LEGAL AND ADMINISTRATIVE STUDIES, www.jlas.upit.ro.
e-ISSN: 2344-6900, ISSN-L: 1583-0772
Supplement 2025, pp. 462-471

TAXATION IN ROMAN LAW

Adriana Ioana PANȚOIU[1]
ORCID [ID]: 0000-0002-5540-9159
*E-mail:*adrianapantoiu@yahoo.com
Daniela IANCU[2]
ORCID [ID]: 0000-0002-7733-3642
E-mail: danutaian74@yahoo.com
Afiliation: [1,2] Faculty of Economic Sciences and Law,
National University of Science and Technology Politehnica Bucharest

Abstract: *The Roman Empire is often recognized as one of the most important military powers in history. The empire would not have achieved this well-deserved status if it had not relied on an extremely advanced and efficient fiscal system. Although it has not received special attention from historians, the Roman fiscal system is an important legacy for subsequent civilizations.*

The Roman fiscal system evolved gradually, from the kingdom period to that of the empire, regulating direct and indirect, fixed and variable, personal and real taxes. The evolution of the Roman fiscal system was based on the need to cover the increasing expenses of the governing structures, military expeditions and those generated by accelerated urban development. The analysis of the Roman fiscal system highlights the importance of a well-developed and applied fiscal system in the construction of a complex, strong, evolved state.

Keywords: *tax; fiscality; fiscal system; censors.*

Introduction

Throughout history, taxes and levies have proven essential for the development of societies. Their regulation and collection are fundamental to state-building and the maintenance of social order.

Taxation is intrinsically linked to an individual’s ability to produce or contribute—either materially or otherwise—to the public good. The state, as the custodian of the general interest, could not function without a well-organized fiscal system.

If we look further back, taxation systems may be conceptually linked to religious sacrifices. These sacrifices were offerings made to appease or thank deities, involving the voluntary surrender of a portion of one's goods, often by burning them on altars.

Even if this interpretation may seem exaggerated, it is noteworthy that the emergence of coinage itself has been associated with ritual practices. According to Bernhard Laum's religious hypothesis (Laum, Hyun, 2023), money originated from sacred practices, functioning as a means of payment for divine services or clerical duties. This concept aligns closely with the modern understanding of taxes—as payments made in exchange for public services. Clergy and other ritual participants often received portions of sacrificed animals as a symbolic distribution of the state’s resources, based on their societal rank and role (Șaguna).

Whether or not one subscribes to the religious origin theory, it is evident that the roots of taxation run deep, nearly lost in the mists of history.

Even the Bible, in Genesis (Chapter 47, Verse 24), references taxation under Egyptian rule, demonstrating its longstanding role in governance. Sacred texts with historical value frequently note the existence of taxes in ancient civilizations.

Among these, Greece and Rome stand out. Ancient Greece relied on tariffs from maritime trade and revenue from state properties and consumption taxes. Direct taxes were introduced later.

After Rome's conquest of Greece, the Romans adopted many elements of Greek culture, including fiscal institutions. Thus, the Roman tax system had significant Hellenistic influences.

Types of Taxes and Levies Regulated by Roman Law

The revenues generated from taxes and levies were of great importance to the Romans, as they enabled the financing of infrastructure expenditures, military spending, and the costs associated with maintaining the state apparatus.

Roman law recognized two major categories of taxes and levies: those imposed upon citizens and those levied on foreigners and conquered peoples.

The taxes paied by citizens were relatively low. They applied to land, housing, slaves and animals, as well as to personal property and income. Tax rates ranged between 1% in peacetime and 3% during wartime (United Nations of Roma Victrix - UNRV).

As Rome's conquests expanded significantly, its resources evolved in parallel. This development led to the exemption of Roman citizens from the obligation to pay taxes. Conquered peoples, however, were subject to taxes on land, referred to as *stipendium* or *tributum*, and on the products of the soil, referred to as *tithe*, which amounted to a tenth of their yields (Agencia Tributaria, Sede Electrónica).

According to modern classifications, taxes may be divided into direct taxes—*tributa*, imposed on property and income—and indirect taxes—*vectigalia*, imposed on certain transactions.

