



# Financial reforms and the tax system of ambassadorial emperors in Maghreb (193-235 AD)

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## Abstract:

As the Roman Empire expanded over time, its defensive obligations increased, reaching a peak in the late second and early third centuries A.D. This increased the requirement for fresh financial resources. As a consequence, Roman emperors demanded the imposition of new taxes on the populace, the performance of free charitable works, and the provision of additional provisions for the army, in addition to the taxes already levied. Taxes were the primary source of revenue for the Roman treasury and the driving force behind its material and economic development, particularly after African agriculture flourished under the Severan emperors. The economic sector received significant attention from the Severan emperors in order to guarantee the welfare of the Roman populace and generate surplus revenue for the Roman treasury. Financial reforms, tax systems, and specific tax reforms were implemented in the region. This raises the issue of what financial reforms and tax system were implemented by the Severan emperors in Maghreb.

**Keywords:** Maghreb province, Roman Empire, Africa

**DOI Number:** 10.48047/nq.2023.21.6.NQ23054

**NeuroQuantology2023;21(6): 522-530**

## Introduction

The expansion of the Roman Empire was accompanied by an increase in responsibilities, especially in terms of

defense. The expansion of the empire's territory necessitated additional financial resources to sustain its operations. In addition to the existing tax burdens, Roman



emperors were compelled to introduce new taxes, mandate charitable initiatives, and allocate additional provisions for the army. As the primary source of revenue for the Roman treasury, taxes played a significant role in the material and economic expansion of the empire. Notably, the agricultural prosperity witnessed in Africa during the reign of the Severan emperors highlighted the economic sector's significance. The Severan emperors prioritized the well-being of the Roman people, paying close attention to economic development and attempting to generate surplus revenue for the imperial treasury. This commitment was demonstrated by the implementation of financial reforms, the establishment of tax systems, and the introduction of region-specific tax measures. In the context of the Maghreb, it becomes pertinent to investigate the character of the Severan emperors' financial reforms and tax system.

The Severan emperors, who governed from 193 to 235 A.D., descended from Leptis Magna, a city in the Roman province of Africa. The Severan emperors were renowned for their military prowess and dedication to economic growth. They implemented a number of financial reforms intended to increase the efficacy of the Roman tax system and increase imperial treasury revenues. These reforms included the introduction of a new tax system, the formation of a new financial bureaucracy, and the establishment of a central treasury. In the Maghreb, the Severan emperors also implemented a number of specific tax measures. These measures included the introduction of a new land tax, the imposition of a trade tax, and the imposition of an olive oil export tax. The Severan emperors' financial reforms and tax system had a significant impact on the Maghreb's economic development. These

reforms increased the effectiveness of the Roman tax system and increased the imperial treasury's revenue. This revenue was then used to finance several significant projects in the Maghreb, such as the construction of roads, bridges, and public buildings. The financial reforms and tax system implemented by the Severan emperors also contributed to the Maghreb's economic growth. These reforms produced a more stable and predictable economic climate, which encouraged investment and commerce. Consequently, the Maghreb enjoyed a period of economic prosperity during the reign of the Severan emperors. The Maghreb was profoundly affected by the Severan emperors' financial reforms and tax system. These reforms helped set the groundwork for the region's economic development, which would continue for centuries.

#### **I. African Provinces and Taxes:**

The laws pertaining to African lands have evolved through various phases of Roman policy, based on the need to exploit these extensive public lands for the benefit of the Roman people.

1. **Provinces in Roman Law:** According to Mr. Monier's writings, the province was originally a military command, but its meaning grew to encompass the lands where the judge or governor of the region exerted Rome-granted authority. These non-Italian territories were subject to taxation. Within this concept, the vast majority of Roman province lands in Africa were governed by the same laws, which were characterized by the continuous development of provisions regulating the land situation, in accordance with the evolution of Roman policy and its need to exploit these lands.

## 2. **Development of the Legal Status of African Lands:** Following the Third Punic

3. War, Roman possessions were initially limited to the defeated territories of the Carthaginian state. The legal status of these lands varied based on their original status and their proprietors' standing. The Roman public lands in Africa were not completely accounted for until the Republican era, as their expansion into the interior and the acquisition of these lands by the affluent class resulted in the formation of extensive and fragmented estates known as "latifundia." The concept of land utilization evolved alongside the evolution of Roman policy and the empire's growing need to exploit the lands it possessed. The right to ownership or possession was not limited to the Romans alone, but extended to all free citizens throughout the empire. During the reign of the Severan dynasty and with the issuance of the Caracalla Decree in 212 AD, Roman citizenship rights were conferred.

