
THE GOVERNMENT OF THE ROMAN EMPIRE

A Sourcebook

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the civil wars our own. (6) How minor a matter it is on which the aediles offer their advice! How trivial if you take everything else into account! Nobody, I can assure you, brings forward any proposal concerned with Italy's dependence on resources from abroad or with the daily hazarding of the Roman people's means of life on the vagaries of sea and weather. (7) But the answer I suppose is that if the resources of the provinces do not come to the aid of masters, slaves and estates, our own hunting parks and country houses will see us through. (8) This is the responsibility that the leading man in the state has to bear, members of the senate; if that is neglected it will bring the whole state down. As to other failings, the remedy must be found in men's own resolution: (9) our own self-respect must make us senators change for the better, the poor the fact that they have no choice in the matter, and the wealthy their own satiety!

This letter of 22 shows the Princeps aware also of the drain of precious metal from Italy to areas outside the Empire (see M. Wheeler, *Rome beyond the Imperial Frontiers* (Lond, 1954), 137ff.); but he refuses to try to restrain the imperial people.

It was the increasing wealth of the provinces in relation to Italy that brought in its train the advance to power and honour of men of provincial origin (158ff.), until Cerialis' claim that there were no barriers (76) finally became the truth. The rulers were no longer the aristocracy of Rome and Italy who had engineered the conquest but the wealthy wherever they were.

But local authorities had long played a vital part in maintaining the Empire, not only by collecting taxes but by providing services and amenities that in a modern state might be the responsibility of central government. These had to be paid for out of local revenue, in direct taxes, rents on public property, admission fees for councillors, and more or less voluntary contributions from the well off.

81. MW 461; bronze tablet from Cañete, between Malaca and Hispalis

Imperator Caesar Vespasian Augustus, Supreme Pontiff, in the ninth year of his tribunician power, hailed Imperator for the eighteenth time, eight times consul, Father of his Country, sends greetings to the board of four and to the councillors of the Saborenses.

Since you indicate that you are in an unsatisfactory condition and labouring under many difficulties, I give you permission to construct a town centre, bearing my name as you wish, on level ground. The income from indirect taxes which you say were assigned to you by the deified Augustus I confirm; if you wish to add any new ones you will have to approach the proconsul about them: I can make no decision when there is no one to put the other side of the case.

I received your decree on 25 July and gave your envoys permission to

retire on 29th. You have my good wishes.

The duovirs Gaius Cornelius Severus and Marcus Septimius Severus had the inscription cut on bronze at public expense.

Vespasian in 77 gave the people of Sabora, who now enjoyed Latin rights (see 24, 26) permission to remove their administrative centre and public buildings from a typical hilltop site to one in the plain under the name of Flavia Sabora; the difficulties they complained of were evidently caused by the inaccessibility of their original centre and its lack of space. Evidently too they were having difficulty in collecting local taxes; note that they were not permitted to raise new ones without permission: Rome was concerned for her own revenue.

For the 'board of four', see 15.

Property and poll-tax, market dues and customs duties were obvious sources of revenue. Palmyra, which dominated the Syrian-Mesopotamian caravan route, concentrated on the last but needed its agricultural basis too (see J.F. Mathews, *JRS* 74 (1984), 157ff., a paper kindly put at my disposal before publication).

82. *Corpus Inscriptionum Semiticarum* 2, 3, 3913; Greek and Palmyrene; the stone is divided into four panels: 1 contains the decree of the council in both languages; 2, divided into three columns, contains the Palmyrene text; 3, cols. a-c and 4 a and b the Greek text (supplemented here from 2 without the gaps being indicated); across the top of 2 and 3 is the dating in Greek

In the reign of Emperor Caesar Trajan Hadrian Augustus, son of the deified Trajan Parthicus, grandson of the deified Nerva, in his twenty-first year of tribunician power, hailed Imperator for the second time, three times consul, Father of his Country, in the consulships of Lucius Aelius Caesar (for the second time) and Publius Coelius Balbinus.

(Panel 1) In the year 448, on the 18th day of the month Xandicus: decree of the council.

In the presidency of Bonnes, son of Bonnes the son of Haerenus, with Alexander son of Alexander son of Philopator as secretary of council and people, in the magistracies of Malichus son of Olaees (Palmyrene: grandson of Mocimus) and Zebedas son of Nesa, when a regular meeting of the council was in session, the following decree was voted.

