Book X.
Title LXXII.

Concerning receivers of taxes, superintendents and treasurers.
(De susceptoribus praepositis et arcaris.)

10.72.1. Emperor Constantine to Euphrosius, Comptroller of the fisc of the three provinces, (of Sardinia, Sicily and Corsica).

We direct that receivers of taxes must without delay accept the (tax payable in) gold, so that no one may be compelled to incur any expenses through an occasion of that kind. 1. If a person who is willing to pay, receives no attention at the hands of the receiver, he should make out a protest in the presence of witnesses, and when that fact is proven, he shall receive his receipt, together with his expenses incurred, and incur no danger of forfeiture; but the receiver who neglected to receive, must pay into the fisc double the amount so owing. In so far as the receivers violate the law by reason of the negligence of the judge, indemnification shall be made from his own means.
Given July 19 (325).
C. Th. 12.6.2.

Note.
Collectors of the revenue were entitled to receive what was called an "epimeturum," an extra amount over and above that actually due. The collection officers were responsible for the full amount, and the custom to charge something extra arose, no doubt, by reason of the apprehension from loss, spoliation etc. Law 8 of this title deals with such epimeturum, wherein the extra amount permitted to be collected varied from 2 to five percent.

Payment of the taxes due in several installments would have a tendency, Gothofredus thinks, to enable the collectors to increase this epimeturum, and they, accordingly, did not want the taxpayer to pay except at certain intervals. The instant law, accordingly, provided that payments of gold should be accepted at any time. A similar regulation as to other payments is found at C. 11.65.4.

Gothofredus thinks that the forfeiture here mentioned related principally to forfeiture of emphyteutic (perpetual) leases held by the taxpayers, and the fact that the law was addressed to an imperial comptroller who dealt with imperial lands sustains that view.

10.72.2. Emperors Valentinian and Valens to Secundus, Praetorian Prefect.

According to ancient law, the persons who nominate receivers of taxes and superintendents of storehouses and of villages (pagorum), are responsible for those nominated by them who possess insufficient property, nor shall any of the property of the person nominated be bought by the persons nominating them secretly, through the interposition of third persons.
Given at Constantinople July 30 (365).
C. Th. 12.6.8.

Note.
As to responsibility of those nominating others to office, see C. 11.24. As to storehouses, see C. 10.24. They were managed by superintendants (praepositi). The
superintendants of the country districts or villages were mentioned in headnote to C. 10.42, as persons who looked after the highways. From the instant law, it appears that they also were connected with taxation. Gothofredus says at C. Th. 7.3.1 that they were charged with collecting and dealing out military supplies.

10.72.3. The same Emperors to Monertinus, Praetorian Prefect.

The new receivers of taxes shall receive not alone the amounts due for the present year, but also the tax in kind which is in arrears, because (as to them) they are new and recent.
C. Th. 12.6.10.

Note.
The office of collector was annual. Collectors received not only the taxes of the current years, but arrears as well. See Gothofredus and Cujacius on this law.

10.72.4. The same Emperors to Florentius, Count of the Sacred Largess.

No one who has functioned as receiver of taxes shall be again appointed to the same office, till he has freed himself from the obligation arising out of his former charge; for it is neither just that men who have performed their duty well should be burdened anew, nor prudent to appoint a second time persons who have performed their duty illy. 1. They must each, when their year of service is completed, show into which funds they have paid the amount received, so that if anyone is found to have committed theft, he may the more easily make good a recent loss. 2. No collectors shall be kept permanently, so as to have continued power to vex the provincials, as for instance by extortion, but the president of the province must take care that they are changed annually, unless the custom of the city or scarcity in the number of men in the local senate, compels to keep them for two years.
Given at Montebrum September 17 (366).
C. Th. 12. 6. 11.

10.72.5. The same Emperors to Germanianus, Count of the State Finance.

Whenever a certain number of soli is owing from any source (of fiscal income), and the gold is sent in bullion, 72 soli shall be reckoned to the pound. 1
Given at Rome January 6 (367). 2

10.72.6. The same Emperors and Gration to Chilo.

Receipts shall immediately be issued for any grain brought to the storehouses, according to the amount so brought. No grain except such as belongs to the fisc shall be stored in the fiscal storehouses.
Given at Treves April 9 (375).
C. Th. 12.6.16.

