an error. If the numeral had been written in a different grammatical gender with *taʾ marbūṭa* at the end, then still some letters *wāw* and *rāʾ* would have been visible below the main horizontal line, though maybe to a lesser extent. It is only *tisʿīn* that fits the gap proportionately. Numerous parallels show that it could easily fill the fairly broad

[11] See. L. Daaïf, 'La *baraʾa*: réflexions sur la fonction et l'évolution de la structure de la quittance (Ier–Ve / VIIe–XIe siècles)', *Annales islamologiques* 48, 2 (2015), pp. 3–60. Both documents discussed in my paper were described there on page 9 but are unfortunately miscited.

[12] AH 75 started seven days after the issue of the Greek part, so it should also come into our consideration.

[13] Calculations based on V. Grumel, *La chronologie*, Paris 1958, pp. 280–281, and R. S. Bagnall & K. A. Worp, *Chronological Systems of Byzantine Egypt*, 2nd ed., Leiden – Boston 2004, pp. 300–302.

space on the papyrus,[14] being most probably written in an elongated manner. This strongly suggests to propose the date AH 90 / AD 709. Moreover, it is possible to reconstruct the Islamic month of issue, that is Ǧumāda II.[15]

The new reading allows us to determine more precisely the date of the second tax receipt issued by the same official. It is much more probable that *PERF* 573 = *SB* XVIII 13771 was written in AH 88 / AD 707 than in AH 57 / AD 677. However, the diplomatic transcript of the text, made at the end of the nineteenth century, could pose a problem for such a dating. According to the observation made by Josef Karabaček, published later by Willem Stoetzer and Klaas Worp, line 7 of the Arabic text featured the numeral *ḫamsīn*, 'fifty', missing only the first letter.[16] It is believed that this numeral could be connected to a previous tax year for which the tax had been assessed. Nowadays, the line in question is almost completely obliterated and only some traces of the letter *mīm* remain. The word which was visible in Karabaček's lifetime could be, however, a different decimal numeral; a date in the eighties of the Hiğra is likely to be expected. The word *ṯamānīn*, 'eighty', must have also contained a letter *mīm* and, apart for the first letter and the *alif*, which was customarily omitted in the middle of the word,[17] both numerals are written in a similar way. The probably mistaken reading was the reason why Karabaček opted for a date in the fifties of the Hiğra.

There remains the reconstruction of the Arabic notation. The very worn-out text must have contained a summary of the tax quota. In fact, there were two sums stated in the document, like in the case of *PERF* 573 = *SB* XVIII 13771. In the Greek part, the first sum is given in 'calculative solidi' (*ἐχόντα νομισμάτια*) and amounts to 193 solidi and 4 carats, both in the main text and incompletely preserved in the summary. The other sum, called 'counted solidi' (*ἀρίθμια νομισμάτια*) in *PERF* 573 = *SB* XVIII 13771, is not preserved in the Greek part of our document. However, it exists in the Arabic notation, introduced by the equivalent word (*ʿaddad*^{an}), which was followed by a now almost illegible sum. Its partial reconstruction is

14 Cf. *P. Qurra* 2, l. 19; *P. Cair. Arab.* 146, l. 35; 147, l. 17; 154, l. 23. (all dated AH 91 / AD 709/10).

15 GRUMEL, *La chronologie* (cit. n. 13), pp. 280–281.

16 STOETZER & WORP, 'Zwei Steuerquittungen' (cit. n. 5), p. 198.

17 Cf. *P. Khan Legal Document*, l. 12 (AH 88 / AD 707).

possible thanks to a simple calculation. By converting 'calculative solidi' (*ἐχόντα νομισμάτια*) into 'counted solidi' (*ἀρίθμια νομισμάτια* / *ʿaddad*) by the conversion rate of 24 carats of 'counted solidus' to *c.* 22 carats of 'calculative solidus', established by Harold Bell and later accepted by the editors of *PERF* 573 = *SB* XVIII 13771 and other scholars,[18] one obtains 200 plus a few solidi. The sum must have been more than two hundred solidi even taking into account the slightly lower and fluctuating value of solidus in this period.[19] Nonetheless, I do not reconstruct the exact amount in full, as it is uncertain if the conversion rates for the sums attested in our documents were the same as the rate proposed by Bell.

