

# Taxes in Ancient Egypt in the Era of the Twelfth Pharaohs' Dynasty

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The taxes as an instrument of political control of states and a resource for financing government projects they are a subject of particular attention in the field of legislation to gain recognition of the taxpayers' state power as well as to provide funds necessary for the implementation of public projects, both in the economy or in lifting the framework of the Shan ruling families of the buildings during the pomp and magnitude of construction projects.

The taxes had taken different names according to historical periods and different cultures, and in this context of the ancient Egyptian in the era of the Twelfth Dynasty used the word, *š3yr*<sup>1</sup> to say taxes.

The tax is a material obligation approved by the government on individuals to execute its obligations towards the people by the establishment of major projects as preparing lands to be cultivated, construction of canals and pay the wages of the workers, and other duties<sup>2</sup>.

The kings of the Twelfth Dynasty exercised their economic power through the imposition of taxes due for each province of the empire which was paid by the princes of the king. The taxes are divided into two types: material and immaterial ones.

## *I Material Tax*

### **1 Taxes on Animals:**

The kings of the Twelfth Dynasty cared to conduct a census<sup>3</sup> (annual) for animals<sup>4</sup>, and the

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1 R. O. Faulkner, *A Concise Dictionary of Middle Egyptian*, 3<sup>rd</sup>, Oxford, 1998, p. 261.

2 S. Abd al-'Al, *Al-Mujatama' al-Masri al-Qadim*, Cairo, (without date), p. 151.

3 The ancient Egyptians made a regular census every two years from the rule of the second dynasty though that it begun with the king DN as it is told by the annals of Palermo. For more informations and interpretations of this census see Abdelaziz Salah, *Hadharit Misr al-Qadima wa Athariha*, Cairo, 1992, p. 207.

4 W. M. Flinders Petrie, *Social Life in Ancient Egypt* (1923) (Arabic translation by H. M. Jawhir and A. Abd al-Halim, Cairo, 1986, p. 133).

representatives of the royal administration and the provincial governors went during the census period on board and travelled along the Nile from region to region, to estimate lands and fix taxes which will be imposed on them. The ancient Egyptians during the rule of the Twelfth Dynasty designed the taxes on animals as it is stated in the tomb of the governor of Al-Barsha (Thoth-hotep) by the word *mw*<sup>5</sup>, while they used the word *ipt* to express the general census<sup>6</sup>.

The image of different animals and birds painted on one of the walls of the Cemetery (Thoth-Hotep)<sup>7</sup> under the rule of King (Senusret III) is one of the greatest scenes of census of animals and the most famous in the era of the Twelfth Dynasty (Figure 1).

We can see Cemetery owner - (Thoth Hotep) - sitting under the umbrella watching animals passing in front of him in several ranks, and at the top of the image we can see the arrival of landscape river boats that carried him to oversee the census in the region, which is described by the following text and blogger top view, as follows:

*[Peaceful arrival and access to the tent to supervise the work of the census of cows designated to the royal sacrifices and census of private property of animals in the district of the rabbit (Barsha) by Prince, the organizer of the two crowns and the greatest one among the five ...]*<sup>8</sup>.

The following text was written in front of (Thoth-Hotep):

*[View of the general census of the animals of his own property. Their number is huge more than anything else, has been praised more than the hope that he will do this for the king forever by the King, the greatest one among the five, and the organizer of the two crowns, (Thoth-hotep) is born of the (SAT - khabar - Ka), due reward of honor]*<sup>9</sup>

The scene in its details was divided into four rows:

- the first row represents the arrival of boats after the Nile trip to the place where the census is conducted.
- The second row depicts two shepherds conducting four bulls every two of them facing the other, they are followed by three other shepherds conducting every one a group of calves covered with embroidered caps.

5 P. E. Newberry, *El-Bersheh*, Vol. 1, London, 1891, pl. XVIII; R. O. Faulkner, *Dictionary*, p. 305.

6 *Ibid.*, p. 16.

