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TAXES AND THE TAX SYSTEM IN AGRICULTURE OF THE BYZANTINE EMPIRE FROM THE III TO THE IX CENTURY²

Abstract

The topic of the paper is tax and the tax system of the Byzantine Empire. The tax system analysed in this paper was created and applied from the 3rd to the 9th century. In this research, the author tried to point out the changes that took place in the property relations in the agriculture of the Empire, which in many ways affected the organization and method of tax collection. The paper provides an analysis from which it can be noted that the organization of tax collection followed the changes that took place in Byzantine society. Agricultural production in the first centuries was based on the relationship between the colonists and the landowners. That relationship began to change from the beginning of the 7th century, when an increasing number of free peasants began to appear in agricultural production. The Roman and then the Byzantine system of tax collection was based on the registration of the land in the cadastre. Every land owner had to be registered in the cadastre, and thus was obliged to pay taxes. The financial administration of the Empire gave estimates every year of how much tax should be collected. The tax system in these times is going through changes in the way it is collected. The old relationship in which head tax and land tax are collected is abandoned and a system of special assessments, household tax and land tax is introduced. The changes that occurred in the method of tax collection influenced the further development of relations in Byzantine agriculture. Throughout this period, taxes were collected in money, mostly gold.

Key words: Byzantium, Rome, tax, tax system, money, peasants, agriculture.

Jell classification: B11, N01, N13, N53, N63

ПОРЕЗИ И ПОРЕСКИ СИСТЕМ У ПОЉОПРИВРЕДИ ВИЗАНТИЈСКОГ ЦАРСТВА ОД III ДО IX ВЕКА

Апстракт

Тема рада је порез и порески систем Византијског царства. Порески систем који је анализиран у овом раду настао је и примењиван је од III до IX века. У овом истраживању аутор је покушао да укаже, на промене које су се десиле у својинским односима у пољопривреди Царства, а које су у много чему утицале на организацију и начин прикупљања пореза. У раду је дата анализа из које се

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може приметити да је организација прикупљања пореза, пратила промене које су се дешавале у византијском друштву. Пољопривредна производња је у првим вековима била је заснована на односу колона и земљопоседника. Тај однос почиње да се мења од почетка VII века, када почиње да се у пољопривредној производњи појављује све већи број слободних сељака. Римски, а потом и византијски система прикупљања пореза се заснивао на упису земље у катастар. Сваки власник земље морао је да буде уписан у катастар, а самим тим је био у обавези да плати порез. Финансијска администрација Царства је сваке године давала процене колико треба да се скупи пореза. Порески систем у овим временима пролази кроз промене у начину његовог прикупљања. Стари однос у коме се наплаћују главарина и земљарина се напушта и уводи се систем посебних процена, пореза на домаћинство и пореза на земљу. Промене које су настале у начину прикупљања пореза су утицале на даљи развој односа у византијској пољопривреди. У целом овом периоду порез се прикупљао у новцу и то углавном златном.

Кључне речи: Византија, Рим, порез, порески систем, новац, сељаци, пољопривреда.

Introduction

Agricultural production was the main economic branch of the Roman and Byzantine Empires. Farming, related to grain production, was dominantly present, but livestock, vegetable growing, viticulture, and fruit growing were also represented. Agriculture was an important part of production. The relationships in agricultural production that arose between those who use the land and produce wealth from it and those who own it or control how it is benefit is crucial to understanding how late Roman and early Byzantine society functioned.

One of the taxes of the Eastern Roman Empire, later the Roman Empire, was a tax collected based on agricultural holdings. The land tax was the tax because agricultural production represented the main segment of the Empire's economic development. This type of production included more than 80% of the economy of this country. The collection of this tax was very important for the country's survival.

Taxes were an important source of income in the Byzantine economy. For this reason, the paper provides an overview of the evolution of taxes and the tax system, which has undergone main changes in the period under review, which is almost five hundred years. During this period, the state of adjusting its finances to the newly emerging situations on the ground. This ability to adapt shows us the endurance of Byzantium and its society. So, taxes, as the system's taxes that were applied had to be adapted. Their adaptability is also indicated, by the fact that the Byzantine state managed to survive the first centuries, conditioned primarily by the reduction of the state's territory. The well-implemented monetary reform and the completed fiscalization of society worked well. A well-implemented monetary reform and successfully implemented fiscalization of society, which included the collection of taxes in money, worked.

