Book X.
Title VII.

That creditors shall have preference over fiscal fines.
(Poenis fiscalibus creditores praeferri.)

Bas. 56.6.13.

10.7.1. Emperor Alexander to Marcellus.

A penalty is inferior to the right of claimants against a debtor.¹ Just as the claim of the fisc as to the principal amount due to it is superior to the claims of others, so the case of the three-fold amount added as a fine, is governed by its own rule. Promulgated July 1 (224).

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¹ [Blume] Rem suam persequentibus. Before the fisc could exact a penalty, the creditors were entitled to be first satisfied. D. 49.14.37 and 48.1. It appears to be clear that it was not necessary for creditors, to be entitled to this right, to have a lien. Cujacius on this law; Bas. 56.6.13; D. 49.14.37.