

PUBLICANI IN THE PRINCIPATE

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Abstract

Taxes were the lifeblood of the Roman Empire, and publicani, the private contractors who were responsible for collecting much of Rome's tax revenue, were essential to the proper functioning of the Empire. This thesis examines the role of publicani in the collection of taxes during the imperial period. The introduction provides an overview of the various roles which publicani played in the Roman economy, as well as the structure and organization of tax-farming companies. Chapter 1 examines the role of publicani in tax-farming during the Republican period, while Chapter 2 examines the role of publicani during the imperial period (both chapters include a regional survey of tax-farming procedures across the Empire). Chapter 3 presents an analysis of the evidence for corrupt behaviour by publicani and assesses whether corrupt behaviour by publicani would have been less common during the Principate.

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Introduction

Taxation was crucially important to the functioning of the Roman Empire. Without taxes, the army could not have been paid, the emperor could not have maintained his position, and the Empire would have fallen apart. In fact, one author has even gone so far as to argue that “[s]o long as sufficient money came into Rome for disbursement to the army and for maintenance of an imperial lifestyle, nothing else much mattered”.¹ While many would surely contest that statement as a drastic oversimplification of the situation, no one can deny the importance of the income generated by provincial and Italian taxes for the maintenance of the imperial system. Just as important as the taxes themselves were the publicani, the men who were responsible for the collection of so many of the taxes upon which the Empire depended.

Publicani were private contractors engaged to perform public tasks, such as the completion of public works projects (e.g. road building), the operation of mines, and, most famously, the collection of taxes. Starting early in the Republic, the right to collect certain taxes was leased out to groups of publicani, who would then have the right to collect those taxes for five years, as well as the responsibility to pay the Roman state, upfront, the amount which they had bid for the chance to collect the taxes. The publicani would then attempt to collect more than the amount that they had bid, and thus turn a profit. Both sides benefitted from this arrangement: the state, because it received its tax revenues in advance and was spared the task of managing the collection of taxes, and the publicani because they, at least ideally, would profit from the arrangement.

¹ Goodman 2011: 109.

Although their roles changed somewhat over time, publicani remained important throughout the Republic and into the imperial period. However, despite their continual importance under the Principate, most scholars have focused their attention on the role of publicani during the Republican period.² This dissertation will attempt to address this disparity by examining the publicani in the imperial period and the changing nature of their role.

However, in order to examine properly the changing role of publicani under the Principate, it is first necessary to outline the duties of publicani and their roles during the Republic, which is the focus of chapter 1. The second chapter outlines the changes to the duties of publicani under the Principate, including the crucial debate about whether or not companies of publicani (*societates publicanorum*) continued to collect taxes throughout the imperial period, including an in-depth comparison of tax-collection practices in different parts of the Empire. Finally, the third chapter will critically assess the evidence for whether or not the imperial period would have brought a measure of relief to taxpayers from overly severe exactions by publicani.

Before entering into a discussion of the specifics of tax-farming in different time periods, it is first necessary to examine the general issues of who the publicani were and how the tax-farming system operated. Publicani were private contractors who were engaged to perform public tasks. They were not public officials (although they often performed duties which were very similar to those of government officials³), but instead

² See, for instance, Badian 1972, Dufour 2012, Nicolet 2000.

³ See pages 48-50 for a discussion of taxes which were collected by government agents rather than by agents of a *societas publicanorum*.

the holders of public contracts. In fact, the term “publicani” itself refers to the fact that they worked with the “*publica*”, or public property, of Rome.⁴

Companies of publicani would bid for a chance to secure a public contract, and then the winning company would carry out the terms of the contract in exchange for monetary compensation. This compensation could come in many forms, depending on the time period and the type of work being undertaken. In some instances it would be a straightforward payment in cash for services rendered, while in other instances it would be an agreement to allow the *societates publicanorum* to keep whatever profits they earned above a certain threshold (profits up to the threshold having been promised to be paid to the state), or to keep a certain percentage of the profits they earned.⁵ Regardless of the type of compensation that they received, all publicani stood to profit from whichever public contracts they won,⁶ leading to intense competition for some of the contracts.⁷

I.a: Types of contracts

Publicani held public contracts for a wide variety of tasks, including the operation of mines, the construction of public works, the procurement and transport of military supplies, and the collection of taxes, among many others. Given the minimal administrative apparatus of the Roman state,⁸ particularly during the Republic, it was

⁴ Badian 1972: 15, Love 1991: 174, Ørsted 1985: 71.

⁵ This type of tax-farming contract began to be used during the imperial period. For further discussion, see chapter 2.

⁶ At least, that was the ideal. There was always a level of risk associated with the holding of a public contract, and sometimes publicani did indeed fail to profit from their contracts, or even suffer a serious loss because of bad luck or an ill-conceived bid (see below, page 10, for further discussion of publicani suffering losses on public contracts).

⁷ Levi 1988: 85-6.

⁸ This is true not only relative to modern states, but also relative to other ancient empires; for instance, Hopkins estimates that 12th c. China had one administrator for every 15,000 people, whereas Rome only

simply unable to carry out most of these duties directly, and thus relied upon public contractors instead (although, as we shall see, sometimes publicani were engaged not because state officials were incapable of carrying out the tasks directly, but because the use of publicani was deemed advantageous for other reasons).⁹ While this dissertation will focus on the role of publicani as tax-collectors, it will be instructive to outline first the various other forms of public contracts, in order to understand properly the ubiquity of publicani in public affairs and their necessity for the proper functioning of the Roman state.

I.a.i: Army supply contracts

Some of our earliest evidence for the activities of publicani comes from accounts of army supply contracts.¹⁰ Maintaining supplies for the army was obviously an important task for a highly militaristic society such as ancient Rome, which routinely fielded armies in multiple fields of combat simultaneously.¹¹ Supplying such numerous and widely dispersed forces was a considerable feat, and one which the Roman state chose to handle by enlisting the aid of private enterprise.

Military supply contracts were perhaps the most straight-forward form of public contract held by publicani. They merely comprised a simple exchange of money for services rendered: the state would pay the publicani for providing supplies for the army.

had one administrator for every 400,000 (2010: 84). Cline and Graham (2011: 246), Finley (1978: 13), Hopkins (1980: 101-25), Kiser and Kane (2007: 194), and Rosenstein (2012: 15) similarly note small size of Rome's administrative apparatus relative to other ancient empires.

⁹ See below, pages 33-5.

¹⁰ For an in-depth discussion of our earliest evidence for publicani, see chapter 1.

¹¹ For a brief synopsis of the impressive frequency and scale of Rome's military operations, with emphasis on the fact that Rome managed to field armies in both Spain and Macedon while engaged in a fierce struggle with Hannibal in Italy, see Harris 2010: 566-8.

Payments were made upfront to the publicani, who then would proceed to furnish the necessary supplies. At least, that is how things worked under normal circumstances. In extenuating circumstances, however, exceptions could be made.

One such exception, chronicled by Livy, occurred during the second Punic War.¹² As a result of the prolonged and arduous war with Hannibal, Rome had landed in such dire financial straits that it did not possess enough cash in order to pay upfront for the necessary military supplies, such as food and clothing. To remedy this problem, an unusual deal was struck: the publicani would provide the supplies on credit, and the state would pay them back later, when it had sufficient funds.

This served to solve Rome's temporary cash flow problem, but the terms of the agreement demonstrate that this was a highly unusual arrangement, and that the state's lack of cash and urgent need for supplies acted as a serious detriment to its negotiating position. Livy is silent about whether or not interest was charged on the money owed,¹³ but the publicani managed to secure substantial concessions in return for fulfilling their end of the contract.

The state had to agree to grant all 19 publicani exemption from military duty during the course of the contract, and it also had to provide insurance for all of the supplies on the ships. The latter would have been particularly unusual (and potentially

¹² Livy 23.48.5-49.4.

¹³ Badian suggests that interest was likely charged, given the lack of security on the contract and the fact that interest rates were typically quite high in ancient Rome (1972: 17), but it is entirely possible that the publicani would have considered the agreement to be a good deal even if they did not earn any interest, given the other concessions which they managed to obtain.

particularly costly), given the great dangers associated with sea travel in antiquity.¹⁴

Clearly these are significant concessions, and ones to which the state would never have agreed had it not suffered from such severe financial difficulties and found itself without the ability to pay upfront for military supplies, and been forced to accept a contract for army supplies under terms which were so favourable to the publicani.

In ordinary circumstances, when the state was not faced with a severe lack of cash, the procedure for the letting out of contracts for military supplies placed the state in a position of strength compared with the contractors, who had to compete with each other to win the contract. When the senate agreed that supplies were needed for one of Rome's armies, the praetor would go before the assembly and announce that a supply contract would be let out, citing the requirements and the date when he would accept bids. On the appointed day the praetor would hear various bids and select the winner, based on who could provide the necessary service for the lowest price.¹⁵

Livy's account of the unusual contract of 215 BC presents a useful outline of how this procedure normally occurred,¹⁶ with one considerable exception: ordinarily there would have been competition among several companies of publicani for a contract, rather than a situation where members of three different *societates publicanorum* cooperated to secure a contract together. However, such competition would have been restricted in

¹⁴ For ancient views of the dangers of sea travel, see Montiglio 2006, Nesselrath 2005.

¹⁵ There is some debate about what types of supplies were entrusted to publicani; Badian (1972) posits that army supply contracts would have covered food, clothing, and weapons, while Erdkamp (1995) argues that they included the latter two items, but not food, which would have been obtained directly by the commander. For a general overview of the debate surrounding the importance of publicani in providing military supplies, see Dufour 2012: 53-9. These arguments need not concern us here, however, as the process for the letting out of supply contracts would have been the same regardless of the type of goods being supplied.

¹⁶ 23.48.12-49.1.

times of prolonged wars, when the positions of current contractors would have been strengthened by the government's inability to afford the delays or interruptions in supply which would have accompanied a switch in supply contractors.¹⁷ Nonetheless, contracts for military supplies would typically have been the source of at least some degree of competition between companies of publicani, regardless of the timing of the contract.

I.a.ii: Public works contracts

In addition to furnishing military supplies, publicani also were responsible for carrying out public works projects, such as the construction and repair of roads and public buildings.¹⁸ There were a great number of these contracts, all throughout the city of Rome and the parts of Italy which it controlled, so many so that Polybius reports that nearly everyone in Rome had a stake in them, either as a bidder or as a worker.¹⁹ This is the type of public contract with which we are most familiar, as public contracts for construction projects are a regular part of the administrative process for federal, provincial, and especially municipal governments in the modern world. And the process has not much changed from Roman times: the government makes an announcement about the proposed project and the necessary parameters for its completion, various prospective contractors present their applications for the project, competing with each other with respect to various criteria, particularly price, and then a winner is selected by a government official (or officials) and the winning contractor carries out the project.

¹⁷ Badian 1972: 44.

¹⁸ Broekaret and Zuiderhoek 2013: 326.

¹⁹ Polybius 6.17.

In Rome it was the senate that determined which public works projects were needed and what funds would be used to pay for them (typically these would come from the spoils of war rather than taxation²⁰). Once that was determined, the project would be announced to the citizenry and the censors would entertain bids for the project and select the eventual winner, who would then commence work on the project.

If any problems arose with the project, the contractor's only recourse would be to make an appeal to the senate. As Polybius outlines in his discussion of the Roman constitution, the senate had considerable power over contractors who struggled to fulfill the terms of their contracts: it could either grant substantial concessions (e.g. increase the amount of time available or decrease the number of obligations) to make things easier for the contractor, inflict harsh penalties for failing to adhere to the terms of the agreement, or even dissolve the contract entirely if it appeared that the contractor would be unable to fulfill the contract's terms.²¹

While publicani did play an important role in public works projects throughout Italy, it should be noted that public contracts were not the only method available to the Romans for the completion of important public works projects. Some projects, particularly under the kings and the early years of the Republic, were accomplished by means of a system of direct corvée labour.²² Rather than farming out public works contracts to private contractors, who then took over responsibility for managing the task in exchange for money, the state simply compelled citizens to provide free labour on a

²⁰ Badian 1972: 30.

²¹ Polybius 6.17.

²² Dufour 2012: 63, 85. For comparable use of corvée labour in the Hellenistic world, see Rostovtzeff 1971: 5.

temporary basis in order to complete an important public works project. While this method could be effective, it does not seem to have been very popular, and was gradually replaced by the farming of public works contract to publicani during the early Republic.

I.a.iii: Mining contracts

Publicani also held contracts for mining operations. Our earliest evidence for this comes from shortly after the Second Punic War, when several Carthaginian mines came into the possession of the Roman state (before which point Rome does not appear to have engaged in any state-run mining operations).²³ Given the enormous manpower requirements of mining in the ancient world,²⁴ it is unsurprising that the Roman state opted to farm out this work to contractors rather than engaging in mining operations directly. After all, mining was not only incredibly labour intensive, requiring a very large workforce of slaves, but it was also incredibly hazardous, requiring the frequent replacement of workers, and the Roman state did not possess a sufficient number of slaves to operate the mines.²⁵ Thus the mining operations, like so many other essential tasks, were carried out by companies of publicani.

Mining contracts, like tax-farming contracts, were farmed out to whichever *societas publicanorum* bid the most for the right to the contract, and then the winning

²³ Badian 1972: 31-2, Love 1991: 178. For a thorough discussion of the evidence for tax-collection practices in Spain and how they may have changed over time, see Richardson 1976b.

²⁴ The Cartagena mines (just outside of Cathago Nova), for instance, employed roughly 40,000 workers (Brunt 1990: 362, Orejas and Sanchez-Palencia 2002: 583).

²⁵ Badian 1972: 31. This would have been especially true during the Republic; during the imperial period there were substantial numbers of imperial slaves, who were involved in a wide variety of economic activities, but even they would not have been numerous enough to operate the state's mines. For a thorough discussion of imperial slaves, see Weaver 1972, esp. 197-281 on the various duties performed by imperial slaves and freedmen.

company would earn a profit by obtaining as much revenue as it could from the mines.²⁶

The potential profits from the mines were quite substantial, which led to significant competition for mining contracts, which, in turn, led to high bids and large profits for the state. This could, at times, lead to overbidding by especially eager publicani.

We know of one instance in which publicani were actually released from the terms of their mining contract because they were unable to make a profit large enough to recoup the amount which they had bid; however the potential profits of the mine and the stiff competition among companies of publicani were such that the censors were easily able to farm out the contract to another company with nearly the same terms which the first company had deemed to have rendered profits impossible to obtain.²⁷ Clearly then, mining contracts, while risky and far from guaranteed to produce significant profits, could often be the source of considerable wealth, and, as such, drew large bids from competing *societates publicanorum* and thus produced substantial revenue for the Roman state.

The role of publicani in the mining of precious metals was completely indispensable to the Roman state.²⁸ In fact, if companies of publicani could not be used to administer mining operations, it was taken for granted that large-scale mining operations could not be carried out at all. This might seem to be an exaggeration of the state's reliance upon publicani for the management of mining operations, but that is precisely what happened when Rome gained control of the mines of Macedon.

²⁶ Badian 1972: 52, Rostovtzeff 1971: 341.

²⁷ Badian 1972: 35.

²⁸ Ørsted 1985: 66.

At the conclusion of the war with Macedon, the Roman senate had to decide how to organize the administration of the region's resources. Despite the fact that the region's gold and silver mines represented an enormous source of revenue (*ingens vectigal*), it was decided to close the mines rather than turn them over to the management of a company of publicani.²⁹ The senate was unwilling to give control of the mines to the publicani because of especially high political tensions between the publicani and the senate at the time,³⁰ and it is not particularly surprising that the senate wished to prevent their political opponents from obtaining control over such an important revenue stream. What is surprising is that the senate considered the closing of the mines to be the only feasible alternative, a fact which demonstrates how thoroughly dependent they were on publicani to manage industrial operations³¹ (as Stevenson puts it, if the Romans were to continue the mines' operation, then the use of publicani to run them "was indeed inevitable").³²

I.a.iv: Minor public contracts

Mining, military supply, and public works contracts, along with tax-farming contracts (which will be discussed later), were the main types of contracts which the Roman state farmed out to companies of publicani. They were not the only types, however. There were numerous other types of contracts, which were either small in number or limited in scope, but which nonetheless played important roles.

²⁹ Livy 45.18.

³⁰ Badian 1972: 41-2, Stevenson 1939: 143. For further discussion of the political tensions between the publicani and the senate, see chapter 1.

³¹ Brunt 1990: 397.

³² Stevenson 1939: 143.

For instance, *publicani* were engaged to fulfil certain religious duties, such as the feeding of the sacred geese on the Capitoline Hill.³³ Livy describes how these geese were not killed even in times when food was scarce throughout Rome, a fact which came to greatly benefit the Romans when the geese, startled by the invading Gauls, made such a ruckus that they awoke Marcus Manlius, who then raised the alarm and led the counterattack against the invaders.³⁴ Given the great multitude of religious rituals at Rome, it seems reasonable to assume that there would have been numerous public contracts for similar religious duties, about which, like so much of Roman religion, we remain poorly informed.

Publicani also held minor secular contracts, some of which, such as the contract for summoning the centuriate assembly,³⁵ were of substantial importance for the proper functioning of the state. There were also other contracts, such as the contracts for supplying the curule horses,³⁶ which were not essential for governing the state, but which nonetheless performed a public service of one type or another. Yet another type of contract handled by *publicani* was that for state monopolies, most notably the monopoly on salt. This monopoly, which unsurprisingly was quite unpopular, fixed the price of salt in Rome at 1/6 of an *as*, meaning that, while this contract would have provided some profits for *publicani*, they would presumably not have been very large.³⁷

³³ Horsfall 1981: 308.

³⁴ Livy 5.47, Pliny *NH* 10.26. See Horsfall 1981 for a detailed analysis of Livy's version of the events and the role of the geese in alerting the defenders.

³⁵ Badian 1972: 16.

³⁶ Livy 24.18.

³⁷ Livy 29.37; Badian 1972: 24.

I.b: Tax-farming contracts

Tax-farming contracts are certainly the most well-known type of contract that was held by publicani, and the type which will form the focus of this study, so it will be useful to begin by outlining the fundamentals of these contracts, such as how they were farmed out, how they were structured, and how conflicts were settled. Understanding the basic structure and procedure for these contracts will provide a basis for the examination of changes over time, as well as regional variation in tax-farming contracts.

It is worth noting that, although tax-farming contracts are much more familiar to us than other forms of contracts held by publicani, originally they may have been less significant to the profits of publicani than other forms of contracts.³⁸ This stands to reason, as Rome's tax-base would have been quite small in the earlier stages of its history,³⁹ and thus would not have provided substantial profits for the tax-collectors. However, as Rome continued to expand across the Mediterranean and its tax base expanded accordingly, tax revenues would have increased significantly and profits from tax-collection would have increased alongside revenues. Thus revenues from tax-farming contracts would eventually have come to form the bulk of the profits for publicani as a group.

I.b.i: *Censoria locatio*

The first stage in tax-collection by publicani was the process of farming out the contracts to a *societas publicanorum* in a procedure known as *censoria locatio*, “*locatio*”

³⁸ Badian 1972: 2. Polybius' description of the duties of Roman publicani (6.17) focuses on public works and army supply contracts, possibly because tax-farming contracts were of little importance at the time.

³⁹ Love 1991: 175.

being the term for a leasing contract (whether private or public) and “*censoria*” indicating that the contract, at least originally, was farmed out by the censors.⁴⁰ Each *censoria locatio* fell under the jurisdiction of a *lex censoria*, which established the scope and general provisions for the contracts for that particular tax. Different taxes required different sets of regulations, so there was a separate *lex censoria* for every tax that was farmed out at Rome.

While the *leges censoriae* did function to establish the general guidelines for the farming of the contracts for a specific tax, the presiding magistrate did have the power to modify some of the terms when farming out the contracts.⁴¹ Thus a magistrate could modify some of the terms of a contract in order to make them more favourable to the *publicani*, or to change some of the specifics to achieve some other goal. However, while in theory the censors who were farming out the contracts had considerable leeway in determining their terms, in reality the censors usually followed the precedent set by their predecessors.⁴²

In this way *leges censoriae* were similar to the edicts which praetors issued at the beginning of their term in office: technically they were unique documents which reflected the praetor’s individual approach to which legal cases and remedies he would allow, but in practice they tended to be nearly identical to the edicts issued by the previous praetors.⁴³ As with many other aspects of Roman law, *leges censoriae* were theoretically open to continual revision by the regularly changing magistrates under whose jurisdiction

⁴⁰ Cottier 2008: 6.

⁴¹ Brunt 1990: 357.

⁴² Dufour 2012: 41, Rathbone 2008: 270.

⁴³ Crook 1967: 24.

they fell, but, in practice, they tended to be very static documents, only subject to occasional minor changes.

A good example of a *lex censoria* would be the Customs Law of Asia (or *Monumentum Ephesenum*, as it is often known) which contains a wide variety of provisions regarding the customs dues for the province of Asia.⁴⁴ The text consists of the original law regarding the *portoria* of Asia, as well as several amendments added over the years by various consuls and curators.⁴⁵ The amendments serve to clarify and refine the terms of the law, rather than to change its content in a meaningful way; the main provisions of the law remained quite static. This law, complete with the various amendments, would have served as a baseline for each *censoria locatio* regarding the collection of *portoria* in the province: individual contracts may have diverged slightly from the standard, but most of the time these contracts would have adhered very closely to the letter of the law.

I.b.ii: Responsibility for farming out contracts

As has already been mentioned, contracts for tax-collection were traditionally farmed out by the censors. While this was typically the case in the early Republic,⁴⁶ over time contracts were increasingly farmed out by other magistrates, who were also increasingly responsible for crafting and amending *leges censoriae*.⁴⁷ This was increasingly true during the imperial period, as the elections of censors occurred less and

⁴⁴ For a thorough analysis of various aspects of the Customs Law of Asia, including a detailed commentary on the text, see Cottier 2008.

⁴⁵ Cottier 2008: 6.

⁴⁶ Brunt 1990: 357, Hin 2013: 268, Rathbone 2008: 270.

⁴⁷ Brunt 1990: 357, Cottier 2008:7.

less frequently, and their duties were increasingly taken up by the emperor himself.⁴⁸

Eventually, following Domitian's adoption of the title of *censor perpetuus*, the powers of the censors were always reserved for the emperors, even if they did not take the title.⁴⁹

With censors being available with decreasing frequency, other magistrates, such as the consuls, came to play an increasingly important role in the farming out of tax-collection contracts. We see, for instance, in Cicero's Verrine Orations, consuls who were responsible for farming out a range of contracts, including the contract for the collection of Sicilian *portoria* and the contract for the upkeep of the temple of Castor.⁵⁰ Similarly, all of the amendments to the Customs Law of Asia, with one exception,⁵¹ were added by consuls, rather than censors, indicating the prevalence of these magistrates in the farming of tax-collection contracts during the early imperial period.

I.b.iii: Length of tax-farming contracts

Tax-farming contracts typically lasted for five years, with their terms overlapping with those of the censors who leased them out.⁵² Upon winning a tax-farming contract, the publicani were responsible for paying, upfront, the amount of their bid and then proceeded to collect taxes with the intent of collecting more than the amount which they had bid, and thus turning a profit. In most situations, this arrangement worked well.

However, some contracts, such as those for the taxes in Asia, were so large that it would have been impossible for the publicani to obtain sufficient capital to pay off their bid

⁴⁸ Suolahti 1963: 497-517.

⁴⁹ Cottier 2008: 7.

⁵⁰ Temple of Castor: Cicero, *In Verr.* 2.1.49. Sicilian *portoria*: Cicero, *In Verr.* 2.3.7.

⁵¹ 11.144-7. And this was added by *curatores publicorum vectigalium*, not by censors.

⁵² Hin 2013: 268.

upfront. In these instances, contracts still lasted for five years, but the winning publicani paid instalments towards the amount which they had bid, with failure to do so resulting in interest charges or the loss of the contract.⁵³

I.b.iv: Criteria for selecting a winning bid

The general principle behind the system of auctioning off contracts for the right to collect taxes was that each contract would be awarded to the highest bidder. This arrangement would have ensured that the state obtained the largest possible revenue, while, as Badian notes, the free market and competition would have ensured that the profits of publicani would have been kept low, “provided the censors were honest and knew their jobs”.⁵⁴ The latter point is important because, although censors typically awarded contracts to the highest bidder, they were not required to do so.

Censors (or whichever magistrates were in charge of farming out the contract) were also responsible for taking other factors into consideration, most notably whether or not the bidder had sufficient resources to make good on his bid and fulfill the duties of the contract.⁵⁵ When Livy remarks that the censors in 184 BC accepted the highest bids for tax-collecting contracts and the lowest bids for public works contracts,⁵⁶ he is indicating that it could not necessarily be taken for granted that this would be the case.

Similarly, we see in Cicero that Verres acted within the bounds of the law when he refused to award the contract for the taxes of Leontini to the highest bidder; his crime,

⁵³ Brunt 1990: 377.

⁵⁴ Badian 1972: 40.

⁵⁵ Brunt 1990: 364.

⁵⁶ Livy 39.44.7.

rather, was the fact that he was conspiring with the winning bidder.⁵⁷ Clearly then, censors were not limited to the highest bidder when awarding contracts; they had considerable leeway when choosing the recipient of a contract, leeway which could be used legitimately to ensure that the contract was awarded to someone with the means to fulfill its terms, or dishonestly to ensure that the contract was awarded to someone who would enrich the magistrate as well as himself.

I.b.v: Other responsibilities of the censors regarding tax-collection

Once a tax-contract had been awarded, the censors were responsible for making public the terms of the contract (such as which fees the publicani were allowed to charge).⁵⁸ This practice was meant to keep publicani accountable and to ensure that taxpayers were aware when publicani overstepped the bounds of their power. Theoretically, this would have served to protect the taxpayers from egregious abuses of power by the publicani, although it is unclear just how successfully it would have achieved this goal.⁵⁹

Censors were also responsible for judging disputes between publicani and the state, or between publicani and the taxpayers, although over time, as censors gradually ceased to be responsible for farming out contracts, this duty began to fall increasingly to other magistrates, or even to the provincial governors.⁶⁰ This is what happened, for instance, in 61 BC, when a group of publicani sought relief from their contract for the

⁵⁷ Cicero, *In Verr.* 2.3.63.

⁵⁸ Dufour 2013: 41.

⁵⁹ See chapter 3 for a thorough discussion of attempts to control the corrupt behaviours of publicani, and whether or not these attempts were successful.

⁶⁰ de Laet 1975: 101-2.

Asian *portoria*, for which they had overbid in a fit of overzealous enthusiasm.⁶¹ They were eventually relieved of a third of their obligation to the state, a quite considerable amount of money, and reprimanded by Caesar for overbidding so recklessly.⁶²

Presumably publicani would not normally have been so easily released from their obligations to the state, particularly when their complaint, that they had overbid for the contract, was entirely their own fault. Indeed, the seeming peculiarity of the situation leads Merola to question why the publicani would have overbid so substantially, given that they were aware of the amount of revenue from the year before. Ultimately she reasons that there must have been a legitimate reason for the reduction, some particular historical circumstance which would have diminished the amount of tax revenue from the province and thus necessitated a corresponding reduction in the obligations of the contract, otherwise the publicani would not have had the terms of the contract so easily amended to their benefit, especially when such an amendment would have pleased only one small group of publicani, while angering all the others who did not have the terms of their contracts altered to produce more favourable terms.⁶³

I.c: The process of tax-collection

Having outlined the basic structure of tax-farming contracts, it is now necessary to outline, in general terms, the process of tax-collection by publicani. Tax-collection procedures, of course, varied depending on the type of tax which was being collected. *Tributum*, the tax on property, was collected one way, while *portoria*, or customs dues,

⁶¹ Cicero, *Ad Att.* 1.17.9.

⁶² Suetonius, *Div. Iul.* 20.

⁶³ Merola 2001: 66-7.

required an entirely different method of collection. A full examination of all aspects of these taxes is beyond the scope of the present analysis; instead attention will be focused only on those areas most relevant to the role of publicani in tax-collection.

I.c.i: *Tributum*

Publicani would be granted a contract to collect the *tributum* of a certain region, and then would have had to go out and make assessments regarding the amount of taxes due. Once an assessment was made, the publicani would enter into an agreement, known as a *pactio*, with the taxpayer regarding the amount of tax due and the schedule for its payment.⁶⁴ There were two main types of *pactiones*: those which were struck with individual taxpayers, and those which were struck with cities on behalf of the taxpayers.

Pactiones of the former variety were used, for instance, in Sicily during the Republican period, and they involved a much higher degree of interaction between the publicani and the provincials than did the latter variety. The *societas publicanorum*, upon winning the right to collect taxes in the region, would send out a number of assessors to evaluate the property of the inhabitants of the region, and then to settle upon a suitable amount of taxes for each inhabitant to pay.⁶⁵ This method of tax-collection would have been very time- and labour-intensive for the publicani, as a very large number of *pactiones* had to be settled upon with many different individuals.

Reaching agreements on tax assessments with the taxpayers themselves theoretically would have ensured that tax assessments were reasonable and consistent

⁶⁴ Badian 1972: 79-80.

⁶⁵ Badian 1972: 79-80, Merola 2001: 103.

with the resources of the taxpayer. However, this system, because it was based on the formation of individual *pactiones* with small-scale cultivators who had little power, could lead publicani to impose unreasonable or even ruinous terms on taxpayers. This is precisely what happened in Sicily during the governorship of Verres. As Cicero describes in his speech against the Sicilian governor, Verres allowed the publicani to collect whatever they wished from the cultivators, and forced the taxpayers to sue for redress if they were wronged, rather than the two sides reaching an agreement before the taxes were collected, as was the standard practice.⁶⁶ While such practices could only occur with the collusion of a dishonest governor, they were also made possible by the general system of forming separate *pactiones* with individual taxpayers.

The other type of *pactiones*, those formed between publicani and cities on behalf of the taxpayers, would have been considerably more resilient to this sort of exploitative practice than those formed with individuals, as cities would have had more power to negotiate an appropriate agreement. In this type of *pactio*, the publicani did not have any direct contract with the provincial taxpayers. Instead, it dealt with cities, which acted as middlemen, to determine the amount of taxes which the region was responsible for paying. The city was then responsible for determining and collecting the amount of taxes required from each individual taxpayer.⁶⁷ Such an arrangement would have spared the publicani from the labour-intensive process of forming separate *pactiones* with individual

⁶⁶ Cicero, *In Verr.* 2.3.27f.

⁶⁷ Badian 1972: 79-80, Merola 2001: 103.

taxpayers, and given local governments an active role in managing the tax revenues that were the lifeblood of the Roman Empire.

I.c.ii: *Portoria*

Publicani were also responsible for the collection of *vectigalia*, or indirect taxes,⁶⁸ the most common of which were *portoria*, or customs dues. Since these taxes were, in nature, very different from the *tributum*, the nature of their collection was also very different. Generally speaking, the collection of these taxes was a very labour-intensive process, as their collection involved significantly closer supervision and thus more direct contact with taxpayers than the collection of direct taxes. This is especially true of *portoria*, which will form the focus of our attention at this juncture, because of their importance and the long duration of their collection by publicani; other forms of *vectigalia*, such as the *vicesima libertatis* (the tax on the manumission of slaves) and the *vicesima hereditatum* (the tax on inheritances), which were also collected by publicani, but whose introduction came much later under Augustus, will be discussed in chapter 2.

The collection of customs dues involved stationing customs officers at various customs outposts throughout the region. These officers would then be responsible for hearing declarations of goods from passing travellers, inspecting cargoes if necessary, and exacting customs duties according to the percentage agreed upon in the tax-farming contract. This was a complex undertaking, one which would have involved a very large staff, including numerous slaves and freedmen, playing various roles, including the

⁶⁸ Generally speaking, the term “*vectigalia*” was used to refer to indirect taxes, but occasionally it was used to signify revenues in general, regardless of whether they were indirect or direct taxes (Rathbone 2008: 254). Here it will always be used in the standard sense, to refer only to indirect taxes.

inspection of goods, the collection of customs dues, and the supervision of the staff,⁶⁹ as well as a significant amount of infrastructure, in terms of customs houses.

Laws were enacted in order to facilitate smooth transitions between the collection of *portoria* by one *societas publicanorum* and another by ensuring that the new company of publicani would not be forced to build up the tax-collection organization from scratch. When a new company was taking up a contract for *portoria*, it would also take up the associated customs houses and other forms of infrastructure.⁷⁰ Provisions in the Customs Law of Asia dictated that these building had to be handed over to the new company in the same condition as they had been received by the previous company;⁷¹ these buildings were a necessary part of the tax-collecting process, and each company of publicani had a responsibility to maintain them and ensure that they would remain in good functioning condition so that the collection of *portoria* could continue without disruption.

While it is clear that the physical infrastructure for the collection of customs dues was transferred between successive companies of publicani, it is less clear whether or not the same was true of the large staffs of slaves who were responsible for running the operations within the customs houses.⁷² van Nijf suggests that, despite the fact that they are not specifically mentioned in the text of the customs law of Asia, slaves were likely transferred from one company of publicani to the next, just like customs houses, and for

⁶⁹ Brunt 1990: 362. Caesar (*BC* 3.103.1) describes Pompey arming 2,000 men, a large number of whom came from the *familiae* of tax farmers in the province, which suggests that the total number of slaves owned by the tax-farming companies was very large.

⁷⁰ Corbier 2008: 217.

⁷¹ I.67-8.

⁷² Corbier 2008: 217.

exactly the same reason – they were a necessary part of the organizational structure for the collection of customs dues.⁷³

Brunt, similarly, sees the transfer of slaves from one *societas publicanorum* to the next as a regular occurrence, but rather than a legally dictated rule, he views it as general tendency based upon practical, market-based necessity. Rather than slaves having passed automatically to the next company of publicani, he proposes that the new holders of the contract would have had need of the previous company's slaves and their significant experience in the collection of *portoria*, and would have therefore purchased or leased them from their current owners.⁷⁴ While, unfortunately, the evidence is insufficient to determine which of these interpretations is accurate, it does seem reasonable to assume that the slaves who worked in the customs houses would regularly have been transferred, one way or another, from the outgoing company of publicani to the incoming one, given the critical importance of their specialized knowledge and skills for the collection of *portoria*.

I.d: Who were the publicani?

Having outlined the various duties of the publicani, the structure of the public contracts they held, and the general procedures of tax-collection, it is necessary to briefly tackle the question of who the publicani were. This is a multifaceted question involving,

⁷³ Van Nijf 2008: 286-7.

⁷⁴ Brunt 1990: 369. He also notes that, if this scenario were accurate, the purchasing company's great need for the slaves would have placed them at a significant disadvantage in terms of bargaining, forcing them to accept unfavourable prices from the sellers. See also Dise (1991: 81) and Ørsted (1985: 309) for slaves being purchased by the new holder of a tax-farming contract from the older holder of the contract.

among other things, the organization and personnel of *societas publicanorum*, and the issue of whether or not senators were ever involved in the holding of public contracts.

I.d.i: Senators as publicani?

The standard orthodoxy states that senators were not allowed to act as publicani. After all, senators were legally banned from bidding on public contracts.⁷⁵ Furthermore, senators like Cicero felt a strong sense of distaste for the type of work performed by publicani,⁷⁶ making it even less likely that they would engage in such behaviour. Instead it was members of the equestrian class who served as publicani, as they were wealthy enough to be able to afford the enormous costs of bidding on public contracts, but were not limited by laws or societal customs restricting the type of business in which they could engage.⁷⁷ However, despite the legal restrictions and class prejudices, there does appear to be some evidence that senators were occasionally involved in *societates publicanorum* alongside equestrians.

Senators could not be actively involved in companies of publicani; they could not serve a leading role in the company as *socii* or *mancipes*,⁷⁸ they could not directly bid on public contracts, nor could they directly collect the taxes themselves (not that any senator would have engaged in such hands-on work, even if it was allowed). Nevertheless, senators could be involved in companies of publicani in an indirect manner, not by

⁷⁵ Badian 1972: 16, Love 1991: 180, Ørsted 1985: 152.

⁷⁶ Cicero, *de Officiis* 1.62.150; van Nijf 2008: 282. For further discussion of the views of senators regarding publicani, see chapter 3.

⁷⁷ Levi 1988: 85, Love 1991: 180.

⁷⁸ See below, pages 27-30, for a discussion of these terms.

playing an active role in the company, but by acting as financial backers. This was accomplished by the purchasing of shares, or *partes*, in the company.⁷⁹

While little evidence of this practice survives, Cicero, in his attack against Vatinius, asks him if he extorted shares of a company of publicani from Caesar,⁸⁰ indicating that such shares existed and could be held by senators. There cannot have been any prohibitions against the ownership of such shares by senators, or else Cicero, who had no desire to draw the ire of Caesar, would never have highlighted his possession of them.⁸¹

This is compatible with what we know from other aspects of the Roman economy, wherein senators would engage in shipping and other business practices at arm's length, so as to avoid running afoul of laws and social norms which prohibited them from being directly involved in such ventures.⁸² Even the high-principled Cato engaged in this sort of behaviour, investing in a shipping expedition using his freedman as an intermediary.⁸³ This principle seems to have extended to public contracts as well, permitting senators to be involved in executing the contracts, just as they could be in shipping goods, provided that they did so as small-scale investors acting through intermediaries.

That being said, while senators do seem to have played a minor role in some *societates publicanorum* as investors, the majority of the members of these companies would have been equestrians. It was the equestrians who raised the majority of the capital

⁷⁹ Andreau 1999: 23, Kiser and Kane 2007: 202, Lintott 1993: 87, Love 1991: 190, Temin 2004: 728.

⁸⁰ Cicero, *In Vatinius* 29.

⁸¹ Badian 1972: 103.

⁸² For an in-depth discussion of senators' involvement in shipping, see D'Arms 1981, Whittaker 1988.

⁸³ Plutarch, *Cato* 21.

required to put forth a bid, who engaged in the bidding process, and who organized the completion of the required tasks. Senators played no part in the actual operations of the company, they were simply investors, in much the same way as the average investor in today's stock market plays no role in the executive decision-making process.

I.e: The organizational structure of *societates publicanorum*

The organizational structure of tax-farming companies was complex and is not easily discernible on the basis of the surviving evidence. However, some details about the workings of these companies can be established, and it will be useful to outline them here, before examining the changing structures of these companies in later chapters. The publicani who made up a *societas publicanorum* were not a homogenous group, rather it was a group made up of many different individuals, who varied considerably with regard to their duties and responsibilities; the responsibilities of the sole *manceps*, for instance, was far more substantial than those of the numerous *socii*.

I.e.i: *Manceps*

The *manceps* played the leading role in the company, and in many ways acted on behalf of the other members of the company. It was the *manceps* who formally bid on the contract, and who acted as *praes* by using some of his personal property as collateral to guarantee the completion of the terms of the contract.⁸⁴ Larger contracts would have necessitated more than one *praes*, as a single man would not have been able to furnish sufficient collateral to act as a security against such valuable contracts.⁸⁵ In these

⁸⁴ Badian 1972: 68, Brunt 1990: 360-1.

⁸⁵ Badian 1972: 69.

instances the risk would have been shared among multiple *praedes*, all of whom stood to lose property if they failed to adhere to the terms of the contract; sharing the responsibility for providing security would have served both to limit each individual's risk in the endeavour and to increase the number of men with a strong stake in ensuring that the terms of the contract were fulfilled.

Even if the *manceps* did not act as the sole *praes* for the company (which would have been the case in all but the smallest of public contracts), he still acted on behalf of the company. It was the *manceps* who was responsible for placing the bid and for forming the contract with the censor.⁸⁶ However this should not be misunderstood to mean that only the *manceps* was legally obligated to the state. The *manceps*' *socii* (or partners) in the company would likewise have been liable to the state for the completion of terms of the contract. As Brunt rightly notes, if the state only had a formal contract with the *manceps* (who in turn had private contracts with his *socii*), then, if the *manceps* were to die during the term of the contract, then the collection of taxes would have had to be halted while the state formed a new contract with a new *manceps*.⁸⁷ Surely this would have been an untenable situation, and, instead, the contract would have been viewed as an agreement formed by the *manceps* on behalf of the *socii* who therefore would have had a continuing obligation to the state, and the collection of taxes would have continued without interruption.

⁸⁶ Love 1991: 182.

⁸⁷ Brunt 1990: 373, Cottier 2008:146-7.

I.e.ii: *Socii*

Socii, the partners of the *manceps*, were invaluable to the functioning of a *societas publicanorum*, providing essential capital for bids and acting as *praedes* to provide additional collateral to secure public contracts, as well as often acting in managerial roles within the company.⁸⁸ Without the financial assistance of the *socii*, no *manceps* would have been able to afford the enormous cost of bidding on provincial tax-farming contracts.⁸⁹ It is important to note that, while all *praedes* were *socii*, not all *socii* were *praedes*; many *socii* would have contributed capital without offering any collateral.⁹⁰

The names of all of the *socii* in the company were registered as a part of the tax-farming contract. This meant that there was an official record of everyone who was responsible for providing collateral for the contract or contributing a significant amount of capital for the bid. Notably, we have no record of any senator being registered as a *socius*.⁹¹ Presumably this type of direct financial involvement would have been considered a violation of the law prohibiting the involvement of senators in holding public contracts, as well as the social conventions which dictated that senators not be involved in such work. Instead, a senator's involvement was limited to the ownership of *partes* in the company,⁹² which gave him a financial stake in the company, but one much smaller than those of the *socii*. At arm's length, small-scale financial involvement in a company of publicani was acceptable for senators, but full partnership was not.

⁸⁸ Brunt 1990: 362.

⁸⁹ Levi 1988: 71.

⁹⁰ Badian 1972: 69.

⁹¹ Badian 1972: 69, Love 1991: 188.

⁹² See above, pages 25-6.

Socii were partners in the company, but they were not necessarily equal partners. As we have seen, for instance, all *socii* made financial contributions to the company, but not all of them offered personal property as collateral. Likewise, all *socii* stood to profit if the company was successful and risked suffering losses if the company failed to make a profit or to fulfill the terms of its contract. However, while the types of contributions of *socii* would have been broadly similar and they would have shared a stake in the company's success, the scale would have differed significantly.

Some *socii* would have contributed more money than others to secure the contract, and thus had more to lose if the company was unsuccessful. To compensate for this increased level of risk, these *socii* would have received a greater share of the profits, a share commensurate with the proportion of their contribution. The exact proportion of profits which was to be received by each *socius* was determined by private agreement among all the partners, and, unfortunately, no such agreements have survived.⁹³

I.e.iii: *Magistri* and *promagistri*

Once a public contract had been awarded to a company of publicani, executive power seems to have been in the hands, not of the *socii* as a whole, but rather of a smaller group known as the *magistri*. The *magistri* seem to have changed annually and to have been elected, perhaps by a general vote of all of the *socii*.⁹⁴ The number of *magistri* would have varied between from one company to the next, depending on the size of the company and the complexity of its undertakings.

⁹³ Brunt 1990: 362.

⁹⁴ Badian 1972: 72-3.

This group may have included the *manceps*, which seems likely given the executive role which he played in formalizing the contract with the state, but unfortunately we have no concrete evidence about whether or not this was the case.⁹⁵ We do know, however, that the men who served as *magistri* were often a diverse group. Cicero, describing potential witnesses in his case against Verres, mentions one honourable *eques* (P. Vettius Chilo) and two mere *scribae* (P. Servilius and C. Antistius) as the *magistri* of a company of publicani.⁹⁶ Despite the considerable status differences between these three men, all three seem to have been responsible for writing the company's official correspondence, and presumably also shared other executive duties, for which no evidence survives.

In addition to *magistri*, who completed executive duties on behalf of the company in Rome, there were also *promagistri* who fulfilled similar duties for the company in the provinces, just as proconsuls performed much the same duties as the consuls, only in the provinces rather than at Rome.⁹⁷ Unlike proconsuls, however, *promagistri* had limited autonomy. They were expected to report directly to the *magistri* in Rome to inform them of progress and to request help with matters which required greater authority.⁹⁸

Promagistri were responsible for the overall supervision of tax-collection in their province, as well as keeping the official financial accounts for the company (*tabulae*).⁹⁹

The former included the formation of *pactiones* with the various cities throughout the

⁹⁵ Badian 1972: 72.

⁹⁶ Cicero, *In Verr.* 2.3.166-8.

⁹⁷ Brunt 1990: 366.

⁹⁸ Badian 1972: 75.

⁹⁹ Love 1991: 182.

province, which determined the amount of tax revenue which the company would receive. They also represented the company in legal cases in the province.¹⁰⁰ These were both obviously very important roles, with substantial effect on the company's bottom line, making the *promagister* not only the most powerful representative of the *societas publicanorum* in the province, but also one of the most important men in the entire company.

I.e.iv: Customs agents

The *manceps*, the *socii*, the *magistri*, and the *promagister* all played very important roles in securing tax-farming contracts and directing the overall operations of a company of publicani, but they represented only a very small group compared to the number of men who were employed in the lower ranks of the company. For every man who invested money in the company's bid for a contract or organized its terms, many more were engaged in the actual collection of the taxes.

This was particularly true with regard to contracts for *portoria*, which required the collection of customs dues from each trader as they passed. This was obviously a labour-intensive process, involving receiving declarations of goods, inspecting goods (where necessary), and collecting customs dues, and thus it necessitated a large staff for each of several customs posts in a province.¹⁰¹ These tasks were carried out by slaves and freedmen associated with the company.¹⁰² Overall control of a customs house fell to a

¹⁰⁰ Brunt 1990: 366.

¹⁰¹ van Nijf 2008: 286.

¹⁰² See above, pages 23-4, for a discussion of how the slaves of one *societas publicanorum* may have been transferred to the next as the tax-farming contract changed hands.

vilicus, who oversaw the duties of the slaves and freedmen, who acted as collectors, gatekeepers, search officers, and financial clerks, among other positions.¹⁰³

I.f: Why farm out taxes?

Having examined the general procedure of tax-farming, as well as the composition of the tax-farming companies, it is necessary to address a more basic question: why were taxes farmed out in the first place? The standard answer to this question is that the Roman state lacked the administrative personnel and bureaucratic knowledge to handle tax-collection.¹⁰⁴ However, this is an insufficient answer, as the Roman state was able to successfully perform tasks of significant complexity, such as the completion of the census, without resorting to the use of private contractors.¹⁰⁵ Furthermore, in the early Republic, it seems that taxes, such as the *tributum* (before it was abolished for Roman citizens), were collected by state officials, rather than by publicani.¹⁰⁶

The choice to employ publicani for tax-collection, therefore, was not born purely of necessity, but because it was beneficial to the state to farm out the collection of certain taxes. Tax-farming was instituted for taxes whose revenues were uncertain, where the state would benefit from receiving its money upfront.¹⁰⁷ The certainty of knowing exactly how much tax revenue it would receive allowed the state to better decide how it would allocate funds for the year, rather than having to wait until the taxes were collected to know how much revenue it would have.

¹⁰³ For the role of the *vilicus*, see Aubert 1994: 333-42. For the various positions held by slaves and freedmen in customs houses, see van Nijf 2008: 288-91.

¹⁰⁴ See for instance, Badian 1972, Hill 1952, van Nijf 2008.

¹⁰⁵ Levi 1988: 73. For the complexity of census-taking, see Hin 2013: 271ff.

¹⁰⁶ Badian 1972: 23, Dufour 2012: 87-8.

¹⁰⁷ Jones 1974: 176-7, Levi 1988: 82-3.

Indeed, so important was this role for the implementation of tax-farming (rather than direct collection) that some scholars have noted that tax-farming was more or less equal parts a taxation system and a banking system.¹⁰⁸ In the modern world, with all the complexities of modern banking and lending institutions, it can be hard to grasp just how important it was for the Roman state to have guaranteed income streams, and to receive them in advance, in a world in which governments had minimal banking and budgeting opportunities, but the banking aspect of tax-farming may have been one of the most important factors which led to its adoption in the Roman world.

In addition, some authors have suggested that provincial taxes were farmed out to companies of publicani because that was the most effective option available. Tax-collectors whose personal profits came from the taxes they collected, as opposed to those whose profits came from a salary paid by the government in exchange for collecting the taxes, had a greater incentive to maximize the amount of tax revenue which was collected,¹⁰⁹ which would in turn have maximized the amount of tax revenue which the state received (because tax-collectors who could collect greater amounts of taxes would be willing to bid more for the right to collect those taxes).

Furthermore, noting the frequent corruption and extortion charges faced by Roman governors, Badian suggests that Gaius Gracchus farmed out the taxes of Asia to publicani because they were proven to be effective and reliable, unlike governors.¹¹⁰ Thus

¹⁰⁸ France 2001: 423, Levi 1988: 77.

¹⁰⁹ Kiser and Kane 2007: 193.

¹¹⁰ Badian 1972: 64. For a discussion of the frequent charges of corruption and extortion against Roman provincial governors, in both the Republican and Imperial periods, see Brunt 1961: 189-277. For the high

it may well have been the case that, while the Roman state did not have to rely upon publicani for the collection of taxes, the use of tax-farmers was deemed beneficial to the interests of both the state and the provincials.

frequency of extortion during direct collection by government officials as a common trait among the ancient Egyptians, Greeks, and Romans, see Jones 1974: 175.

Chapter 1: Tax-farming in the Republican Period

Tax-farming in the Principate, as with most phenomena in the imperial period, cannot be properly understood by examining the activities of that period in isolation. The employment of publicani to collect taxes (both in the city and in the provinces) had a long history during the Republic, and it was out of the Republican system that the imperial system developed, both as a further extension of the old system, and as a reaction against the problems inherent in it. Thus tax-farming in the Republican period, its origin, its development, and its expansion across the Empire, will form the focus of this chapter.

It should be noted that I have diverged from a strict Republican-Imperial divide in one important manner: I have chosen to place Caesar and his interactions with the publicani in the imperial section, rather than the Republican one. I feel that this arrangement is more consistent with Caesar's role as in reforming tax-collection practices. Although the changes to tax-farming procedures instituted by Caesar strictly speaking occurred during the Republic, they are probably better understood, like many things which occurred under his leadership, as belonging to a transitional period between the Republic and the Principate, and thus I have grouped them with the latter in order to better depict how established tax-farming practices were altered during the imperial period.

As has already been mentioned, we are much better informed about the activities of publicani in the Republican period than we are about their undertakings in later

periods.¹¹¹ That being said, references to publicani in our sources are still quite rare, even for the comparatively better-represented Republican period. Badian, whose *Publicans and Sinners: Private Enterprise in the Service of the Roman Republic* remains the most authoritative account of tax-farmers during the Republican period, suggests that our sources say so little about public contracts because they were taken for granted and simply assumed as a normal part of life.¹¹²

Tax-farming and tax-collection would have been readily familiar to contemporaries, without the need for thorough explanations of the system's workings; ancient authors would no more have been inclined to devote considerable attention to publicani than modern political historians would be inclined to focus their attention on auditors at the CRA or IRS (unless of course there was a major scandal of some sort). Tax-farming was as familiar to the ancient Romans as payroll tax deductions are to modern Canadians – and thus hardly a subject deserving of considerable elaboration by serious authors.

