at that time completed the entire work of reconstruction of the temple of Jupiter (which had meanwhile burnt down a second time in 80 A. D.) and decided to apply the income from the Jewish tax for other purposes.

3. The Edfu ostraca mention the "Jewish tax" until the end of the reign of Trajan. Since there are no certain instances of the collection of the tax after this date (the information of Appian, Tertullian and Origenes being very doubtful), it may be suggested that the "Jewish tax" was abolished by Hadrian with the aim of replacing it by heavier taxes.

4. The Jewish tax was paid in Egypt by every Jew, male and female, from the age of 3 to 60 or 62 years. The annual rate was 8 dr. 2 oboles *pro capite,* according to the Egyptian value of money. To this amount an additional rate of 1 dr. called "aparche" (ἀπαρχή) was imposed. This aparche may presumably be identified with the "first fruits", the delivering of which also ceased with the destruction of the Temple (Mishnah, Shekalim, 8, 8; cf. Blau, *Papyri und Talmud,* p. 12).

The Jewish tax in itself was not so heavy a burden for a single man as was the poll-tax, though as a supplement to other taxes it could become quite a nuisance. But for a man overburdened with a large family it was nearly unbearable and could rapidly lead to his complete ruin. Yet the principal objection lay not so much in the economic burden of the tax as in the feeling of injury connected therewith. The payment of the tax humiliated the Jews in the eyes of even the native population, being a mark of distinction between them and all other nations, like the "yellow spot" in mediaeval Europe.

CHAPTER IV.

JEWISH AND HELLENISTIC LAW.

The entire population of Egypt under the Ptolemies may from the juridical point of view be divided into four groups : 1) the native Egyptians, whose legal affairs were examined in special law-courts in accordance with "the laws of the land"; 2) foreigners, principally Greeks and Hellenized nations, subject to the Hellenistic law based on the laws of the