PARADIGM OPPOSITE OF NATURE OF ANCIENT GREEK POLIS (RECIPROCAL) AND ROMAN IMPERIAL (REDISTIBUTIVE) TAX LAW

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One of fundamental values of the Europeans is taxes and tax law which are perceived by them not as invariable constants but as dynamic phenomena evolving along with the society. In particular, for more than two thousand years, almost to the middle of the 20-th century, they, in full compliance with the positivist tradition of legal thinking, have understood tax law solely as a law of the state. This tradition goes back to the emergence and establishment of the ancient Roman Empire. It interprets the latter as a mature, classic, statist Antiquity, and the ancient Greek Antiquity preceded it in time, is explained as prenatal, not yet mature, proto-statist forms of the ancient Roman Antiquity. Consequently, this cognitive tradition interprets tax law of the ancient Greek polises as an embryonic tax law which acquired mature, accomplished, statist forms only in the ancient Roman Empire and in later statist formations.

On this occasion, the famous German philosopher of the 20-th century M. Heidegger wrote in his famous lectures “Parmenides and Heraclitus” delivered at the University of Freiburg in the winter semester of 1942/1943 academic year: “The fact that to this day (and nowadays even strongly than ever before) the West conceptualizes Greece [Antique] in a Roman way, i.e., in Latin, i.e., in a Christian way (as paganism), i.e., in Romanic, i.e., in modern European way – this is the event that affects the core of our historical ecce-existence” [1, 104].

In the consequence of human-centric mental and worldview, on the whole, upheavals happened in the European community in the middle and the second half of the 20-th century, there was laid the foundation of rethink of the positivist doctrine of understanding tax law as the law of the state. More over, at that time the Europeans, regarding their understanding of the nature of tax law, dealt with a real Copernican revolution – they started perceiving it not as the law of their states but as their own right, seeking its origins yet in the tax law of the citizens of the ancient Greek polises. This revolution was not confined to the change of public opinion on the tax law phenomenon only, it concerned the whole legal thinking, more over – the understanding of all civilization foundations of both, the ancient Greek polises and the Roman imperial state.
That is, either one or the other European mental matrixes of understanding the nature of tax law go back with their origins to Antiquity. The very paradigmatically opposite approaches to the perception and, ultimately, the explanation of the ancient Greek polis and the ancient Roman imperial civilizations underlie the emergence and the existence of the identical contrary European matrixes – human centric and etatist – of understanding tax law nature. Taking into account the integration of Ukraine into European tax-legal, mental, worldview and socio-cultural space we can not avoid the same Copernican revolution in the understanding of the nature of tax law. It will promote Ukrainian political elites’ comprehension of paradigmatic opposites of nature of the Greek polis and Roman imperial tax law to a large extent.

The fact, that in Ukraine the anthroposociocultural revolution in understanding of the nature of tax law has come to a head, is proved by the quality and the degree of a scientific development of this problem in domestic legal science. Quantitatively, by both the number of the research scientists and the scientific papers on tax law published by them, positivist tradition of cognition of tax law is dominant so far. Among the most significant national representatives of it there should be mentioned Ye. O. Alisov, L. K. Voronova, D. O. Getmantsev, O. M. Golovko, Ye. S. Dmytryenko, O. O. Dmytryk, I. B. Zaverukha, A. J. Ivanski, L. M. Kasionenko, I. Ye. Krintski, M. P. Kucheriavenko, O. A. Musyka-Stefanchuk, A. A. Nechaj, O. P. Orlyuk, M. O. Peregelytsia, N. Yu. Prishlya, L. A. Savchenko, I. L. Samsin, O. V. Soldatenko and a number of others.

Among national research scientists the nature of tax law is studied from the perspective of opposite – anthroposociocultural – approach to legal thinking only by the authors of a given scientific paper [1, 104].

The purpose and, at the same time, the objectives of this article are the disclosure of a paradigmatic opposite of nature of the ancient Greek polis (reciprocal) and the ancient Roman imperial (redistributive) tax law from the cognitive and worldview perspectives of anthroposociocultural approach.