Studying the way taxes are collected and the functioning of the tax system in the conditions of the crisis caused by wars, the reduction of the population, and the reduction of the state territory, and how the state and society overcame this crisis represents the goal of our studies in this paper.

Methodology and data sources

In this paper, the author uses methods that best reflect the character of the analysis given in the headline on the topic. In the research on the development of the structure of agricultural production and the creation of opportunities for tax collections, an overview of how the tax system has organized the analysis of the description of legal texts and sources dominated. The limited number of sources that could be usefully used, in elucidating this aspect of the economic history of early Byzantine society represented a primary obstacle during the preparation of this work. We could only use legal texts from the late 6th century above, all Justinian's Code (Corpus Iuris Civilis) of 529 AD, especially the Imperial Novels and the Agrarian Law from the late 7th or early 8th century (which is still much debated as to date, origins and measures, and whether these rules can be applied, to the entire empire), followed by the preserved papyri of this time. When preparing our work, we also used various scientific references related to this topic, especially the latest published results in agricultural production and tax collection. On this occasion, we had to rely mainly on foreign literature which deals with this topic. Unfortunately, literature in the Serbian language is rare and is mainly on the texts of older authors, for example, Georgije Ostrogorski.

During the research, content analysis of secondary data sources was also used. Secondary data is information about the history of late Roman and early Byzantine (Eastern Roman) society collected from relevant literature. It should be noted that Internet information, which is numerous and significant, was also used.

In the paper, the author indicates to point out that well-organized agricultural production created conditions in which the imperial administration could collect taxes without primary problems. Conversely, poorly organized production and the existence of various crises could lead to problems in the smooth functioning of the state. The result of this research is, as can be seen from the text of the paper, an attempt to understand the full role and importance of the well-organized tax collection system of this time.

In this paper, the author indicates to give insight into the organization of early Byzantine society in agricultural production, but also how the state collected taxes in these turbulent and transitional times, which marked the first centuries of the state's existence.

Organization of agricultural production from the 5th to the 7th century

Agricultural land was owned by the country's large and small landowners and free peasants. Holdings were usually scattered, with farm holdings being the exception. For the most part, the state and the Church owned large estates that originated by imperial and confiscated land or from various private donations, which were given to the state and the Church. Estates called *domus divine* (imperial estates) were owned by the state and managed by specialized persons. They were the organizers of the work. Such estates were dominant in Cappadocia and eastern Asia Minor and documented in Egyptian papyri. The estates of senatorial families were smaller in the east than in the west.

The state but also other landowners, lease their land to tenants, that is, to peasants who received leases. The increasing use of the tenancy institute, to which large and small landowners turn, led to its spread during the 6th century. The land was cultivated for the most part by dependent peasants of one or another category, i.e. dependent or free colonists. (Sirks, 2022, 8-9).

Procopius describes the conditions in the large estates to the west of the Empire in his work "Gothic Wars". In this part, he introduces us to the realistic situation on the field. In states that were out, a small number of landowners had problems with the liquidity of their incomes and pointed out that they had a semblance of independence as land tenants.

