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*The Economic History of Byzantium:
From the Seventh through the Fifteenth Century*

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The Role of the Byzantine State in the Economy

Nicolas Oikonomides

The adherence of Byzantium to tradition was a feature of every aspect of state life, profoundly affecting relations between the state and the economy and determining the extent to which the former intervened in the latter. However, although the state's theoretical principles were, of course, founded on tradition, when the time came to put them into practice a realistic approach prevailed: theory survived and continued to have its effect, though without substantially altering the true situation. Those in power intervened frequently in economic life and at many points of it, working on the basis of the old theory that the purpose of action of any kind was to foster the smooth operation of the state machine, of the empire "by the grace of God." In reality, however, the changes that came about were profound, and they came about without disturbing the theoretical surface of the omnipotence of the state, and of the emperor in particular.

It has been said that Byzantium had a "directed" economy, since the intervention of the state was manifest even in relation to activities, such as trade, that would normally be beyond such controls. This description has now been abandoned, and the economy of Byzantium is now seen as "restrained" by the state; in other words, it was an economy that functioned on the basis of the freedom of transactions but in which the state intervened to prevent the excessive accumulation of wealth, the suppression of the weakest, and the exploitation of the citizens/consumers. Where this intervention is concerned, the Byzantine state was substantively different from the medieval states of western Europe, which functioned under a system of effective decentralization.

One of the unchanging characteristics of the Byzantine administration was its centralization: everything passed through the center, everything was controlled from the center. Here there was a fundamental contradiction between theory and reality, since in actuality phenomena of decentralization are often to be observed. However, the contradiction was blunted by the adaptability of the Byzantine state, which was able, when necessary, to confine its control to the bare essentials. In the last centuries of Byzantium, a degree of decentralization is evident, but even then the state kept control

of many parts of the decentralized economy, determining the tax obligations of even those peasants who lived on land from which it collected nothing.¹

Sources

The fact that the Byzantines were so attached to tradition causes problems when one is assessing the reliability of the source material, especially since very few archives have survived, and consequently it would be futile to hope to assemble a long series of information of an economic nature. No more than a few thousand Byzantine documents of the seventh to the fifteenth century have survived to the present day, and of course they cover the entire spectrum of life. Furthermore, the majority of these documents come from monastic archives in specific areas (such as Mount Athos, Patmos, western Asia Minor, Chios, Pontos, and Thessaly), and the information they contain concerns economic activities of a specific kind, principally the cultivation, on the sharecropping system, of land that was (or might become) privileged since it belonged to monasteries. Needless to say, the existence or otherwise of privileges is of decisive importance in determining the role of the state in the agricultural economy.

It is true, of course, that the monastic archives also contain documents concerning private property, usually land belonging to lay people that subsequently came into the possession of the monastery by purchase, by donation, or by the owner becoming a monk in the foundation. There are not many of these documents, however, and the laymen to whom they refer were often privileged.

Where the role of the state in other forms of economic life—trade, manufacturing, the exploitation of raw materials—is concerned, there is in effect no archival material at all. The comparatively few documents that have survived are mostly in Italian archives and deal only in passing with the Byzantine state.

It follows that the primary sources upon which we might have expected to be able to draw for information about the role of the state in the economic life of the country are very scanty, almost nonexistent. Technical texts that preserve details and information of incontrovertible accuracy about the public economy—such as the detailed lists of expenditure on the campaigns against Crete in 911 and 949, discussed later (p. 1015)—are rare. Most of our information comes from sources of a narrative or regulatory nature.

The narrative sources sometimes relate what was said about this or that measure that the emperor had taken, frequently distorting it in accordance with the author's sympathies. Although this information often reflects the reaction of public opinion (or a part of it) to fiscal policy, it is littered with traps because it also expresses a given political position. We have descriptions of the measures taken by the Isaurian emperors written by monks who were sworn enemies of those rulers for reasons that were not primarily economic, but were bound up with the fundamentally theological and

¹ In the text that follows, and especially in discussing the agricultural economy and taxation to the time of the Komnenian reforms, I have made extensive use of N. Oikonomides, *Fiscalité et exemption fiscale à Byzance, IXe–XIe s.* (Athens, 1996).

cultural controversy over the icons. However, even these polemical texts often allow us to discern the rationale that lay behind the fiscal measures described. Things become more difficult when, in their attempt to make the situation comprehensible or couch it in the required rhetorical form, the authors resort to oversimplification or replace the technical terms with a classical vocabulary that may be ageless but is not notable for its clarity.

The normative sources are principally laws, decrees, and practical handbooks of fiscal practice. They are, of course, sources of the greatest importance as they are absolutely official and of a guaranteed technical nature, describing what has to be done. There is, however, the problem that we do not know for certain how many other laws and decrees there may have been that have not survived. There undoubtedly were such texts, now lost to us; all we can do is hope they were neither numerous nor important and that consequently our general picture does not change.

There is another question, too, one that is much more difficult to answer: how far were the provisions of these regulatory texts actually implemented? Our uncertainty stems from the Byzantine attachment to tradition—an attitude that allows the *Basilics* of the tenth century to reproduce verbatim sections of the legislation of Justinian, using sixth-century terminology that bore no relation to the situation four hundred years later. Even so, the laws continued (with the aid of commentaries) to be implemented in the later era without regard for their anachronistic terminology. In any case, the laws that are of interest to us for the public economy are largely imperial ordinances, that is, new laws that were instituted for the purpose of being implemented.

Naturally enough, the administrative decrees were of a more directly practical nature. This is particularly true of the *Book of the Eparch*, which consists in effect of the regulations governing the operation, in the early tenth century, of the office of the *symponos*, who supervised the tradespeople of Constantinople on behalf of the eparch of the city. The description focuses chiefly on the regulatory role of the *symponos*, and for this reason the *Book of the Eparch* is of limited significance for the public economy per se.

By way of contrast, material of the greatest importance is to be found in the tax-accounting texts that have survived (most of them from the middle Byzantine period), which deal exclusively with the taxation of land and the peasants. The seven most central texts of this nature known to us are as follows. The first, a text in codex Parisinus supplementus graecus 676 (14th century), deals with weights and measures and contains some paragraphs of clear instructions for calculating land tax, personal tax, and land rent.² The information contained in this text will be of use to us as a basis for our calculations concerning the middle Byzantine period. Internal evidence demonstrates that this text must date from the tenth century. It seems to have been updated in the eleventh century, when at least two passages were added; they concern the reform of the system of weights and measures—with implications for taxation—intro-

² Recent editions: E. Schilbach, *Byzantinische metrologische Quellen* (Thessalonike, 1982), 59–60, and in particular *Géométries du fisc byzantin*, ed. J. Lefort et al. (Paris, 1991), 62.

duced by Emperor Michael (probably Michael IV, 1034–41),³ by which the length of the *orgyia* (fathom) used to measure land was increased by one *anticheir* (= 1/3 of a *spithame*), thus correspondingly reducing the tax obligations of the emperor's subjects.

The second text is the regulatory note from Patmos, copied from a *praktikon* drawn up by Adam and recording a donation to Andronikos Doukas. It dates from 1073.⁴ Although the document refers to a specific donation, this paragraph is of a generally regulatory nature and agrees with the contents of the metrological text in the Paris codex.

The third text is the *Palaia Logarike*, published on the basis of codex Parisinus gr. 1670, which was written in 1182/83 (or shortly afterwards). This is a brief treatise on public accounting whose purpose is to explain how to calculate the *charagma*—in other words, how that basic land tax, with its traditional increments, was to be collected in gold coins or in coins of smaller value.⁵ Codex 1670 preserves a uniform work written by a *notarios* with access to the fiscal records shortly after the tax reforms of Alexios I Komnenos (begun in 1106 and completed in 1109/10). The first part is the *Palaia Logarike*, which describes what was done before Alexios Komnenos, and the second is the *Nea Logarike*, which describes the new tax system introduced by the emperor (see below). According to its title, the *Palaia Logarike* is attributed to “Caesar Augustus,” though in fact it refers to more recent times, close to those of the *notarios* who composed it early in the twelfth century in order to help the civil servants who would have to implement the new *Logarike* to understand fiscal documents issued before the reforms. The text refers to Leo III the Isaurian (717–741) as an emperor of the distant past; it is familiar with the fiscal system of the ninth century and with the names of taxes that first appear early in the tenth century, but also contains details that reveal familiarity with the procedure for the collection of certain secondary taxes in the last decade of the eleventh century. The latest updating that can be placed chronologically puts its contents after 1095.

The fourth text, the *Nea Logarike*, published after the *Palaia* and constituting the second part of the same treatise,⁶ contains a detailed description of the problems created for the collection of taxes by the instability and imbalance of the currency that resulted from the monetary crisis of the eleventh century and from the measures taken to rectify that situation, culminating in the final settlement of June 1109. The subject is the same as that of the *Palaia Logarike*: how to collect the tax and its adjuncts. The *Nea Logarike* consists of official, dated documents, and consequently no problem of dating its contents arises.

³ See *Géométries*, 48.

⁴ For a recent edition, see Έγγραφα Πάτμου, vol. 1, Αυτοκρατορικά, ed. E. Vranousi; vol. 2, Δημοσίων Λειτουργιών, ed. M. Nystazopoulou-Pelekidi (Athens, 1980), 2: no. 50, lines 312–17.

⁵ For a recent edition, see Zepos, *Jus*, 1:326–33. For comments, see N. Svoronos, *Recherches sur le cadastre byzantin et la fiscalité aux XIe et XIIe siècles* (Athens–Paris, 1959); M. Hendy, *Coinage and Money in the Byzantine Empire, 1081–1261* (Washington, D.C., 1969), 50–64; C. Morriison, “La logarikè: Réforme monétaire et réforme fiscale sous Alexis Ier Comnène,” *TM* 7 (1979): 419–64.

⁶ Zepos, *Jus*, 1:334–40; cf. the references in note 5 above.

The fifth text is the summary treatise on public finance contained in Greek codex 173 (12th century) in the library of San Marco.⁷ This is the most systematic text we possess. It begins with texts concerning weights and measures and continues with definitions of land and the “regime” under which it may be held, of tax relief and its abolition, of the techniques of composing fiscal documents, and on the calculation of the land tax—more specifically, of the methods of *epibole* and *hikanosis*, discussed below. The text seems to have been compiled by a civil servant who had access to the fiscal archives. The treatise in the San Marco codex has been dated to the tenth century (G. Ostrogorsky) and to between 912 and 1139 (F. Dölger). Since this text, too, appears to be aware of the changes in the manner of collection of the *syntheia* and the *elatikon*, I believe that it ought to be dated after 1095 and before the date at which the San Marco manuscript was copied, that is, the first half of the twelfth century.

The sixth text is the treatise on public finance in codex 121 of the monastery of St. Nikanor at Zaborda (a miscellaneous codex of the 13th century).⁸ The text has survived in truncated form and seems to have been written as an aid to the teaching of taxation practice, which explains why it is in question-and-answer form. It consists primarily of definitions concerning the exploitation of land and its taxation. It seems to me that the leaves on which this text is written clearly date from after the eleventh century (the period proposed by its editor). I would place them in the twelfth century, or perhaps even in the early thirteenth century. As for the text itself, we can see that it is familiar with the changes in the collection of secondary taxes that came about after 1095; that it seems to be describing a situation subsequent to the reforms of Alexios Komnenos (1109/10); and that it refers to the *pronoiatika*, indicating familiarity with the institution of *pronoia*, which was introduced in the twelfth century. Given also the date of the manuscript, we can conclude that the text must date from the twelfth century.

Finally, the seventh text, known as *Apokope psomion*, has survived in codex Vaticanus palatinus 367 (14th century, together with texts about Cyprus). It was published by F. Uspenskii and S. Lambros,⁹ and there are commentaries by F. Dölger¹⁰ and N. Svoronos.¹¹ According to Svoronos, this brief text—which is of no metrological interest but states only the extent to which land should be taxed according to its quality (τὰ δημόσια τῆς γῆς ὑπάρχωσιν οὕτως)—should be dated to 1232.

How reliable are these texts? In my opinion, they are highly, if not completely, trustworthy. In the few surviving texts that deal with land that did not receive special treat-

⁷ For a recent edition, see F. Dölger, *Beiträge zur Geschichte der byzantinischen Finanzverwaltung besonders des 10. und 11. Jahrhunderts* (Munich, 1927), 113–23.

⁸ Published in J. Karagiannopoulos, “Fragmente aus dem Vademecum eines byzantinischen Finanzbeamten,” in *Polychronion: Festschrift Franz Dölger zum 75. Geburtstag*, ed. P. Wirth (Heidelberg, 1966), 318–34.

⁹ F. I. Uspenskii, “Vizantiiskie Zemlemery,” in *Trudy VI arkheologicheskogo s’ezda v Odessa, 1884* (Odessa, 1888), 306; Sp. Lambros, in *Néoc Ἑλλ.* 15 (1921): 345–47.

¹⁰ Dölger, *Finanzverwaltung*, 56.

¹¹ Svoronos, *Cadastré*, 125. Cf. A. E. Laiou, “The Agrarian Economy, Thirteenth–Fifteenth Centuries,” *EHB* 329–32.

ment and did not fall within any category or chronological period other than that to which each text refers, we seem to see them being implemented. Of course, the cases in which the instructions of the regulatory texts can be proved to have been followed are few in number, and there were cases of landowners with extensive privileges (such as that of the Great Lavra on Mount Athos) in which the rules were not fully applied.

It has to be added, in conclusion, that the administration of Byzantium, though complex, was always well organized and efficient, and its purpose was to ensure the control of the emperor over every aspect of life. One cannot see why this administration should not have been in a position to implement the rules that the state laid down for the collection of taxes, especially since the state was both flexible and realistic where this matter was concerned.

The Role of Money in the State Economy

The Byzantine state held a monopoly on the issuing of coinage and used it at will for the state economy.¹² Of course, there were also changing needs for cash, and the state's room for maneuver was constrained by the finite quantity of precious metals available. As a result, the state had to display flexibility and adaptability.

It has to be stressed, on the other hand, that monetization of the state economy does not mean monetization, to the same or a comparable degree, of the economy as a whole. The state was able to pay salaries and collect taxes in money without the use of that money becoming general (or rather, before it did so). The money in which to pay taxes thus became yet another scarce (and probably expensive) commodity. The reverse is also possible: that is, that the degree of monetization of the functions of state diminished despite the very widespread use of money in exchanges. This can be seen to have happened after the eleventh century, in the economy of the Komnenian and Palaiologan emperors. Everything would, of course, depend on the extent to which the state intervened in the economy.

In terms of its revenue, the state was interested first and foremost in collecting money, but it also received contributions in kind or in the form of services. All three modes of taxation had been known since antiquity, but the degree to which they were used differed substantially from the one era to the other. The general picture of the state economy changes in accordance with the mode of taxation on which emphasis was placed at any given time. The use of all three modes in parallel provided the system with the flexibility it needed in view of its finite boundaries, since the quantity of coinage it possessed was effectively limited by the precious metals available.

Byzantium survived the crisis of the third century, which had virtually eliminated the use of what was now a worthless coinage and had caused the state economy to be based on the system of the *annona*, paid in kind. Monetary circulation and use increased during the fourth century and the centuries that followed; by the second half of the eighth century, as we shall see, the land tax was once more collected in gold

¹² Cf. C. Morrisson, "Byzantine Money: Its Production and Circulation," *EHB* 911ff.



1. St. Gregory the Theologian and Julian the Exisotes. Mount Athos, Panteleimon monastery, cod. 6, fol. 77v (12th century) (after *Οἱ Θεσαυροὶ τοῦ Ἁγίου Ὄρους. Εἰκονογραφημένα χειρόγραφα*, vol. 2 [Athens, 1975], pl. 304)

coin, although the use of copper coin, the main tool for everyday transactions, had not extended to the entire empire at that time. Clearly, the monetization of the economy began with the activities of the state, and its primary purpose was to serve the needs of the state.

The state economy appears to have been largely monetized between the ninth and eleventh centuries and to have been based on the interaction between taxes and salaries. Taxes were paid in coin—gold, for preference (*charagma*)—and the state collected or spent in kind or in the form of services only as a supplement, to allow corrective action to be taken if the system became rigid. The significance of transactions in kind or services grew during the eleventh century. After the time of the Komnenian emperors, concessions of privileges played an important part in the state economy. In this way, the economy became less monetized, but never lost its monetary character entirely.

The main source of revenue for the state was the tax on land and farmers. Its principal expense was the cost of running the administration and the army. Those who served the state were remunerated in three main ways, which called for cash to be used in different manners, at least where the state was concerned. The *roga* (salary) was usually paid on an annual basis and always in cash; payments in gold coin were particularly frequent. The *roga* was the state's principal way of putting cash into circulation, before attempting to collect it once more as taxation. It was often supplemented by disbursements in kind (usually food, or, in the case of senior officials, valuable silk cloth). By comparison with the cash payments, these supplementary disbursements in kind were of little significance. A second form of remuneration, privileges, usually took the form of partial or complete exemption from tax on the beneficiary's land or of concession to him of the right to collect some or all of the obligations that one or more third parties might have toward the state. Here the use of cash was not essential, but the inflow of cash to the state was reduced. Finally, payment of the employee could be made by the citizens who used his services. The state intervened in this economic procedure only to regulate it, determining how it ought to take place and preventing excesses. The use of cash was not essential, but it certainly played an important part, especially in the urban centers.

When speaking of the monetization of the state economy, we have, of course, to bear in mind the differences that undoubtedly occurred from one area to another, and it is essential to remember the special importance of Constantinople and its environs for the Byzantine economy, at least to the twelfth century. In the capital, the prevailing economic processes were undoubtedly more advanced than in any other part of the empire.

It can thus be seen that the state's revenue and expenditure took a number of forms, all of which coexisted from the beginning of Byzantine history and throughout it. The percentage of the state economy to which each of these forms applied changed over time, and the picture of the public economy changed substantially, too.

If we look at the Byzantine state economy from a distance and describe it in a highly schematic manner, we can discern two major periods, the first of which begins around

650 and the second around 1100. The first period might be described as that of the command economy, in which the state exerted close control and functioned as a kind of pump, distributing and collecting money on the salary/tax system. The second period was closer to the free economy and was notable for its greater decentralization and for the significance in its functioning of the privileged treatment of individuals.

The State Economy in the Dark Ages (7th–9th Centuries)

For the first period, from the mid-seventh to the mid-ninth century, we have no archival material whatsoever and very few narrative sources. It is thus extremely difficult to monitor the course of the state economy in any detail. However, we can be sure that the principal characteristics of the fiscal organization that we know to have applied in the subsequent period must have made their appearance during the dark ages.

The State and Peasants

The collapse of the ancient system of cities, which coincided chronologically with the large-scale invasions of the ancient world, contributed to the intensive ruralization of the empire and, of course, of its public economy, which for quite some time continued, naturally enough, to function in accordance with the traditions of late antiquity. Only a small portion of the economy was monetized, and the basic land tax continued to be the *annona*, which was collected in kind. In order to determine the tax owed by each individual, the state used the system of indiction (*epinemesis*): the central administration fixed the total sum it expected to collect in the following year, and this was then distributed among the various administrative subdivisions of the empire—large and small—so as to produce the sum in tax expected from each taxpayer and calculated on the basis of units such as the *iugum* and the *caput*.¹³ The last mention of distributive taxation is in 710.¹⁴ After that time, a trace of it lived on in the principle of tax solidarity within the communities of small farmers, under which the peasants were obliged to contribute to the payment of tax demands that other members of the community were unable to meet (because they were absent, for instance, or were in grave financial trouble). The purpose of this principle, as it had been of the system of distributive taxation, was to ensure that the state received in full all the revenue it expected to collect from the given tax unit.

This system, which was unfair, onerous, and often uneconomical (since it was difficult to revise and consequently often failed to tax new commodities), was gradually replaced by another under which the tax was determined by the value of the commodi-

¹³ For the early Byzantine tax system, see A. H. M. Jones, *The Later Roman Empire* (Oxford, 1964), 1:119–20, 206–7, 235–37, 284, 295, 444–69; J. Karagiannopoulos, *Das Finanzwesen des frühbyzantinischen Staates* (Munich, 1958); W. Goffart, *Caput and Colonate: Towards a History of Late Roman Taxation* (Toronto, 1974); P. Lemerle, *The Agrarian History of Byzantium from the Origins to the Twelfth Century* (Galway, 1979), 1–26. See also J. Durliat, *Les rentiers d'impôt* (Vienna, 1993).

¹⁴ Theophanes, *Chronographia*, ed. C. de Boor, 2 vols. (Leipzig, 1883–85), 1:377 (hereafter Theophanes). It was an extraordinary tax raised to fund a campaign.

ties taxed. The first step was to obtain statements from the taxpayers; of necessity, wide-ranging discretionary powers had to be granted to the tax collectors who were to implement the new method. Needless to say, special measures had to be used to ascertain the degree to which both sides were being honest. Something of this sort seems to lie behind the information that in ca. 694–695 the monk Theodotos, *logothete* of the *genikon* for Emperor Justinian II, tortured both the tax collectors and the rich men of Constantinople in an attempt to increase the state's revenue.¹⁵ The exertion of force in this area would be meaningful only if the state's income from taxation was not known in advance (as it had been under the distributive taxation system) but was ascertained by the statements either of the individuals who were to pay the tax or of the tax collectors who had received it.

Since the sum in tax was dependent on the value of the commodity being taxed, it seems likely that it was collected in cash. This is not to say that taxation in kind was impossible, because money could always be used as an accounting medium for calculating what would actually be paid in the form of fruits of the earth. Yet when we find that Leo III imposed an increment of one silver miliaresion per gold nomisma of tax¹⁶ (that is, an increase of 8.33%), we receive the impression that at least part of the tax must have been collected in money (presumably in accordance with the level of economic development). Later, however, the practice became more general. The chroniclers tell us that in 769 Constantine V, like "some new Midas," resolved to collect all the precious metals of the empire; the farmers, who did not possess gold coins, were ruined, for they were compelled to sell their harvest off cheaply so as to be able to pay their taxes, while in the cities goods were plentiful and cheap.¹⁷ It seems clear that Constantine had, for the first time, required that taxes be paid by all in gold coinage. This first attempt to bring about the complete monetization of the state economy encountered problems, presumably because the mechanisms that would give taxpayers easy access to the necessary cash were not yet functioning properly. After that time, however, the land tax in Byzantium was always paid in gold coinage. Complete monetization of taxation seems to have been achieved as early as the late eighth century.

Land was the main source of wealth. The only way in which the collection of taxes could be organized satisfactorily was to create a land cadaster and conduct surveys of farmers. Both of these were time-consuming processes. The first references we find are to surveys of the farming population. In Italy, such surveys were carried out in the reigns of Emperors Constans II (died 648) and Leo III (died 741).¹⁸ Indeed, Leo ordered a census of all newborn boys, who would of course be the heads of families in the future and would thus be subject to the middle Byzantine *kapnikon* (see below,

¹⁵ *Nicephori Opuscula Historica*, ed. C. de Boor (Leipzig, 1886), 37, 39 (hereafter Nikephoros); Theophanes, 367, 369.

¹⁶ Theophanes, 412.

¹⁷ Theophanes, 446; Nikephoros, 76; Nikephoros, *Patriarch of Constantinople, Short History*, ed. C. Mango (Washington, D.C., 1990), 160; PG 100:513–16.

¹⁸ *Liber Pontificalis*, ed. L. Duchesne (Paris, 1955), 1:344; Theophanes, 410.

p. 997). The *kapnikon* was indeed collected many years before the reign of Empress Irene, who was deposed in 802.¹⁹ It would appear, then, that the tax was devised by the Isaurian emperors.

The compilation of a cadaster was, of course, a much more complex task. The Roman Empire had drawn up summary land registers, in which broad geographical areas were shown with an indication of the number of estates located in each. It is not certain whether Justinian attempted to compile a detailed land register. Even if such a fiscal instrument had been prepared, it would surely have been unable to survive the turmoil of the late sixth and seventh centuries. Nor would it appear that the land register was complete at the end of the reign of Irene (802), since Theodore of Stoudios refers to the continued use of an oath as a means of proving taxable assets. Nikephoros I, Irene's successor, ordered a general revision of the land register. After that time, and to the eleventh century, the Byzantine system of land taxation was based on a land register that was systematically updated, thus drastically reducing disputes over taxation between civil servants and taxpayers.²⁰

Ownership of land also became the basis for financing part of the individual's obligation of military service to the state. The service appears to have been an obligation in the nature of a tax; this becomes comprehensible in the light of what we know about the system of the *strateia* from the ninth to the eleventh century.²¹

In two texts from the mid-eighth century—a paragraph in the *Ecloga* of the Isaurians and a court decision attributed to Leo III or Constantine V—we find references to soldiers who were owners or joint owners of land, who bought and maintained their armament from the money produced by their land, and who contributed the salary (*roga*) they earned when on campaign to the family budget.²² In other words, these were soldiers from rural areas who relied on their landholdings to maintain themselves, presumably because their status as soldiers secured them certain privileges to which we have no testimony for the period in question but which are known to us in later times.

Soldiers who were simultaneously owners of land are also mentioned by Theophanes, in reference to the year 810.²³ Theodore of Stoudios wrote in 801 about the widows of soldiers who were obliged to pay “a wretched and inhuman demand” (ἐλεεινήν καὶ ἀπάνθρωπον ἐξαπαίτησιν) because of the death of their husbands—in other

¹⁹ Theophanes, 487; *Theophanes Continuatus*, ed. I. Bekker (Bonn, 1838), 54.

²⁰ *Theodori Studitae Epistulae*, ed. G. Fatouros, 2 vols. (Berlin, 1992), vol. 1, no. 7, lines 35–41 (hereafter Theodore of Stoudios); Theophanes, 486.

²¹ I have studied the texts that follow in “Middle Byzantine Provincial Recruits: Salary and Armament,” in *Gonimos: Neoplatonic and Byzantine Studies Presented to Leendert G. Westerink at 75*, ed. J. Duffy and J. Peradotto (Buffalo, N.Y., 1988), 121–36. For a different view of the matter, see J. Haldon, “Military Service, Military Lands and the Status of Soldiers: Current Problems and Interpretations,” *DOP* 47 (1993): 1–67.

²² *Ecloga*, ed. L. Burgmann (Frankfurt, 1983), 220–22; D. Simon, “Byzantinische Hausgemeinschaftsverträge,” in *Beiträge zur europäischen Rechtsgeschichte und zum geltenden Zivilrecht, Festgabe für Johannes Sontis*, ed. F. Baur, K. Larenz, and F. Wieacker (Munich, 1977), 94.

²³ Theophanes, 486.

words, they were compelled to buy out, in cash, from the state, the military service their husbands were no longer in a position to provide.²⁴ This procedure is also familiar to us from the *vita* of St. Euthymios the Younger, a soldier's son; when his mother was widowed, she had to put her son—still in boyhood—in the army to avoid paying the *strateia*, the payment in lieu of military service. Clearly, then, in such cases the obligation of military service was not attached to the person of the soldier but to his land, along with which it was inherited. Furthermore, the obligation could be replaced with a cash payment.

The obligation of military service can thus be seen as another form of taxation. This was certainly the attitude that prevailed in the early ninth century, and it must surely predate that time, though we do not know by how much. However, the view of military service as a tax is only comprehensible in a monetized economy—a condition that also explains why it was that Emperor Nikephoros I conceived the idea of the collective military obligation: he recruited soldiers from among the poor and then compelled their fellow villagers to contribute to the cost of equipping them (up to a sum of 18½ nomismata?). This contribution also served as a permanent counterbalance to any failure on their part to pay all the tax for which they were liable (and which can be presumed to have stemmed from the shortfall in crops caused by the fact that the poor were off on campaign).²⁵

State revenue from rural areas was supplemented by a wide range of other obligations on the peasants: they might be compelled to supply the state with labor services free of charge, to provide accommodation and supplies for civil servants and the military, to make contributions of products in kind or to sell them at a fixed price, and so on. Although only passing references are made during the Dark Ages to these supplementary obligations—familiar from antiquity—we are well acquainted with them during the period that follows, and so it can be assumed that they never ceased to be demanded; naturally enough, since they met permanent requirements of the state and could be provided by taxpayers without any particular difficulty. What was to be a significant change was the conversion of these obligations into cash payments (*adaeratio*); although we have no certain testimony, we can hypothesize that this must have begun to be applied along with the spread of monetization of the state economy.

The State and Exchange

Our knowledge of the economics of trade during the Dark Ages is rudimentary and based largely on hypotheses. The ruralization of the empire led to a reduction in trade and to introversion, with a tendency for the urban units, with the sole exception of Constantinople, to incline toward self-sufficiency. There was also a significant drop in international trade. However, it should be borne in mind here that we are not talking

²⁴ Theodore of Stoudios, ep. 7, lines 61–63.

²⁵ Theophanes, 486.

of a cessation of trade, merely of a reduction in its frequency and importance.²⁶ In any case, as we shall see, the state and its representatives continued without respite to demand their share of the trade economy, however much it may have diminished.

The state controlled commercial transactions through the *kommerkiarioi*, agents whose field of activity was trade.²⁷ In the sixth century, *kommerkiarioi* was the name given to the imperial employees who, at the Syrian border, bought on behalf of the Byzantine state the silk imported from the East.²⁸ Around 630, the term *kommerkiarios* was translated into the scholarly language as ὁ τῆς σηρικῆς ἄρχων ἐσθῆτος (“lord of the silk cloth”).²⁹ The number of *kommerkiarioi* subsequently increased significantly, and they acquired a special type of lead seal showing the emperor, an indication that the seals were placed on commodities of particular value, such as silk. On the reverse of some of these seals is the imprint of the burlap from the sack containing the merchandise. Very few other officials used seals depicting the emperor at this time, only those who were responsible for the movement of particularly valuable goods (gold coins, purple dye, etc.). Constantinople, in particular, was the headquarters of the lords of the *blattion* (purple), of whom we have testimony until 785/86 and who were often also general *kommerkiarioi* and overseers of workshops. In this capacity, of course, they supervised the imperial workshops where purple cloth and leather were made. These state workshops seem to have been reorganized after a disastrous fire in 792.