Whereas in former times very many of the items subject to tax were not included in the customs regulations but dues were collected as a matter of accepted practice (it was written into the contract with the lessees that the persons responsible for collecting the tax should exact dues in accordance with the regulations and with accepted practice), and disputes were very frequently arising between merchants and customs officers on this point; it has been decided that the present magistrates

and the ten leading men should determine the items not included in the previous regulations and write them into the next contract and append the accepted dues to each category; and that as soon as the agreement with the lessee is formally concluded, they should be inscribed along with the original regulations on the stone plinth which stands opposite the shrine called after Rabaseire; and that the magistrates in office at any time, the ten leading men, and the public advocates should ensure that the lessee makes no illegitimate exactions.

(Palmyrene version of the preamble)

(Greek) For one cartload of every type of freight, dues on four camel-loads were exacted.

(Palmyrene version of this)

(Panel 2, over all three cols., Palmyrene heading, as follows) Customs regulations of the entrepôt of Hadriana Tadmor (local name of Palmyra) and of Aelius Caesar's springs. (The Palmyrene version of the regulations, revised as the decree required, then follows; it supplements the Greek.)

(Panel 3a, Greek) From those who import slaves into Palmyra or into its territory he shall exact, per person, 22 *denarii*

From one selling a slave within the city [and not] for export (or, [or] exported), 12 each

From one selling experienced slaves 10 each

And if the purchaser exports the slaves, 12 each

The said public tax collector shall exact for each camel-load of ?dried produce, imported [?3]

Exported, 3

For each donkey-load, imported [?2]

Exported, [?2]

For each sheepskin of purple-dyed wool imported he shall exact 8 *asses*

Exported, 8

For each camel-load of scented oil in alabaster jars, imported he shall exact 25 *denarii*

and [for each] exported, 13

For a camel-load of scented oil in goatskin-bags, imported he shall exact 13

Exported, [?7]

For a donkey-load of scented oil in alabaster jars, imported he shall exact 13

Exported, 7

For a donkey-load of scented oil in goatskin bags, imported he shall exact 7

Exported, 4

For a load of olive oil in four goatskin bags on a camel, imported, he shall exact 13

Exported, 1[3]

For a load of olive oil in two goatskin bags on a camel, imported he shall exact [?7]

Exported, [?7]

For a load of fat in four goatskin bags on a camel, imported he shall exact 13

Exported, 13

For a load of fat in two goatskin bags on a camel, imported he shall exact 7

(Panel 3b) 7

Exported,

For a load of fat on a donkey, imported he shall exact [?7]

Exported, 7

For a load of salt fish on a camel, imported he shall exact 10

Exported, [-]

The said public tax collector shall exact from each of those who sell olive oil by [- - -]

[19 lines damaged]

The said public tax collector shall exact from each prostitute, from one who fetches a *denarius* or more, 1 *denarius* per woman

From one who fetches 8 *asses*, he shall exact 8 *asses*

per woman

From one who fetches 6 *asses*, 6 *asses*

The said public tax collector shall exact from workshops [- - -], bazaars, leather shops [- - -] according to the accepted practice, per month per workshop, 1 *denarius*

From those who import skins or offer them for sale, 2 *asses*

for each skin,

Likewise itinerant clothes salesmen who sell in the city are to pay the public tax collector the appropriate due.

For use of the two springs (Palmyrene: which are in the city), per year, 800 *denarii*

The said collector shall exact for each camel-load of wheat, wine, chaff, or suchlike, for each journey 1 *denarius*

For a camel brought in unloaded he shall exact as was done by Cilix, Caesar's freedman, 1

(Panel 3c, containing the previous version of the regulations, opens with 22 lines destroyed; the heading would have corresponded to the Palmyrene heading from Panel 2)

Customs regulations of Tadmor and the Springs and the salt within the city and its territory, according to the contract fixed in the presence of Marinus the governor.

[- - -]

[- - -] For one camel-load, 4 *denarii*

Exported, 4
 [- - -] sheep's wool, for each fleece imported, 4
 Exported, 4
 [Likewise] the said public tax collector shall exact for every kind of thing as provided above.

