

I Hellenistic Monarchical Instit. (Continued)

Administrative Practices: Rostov: Hellenistic Administrative practice probably unitary (Muller showed private law to be uniform)

II. Rome - The Republic:

Origins Same as Greek - annual magistracy

lex censoria: nomos telonikos

manceps: archonēs

praedes : Enquetai (pledge the praedia)

censor : poietes

"praes" may or may not be "socius" : irrelevant.

other terms: EMPHIO - venditio, only late

locatio - ~~aueductio~~
conduccio

A. First phase: Latium and Italy: tax farming unimportant (Rostov)
No mention of Dinias, Theron, Phalaris (Pol)

B. Importance of tax farming "publicans" tax farming class increasing, cf. especially the history of Sicily. Although direct taxes are outside their reach. Portoria and Scriptura only, are handed to them.

Direct taxes: go to local (Sicilian) citizens (more experience, less profit refund - cheaper).

Growth of Influence:

i) 219 B.C. "nam usque sine publicano exercere posse."
Liv. 23, 49

ii) 168 B.C. "ordo publicanorum" influential. "et ubi publicanus esset, ibi aut vis aut publicanus vanum aut libertatem sociis nullam esse."
Liv. 48, 8 3

iii) New Provinces: "A great extension of the field for monetary transactions." P. 370.

Sardinia, Hispania, Africa, Macedonia.

Mines: Spain and Macedonia

Ager Publicus: Africa and Sardinia

Provinces: Portoria and Scriptoria

Money and Usury.

C. Gracchi: Make ordo publicanorum political masters of provinces through farming out of direct taxes to publicans in Asia and Africa.

This was not necessarily profitable, but the pactiones handed the cities to their tender mercies, making them victims of usurious loans.

Results of Gracchi opening of provinces' (Asia & Africa) direct taxes to Publicani.

The Ordo publicanorum organises in co-operative forms in order to meet the enormous demand of the state., (in Rome).

- i) Capital needed to farm mines, taxes of whole provinces, cities. Enormous need. (SOCIETAS)
- ii) Personnel: enormous armies of skilled experienced technically schooled officials and slaves, agents in Rome and the provinces, stores and offices (CORPUS)

The SOCIETAS becomes a CORPUS

"affines " and participes archones. Manceps now unimportant.

In Egypt: dioiketes
In Rome: ~~Societas~~ (magister)

The State registers the names of the: Publicans }
Partners }
Sureties }
Guarantors. }

In Egypt this happens 1/2 and 1/2: in Rome 100 %.

Roman Novelty: "SOCIETAS PUBLICANORUM" - with it goes:

Speculation
Jargon of the Stock Exchange
partes, particulae
esquire partes
partes carissosinde n

SOCIETAS Societas: repres. manceps

CORPUS Collegium (corpus) magister

III. The Empire: Societas Publicanorum under it.

PUBLICANUS: Vectigal
Ager
Aedificium

Empire means new constitution and the end of their political power

Publicani still have: a) Capital
b) Personnel

Thus they cannot be dispossessed quite.

First they lose direct taxes: tribute and stipendia
No personnel was involved, the cities took care of it. (379)
SOCIETATES continue, esp. for indirect taxes:
(a) under Tiberius still dominant
(b) under Nero: vectigalia only

IV. The Empire: The Farming of Vectigalia

SOCIETATES continue at least up to II Century, but:

- a) lose all political importance ('ordo') merely a "financial aristocracy."
- b) ~~No. (sic)~~ lasting causes
 - i. Reform of public finance
 - ii. Change of general political conditions.

Only direct taxes after speculation

- aa) Speculation done away with in farming ^{Tax}
- bb) Lending and usury.

c) Consequent restrictions on vectigalia farmers

i. no collusion with provincial bureaucracy tolerable
destroyed by provincial reform of Emperors.
 Their financial procuratores spell ruin.
 (in the beginning mainly greediness of the Emperors)

ii. Purely paid and responsible bureaucrats
 utterly independent of unpaid and irresponsible
 magistrature.