Nature of reciprocal (tax) law of the citizens of the ancient Greek polises. Reciprocal (tax) law of the citizens of the ancient Greek polises was one of the unique phenomena in history of humanity. This phenomenon adequately caught and embodied the nature of these original social formations. It is, on the one hand, turned out to be a direct continuation, on a higher level, of a redistributive right of individuals of pre-potestary ancient Greek tribal societies, on the other hand, it became an inevitable consequence of new social realities caused by the ancient Greek polises and the emergence of new public needs of their citizens. Therefore, the methodological key to understanding of the nature of the reciprocal rights of the citizens of Greek polises should be sought in the nature of these particular polises.

In its turn, as it has been noted in the scientific literature [2, 56; 3], the problem of genesis and nature of the very ancient Greek polis is not less complicated. It belongs to one of the key problems of the ancient history. The solution of the aforementioned problem is to the same extent facilitated and complicated by the fact that so numerous and diverse literature has been devoted to the ancient Greek polis as a historical and historiographical phenomena for the last three thousand years of its existence, that it is practically cannot be classified by any of generally accepted criteria. Furthermore, the very nature of Greek policies over the whole period of their existence did not remain unchanged.

There is no any exaggeration in the assertion that antiquity experts specificate, only as the basic concepts of polis, a variety of doctrinal approaches to the explanation of its nature, characteristics and evolution, from the original, classic to the recent, skeptical one. Among these approaches takes its place anthroposociocultural approach to polis nature cognition as well, which actually emerged at the same time with the classical approach and was initially introduced by the ancient Greek sophists [4; 5] and Aristotle [6, 21–290; 7, 389-465; 8; 9; 10, 38–52], and in the 20th century, by the foremost mentioned above M. Heidegger [1; 11] and other researchers of this phenomenon [12; 13; 14; 15; 16; 17].

In particular, the foundational worldview-methodological creed of anthroposocio-cultural tradition of understanding: “... man is the measure of all things” [18] was formulated by Protagoras, one of the founders of sophists, the forerunners of anthroposociocultural approach. They also were the first to substantiate the idea of natural right of man and to explain conceptually its quintessence through natural freedom and natural equality of any and all individuals of a certain society. Later it was embodied in the doctrine of egalitarian natural law [19, 90 87; 20, 80–87]. Those were primary worldview and ideological prerequisites for the emergence of the ancient Greek polises.

The unique role in this process was played by the personality revolution lasted for the Homeric and the archaic ancient Greek epochs. This revolution became both the prerequisite and the consequence of the life activity of the unprecedented number of authentic personalities in the ancient Greece who formed the antient Greek polis and filled it with an actual life. More over, the singling out I from the world of things and transforming it into the creator of own fate, into the Personality was one of the grandest
cultural revolutions in the history of mankind. This revolution became a direct consequence of the genesis of the principle of unity in diversity which had always been a fundamental principle of the ancient Greek history and culture. In fact, this principle was laid down by the nature of Greece itself, remarkable for its incredible variety of shapes and types of landscapes, soils, vegetation, climate and tribal entities, which later manifested in the diversity of the ancient Greek polises [21, 85-86].

Aristotle, the giant of late classical, ancient Greek and the world philosophical thought, whose works became the idiosyncratic result of more than bicentennial creative research of the whole ancient Greek philosophy of that period, perceived the polis as the most perfect way of human existence. Certainly, from the perspective of the 21st century historical narrowness of the polis evaluation by Aristotle, caused by the author’s own worldview determined by the nature of the world he lived in, is obvious. Nevertheless, Aristotle’s definition of the ancient Greek polis as a political union of free citizens who have political and property capability and legal capacity on their own, not donated by this union, makes it clear that the nature of the ancient Greek polis as an instrumental anthroposociocultural public formation focused, first of all, to meet the needs of individuals, who formed it, and irrefutably demonstrates the human-likeness of the ancient Greek polis [7, 389–465].

The attributiveness of human dimension of Greek polis was substantiated by Aristotle in a fairly original way, nevertheless, not less convincing, – through the qualitative criterion of the polis population. He wrote that all the citizens of the polis knew or, at least, recognized each other by sight, but most of them knew each other personally due to joint participation in the affairs of the polis. The main force of each polis, as Aristotle stated, – is its spirit by which he meant the force of the citizens unity which made them patriotic, extremely sensitive to everything that was going on inside the policy, and indifferent to any events beyond it [22, 49, 226; 23, 52].