In fact, tax-farming would have been familiar to persons from throughout the ancient world, not just from Rome itself. The system was widespread across the Mediterranean, and in some areas substantially predated the adoption of tax-farming by the Romans. As A.H.M. Jones once remarked, “[t]he Roman Republic was not inventive in the matter of taxation”.¹¹³ In adopting a system of tax-farming during the Republic, the Romans were following a pattern that was well-established in the region. It will be

¹¹¹ See above, page 2.

¹¹² Badian 1972: 21.

¹¹³ Jones 1974: 161. Nicolet (1976: 7) echoes this sentiment, noting that Rome did not differ significantly from most Greek *poleis* with regard to the major aspects of its fiscal system.

instructive to briefly examine tax-farming practices in non-Roman areas in order to situate the Roman practices in their proper context.

1.a: Tax-farming in Non-Roman (and Pre-Roman) areas

Many states, both before the rise of Rome and after the fall of the Empire, used a system of tax-farming that was very similar to that used by the Romans. In fact, Kiser and Kane even go so far as to state that “[p]rivatized tax collection was common in practically all pre-modern states”.¹¹⁴ Indeed, tax-farming was such a standard practice throughout history, that Richardson suggests that Rome’s use of tax-farming was perfectly natural for a state of its kind, and that we should not be surprised that tax-farming was adopted as the preferred method of tax-collection, however unusual it might seem to our modern sensibilities.¹¹⁵

Some states in the ancient world used a form of tax-farming which was later incorporated by the Romans in their administration of the area after they had been conquered and re-organized into provinces. This was true, for instance, of Hiero’s Syracuse and Ptolemaic Egypt. However, those regions will be discussed elsewhere – the former will be discussed later in chapter 1, while the latter will be examined in chapter 2 – so that a comparison may be made between the tax-farming system employed before the Roman conquest and the one which was employed afterwards.

Other states, such as classical Athens, also had a similar tax-farming system to the Romans’, but were not directly or immediately conquered by Rome, and thus had no

¹¹⁴ 2007: 191.

¹¹⁵ Richardson 1976a: 38.

direct influence on the Roman tax-farming system. These systems, developing independently of each other, developed in very comparable ways, because they arose as a result of the need to solve “basically similar problems in basically similar societies”.¹¹⁶ In both Rome and Athens (as well as many other societies which developed similar tax-farming practices¹¹⁷), there was a limited administrative apparatus to handle complex tasks such as tax-collection, meaning that there was significant use of private contractors to fulfill public contracts.

Of course, as we have seen, Rome was able to carry out intricate tasks such as census-taking without resorting to the use of private contractors¹¹⁸ and Athens certainly could do likewise. Nonetheless, lacking a large bureaucracy, both states turned to private contractors for the collection of many forms of taxes.¹¹⁹ Furthermore, they would both have been prompted by the desire to achieve certainty regarding future revenues by farming out taxes in exchange for a fixed amount of money.

In Rome, as we have seen,¹²⁰ tax-farming contracts were leased out for several years in exchange for lump-sum payments upfront, which provided the state with advance cash in order to fund its operations. In classical Athens, in contrast, taxes were farmed out annually and payments were made in 10 instalments throughout the course of the year, rather than one lump-sum payment upfront. Nonetheless, the state would still have

¹¹⁶ Badian 1972: 15.

¹¹⁷ Tax-farming was common in many Greek *poleis*, as well as in many early modern European states (Brunt 1990: 355, Mackay 2004: 112 n. 5, Nicolet 1976: 10-11).

¹¹⁸ See above, page 33.

¹¹⁹ At least for some of them; as will be discussed below, both the Athenians and the Romans collected some taxes without the use of publicani.

¹²⁰ See above, page 1.

benefitted from the tax-farming system as it provided certainty with regard to future revenues,¹²¹ reducing the uncertainty regarding how much money it would be able to spend, and making it easier to form plans for the year.

In Athens, many taxes would have been farmed out in this manner. There was the customs duty at the Piraeus, several poll taxes (e.g. on resident aliens, or on women without sons), a prostitute tax, and a sales tax on auctioned goods, among others.¹²² But of the numerous taxes levied in Athens, it is the *eisphora* which most closely resembled the taxes of Rome, being very similar to the Roman *tributum*¹²³ (several other Greek states, such as Sparta, Thessaly, Aegina, Mytilene, and Lesbos, also levied taxes which were very similar in nature to the Athenian *eisphora*,¹²⁴ but attention will be focused on Athens, as it is Athens which provides the most evidence regarding its taxation practices).

Both were property taxes which were levied on citizens after an assessment of the value of assets, including land, buildings, moveable property, slaves, and cash. Both were occasional, ad hoc military levies which were imposed only when circumstances required.¹²⁵ As Claude Nicolet notes, the occasional nature of these direct levies is consistent with the Greek and Roman ideal that the state should be able to survive off of its regular income from indirect taxes, without having to resort to the imposition of direct taxes.¹²⁶ For Greek citizens, direct taxes on land were a sign of tyranny,¹²⁷ and Roman

¹²¹ Jones 1974: 153-4.

¹²² Jones 1974: 153, Webber and Wildavsky 1986: 107-8.

¹²³ Jones 1974: 161; Nicolet 1976: 45.

¹²⁴ Nicolet 1976: 10-11.

¹²⁵ Cohen 1992: 195-7, Webber and Wildavsky 1986: 108.

¹²⁶ Nicolet 1976: 58. See also, Grant 1972: 157. Cohen (1992: 195) notes that the Athenian system relied heavily on liturgies, which could, in some ways, be equated with direct taxes.

citizens would have largely shared that opinion. Citizens of Rome and Athens expected to be free, for the most part, from paying taxes directly, unless they were absolutely necessary for funding a crucial military campaign.¹²⁸ The full realization of this expectation came to pass in 167 BC, when the *tributum* was abolished for Roman citizens, meaning that, although they continued to pay indirect taxes, they were no longer responsible for paying direct taxes.¹²⁹ Even when the *tributum* was levied on Roman citizens, it was often paid back from the spoils of war, making it, at least ideally, more of a wartime loan to the government than a proper tax.¹³⁰

Another crucial similarity between the Athenian *eisphora* and the Roman *tributum* is the fact that neither one seems to have been farmed out for collection by private contractors, unlike many other taxes in each state.¹³¹ This may very well have been due to their nature as direct property taxes with a fixed percentage. This made their collection fairly straightforward, both in terms of assessment and collection.

Although property assessments in both Athens and Rome seem to have been based largely on self-declaration, the practical realities of living in a city-state, would have limited citizens' ability to declare a lower value of property, and, at least in Rome, social conventions emphasizing wealth would also have limited their desire to do so. Given that

¹²⁷ Finley 1986: 95.

¹²⁸ Indeed, the circumstances under which the *eisphora* would be levied must have been very narrowly defined, given that it was only levied on the Athenian citizens twice during the tumultuous years of 411-403 (Lysias 21.1-3), when, as Jones (1974: 154 n.25) notes, the need for additional funds must have been substantial.

¹²⁹ For further discussion of the abolishment of the *tributum*, see below pages 50-1.

¹³⁰ Jones 1974: 161, Nicolet 1972: 22. See Grant 1978: 157 for the use of war booty to repay the *tributum* which funded the war where it was won.

¹³¹ This refers, of course, only to the *tributum* which was levied on Roman citizens, not the *tributum* which was later levied in the provinces, which was farmed out to publicani.

the majority of the value of a man's assets, in both states, would have been in the form of land and buildings, or other property, such as slaves, which would have been equally difficult to conceal, citizens could not easily hide their assets from the eyes of the assessors.¹³² Furthermore, given that a man's social status in Rome was largely tied to his level of wealth, there was little incentive to downplay the value of one's assets, particularly given that the rate of taxation was quite low (0.1-0.3% during the Republic).¹³³

The generally high level of transparency with regard to the accuracy of assessments would have limited the need to utilize tax-farmers for the collection of the *eisphora* and the *tributum* in order to minimize the risk of tax evasion. Furthermore, tax-farming was typically instituted when the state desired to increase the predictability of its tax revenues. This was not a concern with regard to the *tributum* or the *eisphora*, as the state already possessed a record of the wealth of its citizens – the census in Rome, the register of citizens in Athens – and thus could readily predict the amount of income which it would gain from levying a tax of a given percentage.¹³⁴ Given these two characteristics – accurate assessments and predictable revenues – there was no need to farm out these direct levies as there was for the numerous other indirect taxes. Furthermore, the procedure for the collection of these taxes, which eliminated the need for a potentially time-consuming auction process during exceptional military crises, when time was

¹³² Jones 1974: 155.

¹³³ For the low rate of the *tributum*, see Jones 1974: 161. For the lack of incentive for wealthy Romans to minimize the value of the assets, see Levi 1988: 79. For further discussion, see below, pages 48-9.

¹³⁴ Jones 1974: 155.

obviously of the essence, encouraged quick collection based on the ideal of collective responsibility.¹³⁵

Having seen how tax-farming was adopted by several states reacting to broadly similar circumstances, in terms of both administrative apparatus and taxation needs, Rome's adoption of that tax-collection system, however foreign it may seem in today's modern world, should be seen as far from unusual. With that in mind, it is time to turn our attention to the earliest attestations of tax-farming in Rome.

1.b: The Earliest Evidence for Roman Tax-farmers

It is no secret that tax-farming had a long history during the Republic. However, its early history is very difficult to track, and its origins are impossible to recover. Public contracts, and, by extension, *publicani* who fulfilled their terms, seem to stretch back at least as far as the early 4th century BC, and Livy provides firm evidence of their use in 215 BC during the Second Punic War.¹³⁶ Unfortunately, none of the public contracts for which our earliest evidence survives are actually tax-farming contracts. Instead they are contracts for other public services, such as the feeding of the sacred geese on the Capitoline Hill, or for the procurement and transportation of military supplies.¹³⁷

As we have seen, the *tributum*, when levied on Roman citizens at least, was collected directly by the state, without the aid of *publicani*, so tracing its history, insofar as the sources allow (for a good attempt to reconstruct the history of the *tributum* in the Republic, see Nicolet 1976), is of no help in establishing the beginning of Roman tax-

¹³⁵ Nicolet 1976: 45.

¹³⁶ Badian 1972: 16-17. Livy 23.48.5-49.4.

¹³⁷ For further discussion of these and other forms of public contracts besides those for tax-farming, see above, pages 4-12.

farming practices. Instead evidence must be sought elsewhere, a difficult task which requires, among other things, a knowledge of which taxes were farmed in Rome's early history, a situation which, regrettably, is not always clear from our sources.

For instance, we know that a 5% tax on the manumission of slaves was introduced in 357 BC, and Badian seems to suggest, without actually stating it, that it would have been collected by publicani.¹³⁸ However, there is not any evidence which states concretely that publicani were, in fact, responsible for the collection of this tax. Given Rome's frequent use of publicani to collect indirect taxes in its later history, as well as general tendency among Mediterranean states in the ancient world to use tax-farmers for the collection of indirect taxes, it might reasonably be expected that publicani would have been used to collect the manumission tax. Similarly, we might well assume that publicani would also have been used to collect the various other indirect taxes, especially *portoria* or customs dues, which would have been levied since very early in the city's history.

Some evidence for early tax-collection by publicani in Rome can be found in the plays of Plautus, which date to the late 3rd century and early 2nd century. In these plays, the character of the publicanus as customs officer is a very frequent one, so common, in fact, as to be a standard character type.¹³⁹ Obviously these plays are based upon Athenian precedents,¹⁴⁰ but Badian plausibly argues that the character types in these plays must have been selected in such a way as to ensure that they would be recognizable to a Roman

¹³⁸ Badian 1972: 23.

¹³⁹ Plaut. *Trin.* 794, *Truc.* 144. For further discussion of the publicani in the plays of Plautus, see Badian 1972: 60.

¹⁴⁰ Connors 2004: 182-3, Segal 1969: xv, Anderson 1993: 34-46.

audience, and therefore, that tax-collector would have been one of the well-known roles of the *publicanus* in Rome in the late 3rd century BC.¹⁴¹

Nonetheless, if we are to limit ourselves to the surviving evidence, rather than relying upon comparative analysis and hypotheses (however well-founded) based on literary evidence in our attempts to investigate the earliest instances of Roman tax-farming, then our attention must shift from the early 4th century BC to the early 2nd century. It is not until 199 BC when we find the first evidence for the use of *publicani* in tax-farming, and even then it is not in the city itself, but rather in Capua and Puteoli.¹⁴²

Livy records that the censors of 199 BC let out the tax-farming contracts for those two regions,¹⁴³ which were now controlled by Rome, possibly, as some authors have suggested, following the pattern of previous non-Roman taxes which had been levied there.¹⁴⁴ In addition, the *portoria* for those two towns may well have been modelled after the *portoria* levied in other Roman-controlled areas of Italy, as there is no reason to suspect that these were the first indirect taxes which were farmed out to the *publicani*, rather than simply being the first for which evidence survives.

Regardless of whether or not the *portoria* in Capua and Puteoli were based upon Roman or pre-Roman precedents, they were followed, in fairly short order, by numerous other *portoria* and *vectigalia* enacted by the censors in 179 BC.¹⁴⁵ Unfortunately Livy does not record what types of taxes these were, nor do we know whether or not any other

¹⁴¹ Badian 1972: 61.

¹⁴² Aubert 1994: 331, de Laet 1975: 55-6, Dufour 2012: 89, Levi 1988: 84.

¹⁴³ Livy 32.7.

¹⁴⁴ de Laet 1975: 55ff. This would be consistent with Rome's later practice of incorporating pre-existing tax procedures when adding new provinces. For further discussion of this practice, see below, pages 63-5.

¹⁴⁵ Livy 40.51.8. Dufour 2012: 89.

taxes were instituted in the interim. Nonetheless, it seems reasonable to accept Badian's suggestion that the taxes imposed by the censors in 179 BC were customs and harbour dues similar to those levied in Capua and Puteoli, and that by 179 the publicani were responsible for the collection of customs dues throughout the regions of Italy which were controlled by Rome.¹⁴⁶ Such a system of comprehensive indirect taxes across Italy may well explain how Rome considered itself to be on sufficiently sound financial footing to abolish the *tributum* for Roman citizens little over a decade later.

1.c: Taxation in the city of Rome and in Italy

The history of taxation in the city of Rome and in Italy during the Republic is the history of the switch from an emphasis on direct taxes to an emphasis on indirect levies. More importantly for the purposes of the current investigation, it is also the story of the rise of Roman tax-farmers, who became increasingly important to state finances, as they gradually came to replace direct government collection as the main method of tax-collection. This process, wherein the direct collection of taxes was replaced by farming out contracts for indirect taxes, is crucially important to our understanding of Rome's taxation practices and its changing tax-base, as well as to the position which publicani filled in the Roman economy, and as such it will be useful to briefly summarize it here.

In the early Republic, the most important tax was the *tributum*. The *tributum*, as noted earlier, was a direct tax levied on the property of Roman citizens. It has a very long history, stretching back at least to the siege of Veii in the 5th century BC.¹⁴⁷ Although it

¹⁴⁶ Badian 1972: 62.

¹⁴⁷ Starr 1980: 42.

had a long history, the *tributum* never became a regular tax; rather, it was an irregular, ad hoc levy used to fund specific military actions when the regular funds in the treasury proved insufficient.¹⁴⁸ It was always viewed by the Romans as a necessary evil, something which was accepted when the circumstances dictated that it was necessary, but which nonetheless always caused considerable consternation and which ought to be avoided whenever possible.¹⁴⁹ So unusual was the *tributum* and so closely linked to a specific, drastic need for additional funds, that it was often repaid to citizens after the conclusion of whatever military engagement it had helped fund.¹⁵⁰ In this way the *tributum*, as discussed earlier,¹⁵¹ functioned more as a loan to the government than a proper tax.

At first glance, the collection of the *tributum* may seem to be a fairly complex procedure, as it involved determining the cash holdings of all Roman citizens, as well as assessing the value of all of their property. However, as was noted earlier in the comparison of Roman and Athenian taxation practices, the nature of Roman society made it fairly easy for the state to assess the wealth of its citizens. After all, the Roman census established the property qualifications of every citizen at regular intervals, meaning that a revised list of the wealth of each Roman citizen, and by extension, via a simple mathematical calculation, their individual liabilities to the *tributum*, was produced every five years.

¹⁴⁸ Grant 1978: 157, Jones 1974: 161, Nicolet 1972: 22.

¹⁴⁹ Nicolet 1976: 8.

¹⁵⁰ Jones 1974: 161.

¹⁵¹ See above, page 41.

Modern experience with tax evasion might lead one to suspect that Roman citizens would be likely to understate their wealth in order to lower their tax burden, especially since wealth assessments for the census were largely based on self-declaration.¹⁵² However, as Margaret Levi rightly notes, this would have been fairly unlikely, for several reasons.¹⁵³ First of all, Rome, especially in its earlier history, when the *tributum* was still being collected, was a fairly small place, and most property was visible, in the form of land and buildings, so it was relatively hard for a citizen to conceal his wealth. Furthermore, the population was divided into smaller groups of tribes and centuries, which were responsible for ensuring that everyone reported their wealth accurately.¹⁵⁴ Finally, and most importantly, Rome was in many ways a plutocracy, where larger amounts of wealth brought not only increased social standing, but also access to advanced political posts, meaning the social and political advantages of proclaiming one's wealth far outweighed the economic advantage of under-representing it, especially given the fact that the *tributum* seems to have been assessed at a low fixed percentage (0.01-0.03 %).¹⁵⁵

Taking the census was, of course, an enormous undertaking of considerable complexity,¹⁵⁶ but its regular use, at least in times of peace,¹⁵⁷ meant that whenever dire

¹⁵² Hin 2013: 272.

¹⁵³ Levi 1988: 79.

¹⁵⁴ In classical Athens, where, as we have seen, the levying of the *eisphora* closely resembled that of the *tributum* in Rome, informants against those who had misrepresented their wealth were common (Jones 1974: 155), and we might suspect that they would have operated in Rome as well, even if they were less common than in Athens.

¹⁵⁵ Jones 1974: 161, Kiser and Kane 2007: 201.

¹⁵⁶ Hin 2013: 217f describes the complexities of the census in detail.

circumstances compelled the state to levy the *tributum* it already had a up-to-date record of the wealth of its citizens, and could proceed directly to the collection of the *tributum*, without having to waste valuable time performing an assessment of citizens' wealth.

The collection of the *tributum* fell not to publicani nor to state officials, but rather to *tribuni aerarii*, wealthy citizens within each tribe.¹⁵⁸ This was neither a political office nor an opportunity for profit, rather it was a compulsory duty, essentially a liturgy in the Greek mould.¹⁵⁹ Somewhat similarly to publicani, although without the possibility of turning a profit, *tribuni aerarii* were responsible for paying upfront the amount of tax which was due, and afterwards collected each individual's contribution.¹⁶⁰

This system, which employed the use of private individuals, who neither had to run for office nor negotiate the terms of a contract, collecting taxes from fellow citizens within the same tribe for the support of an endangered military campaign, was designed to collect revenues very quickly and in a way that suggested collective responsibility, at least in theory.¹⁶¹ One might imagine that it would sometimes have been difficult to secure payment from each citizen for whom the *tribunus* was liable, and that this duty may well have often come at considerable personal cost to the wealthy men compelled to

¹⁵⁷ In times of long-term instability, the census ceased to be taken on a regular basis. This was the case, for instance, in the Late Republic; when August conducted a census in 30 BC, it was the first one to be held in 40 years (Eck 2003: 44).

¹⁵⁸ Brunt 1990: 354, Levi 1988: 79-80, Nicolet 1976: 50-51.

¹⁵⁹ Levi 1988: 80.

¹⁶⁰ Nicolet 1976: 54.

¹⁶¹ Nicolet 1976: 45.

perform this duty, as Cohen remarks was common among the wealthy Athenians who were responsible for the upfront payments for the *eisphora*.¹⁶²

The *tributum* was abolished for Roman citizens in 167 BC.¹⁶³ This was a watershed moment in the development of Roman taxation practices and the increasing power and prominence of publicani. It is also often depicted as a crucial turning point in the history of Roman imperialism, as the moment when Roman citizens ceased to pay taxes and the burden of supporting the Empire was shifted onto the provincials,¹⁶⁴ however, that characterization is misleading. Even setting aside the importance of booty from war, which played an increasingly important role in Rome's finances during its rapid expansion across the Mediterranean,¹⁶⁵ what is really occurring at this time is not the end of the taxation of Roman citizens, but rather a shift in the form of taxation which was paid by Romans and Italians.¹⁶⁶

When the *tributum* was abolished, Romans were not freed from paying taxes altogether, not by any means. They continued to pay many taxes. Some, such as the tax on the manumission of slaves, continued on, while other taxes, such as *portoria*, were extended and increased.¹⁶⁷ And in any case, the *tributum* had always been an occasional ad hoc levy anyways, meaning that its abolishment hardly represented the end of taxation

¹⁶² Cohen 1992: 197.

¹⁶³ Dufour 2012: 88, Levi 1988: 80, Nicolet 1976: 71.

¹⁶⁴ Bang 2012: 201, Hin 2013: 39.

¹⁶⁵ Le Glay 2001: 96, Levi 1988: 81. Campbell (2011: 54-55) notes that booty was important to Rome's finances during this period, even despite the fact that so much of it "went straight into the pockets" of the soldiers and generals of its armies.

¹⁶⁶ Badian 1972: 62-3. Badian does concede that increasing revenues from the provinces would have played some role in decreasing the tax burden faced by those living in Rome, but argues that this would have been less of a factor than the overall shift from direct taxes to indirect ones.

¹⁶⁷ Dufour 2012: 88.

for Roman citizens. Rather the abolishment of the *tributum* meant that there was shift from Roman citizens paying a mix of indirect and direct taxes, the latter only levied in exceptional circumstances, to the exclusive use of indirect taxes,¹⁶⁸ coupled with both direct and indirect taxes levied on provincials.

This shift to a focus on indirect taxes in Rome and Italy, meant an increase in the power and prominence of publicani, who were responsible for the collection of indirect taxes. This power and prominence was further increased as the publicani were placed in charge of the collection of an increasing number of direct and indirect taxes in the provinces as Rome continued to expand. As Badian quite convincingly argues,¹⁶⁹ the widespread use of publicani and their growing wealth as a group made them a potent political force in the last century and a half of the Republic. However, this political power lost its significance when Augustus consolidated power at the beginning of the Principate, meaning that this aspect of the Republican history of the publicani is not relevant to their later history, and as such it will be bypassed here. Instead, attention will be focused on how the increasing prevalence of the publicani affected Rome's overall taxation practices, rather than its political processes.

1.d: Provincial Tax-farming During the Republic

While the use of publicani to collect direct taxes in Italy and Rome did continue throughout the Republican and imperial periods, tax-farming in the provinces rapidly eclipsed them in importance. As such, it is the activities of the publicani in the provinces

¹⁶⁸ Badian 1972: 62-3, Dufour 2012: 88, Duncan-Jones 1990: 194, Kiser and Kane 2007: 201, Levi 1988: 80, Nicolet 1976: 5.

¹⁶⁹ Badian 1972.

which shall form the bulk of this study, both here and in later chapters. First, substantial attention will be paid to the tax system employed by the Romans in their first province of Sicily, both to see how it formed the basis for the systems used in later provinces and, importantly, to see how it developed out of local tax-collection practices. Afterwards, the spread of tax-farming to Rome's other provinces will be examined, including an analysis of how the system varied from province to province, and how local precedent for taxation practices contributed to these variations. This will form a thorough overview of provincial tax-farming in the Republican period, which will provide a strong foundation for the examination of changes to provincial taxation practices which occurred during the Principate.

1.d.i: Tax-farming in Sicily

After the Romans conquered Sicily, they created the first Roman province, a significant increase in Roman power, and one for which there was no predetermined plan. Rome came into possession of its new province through military victory over a dangerous imperial foe, rather than a concerted attempt to expand. Indeed, much of Rome's expansion across the Mediterranean can be seen as the direct result of its nature as a martial state, either through attempts at pre-emptive self-defence or because of the upper class' need to engage in near-constant warfare in order to obtain riches and achieve glory.

Rome was a highly militarized state, and that militarization played an important role in its expansion into the pre-eminent state in the Mediterranean. Harriet Flower has even gone so far as to assert that “[a]ny description of Republican history is articulated through war and conquest” and that indeed many scholars use war and conquest as the

main framework of understanding the history of the Roman Republic.¹⁷⁰ It is not hard to see why this would be the case, as, after all, throughout much of the Republican period, Rome went to war nearly every year, representing an extremely active martial state.¹⁷¹ Such rapid expansion greatly benefitted Roman elites, who gained both wealth and honour in Rome's continuous wars,¹⁷² creating incentives for Rome to engage in warfare more and more frequently. It was incentives of this nature, rather than any grand plan to extend Roman power, which led to Rome's rapid expansion across the Mediterranean.

One of the results of this unplanned and somewhat haphazard expansion is that Rome had no pre-existing ideas about how to administer the regions which it had recently conquered.¹⁷³ That the Roman senate lacked a developed plan for how to govern or interact with its new territories can be seen through the choice of the word used to describe the regions. Sicily (as well as Sardinia, which was also reorganized into a province at this time¹⁷⁴) was termed a "*provincia*". Given that the modern English word "province" and its cognates in other modern languages have their origins in "*provincia*",¹⁷⁵ it is all too easy to see the use of this term as natural and hardly deserving of a second thought. However, the choice of this word is particularly noteworthy, as it is

¹⁷⁰ Flower 2010: 527.

¹⁷¹ Harris 1979: 2. Eckstein's study of the anarchic state of ancient Mediterranean power relations provides a useful context in which to view Rome's militarism – one in which frequent warfare was common among many states in the region at that time – but goes too far in his assertion that Rome's level of militarism was no higher than that of other major powers at the time (2006: 181-243).

¹⁷² Cline and Graham 2011: 198, Fear 2000: 23, Harris 1979: 11-41, Harris 2010: 566-7.

¹⁷³ Serrati 2000: 115, 120.

¹⁷⁴ Scramuzza 1959: 311.

¹⁷⁵ "Province", *Oxford Dictionary of English Etymology*, 719, "Provence", *Nouveau Dictionnaire Etymologique du Français*, 552.

demonstrative of the way that the Romans conceived of these new areas and the nature of their relationship with them.

The Latin term “provincia” initially had no connection to the control of territory; it had a long history before it was ever used to describe the territories conquered by Rome outside of peninsular Italy. Originally, the term “provincia” was used to denote a magistrate’s sphere of power and responsibility.¹⁷⁶ These spheres were not regions within Rome or within Italy, but rather general areas of responsibility such as the fleet or the treasury.¹⁷⁷ Thus when Rome conquered Sicily, the senate, lacking a concrete plan for how to administer the newly acquired region, simply applied traditional terminology and conceptions of magisterial responsibility: Sicily would be a general area of responsibility for a magistrate, much the same as the treasury might be the *provincia* of a quaestor.

Rome’s lack of a premeditated plan for how to administer the regions which it conquered had substantial consequences for the new Roman provinces. One such consequence was the fact that there was no set plan for the provinces’ finances, but rather a series of piecemeal, ad hoc decisions as each new province fell under Roman power. This led to highly inconsistent taxation practices across the Empire; as Udoh notes “there was no uniformity in the kinds and scale of taxes that Rome levied on her conquered territories”.¹⁷⁸

The lack of advance planning also led to Rome’s adoption of local taxation practices in many of its provinces. Of course, this was hardly the only reason for the

¹⁷⁶ Badian 1971: 23, Curchin 1991: 29, Fear 2000: 24, Richardson 1986: 4-6, Serrati 2000: 121.

¹⁷⁷ Richardson 1986: 5.

¹⁷⁸ Udoh 2005: 10. Lintott (2000: 61) echoes this sentiment.

adoption of local taxation practices in the provinces,¹⁷⁹ but, nonetheless, the fact that Rome suddenly found itself in charge of administering the finances of large new regions did cause it to search for methods of taxation which could be adopted without requiring extensive changes. This is particularly true in the case of Rome's first province, when Rome did not have any previous experience with imposing financial regulations on newly annexed territory.

In fact, Abbott has even gone so far as to suggest that, if there had not been such an efficient and lucrative pre-existing taxation system in Sicily, Rome might have simply incorporated the Sicilian municipalities in much the same way that it had done with the Italian ones, rather than setting it up as Rome's first province, an area with an entirely new relationship with Rome.¹⁸⁰ Of course, this sort of alternate scenario can never be proven or disproven, and indeed it might seem to be a bit of a stretch to place so much importance on the existence of one specific pre-Roman taxation system as a turning point in the history of Rome's relationships with conquered territories. That said, it is important to note that Rome, by the time it gained control of Sicily, had already brought large areas of Italy under its control without creating any provinces, and that there was no specific reason why Sicily could not have been incorporated in the same way that large parts of mainland Italy already had been. So there must have been something about Sicily which led to it being treated in an entirely new way by the Romans: perhaps it could have been its size, its distance from Rome, or the fact that it was an island (and thus conceptually

¹⁷⁹ For further discussion of other reasons for the adoption of local taxation practices in the provinces, see below pages 63-5.

¹⁸⁰ Abbott 1926: 117.

separated from the rest of Italy), but it may very well have been the existence of a sophisticated and profitable taxation system which the Romans could co-opt with minimal effort and expense.

After organizing Sicily as a province, Rome largely adopted the taxation practices established by Hiero (although with the obvious change that the tax revenues now flowed to Rome rather than the Hellenistic king in Syracuse), and extended it to encompass the entire new province of Sicily.¹⁸¹ The system imposed upon Sardinia, which was also turned into a province around the same time as Sicily, also seems to have been based on the system originally developed by Hiero.¹⁸² Given that Rome adopted Sicily's existing form of taxation with only minor changes, and that the province's taxation practices formed the foundation of Cicero's speeches against the corrupt governor, Verres,¹⁸³ we are better informed about Sicily's taxation practices than we are for those of any other province, and we can say, with considerable certainty, that they remained the same from the region's first reorganization as a province until at least the late Republic.

Firstly, local officials within each city would evaluate the land of all of the farmers within their territory in terms of the amount of property, the amount of land being cultivated for each crop, and the amount of seeds which were planted for each crop. This information was then recorded for the benefit of the contractors, or *decumani*, in order to provide them with information which was critical for forming an informed opinion about the likely production capabilities of each farmer's land, and thus for making a reasonable

¹⁸¹ Abbott and Johnson 1926: 121, Badian 1972: 62, Dufour 2012: 92-3, Jones 1974: 162, Lintott 1993: 71, Scramuzza 1959: 237, Serrati 2000: 125.

¹⁸² Richardson 1976a: 139.

¹⁸³ Cicero, *In Verrem*.

bid for the collecting the taxes off of those lands. In addition, *decumani* also examined the condition of the soil, the weather, and even the skill of the farmer (as far as it could be ascertained), in the hopes of reaching the best possible estimate of the land's productive capacity.¹⁸⁴

After the prospective *decumani* had had an opportunity to examine all of the relevant factors, then the contract for the collection of the tithes was auctioned off for each region of the province by the governor. The winning contractor would then visit each farm within his district and meet with each farmer individually to sign a contract. This was a highly decentralized form of tax-farming, especially compared to the forms used elsewhere, such as Asia, where taxes for the entire province were farmed out to a single tax-farming company.¹⁸⁵

Such a high level of decentralization meant that the Roman state was not reliant on a single tax-farmer (or tax-farming company) for tax revenues from the region, which gave the state more stability with respect to taxation, but it also meant that tax-farmers incurred high operating costs, as they had to make individual contracts with each farmer, a process which was very time-consuming.¹⁸⁶ Such decentralization was thus not particularly advantageous for tax-farmers (except for the fact that it allowed small-scale operators to compete for contracts which otherwise would have been too large to handle without the backing of a large tax-farming company¹⁸⁷), and thus it should not be

¹⁸⁴ Scramuzza 1959: 237-8.

¹⁸⁵ See below, section 1.e.iv, for taxation practices in the province of Asia.

¹⁸⁶ Kiser and Kane 2007: 200.

¹⁸⁷ For only large tax-farming companies being able to afford to compete for the tax-collection contracts for Asia, see Jones 1974: 163.

surprising that we see an increasing trend towards the farming of taxes for large areas *en bloc* and for the negotiation of contracts with cities or other local administrative structures, rather than with individual farmers.¹⁸⁸

The contract between the farmer and the tax-collector was known as a *pactio*, and it established exactly how much the former was responsible for paying to the latter. If the farmer and the *decumanus* were unable to agree on the terms for their *pactio*, then their case would be adjudicated by one of the special financial courts originally established by the *lex Hieronica*.¹⁸⁹ Whether freely agreed upon by both parties or imposed on them by the courts, the *pactio* formed the basis for the settlement of legal disputes if the farmer did not pay the full amount set forth in the contract, or if the *decumanus* collected more than the amount to which he was entitled. Legal penalties for breaching the terms of a *pactio* were quite stiff: a farmer who failed to pay the full amount that was due to the *decumanus* was condemned to pay four times the amount stipulated in the original contract, while a *decumanus* who collected more than the agreed-upon amount was liable to pay an indemnity of eight times the amount outlined in the contract.¹⁹⁰

In this as well, Rome maintained the provisions originally set out in the *lex Hieronica*, as demonstrated by Cicero's assertion that this law, written "*acutissime ac diligentissime*", had succeeded in protecting the rights of farmers from unjust exactions by tax-collectors for many centuries.¹⁹¹ Regardless of whether Cicero was correct about

¹⁸⁸ See, for instance, Lintott (1993: 77) for most provinces adopting this form of tax-farming, rather than the Sicilian farm-by-farm approach.

¹⁸⁹ Jones 1974: 163.

¹⁹⁰ Scramuzza 1959: 237-8.

¹⁹¹ Cicero, *In Verr.* 2.3.20-1.

the effectiveness of the *lex Hieronica* or whether he was simply exaggerating in order to present a stronger picture of Verres' corruption for having perverted such a long-standing and well-functioning system, his comment makes it clear that the Romans did not substantially alter the legal framework of the Hieronian tax-farming system.¹⁹²

It is worth noting that the tax-farming system in Hiero's Sicily was so complex that it necessitated numerous state officials to supervise it, so many, in fact, that it has led Margaret Levi to suggest that the tax could simply have been collected by those officials themselves, rather than by the tax-farmers whom they supervised.¹⁹³ Levi reasons that the benefits to the state of having its tax revenues upfront may have been what led the state to use tax-farmers even when the tax-farming system required extensive supervision. As we shall see in chapter 2, this type of situation became increasingly common in the imperial period, when the increasing imperial bureaucracy led to the use of numerous state officials to supervise the tax-collection by publicani.

Another important instance of continuity between the Hieronian system of tax-collection in Sicily and the system established by the Romans when they first conquered the region is the identity of the men who held the tax-farming contracts. Rather than replacing the local contractors with the Roman publicani of the great *societates publicanorum*, the Romans continued the practice of leasing out contracts to local

¹⁹² Whether or not such legislation was successful in restraining rapacious tax-farmers or in allowing wronged farmers to receive recompense for excessive exactions by tax-collectors is a question which will be examined in chapter 3.

¹⁹³ Levi 1988: 82.

contractors, and even strengthened that tradition by effectively banning Roman *publicani* from bidding for Sicilian tax-farming contracts.¹⁹⁴

This was accomplished by requiring that the auction for the contract for the Sicilian tithes had to be held in Sicily, before the governor or one of his quaestors, effectively putting the proceedings outside of the reach of the *societates publicanorum*, although individual Romans who were residents were still eligible to bid.¹⁹⁵ Eventually Roman tax-farming companies did come to have access to, and ultimately control over, the contracts for the Sicilian tithes, but that did not occur until much later.¹⁹⁶

All of this raises the question of why the Roman tax-farming companies were kept out of the auctions for the Sicilian tithes, a question which becomes increasingly interesting when one considers that the Sicilian *portoria* (customs dues) and *scriptura* (grazing-tax) were held by *societates publicanorum* from the outset of Rome's conquest of the region.¹⁹⁷ Several reasons for this might be suggested. Firstly, the collection of the Sicilian tithes, a potentially lucrative source of wealth, may have been viewed as a potential source of power for the increasingly powerful *societates publicanorum*, and the senate may well have been hesitant to provide them with another source of wealth. After all, as we have already seen when the Romans closed the Macedonian mines, rather than turning them over to the control of the *publicani*, after conquering the region,¹⁹⁸ the senate

¹⁹⁴ de Laet 1975: 66, Dufour 2012: 92-3, Levi 1988: 86.

¹⁹⁵ Scramuzza 1959: 238.

¹⁹⁶ Badian 1972: 95.

¹⁹⁷ Scramuzza 1959: 238, Serrati 2000: 125.

¹⁹⁸ See above, page 11.

would sometimes base important financial decisions upon a desire to limit the wealth and power of the *societates publicanorum*.

Alternatively, it has been suggested that this policy may have been an attempt to avoid “deliver[ing] the Sicilian farmers to the rapacity of Roman exploiters”.¹⁹⁹ Admittedly, there is some logic behind the argument that local tax-farmers would have been more strongly affected by local sentiment than Roman publicani, and may thus have been more restrained in making their exactions from Sicilian farmers.²⁰⁰ On the other hand, the Romans, especially in the early stages of their conquests, do not seem to have been particularly concerned with shielding provincials from the rapacity of state contractors (nor the rapacity of provincial governors or conquering armies for that matter), making such an altruistic motive seem less likely.

Regardless of the specific reason for why the Roman tax-farming companies were prevented for competing for the contracts for the Sicilian tithes, it is certainly significant that the auctioning of these taxes was reserved for local Sicilians, rather than extended to *societates publicanorum*. This established a precedent for taxation in Roman provinces: while it might often involve the employment of *societates publicanorum* in holding tax-farming contracts, it did not always necessarily do so. The fact that a new region came under Roman control and taxes were imposed did not mean that those taxes would be collected by Roman publicani. Instead the use of Roman publicani for tax-collection would be decided on a case-by-case basis, even within a single province.

¹⁹⁹ Scramuzza 1959: 238.

²⁰⁰ Abbott and Johnson 1926: 122.

Thus in Sicily, the *portoria* and *scriptura* were farmed out to *societates publicanorum*, while the tithe, at least at first, was reserved solely for local Sicilian contractors. Rome's first province established that publicani would be involved in tax-collection in the provinces, but not necessarily in the collection of each and every tax. This demonstrates the falsity of the assertions by authors like Stevenson, who argue that, given the fact that publicani were so well-established in tax-collection in Italy, that it was inevitable that Rome would also utilize the *societates publicanorum* to collect taxes in the provinces.²⁰¹ The history of the publicani and provincial taxation is one of the gradual extension of the tax-farming companies' reach and the continual negotiation of their role in collecting taxes throughout the provinces of the Empire.

The taxation system employed in Rome's first province is also instructive in its demonstration of the significant degree to which the pre-existing system of taxation was maintained. With a few exceptions (most importantly the ultimate destination for tax revenues), the taxation system that was in place before the Roman conquest largely remained in place afterwards, even to the extent of leaving the collection of the tithe (although not the *portoria* or the *scriptura*) in the hands of Sicilian tax-farmers. To an extent, this was the result of Rome's lack of a set plan for how to organize the finances of its new province, as discussed above, but other factors were at play as well, and it will be useful to examine them before turning attention to the expansion of the use of *societates publicanorum* for the collection of taxes in later provinces.

²⁰¹ Stevenson 1939: 142.

1.d.ii: Continuity with Earlier Taxation Practices

It is a well-known fact that Rome typically incorporated local taxation practices into the taxation systems of its provinces; many scholars have remarked upon this phenomenon, in both the Republican and imperial periods.²⁰² As we have seen, Rome lacked an advance plan for how to administer the finances of its new territories, which certainly played a role in the decision to maintain existing tax-collection practices. But that was hardly the only factor in the decision. There were also other, less reactive reasons for maintaining pre-existing taxation systems in newly annexed regions.

By leaving most taxation practices intact and largely adopting the framework for their collection without major changes, Rome spared itself considerable hassle and expense. This was true in the case of both physical structures and administrative procedures. In the case of the former, for instance, the Romans established very few customs houses themselves, choosing instead to take over pre-existing customs houses, sparing themselves the cost of building new ones.²⁰³ But more importantly, this meant that the Romans continued collecting taxes at established locations, which were already familiar to the travellers and traders who paid the customs dues. Put another way, by retaining the administrative procedures of earlier regimes, Rome was able to reduce its transaction costs by “eliminating the costs of searching for and negotiating alternatives”.²⁰⁴ Continuing pre-existing taxation practices (even if local contractors were often replaced by Roman publicani) meant that the Roman state was spared the expensive

²⁰² Badian 1971: 18, Lintott 1993: 70, Purcell 2005: 227, Udoh 2005: 57, Woolf 2012: 76.

²⁰³ de Laet 1975: 97.

²⁰⁴ Levi 1988: 81.

and troublesome process of finding alternative methods of tax-collection. Furthermore, there was also the additional challenge of ensuring compliance.

Even in the modern world, much of the taxation system is based on precedent, or even inertia. Even if the current taxation system is not systematic or rational as it stands, as the result of out-dated policies or the gradual, piecemeal accumulation of increasing additional regulations or loopholes, overhauling the existing system of taxation is typically politically difficult, if not impossible on a practical level.²⁰⁵ One need only think of the current system in the United States, where there is broad consensus among members of both parties that a substantial overhaul is necessary, but little progress has been made.

Inertia likewise had a profound impact on Roman taxation practices, with Badian specifically citing it as one of the main reasons why Rome largely adopted the taxation practices of its newly conquered territories.²⁰⁶ It stands to reason that taxpayers would be less likely to complain about the system to which they are accustomed than they would be about a new system recently imposed by a distant, imperial government. With taxation practices kept largely the same, taxpayers who pay roughly the same taxes but see them directed to a different government, are far less likely to object than taxpayers upon whom burdensome additional levies are imposed. Maintaining existing taxation levels would have made Roman rule seem less burdensome, while maintaining customary taxation procedures would have made it seem less intrusive. This led to a system of “quasi-

²⁰⁵ For a thorough discussion of this phenomenon, see Rose and Karran 1987.

²⁰⁶ Badian 1971: 18.

voluntary compliance” where Rome’s taxation revenues from its provinces did not depend on compulsion, but rather on the willingness of provincials to pay taxes to Rome, provided that those taxes were similar in nature and expense to those which were imposed by the previous regime.²⁰⁷

1.e: Republican Tax-farming in the Provinces (Post-Sicily)

Having outlined how tax-farming was implemented in Rome’s first province, we can now turn our attention to the development of provincial taxation practices as the Roman Empire expanded throughout the Republican period (their further development during the imperial period will be addressed in chapter 2). Regrettably, many of the later provinces have not yielded nearly as much evidence for taxation practices as Sicily, making it difficult, at times, to determine the specifics of tax-collection procedures in certain provinces. Regardless, an examination of the tax-collection practices of the various provinces is instructive in terms of regional variation as well as changes over time.

Especially relevant to the current study will be the question of whether or not *societates publicanorum* were involved in tax-collection in each province, and, if they were, when they became involved (i.e. whether *societates publicanorum* were engaged in tax-collection as soon as the province was formed, or whether their use was implemented later in the province’s history). By examining where and when the Roman state utilized the large tax-farming companies for tax-collection in its diverse and widespread

²⁰⁷ Levi 1988: 81.

provinces, we can better understand the spread of the usage of publicani for tax-collection, as well as form a better picture of Rome's overall financial resources.

1.e.i: Republican Taxation in Roman Spain

Following Sicily, Rome's next province (or, more properly, provinces), was Spain. Like Sicily, it came under Roman control in the context of the Punic Wars, which brought Rome into contact with Carthage's territories in Europe and ultimately wrested them from the control of Rome's great rival. As happened with many other regions during Rome's early expansion across the Mediterranean, Spain was not immediately conquered and turned into a province; rather there was a long period of interaction with, and even control over, the region before it was reorganized into a proper province. Indeed, some parts of the peninsula remained unconquered and unincorporated into a province until well into the rule of Augustus.²⁰⁸

Roman occupation of Spain, although not the transformation of the region into a province, began during the Second Punic War.²⁰⁹ Not surprisingly, coming as it did in the face of continued hostilities with Carthage, this initial occupation was based on military, rather than economic considerations. However, as Van Nostrand rightly notes, the military occupation of strategic areas of Spain, even if not economically motivated, nonetheless created the economic problem of how to support the cost of military

²⁰⁸ Richardson 1996: 134-149, Sutherland 1971: 132-51. Changes to taxation practices in Spain under Augustus will be addressed in chapter 2.

²⁰⁹ Richardson 1996: 38.

occupation.²¹⁰ It was necessary for at least some portion of the army's costs to be raised locally.²¹¹

The first recourse for the acquisition of wealth came from booty looted from captured cities. For instance, Badian estimates that in this period the amount of public booty from wars amounted to roughly 3.5 million *denarii* each year,²¹² an enormous sum, which surely would have helped offset the cost of military endeavours, although not cover the cost entirely. The supply of booty, of course, only lasted as long as military campaigns continued in the region. Once a region had switched from a theatre for major warfare to an occupied territory, it was necessary to develop new, more permanent sources of income.

In Spain, one such source of income was mining. Spanish mines had flourished under the Carthaginians, and once Rome established control over the regions, it utilized the mines to produce revenue for state coffers. In doing so, Rome continued its usual practice of maintaining the pre-existing forms of administration in areas which had only recently been conquered.²¹³ Mining, as we have seen, was farmed out to *publicani* who provided money to the state in exchange for the right to mine certain areas.²¹⁴ However, mining would not have produced immediate profits for the state, as the region was not properly organized as a province for some time after its earliest military occupation by Roman soldiers, and when the region was finally organized into a province, a major revolt

²¹⁰ Van Nostrand 1959: 122.

²¹¹ del Hoyo 2011: 389.

²¹² Badian 1972: 34.

²¹³ Badian 1972: 31. For further examples of Rome adopting pre-existing administrative procedures and its reasons for doing so, see above, pages 53-55.

²¹⁴ See above, pages 9-11.

broke out, which would have prohibited the continuation of regular economic activities.²¹⁵

While the Spanish silver and iron mines were leased out to *publicani*, taxes, at least some of them, were a different matter. The *stipendium*, the direct tax levied in Spain, was not farmed out to tax-farming companies for collection, but rather paid directly to the governor.²¹⁶ This levy seems to have been used primarily to cover the cost of military operations in Spain and appears to have been levied in an ad hoc manner, as deemed necessary by the governor.²¹⁷ Given that it was levied only as necessary, it is not particularly surprising that the *stipendium* was not farmed out to *publicani*, as the process for auctioning off a tax-farming contract, particularly for a far-off province, would be time-consuming and likely difficult to arrange on short notice when circumstances dictated that it was necessary to procure additional funds without delay.

In addition to the *stipendium*, the Roman province(s) in Spain also levied a direct tax on grain. This tax, known as the *vicensima*, was a five percent levy on all of the grain produced in the region.²¹⁸ The *vicensima* seems to have typically been paid in kind, although in certain circumstances it may have been paid in cash.²¹⁹ Originally, however, grain seems to have been either purchased from Spanish farmers or seized from enemy lands, rather than gathered through regularized collection as a form of taxation.²²⁰ It was

²¹⁵ Badian 1972: 33.

²¹⁶ del Hoyo 2011: 389, Love 1992: 178, Richardson 1986: 57, Sutherland 1971: 54, Van Nostrand 1959: 127.

²¹⁷ Richardson 1976: 149.

²¹⁸ Richardson 1976b: 149, Van Nostrand 1959: 127.

²¹⁹ Van Nostrand 1959: 127.

²²⁰ Richardson 1976: 150, Van Nostrand 1959: 129-30.

not until substantially later that a more standardized system of tax-collection was instituted.²²¹ Indeed there is no direct evidence for the earliest collection of the *vicensima* in Spain, although Richardson suggests that it was probably instituted in 179/8 BC, during Gaius Gracchus' reorganization of the province.²²² Unfortunately, little evidence survives regarding the collection of this tax in Spain, but it seems that it was collected by *publicani*.²²³

Even less information survives regarding indirect taxes in the Spanish provinces; even customs dues, the indirect taxes for which the most evidence typically survives, have left very little trace. Certainly Rome, taking over the local taxation practices of the Carthaginians, would have continued to collect *portoria* in Spain. We have very little evidence about how the *portoria* would have been collected, but it seems that it was done without the aid of Roman *publicani*,²²⁴ at least at first. Later, during the imperial period, there is some evidence that a Spanish customs duty of 2% was farmed out to *publicani*.²²⁵ Given that there is no surviving evidence regarding when this tax first began to be contracted out to tax-farmers, it is entirely possible that this practice may have begun during the Republican period and that we simply lack evidence of its existence until the imperial period.²²⁶

²²¹ Lintott 2000: 60.

²²² Richardson 1976b: 151.

²²³ Love 1991: 179.

²²⁴ Dufour 2012: 93-4, Richardson 1986: 91.

²²⁵ Van Nostrand 1959: 146; *CIL* II. 5064.

²²⁶ For a full analysis of tax-farming practices in Spain during the imperial period, see chapter 2.

1.e.ii: Republican Taxation in Greece

Greece, much like Spain, was subject to a long period of Roman influence and even indirect control before eventually becoming a province. Importantly, again like Spain, Rome's evolving relationship with the region, ultimately culminating in its organization into a formal province, brought about changes to its taxation practices. Continuing the pattern seen elsewhere, more formalized Roman control over the region coincided with the imposition of a more formal tax regime.

Beginning in the late 3rd century BC, Rome became embroiled in a number of wars in Greece, gradually becoming more and more involved in the region. In between the wars, Rome exerted considerable informal power over the region through the use of embassies and letters, rather than the military force that it exerted during wartime.²²⁷ But it was not until 167 BC, when Rome defeated Macedon in the Third Macedonian War and divided the kingdom into 4 autonomous republics, that Rome began to exact taxes from the region.

According to Livy, when Perseus was defeated and his kingdom broken up, the Romans levied a tribute which was half of that which the Hellenistic monarch had imposed.²²⁸ It has been suggested that Rome may have imposed this tribute at half the previous rate as an attempt to secure the goodwill of the Greeks by lightening the burden of their taxation,²²⁹ a suggestion which has considerable intuitive appeal. In some ways the levying of tribute in Macedon after 167 BC represented a break with tradition, as

²²⁷ Eckstein 2008: 349, Larsen 1959: 286-290.

²²⁸ Livy 45.29.4-14. Dufour 2012: 1994, Larsen 1959: 296.

²²⁹ Lintott 1993: 70, 74.

Rome typically only imposed tribute on regions where Roman officials were regularly present.²³⁰ On the other hand, as we have seen with Spain, it was common for the Romans to impose tribute on newly defeated states before they became formal provinces, and given this tendency, as well as the tendency to resist immediately reorganizing defeated regions as provinces, Rome's imposition of tribute on Macedon before the imposition of regular Roman officials is less surprising than it might first appear.