The fact that *kommerkiarioi* were to be found throughout the empire may be connected with the efforts made to encourage the production of silk and is certainly bound up with sales and purchases of silk. On the other hand, it is clear that the *kommerkiarioi* dealt in goods other than silk; it is impossible to imagine that while sericulture was developing in Byzantium, at a time when the economy was only partly monetized, there could be entrepreneurs who dealt exclusively in silk.³⁰ And of course they would use a different seal of the common type for all their transactions and correspondence when valuable items were not involved.

²⁶ For exchange, see A. E. Laiou, “Exchange and Trade, Seventh–Twelfth Centuries,” *EHB* 697–708.

²⁷ H. Antoniadis-Bibicou, *Recherches sur les douanes à Byzance: L’“octava,” le “kommerkion” et les commerçaires* (Paris, 1963), has been supplemented by the publication of many more seals of *kommerkiarioi* by G. Zacos and A. Vegliery, *Byzantine Lead Seals* (Basel, 1972). A debate ensued, in connection with which I cite the main publications and which I have taken into consideration in the discussion that follows. N. Oikonomides, “Silk Trade and Production in Byzantium from the Sixth to the Ninth Century: The Seals of Kommerkiarioi,” *DOP* 40 (1986): 33–53; A. Dunn, “The *Kommerkiarios*, the *Apotheke*, the *Dromos*, the *Vardarios* and the *West*,” *BMGS* 17 (1993): 3–24; see also Laiou, “Exchange and Trade,” 706, and note 31 below.

²⁸ As can clearly be seen in the novels concerning silk of the 6th century: *Imp. Iustiniani PP. a., Novellae . . .*, ed. C. E. Zachariae von Lingenthal (Leipzig, 1881), 2:293.

²⁹ B. Flusin, *Saint Anastase le Perse et l’histoire de la Palestine au début du VIIe siècle* (Paris, 1992), 1:72 n. 108.

³⁰ I find it hard to believe that the *kommerkiarioi* supplied weapons to Byzantine soldiers, as proposed by M. F. Hendy, *Studies in the Byzantine Monetary Economy c. 300–1453* (Cambridge, 1985), 624, 626–34, 654–62, followed by J. F. Haldon, *Byzantium in the Seventh Century: The Transformation of a Culture* (Cambridge, 1990). There is no support in the sources for such a hypothesis. See *Mercati e mercanti nell’alto medioevo: L’area euroasiatica e l’area mediterranea* (Spoleto, 1993), 640 n. 13.

Furthermore, each *kommerkiarios* seems to have been in charge of an establishment called an *apotheke* (“storehouse”); there was usually one of these in each province (or group of provinces) under his control. The word *apotheke* is thus an abstract term referring to an institution rather than a specific building and covering a broad geographical area (rather than being confined to cities, harbors, or roads). We can hypothesize that each administrative *apotheke* would have consisted of a number of storage buildings on which real trade—the *commercium* of the *kommerkiarios*—would have been based.

Although they acted on behalf of the emperor, the *kommerkiarioi* were entrepreneurs. We find the same *kommerkiarios* simultaneously controlling two, three, or even seven *apothekai* that are not geographically compatible. This means that he cannot have been a civil servant; he was an entrepreneur who had won by auction the right to manage the provinces in question and was represented there by his own employees.

We often come across two or three *kommerkiarioi* in partnership, using a joint seal and undertaking, as companies, the management of one or more *apothekai*, while in parallel certain members of the partnership are by themselves responsible for other *apothekai*. Some of these partnerships of *kommerkiarioi* are notably stable, lasting for five years or more.

After 673/74, the seals of the *kommerkiarioi* bear, apart from the portrait of the emperor, the indication of the year for which they were issued. By introducing dating in this way, the state must have been attempting to exercise closer control over the activities of the *kommerkiarioi*. In some years between 673/74 and 715, we find seals with two consecutive indications, meaning that their owners had leased the *apotheke* for two consecutive years.

There seems to have been a strong connection between the *kommerkiarioi* and state power. Some of them were extremely active during the reign of a particular emperor and ceased to operate after his fall. We have the example, indeed, of two partners, George *patrikios* and Theophylaktos, who were conspicuous for their activities in the first reign of Justinian II (685–695), then disappear, and make their appearance once more during his second reign (705–711). Another of the favorites of Justinian II was George *apo hypaton* (ex-consul), who received at least seven *apothekai* in 694/5 and at least four more in 695/6; however, he was deprived of these immediately after the fall of Justinian and they came into the direct management of the state (the seals bear the impersonal expression “of the imperial *kommerkia*” rather than the name of a *kommerkiarios*). In 693/4 and especially in 694/5, this same George monopolized the sale of a large number of slaves of Slav origin in various provinces of Asia Minor.³¹

Kommerkiarioi with the imperial portrait on their seals are found until the year 728/729. After 730/731, a radical change takes place: the seals of the *kommerkiarioi* and *apothekai* of the provinces disappear and are replaced by seals with the impersonal inscription “of the imperial *kommerkia*” followed by the name of the province or city. It seems clear that the custom of leasing the *kommerkia* to private citizens had fallen into abeyance, and that they were being managed directly by the state. This change can be

³¹ See also S. Bendall, “Slaves or Soldiers?” *Νομισματικά Χρονικά* 8 (1989): 41–43.

ascribed, without doubt, to Leo III the Isaurian, who conducted a systematic campaign of restoring state control over activities that in the period of his predecessors had been largely controlled by private interests.³²

One general *kommerkiarios* remained after 730/31; he was based in Constantinople, since he was often also *archon tou blattiou*, “lord of the purple.” There were also general *kommerkiarioi* in certain cities: Mesembria (until the second half of the 8th century) and Thessalonike (after 712/13). Both these cities were important harbors and were close to the Bulgarian border, in locations convenient for the import-export trade. Luxury goods, especially purple-colored leather, formed an important part of this trade.³³

The latest surviving seal of imperial *kommerkia* to bear a depiction of the emperor and the indiction is dated 832/3. During the decade that followed, we find some seals with the indiction but without the imperial depictions. By this time, however, the *kommerkiarioi* have reappeared, as “imperial” *kommerkiarioi* (after 831/2): in other words, they were civil servants, with jurisdiction over one, two, or three themes but especially over harbor cities located on the seacoast and on rivers. It seems clear that the sphere of responsibility of the *kommerkia* and the *kommerkiarioi* had changed by this time.

In the meantime, we have the first appearance of a new form of state revenue, the *kommerkion*, which was undoubtedly connected with trade. In 785, the chronicler Theophanes records that Emperor Constantine VI exempted (ἐκούφισε) the church of St. John the Divine in Ephesos from the *kommerkion* on its fair, amounting to 100 litrai (7,200 nomismata) of gold.³⁴ Here the *kommerkion* is clearly a tax on the fair—that is, on the sales of merchandise that took place during it—which the state collected from the “owner” of the fair (the church), on whose ground the merchants gathered and to whom they paid the charges of all kinds required for participation in the fair. We do not know whether the sum mentioned by Theophanes was calculated by approximation on the transactions that actually took place or whether it was a lump-sum levy. Nor do we know to what percentage of the merchandise the *kommerkion* corresponded at that time. However, later sources tell us that the *kommerkion* was still levied on fairs and that it usually corresponded to 10% of the value of the transactions that took place.

All those sailing through the straits toward Constantinople, either from Abydos at the Dardanelles end or from Hieron on the Bosphoros, paid the λεγόμενα κομμέρκια, the “so-called *kommerkia*”; Empress Irene suspended collection of this levy, and it was restored by her successor. Early in the ninth century, Emperor Nikephoros imposed a compulsory loan on the shipowners of Constantinople, who were still subject to payment of the “usual *kommerkia*.”³⁵ In both these cases, the *kommerkion* was a duty on the circulation of commodities, and it clearly served as a continuation of the duty imposed by Justinian I in the sixth century when he set up the customs houses at Abydos and

³² *Ecloga*, 166.

³³ See N. Oikonomides, “Tribute or Trade? The Byzantine-Bulgarian Treaty of 716,” *Studia Slavico-byzantina et Mediaevalia Europensia* 1 (1988): 29–31.

³⁴ Theophanes, 1:469–70.

³⁵ *Ibid.*, 475, 487.

Hieron to control the goods being imported into the economic region of Constantinople.³⁶

The *kommerkiarioi* were involved in the collection of tax even in earlier times. As far back as the seventh and eighth centuries, we find *kommerkiarioi* who were simultaneously *dioiketai* or *genikoi logothetai*, that is, tax collectors. There are also seals belonging to imperial *kommerkia* whose geographical jurisdiction was defined by the boundaries of a *dioikesis*, which was a tax unit. These combinations of titles allow us to hypothesize that at a relatively early date the *kommerkiarioi* were involved in the collection of taxes on behalf of the state.

In the late Roman period, the tax on the circulation and sale of goods was called the *octava* and it corresponded to 12.5% of their value. We can assume that this tax, or one similar to it, continued to be collected through the Dark Ages, the only difference being that now the whole process passed through the hands of the *kommerkiarioi*, those to whom the commercial activities of one or more provinces were farmed out for one or two years. The process was “privatized,” and new methods and terms were introduced *ipso facto*.

What, along general lines, was the role of the state in trade at a time of economic shrinkage whose features included increased self-sufficiency on the local level? There is a scenario that we can propose. In the seventh century, when the economy of the cities entered a period of decay, the *kommerkiarioi*—traditionally dealers in silk—undertook to represent the interests of the state in the provinces in which they already held a monopoly on the production and marketing of silk and in which they also engaged in other commercial activities. They managed the *apotheke* and its subdivisions, trading directly and also supervising (and taxing) other merchants (to whom they may have conceded certain rights). This was undoubtedly a profitable undertaking, since it involved at least one entire province, and it was leased by the state to the highest bidder for a set period of time. After the auction, the enterprise was taken over by private citizens of great wealth, who sometimes formed partnerships for the purpose; competition was fierce, and political support played an important part in securing the auction and concentrating a number of provinces in the hands of a single individual or partnership. In other words, there was a tendency for favored citizens to monopolize the enterprises. The system functioned primarily in Asia Minor.

Under the Isaurian emperors, the picture changed. Private *kommerkiarioi* all but disappeared and were replaced by the civil servants of the imperial *kommerkia*, whose activities, we can assume, were similar to those of their predecessors, which is why they continued to imprint a depiction of the emperor and the date on their seals: so as to facilitate control over the silk trade. The imperial *kommerkia* drew back from the zone in which war was being waged against the Arabs, congregating in western Asia Minor

³⁶ For the Constantinople area in the middle Byzantine period and its unique fiscal features, see N. Oikonomides, “The Economic Region of Constantinople: From Directed Economy to Free Economy, and the Role of the Italians,” in *Europa medievale e mondo bizantino*, ed. G. Arnaldi and G. Cavallo (Rome, 1995).

and the Balkans. After 730/31, the jurisdiction of each royal *kommerkion* was defined either by the name of a province or by the name of a theme, the new military subdivision of the empire which included a number of provinces. Indeed, we have an example of a seal belonging to a *strategos* of Mesopotamia that probably dates from 825/6 and bears a depiction of the emperor, presumably because the *strategos* was exercising powers similar to those of the *kommerkiarios* at the time.³⁷ As we shall see below, in the tenth century the *strategos* of Mesopotamia received the *kommerkion* of his theme rather than a salary.

Once the state had begun to intervene in trade through civil servants and not by means of entrepreneurs, trade per se naturally passed into the hands of private individuals. The civil servants confined themselves primarily to collecting the tax levied by the state on trade, and they used seals far less magnificent than those of the preceding period. This tax was called the *kommerkion* after the office that collected it, and it took the form of either a duty on movements of goods or a tax on their sale (though there was no real difference between the two, given that the *kommerkion* was refunded on goods that were reexported, unsold, through Abydos). This process was certainly complete by the second quarter of the ninth century.³⁸

Administrative Structures

The Dark Ages also saw the creation, little by little, of the administrative structures of the middle Byzantine economic and fiscal services. The main administrative change was the splitting of the early Byzantine *praefectura praetorio per Orientem* and its replacement by the *logothesia* (secretariats) in the central administration; the *comitiva sacrarum largitionum* and the *res privata*, too, gave way to their medieval equivalents. Apart from the changes in nomenclature, these successive administrative reforms led to the subdivision of the services and the creation of a whole series of public finance offices, which were directly dependent on the emperor, originated partly in his economic services, and monitored one another. The new administrative arrangement is known to us from sources of the ninth century and will be described below; for the present, I shall try to present some of the stages in its evolution.³⁹

The most widespread transformation seems to have come about as early as the time of Herakleios or his immediate successors. There is testimony from the sixth century as to the existence of the *sakellarios*, the treasurer in charge of the royal money, who may have been connected with the personal services of the emperor. He gained in importance during the seventh century, controlling payments and thus the mints (of Constantinople, Ravenna, and Carthage, in the 7th century). Over time, the office of the *sakellarios* became still more important; its occupant was detached from the treasury

³⁷ W. Brandes, "Überlegungen zur Vorgeschichte des Thema Mesopotamien," *BSI* 44.2 (1983): 171–77.

³⁸ Cf. Laiou, "Exchange and Trade," 705–9, 713–14.

³⁹ Based on Haldon, *Seventh Century*, 173ff. Cf. also F. Winkelmann, *Byzantinische Rang- und Ämterstruktur im 8. und 9. Jahrhundert* (Berlin, 1985).

and became a general comptroller of the finances of the empire. This process seems to have been completed by the eighth century, perhaps even earlier. The *sakelle*, the traditional state treasury, continued to function, under a *chartouarios* who was a subordinate of the *sakellarios*. Another *chartouarios* was in charge of the (state) *vestiarion*, a second treasury that seems to have had its origin in the services of the *sakellarios* and whose task it was to control the mint and all the items of value owned by the state. The *res privata* evolved into the *eidikon*, yet another treasury that was at the disposal of the emperor.

However, greater importance should be attached to the appearance of a senior official under the title of *logothetes*; this was the post that was to be characteristic of the state economy throughout the middle Byzantine period. This development took place in the seventh century.

The title of *logothetes* was an old one, and it was applied to the civil servant who collected taxes. In 626 we find the first mention of a *logothetes* (probably *tou stratiotikou*, "of the military") who was also a *patrikios*, that is, he belonged to the topmost level of the hierarchy. The first certain, dated mention of a "military" *logothetes* comes in 680; there are similar sure references to a "general" *logothetes* in 692 and to a *logothetes* of the *dromos* in 760,⁴⁰ but in all three cases it is clear from the context that the institution was a much older one. These men headed the three services that recorded persons liable to discharge obligations to the state and calculated the level of those obligations in terms of tax (the general *logothetes*), military service (the military *logothetes*), and the maintenance of the infrastructure necessary for the functioning of the posts (*logothetes* of the *dromos*). This administrative reform obviously reflects the change in the system of taxation that occurred at about the same time and is, of course, connected with the new mentality that led to the creation of the army of the themes.

We can be sure, needless to say, that the change in question was not fully synchronized and did not take place from one day to the next. Some of the general *logothetai* exercised their authority in specific provinces and combined their activities in that post with those of the *kommerkiarios*. However, the principal fiscal officials in the provinces were the *dioiketai* (commanders), of whose existence we know from numerous seals; they might have authority in a specific area or more generally "in the provinces." The reduction in their power that occurred can be attributed to the emergence of the institution of the themes. On the other hand, civil administration in the themes passed into the hands of the *anthypatoi* (whom I find it hard to identify with the *praefecti praetorio*) and the *eparchoi*, who dominated fiscal activities in the provinces during the eighth century and the first half of the ninth.

A final note must be made on the continuous presence of the *kourator*, who managed the royal assets after the late sixth century (when the first mention of the office is found) and who was later styled "great *kourator*." The assets concerned were estates scattered throughout the empire and subject to direct operation on behalf of the state.

⁴⁰ Mansi, 11; Theophanes, 365; Nikephoros, *Short History*, 39.

An Overview

The general picture that I have been presenting seems to have been completed by around the year 800, when we have some information about the public economy thanks to the tax relief granted by Empress Irene (797–802);⁴¹ taxation was based on the value of the taxed goods and paid in gold (this applied also to the personal tax called the *kapnikon*). Movements of goods by land and sea were subject to various toll charges, the most important of which is traditionally held to be that levied on passage through the straits that led to Constantinople. Rent amounting to one-third of the product was charged on the use of state assets. Military service was regarded as a tax obligation and was inherited since it was charged on soldiers' land.

We have a greater volume of information about the ten “vexations” (κακώσεις) imposed by Irene's successor, Nikephoros I, “the former general *logothetes*” (802–811), in his attempt to revitalize the state economy.⁴² We are told that apart from cancelling some tax exemptions (such as the exemption of charitable institutions from the *kapnikon*), this emperor set up a special tax court in an attempt to demand that all citizens—and especially the wealthier citizens who evaded tax—pay the taxes that truly fell to their lot. The principle of *hikanosis* (i.e., of the sequestration from the owner of any land in excess of that corresponding to the tax he had paid) had by now been introduced and was yielding good results in conjunction with an increase in taxation. The compilation of a new land register provided an opportunity for the imposition of a special levy, the *chartiatika*, which soon became a permanent increment on tax under the name of *dikeraton*. Treasure trove was, by tradition, taxed at 50%; cases of sudden enrichment and sales and purchases of slaves were also taxed. The small shipowners of the provinces were compelled to buy land in order to join the war navy, while the large shipowners of Constantinople were obliged to conclude an onerous compulsory loan, and thus intensify their activities and expand the role they played in the general economy of the empire.

The picture provided by the state economy in 800 is indicative of the end of one era and the beginning of the next. The process of evolution in the economic institutions—a process that began under Herakleios or even earlier—was complete. All the characteristics of the state economy of the middle Byzantine period, of which we know more because there is more source material, were now in place.

The Command Economy of the State (9th–11th Centuries)

During this period,⁴³ the state economy appears to have been almost entirely monetized, at least with regard to the basic taxes (land tax and personal tax) and the princi-

⁴¹ Known to us from Theophanes and Theodore of Stoudios, ep. 7.

⁴² Theophanes, 486, 487, 488, 489, 492. Cf. *Ioannis Zonarae Epitome historiarum*, ed. T. Büttner-Wobst (Bonn, 1897), 3.306–8 (hereafter Zonaras). The ten vexations of Nikephoros have been studied systematically by A. Christophilopoulou, *Βυζαντινὴ Ἱστορία*, vol. 2, 610–867 (Athens, 1981), 166–71.

⁴³ The account that follows is based on Oikonomides, *Fiscalité*. At many points I disagree with W. Treadgold, *The Byzantine State Finances in the Eighth and Ninth Centuries* (New York, 1982), which

pal remuneration paid by the state for the services it received (the *roga*). Evidence of the spreading use of money is provided by both the texts and the archaeological finds. No more turmoil was caused in the Byzantine state by the demand that tax be paid in gold. In Bulgaria, on the other hand, tax was paid in kind, and when Bulgaria and Serbia were conquered (1018) the tax system initially remained unchanged. Later, however, the revolt of Peter Deljan (1040) was provoked by the attempts of the Constantinopolitan government to collect the land tax in money, presumably because these newly acquired areas were on a different level of development from the older provinces of the empire.⁴⁴ One can hypothesize that similar phenomena would also have occurred in other areas around the distant edge of the empire.

Administrative Structures

The basic organizational structure of the fiscal services remained during this period in the form it had taken early in the ninth century, though of course it evolved. The various offices were staffed with employees who wrote out documents and kept accounting books. They retained their late Roman names: *notarioi/notarii* (some were known as “imperial *notarioi*”), *chartoularioi/chartularii*, and *kankellarioi/cancellarii*. Some of these officials bought their posts for large sums of money,⁴⁵ which means that they must have had substantial incomes deriving directly from the citizens. There are also references to the messengers (*mandatores*) of the services, at whose head was a *protomandator*. A special position was occupied by the *episkeptitai*, who managed estates (*episkepseis*), the income on which had been conceded to one department of state or another.

During the ninth and tenth centuries, the administration of the public economy was concentrated in Constantinople, in the various offices that will be listed below. Civil servants usually visited the provinces as and when necessary, or at regular intervals; the regular land survey appears to have been conducted every thirty years. The *chartoularioi* of the *genikon*, who updated the land register of the theme (also called *chartoularioi* of the *arklai*), were based permanently in the themes, as were the *epoptai* who inspected the land register, the *dioiketai* who collected the land tax, and the *kommerkarioi* who collected indirect taxation. Also resident in the provinces were the *protonotarioi* of the themes (subject to the *sakelle* treasury), who also acted as civil governors and ensured that special taxes were imposed and collected. Of the military secretariat, only the *chartoularioi* of the themes were based permanently in the provinces, holding the ledgers of soldiers' land. These functions, which to a greater or lesser extent brought the civil servants into direct contact with taxpayers and with the process of collecting taxes, were sources of income that could often be substantial, since apart from the profits to be made from farming out part of the tax collection there were various “gifts”—*kaniskia*, *synetheiai*, and *prosodia*—to be received. For this reason, positions in

has also been criticized by R.-J. Lilie, “Die byzantinischen Staatsfinanzen im 8./9. Jahrhundert,” *BSI* 48 (1987): 49–55.

⁴⁴ *Ioannis Skylitzae Synopsis historiarum*, ed. I. Thurn (Berlin–New York, 1973), 412 (hereafter Skylitzes).

⁴⁵ See below, 1009ff.

the financial administration of the provinces were much sought after among the staff of the central administration, as can be seen quite clearly from the lead seals.

The managers of the various estates and other assets belonging to the state and the crown (e.g., *kouratoria*, *episkepseis*) were also based in the provinces. Here, too, we can assume that whenever such (profitable) enterprises were undertaken by highly placed officials, on-the-spot management must have passed through the hands of trusted subordinates serving as intermediaries. An outline of the administration of the financial services can be drawn up on the basis of the largest offices in the capital.⁴⁶

The *sakellarios* was the supervisor of all the financial services, in each of which he was represented by a *notarios*. As time passed, however—and possibly after the appointment to the post of Michael of Neokaisareia (shortly after 1071)—the office of the *sakellarios* came to have jurisdiction only over ships and landing stages, and it is mentioned less and less frequently down to the end of the twelfth century.

The office of the general *logothetes*, with its *chartoularioi*, updated the land register (the *kodikēs tou genikou*)—which was revised by the *epoptai*—and set the land tax, which was collected by the *dioiketai*. Its jurisdiction also included the *kommerkiarioi*, who collected the *kommerkion*, and employees such as the *oikistikos* and the *epi tes kouratoreias*, whose object of work was the estates that enjoyed privileges or had come into the possession of the state. The *kouratoreia* received estates taken from the ownership of private citizens, some of which were later sold on behalf of the state to persons who needed to create an economic base in the agricultural sector.⁴⁷ It is not impossible that there was a separate department that assembled grain from all over the empire.⁴⁸ In the eleventh century, however, the office of the *logothetes tou genikou* went into decline because he could no longer control the lands in state ownership, which had grown constantly. The *oikistikos* became an independent department.

Furthermore, the *sekretōn ton oikeiakōn* had now (before 1032) made its appearance. In 972/973, this had been a special treasury controlled by the general *logothetes*, but now it acquired control over all state land, on which it collected the land tax and the farmers' tax. In addition, it controlled all special taxation and the compulsory labor that citizens provided for the empire. The setting up of this new department coincided with a deliberate policy on the part of Basil II and his successors to bring more land into state ownership and to increase the true burden of secondary taxation. By the twelfth century, the *sekretōn ton oikeiakōn* was the department principally responsible for collecting the revenues of the state in the provinces.

The *logothetes* of the *stratiotikon* (military) dealt with recruitment to the army and the

⁴⁶ Our information in connection with middle Byzantine public finance services has been assembled in the following publications: N. Oikonomides, *Les listes de préséance byzantines des IXe et Xe siècles* (Paris, 1972), 312–19; idem, “L'évolution de l'organisation administrative de l'empire byzantin au XI siècle (1025–1118),” *TM* 6 (1976): 135–41; idem, *Fiscalité*, 273ff; V. Laurent, *Le corpus des sceaux de l'empire byzantin* vol. 2 (Paris, 1981), with a note on each occupation referred to on seals. The footnotes that follow contain only some references to sources and supplementary bibliography.

⁴⁷ Theophanes, 487.

⁴⁸ See J. Haldon, “Comes Horreorum—Komes tes Lamias,” *BMGS* 10 (1986): 203–9.

funding of the armed forces, and he held the military registers recording the estates on which *strateia* was payable. The *chartoularioi* of the *stratitikon* represented their department in each army corps. However, when the system of recruitment changed, the department went into decline and effectively disappeared after 1088.⁴⁹

The *logothetes* of the *dromos* controlled, through his *chartoularioi*, the contributions made by the special category of citizens who maintained the road network and provided personal labor to support the state postal service. His office also had responsibilities in connection with foreign envoys that exceeded mere financial obligations, and it was this second orientation that enabled the department to survive even though its fiscal activities diminished to the vanishing point during the eleventh century.

Apart from the departments that collected state revenue, there were also a number of other treasuries of a more general or specific nature. The *sakelle* (or *sakellion*) was the state treasury par excellence. It was originally controlled by the *sakellarios*, though it made its appearance as an independent department in the ninth century, under the administration of the *chartoularios* of the *sakellion* (the *epi tou sakelliou*). It had special employees who weighed (*zygostates*) or counted (*metretes*) money, depending on the level of the sum. In the provinces, the *sakelle* was represented by the *protonotarioi* of the themes—the civil administrators of those districts—who also imposed special levies on the areas under their control when necessary. Most state revenue found its way into the *sakelle*, and most disbursements were made out of it. It also sustained certain charitable works (guesthouses, institutions for the aged). When the state economy became less monetized, the *sakelle* declined, disappearing after 1145.

The *eidikon* (or *idikon*, opinions differ) was yet another separate treasury, which paid the *rogai* of the senate (and, perhaps, also collected the “prices of the titles”; see below). It stored up the “forbidden” (*kekolymena*) products of the imperial workshops, the circulation of which was under very close supervision (silk cloth and garments of the highest quality, silk strings for bows), and other special items (such as sets of Arab dress for use by spies). The *archontes* or *meizoteroi* of the workshops (*ergodosia*) such as the *archon* of the *armamenton* (of armaments) and the *archon* of the *chrysocheion* (goldsmith’s shop)—that is, the persons in charge of the imperial workshops—depended directly on the *eidikon*. The crisis of the eleventh century, which led to the change in the composition of the senate and to the bankruptcy of the investment/*roga* system where official titles were concerned, brought about the decline of the *eidikon*, which is mentioned for the last time in 1088.

The (state) *vestiarion*—not to be confused with the emperor’s own personal *vestiarion*—was the fund that usually collected fines, probably controlled the mint of Constantinople, and stored up such items as were necessary to arm the fleet (one of its employees was called the *exartistes*). In the twelfth century, the *vestiarion* became the principal state treasury.

In parallel, another treasury was evolving out of the *vestiarion* of the emperor’s

⁴⁹ The title of military *logothetes* was revived in the 14th century, but it was by then a purely honorary post.

household; this was the *phylax*, whose name came from the building in the great palace in which it was housed and which had originally been the emperor's personal treasury, accompanying him (in the late 10th century) on campaign. Little by little, however, it developed into a proper *sekretion*, that is, a department of the civil service.

Side by side with the financial services properly speaking, we must note the existence of a number of departments that managed the assets of the state, including the *logothetes ton agelon* ("of the herds"), who was in charge of the two huge horse-breeding estates in the provinces of Asia and Phrygia, from which came high-quality horses and mules for the army. Most of these departments, however, were involved in the management of the imperial property. The (great) *kourator*, to whom there are references from the sixth century to 1012, was largely responsible for managing these assets, including estates, *episkepseis*, guesthouses (such as those of Sangarios, Pylae, and Nikomedeia), and the palaces outside Constantinople, which depended on these lands for their maintenance. A new and similar department, called the *kouratorikion* of Mangana (in Constantinople), was founded early in the ninth century and reorganized by Basil I (867–886). Last among the major services of this kind was the orphanage of St. Paul, a private institution founded in the sixth century, which came into state ownership and was reorganized in 1032 and then again under Alexios I Komnenos.

The conquests of the tenth century significantly increased the number of *kouratoreia* and *episkepseis* on the periphery of the empire. The great *kouratorikion* was abolished and replaced by an inspector, the *ephoros* of the imperial *kouratoreia*. Some of the departments in Constantinople were amalgamated into the Mangana department, and a new *kouratorikion*, of Eleutheriou and Mangana, was set up (possibly under Constantine Monomachos, 1042–55). It is known to have survived until 1088. In other words, we have widespread decentralization of the financial departments, over which the state exercised merely a certain control.

The tenth, and especially the eleventh, centuries saw the development of the "charitable houses" (*euageis oikoi*; see p. 1007), institutions that were originally privately funded. These acquired considerable revenue and were used to finance the upper reaches of the aristocracy on behalf of the state, which is why they were also called "charitable offices" (*sekreta*). Here there was decentralization right from the start, and there was also an attempt to exercise some state control, in the person of the *oikonomos* of the charitable houses, to whom there are references from early in the eleventh century to 1088.

In the eleventh century, we gain the impression that the state was particularly interested in managerial control of its financial services. A number of new employees, "accountants" (*logariastai*), made their appearance in 1012 in the departments of Constantinople and the provinces, on the estates of the emperor and private citizens alike. It was not until the last decade of the eleventh century, however, that a central auditing service was set up. Alexios Komnenos founded two large accounting departments: the *megas logariastes ton sekretion* ("grand accountant of the *sekreta*"), who first appears in 1094 and audited all the fiscal services (thus replacing the *sakellarios*, presumably using more advanced methods); and the *megas logariastes* of the *euage sekreta* ("grand accountant of the charitable *sekreta*"), who audited the institutions connected with the imperial prop-

erty and seems to have replaced the *kourator* of the Mangana and, in particular, the *oikonomos* of the *euageis oikoi*.

In the new state economy of the Komnenoi, discussed below, the distinction between the revenue of state and the revenue of the crown was, of course, retained. However, the departments were drastically simplified and decentralized, thus bringing to its culmination a process that had been going on throughout the eleventh century. I believe that this simplification and decentralization can be explained by the change in the state economy: the state, which had previously been the motive power and had imposed the circulation of money, now partially withdrew from this circulation and turned to the granting of privileges. A significant portion of the state economy thus functioned in the form of entries on paper, without any real money changing hands.