7 P. E. Newberry, *El-Bersheh*, Vol. 1, pp. 26-29, pls. XVIII-XXIX; K. Sethe, *Historisch-Biographische Urkunden des Mittleren Reiches*, Vol. VII, Leipzig, 1935, p. 52.

8 Z. Mahrous, *al-Dharaib fi Misr al-Qadima hatta Nihayet al-Dawla al-Haditha*, Master's thesis presented to the University of Cairo, 1986, p. 14 (not published); P. E. Newberry, *El-Bersheh*, Vol. 1, pp. 27-28, pl. XVII.

9 Z. Mahrous, *al-Dharaib fi Misr al-Qadima*, op. cit., p. 15.

- at the beginning of the third row we can see supervisors and scribes behind shepherds conducting fat oxen whose horns are decorated and their neck were decorated with large pendants (which appears to be bulls to be offered to the royal sacrifices).
- while the fourth row was preceded by one of the royal servants, followed by the scribe (Nfret), then a group of shepherds followed by a herd of bulls with horns, and there are among them a herd of sheep and goats, followed at last by a group of dairy cows, some have horns, others are without horns, and a few calves and behind them two bulls, as the accompanying text of the Panel told on the presence of cattle from **Rtno** in this census.<sup>10</sup>

The precision of the census was very important, so much so that it was not limited to total number of the herd only, but there are sources that refer to the accuracy of the inventory of the various types of animals, separately. The Papyrus of al-Lahun (Kahun, VI, 21) dated from the rule of Amenemhat III, told that there are two censuses of bulls done; the first during the first month of the hot season (*al-tahariq*/ Summer) of the ninth year on the twenty ninth day of the power of the king and the second census was done at the same dates but in the following year.<sup>11</sup>

While the Papyrus of al-Lahun (Kahun, VI, 19) recorded a more accurate register than the previous one to census operations that took place according to the types of bulls, which are referred to in the papyrus as next: **gw** (bull in its full growth), **hr s3** (bull two years old), **dt** (bull two Years old), and **htr** (ox blowing).<sup>12</sup>

We can note also in this papyrus that a census of bulls was done on two occasions; the first was dated in the twentieth year, month ... of winter, the twenty-first day of the reign of the King Amenemhat III; and the second was bore the same date of the following year.<sup>13</sup>

With regard to the dates cited in the two papyri, it is clear to us that the kings of the Twelfth Dynasty made an annual complete census of animals according to a specific date, to estimate the taxes imposed on it, which is expressed in the era of the Twelfth Dynasty by the word **irw** which means (animal's tax),<sup>14</sup> and used the word **irw irt** to express the collection of animal's taxes.<sup>15</sup>

It is noticeable that the kings of the Twelfth Dynasty had entrusted the governors of the provinces with the collection of taxes imposed on the animals in favor of the Royal Treasury,

10 P. E. Newberry, *El-Bersheh*, Vol. 1, pp. 27-28, pl. XVII-XVIII.

11 F. L. Griffith, *Hieratic Papyri from Kahun and Gurob (Principally of the Middle Kingdom)*, London, 1897-1898, p. 43, pl. XV.

12 Ibid., pp. 45-46, pls. XVI-XVII.

13 Ibid., pp. 45-46, pls. XVI-XVII.

14 R. O. Faulkner, *Dictionary*, p. 27.

15 Ibid., p. 27.

as illustrated by a corresponding tax levy depicted on the walls of cemeteries of these rulers who expressed their pride to have been their supervisors.