Originally this tribute seems to have been collected without the aid of Roman *publicani*,²³¹ which was fairly standard practice when tribute was imposed upon a region before it was reorganized into a province. After the reorganization of Greece into a province, however, things were different: tribute was imposed on the Greek city-states, albeit with immunity granted to those states which had remained loyal to Rome, and its collection seems to have been entrusted to the *societates publicanorum*.²³² The selective imposition of this tribute, only on those states which rebelled against Roman rule, suggests that it was explicitly designed to be a punitive measure.²³³ This is consistent with Rome's general practice of granting immunity to specific communities where the maintenance of good relations with the locals was a priority.²³⁴

Such was the case with direct taxes in Macedon. When it came to indirect taxes, the situation was somewhat different. After splitting Macedon into four independent regions in 167 BC, in keeping with its largely hands-off approach to the region (with the

²³⁰ Lintott 1993: 70.

²³¹ Dufour 2012: 94.

²³² Dufour 2012: 94.

²³³ Larsen 1959: 307-8.

²³⁴ Lintott 1993: 70.

obvious and important exception of the imposition of the tribute), Rome did not take control of the collection of customs dues in the region.²³⁵ It is unclear whether this was done for the same reason that the royal mines were shut down – that is, because of a desire to prevent additional revenue from coming into the hands of the increasingly powerful tax-farming companies²³⁶ – or whether it was done for some other reason.

Regardless of the exact reason for the decision, it is significant for the history of the publicani that they were not given the right to collect the Macedonian *portoria*, at least at first. Later, however, *portoria* throughout Greece came to be farmed out to the *societates publicanorum*. This is consistent with taxation practices in other regions under Roman control, where Roman publicani gradually come to collect an increasing number of taxes, including those which previously had been collected locally and then sent directly to Rome without the help of publicani, as in Sicily, as well as those from which Rome did not originally profit at all, as was the case here.

Roman control over the *portoria* of Greece, as well as the engagement of the *societates publicanorum* to collect them, began, perhaps unsurprisingly, sometime after Rome's reorganization of the region into a province. Unfortunately, as is so often the case with changes to taxation practices in the provinces, we have no evidence for when exactly the *portoria* of Greece came to be collected by Roman tax-farmers. While it might seem reasonable to assume that the *portoria* of Greece would have been awarded to the companies of publicani during the reorganization of the region into a province, the

²³⁵ Badian 1972: 40.

²³⁶ For a fuller description of this reasoning, see above, page 11.

example of Sicily, where Roman publicani were banned from the collection of the tithe for a long time following the creation of Rome's first province, should serve to caution against assuming that a province's tax-collection procedures remained static throughout the course of its history. All that can be said with certainty is that the *portoria* of Greece were farmed out by the time of the late Republic, when Cicero made an off-hand remark about them during his speech against Piso.²³⁷

1.e.iii: Republican Taxation in Africa

Africa represents a different situation than those of Spain and Greece, as there was not a prolonged period of Roman influence and/or control (either formal or informal) over the region before it was reorganized into a province. Africa became a province immediately after the destruction of Carthage in 146 BC at the end of the 3rd Punic War.²³⁸ This meant that there was not a gradual accumulation of new taxes as Rome slowly asserted an increasing amount of control over the region. Instead, Rome had the freedom to impose whichever taxes and methods of tax-collection that it wished right from the beginning, and the choices that were made are very instructive.

By destroying Carthage, Rome was destroying the hub of a commercial empire, and a very profitable one at that. It is striking that the Romans seem to have been content to destroy Carthage and remove a powerful rival, but do not seem to have attempted to take advantage of the economic opportunities created by its destruction. Following the destruction of the city, Rome does not seem to have made any attempt to take over any of

²³⁷ Cicero, *In Pisonem* 87. For a fuller discussion of this passage, see Badian 1972: 99.

²³⁸ Barton 1972: 9, Haywood 1959: 3.

the trading routes that Carthage had previously controlled and from which it had profited greatly; instead control of these trade routes largely came under the control of Greek traders.²³⁹ This represents another instance of Rome's apparent lack of economic motive for going to war, instead the impetus for war seems to have been based on political and military considerations.²⁴⁰

That does not, of course, mean that Rome did not derive any income from the newly formed province of Africa, just because it did not attempt to capitalize on Carthage's old trading routes. As always, part of the reorganization of the region into a Roman province was setting up a system of taxation by which Rome could profit from its new province. In terms of direct taxes, Africa, as we learn from Cicero, followed the pattern of Spain, rather than Sicily, as a fixed amount of direct taxes (*a certum stipendium*) was levied on the province, rather than a percentage of the harvest.²⁴¹ In Cicero's view, this fixed amount of taxes worked something like a prize for victory and a penalty for war (*quasi victoria praemium ac poena belli*), which is consistent with the manner in which it was imposed, that is to say, immediately after the conclusion of military conquest.

Very little evidence survives regarding the *certum stipendium* of Africa, but it seems likely that it, like its counterpart in Spain, was not collected by publicani.²⁴² This is not particularly surprising considering the fact that the fixed nature of the *certum*

²³⁹ Haywood 1959: 6-7. Likewise, Rome chose to destroy Corinth, another major commercial hub, rather than take advantage of its commercial advantages or its strategic geographic location (Badian 1971: 20).

²⁴⁰ For Rome's political and military motivations for beginning the 3rd Punic War, see Pliny *NH* 15.74-5 and Polybius 36.9.

²⁴¹ Cicero *In Verr.* 2.3.12.

²⁴² Dufour 2012: 95.

stipendium would have made it highly regularized and fairly easy to collect, and, as we have seen above, those are two of the main criteria which are typically present when taxes are collected directly by the state rather than contracted out to tax-farmers.²⁴³

Unfortunately, the evidence for indirect taxes is even more meagre than the evidence for direct ones. Certainly *portoria* must have been levied, as customs dues were levied throughout the ancient Mediterranean, and presumably the Roman state would have profited from them, but no surviving evidence indicates whether or not publicani were involved in their collection.

1.e.iv: Republican Taxation in Asia

In many ways, the taxation system imposed by the Romans upon the province of Asia represented a turning point in the history of provincial taxation in the Empire, and especially in the history of the role of publicani in provincial tax-collection. In part this is because more evidence survives regarding the tax-collection practices in Asia than for any other province besides Sicily,²⁴⁴ and in part it is because Asia represented a major change in the method of tax-farming.

Initially, the role of publicani in Asia was somewhat limited. In earlier provinces, publicani were mostly responsible for the collection of indirect taxes, such as customs dues, but even these were often not farmed out to publicani at first (as in Macedon), and sometimes there is no evidence that the publicani were used to collect them at all (as in Africa). As for direct taxes, in the provinces which paid fixed amounts of tribute, such as

²⁴³ For a discussion of the circumstances when tax-farming was used rather than direct collection by state officials, see above, pages 33-5.

²⁴⁴ Corbier 2008: 202.

Spain and Africa, these were collected and delivered to the Roman treasury without the aid of Rome's tax-farming companies. Even in Sicily, where direct taxes were levied on a percentage basis and tax-collection contracts were farmed out to tax-farmers, Roman publicani were excluded from the auctions for the province's tax-collection contracts. Thus, while tax-farming played a role in the exaction of taxes from the provinces, much of the tax-collection in the Empire was completed without the aid of the large Roman tax-farming companies. In Asia, however, the role of publicani in provincial tax-collection was greatly expanded.

When King Attalus III of Pergamon died in 133 BC, he left his kingdom to the Roman people in his will.²⁴⁵ In this way, without any of the defensive or expansionist warfare that characterized Rome's earlier expansion, Rome came into possession of Asia, by far the wealthiest province in the Empire. This was a very unusual circumstance, one which would have come as a surprise to the Romans.²⁴⁶ Of course, even if a new province simply fell into Rome's lap, as did Asia in 133, it did not do so as a fully developed province; rather the region had to be formally reorganized as a province, with important decisions to be made regarding its administration and finances.

Ordinarily, such activities would have been the domain of the senate,²⁴⁷ however, it was the unusually active tribunes of the plebs Tiberius and Gaius Gracchus, who undertook the organization of the province of Asia, with the former handling Rome's original acceptance of the area after Attalus bequeathed it to the Romans and the latter

²⁴⁵ K. Richardson 1976: 75, Scullard 1970: 28. Strabo 13.4.2,

²⁴⁶ Badian 1971: 21, Boren 1968: 60.

²⁴⁷ Badian 1971: 21, Smith 1970: 73.

reorganizing the province. As our interest here is not in the details of Republican political procedures nor in the rise of the power of the office of the tribune, we will bypass the question of why the Gracchi were the ones to reorganize the province of Asia, and focus instead on the specifics of the reorganization which they orchestrated.

The law which governed the direct taxation system for Asia was the *lex Sempronia de censoria locatione vectigalium provinciae Asiae*.²⁴⁸ This law, named after the latter Gracchus brother who was responsible for passing it, left the new province of Asia with a new procedure for tax-collection. Indeed, Cicero, briefly outlining the taxation practices in various provinces during his prosecution of Verres, highlights the uniqueness of the taxes of Asia, when he presents the *lex Sempronia* in Asia as the only instance among the provinces of its peculiar tax-farming system.²⁴⁹

The *lex Sempronia* established several noteworthy changes in taxation procedure relative to those used in other provinces (or previously in the province of Asia itself). Much like in Sicily, the direct tax in land in Asia was levied as a percentage of the produce, not as a fixed sum as in Spain or Africa, and, again like in Sicily, this tax was contracted out to tax-farmers. But unlike in Sicily, this was done on a grand scale, not on a piecemeal basis. In the newly reorganized province of Asia, contracts were not farmed out city-by-city, but rather for the taxes of the entire province at once.²⁵⁰ Also unlike Sicily, these taxes were, from the outset, farmed out at Rome, rather than locally.²⁵¹ This

²⁴⁸ Brunt 1990: 357, Cottier 2008: 8, Jones 1974: 163, Lintott 1993: 77.

²⁴⁹ Cicero, *In Verr*, 2.3.12.

²⁵⁰ Badian 1972: 63, Jones 1974: 163.

²⁵¹ Lintott 1993: 75, Scullard 1970: 35.

meant that the taxes of Asia would be farmed out to Roman tax-farming companies, rather than local contractors, as had been the case for the Sicilian tithes.

This represented an enormous gain for the Roman tax-farming companies, as previously they only held contracts for minor taxes in the province, but were now granted the right to bid on the contract to collect the taxes for the entirety of the richest province in the Empire.²⁵² This represented an unprecedented increase in the scale of tax-collection by publicani. Not only were direct taxes now farmed out en bloc, rather than on a city-by-city basis as in Sicily, but Asia was also vastly wealthier than Rome's first province. Although tax revenues from Sicily would have exceeded those from Rome's other early provinces,²⁵³ they would have been dwarfed by the tax revenues of Asia, which could be worth as much as 15 million *denarii*.²⁵⁴ To put the enormity of the tax revenues from Asia into perspective, the tax revenues of the entire Empire amounted to about 50 million *denarii*, meaning that the tax revenues of this province made up nearly a third of Rome's total tax revenue, a huge percentage for what was only one of many provinces.²⁵⁵ The taxes of Asia were by far the most lucrative source of income for the Roman state, and placing their collection in the hands of the publicani meant that the state was reliant upon the tax-farmers for its largest source of income.

Controlling the collection of such enormously profitable taxes greatly increased the power and wealth of the Roman tax-farming companies. It also had a substantial impact on the nature and scale of the *societates publicanorum*. The enormous value of the

²⁵² Badian 1972: 63, Broughton 1959: 536, Dufour 2012: 95.

²⁵³ Badian 1972: 62.

²⁵⁴ Love 1991: 178.

²⁵⁵ Badian 1971: 47, Dufour 2012: 96.

tax revenues of Asia of course meant opportunities for enormous profits for the tax-farming companies who were engaged to collect them. But it also meant enormous costs for those companies. After all, the contracts for the Asian tithes, which, like the contracts for the collection of other taxes, were farmed out for 5-year intervals, required that the winner of the auction pay vast amounts of money, upfront, to the state in exchange for the right to collect the taxes.²⁵⁶ The required sums were so large that only the largest, richest *societates publicanorum* would have been able to produce them.²⁵⁷

Holders of the Asian tax-collection contracts, unlike the holders of other, lesser tax-farming contracts, were not obligated to pay the amount which they bid for all five years upfront, rather they paid in instalments.²⁵⁸ The amounts involved were simply too large for any group to be able to put forth the value of an entire five-year bid all at once. Even so, the amount which contract holders were responsible for advancing as a surety, as well as the enormous amounts of manpower which were required for the collection of taxes from a large and wealthy province, meant that only the largest *societates publicanorum* would have been able to bid successfully on the Asian tax-farming contracts.

In addition to the potential profits which they offered, there may have been another aspect of the Asian tax-farming contracts which would have made them especially appealing to Roman publicani. At the heart of the tax-farming system (indeed, any public contracting system) is inherent insecurity and unpredictability: companies bid

²⁵⁶ Badian 1972: 63, Dufour 2012: 95, Jones 1974: 163, Love 1991: 179, Scullard 1970: 35.

²⁵⁷ Jones 1974: 163, Scullard 1970: 34.

²⁵⁸ Brunt 1990: 377.

on contracts in the hopes of realizing profits, but there is no guarantee that the winning bidder will turn a profit, or even break even. Sometimes public contracts can lead to large losses for the winning contractors. This is because of the speculative nature of tax-farming contracts.

Badian argues that most tax-farming contracts in the Roman world would have been highly speculative, and thus highly risky, because of insufficient information about previous tax revenues and the inability to accurately predict future revenues. However, he suggests that this would have been less of a problem when it came to the contract for the Asian tithes, as detailed records were kept for the revenues from that tax, stretching back to the time of the Attalids, making the contracts much less risky for the bidding *publicani*.²⁵⁹ Assuming this were true, and it does seem likely that the revenues from the Asian tithes would have been more consistent than those from smaller *portoria* contracts, then it would have made the Asian tax-farming contracts even more desirable than they would have been based on their profitability alone (although their profitability in and of itself still would have made them considerably desirable).

Nevertheless, even if the revenues from the Asian tithes were more predictable than those from other taxes, there was still no guarantee that the contracts for their collection would always prove to be profitable. Like all other taxes, they would be subject to the vicissitudes of warfare and natural disasters.²⁶⁰ Indeed this is what seems to have happened in 61 BC when the tax-farming company holding the contract for the Asian

²⁵⁹ Badian 1972: 78.

²⁶⁰ Badian 1972: 78-9.

tithes sought and received a reduction of a full third of the money which it owed to the treasury.²⁶¹

That this reduction was granted, albeit with considerable opposition,²⁶² clearly demonstrates that there must have been a real inability on the part of the province (and therefore, by extension, the publicani) to pay the agreed-upon amount. Surely a reduction would not have been granted without considerable justification.²⁶³ Given the uncertainty of being able to secure such a reduction, publicani needed to be aware of the real possibility that the province would be unable to yield sufficient amounts of tax revenue and that the contract for collecting the Asian tithes, like other forms of large-scale public contracts, could ultimately prove ruinous under the wrong circumstances.

In addition to direct taxes, publicani were also responsible for collecting customs dues in Asia. Most of our knowledge of the role of publicani in the collection of customs dues comes from the *lex portorii Asiae*, or as it is more commonly known, the *Monumentum Ephesenum*. While the *Monumentum Ephesenum* dates to AD 62,²⁶⁴ meaning that it lies mostly beyond the scope of the current chapter, many authors have suggested that it would have been largely based upon the *lex Sempronia*,²⁶⁵ meaning that most of its contents would have been relevant to the Republican period. Furthermore, the *Monumentum Ephesenum* records a few Republican-era clauses which provide direct

²⁶¹ Badian 1972: 100.

²⁶² Suetonius *Div. Jul.* 20.

²⁶³ Merola 2000: 66-7.

²⁶⁴ Rathbone 2008: 251.

²⁶⁵ For a discussion of the varying opinions regarding the law's debt to earlier laws governing tax-collection in the province of Asia, see Cottier 2008: 9-11. For a thorough analysis of the earliest elements of the law, see Mitchell 2008: 198-201.

insight into some of the specifics of the procedures for customs collection during the Republic.

Interestingly, several clauses dating from 75 BC discuss the intersection of the collection of direct and indirect taxes. One explains that tax-farmers were not required to pay customs dues on the tithe which they had collected,²⁶⁶ while another likewise explains that no customs dues were to be paid on any ships, equipment, or slaves brought into or out of Asia in order to fulfill the terms of a contract leased out by the censors.²⁶⁷ Other Republican-era clauses (from 72 BC) record that items imported into one's home city for private use were exempt from customs dues, while items brought into any city but one's own were subject to customs dues, which were doubled if the importer provided an inaccurate declaration of his cargo.²⁶⁸

1.e.v: Republican Taxation in Cilicia, Bithynia-Pontus, and Syria

Rome's other eastern provinces – Cilicia, Bithynia-Pontus, and Syria – were, in many ways, very different from each other. They had different histories and had been parts of the Empire for different lengths of time: Cilicia became a province in 102 BC,²⁶⁹ while Bithynia became a province in 74 BC, with Pontus added to it in 65 BC,²⁷⁰ and Syria became a province around the same time in 64 BC.²⁷¹ Despite their differences, however, these provinces are best viewed as a group when examining the nature of their tax-collection procedures and the role of publicani in them. In part this is because so little

²⁶⁶ II. 72-72.

²⁶⁷ II. 74-78.

²⁶⁸ II. 84-87; II.87-88.

²⁶⁹ de Laet 1975: 84, Dufour 2012: 97.

²⁷⁰ de Laet 1975: 85, Greenhalgh 1980: 156.

²⁷¹ Butcher 2003: 19, de Laet 1975: 86, Dufour 2012: 98.

evidence survives about their taxation practices, especially in the earlier stages of their history as Roman provinces, that little can be said about them on an individual basis. But more importantly this is because they were all reorganized (or in the case of Syria, properly organized for the first time) by Pompey in 64 BC,²⁷² and the reorganization seems to have resulted in the implementation of the same taxation system in each province.

After Pompey's reorganization of the eastern provinces, it appears that the taxation system used in Asia, where the taxes for the entire province were farmed out to publicani at Rome in a single contract, began to be used in Bithynia-Pontus, Cilicia, and Syria.²⁷³ Or at least that is what is generally assumed. It should be noted that, despite the fact that it is stated as fact by numerous authors,²⁷⁴ there is no direct evidence that the Asian tax-farming system was imposed on the newly organized eastern provinces.

The only real evidence which survives for the selling of province-wide tax-farming contracts in this region comes from Cicero's speech about the agrarian law, in which he states that several tax-farming companies came together to form a single tax-farming syndicate which collected all of the taxes in Bithynia.²⁷⁵ Other than that, besides an increasing number of references to prosecutions of publicani in Syria, which some authors have taken as an indication that publicani were now responsible for the collection of a greater number of taxes, providing them with more opportunities to exact illicit

²⁷² de Laet 1975: 84-6, Madsen 2009: 29-34, Seager 2002: 58-61.

²⁷³ Badian 1972: 79, 99, de Laet 1975: 84-6, Greenhalgh 1980: 156, Harris 2007: 520, Jones 1974: 163.

²⁷⁴ See, for instance, Harris 2007: 520, Jones 1974: 163.

²⁷⁵ Cicero, *de. L. agr.* 2.15.40. For further discussion of this passage, see de Laet 1975: 85. For a discussion of the scepticism sometimes voiced about the interpretations of this passage, see Dufour 2012: 98.

profits, which in turn led them to face an increasing number of prosecutions,²⁷⁶ there is little evidence for taxation practices following Pompey's reorganization of the east.

Nevertheless, despite the dearth of evidence for taxation practices, it does seem reasonable to assume, as do most scholars, that the reorganization of the eastern provinces brought with it an overhaul over their financial systems, complete with the imposition of the tax-farming procedure which had garnered so much revenue from Rome's original eastern province, Asia. The adoption of the Asian method of tax-farming may well have been what allowed the newer eastern provinces to provide such enormous amounts of revenue – 35 million *denarii* between Bithynia, Cilicia, and Syria, compared to 15 million from Asia.²⁷⁷ If Pompey truly did extend the Asian method of tax-farming to the newly organized eastern provinces, then it would have placed a truly remarkable amount of revenue in the hands of publicani, and represented the greatest increase in their wealth and influence since the Asian method was set up by Gracchus nearly a century earlier.

1.e.vi: Republican Taxation in Gaul

Roman conquest of portions of Gaul began in the early second century BC, but formal reorganization of these regions into provinces did not come until much later, and at different times in different regions.²⁷⁸ Gallia Narbonensis was the first, reorganized into a province in 120 BC, while Cisalpine Gaul was not reorganized until half a century later, in 82 BC.²⁷⁹ Of course, the rest of Gaul was not conquered until the campaigns of Caesar in the 50s, but the effects of those conquests, like those of all of his other actions, will be

²⁷⁶ Badian 1972: 99.

²⁷⁷ Love 1991: 179.

²⁷⁸ Ebel 1976: 2.

²⁷⁹ de Laet 1976: 76, Dufour 2012: 97.

reserved for chapter 2. Despite being organized as provinces nearly half a century apart, Gallia Narbonensis and Cisalpine Gaul appear to have utilized similar taxation practices, including whether or not publicani were used for tax-collection, and so they are best discussed together.

It is unclear whether direct taxes were imposed on Gaul, at least during the period of interest here, although we do know that Caesar imposed a tribute on the regions of Gaul which he conquered.²⁸⁰ In doing so, Caesar was very much following established practices, as the Romans typically collected direct taxes, in one form or another, from newly conquered areas and new provinces. As such, we might reasonably assume that direct taxes were also collected from Gallia Narbonensis and Cisalpine Gaul when they came under Roman control, despite the fact that we have no specific evidence that it occurred, nor do we have any evidence of whether or not publicani would have been engaged for their collection.

We can, however, say with certainty that publicani were engaged in the collection of indirect taxes in Gaul, from the earliest history of the Gallic provinces. In both Gallia Narbonensis and Cisalpine Gaul, customs dues were farmed out to Roman tax-farming companies.²⁸¹ These regions already had well-developed customs-collection procedures,²⁸² which may well have made it easier for the publicani when indirect tax-collection was turned over to them after the regions were reorganized into provinces.

²⁸⁰ Grenier 1959: 498.

²⁸¹ Dufour 2012: 97, Jones 1974: 162, Kiser and Kane 2007: 201.

²⁸² de Laet 1975: 76, France 2001: 14.

Indeed, it is likely that in Gaul, as elsewhere in the Empire,²⁸³ pre-existing tax-collection procedures would have influenced the form of Roman tax-collection practices in the region. This may explain why the *portoria* for each Gallic province were not farmed out on a province-wide basis. Instead the evidence indicates the farming of the *portoria* for different sections of the provinces to different groups of publicani.²⁸⁴ While this may seem to be an inefficient method of tax-collection – to have numerous contracts being farmed for a single province, rather than farming them all out to a single company – it was presumably easier to adhere to traditional practices than to attempt to replace them with new ones, even if they might prove to be more efficient.

1.f: Conclusions

This survey of the role of publicani in provincial tax-collection during the Republican period has intentionally been kept short, with the goal, not of providing an exhaustive study of the subject, but of establishing the general nature and scope of provincial tax-farming during the period, in order to provide perspective for the changes which occurred under the Principate. Tax-farmers were pervasive throughout the length and breadth of the Empire, and became increasingly more so as the Republican period progressed. But despite this pervasiveness, there was never any uniformity in their roles from province to province. Sometimes they were engaged to collect both direct and indirect taxes, sometimes only one and not the other. Sometimes local tax-farmers, rather than Roman publicani, were utilized for tax-collection (at least at first), sometimes

²⁸³ See above, pages 63-5.

²⁸⁴ de Laet 1975: 77-8.

Roman publicani were engaged in tax-collection from the outset. Sometimes a single contract was farmed out for an entire province, sometimes numerous contracts were farmed out, one for each of several regions within the province.

If there was any consistency in tax-collection procedures in the provinces of the Empire, it was that they were always based on local conditions and generally were strongly influenced by local traditions and pre-existing taxation procedures. And indeed we will see that this remained the case in the imperial period, when changes to Republican taxation practices were not uniform, but varied from province to province based on the peculiar situation of each, as well as the different tax-collection system used in each province during the Republic.

Chapter 2: Tax-farming in the Principate

In some ways, tax-farming in the Principate acted as a continuation of Republican tax-farming practices while in other ways it represented a substantial departure from them. This chapter will explore both how imperial-era tax-farming diverged from previous practices, and how it conformed to them. Tracing the continuities allows us to better understand how and why tax-farming remained a viable method of revenue collection long after the fall of the Republic, while the examination of the ways in which the start of the Principate brought about changes to tax-farming methods can help us to understand how the change in the type of government affected the administration of the collection of taxes (and likewise outlining the changes to taxation practices instituted by later emperors aids our understanding of how tax-farming procedures were altered to adapt to changing circumstances).

As has been mentioned earlier,²⁸⁵ this chapter, although focusing on events which occurred during the Principate, will begin with an examination of the changes to the tax-farming system which were instituted under Caesar. This might seem to be an unusual categorization scheme, as, strictly speaking, such changes should be defined as having been implemented during the Republican period, but given the many ways in which Caesar's leadership represented a strong break with past practices and shared a closer connection to the individual leadership of the imperial period than to the communal decision-making of the Republican period, it makes sense to place these changes here, alongside the events of the imperial period, in order to present a more complete picture of

²⁸⁵ See above, page 36.

how the changes made by Caesar influenced the development of tax-collection practices thereafter.

However, before addressing the changes to tax-farming practices under Caesar, or indeed before undertaking any examination of the changes to tax-farming or to *societates publicanorum* during the imperial period, it is first necessary to establish that tax-farming did indeed continue under the Principate, a fact which has been disputed by some scholars. Once the fact of the continuation of the use of *societates publicanorum* for tax-farming has been established, then attention will turn to the changes in tax-farming procedures introduced by Caesar, and then by Augustus, and then by the later emperors. That will be followed by a brief discussion of tax-collection practices in the late imperial period. Closing out the chapter will be a regional survey of tax-collection practices and the differing roles of publicani throughout the Empire.

2.a: The Continuation of Tax-Farming in the Principate

The rapid upheavals of the end of the Republic and the wide-ranging reforms implemented at the start of the Principate had a substantial impact on nearly every aspect of the Roman state, including its revenue streams and the methods of their collection. Unfortunately, however, we often lack a great deal of information about exactly what changes occurred, especially with regard to aspects of society to which ancient authors paid little attention (or at least about which they wrote very little). This combination of events – widespread, sweeping changes and a lack of detailed information about many aspects of those changes – can sometimes cause misinterpretations and lead some scholars to conclude that changes were more sweeping than was actually the case. This

seems to have been the case for those scholars who, faced with the meager evidence for tax-farming in the Principate, saw too much significance in the lack of evidence for tax-farming by publicani and placed too much emphasis on small fragments of the evidence and concluded that tax-farming was rapidly replaced by the direct collection of taxes during the imperial period.

Certainly there are significantly fewer references to publicani in the imperial-era sources than in the Republican-era ones.²⁸⁶ Given the dearth of evidence for tax-farming by companies of publicani during the Principate, it is understandable that some might conclude that tax-farming was rapidly replaced by another form of tax-collection in the imperial period. However, many other explanations have also been offered for this phenomenon, ones which allow for the continuation of tax-farming well into the imperial era.

Brunt suggests that publicani largely disappear from the histories of the imperial period because their political power had largely disappeared with the fall of the Republic.²⁸⁷ While the publicani had enjoyed increasing political power throughout the Republican period as their wealth and influence grew,²⁸⁸ after one-man rule was consolidated, the political power of the publicani vanished alongside the waning power of the senate, through which the publicani exercised their considerable influence.²⁸⁹

²⁸⁶ Although, as discussed earlier (see above, page 37), even for the Republican period, references to publicani and their role in tax-farming are quite rare. Nonetheless, it is significant that substantially more references to publicani have survived from the Republican period than from the Principate.

²⁸⁷ Brunt 1990: 387.

²⁸⁸ For a thorough discussion of the growing political power of the *societates publicanorum* during the Republic, see Badian 1972.

²⁸⁹ de Laet 1975: 375.

Considering the loss of the political power of the publicani, and ancient authors' focus on political topics, rather than financial or economic ones, it does stand to reason that we would see fewer references to them in our sources after the fall of the Republic.

Another explanation for the paltry state of the evidence for tax-farming in the Principate, albeit one which is somewhat less convincing, comes from Duncan-Jones, who suggests that tax-farming continued during the imperial period, but that the actions of tax-farmers were so universally hated that equestrians were reluctant to broadcast their roles as publicani, leading to a lack of evidence for their activities in that field.²⁹⁰

This is a somewhat confusing argument, as it fails to adequately explain why equestrians would have been less inclined to announce their roles as tax-farmers during the Principate than they were during the Republic. Surely tax-collectors would have been unpopular during the Republican period too, not merely during the Principate. Indeed, as will be discussed in chapter 3, there is some reason to suggest that tax-farmers would have been more restrained and less rapacious during the Principate than they were during the Republic, which would suggest that they would have been more unpopular before the fall of the Republic than they were afterwards, and thus that they should not have become *more* reluctant to broadcast their roles as publicani in the later period. Potentially one might argue that, following Augustus' reforms, the equestrian order became more prestigious during the early Principate, making its members less likely to desire to associate themselves with as vulgar an activity as tax-farming (in much the same way as

²⁹⁰ Duncan-Jones 2006: 209.

senators were reluctant to highlight their involvement in commercial transactions).²⁹¹

However, even if Duncan-Jones is right to suggest that equestrians became increasingly unwilling to highlight their roles in tax-farming, that seems insufficient as an explanation for the substantial decrease in evidence for tax-farming during the Principate.

Perhaps the best explanation is also the simplest. As Claude Nicolet suggests, the near absence of *publicani* from the histories of the imperial period may merely represent a peculiarity of the documentation which has survived.²⁹² Given the notoriously inconsistent nature of the preservation of sources from the ancient world,²⁹³ this argument has considerable intuitive appeal and may well explain (either on its own or in combination with one or both of the preceding explanations) the paltry evidence for tax-farming in the Principate compared to the comparably more robust evidence for those activities during the Republic.

The exact timeframe proposed for the wholesale abandoning of the use of *societates publicanorum* for tax-farming differs among the scholars who argue that the Republican method of tax-collection was discontinued under the Principate. Some scholars, such as Jones and Weber, have argued that tax-farming was quickly abolished soon after the consolidation of the Principate,²⁹⁴ while others, following de Laet,²⁹⁵ have argued for a somewhat slower, multistage process for the elimination of tax-farming, one

²⁹¹ For the increasing roles of equestrians in bureaucratic positions throughout the Empire under Augustus, see, for instance, Eck 2000: 238, Scullard 1970: 226, and Webber and Wildavsky 1986: 134.

²⁹² Nicolet 1988: 245.

²⁹³ For instance, Brunt notes that the reason why we know so much about tax-farming during the Republican period is because the prosecution of Verres was undertaken by Cicero, the most famous orator of the day, without whose scathing indictments of the governor our knowledge of tax-farming procedures would be substantially decreased (1990: 386).

²⁹⁴ Abbott 1926, Jones 1971, Weber 1976.

²⁹⁵ de Laet 1975. See also Stevenson 1939 for a similar view.

which involved, first a transition from farming out taxes to companies of publicani to farming them out to individual contractors, and then a second transition away from tax-farming entirely, with the old system being replaced by the direct collection of taxes by imperial agents who were closely controlled by the emperor. Regardless of the specific timeframe they propose, these authors share the opinion that tax-farming was eliminated during the Principate throughout the provinces of the Empire, either shortly after the fall of the Republic or later under the High Empire.

However, the arguments for the universal abolition of tax-farming under the Principate have been largely refuted and have not gained general acceptance.²⁹⁶ Perhaps the most successful refutation of the arguments for the complete abolishment of tax-farming under the Principate comes from P.A. Brunt's "Publicans in the Principate",²⁹⁷ which gives the subject substantial treatment and successfully demonstrates that there is simply no evidence which indicates that tax-farming was eliminated throughout the Empire as a whole (although it may have ceased in certain regions). Nonetheless, the idea that tax-farming was universally abolished during the Principate has remained somewhat persistent, and so should be briefly addressed here.

Presumably the belief that tax-farming was eliminated under the Principate was in part an outgrowth of the fact that tax-farming seems to have been abolished for the collection of direct taxes early in the Principate, as will be discussed further below.²⁹⁸

However, there is no evidence that the farming of indirect taxes was abolished alongside

²⁹⁶ Dufour 2012: 139, Kiser and Kane 2007: 205, Levick 2000: 79, Millar 1977: 624, Nicolet 1988: 247.

²⁹⁷ Brunt 1990. Burns (2003: 248) similarly notes that the collection of taxes was slowly centralized, without the emperors ever officially declaring it as policy.

²⁹⁸ See below, pages 106-7.

the farming of direct taxes (and indeed there is evidence that it continued). Furthermore, there is no reason to believe that the cessation of tax-farming for one kind of tax (direct) would necessarily lead to the cessation of the other (indirect). As Brunt rightly notes “[i]n principle tax-farming was never rejected”²⁹⁹; it may have been abandoned as the method for the collection of one type of tax, but there was never a general rejection of tax-farming as a practical method of tax-collection. When and where tax-farming was replaced by direct collection, it was done in response to the specific characteristics of a particular situation, not because tax-farming was no longer viewed as an effective method for the collection of taxes.³⁰⁰

Using different methods of tax-collection for different types of taxes is entirely logical and, indeed, might well be expected, if the different types of taxes differed significantly in their nature. Switching from tax-farming to direct collection for direct taxes, but not for indirect taxes, makes sense given the very different nature of the two taxes, both in terms of the tax base and the method of collection.

For instance, in Asia, about which we are substantially better informed regarding its taxation system than we are about nearly any other province,³⁰¹ according to the terms of the *pactiones* agreed upon by the tax-farmers and the local populations, it was the cities which were responsible for the collection of tax revenues from the citizenry. Only after the cities had collected the agreed-upon amount was it transferred to the *publicani* for

²⁹⁹ Brunt 1990: 356. See also France (2001: 436) who makes a similar point. Badian (1972: 117) similarly notes that Caesar did not abolish the farming of the direct taxes of Asia because of any general distrust of *publicani*, but rather because he judged that tax-farming was not the best method for the collection of that particular tax.

³⁰⁰ Brunt 1990: 420.

³⁰¹ Corbier 2008: 202.

transport to Rome.³⁰² Given that the publicani played little role in the collection of direct taxes in Asia (and in other provinces where direct taxes were collected in a similar manner³⁰³) beyond that of middlemen and transporters,³⁰⁴ it would have been fairly simple to have the direct taxes, once they were collected by the cities, delivered directly to imperial agents, rather than to agents of a *societas publicanorum*.

In contrast, for the collection of indirect taxes, such as customs dues, a large, complex system of buildings and personnel was necessary, and it was the *societates publicanorum* which were responsible for developing and managing the infrastructure and workforce necessary for carrying out the complex task of collecting indirect taxes.³⁰⁵ Such a massive undertaking, involving numerous collectors and a substantial degree of infrastructure throughout the province, could not be easily transferred to the cities for collection. Unlike with the collection of direct taxes, the publicani did not act as middlemen in the collection of indirect taxes, but as the principle actors, with agents of the tax-farming company spread throughout the region at various collection points.

Replacing the publicani in such a role would have required much more effort than

³⁰² Brunt 1990: 380.

³⁰³ For other provinces using the same tax-collection methods, see Badian 1972: 79-80, Merola 2001: 103.

³⁰⁴ It should be noted that, in playing this role, publicani still performed an important service for the state, as they allowed the Roman state to transfer onto the tax-farming companies the risks inherent in the transportation of large amounts of coin and/or goods across the notoriously dangerous sea crossings of the Mediterranean, rather than bearing the risks (and associated costs) itself (Webber and Wildavsky 1986: 117). Clearly, however, risk must have seemed an acceptable trade-off in exchange for gaining more control over the collection of direct taxes, otherwise their collection would have remained in the hands of the *societates publicanorum*.

³⁰⁵ As was discussed earlier (see above, pages 23-4), there is some surviving legislation which suggests that infrastructure such as customs houses, and even slaves who were involved in the collection of customs dues, had to be transferred, either free or at fair market value, to the next tax-farming company if a contract was awarded to a different company, but even if infrastructure passed from company to company, its original construction costs, not to mention the costs for repairs and for the maintenance of the staff, had to be covered by the company holding the contract, making the collection of these taxes a costly endeavour, not to mention one which entailed considerable logistical difficulties.

replacing them as the middlemen in the collection and delivery of direct taxes, making it understandable why they would have been replaced for the collection of one form of taxes but not the other.

In fact, the use of tax-farmers for indirect taxes but not for direct taxes is precisely what we would expect to see based on cross-cultural comparisons, which indicate that tax-farming, in all the various states where it has been used in the pre-modern world, is almost always used for indirect taxes, rather than direct taxes, with Republican Rome being one of the very few exceptions where tax-farming was used for both forms of taxation.³⁰⁶

As Kiser and Kane explain,³⁰⁷ the general practice of using tax-farming for indirect taxes rather than direct taxes can be explained by agency theory. Agency theory is an economic theory which evaluates principal-agent relationships, in which one party (the agent) works on behalf of another party or parties (the principal or principals).³⁰⁸ In the case of tax-farming in the Roman world, the tax-farmers are the agents, while the state is the principal.

This is somewhat of a simplification. The state itself is not the principal, rather the representatives of the state are the principals: in the Republic there were multiple

³⁰⁶ See Kiser (1994: 295-7) for Russia and China, for instance, using tax-farming for indirect taxes but not direct taxes. Those regions which did use tax-farming for direct taxes, such as Sweden and France, typically only did so very briefly while continuing the use of tax-farming for indirect taxes for a much longer period (in France, for example, tax-farming was used for indirect taxes from the 13th century until the late 18th, but direct taxes were only farmed during the 13th century and for 18 years during the mid 17th century).

³⁰⁷ Kiser and Kane 2007: 195.

³⁰⁸ Ross 1973: 134.

principals (the senators³⁰⁹) while in the imperial period there was only one principle (the emperor). The change from multiple principals to one principal was important and had a significant impact on some aspects of tax-farming (such as monitoring problems and incentives related to curbing abusive tax-collecting behaviour, which will be addressed in chapter 3), but for now it is sufficient to view the state as the principal (rather than its representatives) which simplifies the situation and allows the focus to remain on the agents rather than the differences between multiple principals and a single principal, differences which are not relevant here.

Kiser and Kane present three aspects of indirect taxes which, when examined using agency theory, explain why this form of taxes was much more commonly collected by tax-farmers than direct taxes. The first reason is the monitoring problems which are inherent in the collection of indirect taxes: since indirect taxes are collected more frequently and in a larger number of locations than direct taxes, the monitoring of their collection is much more labour-intensive (and thus more costly), making it more attractive to farm out their collection.³¹⁰

A second reason is that, when it comes to indirect taxes, the assessment and collection of taxes are closely linked and the assessment must be frequently repeated.

³⁰⁹ Even this is somewhat of a simplification, as decision-making power in the Republic was shared among a large number of parties, including popular assemblies and a variety of magistrates in addition to the senate (see, for instance, Lintott 1999: 14 for the wide varied of interconnected (and sometimes competing) decision-making parties in the Republic). However, given that the senate was clearly the pre-eminent decision making party in the Republic, Kiser and Kane conclude that it constitutes the main principal in principal-agent relationships governing tax-farming during the Republic (2007: 196-8).

³¹⁰ Although this does not necessarily mean that tax-farmers for indirect taxes would never be monitored. Indeed, tax-farmers for indirect taxes do seem to have faced substantial scrutiny from imperial functionaries, despite the considerable monitoring costs that this would have entailed (see below, pages 104-5).

Think, for instance, of customs dues; every time a trader passes through a customs house, the value of their goods must be assessed and the appropriate tax must be collected. This involves a considerably larger investment of time and labour than does a once-yearly (or less) assessment of the value of land (which is less variable at any rate) for direct taxation. Moreover, the fact that the collection of customs dues typically must occur at the same time as the assessment (something which is not true of direct taxes on land, for instance) further increases the difficulty and costs of their collection. Again these challenges (and their associated costs) typically make it more attractive to farm out the collection of indirect taxes while maintaining direct control over the collection of direct taxes.

Finally, direct taxation is typically levied on land (as in the Roman Empire) or other capital-intensive assets, which means that over-taxation could have a profoundly negative affect on future revenues by dramatically reducing the capital necessary for those assets and thus substantially decreasing their productive capacity. Therefore states will often refrain from the use of tax-farming for direct taxes because of the potential for abuse and the substantial risks faced by the state in the event of over-taxation.³¹¹

For all of these reasons, agency theory suggests that indirect taxes are likely to be farmed out to private contractors while direct taxes are likely to be collected directly by the government. And, as we have seen, this has held true for almost all of pre-modern

³¹¹ Of course, tax-farmers were not the only ones who engaged in corrupt behaviour. For the corrupt behaviour of Roman governors, and the impact it had on the behaviour of tax-farmers, see below, pages 253-7.

states that engaged in tax-farming (with Republican Rome being a notable exception).³¹² Therefore both economic theory and comparative analysis suggest that Rome's transition to direct collection for direct taxes likely would not have been duplicated for indirect taxes.

A further reason why publicani may have been replaced for the collection of direct taxes, but not for indirect taxes, is the connection between the role of publicani in tax-collection and the tax burden borne by local taxpayers. As we examine in more detail below,³¹³ Caesar seems to have reduced the direct taxes levied on Asia by one-third, without any corresponding loss in tax revenue for the Roman state. Given that this reduction in assessed taxes was implemented at the same time that publicani were removed from the process of tax-collection in the province, it seems that the shift from the use of tax-farming to direct collection is what allowed the direct taxes in Asia to be reduced by one-third without the accompanying one-third reduction in revenue that would typically be required in such a situation.

Indeed, it appears that the profits taken by the *societates publicanorum* on the collection of the direct taxes of the Empire's richest province were so large that they amounted to roughly a third of the direct taxes being paid by the inhabitants of the province. Thus when the collection of these taxes was taken out the hands of the publicani, and by extension the burden of funding their profits was lifted from the taxpayers of Asia, the amount of tax that was collected could be substantially reduced

³¹² See above, page 38.

³¹³ See below, pages 107-10

without adversely affecting the government's revenue stream.³¹⁴ This provides us with another reason for the elimination of tax-farming for direct taxes, but not for indirect ones: because the change in collection method for one type of tax would have resulted in a substantial reduction in the tax burden endured by the provincials (without a reduction in revenue), while a change in the collection method employed for the other type of tax would not have had an impact on the tax burden they faced.

The fact that companies of publicani did indeed continue to engage in tax-farming throughout the imperial period is demonstrated by the fact that their involvement in the farming and collecting of taxes is attested in a variety of written sources.³¹⁵ Admittedly, the number of imperial-era sources which refer to Republican tax-farmers is not very high, as has already been noted,³¹⁶ but nonetheless, the existence of references to *societates publicanorum* in the Principate suggests that they continued to function during the imperial period. It is in attempts to explain away such seemingly clear evidence for the continuation of farming taxes to *societates publicanorum* that the proponents of the early abolishment of the practice are forced to rely upon particularly weak arguments.

This is particularly true when it comes to de Laet's argument that tax-farming continued in Egypt, Syria, and Judaea, where there is evidence for the continuation of the use of *societates publicanorum* for tax-farming, but that its use was discontinued in the other provinces of the Empire.³¹⁷ de Laet's basic argument is that taxes (both direct and indirect) ceased to be farmed out to *societates publicanorum* under the Principate, first

³¹⁴ Brunt 1990: 380-1.

³¹⁵ See for instance, *Dig.* 39.4.16.6 [Marcian].

³¹⁶ See above, page 90.

³¹⁷ de Laet 1975: 297.

being replaced by individual contractors and then by direct collection by imperial agents. Faced by evidence for the continuing use of *societates publicanorum* for tax-farming throughout the imperial period in Syria, Egypt, and Judaea, evidence which would otherwise undermine his evidence for a widespread change in the tax-farming system, de Laet is forced to depict those provinces as exceptions, rather than as the rule, despite the fact that there is no reason to conclude that those regions were the exceptions to a general switch to direct collection rather than that it was the provinces that switched to direct collection which were exceptions to a general continuation of tax-farming during the imperial period.³¹⁸

However, it is difficult to explain why tax-farming would have continued in those provinces while being discontinued elsewhere. This is particularly true for Egypt, which would have been a prime candidate for the switch to direct collection, as its large, well-staffed, longstanding bureaucracy would have made the transition much easier than it would have been in other provinces which would have had to build up the necessary administrative apparatus from scratch.³¹⁹ If the transition from tax-farming to direct collection was taking place across the Empire, why would it have skipped the one province where it could most easily have been implemented?

The simple answer, of course, is that it would not have. Instead, it is much more likely that the limited evidence which we have for the switch to direct collection, which comes predominantly from Illyricum (with some supplementary evidence from Gaul and

³¹⁸ Brunt 1990: 406.

³¹⁹ Brunt 1990: 380-1.

Africa),³²⁰ is indicative of the exceptions, rather than the rule. As will be examined in the regional survey later in the chapter, the evidence seems to indicate that some regions transitioned from the use of *societates publicanorum* for tax-farming to the use of imperial agents for the direct collection of taxation, but that it was never a universal practice. Instead the switch to direct collection would have been implemented on a case by case basis, as the result of the specific circumstances in a specific region at a specific time.

A final source of debate regarding the transition (or lack thereof) from the use of *societates publicanorum* to the use of direct collection surrounds the responsibilities of the imperial agents who appear in increasing numbers in our sources as the imperial period progresses. That the number of imperial agents continually increased throughout the course of this period and that they were involved in some capacity with the collection of taxes is accepted by both the proponents of the elimination of tax-farming and by those who argue that it continued (as is the fact that their appearance must have represented a significant change to tax-collection practices since no one played any similar role in tax-collection during the Republic). However, the two sides differ greatly in their interpretations of the roles that these men played in the collection of taxes.

Those who argue for the switch to direct collection argue, as one might expect, that these new imperial agents were responsible for directly collecting the indirect taxes which were imposed upon the provinces.³²¹ At first glance, this seems entirely logical;

³²⁰ See below, sections 2.f.v, 2.f.i, and 2.f.vi. for a full discussion of the evidence for tax-farming in these regions.

³²¹ See, for instance, de Laet 1975: 393ff, 411ff.

after all, why would it be necessary to have so many new administrators involved in the tax-collection process if not because they were responsible for collecting the taxes themselves? The answer provided by Brunt, and taken up by subsequent scholars, is that the imperial agents were not responsible for collecting taxes themselves, but instead for overseeing the *societates publicanorum* as they undertook their traditional tax-farming duties.³²²

Such oversight would have allowed the Roman state to continue to enjoy the benefits of using *societates publicanorum* to farm and collect taxes (benefits such as insulation from risk and being spared the cost of maintaining the infrastructure and personnel necessary to engage in such a complex enterprise), while simultaneously increasing its oversight of the tax-collection process and making it more difficult for publicani to be overly rapacious or to help themselves to revenue rightfully belonging to the state.³²³

This would have been particularly beneficial after tax-farming underwent a significant change during the rule of Augustus: the switch to the farming of indirect taxes on a percentage basis, rather than an upfront lump sum payment.³²⁴ Using the old, lump sum payment system, the revenues that the Roman state would receive were set from the outset; whatever the company had bid for the right to collect the taxes was what they would pay, no more, no less, regardless of how much they actually collected. There was

³²² Brunt 1990: 356, France 2001: 389, Van Nijf 2008: 295.

³²³ For a thorough discussion of how the increased supervision of *societates publicanorum* (along with other changes to tax-farming practices during the Principate) may have decreased the prevalence of illegal exactions by publicani, see chapter 3.

³²⁴ See below, pages 118-9, for a detailed discussion of this new method of tax-farming, including a discussion of why it would have been implemented at this time.

no way for the publicani to cheat the system and pay less to the government. Certainly, the publicani could cheat the system by extracting more than the prescribed amount from the taxpayers and thus illegally increase their own profits, but this was done at the expense of the well-being of the taxpayers, not of the state (unless, of course, if, in doing so, the publicani extracted so much that they actually reduced the productive capacity of the taxpayers and left them unable to meet their tax requirements in the future, thus decreasing the state's future revenues). This meant that the Roman state, from a financial standpoint, had little financial incentive to closely supervise the activities of overly rapacious tax-farming companies.

After the switch to a system of tax-farming on a percentage basis, however, the state's incentives became realigned. Now it was in the government's best interest to closely scrutinize the actions of publicani during the collection of taxes, because now the amount of revenue earned by the state was tied to the amount of the taxes collected by the publicani,³²⁵ unlike previously, when the state's revenues were simply whatever the winning tax-farming company had bid, regardless of the amount they actually collected. Only by closely supervising the collection of taxes could imperial agents accurately determine how much tax revenue the publicani were collecting, and thus, by extension, how much they owed to the state coffers. Without such oversight, the notoriously unscrupulous *societates publicanorum* would surely have underreported the amount of tax revenue they collected, thereby decreasing the amount that they were required to pay to

³²⁵ France 2001: 387.

the government, in order to increase their personal profits at the expense of the state's revenues.

Thus the altered incentives regarding tax-collection after the switch to tax-farming on a percentage basis provide a compelling answer to the question of why so many new imperial agents became involved in the process of tax-collection if they were not themselves taking over the tax-collecting duties formerly performed by publicani. This logical explanation for the role of the increasing numbers of imperial agents, coupled with the lack of evidence for the widespread rejection of the use of *societates publicanorum* for tax-farming, suggests the continuation of tax-farming throughout the imperial period, albeit with some significant changes, which will be examined throughout the course of this chapter.

2.b: Changes in Tax-Farming Practices under Caesar

As it did with so many other aspects of Roman society, Caesar's dominant influence over the Roman state had a profound influence on tax-farming practices throughout the Empire. Perhaps the most important change to tax-farming that he implemented was the one about which brief mention has already been made:³²⁶ the switch from tax-farming to direct collection for direct taxes in the provinces.

Tax-collection measures in Asia, which was the wealthiest province in the Empire and therefore the one which produced the most tax-revenue,³²⁷ were obviously incredibly important to the overall financial condition of the Roman state. Likewise, the taxes of

³²⁶ See above, pages 98-9.

³²⁷ Badian 1971: 21, Boren 1968: 60.

Asia were hugely important to the wealth and power of the *societates publicanorum* who collected them (and, more generally, to the wealth and prestige of the publicani as a social class or political interest group, insofar as it is accurate to refer to them as a single group).³²⁸ Given their substantial importance, it is perhaps not surprising that the taxes of Asia underwent a change during the tumultuous period marked by the fall of the Republic and the establishment of the Principate, especially given that the taxes and the method employed for their collection had remained more or less unchanged since the time of the Gracchi.³²⁹ As Giovanni Merola notes, both Sulla and Pompey had the opportunity to alter the system of tax-collection in Asia during the Late Republic, but it was Caesar who ultimately did so.³³⁰

In 47 BC, Caesar removed the collection of the direct taxes of Asia from the hands of the *societates publicanorum* and instead left the local cities to collect the necessary taxes themselves and then turn them over to Caesar's agents for transport to Rome.³³¹ This, as we have seen, had a substantial impact on the wealth and political power of the publicani, as well as on the financial well-being of the local population. Whether or not Caesar implemented the same change for direct taxes in the other provinces is somewhat unclear.