Admittedly, in that situation, tenants could also become owners of the agricultural land they cultivate. In practice, this meant that there was only one source of income from agricultural land, which, under normal circumstances, was shared by the landowners and the state. In emergencies, the state kept all that income. (Procopius, 2006, 23-32) In Procopius's text, we learn that large private landowners in the late Roman Empire did not turn their backs on the state and didn't get rich on their established latifundium. On the contrary, Procopius shows us that in the 6th century in Italy, the incomes of the large landowners were closely linked to the state income and that the state could, if necessary, take it away completely. It is far from the fact that in some situations, there was no conflict between large landowners and the state. In reality, they cooperated well with each other. On the other right, the Church has had large areas of agricultural land. The Church was organized as a public institution, the maintenance of which depended on the income from taxes that the state did not take from it. They considered that the Church was holy and not subject to the obligation of taxation. (Goffart, 1972, 383-384). Small agricultural landowners are not included, in Procopius' text. They probably existed. In the text, Procopius considered only the income that came from large agricultural estates. In the east of the country in Egypt, on the other hand, on the example of the estate in Apion, which had 31,000 ha and was located in the territory of the Antaeopolis district, we can use the preserved papyri to analyze the size of the agricultural estate in the village of Afrodito. (Bagnall, 2007, 232-233). One estate in this village had about three-fifths of the total agricultural land and the remaining two-fifths was distributed among the inhabitants who lived in the nearby towns (25% of the taxpayers, among whom was the monastery. Together, they owned a third of the land) and finally peasants, as the largest group (75% of taxpayers). Inequality was greater between the owners, who lived in the surrounding towns, rather than among the peasants themselves. In this group of small landowners, there was still a base of small landowners at the beginning of the 6th century. Most of these landowners had enough land to support a family and there was a wide circle of middle-class people who were able to meet their obligations." (Bagnall, 1992, 128-149). Large landowners could set aside part of their agricultural surplus to lend funds to peasants who sold their crops in advance of waiting for the future harvest to repay the debt from the previous year. However, the economic independence of the small freeholder of the land and the conclusion of the lease amount of taxes paid to the state are still much debated. (Banaji, 201-202, 2007). From this time distance, there is no way to estimate the share of landless peasants in the real income which one is subject to taxation.

In the period from the 6th century, the colonists constituted the largest group of the population engaged in agricultural production. They were limited to staying on the farms

they cultivated for times of up to thirty years, after which they were allowed to leave. It primarily referred to the columns that were (liberals) free. Other dependent colonies (adscripticius) were tied to their estates by inheritance. The term colon originally denoted a free peasant and then a free tenant of an estate with the same legal status as a landowner. Since the middle of the 3rd century, there have been changes in the relationship between the lessor and lessee. The dependent status of Kolan is becoming more common, and it is confirmed in land lease agreements. By the middle of the 5th century, the status of columns becomes hereditary, and from the 6th century, most columns become effectively unfree in their right to move freely. They start calling them “slaves of their country” more and more often. Only their lessor could release them from the obligation under certain conditions.

So, in practice in the 6th century, the columns gradually became more and more unfree. The term adscripticius or unfree colony referred to the fact that they were increasingly registered in the land registers (cadastrés), together with their holdings, but under the name of their lessor or landowner. On the other hand, free colonists or liberals, although they were free, and thus had the right to make wills and transfer and inherit property. Theirs freedom became more and more formal for them over time. In the time of Emperor Anastasius (491-518) were forbidden to leave their estates. Their tax obligations do not change because they are still registered in the tax registers under their names and thus have to pay land tax. (Haldon, 1990, 125-127).

Tax and tax system

To best understand the tax system established by Emperor Diocletian, which was valid for the next couple of centuries, we need to explain the relationship between the head tax and the land tax, which are here combined into one tax. The system was known as capitatio-iugatio (human labor-cultivated agricultural land). Land is taxed if one iugum, in the cadastral unit corresponds to one caput or human labor force that can cultivate that iugum or taxable agricultural land. In the opposite sense, this would mean that the tax liability affects one caput only if he disposes of gum. In practice, the collection of taxes would have meaning at the conditions only if the specific taxable agricultural land corresponded to the distinctive agricultural producer or peasant who cultivates it. The effort of the financial administration of this era consisted of the intention to create a balance between the peasants who worked and the land that worked. To find someone who will cultivate it for each available agricultural land. It's was not an easy task because the late Roman era, during the transition from the ancient to the Middle Ages, was a labor shortage. The lack of labor has led to the need for financial reasons for increasingly large sections of the rural population to be tied to the land they cultivate. (Ostrogorski, 1969, 124-125).

The tax is collected mainly in money. Admittedly, there were cases where the tax was collected in the form of rent in kind. At the end of the 5th century, there were tendencies to switch to collecting taxes exclusively in money. At the end of the 5th century, there were tendencies to switch to collecting taxes exclusively in amounts of money. With the coming to power of Emperor Anastasius, a great reformer, administrator, and economist of his time policy fiscal was reformed. The emperor himself is the creator

of this reform. In this sense, in Jovan Malala's text, we have a record of his fiscal reform (part of the general restructuring of imperial finances), in which he insists on money and does not allow other means of payment. First of all, it means payments in kind. The emperor saw it as a conscious attempt to undermine the entire system (i.e. the existing practice), that is, the way of paying the military anyone. Malala says: "The most illustrious emperor Anastasius imposed on all landowners a tax paid in gold, based on the size of the holding, to prevent the soldiers from demanding payment in kind and using it for their own purposes." (Jeffreys, Jeffreys, Scott, & Croke, 1986, 221).