[- - -] for every *modius* of spice [- - -] 1 *as*
 (Greek) Anyone who has salt at Palmyra or within its territories is to pay the public tax collector of the people of Palmyra, per *modius*, 1 *as*
 Whoever fails to do so is to pay [2]
 [- - -]

(The following provisions, incorporated in the regulations from an edict of a governor of Syria on the tax collector's powers to exact sureties, are found only in the Greek.)

From whomsoever the public tax collector [- - -] exacts sureties [- - -] let them be handed over [- - -].

[- - -] Let him take adequate surety of twice the amount for the public tax collector. With regard to this, the sum to be brought to the collector is to be double.

Sums claimed by the public tax collector from another person and from the public tax collector by another person are to be subject to the jurisdiction of the appointed official in Palmyra [- - -].

It is to be within the powers of the public tax collector to exact sureties from those who have not discharged their debts, either in person or through his agents, and if these sureties are not redeemed within [- - -] days, the collector is to be empowered to sell [- - -] in a public place without wilful fraud [- - -] was sold [?for more] than the tax due for payment, the public tax collector is to be empowered to act [as permitted by] the law.

Of the entrepôt of Palmyra and of the water sources of Caesar [- - -] to the lessee [- - -] to provide [- - -].

(Panel 4a) No-one else is to be empowered to exact, give, or take, [- - -] nor on any count [- - -], and if he does any of these things or [- - -] twofold is to be exacted.

[- - -]

(The fragmentary Greek and better preserved Palmyrene versions of the old regulations continue with another communication from a legate of Syria, Gai[us Licinius Muc]ianus, 68-9.)

Concerning the tariff of taxes between the people of Palmyra and [- - -] taxes, I have determined that [- - -] the tax should be exacted at the rate at which Alcimus leased it [- - -] and [- - -] regulations whatever he is going to share with them [- - -].

Whoever imports slaves into Palmyra or its territory will have to pay the public tax collector 22 *denarii*
 And he who exports them will pay him 12

And he who puts an experienced slave up for sale will pay [10]
 and whoever [?exports him, [-]
 And whoever imports [- - -] 10
 Or exports it, 12

He who exports an experienced slave [- - -] rate as has been laid down in writing in the regulations.

Anyone who offers [- - -] for sale shall pay 9
 And for export, [-]

[- - -] was not written down because [- - -]

Anyone who imports wool [- - -] who also [- - -] into Palmyra is not liable to pay dues on wools from Italy. When this is exported it is not further liable for duty, as there was an agreement that the dues should not be paid on these wools when they are exported.

For scented oil in goatskin bags the tax collector shall exact according to the regulations, because on account of an error on the part of the public tax collector [- - -] has been fixed in the regulations at 13 *denarii*.

The tax on animals for slaughter ought to be reckoned at a *denarius*; it was none other than Germanicus Caesar who made clear in his letter to Statilius that taxes ought to be reckoned by the Italian *as*. But dues of less than one *denarius* the public tax collector by accepted practice shall exact in small change. The tax shall not be owed on animals thrown out to die. On edible stuffs I fix the tariff at one *denarius* per load, according to the regulations, whenever they are brought in from outside the boundaries or taken outside them; those being conveyed to the local country districts or from them are to be free of dues, as was conceded to them.

Pine cones and the like carried as merchandise it was thought should be liable for dues at the same rate as that on the carriage of dried produce, as is the case in other cities.

Camels, whether loaded or unloaded, when they are brought in from outside the territory, incur dues at a *denarius* each, as the regulations lay down and as the excellent Corbulo laid down in his letter to Barbarus.

(Panel 4b) With regard to camel skins, they have struck them out as well: no dues are exacted; with regard to grasses and ?fallen leaves, the decision is that they are liable, because they are sold on the open market.

Dues on slave girls I have determined as stated in the regulations: the public tax collector shall exact dues from prostitutes at the rate of one *denarius* per woman for prostitutes who fetch a *denarius* or more, and if one fetches less, he shall take the same as that.

For bronze images (statues), the decision is that the same is to be exacted as for bronze, and a single statue is to pay half the tax due on its value by weight, while two statues are to pay on the value by weight of one.

