

prices paid for them, and the romantic lands which it penetrated. Its volume, however, must have been small, since it catered for a minute, very wealthy minority. It was of sufficient importance to make Palmyra, which had no other economic resources, a wealthy city during the 1st, 2nd and early 3rd centuries. It also no doubt accounts for the wealth of Petra, which again had no other economic resources, but was certainly a rich city in the early centuries of our era. It no doubt contributed to the wealth of Alexandria; but Alexandria had many other sources of wealth, papyrus, glass and linen. The internal trade of the empire, however, was probably more important, since it dealt with objects commanding a wider market, wine, oil, papyrus, glass ware, fine linen fabrics, and even cheap linens for the working class.

Some of the merchants who were engaged in the Eastern trade were men of considerable wealth. Two of them, Odenath of Palmyra and Firmus of Alexandria, aspired to the imperial throne. But many were men of modest station. Antoninus, described by Ammianus, as an *opulentus mercator* of Mesopotamia, bettered himself by joining the provincial civil service, where he rose to the rank of *protector* or officer cadet. John of Ephesus tells the story of two brothers, Elias and Theodore, who went as agents for a Persian merchant in Mesopotamia. They at first received 5 or 6 *solidi* a year, rising to 10, 20 and 30 *solidi* in the course of 20 years' service. These rates of pay are comparable with those of privates and N.C.O.s in the contemporary Roman army. The merchant princes of Alexandria were far richer; they are credited with fortunes of 50 lbs. of gold, 5,000 *solidi*, and even 20,000 *solidi*—that is, 275 lbs. of gold. But they cannot compare with the great landed magnates of the senate; many of these enjoyed annual incomes of 1,500 lbs. of gold in rents.<sup>16</sup>

<sup>16</sup>Antoninus: Amm. Marc. xviii, v, 1. Elias and Theodore: John Eph. *Vitae Sanctorum Orientalium*, xxxi. Alexandrian merchants: Palladius, *Hist. Laus.* 14. Rufinus, *Hist. Mon.* 16. John Moschus, op. cit. 193.

## CHAPTER EIGHT

### TAXATION IN ANTIQUITY\*

[The typescript of this essay was found among Professor Jones' papers at his death. The annotation was incomplete, and I have had to supply all the notes from n. 62 onwards, with occasional guidance from his new article cited in n. 61; there were also some lacunae in earlier notes, which I have filled, besides adding a few additional references. The text too had presumably not received final revision, but it has been left almost unchanged. Editorial alterations in the text and additions to nn. 1-61 are enclosed in square brackets. In my judgement the essay is a valuable and indeed unique introduction to the subject, but there are some points at which the evidence known to me does not seem to sustain Jones' interpretation, and while it would not have been proper to conceal or amend what he had written, perhaps with better justification than I could find, it is due to the reader that apparently discordant evidence should also be presented candidly, with indications of the conclusions it seems to require. Such evidence is presented in some of the notes, and in the Addenda.

\*For some abbreviations in notes see p. 185 P.A.B.]

THE Kings of Egypt, Assyria and Babylonia expected regular gifts from the peoples subject to them, and their subjects gave them as much as they thought would satisfy them. The first two Persian Kings followed the same practice. 'In the reigns of Cyrus and Cambyses', says Herodotus, 'there was nothing fixed about the tribute, but they used to collect gifts'. It was Darius who first divided the empire into satrapies and fixed the annual tribute of each in talents of silver, with occasional supplements in kind.<sup>1</sup> The sums are round and evidently based on the roughest of estimates of the wealth of the areas concerned. Within each satrapy the satrap apparently apportioned the tribute among the several communities, which had to collect it themselves, in a similar fashion. It was not until after the suppression of the Ionian revolt that Artaphrenes, satrap of Sardis, 'measured their territories by parasangs . . . and by this measurement fixed the

<sup>1</sup> Herod. III 89; list in 90-94.

tribute for each.<sup>2</sup> This was a local and exceptional measure, and very rudimentary; a parasang is about 6 kilometres. But it was the first attempt at a scientific assessment of taxable capacity.

In assessing the tribute of their allies in the Delian League the Athenians seem to have been less scientific than Artaphrenes in Ionia. Plutarch indeed says that Aristides was instructed to 'survey their land and revenues' before his famous assessment, but he earned his title the Just not for his accuracy but for his incorruptibility.<sup>3</sup> There is no other hint of any census, and there would hardly have been time for one; Plutarch's words are probably an embroidery of his own. Subsequently the tribute was revised every few years,<sup>4</sup> and, apart from general reassessments, like that of 425 B.C., adjustments were sometimes made in individual cases, upwards or downwards. The process was that assessors were elected to revise the tribute, and that the allied cities could appeal against their assessments to an Athenian jury.<sup>5</sup> Sometimes we can infer the reason for a reduction. Cities, part of whose territory had been confiscated for Athenian settlers, had their tribute reduced; but the reduction was very rough and ready; Andros had its tribute halved (from 12 to 6 talents) Lemnos reduced from 9 to 4 talents.<sup>6</sup> More often reductions were the fruit of successful appeals to the emotions of the jury. In 425 B.C. when an increase in revenue was imperative, the assessors were ordered by the people 'not to assess on any city a tribute lower than what it is now ordered to pay unless incapacity is proved, the territory being unable to contribute more'.<sup>7</sup> These instructions are singularly vague, and how they could be interpreted is revealed by a fragment from Antiphon's speech on the tribute of Samothrace: 'You can see from a long way off that the island which we inhabit is mountainous and rough. The useful and workable parts of it are small, and the unproductive many, and the whole island is small.'<sup>8</sup> No statistics were apparently available.

<sup>2</sup> Herod. VI 42.

<sup>3</sup> Plut. *Arist.* 24, cf. Diod. XI 47.

<sup>4</sup> Meiggs and Lewis, pp. 85 f, cf. nos 69, 75. [Athenian collectors, no. 46; local collectors, no. 68, cf. Antiphon fr. 52 Thalheim.]

<sup>5</sup> Meiggs and Lewis, no. 69.

<sup>6</sup> [Ibid., pp. 86, 124, 132. See Jones, *Athen. Democracy* 169 ff.]

<sup>7</sup> Meiggs and Lewis, no. 69 lines 21 f.

<sup>8</sup> Antiphon fr. 50.

To turn to civic finance,<sup>9</sup> the normal internal revenue of Athens comprised other items than taxes. There were the rents of public and sacred lands, the royalties on the mines and the sums paid for mining concessions, and judicial fines and confiscations. All these were important items in the revenue, but they fall outside my ambit. The taxes were many and various, some important, mostly insignificant. Important taxes were the 2 per cent duties on imports and exports at the Peiraeus, which under Andocides' management realised 36 talents, and the *metoikion*, the poll tax on resident aliens at 12 drachmas a head, and 6 on women who had no son who paid the tax.<sup>10</sup> Minor taxes included harbour dues,<sup>11</sup> an *octroi* at the city gates,<sup>12</sup> a tax on foreigners who traded in the market,<sup>13</sup> a prostitute tax,<sup>14</sup> a sales tax of [about] 1 per cent, later 2 per cent, on auction sales,<sup>15</sup> perhaps a slave tax<sup>16</sup> on moving slaves only, and two mysterious levies called the five drachmas for Theseus and the drachma for Asclepius.<sup>17</sup>

All these taxes, so far as we know, were farmed, or as the Greeks said 'sold', annually by auction to contractors, who collected the various taxes and paid the sums they had bid in ten instalments to the treasury.<sup>18</sup> The farming system is today generally condemned as the fruit of laziness. The Athenian people, it is said, did not wish to undertake themselves, as magistrates, the tedious and often invidious task of collecting

<sup>9</sup> [We are better informed about Athens than about any other Greek city, but the evidence suggests that other cities drew their revenues from sources generally similar to those of Athens, apart from *phoros*.]

<sup>10</sup> Andocides, *de myst.* 133 f [exceptionally low yield after Athens' collapse, cf. Dem. XXIII 110 for yield of 200 Talents from ports of the Thracian Chersonese,] see also Dem. XXI 133, XXXV 29; LIX 27, Tod, *Greek Hist. Inscriptions* no. 125, 38; 162, 24; *Etym. Mag.* s.v. πεντηχοστευόμενον. [Cf. n. 100.] Harpocration s.v. μετοίκιον.

<sup>11</sup> Aristophanes, *Wasps* 650, Pollux LX 30.

<sup>12</sup> Hesychius s.v. διαπόλιον.

<sup>13</sup> Dem. LVII 34.

<sup>14</sup> Aeschines I 119.

<sup>15</sup> Meiggs and Lewis 79; [see their note on p. 247;] *I.G.* II<sup>2</sup> 1579.

<sup>16</sup> Xenophon (*Vect.* iv 25) says that the number of slaves in the mines could be calculated from ὅσον τὸ τέλος ἤρτισκε τῶν ἀνδραπόδων.

<sup>17</sup> *Hesperia* V (1936) 397-404.

<sup>18</sup> The procedure for farming the taxes is described in Arist., *Const. Ath.* 47, 2-48, 2. Farmers are attested for the customs, *metoikion* (n. 10.), harbour dues (*Lex Seguer.* 251, 30), prostitute tax (n. 14) and the levies for Theseus and Asclepius (n. 17).

taxes, and shuffled it off on to contractors. There were, of course, obvious disadvantages in the system. Bidders might form a ring; Andocides alleges that he broke a ring led by Agyrrhius, which had kept the price of the 2 per cent tax on the Peiraeus down to 30 talents for three years.<sup>19</sup>

On the other hand, it seems unlikely that at Athens, where they could be sued before the people's courts, contractors often exacted more than their due. And to the state the system offered the great advantage that it knew what its revenue was going to be at the beginning of the year, and could be sure that it would be paid regularly, for contractors had to offer guarantors.<sup>20</sup>

There was, I think, another and more cogent reason why the Athenians—and indeed all ancient governments—farmed some taxes and not others. This may emerge from the study of an Athenian tax which was not farmed, the occasional war tax or *eisphora*.<sup>21</sup> The *eisphora* was a complicated and sophisticated tax, being assessed on all property—land, houses, slaves and, it would seem, personal effects and money.<sup>22</sup> There was probably a lower limit of 25 minae (2,500 drachmae) but taxpayers would have numbered upwards of 6,000.<sup>23</sup> The actual tax was a percentage of the capital valuation, usually 1 per cent or 2 per cent,<sup>24</sup> and had to be collected with the utmost despatch, as it was usually only voted at the opening of the campaigning season.

We know very little of how the *eisphora* was assessed and collected before the archonship of Nausinicus in 378, when the first systematic assessment was made, revealing a total of 5,750 talents,<sup>25</sup> and the symmories established. All taxpayers were

<sup>19</sup> See n. 10.

<sup>20</sup> Dem. XXIV 144, cf. n. 18.

<sup>21</sup> The latest book on the *eisphora*, Rudi Thomsen, *Eisphora*, seems to me, as to Mr. de Ste Croix (*Class. Rev.* 1966, 90–93), a baseless phantasy. For my own views see *Athen. Democracy* 23–9, 83–5, and for those of Mr. de Ste Croix, *Class. et Med. XIV* (1953), 30–70. [For *eisphorai* elsewhere cf. n. 60 and Busolt-Swoboda, 612, n. 1.]

<sup>22</sup> Polyb. II 62 (land, houses, other property); Isocr. XVII 49 (slaves). Demosthenes (XXVII 9–11) implies that all his father's property, including furniture and personal effects, and money on loan or on deposit, went into the assessment.

<sup>23</sup> Evidence, admittedly thin, in *Athen. Democracy* 28 f., 83 f.

<sup>24</sup> Dem. XIV 27, cf. III 4.

