

Political aspects of *vicesima hereditatum*

Polityczne aspekty *vicesima hereditatum*

Политические аспекты *vicesima hereditatum*

Політичні аспекти *vicissima hereditatum*

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Abstract: The aim of the article is to analyse the *vicesima hereditatum*, a five-percent inheritance tax introduced during the Principate, whose primary purpose was to increase fiscal revenues in the Roman state after a period of crises. The article presents the origins, scope of application, and significance of this levy within the tax system of the Roman Empire. The study applies a historical-dogmatic method, referring to legal and literary sources from the era. The results of the analysis indicate that this tax had a universal character, making it one of the first examples of centralised fiscal policy in Europe. Revenues from the *vicesima hereditatum* supported the functioning of the state, including the maintenance of the army, administration, and public investments. At the same time, the introduction of this levy revealed the political dimension of Augustus' reforms: it served to consolidate his power and weaken the traditional elites, which led to social tensions. In a long-term perspective, the *vicesima hereditatum* contributed to strengthening the institution of the emperorship as the main holder of public authority and financial resources. This reform marked a turning point in the history of Roman tax law and fiscal policy, setting the course for future actions of the imperial administration.

Keywords: heritage, heir, succession, roman law, tax, *vicesima hereditatum*

Streszczenie: Celem artykułu jest analiza *vicesima hereditatum*, pięcioprocentowego podatku spadkowego wprowadzonego w czasach pryncypatu, którego głównym założeniem było zwiększenie wpływów fiskalnych w państwie rzymskim po okresie kryzysów. W artykule przedstawiona została geneza, zakres obowiązywania daniny, a także jej znaczenie w systemie podatkowym Cesarstwa Rzymskiego. W badaniu zastosowano metodę historyczno-dogmatyczną, odwołując się do źródeł prawniczych i literackich z epoki. Wyniki analizy wskazują, że podatek ten miał charakter powszechny, co czyniło go jednym z pierwszych przykładów scentralizowanej polityki fiskalnej w Europie. Dochody z *vicesima hereditatum* wspierały funkcjonowanie państwa, w tym utrzymanie armii, administracji oraz inwestycji publicznych. Jednocześnie wprowadzenie daniny ujawniło aspekt polityczny reform Augusta: służyła ona konsolidacji jego władzy oraz osłabieniu tradycyjnych elit, co prowadziło do napięć społecznych. Perspektywicznie *vicesima hereditatum* przyczyniła się do wzmocnienia instytucji cesarstwa jako głównego dysponenta władzy publicznej i środków finansowych. Reforma ta stanowiła punkt zwrotny w dziejach prawa podatkowego i polityki fiskalnej Rzymu, wyznaczając kierunek dalszych działań administracji cesarskiej.

Słowa kluczowe: dziedziczenie, dziedzic, spadek, prawo rzymskie, podatek, *vicesima hereditatum*

Резюме: Целью статьи является анализ *vicesima hereditatum*, пятипроцентного налога на наследство, введенного в эпоху принципата, основной целью которого было увеличение налоговых поступлений в римском государстве после кризисного периода. В статье представлены история возникновения, сфера действия налога, а также его значение в налоговой системе Римской империи. В исследовании использовался историко-догматический метод с использованием юридических и литературных источников той эпохи. Результаты анализа показывают, что этот налог носил всеобщий характер, что делало его одним из первых примеров централизованной фискальной политики в Европе. Доходы от *vicesima*

hereditatum поддерживали функционирование государства, в том числе содержание армии, администрации и государственные инвестиции. В то же время введение данного налога выявило политический аспект реформ Августа: он служил укреплению его власти и ослаблению традиционных элит, что приводило к социальным противоречиям. В перспективе *vicesima hereditatum* способствовал укреплению института империи как главного распорядителя государственной власти и финансовых средств. Эта реформа стала поворотным моментом в истории налогового права и фискальной политики Рима, определив направление дальнейших действий римской администрации.