- aa) May remain for a life time
 May be fired at any time

- bb) Eventually controlled whole of
 Provincial financial administration.

unfavorable to Speculation a) restrictions to vectigalia
 b) Peace in the provinces
 Emperor's officials gain exper:

Increases experience

- a) judge revenues
- b) limit publicans profits
- c) protection of contribuants against publicans.

New Taxes of Augustus:

1. Death Duties - 5%: vigesima hereditatim (Citizens)
 6 A.D. - Under Hadrian Directly perceived.
2. Sales on Auction 1% Centesima rerum
 public sales tax (Auction) on public auction
 not farmed.
3. Manumission of slaves 4 % XXV venalium mancipiorum
 sales tax on slaves' manumission
4. 5% XX libertatis: tax
5. Tarriff; 5% Portoria - ~~2 1/2~~ - 5% vicesima portoria
6. Salt monopoly

V. Empire: Farming of Direct Taxes: (415 Victory and triumph)

Direct Taxes: Decumae et publicans hold
 Stipendia though collected through cities!

"Die Pacht verschwindet für direkten Abgaben." But publicans are
 superceded not by direct perception of taxes by the State, but
 collection through the City Liturgy.

420. A whole system of interlocking liturgies of which the
polis with its territory forms the basis: the province is the
larger unit represented by the koinon and its magistrates.

Gradually tax farming becomes a liturgy. It is the dominant
principle of the later age.
It survives within the polis, ie. as in municipal systems,
 Not in THE STATE.

Publicans continue to farm city taxes (polis) at a time when
 the State has discarded them.

SUMMARY

A) The empire starts out on a gradual change in the traditional republican system of tax farming.

First in direct taxation especially "in kind."
in brief: farming of tithes was first. (liturgy???)
later, in indirect taxation (sic ???)

B) New taxes are combined with new methods of collection

I. (a) 5% hereditarium goes to: aerarium militare

(b) familia, i.e. personnel of tax collecting "nationalized".

(c) the whole tax taken from Egypt.

(d) procuratores appointed.

POLANYI: Farming of tithes i.e. direct taxes "in kind" disappear first.
Instead: direct responsibility of POLIS (local instit.)
central perception. Tiberium - Claudians

II. 1% (censurium rerum venalium) collected by auctionatores

III. 5% (vigesima libertatis) *emancipation*

- a. procuratores
- b. control of familia
- c. taking vow.

RESULT: Societas Publicanorum increasingly less profitable.
fewer offer to farm it: also less demand (growing
experience of governments) - all this presses towards
direct perception!

Last: customs frontier dues (indirect) are nationalized-
enormous apparatus investment - live and dead inventory
--demands experience!

But: stricter control! Bookkeeping, accountancy.

The tax farming ceases to be speculative; "conductor"
(without societas) reappears "conductor"

Starting point of semi-official general conductorate
--semi-free, semi-liturgy

Summary: "In the whole of the Roman state free tax farming
declines for a time it is combined with two other principles.
The bureaucrats and the munus (liturgy). This does not last.
Bureaucracy and direct collecting dominate indirect taxation.
Munus is general, but dominates in-direct taxation."

Especially in the East farming stays on in indirect taxes.
But this is small farming (a la liturgy) 100's involved.

ii) Rostovzeff, I believe rightly located the problem of Hellenism in ~~the similar~~ terms. Whether his views on the polis are right or wrong is a different question; the main difficulty with which the successors were faced did not lie in the Oriental territories. There they had inherited the solid and reliable system of administration, taxation and economic organization - from Alexander, who, in his turn had taken it over at least in part from the Persian kings. The real difficulty lay in "their Greek subjects in the East."

