11.52.1. Emperors Theodosius, Arcadius and Honorius to Rufinus, Praetorian Prefect.

The assessment for taxes of human beings (humanae capitationis censu) is forever abolished in the whole diocese of Thrace and only the land tax (jugatio terrena) shall be paid. 1. But lest, perchance, permission might seem to be granted to serfs (colonis) to go wherever they please, after being freed from the bonds of tribute, they shall be bound by the law of their origin and though they appear to be of free condition, they shall be considered as slaves of the soil on which they were born, and shall have no power to go where they wish or change their abode, but their owner shall enjoy both the privileges of a patron and the power of a master. 2. If anyone thinks of receiving or detaining a serf, he shall be compelled to pay 2 pounds of gold to the person whose fields the fugitive neglected and shall, further, restore the serfs with all his peculium and offspring.

Note.

This law has generally been cited as showing that a head-tax or poll-tax was in fact paid. And see C. Th. 7.20.4, not embodied in the Justinian Code. Leo, on the other hand, in the work heretofore cited, pp. 115-131, maintains that the instant law had nothing to do with the poll tax, but dealt with a tax on capital; that, in other words, the serfs had previously been assessed the same as chattels, but that such tax was abolished by the instant law. See note C. 11.48.10. See also C. 4.27.2.10.

As to penalty for receiving a fugitive serf, see also C. 11.48.12 where the penalty mentioned is somewhat different, and see further C. 11.53.1 and C. 6.3.13.