<sup>25</sup> Polyb. II 62. The total later rose to 6000 talents (Dem. XIV 19, 27; Philochorus, *F.G.H.* III no. 328 F 46). *Eisphora* is first mentioned in 434 B.C. (Meiggs and Lewis 58 B, line 17); the first recorded levy is in 428 B.C. (Thuc. III 19.) [In 411–403 it was only levied twice, Lysias XXI 1–3.] Of the original system we know only that there were elected boards of *epigraphais*, apparently one for metics and

divided into 100 groups or symmories of approximately equal numbers and wealth—they would have had about sixty members each.<sup>26</sup> General reassessments were made occasionally<sup>27</sup> and individual assessments were revised when property changed hands.<sup>28</sup> Assessment was by self-declaration to an officer of the symmory, who kept a register of the members' property.<sup>29</sup> This may seem very trustful and there was according to the orators a good deal of evasion, particularly by concealing what the Greeks called 'non apparent property', that is cash.<sup>30</sup> But the great bulk of Athenian property consisted of land and houses, which it was impossible to conceal, and of slaves which were likewise difficult to hide. The symmory system came in useful too; members who assessed themselves honestly would hardly be human if they did not keep a sharp eye on fellow members whom they suspected of evasion. And common informers were active at Athens.

Each symmory elected from its richest members a president and a second and a third. It was their business to pay the tax for their symmory forthwith, and then to recoup themselves at leisure by exacting their quotas from the other members.<sup>31</sup> The Athenians thus assessed and collected this rather complicated tax through ordinary citizens. They could take trouble when they wanted; why did they farm the other taxes?

The answer probably is that the yield of the *eisphora* was predictable and those of the other taxes were not. The amount payable in any *eisphora* by each taxpayer was known—so much percent of the assessment in the register of the symmory—and the failure of taxpayers to pay up or peculation by collectors could easily be detected and punished. But the yield of such taxes as the customs, the *octroi* or the sales tax was uncertain, and for all

another for citizens, who made the assessments, seemingly on each occasion a levy was made (Isocr. XVII 41; Harpocration s.v. ἐπιγραφεῖς, citing Lysias) on the basis of declarations (Isocr. XVII 49); from Pollux VIII 103 it appears that they were magistrates. The collection was made by *eklogais* (*Lex Seguer.* 245).

<sup>26</sup> Philochorus, *F.G.H.* III no. 328 F. 41, cf. *Athen. Democracy* 141 n. 25 on Cleidemus, *F.G.H.* III no. 323 F. 8.

<sup>27</sup> Suidas, s.v. [ἀνασύνταξις]

<sup>28</sup> E.g. by Demosthenes' guardians when his father died (XVII 7 f.)

<sup>29</sup> Isocr., XVII 49; Dem., XXVII 7 f.; Harpocration s.v. διάγραμμα (citing Hyperides).

<sup>30</sup> *Athen. Democracy*, 141 n. 6.

<sup>31</sup> Isaeus, VI 60; Dem. XLII 25; XVIII 103; XXI 157; XXVIII 4; Aeschines, III 222. I omit the peculiar *proeisphora* of 362 B.C., see *Athen. Democracy* 27 f.

practicable purposes so was that of the tax on resident aliens, who were a shifting population; a census in their case would have been very difficult to keep up to date, and so would a census of prostitutes. If magistrates were appointed to collect such taxes, it would be impossible to audit their accounts, and there would be no means of checking speculation, corruption or mere inefficiency. Under the farming system the contractor could be made to pay the amount of his bid, and that bid would normally, by the operation of competition, represent the highest estimate of the yield of the tax, allowing for the expenses of collection and a reasonable profit.

The same principle is observable in the collection of the land revenue in Ptolemaic Egypt. The revenue from arable land was assessed and collected by state officials, that from vineyards and orchards and gardens was farmed. The task of assessing the arable land was immensely laborious and complicated. Each village clerk had to make up annually a complete survey of the land in the village territory, with the dimensions and area of each plot and the name of its occupier. He had also to mark in the legal classification of each plot, since cleruchic land [assigned to soldiers or officials] and some other categories of land paid a fixed tax of one *artaba* of corn per *arura*, whereas the royal land was leased to royal peasants at rents (in *artabae*) which varied in rate from plot to plot. Further records had to be kept of the effects of the Nile flood. If it was a low flood, rebates would have to be allowed for unirrigated land, and if it was a high flood, for land which was waterlogged and saline. A further complication was the loan of seed corn: royal peasants—and some others—were granted a loan by the government, and this—with an additional percentage—had to be added to the rent. When the harvest arrived guards had to be posted to prevent landholders from reaping their crops surreptitiously. All grain had to be brought to the village threshing floor, and the collectors (the *sitologoi*) took and stored the government's share, and then the cultivator could remove the rest.<sup>32</sup>

The *apomoira* was a tax of one sixth, or in some cases one tenth, on wine, fruit and vegetables. It was an old temple tax taken over by Ptolemy Philadelphus [285-46 B.C.], and the first

<sup>32</sup> For the Ptolemaic corn revenue see Préaux, 117-37. I have greatly simplified the process.

operation was that all temples were required to send in returns of the vineyards, orchards and gardens which had hitherto paid tax to them, and all occupiers of vineyards, orchards and gardens had to send in returns of their land, stating to which temple they had paid their *apomoira*. This basic information having been obtained by the royal officials, the tax was sold to contractors, nome by nome. In the case of vineyards the pressing of the wine must not begin until the contractor or his agent arrived, and two royal officials, the controller and the auditor, or their representatives, had to be present all the time. If the contractor failed to appear or send an agent, the royal officials carried on without him. If there was no dispute on the quantity of the wine a double contract was drawn up giving the figures, and the sixth taken away. If there was a dispute the royal officials settled it. In the case of orchards and gardens the tax was collected in money. If the contractor and the cultivator came to an agreement on the value of the crop, a double contract was signed. If they failed to agree the contractor could sequester the whole crop and sell it. If the price realised exceeded the cultivator's estimate, the contractor kept the excess for himself, if it failed to reach the estimate, he had to pay the difference to the treasury. But again if he failed to present himself, the business was done by controllers and the auditors. In fact the royal officials had to supervise or if necessary perform every operation in the collection of the *apomoira*.<sup>33</sup>

The reason why farming was sometimes used and sometimes direct collection is by now fairly clear. The Ptolemies did not shirk the immensely laborious and complicated task of assessing and collecting the revenue from arable land—and what a huge task it was can be readily appreciated from the many rolls of papyrus which the village clerks of Tebtunis, Kerkeosiris and other villages of the Arsinoite nome covered with column upon column of closely packed and highly abbreviated entries. The Ptolemies could, one would think, have assessed and collected the *apomoira* through their officials. But in fact they preferred to farm it, and then made their officials do half the work.

The distinction is that in the grain tax, however complicated

<sup>33</sup> The regulations for the *apomoira* were first published with translation and commentary by Grenfell and Hunt, *Revenue Laws of Ptolemy Philadelphus*; revised text and bibliography in J. Bingen, *Sammelbuch gr. Urkunden aus Ägypten*, Beiheft I, 1952, Cf. Préaux, 172 ff.

and laborious its assessment was, the yield each year was fixed in advance, and the negligence or dishonesty of the officials concerned could be visited upon them if they failed to produce the proper amount. In the *apomoira* the yield, being a percentage of the actual crop, was unpredictable, and there would be no means of telling whether officials were defrauding the government. The tax was therefore sold to contractors, whose principal function was to pay to the government the highest estimate of the yield obtainable by competitive bidding. Whether they actually collected the tax was a matter of secondary importance.

The fiscal system of the Ptolemies was immensely intricate and pervasive—and to us very obscure—and no attempt can be made here to describe it in detail.<sup>34</sup> The land revenue included not only the levy of wheat and the *apomoira*, outlined above, but another tax of a third or a half on the crops of vineyards, which was like the *apomoira* and for the same reason farmed.<sup>35</sup> There were naturally customs, but on a very different scale from the 5 per cent levied by Athens and most Greek cities. The Ptolemaic dues were differential, at 20 per cent, 25 per cent, 33½ per cent or 59 per cent according to the class of merchandise.<sup>36</sup> There was also 'circulation tax' (*enkyklion*) on all transfers—by sale, gift, cession or mortgage—of all kinds of property—land, houses, slaves and even priesthoods and tax concessions—at rates varying from 5 per cent to 10 per cent.<sup>37</sup> There were also a multiplicity of minor taxes direct or indirect. Finally there were a number of monopolies, total and partial, on manufacture or on sale or on both. These monopolies included banking, papyrus, perfumes, textiles, oil, beer and salt. These were, since the yield was speculative, farmed to contractors.<sup>38</sup>

Monopolies are not strictly taxes, but I am tempted to give a brief account of the oil monopoly, of which the regulations

<sup>34</sup> There is an admirable description of the entire system in Préaux. [Wallace describes the Roman practices, which were basically similar; as usual, the Romans mainly took over what they found. The marvellously lucid account of taxation in Ptolemaic and Roman Egypt in U. Wilcken, *Gr. Ostraka* I, 1899, though in parts antiquated, remains perhaps the best introduction.]

<sup>35</sup> Préaux 182-4.

<sup>36</sup> Ibid 371-9; the long document setting out the differential rates is *P. Cairo Zenon* 59012.

<sup>37</sup> Ibid. 331-3.

<sup>38</sup> Ibid. 280-97 (banking), 190-6 (papyrus), 362-7 (perfumes), 93-116 (textiles) 65-93 (oil), 152-8 (beer), 249-52 (salt).

survive in full,<sup>39</sup> since it illustrates even more clearly than the *apomoira*, the role of the contractor in the Ptolemaic fiscal system. The monopoly was sold, nome by nome, to contractors, royal officials were involved in every stage of the process. The central government prescribed the number of *arurae* to be sown in each nome with oil-producing plants, and the royal officials of the nome had to see that the correct area was sown and to provide the seed; otherwise they were liable to a fine to the treasury and damages to the contractor. The contractor then bought the crop, at a price fixed by the government, from the cultivator, making out a double agreement with each cultivator on the amount. The royal officials meanwhile designated oil factories, providing the machinery and sealing all the rest, to prevent its being used by illicit manufacturers, and conveyed the crops to the factories. They also furnished workers, and paid them their wages and commission, being liable to fines to the treasury and damages to the contractor if they failed to fulfil all their functions. The royal officials then registered the retailers of oil in each town, and allocated the oil to them according to their needs, and conveyed it to them at five day intervals. The selling price of the oil was fixed by the central government. All illicit manufacture and sale of oil was visited with fines payable to the contractor, but the royal officials had to be present when searches of private premises were made.

Here again the bulk of the administrative work is done by the officials of the nome, and one may well ask what the role of the contractor was. It was to his direct advantage to keep the officials up to the mark and to suppress breaches of the monopoly, since he had to pay the crown the sum which he had bid, and would lose money by the negligence of the officials or by illicit manufacture or sale of oil. His main function was in fact to be a watch dog over the officials, and he was directly encouraged to exercise this function by being awarded damages in case of neglect.

In their overseas dominions the Ptolemies abandoned the old system of a block tribute assessed on each city and collected by the city governments. Instead they levied specific taxes on the citizens, usually through contractors. The taxes of Coele Syria and Phoenicia, if the story of Joseph the son of Tobias is to be believed, were sold annually at Alexandria,<sup>40</sup> and the chief men of

<sup>39</sup> See n. 33, cf. Edgar and Hunt. *Select Papyri* II, 302.

<sup>40</sup> Josephus, *Ant. Jud.* XII, 167-69.

the cities went up to Alexandria to bid for the taxes—on slaves and on cattle—which were farmed.<sup>41</sup> In Lycia we hear of money revenues, an octroi and a purple tax, all farmed,<sup>42</sup> and in Telmessus of pasture dues, a tax on fruit, and an *apomoira* of one tenth on cereals, the last certainly farmed.<sup>43</sup>

Elsewhere the earlier Hellenistic Kings still used the block tribute system. We find Antipater, Lysimachus, and indeed Ptolemy I, levying contributions from the Greek cities subject to them.<sup>44</sup> The system was used even later by the Attalids of Pergamum in backward and imperfectly pacified areas where it would have been impossible to impose specific taxes. Thus we find Attalus II remitting half a talent from the tribute of two talents which the Pisidian city of Amblada pays him.<sup>45</sup> In general however the Seleucids of Syria and the Attalids seem to have followed the same line as the Ptolemies. The Seleucids are recorded in an inscription to have levied a tithe on crops at Tralles in Caria.<sup>46</sup> In Judaea the books of Maccabees and Josephus mention a number of royal taxes, a poll tax, crowns, the price of salt, and a third of the cereal crop and half the fruit crop.<sup>47</sup> Even less is known of Attalid taxation. We know only of a tithe on cereals and a twentieth on vineyards, and of a tax on sheep.<sup>48</sup> To this rather meagre evidence for Hellenistic royal taxation may be added that of a number of civic inscriptions from Asia Minor, where the city makes a grant of immunity 'from the taxes which the city imposes' or 'which the city controls'. There were evidently royal taxes also, from which the city could not grant immunity.<sup>49</sup>

<sup>41</sup> *Aegyptus* XVI (1936), 257 ff.

