

Novel 163.

Concerning relief from taxes.
(De relevatione tributorum.)

Preface. Justice and benevolence are the greatest good of mankind; the former gives each one his dues and seeks nothing that belongs to another; the latter uses compassion and releases the poor from heavy debts. They are wont to adorn the empire, preserve the republic in safety and are good regulators of human life. Hence, having received the scepter from God, it is our earnest desire, that we may be conspicuous for such praiseworthy acts, so that, having been of use to our subjects, we may receive the reward of virtue and glory from heaven. Now we know that continuous and various losses that have befallen men have reduced possessions to such poverty that they bring no return to the owners and are unable to make payment of the taxes, and that, too, when urgent military and other expenses and many wars surrounding us compel us to make considerable outlay of money. We have therefore reflected in what manner we could meet these necessities and also to find a remedy for the poverty of our subjects. And although our opinions wavered in the matter, the sentiment finally prevailed to have prior regard for benevolence and to bestow upon our subjects a help which is acceptable to God and to supply the deficiency in the expenses made for the common benefit out of the imperial treasury.

c. 1. Accordingly, dedicating this solicitude to our Lord Christ and doing something of worth in the present days of the great festival of His blessed compassion and holy resurrection, we also justly bring him the present offering on behalf of the republic, by which we remit to farmers and taxpayers—that is to say, the owners—the payment of a year's taxes, to be distributed during four years, that is to say a fourth thereof during the coming ninth indiction, a fourth during the tenth indiction, and likewise a fourth during each the eleventh and twelfth indictions, at the same time reducing the customary fees which are paid to anyone in these matters.^a

a. See e.g. Novel 128, c. 6.

c. 2. We also remit to them the delinquent taxes of the past up to the end of the fifth indiction just passed, and ordain that no collection shall be made of the tribute remitted by us, whether belonging to the great magistracy of the praetorian prefect of the Orient, or to the prefecture of Illyria or to the insular magistrate or the military magistrate located in Scythia and Moesia, or to the imperial exchequer or to the other magistrate, forbidding curials and those that demand payment of taxes (eklyptor), employees of the bureau of taxes (scriniarii), presidential apparitors (cohortales), palace-officials, collectors and receivers of taxes, and whoever has or has had anything to do with the collection or receipt of public tribute, from committing any fraud on farmers or subjects and from inflicting any damage on the owners of lands, pretending that they have paid the tribute, hereby remitted, for them, or to fraudulently take any guaranty (constituta), surety or duebill (caution) from them. For we declare every fraudulent act that has been or is done in circumvention of this, our liberality, void. But it is clear that if they, previous to this, our liberality, have collected any of the delinquent taxes due for the time up to the fifth indiction, but have not turned it over, they must, at all events, pay it into the public treasuries. For we have extended this liberality to our subjects in order to benefit them, but we have not remitted the present tax for the benefit of those who have collected the public tax and have converted it to their own use. The annual tax in kind (annona) shall not be diminished. The full measure of grain and other products should be paid and brought in; the price of the fourth of the tax remitted by us to our subjects each year for four years shall be allowed at the public treasury on the tax that is paid in gold, or shall be paid by the fisc. The same shall be true as to products brought to the public magazines or for the support of the army in Osroena and Mesopotamia; that shall be true also as to the products called ploima (for the navy), furnished in the territory of the Lazi and in Bosporus and the Chersonnesus. They will receive the price thereof (to the extent of making up the fourth remitted) from the fisc, as has been provided, at the treasury of the prefect, from whence they (the products) are delivered (to their destination), so that they (our subjects) will receive the benefit of our liberality also in this connection. It is

not safe to neglect the contribution of these products, since expenses are inevitable and uphold, as we may say, the republic. We believe, moreover, that out of this gift, will flow a great benefit to our republic in the future, God showering fortunate things upon us for such acts. Those who dare to violate any of the provisions made for the benefit of our subjects will endanger their property and their life.

Epilogue. Your Glory will, by the employment of edicts, make this our will, declared in this imperial law, known in this fortunate city and in all the provinces subject to your jurisdiction, so that no one will be unaware of our liberality.

Given March (or April) 575.