The State and the Farmer

The principal source of revenue for the state was, beyond doubt, the agricultural economy, taxation of which was based, at least until the eleventh century, on the land register, updated every thirty years by the *anagrapheis* and by the *epoptai* at shorter intervals. The objective of the entire tax system was to guarantee that year by year the state revenue would regularly flow in.

Another of its objectives was to gather as many gold nomismata as possible and return them to the state treasury. Land tax, personal tax, and the increments on both were always paid in cash, in gold nomismata. When the total tax obligation included a fraction of a nomisma, the fraction could be paid in silver or copper coin; if the fraction was greater than $\frac{2}{3}$ of a nomisma, then an entire gold piece had to be paid and the taxpayer would receive change in coins of smaller denominations. This procedure for paying tax was called the *charagma*, and it allowed the state to maximize the number of gold nomismata that returned to its coffers.⁵⁰

Tax was the emperor's right, and it was collected on land belonging to private citizens and institutions. Its level depended on the fiscal value of the taxable assets, which in turn was determined by the surface area of the land involved and its quality: a modios of first-class land (irrigated fields) was assessed at one nomisma, a modios of second-class (arable) land was assessed at half a nomisma, and a modios of third-class land (pasture) was assessed at $\frac{1}{3}$ of a nomisma. These conventional rates seem to have been relatively close to the actual prices of land, which we know for the middle Byzantine period. It would appear that the value of vineyards (and thus of the tax on them) was set at three times that of first-class land.⁵¹

⁵⁰ Svoronos, *Cadastre*, 110ff.

⁵¹ J.-C. Cheynet, E. Malamut, and C. Morrisson, "Prix et salaires à Byzance, Xe–XVe siècle," in *Hommes et richesses dans l'Empire byzantin*, 2 vols. (Paris, 1989–91), 2:344ff. For the value of vineyards, cf. also C. Morrisson and J.-C. Cheynet, "Prices and Wages in the Byzantine World," *EHB* 832–33. An extremely high fiscal assessment—three times that for first-class land—is also given for a meadow yielding crops of hay, because this could produce large quantities of animal feed without requiring any labor other than harvesting from time to time and storage of the crop during the winter.

The tax corresponded to $\frac{1}{24}$ of the total value of the estate. In other words, one gold nomisma was charged for each 24 modioi of first-class land, for each 48 modioi of second-class land, and so on.⁵²

Of course, it has to be noted that this rate varied substantially from place to place and from time to time, as clearly reflected in the units of measurement used on each occasion. In measuring land in the fertile themes—that is, throughout the Balkans and in western and southern Asia Minor (Thrakesion, Kibyrrhaiotai)—the usual unit of measurement was the *schoinion* consisting of 10 orgyai (a unit of length corresponding to approximately 21.30 m); elsewhere in Asia Minor, the *schoinion* of 12 orgyai, amounting to 25.30 m, was employed. Furthermore, in the Balkan themes a discount of 10% on the results of measurement was granted even before the calculations of the surface began. Under this system, a hypothetical square with a true area of 45,369 m² would be reckoned as 50 modioi if it were fertile land, 40.5 modioi if it were in the Balkans, or 35 modioi if it were in the East. We also know that Emperor Michael IV (1034–41) introduced a slight increase in the length of the *schoinion* in order to reduce the burden on taxpayers. These differences were thus substantial and made a significant difference to the sum in tax payable on each estate. It is also important to note that geometry was subjugated to tax accounting.

When the tax accountants were dealing with an estate belonging to a single owner, the entry was a simple one. However, when they were faced with a village composed of numerous small landowners, each property was registered separately on a line (*stichos*) beginning with the name of the taxpayer and ending with the sum he owed in tax (the *akrostichon*). The sum of the *akrosticha* represented the “root” (*riza*) of the village, that is, the sum for whose payment the villagers were collectively responsible.

Down to the eleventh century, a number of increments had become attached to this basic tax, having been added at various points in the past. To begin with, the increments were levies to meet the expenses of the tax collectors, but little by little they became regular increments on the land tax itself. The Byzantines referred to them as *parakolouthemata* (“accretions” or *sequentiae*).

The earliest increment was the *dikeraton*, a charge of 2 keratia ($\frac{2}{24}$ of a nomisma) on each nomisma of tax (an increment of $\frac{1}{12}$ on the basic tax rate), which seems to have been introduced by Nikephoros I as a regular charge for *chartiatika*, in other words, to meet the cost of inventorying the assets. The next increment was the *hexafollon*, consisting of 6 folleis ($\frac{6}{288}$ of a nomisma) on each nomisma over a certain sum (an increment of $\frac{1}{48}$), which was probably first demanded by Leo VI. By the eleventh century, both these increments had been incorporated into the tax, and the tax collector would demand on his own account the *synetheia* ($\frac{1}{12}$ of a nomisma for each nomisma of tax, up to a maximum of 9 nomismata per taxpayer) and the *elatikon*, the fee of the armed men in his entourage, which varied from $\frac{1}{24}$ of a nomisma to one nomisma per tax-

⁵² The system and its individual features are described in detail in the metrological text of the Paris codex, *Géométries*, 62. The question has been studied by many scholars, including F. Dölger, G. Ostrogorsky, N. Svoronos, E. Schilbach, and G. Litavrin. Cf. J. Lefort, “The Rural Economy, Seventh–Twelfth Centuries,” *EHB* 299–302.

payer. In the late eleventh century, the *syntheia* and the *elatikon*, too, were incorporated into the tax. The total additional charge for the taxpayer was thus of the order of 24%. The sum of the land tax and the “accretions” was called the *arithmion*, and it had to be paid in cash.⁵³

Payment of the land tax had significant consequences in law. Only the owner of the land was liable to pay the tax on it. Given the manner in which the tax was calculated, the sum paid ought—theoretically—to have corresponded absolutely to the value of the land (i.e., to the assessment of its quantity and quality made for tax purposes). Payment of tax was, consequently, the best proof of ownership over all the land. If, on the other hand, it were to be proved that the tax paid by a landowner was less than the sum corresponding to the “value” of his land, the state regarded him as having encroached upon state land and thus confiscated the surplus part of the land. This process, known as *hikanosis*, was intended to allow control of the extent to which each landholding paid all the tax for which it was actually liable. It is first mentioned, I believe, very early in the ninth century, as one of the “vexations” of Nikephoros I,⁵⁴ and remained in force throughout the twelfth century, at least.

To the land tax was added the tax on cultivators and on the means of production at their disposal. The *kapnikon*, charged on each farmer’s household—whether he owned his own land or was a *paroikos*—amounted to 2 miliaresia for each household in the ninth century,⁵⁵ later rising to 3 miliaresia or to 6 for such households as possessed a donkey.⁵⁶ On the other hand, the *synone*, originally the obligation on the producer to sell his produce to the state at a fixed price, had by the ninth century been transformed into a lump-sum contribution in kind (6 modioi of wheat for each male),⁵⁷ and by the eleventh century it had evolved into a lump-sum cash payment by the more prosperous farmers—those who had one or perhaps two pairs of oxen with which to till the ground.⁵⁸ There is also a reference to the *synone* as a payment of one nomisma.⁵⁹

That was the history of personal taxation. In the tenth and eleventh centuries, however, farmers were taxed on the same principles as those applied to the land: each farmer was given a fiscal “value,” of a theoretical nature, needless to say. It was calculated that a *zeugaratos* (the owner of a pair of oxen) was worth 24 nomismata, a *boيداتος* (who owned only one ox) was worth 12 nomismata, and an *aktemon* (who owned no oxen) was worth 6 nomismata. Consequently, as emerges unequivocally from a document of 1104, one *zeugaratos* was equal to two *boيداتοι* and four *aktemones*.⁶⁰ Their personal tax thus amounted to $\frac{1}{24}$ of that value, standing at $\frac{1}{2}$ of a nomisma in *kapnikon*

⁵³ Detailed tables of the level of the “accretions” and of the manner in which they were to be collected are contained in the *Palaia Logarike* (cf. p. 976).

⁵⁴ Oikonomides, *Fiscalité*, 26–28.

⁵⁵ *Theophanes Continuatus*, 54.

⁵⁶ Ἐγγραφα Πάτιμου, 2: no. 50.

⁵⁷ M. Gedeon, Νέα Βιβλιοθήκη ἐκκλησιαστικῶν συγγραφέων, ἰδία τῶν καθ’ ἡμᾶς, vol. 1.1 (Constantinople, 1903), 7–8.

⁵⁸ Ἐγγραφα Πάτιμου, 2: no. 50, lines 312ff.

⁵⁹ In Italy, in 1032 (Codice Diplomatico Barese IV, 45).

⁶⁰ *Actes de Lavra*, ed. P. Lemerle, A. Guillou, N. Svoronos, and D. Papachryssanthou, Archives de l’Athos, 4 vols. (Paris, 1970–82), 1: no. 56.

and one-half in *synone* for the *zeugaratos*, $\frac{1}{2}$ of a *nomisma* in *kapnikon* for the *boيداتos*, and $\frac{1}{4}$ of a *nomisma* in *kapnikon* for the *aktemon*. This personal tax tended to vary from place to place.⁶¹

Finally, mention must be made of the *kaniskion*, a contribution in kind whose purpose was to provide foodstuffs for the tax collector (*dioiketes*) and his entourage and fodder for their animals. We have information about this for the eleventh century: for each small landowner (whose basic tax might be, say, between $\frac{1}{2}$ and 3 *nomismata*), the *kaniskion* amounted to one loaf of bread, one chicken, half a *metron* of wine (approximately 4 liters), and one modios of barley (about 12 kg). For a large landowner (paying, for instance, 43 *nomismata*), this contribution would be tripled.

There were also regular taxes on domestic animals that produced income. The *ennomion*⁶² was a regular charge on such animals and took the form of the payment of money in return for grazing rights on land belonging to the state or the community. For sheep (and, I assume, for goats) the *ennomion* amounted to one *nomisma* per 100 head of animals in the tenth and eleventh centuries, and to $\frac{1}{3}$ (or $\frac{1}{12}$) of a *nomisma* per head for oxen and buffaloes. In some texts, the *ennomion* is called a *dekateia* (meaning “rent for the use of grazing land”), and sometimes a distinction was made between the summer and winter *dekateia*, which were charged on all domestic animals apart from plowing oxen and were collected by the state representatives or by the owner of the grazing land. Over time, however, the *ennomion* became more and more a tax on domestic animals, being charged even on bees (the *melissoennomion*, first mentioned in 1152).

A number of supplementary taxes existed in connection with those described above, and although they are best known to us after the eleventh century, they seem to have been introduced somewhat before that time.⁶³ The *aerikon* originally depended on the basic land tax, was charged on animals, and was paid either in cash or in kind;⁶⁴ later the term *aerikon* and, in particular, *aer*, took on quite a different significance and came to mean a type of fine.⁶⁵ The *oikomodion* was a tax that seems to have been introduced from conquered Bulgaria after 1018 and to have consisted of a regular payment to the state of a set quantity of grain on the part of each owner of land. Tenant farmers paid, according to their financial circumstances, the *paroikiatikon*, the *aktemonitikon*, or the *zeugaratikon* (a tax on *paroikoi* who were *zeugaratoi*), or the *zeugologion* (a tax on the pairs of oxen belonging to *paroikoi*), both of which were regular levies on their working animals.

These new regular taxes, which were accepted without any particular protest, and

⁶¹ Documents from the monastery of Iveron (*Actes d'Iviron*, ed. J. Lefort, N. Oikonomides, and D. Papachryssanthou, Archives de l'Athos, 4 vols. [Paris, 1985–95], 1: no. 30 and 2: no. 48) refer to *zeugaratoi* who paid $\frac{43}{48}$ of a *nomisma*, to *voidatoi* who paid between $\frac{22}{48}$ and $\frac{26}{48}$, and to *aktemones* who paid between $\frac{4}{48}$ and $\frac{7}{48}$.

⁶² Oikonomides, *Fiscalité*, 72ff.

⁶³ *Ibid.*, 80ff.

⁶⁴ For a different etymology and interpretation, see J. Haldon, “Aerikon/aerika: A Reinterpretation,” *JÖB* 44 (1994): 135–42.

⁶⁵ See below, 1038.

the increments added to the land tax demonstrate that throughout the period down to the eleventh century agricultural income in Byzantium must have been growing steadily. This can be attributed to small, but lasting, improvements in the methods of production and to an increase in the quantity of land under cultivation.⁶⁶

Imposed along with regular taxes and charges were the special levies and labor services, which, though theoretically light and required only circumstantially as and when the need arose, might in fact be a considerable burden on taxpayers, bringing in large sums in revenue for the state or the tax collector. The existence of these contributions in kind gave the state economy the flexibility it needed and which the limited volume of the available currency denied it.

Most forms of special levy and *corvée* are known to us from antiquity, and their purpose was to meet the needs of the state on the local level. Since they were imposed in extraordinary circumstances and allowed scope for excesses on the part of the tax collector, especially when converted into payments in cash, citizens saw them as particularly harsh impositions. The medieval terms that replaced the *munera sordida* of late antiquity—including *epereia*, *kakosis*, *zemia*, *vlave*, *epagoge*, and *epithesis*—are revealing of this popular resentment. The true burden of these imposts for taxpayers increased during the course of Byzantine history, and by the eleventh century it was almost insupportable, thus explaining why private citizens sought more and more often to avoid it by obtaining preferential treatment, that is, exemption from imposts.

The first category of impost consisted of the obligations of the subjects of the state toward the civil and military employees who visited them. Such charges were a burden on taxpayers, but they released the state from the payment of certain expenses.⁶⁷ We know, for example, that the *strategoï* of the themes in the West—of the Balkans and Italy, that is—were not paid a salary by the emperor, but instead collected *synetheiai* from their themes.⁶⁸ This was a regular obligation. Less regular was the obligation on the inhabitants of an area to provide hospitality for the servants of state who visited them, and who might make a deliberate point of exploiting this hospitality for their own benefit and that of their entourage. Basil I prohibited such “visitations” (*gyrai*) in order to protect his subjects.⁶⁹

When state employees toured the provinces, they were in a position to look around for “gratuities” (*philodoremata*) of various kinds. These included the *kaniskion* discussed earlier, which was not collected only by the *dioiketes* and which might be replaced by the *antikaniskion*, the payment of a sum in cash that, in troubled times, might become sizable. Another “gratuity” was the *prosodion*, collected by senior and junior officials alike, and the *proskynetikion*, known to us from the eleventh and twelfth centuries and

⁶⁶ Cf. Lefort, “Rural Economy,” 232–33, 310.

⁶⁷ See Oikonomides, *Fiscalité*, 86ff.

⁶⁸ *De cerimoniis aulae byzantinae*, ed. J. J. Reiske, 2 vols. (Bonn, 1829–30), 1:697. A receipt issued in 1016 by the *katepano* of Italy has survived, acknowledging the payment by a certain Kinnamos of 36 *nomismata*, which represented the *synetheia* of the Castelli of Palagiano; F. Trinchera, *Syllabus Graecarum membranarum* . . . (Naples, 1865; repr. Amsterdam, 1964), no. 16.

⁶⁹ Zepos, *Jus*, 2:250.

consisting of a “gift” presented by the subject when he went to “reverence” a lord who had just arrived in the area or in the city.

The category of hospitality also included a number of charges. The *mitaton* (*metatum*) was the obligation on the citizen to have a mercenary soldier billeted on him through the winter: a particularly harsh obligation. The *aplekton* (*applicatum*) was the obligation to provide an area of ground on which a passing army unit or an official in transit, with his entourage, might set up camp; this harsh obligation could be distributed among a number of citizens, in which case it was called a *mesaplekton*. The *kathisma* was the obligation to maintain a public building—a sort of guesthouse—in which senior officials could reside. Hospitality was usually accompanied, furthermore, by the obligation to feed the visitors and their animals (known as the *ekbole* or *choregeia chreion kai chortasmaton*). Less intolerable, though of greater duration, was the obligation upon citizens to take in, as a “guest,” a person whom the emperor might have sent into exile.

In order to meet the needs of the state in kind, provision was made for the obligation, in special circumstances, to sell goods to the state at a price fixed by it: the late Roman *synone*, now called the *exonesis* and intended above all to safeguard the supplies of Constantinople. There could be compulsory sales of foodstuffs, and especially of animals, to the state; and crops of all kinds, and animals, might have to be ceded for the use of the state (this included, in particular, *sitarkesis kastrou*, the obligation to supply a fort with food, or *monoprosopon*, the requisitioning by the army of a horse or mule, which was applied only to the more prosperous).

The *corvée* (*angareia*)⁷⁰ and the *para-angareia*, a secondary *corvée*, could be defined as compulsory, unpaid labor of all kinds. In the late Roman period, it was associated with the state’s communications services (the *dromos*), but in Byzantium it was a broader concept that also covered the compulsory labor provided by the *paroikoi* for their overlord. There were special *corvées* that involved the cutting and transportation of timber, the sawing of planks, and the making and baking of bread (*psomozemia*), all for state needs. But the most important *corvée*—and the most difficult to elude—was the provision of personal labor (which could be substituted by a cash payment) for the construction or repair of roads, bridges, and forts (*hodostrosia*, *gephyroktisia*, and *kastroktisia*, respectively), or even for the building of warships (*karabopoiia* or *katergoktisia*), a *corvée* that was particularly resented because the existence of the new ships automatically and inevitably meant the compulsory recruitment of crews from the surrounding area.

Another of the imposts was the compulsory recruitment and arming of light troops to take part in specific operations. These soldiers, who sometimes served in the local garrison (*taxatoi*), could also be sailors (*ploimoi*), spearmen (*kontaratoi*), archers (*toxotai*), mounted archers (*hippotoxotai*), or cudgel-men (*matzoukatoi* or *malartoi*). Their role in the army was an auxiliary one, as was that of the blacksmiths (*komodromoi*) who accompanied expeditionary forces and were recruited in the villages, which were thus deprived of the smith’s services for the duration of the campaign.

These special imposts were borne by all the taxpayers who did not enjoy privileges,

⁷⁰ Oikonomides, *Fiscalité*, 105ff (with bibliography).

with the exception of certain categories who were under special obligations.⁷¹ The most important of these categories was that of the soldiers of the themes: those, in other words, who held military land, kept their own horses and weapons, and took part—for pay—in campaigns but were exempt from all other imposts. If such a soldier was unable to take part in the campaign, he was obliged to buy out his service by paying the *strateia*, amounting to between 4 and 6 nomismata per campaign. This obligation was passed on to his descendants along with the land.

A second category of obligation was the *dromike strateia*, the *enoche* of the *dromos*, by which some villagers were obliged to provide care, free of charge, for the horses and messengers of the imperial post, in exchange for which they were exempt from all other corvées and imposts. The number of individuals in this category was small, and references to them in the sources are rare. Also of entirely marginal importance from the numerical point of view were the fishermen who obtained the *murex* from which purple dye was extracted. They, too, were free of special taxation.

What did these tax charges amount to? Using the particulars given above, we can attempt to estimate the tax burden on farmers.⁷² This estimate will apply primarily to the owners of land, who were the persons liable for the payment of tax. Given that land was usually worked by a rental system, one also has to bear in mind that there were two ways of paying land rent: as a predetermined sum, usually in cash (the *pakton*, amounting to one nomisma for 10 modioi of first-class land)⁷³—in which case the person cultivating the land was solely responsible for all the risks that entailed—or as a proportion of the harvest, usually one-third (the *morte*),⁷⁴ where both parties shared the risks. The payment of rent in kind was certainly more advantageous to the farmer

⁷¹ Ibid., 117ff (with bibliography).

⁷² Ibid., 122ff (with bibliography).

⁷³ Ἐγγράφια Πάτμου, 2: no. 50 (1073, western Asia Minor); *Iviron*, 3: no. 67, line 35 (1295, Macedonia). There is also indirect evidence to confirm this information about the *pakton*. The metrological text of the Paris codex, dating from the 10th century (see above, 975–76), states, it is true, that the revenue from rented state land ought to be calculated at a rate double that of taxation—that is, for first-class land, at 1 nomisma for 12 modioi of land (*Géométries*, 62, lines 32–34)—explaining that the reason for this is the expenses involved in working the land. The same information is supplied by the Farmers' Law (of the 6th–8th centuries) and the Fiscal Treatise of the San Marco codex (12th century; see above, 977); the latter source adds that the “accretions” should be deducted from the second half of the income, that which remained in the hands of the owner of the land (Dölger, *Finanzverwaltung*, 123, lines 1–8). I assume that these “expenses” account for the difference between the information provided here (income of 1 nomisma per 12 modioi of first-class land) and the testimony of the two documents cited above, which speak of a *pakton* of 1 nomisma per 10 modioi of first-class land. This difference (though of limited practical significance, given the general and hypothetical nature of all our calculations) goes some way toward accounting for the discrepancies between the calculations that follow and those of Lefort, “Rural Economy,” 300–305.

⁷⁴ Testimony to the renting of fields in return for one-third of the grain crop comes from a 14th-century specimen agreement (K. Sathas, *Μεσαιωνικὴ Βιβλιοθήκη*, 7 vols. [Venice, 1872–94], 6:622 (hereafter Sathas, *MB*), and such arrangements were common during the period of Ottoman rule in Greece. I believe that they first appeared toward the end of the 11th century, when we have a reference to *trittotai* among the civil servants collecting money on behalf of the state; P. Gautier, “*Diatribes de Jean l'Oxite contre Alexis Comnène*,” *REB* 28 (1970): 31; cf. Laiou, “Agrarian Economy,” 338–39.

than the *pakton* (for he was partially protected against a poor harvest and did not need to find cash to pay the rent in money); at the same time, the *morte* system must have yielded more to the landlord than did cash rents. In what follows, I consider that for the middle Byzantine period it is probable that the average yield was 4–5 parts of crop for each part of seed on high-quality land.⁷⁵

Given the above particulars, one can propose the following distribution of the landowner's income: on the basis of the Miletos *praktikon* of 1073, the *pakton* that the landowner collected from his tenants corresponded to one-tenth ($\frac{1}{10}$) of the value of the land he rented to them. This sum was broken down as follows:

- $\frac{2}{120}$ (approx.): management costs
- $\frac{5}{120}$: land tax ($\frac{1}{24}$ of the value)
- $\frac{1}{120}$ (approx.): accretions
- $\frac{4}{120}$ (approx.): the landowner's income after tax

It must have been a similar distribution of income that Eustathios Boilas had in mind when he recorded in his will (1059) the value of the land he was leaving to his two daughters and the income that each could expect after the payment of tax: (1) Estate A—value, 2,160 nomismata (plus grazing ground of unknown value); income, 80 nomismata. Bearing in mind the form of calculation proposed above, the *pakton* would have been 216 nomismata, broken down as follows: 36 nomismata management costs, 90 nomismata land tax, $13\frac{1}{3} \frac{1}{24}$ nomismata accretions, in accordance with the *Palaia Logarike*. This leaves a net *pakton* of $76\frac{15}{24}$ nomismata, to which we have to add $3\frac{9}{24}$ nomismata from the *ennomion* of the grazing land (not included in our calculation because the figures are deficient), to reach the 80 nomismata referred to by Boilas. (2) Estate B—value, 1,440 nomismata; income, 50 nomismata. Using the same formula, the *pakton* would have been 144 nomismata, broken down as follows: 24 nomismata management costs, 60 nomismata land tax, and $10\frac{1}{4}$ nomismata accretions under the *Palaia Logarike*, leaving $49\frac{3}{4}$ nomismata, which Boilas presumably rounded up to 50.⁷⁶

In order to make clear the consequences of land taxation for the average taxpayer, take the imaginary example of an estate consisting of 360 modioi of first-class land in western Asia Minor, on which wheat was the sole crop. Such monocultures may not have existed at that time, but an approach of this kind facilitates the calculations by eliminating the incalculable income from intensive crops. In any case, the calculations proposed below are of statistical interest only.

⁷⁵ This estimate is based on certain data that, although not absolutely certain, seem to offer considerable verisimilitude. For example, I believe that since the *vita* of St. Nicholas of Sion relates that by the intervention of the saint the harvest on a piece of land was five times the seed sown, then a yield of 1:5 must have been considered high. However, there are other accounts that refer to higher yields in other areas, leading Lefort ("Rural Economy," 301) to give a grain yield of 1:5.6. Since we lack any extensive references in the sources, we are compelled to rely on estimates; there is no way of proving what the real yield of even one planting of wheat in Byzantium may have been, far less what the average yield (of interest to us here) was. However, all the calculations we propose are based on assessments of productivity that may differ, and those differences will have a corresponding effect on our estimates of the standards of living of villagers.

⁷⁶ Cf. Oikonomides, *Fiscalité*, 126–27.

Furthermore, the calculations do not give any consideration at all to fallow land, to crop rotation, or to the possibility of two harvests in the same year. There is no mention whatever of such measures—intended to improve the yield of the land—in the fiscal texts, and presumably they were not taken into account when calculating tax. I assume that the tax assessor started out with the hypothesis that all the land was cultivated each year, ignoring any improvements that the activities referred to above might have brought about. I also ignore them and assume that all the land was sown only once each year.⁷⁷

First example: the owner has rented out all his land and consequently collects on it an income that calls for neither investment nor effort on his part. This must have been the way in which large landowners worked their property. They would have had to pay out certain management expenses to their stewards, which have not been taken into consideration here: (a) if the landowner collects a *pakton* (of 36 nomismata), tax and accretions will take $19^{27/48}$ nomismata, thus accounting for some 54% of his income; (b) if the land is sharecropped (the *morte* system), the landowner will receive $\frac{1}{3}$ of average production, that is, 480–600 modioi of wheat, of a total value in Miletos in 1073 of 40–50 nomismata,⁷⁸ on which he will pay a tax of $19^{27/48}$ nomismata, corresponding to 39–49% of his income.

These calculations do not take account of special taxation and corvées. However, since the cultivators, rather than the landowner, were principally liable for these, the omission is of negligible significance.

Second example: the landowner works on the land himself, with members of his extended family. He has income in kind of 1,440–1,800 modioi of wheat per year, from which 360 modioi has to be deducted as the seed for the following year. This leaves 1,080–1,440 modioi, worth 90–120 nomismata, on which the landowner will pay $19^{27/48}$ modioi in land tax plus 3 nomismata in personal tax on the three *zeugaratoi* villagers whom he needs to work the land. The tax thus amounts to 22.5 nomismata, or 18.75–25% of his income.

Here, too, I have omitted special taxation and corvées, which were paid by whoever cultivated the land and are impossible to estimate per se. However, we do know that farmers could be exempted from all these extra payments if they were soldiers, and we know that the military obligation could be bought out by the payment of a contribution of 4–5 nomismata (the *strateia*). One can thus hypothesize that in the eyes of the Byzantines of the eleventh century the “value” of all special taxation and corvées could be assessed at about 4–5 nomismata per year. In fact, 4 nomismata per year was the assessment put on all the corvées of the villagers of Lampsakos in 1219.⁷⁹ Consequently, if we add these 5 nomismata to the 22.5 nomismata of land and personal taxes, we

⁷⁷ Here there is a substantive difference from Lefort (“Rural Economy,” 301), who estimates that only five-eighths of the land was cultivated every year. However, his calculations are based on a higher yield, as might result from land that was allowed to rest.

⁷⁸ The price of wheat in Miletos in 1073 is known from the *praktikon* for that year, Έγγραφα Πάτμου, 2: no. 50, line 318.

⁷⁹ G. L. F. Tafel and G. M. Thomas, *Urkunden zur älteren Handels- und Staatsgeschichte der Republik Venedig*, 3 vols. (Vienna, 1856–57), 2:219 (hereafter Tafel and Thomas).

arrive at a total tax burden on the order of 23–30% on the income from land farmed by its owner.

I have based these calculations on the sum left to the owner of the land after deducting the basic expenses involved in cultivation (the share retained by the *paroikoi*, in the first instance, and seed for the following year, in the second).⁸⁰ In other words, we have the relationship between state revenue and agricultural value added.

If, in order to simplify and facilitate these comparisons and make them uniform, we calculate the percentage of the entire harvest corresponding to tax before the deduction of any expenses at all, we will arrive at the following results: land tax with its accretions and personal tax amount to 15–18.75% of the harvest, while with the addition of special taxation and *corvées* the total tax burden on farmers amounts to 18.33–22.91% of the harvest (revenue/gross production).⁸¹

Of course, it must be remembered that of the state revenue collected in this way, four-fifths had to be paid in cash and only one-fifth could be paid in kind or in the form of services, and that there was a relentless trend for that one-fifth to be converted into payments in cash. By medieval standards, the tax system was completely monetized.

Another characteristic of the system was the manner in which the tax was collected, which was designed to safeguard state revenue. Taxpayers were treated as economic units of a certain given significance, whether as large landowners or as *choria* (groups of small landowners living in the same place). Each of the units had to render the sum set for it, regardless of whether some parts of the unit were experiencing difficulties. In other words, there was compulsory solidarity among the members of the village community where the tax collector was concerned. The members of the community were not only obliged to contribute to the payment of the shared tax burden (such as that on community grazing land or on the working of the community forest); they also had to top up the individual taxes of such members of the community as were unable, for reasons of *force majeure*, to pay it. In order to prevent the overtaxation of the villagers—who would thus be in danger of ruin and would be forced to move elsewhere, in which case the entire sum in tax would be lost—the state sent out emissaries (the *epoptai*) to ascertain whether there was some long-standing problem and to grant to the taxpayer (or the community) the appropriate *kouphismos* (partial relief) or *sympatheia* (complete relief) from the tax not paid because, for example, the villager had moved elsewhere or had died without leaving heirs. If the problem was rectified, these civil servants would set the tax position right with the first debtor or his successor (*orthosis*). It often happened that this successor, especially when he was a neighbor, had tacitly been working the abandoned fields in the past, and so the payment of three years' back tax was demanded from him (*opisthoteleia*).

⁸⁰ Seed was the most substantial burden on the crop, but it was not the only one, since the depreciation on tools, oxen, etc., also had to be taken into consideration. These supplementary items of expenditure have been omitted from my calculations.

⁸¹ Cf. the calculations in Lefort, "Rural Economy," 303–4ff.

The State as Landowner

The state was the largest landowner of all. To it belonged all the land that was not owned by private individuals or institutions. Land that had been abandoned and on which no tax had been paid for thirty years was declared to be *klasma* and became the property of the state. The state also owned lands gained by conquest, if they had been abandoned by their previous owners.