<sup>42</sup> *P. Tebt.* 8.

<sup>43</sup> *O.G.I.* 55.

<sup>44</sup> *O.G.I.* 4; *Milet* 138 f.; *S.I.G.*<sup>3</sup> 390.

<sup>45</sup> *O.G.I.* 751.

<sup>46</sup> Welles, *Royal Correspondence in the Hellenistic Period*, 41. There was also some kind of royal land tax at Mylasa, Waddington, 404.

<sup>47</sup> *I Macc.* X 29 f.; XI 34 f.; Josephus, *Ant. Jud.* XII 142-4; XIII 49 f., 128. Seleucid taxation is discussed in Birkman, 106-32. I do not agree with his view that the sums mentioned in *I Macc.* IV 8 f.; 23 f., 27 represent an annual block tribute; they seem rather to be fees or bribes for appointment as high priest. Nor do I think that the third on cereals and half of fruits were rents (the territory of the Jewish community having been confiscated on some unrecorded occasion). The rates are very high, but paralleled in Ptolemaic Egypt (see n. 35). [But see Addendum III.]

<sup>48</sup> Welles, *op. cit.*, 47, 51.

<sup>49</sup> *C.I.G.* 2673, 2675-7; Michel 349, 463, 519, *S.E.G.* II 580.

The Roman Republic was not inventive in the matter of taxation. The *tributum* or war tax, levied occasionally on citizens down to 167 B.C., closely resembled the Athenian *eisphora*. It was assessed apparently on all forms of property, land, houses, slaves, animals, personal effects and money, as declared in the quinquennial census.<sup>50</sup> The rate of tax, usually .01 per cent, sometimes double or treble this, seems fantastically low. A unique feature of the *tributum* was that when the war was over and the treasury was well filled it was often repaid.<sup>51</sup> There were also customs levied at Italian ports, and a 5 per cent tax on the manumission of slaves.<sup>52</sup>

In the provinces, as Cicero tells us, there were two main forms of taxation, *stipendium* or tithe (and pasture dues).<sup>53</sup> The original meaning of *stipendium* is military pay, and how it came to mean a provincial tax appears from Livy. In the early years of the Second Punic War the commander of the Roman army in Spain, which had received no money or supplies from Rome, wrote asking for corn and clothing; pay, he said, if the treasury was in difficulties, he would find a way of getting out of the Spaniards.<sup>54</sup> A few years later, [after the Roman troops had mutinied owing to arrears of pay, Scipio Africanus required money from a defeated Spanish people to pay his soldiers.]<sup>55</sup> *Stipendium* was in fact the old arbitrarily assessed levy of money from the subject communities which the Persian Empire had employed. It was levied from the more barbarous and unruly provinces, like Spain and Gaul, where *publicani* would have found

<sup>50</sup> Cicero, *Flacc.* 80 (land, slaves, money). Cato the Censor assessed all luxury articles at ten times their real value (Plut. *Cato* 18; Livy, XXXIX 44, 2). [*Tributum* was levied 'pro portione census', Varro, *LL* V 181, cf. Livy I 43, 13. For registration of land cf. also Festus 50 L; Gell. VI 11, 9. Livy (VI 27, 5; 31, 2) suggests that, as at Athens (n. 22), money on loan was registered. For returns and valuations made by the citizens see *F.I.R.A.* I<sup>3</sup> no. 13, 142 ff; Festus 51 L; penalties for failure to register or for false returns, Cicero, *Cacc.* 99; Dio XLVII 16.]

<sup>51</sup> Livy XXIII 31, 1; XXIX 15, 9; XXXIX 44, 2; Plut., *Cato Maj.* 18. Repayments, Dionysius Hal. V 47, 1; Livy XXXIX 7, 5. It is not known how the *tributum* was collected. It has been conjectured that the *tribuni aerarii*, who paid the troops in early times (Varro, *L.L.* V 181, Gell. VI 10), may have collected the *tributum* from which it was paid. Very little is known of them, but their title implies that they were state officers. [For cessation of levies p. 115 n. 10.]

<sup>52</sup> [Cic., *Att.* II 16, 1; Livy VII 16, 7 (cf. n. 87); the customs, abolished in 60 B.C., were again levied in the Principate, see Tac., *Ann.* XIII 50 f.]

<sup>53</sup> Cic., *Verr.* II 3, 12. [See also n. 75.]

<sup>54</sup> Livy XXIII 48, 4 f.

<sup>55</sup> Livy XXVIII 25, 9 f.

On this page, remember the general features



life dangerous.<sup>56</sup> Since it was, as Cicero says, *certum* (fixed), it was no doubt directly collected by the quaestor or praetor—no *publicani* at any rate are found in Spain or Gaul, except for the customs. There is one exception to this rule. Cicero says that most of the Poeni, the people of the provinces of Africa, paid *stipendium*, but *manicipes stipendiorum*, contractors, are mentioned in an African inscription.<sup>57</sup> We know, however, that when Carthage was destroyed, the Romans imposed a poll tax and a land tax,<sup>58</sup> and a law of 111 B.C. refers to the grant of land to *stipendiarii* or persons who pay *stipendium*.<sup>59</sup> The term *stipendium* is thus in Africa used for a poll tax. If a census of the population and a cadastration of the land had been held, such taxes could have been directly collected, but the Roman republic never went to the trouble of holding provincial censuses.<sup>60</sup>

The Romans found the tithe already in operation in Sicily, perhaps in the Carthaginian zone which they first annexed in 241 B.C., certainly in the kingdom of Syracuse, annexed in 212 B.C. They took over the fiscal law of the Syracusan kingdom, the lex Hieronica, intact, and extended it to all Sicily.<sup>61</sup> The tithe was sold annually at Syracuse, city by city and crop by crop (wheat, barley, fruit),<sup>62</sup> and the contracts therefore normally went to Sicilians or resident Romans, sometimes to the city governments themselves.<sup>63</sup> The key operation was the *pactio*, the agreement on the amount of the crop between the contractor and the cultivator:

<sup>56</sup> Verr. II 3, 12. Gaul, *Caes.*, B.G. I 45; Suet. *Iul.* 25, 1; [Vell. II 39.] In Sardinia some communities apparently paid *stipendium* [Cic., *Balb.* 41; Livy XXXIII 32, 9; 41, 6; XL 17, 2], most tithes [Livy XXXVI 2, 13; XXXVII 2, 12; 50, 10; XLII 31, 8; *Bell. Afr.* 98; some of these texts also attest requisitioning.]

<sup>57</sup> Verr. II 3, 12; *I.L.S.* 911; [perhaps Tac., *Ann.* IV 6.]

<sup>58</sup> Appian, *Bell. Pun.* 135 [cf. n. 114.]

<sup>59</sup> *F.I.R.A.* 1<sup>2</sup> no. 8, 77 f., 80, cf. *I.L.S.* 9482 [and 901.]

<sup>60</sup> [Perhaps under Roman influence the Sicilian cities had censuses who made quinquennial assessments on which local *tributa* could be based, Verr. II 2, 131; 3, 100; for *tributa* cf. Livy XXXIII 46, 9 and n. 71; see also *I.G.* V 1, 1432-3 for a local census at Messene in the first century B.C., connected with an *eisphora* to meet irregular Roman exactions. The *timetai* instituted by Pompey in Bithynia-Pontus may not have been in any way concerned with taxation, see Sherwin-White on Pliny, *ep.* X 79, 3.]

<sup>61</sup> Verr. II 2, 13; 3, 14 f. [The remaining notes are by P. A. B. For Jones' views in the Sicilian system see further pp. 119 ff., and *Tijdschrift voor Rechtsgeschiedenis* 1971, 17-20.]

<sup>62</sup> E.g. Verr. II 3, 61, 67, 72-8; 83 f.

<sup>63</sup> Sicilians, e.g. 77 f., 83; Romans, e.g. 54, 75, 84, 88, 90, 99, 101 f., 103; cities, e.g. 77, 99.

if they failed to settle on an agreed figure they went to special fiscal courts under the lex Hieronica.<sup>64</sup> The law envisaged the contractors making a separate *pactio* with each cultivator,<sup>65</sup> but in practice the contractors preferred, except in the case of a few important landowners, to make a block *pactio* with the city authorities,<sup>66</sup> who then assessed the tithe in detail and collected it themselves. According to Cicero the lex Hieronica was so ingeniously framed that a contractor could not cheat a cultivator or a cultivator a contractor even collusively.<sup>67</sup> We hear of no complaints in Sicily until Verres,<sup>68</sup> who adjudicated the contracts to men of straw, who could always outbid honest competitors in the knowledge that Verres would enforce their *pactiones* however outrageous—in return for a cut out of the profits.<sup>69</sup>

Gaius Gracchus in 123-2 B.C. imposed the tithe on the recently acquired province of Asia, with an important administrative change. Under the lex Sempronia the Asiatic tithe was sold *en bloc* by the censors, that is at Rome and for a period of five years.<sup>70</sup> The same system was applied to the eastern provinces which were annexed later, Bithynia-Pontus, Cilicia and Syria.<sup>71</sup> Under the system of *ensoria locatio* the contracts inevitably went to companies of big Roman financiers, since the sums required for sureties were so very large,<sup>72</sup> and these big financiers belonged to the equestrian order, which was politically influential, and in particular usually controlled the criminal courts at Rome,

<sup>64</sup> 2, 32; 3, 25-30; 34 f.; 38, 3 etc.

<sup>65</sup> 3, 36; 92 f.; 107; 112.

<sup>66</sup> 66-117 *passim*; for the role of the cities in collection, 34; 70 f.; 83. *de imp. Cn. Pomp.* 15; *Flacc.* 19.

<sup>67</sup> 3, 20.

<sup>68</sup> So Cicero alleges, 2, 8.

<sup>69</sup> E.g. 3, 22 f.; 130-44; 147-50. According to 3, 24 Verres had virtually annulled the *lex Hieronica*.

<sup>70</sup> Verr. II 3, 12; *Att.* I 17, 9, V 13, 1; Appian, *Bell. Civ.* V 4.

<sup>71</sup> Bithynia, Memnon, *F.G.H.* III no. 434, 38; Appian, *Bell. Mithr.* 71, Plut., *Luc.* 7; Cic., *de leg. agr.* II 50. Cilicia, *Att.* V 13, 1; 14, 1 VI 1, 16; 2, 5. Syria, *de prov. cons.* 10; Achaea, *F.I.R.A.* 1-2 no. 36. Some of these texts show that, as in Sicily, the publicans commonly made *pactiones* with the cities (cf. also *Fam.* XIII 65); the latter might then raise the lump sums required by farming out tithes to local publicans of their own (Cic., *Flacc.* 91) or by imposing their own taxes (*tributa*, Cic. *Flacc.* 20; *ad Qu. fr.* I 1, 25 and 35; *Att.* V 16, 2; *Fam.* III 8, 5) under the supervision of local magistrates, who could avail themselves of the opportunity for embezzlement (*Att.* VI 2, 5). See further, T. R. S. Broughton, *Am. Journ. Phil.* 1936, 175 f.; Jones, *Tijdschrift* nn. 53, 54, 81 concurs.

<sup>72</sup> Polyb., VI 17; Cic., Verr. II 1, 142 f.; Ps-Asconius 252 St.; *Schol. Bobb.* 106 St.; the publicans had also to furnish security in Italian lands.

Think about the issue in this paragraph (and in the first half of the next page.