With regard to salt, I have decided that it is right for it to be sold in the public square where the people assemble, and any Palmyrene who buys it for himself is to pay, as prescribed in the regulations, for every *modius*, one Italian *as*. And likewise dues on Palmyrene salt are to be exacted by the *as* as laid down in [?the regulations], and it is to be sold in Palmyra according to the accepted practice.

[- - -] dues on purple, because [- - -] 4½ [- - -] walking in the city [- - -] and tailors [- - -] dues to be exacted as written out above.

For one skin, imported, 2 *asses*

Exported, [-]

For a load [- - -] as they also agreed.

A flock brought in from outside the territory, even if [- - -] it is brought in [- - -] is liable to dues, but if it is brought into the territory to be sheared tax is not due [- - -] and who [- - -] as they had agreed.

Tax is to be exacted at a rate of one *denarius* as prescribed in the regulations.

It has been agreed that grazing ought not to be liable for dues [?apart from the usual] taxes; but on animals brought into Palmyrene territory for grazing purposes it is due; the public tax collector is entitled to have the animals branded if he wishes.

The date of the decree ordering revision of the tariff is 18 April, 137; Palmyra had been visited by Hadrian seven years before, attained free status, and added his name to its own.

Panel 3a, 4a: experienced slaves are those who have served for a year in the city (*Digest* 39, 4, 16, 3).

Panel 3a: Dr Matthews points out that, given a *denarius* charged for the beast of burden, a camel-load rates twice as much as a donkey-load, and that the levy on unguent imported is twice as much as on exported.

Panel 3b, 4b: how often the prostitutes had to pay (monthly?) is not stated.

Panel 3b: The high water rate suggests to Dr Matthews that it was levied on the owners of private baths and commercial premises as well as on caravan-leaders for access to water for their animals, but not on ordinary inhabitants of the city.

Cilix the imperial freedman must have operated an imperial customs post, perhaps at Zeugma.

Panel 3c: the old version of the tariff is not only mutilated, but was written in abbreviated form (cf. 'as provided above'): some of its provisions already appeared on the stone in the revised form of the tariff.

Marinus is thought to have been an acting governor in the absence of or after the death of the legate of Syria proper: the possibilities canvassed by Dr Matthews (n.23) favour the reigns of Tiberius or Nero. Gnaeus Domitius Corbulo was legate c. 60-6, cited by Mucianus in 4a;

Germanicus Caesar, whom he also cites was in the East as heir to the Emperor in 18-19.

The official in Palmyra who is to adjudicate on disputes between the contractor and tax-payers could be a Palmyrene or, more probably, given the heavy Roman involvement in fixing the tariff, a Roman, and it is possible that this was the post held by Statilius and Barbarus, if they were not rather procurators in Syria.

Panel 4a: Alcimus will have been an earlier tax contractor whose terms had been approved by the legate of Syria.

The expenses of communities were met in part by disbursements from office holders and others.

83. Callistratus, Judicial Enquiries, Book 1, in *Digest* 50, 4, 14, Introduction and 1

Municipal office consists in the administration of public affairs which involves a particular status, whether it entails expenditure or comes free of outlay. (1) A duty may be public or to an individual. It is called a public duty that we undertake when we engage in the administration of public affairs which involve expenditure without conferring any claim to rank.

The author is distinguishing magistracies from the functions called in Greek cities 'liturgies'; in non-legal usage, significantly, the distinction is often lost sight of. Disadvantages of this method of meeting a community's expenses may be seen from 188ff. and 217ff.

Roman citizens tried to evade the burdens imposed by their communities of origin: that could not be allowed, whatever the rights and wrongs of their position.

84. EJ 311; Greek; stele from the market place, Cyrene

3

Edict of Emperor Caesar Augustus, Supreme Pontiff, in his seventeenth year of tribunician power: If any persons in the province of Cyrenaica have been honoured with the Roman citizenship I order them none the less to take their turn in performing liturgies as if they counted as Greeks, apart from those persons to whom, along with their citizenship, immunity from taxes has been granted by law or decree of the senate or by my father's or my own decision. And it is my pleasure that these same persons, to whom immunity from taxes has been given, are to enjoy exemption on property in their possession at the time of the grant; but they are to pay what becomes due on everything acquired later.

7-6 BC. There is an indispensable discussion of the text by Sherwin-