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1 [Blume] See note on coinage at C. 11.11.2.
2 Blume listed this as one of Book X’s “difficult points” and wrote “pro titulo qualitate.”
10.72.7. Emperors Gratian, Valentinian and Theodosius to our dearest Hypotes, greeting:
The tax paid shall remain in the hands of the receivers of taxes the shortest time possible, and as soon as paid by the provincials shall be turned over to the imperial treasuries.3
Given at Constantinople April 29 (383).

10.72.8. Emperors Valentinian, Theodosius and Arcadius to Cynegius, Praetorian Prefect.
Collectors or receivers of taxes shall be selected at a well-attended assembly of the curia by the consent and vote of all, and made a matter of record; and the names of those who are called to and obligated to perform the duty of a public liturgy, shall be sent to the rector of the province, and the persons who nominate them are responsible for all the acts of the appointees.
Given at Constantinople October 27 (386).
C. Th. 12.6.20.

Note.
It was stated in notes to C. 10.19.5 and 9, that municipal officials usually collected the taxes, but that at times the collections were made by others. That fact is, however, not clearly shown by any law in the Justinian Code, although the Theodosian Code is clear on that point. C. Th. 10.1.17; C. Th. 12.6.4. It would, therefore, seem that in Justinian's time, municipal officers ordinarily collected the taxes, though exceptions existed. For one exception, see law 14 of this title, relating to collection of clothing.

10.72.9. The same Emperors to Cynegius, Praetorian Prefect.
Brazen or stone bushel measures (modii) with sextarii (1/16th of a modius) and weights shall be kept at each post-station and in each city, so that each taxpayer may know, thru measuring devices before his eyes, what he should give to the receivers of taxes, and if any such receiver rashly exceeds the norm of the established measure and weight, he will be visited by proper punishment. 1. And prohibiting acts heretofore done against the good of the people, we direct that the receiver of taxes shall receive as an epimetrum (overpayment), the 1/50 of the amount of corn, the 1/40th part of barley, the 1/20th part of wine and ham delivered. 2. But, actuated by motives of kindness, and on account of the distance of Armenia, the amount which the receivers of taxes shall receive in that country (as such epimetrum) is 1/40th of the amount of corn and barley, and 1/15th of the amount of wine and lard delivered.
Given at Constantinople November 28 (386).
C. Th. 12.6.21.

Note.
This law directed that proper weights and measures should be kept in cities, and at stations along the main highways - the public post-roads. There were storehouses at these stations, to subserve the needs of the government. Collectors of taxes were forbidden to take more than the legal amount. The remainder of the law provided the

amount which the collectors could receive as an epimetrum, extra amount. This extra amount, epimetrum, was discussed at note to law 1 of this title.

10.72.10. The same Emperors to Cynegius, Praetorian Prefect.

The receivers of taxes shall, in the presence of the defenders of the cities, give a receipt stating the amount of land-taxes (jugatio) of the land-owners, and each species thereof and the number and quantity of each.

Given at Constantinople November 28 (389).
C. Th. 12.6.23.

Note.
The defenders of cities are considered at C. 1.55. The office was originally established for the purpose of protecting the people. If the instant law was carried out and all taxes were in fact paid in his presence, his duties must have been onerous in the cities of any size. The receipts given were required to be specific. Further provisions as to the contents of such receipts are found in C. 10.22.1. See also note thereto.

10.72.11. Emperors Arcadius and Honorius to Benignus, Vicar of the city of Rome.

The receipts for wine once issued and entered on the public records will be charged to the receivers; we want the audit of the (wine) treasury which has been begun, to be brought into the open, the account having been examined, and all amounts mentioned in receipts entered on the records must be debited to the receivers (so that they cannot again collect from those to whom the receipts are given). 4

Given at Milan June 8 (400).

Note.
When receipts were registered on the books, they afforded security to the taxpayers. Note C. 10.2.2; C. 10.30.2.

10.72.12. The same Emperors to Pompeianus, greeting:

If a land owner should discover a receiver of taxes, or accountant (tabularius) to have committed some fraud, no one of them (the latter) once convicted of embezzlement

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4 This is Blume’s original, typed version. However, he wrestled with this law, placing a question mark in the margin and penciling in changes, without striking the original. With the penciled changes the first clause is unchanged, but reads as follows after the semicolon: “we want the audit of the (wine) treasury which has been begun, after examination, to be brought to completion, the account having been examined, and all amounts mentioned in receipts entered on the records must be credited by the receivers (so that they cannot again collect from those to whom the receipts are given.” This law is in his list of “difficult points” at the end of Book X. He wrote there: “a susceptoribus accepto ferri—must be entered by the receivers as received (The sense is the same but turned around.).”