³²⁸ See Badian (1972: 116) for the Asian tax-farming contracts as the “first step in [the publicani’s] real greatness” and Dufour (2012: 100) the collection of the taxes of Asia as “l’activité la plus importante des publicains”. de Laet (1975: 73) likewise notes that the taxes for Asia were the largest single source of revenue for the publicani as a group.

³²⁹ For the establishment of tax-farming for the taxes of Asia under the Gracchi, see above, pages 77-9.

³³⁰ Merola 2001: 72.

³³¹ Dio 42.6.3.

Badian, for instance, argues that Caesar likely did not remove the collection of direct taxes from the control of the *societates publicanorum* in the other provinces at the same time as he did in Asia, because at that time there would not have been a sufficient number of agents to undertake such a large task in so many places at once.³³²

Nonetheless, scholars generally agree that Caesar's actions in Asia began the process of switching from tax-farming to direct collection for direct taxes in the provinces, a process that would have been completed early in the Principate as the number of imperial agents grew large enough to be sufficient for such an Empire-wide endeavour.³³³

At the same time as he switched from the use of tax-farming to the use of direct collection for the direct taxes of Asia, Caesar also implemented another significant change to the direct taxes of the province: he decreased the amount for which the taxes were assessed by a full third. Obviously this would have been an enormous reduction, so much so that Badian suggests that it must surely be an exaggerated number that acted as a piece of Caesarian propaganda.³³⁴ Certainly we can agree that such a massive reduction in the tax obligations of the population of Asia would have endeared Caesar to the taxpaying public there.

That said, it is hard to see how Caesar would have benefitted from exaggerating the reduction. After all, surely the taxpayers of Asia would have noticed if their personal tax obligations were not reduced on a scale similar to that promised by Caesar, which would have negated any prior propaganda benefit of announcing a one-third reduction.

³³² Badian 1972: 117.

³³³ See, for instance, Brunt 1990: 355, Kiser and Kane 2007: 205, Levick 2000: 79, Rathbone 2008: 276.

³³⁴ Badian 1972: 116.

Likewise, it is hard to fathom how an exaggeration of a tax reduction in one of the provinces would have served to increase Caesar's popularity in Rome (and indeed the move did prompt considerable opposition within the senate, notably from the younger Cato³³⁵), where the desire would presumably have been maximize the profits obtained from the provinces, not to provide the provincials with relief for their tax burdens. Thus I am inclined to conclude that Caesar did indeed reduce the tax burden on the Asian taxpayers by a factor of about one-third of what they were previously paying to the *societates publicanorum*.

So, if Caesar did reduce the province's tax burden by a third, why did he do so? Presumably it was because, after years of its collection by the rapacious agents of tax-collectors, the direct taxes of Asia had indeed become a burden to taxpayers and their levels needed to be reduced. In this case, the announcement of a one-third reduction in their tax obligations would surely have served as a propaganda victory for Caesar among taxpayers in the province of Asia, although one that was based on an actual occurrence, rather than the substantial exaggeration proposed by Badian.

That being said, it is difficult to conclude that Caesar would have been so concerned about the tax burdens faced by the local populations in Asia. After all, there is no evidence that he showed any interest in reducing the tax obligations of citizens elsewhere in the Empire, and, indeed, Caesar required substantial revenue to carry out his wars and fulfill his other objectives.³³⁶ So the question of why Caesar would have

³³⁵ MacKay 2004: 104.

³³⁶ See de Laet (1975: 60) for Caesar's great need for funds following the destructive civil wars.

reduced the direct tax obligations for the province of Asia requires a two-part answer: he did it to reduce the tax burden endured by the taxpayers of Asia *and* because he concluded that he could do it without reducing the total amount of tax revenue flowing into the state's coffers from Asia.

This, of course, seems like a contradiction in terms; after all, a reduction in the tax obligations of the Asian taxpayers should logically lead to a reduction in the tax revenue of the Roman state. However, Brunt has offered a logical explanation argument for why we should assume that the one-third reduction in Asia's direct tax obligations would not have led to a comparable level of reduction of the state's tax revenues, as well as how such a feat could have been accomplished.³³⁷

The argument for why we should assume that the reduction in tax obligations for Asia's direct taxes would not have led to a correspondingly large reduction in tax revenues is both simple and compelling: because Caesar implemented the decrease in tax obligations at a time when he had a substantial need for funds and thus he would not have done so unless he thought he could accomplish it without a significant loss to the revenues at his disposal. Obviously there is no way to prove definitively what Caesar's motivations were, but given Caesar's desperate need of funds and the fact that Roman leaders typically worried more about maintaining or increasing the flow of funds from the provinces than they did about the provincials' financial well-being,³³⁸ it does seem

³³⁷ Brunt 1990: 380-1.

³³⁸ Although the two were not entirely disconnected of course. See, for instance, Tiberius' statement that he wanted his sheep "sheared, not shorn" (Cassius Dio 57.10.5; Suetonius, *Tiberius* 32.2) for evidence that at least some Roman leaders were cognizant of the fact that they had to avoid over-taxation if they wanted to avoid permanently decreasing their future tax revenues by bankrupting their taxpayers.

reasonable to assume that Caesar would not have gone through with the reduction in direct tax obligations for Asia if he thought it would have a negative impact on the revenue flow of the Roman state.

How could this be accomplished? By eliminating the *societates publicanorum* from the equation. The argument put forward by Brunt (and argued quite persuasively) is that the switch to direct collection allowed for the Roman state to collect the same amount of revenue (if not more), while the taxpayers of Asia actually saw a reduction in the amount of tax that they were paying out.³³⁹ This was made possible by eliminating the middlemen, or more specifically, the profits that the publicani derived from the collection of the direct taxes.

As we saw earlier, the role of the publicani in the collection of the direct taxes in Asia was largely secondary to that of the cities, who were responsible for the actual collection of the taxes from the taxpayers after coming to agreements (*pactiones*) with the publicani regarding the amount due (a role which contrasts strongly with their much more hands-on responsibilities in the collection of indirect taxes). Nonetheless, the *societates publicanorum* managed to earn enormous profits from the *pactiones* they struck with the cities for the collection of these taxes.³⁴⁰ This meant that a substantial portion of the taxes paid by the taxpayers of Asia (and collected by the cities) went into the pockets of the tax-farmers rather than into the coffers of the Roman state.

³³⁹ Brunt 1990: 380-1. See also France 2001: 347 and Sharp 1999: 216.

³⁴⁰ Dufour 2012: 100.

Of course, this was how tax-farming was supposed to work. Tax-farmers were certainly expected to make a profit on their contracts for the collection of the direct taxes of Asia, and there is nothing surprising or unscrupulous *per se* about the fact that they did so. However, by the time that Caesar removed the collection of the direct taxes of Asia from the hands of the *societates publicanorum*, the tax-farmers' profits had become, to borrow Brunt's descriptor, "excessive", so much so that they would have amounted to at least one-third of the total value of the taxes paid out by the population of Asia.³⁴¹

Thus, the direct tax obligations of the population of Asia could be reduced by one-third (roughly equivalent to the amount of the profits earned by the *societates publicanorum* on their collection of the tax) without an accompanying reduction in the tax revenues of the Roman state, because the reduction simply corresponded to the removal of the additional charges levied to cover the cost of the profits of the tax-farming companies. Through this one manoeuvre, Caesar decreased the tax burden imposed upon the population of Asia (and presumably relieved a good deal of discontent towards Rome) and struck a blow against the growing wealth and power of the publicani, while ensuring that Rome's tax revenues were not adversely affected.

Caesar's impact on tax-farming was not limited to the provinces, however; it extended to the taxes of Italy as well. As was discussed in chapter 1,³⁴² Rome had an extensive network of *portoria* which were levied throughout Italy and provided Rome with a considerable amount of revenue,³⁴³ especially early on, before it had acquired so

³⁴¹ Brunt 1990: 381.

³⁴² See above, pages 45-6.

³⁴³ France 2001: 427.

many wealthy provinces (the system of the collection of *portoria* throughout Roman-controlled Italy seems to date back at least to 179 BC³⁴⁴). This all changed when, with the passing of the *lex Caecilia* in 60 BC, the *portoria* throughout Italy were abolished.³⁴⁵

The Italian taxpayers' reprieve from the payment of these *portoria* was short-lived, however, as Caesar re-established them while serving as dictator.³⁴⁶ Interestingly, he only re-established the *portoria* for imports, and not for exports,³⁴⁷ whereas customs dues in the Roman world were typically levied on goods travelling in both directions, with the notable exception of the large import duty (25%) that was levied on goods being exported into the Empire from the wealthy eastern regions outside of it.³⁴⁸ Suetonius, whose account of the reinstatement of the *portoria* is exceptionally brief, as we might expect given Roman authors' traditional lack of interest in economic affairs, offers no explanation for Caesar's motives.

The unusual nature of this decision is highlighted by de Laet, who considers it an entirely unique development in the financial history of Rome, as it cannot be explained purely by fiscal explanations.³⁴⁹ Carcopino, in his study of Caesar, contends that the import duty represented an attempt to create a protectionist tariff barrier which would have raised the cost of imports and improved the lot of Roman producers.³⁵⁰ It seems anachronistic, however, to ascribe such intentions to Caesar, especially with no basis for

³⁴⁴ de Laet 1975: 55ff.

³⁴⁵ Dio 37.51.3. Aubert 1994: 331, de Laet 1975: 59, Dufour 2012: 90, Frank 1959: 324.

³⁴⁶ Suetonius *Div. Jul.* 43.

³⁴⁷ Dufour 2012: 90.

³⁴⁸ *P. Vindob.* G 40822 recto, col. 2, 7-9; Casson 1989: 36, de Laet 1975: 306-11, Johnson 1959: 590, Rathbone 2002: 183-4, Sidebotham 1986: 105, Wallace 1969: 256-8, Young 2001: 52.

³⁴⁹ de Laet 1975: 60.

³⁵⁰ Carcopino 1968: 960.

such assertions about his motives or any evidence for such thinking among any other Roman leaders or intellectuals.

Indeed, de Laet offers a thorough rebuttal of Carcopino's suggestion of a protectionist tariff³⁵¹ and offers instead a much more plausible scenario: that the imposition of a customs duty on imports, but not on exports, was a measure designed to limit the consumption of luxury goods by Romans in the capital.³⁵² This explanation is much more reasonable, given the general distrust of luxury goods and conspicuous consumption in the ancient world and the numerous laws enacted in both Greece and Rome to limit the conspicuous consumption of wealth by the wealthier members of society.

Additional support for the argument that the decision to re-impose import dues but not export dues was related to attempts to limit access to luxury goods comes from the context of the description of the decision in Suetonius' account, where the mention of the reinstatement of the *portoria* is immediately followed by a description of Caesar's imposition or enforcement of other sumptuary laws, such as those limiting the use of litters or the wearing of purple robes.³⁵³ Furthermore, the use of high import duties in an attempt to reduce the importation of high-cost luxury items is consistent with Rome's taxation practices elsewhere, such as in Egypt where Rome levied incredibly large import

³⁵¹ de Laet 1975: 61. See also 115ff. for de Laet's convincing argument that there is no evidence for Rome's use of protectionist tariffs at any point.

³⁵² de Laet 1975: 61.

³⁵³ Suetonius *Div. Jul.* 43: *lecticarum usum, item conchyliatae vestis et margaritarum nisi certis personis et aetatibus perque certos dies ademit. legem praecipue sumptuariam exercuit dispositis circa macellum custodibus, qui obsonia contra vetitum retinerent deportarentque ad se, submissis nonnumquam lictoribus atque militibus, qui, si qua custodes fefellissent, iam adposita e triclinio auferrent.*

dues, as high as 25%, on luxury goods entering the Empire as part of the highly lucrative Eastern trade with India and East Africa.³⁵⁴

Given the fact that Caesar reinstated only import dues in Italy (rather than both import and export dues), as well as Rome's history of using high import tariffs to reduce the importation of luxury goods, it seems quite likely that Caesar was attempting to decrease the consumption of luxury goods in Italy when he reinstated the Italian *portoria*. That said, the financial implications for the state's coffers should not be overlooked (although, of course, they cannot have been the only considerations, otherwise the *portoria* would have been re-established for both imports and exports). Surely the fact that the *portoria*, even if only levied on imports, would have raised a considerable amount of revenue for the state³⁵⁵ would have been a factor in Caesar's decision to reinstate them, particularly given that he had a substantial need of funds following the recent civil wars.³⁵⁶

2.c: Changes in Tax-Farming Practices under Augustus

Augustus' reinvention of the Roman state, with the replacement of the old Republic with the new Principate (even if he himself would never have characterized it that way), had a substantial impact on taxes and tax-farming, a fact that is unsurprising given the wide-ranging reforms that Augustus made to nearly every aspect of the Roman state. The consolidation of power in Augustus' hands as princeps, coupled with the corresponding decrease in the power of the senate, served to curtail the political power

³⁵⁴ Likewise, the customs duty levied on goods imported from Britain seems to have been similarly high (Jones 1974: 171 n.171).

³⁵⁵ See above, page 103 for the importance of indirect taxes to the state's finances.

³⁵⁶ de Laet 1975: 60.

which had previously been enjoyed by the publicani,³⁵⁷ as did the abolishment of the farming of direct taxes by Caesar, as noted in the previous section.

But Augustus' impact on publicani went far beyond merely limiting their political power. Not only did Augustus alter the methods employed in tax-farming, he also created new taxes which were collected by publicani. Some authors, as we shall see, have even argued that the establishment of stable rule in the early Principate, after a prolonged period of civil wars and instability, would have changed the very incentives underlying the practice of tax-farming.³⁵⁸ The tax-farming system established by Augustus, while rooted strongly in the traditional tax-farming system of the Republic, incorporated several key changes to bring tax-farming practices into line with the changed circumstances of the newly-established Principate and formed a new basis for tax-farming, which would continue, albeit with some limited changes, throughout the imperial period.

Perhaps the best place to start is with the new taxes that were established by Augustus. Towards the end of his life Augustus established two important new indirect taxes: a 1% sales tax (*centesima rerum venalium*) and a 5% inheritance tax (*vicesima hereditatum*),³⁵⁹ the latter instituted through a pair of laws in AD 6 and AD 13.³⁶⁰ These laws met considerable public resistance before being implemented.³⁶¹ Specifically, the people of Italy, having been freed from the *tributum* long ago,³⁶² greatly enjoyed their privileged place within the Empire, and resented being made liable for additional taxes.

³⁵⁷ Brunt 1990: 387, de Laet 1975: 375.

³⁵⁸ See below, pages 124-5.

³⁵⁹ Aubert 1994: 331, Brunt 1990: 329, Scullard 1970: 220.

³⁶⁰ Nicolet 1976: 63.

³⁶¹ Brunt 1990: 429, Nicolet 1976: 14.

³⁶² See above, pages 50-1 for the abolition of the *tributum* in Italy.

Indeed, Augustus was only able to successfully introduce these two new taxes by threatening to re-impose the *tributum* on Italy if the senate did not acquiesce to his proposal.³⁶³ This dramatic episode suggests that Augustus, who was always well-attuned to public sentiment, must have expected them to yield a fairly substantial amount of revenue, otherwise he would not have fought so strenuously to ensure their passage against such strong opposition.³⁶⁴

Similarly, we might note that the funds from these taxes were designated for the *aerarium militare*, the military treasury that was to be used to provide pensions for retired soldiers.³⁶⁵ Given that the proper handling of the discharging of veterans was an important priority for Augustus, and an expensive one at that, we must surely conclude that the taxes created in order to fund such an important treasury would have yielded significant revenues. Indeed this is precisely what Tacitus demonstrates when he records Tiberius' statement, in response to the request for a remission of the sales tax by the Roman people, that the military treasury required the revenues generated by the sales tax and that the Roman state would be incapable of covering the shortfall if a remission were granted.³⁶⁶ Thus the creation of new taxes which resulted in a notable increase in the tax revenue of the state is the first way in which Augustus exerted a major influence on the taxation practices of the Empire. The second way was the method which he implemented

³⁶³ Abbott 1926: 126.

³⁶⁴ See Gilliam, drawing on Gibbon, for the taxes having “a considerable importance, both fiscal and social” (1952: 397).

³⁶⁵ Scullard 1970: 221-2.

³⁶⁶ Tacitus *Ann.* 1.78.

for the collection of those taxes, a method which had profound implications for the collection of indirect taxes throughout the Empire.

These new taxes were farmed out to *societates publicanorum* from the outset,³⁶⁷ a fact which is not only unsurprising given the lack of any comparable administrative apparatus capable of collecting them, but also additional evidence, if any further evidence were necessary, that tax-farming continued into the Principate. Indeed, given that tax-farming was an established practice that was used for the collection of most taxes, it would have been the logical choice for the new taxes and the publicani would have been well-suited for its collection, as they were accustomed to collecting indirect taxes. However, the fact that these taxes were new and therefore lacked a history or records of collection presented some obstacles to the use of standard tax-farming methods for their collection.

As outlined earlier,³⁶⁸ the standard practice for the farming of taxes began with a *censoria locatio*, where the contract for the collection of a certain tax would be put up for public auction and *societates publicanorum* would put forth bids for an upfront payment to the state in exchange for the right to collect that tax and to keep as profits any money which they collected in excess of the amount paid to the state. This system worked because the *societates publicanorum* were able to make informed bids about the value of

³⁶⁷ Brunt 1990: 402, Jones 1974: 166, Kiser and Kane 2007: 205-6, Nicolet 1988: 245-6, Potter 2004: 40, Stevenson 1939: 148-9.

³⁶⁸ See above, 13-5.

the tax for which they were bidding, which was possible because of the existence of records regarding the past revenues for the tax in question.³⁶⁹

In contrast, the new taxes, by virtue of their newness, had no history of collection and therefore no records which could assist *societates publicanorum* in making informed bids for their collection.³⁷⁰ Without the presence of information about potential tax revenues (and by extension, potential profits) to guide tax-farming companies in making suitable bids, the standard tax-farming practices would have been inadequate for the collection of Augustus' new sales and inheritance taxes.

Instead of the traditional upfront, lump sum payment system regularly used for tax-farming contracts, the new taxes necessitated a new method for tax-farming. The method which seems to have been employed for these taxes was a percentage-based tax-farming system, in which the publicani would collect the prescribed percentage on sales and inheritances (1 percent and 5 percent respectively) and then they would have kept a set percentage of the tax revenues as profit and paid the rest into the state's coffers.³⁷¹ This solution would have allowed *societates publicanorum* to bid for tax-farming contracts without having information about previous collection levels (although it is unclear how competing companies would have differentiated their bids if they were not attempting to provide the largest upfront lump sum payment to the treasury).

³⁶⁹ Badian 1972: 78.

³⁷⁰ Brunt 1990: 381-2. See also, van Nijf (2008: 295) who suggests that publicani in general (and not just for these new taxes) would have faced increasing difficulty in predicting future tax revenues and thus would have benefitted from the switch to the percentage-based system.

³⁷¹ The percentage that was left to the *societates publicanorum* is unclear, but obviously it was large enough to make such contracts attractive to the tax-farming companies.

This new method of tax-farming, based on a percentage system rather than an upfront lump sum payment, does not seem to have been limited to these new taxes, but seems to have been extended to the collection of all indirect taxes during the rule of Augustus.³⁷² Evidence for the switch to farming on a percentage basis comes, for instance, from an accusation of fraud against a tax-collector in Egypt for failing to declare some of the taxes that he had collected on some imported goods, an accusation which can only be understood if taxes were being farmed on a percentage basis rather than using the old upfront, lump sum payment system.³⁷³

After all, if the taxes were being farmed according to the old system, then it would not be important for the publicani to accurately declare all of the taxes that they had levied, since the amount levied was not directly connected to the amount paid to the state's coffers. With the percentage system, however, the state would have had a keen interest in ensuring that the publicani made accurate declarations of the taxes they collected, because the state's tax revenues would have been determined on the basis of the amount collected by the publicani, and thus any attempts by the publicani to underreport the amount of taxes they were collecting would have led to a decrease in the state's revenues.

As is well-illustrated by Brunt, there are several ways in which an unscrupulous tax-collector could collude with a taxpayer (say, for instance, a trader who is paying *portoria* on his imported goods) in order to increase the profits of the former while

³⁷² France 2001: 354, 357, Van Nijf 2008: 295, Webber and Wildavsky 1986: 118-9.

³⁷³ *P. Amh.* 77 (AD 139). For further discussion, see France 2001: 389.

simultaneously decreasing the amount paid by the latter, an effect that would be accomplished by cheating the state out of some of the revenue which it was owed.³⁷⁴

Imagine, for instance, that a trader was importing goods whose proper tax assessment would be 100, of which the tax-farmer's proper percentage was 10 (leaving the state to receive the remaining 90). If the taxpayer and the tax-collector wished to both maximize their own bottom line (at the expense of the state) then they could agree to have the taxpayer openly pay 50 and secretly pay an additional 25 directly to the tax-farmer, who would then earn a profit of 30 (rather than the prescribed 10), with the taxpayer only having to pay 75 (rather than the prescribed 100) and the state receiving a paltry 45, only half of the value which it was due to receive if the goods were declared properly.

Alternatively, an unscrupulous tax-collector, working alone rather than in collusion with an equally unscrupulous trader, upon receiving the properly assessed taxes of 100, could simply declare the assessment (and amount received) was 80 and keep the undeclared 20 for himself, along with the 8 (10% of 80) which he would rightfully earn off of the declared amount, giving himself a profit of 28 (rather than the prescribed 10) and cheating the state's coffers out of 18 (as the state would now receive 72 rather than the prescribed 90).

It is precisely because of the necessity of ensuring that publicani accurately reported the amount of tax revenue they collected, because the amount collected corresponded directly with the amount of tax revenue that reached the state's coffers, that numerous scholars have proposed that, from the rule of Augustus onwards, imperial

³⁷⁴ Brunt 1990: 382-3.

agents were used to supervise the collection of taxes by publicani and ensure that the state was not being cheated out of any of the tax revenues which it was rightfully owed.³⁷⁵

The rapid increase in the number of state officials mentioned in the context of tax-collection during the early imperial period has already been noted,³⁷⁶ as has the fact that numerous scholars have assumed that these imperial agents took over the role of tax-collectors from the *societates publicanorum* for indirect taxes throughout the Empire.³⁷⁷ However, the evidence for the roles that these men played in the collection of taxes is either ambiguous or lends more support to the theory that they acted as the supervisors of the tax-farmers rather than their replacements.

For instance, Macer, writing about the *vicesima hereditatum*, notes that imperial approval was necessary before a procurator could make any compromises regarding the amount of tax that was collected,³⁷⁸ which Cimma has argued is an indication that procurators were responsible for the collection of the *vicesima hereditatum*.³⁷⁹ However, this was not necessarily the case. The regulation may just as easily have been designed to refer to a procurator who was acting in a supervisory role to mediate disputes between taxpayers and the publicani responsible for collecting taxes.³⁸⁰

Similarly, the various terms for personnel that we find associated with the imperial agents involved in tax-collecting (such as *dispensatores*, *tabellarii*, *vilici*, etc.)

³⁷⁵ Brunt 1990: 356, Capponi 2005: 276, France 2001: 389, Kiser and Kane 2007: 206, Scullard 1970: 261, Van Nijf 2008: 295, Webber and Wildavsky 1986: 134.

³⁷⁶ See above, pages 102-3.

³⁷⁷ Abbott 1926, de Laet 1975, Stevenson 1939.

³⁷⁸ *Dig.* 2. 15.13.

³⁷⁹ Cimma 1981: 143.

³⁸⁰ Brunt 1990: 385.

all represent positions from accountants to scribes to overseers that would have been equally necessary for men playing supervisory roles as they would have for men playing roles in the collection of taxes.³⁸¹ After all, in order to ensure that the collection of the tax was proceeding according to regulations and that the publicani were not engaging in deceitful accounting practices to defraud the state of its due revenues, imperial supervisors would have had to duplicate much of the accounting and record-keeping activities of the publicani.³⁸² Therefore seeing men with such titles associated with imperial agents rather than tax-farming companies should not be taken as evidence for the switch from tax-farming to direct collection by imperial officials, as the existing evidence lends itself to multiple interpretations.

Similarly, the procurators of the various *vectigalia*, who are typically regarded as the officials responsible for the collection of indirect taxes, might instead have been in charge of supervising the collection of those taxes. Indeed, there is evidence to suggest that procurators were more likely to have been in charge of supervision than collection. For instance, we have evidence for a procurator for the *vicesima* in Pompeii before the eruption of 79 A.D., long before anyone has proposed the switch to direct collection took place, meaning that the procurator must have been playing a purely supervisory role.³⁸³ There is also evidence for a tax on nails in Asia which was collected by publicani under the supervision of a procurator during the reign of Hadrian.³⁸⁴ Likewise the *Monumentum Ephesenum*, in at least two places, contains mention of a publicanus and a procurator

³⁸¹ Brunt 1980: 385.

³⁸² Brunt 1990: 416.

³⁸³ Brunt 1990: 404.

³⁸⁴ Reynolds (1982), pages 115-8, no. 15 (letter of Hadrian dating to AD 119).

operating in the same customs house at the same time, indicating that the latter could not have replaced the former.³⁸⁵ And if these procurators were supervising the publicani in their role as tax-collectors, then it is reasonable to assume that they may have been part of a long line of procurators charged with overseeing the tax-collection responsibilities of publicani and that, with the growth of the state bureaucracy in the imperial period, coupled with the increased need for supervision after the shift to a percentage-based tax-farming system, the number of procurators acting as supervisors may have increased as the imperial period progressed.

The changes to the tax-farming system introduced under Augustus would have had a substantial impact on both the way that the tax-farmers operated and on the benefits the state gained from using the system. Both the introduction of supervisors to oversee the *societates publicanorum* and switch to a percentage-based system (rather than a system that relied on upfront lump sum payments) would have eliminated some of the original benefits to using tax-farmers to collect taxes. The use of the upfront, lump sum payment system for tax-farming was very advantageous for the state as it provided the tax revenues upfront and made them available for spending before they were collected, not to mention that it also provided the state with certainty regarding its yearly finances, a certainty that was otherwise very difficult to achieve in the ancient world.³⁸⁶ Furthermore, one of the great advantages of using a tax-farming system is the fact that the state saves a considerable amount of money and hassle by not having to directly monitor tax-

³⁸⁵ II.113-4, 117-8.

³⁸⁶ France 2001: 399, Jones 1974: 176-7, Levi 1988: 82-3.

collectors,³⁸⁷ as it would have to do if taxes were collected directly by state agents, who were not necessarily any less likely to abuse their position than were private contractors.³⁸⁸

However, Brunt has argued, quite persuasively, that these two disadvantages would have been outweighed by the profit motive, which would have prompted publicani to maximize their profits which would therefore maximize the state's tax revenues (because the two were connected via the percentage system).³⁸⁹ Simply transferring the collection of taxes to imperial agents would not have had the same effect, because they would not have had the same motivation to maximize profits, and by extension state revenues, while allowing the publicani to collect taxes on a percentage basis without adequate supervision would only have served to invite abuse (not to mention reduce state revenues), as was demonstrated earlier.³⁹⁰ Thus the use of a percentage-based system along with the close supervision of tax-collectors, while eliminating many of the benefits of the old tax-farming system, would have presented the state with a different set of benefits and represented a logical choice for how to collect the necessary taxes.

Yet another change to the incentives involved in tax-farming may have occurred during the rule of Augustus, one not based on any specific changes that he made to tax-farming procedures or personnel, but rather resulting from one of the major positive developments of his rule: the end of the long period of civil unrest and the establishment of a stable government. With the benefit of hindsight, we know that Augustus was

³⁸⁷ France 2001: 399, Levi 1988: 78-9.

³⁸⁸ Badian 1972: 64, Brunt 1990: 42.

³⁸⁹ Brunt 1990: 383.

³⁹⁰ See above, pages 119-20

successful in establishing a stable rule, an outcome that would not necessarily have been obvious immediately following his victory over M. Antonius, but nonetheless it must have become clear at some point during his rule that order had been restored after the chaos that had characterized the late Republic.

The re-establishment of stable government and the end to the civil wars that had stretched across the Empire would have drastically changed the conditions in which the tax-farmers were operating as well as the conditions in which the taxpayers (from whom the publicani derived their profits) were living, trading, and producing. During the chaos of the civil wars, when no one knew which crops or goods would be destroyed, how long trade would be disrupted, which taxpayers would be killed, or whether or not the winner would uphold previously awarded contracts, it was in the best interests of the publicani to collect as much as possible at every turn, because they had no idea what tomorrow would bring.

However, once stability was restored across the Empire, the incentives at the heart of tax-farming changed, as it was once again in the tax-farmers' best interests to ensure that taxpayers retained the ability to pay over the long-term.³⁹¹ While it is, of course, impossible to be certain of the degree to which this improved stability would have altered tax-farmers' actions, it is nevertheless important to note that Augustus' re-establishment of stable rule would have had a profound effect on the environment in which tax-farmers operated and the incentives which governed their behaviour.

³⁹¹ France 2001: 300, Levi 1988: 93.

2.d: Changes in Tax-Farming Practices under Later Emperors

Caesar and Augustus implemented far more changes to tax-farming procedures than did their successors,³⁹² and between the two of them they established the general procedures for tax-farming during the imperial period: the abolishment of tax-farming for provincial direct taxes, the re-establishment of the Italian *portoria*, the switch to a percentage-based system (rather than one based on upfront lump sum payments), the introduction of new taxes (*centesima rerum venalium* and *vicesima hereditatum*) collected by publicani, and the introduction of imperial agents to supervise the *societates publicanorum*, not to mention altering the general environment in which the publicani acted and changing the incentives that governed their work.

Given that the later emperors (that is, those after Augustus) changed tax-farming practices comparatively less than Caesar and Augustus, at least as far as can be determined by currently sparse nature of the evidence,³⁹³ their contributions will be grouped together in a single section, rather than giving a separate section to each successive emperor, although every attempt will be made to place further developments in chronological order and determine under which emperor or emperors they occurred.

Based on the available evidence, Tiberius seems to have had a moderate impact on publicani and tax-farming, although some authors credit Augustus' successor with far-reaching reforms to taxes and their collection. Specifically, de Laet argues that it was under Tiberius' reign that many aspects of the levying and collecting of taxes were

³⁹² Brunt 1990: 326.

³⁹³ For the meagre nature of the evidence for tax-farming in the Principate, see pages 89-90.

established, including the formation of large tax districts, the standardization of tax regulations and rates, and the suppression of municipal *vectigalia*.³⁹⁴

Let us begin with the first of these arguments. de Laet suggests that under Tiberius, several taxes on large areas began to be grouped together administratively, creating, for instance, the *quadragesima Galliarum*, the *publicum portorii Illyrici*, and the *quattuor publica Africae*.³⁹⁵ Essentially his argument states that the whole Empire, with the exception of Judaea, Egypt, and Syria, was divided by Tiberius into large tax zones, which typically comprised more than one province.³⁹⁶ However, this argument does not stand up to scrutiny.

As Jerome France, evaluating the evidence laid out by de Laet, points out in his monumental study of the topic, the establishment of the *Quadragesim Galliarum* is more likely to have occurred under Augustus.³⁹⁷ Even de Laet concedes that this could have occurred during the rule of the first emperor,³⁹⁸ but instead ascribes it to Tiberius' reign, thereby offering further support for his theory of Tiberius' general practice of creating large overarching tax structures.³⁹⁹

Tiberius may well have been responsible for the creation of some large tax districts, but certainly not as many as de Laet suggests, and where he did so, it would

³⁹⁴ de Laet 1975: 199.

³⁹⁵ de Laet 1975: 170-3, 199, 230-1, 364-5.

³⁹⁶ de Laet 1975: 199.

³⁹⁷ France 2001: 275, 292-305.

³⁹⁸ de Laet 1975: 170.

³⁹⁹ It should also be noted that the process of creating these large tax zones would not have finished with Tiberius either, as, for instance, the *quadragesima Galliarum* was expanded under Claudius to include what had previously been the atlantic *portorium* levied on goods travelling between Gaul and Britain before the Roman conquest of the latter (France 2001: 275). For further discussion, see below, pages 158.

have been in an ad hoc manner, not as a general principle of taxation to be enacted wherever possible.

Nor, likewise, can we credit Tiberius with a standardization of taxation practices across the provinces of the Empire, as does de Laet.⁴⁰⁰ And this is not merely a matter of an unclear chronology making it hard to determine when a practice was instituted; the fact is that such a standardization simply never occurred. Just as there was no standardization of taxation practices during the Republic,⁴⁰¹ taxation practices continued to vary substantially between different regions throughout the imperial period, as shall be outlined later in the chapter in the regional survey of taxation practices in the Empire.⁴⁰² Thus there is simply no justification for crediting Tiberius with introducing any sort of standardization of taxation practices.

de Laet further argues that Tiberius was responsible for the switch from tax-farming to direct collection for direct taxes in those regions where Caesar had not already imposed direct collection.⁴⁰³ However, although it is generally accepted that direct collection would have replaced tax-farming for direct taxes early on in the Principate, there is no real evidence for a switch from tax-farming to direct collection for those taxes under Tiberius, and certainly the available evidence provides no reason to conclude that his reign was the time of a widespread change from the former to the latter.⁴⁰⁴

⁴⁰⁰ de Laet 1975: 199.

⁴⁰¹ See above, page 54.

⁴⁰² See below, Section 2.f.

⁴⁰³ de Laet 1975: 371.

⁴⁰⁴ Brunt 1990: 388, France 2001: 284-5.

There is, however, some evidence to support de Laet's assertion that Tiberius was responsible for the suppression of some municipal *vectigalia*.⁴⁰⁵ The evidence for this comes from Suetonius, who records that Tiberius took the right of collecting *vectigalia* (as well as mining rights) away from many cities and individuals in Gaul, Spain, Syria, and Greece.⁴⁰⁶ Unfortunately, Suetonius' account provides no evidence for whether this motion was widespread or limited in scope. However, it does seem reasonable to conclude that this suppression of municipal *vectigalia* was not universally applied across the Empire and was instead applied sporadically in response to local conditions. Tiberius likely was attempting to address those areas where there was substantial overlap between municipal taxes and those levied by the Roman state, as well as areas where tensions flared due to overlapping tariffs for neighbouring cities, both of which would have served to help maintain the peace while reinforcing Rome's supremacy in matters of taxation.⁴⁰⁷

During the reign of Claudius one might expect to see changes to the administration of tax-farming, given the general increase in bureaucratization ushered in by the fourth emperor;⁴⁰⁸ however there is little evidence regarding his impact on tax-farming procedures. What can be said for certain is that under Claudius, in AD 53, procurators were given jurisdiction over conflicts between individuals and the *fiscus*.⁴⁰⁹ This would have included jurisdiction over publicani who had disputes with the state,⁴¹⁰

⁴⁰⁵ de Laet 1975: 120.

⁴⁰⁶ Suetonius, *Tiberius* 49.2.

⁴⁰⁷ France 2001: 282-3.

⁴⁰⁸ For the rapid increase in the number of administrative officials under the Empire, see France 2001: 437, Kiser and Kane 2007: 194.

⁴⁰⁹ Suetonius, *Claudius* 12; Tacitus, *Ann.* 12.60.

⁴¹⁰ France 2001: 408.

and thus would have extended the supervisory role which they began to play earlier in the imperial period with regard to tax-farming.⁴¹¹ Five years later, in AD 58, Nero attempted to transfer this power to the praetors in Rome and the governors in the provinces, but the power quickly reverted to the procurators,⁴¹² solidifying their importance in the supervision of tax-farmers.

Of all of the emperors after Augustus, it is perhaps Nero whose impact on tax-collection can be seen most clearly. This is, at least in part, because Tacitus and Suetonius record Nero's intentions and decisions regarding indirect taxes and tax-farming. Faced with recurring complaints about the burden of indirect taxes and the rapaciousness of their collectors, the young emperor was initially tempted to abolish all indirect taxes entirely, and thus give the people a most beautiful gift (*pulcherrimum donum*) by freeing them from paying such widely-hated taxes, but he was dissuaded from that rash act by senators who noted that the state could not survive such a large loss of revenue.⁴¹³ Suetonius records that Nero either abolished or diminished the more burdensome *vectigalia*,⁴¹⁴ but, while he may have abolished some minor indirect taxes, there is no evidence that there was an elimination or even a substantial reduction of any of the major indirect taxes.⁴¹⁵

But the fact that Nero was not able to make good on his professed desire to eliminate the much-hated *vectigalia* does not mean that he had no impact on tax-farming.

⁴¹¹ See above, page 121, for the role of procurators in the supervision of tax-farmers.

⁴¹² France 2001: 409.

⁴¹³ Tacitus, *Ann.* 13.50.1-2.

⁴¹⁴ Suetonius, *Nero* 10.1.

⁴¹⁵ Rathbone 2008: 254-5.

Rather his impact came from attempts to crack down on abusive behaviour by tax-collectors, an approach which was suggested by the senators as a way to address the concerns of the irate taxpayers without stripping the treasury of needed tax revenues.⁴¹⁶ Partly this entailed the re-establishment of several laws regarding tax collection which had fallen into disuse shortly after their original enactment.⁴¹⁷ France argues that these laws were originally implemented by Tiberius,⁴¹⁸ but regardless of their point of origin, their renewal suggests a renewed interest in combatting the illegal exactions of publicani under Nero.

This renewed interest is also seen in other actions undertaken by Nero to constrain the publicani and protect taxpayers, most notably his decree that all the regulations for all *vectigalia* would be posted locally.⁴¹⁹ This meant that the text of laws regarding indirect taxes, such as the Customs Law of Asia, would be available for local taxpayers to examine and thus allow them to better defend themselves against illegal behaviour by publicani.⁴²⁰ This represented a significant change from previous practices, when the text of these laws either was not publically posted, which resulted, according to Suetonius, in taxpayers suffering greatly at the hands of tax-collectors, or, if they were posted, it was done in such a way as to make them nearly impossible to read.⁴²¹

⁴¹⁶ Tacitus, *Ann.* 13.50.3.

⁴¹⁷ Tacitus, *Ann.* 13.51. For a full discussion of all of Nero's attempts to curb abusive behaviour by publicani, as well as an assessment of their effectiveness, see chapter 3.

⁴¹⁸ France 2001: 379.

⁴¹⁹ Tacitus, *Ann.* 13.51.

⁴²⁰ Corbier 2008: 215.

⁴²¹ Suetonius, *Caligula* 41.1.

Overall, we see under Nero, much as we did under Caesar and Augustus (and, to a lesser extent, Claudius), a push to increase the scrutiny under which the *societates publicanorum* operated and to limit their ability to extract unlawful sums from provincial taxpayers or cheat the state out of its rightful amount of tax revenue. Unfortunately, it is hard to tell if Nero was any more successful in this endeavour than his predecessors, although the fact that so many of the early emperors felt compelled to attempt to crack down on unlawful behaviour does not engender much confidence.

Or perhaps each successive emperor made a show of attempting to curb abusive behaviour by tax-collectors in order to bolster his popularity upon taking office. MacMullen notes that almost all of the emperors in the early Principate tried to start out their time as emperor by establishing their generosity, which was often done by lowering one tax or another or by offering remission for taxes which were in arrears,⁴²² and attempts to curtail illegal behaviour by tax-collectors may likewise have been designed to demonstrate the new emperor's generosity and fairness. Of course, most emperors would also have had a legitimate interest in attempting to ensure that tax-collectors obeyed the law and that taxpayers throughout the Empire were not impoverished or enraged by tax-collectors, so it would be unwise to write off all attempts to limit illegal tax-collecting behaviours solely as the emperors' attempts to increase their popularity.

The increase in the amount of oversight to which tax-farmers were subjected that had occurred during the reigns of the earlier emperors was continued under Vespasian,

⁴²² MacMullen 1987: 737, 740-1. Perhaps Nero was playing to this same impulse when he proposed the elimination of all *vectigalia* soon after taking office.

who was known as something of an expert in financial matters.⁴²³ We might well expect Vespasian to have had a particular interest in matters of tax-farming given that his father had been a tax-farmer in the province of Asia,⁴²⁴ but there is no specific evidence to show that he had a special interest in this field. There is, however, evidence for an increase in the number of imperial officials involved in tax-collection. Specifically, it is under Vespasian that we find the first evidence for *tabularii*, local officials in the provinces who were responsible for verifying the amounts and values of imported goods and supervising the collection the collection of customs dues on those goods by publicani.⁴²⁵

Despite the lack of any direct evidence that it occurred, several authors have argued that, around the reign of Vespasian, there was a major development in tax-farming procedures: the switch from farming out taxes to *societates publicanorum* to farming them out to individual tax-farmers known as *conductores*.⁴²⁶ The exact timeframe proposed for this shift varies between authors, with some proposing that the switch occurred under Vespasian⁴²⁷ and other proposing that it occurred slightly later, under Trajan.⁴²⁸ The real debate, however, does not center on when exactly the replacement of *societates publicanorum* with *conductores* occurred, but rather whether or not it occurred at all.

It is Brunt who has argued most strenuously against the replacement of tax-farming companies with individual tax-farmers, noting the lack of any evidence actually

⁴²³ France 2001: 382.

⁴²⁴ Suetonius, *Vespasian* 1.

⁴²⁵ France 2001: 410-5.

⁴²⁶ de Laet 1975: 384ff, France 2001: 397, Rostovtzeff 1971: 389ff.

⁴²⁷ Rostovtzeff 1971: 389ff.

⁴²⁸ de Laet 1975: 384ff.

mentioning such a transition and arguing that the indirect evidence that had typically been marshalled in support of such a transition had been misinterpreted. For instance, Brunt argues that the term “*conductor*” may, at times, simply have been used as an alternative term for “*manceps*”.⁴²⁹ He also criticizes de Laet’s overreliance on evidence from a few regions, particularly his focus on Illyrian evidence, for a process which is supposed to have occurred throughout the Empire.⁴³⁰ Furthermore, Brunt takes issue with the way that de Laet dates the evidence for *socii* and *conductores* (the presence of whom de Laet takes as evidence for the presence of tax-farming companies and tax-farming individuals respectively) given that many of the inscriptions mentioning these terms cannot be securely dated and are instead arranged by de Laet to fit into his chronological scheme which does not allow for *conductores* and *socii* to have existed contemporaneously.⁴³¹

While Brunt’s analysis of the evidence for the switch from the use tax-farming companies to the use of individual tax-farmers has been very useful in exposing the shaky foundations upon which de Laet’s (and earlier scholars’) conclusions were based, some scholars have criticized him for moving too far in the other direction (i.e. to disavowing individual *conductores* entirely) and have instead suggested that individual *conductores* and *societates publicanorum* may well have operated side by side.⁴³² van Nijf has argued that, while a shift to the use of individual *conductores* (if such a shift occurred, whether partial or full) would have been of substantial importance to the state from an

⁴²⁹ Brunt 1990: 407. For a discussion of the role of the *manceps* in *societates publicanorum*, see above, pages 27-8.

⁴³⁰ Brunt 1990: 410, 416.

⁴³¹ Brunt 1990: 410-1, 416-7.

⁴³² Aubert 1994: 330, France 2001: 369-70, van Nijf 2008: 286.

administrative point of view and obviously to the tax-farmers themselves, it likely would have made little difference to the taxpayers or to the daily operations of tax-collection, because the taxes would, in all likelihood, have been collected by the same slave agents.⁴³³

Around the end of the reign of Marcus Aurelius, we see the beginnings of the shift from tax-farming to the direct collection by imperial agents.⁴³⁴ As discussed earlier,⁴³⁵ this occurred at different times in different places, and indeed did not occur everywhere in the Empire – tax-farming persisted in some regions and was replaced in others. But it was at this time that the process seems to have begun, not as a result of a rejection of the principles of tax-farming as a system, but because of particular circumstances in some regions at this time; specifically, Brunt suggests that, given the wars and general insecurity in the Illyrian provinces at the time, tax-farmers may have been unwilling to risk personnel and capital in such a highly dangerous region, thus forcing the state to employ imperial agents in order to directly collect the taxes themselves.⁴³⁶

Several sources indicate that tax-farming continued under the Severans, at least in some areas. There is, for instance, a Severan-era legal rescript which governs the farming of customs dues on spices from the Eastern trade,⁴³⁷ dues which would have been exacted in Egypt, which was one of the few places where even de Laet concedes tax-farming

⁴³³ van Nijf 2008: 286. For the laws governing the transfer of slaves from one tax-farming company to another, see above, pages 20-1. Surely similar rules would have applied if the collection of taxes was being transferred from a tax-farming company to an individual tax-farmer as would have if the transfer was being made between two tax-farming companies.

⁴³⁴ France 2001: 326.

⁴³⁵ See above, page 94.

⁴³⁶ Brunt 1990: 415.

⁴³⁷ *Dig.* 39.4.16.7 [Marcian].

would have continued under the Severans.⁴³⁸ Furthermore, Philostratus describes an interaction between Apollonius of Tyana and a tax-farmer (albeit a farcical one in which Apollonius, upon being asked to declare the goods he is transporting, declares a number of philosophical concepts, such as virtue and justice, which the tax-collector misinterprets as the names of his slaves),⁴³⁹ which suggests that Philostratus expected his audience to be familiar with tax-farmers and thus that tax-farming was still practiced during the Severan period when Philostratus was writing.⁴⁴⁰

However, even Brunt, the leading proponent of the continuation of tax-farming throughout the imperial period, admits that “[t]he fact that there were still tax-farmers under the Severi is naturally no proof that they had not in certain instances been displaced by official collectors”.⁴⁴¹ And indeed there is evidence that this period saw the use of imperial agents for direct collection in an increasing number of provinces, for instance in Gaul.⁴⁴² Given the fact that Septimius Severus implemented numerous changes in an attempt to mitigate the state’s financial difficulties, it should not be surprising to see changes to tax-collection procedures in numerous regions at this time.⁴⁴³ However, the increasing prevalence of direct collection should not be taken to indicate that tax-farming was entirely replaced, because, as we shall see, tax-farming continued well into the late Empire.

⁴³⁸ de Laet 1975: 297.

⁴³⁹ Philostratus, *V. Ap.* 1.20.

⁴⁴⁰ Brunt 1990: 409.

⁴⁴¹ Brunt 1990: 376.

⁴⁴² France 2001: 434, 437. For a full description of the evidence for the direct collection of taxes in Gaul, see below pages 154-7.

⁴⁴³ France 2001: 437-8.

2.e: Tax-Farming in the Late Empire

Given that the focus of this paper is on the Principate, rather than the Dominate, this is not the place to engage in a detailed examination of taxation practices in the latter period, but it is worth making a brief mention of the fate of tax-farming in the late Empire. Even after the substantial administrative changes established under Diocletian and Constantine and the significant increase in the size of the state bureaucracy during the late imperial period, there is evidence for the use of tax-farming in the later imperial period.⁴⁴⁴ Augustine, for instance, makes a reference to the tax-farmers who are responsible for the collection of small-scale taxes,⁴⁴⁵ and tax-farmers likewise continue to be referenced in legal sources of the late Empire.⁴⁴⁶

One interesting note about the existence of tax-farming in the late imperial period is how various authors explain it. de Laet, for instance, having argued for the elimination of tax-farming under the Principate, argues that tax-farming was then restarted under the Dominate.⁴⁴⁷ Brunt, however, wonders (reasonably, in my opinion) why tax-farming would be resumed after its abolishment, and particularly, why it would be resumed in the late imperial period when the state bureaucracy was much more fully developed than it was during the Principate.⁴⁴⁸ Indeed, the existence of tax-farming in the late Empire seems to suggest that the practice was never fully abolished under the Principate and that it continued, at least in some regions, from the Republican period through the Principate

⁴⁴⁴ Brunt 1990: 325, 380, de Laet 1975: 474, Rostovtzeff 1971: 520.

⁴⁴⁵ Augustine, *Civ. Dei* vii.4.

⁴⁴⁶ See, for instance, *C. Th.* xi.28.3.

⁴⁴⁷ de Laet 1975: 469.

⁴⁴⁸ Brunt 1990: 420-1.

and well into the late imperial period, making it a continuous feature of life in the Roman world.

2.f: Regional Survey of Tax-Farming Practices

Not much evidence has survived regarding the specifics of tax-farming or tax-collecting practices during the imperial period. This point has been made several times already in this work,⁴⁴⁹ and need not be belaboured here. The paucity of the evidence, however, may lead one to wonder why a regional survey of tax-farming practices would be attempted when the poor state of the evidence seems guaranteed to thwart any such effort. The simple answer is that, while a survey of this nature will naturally be handicapped by the sparse nature of the evidence upon which it is based, it is still necessary to undertake, because taxation practices varied so substantially across the Roman Empire.

The great variation of taxation practices throughout the Roman Empire has been noted by numerous authors.⁴⁵⁰ In essence this variation was a natural outgrowth of Rome's practice of continuing local customs and practices wherever possible: generally the taxes and the method of collection would remain largely unchanged from pre-Roman times, with the only substantive change being the ultimate destination of taxation revenues (which would now make their way into the coffers of the Roman state, rather than those of a local power). Thus it is unsurprising that there was so much variation in taxation practices in the Roman Empire, a characteristic which stretched back to the

⁴⁴⁹ See above, pages 36-7, 89-90.

⁴⁵⁰ See, for instance, Brunt 1990: 325-7, MacMullen 1987: 737, Potter 2004: 50-6, Wells 1984: 155.

Republic,⁴⁵¹ continued throughout the Principate, and remained even after the reforms of Diocletian and Constantine.⁴⁵²

Although Goodman is no doubt correct when he argues that the introduction of the provincial census would have introduced an element of standardization into provincial taxation practices during the Principate,⁴⁵³ full standardization of taxation practices was never achieved; indeed, it was never even attempted. As Brunt rightly notes “[u]niformity was never an objective in imperial [taxation] policy”;⁴⁵⁴ Rome’s policy, as it always had been and always would be, was to incorporate local customs and adapt to local conditions wherever possible, rather than attempting to impose one set of standardized practices across all of the diverse lands that it ruled. With this desire to adhere to local practices wherever possible (and the attendant diversity of taxation) kept in mind, let us turn to a selective survey of the evidence for publicani across the various regions of the Empire.

I should note that the use of the word “regions” – rather than “provinces” – in the previous sentence was a deliberate choice. The survey which follows is not a strict province-by-province overview; while some provinces have been examined individually (e.g. Egypt), others (e.g. the provinces of Gaul, the Illyrian provinces, etc.) have been examined together because they were treated as a single administrative unit for taxation practices during the imperial period. Regardless, the following survey should shed light upon the similarities and differences of the actions of groups of publicani across the Empire.

⁴⁵¹ Badian 1971: 18, Woolf 2012: 76.

⁴⁵² Brunt 1990: 325-6, Jones 1974: 166-8, Kiser and Kane 2007: 206.

⁴⁵³ Goodman 2011: 109-111.

⁴⁵⁴ Brunt 1990: 295.