Ключевые слова: наследование, наследник, наследство, римское право, налог, *vicesima hereditatum*

Анотація: Метою цієї статті є аналіз *vicesima hereditatum* – п'ятивідсоткового податку на спадщину, запровадженого в період принципату, основною метою якого було збільшення державних податкових надходжень після періоду економічних і політичних криз. У статті розглянуто генезу, правову природу та сферу застосування цього податку, а також визначено його місце в системі оподаткування Римської імперії. У дослідженні застосовано історико-правовий (історико-догматичний) метод із посиланням на нормативні й літературні джерела того часу. Результати аналізу свідчать, що *vicesima hereditatum* мала загальнообов'язковий характер, що робило її одним із перших прикладів централізованої фискальної політики у Європі. Надходження від цього податку забезпечували функціонування державного апарату, зокрема утримання армії, адміністрації та реалізацію публічних інвестиційних програм. Водночас його запровадження мало виразний політичний вимір: воно спрямовувалося на консолідацію влади Августа та послаблення позицій традиційних сенаторських еліт, що, у свою чергу, зумовлювало соціальні напруження. У ширшій перспективі *vicesima hereditatum* сприяла зміцненню інституту імператорської влади як головного розпорядника державних фінансів. Отже, запровадження цього податку стало важливим етапом еволюції податкового права та фискальної політики Римської держави, визначивши подальший напрям розвитку імператорської адміністрації.

Ключові слова: спадкування, спадкоємець, спадщина, римське право, податок, *vicesima hereditatum*

Introduction

Vicesima hereditatum was a 5% inheritance tax that was part of the larger fiscal policy of the Roman Empire. Although the term is commonly associated with the reign of Emperor Vespasian, the tax was actually introduced by Emperor Octavian Augustus in 6 AD in the *Lex Iulia de vicesima hereditatum*.¹ As part of a broad fiscal

¹ The original text of the law has not survived to the present day, but commentaries remain (D. 2.15.13; D. 11.7.37; D. 28.1.7; D. 35.2.68; D. 50.16.154); in addition, see S.J. De Laet, *Note sur l'organisation et la nature juridique de la « vigesima hereditatum »*, *L'Antiquité Classique* 1947, no. 1 (16), pp. 29–36; M. Kuryłowicz, *Vicesima hereditatum. Z historii podatku od spadków*, in: *W kręgu prawa podatkowego i finansów publicznych. Księga dedykowana Profesorowi Cezaremu Kosikowskiemu w 40-lecie pracy naukowej*, ed. H. Domański et al., Lublin 2005, pp. 217–223; R. Świrgoń-Skok, *Organizacja służb skarbowych w sprawach podatku od spadków w państwie rzymskim*, *Studia Prawnoustrojowe* 2010, no. 12, pp. 243–253; F. Longchamps de Brier, *Law of Succession. Roman Legal Framework and Comparative Law Perspective*, Warszawa 2011, pp. 146–148; A. Pikulska-Radomska, *Fiscus non erubescit. O niektórych włoskich podatkach rzymskiego pryncypatu*, Łódź 2013, pp. 60–80; G. Blicharz, *Udział państwa w spadku. Rzymska myśl prawna w perspektywie prawnoporównawczej*, Kraków 2016, pp. 29–117.

reform aimed at strengthening the state's finances after a period of uncertainty and crises, Vespasian, who took the reign in 69 AD after the fall of the Julian-Claudian dynasty, continued the fiscal reforms of his predecessors, giving the system a new organisation and efficiency. It was Vespasian who was responsible for restoring Rome's financial stability after the numerous crises of the preceding years, including the civil wars and the fall of Nero.

The *vicesima hereditatum* tax covered both land inheritances and other property transferred by inheritance and donation, including among Roman citizens and between the inhabitants of conquered territories. Its purpose was to meet the growing financial needs of the state, which were largely driven by the requirement to maintain the army, administration, and ambitious infrastructure plans.

Vespasian's reforms were also politically significant. The introduction of this tax was part of a broad centralisation of imperial power, which had the effect of further consolidating the emperor's position as the focal point of power. Thanks to the *vicesima hereditatum*, the emperor gained a stable income that allowed him to finance key state projects, such as the construction of new administrative and military structures. However, the tax was also a source of social tensions, especially among the aristocracy, who feared its impact on the traditional mechanisms of wealth transfer. As a result, the tax affected not only the fiscal system but also the power relations in Rome. The political ramifications of the introduction of the *vicesima hereditatum* show how this reform had long-term effects both on the stability of the state's finances and on the social and political structure of the Roman Empire. The reform made it possible not only to rebuild the imperial treasury, but also to strengthen its authority, which was crucial for the further development and maintenance of Rome's power. The analysis of historical sources and the political and economic context indicate that the introduction of the *vicesima hereditatum* tax was a direct result of the political and financial reforms of Emperor Octavian Augustus, continued and improved by Vespasian. Its primary objective was to permanently strengthen the state's revenues and ensure the stability of the imperial treasury, which, in the long term, contributed to consolidating central authority and maintaining the power of the Roman Empire.