In practice, of course, the effects of this general and unrestricted state ownership were limited by widespread and uncontrollable encroachment, which became legal after thirty years because of usucaption and prescription (time-barring). In 996, Basil II attempted to deal with this problem by legislating that the prescription where state land was concerned could be questioned, by the state side, as far back as the time of Caesar Augustus.⁸² As in the past, of course, the difficulty of preventing encroachment on state land was largely the result of the inherent weaknesses of an administrative mechanism staffed by aristocrats that was called upon to take action against aristocrats. As a result, the means most frequently employed of checking whether or not encroachment had occurred was *hikanosis*, that is, examination of whether the tax paid by a landowner on his property corresponded to that which he ought to have paid on the basis of its value. If there was found to be a surplus of land (*perisseia*), this was confiscated and became the property of the state. Behind this procedure lay the idea that a private citizen had illegally encroached on state land, and consequently it was not sufficient to increase the sum in tax he was to pay; the land he had illegally appropriated had to be taken from him (since an increase in taxation would merely have set the official seal on his ownership of it).

In the case of klasmatic land—that which came into the possession of the state after being abandoned for thirty years—the following policies were implemented until the beginning of the eleventh century.⁸³ (a) If the land lay within an inhabited village (and consequently was being cultivated to some extent by neighbors or tenants), it was ceded to one of the neighbors, who initially paid a reduced sum in tax and then the full rate, becoming the owner of the land without having bought it; or it might be sold at its true value, in which case only $\frac{1}{12}$ of the full tax rate was payable. This last arrangement was beneficial only to the powerful landowner, who had cash available. (b) If the land was in an abandoned area (a *petiton*), as a result of which it had ceased to be cultivated, and if it was located far from potential cultivators, the state was forced to sell it at an extremely low price and, furthermore, to charge only $\frac{1}{24}$ of the normal tax rate on it, with the prospect of doubling that figure after fifteen years to bring it up to the *libellikon demosion*, the rate of $\frac{1}{12}$ of the full tax that was normally charged on klasmatic land.

⁸² N. Svoronos, *Les nouvelles des empereurs macédoniens concernant la terre et les stratiotes*, ed. P. Gounaridis (Athens, 1994), 212, 213.

⁸³ N. Oikonomides, "Das Verfalland im 10.–11. Jahrhundert: Verkauf und Besteuerung," *FM* 7 (1986): 161–68.

That was the situation to the time of Basil II. He attempted to increase the assets of the state, introducing a new policy that was to remain in force until the end of the Byzantine Empire. The state now tended to retain and work directly any productive land that happened to come into its possession, whether as a *klasma* or in some other way. In other words, until the tenth century the state sought to pass land on to its subjects in order to collect the tax on it, whereas after that time it retained the land and attempted to exploit it directly by leasing it to *paroikoi*. Under the new method, there was undoubtedly an increase in the assets of the state, but the composition of society in rural areas changed substantially as the number of dependent villagers (*paroikoi*) rose. In other words, there was a tendency for the economic benefits of the state to be maximized to the detriment of the social structure of the provinces, as the state turned to implementation of the same policy as that which the *dynatoi*, the large landowners, were also applying.⁸⁴

In practical terms, it is impossible to draw a clear dividing line between the land assets of the state and those of the crown. There is a general impression that the crown's property consisted largely of properly organized estates, whereas the state tended to own scattered pieces of land, often within village communities. There are, however, numerous exceptions to this general distinction, whose roots usually lie in the history of the land. The principal characteristic was that the state demanded the payment at least of tax on the land that belonged to it, while the crown's enterprises collected rent (and, of course, did not pay tax to the state). In 1044, for instance, the *klasma* of Eucheia was the object of a dispute between the state and the *kouratorikion* of Mangana, with the former demanding the payment of tax and the latter of a *pakton*. When the estate was granted to Nea Mone on Chios, the *pakton* of the *kouratorikion* was abolished, since the land was now owned by the monastery, which, however, continued to pay tax to the state.⁸⁵

Exploitation of the scattered pieces of land that came into the possession of the state always took the form of leasing, usually with the collection by state officials of a *pakton* from such neighbors as might be interested. In the case of estates, however, such as the *episkepsis* of Alopekai in 1073, the land was worked partly directly, by slaves and animals belonging to the estate, and partly by leasing to villagers who owned smallholdings in the area and who thus became the *paroikoi* of the estate. This system (that of *paktosis*) seems to have prevailed, ultimately, because it was more profitable in that it required less investment and offered no risks. However things may have been, the management of these *episkepseis* was also open to entrepreneurs, who were entitled to lease them but often ran into difficulty with the local aristocracy.⁸⁶ The crown estates yielded revenue in cash and in kind.

Over and above the land traditionally owned by the crown, *kouratoreiai* and *episkepseis*

⁸⁴ Cf. Lefort, "Rural Economy," 281ff, 287ff.

⁸⁵ Zepos, *Jus*, 1:616, 617.

⁸⁶ M. Kaplan, *Les hommes et la terre à Byzance du VIe au XIe siècle: Propriété et exploitation du sol* (Paris, 1992), 323.

were also set up in the lands conquered from the Arabs in the tenth and eleventh centuries. In Melitene, Podandos, Tarsos, Artach, Cyprus, the Armenian themes, and elsewhere, new economic units of one type or another appeared, bringing the crown a generous income in cash and kind.⁸⁷ These units were clearly set up on lands the Arabs had abandoned, which thus passed automatically into the possession of the crown.⁸⁸

In the tenth and particularly the eleventh century, these two rather cumbersome ways at the state's disposal for exploiting land were joined by a third, inspired by private practice and consequently more flexible: the creation of charitable foundations functioning on the same principles as monasteries. The emperor (or a private citizen) set up a charitable institution associated with a monastery, which he then endowed with assets for its maintenance. As the founder, he of course retained the right to dispose as he pleased of any surplus produced by the management of the charitable foundation. The foundation thus functioned as an autonomous organization, and given its nature was likely to see its assets constantly increase because of the donations it attracted from private individuals. Management of these assets produced a surplus, which could now be ceded by the emperor to a member of his family. As examples, one might cite the Petriion, founded by Helen, wife of Constantine VII; the Myrelaion, founded by Romanos Lekapenos; the Hebdomon, founded by Basil II; the *sekretion* of the Tropaiophoros, founded by Constantine Monomachos; and Christ Antiphonetes, founded by Empress Zoe. Our knowledge of the way in which these foundations operated and of their purely financial aspects comes from a private charitable foundation, that of Michael Attaleiates, that has been studied in great detail on the basis of its *typikon*, which has survived.⁸⁹ The state also exploited mineral deposits on a direct basis, but we know nothing of the economic significance of mines and of the way in which they were run.⁹⁰

The State and Exchange

The main indirect tax continued to be the *kommerkion*, levied at 10% in cash on the value of merchandise in transit for sale in a given market (see above, pp. 987–88). Where the area of Constantinople was concerned, the tax was collected at Abydos and Hieron, the two points where the straits were controlled. In the rest of the empire, it was collected in the marketplace, at fairs, and perhaps at the borders. The *kommerkion* does not seem to have been charged on unofficial sales and purchases, which explains the creation of “satellite” markets around the Constantinople area for those who did not wish to bring their goods into the markets of the capital.⁹¹ In other words, the *kom-*

⁸⁷ J.-C. Cheynet, “*Episkeptitai* et autres gestionnaires des bien publics,” *Studies in Byzantine Sigillography* 7 (2002).

⁸⁸ Cf. M. Kaplan, “Maisons impériales et fondations pieuses: Réorganisation de la fortune impériale et assistance publique de la fin du VIIIe siècle à la fin du Xe siècle,” *Byzantion* 61 (1991): 340–64.

⁸⁹ P. Lemerle, *Cinq études sur le XIe siècle byzantin* (Paris, 1977), 67–112.

⁹⁰ See K.-P. Matschke, “Mining,” *EHB* 115–20.

⁹¹ Oikonomides, “The Economic Region of Constantinople” (as above, note 36).

merkion was not an import duty; it was probably a charge payable by those who used the market, but for reasons of convenience it was collected when the goods were imported and might be refunded when unsold goods were reexported.

There is no way of calculating how important the *kommerkion* was for the state budget. Many scholars have assumed that the state revenue from it must have been considerable, but we have no certain figures. The few texts at our disposal seem to indicate that the overall level of sales and purchases was comparatively restricted, even in Constantinople, until the tenth century. Furthermore, an official text of 911/12 seems to imply that the *kommerkion* in Mesopotamia yielded about 20 litrai of gold (1,440 nomismata) per year, while that of Chaldia yielded approximately half that sum.⁹² Bearing in mind that both these provinces were at the ends of the great roads leading from Persia into Asia Minor, it is surprising to find that the turnover of the importers from the East was so small. The sum cited is too small even if we hypothesize that it concerned only such merchandise as was consumed locally and not that dispatched to the center, on which the *kommerkion* would be paid when it reached the Constantinople area.

There can be no doubt that the movement of goods was subject to other charges connected with the circulation of persons and commodities, with the means of transportation, and with the sale of goods. References to these charges come largely from subsequent periods and are dealt with below, particularly in view of the fact that their economic significance was relatively restricted.

Also of limited importance were certain other items of state revenue, to which I shall simply refer. Fines were paid directly into the imperial *vestiarion* (or the *sakelle*);⁹³ the state could lay claim to, and often received, one-half of all treasure found by private citizens;⁹⁴ and the emperor retained for himself one-third, and later one-fifth, of all spoils of war. It is impossible to estimate the significance of this revenue for the state, although scholars presume that it must have been marginal. I shall not, consequently, be dealing with it here.

The Sale of Titles and Allowances

Among the most important sources of revenue for the state was the attraction of private capital on the basis of the system of life-tenured administrative posts and titles of honor. We know of this system from the tenth century thanks to some texts from the *Peri basileiou taxeos*,⁹⁵ and we also know that it continued in force unchanged into the eleventh century, at which time it went through a profound crisis and was abolished.

⁹² *De cer.*, 1:697; cf. Laiou, "Exchange and Trade," 735–36.

⁹³ To the *sakelle* in 897, to the *vestiarion* after 1007 (*Lavra*, 1: no. 1, line 29, and *Iviron*, no. 12, line 29).

⁹⁴ C. Morrisson, "La découverte des trésors à l'époque byzantine: Théorie et pratique de l'εὑρεσις θησαυροῦ," *TM* 8 (1981): 321–43.

⁹⁵ *De cer.* 1:692–94, studied in depth by P. Lemerle, "Roga et rente d'état aux Xe–XIe siècle," *REB* 25 (1967): 77–100.

The system functioned in two main ways, depending on whether there was provision for the payment of a salary (*roga*) by the state (cf. the general observations on this, p. 983 above).

Some life-tenured administrative posts, especially in the finance departments, could be purchased by those interested in doing so, at extremely high prices. In the tenth century, the purchase price of a position as *notarios* or *chartouarios* in a *sekretion* based in Constantinople ranged from 1,440 nomismata (*notarios* of the *stratotikon*) to 4,680 nomismata (*chartouarios* of the *genikon*).⁹⁶ It would seem that there was no *roga* attached to these posts, but they brought in a good income from the contributions of citizens using the officials' services. In other words, the services provided by these officials constituted yet another indirect tax on citizens, part of which was collected in advance by the state and subsequently used for the maintenance and enrichment of the officials themselves.

Most of the positions to which a *roga* was attached were in the imperial secretariat (*asekreteia*) or in the imperial clergy. Of course, there were also titles of honor, at least some of which had originally denoted the servants of the emperor, such as *mandator* (messenger), *strator* (stableman), *spatharios*, *spatharokandidatos*, and *protospatharios* (bodyguards of various ranks), and the corresponding titles for eunuchs. These titles were a guarantee of a place in high society and determined the degree of familiarity between their holder and the emperor. The highest title of all, that of *protospatharios*, also meant a position in the senate. Such titles were thus much sought after for the social distinction they conferred; in addition, for historical reasons, they ensured the holder of a salary.

However, in order to obtain one of these posts, aspirants had to pay the state a very large sum of money, the "price" of the office, which was never refunded. Needless to say, the title could not be freely purchased, and applications had to be approved by the emperor. It would thus be more accurate to speak of the concession, for a consideration, of titles and official positions than of the sale of these offices. We also know that emperors often took the opportunity of their ascent to the throne or some other notable event to express their gratitude to one of their subjects or reward some unusual act by granting a title free of charge or promoting him to a higher title involving a larger salary. However, such acts of generosity were not capable of disturbing the foundations of the system, which had been devised in order to serve the purposes of the state economy.

An investment in a title, although it involved the receipt of an annual *roga* guaranteed by the state, was not a profitable move for the citizen, in purely financial terms, for the following reasons. (a) The *roga* secured by the investment did not usually amount to an annual return of more than 2.5–3.5% on the investment, significantly less than the

⁹⁶ In the 10th century, the price of a position as *notarios* was from 20 to 55 litrai, depending on the department to which the official was attached, and the price of the position of *chartouarios* was from 20 to 65 litrai. However, there were also some positions of *notarios* and *chartouarios* that were not for sale. Cf. *De cer.*, 1:694.

usual rate of interest, which was about 6%. Only in some cases of senior titleholders (*protospatharioi*), which were normally held by individuals of more advanced age, since they would have had to pass through the junior ranks of officialdom first, did the return on the investment reach 5.55–8.33%. (b) The sum invested could never be refunded and was consequently lost forever to the investor. (c) The *roga* was granted for life and could not be inherited. As a result, in an age when various infections and diseases kept life expectancy low, the prospect that both the capital and the income might be lost within a short space of time was a far from unlikely one.

Clearly, then, for the system to have functioned successfully, other incentives must have been at work. Where the administrative positions were concerned, we can presume that there was additional income; for example, those employed in the imperial secretariat can be assumed to have enjoyed frequent “windfalls.” As for the titles of honor, there were of course social incentives, so powerful that the vain might well be induced to overlook purely financial criteria. Constantine Porphyrogenetos tells of a wealthy cleric who gave Leo VI 60 litrai of gold in order to obtain the title of *protospatharios*, the salary of which was only one litra per year, adding that he died in the second year and had thus collected *roga* of only 2 litrai.⁹⁷

This system generated so much revenue for the state that an effort was made to offer purely financial incentives. Officials who had already invested large sums of money in the purchase of titles that yielded them little were able to buy a higher *roga* on more attractive terms: “the price is to be increased in proportion to the *roga*,” with 7 more nomismata of annual *roga* for each litra invested with the state.⁹⁸ The rate of interest offered on this new investment was a higher one, 9.72%, far above the rate available on the open market. Yet in order to buy extra *roga* at a high rate of interest, one had first to have bought the title; in other words, one had to have invested large sums of money in the state at low rates of interest and then add to them further large sums of money that would then yield a satisfactory income. As a result, the investment inevitably amounted to an immense sum, while the disadvantages of the life salary and the inevitable loss of the capital remained.

The system functioned without interruption until the eleventh century, and I suspect that its management was concentrated in the hands of the *sekretou tou eidikou*, which paid the *rogai* of the senate.⁹⁹

State Expenditure

The *roga*, which accounted for the greater part of the state’s expenditure, was paid in cash: usually in gold coins, but also in the silver and copper subdivisions of the monetary unit.¹⁰⁰ To this expenditure, we must add certain supplementary payments in

⁹⁷ *De Administrando Imperio*, ed. G. Moravcsik and R. J. H. Jenkins (London–Washington, D.C., 1962–67), chap. 5, lines 236ff (hereafter *DAI*).

⁹⁸ *De cer.*, 1:692.

⁹⁹ Lemerle, “Roga,” 95–96.

¹⁰⁰ Cf. N. Oikonomides, “Title and Income at the Byzantine Court,” in *Byzantine Court Culture from 829 to 1204*, ed. H. Maguire (Washington, D.C., 1997), 199–215.

kind, particularly in silk cloth, which was generally recognized as being of great value. The Byzantine palace retained its monopoly in the manufacturing of high-quality silks, and especially those dyed with purple, distributing them with great care and only selectively: the better the quality of the silk, the higher the rank of the officials who were entitled to receive them. Lower-ranking officials in the economically underdeveloped provinces of the East had to be content with the cheaper materials the emperor procured in the free market of Constantinople. In other words, silk functioned as a substitute coinage (indeed, in some cases, payments in silk were replaced by payments in cash). As a renewable commodity, it gave the state economy a degree of flexibility, but I doubt whether its significance for the economy was very great, since in order to sustain demand it could only be manufactured and distributed in small quantities.

Other payments in kind were restricted in extent and relatively insignificant for the state budget, given that most of them consisted of quasi-tax charges paid directly by the subjects of the state to the beneficiaries without the intervention of civil servants, far less of the central administration. As we shall see, only those employed in Constantinople seem to have received some payments in kind from the state.

The principal item of expenditure for the state was, of course, salaries, which constituted the means for channeling money to the general public. All senior officials and military commanders, most of the holders of titles of honor, many civil servants, and all army officers when engaged in operations of any kind received a salary (*roga*), great or small, distributed by the emperor or his representative, usually on Palm Sunday and in Holy Week. This handout emphasized the personal relationship between the recipient of the salary and the emperor, who deemed it to be his right to alter the sum of the *roga* if some special need or special circumstances arose.

Bishop Liutprand of Cremona, who attended the distribution of the *roga* on Palm Sunday in 950, tells us that it consisted of gold pieces and *skaramangia* (silk cloth), and that the most senior officials collected such large sums that they found them almost too heavy to carry. The *domestikos* of the *scholae* and the *droungarios* of the *ploimon*—the commanders, that is, of the army and the fleet—had to be helped to drag away the bags containing their salaries. A *magister*, says Liutprand, would collect 24 litrai of gold pieces, that is, 1,728 coins, weighing 7.68 kg. As the hierarchy of recipients descended, so the sum of the *roga* dwindled.

We also possess completely reliable information as to the level of the salaries of Byzantine civil servants. When Constantine IX Monomachos established, by law, the post of professor of law in Constantinople (the *nomophylax*), he also determined his income: he was to receive each year, from the hand of the emperor, a *roga* of 288 gold pieces (4 litrai), a length of silk (the *blattion*), and a symbolic gift of some value (the *baïon*). The state would also provide him with a certain quantity of foodstuffs for his sustenance, but the total value of these does not seem to have been significant.¹⁰¹

This particular example concerns a high-ranking official, but one who did not incur

¹⁰¹ A. Salac, *Novella Constitutio saec. XI medii* (Prague, 1954), 25; cf. also "Title and Income." We know that in the 10th century other low-ranking officials received some 25 kilos of wheat per month as a subsistence allowance (Zepos, *Jus*, 1:227).

any significant expenses in the course of his work. Other officials enjoyed higher salaries; they included the *hypertimos*, who in 1082 was entitled to 20 litrai of gold coins (though in the meantime these had lost two-thirds of their real value) and the judges of the time of Andronikos I, who collected the equivalent in silver coins of between 13 and 26 litrai of gold in order that they might remain above suspicion.¹⁰²

The salaries of the military and civil commanders of the provinces—the *strategoï*—were on a different scale and are known to us from a catalogue of the year 911/912.¹⁰³ The *strategoï* of Asia Minor, Thrace, and Macedonia received 20–40 litrai per year, those of the maritime themes 10 litrai, and the “guardians of the passes” (the *kleisourarchai*), who did not hold the rank of *strategos*, received only 5 litrai. In the tenth century, the *strategos* of Taron was paid 20 litrai.¹⁰⁴ The *strategos* of Mesopotamia collected the *kommerkion* of his province rather than receiving a salary, while the *strategos* of Chaldia received half his salary and collected the other half from the *kommerkion*. None of the *strategoï* of the western provinces—from the Strymon to Italy—received a salary, but they collected *syntheiai* from the fortified cities in their province (see above, p. 999), amounting to sums that we can assume were commensurate with those received by their colleagues in the East, the only difference being that the money in question neither entered nor left the treasury in Constantinople, as was the case with the cash collected by the *strategoï* of Chaldia and Mesopotamia. Even in the public administration, which seems to have been based primarily on the *roga*, one can identify mechanisms for the direct collection of state revenue in the provinces and for its appropriation by civil servants as a substitute for a salary. These mechanisms, being more flexible, would clearly have added to the flexibility of the fiscal sector.

The salaries of the *strategoï* may look large, but of course considerable expenditure was attached to the post. Each *strategos* would have to pay his bodyguard and his personal administrative staff, provide his own servants, and keep his palace in order. In other words, the *roga* of the *strategos* was in fact an annual budget in which the salary of the official himself was included. To it, needless to say, we must add the various “windfalls” the *strategos* might manage to extract directly from the inhabitants of his theme; although such payments might amount to a considerable sum for the *strategos* and his staff, they appeared nowhere in the books of the official state economy.

The salaries the emperor paid in person to the *strategoï* each year totaled 26,640 gold coins and accounted for a significant portion of the regular expenditure of state, given that they covered the expenses of half the provincial governors and their immediate staffs. At about this period, the *Kletorologion* of Philotheos, written in 899, tells us that there were a total of sixty senior state officials in charge of major departments, of whom only twenty-five were *strategoï*. If we assume that the officials who were not *strategoï*, all of them based in Constantinople, were paid by *roga* (as seems likely), that most

¹⁰² Zepos, *Jus*, 1:369; *Nicetae Choniatae Historia*, ed. J. L. van Dieten (Berlin–New York, 1975), 330 (hereafter Choniates).

¹⁰³ *De cer.*, 1:696–97.

¹⁰⁴ *DAI*, chap. 43, lines 68–69.

of them (with the exception of the military men) would not have had to maintain a personal “court” of their own, and that consequently the level of their salaries ought to be put at about that of the *nomophylax*, then we can hypothesize that the total salaries of the sixty leading imperial officials and officers cannot have exceeded 60,000–80,000 nomismata per year, around 300–350 kg of gold. To this, we must add the salaries attached to the titles of honor, which were certainly much more numerous but also, on average, lower. We can imagine, then, that on Palm Sunday and in Holy Week each year the emperor and his assistants would have had to distribute about a ton of gold in the Hall of the Nineteen Akkoubitoi.

So far, I have been discussing the salaries of high society. Further down in society, salaries were undoubtedly lower, but the number of people receiving them was much larger and consequently the sums involved were greater. We do not know what it cost to keep the army of a theme in peacetime. It may well be that the soldiers were not paid at all, since they could be sure of maintaining themselves from the military land they held, and would be paid only when mobilized, once every four years.¹⁰⁵ Their officers and noncommissioned officers (NCOs), however, who were career soldiers, must have received something. We know that in the early ninth century the *roga* of the entire theme of Armeniakon, which the Arabs had seized during a raid, amounted to 1,300 litrai of gold (93,600 nomismata), while the *roga* taken by the Bulgarians on the Strymon—presumably that of the theme of Macedonia—was 1,100 litrai (79,200 nomismata).¹⁰⁶ These two figures, which denote what a theme could collect when it was mobilized, come from different sources, and are of a comparable order, can thus be viewed as reliable. They should not surprise us with their magnitude, since in the early ninth century the themes were still very large, corresponding to four of the themes of the early tenth century. If we bear in mind that the figures include the salaries of all the officers and NCOs, then we can conclude that merely to mobilize a theme was an extremely costly undertaking.

Further substantial sums were spent on the salaries of the soldiers stationed permanently in the capital, of those who served in the imperial bodyguard (the *hetaireiai*), and of those attached to the crack brigades of the imperial guard (of which there were only four in the early 10th century, the *scholai*, the *exkoubitoi*, the *arithmos*, and the *hikanatoi*; others such as the *stratelatai*, the *satrapai*, and the *ethnarchai* were added at later dates). We know that these few thousand heavily armed men were paid between five and ten times more than the soldiers of the themes in the event of a campaign.¹⁰⁷ Their *roga*,

¹⁰⁵ This is confirmed by a text in *De cer.*, 493–94, which I have tried to interpret in “Middle Byzantine Provincial Recruits,” 121–30.

¹⁰⁶ Theophanes, 482, 489.

¹⁰⁷ Cf. *De cer.*, 1:668–69; the *roga* of the *tagmata* (officers and men) who took part in the Cretan campaign was as follows (average per capitum): 25.03 nomismata (Thrace); 25.07 nomismata (Macedonia); 29.89 nomismata (ἐξκούβιται and ἰκανάτοι). By way of contrast, the infantry officers and men of the theme of Harpezikion who fought in the same campaign received only 2.53 nomismata on average. The men of the maritime theme of Samos were paid an average per capitum of 6.24 nomismata.

too, would have been substantial and must have represented a considerable drain on the state treasury.

We have no information to allow us to assess the significance of the sum represented by the salaries paid to civilian employees, though we can assume that it was not particularly great since many of them were paid, wholly or in part (though generously, see above, p. 1009), by the citizens who used their services. These compulsory contributions in money or in kind were often proportional to the value of the issue under consideration; excesses were frequent, and the state was repeatedly compelled to attempt to stamp them out.

Our information about payment of the *roga* indicates that it was handed out once a year, despite the rigidity this created and the lengthy period for which large quantities of gold coin were destined to be immobile. We can be sure that the *roga* was paid once a year, for the entire year, in the case of senior officials and titleholders, for whom the receipt of the money from the hands of the emperor himself or his aide was of great symbolic significance and created a personal bond with authority. The *roga* of the themes was also paid in a single installment, in those years in which the soldiers were summoned to arms and inspected, a process called the *adnoumion*, which meant precisely “pay parade.” However, one can hypothesize—and it is no more than a hypothesis—that the *roga* of the mercenaries who were on long-term hire was paid in installments, perhaps on a monthly basis. What we do know for sure is that the men who were enlisted on a circumstantial basis, for a single campaign, and whose discipline could thus not be guaranteed, were paid by the month,¹⁰⁸ but of course this was done to ensure that they would remain at their posts throughout the campaign.

A further item of expense has to be mentioned with respect, primarily, to the army: the *philotimiai* (literally, “honor payments”), ceremonial distributions of money or silk cloth made by the emperor as additional incentives for his servants when a campaign was in the offing or when he wished to reward a distinguished act.¹⁰⁹ Although these handouts were undoubtedly of minor economic significance since they involved officers primarily, they took place at frequent intervals—now in one place, now in another—and consequently represented a regular item of state expenditure.

These “extraordinary” items of expenditure, which became regular because they were repeated in various parts of the empire, included ceremonial gifts from the emperor called *apokombia*, distributed among groups of officials on occasions such as the festivities of the Brumalia (at the winter solstice). There were predetermined tables for these payments, and each beneficiary received a sum in accordance with his rank on the basis of that paid to the person at the head of the list.¹¹⁰ The largest of the *apokombia* was that which the emperor paid into the coffers of the Great Church, for the patriarch and the clergy of Hagia Sophia.

Large sums to serve the purposes of imperial “propaganda” were spent on charitable

¹⁰⁸ E.g., the Mardaitai of the west. *De cer.*, 1:668.

¹⁰⁹ See, for example, *De cer.*, 1:471, 485–86.

¹¹⁰ Cf. Oikonomides, *Listes*, 225–31.

or learned institutions, public buildings, and public works (including fortifications). These state grants are frequently mentioned in founders' inscriptions as perpetual monuments to the emperor's generosity. However, we know little about how much they actually cost the state treasury. In any case, if we except direct gifts in cash, the *solemnia* ("gifts of majesty"), and the *logisima* (concessions to private individuals of taxable income, which was either not collected on their land or was paid to them in cash by the tax collector), most financing of this kind consisted of gifts of property or partial tax relief that permitted the beneficiaries to acquire income of their own by developing the land and contributing something to the state economy. In the case of public works, at least a part of the financing was obtained on the spot, in the form of *corvées* and special levies on the neighboring populations, which greatly reduced (if not altogether eliminated) the cost for the central state budget. In other cases, of course, impressive sums of money were spent, and the historians have harsh words for emperors who overspent on their foundations. The most striking example is the construction, by Constantine Monomachos, of the monastery of St. George Tropaiophoros at Mangana. We have no means of assessing the true cost of such expenditures.

Some large items of expenditure appear to be extraordinary when in fact they were not. One example is the cost of a military campaign. Strangely enough, the detailed accounts of two campaigns against Crete—those of 911 and 949—have survived.¹¹¹ The first involved the participation of 28,300 sailors and 6,037 cavalry and infantry troops. Although existing ships were used and the men were paid only for their mobilization, the whole operation cost 234,732 *nomismata*, more than a ton of gold. The campaign of 949 was less ambitious, costing only 127,122 *nomismata*. In both cases, contributions in kind had been levied on certain provinces; these met some of the needs of the expeditionary forces (foodstuffs, technical equipment, packhorses) and were not included in the accounts. The cost of the campaigns looks even more appalling when we remember that they were both miserable failures.

Since these were overseas campaigns, they may have been more costly because the fleet had to be used. Yet they were not the only campaigns waged in either 911 or 949, and it is inconceivable that in other years the fleet lay idle. There would probably have been some major military mobilization every year, some of them more local in nature, whether offensive or defensive. As a result, the apparently high cost of these campaigns should not be seen as such an unusual occurrence.

In the category of relatively regular items of state expenditure are the payments made abroad when the emperor wished to buy peace from a threatening neighbor or arrange military or diplomatic cooperation directed against an opponent. These payments have often been criticized as indications of weakness that sapped the strength of the state still further, though they should also be studied from the purely economic point of view, in terms of their cost/efficiency ratio.

We possess few reliable figures, given that such information was never publicized and that as a rule the chroniclers tend to exaggerate. There are some figures, however,

¹¹¹ *De cer.*, 1:651–78.

that seem unquestionable. When Theophanes is describing the humiliation of Emperor Nikephoros by Caliph Harun al-Rashid (805), he tells us that the Byzantine emperor (whom he profoundly disliked) undertook to pay the caliph 30,000 gold coins per annum for the state plus 3 nomismata as his own poll tax and a further three for his son Stavrakios.¹¹² It is clear that by this pact the Byzantines were compelled to accept a public humiliation much more painful than any financial loss would have been, yet the loss itself was not so terrible if we bear in mind that to have fought a major campaign against the caliphate (with very little chance of success, as things stood at that time) would have cost a great deal more.

As far as the tenth century is concerned, we know exactly how much an Italian noble was paid to suppress an anti-Byzantine rising with his own forces and to deliver the territory that had been in revolt into the hands of the *strategos* of Longobardia: 7,200 nomismata plus some silk cloth and valuable plate for himself and some more for his bishops and feudal lords.¹¹³ To fight a campaign overseas in Italy, even on a small scale, would have cost much more. There are other examples such as this.