Since 386 B.C. (peace of Antalcides) Asia Minor cities had autonomy grants. Old cities of Asia Minor were treated as "subjects." But the Greek cities never accepted this, they hoped to regain their full liberty. "Consequently they lent their moral and political support to one or other of the rival pretenders" and therefore stability was never achieved. (Lysimachos and Ptolemy were more rigorous, Antigonos and Demetrius more liberal towards these cities - that's all.)

iii) (?) Cause: ("One of the most striking features of Greek economy was its minute subdivision hundreds of independent units endeavoring to live in economic self-sufficiency" "The rulers impatient of this state of things tried by sundry devices to overcome it both in its economic and political aspects.")

I?154

84A

Rost. did not understand that polis: market

market: local market a ~~main~~ non-elastic category serving the citizens of city.

The political element lies the relation of citizens to metic: --ea loan provider and naukleros

The 'synoecism' attempted by the rulers was an extremely limited device. Actually the new compound ^{city} usually retained all its ^{former} markets.... Though the 'overlords' thus attempted to create a market for their surplus of oil, corn, wine produced in the ^{interior (?)} entous. Some inherited from the former rulers of the country:

iv) POLIS AND CHORA.

(That the Empire " was also an economic unit" can only be stated with reservations" for Greece even now remained what it had previously been, a loose complex of independent cities, each pursuing by every lawful and unlawful method a narrow policy directed to self sufficiency and self defense.)

None of the Greek cities abolished its restrictive measures against its neighbours for its aggressive customs duties. (??)

As to the evidence (f) f8 vol. III 1355) " see the collection of various devices in this respect in the Ps." - Arist. Oec. II which must be assigned to the time of the successors and reflects the ideas then prevailing, above chap. 2 note 3 and below 4 p.440f.

v) In regard to the world corn market and the tasks involved in it, Rostov. rightly remarks:

"The problem was how to distribute and regularize the supply., and how to stabilize the price Athens, the great corn exchange of antiquity was unequal to the task, her successors, Alexandria, Rhodes, Niletus and Ephesus required time (III) to discover the appropriate methods." Well. Well.

Rostov. puts this down to the irrational, unreasoning "economic selfishness" of the Greek Cities. Again this: The much admired federative achievements of the Achaean League were produced by them. However, league membership did not involve intermarriage

e.g.
Teos and
Lapedos
Attempted
by Antigonos

I/155/6

customs
duties!!

How to
improve
...nante
in an
emergency.

and right of residence i.e. land holding in another member city. (According to Swoboda) In other words (the close citizen's corporation was the prerequisite of their achievements, and the agora or city market functioned under the political and moral discipline of a superlative community or state. That in intellectual and theological matters it was tolerant up to a point - not in matters of Art - is the meaning of the freedom of spirit. Pericles "funeral oration" !

The problem in this regard is: What prevented Polis markets from spreading into the countryside, infiltrating the Chora?

This is the problem of POLIS CAPITALISM

vi) Civil rights of Greek polities in other Greek Cities.

"But it is not certain that a Greek league as such formed an ecō as well as a political unit that a citizen of a state member, of a given league, automatically received in all the cities of that League full economic rights, in particular the right of acquiring real property, the right of holding land and houses... Heinrich Swoboda e.g. doubted that such was the case. He insists that proxeny decrees grant epigamia within the same League."

(B) CHORA ECONOMY.

vii) The tribal background: the Chora.

In the East the country was called chora. It contained "tribes, villages seignorial property" According to the type of social organization surviving in the area. Many villages may have been settled from a distance, peoples carried off into slavery a la Israel. "Exandrapodidzein" is the term.

The persians were heirs to the Babylonian-Assyrian-Syrian mixture and extremely tolerant.

Herodotus has recorded their negative attitude to markets
If the ancient East had no market system before, the Persians
certainly created none.

Did Alexander the Great do so? He populated his Empire with
cities- the poleis Rostovzeff complains of.

The Chora possessed no other economy than that of tribe, tempæ
village, seignorial property overlaid by the satrapian administration.

i) Unchanging, traditional tribute
Money and special products or service.

ii) Traditional trade routes and transportation facilities.

iii) Marvellous postal service (government)

The chora was probably much more peaceful than the European
and African hinterland with its warring tribes (lacking Empire frame)

viii) By what channels was trade routed from these inland territories
to the coast? (By what agencies was the raw material. How were the
metals, sometimes even manufactured articles collected which
ultimately reached the Mediterranean market?)