1. Fiscal reforms and the development of the roman tax system

The reform of the financial sector introduced by Augustus, which was characterised by strong centralism, formed the foundation of early imperial fiscalism. A system emerged in which, formally, the Senate had control over the state's finances, however

in practice it was the ruler who controlled key elements of it through a central treasury, known as the *fiscus caesaris*. Initially, the emperor's private treasury became the central state treasury, fed mainly by revenues from Egypt and the imperial provinces.² The emperors took over an increasing proportion of public expenditure, including on the military and the upkeep of Rome, so that the *fiscus* gradually replaced the *aerarium populi Romani*,³ coming from the provinces, where the senators retained control of the *aerarium*. However, more effective collection of taxes from the provinces was made possible by censuses, inventories and extensive surveying operations.⁴

The management of the *fiscus* was entrusted to an imperial liberator (*rationalli*), independent of the social class system, which underlined the momentousness of the reform carried out. After the reign of Tiberius, however, the *fiscus* became the emperor's personal fund, comprising financial reserves, fiscal receipts, and the emperor's private and public lands.

Beginning with the reign of Septimius Severus, the central power in Rome was further strengthened, and the *fiscus* took over all state revenues, separating them from the private property of the emperor, while during the reign of Hadrian the *rationalis* was replaced by a member of the ecclesiastical state. Increased state

² F. Millar, *The Fiscus in the First Two Centuries*, *The Journal of Roman Studies* 1963, vol. 53, part 1–2, pp. 29–42.

³ In Rome, the *aerarium populi Romani* acted as a repository for official documents throughout the republic. It was a place where magistrates, senators and citizens could obtain public economic information, thus reducing the risk of information asymmetry. The management of the *aerarium* was the main task of the *quaestores urbani*, who acted as the chief accountants of the city of Rome. One of their key responsibilities was to oversee public income and expenditure, making them the controllers in the Republic. Municipal quaestors were also responsible for auditing the accounts of officials at the end of their term of office, both in Rome and in the provinces of the Empire. Just as the public revenue went into the *aerarium*, so the funds for any payments made by the state came from this treasury. It was therefore expected that all expenditure would be controlled and recorded by the municipal quaestors. All official documents created by the republican administration (senate, magistrates, assemblies, courts, etc.) were kept in the *aerarium*, and the municipal quaestors were responsible for ensuring their accuracy and keeping them as public notaries. In fact, it was the deposit of a document in the *aerarium* that gave it the status of a public document. Among these documents were senatorial decrees, lists of allies and friends of the Roman people, censuses of the population, minutes of magistrates, public contracts, lists of debtors and creditors of the state, certificates of ownership, lists of citizens with tax obligations, minutes of comitia, minutes of trials for fines or rewards for informers, etc.; see A. Díaz Fernández, F. Pina Polo, *Managing Economic Public Information in Rome: The Aerarium as Central Archive of the Roman Republic*, in: *Managing Economic Public Information in Rome*, eds. C. Rosillo-López, M. García Morcillo, Cham 2020, pp. 43–59.

⁴ A. Pikulska-Radomska, *Uwagi o rzymskim fiskalizmie epoki wczesnego cesarstwa*, *Studia Iuridica Toruniensia* 2012, vol. 10, p. 40; F.T. Hinrichs, *Die Geschichte der grömatischen Institutionen: Untersuchungen zu Landverteilung, Landvermessung, Bodenverwaltung und Bodenrecht im römischen Reich*, Wiesbaden 1974, pp. 136–146.

expenditure, mainly due to the creation of a permanent professional army,⁵ required new sources of revenue. Although Rome's fiscal privileges were maintained for a period, the process of taxing citizens, already begun under Augustus, did not lose momentum. New developments included the introduction of a new *vectigalium* or the extension of the existing collection system, as in the case of the *portorium*.⁶

The Roman state also benefited from the experience of Egypt, where similar taxes already existed. Among the taxes brought to Rome under the influence of Egyptian designs⁷ were the *vicesima hereditatum*, the *centesima rerum venalium* and the *quinta et vicesima venalium mancipiorum*. All these taxes were part of the system of *publica vectigalia*.⁸ Soon after Augustus created in 6 AD⁹ a new military treasury (*aerarium militare*) to provide funds for veterans' pensions, it became apparent that the available funds were insufficient. To solve this problem, the *lex Julia de vicesima hereditatum* was introduced, which imposed a 5% tax on the value of inheritances and legacies, charging only Roman citizens. This tax generated significant and stable

⁵ In detail to the issues related to the *vicesima hereditatis*, which were supposed to provide funds for the conduct is discussed in R. Świrgoń-Skok, *Organizacja służb skarbowych...*, passim.

