

Novel 147.

That delinquent taxes of every kind due to the treasuries of the prefects, imperial exchequer, crown domain and imperial patrimony to the past seventh indiction shall not be exacted.

(Ut reliqua quae debentur praefectis, etc.)

The same Augustus (Justinian) to Areobindus, glorious Praetorian Prefect, Ex Prefect of this fortunate city and Ex Master of the soldiers.

Preface. Although now, if ever, many expenditures are necessary for the republic which has been greatly increased through the kindness of God, and which carries on wars with the surrounding barbarians in proportion to such increase, nevertheless we think of all the means whereby the expenditures may be met without trouble and at the same time nothing that relieves our subjects is overlooked. It is not necessary to state how liberal we are toward those who come before us at any time and tell us of the public debt and their inability to pay it and that no one who has appealed to our clemency has departed from us without result, since the letters in reference thereto and the parties themselves who have sought our liberality testify thereto. But since we consider it insufficient and unworthy of our reign to confer any special liberality upon those who come before us or simply extend our clemency to lands or cities or provinces without also conferring a great and general benefit upon all our subjects,

c. 1. for that reason we enact the present law, by which we ordain that we remit to our subjects all the delinquent taxes owing by them from and including the first indiction of the preceding (tax) cycle, to which our former remittance was confined, to and including the seventh indiction just passed, so that our liberality toward our subjects extends through a period of twenty-two years, ^(a) and no collection shall be made of delinquent taxes referable to that period.

This shall apply not only to taxes owing in gold, but also to those owing in silver, in grain or in any other natural product, and whether owing by our subjects to the treasury of your office or to that of the Prefect of Illyria, or to the imperial treasury, and whether the taxes are called by the name of tribute or by any other name. For we extend this liberality to all our subjects in general, so that no one shall proceed against them so as to collect any delinquent taxes for that period, whether (the tax collector) is sent by the (provincial) magistrate himself, or whether an officer of the fisc makes the claim, and whether (such person) has a mandate or tax list (delegatio). Persons who receive anything of the kind and fail to make collection for such length of time, shall be deprived of all claim against our subjects and against our fisc (for fees). For a person to whom so much became due from time to time, and who was negligent, and intent upon (the collection of) his fees rather than the principal amount, and who did not receive (his fees) from the debtors or the public treasury, shall not thereafter mention his tax list or attempt to make any collection thereunder. On the contrary, a person who attempts to do anything of the kind will be scorned by us as a destroyer of our bounty, so that thereafter every reason and every fraudulent means for collection, both from our subjects and from the fisc, will be taken away, and greater security for our subjects will arise by reason thereof. The possessions belonging to the Crown Domain and to the Imperial Patrimony shall also enjoy this, our bounty, and it is clear that tribute for the aforesaid time shall not be demanded from the serfs, lessees, or emphyteuticaries by the collectors of tribute or by the palatine officials. These provisions apply to the amounts still due from and owing by our subjects. The amounts already paid by them, and held and owing by curials, members of an official staff, collectors or receivers of taxes, or provincial collectors (tractatores) are not contemplated herein or a part of the present liberality, but shall be preserved for the fisc, since it

would be absurd that the fisc should not receive what has been paid by the subjects, but should accrue to the benefit of private individuals.

(a) Each tax-cycle consisted of fifteen years, and indiction refers to a tax year. A whole tax-cycle and seven indictions, accordingly, included the period of twenty-two years. The twenty-two years here referred to extended from 522 A.D. to 544 A.D.

c. 2. From this liberality are also excluded the amounts reported to or guaranteed to be paid to the fisc by collectors of taxes, buregu clerks and treasurers (tractatores, scriniarii, arcarii). We do not make them participants of this bounty, since the fisc has already appropriated these amounts and very nearly has them in its possession. We also except from this imperial bounty the audited accounts relating to (disbursements to) soldiers and confederates; for these do not affect our subjects, but are justly collected from those who have received money from the public treasury not belonging to them, and who, receiving this money in order to be paid to soldiers and confederates, have appropriated it for their own benefit. So much the more do we except from this, our bounty, the audited accounts of the income of cities and of public works, both in this fortunate city as well as in the provinces, since it would not be just, when so much money is paid out by us for the protection of the republic, that those who render services in connection therewith, should derive any unjust gain therefrom, and that the places should be defrauded of our bounty or of their proper protection, and that cities should be deprived of the money which is allotted to them for ornamentation. And since, moreover, although we hate evil-doers in every respect, we nevertheless cannot put aside our clemency, we ordain, accordingly, that the exception made in some instances, (a) shall

apply (only) from the time since the first indiction (of the last tax-cycle); we refer to sixteen years ago (namely 537 A.D.). As to the time preceding that, we extend our unconditional and general bounty to all alike without any exception, so that all men alike may enjoy our protection, and no collection of delinquent taxes referable to that period shall be made for any cause. We have been actuated to do this in order to benefit our subjects and to make an offer to God, so that all who enjoy the benefit thereof may offer thanks for our reign to the great God, who instigated us to such action.

(a) At end of c. 1 and beginning of c. 2.

Epilogue. Your Sublimity must be zealous that this, our will, declared by this imperial law, will be carried into effect, and must take care that it is obeyed.

Given April 15 (553).