Concerning imposts and confiscations.
(De vectigalibus et commissis.)

Headnote.

The term “vectigal” varies in meaning, and included both rent payable for public lands as well as indirect taxes. Mattingly, *The Imperial Civil Service of Rome* 7, note 3; see Cic., *Ad Att.* 2.16.1; Mommsen, 2 *Staatsrecht* 440; 7 Cujas, *Obs.* 3-4; Monro on Digest 17.2 at 78; Gaius D. 9.2. Three kinds at least are mentioned in this title: customs dues, dues for salt works, and dues for municipal lands. There were also during the early empire a lecay tax, sales tax, manumission tax, and other indirect taxes. Mattingly, *sup.* 1, 7-8. The term vectigal has herein bee translated as “impost,” to include all the various taxes or dues mentioned herein. Originally, the right of levying transit or customs dues was probably in the various municipalities. But gradually the right passed into the hands of the State, except in some instances. Probably almost every town exacted duties on goods arriving by land, after the manner of the modern “octroi.” And that was true, of course, also with municipalities situated on the coast and where the goods were imported by sea. The usual tax on imports seems to have been 12 1/2 per cent. C. 4.42.2; C. 4.61.7 and 8; Bury, 1 *History of the Later Roman Empire* 51. In the earlier period, however, it had varied in the various provinces from about 2 per cent in Spain to 25 per cent in Egypt. Arnold, *Provincial Administration* 209. In some cases, the duty had been specific, Marquardt, 2 *Rom. Staatsv.* 277. The customs dues of 12 1/2 per cent were imperial dues and could not well refer to the various dues of towns through which the goods might pass before reaching their destination. See generally, Reid, *Municipalities of the Roman Empire* 454.; Arnold, supra 200. The subject of taxes is considered in books 10 and 11 of the Code, and customs dues are mentioned in this title apparently only because of sales involved in trade.

Property exported or imported on which customs duties were payable were required to be exhibited and the taxes paid thereon. If this was not done, the property was subject to confiscation, which was for the benefit of the farmer of the revenue, if the tax was farmed out. Law 11 of this title and note. If the property was exhibited, however, then it was not subject to confiscation, even though the tax was not paid, for in that case the fault lay with the person who collected the revenue, who, or his principal, was responsible to the fisc. D. 39.4.16.12. In D. 39.4.16.7, a number of articles are enumerated on which duties were payable, and it may be inferred that not all articles imported or exported were taxed. Among other things precious stones, ivory, spices, aromatics, raw silk, dyed cloth, linen clothes, wool, all products of India, were taxable.

4.61.1. Emperor Severus and Antoninus to Victorinus.

If you were legally manumitted before the question of your confiscation arose, it is not just that your status should be disturbed on account of customs duty.

Note.

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1 As typed in the ms. Blume probably intended “legacy.”
If slaves were imported or exported, customs duties or tolls of twelve and one-half per cent were payable. If the duties were not paid, the property was confiscated. In case of slaves, however, for which the duty was not paid, the rule was at times relaxed; namely, if they were manumitted in good faith before the question of confiscating them and appropriating them for the fisc arose, the manumission remained valid. That rule was adopted on account of regard for freedom.

4.61.2. The same Emperors to Junius.

Property subject to confiscation five years before cannot be claimed if suit has not been commenced, nor can the price be claimed for the property subject to confiscation, if it does not exist or is not fraudulently concealed.

4.61.3. The same Emperors to Ingenuus, a soldier.

We have looked after the interests of our soldiers, and they shall not be liable to have their property confiscated for omitting to declare their property (subject to customs duties). Hence, calm your fear, and if it shall appear that you owe any port duties, pay them.

4.61.4. Emperor Constantine to Junius Rufus.

The contract for farming out imposts must be awarded to the highest bidder; the right should not be let for less than three years, nor must that period for collecting such taxes be in any manner interrupted. When that period is completed, the right must be sold anew and in similar manner let to others. Given July 1 (321).

Note.

D. 39.4.9 pr. states that the revenues that were to be farmed were let out to the highest bidder. Such bidder, however, was required to give security. The period was for not less than three years. Formerly it was for a period of five years. D. 32.30.1; D. 49.14.3.6; Gothofredus on C. Th. 4.13.1. The period for which the taxes were let out could not be arbitrarily interrupted, and the taxes let to someone else; but that might be done in case of default in payments by the lessee. D. 39.4.10.1. While the foregoing law states that after the period for which the taxes were let, they should be let anew to others, there is no doubt that the old lessee could again bid, and could get, and were at times force to accept, a new contract, if he was the highest bidder, as shown by C. 4.65.7; Monro on D. 19.2, at 83. But if such old lessee was in default on his contract, he could not bid again until he paid what was in arrears. D. 39.4.9.2. In fact, no debtor of the fisc (or the municipality that farmed the revenue) could have the contract, unless he gave security for his past indebtedness. D. 39.4.9.3. As shown in headnote to C. 4.37, considerable capital was required for such contracts, and on that account associations, in the nature of corporations, were frequently formed for such purpose.

4.61.5. The same Emperor to Menadrus.

No provincials shall be asked by the station masters (stationarii) for any imposts on property which they transport for their own use or for the use of the fisc, or which they haul back for agricultural purposes. Only property transported for other than the aforesaid purposes or for purposes of commerce is subject to the customary tax. Station
masters (stationarii), urban soldiers and other persons through whose avarice anything of the kind is attempted, will be punished with capital punishment.

Given July 13 (321).

Note.

Stationarii were station masters stationed at the stations of public transport partially employed to see that the customs laws were not violated. Their duties were not confined to that, however. They are considered at C. 12.22.1.

