

The Will of Naunakhte (1145BC) – one of the oldest surviving Wills in the world

From the limestone cliffs of Western Thebes comes a “mummy” story with a difference. A series of papyrus documents now lying in Oxford, Paris and Cairo together tell the story of a mother in 12th century BC Egypt concerned about who would inherit her estate.

It is an old story and yet a familiar one, for the mother in question made the Will with one predominant motive: to disinherit three of her children who had not looked after her properly.

“But see,” she says to the 14 strong village tribunal of the village of Deir el-Medina at Thebes (modern Luxor), “I am grown old, and see, they are not looking after me in my turn. They shall not participate in the division of my one-third, but in the two-thirds of their father they shall participate.”

The Will itself is on display in the Egyptian and Nubian gallery of the Ashmolean Museum in Oxford. For a solicitor dealing with wills on a daily basis, it is of professional interest. In fact, the day I first lectured on this Will, I received an urgent message from a client who had been crossed by a relative and wanted to cut that relative out of their Will. By the end of the day, a new Will had been signed and an inheritance of £5m potentially lost.

Naunakhte’s story allows us to compare our modern laws and practices for dealing with the age-old family issues of one’s inheritance with those of Egypt’s New Kingdom.

1. **Freedom of testamentary disposition.** Naunakhte had a degree of freedom as to how her estate would devolve. In England, a person can leave his estate to whomever he chooses – even the gardener. This is not the case in countries where Sharia law or forced heirship rules apply. If you have assets abroad, it is not necessarily safe to assume they will pass in accordance with your English Will.
2. **Formal validity and registers.** Naunakhte’s Will was made in accordance with local legal custom, which involved a declaration made in front of a tribunal and recorded by a scribe. Although she did not sign her Will as the testatrix, the fact it was done in public gave it its legal strength and validity. In England, it is different. A Will must be in writing and signed in front of two witnesses. However, there is currently no need to register it with any public body.
3. **Dating.** Naunakhte’s Will is precisely dated. It was made in the third year of the reign of Ramesses V, on the fifth day of the fourth month of the flooding of the Nile. Interestingly, there is no requirement that a Will in England be dated, although omitting the date can cause real problems if more than one Will is found to have been made. (With our simpler dating system, there is no excuse!)
4. **Will disputes.** Disputes over Wills and inheritance reflect universal human sentiments and continue to make headlines to this day. As Niccolo Machiavelli perceptively remarked in 1513, *“A son can bear with equanimity the loss of his father, but the loss of his inheritance will drive him to despair.”*

5. **Cost.** Is it cheaper to do one's own Will? It can be, with the simplest of Wills. However, cost-cutting on the document channelling all one's life savings and sometimes dynastic wealth may prove a false economy, especially when there are any unusual assets or unequal distributions. Even though she was not wealthy, Naunakhte understood her Will was an important thing to get right. As one scholar put it: *“Had it not been for the few metal objects mentioned in Naunakhte’s Declaration, the most valuable piece of property would certainly have been the papyrus on which her testamentary arrangements were written.”*

In summary, the terms of the Will of Naunakhte are yet another example of what the Teacher in the book of Ecclesiastes claimed in c. 1,000 BC: "There is nothing new under the sun."

About the author

James Greig is a partner in the Private Client team of Blake Morgan, featured in the Times Online for his unusual dual interests of the law and Biblical archaeology. He deals with inheritance tax, Wills, trusts and powers of attorney and has been interviewed on local radio and BBC national breakfast television. He regularly lectures for his local branch of the Chartered Institute of Tax on inheritance tax matters. Chambers High Net Worth directory cites his clients who have praised his 'razor-sharp intellect' and client-sensitive approach. 'His manner and forethought are very good and he is proactive. He is efficient, courteous and extremely likeable.'