1. What is the problem to be solved?

2. What is the problem here (continued in the first part of next page)?

including the court of extortion. Provincial governors therefore, wishing to placate the equestrian order for political reasons, and to avoid a conviction for extortion, were reluctant to protect the provincials from the *publicani*, and would approve grossly exaggerated *factiones*.<sup>73</sup> Official figures cited by Cicero in the Verrines suggest that under Verres' administration the amount of corn actively collected was sometimes as much as three times the lawful tithe.<sup>74</sup> We have no figures for the other provinces, but conditions may have been even worse.

In the provinces where tithe was levied there was always a complementary pasture tax, called *scriptura*.<sup>75</sup> It was probably assessed on the numbers of cattle grazed. It may be noted that in these provinces all the taxation—except for the customs (*portoria*) discussed below—was assessed on agriculture. This was reasonable enough as agriculture produced nearly all the wealth of the empire. [See Addendum I].

It was probably Augustus who introduced the uniform and more rational system of taxation which is attested later in the empire. There were two main taxes, *tributum soli* and *tributum capitis*.<sup>76</sup> The first closely resembled the Athenian *eisphora*, being assessed not only, as its name might seem to imply, on land, classified as arable, vineyard, oliveyard, meadow and woods but also on houses, slaves and ships (to mention only attested items).<sup>77</sup> The tax was a percentage of the assessed value; it is known to have been 1 per cent in Cilicia and Syria.<sup>78</sup> *Tributum capitis* was

<sup>73</sup> Cic., *ad Qu. fr.* I 1, 35; *de prov. cons.* 10. See further T. R. S. Broughton, *Econ. Survey of Ancient Rome* IV 535 ff; Brunt, *ap. Seager, Crisis of Roman Republic* 122 ff.

<sup>74</sup> *Verr.* II 3, 110–6.

<sup>75</sup> Sicily, *Verr.* II 2, 169 ff.; 3, 167; Africa, *F.I.R.A.* I<sup>2</sup> no. 8, 82; Asia, Cic., *de imp. Cn. Pomp.* 15; Bithynia, *Fam.* XIII 65; Cilicia, *Att.* v 15, 3; Cyrenaica, Pliny, *N.H.* XIX 39. Publicans also collected *scriptura* in Republican Italy, see e.g. *F.I.R.A.* I<sup>2</sup> no. 8, 36 f., and in Asia salt-dues, *de imp. l.c.*; *Inscr. v. Priene* 111, 12 ff., and at least tried to appropriate dues on fishing, Strabo, XIV 1, 26.

<sup>76</sup> *Dig. L xv*, 8, 7 (Paul).

<sup>77</sup> Land, *Dig. L xv*, 4 (Ulpian); Hyginus, 205 L; the classification of lands in *F.I.R.A.* III pp. 795 f. seems to go back to the 2nd century, see Déleage, 159. Liability of particular estates, *I.L.S.* 6953; *Dig. II xiv*, 42; VII i 7, 2; i 52; X i, 11; XIX i, 52; XXII iii, 10; XXV i, 13; XXX xxxix, 5; XLIX xiv, 36; xiv 46, 5; L xv, 5. Houses, Josephus, *Ant. Jud.* XIX 299, *F.I.R.A.* III no. 90 (but cf. A. von Premerstein, *R.E.* XIX 1243). Slaves, *Dig. L xv*, 4, 5 cf. *CIL VIII* 23956 ('*practium servi ex forma censoria*'). Ships, Tac., *Ann.* XIII 51. Moveables, *Dig. XXXIII ii*, 32, 9 (Scaevola). Note penalties for false returns, *Dig. V i*, 55; XLIII vii, 26; XLVII xv, 7; XLVIII xviii, 1, 20; *C.J.* IX xli, 1.

<sup>78</sup> App., *Bell. Syr.* 50, on which see Wilcken, *Gr. Ostraka* I 247.

a poll tax, levied at a flat rate on adults, from the age of 12 or 14 to 65, sometimes on males only, as in Egypt, sometimes on both sexes, as in Syria.<sup>79</sup>

The great advantage of the new system was that the *publicani* could now be dispensed with.<sup>80</sup> Regular censuses were required in all provinces both to register property and to count the population. Such censuses began under Augustus, and continued for the next two and a half centuries.<sup>81</sup> In Egypt the population census was taken at intervals of 14 years, because the lower age for the poll tax was 14; children down to newly born infants were counted, and brought into the poll tax lists, as they came of age. Deaths were reported by relatives.<sup>82</sup>

It was rightly considered a great benefit to the provinces to free them from the *publicani* [cf. n. 61]. This was achieved by altering the whole basis of taxation from a proportional levy, where yield was unpredictable, to a fixed levy based on assessed property. This new tax could be, and was, left to the provincial cities to collect.<sup>83</sup> Other taxes whose yield could not be deter-

<sup>79</sup> *Dig. L xv*, 3 (Ulpian); Egypt, Wallace 104 ff.; *ibid.*, 116–80; 191 ff., on the nature of the various capitation taxes in Egypt. Besides the poll tax proper, payable at different rates in different nomes, and at reduced rates or not at all by certain privileged classes, there were other capitation taxes (*merismoi*) for specific purposes, and others again payable by certain classes (e.g. Jews), and also *cheironaxia*, fees to practise a trade or craft. See further n. 114.

<sup>80</sup> But see Addendum II.

<sup>81</sup> Augustan censuses in Gaul, Livy, *Per.* CXXXIV, CXXXVIII; Tac., *Ann.* I 31; *I.L.S.* 212, II 35 ff.: in Syria and Judaea, Josephus, *Ant. Jud.* XVII 355, XVIII 2; *I.L.S.* 2683; Luke II 1–3 (though his date is wrong, and he is mistaken, if he implies that the census was taken everywhere at the same time; Suidas s.v. ἀπογραφή is worthless); in Lusitania, *C.I.L.* X 680. Tiberian censuses in Narbonensis, *I.L.S.* 950; in Cappadocia, Tac., *Ann.* VI 41. Trajan took a census in Dacia on its conquest, Lactantius, *de mort. persec.* 23, 5. Senatorial and equestrian *censitores* are attested later from numerous other provinces in the Principate, and Luke was at least right in deeming the system to be universal. For the cadastre and house-to-house census in Egypt see Wallace chs. I and VII; they hardly provided models applicable elsewhere, though land surveys were certainly required where the *tributum* took the form of an *eisphora* due principally on real estate, cf. Hyginus 205 L. A new inscription in *Latomus*, 1971, 352 ff. shows Caracalla ordering a survey *ad hoc* in his march across Asia at Pessinus.

<sup>82</sup> See last note. In Egypt whole or part payments were due on those who died within the tax year (Wallace 124 f., cf. 106), and this practice is implied to have obtained elsewhere, see Dio (n. 114) and Lactantius (n. 81).

<sup>83</sup> See Addendum II. For collection by the cities through magistrates or liturgical officials such as *dekaprotoi* (E. G. Turner, *Journ. Eg. Arch.* XXII), before Diocletian see also Dio Chrys. XXXV 14; XL 10; Josephus, *B.J.* II 405, 407; Apuleius, *Apology* 101; *Dig. L i*, 17, 7 (Papinian); iv 3, 10 f. (Ulpian); *I.L.S.* 1945; *I.G.* XII 3, 326; *I.G.R.* III 739, II (cf. III 87, 7); 488; IV 259; 1290. The evidence is

3. Why the change of regime?

4. Is this high?

Important

5. Why?

6. Ah, why that?



mined in advance, notably the customs, were still sold to *publicani*, but their operations were controlled by imperial procurators.<sup>84</sup> *Publicani* had also to be used to collect Augustus' new taxes on Roman citizens. The most interesting of them was the 5 per cent tax on inheritances and legacies. This appears to have been a new invention. All fortunes over 100,000 sesterces were liable to it, except those which passed to very near relatives.<sup>85</sup> Augustus also enacted a 1 per cent sales tax<sup>86</sup> and a 4 per cent special sales tax on slaves.<sup>87</sup>

In the latter part of the second century the farming system gradually fades out even for [many of] these taxes. The customs of the Danube cease to be managed by contractors (*conductores publici portorii Illyrici*), who are replaced by procurators. Simultaneously the clerical staff changes from slaves of the *conductores* to imperial slaves.<sup>88</sup> In the inheritance tax there is a curious mixture.

meagre, but no other method is attested as normal, and even after Diocletian, despite the growth of the bureaucracy, the cities were generally responsible, and intermittent efforts to entrust the collection to officials failed, see *L.R.E.* 456 ff., 749, 760 f. It was an advantage to the government that the councils could be held collectively liable for arrears. As Jones points out in his *Tijdschrift* article (n. 60), 29 f., it was a consequence of this system that the central government became concerned in the solvency of the cities and prevented them from levying new taxes of their own, as under the Republic (cf. n. 71), cf. p. 28 n. 1.

<sup>84</sup> De Laet 370 ff.

<sup>85</sup> Dio, LV 25 (cf. *Res Gestae* 17); *Acta Divi Augusti*, ed. Riccobono, 219 ff., where much other evidence is quoted: J. F. Gilliam, *Amer. Journ. Phil.*, 1952, 397 ff. Pliny, *Paneg.* 37-40, attests (besides modifications in the tax made by Nerva and Trajan) that it was still collected by publicans (cf. *ep.* VII 14). See nn. 106 f.

<sup>86</sup> Tac., *Ann.* I 78 cf. II 42; Dio LVIII 16, LIX 9, 6; Suet., *Gaius* 16; Mattingly-Sydenham, *Rom. Imp. Coinage* I p. 118 n. 1; *Dig.* L xvi, 17, 1.

<sup>87</sup> Dio, LV 31, 4; *I.L.S.* 203 (under Claudius the same publicans farmed it as the tax on manumissions, cf. n. 52).

<sup>88</sup> De Laet, 384 ff. gives evidence fully. Since procurators are found in other regions along with tax-farmers, whose operations they presumably controlled (e.g. *I.L.S.* 1350, 1411, cf. Pflaum, pp. 1052, 1093 for other procurators in Africa and Gaul before the date at which direct collection can be assumed), the first known appearance of a procurator for the Illyrian *portoria* in 182 (*I.L.S.* 1856) would not prove that any change had been made, were it not that the same inscription shows that an imperial slave was now *vilicus vectigalis Illyrici* (cf. *C.I.L.* III 8042); many other such are now found, whereas earlier the slaves employed belonged to the *conductores*. Comparable evidence for Gaul and Africa, given by de Laet, is not so precisely dateable, but seems to be rather later; the rank of the procurators in charge was raised, no doubt because their functions had been enlarged, but such higher ranking procurators are not attested before c. 242 and c. 209 respectively (Pflaum nos, 331 *bis*, 224). There is no similar evidence for other provinces; the system of direct collection certainly never became universal (cf. n. 93); and it may be that it was introduced in Illyricum after disruption of the old administration in Marcus Aurelius' Marcomannic wars, and then adopted in Gaul and Africa for special reasons that elude us.

We find men—professional civil servants—styled *procurator in urbe magister XX*—procurator at Rome and chairman of the company of the 5 per cent tax—or *procurator Augusti promagistro XX hereditatium*—procurator of Augustus and vice chairman of the 5 per cent inheritance tax (in the provinces).<sup>89</sup> A parallel case is M. Aurelius Mindius Matidianus Pollio, chairman of the contractors of the 2½ per cent tax at the harbours of Asia and procurator of Augustus, whose agents built a customs house at Halicarnassus.<sup>90</sup> We also find men becoming *conductores* in the course of an official equestrian career, usually near its beginning.<sup>91</sup>

The explanation of this phenomenon is probably to be found in an official letter from Egypt, dating from the late first century. Paniscus, governor of the Oxyrhynchite district to Asclepiades, chief accountant of the same district. 'At the sale of taxes held by me and you with the usual officials present, the contractors for the stamp tax and the market tax were recalcitrant on the ground that they had lost enough already and were in danger of going bankrupt. So we decided that I should write to his excellency the governor general on the matter. He has replied to me that we should inspect earlier contracts and as far as possible relieve the contractors, in case they run away if force is applied to them. I sent you a copy of the letter before for your information. When you were away the contracts were not accepted by the tax contractors and no one else made a bid though there were frequent advertisements. So I took affidavits from the contractors for the

<sup>89</sup> Pflaum pp. 1026 f. Jones' conception is not clear to me. It is usually held (on rather insubstantial grounds) that Hadrian probably substituted direct collection for tax-farming (cf. O. Hirschfeld, *Kaiserliche Verwaltungsbeamten* 98 ff). The title borne by C. Furius Sabinus Aquila Timesitheus c. 224 of *procurator in urbe magister XX* (*I.L.S.* 1330), but not by a dozen of his post-Hadrianic predecessors in the post, might better be explained by the appearance about the same time of other *magistri* in the central bureaux at Rome (Pflaum pp. 1020, 1022) than by distant memories of a collection by publicans directed by a *magister*. As to earlier officials *pro magistro XX hereditatium* (Pflaum p. 1027), a *promagister hereditatium* is also attested under Nerva or Trajan (Pflaum no. 80), but there had never been a time when publicans collected legacies to the emperor.