Anastasius adopts these measures to ensure the conditions in which local landowners could hand over the necessary supplies to the state, which were to be "purchased at fair prices, i.e. those valid in the province or city from which the goods are delivered." Such purchases would be credited to the taxpayers' accounts by way of their gold debts. The sums of money to be collected were determined according to the market level of prices, which were valid at the local level.

Taxes were burdens and public obligations (*munera*). The landowners had to pay a tax on the land (*tributum solis*) but everyone in the countryside had to pay an individual tax, *ributum capitis* or *capitatione humane*, which was a sum that was collected per capita (head tax) (JK 11,48,10). Justinian's Code (*Corpus Iuris Civilis*) of 529 AD (JK 11,48,20) states that taxes must be paid according to law, regardless of whether the colonists dispute that they are the owners of the land they cultivate. Therefore, the colonists were obliged to pay this tax or to directly hand over the income from the land to the tax collectors or the owner of the property, which they then forwarded to the central financial authorities. The method of tax collection indicated that, regardless of their independence as farmers, the colonists depended on the owner of the land they cultivated (JK 11,48,8), e.g., due to tax advances or otherwise. Article JK 11, 48, 8 also refers to colonists who leave the original owners and settle on other properties, where they rent out their labor force and thus income. They are allowed to return to the original landowner, but first, they must pay all their debts, i.e. Then, they have to pay the head tax themselves. If the owners knew that the colonists had escaped from other estates and continued to use their labor without payment, they had to pay the tax he owed for their labor. The first owner of the land did not have to do this the obligation passed to the second owner. The colonel was responsible for paying the head tax for himself and his family. Some of these texts date back to ago Justinian, but they were also applied during Justinian's reign. For the simple reason that they represented established practice. (Sirks, 2022, 129-147). The economic and social reality behind these rules is well described in Sarris's description of village life. (Sarris, 2009, 3-22).

Development of the tax system after the 7th century

Tax on agricultural land in the 6th century was still assessed based on the *fugatio-capitatione* ratio. It is supposed that the last mention of this type of taxation system is related to Sicily during the first years of the first reign of Emperor Justinian II (685-695). In this period, between then and the reign of the emperor Niciphorus I (802-811), primarily changes took place in the taxation system. By this time, the tax was no longer based on a combined *iugatio-capitatio* assessment but on separate assessments,

the capnikon, household tax, sinon, or land tax. The first tax was, in fact, a tax on the land of adult household members, and the second was a tax on cultivated land. (Haldon, 1990, 141-142). Therefore, the tax is separate from the land tax. This separation of tax collection represents one of the fundamental changes in the Empire's tax system that took area in the early Middle Ages. In practice, this meant that the financial administration was no longer interested in tax-paying peasants linked to the land they cultivated. The era of the 7th and 8th centuries was characterized by fundamental changes in Byzantine society, which marked a kind of transition in property-land relations that led to the decline of the old landed aristocracy and the development of a new military nobility. In the period of early Byzantine feudalism, there was a strengthening of the provincial administration, and its measures led to the consolidation and strengthening of economic life. This transition period of Byzantine social structures is marked by an independent landowner who produces his lands for himself and pays taxes directly to the state. (Harvey, 2002, 14).

Table 1. Tax system

	The period from III to VI	The period from VII to IX
The majority group of the agrarian population	Colony	Free peasants
Tax on agricultural land	Head tax - land tax, one tax	Household tax and land tax, special taxes
Method of payment	Money and natural rent	Money
Billing time	Year	3 year

Source: author according to the given text.

