

Book X.
Title LVII.

Concerning the farmers of the fiscal imposts.
(De conductoribus vectigalium fisci.)

10.57.1. Emperors Diocletian and Maximian to Punicus.

It is certain that no others are exempt from liturgies and honors than those who farm the revenue of the fisc in their own name. Hence, it is clear that persons who perform any services under such farmers of the revenue, have no exemptions.

Note.

The present title deals with farmers of a special kind of revenue, namely of customs dues and other indirect taxes, commonly called "vectigalia." C. 4.61 deals with these indirect taxes. They were commonly farmed out to persons or large companies. Those who held the contract of collecting these imposts were exempt from liturgies and honors in cities - the exemption probably being confined to those that were personal, but the persons working under them were not exempt.