⁶ A *portorium* is a type of transport tax that was introduced to generate revenue; it included charges on goods crossing the state borders, introduced at ports, major commercial centres and on important roads; its rate was around 5% of the value of the goods and operating throughout the Republican era, becoming a key tax during the principate period, for more on this see R. Cagnat, *Etude historique sur les impôts indirects chez les Romains jusqu'aux invasions des barbares*, Paris 1882, repr. Roma 1966, pp. 1–152; S.J. De Laet, *Portorium. Etude sur l'organisation douanière chez les Romains, surtout à l'époque du Haut-Empire*, Bruggie 1949; A. Pikulska-Radomska, *Portorium w Italii epoki republikańskiej*, Acta Universitatis Wratislaviensis no. 3063. Prawo 2008, vol. 305, pp. 263–269.

⁷ App., *Bel. civ.*, 2,154; R. Cagnat, *Etude historique...*, p. 227; J. Marquardt, *Organisation financière de l'Empire romain*, vol. 2, Paris 1889, pp. 354.

⁸ D. 50.16.17.

⁹ The idea of taxing inheritance in ancient Rome appeared relatively earlier than the law of 6 AD introduced by Augustus, for its origins date back to the earlier period of the republic. It was probably introduced by means of an edict of 40 BC. The taxpayer was to pay a tax on what he received in his will, that is, on testamentary inheritances and legacies. It was a one-off tax to help end the Perusine War, although the exact date of its introduction is controversial in the literature. Nevertheless, the context of the introduction of this tax in relation to the war seems to be justified. Additionally, in the same year the *Lex Falcidia* was enacted, which encouraged testamentary heirs to accept inheritances, even if they were encumbered by large bequests. It can be assumed that the taxation of inheritances and bequests was intended to raise war funds. The reaction of Roman society to such a tax was negative, indicating public dissatisfaction with the state interfering with inheritance property. Until the end of the republic, therefore, the inheritance tax was an exceptional solution, used sporadically, mainly in connection with the financial needs of warfare. A few decades later, the idea of taxing inheritance returned when, under the consulship of Emilius Lepidus and Lucius Arruntius, Octavian Augustus effectively introduced a tax on inheritances and legacies (*vicesima hereditatum*). This tax was imposed on Roman citizens by Augustus as part of an effort to equalise fiscal obligations between Roman citizens and provincial residents.

revenue for the fisc, resulting in the realisation that Emperor Caracalla's decision to grant citizenship to all free inhabitants of the empire in 212 AD was also motivated by fiscal considerations.¹⁰

Augustus, as mentioned above, in introducing the inheritance tax, probably modelled himself on the already existing tax system in Egypt during the reign of the Ptolemies, where there was an inheritance tax, and on the Roman tax on liberties (*vicesima libertatis*) and duties (*portorium*). In addition, Augustus justified the introduction of this tax as an implementation of Julius Caesar's idea:

D. 1.2.2.44 (*Pomponius libro S. enchiridii*): [...] *is fuit caesari familiarissimus et libros de iure civili plurimos et qui omnem partem operis fundarent reliquit. nam de legibus vicensimae primus conscribit [...]*.

The above passage by Pomponius describes the jurist Aulus Ofilius, a friend of Julius Caesar's who left numerous works. It was Ophelonius who was the first to write about laws mentioning a 5% tax. The passage presented here suggests that Julius Caesar may have been planning the introduction of such a tax, and that an inheritance tax existed in his time.¹¹ Given his position as princeps, Octavian Augustus pursued the idea of introducing a tax on inheritances and bequests, which consequently provided revenue sustainability for the treasury. Cassius Dio points out that senators preferred to pay any tax other than the 5% on inheritances, despite the fact that they had previously been keen to repeal the tax:

Cass. Dio 56.28(6): καταμαθὼν δὲ ἐξ αὐτῶν πάντα μᾶλλον ἢ ἐκεῖνο ἐτοιμοὺς σφᾶςὺπομείναι ὄντας, ἐπὶ τε τοὺς ἀγροὺς καὶ ἐπὶ τὰς οἰκίας τὴν συντέλειαν ἤγαγε, καὶ παραχρῆμα μηδὲν εἰπὼν, μήθ' ὅσον μήθ' ὅπως αὐτὸ δώσουσιν, ἔπεμψεν ἄλλους ἄλλη τά τε τῶν ἰδιωτῶν καὶ 1 τὰ τῶν πόλεων κτήματα ἀπογραφομένους, ἵν' ὥς καὶ μειζρόνως ζημιωθησόμενοι δεισῶσιν καὶ τὴν εἰκοστὴν τελεῖν ἀνθέλωνται. ὃ καὶ ἐγένετο.¹²

¹⁰ Cass. Dio 77(78).9.5; J. Méléze-Modrzejewski, *L'Édit de Caracalla de 212: la mesure de l'universalisme romain*, in: idem, *Droit et justice dans le monde grec et hellénistique*, Warszawa 2011, pp. 475–496.

¹¹ See R. Świrgoń-Skok, *Wpływ wojen na rzymskie ustawodawstwo odnośnie do vicesima hereditatum i caducum*, *Studia Iuridica Lublinensia* 2019, vol. 28, no. 3, pp. 101–116.

¹² L. Cassius Dio *Cocceianus*, *Ρωμαϊκή ιστορία (Historiae romanae)*, v. 56, Chapter 28.6, in: E. Cary, H.B. Foster, *Dio's Roman History. Cassius Dio Cocceianus*, vol. 7, London–New York 1955, p. 64.

The senators gave up further opposition when Augustus threatened to introduce a wealth tax for Roman citizens and sent officials to take an inventory of the estates and land owned by the senators. In spite of these actions, they agreed to maintain the inheritance tax.

Previous taxes in force during the republic were of a one-off nature and were treated rather as loans from citizens to the state, so the establishment of an inheritance tax required proper justification and led to political conflicts. This was because, in principle, Roman citizens were exempt from taxation, and its imposition was seen as a violation of their rights. Meanwhile, new permanent taxes, including the inheritance tax, emerged with the beginning of the Empire. Faced with the rising cost of maintaining the empire, the inheritance tax may have been seen as the fairest way of providing a steady income to the military treasury.¹³

A precise analysis of the inheritance tax is hampered by the fact that the tax was not in operation at the time of Justinian, and only a few sources on the issue were included in the Justinian codification.¹⁴ Inheritance tax is mentioned, among others, by Pliny the Younger in his Panegyric:¹⁵

Plin. Paneg. 37: *His Vicesima reperta est, tributum tolerabile et facile heredibus dumtaxat extraneis, domesticis grave.*

According to the above passage, inheritance tax was one twentieth (i.e. 5%) of the value of the inherited property or what was received by way of bequest. Furthermore, the law did not provide for any tax-free amount, but excluded inheritances of small value from its scope. The tax in question covered only Roman citizens living in Rome, Italy, and the provinces. During the principal period, the scope of those liable to pay the *vicesima hereditatum* was expanded as new groups of inhabitants of the Empire acquired Roman citizenship. Moreover, kinship exemptions did not apply to new citizens, as the rules for calculating degrees of kinship were only applied to former Roman citizens.¹⁶

¹³ R. Świrgoń-Skok, *Wpływ wojen...*, pp. 101–116.

¹⁴ The place of the *vicesima hereditatum* was probably taken by the property tax from the time of Diocletian onwards. See *Suetonius de Caesaribus* 39.31.

¹⁵ The *vicesima hereditatum* is also referred to in the following source extracts: D. 1.2.2.44 (Pomponius); Gaius' *Institutes* (Gai. 3.125); *Codex Iustinianus* (C. 6.3.33 from 531); *Pauli Sententiae* (PS. 4.6.1; 4.6.3). In addition, the *vicesima hereditatum* is mentioned by non-legal sources, e.g. Cassius Dio (55.25) and Livy (41.29.54).

¹⁶ R. Świrgoń-Skok, *Wpływ wojen...*, pp. 101–116.