2.f.i: Imperial Tax-Farming in Gaul

Given Rome's well-known practice of incorporating past regional taxation practices into a province's Roman taxation regime,⁴⁵⁵ it will be useful to outline, in each section of this regional survey, the taxation practices which were previously in place (i.e. in the pre-Roman period) for regions which were conquered during the imperial period. Likewise, because taxation practise demonstrated considerable continuity between the Republican and imperial periods, it will be useful to recap the Republican taxation situation before moving on to the imperial one, so as to better highlight the similarities and differences between practices in the two periods, as well as to highlight later developments, such as the imposition of new taxes.

Gaul, of course, fits into both of those camps – parts of it were newly conquered in the imperial period (which, as discussed above,⁴⁵⁶ is taken to include the actions of Caesar, for the purposes of this analysis), while other parts of it had long been incorporated into the Roman Empire, and thus had a long history of Roman taxation in the region – so perhaps it is fitting that this regional survey should begin there.

Furthermore, Gaul is the perfect representation of why this is a *regional* survey rather than a *provincial* one; for the provinces of Gaul, as we shall see, formed a single administrative zone for taxation practices, one that can only be understood by looking at the region as a whole, rather than by considering the provinces as individual entities.⁴⁵⁷

⁴⁵⁵ See above, pages 63-5.

⁴⁵⁶ See above, pages 36, 88-9.

⁴⁵⁷ For this reason, I will typically use the term “Gaul” to refer to the region as a whole, rather than endeavour to differentiate between the Gallic provinces, unless there is a specific need to specify one

Finally, Gaul is a good place to begin this survey because the region is well-represented with a substantial body of evidence for taxation practices as well as a thorough scholarly treatment (Jerome France's *Quadragesima Galliarum: L'Organisation Douanière des Provinces Alpestres, Gauloises et Germaniques de L'Empire Romain*), assets which are sorely lacking for many of the other regions covered by this survey. Thus Gaul will serve somewhat as a guidepost against which to consider the practices of other regions in order to evaluate the evidence (or lack thereof) that they differed from those which were employed in Gaul, a region which is much better-known.

Gallia Narbonensis and Cisalpine Gaul were established as provinces long before Caesar's conquests of Gaul, and as such we turn to them to establish the Republican taxation practices for the region.⁴⁵⁸ *Societates publicanorum* were utilized for the collection of indirect taxes from the outset, setting a precedent which would be followed in the other provinces of Gaul upon their conquest and reorganization as provinces. Tax-collection procedures in Gallia Narbonensis and Cisalpine Gaul seem to have been based on pre-Roman precedents, presumably because it was easier to administer a system that relied upon traditional practices, and no doubt it was easier to gain acceptance for such a system as well.⁴⁵⁹

Surely this is why both Gallia Narbonensis and Cisalpine Gaul were divided into several different customs zones, with the right to collect customs dues in each zone

province (or more than one), such as when discussing differences between the older provinces of Gaul and those which were conquered by Caesar.

⁴⁵⁸ For a fuller discussion of Republican tax-farming procedures in Gaul, see above, section 1.e.vi.

⁴⁵⁹ The need to facilitate the population's acceptance of Rome's taxation regime may have been particularly pressing if, as suggested by King, the rates of taxation imposed by Rome were higher than those which were levied before Rome gained control of the region (King 1990: 113).

farmed out to a different tax-farming company at Rome. Such a system not only would have been highly inefficient, but it also would have been substantially different from the system which Rome employed elsewhere (where tax-farming contracts for customs dues normally covered larger areas), which suggests that adherence to traditional tax-collection practices must have been the driving force behind the decision to divide the provinces into multiple customs zones, just as other unorthodox taxation practices throughout the Empire, such as the forming of *pactiones* with individual farmers rather than with cities in Sicily, were based upon local conditions and traditional practices.

This maintenance of traditional Gallic taxation methods was not permanent, however. For, as we shall see, in the imperial period the subdivision of the Gallic provinces into small customs zones was ended, and, indeed, reversed, presumably because the adherence to historical practice came to be viewed as less important than maximizing the efficiency of the collection of taxes.

When increasing amounts of Gaul fell under Roman control during the imperial period, the methods of taxation and tax collection were initially the same as those which had been applied in the earlier Roman provinces in the area. Just as direct taxes were imposed on the first Roman provinces in Gaul, Caesar imposed direct taxes on the regions of Gaul which he conquered.⁴⁶⁰ And just as there is no evidence regarding the manner of the collection of direct taxes in the Gallic provinces that were established before Caesar's conquests, there is likewise no surviving evidence which indicates whether or not the

⁴⁶⁰ Grenier 1959: 498.

direct taxes imposed by Caesar were collected by *publicani*. Thus, when it comes to taxation matters in imperial-era Gaul, our attention must be focused on indirect taxes.

While the sales and inheritance taxes established by Augustus (the *centesima rerum venalium* and *vicesima hereditatum*, respectively) were collected throughout Gaul,⁴⁶¹ as they were everywhere in the Empire, it is the main form of indirect taxation, customs dues, which will be the focus of interest here. This is a reflection not merely of the greater body of evidence for customs dues nor their greater impact on the treasury, but also of the fact that, while there is nothing noteworthy about the collection of the other indirect taxes in Gaul, which follow the same patterns as elsewhere, the same cannot be said for the collection of customs dues in the region. Indeed, the collection of the *quadragesima Galliarum*, the customs dues for the region, was, in many respects, highly unusual compared to Republican tax collection practices.

The *quadragesima Galliarum* was a customs duty levied on both imported and exported goods,⁴⁶² and like customs duties in the Roman world, the rate was fairly low, set at 2.5%,⁴⁶³ regardless of the direction the goods were travelling.⁴⁶⁴ Also like most customs duties in the Roman world, the *quadragesima Galliarum* was farmed out to *societates publicanorum* at Rome via auction. Where the *quadragesima Galliarum* was unusual was in the parameters of its collection.

⁴⁶¹ Grenier 1959: 511.

⁴⁶² Drinkwater 1983: 100, Rivet 1988: 85.

⁴⁶³ Brunt 1990: 386, France 2001: 275, Grenier 1959: 500, Rivet 1988: 142. For most Roman provinces (as well as most Greek states) having rates of 2-2.5% for customs dues, see Jones 1974: 171 and 171 n.100.

⁴⁶⁴ Charging the same rate on both imports and exports might seem unusual to the modern mind, but it was quite common in the Roman world, except at the borders of the Empire, where substantially higher duties were levied on goods entering the Empire than were levied on those leaving it.

Rather than being collected at the border of a province or at the frontier of the Empire, as were most customs duties in the Republican period, the *quadragesima Galliarum* was collected at the borders of the region as a whole. The region encompassed by this massive customs zone stretched across all four Gauls and even included Raetia and the alpine provinces, and the tax was collected, in theory at least, along the frontiers of the region, both on land and sea, although in practice it was more likely to be collected at well-situated ports and customs houses along major trade routes.⁴⁶⁵

There were a number of customs houses in Gaul. Some of which, such as Arelate⁴⁶⁶ or Massilia,⁴⁶⁷ were located in major port cities. There were also several customs houses located further inland, such the one at Lugdunum Convenarum (modern Saint-Bertrand-de-Comminges),⁴⁶⁸ and the one at Turicum (modern Zurich).⁴⁶⁹

Notably, because the *quadragesima Galliarum* was levied on goods entering or exiting the borders of the region, it would not have been imposed upon goods being traded between two provinces of Gaul, but only between Gaul and a province outside of the region, such as Greece or Spain.⁴⁷⁰ This is perhaps a surprising strategy for the state to adopt, because it means that the treasury did not profit from the movement of goods within this region, and, given the size of the region, the amount of goods being

⁴⁶⁵ de Laet 1975: 125-7, Drinkwater 1983: 100, France 2001: 346-7.

⁴⁶⁶ *CIL* XII 717 (funerary inscription for Apronianus, a *vilicus sociorum* for the *quadragesima Galliarum*, set up by his wife).

⁴⁶⁷ France and Hesnard 1995.

⁴⁶⁸ *CIL* XIII 255 (fragmentary inscription recording a “*statio splend[issima] vectigal(is)*”). de Laet’s suggestion (1975: 163) that the *statio* was for customs dues is reasonable, given Lugdunum Convenarum’s location as a crossroads between various areas of Gaul and Spain, even if his suggestion that we can reconstruct “XXXX *Galliarum*” in the inscription lacks a firm basis.

⁴⁶⁹ *CIL* XIII 5244 (funerary inscription set up by L. Aelius Urbicus (*Aug(usti) lib(ertus) p(rae)p(ositus) sta(tionis) Turicen(sis) (quadragesima) G(alliarum)*) and his wife, Aelia Secundina, for their son).

⁴⁷⁰ de Laet 1975: 168-70, Rivet 1988: 85.

transported within it would have been substantial, meaning that the potential profits for the state would have been substantial as well.

Of course, given that the focus of this work is on tax-farmers, rather than the tax revenues of the Roman state, our main point of concern is how the unusual characteristics of the *quadragesima Galliarum* were relevant from the perspective of the publicani. First and foremost, it is necessary to note that the *quadragesima Galliarum* was indeed collected by *societates publicanorum* from the outset⁴⁷¹ (although when precisely the *quadragesima Galliarum* began to be collected was a source of some debate, which will be discussed below⁴⁷²). Furthermore, it is useful to note the various ways in which the farming of the *quadragesima Galliarum* was affected by the scale and manner of collection of the tax.

The scale of the *quadragesima Galliarum* was obviously enormous: it was a truly massive area to be contained by a single customs zone. From a tax-farming perspective this had two main effects, the first being that only the largest tax-farming companies would have been able to compete for the contract, because only they would have had sufficient numbers of personnel to be able to handle such a huge task. This situation is much the same as that in Asia, where similarly large tax-farming contracts could only be carried out by large tax-farming companies.⁴⁷³

The scale of the tax also would have required a company with very large reserves of wealth, in order to pay upfront the value of the bid or, if Augustus did indeed establish

⁴⁷¹ Drinkwater 1983: 100, France 2001: 396, Grenier 1959: 502.

⁴⁷² See below, pages 149-53.

⁴⁷³ See above, pages 77-8, for the large scale of the tax-farming companies involved in the collection of taxes for the province of Asia.

the practice of paying a percentage of the revenues collected⁴⁷⁴ rather than paying upfront the value of the bid, to be pledged as a surety against the company carrying out the terms of the contract. Such a large capital outlay, again, just like that required for the enormous tax-farming contracts for the province of Asia, would have been balanced out by the potential for large profits, making the *quadragesima Galliarum* a potentially highly lucrative tax for those companies who successfully won contracts for its collection.

The other unusual feature of the *quadragesima Galliarum* which is pertinent to the *publicani* is the fact that it was only collected at the borders of the region, rather than at the borders of each province. Obviously this would have meant that there were fewer points of collection, as fewer border crossings had to be monitored and fewer customs houses had to be maintained, which would have substantially reduced the labour and administration costs faced by the *societas publicanorum* responsible for collecting the *quadragesima Galliarum*.

Thus the large size of the customs zone and the fact that customs dues were only collected along its borders, rather than at the borders of each province which it encompassed, both served to benefit the tax-farming company which collected the *quadragesima Galliarum* by increasing the potential profits which they could hope to obtain and decreasing the labour and administrative costs necessary in order to collect the tax.

⁴⁷⁴ See above, pages 118-9, for a discussion of the arguments for a shift to the use of a percentage system under Augustus. See also France (2001: 389) who discusses the evidence for a shift to the use of the percentage system in Gaul.

The farming of taxes in Gaul would have followed the same pattern as it did in other provinces: wealthy equestrians would have bid on contracts and directed the companies' actions, while slaves would have been responsible for the actual collection of the taxes, with imperial freedmen playing supervisory administrative functions. While surviving inscriptions do not provide any explicit evidence for the role of equestrians in the collection of the *quadragesima Galliarum* (although we may safely assume that they played important roles in financing the bids for the tax-farming contracts), there is significant evidence for the involvement of slaves, freedmen, and free-born Romans in the collection of the tax.

We see, for instance, inscriptions erected for or by the slaves of various tax-farming companies, some, such as Decumanus,⁴⁷⁵ Corinthus,⁴⁷⁶ and Euhangelus,⁴⁷⁷ whose roles were unclear (perhaps unrecorded because they were low-level tax-collectors) and others, such as Mithres⁴⁷⁸ and Flaminalis,⁴⁷⁹ who served as *vilici*, overseeing other slaves as they went about their duties. The freedmen for whom evidence has survived typically served as *tabularii*. For instance, Titus Flavius [Aug.] l. Alypus⁴⁸⁰ held the position during the reign of Vespasian, lending support to the view that the number of imperial functionaries supervising the tax-collection duties of the *publicani* increased under that emperor.⁴⁸¹

⁴⁷⁵ *CIL* XII 724 (from Arles).

⁴⁷⁶ *AE* 1916, 55 (from Rome).

⁴⁷⁷ *CIL* XII 5362 (from Narbonensis).

⁴⁷⁸ *CIL* XII 2348 (from Allondaz).

⁴⁷⁹ *CIL* V 7852 (funerary inscription for his wife, from Borgo San Dalmazzo).

⁴⁸⁰ *CIL* V 7209 (votive inscription to Jupiter Optimus Maximus, from outside Avigliana).

⁴⁸¹ See above, page 122-3.

The roles played by free-born Romans in the collection of the *quadragesima Galliarum* are largely unclear (with the exception of *conductores*, who are discussed at the end of this section⁴⁸²). Indeed, we have records of only three freeborn Romans who were involved in the collection of this tax as members of a *societas publicanorum*, rather than as *conductores*.

One of these men, Gaius Sollius Marculus, acted in a clerical role, serving as a *librarius* at the station of Cularo in the first half of the 2nd century AD.⁴⁸³ Another, Titus Iulius Delus, is the subject of a funerary inscription⁴⁸⁴ erected in Lugdunum (modern Lyon) in the early 1st century AD by a slave (Vitalis) and a freedman (Amethystus) by the same *societas publicanorum*. While the inscription does not record anything about Delus except his name, it seems reasonable to conclude that he was a part of the same tax-farming company as Vitalis and Amethystus, quite possibly as one of the *socii*, as France suggests.⁴⁸⁵ Finally we see, from Aquileia, a dedication to Mercury containing the name of a publicanus named Alfius Plocamus.⁴⁸⁶ Given that the dedicatory inscription also contains the names of several freedmen (who may have been *socii*), it seems reasonable to conclude, as E. Haley has done,⁴⁸⁷ that Plocamus was the head of a *societas publicanorum* responsible for the collection of the Illyrian portorium. If that was the case, then he likely would have been an equestrian (because the position would have required

⁴⁸² See below, pages 154-6.

⁴⁸³ CIL XII 2252 (from Traîne).

⁴⁸⁴ CIL XIII 1819.

⁴⁸⁵ France 2001: 59.

⁴⁸⁶ CIL V 798.

⁴⁸⁷ For this and other oral suggestions of E. Haley, I am grateful. But see Brunt 1990: 410 n. 187, who suggests that Plocamus could have been a collector of municipal revenue of Aquileia.

considerable prestige and business acumen, and likely a considerable amount of capital), although, as is all too often the case with individuals involved in tax-farming, nothing can be conclusively stated about his background or social status.

The timeline for the development of the *quadragesima Galliarum* is the source of some debate. There is general agreement that it was set up under one of the early emperors, but scholars differ as to whether it was done by Augustus or Tiberius. Specifically, de Laet argues that the *quadragesima Galliarum* was established by Tiberius, while France argues that it was actually established by his predecessor. Let us begin with de Laet's argument for a Tiberian origin for the *quadragesima Galliarum* before moving on to France's rebuttal and his argument for an earlier origin for the tax.

As discussed earlier, de Laet argues that the creation of the *quadragesima Galliarum* was part of a larger pattern during Tiberius' reign of establishing large customs zones which extended beyond the borders of a single province.⁴⁸⁸ However, there is no evidence for such a pattern during Tiberius' reign (and indeed, it is unclear if it ever happened frequently enough to be considered a pattern).⁴⁸⁹ In fact, the rest of de Laet's argument for a Tiberian date for the establishment of the *quadragesima Galliarum* rest on similarly weak evidence and speculation.

de Laet argues that Tiberius was likely responsible for the creation of this tax because he played such an important role in the re-organization of imperial finances, especially in aspects related to indirect taxes. Specifically, de Laet mentions Tiberius'

⁴⁸⁸ See above, pages 127-8.

⁴⁸⁹ France 2001: 275.

suppression of municipal *vectigalia* and his switch to direct collection for many taxes.⁴⁹⁰ However, as outlined earlier, there is no evidence that Tiberius actually made sweeping reforms in those areas.⁴⁹¹ Rather the evidence suggests that the changes instituted by Tiberius in these areas were minor and limited in scope, if indeed they occurred at all.

Overall, as France rightly notes, de Laet's argument for the establishment of the *quadragesima Galliarum* during the reign of Tiberius lacks any direct evidence for the origin of the tax, and instead is based upon the notion that it was likely established at that time because such a development would have been consistent with the type of measures which Tiberius implemented during his reign.⁴⁹² This is problematic not just because of the lack of direct evidence, which is frustrating but often common with matters of taxation, but also because the widespread and substantial nature of Tiberius' impact on taxation practices, as argued by de Laet, does not appear to be an accurate reconstruction of the situation. In fact, the overall conditions and priorities of Augustus' rule are a much better fit for the development of the *quadragesima Galliarum* than are those of Tiberius' reign.

The period of Caesar's rule and the early Augustan period would have been too chaotic for such a dramatic financial re-organization to have taken place, but after Augustus re-established stability, he would have created a climate where such a re-organization as the development of the *quadragesima Galliarum* could well have taken

⁴⁹⁰ de Laet 1975: 120, 199, 365.

⁴⁹¹ See above, pages 127-8.

⁴⁹² France 2001: 292.

place⁴⁹³ (of course, such benefits of peace were not limited to Augustus – Tiberius would have enjoyed them as well). Also significant is the fact that Augustus, in many ways, treated the provinces of Gaul (although not Narbonensis, which was a public province⁴⁹⁴) as a single entity, for instance putting them all under the control of a single procurator for financial matters.⁴⁹⁵ Given that under Augustus the provinces of Gaul were increasingly being viewed as a single financial unit, it would stand to reason that the first emperor would have been the one to take the next step and group the region together as a single customs zone.

Furthermore, Augustus was responsible for instituting the practice of the provincial census,⁴⁹⁶ implementing one in Gaul as early as 25 B.C..⁴⁹⁷ This was an immense undertaking, and an incredibly important one: one scholar has even gone so far as to suggest that establishing the provincial census was “[t]he greatest innovation of the Principate”.⁴⁹⁸ The provincial censuses were important because they would have told Augustus a considerable amount about the provinces’ financial standing, and, by extension, how much tax they could afford to pay.⁴⁹⁹

Of course, the provincial censuses were mostly important for direct taxes, which were levied directly on people and land,⁵⁰⁰ and which, as we have seen, were taken out of

⁴⁹³ France 2001: 292-3.

⁴⁹⁴ At least, it was after 22 BC, when Augustus returned it to senatorial control (Rivet 1988: 78-9).

⁴⁹⁵ France 2001: 277.

⁴⁹⁶ Potter 2004: 51, Udoh 2005: 165.

⁴⁹⁷ Goffart 1973: 15.

⁴⁹⁸ Brunt 1990: 329.

⁴⁹⁹ France 2001: 295.

⁵⁰⁰ Dise 1991: 79-80.

the hands of tax-farming companies during the early imperial period,⁵⁰¹ making them of little concern to us here. Nonetheless, France is correct in seeing the provincial censuses as relevant to the question of the timing of the establishment of the *quadragesima Galliarum*, as they relate directly to Augustus' substantial reorganization of provincial taxation and his significant knowledge of provincial finances, and the *quadragesima Galliarum* was an example of the former being established on the basis of the latter.⁵⁰²

Likewise France sees a connection between Augustus' attempts to better understand the geography and dimensions of the Empire and the desire to create a more efficient customs zone in the region of Gaul.⁵⁰³ Augustus, having established control over a vast and disparate empire and seeking to better understand, and thus to better govern it, commissioned experts to conduct surveys of various portions of the Empire.⁵⁰⁴ These surveys were used to create Agrippa's great map of the Empire (and the regions beyond it), a work of incredible detail that seems to have been created under Augustus' direction.⁵⁰⁵ These actions were meant to allow Augustus to better administer his Empire by better understanding it, and the re-organization of a customs zone along the lines which were most beneficial, rather than along the boundaries of each individual province, is the perfect expression of how a better understanding of the geography and finances of the Empire could lead to better administrative policies.

⁵⁰¹ See above, page 106.

⁵⁰² France 2001: 295.

⁵⁰³ France 2001: 295-6.

⁵⁰⁴ Nicolet 1991: 95-6.

⁵⁰⁵ Nicolet 1991: 171-2.

Ultimately France concludes, and I am inclined to agree, that Augustus made great strides towards his goal of rationalizing the government of peoples and territories, and that this desire, coupled with his significant financial reforms, suggest that he was likely to have been responsible for the establishment of the *quadragesima Galliarum*.⁵⁰⁶ Certainly the circumstances of Augustus' rule lend more support for the theory that he was the one to establish the *quadragesima Galliarum* than the circumstances of Tiberius' reign do for the theory that he established it.

Of course, we ideally would like more than just favourable circumstances for the establishment of the *quadragesima Galliarum*: we would like direct evidence for its origin. And indeed there is some, albeit sparse, direct evidence for the timing of the origin of the *quadragesima Galliarum*. Specifically, France notes a series of four inscribed cups discovered at the site of Vicarello in Etruria⁵⁰⁷ which date between 20 and 10 B.C., and which each list the itinerary of a trip between Gades and Rome, with the stops on the itinerary varying from cup to cup based on the appropriate stops on the journey at the date of each cup's production. One of these cups makes mention of the *Ad Fines XXXX*, a customs house which was created for the collection of the *quadragesima Galliarum*, meaning that the tax must have been established before the cup was inscribed, thus dating the origin of the *quadragesima Galliarum* to the rule of Augustus.⁵⁰⁸

Having examined the beginning of the *quadragesima Galliarum* and the effect of the large customs zone on the tax-farmers who collected it, let us now turn to the end of

⁵⁰⁶ France 2001: 299.

⁵⁰⁷ *CIL* XI 3281-3284.

⁵⁰⁸ France 2001: 300-301.

their connection to the tax – specifically, if and when the collection of indirect taxes in the region ceased to be farmed out to *societates publicanorum* and instead began to be directly collected by imperial officials. As we have already seen,⁵⁰⁹ the topic of the transition from the use of tax-farming companies to the use of imperial agents for the collection of indirect taxes is the subject of considerable debate, and here we will examine how the debate unfolds with respect to the *quadragesima Galliarum*.

The strongest proponent of the theory of a widespread switch to direct collection (with a limited exception of Egypt, Syria, and Judaea) is de Laet, who argues for a two-stage transition from the use of tax-farming companies to the use of individual tax-farmers, called *conductores*, and then to direct collection by imperial agents.⁵¹⁰ France, examining the evidence for changing tax-farming procedures in Gaul, follows the lead of Brunt⁵¹¹ (de Laet’s chief opponent) in rejecting de Laet’s argument that tax-farming was rejected in principle throughout the Empire, instead concluding that the evidence for Gaul must be considered on its own merit.⁵¹²

Here, however, is where France diverges from Brunt; while the latter generally dismisses the notion that there was a switch to the use of individual *conductores* as tax-farmers rather than *societates publicanorum*, arguing the “*conductor*” may well be just another term for “*manceps*” and noting that de Laet’s argument for a switch to the use of *conductores* based on the dates of inscriptions mentioning that term is based on an

⁵⁰⁹ See above, pages 100-102.

⁵¹⁰ de Laet 1975: 384-415.

⁵¹¹ Brunt 1990: 356.

⁵¹² France 2001: 436.

unsecure chronology,⁵¹³ France argues that there was indeed a switch to the use of individual *conductores* for the collection of indirect taxes in Gaul.

de Laet and France suggest that this switch occurred in Gaul during the reign of Trajan or Hadrian.⁵¹⁴ This is consistent with the two surviving inscriptions which mention *conductores* of the *quadragesima Galliarum*, the first of which, mentioning Marcus Tarquinius Memor,⁵¹⁵ dates to the time of their reigns (end of the 1st century or start of the 2nd century AD), while the second, a dedication from Bonn erected by Marcus Pompeius Potens,⁵¹⁶ dates to circa 160 AD, just after the end of their reigns.⁵¹⁷

France rejects Brunt's assertion⁵¹⁸ that “*conductor*” may have simply been a synonym for “*manceps*”, arguing instead that they were two different words used to represent two different roles, an interpretation strengthened by the lack of chronological overlap between the uses of the two words.⁵¹⁹ This dating is based in part on the traditional methods of making stylistic/paleographic comparisons to more securely dated inscriptions,⁵²⁰ but also on the grounds of content, as the dedication to the cult of Matres/Matronae by Marcus Pompeius Potens cannot predate the spread of that cult to

⁵¹³ Brunt 1990: 361, 407, 410.

⁵¹⁴ de Laet 1975: 387, France 2001: 365.

⁵¹⁵ *CIL* V 7852 (from Pedo (Borgo S. Dalmazzo)).

⁵¹⁶ *AE* 1930, 29.

⁵¹⁷ Unfortunately, no evidence survives regarding the social status of these men (such as whether or not they were members of the equestrian class), although we might reasonably conclude that they were likely equestrians given the amount of wealth that would have been necessary to win the auction for a tax-farming contract as a *conductor*.

⁵¹⁸ Brunt 1990: 407, 410.

⁵¹⁹ France 2001: 365. Ørsted (1985: 139) likewise argues that “*manceps*” and “*conductor*” are not interchangeable terms for the same position, but rather specific terms for specific positions.

⁵²⁰ France 2001: 75, 126.

the region of Germany where the dedication was erected, meaning that it can date no earlier than the mid- 2nd century AD.⁵²¹

Furthermore, France notes that inscriptions which use the construction “*quadragesima Galliarum*” all date to the late 1st century onwards, while those which use other constructions (such as “*quadragesima Galliae*” or “*quadragesima gallica*”) date to before the reign of Trajan.⁵²² Given that inscriptions mentioning *conductores*⁵²³ all use the “*Galliarum*” construction, and thus date to the later period, while those which mention *socii*⁵²⁴ (which are incompatible with the use of independent *conductores*, as independent tax-farmers, on France’s argument, would not need partners) use other constructions, and thus date to the earlier period, it seems reasonable to suggest that there was indeed a shift from the use of tax-farming companies to the use of independent *conductores* in Gaul around the reign of Hadrian or Trajan.

Unlike for the switch to the use of individual *conductores* to collect taxes, there is a more or less general consensus that the *quadragesima Galliarum* began to be collected directly by imperial agents, rather than publicani, at least by the reign of Septimius Severus.⁵²⁵ Even Brunt, the chief proponent of the theory that tax-farming continued into the Late Empire, concedes that there is indeed some evidence for the switch to direct collection in Gaul, although he deems it “insufficient”.⁵²⁶ Most other authors are less sceptical and argue that the evidence clearly indicates that tax-farmers were replaced by

⁵²¹ France 2001: 127.

⁵²² France 2001: 362-3.

⁵²³ *AE* 1930, 29; *CIL* V 7852.

⁵²⁴ *CIL* XIII 1819, *CIL* V 7213 (votive offering set up by a *servus sociorum publici*, from Avigiliana).

⁵²⁵ Aubert 1994: 330, Drinkwater 1983: 100, France 2001: 365, Grenier 1959: 502

⁵²⁶ Brunt 1990: 420.

imperial agents and the direct collection of taxes. And indeed it does appear that imperial agents took over the collection of the indirect taxes of the region, given that, around the reign of Severus we cease to see any inscriptions which reference tax-farmers and instead see only references to imperial agents, especially procurators.⁵²⁷

2.f.ii: Imperial Tax-Farming in Britain

Britain, of course, was invaded by Caesar, but not actually conquered and reorganized as a province until much later. After it was added as a province, publicani were likely used to collect indirect taxes (such as sales and inheritance taxes) there, as they were elsewhere throughout the Roman Empire.⁵²⁸ Certainly they were used to collect customs dues in the province.

Strabo, writing before Britain was actually added to the Empire, records that if the island were actually annexed and organized as a province, the revenue of the Roman state would actually decrease.⁵²⁹ In part this would be the result of the cost of stationing a legion in the province permanently, which Strabo rightly notes would be necessary, but it would also would have been the result of a loss of tax revenue. While the tax on imports from Britain would remain high as long as it remained outside the Empire, as it was on goods from other external regions, if it became a province, then a much lower rate, one more in keeping with the standard 2.5% charged on imports in interprovincial trade, would need to be established.⁵³⁰ And indeed, this seems to have been exactly what happened, with the old Atlantic *portorium*, levied on goods being brought into Gaul from

⁵²⁷ France 2001: 365-6.

⁵²⁸ Hanson 1987: 169.

⁵²⁹ Strabo 4.5.1.

⁵³⁰ Salway 1992: 430.

Britain, coming to be incorporated into the *quadragesima Galliarum* and being brought into line with the customs rate established for the entire customs zone.⁵³¹ Given that the *portorium* for Britain was subsumed by the *quadragesima Galliarum*, and that there is no direct evidence for tax-farmers or customs stations on the island, there is little that can be said about the role of publicani in the province.

2.f.iii: Imperial Tax-Farming in Egypt

Egypt was, in many respects, very different than Gaul when it came to taxation practices. First of all, unlike parts of Gaul, the entirety of Egypt became a province during the imperial period, meaning that there were no Republican tax-farming precedents, although there were pre-Roman precedents, which, as we shall see, had a profound impact on tax-farming practices in the province. Egypt also lacked a broad regional customs zone of the sort which Gaul had in the *quadragesima Galliarum*, instead *portoria* were levied on the borders of the province (and between different regions within the province). Perhaps the biggest difference between Gaul and Egypt, however, would be the fact that, while tax-farming was used for tax collection throughout Egypt, large Roman tax-farming companies never seem to have been employed; it appears that local, small-scale tax-farmers were used instead.

The place to start when examining tax-farming in Roman Egypt is, naturally, at the beginning. When Augustus conquered Egypt and made it into a province in 30 BC, Rome gained control of an incredibly wealthy region with a large bureaucracy and a well-developed system of tax-farming. The system of bureaucracy that was in place in Egypt

⁵³¹ France 2001: 275.

was in many ways far more complex than that used by the Romans at the time, and the Romans took advantage of it in order to help them to govern the new province. Indeed, Augustus adopted the Ptolemaic bureaucracy nearly in its entirety, with local regions maintaining a considerable degree of autonomy and many lesser bureaucratic posts left entirely unchanged.⁵³²

Unsurprisingly, given the established Roman practice of incorporating pre-existing tax practices as much as possible,⁵³³ Rome's adoption of the Ptolemaic bureaucracy extended to matters of taxation. Few changes were made to Egypt's long-standing taxation system as the Romans, for the most part, seem to have continued Ptolemaic taxation practices wherever possible, changing little except, of course, the ultimate destination for the collected revenue.⁵³⁴ In fact, even the Ptolemaic taxation system, upon which the Roman system was based, was itself based heavily upon New Kingdom precedents, meaning that taxation practices in Egypt demonstrated a remarkable degree of continuity.⁵³⁵

Given the substantial impact of pre-existing tax-farming practices on Roman tax-farming practices in Egypt, it will be useful to outline Ptolemaic tax-farming practices first before moving on to examine the changes which were instituted when Egypt was conquered by the Romans. In Ptolemaic Egypt, both direct and indirect taxes were farmed, much as they were in Republican Rome, which, as we have seen, is unusual in

⁵³² Milne 1992: 120-1.

⁵³³ See above, pages 63-5.

⁵³⁴ Brunt 1990: 378, Capponi 2005: 123, Rostovtzeff 1971: 286.

⁵³⁵ Webber and Wildavsky 1986: 115.

the history of tax-farming, as it is typically only indirect taxes which are farmed.⁵³⁶ Large tax-farming companies similar to the Roman *societates publicanorum* do not seem to have operated in Ptolemaic Egypt; instead it seems that tax-farming contracts were held by individual tax-farmers, or perhaps a few tax-farmers working in partnership, but never in a group of any substantial size.⁵³⁷

Contracts lasted for a single year and, unlike the enormous contracts for Roman Asia or Gaul, governed only a small area, rather than an entire province or larger region, although the same farmer could renew a contract for multiple years (which would presumably involve winning the auction each year, rather than being granted an automatic renewal) or hold the contracts for multiple areas at once.⁵³⁸ Like Roman tax-farmers during the Republic, Ptolemaic tax-farmers paid upfront cash payments in exchange for the right to collect taxes and then earned a profit if they were able to collect more in taxes than they had paid for their winning bid.⁵³⁹

Customs dues (as well as many other forms of indirect taxes) were farmed out in Ptolemaic Egypt, with separate contracts for the customs dues in separate areas, some of which were internal customs charges for trade within Egypt, while others were external, for trade with outside regions. The rate for these customs dues varied substantially, from single digit rates for locally traded goods to rates as high as 20-50% on goods imported from the Red Sea, depending on what exactly was being imported.⁵⁴⁰ As we shall see,

⁵³⁶ See above, page 38, for tax-farming being used solely for indirect taxes in most pre-modern states.

⁵³⁷ Brunt 1990: 422, Johnson 1959: 535.

⁵³⁸ Capponi 2005: 125.

⁵³⁹ Brunt 1990: 424, Capponi 2005: 125.

⁵⁴⁰ Jones 1974: 171.

Rome similarly levied customs duties at extraordinarily high rates on goods imported as part of the Eastern trade, although, unlike the Ptolemaic practice, the rate did not differ depending upon the type of good which was being imported.⁵⁴¹

As mentioned earlier, taxation in Egypt during the Roman period demonstrated a remarkable degree of continuity with Ptolemaic practices. Indeed, the degree of continuity was so high that taxation in Roman Egypt lacked many of the principle characteristics of taxation in other Roman provinces, such as large-scale tax-farming contracts or the use of Roman tax-farmers (rather than locals). Nonetheless, taxation during the Roman period did not remain exactly the same as it had been during the Ptolemaic period, and it is important to note the changes that did occur.

In many ways we have more evidence for taxation practices in Roman Egypt than we do for anywhere else in the Empire, as a result of the recovery of a large number of tax receipts written on ostraka and papyri, but unfortunately the picture that this information presents is incomplete and there are many aspects of taxation in the province which are still unclear or unknown.⁵⁴² Unfortunately this problem extends to tax-farming and the difficulty of establishing when it was and was not used for the collection of taxes in Egypt (although, as we shall see, this problem is in part due to the highly variable nature of tax collection in Roman Egypt and the fact that multiple forms of tax collection were often used there simultaneously⁵⁴³).

⁵⁴¹ See below, pages 172-4.

⁵⁴² Capponi 2005: 123, Rostovtzeff 1971: 273, Sharp 1999: 214.

⁵⁴³ See below, pages 166-71.

This problem can be seen, for instance, in Wallace’s comprehensive examination of the taxes of Roman Egypt,⁵⁴⁴ which, despite presenting a thorough discussion of the evidence for a vast array of taxes in the province, often is unable to comment on how a specific tax was collected, because there is simply no evidence on the subject. With that being said, although our evidence for taxation practices in Roman Egypt is sometimes frustratingly incomplete with regard to tax collecting practices and the use of tax-farmers, it is possible to reconstruct a picture of tax-farming practices in the province and their staggering level of diversity and complexity.

Tax-farmers in the Roman period, like those in the Ptolemaic period, were known as *telonai* (singular: *telones*).⁵⁴⁵ Like Roman publicani in other provinces, the *telonai* were private contractors who took up contracts for the collection of taxes, pledged sureties to the state in order to guarantee tax revenues, and earned a profit (at least in theory) on the tax revenues which they collected. However, it is important to avoid the mistake of directly equating *telonai* with publicani or assuming that the term “*telonai*” is simply a Greek term used to refer to Roman publicani.

Telonai were not Roman publicani; in fact, they were not even Roman, but rather Egyptian.⁵⁴⁶ Tax collection in Egypt was performed by local men (and occasionally women⁵⁴⁷) of wealth and stature, unlike elsewhere in the Empire where the great Roman *societates publicanorum* came from Rome to the provinces to carry out contracts for the

⁵⁴⁴ Wallace 1969.

⁵⁴⁵ Capponi 2005: 125, Johnson 1959: 492, Wallace 1969: 287.

⁵⁴⁶ It was, of course, possible to be both Roman and Egyptian, but this would have been quite rare for tax-farmers, as only citizens of Alexandria were eligible for Roman citizenship (Milne 1924: 133) and tax collection in Egypt was typically performed by locals.

⁵⁴⁷ Wallace 1969: 289.

collection of taxes.⁵⁴⁸ And by “local” I do not mean simply that the *telonai* were Egyptian, but rather they were typically residents of the same village or district (or, more rarely, of a neighbouring village or district) where the tax was being collected.⁵⁴⁹ This would have given tax-farming in Egypt a far more local and familiar character than the more distant and formal nature of tax-farming to large companies in far-off Rome as was practiced in the other provinces.

It is also worth noting here that *telonai* were not the only tax-farmers who operated in Roman Egypt; surviving sources also mention *pragmateuomenoi*, *demosionai*, and *ascholoumenoi* as tax-farmers in Roman Egypt.⁵⁵⁰ It is, unfortunately, unclear how (or even if) these different types of tax-farmers differed, although there is some evidence that it may have been the case that different types of tax-farmers were employed in different areas.⁵⁵¹ For this reason, the generic, English term “tax-farmer” will be used in this section when describing tax-farmers in Roman Egypt, rather than attempting to examine the specific situations facing each different type of tax-farmer in Egypt.

Before moving on to analyze tax-farmers in Roman Egypt, it is necessary to first examine the question of why *societates publicanorum* did not operate in that province. At first glance, it might seem that tradition and Rome’s aforementioned tendency to adhere to Ptolemaic taxation practices⁵⁵² offers an explanation, but that is unsatisfactory, as it does not explain why *societates publicanorum* would have been used in other provinces

⁵⁴⁸ Capponi 2005: 136.

⁵⁴⁹ Capponi 2005: 137, Wallace 1969: 290-1.

⁵⁵⁰ Capponi 2005: 126.

⁵⁵¹ Sharp 1999: 218ff.

⁵⁵² See above, page 159.

where tradition would have encouraged the continuation of the use of local tax-farmers rather than the great Roman tax-farming companies, but not in Egypt.

Capponi suggests that the reason that *societates publicanorum* were not used in Egypt was, at least in part, because tax-farmers in Egypt needed to know Egyptian, as well as Greek.⁵⁵³ This makes sense to an extent, although surely the *societates publicanorum* overcame similar language barriers in other provinces, no doubt with the help of local slaves and/or workmen. I would propose that it was other factors, ones more specific to Egypt, which discouraged the involvement of the *societates publicanorum* in tax-collecting in the province. Specifically, the complexity of local regulations with which tax-farmers had to comply, coupled with the fragmentation of tax-farming contracts (with each contract limited in geographic scope and limited to a single type of tax), would have made it difficult for large tax-farming companies to get involved, especially on a scale large enough to be profitable. Furthermore (and relatedly), the fact that tax-farming contracts in Egypt frequently were not profitable (as we shall see below⁵⁵⁴) may well have made Roman tax-farming companies reluctant to become involved. Or perhaps the *societates publicanorum* were kept out of the province as a result of Octavian's decision to ban prominent Romans from entering Egypt.⁵⁵⁵ After all, the enormously wealthy *societates publicanorum* of the Republican period contributed to a considerable degree of political unrest, making them precisely the type of people that

⁵⁵³ Capponi 2005: 126.

⁵⁵⁴ See pages 169-71 for tax-farming contracts in Egypt not being profitable for tax-farmers.

⁵⁵⁵ Tacitus, *Ann.* 2.59.

Octavian would have wanted to keep away from such a wealthy and strategically important province.

Such speculation as to why the Roman *societates publicanorum* did not come to control tax-farming in Egypt is ultimately fruitless, however, as there is simply no way to answer that question, so let us instead turn our attention to what did happen and what we can say about the tax-farmers who did operate in Roman Egypt. A large variety of taxes were farmed across the province, from important taxes like the customs duty imposed on goods from the Eastern trade,⁵⁵⁶ to ubiquitous taxes like the sales tax,⁵⁵⁷ to small, rather unimportant taxes such as the one on pig ownership.⁵⁵⁸ Notably, both direct and indirect taxes were farmed,⁵⁵⁹ which was consistent with Ptolemaic practices, but unusual for a Roman province in the imperial period, and, indeed, as we have seen, for any pre-modern state.⁵⁶⁰

Tax-farming contracts in Roman Egypt, like those during the Ptolemaic period (and unlike those in other provinces in the Empire) typically lasted for only a single year.⁵⁶¹ Again like during the Ptolemaic period, contracts were small and locally/regionally based, rather than leased out for the entire province, like in Gaul and Asia, for instance.⁵⁶² A vast array of taxes were farmed out, far more than we have evidence for in any other province, and numerous surtaxes and additional charges were

⁵⁵⁶ Johnson 1959: 577, Potter 2004: 58, Wallace 1969: 257.

⁵⁵⁷ Capponi 2005: 149, Johnson 1959: 493, Sharp 1999: 232, Wallace 1969: 226.

⁵⁵⁸ Capponi 2005: 151, Johnson 1959: 493.

⁵⁵⁹ Capponi 2005: 136.

⁵⁶⁰ See above, page 38, for the rarity of the use of tax-farming in pre-modern states.

⁵⁶¹ Brunt 1990: 423, Capponi 2005: 124.

⁵⁶² Brunt 1990: 423 Capponi 2005: 149. See Eck 1977 for Upper Egypt as being the geographical range for the collection of the manumission tax by a single tax collector.

also levied on top of them.⁵⁶³ Those surcharges will be the focus of considerable attention in chapter 3, and need not be examined here, but it is important to note their existence here, as they would have added considerably to the complexity of the taxation system in which the tax-farmers operated: one with a large number of short-term contracts for a wide variety of different taxes which were farmed separately for different villages and regions within the province.

Such complexity would, of course, have necessitated a considerable level of supervision in order to ensure proper behaviour by tax-farmers (or at least to prevent the most flagrant of abuses). And indeed we do see evidence for a substantial degree of supervision with regard to tax-farmers in Roman Egypt. While Webber and Wildavsky were certainly overstating the case when, in their detailed analysis of the history of taxation in the Western world, they concluded that tax-farmers in Roman Egypt were so closely supervised that they “functioned as little more than an arm of the bureaucracy”,⁵⁶⁴ they do seem to have been more closely supervised there than they were in many other provinces.

Just as there were several different types of tax-farmers in Roman Egypt,⁵⁶⁵ there were also several different types of supervisors. *Praktores*, *logeutai*, and *epiteretai* were all state officials who were responsible for overseeing the collection of taxes by tax-farmers in Egypt.⁵⁶⁶ These supervising officials were holdovers from the Ptolemaic system who continued to operate during the Roman period. They were not, it seems,

⁵⁶³ Bang 2008: 205-6.

⁵⁶⁴ Webber and Wildavsky 1986: 115.

⁵⁶⁵ See above, pages 162-3, for the various types of tax-farmers in Roman Egypt.

⁵⁶⁶ Capponi 2005: 126-7, Wallace 1969: 288.

enough, however, as the number of supervising officials increased under Augustus. Capponi and Sharp, following Brunt, have argued that this increase in the number of supervisors was, at least in part, the result of a shift to the farming of taxes on a percentage basis (at least for some taxes), which would have required the closer supervision of tax-farmers.⁵⁶⁷

From the outset of Roman rule in Egypt, imperial functionaries, specifically freedmen and slaves from the imperial household, were used for the supervision of the collection of the grain tax (these officials were known as *phorologoi*).⁵⁶⁸ Because of the highly fragmented and complex nature of Egyptian tax-farming, supervision was a difficult task, so Roman supervising officials used the *vilicus* system, where *vilici* were placed in charge of small administrative sections, with *vilici* being overseen by imperial procurators.⁵⁶⁹ Such increases in the supervision of tax-collectors in Egypt led Lewis to conclude that Roman control over the region brought about “an increase in the efficiency of collections”,⁵⁷⁰ although it is, of course, difficult to assess how effective these new supervisors would have been.

Perhaps the most surprising thing about supervising officials in Roman Egypt is that their duties were not limited to supervision. *Praktores*, *logeutai*, and *epiteretai*, despite being officials whose primary responsibility was to supervise tax-farmers, are all

⁵⁶⁷ Brunt 1990: 381-2, Capponi 2005: 132, Sharp 1999: 215. For a further discussion of the argument for the switch to farming taxes on a percentage basis and the reasons why it would necessitate the closer supervision of tax-farmers, see above, pages 104-5.

⁵⁶⁸ Capponi 2005: 130. For further discussion of the use of the *vilicus* system for the collection of taxes, see Aubert 1994: 325ff.

⁵⁶⁹ Capponi 2005: 132.

⁵⁷⁰ Lewis 1983: 160.

found directly collecting taxes at one point or another.⁵⁷¹ However, as both Capponi and Wallace are quick to point out, this was not a case of supervisors taking over the collection of taxes from tax-farmers, nor of direct collection taking the place of tax-farming: direct collection and tax-farming continued to coexist in Roman Egypt and those officials continued to be primarily responsible for the supervision of tax collection.⁵⁷² Instead this is simply an illustration of the incredible complexity of taxation practices in Roman Egypt, where no one form of collection seems to have predominated and even seemingly distinct categories (such as tax-farmer vs supervisor, or tax-farming vs direct collection) overlapped or intersected in a staggering variety of ways.

To cite perhaps the most surprising way in which these categories could intersect, it seems that sometimes officials who were charged with the direct collection of a tax, rather than carrying out the duty themselves, would instead sub-lease the collection out to a tax-farmer.⁵⁷³ Thus even when direct collection was chosen, rather than tax-farming, for the collection of a tax, the tax could still ultimately be farmed out to a tax-farmer if the official charged with the collection of the tax decided to farm it out rather than oversee the collection himself. Unfortunately (but unsurprisingly), we have no idea how often this happened, but the simple fact that something like this could happen, that an official entrusted with the direct collection of a tax could decide to farm it out instead, demonstrates the extraordinary variety of tax collection procedures in Roman Egypt and

⁵⁷¹ Brunt 1990: 385, Capponi 2005: 126-7, Sharp 1999: 224, Wallace 1969: 288.

⁵⁷² Capponi 2005: 128 Wallace 1969: 287. See also Johnson 1959: 493 and Sharp 1999: 217 for tax-farming and direct collection continuing to coexist in Roman Egypt.

⁵⁷³ *BGU* IV 1062. Wallace points out that, if it is assumed (logically enough) that the direct collector would still have made some money after paying to subcontract out the tax, then his own profits must have been considerable (1969: 290).

how they often fail to conform to the distinct categories which we attempt to use to classify them.

Indeed, as Lewis rightly notes, “[n]o ancient government and few modern ones have had a tax structure rivalling in intricacy that of Roman Egypt”.⁵⁷⁴ As we have seen, Roman Egypt was home to a large variety of tax-farmers who were overseen by numerous supervisors, who sometimes collected the taxes themselves, as well as a variety of officials who were responsible for directly collecting taxes themselves, but who could, if they chose, instead lease out the tax collection responsibilities to a tax-farmer. As time went on, this situation became even more complex because of the increase of the use of compulsion to impose tax collection responsibilities upon unwilling participants.

Perhaps a large part of the reason for the variety and complexity of tax collection practices in Roman Egypt was the simple fact that it was hard to make a profit from tax-farming in the province. We have evidence, for instance, for a contract for the collection of two taxes (the ἐγκύκλιον and the ἀγορανομέϊον) in the Oxyrhynchite nome which the *strategos*, despite several attempts, was unable to auction off because no bidders could be found.⁵⁷⁵ This was because the last tax-farmers had lost money on the contract, so much so that they threatened, if the state attempted to compel them to take up the contract again, to flee. Ultimately the *strategos* advised the prefect to examine the terms of the contract and lighten the burden that it placed on the tax-farmer (no evidence survives as to whether or not this was successful). And that was by no means an isolated incident.⁵⁷⁶

⁵⁷⁴ Lewis 1983: 156.

⁵⁷⁵ PO.1.44.

⁵⁷⁶ Wallace 1969: 288-9.

The problem was that tax-collectors were responsible for making up deficits (that is, if they were not able to collect as much tax revenue as they were required).⁵⁷⁷ This problem could even affect those who were charged with the direct collection of taxes (rather than solely tax-farmers); for instance, we hear of a group of *praktores* from the Fayum district who threatened to flee their direct collection duties if they were not granted some reduction of the amount of tax revenues that they were expected to collect.⁵⁷⁸ Their reasoning for why they deserved a reduction was simple (and not uncommon in Roman Egypt): their tax base had been substantially reduced because so many people had left the rural area covered by the tax that the collection of the prescribed amount was simply impossible.⁵⁷⁹

The solution which was chosen to combat the increasing difficulty of securing bids for tax-farming contracts was not a transition to direct collection⁵⁸⁰ (possibly because direct collectors faced many of the same problems as tax-farmers, as noted in the previous paragraph), but rather to compel men (and sometimes women⁵⁸¹) to take up or renew tax-farming contracts against their will. The use of compulsion, which was often styled as a liturgy, was used increasingly throughout the imperial period,⁵⁸² and during the late imperial period.⁵⁸³ Such compulsion was, unsurprisingly, unpopular among the leading locals whom it affected, which prompted attempts to curtail the practice, such as a rescript

⁵⁷⁷ Brunt 1990: 423, Sharp 1999: 235, Wallace 1969: 291.

⁵⁷⁸ P. Graux 2.

⁵⁷⁹ Similarly, see P. Cornell 24, which lists 54 taxpayers who had fled from Philadelphia in AD 56 because they were unable to meet their tax obligations.

⁵⁸⁰ Brunt 1990: 406, Capponi 2005: 136-7.

⁵⁸¹ See, for instance, P. Teb. II. 329 for a woman who was forced to act as a surety for a tax on fisheries in the Arsinoite nome.

⁵⁸² Lewis 1983: 167, Monson 2012: 209, Sharp 1999: 225.

⁵⁸³ Bagnall 1993: 154-5.

of Hadrian stating that no one would be compelled to take up a contract against his will, but the practice continued nonetheless.⁵⁸⁴

As with tax-farming and direct collection in the province, there was considerable variation in tax collection when performed as a liturgy in Roman Egypt, with, for instance, some men, having been named to collect certain taxes, being able to delegate that duty to others, meaning that those compelled to collect taxes as a liturgy, like those assigned to collect them as state officials, could (at least some of the time) elect to pass the duty on to others, whether by farming out the taxes or simply by delegating them to another.⁵⁸⁵

Despite the increasing use of liturgies for tax collection purposes, they did not become the sole method of tax collection in Roman Egypt: both tax-farming and direct collection by state officials also continued throughout the imperial period.⁵⁸⁶ Johnson argues that direct collection by state officials was used in Roman Egypt for fixed taxes (such as the poll-tax, and those levied on garden rentals), while variable taxes (such as customs dues and those levied on sales and monopolies) tended to be farmed.⁵⁸⁷ While this may have been true to an extent, no such hard and fast rule can be established for taxation practices in the province, which, as we have seen, were highly complex and did not conform to simple categorization.