Property transported for the benefit of the soldiers or fiscal property transported by the fisc in general was not subject to customs duties or tolls, as would naturally be expected. D. 39.4.9.7 and 8. But property bought by merchants from the fisc and then transported was not exempt. D. 39.4.9.8.

4.61.6. Emperors Valentinian and Valens to Florentius, Count of the Imperial Exchequer.

Persons in private station and their property are on an equal footing in regard to public imposts.

1. We say this, because some private persons bring forward imperial sanctions, elicited through patronage, alleging that they were thereby granted exemption from the vectigal or similar dues paid into the fisc.

2. If any private person, therefore, has such rescript, it shall be void. For the imposts are not an insignificant part of the public dues and ought to be paid equally by all who engage in trade or transportation of merchandise; excepting herefrom shippers who are shown to carry on the business of shipping for themselves.

Given at Milan February 20 (365).

C. Th. 11.12.3.

Note.

As originally enacted, and as the law is found in the Theodosian Code, rescripts of exemption granted to soldiers and to persons connected to palaces, were declared to be valid. But the next year this exemption was taken away, as shown by the next law, where the term “militariae personae” doubtless meant to include all persons in the service of the state, the term “militia” being frequently used for public service in general.

4.61.7. Emperors Valentinian, Valens and Gratian to Archelaus, Count of the Orient.

No reduction whatever shall be made to anyone in paying the impost duties; and everyone who shall want to engage in commerce must pay the tax of one-eighth (12 1/2%), in the usual manner, and no exception shall be made in the case of persons in the service of the state (militariae personae).

Promulgated at Berytus January 29 (366).

C. Th. 4.13.6.

4.61.8. Emperors Gratian, Valentinian and Theodosius to Paladius, Count of the Imperial Exchequer.

The collectors of the 12 1/2% custom duty shall receive the dues from the legates of friendly peoples only on the property which the latter bring here from home; but the property which may be exported, and which they carry home with them from roman soil, shall be exempt from payment thereof.

Given at Constantinople July 6 (381).

C. Th. 4.12.8.
4.61.9. The same Emperors to the same.

We take away every exemption from the import duty (vectigal alabarchiae) established in Egypt and Augustamnica, and do not permit anyone to claim any such exemption in connection with the transportation of cattle which cannot be made without the payment of the customary dues.

C. Th. 4.1.3.8.

Note.

The vectigal alabarchiae (sometimes spelled arabarchiae) was a customs or transit duty, and was called after the name of the official—alabarches—who had charge thereof.

9 Cujacius 370. Augustamnica was a division of the diocese of Egypt.

4.61.10. Emperors Arcadius and Honorius to Anthemius, Praetorian Prefect.

The imposts which any city and its curia has acquired for its needs, whether intended for the senate in managing the city’s affairs, or designated for any other need of the city, shall perpetually remain a valid right at its command, without needing to fear the entreaties of supplicants to deprive it of such right.

Note.

It is possible that the “vectigal” here mentioned referred to customs dues. Reid, Municipalities of the Roman Empire 454, says that certain cities had special rights thereto; that in the fifth century, for instance, the possession of dues was guaranteed to the Carian town of Mylassa, in respects of its port, in confirmation of a decree of the Republican age.

4.61.11. The same Emperors to Lampadius, Praetorian Prefect.

If anyone, without permission of the contractors, that is to say, the lessees of the last works, shall buy salt or shall attempt to sell it, either upon his own initiative or by the authority of an imperial rescript, the salt itself, together with its price, shall be forfeited to the contractors.

Note.

The fisc had a monopoly on salt; it only, or its agents, were authorized to trade in it, as shown herein. The control and sale of it, too, was let out, for a time at least, to contractors, as were lime pits and mines, and the persons who were the lessees thereof were included within the laws that governed farmers of revenue. D. 39.4.13 pr. And forfeitures and confiscations were for the benefit of these lessees.

4.61.12. Emperors Honorius and Theodosius to Gaisones, Count of the Imperial Exchequer.

Whatever exemption has been granted from imposts belonging to the treasury of the Imperial Exchequer, either by pragmatic sanctions or by imperial annotations, shall be without effect or validity.

Given at Ravenna September 23 (408-412).

4.61.13. Emperors Theodosius and Valentinian to Flavianus, Praetorian Prefect.

Aside from imposts (rent) which have at all times been paid into our imperial treasury (sacrum patrimonium) the remainder is reserved for the fixed expenses of the communities, cities and senates, which constantly bear public burdens. Former custom and reserved two-thirds of such taxes for our treasury; and we order that the third thereof shall be absolutely at the disposal of cities and municipalities, and they may know that the management thereof for their advantage is in their own hands, rather than in that of
someone else. 1. The right, therefore, of the designated portion shall be at the disposal of the local senates and the cities to the extent that they even have permission of farming out such tax as far as their interest extends.

Note.

In 358 A.D., Constantine granted one-fourth of the income to the provincials and cities of Africa with which to restore public walls or roofs. C. Th. 4.13. In about 374 A.D., in a rescript to the proconsul of Africa, two-thirds of the income of a city were [sic] assigned to the imperial treasury and only a third reserved for the use of the city. C. Th. 4.13.7. Similar rescripts were issued in 374 (CJ. [sic] 15.1.18), in 395 (CJ. [sic] 15.1.11)\(^2\) and another in 395 as shown in C. 8.11.11. The three last mentioned laws referred specifically to the income from municipal laws, and the “vectigal” in the instant law also probably also meant the same thing. See also note C. 8. 11.11. For farming out revenues see headnote to this title.

\(^2\) Both of these references should be to C. Th., not the Justinian Code.