Knowledge of this would throw light on the conditions under
which provincial local markets, and later a provincial economy
emerged in these territories.

(C) HELLENISM STANDS APART: It contains apart from the poleis
the chora and the central administration: the governments.

ix) (I) Everywhere government was highly active in organizing and
directing economic activities. Was this an inheritance of the
redistributive storage, economics of the irrigational empires?
Of the expedit. gift and counter gift trade of Sumerian, Babylonia,
Assyrian, Hittite Empires??

GEOgraphic
not price
directed

Rost.I/250
HELL

Macedonia
remained
"a country
of tribal
almost of
feudal,
under a
king, who
owned
large
domains in
Macedonia
proper as
well as
vast areas
if not whole
provinces in
conquered
territories"

The Seleuđids owned and exploited the mineral resources -
 In Pergamum brick burning and the production of briquettes of
 parchment, of gold interwoven tissues was royal industry.

Of the Ionian cities Miletus ran municipal spinning mills,
clotheries

Kuidos, Smyrna, Rhodes potteries, and altogether the ceramic
 industry were state owned.

Banking was municipalized. Money changing was a privilege
 conferred by the state; and state banks were a regular feature in
 Ionia and Asia Minor.

These highly organized activities are contrasted to, and
 explained by the "huge villages" of the chora where the dense
urban type agglomeration of the Aegean were altogether absent.

x) Another political sphere activity which is a potential market
 building force is war.

(Rost: "even war itself was not in all respects a source of evil in
 the economic life of the Greek and Oriental world of the period.
 Though seemingly a paradox this is a fact, and a fact of some
 importance. This beneficent aspect of the wars of the successors
 was almost entirely the outcome of the character of the armies,
 which was unique in its kind and in world history. The armies of
 the Epigoni were quite different and will be described in their
 economic and social aspects, later in this book.")

This should perhaps be put not as a "unique" army development,
but as one of the cases in which political and market elements
linked in this period.

xi) Such cases are not unique, though of course, rare. The world
 corn market building effort of the Ptolemaic planned economy is
 another seeming paradox.

xii) So is the organizing of the slave trade by Greek, Roman, Syrian armies of the time as witnessed in the campaigns of Spartan Agislaos in Asia Minor about 396 B.C., the Roman campaigns against Hannibal about 217 B.C. or the Maccabean wars about 163 B.C. in Palestine.

153

Not only Hellenistic armies, veritable wandering metropolies, but the much smaller armies of the Greek expeditionary forces (cf. the Peloponnesian war) acted as organizers of supply markets of victuals

xiii) Here again political, governmental, state forces were operating in a direction favourable to market formation.

xiv (II) Ptolemaic Egypt stands out in the Hellenistic world. (The wealthiest country (The wealthiest country of the world produced a planned economy on an unparalleled level.)

H.I/262

PRE-PTOLEMAIC: History of Economy of Ptolemaic Egypt.

xvi

"We do not know how far the political and economic structure of Egypt was affected by Persian influence or how exclusively Egypt. customs were modified, especially during the rule of 28,29,30 dyn.

"Nor do we know very much of the proceedings of Alexagents in Egypt. (except for the certain transactions of Cleomenes) or of the conditions that prevailed there during the long rule of Soter."

SOTER: We may be underestimating "the achievements of Cleomenes and Soter. It is however certain that Philadelphus inherited his main problems from his predecessors."

262

263

XVII "Under Soter conditions changed. "For his army, his civilian staff and his foreign policy, Soter needed money, gold and silver, in vast quantities." "But in the main ~~the~~ the business of Egypt was conducted on a basis not of money but of barter."

The new economic organization for greater efficiency:

"In it two systems were to be blended, so as to form well-balanced and smoothly working whole: the immemorial practice of the

immemorial practice of the method of the Greek State and the Greek private household." ????