Plin. Paneg. 37: *Haec mansuetudo legis veteribus civibus servabatur: novi, seu per Latium in civitatem, seu beneficio principis venissent, nisi simul cognationis iura impetrassent, alienissimi habebantur, quibus coniunctissimi fuerant.*

Those who obtained Roman citizenship through imperial privileges were only able to enjoy kinship benefits during the reigns of the emperors Nerva and Trajan. However, subsequent emperors abolished these privileges granted to new citizens:

Plin. Paneg. 38: *Statim ergo muneri eius liberalitas tua adstruxit, ut, quemadmodum in patris filius, sic in hereditate filii pater esset immunis, nec eodem momento, quo pater esse desisset, hoc quoque amitteret, quod fuisset.*

Plin. Paneg. 39: *Nec vero contentus primum cognationis gradum abstulisse Vicesimae, secundum quoque exemit, cavitque, ut in sororis bonis frater, et contra, in fratris soror, utque avus, avia, in neptis nepotisque, et invicem illi, servarentur immunes.*

In the first passage, Pliny referred in a very general way to inheritance between parents and children. In the next, however, he added that the inheritance tax was restricted to first-degree relatives, as well as to second-degree relatives such as brother, sister, grandfather, grandmother, granddaughter, and grandson. The above suggests that the closest cognate relatives (the so-called *decem personae*) were exempt from paying the *vicesima hereditatum*.¹⁷

Plin. Paneg. 39: *His quoque, quibus per Latium civitas Romana patuisset, idem indulxit, omnibusque inter se cognationum iura commisit, simul et pariter, et more naturae; quae priores principes a singulis rogari gestiebant, non tam praestandi animo, quam negandi.*

For the legitimacy of the tax imposed, it was irrelevant how a citizen obtained an inheritance or bequest. Regardless of whether the property was acquired under

¹⁷ Cf. I. 3.9.3: [...] *decem personis quas extraneo manumissori praeferebat (sunt autem decem personae hae: pater, mater, avus, avia, tam paterni quam materni, item filius, filia, nepos, neptis, tam ex filio quam ex filia, frater, soror, sive consanguinei sive uterini)*; Coll. 16.9.3; M. Kuryłowicz, *Vicesima hereditatum*..., p. 218; G. Wesener, *Vicesima hereditatum*, in: *Realencyclopädie der classischen Altertumswissenschaft*, vol. 8A, Stuttgart 1958, p. 2472.

a will or as a result of a non-testamentary inheritance, the manner in which it was obtained did not affect the obligation to pay the tax. With regard to bequests encumbered by *vicesima hereditatum*, the testator sometimes indicated whether the bequest included a tax consideration or not. It is likely that each heir or coheir and each legatee paid the tax separately. It should be added that the heir could also deduct from the value of the inheritance the costs of the funeral and the average tombstone (*et si ita gratus heres volet, tota sepulcro, tota funeri serviet*), which may have indirectly influenced the amount of the bequest, also taking into account the *quarto falcidi*.¹⁸

During the reign of Emperor Hadrian, the rules governing the opening of wills were changed, and the procedure began to take place at the competent tax office (*statio vicesimae*), which in turn helped to speed up the deadline for payment of the *vicesima hereditatum*:

Paul. Sent. 3.5.14: *Sive falsum sive ruptum sive irritum dicatur esse testamentum, salva eorum disceptatione scriptus heres iure in possessionem mitti desiderat.*

Paul. Sent. 3.5.18: *In possessionem earum rerum, quas mortis tempore testator non possedit, heres scriptus, priusquam iure ordinario experiatur, improbe mitti desiderat.*

Hadrian regarded the inheritance tax as an effective tool to ensure steady and high revenue to the treasury. In order to expedite the payment of the inheritance tax, the heir could be brought into possession of the inherited property (*in possessionem mitti*) as long as the will was valid, even if it would later be challenged in an antitestamentary proceeding.¹⁹

In addition, the claim for payment of *vicesima hereditatum* was considered privileged:

Paul. Sent. 5.12.10: *Privilegium fisci est inter omnes creditores primum locum retinere.*

¹⁸ Plin. Paneg. 40. Cf. D. 11.7.37 cf. 1 Macer.; M. Kuryłowicz, *Vicesima hereditatum*..., p. 219; R. Świrgoń-Skok, *Organizacja służb skarbowych*..., pp. 243–253; G. Wesener, *Vicesima hereditatum*, p. 2475.

¹⁹ This provision was abolished by Justinian in C. 6.33.3.

