

Book X.  
Title XVIII.

Concerning the extra-tax.  
(De superindictio.)

10.18.1. Emperors Gratian, Valentinian and Theodosius to the Proconsuls, Vicars and all Rectors.

No provincial needs to pay anything by way of an extra tax upon the order of the (praetorian) prefecture alone. Nor shall any kind of tax levy (indictio) whatever, though the ordinary one, be binding, unless confirmed by our order, and the indiction, the order (indictio) of that high office, confirmed by our direction and attached to imperial orders, commands it and compels payment to be made.<sup>1</sup>

Given at Milan May 26 (382).

C. Th. 11.6.1.

Note.

The term "indictio" was sometimes used to designate a tax year, sometimes the order for the tax levy. The tax levy - probably better the notice thereof - was sometimes designated by "delegatio." See note C. 10.16.4.

No levy, according to the foregoing law, could be made without the sanction of the emperor; nevertheless, as already stated in note C. 10.17.2, unless the levy carried an extra tax, which it probably usually did, no special consent of the emperor was required. It would further seem that extra burdens could be imposed by the praetorian prefect without the previous consent of the emperor in cases of emergency, such imposition being, however, required to be reported to the emperor. C. 10.48.8. The provincial governors were forbidden to make any levy upon their authority. C. 10.48.8. As to the meaning of "superindiction," see note C. 10.17.1.

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<sup>1</sup> Blume had difficulty with this passage. (It is one of the "difficult points" noted at the end of Book X.) The text given here includes his penciled corrections, but he added a question mark in the margin and also penciled-in at the bottom of the page: "? ...and an indiction of the praetorian prefect, annexed to imperial precepts, demands it and compels payments—it is not exactionem." Scott gives this law as: "No inhabitants of a province shall, in obedience to the written commands of the Prefect, be compelled to pay any supplementary tax, or any kind of tax whatsoever, unless the order has been confirmed by Us, and strengthened by Imperial authority, after which it may be imposed and collected." 7 [15] Scott 104.