

Book V.  
Title XLI.

That a guardian or curator shall not be lessee of farmed out government imposts  
(vectigal).  
(Ne tutor vel curator vectigal conducatur.)

Bas. 38.13.1.

Note.

The Romans frequently farmed out the public revenues. Lessees of such revenue were responsible to the public treasury which had a lien on their property. It was, therefore, to the interest of the public that a man should not be burdened with another public duty like that of guardianship or curatorship, when he became the lessee of the public revenue, and it was considered a fraud on the public if, burdened with another public duty, he undertook to become such. This rule did not extend to the revenues of a municipality, but only to the revenues of the empire. 9 Cujacius 538-540.

5.41.1. Emperor Antoninus to Sextus.

The proper judge is not unaware that persons who are guardians of minors under the age of puberty or curators of minors over the age of puberty, or who have not yet rendered an account of their administration should not be permitted to farm public imposts (vectigalia). Still, since you made an appeal to me voluntarily, you will, although you farmed such imposts in violation of law, if you pay what is due for the imposts and to the minors, be exempt from an accusation of falsification (falsi). And in as much as you say that you were appointed as guardian after you were already responsible to the fisc, you have a good excuse (against such accusation).  
Promulgated at Rome July 25 (213).