⁵⁸⁴ *Dig.* 39.14.3.6.

⁵⁸⁵ Wallace 1969: 289.

⁵⁸⁶ Capponi 2005: 128-9, Wallace 1969: 287. See, e.g., Eck 1977 for a tax-farmer active in the collection of the manumission tax under Hadrian (on P. Oxy. 2265).

⁵⁸⁷ Johnson 1959: 493-4.

Rather than the method of tax collection being defined by the general type of tax being collected, it seems that the method chosen for each tax was determined by the specific characteristics of each tax and the area of its collection. As was the case elsewhere in the Empire, different methods of tax collection were employed in different regions depending on the local conditions; taxation in Roman Egypt may have been substantially more complex and variable than taxation in any of the other provinces, but in every region it followed the principle that local conditions should determine which taxation procedures were employed.

This principle also affected the peculiar characteristics of the *tetarte*, a tax which differed in significant ways from nearly all of the other taxes which were levied in Roman Egypt. The *tetarte* was a customs duty which was levied on goods entering Egypt's Red Sea ports from the valuable Eastern trade with India and East Africa.⁵⁸⁸ Customs duties, of course, were not unusual in Roman Egypt; numerous customs duties were levied throughout the province, including on trade between nomes or even on goods entering cities like Alexandria⁵⁸⁹ (in contrast to Gaul, for instance, where, as we have seen, the entire region was treated as a single customs zone without internal customs dues⁵⁹⁰). However, the *tetarte* was different from other customs dues in the province, and indeed from other taxes in Roman Egypt more generally, for a number of reasons.

Firstly, and perhaps most strikingly, is the extremely high rate of the duty. The *tetarte* was levied at a rate of 25% on all goods which were imported from the Eastern

⁵⁸⁸ de Laet 1975: 303.

⁵⁸⁹ Capponi 2005: 149, de Laet 1975: 311, Johnson 1959: 590-1, Miller 1969: 225.

⁵⁹⁰ See above, pages 144-5, for the lack of internal customs dues in Gaul.

trade.⁵⁹¹ Different customs duties in Roman Egypt were levied at different rates,⁵⁹² but none of the other rates were anywhere near as high as the rate of the *tetarte*. Like so many other features of taxation in Roman Egypt, the high rate of the *tetarte* may have been adopted (in a slightly more standardized form) from a Ptolemaic tax, in this case, the Ptolemaic tax of 20-50% levied on goods entering the Red Sea ports.⁵⁹³ It has been argued that the Romans were inclined to maintain a high rate for the *tetarte* because the Eastern trade was so valuable that the 25% import duty generated a great deal of revenue for the state.⁵⁹⁴

Of course, the *tetarte* would have been valuable not only for the Roman state, but also for those responsible for collecting it. The collection of the *tetarte* was leased out to tax-farmers, a fact which only survives because Pliny notes that the Red Sea tax was farmed out to a man named Annius Plocamus while presenting an account of the journey of Plocamus' freedman after he was blown off course while sailing around Arabia.⁵⁹⁵ Given the great value of the Eastern trade, the contract for the *tetarte* would have been very profitable for the tax-farmers who held it, which also means that only very wealthy men would have been capable of placing large enough bids in order to win the contract.⁵⁹⁶

This makes the contract for the collection of the *tetarte* very different from the contracts for the collection of other taxes in Roman Egypt, which, as we have seen, were

⁵⁹¹ *P. Vindob.* G 40822 recto, col. 2, 7-9; Casson 1989: 36, de Laet 1975: 306-11, Rathbone 2002: 183-4, Sidebotham 1986: 105, Wallace 1969: 256-8, Young 2001: 52.

⁵⁹² Capponi 2005: 149, Johnson 1959: 590, de Laet 1975: 311, Wallace 1969: 275.

⁵⁹³ Jones 1974: 171; Sidebotham 1986: 5-6; Wallace 1969: 256, 275.

⁵⁹⁴ Tomber 2008: 152-3, Young 2001: 210.

⁵⁹⁵ Pliny, *NH* 6.24.

⁵⁹⁶ Burkhalter-Arce 1999: 46-7.

typically not very profitable for the tax-farmer. Indeed, so profitable was the collection of the *tetarte* that some scholars have argued that the farmers of the *tetarte* may actually have stationed tax-collectors (supported by Roman troops) at the port of Leuke Kome in Nabataea in order to ensure that traders were not able to avoid paying the *tetarte* by landing at a port outside of the Roman Empire.⁵⁹⁷ This profitability would have made the farming of the *tetarte* less like the generally unprofitable tax-farming contracts of Roman Egypt, and more like the generally profitable tax-farming contracts elsewhere in the Empire. The highly profitable nature of the *tetarte* would also (presumably) have kept the farming of the tax from being replaced by the creation of a liturgy for its collection.

2.f.iv: Imperial Tax-Farming in Asia

As we have seen,⁵⁹⁸ Asia was a particularly important province for the history of the publicani, being the wealthiest province whose taxes were entrusted to the *societates publicanorum* (and thus the one which yielded the most revenue for them), as well as the first province for which the taxes were farmed out across the entire province, rather than on a city-by-city basis. These factors greatly increased the wealth and power of the *societates publicanorum* during the Republican period. In the imperial period, decisions regarding tax collection practices in Asia decreased, rather than increased, the wealth and political power of the *societates publicanorum*. Nevertheless, imperial-era Asia is still incredibly important in the history of the publicani, both as the place where their wealth

⁵⁹⁷ Young 1997: 207-8.

⁵⁹⁸ See above, section 1.e.iv, for Republican taxation practices in Asia.

and power began to decline, and as one of the provinces, along with Egypt, which provide an unusually large amount of information about the specifics of tax-farming procedures.

Unlike in Egypt, the bulk of our evidence for tax-collection practices in Asia comes not from ostraka, papyri, or similarly numerous small-scale sources, but from an inscription known as the *Monumentum Ephesenum*, which records the text of the customs law of Asia, or the *lex portorii Asiae*. This law, as discussed earlier, had a history stretching back to the Republic and retained several clauses dating to that period,⁵⁹⁹ but it was inscribed in this form in AD 62, meaning that it properly belongs to the imperial period when all of its clauses, old and new, would have been in effect.⁶⁰⁰ Importantly, the glimpse into the specifics of tax-collection practices offered by the *Monumentum Ephesenum* offers details about tax-farming which are likely to have applied to numerous provinces of the Empire,⁶⁰¹ unlike the details we can glean about tax-farming practices in Egypt, where Roman publicani never operated and tax-collection practices were substantially different from those in other provinces.

Before delving into the specifics of the customs law of Asia, however, it is necessary to briefly discuss direct taxes in the province. As we have seen, the collection of direct taxes in Asia was taken away from the *societates publicanorum* under Caesar, stripping the tax-farming companies of an important source of wealth (and reducing the

⁵⁹⁹ See above, page 15.

⁶⁰⁰ Rathbone 2008: 251.

⁶⁰¹ This is not to claim that the details of tax-farming procedures outlined in the *Monumentum Ephesenum* would have applied universally throughout the Empire; after all, the highly variable nature of tax-farming practices across the Empire has been noted several times in this work. Rather, the point is that the particulars of tax-collection in Asia are likely to have been much more similar to those in other provinces than were the particulars of tax-collection in Egypt.

tax burden of the inhabitants at the same time).⁶⁰² These direct taxes were now collected by the cities themselves, rather than tax-farmers forming *pactiones* with the cities, and then handed over to Caesar's agents.⁶⁰³ Sometimes cities would engage local tax-farmers (although not Roman publicani) to collect these taxes,⁶⁰⁴ so taxpayers were not entirely spared the potential harshness of tax-farming, although arguably local tax-farmers would have had greater incentives to act moderately than tax-farmers from Rome would have.⁶⁰⁵

Unlike direct taxes, indirect taxes in Asia continued to be collected by the *societates publicanorum*.⁶⁰⁶ In the text of the *Monumentum Ephesenum* the term used for tax-farmers is the singular "publicanus", but, as Dufour proposes, this should be taken as plural in meaning, representing *societates publicanorum* rather than an individual tax-farmer working alone.⁶⁰⁷ After all, not even the strongest proponents of the switch from tax-farming companies to individual contractors argue that the switch occurred before or during the reign of Nero, when the *Monumentum Ephesenum* was erected.⁶⁰⁸

Whether or not indirect taxes in Asia eventually began to be farmed out to individual contractors or directly collected by imperial agents (and if they did, when such changes occurred) is unfortunately unclear, as there is no evidence for such a change in this region. But what is clear is that the use of *societates publicanorum* for tax-farming

⁶⁰² See above, pages 107-110, for Caesar taking the collection of direct taxes away from the publicani and simultaneously reducing the tax burden of the taxpayers by one-third.

⁶⁰³ Dio 42.6.3.

⁶⁰⁴ Broughton 1959: 797, Millar 1977: 624.

⁶⁰⁵ For further discussion of why local tax-farmers may have been less rapacious than those from Rome, see above, pages 60-1, with regard to Republican Sicily.

⁶⁰⁶ Dufour 2012: 663, Levick 2000: 101, Nicolet 2000: 335.

⁶⁰⁷ Dufour 2012: 660.

⁶⁰⁸ de Laet 1975: 384ff, France 2001: 397, Rostovtzeff 1971: 389ff.

continued throughout the early imperial period, at least until Nero, and thus that will form the focus of this section.

Like those of Gaul, but unlike those of Egypt, Asia's customs dues were farmed out to *societates publicanorum* in a single contract. Also like Gaul, the rate of the customs duty in Asia was 2.5% on both imports and exports,⁶⁰⁹ although certain goods were exempt and a few (such as purple shells) faced higher rates,⁶¹⁰ while others, such as slaves, whose value was difficult to estimate, were taxed at a flat rate, rather than attempting to assess their value and collect a portion of it.⁶¹¹ And like taxes everywhere in the Empire outside of Egypt, the contracts for tax-farming in Asia were let out for 5 years at a time. We know this because it is explicitly mentioned in the *Monumentum Ephesenum* that whoever takes up the contract for the collection of taxes in the province is required to fulfill that duty for five years.⁶¹²

It has been suggested that the reason why it was deemed necessary to spell this out explicitly in one of the articles of the law was because some publicani had recently attempted to either get out of their responsibilities or alter the terms of the contract, and, therefore, thought advisable to make it clear that the contract had to be fulfilled in precisely the agreed upon manner.⁶¹³ There is, of course, no evidence that this is true, although, as we have seen,⁶¹⁴ reductions in the amount of money owed by the publicani for Asia had occurred at least once during the Republic, so it is perhaps reasonable to

⁶⁰⁹ de Laet 1975: 281.

⁶¹⁰ Cottier 2008: 105-6.

⁶¹¹ II.12.

⁶¹² II.138-9.

⁶¹³ Cottier 2008: 156-7.

⁶¹⁴ See above, pages 18-9.

suggest that publicani in the imperial period may also have faced the occasional difficulty with meeting their obligations for the taxes of Asia, despite the province's enormous wealth.

It will be useful here to say a word about the geographic reach of the customs law of Asia, as it seems that this may have changed over the course of the imperial period. At the start of the imperial period, there were (at least) two large customs zones in Asia: one encompassing the province of Asia (the *quadragesima portuum Asiae*) and another encompassing Pontus, Bithynia, and Paphlagonia (the *quadragesima Bithyniae*).⁶¹⁵ It is unclear whether the other provinces in the region, such as Galatia and Cappadocia, had a third customs zone to themselves, or whether they were part of one of the other two customs zones.⁶¹⁶ It appears that later in the imperial period (sometime after the date of the *Monumentum Ephesenum*, which seems to refer exclusively to the province of Asia⁶¹⁷), the *quadragesima portuum Asiae* was extended to encompass the surrounding provinces, as we cease to see references to the *quadragesima Bithyniae* and begin, by the reign of Septimius Severus, to see references to the *quadragesima Asiae et Bithyniae*.⁶¹⁸

The text of the *Monumentum Ephesenum* sheds light on some of the specifics of the collection of customs dues in the region, the type of details for which we typically have no evidence.⁶¹⁹ For instance, it tells us that before passing customs, traders would

⁶¹⁵ de Laet 1975: 273, Mitchell 2008: 168-9.

⁶¹⁶ de Laet 1975: 273.

⁶¹⁷ Mitchell 2008: 168.

⁶¹⁸ de Laet 1975: 276.

⁶¹⁹ Cottier 2008: 2, Nicolet 2000: 335.

declare their goods twice, first orally, and then in writing.⁶²⁰ Accurate declarations were important, obviously, because they ensured that the tax-farmer collected the right amount of tax, and thus that the state received the correct amount of tax revenues (at least once taxes began to be farmed on a percentage basis).

This importance is demonstrated by the harsh penalties which the law puts at the disposal of tax-farmers who discover a false declaration. They are able to impose a fine on the traders,⁶²¹ which was fixed at double the rate of the customs due,⁶²² or even to confiscate the undeclared goods.⁶²³ The ways that such harsh penalties would have made it easier for unscrupulous publicani to exact additional (illegal) funds from traders will be discussed in chapter 3, but for now it is sufficient to note the various methods that publicani had at their disposal to deal with deceitful traders who attempted to pass customs houses with undeclared goods. There were similarly harsh rules regarding traders who attempted to unload goods without tax-collectors being present, an act which was considered smuggling and faced the same penalties as being caught with undeclared goods.⁶²⁴

As one might expect, customs dues were to be collected only at the specified locations, namely ports and customs houses. The *Monumentum Ephesenum* contains provisions requiring both that traders make their way to the nearest collection point

⁶²⁰ II.13-15.

⁶²¹ II.56-7.

⁶²² II.87-8.

⁶²³ II.46-7, 50-3.

⁶²⁴ II.15-6.

whenever they enter or exit the customs zone,⁶²⁵ and noting that publicani are only allowed to collect customs dues at the designated locations.⁶²⁶ This suggests that traders often tried to avoid paying import and export duties (as we might expect), but also that publicani would attempt to collect taxes outside of the designated collection points, presumably with the goal of increasing their profits by collecting additional (illegal) taxes, and that they did this often enough that it was necessary to enact legislation attempting to curb the practice.

The requirement that traders visit the appropriate customs house upon entering or exiting the province was certainly important for ensuring that traders did not escape the payment of import and export taxes, but, as Corbier points out, it is not necessarily the case that they would always have paid the required amount each time that they stopped at a customs house. If a trader was sufficiently well-known to the publicani and trusted by them, then he could make a declaration of the goods which he was transporting and then arrange with the tax-collectors to pay the required amount at a certain date and location in the future.⁶²⁷ This would have granted the trader a greater degree of flexibility regarding when the customs duty had to be paid, and presumably would only have been acceptable to a tax-farmer in the case of traders who regularly travelled the same routes and had proven themselves trustworthy.

Here it will be useful to note the locations of some of the customs houses out of which the publicani would have operated for the collection of the *quadragesima portuum*

⁶²⁵ II.48-50.

⁶²⁶ II.56-8.

⁶²⁷ Corbier 2008: 220.

Asiae. There were customs stations at important ports in Western Asia, such as at Miletus⁶²⁸ and Halicarnassus,⁶²⁹ as well as at smaller ports such as Iasus.⁶³⁰ There may also have been customs stations at the island of Syme (north of Rhodes) and the city of Lysias (in Phrygia), although evidence for those is far less certain.⁶³¹

Traders who regularly travelled the same routes would also have been best situated to benefit from a provision in the Asian customs law which granted an exemption from customs dues on goods for which the import duty had already been paid, but which, having failed to sell, were then exported back out of the region.⁶³² Such an exemption seems reasonable, as it is difficult to argue for the fairness of levying both an import and export duty on the same good simply because it left the region unsold, but it would have been difficult to prove which items were recently imported goods that had failed to sell (especially considering that many traders would presumably have attempted to take advantage of this exemption), meaning that this exemption would have been of the most benefit to those traders who had already established a considerable degree of trust with the tax-collectors upon their route.

The various regulations of the customs law of Asia would have been well-known, given that the *Monumentum Ephesenum* was posted publically for all to see. This meant that both tax-farmers and taxpayers would have been well-informed about the legislation

⁶²⁸ *CIL* III 447 = *ILS* 1862 (funerary monument for Felix, a *vilicus* for the *quadragesima portuum Asiae*).

⁶²⁹ *AE* 1897, 77 (votive inscription for Tyche, set up by Kalokairos and Eutuches, two *actores* of Marcus Aurelius Pollio, *conductor* for the *quadragesima portuum Asiae*).

⁶³⁰ *CIL* III 7153 (fragmentary inscription recording that a *vilicus sociorum* for the *quadragesima portuum Asiae* restored (*restituit*) something).

⁶³¹ de Laet 1975: 280-1.

⁶³² II.18.

which governed their livelihoods, a situation which likely would not have existed before Nero declared that all laws regarding indirect taxes had to be posted locally for the benefit of taxpayers.⁶³³ Being able to see clearly the rules with which they, and the tax-collectors, had to comply, as well as the exemptions available to them, would likely have been incredibly important for traders who were trying to ensure that the tax-farmers adequately respected their rights. After all, as much as we (rightly) acknowledge the importance of the *Monumentum Ephesenum* for improving our understanding of tax collection practices, what really mattered was how well it was understood by those affected by it, like traders, who had to live by its rules.

Before moving on it will be useful to examine the evidence for specific individuals who were involved in the collection of the *quadragesima portuum Asiae* as publicani (or their agents). The evidence is sparse, as it is elsewhere, for individual publicani in the region (or indeed, for tax-farming in general), but there is some evidence for the activity of both slaves and free Romans in tax-farming activities in Asia.

We have, for instance, from Amorium, evidence for a certain Isochrysus, who served as a *vilicus* of a *societas publicanorum* for the *quadragesima portuum Asiae*, who recorded his name and position when erecting a funerary inscription.⁶³⁴ While Isochrysus' name may well suggest a local origin (though one can never be sure), an altar inscription which includes the name of another slave *vilicus* for a company of publicani in the

⁶³³ See above, page 131, for further discussion of Nero's decision to have all such laws posted publicly throughout the Empire.

⁶³⁴ *AE* 1988, 1031.

region,⁶³⁵ namely Felix, who worked at a customs station in Miletus,⁶³⁶ offers no such clues as to his origin. Even that, however, offers more information than the two inscriptions from Iasos which mention a *vilicus* of a tax-farming company operating in the region but are too fragmentary for his name to be recovered.⁶³⁷

Besides slaves, there is only one member of a *societas publicanorum* in Asia who can be identified on the basis of the surviving inscriptional evidence. A certain A. Ancius Crispinus, who may possibly be an equestrian⁶³⁸ is listed in two inscriptions as the *promagister* of the *quadragesima portuum Asiae*.⁶³⁹ We later see a M. Aurelius Mindius Matidianus Pollio who served as the *conductor* of the *quadragesima portuum Asiae*⁶⁴⁰ in addition to being a *procurator Augusti*, Asiarch, and Bithyniarch, a career which surely indicates a man of equestrian status (which is unsurprising as it is generally taken as a given that *conductores* were equestrians, as they had to possess substantial wealth, but could not have been senators, as men of the senatorial class would have been banned from openly holding tax-farming contracts).

2.f.v: Imperial Tax-Farming in Illyricum

What, precisely, is Illyricum? Except for a brief period during the late Republic and early Principate, it was not a province.⁶⁴¹ Instead it was more of a geographical idea,

⁶³⁵ *CIL* II 447 = *ILS* 1862.

⁶³⁶ According to an oral suggestion of E. Haley.

⁶³⁷ *I. Iasos* 415 and *I. Iasos* 417. In the latter, ‘*oikonomos*’ = *vilicus*, according to an oral suggestion of E. Haley.

⁶³⁸ Oral suggestion of E. Haley.

⁶³⁹ *I. Ephesos* II, 517, *I. Ephesos* VII, 1, 3045. Eck (1997: 113-114 no. 4) reads his *nomen* as Larcius.

⁶⁴⁰ *AE* 1897, 77.

⁶⁴¹ For further discussion of Illyricum as a province, see below, page 166. It should be noted that for the purposes of this paper, “Illyricum” will always be taken to refer to the region as a whole, not to the short-lived province of the same name.

much like the American Mid West or the Maritimes in Canada – a familiar region with a well-known geographical location, but, generally speaking, no unifying administrative or economic structures. Numerous Roman authors refer to Illyricum in their works⁶⁴² without an explanation of its boundaries, suggesting that they expected their audience to be familiar with the region. So, notionally at least, Illyricum was a well-defined region within the Empire. But that was very much different than being an administrative zone of any sort.

The various provinces of Illyricum (which are outlined below) were administered separately, just as were provinces throughout the Empire. They had different governors and different staff and were generally run separately. The one exception to this was the collection of customs dues. Since these customs dues were, at least at first, collected by *publicani*, it makes sense to discuss all of the Illyrian provinces together, even though “Illyricum, as a geographical entity, was not a unit for government except for this one tax”.⁶⁴³

Other indirect taxes, such as those for inheritance and sales, were farmed out locally,⁶⁴⁴ and appear to have operated in much the same way as they did in other provinces of the Empire. Direct taxes were likewise dealt with on a more local level, with cities being responsible for assessing and collecting the amounts due and then handing them over to members of the *familia Caesaris*, who were overseen at the provincial level

⁶⁴² See, e.g., Strabo 7.5.1; Suetonius *Augustus* 21, *Tiberius* 16; Tacitus, *Ann.* 1.46, *Hist.* 1.2, 1.6, 1.9, 1.76, 2.60, 74, 85.

⁶⁴³ Brunt 1990: 426.

⁶⁴⁴ De Laet 1975: 232, Dise 1991: 122, Oliva 1962: 235-6.

by the *procurator Augusti provinciae*.⁶⁴⁵ Just like in the other provinces and regions of the Empire, customs dues in the region were by far the largest and most important taxes which were collected by publicani, and thus it makes sense to examine the region as a whole, even though no other taxes (nor any other method of administration) were apportioned in that manner.

The customs duty which was levied on goods entering and exiting Illyricum was known as the *publicum portorii Illyrici*, and it covered all of the provinces in the Danubian region: Raetia,⁶⁴⁶ Noricum, Dalmatia, the two Pannonias and Moesias, and Dacia.⁶⁴⁷ The name of the tax seems to have been taken from the name of the provinces where it was almost certainly first levied, namely Upper and Lower Illyricum, a name which then stuck even after the provinces underwent a name change and other provinces were added to the customs zone.⁶⁴⁸

The history of Roman taxation practices in the region is not entirely clear, but the broad outlines can be established. Although Rome did gain control over a small area known as Illyricum during the late Republican period, there is no evidence for Roman taxation practices at the time and substantial levels of Roman control over the region did not come until Tiberius' conquests during the principate of Augustus.⁶⁴⁹ Shortly after the addition of the province of Moesia in AD 6, the newly enlarged province of Illyricum was

⁶⁴⁵ Dise 1991: 79-80. The exception to this is Pannonia inferior where, because of the dangers of the province and the presence of a large military garrison, military *officiales* were used instead of imperial slaves (Dise 1991: 156).

⁶⁴⁶ While Raetia was originally part of the Illyrian customs zone, it later became part of the *quadragesima Galliarum* during the 3rd century AD (Alföldy 1974: 58).

⁶⁴⁷ Alföldy 1974: 116, Brunt 1990: 425, de Laet 1975: 175, Dise 1991: 80, Ørsted 1985: 298-9, Wilkes 1992: 211.

⁶⁴⁸ Brunt 1990: 425, de Laet 1975: 232.

⁶⁴⁹ Ørsted 1985: 175-6, Wilkes 1969: 46.

subdivided around AD 9 into upper and lower provinces with the same name, which not long afterwards were renamed Pannonia and Dalmatia.

The earliest evidence for the establishment of the *publicum portorii Illyrici* comes from an inscription which dates to the reign of Claudius,⁶⁵⁰ which obviously means that the customs zone was established at least by that point. However, several authors have suggested that the origin of the *publicum portorii Illyrici* actually dates to the reign of Tiberius, rather than that of Claudius.

Specifically, Dise,⁶⁵¹ following de Laet,⁶⁵² argues that the creation of the large customs zone in Illyricum was part of a larger trend under the second emperor to establish large, multi-province customs zones. However, as we have seen,⁶⁵³ there is really no clear evidence for reorganization of customs zones on a large scale under Tiberius. While Tiberius may have continued the practice of establishing large customs zones where appropriate, which Augustus seems to have begun in Gaul, there is no specific reason to believe that he was responsible for the organization of the Illyrian customs zone. In the end, all that can be said is that the *publicum portorii Illyrici* was in place during the reign of Claudius, and thus that it must have been established during the early Principate.

As Rome continued to add new provinces in the Danubian region, the size of the region encompassed by the *publicum portorii Illyrici* continued to increase. Noricum and

⁶⁵⁰ *CIL* VI 1921 (dedicatory inscription for Claudius, from Rome).

⁶⁵¹ Dise 1991: 80. Likewise, see Zaccaria 2010: 57.

⁶⁵² de Laet 1975: 232ff.

⁶⁵³ See above, pages 127-8.

Raetia⁶⁵⁴ were likely added shortly after the *publicum portorii Illyrici* was created, and Dacia was likely added shortly after it was conquered and organized as a province under Trajan.⁶⁵⁵ Further growth of the Illyrian customs zone came from its expansion to include the formerly independent *Ripa Thraciae* (a region which comprised the eastern portions of what is now Romania and Bulgaria).

Originally the *Ripa Thraciae* seems to have been set up as a separate customs zone, probably around the same time as the establishment of the *publicum portorii Illyrici*,⁶⁵⁶ and it remained independent until at least 100 AD.⁶⁵⁷ Our evidence for the *Ripa Thraciae* is limited, coming as it does from only six inscriptions. Of these, two refer to the *Ripa Thraciae* alone⁶⁵⁸ while the rest refer to it as part of the *publicum portorii Illyrici*, with both of them being collected by the same *conductor*.⁶⁵⁹ It is impossible to tell precisely when these two customs zones were combined into one, but it seems reasonable to suggest that it may have happened under Trajan, whose extensive conquests in the Danubian region resulted in substantial changes to the administration of the provinces which made up the Illyrian customs zone.

⁶⁵⁴ While Raetia was originally part of the *publicum portorii Illyrici* it later became part of the *quadragesima Galliarum* customs zone during the 3rd century AD (Alföldy 1974: 58).

⁶⁵⁵ de Laet 1975: 235.

⁶⁵⁶ de Laet 1975: 178, Ørsted 1985: 181.

⁶⁵⁷ Brunt 1990: 425.

⁶⁵⁸ *AE* 1919, 10 (inscription recording a letter from Moesian legate Marius Laberius Maximus regarding fishing rights for the villagers of Histria, further discussed below, pages 194); *AE* 1940, 100 (votive inscription to Mithras, erected c. AD 100 at Novae).

⁶⁵⁹ *CIL* III 7434 (votive inscription for the *numen Augustorum* and the *genius publici portorii*, set up by Hermes, a *servus conductorum* for the *publicum portorii Illyrici et ripae Thraciae*, from Nikopol, Bulgaria), *CIL* III 7429 (honorary inscription for Julius Capito, *conductor* of the *publicum portorii Illyrici et ripae Thraciae*, from Turnu ad Danuvium), *AE* 1928, 153 (dedicatory inscription for Marinus, father of the emperor Philip, from Djebel Druze), *AE* 1934, 107 (fragmentary, records Fabius Saturninus as the *conductor* of the *publicum portorii Illyrici utriusque et ripae Thraciae*, from Capidava).

Like the contracts for the customs zones in other regions of the Empire, the contract for the collection of the *publicum portorii Illyrici* was leased out for terms of five years at a time.⁶⁶⁰ And the right to collect taxes across the entire multi-province zone was leased out in a single contract, just as it was in Gaul.⁶⁶¹ That fact that the *publicum portorii Illyrici* was leased as a single contract is nearly universally accepted by scholars, with the sole exception of Peter Ørsted.⁶⁶²

Ørsted argues that, rather than a single region-wide contract, the *publicum portorii Illyrici* was farmed out on a piecemeal basis, with a separate contract for each station.⁶⁶³ This is a confusing argument, and one that does not hold up under serious scrutiny. For instance, it fails to address the question of why a large, multi-province customs zone would have been set up, if the contracts for each station were going to be farmed out separately. What logical reason could there have been for such an arrangement?

Confronted with evidence for the same *conductor* operating in multiple customs stations at the same time, Ørsted argues that *conductores* may have bid for and held the contracts for multiple stations simultaneously, and he even concedes that doing so would have undoubtedly made things easier.⁶⁶⁴ Why he did not, then, extend that notion to its obvious conclusion – namely that it also would have made it easier if a single *conductor*

⁶⁶⁰ Ørsted 1985: 324.

⁶⁶¹ Alföldy 1974: 116,

⁶⁶² See Brunt (1990: 426) for this being such an orthodox position that he only has to address it order to respond to Ørsted's unusual rejection of it.

⁶⁶³ Ørsted 1985: 325.

⁶⁶⁴ Ørsted 1985: 325.

(or a single *societas*, during an earlier period) held the contract for the entire customs zone – is unclear.

The fact that, at least by the time of the Principate, if not earlier, it was standard practice for the right to collect taxes across an entire customs zone to be farmed out in a single contract further suggests that *publicum portorii Illyrici* would also have been farmed out that way. For all these reasons, it seems reasonable to conclude, as most scholars have done, that the *publicum portorii Illyrici* would have been farmed out as a single contract for all of Illyricum, rather than on a station-by-station basis as Ørsted suggests.

From the outset, the contract for the *publicum portorii Illyrici* was farmed out to *societates publicanorum* and it was collected in local stations by the slaves and freedmen of the company.⁶⁶⁵ Unfortunately, there is little surviving evidence regarding the role of *societates publicanorum* in the region. Robert Dise takes this as evidence that customs were not a significant source of revenue during the 1st century AD (that is, before the shift to the farming of customs duties in the region by *conductores*).⁶⁶⁶ While he may be right in arguing that customs duties would have yielded much less revenue in the early days of the collection of the *publicum portorii Illyrici* because there had not been substantial economic development in the region yet, there are plenty of other possible reasons for the lack of evidence for the activities of *societates publicanorum* in the

⁶⁶⁵ Dise 1991: 80.

⁶⁶⁶ Dise 1991: 81

region, not least of which is that it could simply have been the result of the vagaries of preservation.

After all, as has been mentioned several times already, there is very little evidence for tax-farming during any period in any region, so the paucity of evidence for *societates publicanorum* in connection with the *publicum portorii Illyrici* is hardly surprising. That being said, whatever the reason for it, there is very little information about the collection of taxes by tax-farming companies in this region.

One can reasonably assume, however, that the tax-farming situation would have been fairly similar to that in Gaul, another large, multi-province customs zone. Thus it would have had the potential to be highly lucrative, since it entailed the right to collect taxes across a large area, but that also means that it would have been quite expensive to win the auction for contract for the *publicum portorii Illyrici*, and therefore, just as was the case in Gaul and Asia, only the largest, wealthiest *societates publicanorum* would have been able to afford the tax-collection contracts in Illyricum.

While there is not much that can be said about the contracts for the collection of taxes in Illyricum, there is significantly more information about the customs zones in the region, and here we see substantial overlap with how things were done in the other great customs zone, Gaul, but also important differences. Just as in Gaul, and indeed in all of the other provinces as well, in Illyricum there were large numbers of customs stations on the borders of the region,⁶⁶⁷ which obviously makes sense for an import/export duty.

⁶⁶⁷ Alföldy 1974: 101, de Laet 1975: 229, Dise 1991: 81, Ørsted 1985: 275.

What is noticeably different, however, is the fact that Illyricum also had several internal customs stations, something which makes it very much unlike Gaul.⁶⁶⁸

Despite what one might expect, these internal customs stations were not located at the boundaries of the provinces which make up the larger Illyrian customs zone, but are instead located within those provinces.⁶⁶⁹ These customs stations may have been located internally in order to control and tax the export of material from the region's highly profitable mines.⁶⁷⁰ While it certainly would have been much easier to monitor the exports from the mines closer to the source, rather than at distant customs stations which could potentially be avoided by those trying to evade taxes, there is no clear evidence that this was the reason for the location of the internal customs stations. Instead it seems more likely that the location of internal customs stations was selected according to local geographical features, such as rivers, and natural boundaries, such as mountain passes.⁶⁷¹

During the Republican period, when Rome conquered Cisalpine Gaul, it established customs stations at Aquileia and Tergeste to handle the levying of customs dues on the trade with the Danubian region, which had not yet been conquered at that point.⁶⁷² Later, after Rome's conquests began to bring portions of the region under its control, the levying of customs dues at Aquileia and Tergeste became a part of the wider

⁶⁶⁸ Alföldy 1974: 117, de Laet 1975: 229, Ørsted 1985: 278.

⁶⁶⁹ de Laet 1975: 219.

⁶⁷⁰ Alföldy 1974: 101.

⁶⁷¹ de Laet 1975: 229.

⁶⁷² de Laet 1975: 230.

collection of the *publicum portorii Illyrici*.⁶⁷³ The following is a brief outline of some of the customs stations in Illyricum, divided by their locations within the region.

There were stations located in the eastern Alps, such as at Sublavio (modern Seben),⁶⁷⁴ which levied duties on trade between Italy and Raetia, and at Glemona (modern Gemona),⁶⁷⁵ which levied them on trade with Noricum, both on the western edge of the Illyrian customs zone. Unsurprisingly, given its importance as a means of transportation, there were numerous customs stations along the Danube, including Boiodurum (on the border of Noricum and Raetia),⁶⁷⁶ Aquincum (in Pannonia inferior),⁶⁷⁷ Margum (in Moesia superior),⁶⁷⁸ and Ostrovo (in Moesia inferior),⁶⁷⁹ among others. The great number of customs stations along the Danube indicate that tax-collectors in the region were keen to profit from the large amounts of traffic that travelled along the great river.

However, not all customs stations in the provinces in the region were located along the Danube or along the borders of the region; other internal customs stations were found throughout Illyricum. In Raetia we see one such station at Pons Aeni,⁶⁸⁰ located at the intersection of two rivers, indicating that the Danube, while the largest river in the region to be used extensively for trading and thus as a convenient location for the

⁶⁷³ Aquileia: *CIL* V 820 (votive inscription for Silvanus). Tergeste: *CIL* V 706 (votive inscription for Silvanus).

⁶⁷⁴ *CIL* V 5079 (votive inscription for Isis, set up by Festinus, a *servus* of the *conductor*), *CIL* V 5080 (another votive inscription for Isis, set up by Festinus, a *servus* of the *conductor*).

⁶⁷⁵ *CIL* V 8650 (funerary inscription set up by a *vilicus* of the *vectigalia Illyrici* for his wife).

⁶⁷⁶ *CIL* III 5691 (funerary inscription set up by a *vilicus* of the *vectigalia Illyrici* by his son).

⁶⁷⁷ *CIL* III 13396 (funerary inscription set up by a *servus* of the *vectigalia Illyrici* for his wife).

⁶⁷⁸ *CIL* III 8140 (fragmentary column base found in a castle wall which refers to a *vilicus* of the *vectigalia Illyrici*).

⁶⁷⁹ *CIL* III 6126 (funerary inscription set up by Titus Julius Capito, *conductor* of the *publicum portorii*).

⁶⁸⁰ *CIL* III 15184⁸ (fragmentary altar base which references a *vilicus stat(ionis)*).

collection of taxes, was far from the only one. In Pannonia superior, there was a customs station in the city of Poetovio,⁶⁸¹ which seems to have served as the centre of the administration of the collection of the *publicum portorii Illyrici*.⁶⁸²

In Pannonia inferior there is a customs station at Sirmium (modern Mitrovicza),⁶⁸³ likely located there because it is an important city in the province.⁶⁸⁴ In Dalmatia there may have been a customs station at the Colonia Claudia Aequum, although the identification of a customs house at that location relies on a substantial degree of restoration for a highly fragmentary inscription.⁶⁸⁵ In Moesia superior there was a customs station at Ulpiana in the north of the province,⁶⁸⁶ and in Moesia inferior there is evidence for one at the town of Melta.⁶⁸⁷ There was also a customs station at Sarmizegethusa, the capital of the province of Dacia.⁶⁸⁸ And that list provides merely a sample of the many internal customs stations found throughout Illyricum.

There is also evidence for the customs stations for the *Ripa Thraciae*, which, as discussed earlier,⁶⁸⁹ was sometimes collected alongside the *publicum portorii Illyrici*, and sometimes separately. It was collected, for instance, at Novae (modern Svivstov),⁶⁹⁰ on

⁶⁸¹ *CIL* III 14354²⁷ (base of an altar for Mithras, set up by Theodorus, *p(ublici) p(ortorii) scrut(ator) stat(ionis) Poet(ovionensis)*).

⁶⁸² de Laet 1975: 221.

⁶⁸³ *CIL* III 7429.

⁶⁸⁴ de Laet 1975: 223.

⁶⁸⁵ *CIL* III 14945 (fragmentary inscription: [*tabularius prov.*] *Dalm(atiae) [tabulari]us stat(ionis)*).

⁶⁸⁶ *AE* 1903, 286 (dedicatory inscription for the consul, erected by the *tabularius stationis Ulpianensis*).

⁶⁸⁷ *AE* 1928, 153.

⁶⁸⁸ *CIL* III 753 (honorific inscription for Julius Capito, the *conductor* of the *publicum portorii Illyrici*, set up by a decree of the decurions).

⁶⁸⁹ See above, pages 187.

⁶⁹⁰ *AE* 1940, 100 (votive inscription to Mithras, erected c. AD 100).

the boundary between Moesia and Thrace, and at Durostorum (modern Silistria)⁶⁹¹ further to the east. The customs zone for the *Ripa Thraciae* was much smaller than that for the *publicum portorii Illyrici*, so it is perhaps unsurprising that it was deemed advantageous, at least at times, for the two to be combined into a single customs zone leased out together in a single tax-farming contract.

It will also be useful to address the tax collection situation of the Greek cities on the Black Sea which were located on the eastern edge of Illyricum, and which were subject to very different rules than the rest of the region. These cities, (e.g. Callatis, Dionysopolis, Histria, and Odessos) seem to have had considerable financial autonomy, including freedom from taxation.⁶⁹² This is most notably demonstrated in an inscription from Histria regarding a conflict between a tax-farmer and the locals regarding fishing rights.⁶⁹³

The dispute centers around P. Charagonius Philopalaestrus, a *conductor* for the *publicum portorii Illyrici*, who attempted to levy taxes on the fishermen of Histria when they brought back their catch. The inscription makes it clear that this was not Philopalaestrus' first attempt to levy taxes on these fishermen, and that the legate of Moesia regularly upheld the fishermen's exemption from these taxes despite the *conductor*'s repeated attempts to challenge the exemption.⁶⁹⁴ One might well imagine that the inscription was erected in an attempt to publicize the fact that the fishermen's tax-free

⁶⁹¹ *CIL* III 7479 (fragmentary funerary inscription).

⁶⁹² de Laet 1975: 206.

⁶⁹³ *AE* 1919, 10, *SEG* XXIV 1108-9.

⁶⁹⁴ Oliver 1965: 154.

status was regularly upheld, and discourage future *conductores* from trying to challenge their rights.

On the subject of *conductores*, it will be useful to briefly discuss the transition from the farming of taxes in Illyricum by *societates publicanorum* to the farming by *conductores*. As in other regions of the Empire, we see a switch from the former to the latter around the reign of Trajan.⁶⁹⁵ The earliest evidence that we have for a *conductor* in the region (or indeed, in any region of the Empire) is for the aforementioned Charagonius Philopaestrus,⁶⁹⁶ and dates to AD 100.⁶⁹⁷ The date for this *conductor* is so early in the reign of Trajan that we must surely conclude either that switching from the use of *societates publicanorum* to the use of *conductores* was such a priority for Trajan that he addressed the issue very soon after gaining power, or that the switch to the use of *conductores* pre-dated Trajan's reign.

Unusually, it seems that the *publicum portorii Illyrici* may have occasionally been farmed out to as many as three *conductores* simultaneously,⁶⁹⁸ although it is unclear why this occurred.⁶⁹⁹ At the same time we see *conductores* begin to appear in the inscriptional record, we also see the presence of imperial procurators, who, as discussed earlier,⁷⁰⁰ were responsible for supervising the collection of taxes by *conductores*, thereby

⁶⁹⁵ Brunt 1990: 425, de Laet 1975: 236, Dise 1991: 81, Ørsted 1985: 307.

⁶⁹⁶ *AE* 1910, 10.

⁶⁹⁷ Ørsted 1985: 331.

⁶⁹⁸ There are a few inscriptions which name or refer to multiple *conductores*. See, for instance, *CIL* III 5121 (*d(eo) i(nvicto) M(ithrae), Eutyches Julior(um) c(onductorum) p(ublici) p(ortori) ser(vus) c(ontra)scr(iptor) stationis Boiod(urensis), ex vik(ario) Benigni vil(ici) stat(ionis) Atrantin(ae) aram cum signo lunae ex voto posuit*), *CIL* III 6124 (*Genio J[ulio]rum Januari Capitonis Epaphroditii n(ostorum) c(onductorum) p.p. Hermes ser(vus) vil(icus) p(osuit)*), *CIL* III 7434, likewise refers to a Hermes who is a slave of the *conductorum* for the *publicum portorii Illyrici*.

⁶⁹⁹ de Laet 1975: 241. It is possible to envisage, however, that the three worked in association.

⁷⁰⁰ See above, pages 121-3.

increasing the state's control over the collection of taxes (and presumably increasing the amount of revenue flowing into its coffers) while still leaving the general apparatus of the tax-farming system in place.⁷⁰¹

Given that most of the *conductores* recorded in the inscriptional record have *tria nomina*, it seems reasonable to conclude that the *conductores* in Illyricum were Roman citizens, possibly from the local *coloniae*.⁷⁰² Undoubtedly they would have had to be rich to win the lucrative tax-farming contracts for Illyricum,⁷⁰³ and it seems that most would have been of equestrian rank, although it is difficult to be certain.⁷⁰⁴

It appears that there may have been a considerable degree of familiarity between the men who served as *conductores*. For instance, Titus Julius T. fil. Fab(ia) Saturninus, who is recorded in various inscriptions as the *conductor* of the *publicum portorii Illyrici* from the mid-140s to the mid-160s AD,⁷⁰⁵ seems to have been the *ex-dominus* of the freedman Titus Julius Capito,⁷⁰⁶ who was himself a *conductor* of the same tax.⁷⁰⁷ Thus we see a freedman carrying on the tax-collecting duties of his former master, indicating a considerable degree of continuity in the collection of the *publicum portorii Illyrici*. The fact that a freedman won the contract to collect taxes across such a large area also speaks to the considerable administrative experience that Capito must have acquired as a slave working (presumably) in one of the customs houses in Illyricum.

⁷⁰¹ Dise 1991: 81, Ørsted 1985: 360, 364.

⁷⁰² Ørsted 1985: 350.

⁷⁰³ Alföldy 1974: 116-7.

⁷⁰⁴ Ørsted 1985: 355.

⁷⁰⁵ See, for instance, *AE* 1934, 107; *CIL* III 1568; *CIL* V 5079; *CIL* V 5080.

⁷⁰⁶ de Laet 1975: 404, Ørsted 1985: 312.

⁷⁰⁷ *CIL* III 7429.

Given that Titus Julius Saturninus was also pursuing a procuratorial career at this point,⁷⁰⁸ it is clear that it was possible for *conductores* to combine a career in private tax-collection with a career in the imperial administration, although it should be noted there is no evidence that Saturninus ever served as the procurator who was responsible for the *publicum portorii Illyrici*. Surely even the Romans, who were far less sensitive to these considerations than we are today, would have seen it as a conflict of interest for a man to be responsible for acting as his own overseer (or the overseer of his freedman) in the collection of taxes when there was so much scope for fraud.

Some of the other *conductores* who share the same *nomen* appear to have had family ties, rather than the ties between freedmen and former masters. For instance, Gaius Antonius Rufus and Marcus Antonius Fabianus, who both served as *conductores*,⁷⁰⁹ seem to have been members of the same family, along with Gaius Antonius Julianus and Antonius Silvanus, who were both procurators.⁷¹⁰ However, as de Laet suggests, it is probably better to see these family connections, like the freedman-master connections discussed above, not as evidence for hereditary positions as *conductores*, but as more of a general family interest in and experience with the farming of taxes in the region.⁷¹¹

Later, under Marcus Aurelius, imperial agents took over the collection of the *publicum portorii Illyrici*, replacing the use of *conductores* as tax-farmers.⁷¹² As noted

⁷⁰⁸ Ørsted 1985: 316, Pflaum 1960: 436-7. But cf. the certain case of Pompeius Longus who was simultaneously a procurator Augusti and conductor vectigalis Illyrici (see *CIL* III, 10605b = *AE* 1993, 1314, and *AE* 1988, 978).

⁷⁰⁹ Rufus: *AE* 1960, 343 (from Mehadia). Fabianus: *ILS* 9019 (from Kostolác).

⁷¹⁰ Julianus: *CIL* III 5120 (from Atrans). Silvanus: *ILS* 9023 (from Ulpianum).

⁷¹¹ de Laet 1975: 400.

⁷¹² de Laet 1975: 241, 403-4, Dise 1991: 122, Oliva 1962: 232, 338-9.

earlier,⁷¹³ the switch to direct collection did not take place simultaneously across the Empire (and indeed may not have occurred at all in some regions), so it is worthwhile to ask why it occurred in Illyricum at this time.

de Laet argues that the switch to direct collection in Illyricum was the result of the financial difficulties caused by the Marcomannic Wars.⁷¹⁴ However, as we have seen, tax-farming was used precisely because it typically produced greater profits for the state,⁷¹⁵ so mere financial need cannot be used as an explanation for the switch from tax-farming to direct collection, and thus another explanation must be sought. For this reason, I am inclined to agree with Dise,⁷¹⁶ who argues instead that the switch to direct collection was necessitated by the general breakdown of trade and the dangers of operating a tax-farming business during the Marcomannic Wars (and the difficulty of turning a profit at that time) which would have made tax-farmers reluctant to take up tax-farming contracts, which would have necessitated an imperial takeover of tax-collection in the region.

This argument lines up well with Ørsted's suggestion⁷¹⁷ that the switch to direct collection precipitated by the outbreak of the Marcomannic Wars may not have been meant to be permanent and that perhaps the switch was only meant to be temporary, until the situation calmed down enough that tax-farming contracts in the region could be farmed out again. Although there is no evidence of this, it does have considerable intuitive appeal. After all, if the switch to direct collection was indeed the result of

⁷¹³ See above, pages 93-4.

⁷¹⁴ de Laet 1975: 404.

⁷¹⁵ See above, pages 33-5, for the reasoning behind the use of tax-farming.

⁷¹⁶ Dise 1991: 122.

⁷¹⁷ Ørsted 1985: 362.

specific circumstances (and I have already argued that the switch to direct collection when and where it happened was always the result of specific local conditions rather than a general refutation of the principle of tax-farming⁷¹⁸) then it would make sense that, if the circumstances which led to the switch to direct collection were temporary, then the switch to direct collection itself may have been temporary as well.

And one can easily imagine how such a change, even if it were intended to be temporary, might well have become permanent. After all, history is full of supposedly temporary changes that ultimately became permanent, especially if the government profits from them financially (one only needs to think of Canada's Income Tax, introduced in 1917 to help pay for World War I and still collected nearly a century after the end of the war, to see a more modern example of this phenomenon).

Perhaps the switch to direct collection became permanent because tax-farmers became permanently wary of undertaking tax-farming contracts in a region which remained fairly unstable even after the end of the Marcomannic Wars. Or perhaps, as Ørsted suggests, state revenues would have increased after the switch to direct collection;⁷¹⁹ although, as mentioned above, there is no particular reason to believe that direct collection would have led to increased profits for the state, and indeed it typically yielded less profit than tax-farming did. Ørsted suggests that the elimination of the tax-farmer's profit would have automatically increased the state's profits, an intuitive argument perhaps, but one that would not necessarily hold true; the profit motive would

⁷¹⁸ See above, pages 93-4.

⁷¹⁹ Ørsted 1985: 371.

often have led tax-farmers to collect substantially more in taxes, with the result that the state would have received more tax revenue even after taking the tax-farmers' profits into consideration.⁷²⁰

Certainly it is possible that after switching to direct collection the state realized that it could increase its tax revenues while decreasing the tax burden on the local populace, as happened when Caesar reorganized the collection of the direct taxes in Asia,⁷²¹ but that would have required the tax-farmers in Illyricum to have been reaping profits as excessive as those of the publicani in Asia during the late Republic, something for which we have absolutely no evidence. For that reason, I am sceptical of the suggestion that increased profits were the motivation for the continuation of the use of direct collection after the end of the temporary conditions which led to its adoption (i.e. the Marcomannic Wars). Perhaps direct collection continued to be used in Illyricum because of simple inertia or for some other reason which simply cannot be discerned in light of the current evidence.

2.f.vi: Imperial Tax-Farming in Africa

As we have seen,⁷²² there is little evidence for Republican taxation in Africa. While direct taxes were imposed on the newly-formed province (in the form of a *certum stipendium*, a fixed amount), they were likely collected directly by the state, rather than by publicani. It is almost certain that *portoria* would have been imposed and collected by

⁷²⁰ For further discussion of this (in the context of why tax-farming continued even after it began to require so many imperial agents as supervisors that they could have collected the taxes themselves), see pages 103-4.

⁷²¹ See above, pages 106-11.

⁷²² See above, section 1.e.iii, for Republican taxation in Africa.

societates publicanorum as they were in provinces throughout the Empire during the Republican period, but unfortunately there is no direct evidence of this. Moving on to look at the imperial period, we can say a bit more about the system of taxation in the province, although unfortunately many aspects are still unclear.

Any discussion of imperial taxation in Africa must begin with the *quattuor publica Africae*, a tax (or taxes) which is commemorated in numerous sources.⁷²³ Unfortunately, these sources do not specify what exactly was meant by “*quattuor publica Africae*”. Some have argued that the term refers to a single *portorium* collected across four separate regions in Africa; however it seems more likely that it refers to four different taxes collected in the region,⁷²⁴ which indeed seems to be the perspective taken by most scholars today.⁷²⁵

Another issue surrounding the *quattuor publica Africae* that no longer seems to be a source of debate is the question of which four taxes it comprised. While some have argued that the *scriptura* and the *stipendium* were two of the four taxes that made up the *quattuor publica Africae*,⁷²⁶ de Laet has convincingly argued that such a scenario does not make sense, as the *scriptura* had ceased to be levied by the imperial period, and direct taxes such as the *stipendium*, as we have seen, were no longer collected by publicani,

⁷²³ See, for instance, *AE* 1914, 248 (honorific for M. Rossius Vitulus, from Côme), *AE* 1949, 30 (dedicatory inscription from Timgad), *AE* 1952, 62 (votive inscription for Venus, from Leptis Magna), *AE* 2000, 1773 (funerary, set up by Berula for his wife, from Timgad), among many others.

⁷²⁴ de Laet 1975: 248, Haywood 1950: 83.

⁷²⁵ See, for instance, Lassère 2015.

