

De vicesima hereditatium

A Study of a Roman vectigal: Tax on inheritances and legacies and the Laws from August to Diocletian

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SUMMARY

The Roman tax on inheritances and legacies, the *vicesima hereditatium*, has been recurrently investigated since the eighteenth century. This thesis provides a comprehensive study, covering all aspects of *vicesima hereditatium*, on the basis of the latest epigraphical discoveries.

After briefly addressing the issue of sources on the *vicesima*, it discusses the origins, establishment, and purpose of the *vectigal*; the legal provisions governing its collection; the organization of the staff in charge of it; and finally its cancellation. This study is supplemented by an appendix dealing with the terminology bearing on the tax.