The purpose of indicating two different sums of solidi is not fully understood. Worp and Stoetzer signalled[20] (citing the observation of Roger Remondon[21]) that the larger sum might have been collected from the taxpayer and the smaller one transmitted to the treasury. This proposition was seconded also by Kosei Morimoto.[22] However, it seems much more likely that the difference resulted from the process of coin abrasion, which with time caused discrepancy between the actual mass of the coins and their stated value. During the tax collection process, gold coins could be first counted (the result being expressed in 'counted solidi': *ἀρίθμια νομισμάτια* / *ʿaddad*), and then weighted in order to check their gold content (the result being noted in full-weight 'calculative solidi': *ἐχόντα νομισμάτια*), as described by Adolf Grohmann[23] and Michael Bates.[24] Although both scholars agreed on

[18] H. Bell, *The Aphrodito Papyri*, London 1910 [= *P. Lond.* IV], p. 84; Stoetzer & Worp, 'Zwei Steuerquittungen' (cit. n. 5), p. 201; K. Morimoto, *The Fiscal Administration of Egypt in the Early Islamic Period*, Kyoto 1981, p. 98.

[19] J. Bruning, *The Rise of a Capital: Al-Fusṭāṭ and Its Hinterland, 18/639 – 132/750*, Leiden 2018, pp. 69-73.

[20] Stoetzer & Worp, 'Zwei Steuerquittungen' (cit. n. 5), p. 201.

[21] R. Remondon, *Papyrus grecs d'Apollônos Anô*, Cairo 1953 [= *P. Apoll.*], p. 175.

[22] Morimoto, *The Fiscal Administration of Egypt* (cit. n. 18), p. 98.

[23] A. Grohmann, *Einführung und Chrestomathie zur arabischen Papyruskunde*. 1, Prague 1954, pp. 183–184. However, the idea was first developed by Bell, *The Aphrodito Papyri* (cit. n. 18), pp. 84–85.

[24] M. Bates, 'Coins and money in the Arabic papyri', [in:] Y. Rāġib (ed.), *Documents de l'Islam médiéval: Nouvelles perspectives de recherche. Actes de la table ronde (Paris, 1988)*, Cairo 1991, p. 54.

an earlier date of *PERF* 573 = *SB* XVIII 13771, the procedure of coin weighting seems much more likely to have emerged, or at least gained in importance (leading to writing down the results) after the introduction of Arabic coinage. This took place in the very end of the seventh century as part of the Marwanid monetary and metrological reforms. From this period on, starting with the last years of the governorship of ʿAbd al-ʿAzīz b. Marwān (in office AH 65–86 / AD 685–705), lead and glass *exagia*, which were used to check the exact weight of coins, are known.[25] These artefacts may reflect the actually conducted meticulous procedure of coin weighting, or at least the notional importance of this procedure, strengthening the reconstruction of the dates proposed for both papyri discussed in this paper.

THE IDENTITY OF THE ISSUING OFFICIAL AND THE ORIGIN OF THE DOCUMENT

The document is preserved fragmentarily and much of the information it once contained is now lost. Nevertheless, I would like to focus on the identity of its issuer and its provenance in order to understand the document's significance for the reconstruction of the process of Arabisation of the Egyptian administration.

First, *PERF* 573 = *SB* XVIII 13771 mentions two officials (tax collectors?) and most likely the same situation occurred in *SPP* VIII 1198, as indicated by the abbreviated notation of *καί*, 'and', standing after the name of the first official in the Greek part. These officials could not have been military commanders (Ar. *ʿamīr*, Gr. ἀμιρᾶς), who were also entitled to collect taxes in early Islamic Egypt;[26] such an arrangement occurred

[25] A. Morton, 'A glass dīnār weight in the name of ʿAbd al-ʿAzīz b. Marwān', *Bulletin of the School of Oriental and African Studies* 49/1 (1986), p. 179, n. 2, and p. 181.

[26] For references, see P. M. Sijpesteijn, *Shaping a Muslim State: The World of a Mid-Eighth-Century Egyptian Official* [= *Oxford Studies in Byzantium*], Oxford 2013, p. 82, n. 246. A receipt for the regular tax collection was issued by a commander named Kaeis (Gr. *Καείς* = Ar. Qays?), who bore the title *amiras Herakleous*; the document is dated to AD 653 by A. Grohmann, 'Greek papyri of the early Islamic period in the collection of Archduke Rainer', *Études de papyrologie* 8 (1957), pp. 31–32, no 9, but cf. doubts concerning the date

only in the first two decades after the conquest and is believed to be gone in Umayyad times.[27] In the period concerned, military commander did not have direct authority in fiscal matters, thus the official responsible for confirming tax payments seems to be a civil administrator. This could have been a pagarch,[28] but the fact that there are two officials in our texts makes this interpretation problematic. The Herakleopolite pagarghy had an upper and a lower part which are, however, attested only during the conquest.[29] Later evidence of a similar division is known for the two sections of the fiscal district of Hermopolis / Ušmūn.[30] Nevertheless, issuing tax receipts by both pagarchs is unlikely, as each of them was supposed to supervise his own district.