The term polis acquired its main, basic meaning, which later became a common heritage of mankind, during the ancient Greek classical period – namely, as a group of free citizens, their community which was entirely congruent in content with the concept of the ancient Greek state, moreover, it was the state entirely and comprehensively [24, 47-52; 25, 73-74]. As noted by many antiquity researchers, the idea of the policy as a sovereign group of free citizens-individuals or, more precisely, the civil community, which was based on the appropriate city and embodied in it a then-state, was not yet comprehended by the majority of those very citizens, but it was empirically grasped by both, ordinary citizens and many of the ancient Greek thinkers and intellectuals of that time: Lesbian poet Alcaeus, tragedian-playwright Sophocles, historian Herodotus and many others [26, 46, 81, 135].

Ancient Greek civilization turned out to be the only of all the civilizations of the ancient world in which, due to a natural, long evolutionary process of internal causes, and external factors, the system-forming center of the polis living abilities, its highest value was actually a Man, self-sufficient Personality. And the ancient Hellenic perception of Man carried strongly pronounced historical fullness – it was considered to be a free citizen of polis, who in full compliance with his own will, consciously and proactively paid taxes in an original way, and actually voluntarily performed public works at his own expense. All the fundamental statuses of a polis man-citizen were inseparably interdependent: tax avoider in the ancient Greek polis could not have civil rights, in other words, he could not be a citizen; non-citizen could not be a free personality; in its turn, non-free personality could not possess private property, i.e., an independent source of income from which taxes were paid.

Socrates, Plato, Aristotle and other ancient Greek thinkers repeatedly pointed out that only the polis, as a commeasurable with the opportunities of a free man at that time, legal and social phenomenon was able to meet the personal and public needs of the individual to the fullest extent. In other words, historical experience of polis convinces that only the society with mutual recognition and mutual citizens’ knowledge of each other, mutual assistance and trust, mutual responsibility and control is the most suited for implementation of a natural law in all its manifestations, including reciprocal (tax) law of polis citizens. In the empires, as the same historical experience convinces, it was not possible.

The political organization of the ancient Greek civil community was a polis state which was fundamentally different from all other states ever existed on the Earth. The main feature of this state was that it was formed not "from the top down" as other states were before or after it, but “from below” by self-sufficient individuals-citizens who at the same time were the owners, i.e., they personally were not dependent on the state, more over, they maintained it at their own expense, financing both personal and general (public) needs. Ancient Greek society of citizens-taxpayers was convinced that only it and no one else could rationally and responsibly dispose of collected public funds and created public benefits. As the evidence and the confirmation of it, in the most ancient Greek polises only the tax-payers had the right to vote in solving all state matters, the right to elect and be elected to any public authorities of the polis.
Thereby, there was born the society of an unprecedented type the name of which survived to nowadays – the democracy, which literally meant in the ancient Greek language “rule by the people”, nevertheless, the contemporaries treated those people only as the taxpayers [27, 72].

A.-M. Butten, a famous French antiquity-researcher, provides insightful and convincing analysis of the Athenian polis state. In particular, he notes that the institution of higher legislature in Athens, like in the most ancient Greek polises, was Ecclesia (People’s Assembly). All the polis citizens-taxpayers were the members of Ecclesia. Each of them had unlimited right to speak at this assembly and put any question to a vote. Annually Ecclesia elected Bulla (Executive Board), Helaia (People’s Court) and made the decisions chiefly by lots, to which the ancient Greeks gave a clear preference over voting, on almost all important issues of the polis life. Among other collective public institutions comprised of the citizens, there were: the assembly of tribal associations; the assembly of demes; the assembly of phratries; the Council of the Areopagus; Magistrates (city councils) and several other institutions of public authority. The human-centric system of public authority which was established in the most Greek polises, at that time was not created in any other country of the Ancient World.

