

Book X.
Title XVI.

Concerning the provisions - tax and tribute.
(De annona et tributis.)

Bas. 56.8.

Headnote.

The annona, as its name indicates (food supply), was a tax in kind. Except that destined for Rome, Constantinople, and Alexandria, it went into the chest of the praetorian prefect. 3 Bethmann-Hollweg 70; 1 Karlowa 854; Humbert, 1 Les Finances etc., 1, 372, 498, note; Bury, 1 History Later Roman Empire 51. This chest of the praetorian prefect seems to have taken the place of the ancient military chest. The tax in kind was in addition to the tax payable in gold - which went into the treasury of the Count of the Imperial Exchequer. 3 Bethmann-Hollweg 71; 1 Karlowa 906. This tax in gold is here probably designated under the term "tribute," although that term was probably broad enough to include any kind of tax. See Leo, Capitatio Plebeia etc. 114. The annona was established by Diocletian as a regular tax payable all over the empire. It was used to pay the soldiers. The praetorian prefect, though he had lost his former military functions, was left, or he regained, that much of his former powers. 1 Karlowa 854; Stein, Studien 148. He was responsible, not only for the levy (Note C. 10.17.2), but also the distribution thereof. The tax in kind required for soldiers in a province were distributed there; that was true also with the salary of officials in the province; the remainder was sent to various chests, treasuries, located at different, central places. 1 Bury, supra 51; C. 12.37.18. The praetorian prefect, accordingly, had to have knowledge of the shifting of forces. C. 1.29.4. A rescript (C. 1.52.1), addressed to the praetorian prefect indicates that a large number of officials were paid their salary - then commuted into money - from the tax in kind. See also C. 12.37.15; 3 Bethmann-Hollweg 71; 1 Humbert 375; 376 and note; 1 Karlowa 854.

The same nature of supplies could not, of course, be required from all the districts alike. Some grew grain, others did not; some were able to furnish metals or hemp or other products; others were not. So that the burdens imposed on a particular district varied with the situation. Mathias, Die R. Grundsteuer 25, 26; 1 Humbert 501.

In some instances the tax in kind could not be converted into money payments. That was true for instance with reference to the supplies needed for the capitals (Edict 13), and when soldiers were required to be furnished with necessities. 2 Humbert 39, 40. But to a great extent this tax came to be converted into money payments. This was called aederatio. C. 12.37.15; C. 1.52.1; Nov. 128, c. 1; 1 Humbert 503, note 202; 3 Bethmann-Hollweg 71; 1 Karlowa 854, 874; C. Th. 8.4.17. Thus if, for example, the supply of a certain amount of grain, or of a certain number of horses or of other articles was imposed on a tax district, payment could instead be made in money at a fixed price. That price was, apparently, fixed for each place by the praetorian prefect each year when he apportioned the levy of taxes. C. 12.50.18; Nov. 128, c. 1. Before the enactment of Novel 128, the price was, perhaps, determined by the market price in each community. The deficiency in the needs of the people was supplied by purchase in the market, and in

case of necessity, owners of supplies could be compelled to sell. C. 10.27; 1 Humbert 376; 1 Karlowa 874.

At the time when most of the annona was paid in kind, salaries of officials and soldiers were paid in the same manner. They received rations of food supply, each called simply annona, and where that was necessary, rations of fodder, each called capitus or capitum. Later these rations were converted into money-payments, which appears at first to have been done at the market price prevailing at the various places, later at a price designated by the praetorian prefect. C. 1.52.1; C. 12.37.15; Nov. 128, c. 1. It is clear, however, that soldiers ordinarily received rations of supplies; in some cases, in fact, that must have been absolutely necessary. See C. 12.37 and C. 8.4.17. The salaries of public officials were gradually fixed at a definite sum, though still expressed in rations. A ration of annona (food supply) came to be fixed - in some portions of a country at least - at five gold pieces, and rations of fodders at four gold pieces. C. 1.27; Kuhn, Verfassung d. R.R. 102; Kruger, Kritik d. Just. Codex, 125-152.

10.16.1.