## 4. **General Classification of Provincial Taxes:**

Taxes have always been the primary source of revenue for any state throughout history, and the Roman tax system was no exception. Rome incorporated numerous provinces that were extensive and abundant in natural resources, including North Africa, which was required to pay various taxes to the Roman Treasury.

Studying the Roman tax system and tracing its developmental phases is difficult because the Romans did not implement a unified tax system across all provinces. The tax system was always influenced by the political and military events that occurred within the empire during each period. The Severan period, particularly during the

reign of Emperor Septimius Severus, is one of the most significant in terms of the evolution of the tax system. Important taxes paid by the provinces following the end of the war and their defeat by Rome included the war tax (stipendion) and the tithe tax (Decuma), levied on seasonal and annual agricultural harvests. Civilian and military Annona taxes, which were of uttermost importance during the third century A.D., were imposed on African provinces as well.

## II. **Revenues:**

The expansion of the Roman Empire over time, with increasing defense obligations, led to the empire reaching its maximum extent in the late second and early third centuries AD. This necessitated the need for new sources of financial income for the state. Taxes were a fundamental source of wealth in the Roman Empire and were essential for its prosperity and economic development. These taxes included:

### 1. **Direct Taxes:**

**a. Land Tax:** This tax was levied on properties, lands, public places within and outside the city, temple lands designated for construction, as well as public buildings such as baths, ports, and transit sites for imported goods and people. In Roman law, land was considered public property, so whenever Rome occupied a new region, it integrated it into the public land sector (Ager publicus), which was divided into two sectors:

Lands designated for establishing colonies (Ager Clonia), which became the property of settlers exempt from any taxes.

Lands distributed to individuals (Ager Viritanus), whose owners paid the tax.

**b. Roman Civic Tax (TributumciviumRomanorum):** This tax was paid by all

citizens in cases of war and disasters. Its value was determined by the Senate, and each individual paid according to their wealth. The civic tax included various types, such as:

Head Tax (Tibutumincapita) imposed on women and widows.

Orphan Tax (orbi) imposed on teenagers.

Treasury Tax (Aerarii) for paying the army's salaries.

In addition to other taxes, such as capital tax in major cities, crown tax (Aurum Coroniarum), and supply tax (FromentumLonorarium), which appeared during the early imperial period as new additions.

Narratives indicate that during the Severian era, city residents were subject to additional taxes, and the state imposed exactions on them, such as the crown tax, initially presented by the locals as an optional gift on the occasion of the emperor's accession to the throne or his victories, but it quickly became mandatory and annual. However, the tax that had the greatest impact on the people was the military supply tax. This was due to the significant interest and attention given by the Severian emperors to the military aspect. Imposing this tax was a known and generous response from Emperor Septimius Severus to his army, which had contributed to the conquest of provinces and the elimination of rivals. It was also a fulfillment of the promises he made to them, as mentioned by the historian August.

Furthermore, there were other taxes imposed by Emperor Caracalla, such as the inheritance tax (Sucoesion) and manumission tax (affranchissement), which remained closely related to each other, as

mentioned by the historian Sidi Ali Boujnoun (Banosa).

With the prosperity achieved by the African provinces, which played a crucial role in Rome's events, Alexander Severus imposed additional taxes, such as the African Anabdicum tax, which exempted certain other taxes, including the crown tax, partially abolished to save Rome from a catastrophic situation.

## 2- Indirect Taxes:

For the Romans, these taxes were considered less important in terms of collection and acquisition compared to direct taxes, which constituted the main source of income for the imperial treasury. This was especially true within the new fiscal organization that gave priority to the agricultural sector, which became the main focus around which various indirect taxes revolved and operated in Roman society. The most significant indirect tax was the African Quatuorpublica (Quatuorpublica African), known in the African provinces.

This tax has been a subject of debate among historians. According to scholars such as Kneip, Rostovtsev, and Ohiresfeld, it is interpreted based on the division of the province into four customs districts with their centers in the main cities (Leptis, Sousse, Hippo, and Carthage). These centers later transformed into provinces during the reign of Emperor Diocletian (Tripolitania, Mauretania, Numidia, Africa Proconsularis). The tax itself was referred to as the African Portorium tax.

On the other hand, other scholars such as G. Keil and A. Gohnson argue that these taxes consist of four different taxes, including the Portorium tax. Meanwhile, Guerin believes that the disputed taxes include tolls (portorium), grazing rights

(scritura), tithes (Decumae), and military land tax (Ager publicus). Hayward, on the other hand, believes that they include customs duties and public lands (Ager publicus) as well as a head tax.