State Gold Reserves

I do not believe that it is possible, with the figures at our disposal, to arrive at even an approximate estimate of the Byzantine budget. The attempts made in this direction have relied on sources—most of them Arab—of dubious reliability that flatly contradict the most reliable of the Byzantine sources. Moreover, these estimates call for so much arbitrary assumption and abstraction in reaching any kind of conclusion that even when apparently “reasonable” they are actually the product of the modern author’s will and of the various patterns and molds he has imposed on the medieval past—none of which has anything at all to do with the real data given by the sources.¹¹⁴

The only general figures we possess in connection with the magnitude of the Byzantine state economy are those that state the reserves of gold the various emperors passed on to their successors, and on the basis of which they were judged to have been successful or otherwise. Of course, many texts refer to the mythical wealth of the imperial treasury. In others, however, we are told that the emperor was forced to melt down precious plate or the jewelry of the palace and the churches and turn it into coin¹¹⁵ in order to pay the salaries or deal with a sudden and urgent threat to the defenses of the empire. If we consider the consequences this must have had for the morale of the population and the reaction it could (and did) trigger, especially where the assets of

¹¹² Theophanes, 482.

¹¹³ *De cer.*, 1:661–62.

¹¹⁴ Treadgold, *Byzantine State Finances*.

¹¹⁵ This is what Michael III, who had squandered the wealth of the empire, was said to have done not long before 867 (*Theophanes Continuatus*, 173). However, the information is questionable, coming as it does from historians who constantly criticize Michael III in order to praise and justify his successor (and assassin), Basil I.

the church were concerned,¹¹⁶ then it has to be assumed that the imperial coffers at that time were empty, or more or less so.

Incidents of this kind are also important in another respect. There can be no doubt that in a medieval economy the dedication by the emperor of valuable vessels in churches, the ornamentation of chambers in the palace with precious items, and the manufacturing of large numbers of thrones, crowns, and scepters not only served propaganda purposes but were also a way of setting resources aside for an hour of need.

We possess some figures. Although we do not know how far we can trust them, I shall discuss them since they reflect what the Byzantines believed the cash reserves of the state to be. We are told, for instance, that when Emperor Theophilos died in 842 he left 6,984,000 nomismata (97,000 litrai) in the imperial treasury called the *phylax*, and that his widow Theodora, who was regent until 856, added a further 3,000 litrai of gold to the reserves during that period, thus bequeathing 7,200,000 nomismata to her son Michael III.¹¹⁷ There is also another account that gives a completely different figure for the gold reserves in 856: 7,848,000 nomismata or 109,000 litrai of gold,¹¹⁸ which means that Theodora had added 12,000 litrai or 864,000 nomismata to the original sum. We do not know which of the two figures is closer to the actual sum. Over a period of fourteen years, the first figure predicates a mean annual increase in the imperial funds of 3.24%, while the second calls for 8.83%. Both are possible. What is not possible is to say whether either figure reflects a corresponding growth in the economy in general. Such sums must, however, indicate that the state economy was in a healthy condition.

These reserves were said to have been squandered by Michael III, so that in 867 Basil I found only 300 litrai of gold (21,600 nomismata) in the treasury, being compelled to melt down the palace jewelry to mint coins in order to pay salaries. These accusations against Michael III are, however, highly unreliable.¹¹⁹

We next find corresponding figures almost two centuries later. When Basil II died in 1025, he left 200,000 litrai of gold (approximately 14,400,000 nomismata) in the imperial treasury.¹²⁰ According to Psellos, most of this was loot that Basil had accumu-

¹¹⁶ The most familiar confiscations of portable ecclesiastical vessels are those that took place under Emperor Herakleios in 622 (Theophanes, 1:302–3); Michael VII in 1071–79 (*Michaelis Attaliothae Historia*, ed. I. Bekker [Bonn, 1853], 260 [hereafter Attaleiates]); and, above all, Alexios Komnenos in 1082, which provoked the schism of Leo, metropolitan of Chalcedon.

¹¹⁷ *Theophanes Continuatus*, 253; cf. Morrisson, “Byzantine Money,” 941ff.

¹¹⁸ *Theophanes Continuatus*, 172; *Iosephi Genesisii Regum libri quattuor*, ed. A. Lesemüller-Werner and I. Thurn (Berlin, 1978), 11. It should be noted that in making his calculations Treadgold (*Byzantine State Finances*) misinterpreted the sources, taking the phrase as meaning that the balance was 1,900 kentenaria, not 1,090 as the source actually states, and calculating the sum Theodora left as the enormous figure of 13,680,000 nomismata. He then considers this figure to be more reliable and bases all his further calculations upon it. The errors into which one can be led by a misreading of this kind are only too obvious.

¹¹⁹ *Theophanes Continuatus*, 173; cf. note 115 above.

¹²⁰ *Michael Psellos, Chronographie*, ed. E. Renauld, 2 vols. (Paris, 1926–28), 1:19; Zonaras, 3:561–62.

lated on his campaigns, especially in the East (and we know that in the less monetized Bulgarian state the tsar's treasury did not contain more than 720,000 nomismata, all of which was shared out as the *roga* of the Byzantine army).¹²¹ Some also came from the confiscated assets of various nobles, especially those who had rebelled against Basil. However, it is surprising to find that an emperor who campaigned so frequently had managed to amass a sum of this size, which can only be interpreted as the outcome of stringent economies and the reduction of state expenditure on everything save military spending. It has to be added here that Basil II was not insistent on the strict collection of taxes from the small landowners of the empire.

In the first half of the eleventh century, we find other instances of large sums being set aside as savings. It is said that when Patriarch Alexios Stoudites died in 1043 he left a fortune of 2,500 litrai of gold (180,000 nomismata), and in 1038 Theophanes, metropolitan of Thessalonike, had amassed a fortune of 3,300 litrai (237,600 nomismata).¹²² Both these reports may be exaggerated, but the sums were seen as scandalous at the time, and the money was confiscated. Similar instances allow one to conclude that sufficient cash was in circulation to allow the hoarding of large sums without creating any problem for the functioning of the state economy. One can also conclude that the current state finances probably showed a surplus from one year to the next—a point as applicable for the tenth and eleventh centuries, with their major military successes and the increased revenue from spoils of war and confiscations, as it was for the ninth.

An Overview of the System

For all the observations made above, it has to be remembered that the gold nomisma was not something to which citizens in low-income brackets had easy access. However, since it was an absolutely essential means of exchange, especially where payments of tax were concerned, it had to be sought out, and so the nomisma tended to have a rather higher value as a result of the difficulty of acquiring it. Consequently, those who were in a position to obtain and dispose of nomismata easily were in a relatively privileged position.

It is to be concluded that the system of command economy that I have described had certain significant effects on society. While the state was mainly responsible for putting currency into circulation and the minting of coins was carefully controlled, money was actually distributed to the public primarily through the *roga* and other items of state expenditure, and consequently the number of primary recipients was small. The beneficiaries of the *roga* were, first and foremost, the members of the aristocracy, who held the titles of honor and usually occupied the senior positions in the state administration. This tended to create a client relationship between the emperor and the aristocrat/state official, who collected his *roga* from the imperial hand. Part of

¹²¹ Skylitzes, 359.

¹²² Ibid., 402, 429.

this money was then spent on consumer commodities, but another significant portion of it filtered down to the subordinates of the official who had received the *roga*, thus creating an economic pyramid that was the nucleus of important social developments. Of course, in line with tradition, everything was kept under the direct control of the emperor, and salaries were granted for a limited period of time: at the very most, the life span of the beneficiary.

In the provinces, where the base of the agricultural economy was located, it can be presumed that any individual who possessed cash—and especially gold—would be in a position of some influence. This would be the case, first and foremost, for the aristocracy, but it would also apply to the military, who themselves collected a *roga* from time to time. Little by little, the gold coins would trickle down to the primary producers, after which they would be collected again and returned to the state in the form of tax. Despite the poverty of our information, it seems that the procedure the state imposed with regard to the circulation of money functioned smoothly, since there was enough cash to safeguard the operation of the *roga*/tax system, meet the everyday needs of trade, and even permit the hoarding of considerable treasures.

The Crisis of the Eleventh Century and the Collapse of the System

During the eleventh century, Byzantium passed through an acute economic and social crisis that, in conjunction with the political and military problems that had arisen on every front, brought the state to the edge of complete disaster. The situation was saved by the ascent to the throne of the Komnenoi, but the Byzantium of the twelfth century was very different from what it had been in the eleventh.

Where the state economy is concerned, the most striking and easily measurable manifestation of the crisis was the debasement of the *nomisma*, which obviously reflected a shortage of gold. Although it seems that gold was regularly imported into Byzantium during the eleventh century, needs were clearly growing more rapidly than supply, and it proved impossible to prevent an avalanche of economic problems.

The gold shortage may have appeared for the first time in the reign of Nikephoros II Phokas (963–969), who first minted a lighter gold coin, the *tetarteron*, using this, as Skylitzes tells us, for payments, while the civil servants who collected taxes insisted on payments being made in the old coin of full weight.¹²³ This measure has been interpreted in a number of ways, but it could be seen as an attempt to increase the number of coins in circulation without also increasing the quantity of gold. The innovation may have caused problems, but it did not bring about any change in the situation, since the reduction in weight was obvious and the *tetarteron* was not accepted as being of the same value as the *histamenon* of full weight, even though Nikephoros tried to legislate to the effect that his coinage ought to be preferred to that of his predecessors. This attempt to introduce a fiduciary currency failed, and the *tetarteron* survived as a coin

¹²³ *Ibid.*, 275. Cf. Morrisson, “Byzantine Money,” 930, and Laiou, “Exchange and Trade,” 734.

of lower value. However, it has to be admitted that this is not the only possible interpretation of the tetarteron.

The problems in the gold coinage reappeared in the eleventh century, in a different manner. Now the nomisma was debased by reducing its gold content, though without changing its weight. Analysis of these coins has shown that the first and insignificant devaluation probably occurred under Michael IV the Paphlagonian (1034–41). Further devaluations were restrained, and by the time of Romanos Diogenes (1068–71) the nomisma, whose gold content was originally more than 22 carats, was down to 18 or slightly less. After this, however, the gold content dropped dramatically: from 16 carats to 10 under Michael Doukas (1071–78) and then to 8 carats—one-third of its original value—in the reign of Nikephoros III Botaneiates (1078–81).

According to Cécile Morrisson,¹²⁴ what we have during the first phase—to the end of the 1060s—is a deliberate devaluation for the purposes of development, decided upon because the volume of trade had increased much more rapidly than the quantity of gold available. A similar phenomenon occurred in Italy at about the same time. Sure enough, there was no significant reaction to this devaluation in Byzantium. In the 1070s, on the other hand, we have crisis devaluation and the collapse of the entire middle Byzantine monetary system, sweeping away with it the fiscal and tax systems as well.

Morrisson's theory has been questioned by M. Hendy,¹²⁵ who believes the crisis is one and the same from the start and that the only change was in the severity of the problems that appeared. However this may be, it is certain that around 1071—that is, in the wake of the battle of Mantzikert and the loss of Asia Minor—we have a crisis far more acute than any that had gone before. Consequently, I shall examine the eleventh century by drawing a dividing line at 1071—a line that no one calls into question, regardless of his or her understanding of the crisis. For my part, I agree with Morrisson's position, and this statement will affect the account I give below.

Among the other phenomena of the eleventh century, which may be indicative of a shortage of cash but also reveal confidence in the state economy, are a rise in interest rates and a corresponding reduction in the yield of the *roga* on honorary titles. Both phenomena are reported in the *Peira* of Eustathios Rhomaios, a text certainly written before 1045. The average interest rate for loans in cash rose from 6% to 8.33%, and other interest rates followed proportionally.¹²⁶ Given that this phenomenon occurred before the devaluation of the nomisma had really got under way (interest rates may have begun to rise, and probably did, some decades before 1042), it could be seen as an indication of a shortage of cash, or of increased demand for it. At about the same period—indeed, in the same text—we are told that the annual *roga* of those appointed

¹²⁴ C. Morrisson, "La dévaluation de la monnaie byzantine au XI siècle: Essai d'interprétation," *TM* 6 (1976): 3–48; cf. Lemerle, *Cinq études*, 285, 307; cf. Morrisson, "Byzantine Money," 944.

¹²⁵ Hendy, *Studies*, 236.

¹²⁶ A. E. Laiou, "God and Mammon: Credit, Trade, Profit and the Canonists," in *Byzantium in the 12th Century: Canon Law, State and Society*, ed. N. Oikonomides (Athens, 1991), 266–85.

to honorary posts by the state became less profitable. In the tenth century the “price” at which officials could purchase supplementary state *roga* (see above, p. 1002) produced an annual yield corresponding to 9.72% of the capital invested, but in the early decades of the eleventh century the return had dropped to 8.33%.¹²⁷ Clearly, the demand for titles had increased, and confidence in the state economy—which guaranteed the entire system—was unshaken, if not actually increased. The state, exploiting this confidence and the great attraction of the titles of honor, was able to improve the performance of the entire system. Indeed, there was such trust in the system that it seems to have been unaffected even by the temporary diminution of the *roga* imposed by Isaac I Komnenos (1057–59).

Imperial policy toward the *roga* accompanying offices demonstrates that the state was attempting to use the system to attract the savings of certain sectors of society. Constantine IX Monomachos (1042–55) “opened up the senate,” that is, he permitted a new social group (whom P. Lemerle identifies with the administrative employees of Constantinople) to acquire honorary posts and the *roga* they carried by their initial investment. Similar measures were taken by Constantine X Doukas (1059–67), who according to Lemerle made the merchants and manufacturers of the capital eligible for membership in the senate.¹²⁸ In both cases, these were new forces in society, forces that while on the ascendant economically had been excluded from the (largely land-owning) aristocracy for reasons of tradition and that in a developing economy were earning large sums of money (and thus might have considerable savings) derived from their participation in the administration or in the economy of exchange. These moves to open up the senate thus had obvious social effects on the formation of a new aristocracy and were intended to reinforce the state treasury with revenue from new domestic sources.

The system of the *roga* for offices operated until the 1070s, when the great economic crisis took place and when the currency was forcibly debased. As part of a policy of pandering to the masses, Nikephoros III Botaneiates handed out so many offices without collecting their “price” that the system’s expenditure outstripped its revenue. Payment of the *roga* was first transferred from the *sekretion* of the *eidikon* to the general state budget (in 1079 it was paid by the *sakellarios*¹²⁹) and then stopped altogether. The system was bankrupt. Not long afterwards, Alexios I Komnenos (1081) abolished the traditional *roga* of those who held honorary posts.

The state’s thirst for gold can be discerned behind a series of fiscal measures and

¹²⁷ *Peira*, Zepos, *Jus*, 4:38, 74 (hereafter *Peira*). Cf. Lemerle, “Roga,” 89–90. There was a similar change in the price of the official posts. In the 10th century, anyone who wished to become a *protospatharios* would have had to pay 18 litrai of gold: 6 to become a *spatharokandidatos* and a further 12 to rise to the rank of *protospatharios*, or alternatively 18 litrai if he wished to move directly to the post of *protospatharios*: *De cer.*, 1:692. In the 11th century, the price of the post of *protospatharios* rose to 20 litrai. Sathas, *MB*, 5:210; cf. Lemerle, “Roga,” 84–88).

¹²⁸ Lemerle, *Cinq études*, 287ff; cf. G. Dagron, “The Urban Economy, Seventh–Twelfth Centuries,” *EHB* 415–16; Laiou, “Exchange and Trade,” 753.

¹²⁹ Zepos, *Jus*, 1:643.

practices. Under Michael IV (1034–41), the sources hurl various accusations at the fiscal policy that had been implemented by the emperor's kinsman John the Orphanotrophos. He had attempted, for the first time, to collect in cash the tax paid by the inhabitants of Bulgaria. After conquering that less economically developed area, Basil II had allowed the people to retain the system of taxation in kind that had existed since the time of Tsar Samuel: each villager *zeugaratos* paid in tax only one modios of wheat, one modios of millet, and one jar of wine. The Orphanotrophos demanded that taxation in gold nomismata be imposed, as was the practice in the rest of the empire, and this led to the great rising of Deljan.¹³⁰

The sources have much more serious charges to make in relation to what happened in the rest of the empire. The Orphanotrophos “devised all possible ways of committing injustices” in that he sold administrative positions and gave his employees freedom to tax the country people as they pleased (since there was no control over them) and because there was an increase in the lump-sum demands for secondary taxes and in the conversion of corvées into cash payments. This amounted to large-scale tax farming, an administrative technique familiar from earlier times but never before applied on such a scale, which created difficulties because of the high-handedness for which it left ample scope. These irregularities involved not so much the land tax, which was predetermined and difficult to change (as long as the monetary system remained stable), as the secondary taxes and the corvées, which were collected circumstantially as need arose and which the tax farmers tended to demand more and more often for their own personal profit, without any restraint being exercised by the central administration.

The burden represented by special corvées and services was made still greater by the fact that they could be bought out for cash. The buying out of services to the state is a phenomenon of which we know from ancient times. After the middle of the tenth century, it became more and more common for the obligation of military service (the *strateia*) to be bought out, not only by those who really were unable to provide the service but also by those who were unwilling to undergo the hardships of a campaign. Furthermore, in the tenth century—and even more so in the eleventh—the state favored the process of buying out military service and even imposed it in areas far from the front line, so that it could obtain the cash with which to hire mercenaries, who were much more efficient soldiers. This trend culminated when in order to obtain cash Constantine IX Monomachos made it compulsory to buy out the military obligation in the theme of Iberia, thus significantly weakening the defenses of the eastern borders.¹³¹

The buying out of military service (or more accurately, the replacement of an obligation in kind by one in cash) also extended to other areas. The Orphanotrophos demanded that the *aerikon*, which had formerly involved the concession of domestic animals to the state for the needs of the army, be paid in cash.¹³² These, however, were measures of a general nature and consequently capable of being controlled. But the system was capable of becoming extremely onerous when the tax collector was not

¹³⁰ Skylitzes, 412.

¹³¹ Ibid., 476.

¹³² Ibid., 404.

subject to control from above, since he was then in a position to demand special contributions and, above all, services that were actually unnecessary for the purpose for which they were collected or were used only marginally (or not at all) for that purpose. This applied in particular to services such as the construction of fortifications or roads, which could be converted into cash payments.

The measures of John the Orphanotrophos, despite the charges brought against them by historians, became the rule throughout the eleventh century, presumably because they responded to a given situation and allowed the state to deal with its immediate financial problems. Continuing to apply the practice inaugurated by Basil II, the state constantly strove to increase its land assets, retaining klasmatic land for itself, and setting up, both in the old imperial lands and in the territories recently conquered, units for agricultural production (*kouratoriai, episkepseis*). These gave the state revenue in cash and kind and could also be conceded for operation by private citizens, who would behave as if they owned the land, without any control beyond the obligations they had undertaken when leasing it.

The new practices introduced by John the Orphanotrophos were kept up throughout the eleventh century and had a number of important side effects apart from marginalizing the *roga* system and replacing it to a significant extent with the renting out of the state's financial services.

The state (or rather, whoever represented it in the provinces) was able to achieve significant economies at the expense of the citizens and the services it provided them. A *doux* of Ani in Armenia, for instance, was appointed under Constantine X on the condition that he would receive no salary whatsoever, and since his objective, as was only to be expected, was to enrich himself, he reduced the amount of money that the state had previously spent in the area. As a result, Attaleiates tells us, the administration and the army disintegrated in the area, which thus undefended could do nothing to withstand the Turkish assault.¹³³

It is commonly believed that in order to become rich one had to have leased some part of the state economy. Kekaumenos confirms the general conviction that the largest houses in Constantinople belonged to those who had undertaken the management of the public finances. He also relates the case of a man who undertook to manage an imperial estate—the *episkepsis* of Arabissos—and who within a few years had accumulated a deficit of 60 litrai of gold.¹³⁴ However badly this entrepreneur managed the estate and however thoughtlessly he had acted in getting so heavily into debt, the agricultural enterprise must have been a huge one, and if it could run up a deficit of 60 litrai of gold, it must have had an enormous turnover.¹³⁵ Moreover, if we compare this figure with the 40 litrai of gold that was the annual *roga* of the *strategos* of the Anatoli-

¹³³ Attaleiates, 80.

¹³⁴ *Sovety i rasskazy Kekavmena*, ed. G. Litravín (Moscow, 1972), 196 (hereafter Kekaumenos).

¹³⁵ If we take the word of Boilas that an estate worth 1,440 nomismata could yield an annual income of 50 nomismata, then we have to hypothesize that it would take an estate worth 124,416 nomismata to produce annual *income*, far less a *deficit*, of 4,320 nomismata (60 litrai). Although here we are dealing with a deficit that accumulated over a number of years, it is clear that the Arabissos *episkepsis* must have been a huge agricultural undertaking.

kon, we can see that by the eleventh century the levels of the state economy were completely different.

The tax burden did not simply increase: it also became impossible to predict and potentially impossible to bear. Those who were able to do so strove to exempt themselves and their villagers from the extraordinary taxation that was the unforeseeable factor. This was the reason behind the development, in the eleventh century, of the privilege called the *exkoussia*, which constituted protection against secondary taxes and corvées, though not affecting obligations under the land tax. This protection also extended to dependent villagers—the *paroikoi* of the privileged estate—who in fact did manage to use it to escape some of the extraordinary fiscal obligations. This enabled the landowner who held an *exkoussia* to offer better terms of employment to his tenants, and he could thus attract to his estate the workforce he wanted.¹³⁶

To the extent to which privileges of this sort were multiplying and, of course, always tended to favor secular or ecclesiastical potentates, the burden of tax tended to be transferred to the shoulders of small farmers who were unable to obtain similar privileges. In the provinces, taxes were collected by tax farmers, who were entrepreneurs on the large scale and who then sublet their rights to smaller tax farmers and *paktonarioi*; they rendered to their masters what they had been able to extract from the poor—gaining in sin as the *archontes* gained in money, to borrow a description from Kekaumenos.¹³⁷

This informal but significant increase in the fiscal burden for small farmers—an increase that was inevitable when taxes were collected by tax farmers—led the victims to seek protection with privileged large landowners, whose *paroikoi* they became. This completed the vicious circle by which the number of citizens subject to full taxation dropped and so, ultimately, there was a reduction in the revenue of the state.

Thanks to the privileges, the large estates flourished and paid less tax. As a result, part of the public wealth was transferred, little by little, to the secular and ecclesiastical landowners, who also benefited from direct imperial grants such as the *roga* and the *solemnion* (an annual payment made chiefly to ecclesiastical foundations; when it came from the royal treasury it was always in cash, while when it came from the local tax collector it might sometimes be in cash and sometimes in kind). These grants were, however, the continuation of a tradition, and over the passage of time they became less important because they were replaced by concessions of land and tax exemption.

The granting of privileges and the concessions of state revenue to private citizens led to the emergence of a group of people in the service of the state who received from it an income they did not collect in cash, as had been the case with the *roga*. In this way, the use of cash in the collection of taxes and in the payment of services to the state, although existing to the end of the empire, became more limited in magnitude; this, in turn, permitted the development of initiative where the concentration of surplus agricultural produce was concerned and in connection with the level and the time

¹³⁶ See Oikonomides, *Fiscalité*, 211ff.

¹³⁷ Kekaumenos, 238.

at which it would be converted into merchandise, that is, into cash. The outcome was a significant reduction in the extent to which the state economy was monetized.

The situation entered a period of great and profound crisis in the 1070s. At a time when Byzantium was having to come to terms with crippling defeats on the battlefield, and in the very same year—1071—in which it lost Bari, its last toehold in Italy, while the defeat at Mantzikert left the way into Asia Minor open for the Turks, the Byzantine economy was collapsing in ruins. The nomisma had been debased to one-third of its original and nominal value, and the system of official posts and the *roga* had gone bankrupt. There was an imbalance between the debased gold coin and the silver and copper coins, which had not followed it in its devaluation. This created problems that were hard to solve and brought about basic changes in the public economy, causing the collapse of the tax system. The signs of crisis lasted for some years, until the reforms of Alexios I Komnenos rectified the situation.

One can observe that the land tax, which had traditionally been collected in cash in accordance with the system I have described, lost its importance and was marginalized by comparison with secondary and special taxes and levies. The most extreme example of this state of affairs is known to us from a document of the monastery of Vatopedi: in 1082, we find that the monastery's two estates paid 19 nomismata in land tax. This sum ought to have been the principal tax burden on the land in question, under the system I have described above, which was—theoretically—still in force in 1082. But the document also tells us that the local judge was demanding a further 20 nomismata as his *antikaniskion*, that is, to buy out the supplementary (and probably insignificant) charge called the *kaniskion*, which was usually paid in kind.¹³⁸ In other words, the extraordinary and “marginal” charge had reached the point of being greater than the main tax. This simply means that the land tax, in debased coinage, was now of marginal economic interest, while the extraordinary taxation (in kind, which of course could not be debased) had become a major source of revenue for the state and especially for its employees.

In 1104/5, a certain Demetrios Kamateros presented himself and undertook the task of doubling the *akrostichon*, that is, the total sum of land tax collected, in the themes of Macedonia and Thrace. In order to achieve what seems at first sight impossible, he must have counted on benefiting from the imbalance between the gold and silver coinage, collecting the tax in silver and rendering it to the state in devalued gold so as to enable himself to meet his obligations and make a handsome profit. He failed, however, because the powerful men of the themes in question forestalled him by paying their taxes directly into the treasury in Constantinople, presumably in the debased gold coinage.¹³⁹

These may appear to have been marginal and extreme cases, but that was very probably not so. The *Logarike* makes much of the importance of the “lesser digits,” that

¹³⁸ EEBΣ 3 (1926). For the *kaniskion*, which had formerly been an insignificant contribution (1 loaf of bread, 1 chicken, 4 liters of wine and 12 kg of wheat), see above, p. 998.

¹³⁹ Zepos, *Jus*, 1:334.

is, of the fractions of the nomisma that were paid in copper, as opposed to the whole nomismata that were paid in debased gold coin. There was an undeniable need for radical treatment of the whole unhealthy system.

The State Economy of Privileges (12th–15th Centuries)

This period, in which defects were set to right and a new beginning was made, is notable for the widespread granting of privileges, which ceased to be an extraordinary measure and became a regular fiscal instrument applied to the subjects of the empire and to foreigners alike. At this time, privileges were of a clearly personal nature, and thus the granting of them had certain inevitable social consequences since it involved the special treatment of the beneficiary.

Privileges also led to the partial demonetization of the state economy, given that there was now no obligation upon the holders of privileges to pay tax, and still less to pay it in cash. In this way, large sums of money were liberated from the public economy; in earlier times, these sums had kept to the slow pace of the public accounting system or had moved only slightly, being paid out as *roga* and repaid as tax, for most of the year. Now these sums were available, and they were used by the free economy of exchange that predominated in the late medieval period. The state ceased to be the most important motive power behind the circulation of money. To put it another way, the partial demonetization of the state economy helped to improve the infusion of cash into the economy of exchange and, of course, made it possible for money to circulate much more rapidly. Another feature of the period was the way in which foreigners—and Italians in particular—came to play a basic role in the Byzantine economy (including the state sector), since Byzantium had now become part of the much broader open economy that marked the end of the medieval period.

In the closing centuries of the Byzantine Empire, the state economy was decentralized and many of its bureaucratic processes were simplified, with public revenue being farmed out more and more often. The period is easy to divide into two sections. In the first part, corresponding roughly to the twelfth and thirteenth centuries, the state was powerful, and despite the crises of 1081–91 and of 1204 it recovered quickly and soon restored the fiscal system in accordance with its traditional centralized principles. Consequently, it was able to maintain strict control over the privileges it conceded.

In the second subdivision, covering the fourteenth and fifteenth centuries, the state grew constantly weaker and had difficulty in maintaining its traditional centralism. It was unable in reality to impose its will on those to whom—of its own free will or by coercion—it granted privileges or a status of semi-independence. Privileges ceased to be a fiscal instrument and tended to become factors in the dissolution of the state.

Administrative Structures

The financial services of the state were simplified to a greater extent than the remainder of the administration in an empire that, already in the twelfth century, was consid-

erably smaller than it had been in the eleventh; the distribution of privileges in the form of rewards for services reduced in scope and substantially simplified the range of what the state economy was in a position to involve itself in.

The state retained, and was to retain until the end,¹⁴⁰ the right to determine the tax for which each taxpayer was liable. As during the previous period, this was the task of the *anagrapheus/apographeus* (see below), an employee who visited each province at regular, though long, intervals, every fifteen or thirty years. This process of surveying (*anagraphe/apographe*) could be an exceptionally profitable activity for those engaged in it, and as a result it often came into the hands of high officials in the provincial administration, who were accompanied, when necessary, by a professional surveyor. The objectives of the procedure, as we are told clearly in the Palaiologan period, were the census (*apographe*), the *exisosis* (confirmation that the tax due corresponded to the land held by the taxpayer), the *apokatastasis* (the addition or subtraction of land from the records, as appropriate), and ultimately the *paradosis* (the issuing of the official document ratifying the holding of land by the taxpayer). The ultimate product of the survey was the issuing of a *praktikon* for the landowner, describing the borders of the land he owned, with its tax, and possibly a list of his *paroikoi* with the tax for which each of them was liable.

The state economy was represented in the provinces by the *pratton* or *energon/dienergon tas douleias tou demosiou* (“he who carries out the business of state”), an individual (assisted by others) who had undertaken the management of all the rights held by the state in a specific area or city; the size of the fiscal unit would depend on the agreement reached between this individual and the state. Initially referred to as the *praktor* and later, in the time of the Palaiologoi, usually as the *enochos* (“person responsible”), this person was in charge, in principle, of a province or *katepanikion*. As a rule, his term of service lasted a given period, and he might act εἴτε ἐπὶ πᾶσι εἴτε εἰς τὸ πιστόν, that is, either by leasing the management of the state’s rights, which involved winning an auction and being obliged to render to the state treasury the sum agreed upon and keeping for himself whatever surplus might be collected, or undertaking such management on the obligation to render to the state the revenue determined by the inventory minus his own fee, which was certainly not a *roga* and probably constituted a percentage of the takings. The former system clearly involved risks for the contractor but left scope for very much greater profits, whereas the second was safer but more limited in its opportunities. The *epi pakto* system was more onerous for the taxpayer than was the other, and it often resulted from the corruption that was a feature of the provincial administration, especially in the time of the Palaiologoi. As was to be expected, the *praktor*’s profitable duties were often discharged by the *doux*, the commander of the province.¹⁴¹

Under both systems, and regardless of the title by which the state’s agent might be

¹⁴⁰ For the period of the Palaiologoi, see L. Maksimović, *The Byzantine Provincial Administration under the Palaiologoi* (Amsterdam, 1988).