As we mentioned, the most important tax, and therefore the main one was the land tax. This tax is paid by all owners who own land. This meant the practice that paying taxes was proof of ownership. From the beginning of the 8th century, perhaps even earlier, the value of the land began to be assessed for all those who owned it. The quality, but also the quantity, of the land that was taxed was assessed. (Treadgold, 1988, 38). The land had a fiscal value established by the financial service. Thus, one medium (which amounted to about 889 m², slightly less than 1/10 of a hectare) of first-class land had the value of one gold coin (solid), the second class of land had the value of half a gold coin (semis), and the third class of land, which essentially represented pastures, it had a value of one-third of a gold coin (trims). The vineyards were worth much more. The tax was at 1/24 of this fiscal value. The possible share of taxes on annual grain production was about 23%. (Oikonomides, 2002, 1154). This type of tax depended on the cadastre, which was organized every thirty years. The village as a community was an important unit in the fiscal system. The land of each peasant household was registered, and the fiscal total value was taken as the basis for estimating the amount of money to be paid by the village, which was collectively responsible for paying taxes. (Laiou, & Morriison, 2007, 52)

Table 2. Categorization of land taxes

Agricultural land	First class 1 modij	Second class 1 modij	Third class 1 mode
Amount of tax to be collected	1 solid (gold coin)	½ semis gold coinryra	1/3 tremis gold coinp
Vineyards	1/24 of the fiscal value	-	-
Kapnikon - household tax	1/24 of the fiscal value	-	-

Source: author according to the given text.

The organization of the tax system was revised at the end of the 8th century by the competent financial service, which had its headquarters in Constantinople. Population and land registration was still done at the local level, as was the collection of taxes. The tax in this period was not excessively high. Tax payments in agriculture were clearly defined. Tax increases were not excessive, and the imperial administration's efforts were, to collect them more fairly. When collecting taxes, individual rural municipalities were represented by special fiscal units. The land and houses of all peasants were listed and recorded in the cadastre. At the end of every third year, the competent state authorities formed an amount that the peasants of that village had to pay collectively. If one of the peasants could not pay his share of the tax, his debt was paid by other peasants from the same village. (Simonović, 2012, 330).

In addition, have been collected other taxes. For example, there were taxes on domestic animals, bees, etc. This type of tax was relatively limited to collection and could pose a problem for an administration that collects tax in money within the fiscal system. Peasants were obliged to participate in public works. Those works were related to the defence and construction of roads construction of bridges, and fortifications. On the other hand, significant categories of the population enjoyed a limited exemption from paying taxes. In the first place, there were peasant households responsible for military service. They were peasant soldiers for the survival and expansion of the Byzantine state. The part of their land that was considered necessary for the performance of military duties was inalienable. They were also exempt from all other taxes and levies. Such peasant soldiers may have existed since the late 7th century. (Oikonomides, & Zachariadou, 2023, 20-29). The population was obliged to provide food, lodging, and transport animals to the Byzantine army and civil servants who were passing through. Finally, in addition to all this, there were other minor taxes and some kind of emergency levies. (Brand, 1969, 41).

The state also taxed trade transactions. The tax was called *kommerkion*, a term that appeared at the end of the 8th century, and it amounted, according to later sources, to 10% of the tax on trade transactions at fairs and markets. The commodities that came to Constantinople were all supplied to a particular trade zone. They existed a tax was collected at the entrance points, which were in Abydos and Hieron. (Oikonomides, 1997, 229). Unfortunately, it's not possible to determine the exact contribution of trade to the state revenues during this period.

In the 7th century, the state experienced a great crisis of wars, first with the Persian Empire, and then with the expansion of the Arabs, and the arrival of the Avars and the

Slavs. For these reasons, a part of the tax was collected in kind. There is evidence to suggest that in the 660s changes were made to the amount of the land tax. As confirmation for this claim, it has an example by the year 667 when a decision was made ordering the updating of the tax lists for the inhabitants of Calabria, Sicily, Sardinia, and Africa. The same decision ordered the registration of residents, who were obliged to provide and collect part of the income in kind. (Haldon, 1994, 135). It could have represented evidence that the same method of collecting land taxes was applied throughout the territory of the empire. The time when this order was passed coincided with the stay of Emperor Constans II (641-668) in Sicily, and it was probably passed due to the needs of the court and the army. (Ostrogorski, 1969, 136-137).

