

Book X.
Title XXIII.

Concerning the regular tax belonging to the imperial exchequer.
(De canone largitionum titularum.)

10.23.1. Emperors Gratian, Valentinian and Theodosius to Lollianus.

We direct that all gold, silver or other property which is wont to be paid into the imperial exchequer (sacris largitionibus), shall, immediately after payment is made, be transported to the treasuries of each province, or (in the absence of one) to the nearest, under seal of the accountant (tabularii) and of those to whom the care thereof previous decrees had entrusted, and shall be delivered to the provosts (praepositi) of the treasuries, so that the whole amount of taxes may be from thence transmitted to the imperial court. Given July 21 (383).

Note.

The treasury of the Count of the Imperial Exchequer, literally of the Sacred Largess, received all direct and indirect taxes in the empire except the annona, tax in kind, which went into the treasury of the Praetorian Prefect. Humbert, 1 Essai 359. Among these taxes was the so-called tribute, a land tax payable in gold (the annona being originally all payable in kind). 1 Karlowa 906; 2 Humbert, supra, 52. This money was not, unless by special order, paid out in the provinces, as was largely true with the annona. See, e.g. C. 12.37.18. But the tax was sent to the various local treasuries and from there to the capital. The money did not, as stated in C. 10.72.7, remain long in the hands of the receivers thereof.

Some of this money was used to make gifts. C. 11.7.1; C. 11.78.2; Cujacius on this law. Some of it was used for the army; that is to say, the treasury of the praetorian prefect was required to be aided from time to time by the treasury of the Count of the Imperial Exchequer. 1 Humbert, supra, 377, 503, note 263; Stein, Studien 144.

10.23.2. Emperors Honorius and Theodosius to Anthemius, Praetorian Prefect.

Neither the palace officials of either the Crown Domain or Imperial Exchequer, sent to a province for any cause on account of any fiscal debt, shall personally make demand on the land owners, whether that would involve arrears of the past, or should relate to payment of current tribute, but they shall frequently go to, and admonish, the rectors of the provinces and urge their official staffs to do their duty. 1. But if the rector of the province, seeks to free himself from the insistence of the aforesaid officials, or for that or some other reason, permits them to collect the taxes, he, as well as his staff, shall pay twenty pounds of gold into the fisc.¹

Given at Constantinople December 7 (408).

C. Th. 11.7.17.

10.23.3. Emperors Leo and Anthemius to Heliodorus, Count of the Imperial Exchequer.

Our Serenity has direct that the record-keepers (chartularii), who are delegated from among the apparitors (cohortalini) of each province to check the accounts of money

¹ [Blume] See note, referring to this law, to C. 10.19.9.

of the Imperial Exchequer, shall be subjected neither to the burdens connected with the public post nor to any other burden except the customary ones, since the powerful prefecture is stated to have given the same order, so that, freed from these burdens, they may faithfully devote themselves to keeping the accounts of the Imperial Exchequer.

1. If this order is rashly violated at any time, or in any way, the rector of the province, as well as his staff, shall be punished by a fine of thirty pounds of gold. 2. Further, the worshipful Count of the Orient and his staff shall have power to restrain wicked attempts of the governors and their staffs, whenever advised thereof by the palace officials, and they are subject to the same punishment if they fail to take care that the decrees of Our Piety are in every way properly carried into effect. 3. This, too, we ordain by a general rescript, that in all the provinces the appointment of special receivers (susceptores) of money of the Imperial Exchequer, shall be made and the protection of head-collectors (tractatores), shall be given, not only by the governors of the provinces, but also the worshipful proconsuls and the Augustal Prefect and the praiseworthy vicars, together with their official staffs; being admonished thereof and urged thereto by palace officials, and taking care that after the nomination of special receivers of money of the Imperial Exchequer, the rectors of the provinces or their official staff or the curials, shall have no right to diminish the taxes belonging to the Imperial Exchequer, or transfer them to the treasurers of the Praetorian Prefect (arcarios) or to some other place. Four-monthly reports shall be sent to the imperial city by the proper head collectors (tractatores) of these taxes, at the peril of the rectors of the provinces, so that they may be audited. 4. And if the order of Our Tranquility is not obeyed in any point, though small, the judges and their staffs must know that they will be visited with the aforementioned punishment. Given at Constantinople July 25 (468).

Note.

Several points should be specially noted in this law. The "chartularii" appear to have been record-keepers and bookkeepers. See C. 12.49. In the instant case, they were auditors of the money, taxes, collected for the Imperial Exchequer. They were taken from among the official staff of the governor, and were doubtless under the receiver general (susceptor) of the province, who had general charge in the provinces of the taxes of the Imperial Exchequer, as noted in C. 10.72.13, being checked, however, by the numerarius, or tabularius, the accountant, also mentioned in the same law, or, perhaps, the chartularii were employed in the office of both of these men. The public-post is more fully referred to in C. 12.50. See 3 Pauly-Wissowa 2193.

Again, it must be noted that the money belonging to the imperial exchequer could not be used by the governors, nor transferred by them to the treasury of the Praetorian Prefect. The use thereof has already been mentioned in note to law 1 of this title.

The term "palace officials" or "palatine officials" was, while some times a general term for the employees in the various illustrious offices in the capital, specially used to designate the officials out of the office of the Imperial Exchequer and Crown Domain. See C. 12.23. As to tractatores, see note C. 12.49.13.

10.23.4. The same Emperors to Heliodorus, Count of the Sacred Largess.

We direct, that if a tax-warrant (delegatio), which, according to custom, is yearly sent into the different provinces by the powerful prefecture, should fail to contain all the items for the Imperial Exchequer (largitionales titulos) or direction of the manner in

which the collection shall be made, nevertheless the worshipful officials, the proconsuls, vicars, worshipful Count of the Orient, Augustal Prefect, as well as the rectos of the provinces and their staffs, and the curials, shall cause all proper taxes belonging to the imperial exchequer to be paid. They must bear in mind a fine of twenty pounds of gold, if a less amount is collected and paid into the imperial treasury than was determined to be paid by former and ancient custom.

Given at Constantinople July 1 (468).

Note.

This law has already been mentioned at note to C. 10.17.2. The tax payable to the imperial exchequer was evidently a constant tax, and the same each year, and hence, though the annual notice of tax levy sent out by the Praetorian Prefect might contain a mistake as to that tax, it was directed to be deemed immaterial, and the customary amount was, despite thereof, ordered to be collected. Whether or not extra taxes were ever added to the amount to be collected for the Imperial Exchequer, does not appear. The extra tax, when added, was probably added to the annona, tax in kind. See note C. 10.17.2.