From Thiboult's perspective, these taxes are the portorium tax, grazing rights (scritura), salt tax, and one-twentieth of the inheritance (vigesimalibevttium). Dolait suggests that they are the portorium tax, one-twentieth of the import and export duties (vegesemalibevttium), one-fifth of the sale of slaves (Quinta etvisicimavenalium), and one-twentieth of the inheritance (vegesemaheredittium). Despite the differences, tax reform in the empire and its provinces took a similar form. An inscription dating back to the beginning of the 3rd century (202 CE) was found, illustrating the significance of the Portorium tax during the reign of the Severans.

The collection methods of this tax varied. Initially, it was imposed on goods transported from one place to another across the provinces, and it was paid at specified locations such as city gates, provincial borders, roads, and bridges. However, the Romans divided it into two types to facilitate collection on land and sea:

Maritime duties for ports (portoriummaritimom): Land duties (portoriumtervestre) paid within the borders of the empire and provinces. Researchers have discovered two stations for African Portorium: the first in the station of Skikda and the second in the station of Al-Alma (Ad. portum). The latter was found in 202 CE. An inscription from the time of Emperor Severus indicates the fees levied on various goods passing through this station.

The importance of this inscription allows us to extract a clear idea about the most traded goods between Africa and the Roman state in the early 3rd century CE. The inscription classified the goods subject to taxation into four categories.

It is also worth mentioning that the responsibility for collecting this tax initially lay with military units, but it was soon transferred to civilians due to the transformation of these regions from military to civilian areas.

### III. Tax Administration:

Initially, tax collection was an easily achievable task, and the emperor had only one treasury, known as the Saturnus Treasury or the Public Treasury, later managed by two treasurers. Their main task was to record the state's expenses, revenues, imposed taxes, war spoils, and military preparation expenses on special registers (Tublarium). New treasuries were established due to the increasing number of taxes. Among them were the Military Treasury (AERARIUM MILITARIS) established by Augustus, the Imperial Treasury, and the emperor's personal treasury. This required an increase in the number of employees with various powers and tasks. The distinction between senatorial and imperial provinces disappeared during the reign of the proconsuls, and the revenues of all provinces reached the imperial treasury, resulting in the transformation of the senatorial treasury into a simple municipal treasury.

The development of treasury and tax administration was closely linked to the overall administration of the empire, especially during the transition from indirect taxation to direct taxation, particularly in the management of various treasuries.

## 1. Imperial Treasuries and their Administration:

Here we can discuss three main treasuries: the Public Treasury, the Military Treasury, and the Imperial Treasury.

### a. *Public Treasury:*

The word "treasury" (Aerarium) refers to the place where Rome's various funds and assets were kept. Its main task was to meet most of the state's expenses and war costs. The king himself initially headed its administration, and it might have been established by the kings. However, it remained under the control of the state even during the republican era, managed by the Senate. Its headquarters were located in the Temple of Saturn and included accounting records (Tobularium), which recorded tax collection, expenses, and war spoils. As the empire expanded and its wars multiplied, there was a deficit in covering expenses, especially military ones, as well as expenses related to military roads, post services, and public services.

### b. *Military Treasury (AERARIUM MILITARIS):*

This treasury existed for a long time, as it was established during the reign of Augustus. Its main purpose was to manage the army's entitlements, such as salaries and bonuses, which the emperor committed to paying them. Its most important resources were the twentieth part of legacies (Vicasimalieriditatum) and the tax on sales (Vicesimalibevtatis). During the proconsular era, it played a significant role, especially because Emperor Septimius Severus came from a military background and had a special interest in his soldiers, involving them in all aspects of Roman state life. He even assigned them tasks to collect some taxes in the border areas where they were stationed. It's worth

mentioning the military agricultural villages established for their settlement in the fortified areas. In terms of its content, the treasury was one of the branches of the imperial treasury, superior to the senatorial treasury, which, as mentioned earlier, became a simple municipal treasury, but it relied on it to cover military expenses entirely.

### c. *Imperial Treasury (Fiscuscaesavis):*

As its name suggests, this treasury was specifically for the imperial properties and the personal possessions of the emperor. It received all the revenues from the imperial provinces' taxes and was managed by the emperor's procurator (Procurator inperii) under the personal supervision of the emperor. Historian Brent suggests that it could have multiple functions as a private treasury that the emperor's children would inherit along with other possessions. From this treasury, the emperor disbursed all the expenses related to defending the borders and financing wars. The imperial treasury received a collection of taxes from the imperial provinces, some taxes from senatorial provinces, as well

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## 2- Treasury Management:

Treasury management and its management methods have evolved with the diversification of its tasks due to the developments in various fields within and outside the Roman Empire, especially in the economic field. Of particular mention is the revenue collection aspect, which was the main source of income for the empire's treasuries in their various forms throughout different eras.