From the reign of King Senuseret I, we see a scene painted on one of the walls of the tomb of Amini (governor of Beni Hassan), representing him standing watching three rows of animals preceded by his supervisors, where we see at the beginning of the first row from the bottom a shepherd carrying a small newborn calf to present it to Amini. We see images of other animals like donkeys and calves - including a small baby carried by shepherds, while scribes are sitting on the floor recording the number of animals pushed by shepherds. In front of Amini the following text was written:

*[View recording the collection of animal's by the Governor Amini (the honorable and honest voice)].<sup>16</sup>*

Amini ordered to be recorded on one of his cemetery walls the following text about himself:

*[I spent many years in the governance of the territory of al Wa'l (caribou), and all the resources of the royal house rest under my hand. The chiefs of the workers of the Crown among the shepherds on the territory of al Wa'l (caribou), gave me three thousand bulls with their plows; that is why I was praised in the palace each year due to the number of animals that I present and for all that for never being I had presented to the King's house and late in doing any work].<sup>17</sup>*

In fact, the presentation of taxes by Amini from his province for the crown in great quantities and without any prejudice can show the success of the power realizing its purposes in economic domination of the provinces and in increasing its wealth through the collection of taxes. That is why perhaps the governor Amini was praised (as he said himself in the above text of self-praise) in the royal court in every season after his tax collection; especially because he was trustworthy.<sup>18</sup>

On another wall painting in the cemetery (cemetery of Khanoum Habta II)<sup>19</sup> of Bani Hassan (Figure 2) the person painted standing up watching supervisors who are attending to

16 P. E. Newberry, *Beni Hassan*, Vol. 1, London, 1893, pl. VIII.

17 Ibid.; Z. Mahrous, *al-Dharaib fi Misr al-Qadima*, op. cit., p. 29.

18 Adolf Erman mit Hermann Ranke, *Ägypten und Ägyptisches Leben im Altertum*, Tübingen (1923) translated to Arabic by Abd al-Mun'im. Abou Bakr, Cairo, 1953, p. 90.

19 R. Lepsius, *Denkmaler aus Ägypten und Aethiopien*, Vol. II, Berlin, 1849-1856, pp. 131-132; P. E. Newberry, *Beni Hassan*, Vol. 1, pl. XXX; R. Silvia, op. cit., p. 44.

the groups of animals such as cows and bulls and other small animals such as sheep and goats and the accompanying text told:

[View the collection of the taxes<sup>20</sup> of all animals, and the gifts brought from cities and regions of the provincial capital of al-Wa'l (caribou), and his city, by the hereditary prince, the mayor, sincere voice) Khanum Hotep bin Hari].<sup>21</sup>

The image of collecting taxes appears on in the left of the row at the bottom of the picture where we see four scribes sitting on the floor recoding the collected taxes and was written above every one his name and in front of them was standing the chief supervisor **MRI (imy-r ihw)**<sup>22</sup> followed by **(imy-r tst)** the supervisor of the different groups<sup>23</sup> and a number of shepherds leading a herd of animals preceded by a shepherd carrying a new born calf on which was written **h3t h3** (the first of one thousand or the beginning of a thousand)<sup>24</sup>. In the middle of the herd stood was a scribe recording the number of animals and at the end of the herd appears an other person named **imry-r h3** preceded by the supervisor of the thousand carrying a young donkey and another herd of sheep on which was written also the word **h3t h3** which means that he is the supervisor of thousand<sup>25</sup> and as such the total of animals is 3000 head.

## 2 Crop Tax (Šmw).<sup>26</sup>

This tax, which consists of cereal, fruit, and flax, is associated with two main factors: the extension of the region, and the rise of the Nile. These two factors facilitated for the agents of the central power to fix for every provincial governor the value of the taxes due to the public treasury.<sup>27</sup>

The kings of the Twelfth Dynasty were conscious of the importance of the tax corps, in an agricultural country like Egypt, for the Royal Treasury, so the king Aminmahat I decided to appoint one supervisor called Chief Observer of the territory of the Treasury property. He was charged with the task of collecting tax, agricultural crops, as in the possession of the entire provincial governors of agricultural land and according to the production recorded in official registers.

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20 Z. Mahrous, *al-Dharaib fi Misr al-Qadima*, op. cit., p. 28. The ancient Egyptian expresses the taxes cited in the precedent text by **irrw irt** and were translated by Newberry by **production** while Faulkner translated it by **animal's taxes** and we think that the translation of Faulkner is more.