<sup>90</sup> Pflaum no. 193. But there is no proof that this man who was *archones* of the Asian *portoria* for 30 years and held ducentarian procuratorships under Commodus performed these functions simultaneously, and he was certainly never procurator of the *portoria*.

<sup>91</sup> Pflaum nos. 150-1, 174. Again, though these men were both *conductores* and procurators, it is unwarranted to assume that their official posts were concerned with the Illyrian *portoria* which they farmed.

7. Taxes on citizens?

8. Suggestion why?

9. Important  
Could there be another reason?

stamp tax. . . . This is followed by a ruling of the Emperor Hadrian: 'it is a very inhumane practice whereby contractors for public taxes and lands are kept on, if they cannot be leased for the same sum as before; for contractors will be more easily found, if they know that they will not be kept on if they wish to leave when their five years period is finished.'<sup>92</sup>

Evidently Hadrian's advice was not followed, the supply of voluntary contractors dried up, and officials were ordered to collect the tax and pay in the sum reached on the previous bid. If the tax did not yield so much, the official would have to make good the deficit out of his salary, or, more probably, charge an extra percentage on the taxpayers. The customs from being an unpredictable tax varied by contractors became a fixed tax collected by officials.<sup>93</sup>

The Augustan system of taxation collapsed during the great inflation of the middle and late third century, in the course of which the denarius sank to about 10.5 per cent of its second century value. The ephemeral military emperors of this period neglected to raise the pay of their civil service and army, or their rates of tax. Hitherto rations, uniforms and equipment had been procured by compulsory purchase from the provincials, and issued to the troops against deductions from their pay. As the currency became almost worthless, both payments for purchases and deductions from pay became negligible and were ultimately abandoned as were the old direct taxes in money. In effect the state came to raise most of its revenue by irregular requisitions in kind, and to pay the army mainly in kind.<sup>94</sup>

It was Diocletian's great achievement to reorganise irregular requisitions into an elaborate system of taxation in kind. The first step was to hold new censuses throughout the empire, in

<sup>92</sup> Wilcken, *Chrestomathie* 275; *Dig.* XLIX xiv, 3, 6. See also the edict of Ti. Julius Alexander (A.D. 68), 10 ff. (e.g. in McCrum and Woodhead, *Select Documents of the Flavian Emperors* 328); *C.J.* IV lxxv, 11 (A.D. 244); *Dig.* XXXXIX iv, 9, 1, but cf. 4, 11.

<sup>93</sup> However, the continued use of publicans (at a time when the *portoria* in Illyricum and probably in Gaul and Africa were collected directly) is attested in *Dig.* XXXIX iv, 1; 3; 6; 12; 16, 12-14. De Laet (514 ff.) supposes that it persisted in Egypt, Syria and Judaea, but none of his evidence is clearly post-Severan, nor can I discover any other. Yet the use of publicans in the late empire (ib. 469 ff, cf *L.R.E.* 430), makes it improbable that it was everywhere abandoned and then revived. For all we know, direct collection may have been only temporarily adopted in the few regions where it is attested (n. 88).

<sup>94</sup> For inflation and its effects see chapter IX.

which the rural population and farm animals were counted and the land surveyed and assessed. The rules of the census differed in different areas, partly in accordance with local custom, partly because the censuses were carried out by different emperors over a considerable period of time. Thus the unit of human beings (*caput*), on which a money tax was levied, was sometimes a man (women being exempt), sometimes a man or a woman (both paying equally), sometimes a man or two women (women paying half). It was useless to value land in monetary terms, as under the principate, since the currency was so unstable, and it was assessed in ideal fiscal units, generally called *iuga*. These units also varied very much in different regions. In some they were a crude area of land. The *centuria* in Africa, for instance, was 200 *iugera* (50 hectares), whether it was rough pasture or olive groves. But in the eastern dioceses the assessment was more sophisticated. In Asia and Egypt, for instance, pasture, arable, vines and olives were rated differently, and in Syria three qualities of arable and two of olives were distinguished.<sup>95</sup>

The collection of the bulk of the revenue in kind had an interesting by-product. The army was naturally used to estimating its needs in advance, and it was essential to requisition enough supplies at harvest time, since they might not be available later. At the same time it was impracticable and wasteful to requisition too much, as storage space was limited, and some produce was perishable. When Diocletian systematised requisitions into an annual levy, he apparently instructed his praetorian prefects to draw up estimates of all categories of supplies required for the coming year, and by dividing the total amounts by the number of *iuga* or other fiscal units, to work out the amount of wheat, barley, meat, wine and oil that each *iugum* must pay. The requirements for uniforms, horses and recruits were similarly apportioned. These tax rates were annually published in the indiction on 1 September. He thus instituted for the first time in history a budget in which the rate of tax was calculated according to estimated expenditure.<sup>96</sup>

After Constantine established a sound and abundant gold currency [pp. 202 f.], levies and payments in kind were for the

<sup>95</sup> See chapters X and XIII and *L.R.E.* I 61 ff. for summary. Cf. n. 98.

<sup>96</sup> *L.R.E.* I 66, cf. for the earlier system of irregular requisitioning ib. 30; to the evidence there cited in n. 24 add *Dig.* VII i, 27, 3; XLIX xviii, 4; L iv, 14, 2; v 8, 3;

Note

11. Note: does it fit with other measures?

10. What is the issue here (which is more general than for the Roman Emp. It will be encountered in 18th century France)?

most part gradually commuted into gold. In the western empire the process seems to have been complete by the middle of the fifth century, and the government obtained what supplies it needed by compulsory purchase. In the east Anastasius (491-518) converted most of the tax into gold but levied enough in kind in limited areas to feed the local troops. Though the tax was for the most part no longer levied in kind, the annual indiction went on but seems to have been in practice stabilised at a customary level.<sup>97</sup>

It may be noted that under Diocletian the main direct tax of the empire was assessed entirely on agriculture, the levy in kind (*annona*) on land only, not houses or other buildings or even gardens, and the money poll tax (*capitatio*) on farm animals and the rural population, not townspeople. Very soon the assessment of persons (*capitatio*) was combined with the assessment of land (*iugatio*), one *caput* being rather arbitrarily equated with one *iugum*, and the *annona* was assessed on the total of *capita* and *iuga*. This was certainly the system in the Eastern parts (chapter XIII), but in some Western dioceses there was apparently a separate money *capitatio* which included the urban population.<sup>98</sup>

Constantine instituted a tax, payable in gold and silver and hence called the *chrysargyron*, on merchants and manufacturers.

C.J. VIII xiii, 6 (A.D. 213); Suetonius, *Gaius* 42; *Nero* 38, 2; 44; *Titus* 7; perhaps Pliny, *Paneg.* 41, 1; Tac. *Ann.* IV 6 ('novis oneribus'); *Germ.* 29, 1; *A.É.* 1956, 90; one term used is 'indictiones'. (In his *Greek City* 143 Jones took the view that the requisition of *annona* (military supplies) became a regular routine from Septimius Severus; this view is not repeated in L.R.E.) The practice probably developed from requisitioning in the Republic, on which see Jones' *Tijdschrift* article (n. 60) n. 18 (from allies, Livy XLII 48, 7 f.; 55); pp. 21 f (from subjects), where he distinguished requisitions without payment (Plut. *C. Gr.* 2 and 6, Sardinia and Spain; Cic., *Font.* 3, 6 f, 16, Gaul; *Verr.* II 2, 5, Sicily, and perhaps *Verr.* II 1, 95, Cilicia; *Pis.* 86 f., 90, Macedon), and with payment (Livy XLIII 2, 12, Spain; Cic., *Verr.* II 3, 163 and 188—163-224 *passim* are relevant—for Sicily; he writes that 'originally it would seem that Roman commanders abroad were entitled to requisition what they wanted for purposes of war, both from free and subject cities. But the senate must before 171 have ruled that the regular peace time supplies for the governor and his staff and army must be bought, and later have fixed the price'. There is a continuous history of requisitioning in kind or commutations into cash from the middle Republic to the late empire, and the abuses described in the Verrines persisted into the Principate, Tac., *Agricola* 19; Wallace, p. 22.

<sup>97</sup> L.R.E. 207 f., 235.

<sup>98</sup> For such a *capitatio* Déléage 208 ff. (Gaul), 277 ff. (Africa, where its persistence may explain why the assessment of land was less sophisticated; on better land there would be more payers of poll tax employed. For temporary poll taxes in the east too, and at Rome itself, L.R.E. I 61.

It was apparently assessed on the head of the business and his assistants—members of his family, slaves, hired workers or apprentices—and on his capital equipment—ships, wagons, oxen, donkeys in the case of merchants, and mills, tools and implements in the case of manufacturers.<sup>99</sup>

It remains to consider certain general features of ancient taxation. Customs duties seem always to have been levied to raise revenue, and not for the protection of domestic agriculture or industry. They were generally levies on both imports and exports, and were mostly quite low, 2 per cent or 2½ per cent.<sup>100</sup> The Ptolemies, as we have seen, imposed much higher rates ranging from 20 per cent to 50 per cent, and it has been thought that some of these taxes were intended to protect Egyptian monopolies, but the highest rates were levies on goods not produced in Egypt.<sup>101</sup> Under the Principate, there were relatively low duties levied internally at the frontiers of certain provinces or groups of provinces, but a very high rate, 25 per cent, was apparently charged on the Eastern frontier of the empire.<sup>102</sup> This may have been intended to discourage the import of expensive luxury goods, which were paid for in coin, thus causing a currency drain to the East;<sup>103</sup> but more probably the Roman government

12. Explain

<sup>99</sup> See pp. 35 f. and L.R.E. (Index *s.v.* *collatio lustralis*).

<sup>100</sup> Athens, n. 10. A 2 per cent rate is attested in many other Greek cities, Busolt-Swoboda, 613 f. In 413 the Athenians imposed in lieu of tribute 5 per cent duties on the seaborne trade of their subjects (Thuc., VII 28, 4), and in 410 and 390-89 a 10 per cent toll on goods passing through the Bosphorus (Xen., *Hell.* I 1, 22; IV 8, 27 and 31; Diod., XIII 64, 2); these were extraordinary war measures. The rate levied by Rome in Italy is unknown, as in many provinces, but it was 2 or 2½ per cent for internal *portoria* in Spain, Gaul and Asia, 5 per cent in Sicily and perhaps (de Laet 271) in Africa; probably Rome followed everywhere the prevalent practice at the time of conquest. (For Illyricum see n. 104).

<sup>101</sup> Préaux 371 ff., who notes 10 per cent rates in pre-Hellenistic Babylon and Egypt.

<sup>102</sup> De Laet 306 ff.; 333 ff.; the evidence comes from Leuke Kome on the Red Sea (*Periplus mar. Erythr.* 19) and Palmyra (*AE* 1947, 179 f.). It should be noted that there were some internal tolls and municipal *octrois* within the empire, as well as customs duties at the frontiers, cf. de Laet 164; 312 ff.; 341 ff.; 351 ff.; of these we know little.