This was nowhere carried out consistently.

272

"It found itself restricted by the power of the priests, the cities and the aristocracy and by the strong tendency of the Oriental monarchies to become feudalized..."

xix) "These princ. led in most of the Orient. economies to a more or less planned economic organization, verging on State control (etatism) designed to increase production over a wide range of industries."

"...principles that were of course, diametrically opposed to those ?? on which the Greek city states was founded."

Greek influence(a) stringent written laws, orders, instructions
(b) inquisitional taxation
(c) tax farming
(d) system of accounting

yet "almost entirely ignored the essence of the Greek economic system: private property recognized and protected by the state as the basis of society, and the free play of economic forces and economic initiative with which the State very seldom interfered."

???????

274

"created within a kind of autonomy, of which the Ptolemies were never able to get rid..."

R. pr. prop and econ. initiative never quite disappeared ???

pol. "free play of economic forces" would mean anarchy unless they act in organized markets - these latter are not to be taken for granted, they do not automatically make their appearance if only there is "free play of economic forces."

Polis capitalism misunderstood !

I/313

xx) E PLANNED ECONOMY:

"...how 'monopolised' goods were made accessible to the population.

It was done through retail traders who were in effect, agents of the government. The same is true of practically all the branches of production regarding which chance has preserved some information. The traders we meet within the documents are all of them concessionaires of the government, men who on payment of a fee, received a license and alone had the right of dealing in certain commodities." selling wine, cheese bread! meat, salted meat, and fish, even boiled lentils and roast pumpkins, seed, bricks and jewels." (Prices" ? - some fixed, some not, "all controlled" (Directive "...and after having put a fair surplus on the wares being sold: make the....dispose of them."

/314

(labour no ground whatever for speaking of the working classes as serfs comparable to the serfs of the IR monarchies and temples (or Greek world or E. Eur. Tribes)

I/320

TRADE

Rostovzeff's belief in spontaneous growth of trade, unless interfered with by war and governments. All trade needs is peace and intervention (sic) (no intervention ?)

I/35135

Alexander the Great actually created politically units of an effective kind in a world empire over a half century. "For a long time political unity existed not only de jure but also de facto. and did not come to an end in practice until the battle of Corupedion 281 B.C.

HELL:
I/241

"There were however from the outset, serious obstacles to a free steady and rapid development of trade in the Hellenistic world which retarded its growth and reduced its volume more than is generally admitted by modern scholars... The chief of these obstacles was...the tendency of all the states...to achieve by any means in their power the highest possible degree of self-sufficiency, so that the needs of each might be met out of its own resources."

ROME

A. Republican Rome.

A capitalist class was growing up during the first punic war; the equestrian class, the class of knights. (England's "Commercial" interest is senatorial "landed interest" - Amtadel)

Its history is the history of capitalism in Rome. It corresponds to the bourgeoisie of the 19th century, in this respect: its social status is a function of its monetary success. The difference is that of "ancient capitalism" from "modern." (How to achieve success? Circumstances?)

Its fortune is made n o t through:

- 1) industrial and manufacturing activities
- 2) not primarily through competitive commerce (very little)
- 3) not through banking (banking facilities were a minor feature which capitalists - senatorial or equestrian could supply domestically)

Fortune was made through: - agriculture - real estate - through:

- 1) tax farming
- 2) Contracting
- 3) Domainial Tenancy

From the first three senators were excluded (Lex Claudia). From the beginning of the second century (177 B.C.), but decisively only since C. Gracchus allied the peasant interest with the new equestrian about 123 B.C. and he:

- (a) handed over direct taxes in "Asia"
- (b) gave them the juryship thus removing senatorial control of their activities.

i. slave mark. It was in these two centuries that slave plantations became so general. It was not an archaic, not even a feudal, but a capitalistic development!

ii. corn → The classic passage for contracts and tax farming is Polybius Book VI
" for equestrian exploitation is Plutarch "Lucullus"
and Livy: 2 passages.

iii. oil
(Weber)

In general terms: the importance of tax farming and contracting lies in the necessary involvement of market-elements. Not before the Empire recovers the perception of direct taxation, does the pressure for a development of the market system cease.