Evidence that taxes were collected in kind can be found in the Agricultural Law, which describes the institution of mortita. The mortit or tithe represented a relationship in which the one who cultivates the land gives the owner a tenth of the total nature. We know that at the time of the creation of the Agricultural Law. It was the state that gave the farmers land to cultivate and use. This means that the peasant paid mortit to the emperor, that is, to the state. The Mortites represent the tenants of the land. We can conclude that the aforementioned articles of the law regulate the obligation of farmers to fulfil the natural rent that appears here in the form of mortice under their responsibility. Natural rent consisted of the farmer paying the landowner (in our case, the country or the church) in products (in kind). (Simonović, 2007, 50). On this occasion, we do not want to enter into further controversy related to this law. We want to emphasize how tax collection is regulated.

Natural rent also consisted of the fact that the farmer paid the landowner (in our case country or the church) in products (in kind). (Simonović, 2007, 50). On this occasion, we do not want to enter into further controversy related to this law. We want to emphasize how regulated tax collection is in it.

Precisely in this period, when it is thought that the Agricultural Law was applied in the 7th or 8th century, the state began to insist more and more on paying taxes in money, especially in gold. In 769, Emperor Constantine V (741-775) ordered that the basic tax be paid, money. The consequence of this measure was the market, with a surplus of agricultural products, which caused great dissatisfaction among farmers. It is assumed that this reform was not comprehensive in the beginning. During, the years of its application, the tax was almost entirely collected in money, which happened until the 10th century at the latest. (Laiou, & Morrisson, 2007, 51-52). The measures led to a certain degree of presence of money in the countryside. Although the use of money arose as a consequence of fiscal needs, it was an important factor that in many ways led to the development of the village. (Haldon, 1990, 147-148). The increasing importance of the use of money in these times can perhaps best be seen by the example of Bulgaria, which was annexed to the Empire in 1018 and was allowed to pay taxes in the form of rent in kind. When the state was forced to change the method of payment from cash to cash, there was a rebellion in 1040/41. (Treadgold, 1997, 588) and (Burg, 2004, 75-76).

The tax system established in this way changed during the 10th and 11th centuries. In this period, the territorial expansion of the Empire takes place. The state had expenses that arose as a result of financing the war. All this leads to an inevitable increase in taxes on agriculture, which are often collected by violent methods. These tax increases were often accompanied by arbitrary taxation. (Oikonomides, 1996, 146-147). This situation

on the ground led to the collapse of the existing taxation system. In the end, it changed in the first half of the 11th century.

Conclusion

In the interval from the end of the 3rd to the beginning of the 9th century, the state and society of the Empire went through two transitional periods, which spanned almost five hundred years. In the first period, which began at the end of the 3rd century and lasted until the beginning of the 7th century, agricultural production was dependent on the relationship between large landowners and colonists. Central authorities tended to collect taxes in money during this period. In the second period, which started from the beginning of the 7th century and lasted until the middle of the 10th century, agricultural production was based mainly on a larger number of free peasants. In the first time, the tax was collected in a combination of kind and money. So, in the second period, the dominant method of tax collection was again in money.

The existence of two different tax collection systems is also a characteristic of this period that we are talking about in the paper. In the first period, the taxes were collected in the combined ratio of head tax and land tax, and in the second period, the tax was separated into household tax and land tax.

The contribution of this work is reflected in the review and analysis related to the organization of agricultural production in the critical period of the early Byzantine Empire, as well as how taxes were collected. It points to the fact that the early Byzantine society of this time was changing and becoming more and more class-based, these changes also affected the way and procedure of tax collection. The Codex of Justinian and the texts of Procopius as sources of this time, as well as the Agricultural Law, but contemporary relevant literature that has been interpreted differently give us a completely new insight into the state of affairs of that time. We believe that the text of this paper confirms this.

From all of the above, we can conclude that the state apparatus of the Empire showed endurance and resilience, especially in times when the territory of the state began to shrink. In the Arab conquests that began in the middle of the 7th century, the rich provinces of Egypt and Syria were lost. This caused entire sections of the population to remain living outside the borders of the Empire. The structure of the state organization was changing and adapting to the new situation. The population that remained part of the Empire also had to adapt to the changes. The tax system and the method of collection tax were reorganized and adapted to the new size of the state. All this enabled the country to continue its survival in the following centuries.

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