<sup>103</sup> Pliny, *N.H.* VI 101; XII 84, cf. ch. VII. Strabo XVII i, 13 indicates the high value of the customs duties in Egypt. The rates on other external frontiers are not known, but if we read οὐτως in Strabo IV 5, 3 (which gives the best sense), he says that under Augustus a large income was obtained from the Britons, through the heavy customs duties, and that if the island were conquered and tribute imposed, it would be necessary to reduce the rates with a net loss to the treasury, taking into account the cost of maintaining a garrison of one legion. It might be inferred that the high rates on foreign trade in the east were not exceptional; in Illyricum the rate was at one time 12½ per cent (see next note).



knew that such goods would bear a high tax and exploited this to raise more revenue. These custom dues were later, perhaps in the third century, halved, becoming an *octava* (12½ per cent).<sup>104</sup>

Sales taxes were common in various forms—on auction sales, on conveyances of real property, on the sale of slaves, and also on manumissions, which were often virtually sales, since the slave sometimes paid for his freedom. The rates were usually low; even the Ptolemies did not exceed 10 per cent.<sup>105</sup> Only one tax on inheritance is known,<sup>106</sup> that imposed on Roman citizens by Augustus (n. 85). Despite its low rate (5 per cent) and generous exemptions for near relatives, it was strongly resented. Caracalla (besides making all free inhabitants of the empire Roman citizens and thus liable to the tax) abolished the exemptions and raised the rate to 10 per cent. But his successor Macrinus restored the status quo and some later third century emperor abolished the tax altogether.<sup>107</sup> Seeing that the emperors were at this period desperately short of money, and the inheritance tax, being *ad valorem*, would have maintained its value despite the inflation, this is an extraordinary measure, and demonstrates the enduring unpopularity of the inheritance tax.

The Greeks and Romans never achieved a graduated or progressive tax. In some cases, it is true, there was a lower limit of liability. The Athenians exempted the smallest properties from the *eisphora* (n. 21) and the Roman Republic from the *tributum*;<sup>108</sup>

<sup>104</sup> De Laet, 453 ff., adopts the view that the texts he knew on the *octava* (C.J. IV lxxv, 7; lxi, 7 f.; IV xlii, 2, pr.), dating from A.D. 227 to 457–65, all related to a sales tax. Since then, A.É. 1968, 423 (cf. *I.L.S.* 7124 f.) has shown that it represents the rate of the Illyrian *portoria* in the second century, whereas de Laet, 242 ff., had argued that the rate was 5 per cent on goods traded beyond the frontier (by uncertain inference from *I.L.S.* 1861; *C.I.L.* III 13798), but only 2½ per cent on other goods (A.É. 1934, 234); he rejected as corrupt testimony to a 10 per cent rate in a lost inscription (*C.I.L.* III 5120 cf. p. 2198). The new document seems to confirm Jones' view (*L.R.E.* 430, 826) that the later *octava* was a customs duty; but there remains no proof that the old 25 per cent duty in the east had been reduced by half. However, it looks as if in Illyricum different rates may have been levied at different times and on different classes of goods.

<sup>105</sup> For Athens see nn. 13–17; for other Greek cities Busolt-Swoboda 616, and in the Hellenistic and Roman periods Jones, *Greek City* 244 f.; for Ptolemaic Egypt, Préaux, 307–37 (*P. Columbia* 480 seems to show that up to 25 per cent was levied on registered sales of slaves); for Rome nn. 52, 86 f.

<sup>106</sup> But, according to Préaux 337, in Ptolemaic Egypt there was an *aparache* due from heirs to the cult of a Berenice.

<sup>107</sup> Dio, LXXVII 9; LXXVIII 12.

<sup>108</sup> Cic., *Rep.* II 40.

Augustus granted immunity from the inheritance tax to small fortunes (n. 85). There were also some special taxes on the very rich. The Athenians imposed liturgies, posts involving substantial expenditure, on the wealthiest citizens, and many Greek cities followed their example.<sup>109</sup> Constantine imposed a special land tax, the *gleba* or *foliis*, on senators, and in the fourth century and in the first half of the fifth [special] levies of recruits and horses were imposed on *honorati*, those who received codicils of rank; these levies were often commuted for money payments and amounted to taxes. Both these taxes were abolished in the middle of the fifth century.<sup>110</sup>

The most inequitable of all forms of direct taxation was the poll tax, which imposed an equal burden on rich and poor alike. In classical Greece it is known only in Athens for metics,<sup>111</sup> in the Hellenistic period in Seleucid Judaea;<sup>112</sup> it is doubtful if the Ptolemies levied it.<sup>113</sup> The Roman Republic imposed it on Africa, perhaps following Carthaginian precedent. Augustus seems to have levied it in all provinces.<sup>114</sup> Diocletian limited it to the rural

<sup>109</sup> Jones, *Athen. Democracy* 55 ff.; *Greek City* ch. XVII. *Munera* in the western provinces of the Roman empire corresponded to liturgies in the eastern, and payments (*summa honoraria*) or contributions to the cost of games were often due from magistrates or councillors, see e.g. the largely tralatician lex Ursonensis (*I.L.S.* 6087) ch. LXX; Abbott and Johnson, *Munic. Administration in Roman Empire*, chs. VI and VIII. Duncan-Jones, cited p. 14 n. 34.

<sup>110</sup> *Gleba*, *L.R.E.* 431. Levies of recruits and horses and commutation, ib. 614–6, 625 f. Jones there makes it plain that the *honorati* were not alone affected; cities and great landowners in general were liable, see also his index, s.v. *aurum tironicum*, which goes back to the early third century, cf. M. Rostovtzeff, *J.R.S.* VIII 26 ff.

<sup>111</sup> See n. 10, cf. Busolt-Swoboda 295 f. for further evidence and parallels elsewhere; but in Potidaea a poll tax on the very poor is attested, Ps-Arist., *Oec.* 1347 a 18, and in Hellenistic Cos we find a tax on τὰ γυναικεῖα σώματα, *S.I.G.* 1000. Note Tertullian, *Apol.* 13, 6: 'sed enim agri tributo onusti viliores, hominum capita stipendio censa ignobiliora, nam haec sunt nota captivitatis.'

<sup>112</sup> Jos., *Ant.* XII 142, XIII 50. Ps-Arist., *Oec.* 1346a 4 treats poll taxes (*epikephalaia*) and taxes on traders and craftsmen (*cheironaxia*) as normal sources of revenue for 'satraps' in the east after Alexander. On this see Rostovtzeff, *Soc. and Econ. Hist. of Hellenistic World* 440 ff.

<sup>113</sup> Préaux 380 ff. There is in fact clear evidence that poll taxes were levied at times (*P. Tebt.* 701, 186; *P. Petrie* III 59 b); what is lacking is documentation of the various capitation taxes copiously attested after Augustus (n. 79), though it is odd if he introduced an entirely new system, as such innovation was uncharacteristic of the Romans. On the other hand the Ptolemies did levy a *gabelle* (*halike*) per head for the consumption of salt (Préaux, 249 ff.), which the Romans perhaps abandoned in most of Egypt (Wallace, 184).

<sup>114</sup> Capitation taxes are attested in Africa from 146 B.C. (App., *Bell. Pun.* 135). Syria from 63 B.C. (App., *Bell. Syr.* 50, also for Cilicia and Judaea; on the text see

population [at least in the east (see n. 98)]. Under Roman rule so far from being progressive, it was often regressive, since politically privileged categories of persons, who were usually wealthier, were wholly or partly immune. In Egypt Roman and Alexandrian citizens did not pay, and metropolitans paid at a lower rate [n. 79]. In the later empire only plebeians paid. It was no doubt favoured by the government because it was simple to assess and collect, but some emperors recognised its oppressiveness, by abolishing it in poverty stricken areas—Valentinian I in Illyricum, Theodosius in Thrace; Anastasius was in process of abolishing it in the Asiatic provinces when he died.<sup>115</sup>

The various forms of property tax—the Athenian *eisphora*, the Roman republican *tributum*, the *tributum soli* of the Principate and the *ingatio* of the later empire, were fairer, in that the amount of tax was scaled according to the value of the property. The rate, however, was the same for the richest and the poorest, and obviously the same rate of tax was a much greater burden to a peasant living at subsistence level than to a wealthy landlord. For the great majority of taxpayers, who depended on agriculture, the major disadvantage of a property tax was that it was fixed, and did not vary according to the harvest, which especially in Mediterranean lands, can fluctuate enormously from year to year. For this reason the tithe (or other proportional taxes) was sometimes considered more equitable than a fixed land tax.<sup>116</sup> The trouble

Wilcken, *Gr. Ostraka* I 247, and cf. Mark XII 14 with Wallace 116); I know of no specific evidence, outside Judaea, for Augustus' responsibility, but for such taxes under the Principate see also Dio LXII 3, Tac., *Ann.* XII 34 (Britain); *Αρχ. Δελτίον* II p. 148, *Jahreshefte* 1954, 110 ff. (Macedon) *Dig.* L xv 3 (Syria); xv 8, 7 (Judaea); *I.G.* XII v 724 and 946 (Andros and Tenos); *I.G.R.* IV 181 (Lampsacus); 259 (Assos); perhaps *I.L.S.* 6960 (Ebusus in Spain); Tertullian in n. 111 (Africa); the enumeration of *libera capita* in provincial censuses in Spain (Pliny, *N.H.* III 28), Lusitania, Macedon, Bithynia and Pontus (Phlegon, *F.G.H.* II no. 257, F. 27, 1 and 47 ff.) presumably served as the basis for *capitatio*. For Egypt cf. nn. 79, 113. It cannot be assumed that capitation taxes were necessarily poll-taxes and that the *cheironaxia*, levied in Egypt at varying rates on different types of trader or craftsman, were unknown elsewhere (cf. n. 112); Josephus, *B.J.* II 383, might suggest that in Africa, as in Egypt, the taxation system was diversified, cf. Déléage, ch. X. After the destruction of Jerusalem in A.D. 70, Jews everywhere paid to the *fiscus* the didrachm that had once gone to the temple, see Josephus, *B.J.* VII 218; Origen, *ep. ad Afr.* 14 etc.; in the light of the last text we cannot generalise from the lack of evidence for collection of this tax in Egypt after Hadrian (Wallace 170 ff.); Wallace's supposition that there was an upper age limit is also contradicted by Suet., *Dom.* 12, 2.

<sup>115</sup> *L.R.E.* 147, 162, 237.

<sup>116</sup> *App.*, *Bell. Civ.* V 4.

with tithe was that it had, for reasons stated above, to be farmed, and the disputes on the amount of the crops between tax payers and tax farmers were inevitable. If the official who in Ptolemaic Egypt controlled the contractors, and the governors who in the Roman provinces adjudicated disputes on the *factiones*, had been impartial, all would have been well. There are in fact very few complaints of extortion by tax contractors from the Ptolemaic papyri, and Cicero states—doubtless with exaggeration—that [in Sicily] the *lex Hieronica* had until Verres' time operated very fairly [see n. 68]. It was only when as in the later Republic the tax farmers were politically influential that gross extortion became normal.<sup>117</sup> It should, moreover, be remembered that under direct collection by officials or magistrates extortion was very common in antiquity. In the later empire in particular the officials of the praetorian prefects and provincial governors and the curial collectors of the cities were very adept at inventing extra charges and fees, which under Majorian amounted to 2½ solidi on a tax of 7 solidi per *ingum*, that is increased the nominal tax more than one third.<sup>118</sup>

The ancient world never achieved the notion of an income tax. Even if they had thought of it, their accounting methods were too primitive to distinguish income from capital. The result was that persons who gained their livings by wages, salaries and fees paid nothing at all.<sup>119</sup> Wage earners in antiquity were mostly very poor, so that their immunity was no great loss, but lawyers, rhetoricians, grammarians, doctors and higher civil servants often made very large sums in fees and salaries. Merchants

<sup>117</sup> Cic., *Verr.* II 3, 94; Diodorus XXXIV-V 2, 31; 25.

