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Renate Dekker, For the Taxpayer or the Administration? On the Function of Tax Payment Records from Eighth-Century Western Thebes.

ArchPF 70 (2024) pp. 380-408, figg.

In reaction to the assumption in recent scholarship that 8th century tax receipts from Western Thebes were not issued to taxpayers, but kept by officials for administrative purposes, supports the original view that these payment records were written for taxpayers who requested a receipt. Although dockets may indicate that some receipts were temporarily kept at an office, the findspots of Coptic receipts, the variety of the inscribed pottery, the likely provenance of the Pharaonic pottery, the choice for Greek instead of Coptic, and the occasional omission of the patronymic point to the taxpayer as the intended user.

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