The Arabic document *P. Grohmann Qorra Brief* sent from the chancellery of the governor Qurra b. Šarīk was directed to the pagarch of Herakleopolis Magna / Ihnās, if Grohmann's reconstruction of the name of the city is correct. It is dated to Ḏū al-Ḥiǧǧa AH 90 / AD 709, that is six months after our document. This official letter mentioned a tax collection agent (*qusṭāl*)[31] for whom assistance of the pagarch was requested. Could one or both issuers of *SPP* VIII 1198 be an agent or agents coming from Al-Fusṭāṭ to support the local fiscal authorities? The term *qustāl* is believed to occur during Qurra b. Šarīk's term of office.[32] However, documents issued by

expressed by A. PAPACONSTANTINOU, 'Administering the early Islamic Empire: insights from the papyri', [in:] J. HALDON (ed.), *Money, Power and Politics in Early Islamic Syria: A Review of Current Debates*, Farnham 2010, p. 63.

[27] SIJPESTEIJN, *Shaping a Muslim State* (cit. n. 26), p. 119; BRUNING, *The Rise of a Capital* (cit. n. 19), pp. 113–114.

[28] As interpreted by P. M. SIJPESTEIJN, 'Multilingual archives and documents in post-conquest Egypt', [in:] A. PAPACONSTANTINOU (ed.), *The Multilingual Experience in Egypt, from the Ptolemies to the ʿAbbasids*, Florence 2010, pp. 119 and 122.

[29] *SB* VI 9576 & 9577 (both dated to AD 643/4).

[30] *CPR* XXII 1 (mid-7th c. AD); *P. Heid. Arab.* I 10 (AH 91 / AD 710).

[31] For the term *qustāl*, see. M. KAMEYA, 'From *qusṭāl* to *jahbadh*: An aspect of transition on the Egyptian tax-collecting system', [in:] S. BOUDERBALA, S. DENOIX, & M. MALCZYCKI (eds.), *New Frontiers of Arabic Papyrology Arabic and Multilingual Texts from Early Islam* [= *Islamic History and Civilization* 144], Boston 2017, pp. 141–160.

[32] M. KAMEYA, 'From *qusṭāl* to *jahbadh*' (cit. n. 31), pp. 145–146.

ʿAbd al-Raḥmān b. Abī ʿAwf could be testimonies of earlier efforts to implement empire-wide reforms initiated by the caliph ʿAbd al-Malik b. Marwān. Al-Balāḏurī (m. AH 279 / AD 892), a famous Baghdadi historian, in his *Kitāb futūḥ al-buldān* speaks about a watershed episode for the language of the Muslim Empire administration. According to his hilarious story, in the year AH 81 / AD 700 a Greek clerk infuriated caliph ʿAbd al-Malik by urinating into the inkstand; as a result of his obscene behavior, the clerk was dismissed and Greek is told to have been replaced with Arabic as the main language of state registers.[33] In another account, the caliph's son, ʿAbd Allāh b. ʿAbd al-Malik, who ruled Egypt between AD 705 and 709, is told to have replaced every official in order to wipe out all traces of the rule of his uncle ʿAbd al-ʿAzīz b. Marwān, the former governor of Egypt. He is also said to have introduced the language reform in Egypt in AH 87 / AD 706. From then on, official registers had to be written in Arabic as stated in the text of the Egyptian historian Al-Kindī (m. AH 350 / AD 961).[34] It is worthy of notice that both the tax receipts issued by ʿAbd al-Raḥmān b. Abī ʿAwf and a corn-tax receipt discussed below were issued immediately after this date. It would be an appealing idea to interpret these documents as reflections of the language reform of the year AH 87 and proofs of its historicity. However, their creation at this time might as well be a sheer coincidence. Bilingual official documents (which are, however, demand notes, not tax receipts) are known from the time of ʿAbd al-ʿAzīz b. Marwān as well.[35]

The place where *SPP* VIII 1198 was written is also uncertain. It seems reasonable that it was issued in the province as part of the regular tax collection process. It is, however, possible to propose an alternative explanation. Tax quota were forwarded to Al-Fusṭāṭ after being collected in the

[33] Al-Balāḏurī, *Liber expugnationis regionum*, ed. M. J. de Goeje, Leiden 1866, p. 193; trans. P. K. Hitti, *The Origins of the Islamic State*, London 1916; repr. Piscataway 2002, p. 301 (§ 193).