21 P. E. Newberry, *Beni Hassan*, Vol. 1, p. 69, pl. XXX.

22 Ibid., p. 48, pl. XXX.

23 Ibid., p. 48, pl. XXX.

24 Ibid., p. 48, pl. XXX.

25 Ibid., p. 48, pl. XXX.

26 A. H. Gardiner, *Egyptian Grammar*, Oxford, 1988, p. 594; R. O. Faulkner, *Dictionary*, p. 267.

27 J. Vercouter, *The Near East, The Early Civilizations*, London, 1967, p. 361.

This supervision would increase the income of the Royal Treasury, which had its own fleet to carry the crops. This fleet was administered by the royal officers, who are completely independent from the provincial governors.<sup>28</sup>

Since the agricultural crops tax is estimated on the basis of average ordinary high water flood of the Nile, the kings of the Twelfth Dynasty since the reign of King) Senusret I measure the levels of the Nile each year, in order to determine the accuracy of the taxes imposed on agricultural crops<sup>29</sup>.

The kings discovered the effect of the flooding of the Nile every year by changing the boundaries of agricultural lands, the orientation of the irrigation canals and the destruction of topsoil and the influence of all this on the value of income of the taxes. Then they decided to have an annual cadastre to fix the boundaries of agricultural lands so as to calculate the agricultural value of the land due to the flood. In the light of this evaluation, they fix the taxes due to the Royal Treasury.<sup>30</sup>

Khnum Hotep II, the governor of the province of Bani Hassan told us by the inscriptions of his cemetery where he allocated a part for the biography of his father (Khnum Hotep I) describing what the king Amenmahat did:

*[Amenemhat returned things to their normal situation, and rebuilt what was destroyed retook what every city has enclosed from lands of other cities by fixing boundaries of agricultural lands as he has done a record of the owners of the agricultural land and area of each of them].*

Khnum Hotep I informed that the king Amenemhat I made the same thing when Khnum Hotep was still the prince of the province of Min'at Khufu; and he said:

*[I was designated by an oral decision from Amenemhat I in the position of Prince genetic and director of eastern lands of Min'at Khufu he fixed to me the southern borders, and the northern limit, and designated the desert up east of me, and divided, the great river and made its center as a western limit].<sup>31</sup>*

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28 Ibid., p. 361; H. Saadi, *Houkkam al-Aqalim fi Misr al-Far'aouniya hatta Nihayat 'Asr al-Dawla al-Wusta*, 2<sup>nd</sup>, Alexandria, 2003, pp. 215, 269.

29 Abd al-Hamid Zayed, *Misr al-Khalida*, Cairo, 1966, pp. 441-442.

30 Abd al-Aziz Saleh, "Al-Ardh wa al-Fallah fi Misr al-Qadima" in *al-Jam'iyya al-Misriyya li Al-dirasat al-Tarikhyya*, 45, Cairo, 1974, p. 48. Geneviève Husson, Dominique Valbelle, *Etat et Institution en Egypte, Des Premiers Pharaons aux Empereurs Romains*, Paris, 1992 (Arabic translation by F. Dahhan, Cairo, 1995, p. 93).

31 H. Saadi, *Houkkam al-Aqalim*, op. cit., p. 269.

The papyrus 3 of Harageh<sup>32</sup>; dating from the reign of the Twelfth Dynasty<sup>33</sup>, presents a note about this kind of work which took place in the second month of the flood season from 15 to 25 of the reign of the king Senusret III. They share this work **sŠ Axt** (the scribe of the filed) **imy-rwpwty** (representing of the supervisor) **ssp nwh** (he who take the cord to measure the area) **dwn nwh** (he who took the cord from it other side) **sŠ tm 3iry hp** (the scribe specialist of law)<sup>34</sup>.