Unused salaries (paid in provisions and fodder) shall henceforth be claimed for the fisc, and shall not be distributed by the presidents to others or to any public work without an imperial rescript which specifies both the gift as well as the method of payment. And no timber belonging to the fisc shall be transferred to any private or public work, nor shall any money be given for buying lumber without an imperial rescript. Whoever violates this sanction shall reimburse the fisc for the loss from his private property, and the proper bureau shall be subjected to heavy fines.

Note.

The term "annona," while primarily referring to yearly natural products, was used in various senses. It denoted, for instance, the tax payable in kind, although, in later times, such tax was payable or could be paid in money. Again, it referred to the distribution of food stuffs made to soldiers, or public officials, or to civilians in cities. While salaries were originally paid by distribution of such food stuffs, they later became payable in money, though reference was still made to the rations of supplies formerly given, a certain number of rations of food stuff (annonae) and a certain number of rations of fodder for animals (capiti) constituting the salary. See headnote to C. 10; C. 1.27; Rostovtzeff, Soc. & Ecc. Hist. of Roman Empire 148, et seq; Arnold, Roman Prov. Adm. 204; Abbott & Johnson, Munc. Adm. R.E., 128, 129; Marquardt, 2 Rom. Staatsverw. 224, et seq.

10.16.2. Emperors Valerian and Gallien and the Caesar Valerian to Antiochus.

The debts of a decedent should be paid by the heirs in proportion to their inheritance, but the (annonae) tax in kind should be paid by the person who holds possession and receives the usufructs.
Promulgated (260).

Note.

The principle as to the payment of the debts of a decedent is mentioned at headnote C. 6.30. It was the general rule that the owner of property should pay the taxes. C. 4.47, particularly law 3 thereof and note. But the payment of the annona - taxes in

kind - seems to have primarily rested on the person who received the fruits, with the right of recourse against the owner. Law 10 of this title; 1 Karlowa 906.

10.16.3. Emperor Decius to Citicius.

The indictions (yearly levies) are accustomed to be imposed on property, not persons. The president of the province, therefore, will take care that you are not called on to pay more than the amount imposed on the property which you possess.

Promulgated October 16 (249).

Note.

The property tax was not so much a personal obligation as it was an obligation resting on the property itself. But a man could not transfer property to a poor person without being responsible for the payment of future taxes assessed against the property transferred. C. 4.47.3 note. And a delinquent taxpayer could be taken into custody. C. 10.19.2. This shows that taxes were also a personal obligation, and in fact so much so, that payment could be enforced by arrest. C. 10.19.2.

10.16.4. Emperor Constantine to Proclianus.

All must pay the amounts specified by our hand in the tax levies (delegationibus), and nothing more shall be demanded. And if any vicar or rector of a province dares to release anyone from the payment of any part of it, he shall be compelled to give from his own property the amount released by him to others.

Given June 17 (315).

C. Th. 11.1.1.

Note.

The indiction, yearly tax levy, is here designated as delegatio, because by the document evidencing the indiction, the taxes were thereby delegated, authorized, directed, to be collected by warrants issued therefor. Gothofredus, note, on this law; see also note C. 10.18.1. The word "indictio" was also used to designate the tax year.

10.16.5. Emperor Constantius to Uranius.

All must be compelled to bring their public dues. For it is stated in the law that the customary tribute to be paid by our devoted provincials neither is, nor it is called, extraordinary.

Given February 3 (339).

C. Th. 11.1.5.

Note.

In C. Th. 11.1.5, the point stated was that "special" tribute was not an "extraordinary" tribute. The "specialiter" (special) in the Theodosian Code was changed to "solemniter" (customary), and the point was lost by the changes made.

10.16.6. Emperors Valentinian and Valens to Dracontius, Vicar of Africa.

We direct that the taxes in kind (annonae) shall be transported to the borders in accordance with the places and the proximity of the provinces.

Given at Milan June 17 (365).

C. Th. 11.1.11.

Note.

The subject of hauling public supplies is considered in the present law, in law 8 and 9 of this title and in C. 12.37.4. Burdens in connection with transportation along post-roads and byways is considered at C. 12.50. Compulsory labor along various lines was very common. The burden of hauling supplies had formerly been greater because of hauling from great distances. See, for example, Tacitus, Agricola 19, and law 9 of this title. The burden was minimized by imposing it upon those who were near to the places to which the supplies were hauled. The duty to transport military or other public supplies rested upon all possessor of land alike, and not even the lands belonging to the Crown Domain were exempt. C. 12.38.2. It was a burden on land rather than on individuals.

