

Book IV.  
Title LXII.

That new imposts cannot be levied.  
(Vectigalia nova instituui non posse.)

Bas. 56.4.

4.62.1. Emperor Severus and Antoninus to Gavius Victorinus.

The exaction of new imposts (vectigal) cannot be permitted; but if your city is so poor that it ought to be aided by extraordinary help, go before the president of the province and state to him what you have set forth in your petition. He, after carefully looking into the matter, bearing in mind the common good, will write us what he shall have learned, and we shall then determine whether and to what extent we shall take account of your request.

Promulgated July 21.

Note.

For definitions of vectigal, see headnote C. 4.61.

4.62.2. The same Emperors to Ventilius Callistianus.

New imposts (vectigal) cannot be levied even by a decree of the cities.

4.62.3. Emperors Valerian and Gallien to Aurelius Tuscus and others.

It is not customary to levy new imposts (vectigal) without the advice of the emperors. The proper judge, therefore, will forbid the collection of what is illegal and will order restored what appears to have been exacted contrary to law.

4.62.4. Emperor Constantine to Felix, Praetorian Prefect.

If it shall appear by the complaint of our provincials and it shall be proved that the desire for gain of the farmers of revenue has been such that they have demanded imposts beyond the customary amount and beyond the limits of our permission, they will be punished for such crime by perpetual exile. The sale of the right (to collect imposts) shall be made under your inspection or under that of those who succeed Your Gravity.

Promulgated March 8 (333-336) at Carthage.

Note.

A number of provisions are contained in D. 39.4 which were aimed at restraining the collection of a greater amount of imposts than allowed by law. The excessive amounts, usually with a heavy penalty, could be recovered. The foregoing law made the penalty more severe and shows that illegal exactions had become prevalent.