Concerning abolishing of the occupation tax.
(De tollenda lustralis auri collatione.)

11.1.1. Emperor Anastasius (Synopsis in Greek).

The constitution entirely releases all from the occupation tax payable in gold or silver, except cities and villages which receive anything upon condition of this burden by last will and testament, or whenever anything is given by the fisc upon the same condition. (1) Those who pay this tax, may do so either at Constantinople or in the province, and may pay a fourth every year of the whole thereof at the end of every four years without damage or expense. (2) But if anything remains unexpended of this tax, such remainder may be paid out for necessary outlay of the city, as for public works, food supply, windows and other similar purposes. (3) It fixes a fine of 100 pounds against the departments of palatines (apparitors in the office of the two ministers of finance), president and citizens, if these provisions are violated.

Note.

1. This tax was imposed on merchants, traders and others and was payable for every four years-lustrum. Evagrius 3.39, deals at length with this tax and the abolition of it by Anastasius. But at 3.42, he states that the same emperor instituted a new tax called the gold "rate" without explaining what that tax was. For contributions to the state by merchants see also headnote to Novel 43. Holmes, The Age of Justinian and Theodora 154, in writing of the occupation tax says as follows: "A tax peculiar in some respects to the Byzantine Empire was the lustral collation or chrysargyron, a duty of the most comprehensive character on the profits of all commercial transactions. Trade in every shape and form was subjected to it, not excepting the earnings of public prostitutes, beggars and probably even of catamites. The chrysgarion was collected every fourth year only, and for this reason, as it appears, was felt to be a most oppressive tax. Doubtless the demand was large in proportion to the lapse of time since the last exaction, and weighted upon those taxes, like a sudden claim of accumulated arrears. When the time for payment arrived, a wail went up from all the small traders whose traffic barely sufficed to keep them in the necessaries of life. To procure the money, parents frequently, it is said, had to sell their sons into servitude and their daughters for prostitution. There were limited exemptions in favor of ministers of the orthodox faith and retired veterans, who might engage in petty trade; of artists selling their own works, and of farmers who sold only their own produce." He cites Evagrius 3.39; Zosimus 2.38; C. Th. 16.2.8.14.15; 13.1.2, etc; 7.20.3.9, etc. The tax was said to have been instituted by Constantine the Great, but that was not true, as the same tax or similar is mentioned as having existed before. See Lampridius, Life of Alexander Severus 24. The main tax of the empire, however, was the land tax. The traders (small merchants) formed a corporation or guild in every city. The members were enrolled in a register of the guild.

1 Karlowa 913, citing C. Th. 16.2.15.1. These corporations were formed partly to act as an instrumentality of the state to collect the tax here mentioned, just as the curials were compelled to collect the land tax. See 1 Karlowa 913. It would seem that the retail merchant in the Roman Empire was not regarded highly, although he seems to have been
considered above the plebeians. Wholesale merchants probably had a higher standing. See note C. 4.63.3.

11.1.2.

No one shall be compelled to give public shows or anything else because of the fact that the occupation tax in gold or silver is remitted. For the penalty above mentioned will hang over those who are guilty of violation hereof.