¹⁴¹ G. Ferrari, “Formulari notarili inediti dell’età bizantina,” *BISI* 33 (1912): 32, no. 8.

known, he would have the support (or would have to deal with the competition) of the other employees sent out from Constantinople on special missions, such as that of handing out *pronoiai* when large numbers of new soldiers were to be settled in the area.¹⁴² In some cases, the state conceded to others the collection of some of its revenue, such as the tithe on the output of publicly owned estates.¹⁴³ The *praktor* was also obliged to honor the receipts issued by other state departments, especially in Constantinople, to taxpayers who had paid some debt to the state directly to those departments¹⁴⁴—and he could be sure that the central services would later put the sum in question down to his own account. Such receipts were also issued by those who enjoyed tax exemption and consequently did not pay him the sum recorded in the tax ledger.¹⁴⁵

It follows that under the receipt system the *praktor* was also responsible for the payments the state was due to make in his area. Not for all such payments: the commanders (*kephalai*) of the towns, for example, and a number of other state employees were entitled to collect their fees directly from the taxpayers (the *dikaia tou kephalatikiou*), which did not pass through the hands of the *praktor*.¹⁴⁶ Military and other employees also had the right to collect special taxation or corvées, and these went beyond the jurisdiction of the *praktor*.

Understandably, when he possessed such powers the provincial tax collector was obliged to concede the exercise of some of them to others, even to the village priests, who would undertake to collect the taxes of the community and pass them on to the tax collector.¹⁴⁷ On the other hand, his authority over the finances of state was limited by the large number of holders of privileges who might live in his area, by the intervention of the state in special circumstances, and by the traditional rights other state employees or officers might enjoy to collect money on their own account.

The central financial services of the state underwent still greater simplification. We have seen¹⁴⁸ that the great departments of the tenth and eleventh centuries declined; subsequently, during the twelfth century, terms such as the *sakellarios*, the *sakelliou*, the *logothetes* of the *eidikon*, the *grand kourator*, the *kourator* of Eleftheriou, and the *kourator* of Mangana disappear from the sources. The officials in charge of other fiscal services kept their titles, but there were now no responsibilities attached to the post, and the title was merely honorific. The text of Pseudo-Kodinos (14th century) notes that the following posts have no departments attached to them or that the services they provide are unknown: the *logothetes* of the *genikon* (who is said to have retained some responsibilities until the late 12th century), the *logothetes* of the *stratitikon* (who lost his responsi-

¹⁴² *Lavra*, 1: no. 65: παραδόσεις κομανικῶν προνοιῶν.

¹⁴³ Sathas, *MB*, 6:645, 647.

¹⁴⁴ N. Svoronos, "Notes à propos d'un procédé de techniques fiscales: La ΔΟΧΗ," *REB* 24 (1966): 97–106.

¹⁴⁵ Sathas, *MB*, 6:627–28.

¹⁴⁶ *Ibid.*, 6:642–43.

¹⁴⁷ Ferrari, *Formulari notarili*, no. 15.

¹⁴⁸ See above, 1026–27. For the discussion that follows, see the corresponding entries in the *ODB*; cf. P. Magdalino, *The Empire of Manuel I Komnenos, 1143–1180* (Cambridge, 1993), 229ff, and M. Angold, *A Byzantine Government in Exile: Government and Society under the Laskarids of Nicaea, 1204–1261* (Oxford, 1975), 204–7.

bilities once the *strateia* became monetized), the *logothetes* of the *dromos* (a post that for many years remained senior, though it had no fiscal responsibilities), the *logothetes ton agelon*, the *logothetes ton oikeiakon* (whose responsibilities were more general in the 12th century), and the *megas logariastes*.¹⁴⁹ The *logothetes* of the *sekreta*, a post that appeared in 1081, was undoubtedly a high-ranking official, but his duties appear to have been largely administrative rather than fiscal.¹⁵⁰ Only the *vestiarion* remained powerful, becoming the imperial treasury par excellence after the late twelfth century. In the fourteenth century, it was controlled by the *prokathemenos* of the *vestiarion*, whose job it was to look after “the revenue and expenditure.”¹⁵¹

The vast administrative edifice of the Macedonian emperors no longer existed. It had been scattered into the provinces, each of which now had its own local administration, its own revenue, and its own expenditure. All that was left in the center was a treasury that collected such surplus as there was from the provinces and paid, on the emperor’s behalf, those who were not remunerated in any other way. There was also a central administration that attempted to control the management of the various provinces and financial departments through the system of the census and by establishing duties on trade on behalf of the emperor. Everything had become much smaller and much simpler.

To conclude, let us look briefly at the state departments that were involved with shipping and thus with the comings and goings of the trade taking place on a large scale in the harbor of Constantinople. The history of these departments is characteristic of that of the state economy in general. From the late ninth to the eleventh century, the *parathalassites*, an official subordinate to the eparch of the city, exercised judicial (and, I hypothesize, administrative) control over the ships and their sailors. In the second half of the eleventh century, we find ships within the jurisdiction of the *sakellarios*, indicating that they had become a source of income for the state. In the twelfth century, the *sekretion* “of the sea” makes its appearance; it dealt specifically with measurement of the capacity of ships and with taxation on them, under the supervision of the *megas logariastes* of the *sekreta*, working with the *parathalassites* (there were two of them by this time) and with the staff of the *sakellarios*.¹⁵² However, it is interesting to note that by the late twelfth century the revenue from the *sekretion* of the sea had been transferred to the grand *doux* of the fleet (the chief admiral), and that its employees performed their duties by concession from him (οἱ ἐνεργοῦντες τὰς τῆς θαλάσσης δουλείας δικαίῳ τοῦ . . . μεγάλου δουκός). In other words, it is clear that what had been an administrative and judicial institution acquired fiscal interest and that ultimately the revenue from it ended up in the hands of a senior official.

¹⁴⁹ Ps.-Kodinos, *Traité des Offices*, ed. J. Verpeaux (Paris, 1966), 176, 178, 182, 184 (hereafter Ps.-Kodinos).

¹⁵⁰ R. Guiland, “Etudes d’histoire administrative de l’empire byzantin: Les logothètes,” *REB* 29 (1971): 75–84.

¹⁵¹ Ps.-Kodinos, 186.

¹⁵² See H. Ahrweiler, “Fonctionnaires et bureaux maritimes à Byzance,” *REB* 19 (1961): 249–52; P. Lemerle, “Notes sur l’administration byzantine à la veille de la IVe croisade d’après deux documents inédits des archives de Lavra,” *REB* 19 (1961): 258–72.

The State and the Farmer

Under the Komnenoi The crisis of the eleventh century and the dramatic devaluation of the nomisma brought about an imbalance in the monetary system, since the silver and copper coinage was not devalued to the same extent. On the other hand, the *charagma* system led inevitably to the collection of tax in (debased) gold coinage, while the same sums might have been worth many times more if they had been collected in silver or copper. This lack of balance and the frequently high-handed action taken by tax collectors as they strove to benefit from the situation led to excesses such as the attempt of Demetrios Kamateros to double the tax revenue of Thrace and Macedonia in 1104/5. This was the point from which the tax and monetary reforms of Alexios I Komnenos set out, reaching their complete and final form, after some experimentation, in 1109.

The foundation of the new system¹⁵³ was the collection of the tax/*charagma* in *trachea aspra*, that is, in new coins that had a low gold content. In calculating fractions and accretions, each trachy was taken as equal to 4 *miliaresia* (96 *folleis*). In other words, we now have a coinage that was officially devalued by comparison with both the old gold nomisma and the new hyperpyron, the pure gold coin minted by Alexios himself but not used for the purposes of taxation. Fractions of the trachy were collected in copper *folleis*, 24 of which were theoretically equal to a *miliaresion*. The accretions (that is, *dikeraton* + *hexafollon*, *synetheia* + *elatikon*) were collected as a lump sum, at the rate of 33 *folleis* to each trachy *aspron* coin. Under this system, the sums collected in *folleis*—that is, the fractions of the main tax and the accretions on it¹⁵⁴—were extremely onerous for the taxpayer, and to the modern mind this seems an absurd arrangement. However, it did allow the Komnenian administration to collect fiscal revenue that was always equal to what it had been, sometimes exceeded the former level slightly, and occasionally exceeded it to a considerable extent despite the devaluation of the coinage and the apparent reduction in the importance attached to tax revenue. The use of the devalued gold coinage and the shift in the main weight of taxation to the silver and, in particular, the copper coins constituted a response to the shortage of gold created by the spectacular increase in the monetarization of the market economy. Use of the trachy in taxation continued in the twelfth century.¹⁵⁵

The reforms of Alexios I Komnenos reintroduced, on new terms and with fresh prospects, the old system of the *charagma* in the collection of tax, though now it was in line with the new monetary situation and the need for only the devalued trachy to be used in fiscal transactions. There were also changes in other fiscal practices—changes that predate the reforms of Alexios, taking place in the closing decades of the eleventh century. Although these innovations may have been devised by one of Alexios' prede-

¹⁵³ Morrisson, "La logarikhè"; cf. Morrisson, "Byzantine Money," 952.

¹⁵⁴ Zonaras, 18.22: διὰ χαλκῶν ἔδασμοφόρει.

¹⁵⁵ The tax policy of Alexios Komnenos was a tough one. See A. Harvey, "Land and Taxation in the Reign of Alexios I Komnenos: The Evidence of Theophylact of Ochrid," *REB* 51 (1993): 139–54.

cessors, I shall examine them in the context of his reign because it was he who was in a position to implement them properly and, above all, because it is during his reign that the sources refer to them.

The archaic term *epibole*¹⁵⁶ was used to refer to a new fiscal practice that amounted to the first step toward the simplified taxation on land of the centuries to come and that was easier to apply to large holdings of agricultural land. The middle Byzantine *epibole*—which bore no resemblance except in name to the early Byzantine *adjectio sterilitium*—is known to us from certain documents of the time of Alexios I Komnenos and from the fiscal treatise of the library of San Marco, which dates from the twelfth century.

Under this system, the tax assessor added together all the taxes that had been assessed for the tax unit (an estate or a village), including the taxes that were not being collected by reason of exemption or temporary reduction, to which he added all the tax that had to be paid on any newly cultivated land. Then he divided the total by the number of modioi of land held by the tax unit, regardless of whether all the land was actually cultivated. The result of this division was the tax indicator, that is, the number of modioi of land that corresponded to each nomisma of tax on that specific estate. The indicator, which might differ from tax unit to tax unit, would be used in the future as a point of reference to check whether the tax paid by each landowner agreed with the sum he actually owed—or, in other words, to check whether the landowner might in the meantime have increased his assets by encroaching on land adjacent to his own (perhaps state land). If something like this were found to have happened, the additional land would be declared to be a surplus (*perisseia*) and would pass into the ownership of the state. This was another application of the system of *hikanosis*, comparable to the land assessment of the time of the Macedonian emperors.

The *epibole*, whose indicator could be modified by imperial decision, allowed the tax to be adjusted easily if an imbalance developed in the monetary system. It could also be used as a persuasive means of exerting pressure to clear fresh land for cultivation, since the indicator was based solely on the quantity of land owned and not on its quality. While initially, at least, the *epibole* was designed to detect land that had already been encroached upon, it was also designed to prevent any further acts of encroachment, since it provided a simple way of ascertaining that such had occurred.

The *epibole* system was clearly devised on the basis of the large estates, and it was only in connection with them that the system was worthwhile. It does not seem to have survived after the twelfth century, when simpler forms of taxation were adopted.

In parallel with the introduction of the *epibole*, one can also observe the gradual abandonment of the land register system and its replacement with the *praktikon*, a process that took place during the eleventh century and had been completed in the reign of Alexios I. Constant updating was essential for the land register to function, but this had become increasingly complex because of the inevitable fragmentation to

¹⁵⁶ Svoronos, *Cadastré*, 119ff; idem, “L'épibolè à l'époque des Comnènes,” *TM* 3 (1968): 375–95; Oikonomides, *Fiscalité*, 56–61.

which holdings were subject (through marriage, inheritance, sale, etc.) and the dispersal of assets. Taxpayers who owned property in more than one tax unit requested—successfully—that all their obligations should be transferred to one unit, where they would pay everything together, in a single sum. Grouped tax obligations thus came to be in the form of a *praktikon* (εἰς πρακτικῶν τόξιν).¹⁵⁷

The *praktikon* was originally the setting down in writing of a decision, usually connected with the boundaries of land, that was signed by witnesses. The term was also used to refer to the document by which a state employee handed a piece of land over to someone (earliest reference: 1073).¹⁵⁸ The second type of *praktikon* came to prevail after the twelfth century, and it was the principal fiscal document of the last centuries of Byzantium.

Rather than setting out from the land and describing its distribution, as the land register had done, the *praktikon* started with the taxpayer and described his property, regardless of where it might be located. It was a personal document, one more suited to the needs of the large landowners in a state economy that revolved around privileges. All the *praktika* of each area were recorded in a codex that, in the time of the Palaiologoi, was called the *thesis* or *megale thesis*. This term had already been in use in the eleventh century—or perhaps much earlier—to describe the ledger of a state department.¹⁵⁹ In 1086–87, however, it seems clear that the land register, while still in existence as a tax instrument, was obsolete, whereas the *praktikon* was the document now used for the land census. The last entries in the surviving *isokodika* date from around the middle of the eleventh century and no later. The *praktikon* was, of course, a comparatively flexible and adaptable instrument. It was equally capable of describing the property of a large landowner and a village community, even if the inhabitants of the village (or some of them) were *paroikoi*.

The transition from the land register to the *praktikon* had a further effect on the terminology. Until the twelfth century,¹⁶⁰ the recording of land by state employees was still called *anagraphe* and the employee who performed it was an *anagrapheus*. Little by little, however, the terms *apographe* and *apographeus* make their appearance, being used with increasing frequency by authors who lived in the late eleventh and twelfth centuries¹⁶¹ and becoming completely predominant in the thirteenth century. In 1195 we have a reference to an *apographe* being carried out six years earlier by an *anagrapheus*.¹⁶² It seems clear that the transition from one term to the other took place during the second half of the twelfth century.

¹⁵⁷ Dölger, *Finanzverwaltung*, 122.

¹⁵⁸ Ἐγγράφα Πάτμου, 2: no. 50.

¹⁵⁹ Dölger, *Finanzverwaltung*, 111 n. 8; F. Dölger, “Zur Ableitung des byzantinischen Verwaltungsterminus θέσις,” *Historia* 4 (1955): 189–98; *Actes de Dionysiou*, ed. N. Oikonomides, Archives de l’Athos (Paris, 1968), 141–42; J. Darrouzès, “Dossier sur le charisticariat,” *Polychronion: Festschrift Franz Dölger* (as above, note 8), 157, 159.

¹⁶⁰ E.g., in 1181; *Lavra* 1: no. 65, line 78.

¹⁶¹ Skylitzes, 419; Zonaras, 505, 659, 737; Choniates, 203, 205, 402.

¹⁶² MM 4:325.

The Last Centuries For the period from the thirteenth to the fifteenth century, we have only one regulatory fiscal text, perhaps because the tax system was much more simple and because privileges and private enterprise, which were beyond the direct control of the state, were now much more important in the collection of tax. This is the brief *Apokope psomion*, dating from 1232 and regarded as Byzantine although it originated in Cyprus. The text is not always clear. However, our information is admirably supplemented by the numerous tax documents, most of them *praktika*, that have survived in monastic archives and refer to Asia Minor (13th century), Macedonia, and Lemnos (13th–15th century). Studies of these documents have led to the publication of the works¹⁶³ on which the discussion below is based.

Despite the widespread grants of privileges and the organic role they played in the late Byzantine state economy (see below), the state continued to exert direct control over the public finances, even when it stood to collect nothing from them. *Apographe* and *exisisis*—that is, the registration of taxable material and checking of the extent to which each private citizen possessed the property to which he was entitled and not more—remained until the end the exclusive province of the state and its employees. Even monastic lands, which were completely free of tax, were subject to these periodic checks. The state determined how much tax each *paroikos* owed to his landlord and for what other payments and services he was liable. In other words, privileges were defined down to their last detail by the state, which—theoretically, at least—made sure that the holder of the privilege did not commit excesses. Consequently, we can see the tax system as being the same for all and as being applied blindly—in principle—to rich and poor alike. Privileges were then added on to emphasize the necessary distinctions.

For the calculation of the basic land tax (the *telos* or *kephalaion*), the quality of land had first to be determined. However, land quality is mentioned only very rarely, mainly when the land in question was not at all productive (when it was hilly, mountainous, stony, unplowable, wooded, fallow and unused, etc.). As a rule, the entire estate—that is, the total of its arable land—was taxed at the rate of one hyperpyron per 50 modioi, an arrangement that looks like a lump-sum tax and is predominant in the *praktika* of the fourteenth century. Other rates are rarely mentioned, and then only for land of exceptionally high quality (such as that which was watered all year round) or of particularly low quality (with a tax rate of one hyperpyron per 30–40 modioi or per 100 modioi, respectively). This new tax rate, which appears to be lighter than that of the

¹⁶³ The most important of these works, on which I have relied heavily, are listed below. Among earlier works, see the studies of F. Dölger, especially his comments in *Aus den Schatzkammern des heiligen Berges* (Munich, 1948), and of G. Ostrogorsky, especially his study of the Byzantine *praktika*, published as the second part of *Pour l'histoire de la féodalité byzantine* (Brussels, 1954). Among more recent publications, see J. Lefort, "Fiscalité médiévale et informatique: Recherches sur les barèmes pour l'imposition des paysans byzantins au XI^e siècle," *RH* 512 (1974): 315–52; Angold, *Government in Exile*, 202–36; A. E. Laiou-Thomadakis, *Peasant Society in the Late Byzantine Empire: A Social and Demographic Study* (Princeton, N.J., 1977), 158–82; the chapter on tax revenue by N. Svoronos in *Lavra*, 4:153–73; and, of course, the material and commentaries in the most recent volumes in the series *Archives de l'Athos*, up to volume 4 of *Iviron* (1995). Cf. Laiou, "Agrarian Economy," 330ff.

past, actually did away with the majority of the quality distinctions and imposed an average tax rate on the entire estate. The new system was inspired by the same spirit of simplification that led to the *epibole* in the eleventh century (see p. 1031) and that was most useful when the state employee was faced with the task of taxing large estates. The new lump-sum rate seems to have been in place in 1232, since it is mentioned in the *Apokope psomion* (at one hyperpyron per 48 modioi; the rounding up to 50 came later, as the decimal system gained currency).

In some documents of the thirteenth century, the *kephalaion* is accompanied by *charagma* whose precise significance has not yet been determined. The *charagma* amounted to between 2.5% and 7.5% of the *kephalaion* and, if we remember the earlier history of the word, might refer to the percentage of the tax that had to be paid in “good” currency. However, it is not impossible that it was calculated on the sum of the tax obligations of the estate.

Needless to say, the rates applied to the taxation of intensive crops were different and much steeper; they were used for taxing vineyards (one hyperpyron per 4–6 modioi) and market gardens, the yield of which was much greater than that of grain fields. It is possible that there were financial and/or tax advantages in the cultivation by *paroikoi* of vineyards on land that belonged neither to them nor to their master. Something of this sort must lie behind the frequent references to *ampelia atele*, which were taxed along with the other property of the tenant, to *ampelia hypotele*, the income from which was shared among a number of owners, and in particular to *xenochoritikon ampelopakton*, the renting of a vineyard from the inhabitants of another village. In the last case, the income looks extremely low, probably because it had to be shared by the owner of the land, the master of the *paroikoi*, and the *paroikoi* themselves (who would presumably have to have had some sort of incentive).

Grazing land also brought income to its owner and to the state, which owned all unclaimed land. The use of grazing land to pasture animals created for the owner of the animals the obligation to pay the *ennomion*—that is, the grazing rights—collected either by the owner of the land or by the state as the owner of all unclaimed grazing land. The *ennomion* was thus a financial obligation on the animals themselves and often appears as a tax on animals, frequently called a *dekateia* (tithe) and combined with the word for the type of animal using the land (*probatodekateia*, *choirodekateia*, or *choiroennomion*, *melissoennomion*, etc.). The *orike*, charged on the exploitation of forests, came into the same category.¹⁶⁴ The state charged only land tax on privately owned grazing ground, at a rate lower than that on arable land. Special taxes—or rather, levies—which might be as high as 33%, were charged on certain high-income secondary activities such as fishing.

There were separate taxes on certain manufacturing activities that complemented the agricultural economy, such as mills (1–3 hyperpyra each; 2 was the usual figure) and flax-retting units (2–10 hyperpyra each). As a rule, these taxes were paid by the landowner, but it was not uncommon for ownership of the mill to be split between the landowner and his *paroikoi*, in which case the tax would be shared out accordingly.

¹⁶⁴ *Iviron*, 3: no. 54 and p. 62.

The main source of state revenue was the tax the *paroikoi* paid their masters twice a year, in March and September. This would be passed on to the state, or, if the landowner enjoyed privileges, he would keep it for himself. In the *praktika*, the tax unit is the *stasis* of the *paroikoi*.¹⁶⁵ his family, his land, his domestic animals, and possibly other possessions such as mills and boats. All these items were his property and they were subject to state tax, not rent. This tax was called the *telos* or, more specifically, the *oikoumenon*, because it centered on the house (*oikia*) of the *paroikos*. Tax was paid even by the most poverty-stricken peasants, which means that it was not only the property of the *paroikoi* that was taxed but also their very existence as units capable of producing income, rather in the manner of the *kapnikon* of the middle Byzantine period.

The land of the *paroikos* consisted usually of vineyards and gardens with fruit trees. It was natural that the *paroikoi* should choose to farm, on their own land, crops that were labor intensive but produced a high yield, which they would not have to share with anyone. This land consisted mostly of the so-called *esothyria*, farmland attached to the village, where intensive farming and care were easier. There were even *paroikoi* who owned fields, sometimes quite large ones (more than 100 modioi, in some cases), but this was not a common phenomenon. These fields were referred to as *esothyrochoraphia*. Abandoned pieces of land (*exaleimmata*) were listed, but not taxed. New pieces of arable ground that the peasants had created by means of their own personal labor were also not taxed, or were taxed at low rates.¹⁶⁶

The animals of the *paroikos* registered in the *praktikon*, and consequently “taxed,” were usually oxen (with special mention being made of pairs of oxen), cows, sheep, goats, pigs, and the occasional horse, mule, or donkey. Hives of bees are also mentioned, but not the smaller domestic animals.

Regular mentions, finally, are made among the obligations of the *paroikoi* to certain days of corvée per year. The state determined how many such days there would be (the *angareiai panemerioi*) and made it clear that the number was not to be increased even in the event of the master claiming that the work done was not sufficient (καθὼς δυνάμεως ἔχει ὁ πάροικος). The number of days usually ranged from twelve to twenty-four per year, but there were significant deviations from this.¹⁶⁷ It seems to me that the state, whose ability to exercise supervision on its own behalf was of necessity limited, would have benefited less from this free labor, while private landowners (and holders of privileges) would have benefited to the full.

I have mentioned the main taxes as they appear in the *praktika* of the fourteenth century, which are the most numerous and detailed. These *praktika* also mention a

¹⁶⁵ Cf. G. Litavrin, “Parik i arendator,” *VizVrem* 52 (1991): 3–12.

¹⁶⁶ See M. Bartusis, “Ἐξάλειμμα: Escheat in Byzantium,” *DOP* 40 (1986): 55–81. I think that the term *ekleioma*, which this author discusses (pp. 79–81), should be interpreted as land that recently ἔγινε λεία (that is, became “flat,” capable of growing crops). We know, moreover, of one *ekleioma* that became a garden and was located near the village. MM 4:267, for the year 1284.

¹⁶⁷ The *praktikon* for Lampsakos in 1219, for example, refers to seven days a year (Tafel and Thomas, 2:209), and we also have a *praktikon* of the 13th century that refers to 52 days a year. *Actes d’Esphigménou*, ed. J. Lefort, Archives de l’Athos (Paris, 1973), no. 7, line 19. Cf. Laiou, “Agrarian Economy,” 329–36.

number of other charges in the nature of taxation, which correspond to the extraordinary imposts discussed for the middle Byzantine period. These extraordinary charges are also known to us from documents relating to privileges, which state quite clearly what is *not* to be collected from the privileged estate and its farmers.

It should be noted, in connection with these secondary charges, that they were often of a local nature. I have already referred to local taxes as having existed when the state was unified. Naturally enough, when the state split in 1204 and subsequent to the geographical rift that was intensified when Constantinople was reconquered in 1261, taxation of a local nature gained in significance. Even so, the centralism of the state is capable of creating misleading impressions that can lead to erroneous conclusions. The *sitarkia*, a tax characteristic of Asia Minor and more specifically of the empire of Nicaea, is also mentioned in connection with a few Byzantine privileges in Macedonia¹⁶⁸ and in some of the chrysobulls of Stefan Dušan as a charge whose collection was not forbidden by the tax exemption.¹⁶⁹ One has to wonder, however, why it is that if the *sitarkia* was really collected in Macedonia in the fourteenth century it is not mentioned in any of the surviving *praktika*. One might suspect that it was only collected in exceptional cases, which is why it is not mentioned in the documents related to current taxation. Other hypotheses are also possible, and all are equally uncertain. We need a study to provide us with a knowledge of the special taxes of the late Byzantine period. For the time being, I shall attempt to describe what is known and to interpret, as far as possible, the names used.

Many of these special taxes had survived from the middle Byzantine period. Others made their first appearance after 1204, in the empire of Nicaea. An extraordinary charge introduced to meet a specific need of the state might often be converted into a contribution in cash and then into a regular payment to the state. Some of these payments were among the items of revenue the state refused to concede to individual holders of privileges, and consequently they were among the exceptions listed on the documents by which tax exemption was granted. In the thirteenth century, some of these contributions—the *sitarkia*, the *agape*, and the *ploimoi*—seem to have been charged chiefly on military *pronoiai* located outside Constantinople.¹⁷⁰

In the late twelfth century, many of the imposts we know from the eleventh century were still being collected. In 1186, Isaac II Angelos¹⁷¹ refers to the following charges, the majority of which continue to be mentioned in later periods: (1) the supply of labor free of charge (*angareia*, *parangareia*, *psomozemia*, *kastroktisia*,¹⁷² *ktisis katargon*), all services

¹⁶⁸ *Actes de Zographou*, ed. W. Regel, E. Kurtz, and B. Korablev, *Archive de l'Athos* (= *VizVrem* 13 [1907]; repr. Amsterdam, 1969), no. 31; *Esphigménou*, no. 20. Although the authenticity of the latter document has been questioned, I think it is of value as evidence; even if it is forged, it was based on a genuine original.

¹⁶⁹ A. Soloviev and V. Moshin, *Grčke Povelje Srpskih vladara* (Belgrade, 1936), nos. 2, 9, 11, 17, and 18.

¹⁷⁰ Zepos, *Jus*, 1:663.

¹⁷¹ Ἐγγράφα Πάτριου, 1: no. 10.

¹⁷² See M. Bartusis, "State Demands of Building and Repairing Fortifications in Late Byzantium and Medieval Serbia," *BSI* 49 (1988): 205–12.

that were known in earlier times and appear into the fourteenth century; (2) obligations to supply soldiers (the *ploimoi* and the *aloga*, possibly corresponding to the earlier *monoprosopon*); (3) obligations to supply hospitality (*mitaton*,¹⁷³ *syndosia* for the accommodation of ambassadors,¹⁷⁴ *dianome* [?]); (4) gratuities paid to the authorities, such as the *proskynetikon*, the payment made to welcome a new commander. There are references in 1186 to a number of other contributions made by *paroikoi*: the *synone*, the *kapnikon*, the *aktemonitikion*, and the *paroikiatikon*. These were dependent on the property of the *paroikoi* and are familiar from earlier times. They later disappeared, presumably because they could not be incorporated into the new and simplified system. Only the *zeugologion*, also a tax on the *paroikoi*, survived into the thirteenth and fourteenth centuries.

In the period from the thirteenth to the fifteenth century, there was a significant degree of continuity in the use of terms, but the content of the charges involved had changed. There is also evidence of new terms: the *sitarkia*, which first appears in the thirteenth century, probably originated in the *sitarkesis* or *sitarchia* of towns, that is, the supplying of fortified settlements with foodstuffs. There is evidence of this obligation in the ninth century, but by the thirteenth century it had been converted into a regular payment in cash.¹⁷⁵ The exact significance of the term *agape*, “love,” has not been determined, but it may have been a contribution designed to buy peace with neighboring states,¹⁷⁶ something like the *alamanikon* imposed in the late twelfth century to meet the demands of Emperor Henry VI of Sicily.¹⁷⁷ The *ploimoi*, which was the obligation on a region to supply sailors to man the fleet, had been enforced for very many years; in the thirteenth century, it became a cash payment, although it continued to be calculated as if it were a contribution that would lead to the recruitment of real sailors.¹⁷⁸ Something similar must also have applied to the levy known as the *kontaratoi*, which was also known in the eleventh century and must originally have involved the enlistment (or the financial support) of soldiers armed with spears (*kontaratikon*). The *oikomodoparasporon* was obviously a continuation of the familiar eleventh-century *oikomodion*, while the fourteenth century also saw the appearance of the *oinometrion*.

Needless to say, the charges designed to secure the income of the local commanders were left in place. The purpose of the *doukike chreia* or the *katepanike chreia* was to feed the local commander, and the *kaniskia* made sure that financial support would be forthcoming when he visited an estate. Hospitality free of charge was ensured by means of the *mitaton* and the *aplekton*. The *kaniskion*, a gift consisting of foodstuffs, was originally

¹⁷³ M. Bartusis, “State Demands for the Billeting of Soldiers in Late Byzantium,” *ZRVI* 26 (1987): 115–23.