Paulus points out that the *fiscus* had a privilege (*privilegium fisci*) by virtue of which its claims had priority in enforcement proceedings over those of other entities.²⁰

Emperor Caracalla, who was distinguished by efforts to raise new sources of revenue and introduce reforms in the monetary system, issued the *Constitutio Antoniniana* in 212, which significantly increased the number of people covered by the *vicesima hereditatum*.²¹

Cass. Dio 78.9(4): τῶν τε τελῶν τῶν τε ἄλλων ἃ καὶ ἀπροσκατέδειξεν, καὶ τοῦ τῆς δεκάτης ἦν ἀντὶ τῆς εἰκοστῆς ὑπὲρ τε τῶν ἀπελευθερουμένων καὶ ὑπὲρ τῶν καταλειπομένων τισὶ κλήρων καὶ δωρεᾶς ἐποίησε πάσης, τάς τε διαδοχὰς καὶ τὰ.²²

Furthermore, Caracalla increased the amount of the tax in question to 10% of the value of the inherited estate. The crisis that hit the Empire in the third century led to interest in the inheritance tax, demonstrating its important budgetary significance. The tax reverted to the earlier rate (5%) and exclusions that had been in place during the reign of Macrinus.²³

In Justinian law, the inheritance tax was repealed, but the provisions on the opening of wills, particularly in relation to private wills, were retained by Justinian:

C. 6.33.3: *Imperator Justinianus: [...] quia et vicesima hereditatis a nostra recessit re publica [...].*

In his constitution, the Emperor referred to the *vicesima hereditatum* as a tax that was no longer in force. It was most likely abolished by Diocletian and Constantine as part of the financial reforms carried out.²⁴

²⁰ Cf. M. Kaser, *Das Römische Privatrecht*, vol. 1, München 1971, p. 734.

²¹ On *Constitutio Antoniniana* see M. Jaczynowska, *Historia starożytnego Rzymu*, Warszawa 1986, p. 313; eadem, *Dzieje Imperium Romanum*, Warszawa 1996, p. 337 ff.

²² L. Cassius Dio *Cocceianus*, *Ρωμαϊκή ιστορία (Historiae romanae)*, v. 78, Chapter 9.4–6, in: E. Cary, B.F. Herbert, W. Heinemann, *Dio's Roman History. Cassius Dio Cocceianus*, London–New York, 1914.

²³ See Plin. *Paneg.* 38; *Coll.* 16.9.3; Cass. Dio. 77.9–78.12. Cf. M. Kuryłowicz, *Vicesima hereditatum...*, p. 218; G. Wesener, *Vicesima hereditatum*, p. 2472.

²⁴ M. Cary, H. Scullard, *Dzieje Rzymu*, Warszawa 1992, p. 390 ff.

2. The political and financial significance of the *vicesima hereditatum*

The introduction of the *vicesima hereditatum* by Octavian Augustus was of significant political and fiscal importance to the Roman Empire. The tax, although initially met with resistance from the elite, became the cornerstone of the empire's financial system, enabling the emperor to fund his army and administration in a stable manner. Although later changes under Emperors Hadrian and Caracalla expanded the scope of the tax, its basic function as a fiscal tool remained unchanged for many years. The inheritance tax became one of the most essential elements of the fiscal policy of the Roman emperors, and its history shows how the imperial power used fiscal tools to strengthen its position and ensure the financial stability of the state.

The thesis adopted in this study assumed that the introduction of the *vicesima hereditatum* tax was a direct result of the political and financial reforms of Emperor Octavian Augustus, continued and improved by Vespasian, and that its primary aim was to permanently strengthen the state's revenues and ensure the stability of the imperial treasury, which, in the long term, was intended to contribute to the consolidation of central authority and the preservation of the power of the Roman Empire. The analysis of historical sources and the political and economic context confirms the validity of this thesis – the tax reform not only achieved its fiscal objective but also became an instrument for consolidating imperial power, providing the empire with lasting financial and political foundations for the following decades.

List of abbreviations – sources of law

- C. – Justinian Code (*Codex Iustinianus*)
- D. – Digesta of Justinian (*Digesta Iustiniani*)
- Cass. Dio – Cassius Dio (*Cassius Dio*)
- Paul. Sent. – Sentences of Paulus (*Sententiae Pauli*)
- Plin. Paneg. – Panegyric of Pliny

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