⁷²⁶ See, for instance, Haywood 1950: 83.

meaning that it would not make sense to group it together with other taxes, such as the *portoria*, which were.⁷²⁷

Instead the four taxes that made up the *quattuor publica Africae* were the sales tax, the inheritance tax, the manumission tax, and, most importantly, the *portorium*.⁷²⁸ These taxes were farmed out to *societates publicanorum*, at least during the early imperial period,⁷²⁹ as they were in other provinces throughout the Empire. Likewise, the contracts for the collection of these taxes were set at the standard length of five years.⁷³⁰ It should also be noted that the *quattuor publica Africae* extended across multiple provinces (much like the *quadragesima Galliarum* and the *publicum portorii Illyrici*). It certainly encompassed Africa, Numidia, and Mauretania Caesariensis, all of which contain customs houses for its collection,⁷³¹ and may well have extended to include Mauretania Tingitana as well, although there is no concrete evidence that it did so.⁷³²

As with the indirect taxes in most of the other provinces, the *quattuor publica Africae* eventually ceased to be collected by *societates publicanorum* and instead began to be collected by *conductores* instead. Exactly when this occurred remains the subject of some dispute, with Cordovana suggesting that it occurred under the Flavians,⁷³³ and Troussel arguing that it happened a bit later, under Trajan.⁷³⁴ This echoes the larger

⁷²⁷ de Laet 1975: 249. For the collection of direct taxes in Africa being carried out without the aid of publicani, see Cordovana 2007: 189.

⁷²⁸ de Laet 1975: 253, Lassère 2015: 231, Troussel 2002: 359.

⁷²⁹ Cordovana 2007: 191, Troussel 2002: 360.

⁷³⁰ Cordovana 2007: 152, 195, Lassère 2015: 205.

⁷³¹ For the locations of some of the customs houses for the collection of the *quattuor publica Africae*, see below, page 204.

⁷³² de Laet 1975: 255, Troussel 2002: 361.

⁷³³ Cordovana 2007: 2012: 276.

⁷³⁴ Troussel 2002: 360.

argument about when *societates publicanorum* were replaced by *conductores* more generally,⁷³⁵ with scholars likewise split between a Flavian date and a Trajanic one. The presence of a dedication to Venus Augusta,⁷³⁶ which dates to the late first or early second century AD⁷³⁷ and includes the names of two men who served as *promagistri* for a *societas publicanorum* indicates that companies of publicani continued to operate in Africa until at least the Flavian period.

A Flavian date might seem slightly more likely, as it would have meant that the switch to the use of *conductores* in the region was part of the larger reorganization of the African provinces under the Flavian emperors,⁷³⁸ but ultimately there is just not enough evidence to establish conclusively when the transition to *conductores* occurred. So instead let us turn to the evidence for the location of the customs houses where the *quattuor publica Africae* was collected.

There were, as we might expect, several customs houses for the collection of the *quattuor publica Africae* in cities on the Mediterranean, such as Leptis Magna,⁷³⁹ Carthage,⁷⁴⁰ and Utica.⁷⁴¹ Of course, not all trade passed through the Mediterranean, so there were inland customs houses as well, spread between Numidia, Mauretania Caesariensis, and the province of Africa. Let us begin with the latter. In the province of

⁷³⁵ See above, pages 133-5.

⁷³⁶ *AE* 1923, 22.

⁷³⁷ Oral suggestion of E. Haley.

⁷³⁸ Cordovana 2012: 276. For the larger reorganization of the African provinces under the Flavians, see Christian-Bernard 2011: 12.

⁷³⁹ *CIL* VIII 22670a (dedicatory inscription for the wife of Antoninus Pius, set up by Celer, a procurator of the *quattuor publica Africae*).

⁷⁴⁰ *CIL* VIII 1128 (= *ILS* 1873) (funerary inscription for Onomastus, a *vilicus* of the *quattuor publica Africae*).

⁷⁴¹ *CIL* VIII 997 (votive inscription for Aesclepius, set up by T. Julius Perseus, the *conductor* of the *quattuor publica Africae*).

Africa there were customs houses at Vaga,⁷⁴² Thuburbo Maius,⁷⁴³ and Mactaris.⁷⁴⁴ Numidia had customs houses at Cuicul⁷⁴⁵ and Zarai,⁷⁴⁶ while Mauretania Caesariensis had a customs house at Sitif.⁷⁴⁷

Of all of the inscriptions which mention the *quattuor publica Africae*, only a few make reference to individuals associated with the *societates publicanorum*. One, which has already been mentioned,⁷⁴⁸ records two *promagistri* of a *societas publicanorum*, named T. Carfanius Barbarus and Ti. Claudius Timonianus.⁷⁴⁹ The *cognomen* of the former (Barbarus), suggests that he was a local, rather than of Italian origin. We also see, in a fragmentary inscription from Cuicul,⁷⁵⁰ a certain Marcellus, who acted as *adiutor mancipis* for a tax-farming company, although it contains no information that would allow us to determine any information about his social status or place of birth. Finally, we see Menophilus, the slave of a *societas publicanorum* (also at Cuicul), who erected a monument to Venus.⁷⁵¹

⁷⁴² *CIL* VIII 14454 (dedicatory inscription for the Severi, set up by M. Rossius Vitulus, a procurator of the *quattuor publica Africae*).

⁷⁴³ *AE* 1923, 22.

⁷⁴⁴ *CIL* VIII 23404 = *AE* 1900, 126 (votive inscription for Venus, set up by Menophilus, a *servus sociorum* for the *quattuor publica Africae*).

⁷⁴⁵ *AE* 1911, 113 (funerary, set up by Marcellus for his wife), *AE* 1925, 73 (base of statue dedicated to Venus).

⁷⁴⁶ *CIL* VIII 4508 (Zarai Tariff schedule, listing the customs charges for a variety of goods).

⁷⁴⁷ *AE* 1942, 63 (funerary inscription for Clementianus, a *vilicus* of the *quattuor publica Africae*).

⁷⁴⁸ See above, page 203

⁷⁴⁹ *AE* 1923, 22.

⁷⁵⁰ *AE* 2000, 1798 (funerary, set up by Marcellus for his wife).

⁷⁵¹ *CIL* VIII 23404 = *AE* 1900, 126.

2.f.vii: Imperial Tax-Farming in Judaea and Syria

Judaea was brought into the Roman orbit under Pompey, and made to pay tribute to Rome.⁷⁵² However, it remained an allied kingdom until it was formally annexed and reorganized as a province under Augustus.⁷⁵³ This was consistent with the general trend at the time of transforming allied kingdoms into directly-controlled provinces.⁷⁵⁴ Given the close economic connections between Syria and Judaea,⁷⁵⁵ and the fact that we have far more information regarding the financial administration of Judaea than Syria,⁷⁵⁶ analysis in this section, following de Laet,⁷⁵⁷ will group the two together, with the understanding that taxation practices in the two provinces were broadly similar.⁷⁵⁸

Tax-farming was already an established practice in the region, having been used under the Ptolemies.⁷⁵⁹ Thus here, as elsewhere,⁷⁶⁰ Rome continued its long-standing practice of continuing familiar forms of taxation when possible, rather than imposing entirely new ones. Of course, tax-farmers were not used for every tax. There was a land tax and a poll tax, as well as a special tax on Jews, all of which seem to have been collected directly by the Roman officials, with the collaboration of local cities.⁷⁶¹

⁷⁵² Schäfer 2003: 78, Udoh 2005: 9.

⁷⁵³ Brunt 1990: 330, Udoh 2005: 207.

⁷⁵⁴ Schwartz 2001: 105-6.

⁷⁵⁵ For this, see, for instance, Heichelheim 1959: 123.

⁷⁵⁶ Grainger 2013: 4.

⁷⁵⁷ de Laet 1975: 331-44.

⁷⁵⁸ For the general interconnectedness of Syria and Judaea, even though they were separate provinces, see Smallwood 1982: 31.

⁷⁵⁹ Grabbe 2011: 6.

⁷⁶⁰ See above, pages 63-5, for a general discussion of the Roman practice of maintaining pre-existing systems of taxation wherever possible.

⁷⁶¹ Capponi 2005: 133, Heichelheim 1959: 221, 223, Goodman 1983: 146, Martin 2006: 87, Schäfer 2003: 73.

Following the standard practice throughout the Empire in the imperial period, it was the indirect taxes which were farmed, of which the *portoria* seem to have been particularly important.⁷⁶² Trade in the region, which would always have been fairly substantial, would only have grown after the local infrastructure underwent considerable improvements under Herod the Great.⁷⁶³ Notably, Syria and Judaea are two of only three provinces (the other being Egypt) for which we have no evidence of a shift from the farming of taxes to the direct collection of taxes by imperial agents.⁷⁶⁴ We do, however, have evidence that they were supervised by imperial agents, as, at least by the early 3rd century AD, there was a procurator for the *vicesima hereditatum*.⁷⁶⁵

There would have been customs houses located both on the Mediterranean and further inland, but unfortunately there is not sufficient evidence to conclude precisely where they were located. Almost certainly there would have been customs houses at important ports like Tyr and Caesarea, as suggested by de Laet,⁷⁶⁶ but the evidence he provides for them (such a lead seal marked “TYRI”⁷⁶⁷) are insufficient to demonstrate conclusively that they are customs houses for the collection of imperial *portoria* rather than local ones. Likewise, an inscription from Berytus which mentions a 1/30th customs duty collected by a *societas (koinon)*⁷⁶⁸ may actually be referring to a local *portorium*

⁷⁶² Schäfer 2003: 171, Udoh 2005: 171.

⁷⁶³ Pastor 2010: 300.

⁷⁶⁴ de Laet 1975: 331. For further discussion, see above page 100.

⁷⁶⁵ I. Piso, *Chiron*, VIII, 978, 515. Pflaum 1982: 131 for the date.

⁷⁶⁶ 1975: 340-1.

⁷⁶⁷ de Laet 1975: 340.

⁷⁶⁸ *CIL* III 6671 = *ILS* 5447 (votive inscription for Fortuna).

rather than an imperial one.⁷⁶⁹ So, unfortunately, there is not much that can be said conclusively about the location of customs houses for the imperial customs duties.

Of all of the publicani in the Empire, it is probably those who operated in Judaea who are most well-known today, as they are referenced in the bible and closely equated with sinners.⁷⁷⁰ Indeed, Jesus was accused of being “a friend of publicans and sinners”⁷⁷¹, a charge that signifies the unpopularity of tax-farmers in the region, a topic which will be examined in chapter 3. For now, however, the question is what can be said about the background and social status of the publicani operating in the province.

It seems that, as in Egypt, taxes were farmed not to *societates publicanorum* in Rome, but rather to local tax-farmers. Josephus records that Caesar took the right to collect taxes in Judaea away from the Roman publicani and transferred it to local tax-collectors,⁷⁷² although we may safely assume that the Roman state was still the ultimate destination for the revenue. In the Bible we see a certain Zaccheus named as the chief tax-farmer.⁷⁷³ His name suggests that he was a Jew and when he is first mentioned as the chief tax-farmer it is noted that he was very wealthy, so we might reasonably assume that he (and the other men who held these contracts) were local elites. Of course, the holder of

⁷⁶⁹ As E. Haley has suggested to me, there is no way to determine whether it is a local or an imperial *portorium*.

⁷⁷⁰ In fact, the two are so closely connected in the minds of the public that E. Badian decided to title his Republican history of tax-farmers “Publicans and Sinners”, despite the fact that the book is entirely about the former without any mention of the latter outside of the first two pages.

⁷⁷¹ Luke 19.2, Matthew 9.10, 9.11. Given that the apostle Matthew was originally a tax-collector (until Jesus called upon Matthew to follow him), there was some truth to this accusation (Luke 5.27, Matthew 9.9).

⁷⁷² Josephus, *Jewish Antiquities* 14.10.5. For dissenting views, see Brauer 1970: 142 and Schäfer 2003: 78.

⁷⁷³ Luke 19.1.

the contract would not collect all of the taxes himself, so he must have had numerous agents working for him,⁷⁷⁴ although we have no specific evidence about them.

2.f.viii: Imperial Tax-Farming in Spain

As discussed earlier,⁷⁷⁵ there is little evidence for the collection of taxes by publicani in Spain during the Republican period. And, unfortunately, there is not much more evidence for tax-farming during the imperial period. But what evidence there is, seems to suggest that the tax-farming situation in Spain was much the same as in Gaul and elsewhere.

For instance, we know that in Spain, as in Gaul, multiple Roman provinces were grouped together to form a single tax zone for sales, manumission, and inheritance taxes.⁷⁷⁶ Most importantly, they were also grouped together for the collection of the *quadragesima Hispaniarum* (previously the *quinquagensima Hispaniarum*⁷⁷⁷), a customs duty that probably dates to around the same time as the *quadragesima Galliarum*.⁷⁷⁸ A dedication, found at Güevéjar (Granada province), by the *socii* of one of the *societates publicanorum* makes it clear that the *quinquagensima Hispaniarum* was farmed out to publicani,⁷⁷⁹ although a lack of other references to publicani operating in Spain means that no details can be offered about the men who served as tax-farmers in the region.

Did a shift to the use of individual *conductores* rather than companies of tax-farmers happen in Spain around the reign of Trajan, as it did in Gaul? While some

⁷⁷⁴ Capponi 2005: 133, Herklots 1956: 21.

⁷⁷⁵ See above, section 1.e.i, for a discussion of tax-farming in Republican Spain.

⁷⁷⁶ Sutherland 1971: 140. 145.

⁷⁷⁷ de Laet 1975: 286.

⁷⁷⁸ Haley 2003: 37. For a discussion of the date of the *quadragesima Galliarum*, see above, pages 149-53.

⁷⁷⁹ *CIL* II 5064.

scholars assert that it did,⁷⁸⁰ they offer no actual evidence for such a transition, so the best that can be said is that it seems likely that *conductores* would have been used in the region, although it cannot be stated definitively one way or another. Likewise some authors suggest that direct collection by imperial agents would have replaced tax-farming entirely by the reign of Septimius Severus,⁷⁸¹ although again, they do so without providing adequate evidence to support their claims, meaning that all that can really be said is that it is possible that, as in other regions, direct collection had replaced tax-farming by the early 3rd century AD.

As previously stated, there is virtually no evidence for publicani operating in Spain, but it will nonetheless be useful to make note of the evidence for the location of customs houses associated with the *portoria* in the region, with the understanding that publicani would have operated there, even if only one of the customs houses actually offers evidence that publicani worked there.

Interestingly, all of the customs houses are located either on the sea (whether the Mediterranean or the Atlantic) or in the interior of the province, rather than along the border with Gaul, as one might initially expect. However, as de Laet explains, this actually makes sense, as the only province that Spain borders is Gaul, and there were already customs houses for the *quadragesima Galliarum* all along the border between Gaul and Spain.⁷⁸²

⁷⁸⁰ See, for instance, Vives 1969: 80

⁷⁸¹ See, for instance, Mackie 1983: 10, 183, Van Nostrand 1959: 147.

⁷⁸² de Laet 1975: 286.

At Illiberris in the south of Baetica, the *socii* of the company contracted to collect the *quinquagensima Hispaniarum* erected an inscription, indicating that they worked out of the customs house there.⁷⁸³ de Laet argues that the fact that the inscription was erected by the *socii* themselves, rather than by one of their slaves, indicates that Illiberris served as the administrative center for the collection of the *quinquagensima Hispaniarum*,⁷⁸⁴ a suggestion that seems entirely reasonable, even if it is impossible to prove. There was also a customs house at Ilipa,⁷⁸⁵ which, like Illiberris, was located in the south of Baetica, although not directly on the sea. We also see, from the reign of Caracalla or later, an inscription suggesting that there was a customs house for the collection of the *quadragesima Hispaniarum* (as well as the *quadragesima Galliarum*) in Ostia,⁷⁸⁶ suggesting that sometimes customs duties were collected upon the goods' arrival in Italy itself.

2.f.ix: Imperial Tax-Farming in Sicily

During the Republican period the taxation system in Sicily was unusual in several respects;⁷⁸⁷ for instance, the direct taxes were farmed out to local tax-farmers, instead of Roman *societates publicanorum*, and *pactiones* were struck with individual farmers, rather than having a single contract established for the entire province, as in Asia. However, in the imperial period, the taxation system in Rome's first province seems to have been altered so as to fall more into line with typical practices elsewhere (at least

⁷⁸³ *CIL* II 5064.

⁷⁸⁴ de Laet 1975: 287.

⁷⁸⁵ *CIL* II 1085.

⁷⁸⁶ *AE* 1924, 110, and oral suggestion of E. Haley for the date.

⁷⁸⁷ For a thorough analysis of Republican tax-farming practices in Sicily, see section 1.d.i.

insofar as we can speak of “typical” practices with regard to the Empire’s notoriously varied taxation system).

First of all, the farming out of direct taxes seems to have been replaced by the collection of a fixed sum (*stipendium*) by the cities.⁷⁸⁸ While Wilson is undoubtedly correct that there is no concrete evidence that the old tithe system for direct taxes was replaced by the *stipendium* under Augustus,⁷⁸⁹ we can reasonably assume, on the basis of a comparison with other regions of the Empire, that the farming of direct taxes was replaced by direct collection early on in the imperial period.

The farming of indirect taxes also seems to have undergone a considerable transformation during the imperial period. While during the Republican period, the right to collect *portoria* in Sicily was farmed out on a station-by-station basis (in keeping with the small-scale nature of pre-Roman and early Roman tax-farming on the island), the imperial period saw a shift to a single contract for the farming of the *portoria* for the entire province.⁷⁹⁰ Only one customs station is known for imperial Sicily, that at Lilybitanum, recorded on a votive offering erected by a slave named Logus.⁷⁹¹

Far more interesting is the evidence for the involvement of freeborn Romans in tax-farming in the region. While evidence only survives for one such individual, the evidence is striking nonetheless. C. Vibius Salutaris, a Roman citizen originally from Ephesus,⁷⁹² erected a series of inscriptions in his hometown which lay out his career

⁷⁸⁸ Scramuzza 1959: 344.

⁷⁸⁹ Wilson 1990: 35.

⁷⁹⁰ de Laet 1975: 294.

⁷⁹¹ *CIL* X 7225 = *ILS* 6769.

⁷⁹² de Laet 1975: 294.

path.⁷⁹³ He served as the *promagister portuum provinciae Siciliae* early on, and then later held a variety of positions including *promagister* of the grain supply in Sicily, military tribune of *legio XX*, and *subprocurator* of Mauretania and Belgica.⁷⁹⁴ Significantly, this career means that he was not only a Roman citizen, but also an equestrian, providing evidence that it was indeed members of this class who served as the heads of the *societates publicanorum* (the title of “*promagister*” indicating that he was a part of a tax-farming company, rather than a sole *conductor*).

2.f.x: Imperial Tax-Farming in Greece

Of all the areas covered in this regional survey, the one for which there is the least evidence about tax-farming practices is Greece. Earlier,⁷⁹⁵ we saw that during the Republican period, tax-farmers were used for the collection of both direct and indirect taxes in Greece. In terms of direct taxes, tribute was imposed upon Greek city-states and collected by publicani.⁷⁹⁶ As for indirect taxes, the collection of *portoria* was likewise entrusted to *societates publicanorum*, albeit belatedly, sometime after the reorganization of the region as a province.⁷⁹⁷

Despite the lack of clear evidence on the matter, it seems reasonable to conclude that direct taxes would have ceased to be farmed during the early imperial period,⁷⁹⁸ and instead shifted to a system of direct collection, as was the case elsewhere in the Empire.

⁷⁹³ *CIL* III 14195⁴ (= *ILS* 7193), *CIL* III 14195⁵ (= *ILS* 7194 A), *CIL* III 14195⁶ (= *ILS* 7194), *CIL* III 14195⁷ (= *ILS* 7194 B), *CIL* III 14195^{8,9} (= *ILS* 7195).

⁷⁹⁴ *CIL* III 14195,4 (= *ILS* 7193): “[C. V]ibius C. f. Vof. Salutaris promag. portuum | provinc. Siciliae item promag. frumenti mancipalis, praefec. | cohort. Asturum et Callaecorum, trib. mil. leg. XXII Primigeniae p.f., subpro/curator provinc. Mauretaniae Tingitanae item provinc. Belgicae”.

⁷⁹⁵ See above, section 1.e.ii.

⁷⁹⁶ Dufour 2012: 94.

⁷⁹⁷ Badian 1972: 40.

⁷⁹⁸ Larsen 1959: 455.

As for indirect taxes, the evidence is likewise insufficient to allow anything to be stated with certainty. There is no evidence for the collection of *portoria* during the imperial period, although the Republican-era *portoria* must surely have continued on into the later period, presumably still collected by *societates publicanorum*, at least until the reign of Vespasian (which is the earliest suggested date for a shift to the use of *conductores* in any region of the Empire).

Other indirect taxes offer a bit more evidence, but not much. The collection of the inheritance tax in Greece is indicated by the epitaph (from Rome) of one of Claudius' imperial freedmen, Ti. Claudius Saturninus, who served as the procurator of the *vicesima hereditatum*.⁷⁹⁹ Again we can reasonably assume the involvement of *societates publicanorum* (overseen by procurators like Saturninus) in the collection of the inheritance tax (and likewise the sales tax that was collected across the Empire), even though we lack any conclusive evidence for their connection to these taxes. Likewise, an inscription from Athens bearing the name of Phtleius (sic), a slave who served as a *vilicus* for the tax on manumitted slaves,⁸⁰⁰ surely refers to a man in the employ of a tax-farming company, even if the inscription itself does not mention publicani.

⁷⁹⁹ *ILS* 1546.

⁸⁰⁰ *ILS* 1867.

Chapter 3: Corruption and Control in Tax-Farming During the Principate

The question of whether or not publicani were corrupt is not a particularly enlightening one, as corruption, or at least what we would consider corruption in the modern world, was widespread in the Roman Empire, and was certainly present in the tax-collection process. Rather we might more usefully ask how bad corruption was among the publicani and how large of a burden it placed upon taxpayers. These questions are hard to answer, of course, but an investigation into these issues is essential in order to properly understand tax-farming and its impact on the collectors, the taxpayers, and the state.

Likewise, it will be useful to examine (at least to the extent that it is possible to do so) the Roman state's attempts to control publicani and limit the scope for their corrupt behaviour. In particular, the question of whether or not corrupt behaviour by publicani was more restrained under the Principate than it was during the Republic bears examining. To that end, this chapter will examine imperial attempts to crack down on extortion, fraud, and malfeasance among tax-farmers and attempt to evaluate whether or not these attempts were successful.

Given the paucity of data regarding Roman tax-farming and the general difficulty of quantifying the extent of corruption (or even comparing relative levels of corruption between two time periods), analyzing the effect of the shift from the Republic to the Principate on the enforcement of ethical behaviour upon publicani will require a multifaceted approach. In addition to an examination of imperial attempts to address tax-farmers' malfeasance via legal channels (and an assessment of their success or failure, as

far as it can be determined), direct evidence for the forms of illegal behaviour in which they engaged will also be examined. However, direct evidence alone is not sufficient to answer to this question, so it will also be necessary to analyze the systemic factors which contributed to the corrupt behaviour of tax-farmers, and to assess how the shift to the imperial period would have altered the systemic basis for extortion and other forms of fraudulent behaviour among publicani.

Before examining specific accounts of complaints against publicani or analyzing systemic factors that contributed to their corrupt behaviour, it will be useful to look at general perceptions of publicani, among both modern scholars and ancient authors. The perspectives of the latter indicate how publicani (and their behaviour) were viewed by their contemporaries, while modern scholars' general assessments of the actions of publicani provide an indication of current views regarding the exploitative nature of Roman tax-farming so that they can be evaluated against the available evidence in the remainder of the chapter.

3.a: Modern Perspectives on Exploitative Behaviour by Publicani

When examining modern scholars' perspectives on the level of corruption among tax-farmers in the Roman world, it is important to bear in mind that to some degree personal opinions of tax-collectors may be projected onto the Romans. Nowhere is this more evident than in E. Badian's *Publicans and Sinners*, which states, on the very first page of the text, that Roman taxpayers regarded tax-farmers with "the natural dislike that

all working and earning men rightly feel for the tax-collector”.⁸⁰¹ Not only does Badian presume to know the feelings of the average Roman taxpayer, but he even argues that dislike for tax-collectors is natural and felt by all taxpayers, two claims that overreach, even if many of us would generally agree with the sentiment behind them. Thus we must be careful to avoid assuming that Roman taxpayers would have shared our perspectives; after all, often they did not.

Think, for instance, of the way that wealthy individuals in the modern world often attempt to understate their wealth in order to evade income or wealth taxes, something which wealthy Romans rarely did, since Roman society placed such a high value on wealth, granting more prestige to those who had more public wealth.⁸⁰² This is not, of course, to suggest that no one in the Roman world ever attempted to evade taxes, because, of course, they did,⁸⁰³ but rather to serve as a reminder that the Roman reaction to taxes was not always the same as our own and that we must be careful to avoid assuming that they are one and the same.

With that cautionary note having been sounded, let us turn our attention to modern views of the conduct of Roman tax-farmers. There is general consensus that publicani regularly acted in a corrupt manner when collecting taxes in the provinces: Harris argues that tax-farming in the provinces “allowed ample room for private Roman

⁸⁰¹ Badian 1972: 11.

⁸⁰² See above, page 48 for further discussion.

⁸⁰³ See, for instance, *Dig.* 47.15.7 [Ulpian] for a regulation regarding false declarations of wealth and the repercussions which arose from attempts to corrupt the *delatores* who first brought the false declaration to the state’s attention (See Brunt 1990: 337 for further discussion).

profiteering”,⁸⁰⁴ Mackay suggests that the rapaciousness of the publicani was so great that it caused substantial “economic distress” in Asia,⁸⁰⁵ and many other authors share these sentiments.⁸⁰⁶ Likewise there is substantial agreement about how this behaviour varied over time.

While not everyone would necessarily agree with Webber and Wildavsky that publicani rarely acted unscrupulously in the early years of tax-farming,⁸⁰⁷ there is fairly general agreement that dishonest actions became more common over time. In particular, most scholars agree that the late Republic was the time of the most egregious behaviour on the part of the publicani.⁸⁰⁸ The evidence for high levels of unlawful exactions during this period is quite persuasive. Indeed, I have already argued that by Caesar’s time, the profits of the *societates publicanorum* were so great as to make up a full third of the taxes levied on the taxpayers of Asia.⁸⁰⁹ There is similarly broad consensus that malfeasance on the part of publicani was substantially reduced under the Principate.⁸¹⁰ However, the evidence for more upright behaviour by publicani under the Empire is less clear than this consensus might otherwise suggest, and as such it bears closer examination. First, however, it will be worthwhile to examine the Romans’ general perceptions of publicani, as recorded in our literary sources.

⁸⁰⁴ Harris 2010: 569.

⁸⁰⁵ Mackay 2004: 121.

⁸⁰⁶ See, for instance, Lewis 1983: 165, Love 1990: 186-7, and Wallace 1969: 322.

⁸⁰⁷ Webber and Wildavsky 1986: 115.

⁸⁰⁸ E.g. Kiser and Kane 2007: 192, Levi 1988: 90-2. For a dissenting view, see Sijpestein (1987: 91-2), who suggests that abusive behaviour by tax-collectors would have been less common than our sources suggest.

⁸⁰⁹ See above, pages 110-11.

⁸¹⁰ See, for instance, Harris 2010: 569, Kiser and Kane 2007: 191, Levi 1988: 90-2, Stevenson 1939: 146.

3.b: Literary Evidence for General Perceptions of Tax-farmers

Publicani (or tax-collectors in general) are not discussed very often in our sources, a fact which is unsurprising given how little attention Roman authors paid to economic considerations. That being said, Roman authors do occasionally make mention of publicani, and when they do, their opinions of the tax-farmers are universally negative.

Ulpian encapsulates general perceptions of publicani (and he makes it clear that he is describing *general* perceptions not merely his own viewpoint), when he claims that “no one can be ignorant of the audacity and boldness of factions of publicani”.⁸¹¹ Evidently, publicani had a widespread reputation for unscrupulous behaviour, one with which Ulpian expected every Roman to be familiar. Ulpian is not, however, discussing individual publicani, but rather “factions” of them (*factiones publicanorum*), an unusual description, which can probably be taken to refer to *societates publicanorum*, as Brunt suggests.⁸¹² Certainly a *societas* as a whole might act unscrupulously in making arrangements with the state, or corruption might be tolerated or encouraged among all of the company’s tax-collecting personnel in the name of profits, but individual Romans would have interacted with individual tax-collectors, not with entire tax-farming companies, so it will be useful to look at how individual publicani are depicted by Roman authors.

Probably the best indication of popular perceptions of publicani comes from Pollux’s *Onomasticon*, which suggests that a tax-farmer might equally be called (to provide a brief selection of the options presented) a brute, a thief, a pariah, shameless,

⁸¹¹ *Dig.* 39.4.12 [Ulpian]: “*Quantae audaciae, quantae temeritatis sit publicanorum factiones, nemo est, qui nesciat*”.

⁸¹² Brunt 1990: 370.

reckless, and “all the other vile terms you can find to apply to one’s character”.⁸¹³ Clearly, if these negative terms are being presented as the types of descriptors that ordinary people might apply to tax-farmers, then popular opinions of *publicani* must have been quite low indeed. There would be no reason to craft such a list unless there would have been a fairly large group of readers who shared its basic sentiments.

While Ulpian and Pollux present perhaps the clearest evidence for widespread negative views of *publicani*, they are far from alone in voicing such sentiments. Many other authors describe tax-farmers in a similar fashion, and do so in a manner that indicates the opinions they are presenting are representative of the opinions of society as a whole, rather than just their own personal opinions.

One way to examine perceptions of tax-farmers is to look at how they are classified, that is to say, alongside which other groups are they mentioned. The Romans, much like us, tended to group like with like, so looking at the other categories of individuals with which *publicani* were grouped can help us to understand how they were viewed. The obvious place to start here is with the Bible.

Famously, in both the Book of Luke and the Book of Matthew, publicans are explicitly equated with sinners when Jesus is accused of being a friend to both groups.⁸¹⁴ This grouping of “publicans and sinners”, which was briefly discussed earlier,⁸¹⁵ has stuck with us even up until the modern day, forming the title of at least two books – one

⁸¹³ Pollux, *Onomasticon* 9.30-1.

⁸¹⁴ Luke 19.2, Matthew 9.10, 9.11.

⁸¹⁵ See above, page 207.

focusing on Roman tax-farming,⁸¹⁶ the other on the spiritual leadership of Jesus⁸¹⁷ – over the past 60 years. One might reasonably assume that the connection between publicans and sinners would have been even more strongly established in the minds of Roman Christians at the time, as it is evident that the two were grouped together on multiple occasions because a clear equivalence was seen between them.

It is also worth looking at the Parable of the Two Sons,⁸¹⁸ which likewise presents a grouping of tax-collectors with degenerate individuals (in this case, prostitutes), although this time without directly equating the two. In this parable, Jesus compares two sons who are told by their father to work in the vineyard, one who says “no”, but then reconsiders and goes to work, and the other who says “yes”, but then does nothing. With his audience readily agreeing that the former followed his father’s wishes while the latter did not, Jesus goes on to state that the publicans and prostitutes who accepted his gospel would get into heaven before his audience, who had paid mere lip service to his teachings.

We are not, of course, meant to think that tax-farmers were prostitutes, the way that we are clearly meant to picture the tax-farmers as sinners, but the grouping of publicani alongside prostitutes is still significant. Jesus relates this parable in an attempt to shame his audience by telling them that they will reach heaven *after* those who are seen as immoral lowlifes – namely, tax-farmers and prostitutes. Both groups are presented as

⁸¹⁶ E. Badian, *Publicans and Sinners: Private Enterprise in the Service of the Roman Republic* (1972).

⁸¹⁷ H.G.G. Herklots, *Publicans and Sinners: A Study of the Ministry of Jesus* (1956).

⁸¹⁸ Matthew 21.28-32.

obvious examples of immoral individuals in shameful professions, so as to better embarrass those whose character Jesus found wanting.

Moreover, it is not Christian sources alone which see a connection between tax-farming and prostitution and present the two as examples of disgraceful occupations. Julian, in a similar vein, groups tax-collectors together with adulterers and dancers.⁸¹⁹ Likewise, Artemidorus, in his work on the interpretation of dreams, says that tax-collecting is an “unblushing profession” and recounts a dream in which prostitution signifies tax-collection.⁸²⁰ Dio Chrysostom explicitly states that tax-collecting and brothel-keeping fall into the same category of behaviour, as activities which are not prohibited by law, but which seem shameful (*αἰσχρα*) and unseemly (*ἀτοπα*) to mankind.⁸²¹ Brothel-keeping and tax-collecting are also connected by Theophrastus in his character sketches.⁸²² In all of these instances, tax-farming is being grouped together with prostitution or brothel-keeping in a way that makes it clear that the former carries with it all of the negative connotations of the latter.

We also see, in both religious and secular writings, more direct complaints about the nature of tax-collectors. For instance, in the Talmud, a meeting with a tax-collector is likened to being mauled by a bear,⁸²³ a comparison which leaves little doubt regarding how damaging and traumatic such an encounter could be. Other sources suggest less violence on the part of tax-collectors, but are no less harsh in their depiction of publicani,

⁸¹⁹ *Contra Gallileos* 283E.

⁸²⁰ *Oneir.* 4.42. For further discussion, see van Nijf 2008: 283 n. 9.

⁸²¹ Dio Chrys. 14.14.

⁸²² *Char.* 6: the man who has lost all sense (*ἀπονενοημενος*) is willing to work as a brothel-keeper or a tax collector because he does not think that any occupation is beneath his dignity.

⁸²³ *Bavli Sanhedrin* 98b, discussed in Lendon 1997: 17.

who are presented as universally bad. For instance, Cicero, when compiling his list of shameful occupations in *de officiis*, immediately discounts tax-farming (along with moneylending) as undesirable because they incur hatred in men (*primum improbantur ii quaestus, qui in odia hominum incurrunt, ut portitorum, ut faeneratorum*).⁸²⁴

Similarly, Lucian includes tax-collectors in his description of the men who end up in the underworld, alongside informers, adulterers, and, again, moneylenders.⁸²⁵ For Lucian to hold such a position is somewhat surprising, given that he concludes elsewhere that poverty can excuse a man from many immoral practices, such as defrauding fellow citizens, stealing, or even being a tax-collector⁸²⁶ (although, of course, by grouping tax-collecting together with stealing and other illegal acts, Lucian indicates that he held tax-collecting in very low esteem). Plutarch, presenting the argument of a tax-farmer named Diomedon, offers a view that serves (somewhat) as a corrective to Lucian's, noting that tax-farming, however shameful it may be considered, is entirely legal, unlike the moneylending in which many of the senators engage while looking down upon the tax-collectors⁸²⁷ (and we might reasonably add, the profits earned from tax-collecting stand in stark contrast to those earned by fraudsters and thieves, with whom Lucian groups the tax-collector).

Of course, whenever we look at the opinions expressed in Roman literature, we must always keep in mind the social position of the authors, and how that may have informed their opinions. Specifically, the fact that our sources are all upper class Romans

⁸²⁴ 1.150.

⁸²⁵ *Mennipus sive de Nekyiomanteia* 11.

⁸²⁶ *Pseudolog.* 30.

⁸²⁷ *De vitando aere alieno* [829 C 9].

may result in skewed depictions of tax-farmers. As van Nijf rightly notes, the generally negative depictions of publicani in our sources can at least partially be explained by the traditional disdain that upper class Romans tended to show towards those of lower status.⁸²⁸

This comes across fairly clearly in the comparison of publicani with prostitutes; in part, they are being lumped together because they are engaged in professions that are not respectable, but the fact that they are all being looked down upon because they are members of a lower social class should not be overlooked. As Plutarch suggested earlier,⁸²⁹ upper class Romans were accustomed to turning a blind eye to unscrupulous behaviour among members of their own class, and only scorned profitable actions as being morally compromised when they were practiced by others.

This is another moral dimension that bears mentioning, even though it does not apply to publicani directly. The way that Roman authors address taxation in general (especially during the Principate) is often through a moral lens. Regardless of the financial circumstances that an emperor faced, the amount of taxes he levied was typically presented in our sources as a sign of his moral character: high taxes were a sign of greed, while low taxes were a sign of generosity.⁸³⁰ That some emperors may have

⁸²⁸ van Nijf 2008: 280. See also Badian (1972: 50-1) for senators looking down upon not only publicani, but even wealthy equestrians who had followed the respectable path of transferring most of their money into land. For a thorough selection of the negative terms which Greek and Roman authors used to refer to the lower classes, see Ramsay MacMullen's "Lexicon of Snobbery" in his *Roman Social Relations* (1974: 138-41).

⁸²⁹ See above, page 223.

⁸³⁰ Lendon (1997: 16), citing, for instance, Ammianus Marcellinus 25.4.15 and 30.8.8 (the latter acknowledges that some have suggested that Valentinian had needed to raise taxes because the treasury was in dire straits, but dismisses that as an attempt to excuse his greed). For Nero's attempt to abolish *vectigalia* as a gesture of generosity, see above, pages 130-1.

needed more funds than others does not seem to have factored into these authors' perceptions of the motivations for raising more taxes, at least not to any significant degree. Given this mindset, it is not particularly surprising that the actual tax-collectors themselves would likewise have been seen as greedy and immoral for their role in collecting taxes.

Keeping in mind the general reasons why Roman authors may have been biased against taxes in general and tax-collectors in particular, it is important to note that they do not account for all of the hostility towards publicani which is found in our sources. At least some of the negativity towards tax-farmers is the result of the actions of the publicani themselves. For instance, Cicero, in a letter to his brother Quintus, notes that the *portoria* were abolished in Italy because of public outrage about the substantial harshness of the tax-farmers (*publicanorum quantam acerbitatem*), rather than complaints about the taxes themselves.⁸³¹ Tacitus likewise argues that taxation by itself was tolerable and that it was only made intolerable by the improper behaviour of tax-farmers, noting that Nero was trying to prevent provincial taxes, which had endured for so many years without complaint, from leading to anger because of fresh outrages at the hands of the publicani (*ne per tot annos sine querela tolerata novis acerbitatibus ad invidiam verterent*).⁸³²

Clearly, public perceptions of publicani were strongly influenced by the unscrupulous behaviour of the tax-collectors that taxpayers (at least outside of Rome) encountered on a regular basis. Plutarch presents a small glimpse into the sources of their

⁸³¹ *Ad Quint. fr.* 1.1.33.

⁸³² *Ann.* 13.50.

frustration when he laments that tax-farmers do not just inspect the goods that are being imported openly, but also snoop around in the traveller's personal property.⁸³³ Such intrusions would have been highly vexing for honest traders and travellers (and indeed for dishonest ones as well), but represent what would really only be a minor irritant. Improper behaviour by publicani went much further than a bit of overeager snooping or an invasion of privacy, as will be discussed below.⁸³⁴ Large numbers of provincials would have encountered tax-farmers on a regular basis, and given that for many of them it would have been their primary point of contact with the Roman Empire,⁸³⁵ it is not so much that it is surprising that we see such widespread dislike of publicani as it is that we do not see more evidence for general unhappiness with the Empire as a whole.

Overall, our literary sources paint a picture of widespread dislike of publicani, in part because they played the unpopular role of tax-collectors, but mostly because of the dishonest and rapacious way they carried out their duties. That being said, there is another aspect of the general perceptions of publicani that bears examining: namely their self-presentation through the erection of inscriptions. Publicani and *conductores*⁸³⁶ throughout the Empire erected monuments (votive, honorary, or funerary) which present a very different picture of their conduct and their role in society.

⁸³³ *de Curiositate (Moralia 518E)*.

⁸³⁴ See below, section 3.c.

⁸³⁵ van Nijf 2008: 280.

⁸³⁶ When discussing the self-presentation of tax-farmers, I will use “publicani” to refer to both publicani and *conductores*.

One thing that is notable about the inscriptions erected by publicani is the fact that they are often votive inscriptions, or otherwise invoke the gods.⁸³⁷ This is true of inscriptions from across the empire, and the gods who are invoked vary widely – from Venus to Mithras to Tyche. What unifies these inscriptions is the tax-farmers' desire to emphasize their piety and their devotion to the god. Erecting votive inscriptions and highlighting one's devotion to the gods was, of course, common among Romans from numerous social groups, but nonetheless the frequency with which tax-farmers erected votive inscriptions indicates that they were especially concerned with establishing themselves as properly reverential towards the gods, possibly in an attempt to offset their otherwise negative reputation.⁸³⁸

Similarly, though less frequently, we see tax-collectors attempting to establish a connection between themselves and the emperor. For instance, we see a *servus conductoris* who erects a votive inscription for the *numen Augustorum*,⁸³⁹ a clear indication of a tax collector who was attempting to directly connect himself to the emperor's divine spirit and establish himself as an upright man who showed the proper amount of respect for the emperor.

It is also worth noting how tax-farmers present themselves in funerary inscriptions. The simple fact that they record their occupations at all is an indication that publicani took pride in their role in the tax collection system (otherwise they could simply have omitted their post in their epitaph, just today we typically do not include our job

⁸³⁷ See, for instance, notes 480, 629, 658, 673, and 743 for votive inscriptions erected by publicani.

⁸³⁸ As a modern analogue, we might think of celebrities who, having been caught up in some scandal or another, engage in highly publicized philanthropic work in an attempt to bolster their reputation.

⁸³⁹ *CIL* III 7434 (see above, note 659).

titles on our tombstones). Clearly they took some sense of accomplishment from their role as tax-collectors, perhaps, as van Nijf suggests, they took pride in the connection between their position and the Roman state, which was the ultimate source of power and prestige across the Empire.⁸⁴⁰ This would have been particularly true for slaves who, having no other power or prestige of which to boast, recorded their connection to a *societas publicanorum* or a *conductor*⁸⁴¹ in order to emphasize that they were part of something bigger, that they played an important role in the functioning of the Empire.

Even tax-farmers who were of higher rank nonetheless made the conscious decision to include their position as a tax collector on their funerary monuments, suggesting that they did not shy away from connecting themselves with their positions. Indeed, even with men like Titus Julius Saturninus⁸⁴² and M. Aurelius Mindius Matidianus Pollio,⁸⁴³ who were pursuing procuratorial careers while also acting as *conductores*, chose to record their positions as a tax-farmers – something which they clearly did not need to do, since they had many other career accomplishments which they could have chosen to record instead. This means that they saw value in promoting their role as tax-collectors, and therefore that they viewed their role as tax-farmers in a positive light, in a marked contrast with the way that literary sources depict tax-farmers.

Unfortunately, it is impossible to know if the tax-farmers' self-presentation would have had any impact on public perceptions of publicani, if it would have softened, even a

⁸⁴⁰ van Nijf 2008: 294.

⁸⁴¹ This was most often the case for *vilici*, which stands to reason, as they held a position of some authority, even though they were ultimately still slaves. For examples, see, for instance, *CIL* XII 717 (above, note 466), *CIL* V 7852 (above, note 479), and *CIL* III 447 = *ILS* 1862 (above, note 628).

⁸⁴² See above, pages 196-7.

⁸⁴³ See above, page 183.

little, the generally negative perception that most Romans had of the publicani. All that we can say is that the literary evidence, as we have seen, suggests that negative views of publicani were fairly pervasive throughout the Roman Empire. However, this general picture of public perceptions of tax-farmers, while useful, can only tell us so much. In order to gain a better understanding of their actions, it is necessary to look at the evidence for the illegal behaviour of individual publicani.

3.c: Evidence for Illegal Behaviour by Tax-Farmers

There are fewer direct accounts of improper actions by publicani than one might suppose, given the evidence for their widespread unpopularity, which suggests that they were regularly acting in a way that was unscrupulous, if not downright criminal. Nonetheless, the accounts that we do have for explicit accounts of the improper behaviour of publicani are very instructive, as they serve to illustrate not only how widespread such behaviour was, but also how extreme it could be.

The most famous case of illegal behaviour by publicani comes from the Republican period, specifically Cicero's speeches against Verres, the corrupt governor of Sicily. Verres is, understandably, remembered chiefly for his own crooked actions (and, of course, Cicero's blistering attacks against him), but his extortionate administration relied upon working closely with the tax-farmers in his province: without their illegal behaviour, his would never have been able to flourish the way it did. The ways in which Verres' actions were essential for allowing the tax-farmers of Sicily to engage in rapacious behaviour will be discussed more fully below, as part of a discussion of the

systemic factors which led to abusive behaviour by publicani,⁸⁴⁴ but for now it is sufficient to note that the Verrines present clear evidence of tax-farmers extorting far more taxes from taxpayers than the amount to which they are legally entitled.

Cicero asserts that, until the time of Verres' governorship of Sicily, the *lex Hieronica*, which governed tax-farming in the province, had been so effective that the Sicilians had had no need to seek safety at the altar of the Romans' laws and protection (*numquam ante hoc tempus ad aram legum praesidiumque vestrum publico consilio confugerint*).⁸⁴⁵ Certainly Cicero is engaging in some rhetorical exaggeration here, as is clear when he argues shortly afterwards that the Sicilians were so grateful for the many kindnesses which they had received from the Romans that they considered it reasonable to endure (occasionally) injurious behaviour on the part of Roman officials (*sic a maioribus suis acceperant, tanta populi Romani in Siculos esse beneficia ut etiam iniurias nostrorum hominum perferendas putarent*),⁸⁴⁶ a statement surely designed more to flatter Roman sentiment than to accurately depict the feelings of average Sicilians.

Nonetheless, while Cicero is undoubtedly overstating the case for the sake of effect, there does seem to be a factual basis for his claim that tax-farmers in the past had not been as unscrupulous as they were during his own time. As A.H.M. Jones notes, we have evidence for "very few complaints of extortion by tax contractors" from Roman sources which predate Cicero, and, even more significantly, a similarly small number of

⁸⁴⁴ See below, 254-6.

⁸⁴⁵ *In Verrem* 2.2.8.

⁸⁴⁶ *Ibid.*

complaints from Ptolemaic papyri.⁸⁴⁷ This is not to suggest that we have no evidence for corrupt tax-farmers in Egypt during the Ptolemaic period, because we do see complaints about Ptolemaic-era tax-farmers engaging in abusive behaviour, levying fraudulent exactions, and even blackmailing travellers.⁸⁴⁸

Nonetheless, given that most of our evidence for unscrupulous behaviour by tax-farmers comes from Roman Egypt, it is notable that there is noticeably less evidence for such behaviour from the pre-Roman period. That is not to suggest, however, that the number of papyri which record illegal exactions at the hands of tax-farmers during the Roman period is particularly high, just that it is considerably higher than during Ptolemaic times. In fact, as Wallace rightly notes, only a very small fraction of the vast numbers of papyri which have survived from Roman Egypt present complaints regarding the actions of tax-farmers,⁸⁴⁹ but the numerous different forms of illegal exactions which they record suggests that unscrupulous behaviour on the part of tax-farmers was quite widespread.⁸⁵⁰

One of the most insidious forms of illegal exactions levied by tax-farmers is the creation new charges which are levied in addition to the standard customs dues. These additional charges were not legal additions, and the revenue they generate did not go to the Roman state.⁸⁵¹ Instead they were added by the tax-farmers themselves and served

⁸⁴⁷ Jones 1974: 175.

⁸⁴⁸ See, for instance, *UPZ* I.113.

⁸⁴⁹ Wallace 1969: 322.

⁸⁵⁰ While the following will discuss abusive behaviour in Egypt (as that is the source of most of our information about unscrupulous actions by tax-farmers), it is likely that tax-farmers from across the Empire would have engaged in similar behaviours.

⁸⁵¹ Adams 2012: 233, Bang 2008: 205-6, Wallace 1969: 324.

only to boost their personal profits. The addition of this type of extra charge was a particularly effective means of extracting additional revenue from travellers because it was much less obvious than some of the more conspicuous methods employed by tax-collectors. Additional charges for administration, receipts, and clerks, for instance, might easily have seemed as though they were levied legitimately, at the behest of the Roman state, rather than being illegal charges created to inflate the profits of the tax-farmers. If charges seemed legitimate, then they might have generated less opposition than more naked attempts to extract increasing amounts of money from taxpayers.

Furthermore, the fee for each of the additional charges would typically be quite low, meaning that, while in aggregate they could represent a considerable cost, individually their cost was mostly negligible, which would also have made it easier to slowly add additional charges without generating too many complaints. This may explain why we see some tax-collectors levying a great many additional charges in addition to the legitimate amount of tax.

For instance, over a dozen extra charges (ranging from “administration” and “examination” to “guard” and “interpreter”) were added to the customs duty levied on a shipment of wheat in the harbour at Memphis, as indicated from a customs receipt from the 1st or 2nd century AD.⁸⁵² What is especially notable is that the total cost of all of the small charges is 47 drachmae, which is actually higher than the amount levied for the customs duty itself (44 drachmae), meaning that the illegal exactions levied by the tax collector more than doubled the amount that the trader would have to pay to move his

⁸⁵² *P.Oxy.* 14.1650.

goods through the customs house (compared to what the trader would have had to pay if the tax collector had been honest).

We see similar charges (although not such an extensive list) in a 3rd century papyrus of unknown provenience currently in the British Museum.⁸⁵³ Here the duty of a shipment of seed is levied at a rate of 1 drachma and 1.5 obols per artaba. Unfortunately, the fragmentary papyrus does not indicate the size of the shipment, so we cannot compare the amount that the trader paid in additional charges with the cost of the customs duty itself, but we can note that some of the same additional charges, such as those for scribes and the cost of using a boat were levied in both instances, and the latter was charged at a far higher rate (9 drachmae compared to the charge of 4 obols indicated in the other papyrus).⁸⁵⁴

While it is obviously impossible to know how extensively tax-collectors would have used (or, rather, abused) their ability to create additional charges to add to the legitimate tax, it seems reasonable to suggest that the practice would have been fairly widespread, given how easy it would have been to implement and how new charges could be added gradually, in a manner that would have minimized the amount of frustration that they generated. As evidence of the widespread nature of the tax-farmers' practice of creating additional charges to increase their profits, one can point to Nero's edict of AD 58, which repealed all taxes "bearing names the publicani had invented to cover their illegal exactions" (*quae alia exactionibus inlicitis nomina publicani invenerant*).⁸⁵⁵ Surely

⁸⁵³ *P. Lond.* III. 928.

⁸⁵⁴ Wallace 1969: 265.

⁸⁵⁵ Tacitus, *Ann.* 13.51.

Nero would not have seen fit to issue such an edict unless additional charges levied by publicani under the pretense of collecting legitimate fees had become a substantial problem across the Empire.⁸⁵⁶

Of course, levying additional charges was far from the only way for publicani to extract extra money from passing travellers and traders. Indeed, it was not even the easiest or subtlest way. Levying additional charges required the tax-farmer to provide a name for the additional tax that he was levying, making it at least possible to identify the additional cost that was being imposed (even if that did not make it any easier for the trader to do anything about it⁸⁵⁷). Simple overestimation would have been even easier to implement and would have been impossible to detect, making it likely the most common form of illegal behaviour by tax farmers.