10.16.7. Emperors Gratian, Valentinian and Theodosius to Principius, Praetorian Prefect.

It is manifest that a rescript obtained by stealth in fraud of the tax in kind (annonariae rei) and public tribute can have no force. The same and an equally operating rule as to payment (illationis), therefore, shall govern all.¹

Given at Aquila September 24 (385).

C. Th. 1.2.9.²

10.16.8. Emperors Valentinian, Theodosius and Arcadius to Cynegius, Praetorian Prefect.

No land owner shall be delegated to provision post-stations or transport a tax in kind from far away, but all (delegated to that duty) shall be (so) delegated by considering the distance and the necessity.

Given at Constantinople December 23 (385).

C. Th. 11.1.21.

Note.

See note law 6 of this title. "Stationes" were stations along the post roads, where the travelers rested. They were the main stops, located generally in cities and supplied with all proper conveniences. Imperial palaces were frequently built in such places. "Mutationes" were stopping places along the post-roads, but not for rest, but in order to change horses etc. Hudemann, Gesch. d. Rom. Postwesens 114, et seq; see headnote to C. 12.50.

10.16.9. The same Emperors to Cynegius, Praetorian Prefect.

The inland city-states were formerly compelled to furnish military supplies³ for the seacoast, and the seacoast to those in inland places, so that the haulage was more burdensome than the payment of the tax (in kind) itself. We prohibit this by the present law, not only for the present, but also for the future, and persons violating this provision will be punished by death.

Given September 3 (386) at Valentia.

C. Th. 11.1.22.

¹ [Blume] Similar in effect is C. 10.25.1 and 2; C. 11.48.9.

² Blume penciled in under this reference: =C. Th. 11.1.20.

³ [Blume] Expensis - Gothofredus.

10.16.10. Emperors Arcadius and Honorius to Minervius, Count of the Crown Domain.

Privileges of dignitaries cannot stand in the way of public conveniences and stated needs. Hence, if anyone who gets the fruits of land fails to pay all of his arrears in taxes to which he is subject within six months after the expirations of a year, the collection thereof will be made from those who own the land.

Promulgated at Rome (398).

C. Th. 11.1.25.

Note.

By persons who received the fruits of land, were doubtless meant tenants, serfs, agents. Gothofredus on this law. It will be noted that all arrears for a year's taxes were required to be paid in any event within the six months after the expiration of the tax-year. See also note to law 2 of this title.

10.16.11. The same Emperors to Hadrianus, Praetorian Prefect.

The judges (governors) who are found to have been negligent and careless, in collecting the amounts due to our treasury, will be compelled to return all emoluments which they received while placed in control.

Given at Milan February 29 (401).

10.16.12. Emperor Theodosius to Isidorus, Praetorian Prefect of Illyria.

We have directed that there should be demanded from each province the amount which, as indicated, by Your Sublimity, has recently been promised by them (the provincials). But no inspector shall hereafter go on to their lands for they (the provincials) fear that the most. The inhabitants (aside from the Achaians), following the example of the Macedonians, shall, as they are known to have offered,⁴ pay half of the tribute (assessed). But the Achaians, who have protested that they can pay no more than a third part, shall pay that, which they have promised to be unquestionably able to pay. This order shall be followed in perpetuity. Excepted herefrom is the holy church of the city of Thessalonica (which is exempt), but it must clearly understand that its own land tax only is remitted by the kindness of our majesty, and that the state shall not be injured by the exemption⁵ of other property along with its own through the abuse of the ecclesiastical name.

Given at Constantinople September 26 (424).

C. Th. 11.1.33.

Note.

This law was addressed to the Praetorian Prefect of Illyria. The prefecture of Illyria consisted of Achaia, Macedonia, Crete, Thessaly, ancient Epirus, new Epirus, and part of Macedonia. The burdens of taxation had become so heavy that the provincials complained. As a result, the taxes in all the provinces (reliqui) except Achaia were reduced, supposedly for all time, to one-half of the former amount, and the taxes in

⁴ Blume penciled in the phrase "are known to" and likewise penciled in a question mark at the end of the clause.

⁵ [Blume] Lexamine instead of gravamine with Gothofredus.