If cleomenes' fiscal interests were largely responsible for the creation of the world corn market about 330-320 B.C. The fiscal interest of the growing Roman state pressed towards the marketisation of state revenue in kind and indirectly also towards the creation of markets for state supplies for which contractors were responsible.

ALTERNATIVE The Alternative to the i) social class of capitalists and ii) market development was a central bureaucracy capable of undertaking the direct administration of state finance, taxes and revenue bearing army supplies, public works. This might open the way to an honest administration, civic rights; equality.

In modern society the State nationalised (i) army (ii) finance and taxation (iii) education, yet the bourgeoisie was not dispossessed: its strength lay in its economic function and this sufficed to maintain its political ascendancy.

In Rome this was not so. The equestrian class had but little economic achievement to its credit; its business was as it were "in politics" and so together with republic politics it also lost its political influence (as an ordo). It remained purely a class of wealthy people (which by itself is insufficient to ensure political influence, unless the wealth performs some essential function. cf. French aristocracy of ancien regime.)

The alternative of tax farming and central bureaucracy is basic to antiquity. The modern alternative of state finance and market system was outside the range of possibilities. The 19th century 'economic liberal' argued for state finance but on a minimum basis (RETRENCHMENT). The 20th century dropped retrenchment, yet kept the market system.

Nothing of the kind was conceivable in Greece or Rome: what market system there was was largely the indirect product of governmental need catered for by a class of publicans. Together with the need the market building function of the publicans would go. The State, army and civil service would revert to direct supply of their economic needs and eschew the services of the market. Under such conditions the market would again disintegrate into its elements, even where it had congealed into a system.

It is doubtful, however, whether a "market proper" had ever developed in antiquity i.e. a supply-demand price mechanism producing incomes which in their turn are spent in communicating markets. Neither the corn

producers not the governments handling gov. sales of corn would spend their revenue in the corn market or some other communicating market. Consequently markets did not tend to link up in self regulating systems of markets. Such a development is indeed most improbable unless individuals in the mass conform to rules of behaviour which ensure that outcome. Of such rules there is however no sign.

In effect there is no sign whatever that even small groups of individuals favoured market attitudes and a corresponding public policy.

Be this as it may, public policy under the Empire was no more favorable to any form of private profiteering.

Now let us turn to the problem of tax farming as outlined in Rostovzeff's work written in 1899, about 50 years ago. In spite of some antiquated assumptions, it is still the most up to date treatment of the subject we possess.

MARKETS AND TAX FARMING AND CONTRACTING

I. Equites: Mommsen's "~~Capitalists~~" "Capitalists"

Contractors: Polybius

Tax farmers: Livy

Usurers: "Luchillus" of Plutarch

II Tax farming:

Greece: no direct taxes exist: Rostov says: identical: No Empire Exist:

Rome Republic: Same position

It follows that Greece and early Rome did not depend on markets for public finance, but the Empire of the Late Republic did.

Egypt: Probably Cleomenes of Naukratis(?) instituted the "nomos telikon". Greek forms of farming used for bureaucratic tax system.

Tax farming, contracting, remain in the public finance sphere, not in that of commerce and trade which remain metic.

(c) finance: No public loans. (loaning in 4th and 3rd century Rome, not later!)

Loans to cities, provinces, etc.

Political finance a la 15th century Western Europe.

(But W. European taxes paid from internal economies)

BUT: Financing of Eastern Mediterranean corn trade

No: credit instruments in existence created by market activities.

WEBER: oikos controversy 8 A.D. not B.C.! p. 131 GEH

p. 354 ... "Yet no capitalism arose in antiquity.."