Tributum soli was a land tax levied in the imperial provinces, whereas *stipendium* was imposed on land in the senatorial provinces. Initially, this tax had a fixed rate, but over time it began to vary based on the quality of the soil (Cox, McLure).

Collatio lustralis was a tax imposed on exchange operations, as well as on services that generated income for their providers. Initially, services rendered by physicians, teachers, and craftsmen who sold their own products were exempt. Essentially a form of business tax, it was collected every five years. Although initially not burdensome to businesses, it gradually became increasingly onerous (MacGillivray, Matthews).

Centesima Rerum Venalium was a 1% sales tax (as its name suggests—"one hundredth of the value of everything sold") applied to sold goods.

Portoria referred to customs duties collected on imports and exports conducted through seaports. Over time, these customs duties were extended to all commercial routes, not just maritime ones (Burton).

Vicesima Hereditatium was an inheritance tax imposed on testamentary succession. Inheritances received from close relatives (grandparents, parents, children, grandchildren, siblings) were exempt from taxation. The tax rate was 5% of the value of the inheritance.

This tax was paid only by citizens, since only they had the legal capacity to dispose of property via testamentary instruments.

It is believed (Gilliam, 397) that the purpose of this tax was to fund the *aerarium militare* (military treasury).

Vicesima Libertatis or *Vicesima Manumissionum* was a tax on manumission—the release of slaves—and amounted to 5% of the slave's value.

This tax was paid either by the owner releasing the slave or by the slave himself, in cases where he paid to redeem his freedom (UNRV).

Some tax revenues had specific designations.

Members of the equestrian military order received *aes equestre* and *aes horderarium*, sums that enabled them to acquire horses and provide for their upkeep. According to researchers (Murray, 1875), *aes horderarium* was paid by unmarried women, widows, and orphans, provided they held property. The rationale was that both women and children had a duty to support those who fought on their behalf and on behalf of the community—especially since they were otherwise exempt from taxation and not counted in the census.

Aes uxorium was a tax levied on men who reached a certain age without marrying (Murray, 1875) or on both men and women who could not have children. The purpose of this tax was to stimulate birth rates and, consequently, to increase the population of the empire, by encouraging individuals to marry and have children (UNRV).

Fiscus Judaicus was a tax imposed on non-enslaved Jews following the Roman conquest of Jerusalem. This tax effectively redirected the amounts Jews would have otherwise paid to the Temple toward the Roman treasury, which used these funds for the reconstruction of the Temple of Jupiter (Heemstra, 2010).

Tax Collection and Administration

The *fiscus* referred to the imperial treasury, where revenues derived from taxes and levies were collected. The fiscal apparatus was composed primarily of the *curatores fisci* and the *publicani*.

The *curatores fisci* served as administrative heads of the imperial treasury—that is, of the private treasury of the Roman emperor (Strechie, 11).

The *publicani* were the tax collectors. These are the individuals referred to in the Bible as "tax collectors" or "publicans." They were widely despised because they were often citizens of nations conquered by the Romans who chose to "perform the dirty work" of the empire, thereby being regarded as traitors to their own people.

Initially, the *publicani* collected taxes and levies without remuneration, but they were entitled to retain any amount collected beyond the target sum established by the authorities. The *publicani* were private contractors rather than public officials (Campbell, 3). They paid for the right to collect taxes and, in doing so, were empowered to collect in the name of Rome. In practice, the *publicani* retained control over the collected amounts, transferring to the state only the fixed sum agreed upon. The term used in English is *tax farming*, which metaphorically implies the ability to "cultivate" revenue sources and "harvest the profits." Tax farming is a financial management technique in which the management of a revenue stream is contractually delegated to a third party, while the original holder of the revenue stream receives regular fixed payments from the contractor.

To streamline the collection of public revenue, the *publicani* were granted the right to enforce payment: they could execute those unable to pay the levies or seize and sell their assets to remit the amount owed to Rome.