¹⁷⁴ Cf. *Lavra*, 4: no. 71, lines 81ff.

¹⁷⁵ *MM* 4:45–46; 5:13.

¹⁷⁶ This hypothesis has been put forward by H. Ahrweiler, “La concession des droits incorporels: Donations conditionnelles,” *Actes du XIIe Congrès international d’études byzantines, Ochride, 1961* (Belgrade, 1964), 109 n. 35. I do not think it can be identified with the *kapnikon*, as proposed by Angold, *Government in Exile*, 224–25.

¹⁷⁷ Choniates, 478.

¹⁷⁸ *MM* 4:250–52; in 1235, 1½ πλῶμος was levied on a village, out of a total of 150 for the entire *katepanikon* of Smyrna.

made in kind¹⁷⁹ by the *paroikoi* to their master three times a year (at Christmas, during Carnival, and at Easter). The *paradotikion* was a payment made to the state employee who made over an estate (or a *pronoia*) to its beneficiary. The *vigliatikon* ensured protection against pirates, free of charge. In other words, we continue to find a large number of charges that were not taxes in favor of the state, but direct fees paid to state employees, with the state benefiting to the extent that it was relieved of an item of expenditure.

There was also a “collective judicial fine,” which is often mentioned after the thirteenth century and which the state always retained for itself even in cases of tax exemption: “the three *kephalaia* of the *aer*; murder, the defiling of a virgin, and treasure trove.”¹⁸⁰ The term *aer* has been connected to the *aerikon* (which, however, was a contribution made in the form of animals for food). The connection is principally due, I believe, to the fact that the *aerikon* involved a judicial problem in a novel of 1085.¹⁸¹ It has also been argued that the *aer* was converted into a regular annual payment to the state.

The tax system I have been describing survived almost in its entirety throughout the period of Serbian rule in Macedonia.¹⁸² In parallel, however, new special levies in one form or another (sometimes as the appropriation by the state or the lord of any part of a property that had been abandoned) and of a clearly local nature appeared in Macedonia¹⁸³ and elsewhere, such as the *phloriatikon* and the two *myzai* or *meizai* that we know were implemented in the Peloponnese.¹⁸⁴ Other charges are found with a specific and short-term purpose, such as the *kapeliatikon* or *oinopoleion* imposed on the wineshops of Macedonia and Lemnos. After 1404, Manuel II demanded that each peasant who owned a pair of plowing oxen should contribute a *koilo* of wheat from which ship’s biscuit would be baked (ὕπερ παξιμαδίου τῶν κατέργων), and this contribution was called the *kokiatikon* (from *coca* = a ship[?]).¹⁸⁵

These special taxes were very numerous, and there is little point in listing them all. What is of importance is that during the fourteenth century the regular tax burden on free farmers was constantly increasing while the number of such taxpayers was in constant decline, given that more and more of them were becoming *paroikoi*.

¹⁷⁹ There are instances in which the *kaniskion* was certainly converted into a cash payment. *Esphigménou*, no. 8, lines 9–10 (late 13th century) tells us that the charge for all three *kaniskia* was 6 kokkia, that is, ¼ nomisma.

¹⁸⁰ M. A. Tourtoglou, *Tò fονικόν καὶ ἡ ἀποζημίωσις τοῦ παθόντος* (Athens, 1960); idem, *Παρθενοφορορία καὶ εὐρεσις θησαυροῦ* (Athens, 1963); C. Morriison, “La découverte des trésors à l’époque byzantine: Théorie et pratique de l’éυρεσις θησαυροῦ,” *TM* 8 (1981): 321–43. See also A. E. Laiou, “Le débat sur les droits du fisc et les droits régaliens au début du 14e siècle,” *REB* 58 (2000): 97–122.

¹⁸¹ Zepos, *Jus*, 1:312.

¹⁸² Cf. T. Maniati-Kokkini, “Προνομιακές παραχωρήσεις του σέρβου αυτοκράτορα Στεφάνου Δούσαν (1344–1355),” in *Βυζάντιο καὶ Σέρβοι τον ΙΔ αἰ.* (Athens, 1996), 307–38.

¹⁸³ Including the γουβελιατικόν or κουβελιατικόν, which is known to us from the period of Serbian rule but seems to have existed earlier, under the Byzantines; see *Actes de Xénophon*, ed. D. Papachrysanthou, Archives de l’Athos (Paris, 1986), 209.

¹⁸⁴ E. Vranoussi, “Notes sur quelques institutions du Péloponnèse byzantin (l’ἀβιωτίκιον, le φλωριατικόν et les δύο μεῖζαι ou μύζαι,” *EtBalk* 4 (1978): 81–88.

¹⁸⁵ N. Oikonomides, “Ottoman Influence on Late Byzantine Fiscal Practice,” *SüdosF* 45 (1986): 10.

To conclude, let us note one unusual feature observed in the area of Thessalonike, Chalkidike, and the lower course of the Strymon during the period from 1404 to 1421, when, by the treaty of 1403, that part of Macedonia returned to Byzantine rule after twenty years under Ottoman occupation.¹⁸⁶ By the treaty of 1403, Süleyman Çelebi, eldest son of Bayezid I, conceded the area to the Byzantine emperor along with the fiscal revenue the Ottoman authorities had been collecting until that time. In the years that followed, the Byzantines thus continued to apply, almost in its entirety, the Ottoman tax system, collecting the *haradj* (a tax on those who cultivated the soil), the special contributions called the *phosiatikon* and the *ospetiatikon* (the latter of which may be the same as the *kephalatikon*), the *kephalatikon* itself (here meaning the poll tax, the *ispendje* or *djizya*),¹⁸⁷ the *dekate* (the tithe, *nsr*, paid only by peasants who owned a pair of plowing oxen), the corvées that were common to all systems,¹⁸⁸ and the *aer*, which had formerly existed under the Byzantines but also had an Ottoman equivalent, the *bad-i hava*. In order to impose this taxation, new types of fiscal documents were prepared, and the peasants were grouped into new categories. Under the new system, land was not a taxable commodity (the Ottoman conquest had made almost all of it the property of the sultan), and while tax increased (to five or seven times the level of the *telos* in the fourteenth century), secondary taxes and contributions were cut drastically, as was the *dekate*, the tithe paid for use of the land. If all these factors are calculated together, it could be seen that under the Ottoman-inspired system the peasant was paying the state approximately half what he had been paying his master in the fourteenth century, though it is true that the payment was in cash rather than in kind. This tax relief for the rural population may perhaps explain the successes of the Ottomans in the fourteenth century, and it certainly explains why the Byzantines did not dare return to the old system after 1404.

Privilege as a Fiscal Instrument (11th–12th Centuries)

The granting of privileges was an ancient practice. Where the state economy was concerned, the privilege could take the form of tax exemption on the beneficiary's property or of the conceding to him, by the state, of a sum (of money or in kind) that might reach his hands by a number of means: as a direct payment by a representative of the state (a central treasury or a provincial tax collector), or as a grant to the beneficiary of the right to collect on his own behalf, directly from taxpayers, certain items of state revenue.¹⁸⁹

As the name suggests, the privilege was originally something exceptional granted to institutions (mostly of an ecclesiastical or charitable nature) or occupational categories. This was true both for tax exemption and for concessions of state revenue. In 800, in

¹⁸⁶ Ibid., 1–24.

¹⁸⁷ Cf. also Z. Tsirpanlis, "Τὸ 'κεφαλατίκι' (testagium—mazzucato) στὴν ἱπποτοκρατούμενη Κῶ (1441–1512)," *Βυζαντινά* 15 (1989): 170–71.

¹⁸⁸ But which, under this system, were sometimes converted into cash payments; e.g., *Lavra*, 3: no. 165, lines 37–38.

¹⁸⁹ Cf. Ahrweiler, "La concession," 104–14.

Istria, each *tribunus* of the armed forces in the area was entitled to five *excusati*, that is, five taxpayers who paid their taxes directly to him.¹⁹⁰ Other households of *excusati* were conceded to monasteries in the tenth century, but here the concession was made selectively. Over time, one can observe a tendency for the privileges to become personalized, and by about the year 1000 (and in some cases later) the concessions granted to provincial churches no longer covered the entire category of beneficiaries (in this case, members of the clergy) but only a certain number of them. In these cases, in fact, the concession was made to the head of the church—the bishop or archbishop—who acquired the right to exempt from tax a certain number of the clergy, whom he would select. In other words, the privilege was not only personal (for the bishop), but also allowed him to create a clientele of his own among his subordinates.¹⁹¹

The eleventh century—a period of severe special taxation and corvées—was notable for the increase in the number of personal privileges, and especially of instances of tax exemption. The *exkousseia*, which absolved the beneficiary from precisely such imposts, was sufficient to protect the powerful and their lands. Despite the considerable increase in their number, the privileges continued to be exceptional in nature, but toward the end of the eleventh century—at the time when payment of the *roga* to the aristocrats largely ceased—privileges gradually became a basic fiscal instrument, presumably so as to release the gold coinage needed at that time to deal with the growth in trade. Increasingly, the granting of privileges was combined with a particular use of state land, which was given as grant by the emperor together with other kinds of state revenues. These tendencies can be seen in clear and highly striking form as early as the reign of Alexios I Komnenos. They are of particular interest for this discussion because it was more and more common for the beneficiaries to be secular nobles, and not only ecclesiastical institutions. The following are some examples.

In 1084 the *protosebastos* Adrianos Komnenos was entitled to collect all the taxes of the Kassandra peninsula, directly and for his own benefit. The land did not belong to him; the state had conceded him its revenue.¹⁹²

A different example is Nikephoros Melissenos, who had been among the contenders for the throne in 1081, but ultimately withdrew his claim when Alexios I promised him the title of *kaisar* and “the city of Thessalonike.” Sure enough, after Alexios was crowned, Melissenos was appointed *kaisar* and began to collect the fiscal revenue of Thessalonike and its surrounding area; in other words, the taxes and other revenue on the land belonging to the state. In order to create a clientele, Melissenos in turn granted some of these estates to his own people, including Samuel Bourtzes, a blood relative who had lost his property in Asia Minor to the Turks.¹⁹³ Among other instances

¹⁹⁰ See P. S. Leicht, “Gli *excusati* nelle provincie italiane soggette all’Impero d’Oriente,” *PBSR* 24 (1956): 22–28.

¹⁹¹ This is examined in N. Oikonomides, “Tax Exemptions for the Secular Clergy under Basil II,” in *Kathegetria: Essays Presented to Joan Hussey on Her 80th Birthday*, ed. J. Chrysostomides (London, 1988), 317–26.

¹⁹² *Lavra*, 1: no. 46.

¹⁹³ *Actes de Docheiariou*, ed. N. Oikonomides, Archives de l’Athos (Paris, 1984), no. 4.

of large tracts of land being conceded to highly placed officials who were kin of the emperor are those of the *sebastokrator* Isaac in Thessalonike in 1094¹⁹⁴ and of the *kaisar* Ioannes Rogerios in the mid-twelfth century.¹⁹⁵

We have particulars of the lands of Gregory Pakourianos, commander-in-chief of the armed forces under Alexios I, because in 1083 he founded the Petritzos monastery at Bachkovo and donated his fortune to it. Pakourianos, who bore all the hallmarks of a true *condottiere*, provided the services of his group of “companions” along with his own, and consequently incurred considerable expenses in maintaining this entourage. Most of his estates were gifts from the emperor; few had been bought. The majority had previously been state property, and the state had conceded to him the right to collect all the state revenue connected with the land in question.¹⁹⁶

The donations made to Leon Kephalas were of a different nature and on a much smaller scale. This middle-ranking army leader initially received (in 1079 and 1082) the relatively small donation of a winter grazing ground with an income of 5½ nomismata. In 1084 he was given a public estate (*proasteion*) that had previously been conceded successively to a number of other military men; the relevant document is not entirely clear but gives the impression that it was the practice for the estate to be conceded in return for services, and that the state always retained some rights on it. It should be noted, too, that there was no tax exemption on the estate.

In 1086, after he had successfully and heroically defended Larissa against the Normans, Kephalas was given an entire *chorion*, Chostiani, with complete tax exemption and the right to pass the property on to his heirs on the same terms. He was later granted other lands, also on the same conditions; after passing to his children on his death, all these estates ultimately came into the possession of the Great Lavra.¹⁹⁷

Here, then, we are dealing with a new concept of society and financial recompense, one that comes closer to feudalism and differs in substantive respects from the system of the *roga*, which was retained only for the remuneration of the emperor’s low-ranking servants and soldiers. The distribution of silk cloth as part of the salary of officials was abolished; the sources mention these materials, which were now available in greater quantity, only as gifts. State officials now received income that they collected directly from the taxpayers, the *paroikoi*, who thus entered into a relationship of economic and social dependence on the officials.

The economic relationship between “lord” and *paroikoi* was no longer expressed only in the form of coinage. Although the state always retained the right to determine exactly what each peasant owed to his master, there were many possible ways of arranging the relationship between master and *paroikos*. Tax was always calculated in money terms by the employees of the state, and it was always collected by the state in cash, but we do not know what the peasants paid to their master, who was responsible for

¹⁹⁴ *Lavra*, 1, no. 151.

¹⁹⁵ B. Ferjančić, “Apanažni posed kesara Jovana Rogerija,” *ZRVI* 12 (1970): 193–201.

¹⁹⁶ Lemerle, *Cinq études*, 113–91.

¹⁹⁷ *Lavra*, 1: nos. 44, 45, 48, 49, 60, and 65; cf. Oikonomides, *Fiscalité*, 192–94.

the payment of taxes to the state. The form taken by the rent the *paroikoi* paid on the land they cultivated was also a matter for private agreement. If the master collected rent (and tax) in kind, one can imagine that he would have amassed a surplus of agricultural produce that he could then sell; if, on the other hand, he attempted to collect the sums in cash, he would benefit from lending money to his peasants. It seems most likely that the masters collected tax and rent primarily in kind, then sold the surplus products and paid off their obligations to the state—if, of course, they were still liable for the payment of these obligations.

We encounter donations of this kind throughout the later centuries, right until the end of the empire. Typically, the land would be donated by the state to the official (usually with the right to pass it to his descendants), together with a grant of all the rights the state might have on the land in question. The annual revenue that the state had previously collected and that was now the beneficiary's income was predetermined and, in theory at least, was under state control, though this would be difficult to implement on private property, which, inevitably, was liable to be bequeathed, fragmented, alienated, and so on. In most cases, the donations were toward secular persons who had done the emperor some great service, and they were clearly of an exceptional nature. Indeed, it was inevitable that they should be exceptional, since each such donation finally and irrevocably reduced the landed property of the state or the emperor.

Privileges as a System (Pronoia)

In the twelfth century, the special donation ceased to be a mere fiscal instrument and became a fully developed system for the financing of state officials and officers. It was based on a change that made little practical difference to the beneficiary but was of colossal significance for the state: the donation was for life only and could not be inherited. Since after the death of the beneficiary the land, with its revenue, was to return to the state, the state's property remained intact and could subsequently be conceded to someone else. The new donation thus rapidly became a regular fee granted as a reward for services the beneficiary had provided, or was to provide, to the state. This is the system that later became known as *pronoia* (πρόνοια) or *oikonomia* (οικονομία),¹⁹⁸ which was the foundation for the management of the state economy in the provinces. Under this system, a large part of the state's revenue never reached the central treasury, being passed directly as their fees to state employees, most, though not all, of whom were soldiers.

These concessions strengthened the position of the beneficiary vis-à-vis the peasants granted to him, since he had the appearance of being their "master" even when they were free farmers. This social impact of *pronoia* was dictated by the nature of things,

¹⁹⁸ The literature on the institution of *pronoia* is extensive, although the basic work is still G. Ostrogorsky, *Pour l'histoire de la féodalité byzantine*. Among recent works (with bibliographies) are K. Khvostova, "Proniia i sotsial'no-ekonomicheskie problemy," *VizVrem* 49 (1988): 13–23; T. Maniati-Kokkini, "Το Χρονικό του Μορέως και η βυζαντινή πρόνοια," *Βυζαντικά* 14 (1994): 483–508; A. Kazhdan, "Pronoia: The History of a Scholarly Discussion," *Mediterranean Historical Review* (= *Festschrift David Jacoby*) 10.1–2 (1995): 133–63.

but not in theory, and certainly not by the intention of the state. As we shall see in more detail below, the state's purpose was only to provide the *pronoia* holder with an economic reward, not a higher position in society, and its intention was still less to create a new social hierarchy. That, indeed, was why the *pronoia* was granted to each beneficiary on a personal basis in place of a salary. The relationship between the state and the *pronoia* holder was a purely economic one.

It is not easy to identify the point at which the system began, and one is compelled to seek out its roots in occasional scattered instances that look like *pronoia*. I have already noted the land conceded to Leon Kephalas in 1084 after it had passed through the hands of other military men. There is another uncertain case of land being granted to a soldier shortly before 1104.¹⁹⁹ Before 1118 there are records of land in Macedonia being ceded by the state to soldiers, and then to other soldiers after the death of the first beneficiaries.²⁰⁰ However, the examples become much more numerous in the reign of Manuel I Komnenos, whom Niketas Choniates²⁰¹ describes as having implemented a general policy of granting peasants dependent on the state (οἱ τὸν δημόσιον πάλαϊ δεσπότην λαχόντες) to soldiers, some of whom, indeed, were barbarians. These soldiers, Choniates writes, collected from the peasants what they would normally have paid the state, and the emperor ceased to pay the soldiers out of his treasury. And, he adds, this method was not an entirely new one: Manuel was abusing a measure introduced by earlier emperors for use in exceptional cases, such as for those who had distinguished themselves in war (people, one can assume, such as Leon Kephalas or Gregory Pakourianos, already discussed).

The word *pronoia* is not to be found in Choniates' text, but there is no doubt among scholars that this passage refers to the distribution of *pronoiai* on a large scale. During and after the reign of Manuel I, references to *pronoia* become more and more frequent. Initially, during the twelfth century, the system was far from perfect and the unclear wording of the donations caused friction with neighbors. Some *pronoia* holders believed they were entitled to use their neighbors' land on which to settle their own *paroikoi*. Others, such as the Cumans of Moglena, tried to seize tenants of the neighboring monastery of Lavra.²⁰² Friction between the greedy and menacing soldier-beneficiaries and their neighbors continued through the centuries that followed, but in the meantime the system had become better organized and the authorities could intervene in a more effective manner.

It is important to remember that a *pronoia* could consist of any kind of state revenue that had been granted to the beneficiary, including the right to charge duties, tolls, and so forth. However, the principal form of revenue granted as a *pronoia* was that which came from land, the quantities of which were undoubtedly increased with confiscated and kismatic lands.

It is not clear at what point the value of the *pronoia* began to be expressed as a

¹⁹⁹ *Lavra*, 1: no. 56, apparatus.

²⁰⁰ *Ibid.*, no. 64, lines 62–64.

²⁰¹ Choniates, 208–9; cf. Magdalino, *Manuel*, 176.

²⁰² *Lavra*, 1: nos. 64 (1162) and 65 (1181).

number of *nomismata*, which was the theoretical revenue on the land and was later called the *posotes* ("quantity"). No mention of the *posotes* is made in the few documents that have survived from the twelfth and the early thirteenth century. Moreover, a model *praktikon* for the handing over of *paroikoi* to a soldier-beneficiary (*pronoia* holder), which seems to date from the first half of the thirteenth century, makes no mention of the "quantity" of money the beneficiary would collect; the references are only to *zeugaria* of land (the amount that could be plowed by a pair of animals in a day) to be taken from other *pronoia* holdings, together with their farmers and their domestic animals.²⁰³ There is no mention even of tax exemption, as there had also been no such reference in the case of one of the estates (Mesolimna) granted to Leon Kephalas in 1084. Such an arrangement was only natural, for the land conceded belonged to the state, whose revenue from it consisted largely of rent (and not tax, which was collected on private property). The *pronoia* holder was acting as a temporary substitute for the state and, once in possession of the land, would collect on it what the state had previously been entitled to collect. It seems highly likely that under this system all or nearly all the payments (with the exception of personal tax, of course) were made in kind.

There can be no doubt that estates were also granted with complete tax exemption within the *pronoia* system. The *akritai* (border guards) of Asia Minor lived on the land they owned without paying any tax; some of them also held *pronoia* land, and received gifts in cash from the emperor, in return for which they served in the army and protected the area where they lived. There is no written record, at least as far as the *akritai* of Asia Minor are concerned, of the sum to which their fee amounted.

The case of these *akritai*, who could be classed somewhere between the owners of military land and the holders of *pronoia* land (since the land belonged to them, while at the same time they enjoyed complete tax exemption), is rather better known to us, since Michael VIII Palaiologos suddenly changed their status shortly after 1261. The civil servant Chadenos, who was probably a tax farmer, "enlisted" (*estrateuse*) the *akritai* on the basis of the property they owned, leaving each of them with a *posotes* (συμποσώσας) of 40 *nomismata* and collecting the balance of the tax for the state. On the other hand, the *akritai* were to receive an annual salary, *roga*, which would supplement their income and serve as an incentive to them to accompany the emperor when he engaged in military operations.²⁰⁴ In this way, equality among the various *akritai* was achieved because they were all left with the same *posotes* in the form of tax exemption and they all collected a *roga* that would help them to pay in cash any tax they might owe over and above the 40 *nomismata*. I suspect that at this time the *roga*, too, must have been

²⁰³ N. Oikonomides, "Contribution à l'étude de la *pronoia* au XIII^e siècle: Une formule d'attribution de parèques à un *pronoiaire*," *REB* 22 (1964): 158–75. The absence of even the slightest mention of the *posotes* led me at the time to hypothesize that the *praktikon* was a preliminary document that would be filled in at some later date, but now I believe that the interpretation presented here is both simpler and more likely.

²⁰⁴ George Pachymeres, *Relations historiques*, ed. A. Failler (Paris, 1984), 1–33; N. Oikonomides, "A propos des armées des premiers Paléologues et des compagnies de soldats," *TM* 8 (1981): 359–60; M. Bartusis, *The Late Byzantine Army: Arms and Society* (Philadelphia, 1992), 54–55.

around 40 nomismata, a hypothesis I base on the fact that, as we shall see, the total *posotes* of a *pronoia* in the fourteenth century was approximately 80 nomismata, of which only half was paid out in cash.

This text by Pachymeres contains the first reference to the *posotes* of the *pronoia*, but we can presume that the institution was already in existence and that Chadenos, in his case, would have been applying measures that were familiar from the management of the *pronoia* in the rest of the empire. In 1272 the *pronoia* of each soldier was calculated in cash, with increments of between 24 and 36 nomismata for any soldier who distinguished himself.²⁰⁵ We also encounter instances of very large *pronoiai* for senior officials, whose *posotes* comes to hundreds of nomismata.²⁰⁶ By the first half of the thirteenth century, therefore, the *pronoia* had become economic—almost monetary—in nature.

The economic composition of the *pronoia* belonging to a heavy cavalryman in the fourteenth century, such as those who served in the *mega allagion* (regiment) of Thessalonike in the fourteenth century, is known to us from some of the *praktika* of *pronoia* holders that have survived.²⁰⁷ There are variations (70, 72, and 80 hyperpyra) in the level of the *posotes* to be collected by the three cavalrymen in the imperial bodyguard on whom we have information. These fluctuations seem reasonable in view of the differences they may reflect in the manner in which the men were recruited, their seniority, how distinguished their service had been, and so on.

The *praktika* of the beneficiaries of the *pronoiai* are structured in a manner similar to those of other landowners. According to the *praktikon*, the revenue of the *pronoiaris* consisted of two parts. The first was the *oikoumenon*, that is, the sum of all the personal taxes paid to the *pronoia* holder by his *paroikoi* resident on the *pronoia*, depending on the means of production at the disposal of each *paroikos*. The *oikoumenon* was most probably collected in cash. In the event of the state being unable (or unwilling) to grant the *pronoia* holder a sufficient number of *paroikoi* to make up the *oikoumenon*, this could be done with the granting of pieces of land or other rights (leasing rights on vineyards, grazing ground, fishing grounds, etc.), which were calculated at only two-thirds of their real yield and were described as ἀντὶ οἰκουμένου (“in place of the *oikoumenon*”).

²⁰⁵ A. Heisenberg, “Aus der Geschichte und Literatur der Palaiologenzeit,” *Sitzungsberichte der Bayerischen Akademie der Wissenschaften. Philosophisch-Philologische und Historische Klasse* 10 (Munich, 1920), p. 40, lines 78–81. It is interesting that the increments were calculated in multiples of 12 nomismata.

²⁰⁶ E.g., *Actes de Docheiariou*, ed. N. Oikonomides, Archives de l’Athos (Paris, 1984), no. 9.

²⁰⁷ The *praktikon* of Michael Monomachos (1333; *Zographou*, no. 29) was issued when part of his large *pronoia* was converted into a hereditary estate; see the commentary by Ostrogorsky, *Pour l’histoire de la féodalité byzantine*, 112ff, 347–56. See also the similar *praktikon* of John Margarites, published by P. Lemerle in “Un *praktikon* inédit des archives de Karakala (janvier 1342) et la situation en Macédoine orientale au moment de l’usurpation de Cantacuzène,” in *Χαριστήριον εἰς Ἀ. Ὀρλάνδον* (Athens, 1964), 278–98. The first true *praktikon* of a *pronoia* holder, Manuel Berilas (1323), was published by P. Schreiner, “Zwei unedierte *Praktika* aus der zweiten Hälfte des 14. Jahrhunderts,” *JÖB* 19 (1970): 34–35; cf. N. Oikonomides, “Notes sur un *praktikon* de *pronoiaire* (juin 1323),” *TM* 5 (1973): 335–46. Two more *praktika* of beneficiaries, dated 1321—Michael Savenzes and Nicholas Maroules—were published in *Xénophon*, nos. 16 and 17. Cf. Bartusis, *Late Byzantine Army*, 169ff.

The *oikoumenon*, as guaranteed revenue in cash, was thus the most important part of the income of the *pronoia* holder. Usually, though not always, it corresponded to half (or almost half) of the total *posotes*.

The second part consisted of secondary taxes and rights (e.g., on fishing, the *ennomion*, and the tax on flax-retting units), but above all of land, on which, theoretically, the full tax was payable (at the rate of one hyperpyron for every 50 modioi of arable land, just the same as for other landowners). However, the *pronoia* holder enjoyed complete tax exemption, that is, he received a statement to the effect that he would not be required to pay the tax that, as a landowner, he owed. This sum in tax, from which he was exempted, was the second part of the *posotes* of the *pronoia*. At the end of the *praktikon* a reference was made—as in the case of all landowners—to some days of corvée (usually twelve per year) on which each *paroikos* was obliged to work, providing such true service as he was capable of, for his master.

This, of course, did not amount to real income. The *pronoia* holder could cultivate the arable land directly (perhaps using the days of corvée that his *paroikoi* owed him), or he could rent it to them or to third parties and collect the rent in money or in kind, under the arrangements described above. Consequently, the *pronoia* holder's real income differed from that stated on his *praktikon* and would depend on how well he was able to manage his land and how fierce, in the specific region, was the competition for the working hands available. The granting of land in place of the *oikoumenon* at two-thirds of its real yield and the frequent references to *exaleimmata* (escheat) seem to me to indicate that in Macedonia in the early fourteenth century there was more land available than there were hands to work it. A similar conclusion can be drawn from the consideration that quasi-ownership of land was not assessed in calculating the *posotes*, as if the state did not count on collecting any revenue as the owner. I would thus tend not to be very optimistic about the degree to which the *pronoia* holders were able to realize the economic potential of their land.²⁰⁸ What I do, however, regard as certain is that at least part of their income was collected in kind.

The *pronoia* of the fourteenth century can thus be seen to share many of the features of the measures implemented by Chadenos in 1261. One part of it consisted of cash (a *roga* in the case of Chadenos, the right to direct collection of the tax on *paroikoi* in the case of the 14th-century *pronoia* holder). The other part consisted of land: the beneficiary occupied the role of owner (of quasi-owner in the case of a *pronoia* holder, since he did not have the right to transfer its ownership permanently),²⁰⁹ collected whatever rights the owner was entitled to (most probably in kind), and was exempt from tax.

Since the *posotes* of the *pronoia* consisted, in effect, of the tax (and not of the rent) that the land would have borne, it is natural that we should encounter *pronoiai* that consisted of the revenue the state would normally seek from the beneficiary and that it ultimately ceded to him in return for the provision by him of a certain service. In other words, the *pronoia/oikonomia* might be in the form of a simple tax exemption.

²⁰⁸ The estimate proposed by Bartusis, *Late Byzantine Army*, 173, strikes me as excessively optimistic.

²⁰⁹ Though he could transfer it for such time as he held his *pronoia*; cf. *Docheiariou*, nos. 13 and 14.

Such cases are rare,²¹⁰ since in accordance with the calculations given above there would be less profit for the beneficiary in simple tax exemption than there would be in the granting of land with those who were cultivating it, constituting a new quasi-property. On the other hand, it would have the advantage of being hereditary, which was one of the main ambitions of the *pronoia* holders as far back as the second half of the thirteenth century. However the case may be, it is certain that the *apographeis* of the fourteenth century used the terms *oikonomia* and *poson* in connection not only with *pronoiai* but also with monastic land, which was undoubtedly owned by the foundations in question. There are references, too, to monastic *pronoiai*.²¹¹

There were *pronoiai* of all types and sizes: some that represented the full fee paid to a soldier or an employee of the state, others that corresponded only to part of that fee and were supplemented by a *roga*. The *pronoia* was usually granted to a single soldier, but sometimes it was conceded to two or five, or even to an entire company of soldiers, who would share out the real income they collected, and not just the nominal *posotes*.

Privileged treatment, then, was a general phenomenon. When the land was actually owned by its proprietor, as in the case of monastic lands, the monetary character of the privilege is easier to distinguish. The *apographeus* records the land, the *paroikoi* with their animals, and the other income from the land, determines the total tax owed (noting whether there had been any increase or reduction), and states at the end of the document what was to be done with this state revenue (i.e., the tax). As examples, I shall use two *praktika* issued by the same *apographeus*, John Vatatzes, in the same month (April 1341), and for the same beneficiary, the monastery of Iveron.²¹²

The first *praktikon* concerns land in the region of Thessalonike on which there was complete tax exemption: the registrar states that the income on the land (633 hyperpyra) ὀφείλει κατέχεσθαι (“is to be kept”) by the monastery. This means that when there was complete tax exemption, the state was not interested in the settlement that the monastery and its *paroikoi* might reach. It contented itself with saying that it had no claim on the monastery.