NOTE CAPITALISM is a system of peaceful transactions in the pursuit of monetary gain made on the employment of economic resources (a chance normally given only in the presence of market elements) ...transaction: activities such as barter, loaning, renting, investing, speculating, buying and selling.

SOCIOLOGICAL ANALYSIS OF CAPITALISM IN ANTIQUITY

CAPITALISM is a system of peaceful transactions (contracts) in the pursuit of monetary gain made on the employment of economic resources, a chance normally offered only through the presence of the market

O.Lange: elements of the extent to which such market elements provided this chance, offered "prices" the activity was "capitalistic". indices of terms

equivalents

In Greco-Roman antiquity such market elements were introduced partly from the polis-agera, partly from the external world-market, the two being institutionally distinct and separate. PROOF.

An analysis of a) the types of traders (damkar- metic and largess) also kapelos and emporos....

b) sociologically distinct branches of trade such as slave trade or corn trade; every day household necessities may result in the recognition that

1) the market system had two growing points a) local agora
b) "world market"

2) these were normally sharply separated owing to: (~~xxxxxxxxxxxx~~)

(A) the polis framework of the agora

(B) the metic emporion "organization" of the "world market"

The polis: agora cut itself out of the "world market"-

the world market existed as a corn corner racket of

Greek adventurers in possession of Egyptian administration

since 330 B.C.

luxury trade incl. ✓
slave trade

The irrigational empire possessed no agora: "polis and market" system, and its introduction under Hellenism created no synthesis. The Greek rulers remained an elite only provided they monopolized gymnasium education exclusively ensured by the polis way of life.

This "weakness" of the polis was ineradicable.

Its "strength" lay in the discipline of the polis.

The alternative to capitalism and introduction of market-element was non-capitalism and social solidarity.

Elements of social solidarity were in the polis different from those in the irrigational empire. The polis continued the tribal type of liturgy: honorific duties of the ruling strata: while the irrigational empire knew liturgies more as menial duties of the lower classes in the sense of "dependent cultivation" (IRANIANS no exception since

In early Rome only the polis legacy was present: in Late Rome both that and the Egyptian.

As a result late Rome developed a liturgy system comprising the poor and the rich, but with more and more burden on the rich.

We will follow through this embeddedness in non-economic institut-
institutions in regard to Rome: and focus on tax farming.

(1) We will take for granted the presence of market elements in three spheres of economic activity:

- (a) world corn distribution, including transportation analogous (periphevic: luxuries and slaves)
- (b) the tax farming and contracting for public works
- (c) banking and finance.

TAX FARMING Of these three, as we said, we will continue to center on tax farming and contracting of public works.

The fruitfulness of the approach is foreshadowed by the fact that late Rome developed solutions which involved definite return to the methods of its origins.

(I) Tribal city methods in the public finance of early Rome.

The earliest public revenue are ("vehere") vectigalia (probably signifying objects carried, taken, hauled)

~~axixitka~~ a) tithes,

Our misleading terms:

(A)

Description as indirect taxes

utterly misleads.

This is the most direct perception of taxes: at the source.

- b) pasena (scriptura)
- c) portoria
- d) dominant revenue
- e) tolls (customs dues)

They antedate the tributum (described as emergency measure)

tributum temarium (a) ut post urbem Gallis captam contatum est.
(b) item bello Punico Secundo.

of Tributum

It was not "farmed" since it was not a fixed amount but was equestrian and consequently involved changing assessment of the ability of the citizen to pay. Such power over a citizen (in view of the consequences!) could not be handed to a citizen...

Eniep:
"which was
earlier?"

POL: In Greece it is a fact that vectigalia were "farmed" from ancient times, while eisphora was a later 4th century development...

The group -societas- to which the revenue is farmed may have been often formed by the consul or tribune. a) the root of socius is sequi i.e. "followers"; and b) the formation of the group is that for public service. The publicum is the public property, ~~the~~ the publicanus is a person undertaking to secure or collect the public property.

First mention of societas publicanorum for contract 215 B.C.

for vectigalia 184 B.C. Livy