

Novel 148.

Concerning the remission of public taxes.

(De indulgentia reliquorum publicorum.)

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Edict of Justinus Augustus.

Preface. How much care and zeal we bestowed from the very beginning of our reign upon the general welfare, looking after the republic delivered into our hands by God, has been made known to everyone through the things which we have already done. For since we found the fisc burdened with many debts and reduced to extreme want, we took the debt upon ourselves, relieving the fisc of a burden and a great difficulty. We also corrected, as far as we could, the military affairs, which had gone to ruin through want of necessary things, so that the republic was injured by innumerable invasions and incursions of barbarians. However, we have believed that our assistance given our subjects should not consist of that alone, but have thought that our subjects should also be the recipients of another elemency, by releasing them from delinquent debts due to the fisc.

c. 1. Extending, therefore, a general benefit to all, we remit the debts of the past due from our subjects to the fisc up to and including the eighth indiction of the present tax-cycle, <sup>(a)</sup> and ordain that no collection of the delinquent taxes up to the indiction just mentioned shall be made, whether owing to the general or special treasury of Your Glory, or of the Praetorian Prefect of Illyria, or of the glorious Justinian, <sup>(b)</sup> Prefect of the soldiers in Moesia and Scythia, or whether owing to the treasury of the imperial treasuries, or of the fisc or of the imperial patrimony or of the curator of the imperial houses. In short, whatever is owing in gold, silver or other product, we remit to our subjects, so that the debts due to the fisc for the time to and including the aforesaid indiction, shall not be collected from serfs, lessees, emphyteuticaries or possessors.

(a) Probably the eighth tax year of the tax-cycle from 552-567 A.D. is meant. The Novel, issued by Justin, successor of Justinian, is not dated.

(b) Not the emperor, but some other man bearing that name.

c. 2. We except from this, our bounty, the audited accounts relating to soldiers and confederates. For these do not affect our subjects, but only those to whom money was paid by the fisc, and who converted such money, paid for the benefit of soldiers and confederates, to their own use. And if anything is due from collectors or receivers of taxes, which was paid them by our subjects in gold, silver or other product, shall be collected and paid to the magistrates mentioned by us to whom it belongs. In like manner, we except from this liberality all others who, during the indictions aforesaid, received gold or anything else from our subjects and failed to pay it into the fisc as should have been done, and they shall pay that to the fisc or to whomever it is due. For we grant the present clemency out of compassion for our subjects, but not (out of compassion for) those who have received public money from them, and who want to deprive the fisc or the parties for whom they are destined thereof. It is clear, moreover, that men, who, anticipating this, our liberality, have fraudulently taken from our subjects any duebills or guaranties for the delinquent taxes hereby forgiven, and have changed them into private debts, or have fraudulently meditated or done anything else of the kind, shall receive no benefit therefrom, but the duebills shall be returned to those from whom they were received. All, moreover, will give thanks to God and to us: those who owe arrears, because they have been deemed worthy of this remission and of our clemency; those who are not in arrears, because they are freed from the solicitude in guarding their tax receipts - lest it happen that they would again and again be molested (on account of taxes) for the same period - and they may enjoy protection to the eighth indiction, so that this, our bounty, may justly benefit all.

Epilogue. Your Glory must cause this, our will, declared by this imperial pragmatic sanction, known to all by the use of edicts in this imperial city.

Dated 566 A.D.