When the tax exemption was partial, things were different. The second *praktikon* concerns land in the *katepanikion* of Zavaltia on the Strymon River. Here the registrar states the total tax revenue—448 hyperpyra—and adds that 200 *hyperpyra* would be claimed from the monastery and paid into the public treasury as tax (ἀπαιτεῖσθαι παρὰ τοῦ μέρους τῆς . . . μονῆς καὶ εἰσκομίζεσθαι πρὸς τὸ μέρος του δημοσίου ὡς κεφάλαιον), while the remainder would be retained by the monastery.

There can be little doubt that landowners attempted to collect all the money to which they were entitled as tax from their *paroikoi*. The state confined itself to determining how much tax should be paid. However, its own demands were expressed as a number

²¹⁰ For one in the 14th century, see N. Oikonomides, “The Properties of the Deblitzenoi in the Fourteenth and Fifteenth Centuries,” in *Charanis Studies: Essays in Honor of Peter Charanis*, ed. A. E. Laiou-Thomadakis (New Brunswick, N.J., 1980), 178–79.

²¹¹ *Zographou*, 53.

²¹² *Iviron*, nos. 86 and 87.

of hyperpyra, which, as tradition required, it claimed from the owner of the estate, who was obliged to collect it from the *paroikoi*. Landowners were treated by the state much as were the *pronoia* holders, the only difference being that landowners were often required to pay tax, or a part of the tax.

The granting of privileges and complete or partial tax exemption to landowners, especially to monasteries—whose holdings of land increased dramatically, as one can see in Macedonia thanks to the archives of Mount Athos—substantially reduced state revenue. Over time, and as the result of a mentality that favored donations to such institutions (apart from saying prayers for the emperor, the monasteries could provide him with much more practical assistance in the sphere of propaganda, particularly in times of political instability), the revenue of the state dropped to such a low level that efforts were made to reduce the privileges and bring the economic capacity of the agricultural sector at least partly back into the service of the public economy.

The *pronoia* system itself also displayed a tendency to cause privatization of the revenue that was under state control. Before long, a natural trend to gain hereditary rights on the source of their income manifested itself among the *pronoia* holders. Michael VIII seems to have been generous in granting the right to exploit the *pronoia* to two generations, that is, to the *pronoia* holder and his son,²¹³ who, however, would also have to serve in the army. After the death of the son, the *pronoia* would return to the state, and so the system remained intact. As time passed, however, and within the rationale of the privilege system, *pronoia* land came to be granted, in exceptional cases, as the hereditary property of the beneficiary. This occurred especially frequently during the civil wars of the fourteenth century, when the state's land assets shrank significantly. The general slump that ensued compelled the state to carry out repeated acts of confiscation of ecclesiastical and monastic property in order to distribute it as *pronoiai*; after 1371, for instance, the government distributed to *pronoia* holders "half the land of the monasteries of Athos and Thessalonike." In practice, this measure meant that the monasteries, which until that time had enjoyed complete tax exemption, were now obliged to pay to the *pronoia* holders assigned to them one-half of the tax that would ordinarily have been paid on their land.²¹⁴ The manner in which these confiscations took place is indicative of the extent to which the *pronoia*, seen from the side of the state, was a fundamentally economic institution. It functioned in a way that was closely bound up with the general system of taxation on agricultural production.

The State as Landowner

The long-standing tradition of imperial estates survived until the end of the empire, since, of course, there was always a need for procurements in kind to supply the palace and the public sector more generally. However, one can see that by as early as the twelfth century a significant proportion of these estates had been distributed to private

²¹³ *Docheiariou*, no. 13.

²¹⁴ Bartusis, *Late Byzantine Army*, 169.

citizens, very probably in the form of *pronoiai*. Large farms were also granted, as sources of income, to members of the imperial family, making them a kind of *pronoia* on the grand scale whose limitation to a life interest, though not stated from the start, was nonetheless dictated *ipso facto*.

The two documents that describe the administrative and economic structure of the empire before the Fourth Crusade—the chrysobull of 1198 in favor of the Venetians and the *Partitio Romaniae* of 1204²¹⁵—refer to numerous *episkepseis* belonging to the state or important families (the Vranas and Kantakouzenos families and kinsfolk of the emperor) scattered across the empire, from Skopje to the Peloponnese and from the environs of Constantinople to Asia Minor. These holdings seem to have been so extensive that they were regarded as comparable to themes (provinces), and they were certainly administratively independent.

One is left, to put it another way, with the impression that of the landed property belonging to the state, which had been increasing without interruption since the eleventh century, the emperors retained and operated certain very large farms, distributing the medium-sized estates that lay between these holdings in the form of privileges, usually to *pronoia* holders. This option may have been the result of a desire to achieve efficient management.

After the fall of Constantinople in 1204, the emperors of Nicaea found themselves with large stretches of land at their disposal in western Asia Minor. Apart from the traditional imperial estates, this land consisted of the property, now without an owner, of the large ecclesiastical foundations of Constantinople (Hagia Sophia, the patriarchate, the major churches and monasteries), which had fallen into the hands of the hostile Latins. The means of production now in the hands of the state enabled emperors as early as Theodore I Laskaris to distribute *pronoiai* and even large estates to senior officials—in other words, he was given the means to implement an old fiscal policy using fresh resources.²¹⁶ This redistribution of land was completed by his successor, John III Vatatzes.

The policy of that emperor stands out for his desire—for the first time, and as part of his overall policy—to set up model imperial farms, the *zeugelateia*,²¹⁷ whose purpose was to ensure that the empire was self-sufficient in foodstuffs. This promotion of agricultural production also extended to the “powerful”—to the aristocrats and the ecclesiastical and charitable foundations—who were encouraged and supported by the emperor in improving their production. Support was granted for investments, and efforts were made to optimize production. The sources talk of an abundance of produce of all kinds and of the sudden enrichment of the subjects of the empire when a

²¹⁵ For these documents, see the detailed commentary by D. Zakythinos, “Μελέται περὶ τῆς διοικητικῆς διαιρέσεως καὶ τῆς ἐπαρχιακῆς διοικήσεως ἐν τῷ Βυζαντινῷ κράτει,” *ΕΕΒΣ* 17 (1942); 18 (1948); 19 (1949); 21 (1951); 22 (1952); and 25 (1955), and especially the index on pp. 204–9 of the last part.

²¹⁶ H. Glykatzi-Ahrweiler, “La politique agraire des empereurs de Nicée,” *Byzantion* 28 (1958): 51–66, 135–36.

²¹⁷ Cf. *Nicephori Gregorae Byzantina historia*, ed. L. Schopen and I. Bekker, 3 vols. (Bonn, 1829–55), 1:41ff (hereafter Gregoras), and Laiou, “Agrarian Economy,” 314.

famine struck the neighboring sultanate of Ikonion. They also speak of the ideological background the emperor himself was attempting to give to the agricultural economy and to his policies when he had a precious crown made for the empress and called it the *oaton*, because, as he claimed, the money for it had come from selling the eggs (*oa*) produced on his farms. We are thus dealing with a global approach to the agricultural economy. Unfortunately, however, we do not know what more specific measures were implemented, especially on the technical level.

This policy does not seem to have been followed through, principally because in 1261 the imperial seat returned to Constantinople and reassumed the international ambitions of earlier times. More progress was made in the decentralization of land exploitation and in the granting of land to people other than the emperor. The emperors participated little, and only sporadically, in the development of the agricultural economy, doing so in order to benefit from opportunities to invest public money in obtaining the security against the Turks for which they yearned. The results of these efforts were scanty and, in any case, short-lived: in the early fifteenth century, for example, John VII fortified Kassandra and distributed among the monasteries the revenue he had obtained by setting up new *zeugaria* there at his own expense.²¹⁸

The State, Trade, and the Privileges of the Italians

The last four centuries of Byzantine history coincide with the rapid development of trade on an international level and with the leading role played in that field by the maritime cities of Italy, and by Venice and Genoa in particular. Where the revenue of the Byzantine state is concerned, a significant role was played by the tax exemptions granted first to the Italians and later to other merchants from the West; as the turnover of these beneficiaries increased, so did the amount of revenue lost by the state.

The principal item of state revenue from the levying of duties on movements of goods and trade in them had, since the middle Byzantine period, been the *kommerkion* (or *dekaton*, “tenth”), which corresponded to 10% of the value of the merchandise.²¹⁹ This rate remained unchanged at least from the eighth century to the fourteenth, despite the privileges attained with respect to it first by the Venetians and later by many other Latin merchants. It was not until around 1349 that John VI Kantakouzenos brought the *kommerkion* down to 2% in order to equalize the demands of the customs authorities in Constantinople with those of the other customs houses of the

²¹⁸ Cf. *Dionysiou*, no. 10, and *Actes de Xéropotamou*, ed. J. Bompaire, Archives de l’Athos (Paris, 1964), no. 28.

²¹⁹ For the *kommerkion* and the other charges on merchandise to which reference is made below, see, principally, H. Antoniadis-Bibicou, *Douanes*. For the privileges of westerners and Byzantine reaction to them, see R.-J. Lilie, *Handel und Politik zwischen dem byzantinischen Reich und den italienischen Kommunen Venedig, Pisa und Genua in der Epoche der Komnenen und der Angeloi, 1084–1204* (Amsterdam, 1984), and the relevant particulars, and the bibliography in N. Oikonomides, *Hommes d’affaires grecs et latins à Constantinople, XIII–XV s.* (Montreal, 1979), 41ff.

area, and especially with the rates charged by the Venetians and Genoese (see below). Until the early thirteenth century, we also find references to the *pratikion*, a sales tax,²²⁰ which might be another name for the *kommerkion*.

Another separate duty, on the order of 10%, was called the *dekateia* or *dekatosis* of the *oinara* or *oinaria*. As the name, derived from *oinos*, indicates, this was charged on the transportation and sale of wine, one of the most important cash crops. This tax would seem to have been particularly important in the late twelfth century and to have been one of the taxes from which it was hardest to gain exemption.²²¹ It is not clear in what respects this duty differed from the *kommerkion*, apart from the fact that since it bore a separate, special name, it was not necessarily included among general tax exemptions. In other words, the *dekateia ton oinarion* may have been a way of getting around the privileges that had been granted to the Italians. But nothing can be said with certainty.²²²

These *dekateiai* seem to have been the principal charges on trade goods. Ships bore *corvées* on behalf of the state, such as the compulsory transportation of grain and other items to Constantinople (*emblemis kokkou, siteron, stravoxyles*, etc.). They were also obliged to carry certain people (such as those being sent into exile) or commodities, or buy out this obligation (paying the *naulon* or *antinaulon*). Along with these, perhaps, one should make a note of the *empletikion* and the *ekpletikion*, which may have been connected with imports and exports of goods on behalf of the state. These obligations were not related to commerce per se, but probably had to do with the ownership of a vessel—even one as small as a fishing boat—and they could be compared with the various *corvées* that were obligatory on land.

There were also, however, a number of smaller contributions that merchants paid on a circumstantial basis and that were usually the revenue of the local authorities. I make a note of this here because in effect these contributions were indirect state revenue, since the employee who collected them relieved the state of the requirement for any other charges. Reference to these contributions are widely scattered over space and time, and no systematic study of them—which would allow us to say whether some of them were peculiar to a particular period or a particular place—has been carried out: (a) gratuities to representatives of the provincial administration—such as the *kani-skion, synetheia, archontikon*, and the *ekprosopikion*—which might be levied from any citizen who had dealings with representatives of the state and were not confined specifically to merchants; (b) contributions collected from those who used controlled passes

²²⁰ *Basilics*, 6.28, ὁ ὑπὲρ πρᾶσιμων φορτίων παρεχόμενος κανών (the charge levied on cargoes for sale). The fact that the *pratikion* is mentioned in documents along with the *kommerkion* should not be seen as precluding this interpretation, since in tax exemptions there was a tendency to give the same tax various names in order to maximize the protection afforded to the beneficiary.

²²¹ See Lemerle, “Notes sur l’administration byzantine,” 271 (see note 152 above); cf. Antoniadis-Bibicou, *Douanes*, 103–4.

²²² It should be noted that there was also a *dekateia* on flaxseed (Ἐγγραφα Πάτμου, 1: no. 11, line 27), but the reference seems to be to a specific case.

or the infrastructure, such as the *diabatikon* (Latin: *pedagium*) (charged on persons and animals), the *poriatikon* (on river crossings), the *katartiatikon* (which was the right to moor in a harbor), the *limeniatikon* (the right to drop anchor there), and the *skaliatikon* (the entitlement to use a landing stage). It needs to be added that these tolls were paid principally by merchants and not by all travelers. As can be seen from the narrative of Clavijo,²²³ they were not paid by ambassadors; (c) charges for the official measurement or weighing of merchandise in order to protect the public and the state, which could be sure it was actually collecting that to which it was entitled. These charges included the *mesitikon*, the *miniatikon*, *metretikion*, the *zygastikon*, the *kambaniatikon*, the *gomariatikon*, and the *samariatikon*. One of the privileges to which the foreign merchants laid claim was the right to use their own system of weights and measures; (d) monopolies, that is, the obligation on the importer to wait for a set period of time before beginning to sell his goods (e.g., wine), thus allowing the local lord to sell his own merchandise first.

The total cost of these special charges does not seem to have been particularly great, but it could become onerous if the demands were arbitrary. Instances of high-handed extortion were easier along the roads than they were in the ports or at the landing stages, where the presence of the central authorities was more perceptible.

These charges, which could vary from place to place and time to time, were paid by merchants who were Byzantine citizens. Things were different for the foreigners, and especially the Italians, who were particularly successful in extracting privileges and benefiting from them during the last centuries of Byzantium. Moreover, when the foreigners established themselves, Constantinople ceased to be a separate economic zone and was easier of access even for the citizens of the empire; thus yet another feature peculiar to Byzantium, which had functioned effectively for centuries, ceased to exist. Monastic ships acquired the right to dock in the capital without paying tax. Now there were Byzantines of great wealth in Constantinople, whose riches the state may have had designs on but who were too powerful, thanks to the support of their fellow merchants, for the emperor's attempts to confiscate their property to have any chance of success. One famous example is that of Kalomodios, who had grown rich in long-distance trade as practiced by his Venetian and Genoese colleagues.²²⁴ In the twelfth century, the state's revenue from the revitalized trade economy seems to have been substantial, and certainly much greater than it had been in the tenth century. Perhaps this may explain why, despite the loss of territory in Asia Minor, the state of the Komnenoi appears wealthy for its time; it possessed large sums in cash and experienced no particular difficulty in financing a costly foreign policy and maintaining an even more expensive army of mercenaries. It was not until the closing decades of the twelfth century that Byzantium displayed any evidence of economic weakness.

Foreign merchants—western Europeans, Russians, and Bulgarians—were always present in Constantinople and were usually covered by treaties defining their rights

²²³ Clavijo, *Embassy to Tamerlane, 1403–1406*, trans. G. Le Strange (London, 1928), 119.

²²⁴ Choniates, 233.

and obligations. They often received treatment that was hardly privileged, and there were usually restrictions on the goods they were entitled to export, especially the precious silks. However, in the eleventh century the situation changed drastically, and for the first time the foreign merchants received privileged treatment that put them in a position of clear advantage over the Byzantines.

The Venetians had enjoyed privileges in connection with the duty on their imports and exports in the Constantinople area as early as the tenth century. In 992 these privileges were extended,²²⁵ but they remained limited and under the clear control of the Byzantine authorities. A substantial change occurred in 1082, when, under pressure from the Normans, Alexios I granted the Venetians the right to settle permanently in Constantinople and other cities around the empire, trading in whatever goods they pleased and without paying the traditional duty of 10% (the *kommerkion*).²²⁶ Later, privileges were granted to Pisa (1111) and Genoa (1155): they paid no *kommerkion* on the gold they imported (proof of the demand for that precious metal in the empire), 4% (instead of the traditional 10%) on imported goods, and 10% on the merchandise they exported. The history and true extent of these privileges are the subject of a continuing debate, especially in connection with the question of whether the lists of place names in the documents are of an indicative nature or were restrictive; in the first instance, the privilege would apply to the entire empire and the places in which there were already significant Venetian interests would be mentioned by name, whereas in the second the privilege would apply only in the places mentioned by name in the documents, which strikes me as being the more likely version.²²⁷

The Byzantine state attempted to abolish or circumvent the Venetian privileges by demanding that those who purchased from them pay the full *kommerkion*, thus restoring state revenue and also restricting the competitiveness of the Venetians by comparison with other merchants (especially the locals). Although these efforts came to nothing, since the Venetians reacted dynamically, Byzantine officials continued throughout the twelfth century to exact as much as possible from privileged foreigners. This policy culminated in the detention of the Venetians throughout the empire in 1171, with the simultaneous confiscation of their property, and in the massacre of the Latins of Constantinople in 1182. The first of these measures, though arbitrary, was extremely well organized by the state; the second was left to the mob of Constantinople, with the state turning a blind eye. Neither had much effect in the long run.

It would seem that initially, before it caused a general outcry, the presence of the Latin merchants in Constantinople had a beneficial effect on the trade economy, which it succeeded in revitalizing. The Byzantine sources single out for comment the presence in the city of numerous merchants from the West and the East, along with whom

²²⁵ Zepos, *Jus*, 1:260–61.

²²⁶ *I trattati con Bisanzio*, ed. M. Pozza and G. Ravegnani (Venice, 1993), 35–45; cf. Laiou, “Exchange and Trade,” 751–52.

²²⁷ Cf. D. Jacoby, “Italian Privileges and Trade in Byzantium before the Fourth Crusade: A Reconsideration,” *Anuario de estudios medievales* (Barcelona) 24 (1994): 349–69 (with the earlier bibliography).

the local traders also grew rich. The state lined its pockets, too. Benjamin of Tudela confirms that Manuel I Komnenos had an income of 20,000 gold coins per day from the rent of commercial premises in Constantinople and the levying of duty on trade.²²⁸ Unfortunately, there is no way of checking the accuracy of this figure, which tallies, however, with the overall picture we have of the empire in the twelfth century: beyond doubt, it was a rich state, able to spend large sums in cash and capable of financing the arrogant “global” policy of Manuel I, which, however, brought it to its knees financially.

Another attempt to put an end to exploitation by the Italians took place at the time of the empire of Nicaea, when John Vatatzes adopted a policy of economic protectionism and forbade his subjects to purchase imported luxury goods; they were to content themselves with “such things as the land of the Romans can grow and such things as the hands of the Romans can make.”²²⁹ This policy, which was comparatively effective and which is seen as having made a substantial contribution to the prosperity enjoyed by the empire of Nicaea, was soon abandoned; more specifically, it was dropped when Constantinople was recaptured in 1261.

In the time of the Palaiologoi, two major economic powers from the West established themselves in Constantinople. By the treaty of Nymphaion of 1261, the Genoese were invited into Byzantium in the hope that they would set themselves up in opposition to the Venetians. After negotiations, they settled at Galata, on the other side of the Golden Horn, and founded a colony of their own that was governed by a *podestà*. Over time, the Genoese, who paid nothing to the Byzantine emperor, came to have considerable control over all the trade of the Black Sea.²³⁰ The Venetians, too, despite their initial opposition to the reestablishment of Byzantine government in Constantinople, soon signed a treaty with the emperor (1265) by which they regained their own quarter of the city, their harbor facilities, their complete exemption from tax, and their administrative autonomy under a *bailo* of their own.²³¹

The Genoese continued to be allies of the Byzantines as long as their privileges were not threatened; later, when their interests shifted, they supported the Ottomans. The Venetians, by way of contrast, often linked the renewal of their treaty with Byzantium to the progress of negotiations between Constantinople and Rome on the union of the churches, thus creating political problems for the empire. However, they always succeeded in retaining their privileges. Political criteria can therefore be seen to have influenced the trade economy in Palaiologan Byzantium.

Both the Venetians and the Genoese charged very low rates—1–2%—for duties and the use of their port facilities. They were thus able to attract a significant part of international trade, compelling the emperor to adopt a similar policy in order to reinforce the economic life of Constantinople with other western merchants. As a result, the

²²⁸ *The Itinerary of Benjamin of Tudela*, ed. M. N. Adler (London, 1907), 13.

²²⁹ Gregoras, I:43.

²³⁰ See M. Balard, *La Romanie génoise, XIIe–début du XV^e siècle* (Rome–Paris, 1978).

²³¹ F. Thiriet, *La Romanie vénitienne au Moyen-Âge* (Paris, 1975); J. Chrysostomides, “Venetian Commercial Privileges under the Palaeologi,” *StVen* 12 (1970): 267–356.

number of western European merchants in Constantinople gradually increased. These traders used the Byzantine port facilities and paid the emperor only 2–3% on their imports and a similar rate on their exports. They came from Pisa,²³² Florence,²³³ Provence,²³⁴ Catalonia, Sicily,²³⁵ Ancona,²³⁶ and elsewhere.

The Byzantine economy of exchange became increasingly bound up with the large enterprises belonging to the Italians, while the state tried to ensure that Constantinople was supplied with at least the bare essentials. For that reason, it prohibited exports of wheat from the city if the price had risen to more than one hyperpyron (later half a hyperpyron) per modios. It was unable to implement these measures effectively.

The Italian ports of Constantinople itself handled most of the trade. Nikephoros Gregoras tells us that in the mid-fourteenth century the Genoese were collecting 200,000 gold pieces from their customhouse at Galata, whereas the customs of Constantinople were barely taking in 30,000.²³⁷ These figures may be exaggerated,²³⁸ but they give a picture of economic and fiscal activities on the two sides of the Golden Horn at this time. The difference on the economic front becomes even greater when we remember that the Byzantine *kommerkion* was 10%, not 1–2%, and that Gregoras' comparison does not take any account of the Venetians, who had the same privileges as the Genoese and conducted a similar volume of business.

Things had reached an extreme point when Emperor John VI Kantakouzenos, who had just gained the upper hand in Constantinople following a disastrous civil war, decided that the time had come to take measures to support Byzantine entrepreneurs. He introduced a special tax on imported wheat and on wine. These were bulk commodities, traded on a large scale, whose import into Constantinople was controlled to a significant extent by the Genoese. Most important of all, he lowered the Byzantine *kommerkion* to 2%, probably in 1349.²³⁹ But by now it was too late to turn the clock back, particularly since Byzantium emerged defeated from the war with Genoa that followed. The Byzantine economy of exchange was to remain until the end dependent on the Italian economy, and the public revenue on it continued to be severely restricted.

An Invisible, Ever-Diminishing Budget

The public economy of the last four centuries of Byzantium was notable for its reduced, though ever-present, degree of political centralism and for its economic decen-

²³² F. Dölger and P. Wirth, *Regesten der Kaiserurkunden des oströmischen Reiches*, 2 vols. (Munich–Berlin, 1924–95), nos. 1898, 2053, 2054, 2283 (1261–1305).

²³³ Francesco Balducci Pegolotti, *La pratica della mercatura*, ed. A. Evans (Cambridge, Mass., 1936), 41.

²³⁴ Dölger, *Regesten*, nos. 2513, 2843, 2908.

²³⁵ For the subjects of the king of Aragon, see Dölger, *Regesten*, nos. 2184, 2366.

²³⁶ *Ibid.*, no. 2315.

²³⁷ Gregoras, 2:842.

²³⁸ Some of the accounts of the Genoese colony at Pera have survived and indicate that the takings cannot have been as high as this. There are difficulties in the interpretation of Gregoras' text, and it has given rise to some farfetched theories; see T. Bertelè, "Il giro di affari di Giacomo Badoer," *Akten des XI. Internationalen Byzantinistenkongress* (Munich, 1960), 55.

²³⁹ Dölger, *Regesten*, no. 2945.

tralization. The granting of privileges to Byzantines and foreigners alike meant in effect that the state, in exchange for certain things, was prepared to concede to some other person the right to extract (within set limits) as much money as he could from those who were under the power of the state. In this way, the percentage of commodities collected for the service of the state grew; yet the increased percentage never reached the state, remaining as profit in the pockets of those who provided the state with services. In other words, the collection of revenue intensified at the expense of taxpayers on the basis of private interests, thus increasing not the revenue of the state but the income of privileged private citizens. However, the economic effects of this system were relatively insignificant by comparison with its social impact.

A large proportion of the various state revenues from land (probably the majority of them, after the generalization of the *pronoia* system) was paid directly into the hands of the servants of the state and the agencies of power: soldiers fighting in the emperor's army, aristocrats who surrounded and supported him, monks who prayed and propagandized for him. Later, however, some of this land escaped from state control. Donations, especially those made to the church and the charitable foundations, were acts of magnanimity that were absolutely necessary for the general social recognition of the donor, whether he be the emperor himself or an aristocrat who had acquired what he had, directly or indirectly, by imperial gift. Social pressure on the part of the aristocrats caused the *pronoiai* to be converted into hereditary property, a phenomenon that increased in frequency during the fourteenth century; from that point on, it was only a matter of time until the ownership of part of that property was transferred to ecclesiastical foundations. In one way or another, the amount of land remaining in the direct service of the state gradually dwindled. It was the shortage of state land that led to the "confiscations" of ecclesiastical estates referred to above.

The state continued to have reduced, though always significant, revenue in cash, principally from the cities and the customs services but also from its land, some of which was exploited directly and some (that which had not been granted as *pronoia* or was between beneficiaries) taxed by the state itself. The small free landholding, which continued to exist until the overthrow of the empire, bore the greatest part of the fiscal burden.

Collection of the state revenue was carried out by tax farmers, who over time came in effect to be the only tax collectors. In whatever way, the fiscal machinery was self-financing, since all fees were paid directly by the taxpayers.

The state's expenditure was also reduced, since the greater part of the machinery of state was financed directly by grants of privileges or by means of the direct collection of taxes and other state or "parallel" rights. The state's expenditure consisted chiefly of the payment of mercenary soldiers, whether recruited permanently (e.g., the imperial guard) or on a seasonal basis (e.g., the Catalan company), and payments to enhance the prestige of the throne within the empire (public works) and outside it (the payments involved in foreign policy). Seasonal mercenaries represented a major burden for the population of the provinces, whom they looted from time to time in order to

secure better living conditions for themselves. Needless to say, the sufferings of the peasants increased dramatically with the civil wars of the fourteenth century.

The period from the twelfth to the fifteenth century is easy to divide into four parts, each with its own features. Comparison among these periods makes it possible to draw more general conclusions.

The empire in the twelfth century, the period of the Komnenian renaissance, was much smaller than it had been but its ambitions were the same, if not greater. The gradual introduction of the system of privileges accentuated the role of the aristocracy and enabled the state economy to deal successfully with the demands of the times. The ambitious foreign policy of Manuel I was based on large cash reserves,²⁴⁰ but also on increased—almost intolerable—fiscal pressure on the Byzantine taxpayer. This provoked opposition in the provinces, stemming both from the level of the demands issuing from the capital and from the corruption the system was capable of tolerating. Michael Choniates, the metropolitan of Athens, gives a vivid description of the oppression to which taxpayers in the provinces were subjected; in their desperation, these taxpayers looked for salvation to the tyranny of Andronikos I and protested, in vain, to his successors.²⁴¹ The failure of Manuel I led to the fragmentation of the centralized state and to the events of 1204.

The state economy of Byzantium in the twelfth century relied on a broad agricultural base and on an urban economy that flourished, despite the privileges granted to the Italians. Byzantium was still a true great power in the twelfth century.

The empire of Nicaea (1204–61) stuck to the same line as the Komnenoi and wished to reconstruct the Komnenian empire, with the difference that, since it did not possess Constantinople, it was unable to play much of a role in international trade or in the urban economy. Yet it still owned large areas of lands, which enabled John Vatatzes to create a state based on the agricultural economy and protected from international trade. The empire of Nicaea was strong and successful, and it developed the institution of the *pronoia* along the lines laid down in the twelfth century.

When Constantinople was recaptured in 1261, Byzantium was forced once more to play the part of an international power, though no longer a great one, since control of the straits was now questionable and the issue was likely to trigger western threats of a new anti-Byzantine crusade. A significant proportion of international trade was conducted by others under the gaze of the Byzantines, who did not even collect much fiscal revenue from it. The state continued, theoretically at least, to be centralized, but signs of dissolution had crept in: donations to monasteries greatly increased, and the existence of hereditary *pronoiai* had to be accepted. The state never ceased to define its fiscal rights, but it was compelled, more and more often, to cede those rights to others. Despite the loss of Asia Minor to the Turks, the agricultural base of the empire

²⁴⁰ According to Niketas Choniates (p. 97), the great Byzantine campaign in Italy cost approximately 300 kentenaria (2,160,000 nomismata).

²⁴¹ See G. Stadtmüller, *Michael Choneiates, Metropolit von Athen* (Rome, 1934).

was still relatively healthy and was capable of financing large armies. Although the plan of Andronikos II to create a standing corps of 3,000 *pronoia* holders came to nothing, it demonstrates what the state was still capable of and the limits of those capacities.²⁴²

After 1341, with civil wars and the permanent presence of the Turks on European soil, the agricultural base of the empire broke up and its population diminished, as did the means of production to which it had access. In order to lay its hands on some cash, the state pledged the crown jewels to the Venetians; even so, it remained poverty stricken and was compelled, for short-term and questionable gain, to concede ever wider privileges to Byzantines and foreigners. When the emperor pleaded for help against the Turks, he no longer had the means to make courtesy gifts and was reduced to distributing holy relics.²⁴³ The population of Byzantium, in their state of financial oppression, observed that the approaching Ottoman conquerors were able to offer them not only security but also better economic living conditions.

The Byzantine Empire centered on a large city located on the straits; it was ideally situated to control trade and was also a large market for commodities of all kinds. Revenue from Constantinople and from trade could have supported the public economy of the empire, and perhaps did in some periods, such as the twelfth century; even then, however, the state's main source of revenue was the provinces. In reality, the public economy of Byzantium relied above all on land and its exploitation.

²⁴² It has to be said, however, that by the standards of the great monarchies of the 14th century (such as France or England), a force of 3,000 knights would have been a very considerable one.

²⁴³ G. Dennis, "Two Unknown Documents of Manuel II Palaeologus," *TM* 3 (1968): 397–404.