After all, taxes such as customs duties were levied on a percentage basis of the value of the goods. The value of the goods would, of course, be determined by an evaluation on the part of the tax collector, and since such an evaluation would always have entailed some degree of subjectivity, it provided an unscrupulous tax-farmer with considerable leeway to inflate the value of the goods, and, by extension, the amount of tax that the trader was responsible for paying.⁸⁵⁸

Provided that the overestimation of the value of the goods was not excessive, it would have been nearly impossible for a trader to prove that it had occurred (and even

⁸⁵⁶ For a discussion of whether or not such edicts were effective in curbing illegal behaviour by publicani, see below, section 3.d.

⁸⁵⁷ For the difficulties faced by traders who tried to obtain legal redress for the abuses they faced at the hands of the tax-collectors, see below, pages 239-40.

⁸⁵⁸ Bang 2008: 205.

harder to prove that it was intentional). Furthermore, tax-farmers might reasonably be expected to have routinely overestimated the value of goods, as it would have made their overestimation appear to be the result of an overly high conception of the goods' value (while having the added benefit of increasing their overall profits, of course), rather than it appearing that they were periodically inflating their assessments of the goods' value in order to increase their profits. For this reason, overestimation is likely to have been systemic, rather than sporadically applied.

It is worth noting that overestimation of this nature would not have been possible when a customs duty was paid in kind. While it would have been easy enough to overestimate the value of goods in order to inflate profits, as such overestimation would merely require declaring that they had a greater value than was in fact the case, overestimating the amount of goods which were owed for a customs duty paid in kind would have required physically seizing more of the cargo than allowed by law, an act more akin to straightforward theft than the subtler practice of overestimating the cash value of goods. Whenever customs duties were paid in kind rather than in cash, more direct methods would have been required if the tax-farmers wished to extract more than the amount to which they were legally entitled. Thankfully (at least for the corrupt tax-farmer, that is), they had numerous options at their disposal.

Simply seizing a trader's goods, or a portion of them which was larger than that prescribed by law, would have been fairly easy for a tax-farmer. This is because of the substantial power differential between the tax-farmer and the taxpayer. Tax-farmers had large staffs of slaves and freedmen working for them, and could use the threat of violence

to force taxpayers to pay more than the law required. Such threats would have been effective, because they were quite often actually carried out, as can be seen in the *Digest*, which records several instances of tax-collection being enforced through the use of violence by a tax-farmer's *familia*.⁸⁵⁹ Knowing that they were likely to be carried out, taxpayers would have paid considerable attention to threats made by the tax-collectors.

Fear of violence at the hands of tax-collectors could be an incredibly powerful force. Surely it would have prompted some taxpayers to acquiesce to the demands of corrupt tax-farmers, even if they knew that they were being swindled. Others, either overwhelmed by fear or simply unable to pay the amounts demanded by the tax-collectors, took more drastic action. Some Egyptians, having fallen behind on their taxes, chose to flee their homes rather than interact with the tax-collectors, so scared were they of facing violence at their hands.⁸⁶⁰ This did not, however, ensure that no one was harmed as a result of their unpaid taxes.

Sometimes when the taxpayer himself was not present, retribution would instead be taken out on those closest to him. The most striking instance of this comes from an early 1st century AD account by Philo, which records an Egyptian tax collector who tortured and killed the children, wives, and parents (among other relatives) of a group of men who fled town to avoid their tax obligations.⁸⁶¹ We also see, from the late 1st century

⁸⁵⁹ *Dig.* 39.4.1-3.

⁸⁶⁰ For the reverse of this situation, namely Egyptian tax-collectors who threatened to flee their responsibilities due to their inability to fulfill their obligation to collect a certain amount of taxes, see above, pages 169-71.

⁸⁶¹ Philo, *de specialibus* 3.30. Even those who argue that Philo's account contains substantial rhetorical exaggeration agree that it must ultimately have had a basis in fact (e.g. Lewis 1983: 162, Wallace 1969: 291).

BC, a complaint regarding a farmer who was regularly harassed by a tax collector in an attempt to compel him to pay the taxes he owed.⁸⁶² While such behaviour is shocking and appalling to us today, it may not have been particularly unusual at the time, as low-level tax collection officials tended to be much more violent than those who held more elevated positions.⁸⁶³ Indeed, as is revealed by another work by Philo, in Roman Egypt the law prescribed that those who default on their taxes were punished by beating⁸⁶⁴ (although it stopped short of advocating torture and murder), meaning that the tax farmers who engaged in violent behaviour may not have been too far removed from those who were following the letter of the law.

Furthermore, this type of violent behaviour would have been very difficult to stop, as those who spoke out against it could expect to meet similarly violent reactions. For example, when a guard in an Egyptian village tried to speak out against the corrupt behaviour occurring in the local customs house, he was badly beaten by the offending customs agent.⁸⁶⁵ While in theory the government may have been able to crack down on that sort of behaviour,⁸⁶⁶ local taxpayers would have had little recourse for defending themselves, making them particularly vulnerable to the whims of the tax-farmer if they wished to avoid receiving a similarly violent beating.

⁸⁶² *BGU XVI 2640*.

⁸⁶³ Harris 2010: 575.

⁸⁶⁴ Philo, *Flacc.* 78. For further discussion, including the use of a different instrument for beating the offender, depending upon whether he was an Alexandrian citizen or someone from elsewhere in Egypt, see Bowman and Rathbone 1992: 115 and Capponi 2005: 137.

⁸⁶⁵ *P. Amh.* 77 (AD 139).

⁸⁶⁶ For a discussion of whether or not the state was able to curb illegal behaviour by tax-farmers, see below, section 3.d.

Of course, while the threat of violence (whether tacit or explicit) would always have been a part of any interaction between a taxpayer and a tax-farmer, most encounters would not have involved violence. After all, if violent acts became too common, then it likely would have provoked a backlash from both the state and the taxpayers themselves. Besides, there were other, far easier, options, ones which were legal (or at least mostly legal).

For instance, customs agents were legally entitled (indeed, *required*) to confiscate and then auction off any goods which were either improperly declared or entirely undeclared, as indicated, among other places, in the *Monumentum Ephesenum*.⁸⁶⁷ Naturally, there would always be some degree of disagreement about the value of the goods being transported, and thus of the amount of duty that needed to be paid on them,⁸⁶⁸ a situation which without a doubt would have benefitted the tax-farmer (assuming he was corrupt, of course), as it would be all too easy to ascribe all such disagreement to deliberate acts of improper declaration.⁸⁶⁹ It would, nonetheless, have been necessary for the tax-farmer to exercise some restraint when engaging in this particular form of illegal exaction, lest it come to the state's attention just how frequently he confiscated goods from the traders who passed through his customs station.

⁸⁶⁷ II.45-7. See also, (Ps)-Quint., *Declam.* 359 (a late 3rd century AD declamation exercise which notes a tax-collector's right to seize any goods which are not declared) and *P. Oxy.* 1.36 (a highly fragmentary early 3rd century papyrus which records some Egyptian customs regulations).

⁸⁶⁸ Bang 2008: 210 n. 27.

⁸⁶⁹ That being said, it should not be forgotten that tax-farmers were not the only ones who would have attempted to cheat the system. These laws exist because traders often would have attempt to understate the value of their goods so as to decrease the amount of tax they were required to pay. Therefore, we should be careful to avoid assuming that all such instances of confiscated goods represent malfeasance on the part of the tax-collectors rather than actual illegal behaviour by the traders involved.

This would be especially true if the confiscated goods were ultimately bought back by the same trader. The law allowed that, when goods were being auctioned off after being confiscated, the trader from whom they had been confiscated was eligible to buy them back (assuming he won the auction, of course).⁸⁷⁰ One can easily imagine how a corrupt tax-farmer could have taken advantage of this system by making a false charge of misleading declaration, seizing a trader's goods, and then forcing the trader to pay for the privilege of having his own goods returned to him.⁸⁷¹

Even in those cases where a misleading declaration was taken to be the result of an error, rather than an intentional attempt to decrease his tax burden, a trader could still expect a steep penalty. According to a rescript from M. Aurelius and Verus, a trader in that situation was liable for paying twice the customs duty that would have been levied on a properly declared good,⁸⁷² a fairly high cost to pay for making a mistake.

This would be especially true if, as was the case with this rescript, the improperly declared items were slaves, which formed a special category of goods and typically were not subject to customs duty provided they were for private use. Taking advantage of the ambiguity which seems to have surrounded the specifics of this exemption (and presumably other, similar, ones as well),⁸⁷³ a tax-farmer could demand that the trader pay

⁸⁷⁰ *Dig.* 39.4.11 [Paul].

⁸⁷¹ Bang 2008: 211. This amounts to little more than simple extortion, a practice employed by corrupt tax-farmers during the collection of many different forms of tax. For Egyptian weavers accusing the tax-collector of employing extortion during the collection of the tax on their guild, see *P. Oxy.* 2.284 (c. AD 50).

⁸⁷² *Dig.* 39.4.16 [Marcian].

⁸⁷³ For a humorous (albeit unrealistic) example of the type of misunderstandings which could arise regarding the declaration of goods, see Philostratus' *Life of Apollonius of Tyana*, in which the titular character, having been stopped at a customs station at the border to Mesopotamia, names the virtues that he

double the amount that he would otherwise owe. Knowing that the tax-farmer could easily have confiscated his goods instead, if he had deemed the improper declaration intentional rather than inadvertent, the trader might well have even felt grateful to have gotten off as easily as he did.

Clearly, then, tax-collectors had many options at their disposal if they wished to defraud the taxpayer, and it seems reasonable to assume that many of them would have taken advantage of these opportunities to increase their profits, even if the means of doing so was unscrupulous, or even illegal. Word of this abusive behaviour naturally made its way to the emperor in Rome, often prompting attempts to crack down on the behaviour, and it is to these attempts that we will now turn our attention.

3.d: Imperial Attempts to Address Corrupt Behaviour by Tax-farmers

Much of the support for the argument that corrupt behaviour by publicani would have been less common during the imperial period seems to stem from a belief that the emperor would have heard about such behaviour and taken measures to stop it. And indeed there is evidence for numerous imperial rescripts and edicts that aimed to do just that. But the objective of a law is often different from its real-world effect, so it will be useful to attempt to explore the question of whether or not the laws which intended to curb illegal activities by publicani would actually have been effective.

The most famous instance of an attempt of a Roman emperor attempting to curb the unscrupulous behaviour of tax-farmers comes is that of Nero. As discussed in chapter

will be bringing with him on his voyage (e.g. justice, virtue, temperance, etc.), only to have the tax collector erroneously assume that he was providing the names of his slaves (1.20.1).

2,⁸⁷⁴ Tacitus records that Nero originally wanted to abolish indirect taxes entirely, so as to prevent the taxpayers from having to endure the avaricious behaviour of the publicani, but was eventually dissuaded by the senators, as it would have deprived the state of too much revenue.⁸⁷⁵ Despite this initial setback, however, Nero was determined to do something to improve the lot of taxpayers across the Empire who were forced to endure the rapaciousness of the publicani on a regular basis, and the way he attempted to do so, along with the way that those attempts are described in our sources, is quite telling about the realities of tax-farming and the attempts to restrain the behaviour of the tax-farmers.

Notably, Nero declared that, henceforth, all laws concerning the collection of indirect taxes had to be posted locally.⁸⁷⁶ The idea behind this decision was fairly straightforward, namely that it would ensure that taxpayers were familiar with the law, with the hope that such familiarity would make it somewhat easier for them to exert pressure upon tax-farmers to act in accordance with the law.⁸⁷⁷ It must have been fairly difficult for taxpayers to do so in the past, as previously regulations regarding taxation had been hidden (*occultae ad id tempus*). This decision to mandate the publication and posting of laws regarding *vectigalia* indicates that taxpayers would have faced challenges because of a strong asymmetry of information: tax-farmers would have known far more about the regulations governing tax collection, and thus taxpayers would have been at a

⁸⁷⁴ See above, pages 130-1.

⁸⁷⁵ *Ann.* 13.50.1-2.

⁸⁷⁶ Tacitus, *Ann.* 13.51.

⁸⁷⁷ This is not to suggest that simply knowing the law would have made it easy for the taxpayer to prevent the tax-farmer from acting in an illegal manner, as it certainly would not have (see below, pages 242-4), but rather that it would have been a bit harder for tax-farmers to act in flagrant violation of the law once its provisions were widely known.

substantial disadvantage. By ordering the laws to be posted, Nero was trying to correct this imbalance, and in doing so, he indicates to us that it was an important factor in allowing tax-farmers to get away with illegal behaviour.⁸⁷⁸

Correcting this asymmetry of information, however, would not have ensured that tax-farmers would obey the law, of course, it only ensured that taxpayers would be aware when the tax-farmers had broken it. When that happened, taxpayers faced a very difficult process if they wished to obtain legal redress for the wrongs that they had suffered.

Attempting to call a tax-farmer to account in a court would be difficult for many provincials, given the fact that such a case would have been expensive, and often require travelling to see a far-off provincial administrator.⁸⁷⁹ Furthermore, provincials who did not speak Latin or Greek (who would have been fairly common in certain areas of the Empire, particularly Egypt and certain remote rural regions⁸⁸⁰), would have had to get all of the relevant documents translated into their native language, a feat which would have been neither simple nor cheap.⁸⁸¹

Even if they could manage and afford all of that, it would not be easy to prove that the tax-farmer had engaged in illegal behaviour. After all, as mentioned earlier, many forms of illegal exactions, such as consistent overestimation of the value of goods, would

⁸⁷⁸ We do not, however, have any evidence regarding whether or not this regulation was actually followed. Bang (2008: 210 n. 26) suggests that since so few laws regarding tax-farming have survived (with the *Monumentum Ephesenum* being a notable exception), we should assume that it was not widely followed.

⁸⁷⁹ Bang 2008: 211, Keenan 1975: 246.

⁸⁸⁰ Mullen 2012: 28. Of course, provincials who did not speak any Latin or Greek would have become increasingly rare over time, and, by the mid second century AD, most would have spoken (to some extent) at least one of the two.

⁸⁸¹ Keenan 1975: 247.

have been very difficult to prove.⁸⁸² Furthermore, the taxpayer could not necessarily count upon an impartial trial, as a tax-farmer brought to trial as a result of his illegal actions would surely not hesitate to use bribery to escape punishment for his actions. As Keith Hopkins notes, albeit in a slightly different context (that of rich provincials attempting to avoid paying their fair share of taxes), it does not appear that it would have been particularly difficult to find someone willing to accept a bribe in a tax case,⁸⁸³ which means that taxpayers could expect to lose their cases, more often than not.

Nero presumably would have been aware of all of the difficulties, which may well explain why he ordered that the praetor at Rome, and the propraetor or proconsul in the provinces, should give precedence to cases against publicani (*Romae praetor, per provincias qui pro praetore aut consule essent iura adversus publicanos extra ordinem redderent*).⁸⁸⁴ While this decision does seem to indicate a sincere desire to address illegal behaviour on the part of publicani (or at least to be seen trying to do so), it also indicates just how extensive the problem of corrupt publicani actually was – after all, this type of priority being established for a single type of crime means that type of crime was regarded as a serious issue.⁸⁸⁵

Perhaps even more telling is the fact that Tacitus records that when Nero was enacting these laws, he was not instituting anything new, but rather re-establishing pre-existing rulings, which had only been enforced briefly before they began to be

⁸⁸² See above, pages 231-2.

⁸⁸³ At least, this is the reasonable supposition of Hopkins (1980: 121), based on, to use his words, “[t]he logic of the situation and comparative evidence”.

⁸⁸⁴ Tacitus, *Ann.* 13.51.

⁸⁸⁵ Think, for instance, of the way that, say, drug-related crimes are given priority in our modern justice system at times when rampant drug use appears to be a major societal issue.

disregarded.⁸⁸⁶ The fact that Nero needed to enact laws that merely copied those which had been passed by his predecessors because previous laws were quickly disregarded after they were enacted, indicates that the attempts made by various emperors to curb the abusive behaviour of publicani through legislation were ineffectual, or at best, effective only for short periods of time. This suggests that even if emperors were concerned about the degree and frequency of illegal behaviour in tax-farming, and even if they attempted to use their legislative powers to address the issue, both of which seem to have been the case (at least under many of them), they still may not have been able to make any meaningful progress towards that goal.⁸⁸⁷

Another issue is that, even if the laws which were intended to crack down on the misdeeds of tax-farmers were actually enforced, they often may well have been substantially less effective than they were intended to be. For instance, Ulpian records a law which allowed a customs agent, when accused of a crime, to avoid court if he returned the trader's goods before the trial commenced.⁸⁸⁸ It is clear that this law was designed to aid the trader, by enabling him to get back his goods more quickly by bringing the customs agent to court. In practice, however, the law may have had the exact opposite effect.

By allowing the tax-farmer to escape from punishment simply by returning the trader's goods before the beginning of the trial, the law, for all intents and purposes,

⁸⁸⁶ *Ann.* 13.51.

⁸⁸⁷ This problem does not seem to have been unique to the Roman Empire; see Bang (2008: 207) for a similar situation in the Mughal Empire in India, where laws governing customs officials likewise repeatedly lapsed into disuse after only brief periods of success. For further elaboration, see Hasan 2004: 117-8.

⁸⁸⁸ *Dig.* 39.4.1.4.

allowed the tax-farmer to avoid any possibility of being punished. The tax-farmer could simply hang onto the trader's goods for as long as possible, delaying the man's trip (and costing him money),⁸⁸⁹ and only return them if he seemed likely to be brought to trial. In fact, giving the tax-farmer such an easy out, one which allowed him to escape punishment provided that he reversed himself at the last moment, may have had the perverse effect of leading to more corruption among tax-farmers, as they realized that they could never be punished for their misbehaviour provided that they took advantage of their opportunity for a last-minute reversal.⁸⁹⁰

Furthermore, even if a tax-farmer did decide to go to trial, rather than returning the trader's goods at the last moment, and even if the tax-farmer was found guilty (which, as mentioned above, was far from certain, and may not have even been likely⁸⁹¹), the penalties he faced were fairly lenient. For instance, if convicted of misappropriating goods from a trader, a tax-farmer was only liable for paying the trader twice the value of the misappropriated goods. This is hardly a strong incentive to halt the illegal but lucrative practice, especially since Gaius makes it clear that the double damages included the value of the returned property,⁸⁹² meaning that the tax-farmer could pay half of the penalty simply by returning the goods which he himself had stolen, which substantially undercut the severity of the punishment.

⁸⁸⁹ This did, in fact, actually happen, as demonstrated by a mid-second century edict from Egypt, which records some customs agents who would deliberately delay traders who were in a hurry, thereby forcing them to pay if they wanted to be released in a timely manner (*P. Princ.* II, 20, col. 1).

⁸⁹⁰ Bang 2008: 209.

⁸⁹¹ See above, page 240.

⁸⁹² *Dig.* 39.4.5.1.

A more severe penalty was handed down when violence accompanied the exaction of excessive amounts of tax: in these instances, tax-farmers were liable for paying three times the value of the illegally seized goods.⁸⁹³ Some traders, presumably feeling that three times the value of the goods was insufficient, decided that the actions of the tax-farmer seizing their goods were so egregious that they were akin to outright theft, so they opted to charge the tax-farmer with theft (which had a penalty of four times the value of the stolen goods), rather than misappropriation or some other crime related to tax collection.⁸⁹⁴ It is unclear whether such charges would have stood much chance of success, but it seems reasonable to assume that the greater the potential penalty, the more likely the tax-farmer would have been to return the illegally seized goods before going to trial (indeed, perhaps that was the goal of the traders all along, rather than actually collecting the higher penalty that a conviction on the more serious charges would have entailed).

Overall, while we do not have as much information on the topic as we would like, the evidence that we do have suggests that imperial attempts to address illegal behaviour by publicani directly through the passage of laws trying to limit it were not particularly successful, as they would have been stymied by the inconsistent application of those laws, the difficulty and cost faced by taxpayers attempting to bring tax-farmers to trial, and a legal system which made life easier for publicani at the expense of the taxpayer. Simply put, on the basis of legal evidence alone, there is not sufficient evidence to conclude that

⁸⁹³ *Dig.* 39.4.9.5 [Paul].

⁸⁹⁴ *Dig.* 39.4.1.4 [Ulpian].

the emperors were able to force publicani to act in a more restrained manner when carrying out their duties.

3.e: Systemic Factors Leading to Corrupt Behaviour by Publicani

To a certain extent, corrupt behaviour by tax-farmers in the Roman Empire was systemic, that is to say, it was a result of the structure of the tax-farming system itself. This, at least in part, explains why it would have been difficult to address this behaviour through legal channels. Moreover, the systemic nature of tax-farming means that changes to the structure of the tax-farming system would have been the most likely way to decrease illegal activity on the part of the publicani. For this reason, it will be useful to examine the systemic factors which led publicani to engage in unscrupulous activities, and, more specifically, whether changes to the system of tax-farming during the imperial period are likely to have led to few instances of criminal behaviour by tax-farmers.

That the system of issuing public contracts to publicani was a process ripe for abuse by unscrupulous contractors was clear from very early on. After all, that is why Caesar decided to take the collection of direct taxes out of the hands of the publicani – because they were abusing their position and taking advantage of their power in order to extract ever more money from taxpayers and inflate their already considerable profits.⁸⁹⁵ Of course, that was how the tax-farming system was supposed to work: tax-farmers would bid for the right to collect tax in a certain region, and then they would collect more in taxes than the amount that they had bid and thus turn a profit. Ultimately, the contracts

⁸⁹⁵ See above, pages 106-10, for an in-depth discussion of Caesar's decision to use direct collection, rather than tax-farming, for the collection of the direct taxes of Asia (a process that was later extended to the other provinces of the Empire).

for collecting direct taxes were taken away from the publicani despite the fact that they were just doing exactly what was expected of them. Or perhaps it is better to say that they lost the right to collect the direct taxes because they did it too well, or at least to too great of a degree.

This is the fundamental tension of tax-farming: the entire system is based upon the idea that tax-farmers will turn a profit by extracting more in taxes than they had paid for the contract, yet if they extract too much in taxes it rapidly becomes a problem not only for the taxpayers, but also for the state. This problem is exacerbated by the fact that the state could not easily have used supervision in order to crack down on improper behaviour by tax-farmers. In part this is because it would have removed one of the main advantages of the tax-farming system, namely that it spared the state from the administrative costs inherent in collecting the taxes themselves, as close supervision of tax-farmers would have required nearly as many state agents as direct collection (while still necessitating that the taxpayers bear the cost of the tax-farmers' profits, money which otherwise could have been directed towards state coffers, in the form of increased revenues).

More fundamentally, close supervision of the actions of publicani would have been contradictory to the very nature of tax-farming. The entire tax-farming system was predicated upon the idea that the publicani would collect more in taxes than the amount they had bid. This would, of necessity, often have involved some form of unscrupulous behaviour or another. If publicani had been closely supervised to the extent that they would not have been able to engage in the type of unprincipled behaviour which allowed

them to turn a profit on their tax-collection contracts, then things would have been very different. Either the *societates publicanorum* would have bid substantially less for tax-farming contracts (thereby decreasing the state's revenues) as a result of their reduced ability to collect taxes in excess of the amount they had bid, or else, if their behaviour was too closely monitored, publicani may have been incapable of turning a profit and thus ceased to bid on contracts entirely. Simply put, the nature of the tax-farming system was such that it made systemic unscrupulous behaviour by publicani practically essential for the system's survival.

During the imperial period, several important changes were made to the structure of the tax-farming system which attempted to address this tension, and the question of whether or not these changes achieved that goal is a critical one for our understanding of the degree of rapacious behaviour by publicani in this period. There were two main changes to the tax-farming system which were instituted during the imperial period and which aimed to address the systemic factors which led to corrupt behaviour by publicani: the switch to the use of a percentage system for determining the profits earned by publicani and the increased supervision of publicani by imperial functionaries. Let us begin by addressing the former before moving on to the latter, as the latter, at least to an extent, seems to have been devised as a method to address the potential downfalls of the former.

As mentioned in chapter 2,⁸⁹⁶ the introduction of new taxes under Augustus (specifically, the *centesima rerum venalium* and the *vicesima hereditatum*, which were levied throughout the Empire) necessitated the creation of a new method for determining the profits of the *societates publicanorum*. After all, the old system, where tax-farming companies would bid for the right to collect a certain tax relied upon their ability to evaluate the revenues of the tax from previous years, in order to determine a reasonable amount to bid during the auction, was not a feasible option for new taxes which lacked an established history of tax revenues which could be reviewed by the companies as they prepared their bids. In order to avoid this issue, these taxes seem to have been farmed on the basis of a percentage system, in which the publicani, rather than making a bid at auction to provide a set amount of cash upfront, would instead collect the taxes as prescribed and keep a certain percentage of the collected revenues as profit.⁸⁹⁷

Although, strictly speaking, this new system would only have been necessary for the collection of the new taxes introduced under Augustus, it seems to have been implemented for the collection of all indirect taxes within a short period of time. While there is no way to be certain, it seems reasonable to assume that the reason for the expansion of the percentage system was the advantages that it offered compared to the previous, upfront lump sum payment system, specifically the way that it addressed some of the systemic issues presented by the tax-farming system up until that point.

⁸⁹⁶ See above, pages 104-5, for further discussion of the introduction of the percentage system for tax-farming contracts, including the evidence for the switch to the new system.

⁸⁹⁷ It is possible that the *societates publicanorum* competed with each other's bids for the contract to collect these taxes by trying to undercut the percentages demanded by the other companies (and thus leaving a larger percentage of the revenues for the state), but it is ultimately impossible to know for sure.

While tax-farming companies, after the switch to the percentage system, would still have earned more in profits the more tax they collected, they would have no longer needed to collect more than a certain amount of revenue (i.e. the amount of their bid) before they began to earn a profit from their tax-collection duty, which presumably would have relieved some of the pressure to collect ever-larger amounts of tax. Under the previous system, this pressure would likely have worsened over time, as larger amounts were collected (so as to ensure profits after the amount bid for the contract was subtracted⁸⁹⁸), which presumably would have led to higher bids, as firms competed with each other to place the highest bid for the contract, in turn necessitating even larger amounts of tax to be extracted from the taxpayers. This upward spiral, where ever-increasing bids prompted further increases to the amount of tax the publicani demanded from the taxpayers (creating a positive feedback loop), would not have been such a factor after the introduction of the percentage system, which would have enabled the publicani to earn a profit regardless of the amount of tax they collected,⁸⁹⁹ rather than not earning any profit until (or unless) they collected a certain amount of tax.

From the state's perspective, the larger issue may have been the way that the percentage system kept the interests of the publicani aligned with those of the state.

Whereas the upfront lump sum payment system only indirectly connected the interests of

⁸⁹⁸ If the publicani overbid for the contract, they would have been far more likely to demand more taxes from the taxpayers than to take a loss on the contract (Hopkins 1978: 44).

⁸⁹⁹ Assuming, of course, that they collected enough to cover their costs (e.g. slaves, transport, etc.). That being said, the threshold for covering these costs (and thus beginning to turn a profit) would have been much lower than the threshold for covering these costs as well as the amount bid for the contract, so the percentage system still would have required far less tax to be collected before the publicani could make a profit on their contract, thereby reducing the pressure for continual increases in the amount of tax collected.

the tax-farmers and the state (because, in theory, larger amounts of tax collected by the tax-farmers would, in time, have led to higher bids for tax-farming contracts, even if their only immediate effect was to increase the profits of the tax-farmers, rather than the state's revenues), the percentage system kept the interests of the state and the tax-farmers perfectly aligned: the more taxes that were collected, the more the former gained in revenue, and the more the latter earned in profit.

However, the percentage system had its own problems, and was potentially as prone to abuse as the previous system. Most notably, a tax-farmer responsible for collecting customs duties could improperly declare the amount of goods upon which he levied the duty, thereby increasing his own profits while shortchanging the state.⁹⁰⁰ In addition, other illegal behaviours, such as the creation of illegitimate supplementary charges,⁹⁰¹ would not necessarily be eliminated by the switch to the percentage system. However, many of these issues, especially those which decreased the state's revenues, would have been counteracted by the other major change to the tax-farming system instituted during the early imperial era: the use of imperial functionaries to closely supervise the tax-farmers.

The evidence for the introduction of imperial functionaries to supervise publicani has already been discussed at length, and need not be repeated here.⁹⁰² Instead, let us turn our attention to how the close supervision of tax-farmers would have been a substantial benefit (for both the state and the taxpayer, if not for the tax-farmers themselves) in the

⁹⁰⁰ This process is discussed in more detail above, pages 119-20.

⁹⁰¹ See above, pages 229-31.f

⁹⁰² See above, pages 121-3.

percentage system, even though it was not compatible with the lump sum, upfront payment model of tax-farming that it replaced.

Supervision was incompatible with the original system of tax-farming because it would have negated one major advantage of tax-farming (low administrative costs) and because it would have created a tension between what was expected of the tax-farmers and the methods which were typically employed in order to meet those expectations (by requiring publicani to collect more than the amount of their bid, but limiting their ability to do so). The percentage system, in contrast, would not have been incompatible with supervision, as it did not have the same tension as the upfront payment system – a tax-farmer's ability to pay a portion of the collected taxes to the state would not have been impinged by a supervisor who ensured that he followed the rules, whereas, in the previous system, such a supervisor would have made it difficult for a tax-farmer to collect more in taxes than he had bid for the contract, a feat which would have been difficult to accomplish without some degree of unscrupulous behaviour.

Where the two systems would have faced a similar issue is in the matter of the administration costs. In either system the introduction of supervisors for the tax-farmers would have been a fairly expensive undertaking, one which would have undercut one of the major advantages of tax-farming (low administrative costs). However, in the percentage system, the issue of increased administrative costs would have been counteracted by the increased revenue generated by eliminating (or, at least, decreasing) the tax-farmers' opportunities to engage in illegal behaviour which shortchanged the state, preventing it from receiving the amount of tax revenue it was properly owed.

Indeed, the percentage system would have *required* supervisors for the tax-farmers, as the opportunities for defrauding the state would otherwise have been too numerous.

While the methods that tax-farmers could use to cheat the state out of money that rightfully belonged to it were described in detail in chapter 2,⁹⁰³ it will be useful to recap them briefly here. The easiest would, of course, have been to underreport the amount of money (or value of goods) that they collected as tax, thus ensuring that the state's revenues, which were a percentage of the amount collected, would have been lower than they should have been.⁹⁰⁴ A more complex, but no less profitable method of defrauding the state would have been to collude with the taxpayers themselves. A tax-farmer and a taxpayer working in tandem to defraud the state could ensure that they both profited financially while shortchanging the state. For instance, a taxpayer could bribe the tax-collector to assess his tax burden at a lower value, a manoeuvre which, if calibrated correctly, could result in the taxpayer's costs (bribe plus tax payment) being less than he properly owed and the tax-farmer's profit (bribe plus percentage of the tax payment) being larger than he legally deserved, while the state's revenues (tax payment minus the tax-farmer's percentage) would be less than they would have been if the parties involved had behaved honestly.

The only way to reliably prevent such acts of misappropriation would have been to use imperial functionaries to supervise tax-farmers; the increased administrative costs

⁹⁰³ See above, pages 119-20.

⁹⁰⁴ Indeed, this is exactly what seems to be happening in *P. Amh. 77* (AD 139), which records a customs agent in Egypt who is accused of failing to declare the full value of the goods on which he had levied customs dues, a failure which would have resulted in the state receiving less than its fair share of tax revenue from the encounter.

would have been offset by the decreased losses from fraud and collusion. Of course, this is not to suggest that the introduction of supervisors would have entirely stopped tax-farmers from defrauding the state – the surviving complaints about tax-farmers from the imperial period clearly indicate that it did not – but rather to suggest that the introduction of supervisors was necessary in order to prevent tax-farmers from being able to defraud the state with impunity.

As for the question of why the state would have engaged these functionaries as supervisors rather than having them collect the taxes directly, the answer is simple: the profit motive. Because he kept a portion of the taxes he collected for himself, a tax-farmer had a greater incentive to maximize the amount he collected than someone who was passing all of the collected money along to the state.⁹⁰⁵ Moreover, there is no guarantee that direct collection would have resulted in fewer illegal exactions than tax-farming. After all, accounts of state officials or functionaries who enriched themselves through illegal actions are found throughout the history of both the Republic and the Empire.

Perhaps the figures in the Roman world who were most famous for their corruption and rapacity were the provincial governors.⁹⁰⁶ The extortionate and sometimes excessive financial demands they made upon their provinces were legendary, and were the reason why Gaius Gracchus was so keen to have equestrians make up the courts which tried them for those crimes, in the hopes that they would be more likely to convict

⁹⁰⁵ For further discussion, see above, page 124.

⁹⁰⁶ In fact, Badian even goes so far as to suggest that the reason Gaius Gracchus awarded the collection of the taxes in Asia to Rome's tax-farming companies is because he worried that the governors were too corrupt to be entrusted with so much money (1972: 79).

a corrupt governor than a court made up of senators.⁹⁰⁷ The frequent rapacity and illegal behaviour on the part of the provincial governors is worth mentioning here not only because it demonstrates that state officials were not necessarily any less corrupt than tax-farmers, but also because the illegal actions of publicani were often aided and abetted by the governors themselves.

In theory the governor was responsible for protecting the people of the province from the tax-farmers, but in practice they often used their position to profit from them instead.⁹⁰⁸ Sometimes this came in the form of simply siding with the tax-farmers rather than with taxpayers when disputes arose, a position which governors seem to have readily adopted. Stevenson regards the governor's responsibility to mediate between the publicani and the taxpayers as the "most difficult problem" he faced,⁹⁰⁹ but, as Mackay suggests, it seems that for both economic and political reasons, it was typically easier and more beneficial for a governor to regularly side with the publicani.⁹¹⁰ Indeed, Cicero seems to concede as much when he advises his brother to do whatever he can to get along with the publicani while serving as governor of Asia, noting that his job will become very difficult if he does not keep them happy (and suggesting that it will take someone who possesses some sort of divine virtue (*divina quaedam virtus*) to please the province's tax-farmers while simultaneously protecting the provincials from rapacious behaviour at their

⁹⁰⁷ Scullard 1970: 34. Presumably this new court did not live up to Gracchus' expectations, otherwise governors like Verres would not have felt confident enough to engage in such brazenly corrupt behaviour. For further discussion of the composition of these courts, see Balsdon 1938.

⁹⁰⁸ Badian 1972: 108, Mackay 2004: 112, Levi 1988: 90, Stevenson 1939: 83-4, Woolf 2012: 138.

⁹⁰⁹ Stevenson 1939: 144.

⁹¹⁰ Mackay 2004: 121.

hands).⁹¹¹ As Badian succinctly put it, “it was not easy for [a governor] to be honest”.⁹¹² Even when a governor was merely trying to maintain the peace, rather than to enrich himself by working in conjunction with the province’s tax-farmers, he could often find himself ultimately making it easier for publicani to engage in unscrupulous behaviour.

Other times the governor’s role in enabling the illegal actions of the tax-farmers was more direct. The most famous example of this, of course, was Verres, whose exceptional degree of corruption during his time as governor of Sicily was recorded in Cicero’s speeches against him. Among the various examples of Verres’ corruption which Cicero lists, is the fact that he accepted a bid from Apronius, the tax-farmer for the *ager Leontini*, for the collection of direct taxes which was so high that it required the man to collect more than the prescribed 10% of the harvest just to break even (before the tax-farmer’s profits were even taken into consideration).⁹¹³

This means that Verres would have known (on the basis of records of previous yields) that Apronius would have had no choice but to engage in illegal exactions and collect far more than was legally allowed if he was to earn a profit from the contract. Ultimately, according to Cicero’s account, Apronius collected roughly one-third of the harvest, rather than the one-tenth (plus a small profit) that was prescribed by law.⁹¹⁴ And as Cicero makes clear, Verres was aware of this, and facilitated it, by taking bribes in

⁹¹¹ Cicero, *ad Quintem fratrem* 1.1.33.

⁹¹² 1972: 81. See Tacitus, *Agric.* 19 for a similar sentiment.

⁹¹³ *In Verrem* 2.3.113. See Erdkamp 2005: 35-6 for further elaboration upon Cicero’s description of the yield, the amount collected, and Apronius’ profits.

⁹¹⁴ *In Verrem* 2.3.111.

exchange for not prosecuting him for extortion,⁹¹⁵ thus making him complicit in (and indispensable to) the tax-farmer's extortionate behaviour.

Of course, this is obviously for direct taxes, which were no longer farmed out during the Principate, but the point that governors during the Republic were often complicit in tax-farmers' misbehaviour remains valid. The example of Verres' actions in Sicily serves to demonstrate the ways that governors had a substantial impact on the ability of the tax-farmers to earn excessive profits by defrauding the taxpayer. Furthermore, sometimes governors and tax-farmers engaged in the same type of fraudulent behaviour. For instance, sometimes, at least during the Republic, a governor would create a series of additional charges, of the same type as we have seen imposed by tax-farmers,⁹¹⁶ which went not into the state's coffers, but rather the governor's own pockets.⁹¹⁷

Cicero accuses Verres of imposing a whole series of such charges, including those for examination, sealing-wax, and currency exchange.⁹¹⁸ Cicero is especially incensed at the latter, as there is no need for currency exchange in a province with a universal currency. Moreover, Cicero clearly indicates that the law does not provide for any of these charges, and that the proceeds they generated benefitted Verres, rather than the state.

⁹¹⁵ Dubouloz 2007: 93, Franzel 2009: 202, Levi 1988: 90.

⁹¹⁶ See above, pages 229-31 for publicani boosting their profits by illegally adding extra charges on top of legitimately required tax payments.

⁹¹⁷ While there is no evidence that governors continued to engage in this specific form of corruption during the Principate, the larger point – that is, that the corrupt behaviour of governors both enabled and encouraged the corrupt behaviour of tax-farmers – remains valid.

⁹¹⁸ *In Verrem* 2.3.181.

What is intriguing in terms of how this might affect tax-farmers, who are our interest here, is the possibility, proposed by Badian, that the tax-farmers might have felt encouraged by the example of the governors to create additional charges of their own.⁹¹⁹ While there is, unsurprisingly, no direct evidence that this occurred, it does seem reasonable to assume that a province's tax-farmers would have followed their governor's lead and created additional charges more readily when they saw that the governor himself tolerated (and indeed practiced) such underhanded tactics. Indeed, we might further assume that a governor's willingness to engage in illegal practices such as imposing extra charges upon regular tax transactions might have signalled to the tax-farmers of the province that the governor had a permissive attitude towards all such behaviour, and thus encouraged tax-farmers not only to levy additional charges of their own, but also to engage even more flagrantly in all of the forms of illegal exactions that have been discussed in this chapter, in the belief that the governor was unlikely to do anything to stop them.

All of this leads us to the question of whether or not switch from the Republican period to the imperial era would have led to greater accountability for governors. After all, given that the governor could play an important role in enabling (or restraining) the behaviour of publicani in his province, as well as providing an example of what types of behaviours would be considered appropriate, the accountability of the provincial governors is certainly relevant to the current examination of the impact of the switch to the imperial period on the amount of corrupt behaviour by publicani.

⁹¹⁹ Badian 1972: 142 n. 67.

The general consensus among scholars is that during the imperial period governors were much more closely controlled and harshly punished than they were during the Republic, and that therefore there was substantially less corruption among governors.⁹²⁰ However, it is worth examining how much evidence there actually is to support this consensus. The logical starting place is with the laws which governed both the behaviour of governors during their terms and their prosecutions after their terms had ended.⁹²¹

During the Republic, it was clear that corrupt governors were a problem, and several laws were enacted in an attempt to restrain their behaviour. It will not be necessary to outline all of the laws here, but the fact that Caesar felt compelled, in 59 BC, to publish the most comprehensive such law to date, one which ran over a hundred chapters,⁹²² indicates that the previous laws had not achieved their objective of curbing the illegal behaviour of governors. Indeed, the main issue with Republican governors was not a lack of laws designed to reign in their behaviour, but that the existing laws were not enforced, meaning that corrupt governors could all too easily escape punishment.⁹²³

During the Principate, several new laws were enacted which regulated the behaviour of provincial governors. Some of these laws merely reflected the changing circumstances of the new era; for instance, laws governing extortion and maladministration were extended to cover equestrians as well as senators, reflecting the

⁹²⁰ See, for instance, Barrett 2006: 145-6, Burton 2004: 323, Scullard 1970: 262, Stevenson 1939: 111, Van Nostrand 1959: 147.

⁹²¹ Governors could only be prosecuted after their term had ended (Brunt 1961: 206).

⁹²² Cicero, *ad Fam.*, 8.8.3.

⁹²³ Brunt 1961: 197-8. For the ineffectiveness of Republican extortion laws, see Cicero, *de off.* 2.75.

new reality that powerful administrative posts in the provinces were no longer the sole preserve of the senatorial class.⁹²⁴ Other laws were designed to place further limits on a governor's ability to extort provincials and abuse the power of his position. This could be done by prohibiting manoeuvres which cunning governors used to shield themselves from prosecution (or to prevent prosecutions from leading to successful convictions), as when, in AD 11, Augustus barred provincials from voting honours to a governor during his term (or in the 60 days afterwards),⁹²⁵ because corrupt governors would sometimes extort honours from provincials during their term in office in order to present themselves as well-liked among the people of their province, and thus make accusations of improper behaviour appear unfounded.⁹²⁶ Overall, however, laws regulating the corrupt behaviour of provincial governors do not seem to have become substantially more strict during the imperial period,⁹²⁷ which means that, if there were improvements in the quality of the governance of the provinces, then they came from changes to how governors were chosen and supervised, rather than new legal provisions punishing any wrongdoing.

At first it might seem that the emperor's role in choosing governors for the imperial provinces resulted in those provinces receiving better governors, as the governors of imperial provinces were prosecuted much less frequently than those of public provinces.⁹²⁸ However, as Brunt rightly suggests, it is entirely possible that this represents provincials' reluctance to accuse those who were directly chosen by the

⁹²⁴ *Dig.* 48.11.1 [Marcian]. See Tacitus, *Ann.* 4.15.3 for an equestrian procurator in Asia who was tried and condemned for his misconduct in that post.

⁹²⁵ Brunt 1961: 216.

⁹²⁶ *Dio* 41.25.6.

⁹²⁷ Brunt 1961: 205.

⁹²⁸ Stevenson 1939: 111, Talbert 1984: 507-10.

emperor, rather than the fact that those men were reliably more honourable than those selected by sortition.⁹²⁹

This brings us to the question of whether or not emperors were able to exert greater control over governors and thus force them to engage in less corrupt behaviour. Most scholars agree that emperors did, in fact, act as a controlling influence on governors; for instance, we see Scullard arguing that, while corruption among governors certainly did not disappear under the empire, the overall behaviour of governors would have improved, as now “retribution [would be] swifter and surer”,⁹³⁰ and Stevenson arguing that, although some emperors may have been more attentive to the well-being of provincials than others, even the worst emperors “had nothing to gain from misgovernment” by governors, and thus would have done their best to restrain their corrupt behaviour.⁹³¹

The belief that the Principate was a time when governors were subjected to closer scrutiny and that they improved their behaviour accordingly seems to be a broadly accurate one, although the degree of the improvements may sometimes be exaggerated.⁹³² For instance, there were occasions when both Augustus and Hadrian, two conscientious emperors, were only made aware of the corruption and misbehaviour of imperial officials in the provinces because they happened to be in the province at the time, giving the

⁹²⁹ Brunt 1961: 211.

⁹³⁰ Scullard 1970: 262.

⁹³¹ Stevenson 1939: 109.

⁹³² Brunt 1961: 207.

provincials an opportunity to report their issues directly to the emperor himself.⁹³³ It is doubtful that these provincials would have been able to bring their complaints to the emperor's attention if there emperor had not been there personally, a factor which should be given considerable weight in our assessment of how effectively emperors were able to restrain the corrupt behaviour of governors, given how rarely most provinces were visited by an emperor. Overall, while the emperors would have been more likely to supervise governors closely and punish those who acted improperly, their ability to restrain governors (and therefore, by extension, the province's tax-farmers) would have been limited by practical limitations, such as the great distances that separated them from the provinces.

3.f: Conclusions

Unfortunately, there is little direct evidence that addresses the question of whether or not corrupt behaviour by publicani became less frequent in the imperial period. We have direct evidence for the continuation of corrupt behaviour by tax-farmers (especially in Roman Egypt), which indicates that the problem did not disappear under the Principate (although one would hardly expect it to disappear entirely). Furthermore, no Roman authors make any statements about the relative levels of corruption among tax-farmers between the Republican and imperial periods, meaning that we have no direct evidence for a decrease in unscrupulous behaviour by publicani. Therefore, instead, we must ask

⁹³³ See Dio 54.21 for Augustus hearing complaints about Licinus, a procurator in Gaul. See the *Historia Augusta* 13.10 for Hadrian punishing governors and procurators throughout the provinces he visited.

whether the Principate provided conditions which would have been less conducive to corrupt behaviour by publicani than the conditions which existed under the Republic.

Numerous emperors attempted to crack down on abuses by publicani, but, as we have seen, the laws which they enacted as they tried to curb that behaviour typically had very little effect. Their attempts to exert closer control over governors, who, in turn, could have acted as a restraining force on the corrupt publicani in their provinces, were likewise less effective than is often assumed. Instead it was not through governors, but through the rich administrative lattice established under the Principate – imperial slaves and freedmen, in addition to imperial officials such as procurators and *tabularii* – that the emperors were able to exert some control over tax-farmers and finally reduce the extent of their corrupt behaviour. Simply put, it was the systemic changes to tax-farming which were implemented during the Principate, rather than attempts to control the behaviour of tax-farmers directly through new laws or indirectly through greater control over governors, which finally yielded results in curbing the famously abusive behaviour of the publicani.

The two main systemic changes to the system of tax farming – the replacement of the upfront lump sum payment system with the percentage system and the introduction of supervisors to oversee the publicani – would have considerably limited their ability to engage in corrupt activities. The former accomplished this by eliminating the conflicting incentives inherent in the lump sum payment system, while the latter made it harder for publicani to act inappropriately by having imperial functionaries closely monitor their actions. These represented major changes to the circumstances under which the publicani

operated and would have led to a marked decrease in illegal behaviour by tax-farmers. Ultimately, it was these systemic changes, more than anything else, that would have succeeded in restraining the corrupt practices of the publicani during the Principate.

Conclusion

Publicani played an important role in tax-collection across the Empire. While their role in Roman society stretched beyond the realm of taxation – for instance, they also played important roles in military procurement and mining– publicani are remembered primarily for their role in collecting taxes, and deservedly so. During both the Republican and imperial periods, publicani were responsible for collecting a wide variety of taxes; the collection of those taxes not only provided the Roman state with much of its revenues, but also provided the publicani themselves with considerable profits.

The role of the publicani in tax-collection grew considerably over the course of the Republican period. While it is impossible to state with any degree of certainty when precisely tax-farming contracts began to be issued in Rome, it seems likely that they date back as far as the early 4th century BC, although the earliest secure date for a Roman tax-farming contract is 199 BC, when the contract for the taxes of Capua and Puteoli was farmed out by the censors. Even though we cannot be sure when exactly contracts for tax-collection began to be farmed out by Rome, there is no doubt that the practice was considered a success, since, as time progressed, more and more taxes were farmed out to publicani.

Tax-farming contracts grew in size and importance throughout the Republican period, with the first contract for the collection of the taxes of Asia representing a major increase in size and scope, as it was the first province where the taxes for the entire province were farmed out in a single contract. Given the vast wealth of Asia, this meant that only the richest tax-farming companies could afford to bid for the contract, but it also

meant that the profits which they could earn on a contract for the collection of the taxes of Asia were much larger than the potential profits from any other tax-farming contracts.

However, the enormous scale of the Asian tax-farming contracts may have provided too much scope for abuse. Caesar removed the responsibility for collecting direct taxes from the hands of the *publicani* and transferred it to state functionaries instead, seemingly because the *societates publicanorum* were enriching themselves at the expense of the provincial taxpayers. Soon thereafter, direct collection by imperial functionaries was established for all direct taxes across the Empire, stripping the *publicani* of one of their major sources of income.

Nonetheless, *publicani* continued to play an active role in the collection of taxes long into the imperial period. Although they no longer collected direct taxes, *societates publicanorum* continued to collect indirect taxes, including the *centesima rerum venalium*, the *vicesima hereditatum*, the *vicesima libertatis*, and, most notably, the *portorium*. That does not mean, however, that the imperial period did not bring changes to tax-collection procedures. In fact, the process of tax-farming underwent two major changes during the Principate.

One was the shift to a percentage system; whereas previously *publicani* had earned a profit by collecting more than the amount which they had bid for the contract, now *publicani* collected as much as they could, and then kept a certain percentage of what they collected as profits. The other major change was the introduction of state functionaries to act as supervisors – they did not collect the taxes themselves, but they did supervise the *publicani* as they collected them, in an attempt to prevent them from

defrauding the state. These changes allowed tax-farming to remain a viable system of tax-collection for indirect taxes long after the collection of direct taxes was placed in the hands of imperial functionaries.

Eventually, however, the collection of indirect taxes by tax-farming companies was gradually replaced by the use of individual tax-farmers, and ultimately, by direct collection by imperial agents. Neither of these changes occurred all at once across the Empire, but rather gradually, in response to local conditions in individual regions. Indeed, in some regions tax-farming, rather than being eliminated in favour of direct collection, continued on into the late imperial period.

Throughout Roman history, tax-farmers were highly unpopular, as a quick glimpse at any of the references to *publicani* in Roman literary or legal sources will reveal. This is unsurprising, not just because of the general unpopularity of tax-collectors the world over, but also because of the fact that the very nature of tax-farming meant that abusive behaviour on the part of *publicani* was systemic, rather than anomalous. After all, the upfront, lump sum payment form of tax-farming required that tax-farmers collect more in taxes than they had bid for the contract, a situation which lent itself to corrupt behaviour as *publicani* strove to recoup their costs and make a profit.

Even during the Principate, despite the switch to the use of the percentage system and the introduction of imperial functionaries to supervise tax-collection, corrupt behaviour on the part of tax-farmers still seems to have been endemic (even if it was less so than it had been during the Republic). There were still too many ways for a corrupt tax-collector to defraud the taxpayer – from the creation of additional (illegal) charges

that the taxpayer was forced to pay to simple overestimation of the value of the goods on which a customs duty was being levied – and too few opportunities for a taxpayer to obtain redress for the abuses he faced. Ultimately, corrupt publicani who inflated their profits by illegally exacting extra taxes from the taxpayers were part of the Roman tax-farming system throughout its history.

Overall, publicani played an important role in tax-collection in the Roman Empire, one which remained significant throughout the imperial period, even if it became less visible than it had been under the Republic. By collecting taxes on behalf of the state, publicani freed Rome from the need to develop the administrative capacity to collect taxes from across the Empire, thereby permitting the Empire to expand and to amass crucial revenues from provincials without fundamentally altering the nature of the state. And when, under Caesar and Augustus, the nature of the Roman state was fundamentally altered by the switch to the imperial system, the continuation of the tax-farming system for the collection of indirect taxes meant that the complex and labour-intensive process of collecting indirect taxes remained in the hands of experienced contractors until the state developed the administrative capacity necessary for the task. By collecting taxes from across the Mediterranean when Rome otherwise lacked the capacity to do so, publicani were essential to Rome's ability to build and maintain its Empire.

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