However, *publicani* were not granted absolute freedom in their collection activities, even though they acted ostensibly in the public interest. Roman law imposed extremely severe penalties on dishonest *publicani*. Moreover, the law provided mechanisms through which taxpayers could appeal directly to the Senate in cases of arbitrary or unjust taxation. If a *publicanus* was found guilty of such misconduct, he could be sentenced to death. The act of causing harm to the authorities through misconduct in tax collection was legally considered a *delictum*—a punishable offense.

As the power of the Roman Empire began to decline, the state experienced an increasing need for financial resources. In this context, abuses committed by the *publicani* began to be overlooked. The more corruption and abuse spread among tax collectors, the more effectively taxpayers learned to evade taxation. This dynamic led to a dramatic decline in state revenue—an important contributing factor to the eventual fall of the Roman Empire (Introvigne).

The tax farming system, employed during the Republic, functioned relatively well for a considerable period. However, over time, severe dysfunctions emerged within the system. Chief among these were long-term, incomplete contracts concluded between the “tax farmers” and Roman authorities, which led to opportunistic behavior by both government officials and *publicani* (Gutiérrez, Martínez-Esteller). Consequently, the Senate displayed little genuine interest in establishing a robust monitoring system for tax farming operations in the provinces.

Tax Evasion and Sanctions

The payment of taxes and levies was mandatory. Not only did Rome's economic and social development depend on these public revenues, but so too did its very defense. Taxes and levies constituted a significant share of public income, and thus their regular collection was essential. Failure to pay taxes on time or in the amounts established incurred penalties that, over time, varied in severity—from substantial fines and permanent exile to forced labor in salt mines and, in the most extreme cases, *damnatio ad bestias*, a form of public execution in which the condemned were devoured by wild beasts (Lidz).

A recently discovered document, concluded between provinces situated at the frontiers of the Roman Empire, demonstrates that even in antiquity, increasingly sophisticated methods were being sought to evade tax obligations. The document, referenced in the press in April 2025, was drafted by a Roman prosecutor investigating an attempted fraud against the Roman fiscal system. The case involved the son of a notary, who allegedly possessed the means to falsify a contract for the sale of a slave, followed by the slave's manumission. The presumed objective was either to remove the slave from administrative records or to subject him to a different legal framework—namely, the law applicable to the buyer, who was of Jewish origin.

The document illustrates that Roman law was not only well known but also thoroughly applied within the provinces of the empire, even those located at the imperial borders.

On the other hand, it becomes evident that although we consider ourselves to have made considerable progress compared to our Roman ancestors, in certain respects we have not strayed far from their practices. One such aspect concerns the scope of taxation. The aforementioned document, drafted in the context of a case involving tax evasion, highlights the fact that taxes were due on the export of a slave, the sale of the slave, the ownership of the slave, and his manumission. Accordingly, just as we are today, it seems that the Romans, too, were taxed on virtually everything (Arunasalam).

Conclusions

Ancient documents, recently discovered and analyzed, reveal situations strikingly similar to those encountered in contemporary society (Wasser).

For example, they recount the case of Petaus, a wealthy man from Egypt, who was accused of falsifying a tax receipt. In a comparable manner, modern tax evasion is sometimes achieved through the artificial reduction of taxable income by means of fraudulent expenses or purported "charitable donations."

Likewise, as previously discussed, ancient sources detail the practices of tax collectors (*publicani*, or customs officers) in the service of Rome, who frequently accepted bribes in exchange for turning a blind eye. Although we live in a modern era, equally elaborate methods and schemes are employed today with the same objective—namely, to avoid the imposition of "excessively burdensome" taxes on certain legal subjects. Such avoidance typically relies on legal loopholes, the creation of fictitious companies, and the use of offshore accounts that are difficult to trace, all with the aim of minimizing tax liabilities.

Finally, it is worth noting that both the ancient and modern fiscal authorities have employed strict enforcement tactics. Roman tax collectors were feared for their aggressive methods of debt recovery—much like today's tax authorities, who conduct audits to identify and penalize high-level tax fraud.

References

Arunasalam, S. 1,900-year-old Roman papyrus details elaborate tax evasion scheme, research suggests. https://www.cbc.ca/radio/asithappens/papyrus-rome-tax-fraud-1.7510739.

