

Book XII.
Title XXXIX (XXXX).

Concerning the military clothing.
(De militari veste.)

12.39.1. Emperors Valentinian and Valens to Auxonius, Praetorian Prefect.

We direct that all the tribute for clothing shall be paid to the imperial exchequer, between the first of September and the 1st of April, at the peril of a fine, imposed on the rector of the province or his staff, in an amount which may appear just to you.

Given at Marcionopolis November 18 (365).

C. Th. 7.6.2.

12.39.2. Emperors Valens, Gratian and Valentinian to Modestus, Praetorian Prefect.

The provinces of Thrace shall contribute a suit of clothing for each twenty land and personal tax units (*juga vel capita*). Scythia and Mysia shall annually contribute (such suit) for each 30 land and personal tax units (*juga seu capita*); for Egypt and the Orient each 30 land tax units (*terrena juga*); in Asia and diocese of Pontus the clothing tax shall be paid according to the same number of personal and land tax units. The provinces of the Orient shall enjoy the favor to contribute gold¹ instead, payable according to land tax units, excepting in Osroene and Isauria, however, for it is known that these do not pay in gold (*aurum comparaticium*).

Given at Hieropolis July 28 (377).

C. Th. 7.6.3.

Note.

The foregoing law is mentioned in Marquardt, 2 *R. Staatsverw.* 225, and is discussed at length by Leo in '*capitatio plebeia u. capitatio humana* [sic] 143, et seq.

The term *juga* (plural of *jugum*) was ordinarily used as synonymous with *capita* (plural of *caput*). *Leo*, supra 152. But it is very apparent that a distinction was made between these terms in the foregoing law, and that is emphasized by the fact that in one place the term *juga* is used with *terrena* (pertaining to the soil). Both terms stood for taxation units. See headnote C. 10. But in the foregoing law *juga* was used to designate taxation units based entirely on land, while *capita* was used to designate that immovable property, particularly slaves and serfs made up the taxation units. Taxation-units were ordinarily made up from both.

The levy for clothing made in the foregoing law could not be commuted into money-payments, except as shown by the law, but the clothing itself was required to be furnished. By clothing '*vestis*' probably a suit of clothes for a soldier was meant. See Gothofredus on this law. Some of the provinces were required to furnish one suit for every 20 tax units, others for every thirty tax-units. Why the inequality, does not appear from the law, but that may have been because other taxes were imposed on some of them and not on others, or the general condition of prosperity, or the reverse, was taken into

¹ [Blume] The gold paid as commutation-money instead of clothing itself, was called *aurum comparaticium* -- which means simply gold used to buy clothing, where the clothing itself was not furnished by the tax payers.

consideration and furnished the basis for the difference. While ordinarily a uniform tax was collected on all tax units, as stated in note C. 10.17 2, (and see Abbott & Johnson, Municipal Administration in the Roman Empire 130), it is apparent from the foregoing law, that the statement must be taken with some degree of caution, and that the levy of special taxes, in the form of compulsory delivery of clothing, horses, mules and other property, might at times produce an inequality of taxation over the empire as a whole.

12.39.3. Emperors Arcadius and Honorius to Martinianus, Count of the Sacred Treasury.

We direct that to our brave soldiers in Illyria, shall be given, not two-thirds of a solidus for each military cloak, but a solidus.

Given at Constantinople January 17 (396).

C. Th. 7.6.4.

12.39.4. Emperors Honorius and Theodosius to Asclepiodotus, Praetorian Prefect.

The military clothing tax, commuted into money, shall be collected from the tax payers, and turned in to the imperial exchequer. Five-sixths shall be distributed to the brave soldiers in money, and the one-sixth, which is received by the weavers of Our Clemency for weaving, without burden either on them or the public (treasury), shall be turned over to the recruits (junioribus gregariisque) in clothing of which, it is clear, they stand in need.

Given at Constantinople March 9 (423).

C. Th. 7.6.5.

Note.

As to the imperial weaving houses, see C. 11.8. These were under the control of the count of the imperial exchequer. Not. Dign. Or. 13.16. As noticed from the instant law, the military clothing tax was paid into the treasury of the same official. The food-supply tax (annona) was collected under the general supervision of the praetorian prefect. The division of duties will accordingly be noted -- made for the purpose of keeping checks and balances. Five sixths of the military clothing tax in Illyria was paid to the regular soldiers in money; one-sixth was used in the weaving houses to make clothing for the recruits. The latter received no money from this tax, but clothing only, for fear that they might squander the money and have no clothing.