[34] Al-Kindī, *Kitāb al-wulāt wa-kitāb al-quḍāt*; *The Governors and Judges of Egypt*, ed. R. Guest, Leiden 1912, pp. 58–59.

[35] *P. Merx Documents* 12, cf. J. Karabaček, 'Bemerkungen zu Adalbert Merx, *Documents de paléographie hébraïque et arabe*, Leyden 1894', *Wiener Zeitschrift für die Kunde des Morgenlandes* 8 (1894), pp. 293–294; *P. Delattre Entagion* (AH 74 / AD 694); *P. Gascou* 27 (AH 76 / AD 695); *P. Diem Fruehe Urkunden* 1 (*c.* AH 80 / AD 698).

provinces, and we may suppose that our tax receipt was written by an official who received the payment at the central treasury.[36] The tax receipt *P. Cair. Arab.* 286, similar in its structure but issued for a corn-tax delivery, is dated to the same period, AH 87 / AD 706. Most likely it was written in the public granaries in Babylon, which are mentioned in the Greek part of the document, that is in the vicinity of the capital city of Al-Fusṭāṭ. The document, however, was found in Aphrodito / Išqaw. The procedure of wheat delivery to public granaries is also attested in the letter *P. Heid. Arab.* I 3, l. 79 (AH 91 / AD 710) sent to Basil, the pagarch of Aphrodito / Išqaw, from the governor Qurra b. Šarīk. It is unlikely that receipts for tranches of gold-tax were regularly issued in the capital city for every single village. The pagarch Basil, however, had to justify his fiscal policy in the capital, or in Alexandria at the governor's court.[37] During these regular visits he, as well as other contemporary pagarchs, could have been given tax receipts for the villages of his pagarchy; such a scenario, however, is only hypothetical, and the local provenance of *SPP* VIII 1198 is more probable.

CONCLUSIONS

The new dating of the documents issued by ʿAbd al-Raḥmān b. Abī ʿAwf shows that there is no direct evidence of the use of Arabic language in procedures of tax assessment and collection delegated to local authorities in the Sufyanid period (AH 41–65 / AD 661–685) in Egypt. As argued above, the documents related to these procedures were issued in Arabic in the early eighth century by central or regional authorities, but it does not mean that people in charge of the villages could read and understand them. As rightly stated by Eva Mira Grob, 'administrative Arabic docu-

[36] I owe this suggestion to Naïm Vantieghem, to whom I am grateful for sharing his ideas with me. He is preparing a reedition of *PERF* 573 = *SB* XVIII 13771 in which he will present different conclusions about the date of this small archive.

[37] *P. Apoll.* 6 (2nd half of 7th c. AD); *P. Lond.* IV 1338, 1339, 1433 (early 8th c. AD), according to Sijpesteijn, *Shaping a Muslim State* (cit. n. 26), pp. 88–89, n. 290.

ments, like tax receipts, however, say little about the Arabisation of the local population'.[38] The use of Arabic language might have been a manifestation of strength and a part of the new rulers' political propaganda. The place of issue of both documents (the province or the capital) notwithstanding, they were directed to the lower structures of Egyptian administration responsible for tax payments of a single village. While discussing the significance of both documents for the process of Arabisation, or more precisely Arabicisation, of the Egyptian administration, it is also important to pay attention to their scribe. Since Arabic documents, ergo Arab or Arabicised scribes, are unlikely to appear in the context of regular tax documenting process before the Marwanid period (i.e. the very end of the seventh century), in the face of the new dates of both documents, the few early administrative documents written in Arabic[39] seem to be only ephemeral products of the time of conquest. In my opinion, it took a lot of time for Arabic to come into regular use in the chancelleries of tax collectors in Egypt, however, now it is just an *argumentum ex silentio* and requires further studies, especially a comparison between Egyptian papyri and bilingual documents from Nessana.

Tomasz Barański

Polish Academy of Sciences
Institute of Mediterranean and Oriental Cultures
Nowy Świat 72
00-330 Warsaw
Poland
e-mail: *tommarbaranski@gmail.com*

[38] E. Grob, *Documentary Arabic Private and Business Letters on Papyrus: Form and Function, Content and Context* [= *Archiv für Papyrusforschung und verwandte Gebiete*, *Beihefte* 29], Berlin – New York 2010, p. 8.

[39] *PERF* 558 = *SB* VI 9576; *P. Ragib An 22* (both AH 22 / AD 642/3).