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"Some Coptic Documents Dealing with the Poll-Tax", P. E. Husseiman,
"Chronique d'Egypte", XXXI, fasc. 2 :
[recenzja]

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vance against him but were drunk and felt secure from punishment by reason of their wealth. Intoxication was in the Ptolemaic period (cf. my *Strafrecht* p. 15) an aggravating circumstance, in the Roman period an extenuating one (cf. M o m m s e n, *Strafrecht* p. 1043). In our text this seems to be the case. In the second petition (late III cent. early IV cent. A. D.) directed to the *beneficiarius* (στατιζων) Taesis charges an uncle and his family with fraud and assault. Her parents had died while she was still an infant and her father's brother Chaeremon had appropriated her paternal inheritance. During her legal minority (v. 12) ἔτι τὴν καταδεῖγ ἡλικίαν ἄγουσα, (cf. my art. *Sav. Z.* XXXVII p. 180; *Law I* p. 125) she made no attempt to assert her right to the inheritance but after coming of age she presented two successive petitions to the *beneficiarius* then holding the decarchy. When the latter ordered Charemon to make restitution, his instructions were ignored (cf. Oxy 37, BGU 168 and W e n g e r, *Rechtshist. Papyrusstudien* p. 140; Gen. 31) — the instructions were provisional orders (cf. my art. *Journ. Jur. Pap.* V p. 152).

PAPHYRI FROM THE ARAB PERIOD

H. I. B e l l, *A Requisitioning order for Taxes in Kind* (Aegyptus XXXI fasc. 2 (1951) p. 307 ff).

The document is, as it is called in the text itself, an ἐπίσταλμα and belongs to the same class as the entagia preserved in the Aphrodito papyri regularly referred to in the letters of the Arab governor Kurrah b. Sharik, except that they are bilingual. The present requisitioning order is addressed by a Copt pagarch of the Arsinoite nome to a Copt.

P. E. H u s s e l m a n, *Some Coptic Documents Dealing with the Poll-Tax.* (Chronique d'Égypte XXXI fasc. 2 p. 332).

These documents attesting the existence of the poll-tax in the Arab period do yield one or two points of interest on the manner of the collection of the tax. We have here the actual payment of a money tax in goods. Clearly this takes place in what we may call the collecting agency. The Michigan papyri are not receipts but are orders written by the abbot to the „brother of the poll-tax” directing them to receive the commodities offered in payment of the

tax and to issue the proper receipt therefore on the basis of their valuation. It seems a natural conclusion that „the brothers of the poll-tax” form a specially constituted body within the monastery charged with the responsibility of collecting the poll-taxes from the entire monastic community, and perhaps of converting into money for the payment those articles supplied by those unable to pay in cash.

LITERARY TEXTS

E. L o b e l, *The Oxyrhynchus Papyri, part XXI* London, Egypt Exploration Society (1951).

This volume consists entirely of literary texts. The editor has put together all the fragments of Sappho and Alcaeus and commentaries on their poems which he has identified in the Oxyrhynchus collection; no reader is likely to underestimate the skill and patience this has required.

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