Achaia to one-third of the former amount. This reduction was the result of the barbarian invasions.

The church in Thessalonica was exempt. But the heads of the church had evidently attempted to claim exemption for other property by fraudulently claiming that it belonged to the church. Hence, the statement in the latter part of the law. See Gothofredus on this law. The foregoing law is not found in the Basilica. See as to Thrace, C. 10.27.2.10. Part of this law is found at C. 1.2.8.

10.16.13. Emperor Anastasius to Anthemius, Praetorian Prefect.

Whenever a province or city state seeks reduction of the animal tax or that an inspector or equalizer (*peraequator*) be sent, the petition shall be referred to the emperor, and a suitable man, selected by him, shall, after first taking an oath, be sent (to investigate the matter). If he has reported to the (praetorian) prefect, no order shall be made on his report till the prefect has informed the emperor of what they have learned and found out from him. Thereupon an imperial order shall be issued which must be obeyed in all things. Individuals shall not file any petitions concerning these matters, nor shall relief or diminution, perpetual or temporary, be granted, nor inspection or revision be authorized without the written order of the emperor. 1. The prefects shall make no orders concerning the time preceding their term of office, or bestow any ration of supplies or money to anyone of which no previous grant was made, or, if made, has become ineffective (vacant) on account of the fact that the beneficiary of the grant has ceased to exist or the cause, for which the grant was made, has failed. All this can be done solely by authority of the emperor through an imperial order in writing. Persons who fail to comply herewith must restore whatever they have given from their own property, and reimburse the fisc for all other losses caused thereby. 2. Nor shall anyone grant any postponement or respite as to what is due the fisc or for payments which are fixed by the laws, without an imperial order in writing. Whoever shall do so on his own authority shall pay whatever is due the fisc from his own resources. 3. No one shall transfer any public money which is either paid into the fisc or is designed for the benefit of cities, to other uses, or pay them over to any persons without an imperial order. 4. And unless the members of the official staff of the prefects comply with all the provisions embraced within this constitution and advise the prefect thereof; and, likewise, unless the presidents of the province, as well as their official staffs and also all other public officials, comply with these orders, they shall pay the loss incurred by the fisc out of their own property, and shall, further, as violators of law, pay a fine of fifty pounds of gold. 5. Taxes, including those which are called *Armeniaca*, as well as the others, shall be paid in three installments, namely on January 1st, on May 1st, and at the end of the tax year,⁶ the tax being divided in three equal parts; and no innovation contrary to the interests of the taxpayers shall be made in the meantime. 6. But since the taxes called *Armeniaca* have been paid in two installments, the taxpayers are permitted, if they wish, to adhere to the ancient custom and may pay in two equal installments (one-half in May) and the other half in the month of September of the following tax year. 7. If, however, they prefer to

⁶ [Blume] The tax year, *indictio*, began on September 1st. The tax for the ensuing year was payable on January 1st, May 1st, and September 1st, the latter date being at the same time the end of one tax year, as well as the beginning of another one. See 1 Karlowa 907.

pay this tax in three installments, they shall have the month of September of the following tax year (for paying the last installment). But a payable-in-advance tax shall, as its name indicates and as is customary, be paid at the beginning of the year. Given April 1 (496).

Note.

Proapelstalmemon - praedestinatum. The instant law deals partially with the assessment of property and the equalization thereof. Equalizers were sent by the central government. It would seem that private individuals could not petition for such equalization or for a reduction, although that must have been unjust, and that such petitions were required on the part of a province or a city. That rule seems to have been made general and apparently was not limited to the animal tax, although the point is not quite clear. The subject of assessment and equalization is fully considered at headnote to C. 11.58.

Appendix (554 A.D.)
(Pragmatic Sanction.)
(Appended to 10.16).

10. Concerning confirmation of exemption from tribute.

Payment of public tribute is directed to be made in the usual places and during the usual times in the customary manner, and no innovation shall be made in regard to the payment of tribute by reason of the incursion of the enemy, but each shall make payment hereafter, either to the treasury (ad arcam) or in the province, in accordance with custom or the tenor of our benefactions.

Note.

This is part of the so-called pragmatic sanction enacted in 554 A.D., a short time after Narses had reconquered Italy, and the law relates to that country.