<sup>118</sup> *L.R.E.* 457 f., 467 f., 756 f. Abuses were not confined to the late empire, see for example G. Chalon, *L'Édit de Tibérius Iulius Alexander* ch. II (cf. H. I. Bell, *J.R.S.* XXVIII 1 ff.); Egypt is exceptional not only in its tax system but also in the wealth of evidence it supplies. Tacitus, *Ann.* IV 6 ('ne provinciae novis oneribus turbarentur utque vetera sine avaritia aut crudelitate magistratum tolerarent, providebat; corporum verbera, ademptiones bonorum aberant') suggests that abuses allegedly checked by Tiberius in A.D. 14–23 were not unfamiliar at other times in the historian's experience; the scenes graphically depicted by Lactantius, *de mort. persec.* 23, may have earlier precedents. *I.G.R.* III 488, 739 II and III (Jones, *Greek City* 327) imply that in the Principate, as later (Salvian, *Gub. Dei* V 18, 28–30), not all curial tax-collectors acted with fairness and humanity, and it is sinister that a city benefited from the amount of Roman tribute it collected (Dio Chrys., XXXV 14, cf. XL 10).

<sup>119</sup> But see nn. 79, 112 and 114 on *cheironaxia*. The variety of rates in Egypt suggests that they were related to average profits of the trades or crafts. And note the ὄνα τοῦ λατρικοῦ in *S.I.G.* 1000 (Cos).



and manufacturers were also probably under taxed. The Athenian *eisphora*, it is true, and the Roman *tributum* of the republic and principate took into account property such as ships, slaves, workshops and—theoretically—liquid capital. But most merchants seem to have had little liquid capital, financing their ventures with nautical loans, and their assessable capital assets were probably low in relation to their turnover.

In the later empire, as we have seen, the main direct tax was assessed solely on agriculture, and there was a separate tax, the *chrysargyron*, on trade and industry, apparently a poll tax combined with a tax on capital assets. We do not know what the rate was, but all the ancient authorities agree that it bore very hard on the mass of small traders and craftsmen, who were driven into selling their children into slavery. The trouble was no doubt partly that rich merchants could evade the tax by concealing their liquid assets, but even more, that the rate was not graduated. Despite its oppressiveness it yielded very little revenue, about 5 per cent of the yield of the land tax, and was abolished by Anastasius, who was a prudent financier as well as a humane man. The explanation is that the volume of commerce and industry was very much smaller than that of agriculture, and the merchants and manufacturers were on the whole much poorer persons than landowners. [See chapter II.]

13. Very important

The reasons why taxes with an uncertain yield were sold to contractors and those whose yield was exactly predictable were collected by magistrates or officials have already been discussed. From the beginning to the end of ancient history there was a tendency in all empires to collect direct taxes from or through the cities or other communities rather than from the individual taxpayers. This was the rule with the primitive tribute of the Persian Kingdom and the Delian League and with the *stipendium* of the Roman republic, where both the repartition of the block sum required of the city and its collection and delivery to the imperial treasury were left to the city authorities. The Hellenistic kings in general abandoned block tribute, and levied taxes through contractors from individual citizens.<sup>120</sup> Under the Roman republic, however, there was a partial reversion to the old system, in practice if not in law, since the tax farmers normally

<sup>120</sup> Jones, *Greek City* 108 f. For another view of Seleucid taxes, E. Bickerman 106 ff.

subcontracted with the cities' authorities, who then assessed the tithe in detail on their citizens and collected it. Under the principate the role of the cities was reduced. The imperial government conducted the censuses on which *tributum soli* and *tributum capitis* were based. But the cities were still responsible for the collection and elected officers to perform the task. It is probable also that the cities were from the first, as they certainly were in the later empire, corporately responsible to the central government for the whole sum due from their citizens. Each collector had to make up any deficit in the total allotted to him out of his own property, and if he defaulted, all the members of the city council, which had elected him, had to make up the deficit.<sup>121</sup>

It is remarkable how rigid was the fiscal system of ancient states. We are used to the creation of new taxes and the constant variation, usually increase, of their rates. Most cities, it is true, had at their disposal occasional taxes, like the Greek *eisphora* or the Roman republican *tributum*, usually levied only for war. But the regular taxation normally went on unchanged from generation to generation. The 2 per cent or 2½ per cent provincial customs levied under the Roman republic were levied at the same rate in the late fourth century. Even the provincial tribute was normally static; it needed a financial crisis and a Vespasian to raise the rates in some provinces, and this is the only recorded rise during the Principate.<sup>122</sup> This rigidity, as we have seen, had disastrous effects, during the great inflation of the third century, and forced the government to revert to a state economy in kind.

14. Note the rigidity

It was not until Diocletian that a flexible budget was invented, and the effect was immediate. Hitherto governments, having a more or less fixed revenue, had to cut their coat according to their cloth. They tried to build up reserves for emergencies,<sup>123</sup> but if

<sup>121</sup> *Dig.* L iv 1, i; the text is Diocletianic, but the same practice is implied by Severan texts showing that tax collection was an *onus patrimonii* (L iv 3, 10 f.), falling on decurions as such (L i 17, 7), cf. also L xv 5, 2. For the obligation of *practores* or of whole communities in Egypt to make good deficiencies in the taxes see Wallace ch. XVII. It seems improbable that Caesar, who was short of cash, would have abolished the publican system in the east (see Addendum II), had he not intended that the local magnates should replace the publicans in underwriting the revenues. For the late empire cf. L.R.E. 457 f.

<sup>122</sup> Suet., *Vesp.* 16, 1.

<sup>123</sup> For such reserves see e.g. Thuc., II 13, 3 (Athens); Arrian, *Anab.* III 13, 7 (Persia); divergent estimates in Diod., XVII 66, Plut., *Alex.* 36 and Quintus Curtius, V 2, 11; Pliny, N.H. XXXIII 55 ff. (Roman Republic); Suet., *Gaius* 37, 3; *Vesp.* 16,

these were exhausted they had no recourse except confiscation or debasement of the currency. Expenditure had therefore on the whole been kept down to the figure of the revenue. Now that the rate of tax could be readily varied every year it went steadily up—Themistius tells us that the indiction was doubled in the forty years from 324 to 364.<sup>124</sup>

In general the rates of tax in antiquity were according to modern ideas low.<sup>125</sup> Indirect taxes normally varied between 1 per cent and 5 per cent, the only notable exceptions being the Ptolemaic customs and imperial customs on the eastern frontier [but cf. nn. 101, 104]. The land tax was normally 10 per cent of the crop. The Seleucids and Attalids levied a tithe,<sup>126</sup> and the *artabieia* imposed by the Ptolemies on sacred and private land came to the same thing, since the average crop in Egypt was ten *artabae* per *arura*. The Ptolemies imposed much higher rates—up to 5 or even 6 *artabae*—(half the crop or more) on royal lands, but these were rents, not taxes. The very high rates in Seleucid Palestine may be a survival from the Ptolemaic regime, and the land may have been deemed to be royal. Under the republic again tithes were levied. Under the Principate, the 1 per cent rate of *tributum* recored in Cilicia and Syria, was probably intended to

3 (where *quadragies* must be read in place of *quadringentes*, as there was neither any need to create a reserve of 40,000 million H.S., nor any possibility of doing so, in view of all that we know of imperial expenses and revenues; given that expenditure had risen since Tiberius' time, 4000 million stands in a credible relation with the sum of 2700 accumulated by the frugal Tiberius, and 2900 saved by Pius, Dio LXXIII, 8, 3.)

<sup>124</sup> Or. VIII 113 c, cf. L.R.E. 130 f.

<sup>125</sup> On this paragraph see Addendum III.

<sup>126</sup> Seleucids: Welles, *Royal Correspondence* 41 (Tralles), I *Macc.* XI 35 (but Bikerman 117 holds that the *dekatai* here are tolls *ad valorem* on merchandise). Bikerman, 110 cf. 119, seems to think that the Seleucids collected contributions at unrecorded rates, probably in kind, from the cultivators of the soil as well as lump sums from the cities, which in turn would meet them by taxing the peasants. Attalids: Welles (n. 46), 48 D 3. The evidence for Hellenistic taxation outside Egypt is very scanty; there may have been no uniformity, and firm conclusions are unjustified, see M. Rostovtzeff, *Soc. and Econ. Hist. of the Hellenistic World*, especially pp. 440 ff., 562, 641 ff., 812 ff. On annexation Rome could sometimes afford to reduce taxes, as in Macedonia (Livy XLV 29—by half) and Cappadocia (Tacitus, *Ann.*, II 56), no doubt because expenditure was no longer incurred for a royal court and reduced for defence. Appian, B.C. V 4 records Antony's claim that the tithes levied by Rome were less burdensome than the taxes imposed by the Attalids. But in both Hellenistic and Roman times regular rates are no indication of the burdens that might be imposed in emergencies, see e.g. Appian, *ibid.*, 5.

be the equivalent of a tithe, the annual value of an estate being reckoned at 10 per cent of its capital value.<sup>127</sup>

In the later empire, as we have seen, the indiction steadily rose until by Justinian's time it had reached 3.2 *artabae* per *arura*, or nearly a third of the crop.<sup>128</sup> As this was a tax on the gross return, not on the profit, it is fairly high even by modern standards. But even so high a rate, more than three times the normal rate under the Republic and the Principate, was not ruinous to the economy. There was, it is true, a continuous stream of complaints from Diocletian onwards of *agri deserti*, farms abandoned by their owners as unprofitable, and the reason given for this phenomenon by contemporaries is the mounting rate of taxation. This may not be entirely true—shortage of agricultural labour was another cause, and perhaps also over-cropping. But it is certain that substantial amounts of land were abandoned—we have official figures of 10 per cent, 17 per cent, 32 per cent, even 50 per cent from different provinces at different dates. But we must remember that most of the land continued to be cultivated and to yield substantial rents—it was from agricultural rents that the opulent senatorial class derived their huge incomes, and the endowments of the church consisted almost entirely in agricultural land. It was, it would seem, marginal land which could not bear the high taxation. Some figures may illustrate this point. In Egypt the normal yield of good average land was 10 *artabae* to the *arura*. In share cropping leases the division was normally 50/50, so that the landlord received 5 *artabae*, out of which he paid a tax of a little over 3, retaining a net profit of just under 2 *artabae*. Not all land, however, was good average, and we find some parcels being let at 4 *artabae* or 3 or even less. In the last case the landlord incurred a loss, and abandoned the land. Nor was the peasant proprietor much better off. It was apparently reckoned that he needed 5 *artabae* to keep himself and his family, so that if the gross yield sank below 8, he was approaching starvation level.<sup>129</sup>

#### ADDENDUM I

In his *Tijdschrift* article (n. 61) Jones rightly pointed out that

<sup>127</sup> Addendum III.

<sup>128</sup> L.R.E. 820.

<sup>129</sup> L.R.E. 812 ff., cf. 766 f.

in the Republic taxation was not the major financial burden imposed on the subjects (pp. 21 ff.). Apart from illegal exactions both by governors and publicans there was extensive requisitioning of supplies which went on into the principate (n. 96 above). Billeting of troops and the *hospitium* which Roman officials could demand were also burdensome in themselves and subject to abuse. Similarly under the Principate they could sometimes be called on to build roads at their own expense and to maintain the *cursus publicus* (in the Principate more correctly called *vehiculatio*), see his *Greek City* 140 ff. for evidence; in my view the 'onera vehiculorum praebendorum' (*I.L.S.* 214) may from the first have included the provision of transport for supplies as well as for persons, as in the late empire (*L.R.E.* 830 ff.); to the evidence cited by Jones, *Greek City* 328 f. for the Principate one can now add as further documentation for the system and its abuse W. H. C. Frend, *J.R.S.* XLVI 46 ff.; *S.E.G.* XVII 755= McCrum and Woodhead, *Select Documents of the Principates of the Flavian Emperors* 466, where Domitian admits that even without illegal requisitioning of draught animals the provinces can barely meet the essential demands of the government. In the article cited Jones also refers to levies of *aurum coronarium* by Republican generals, an Oriental and Hellenistic practice (T. Klauser, *Röm. Mitteilungen* LIX, 129 ff.), forbidden by Caesar's law *de repetundis* of 59 B.C. except after the official vote of a triumph (Cic., *Pis.* 90); the prohibition shows of course that it was voluntary only in name. By the end of the Republican period even Italian towns found it prudent to offer this 'benevolence' to powerful generals, including Augustus himself, who remitted it but only to Italy (*Res Gestae* 21). For its persistence in the empire on the accession of emperors, and at other times of celebration, see *L.R.E.* 410, Kubitschek, *R.E.* s.v. One might conclude from Alexander Severus' edict of remission (Edgar and Hunt, *Select Papyri* no. 216) that it was a severe impost; emperors were always readier to remit it at least in full to the Italian towns. I mention these impositions to make Jones' survey more complete.

