

Book X.
Title XXII.

Concerning receipts and assessments against curials.
(De apochis publicis et descriptionibus curialium.)

10.22.1. Emperors Honorius and Theodosius to Anthemius, Praetorian Prefect.

For the purpose of relieving the condition of the poorer, and to restrain at the same time the oppression of the more powerful curials, it has been decided that whenever, by reason of various matters, levies of taxes are made in the several cities, they shall not have validity till they are laid before the rector of the provinces and approved by them. 1. The money collected by reason of such levy is to be paid to the collector of gold in such manner that the receipts shall contain the name of the payor, the day, the consul, the month, the reason and the amount, whereby the justice of the levy may be shown and the taxpayer be protected by clear documentary evidence. 2. This, too, is to be observed, that in the four-monthly reports, which according to custom are sent to the office of Your Excellency, shall be contained in an itemization of (individual) assessments, so that no one may, in fear that you will learn of it, dare to do anything to relieve the rich to the detriment of the poor. 3. And it is best that this should be followed also, when property of curials is left as a gift to the curia,¹ so that both rich and poor may enjoy the benefit of the provision equally. 4. If any judge, accountant (numerarius) or curial disobeys this order, he shall be subjected to the punishment which your Highness (sedes) may determine.

Given at Constantinople August 26 (410).

C. Th. 12.1.173.

Note.

As noted at C. 10.17.2, the distribution of the taxes among the various tax payers in a city was left to the curials, but the governor was required to approve the division made, as stated in the instant law, so that he might see that no injustice was perpetrated.

The subject of four-monthly reports was fully noted at C. 1.42; see also C. 12.37, laws 5 and 9, the reports were probably required to be made every four months, because the taxes were payable in three equal annual payments. Note Novel 128, c. 2.

As to what receipts were required to contain, see further Novel 17, c. 8, and Novel 128, c. 3, and see 1 [Karlowa](#) 907; Humbert, 2 [Essai](#) 53.

Receipts were required to be registered by the tax payer, after it was given by the collector of taxes, with the city clerk, and when that was done, the payment could be proven by the books. Note C. 10.2.2. See further as to the security offered by receipts, law 3 of this title.

The form of receipt was provided by the instant law. A further provision on that subject is found at C. 10.72.10. Each species of tax and the number of amount thereof were required to be stated.

¹ [Blume] "to the curia" does not appear in the Theodosian Code, and according to Cujacius should be left out of the Justinian Code. If left out, the only difference would be that the tax would be paid by the person to whom the gift was left, and a receipt would be given to him, the form of which was provided in this law.

10.22.2. Emperors Theodosius and Valentinian to Celeris, Proconsul of Africa.

A receipt once issued for payment of tribute (munerum), shall not be questioned by another judge. And Your Worshipfulness, therefore, in obedience to this beneficial and just precept, will prevent any persons, who have received and enjoy a receipt, from being hereafter called in for a reexamination of their tax which has been paid.

Given at Ravenna April 27 (429).

C. Th. 12.1.185.

10.22.3. Emperor Marcian to Constantinus, Praetorian Prefect.

When, after the lapse of a number of years, proof of the payment of taxes is demanded from any provincial or taxpayer, and he shall produce the receipts and quittances of three successive years, he shall not be compelled to show the receipts of the preceding years; nor shall he be compelled to pay any tax for preceding years unless, perchance, a curial, apparitor, commissary (optio), military bookkeeper (actuarius), or some collector (exactor), or exhorter (compulsor) has a duebill of the owner or taxpayer, or he clearly shows by a statement of record that what he demands is due him.

Given July 18 (456).

10.22.4.

Whoever fails to insert in the tax receipts the number of taxation-units (jugorum), shall be punished by a fine of twenty pounds.

10.22.5. Emperor Justinian to Mena, Praetorian Prefect.

We do not permit a defense that the money was not delivered to be set up against a receipt for public taxes, whether for the whole or a part thereof.²

Given at Constantinople June 1 (528).

² [Blume] See C. 4.30.14.1.