In the imperial era, as mentioned earlier, the public treasury remained in its headquarters at the Temple of Saturn and continued to be owned by the emperor, as it had been in previous periods when it

belonged to the king. However, there were significant changes in its management starting from the era of Augustus. He replaced the treasurers with prefects or guardians of the Saturn treasury (Aeriarisaturni\_ pracfecti) to manage the treasury directly. They were appointed honorably by the Senate. However, this arrangement did not last long, as Emperor Nero quickly restored the treasury to its original state in 56 AD by returning the management to the agents appointed personally by the emperor. Consequently, the Senate lost its primary function of managing the public treasury after it was integrated or transformed, as mentioned earlier, into the imperial treasury, and the supervision of it was placed directly in the hands of the emperor. The emperor represented the first and absolute authority in dealing with the funds of the empire, thus transforming its administration into an imperial procuratorate. All treasurers in the provinces were replaced without exception by these imperial agents (procuratorescaesaris). All of this took place during the reign of Emperor Severus Septimius, who took this action to prevent the Senate from having control over the funds of the empire and to ensure that it would not be used against him as an emperor, as had been done in the past. As for the provinces, the emperors appointed direct agents (Suseptores) who were responsible for managing and collecting taxes.

We can say that during the imperial era, there was no significant qualitative change in treasury management. The changes mainly occurred in terms of personnel, with their numbers being increased or decreased, and they held various titles from one era to another. However, the essence of their task remained the supervision of monitoring the revenues from various taxes

coming from different provinces, and sometimes directly collecting the taxes or through a team of employees.

#### **IV. Expenses of the Roman State:**

The wars did not prevent the imperial ambassadors from construction and development, nor did they prevent them from expanding the territories under the Roman Empire and improving the conditions in the Roman state. This inevitably led to increased expenses. Additionally, the expansion of the empire and its defense and supply requirements, as well as the state's involvement in healthcare and administration, led to a diversification of expenditure sources. These sources included administration, the army, public works, supply, and healthcare.

From the above, we can conclude that the Romans had imposed a multi-faceted taxation system on the lands of the Maghreb. This system continued from the fall of Carthage until the disappearance of their presence from the Maghreb. As the Roman settlements expanded geographically in the Maghreb, the Roman state's needs for new supply sources increased. To achieve this, Roman colonists resorted to using force to compel the ancient Maghreb people to pay new taxes or participate in defensive works. The expansion of the Roman Empire during the ambassadorial period led to increased defense obligations. This compelled them to raise taxes and even introduce new taxes, which increased the burden on the military supply, targeting the army's provisions. This created challenging conditions that disrupted the balance of the empire politically and economically. Moreover, the decree that extended citizenship to all free inhabitants of the empire, issued by Caracalla, was seen as nothing more than a

means to collect money and increase state revenue. It added additional burdens to the citizens that they could do without.

Despite the various sources of income in the Western territories during the ambassadorial period, those revenues remained limited. When measured against the expenditure sources, as well as the expansion of the Roman Empire and its associated defense requirements, we observe numerous constructions and accomplishments in most African cities. Rarely do we find a city devoid of the influence of the ambassadors. All of this led to an increase in expenditure that could not be met by income sources alone.

#### Conclusion:

The wealth of the Maghreb lands, which made them a target for Roman greed and the imposition of special policies and laws, allowed the Roman emperors to make them a profitable region for Rome. The diverse products provided the emperors with the means to meet Rome's food needs and generate additional revenue for the Roman treasury. The Maghreb region became the subject of special attention and a source of conflict between politicians and military representatives on numerous occasions.

The imperial ambassadors, particularly Septimius Severus and Caracalla, were able to achieve their goals and remain in power by convincing and satisfying the Roman people through meeting Rome's food needs and providing various additional revenues for the treasury. The ability of the imperial ambassadors to establish their influence over the indigenous population can be attributed to their African origins and their status as children of the region.

One of the characteristics of the Roman administration was its role in collecting

taxes, which were collected on behalf of the governors from the taxpayers. The administrators engaged in various forms of provocation. The wealth of the Maghreb lands filled the financial deficit that would often ignite internal conflicts in Rome due to the deficit resulting from wars and excessive expenses caused by the tyranny of the rulers or the mismanagement of others.

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