The papyrus did not tell about the quantities of crops evaluated but it was a record about a mission to cadastre. The date of cadastre is interesting as it corresponded to roughly 19 January or earlier calendar. The scholar Smither, thinks that this time of year is suitable for measuring the grain fields and to estimate the taxes.<sup>35</sup>

We think that the date of papyrus ruled out measurements to determine the taxes in this time of year, as the flood season is not appropriate for the maturity of the crop, then this is only a report on the survey of agricultural land after the flood to fix its borders and build the borders on the edges, and then to prove the state ownership of the deposits of the river, and thus set the royal taxes from agriculture and the expected incomes. But not as it was considered by the researcher Smither as a report on the tax assessment. There is no indication that the papyrus was to estimate the productions of grain.

This process is different from those made in the fields to estimate the taxes imposed on it, because when the crops become ready for harvest, the owners of the agricultural land, or their representatives come with a large number of scribes and surveyors, staff and police and start measuring the fields with specific ropes to determine the quantities of crops and then estimate the amount of taxes which will be collected.

By this means they tried to have an accurate idea about what the owners can pay to the public treasury and it seems that this process in general was not iniquitous; it is not unlikely that the State bore in mind that disasters and unexpected lesions can affect crop.<sup>36</sup>

It is important to mention that the taxes on agricultural crops were made up cereals because most of the grain was easy to store, and satisfies the desire of the state in supplying the people. But we do not know specifically the proportion of agricultural tax due to the lack

32 This papyrus was found with other papyri from the middle dynasty by Pr. Gunn during the excavations done by him in the jabal Abu Sir during the winter of 1913-1914; cf. P. Smither, "A Tax-Assessor's Journal of the Middle Kingdom," in *The Journal of Egyptian Archaeology* (will be cited as *JEA*) 27 (1941), pp. 74-78, pls. IX, IXA.

33 Smither dated this papyri from the reign of Senusert III on the basis of similitude of the style and the language with a document dated on the seventh year of the rule of the same king; cf. P. Smither, op. cit., in *JEA* 27 (1941), p. 76.

34 Caminos said that the titles of these scribes were derived from the mat on which they were sitting when they are dealing with different conflicts. Cf R. A. Caminos, *Late Egyptian Miscellanies*, London, 1954, pp. 56-57.

35 P. Smither, op. cit., in *JEA* 27 (1941), p. 76.

36 Abd al-Aziz Saleh, "al-Ardh wa al-Fallah fi Misr al-Qadima", op. cit., p. 48.

of documentation, but in general they are around the tenth part of the production.<sup>37</sup>

### 3 Duty of the Interior:

Researcher Kees believes<sup>38</sup>, that Egypt under the rule of the kings of the Twelfth Dynasty knew what was the tariff of the Interior, imposed by the Kings on individuals traveling or who transported their goods across the river, according to a text from the cemetery of Tahot-hotep; which says:

*[The princes, the judges and administrators who were previously working to rule) in this city and who were reserved for mh3wt on the river, did not understand what I have made].<sup>39</sup>*

Kees suggested that the word mh3wt cited in the precedent text means customs;<sup>40</sup> while Sethe translated it by customs station;<sup>41</sup> however Helck refused this translation and said if we accept this translation we have to think that there was an important internal trade in the country as well as a system of tariffs on a large scale, neither of which can be confirmed in any way<sup>42</sup>. He added that the word mh3wt suggested - in accordance with of a few late texts from the period of the modern dynasty- a place to stock and accumulate goods as a warehouse; where the products coming from each region were weighed and boats were loaded and unloaded there.<sup>43</sup> This situation allows us to speculate that there are taxes on internal trade in this period.

## II Symbolic Taxes and Required Services (bAkw, bAkt)<sup>44</sup>

The kings of the twelfth dynasty designated those who have to pay taxes but do not have the means to pay, to assume some required services which are in general painful in exchange for low wages.