#### ADDENDUM II

Jones' account of the changes made in the system of direct taxation in the early Principate is rather summary. In the east the prevalence of *phactiones* (n. 71) had made the function of the

publicans little more than that of underwriters of the imperial revenue. It was thus easy for Caesar to eliminate them in Asia and at the same time to reduce the burden of payments to the taxpayers by a third, probably without diminishing the treasury's receipts (Dio, XLII 6, 3; Appian, *B.C.* V 4); it seems probable that from the first the city governments had to assume collectively the liability to the treasury which the publicans had previously incurred (cf. Jones, *Greek City* 138 ff.) Probably Caesar also reformed the tax system in other eastern provinces on the same plan. Certainly, Josephus (*Antiquities* XIV, 201, cf. 74) attests that he forbade collection of tribute from the Jews by publicans, though A. Momigliano infers from Cicero (*prov. cons.* 10) and Dio XXXIX 56 that the change had been made in Syria and Judaea by Gabinius in 56 (*Ricerche sull' organizzazione della Giudea sotto il domino romano* 19 f.). There is no record that publicans ever again collected direct taxes in the east; the *pecunia phorikos* held by Asian publicans in Augustus' time (*A.E.* 1968, 483) can be supposed to have derived from customs or pasture tax.

Augustus is not credited with any change in the use of publicans, and a statement by Tacitus (*Annals* IV 6) that until A.D. 23 'frumenta et pecuniae vectigales, cetera publicorum fructum societatis equitum Romanorum agitabantur' shows by its reference to 'frumenta' that some direct taxes in kind, as well as indirect taxes, were still being collected by Roman publican companies after his death. Where they were still active is not known. It cannot have been in Sicily, unless the system of entrusting collection to local publicans had been changed since Verres' day. Africa is a possibility; the 'mancipes stipendiorum' of *I.L.S.* 901 may belong to the early Principate. (For Roman publicans in Republican Africa see the *lex agraria* of 111 B.C., *F.I.R.A.* I<sup>2</sup> 70 ff.). It is commonly assumed that Tiberius eliminated publicans from the collection of all direct taxes later in his reign, but this cannot be inferred from the text cited; Tacitus does not imply that every proposition he makes of the early part of Tiberius' administration ceased to be true before his death, as can be seen from the undoubted fact that publican companies continued to collect indirect taxes long after A.D. 37. Nor can the date of the change be established *e silentio* from the absence of any later epigraphic record. With the possible exception of *I.L.S.* 901 they have left no such record even for the period between 44 B.C.

and A.D. 23. We must be content not to know. There is indeed a possibility that the employment of publicans was not wholly abandoned even in Ulpian's day; for he refers to publicans, probably including *conductores* (see p. 166), who 'tributum consequantur' (*Dig.* XXXIX iv, 1, 1). Perhaps they were retained to collect the direct taxes on private estates outside city territories, for which the city magistrates naturally had no competence; see *Dig.* XIX i, 52, *pr.* (Scaevola) for a *conductor saltus* concerned with arrears of *tributum*, and perhaps compare the *misthotai* of a Phrygian estate in A.D. 207-8 (Ramsay, *Cities and Bishoprics of Phrygia* I 286 ff.).

Jones' hypothesis that publicans could be dispensed with, because tribute no longer took the form of a proportional levy is ingenious, but hardly fits all the facts. Under Trajan quotas were still paid in some provinces, indeed fifths and sevenths (Hyginus, 205 L), and in Africa land outside the imperial *saltus* is termed 'octonarius', which suggests that it paid eighths. Within those *saltus* quotas were also paid, generally thirds, but to *conductores*, which does accord with Jones' view. See *F.I.R.A.* I<sup>2</sup> no. 100, I 19 ff.; II 8. If it be granted that in such areas publicans could still have been employed, though they have left no records of their activity, it might seem that Jones' hypothesis could still be saved. But Appian (*B.C.* V 4) does not suggest that Caesar had abolished the tithe system in Asia when he made the cities instead of the publicans responsible for tax collection; in Caesar's day the Jews still paid quotas, but not to publicans (*supra*); and Dio Chrysostom (XXXVIII 26) seems to mean that the Bithynian peasants paid tithes through the cities. Apparently even Augustus' introduction of provincial censuses did not entail the universal substitution of fixed levies for quotas, but Roman publicans were not required even for the collection of quotas. The cities could indeed employ publicans of their own for collecting their *vectigalia* (cf. Plutarch, *Mor.* 794a) as did Spanish Mulva under Titus (*Madriider Mitteilungen*, I 1960, 142 ff.), and conceivably for Roman taxes too.

The system Jones describes, which undoubtedly operated in many and perhaps in most parts of the empire, is illustrated by an interesting new inscription, probably of the first century A.D., which shows a testator providing for the annual payment to the Asian city of Nacrasus, to be made to the imperial treasury at a

rate of 12 drachmae on each twelfth of a *ingerum* (*Sitzungsberichte der oesterreichischer Akad.*, 1969, 10). However it is clear, and important, that the Roman government never sought to impose uniformity in taxation on all provinces. Rome normally took over the existing tax-system, and though changes were occasionally introduced, diversity persisted even after Diocletian. In census regulations of his time the classification of lands in Asia, the Greek islands and Egypt differed, and yet another system, perhaps of the same period, is attested in Syria, while the unit of tax-assessment was not the same in Africa or in Italy as in these eastern provinces (cf. ch. X; *L.R.E.* 62). The assessment of the population similarly varied; in Egypt only males counted, in Syria and Illyricum women counted a full *caput*, but in Pontica and Asiana only half a *caput* (*L.R.E.* 63). It followed that when each *ingerum* and each *caput* was required to pay so much in tax over the whole empire, the real rate of tax was heavier in one province than in another, just as in Hyginus' day. Moreover in some provinces separate poll-taxes were still imposed, e.g. in Africa; this may have offset the fact that the African unit of assessment for the land-tax was so much larger than in the east. Though it was an innovation outside Egypt when Augustus introduced provincial censuses, the form each provincial census took may have varied with local conditions; the Egyptian land surveys and house-to-house returns were not the model, any more than the diversification of taxes in Egypt was adopted elsewhere; by the same token we cannot argue from the tax system of any province to any other. Even *portoria* were levied at different rates in different districts (n. 100), and when publicans ceased to collect them in one district, they were not immediately (if ever) displaced everywhere else (n. 93).

### ADDENDUM III

The 1 per cent capital levy in Syria is attested only for a time after Vespasian. Suetonius in his life of that emperor (ch. 16, 1) says that he raised and sometimes doubled provincial taxes. Under Trajan we hear of fifths and sevenths paid as quotas (Hyginus 205 L) and of eighths in Africa outside the imperial *saltus*; there the *coloni* owed fourths on beans and thirds on most

other produce, but in their case the payments can be regarded as rents. Tenths are indeed still recorded in Bithynia (Dio Chrysostom XXXVIII 26), but the higher quotas show that we cannot assume that a capital levy of 1 per cent was taken to be equivalent of a tax of 10 per cent on gross returns. I do not know if Jones had other reasons for making this equation, but R. D. Duncan-Jones (*P.B.S.R.* 1965, 202 ff.) has collected evidence that net returns of 5 per cent or 6 per cent were often expected from estates in Italy on probably conservative estimates, and this may suggest that a 1 per cent capital levy was rather more severe than Jones supposes, quite apart from the fact that it was payable even in years when income fell below the norm. If we take it, subject to that qualification, to be equivalent to a 20 per cent income tax, and recall that it applied to medium and small properties just as much as to large, it can hardly be regarded as light even by modern standards. On Domitian's admission (quoted in Addendum I) the provinces could barely meet essential demands of the state. These of course included special *indictiones* (n. 96) and the probably heavy burdens of the *cursus publicus* or *vehiculatio* and *aurum coronarium* (Addendum I). Jones himself suggested that the remissions of arrears by Hadrian and Marcus Aurelius (*I.L.S.* 309; Dio LXIX 8; LXXI 32) might be sinister symptoms of over-taxation (*L.R.E.* 9 f.); cf. also Marcus' refusal of a donative to his soldiers, to avoid 'wringing more money from the blood of their parents and kin' (Dio LXXI 3, 3).

It is also hard to accept Jones' view that the Egyptian peasant had to pay much more under Justinian than earlier. It rests on too artificial a distinction between taxes and the rents payable to the king under the Ptolemies and then to Rome as proprietor of the land. Préaux 133 f., who also takes the average produce to be 10 *artabae per arura*, points out that under the Ptolemies *half* was due to the royal treasury under the heads of rents and taxes; the burden was not lessened in the Principate. From the peasant's point of view, and from the revenue's, it made little difference whether payments counted as tax or rent. I suspect that where a very high proportion of the gross return was taken the payments were partly at least construed as rents, e.g. in the African *saltus* (above) and in Seleucid Palestine, *contra* n. 47. Confiscation of private land even in the provinces benefited the treasury, as it thereafter obtained the proprietor's share of the income as well

as the state's. Of course, if the land confiscated was in Italy or immune in some other way from taxation, the benefit to the treasury is still more manifest. It is easy to see why an emperor might be 'inopia rapax' (Suet., *Dom.* 3, 2). Cf. p. 150.

- \* The following works are cited by the names of authors or short titles.  
 E. Bickerman, *Institutiones des Seleucides*.  
 Busolt-Swoboda, *Griechische Staatskunde*.  
 S. J. de Laet, *Portorium*.  
 A. Déléage, *La capitation du bas-empire*.  
 R. Meiggs and D. M. Lewis, *A Selection of Greek Historical Inscriptions*.  
 Milet. *Milet. Ergebnisse der Ausgrabungen u. Untersuchungen seit dem Jahre 1899* (ed. C. Wiegand).  
 C. Préaux, *L'économie royale des Lagides*.  
 S. L. Wallace, *Taxation in Egypt from Augustus to Diocletian*.  
 H-G Pflaum, *Les Carrières procuratoriennes équestres sous le haut-empire romain*.  
 Waddington. P. le Bas and W. H. Waddington, *Voyage archéologique en Grèce et en Asie Mineure*.



## CORRIGENDUM

The following bibliographical note by Jones was omitted in error from page 187.

From the abundant literature which has grown up around the problems of currency and inflation in the Roman Empire I have found the following the most useful (though I disagree with many of their conclusions): A. Segrè, 'Inflation and its implications in early Byzantine times', *Byzantion*, xv (1941), 249-79; G. Mickwitz, *Geld und Wirtschaft im römischen Reich des vierten Jhdts n. Chr.* (Helsingfors, 1931), and *Die Systeme des römischen Silbergeldes im IV. Jhd. n. Chr.* (Helsingfors, 1932); L. C. West and A. C. Johnson, *Currency in Roman and Byzantine Egypt* (Princeton, 1944); H. Mattingly, 'The monetary systems of the Roman Empire from Diocletian to Theodosius I', *Num. Chron.* vi, vi (1946), 111-20.

I am not a numismatist and for information about the actual coins I have relied on the standard works on Roman coinage, such as Mattingly and Sydenham's *Roman Imperial Coinage* and the relevant British Museum Catalogues of Coins, together with the books and articles cited above. Two numismatists who are experts on the period, Dr. Mattingly (mainly for the earlier half) and Mr. Grierson (mainly for the later half), have been kind enough to read the manuscript and have corrected some numismatic errors of which I had been guilty, and in general most generously put their expert knowledge at my disposal. I am most grateful for their help, but they cannot of course be held responsible for any factual errors which may have survived their scrutiny, still less for my theories.

## PART II