Burton, G. (2016, March 07). Portoria. Oxford Classical Dictionary. Retrieved 27 May. 2025, from https://oxfordre.com/classics/view/10.1093/acrefore/9780199381135.001.0001/acrefore-9780199381135-e-5263.

Campbell, A. D. (1986). Monetary system, taxation, and publicans in the time of Christ, Accounting Historians Journal, Vol. 13 [1986], Iss. 2, Art. 11. https://egrove.olemiss.edu/aah_journal/vol13/iss2/11/.

Cox, M. S. McLure. C. E. History of taxation. https://www.britannica.com/money/taxation/Shifting-and-incidence.

Gilliam, J. F. (1952). The Minimum Subject to the Vicesima Hereditatium. *The American Journal of Philology*.Vol. 73, No. 4. Published By: The Johns Hopkins University Press. https://www.jstor.org/stable/291742.

Gutiérrez, O. Martínez-Esteller, M. (2022). Tax collection in the Roman Empire: a new institutional economics approach. Const Polit Econ 33, 378–401. https://doi.org/10.1007/s10602-021-09355-5. https://link.springer.com/article/10.1007/s10602-021-09355-5.

Heemstra, M. (2010). The Fiscus Judaicus and the parting of the Ways. https://www.livius.org/articles/concept/fiscus-judaicus/.

Introvigne, M. (2021). The Roman Empire, Taxes, and the Tai Ji Men Case, https://bitterwinter.org/the-roman-empire-taxes-and-the-tai-ji-men-case/.

Laum, B., Hyun, H.D. (2023). Sacred Money: A Historical Investigation into the Sacred Origin of Money (Masterpieces on Money), https://www.amazon.com/Sacred-Money-Historical-Investigation-Masterpieces/dp/1088203248.

Lidz, F. How to Evade Taxes in Ancient Rome? A 1,900-Year-Old Papyrus Offers a Guide. A manuscript discovered in the Judean desert contains trial notes on an intricate tax-evasion scheme that involved forgery, fiscal fraud and the false sale of slaves. https://www.nytimes.com/2025/04/14/science/archaeology-papyrus-tax-fraud-trial.html?searchResultPosition=1.

MacGillivray, D. & Matthews, J.F. Legacy of Constantine I, https://www.britannica.com/biography/Constantine-I-Roman-emperor/Legacy#ref384524.

Murray, J. (1875). A Dictionary of Greek and Roman Antiquities, John Murray, London. https://penelope.uchicago.edu/Thayer/E/Roman/Texts/secondary/SMIGRA*/Aes_Equestre.html.

News Staff (2025), *1,900-Year-Old Papyrus Reveals Criminal Case from*

Roman Empire, https://www.sci.news/archaeology/papyrus-cotton-13616.html

Strechie, M. (2023). Vocabularul instituțiilor militare romane augustane. Analele Universităţii „Dunărea de Jos” din Galaţi, Nr. 1(29). https://www.researchgate.net/publication/380073333_ANALELE_UNIVERSITATII_DUNAREA_DE_JOS_DIN_GALATI_Lexic_comun_Lexic_specializat_General_Lexicon_Specialized_Lexicon_Lexique_commun_Lexique_specialise.

Șaguna, D.D., Drept financiar public. http://file.ucdc.ro/cursuri/D_2_N24_Drept_financiar_Saguna_Dan_Drosu.pdf.

Wasser, R.E. Forgery, Fraud, and Taxes: Inside a Roman Courtroom Drama. https://www.raywassercpa.com/blog/forgery-fraud-and-taxes-inside-a-roman-courtroom-drama/46382.

Agencia Tributaria, Sede Electronica. *Taxes in ancient times: Greece and Rome*, https://sede.agenciatributaria.gob.es/Sede/en_gb/educacion-civico-tributaria/programa-educacion-civico-tributaria/cuando-impuestos/sugerencias-uso-educacion-secundaria/exposicion-profesor/impuestos-antiguedad-grecia-roma.html

United Nations of Roma Victrix. *Roman Taxes*, https://www.unrv.com/economy/roman-taxes.php.