They have to work in the royal institutions; public services and in the public lands; they also have to participate in the expeditions to work in the mines and stone quarries. For example, in the third month of the thirty eighth year of the period of the flood, on the twenty fifth day of the rule of king Senusert I; an expedition composed of 18540 persons; was sent to wad al-Hammamet led by Amini the governor of the province of Bani Hassan; which is

37 Ibid.

38 H. Kees, *Ancient Egypt*, London, 1961, p. 104.

39 P. E. Newberry, *El-Bersheh*, Vol. 1, p. 18.

40 H. Kees, op. cit., p. 104. Kees (p. 105) told that there was a number of castles on the river built by the kings of the eleventh dynasty between two mountains to protect the arrival of boats to Tiba and this castles were a stations to collect taxes from those who across through the river.

41 K. Sethe, *Ägyptische Lesestücke zum Gebrauch im Akademischen Unterricht, Texte des Mittleren Reiches*, Leipzig, 1924, p. 121.

42 W. Helck, *Untersuchungen zu den Beamtentiteln des Ägyptischen Alten Reiches*, Gluckstadt, 1954, p. 80.

43 Ibid., p. 80.

44 R. O. Faulkner, *Dictionary*, p. 78.



considered as the most important expedition. This expedition brought sixty statues of the Sphinx with one hundred and fifty other statues.<sup>45</sup> Many of those who took part this expedition; they were working in lieu of taxes due to the king.<sup>46</sup> They received just food and beer and the quantity is evaluated according to the rank of the worker in the society.<sup>47</sup>

The obligatory services also consisted in working on the royal lands by preparing it for different kinds of agriculture; enlarging canals and harvesting crops as it appears from the papyrus of Brooklyn (1446/35) dating from the period of middle state. This papyrus contains some laws issued by the king Amenmhat III concerning the flight of 76 peasants refusing the obligatory services they have to do in a period of the year. The text told that the king ordered that when they are caught, they have to go to the great prison of Thebe or in another one as slaves. They must be condemned to perpetuity on the royal lands and institutions doing the painful works. The royal decision did not concern only the fugitives but also all those who helped them.<sup>48</sup>

The examples of application of this law by the twelfth dynasty dated from the reign of Amenmhat III on a lady named Titi daughter of Senhour. She was working in an agricultural field in the city of Thebe and when she found that the work was painful and she could not do it; she decided to flee the city. When the representative of the king discovered her flight; they put all the members of her family in prison and they diffused her name and all information concerning her to the great prison of Thebe, to the main court and to the chancery in the capital city to be recorded as a fugitive.

After a survey the members of her family were released from prison and she was recognized as the sole responsible for her crime. Some years after, she was captured and imprisoned.<sup>49</sup>

The same papyrus contains instructions ordered by the king to the officers of the great prison of Thebe to use with those who flee and refuse to pay the taxes by working in the royal institutions and lands by numbering the different cases:

[The case of the fugitives, the case of those who flee for 6 months and more, the case of those who flee without doing due services].<sup>50</sup>

45 Many important officials participated to this expedition cf. G. Goyon, *Nouvelles Inscriptions Ruprestres du Wadi Hammamat*, Paris, 1957, p. 17ff, pls. XXIII-XVIII; W. K. Simpson, "Historical and Lexical Notes on the New Series of Hammamat Inscription," in *Journal of Near Eastern Studies* (will be cited as *JNES*) 18 (1959), pp. 28-32.

46 W. K. Simpson, op. cit., p. 28.

47 Ibid., p. 29.

48 A. Amin Salim and S. Abbes, *al-Jarima wa al-Iqab fi al-Fikr al-Misri al-Qadim*, Alexandria, 2001, p. 108; W. C. Hayes, *A Papyrus of the Late Middle Kingdom in the Brooklyn Museum*, Brooklyn, 1955-1972, p. 37.

49 J. Wilson, "A Papyrus of the Middle Kingdom in the Brooklyn Museum," in *American Journal of Archaeology* (will be cited as *AJA*) 60 (1956), p. 68.

