

TAXES IN THE MEDITERRANEAN. ANCIENT ROMAN PERSPECTIVE

PREFACE

Taxes of the Mediterranean Countries. Ancient, Medieval and Modern Perspective was the title of the conference concerning public duties organised on 11 May 2012 at the University of Łódź. The broad title of the conference encouraged a large number of scholars to participate in the conference. Most of them were scholars of ancient and medieval times, usually interested in research on law and history. An inaugural lecture – *Fiscal village in the Byzantine Empire: the text of Marcian Treaties* – was delivered by Dr. Frederick Lauritzen from the Fondazione per le Scienze Religiose Giovanni XXIII in Bologna.

The topics of the delivered and discussed papers included: the characteristics of the sources of state incomes in the times of Caligula and Vespasian, the description of the Roman criminal offence known as *peculatus*, as well as the description of the different tax reliefs and sequestration of goods ordered by court decree. Moreover, the question of possible reactions of the Roman criminal law against avoiding the obligation to pay tax. This part of the proceedings, which was devoted to times of the Early Empire, was concluded with a paper concerning the Roman tax policy in Britain. Further papers concerned the profile of the tax collectors during the Dominate and during the Byzantine times as well as the analysis of the most important taxes collected on behalf of the state treasury in medieval Bulgaria.

The conference was organised by The Waldemar Cera Research Centre for the History and Culture of the Mediterranean Basin and South-East Europe (Cera-neum) in cooperation with the Department of Roman Law and Centre of the Tax Documentation and Studies.

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