Scott’s reading (as C. 10.70.11) has it as: “We desire the receivers of wine to be responsible for the amount receipted for to the tributaries. The receipts must be produced in public, and, in order that their genuineness may be established, an account of them must be rendered by those who gave them.” 7 [15] Scott 160.
shall again occupy the office in which he previously was dishonest, although he shall have obtained a receipt by means of clandestine petition, (permitting him to do so.)
Given at Milan December 1 (400).
C. Th. 12.6.27.

10.72.13. The same Emperors to Lucius, Count of the Sacred Largess.
   Our Clemency has directed that two tax-accountants (tabularii sare numerarii), and the same number of receivers of taxes (susceptores), should be appointed in all the provinces. 1. But we want the exalted prætorian prefecture to know that persons who have collected the gold for the imperial exchequer shall have nothing to do with the accounts of the chest (of the prætorian prefect). If this order shall have been disobeyed, the judges of the provinces will be punished by five pounds of gold and the chiefs of their staff by capital punishment.
Given January 24 (408).
C. Th. 12.6.30.

Note.
The meaning of "arcae," just as the term "fiscalis arcae" in C. 12.49.4, is not beyond all doubt. It has sometimes been accepted as referring to a fund, or chest, of the Crown Domain, under the immediate control of the governor, and the ultimate control of the Comptroller and Count of the Crown Domain. 2 Humbert 46, 294, note 678; His, Domanen 56, 58; Gothofredus on C. Th. 12.6.14 and 29 and 30; C. Th. 8.1.4. But the term was frequently used to designate the chest of the prætorian prefect. That was true particularly in Justinian's time. See e.g. Edict 13. Steinwenter, Studien 145, appears to hold that these laws referred to that chest, citing C. 10.72.13.1, and C. 12.26.6, C. 10.75.3, and C. 11.65.5.1, as showing the constant encroachment by the prætorian prefect on the other funds and the fact that the emperors by this legislation attempted to prohibit that. If C. 10.72.13 referred to the chest of the Crown Domain, instead of that of the Praetorian Prefect, no good reason existed why the Praetorian Prefect was mentioned at all, indicating that it was his "chest" that was here mentioned. The receivers here mentioned were the receivers-general, as they have been heretofore called, not the municipal officials mentioned in law 8 of this title.5 That was true also with the "tabularius." See also C. 12.49.4 and 13 and note.6

10.72.14. Emperors Honorius and Theodosius to Eucharius, greeting:
   We do not permit the curials to be busied by humiliating services or loaded with extraordinary burdens, lest the public good might suffer thereby. It is better, therefore, to have military vestments collected, as is customary, by the proconsular office or by persons who have served therein. For it is to their interest to attend to it with care and look after the quality of the vestments, which they can do more easily. Nor is it just that the benefit should go to the official staff and the detriment arising from collection to the curials. We, therefore, relieve the local senates of this detriment, except such members thereof who serve or have served in the aforesaid official staff.7

5 Blume penciled a question mark into the margin next to this sentence.
6 Blume penciled in above this note: “My supposition supported by 17 R.E. 1310-1311.”
7 [Blume] See note to law 8 of this title.
Given at Ravenna February 28 (412).
C. Th. 12.6.31.

10.72.15. Emperors Theodosius and Valentinian to Volusianus, Praetorian Prefect.

All gold or silver brought by a landowner shall be received by a treasurer
(arcarius) or a receiver of taxes (susceptor), and the moderator of the province and his
staff will, at their peril, be responsible for all damage caused to the landowners by any
fraud in the weights. 1. A report shall be made to the illustrious counts of our treasury of
everything brought into our treasury from the provinces.
Given at Ravenna February 27 (428).
C. Th. 12.6.32.

Note.

The "arcarius" here mentioned was undoubtedly the treasurer of the Crown
Domain, for the praetorian prefect had nothing to do with the gold that was collected.
See note to law 13 of this title. One of the governor's duties was to seek that correct
measures and weights were kept. The counts of the treasury included both the Count of
the Imperial Exchequer and the Count of the Crown Domain.