50 W. C. Hayes, op. cit., pp. 47-485.

The prison was not the only punishment for those who do not pay the due taxes; but also beating. On one of the walls of Bakt III's cemetery dating back to the reign of Amenmhat I; scenes of corporal punishment are painted: In the fourth rank on the painting scene on the north wall of main room we can see shepherds conducting animals and four people with their hands tied conducted to be beaten.

On the south wall of the main room a similar scene is painted but those who are punished are painted at the moment when they are being hit.<sup>51</sup>

Another scene dated from the reign of King Senusret I, where appears on one of the walls of the tomb of Amini, governor of the territory of Beni Hassan during the reign of this king, a scene depicts the scribes, as they sat recording income taxes, and in front of them failing men may be brought by employees - believed to be police men- to prepare them to receive the punishment, which is beating, as it shows the employee holding a stick in his hand and dragging a man with tied hands.<sup>52</sup>

From the reign of King (Amenemhat II - III), appears on one of the walls of the tomb of the sister of Hotep) governor of the province of al-Qusiya, a scene showing scribes sitting, recording the taxes; and in front of them officials - believed to be policemen- are conducting some individuals taking them from their necks because it seems that they failed to pay taxes imposed on them and, beating them with sticks. It seems that they received this punishment because they did not pay the harvest tax.<sup>53</sup>

It appears under the reign of the King (Senusret II), on one of the walls of the tomb (Khanum Hotep II), (Bani Hassan No. 3) governor of the province of al-Wa'1, a scene depicting the process of collecting taxes where scribes are shown sitting and recording the collected taxes and in front of them a long row of shepherds conducting animals and a man taking two men from their necks and they are displayed to be fearful and panicking. This punishment fell upon them perhaps because they did not pay the animal's taxes.<sup>54</sup>

In fact, sometimes the state gives up permanent exemptions or temporary ones of taxes if justifications are found. In ancient Egypt most of the exemptions focused mainly on endowments for the benefit of the temples of the gods, the temples of the pyramids of the kings, and those who are involved in the court - which did not refer the documentation of the Middle State.<sup>55</sup> Some exemptions are extended to other purposes, as Amini, the governor of the province of al- Wa'1 told in a text written on one of the walls of his cemetery Bani Hassan; 2) that, when his territory was exposed for years to severe drought years he abandoned – as

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51 P. E. Newberry, *Beni Hassan*, Vol.1, p. 47, pl. IV.

52 Ibid., Vol. 2, pl. XII.

53 J. Vandier, *Manuel d'Archéologie Egyptienne*, T.5, Paris, 1975, pl. XIV.

54 P. E. Newberry, *Beni Hassan*, Vol. 1, pl. XXX.

55 Z. Mahrous, *al-Dharaib fi Misr al-Qadima*, op. cit., p.290.

advised by his king - the arrears of taxes and gave official aid to the population of the province, without excluding any one from this help:

*[In drought years I cultivate the fields of the province of al- Wa'l to its southern and northern boundaries and as such I preserved the lives of people offering them food, till there is non one who is hungry, and offer goods to the widows and married women ....., and I did not distinguish between people according to their social ranks. And though the Nile carried grain and all the things I do not collect the arrears on the field]*<sup>56</sup>.

It should be noted that there was a division or allocation of the departments where the taxes are delivered after they are collected. Ancient Egypt knew a complete administrative system directed by a kind of minister<sup>57</sup> who had among many tasks; that of supervising the collecting of taxes.

There was an important office for the storage of the different fruits and their distribution<sup>58</sup> and it was cited on the drawing table<sup>59</sup> of **Mintu wa sir** dated from the seventeenth year of the reign of Senusert I; in which is cited:

*[I was working as the Director of the double granaries during the census of barley in the region beside the sea ...].*<sup>60</sup>

Some titles are found dating from the Middle Kingdom recording some of names of people who were charged with collecting grain taxes such as:

**Hsbw Snwty**: responsible for the double warehouse<sup>61</sup>

**Imy-r it Snw tA - mHw**: the supervisor of the wheat of the southern and northern regions.<sup>62</sup>

**Imy-r Hsbw it Smw tA-mHw**: supervisor of the wheat of the southern and northern regions.<sup>63</sup>

**HD Ssw Hsbw it imm n wAst**: inspector of the scribes who calculate the wheat of Amun and Thebes.<sup>64</sup>

The royal treasury looked for collecting natural taxes from the agricultural lands; parts of the production of linen; number of animals and the product of hunting. In addition to the investment of the power in the stone quarries and of gold and cooper mines and the investment

56 P. E. Newberry, *Beni Hassan*, Vol. 1, p.24; J. H. Breasted, *Ancient Records*, Vol. 1, Chicago, pp. 252-253.

57 S. Abd al-'Al, *Al-Mujatama' al-Masri al-Qadim*, op. cit., p. 155.

58 Abdelaziz Salah, *Hadharit al-Sharq al- Adna al-Qadim*, t.I, Cairo, 1995, p. 269.

59 Conserved in Metropolitan Museum of Art in New York under No. MMA 12.184.

60 K. Sethe, op. cit., pp. 78-90.

61 W. A. Ward, *Index of Egyptian Administrative and Religious Titles of the Middle Kingdom*, Beirut, 1982, p. 129, no. 1106.

62 Ibid., p.12, no. 51.

63 Ibid., p.38, no. 288.

64 Ibid., p. 155, no. 1335.

in the external trade or what the soldiers can carry as booty. The Treasury spends on the public projects and pays the wages of its functionaries as a natural product.<sup>65</sup>

It appears that the taxes were significant revenue for which the state gave important attention because it allowed endowing the Royal Treasury and restricting the power of the provincial governors.

In conclusion we can have three ideas to highlight:

- The first is that the taxes are important and regular resource for the state though its income changed from year to year in relation with the natural conditions and the flooding of the Nile. That is why the kings of the twelfth century gave it a great importance because it enabled them to have the means to spend on public and private projects; facilities and wages of their employed.
- The second idea is that taxes are an important means of control of the governors of the provinces and a limit for their influence. By collecting taxes the governors of the provinces can be seen to show: trust, honesty and loyalty to their masters.
- The third idea is that the kings by this means can have a tacit acknowledgement of the extension of their power and the real boundaries of their kingdom.

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65 Abdelaziz Salah, *Hadharit al-Sharq al- Adna al-Qadim*, op. cit., p. 269.

TAXES IN ANCIENT EGYPT IN THE ERA OF THE TWELFTH PHARAOS' DYNASTY

Figure 1; P.E.Newberry,El-Bersheh,Vol.1, pls. XVIII-XIX.

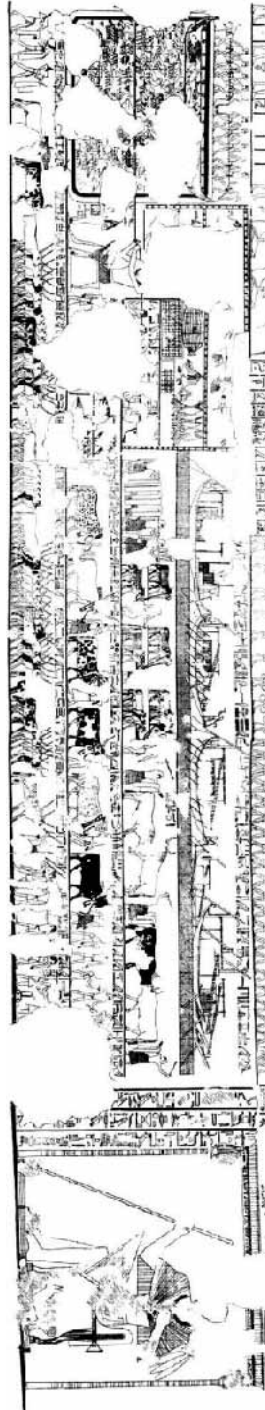


Figure 2; P. E. Newberry, Beni Hassan, Vol.1, pls. 28-31.