Moreover, as it turned out, for more than two thousand years the citizens of Greek polises constructed the best, real till nowadays, effective mechanisms of social coexistence of individuals: the most democratic of ever existed in the world parliament (People’s Assembly, including all the citizens), the most legitimate government, truly people’s court, democracy as the way of their establishing, functioning and renewal, they invented many other effective institutions of public authority ( in the ancient Greek understanding – the rule of all citizens [28]) and vital activity of the society, efficiently functioning in many countries of the world up to the present [29, 76–77, 78–82, 93].

A special place among those social inventions of the citizens of Greek polises belongs to a reciprocal law, in other words, to the redistributive (tax) right of the citizen. Since its inception and until the present time it has been and remains to be a unique phenomenon by virtue of human dimension and efficiency and a complete opposite to tax law of substantial states. These are the latter that are associated with the tax law by the mentality of the vast majority of the peoples of the world. Not without reason, etatist understanding of tax law is shared by the most of cognitive traditions of the world and is rooted in practice of the vast majority of societies.

The long historical practice of reciprocal law in the most ancient Greek polises clearly indicates that it was the opposite to the phenomenon of etatist tax law. Therefore, it is no coincidence that one of the fervent adherents of the positivist cognitive tradition, but at the same time, scientifically virtuous researcher of Greek antiquity, Soviet historian D. M. Petrushesvky in virtue of detailed study of Homeric society of ancient Greece, came to a fairly reasonable conclusion that that society did not have a coercive state economy ( this is a traditional name of the system of collecting state taxes and other obligatory payments), that the polis states of that period did not have special governmental funds (tax revenue), that they did not have special government bodies coercing citizens to a certain behaviour either. All these facts D. M. Petrushesvky explained methodologically incorrectly putting them down to immaturity of the Homeric ancient Greek states [12, 17–21, 48]. He made those conclusions on the basis of comparison of those states with the Roman imperial state – with public formation of a paradigmatically another type. But classically mature Greek polises [30] did not have those properties either. What caused the latter? As it has already been mentioned above, the most important of the causes of this phenomenon existence is that the vast majority of the ancient Greek polises were not substantial states but instrumental ones of a human centric type. In those states almost all public functions were performed by their citizens, as a rule, at their own expense or for a nominal fee due to the existential necessity to meet those needs. In other words, the classic ancient Greek city-states were actually governmentally (hierarchically) organized people (communities of their citizens). Therefore, the reciprocal law was not the law of a substantial state confronting the society, but a redistributive right of those citizens.

That is why, the common (public) funds in the ancient Greek states – polises were formed mainly due to the liturgies – voluntary contributions of citizens to public needs [31, 320]. The most common types of liturgies in the Hellenic polises were: trierarch (construction of ships, training and support of their crews); choregia (maintenance of dramatic choirs); hestalasis (arrangement of lavish banquets for the whole community during holidays and ceremonial events); architectoria (maintenance of own polis participation in pan-hellenic events); arrephoria; gymnasiarchia and many others, in total, a few dozen kinds, and with the time their number grew, and the scope became complicated [16, 100].

Solid conceptualization of the structure and forms of liturgies in the ancient Greek polises can be made on the basis of the A. M. Buttin’s generalization of all public expenditures in Athens during the 5th century B.C.: 1) cult expenditures; 2) public construction works and repair of churches; 3) military
expenditures (gives a huge list of them); 4) public payments and “tokens of presence” (to everybody engaged in performance of public duties); 5) pensions and other payments to the wounded and orphans of war; 6) expenses for reception of foreigners and carving on boards the texts of laws; 7) expenditures related to a large-scale construction (regulated under a specially provided procedure) [16, 97-99]. This point of view is also shared by the authors of the fourth volume of “Cambridge Ancient History” [32].

However, not all scholar antiquity-researchers agree with the aforementioned hierarchy by the criteria of the importance of public expenditures and the amount of public funds spent in the ancient Greek polises. Taking into account the fact that almost the half of their existence the ancient Greek polises spent at wars, many researchers consider military public expenditures to be of the highest priority in value and the largest in terms of volume. In particular, a fervent advocate of this very interpretation of the structure of public expenditures in the ancient Greek policies is a known, modern, Greek antiquity-researcher A. Haniotis.

He notes that within the group of these public expenditures "the construction and repair of defence systems were likely to be the heaviest burden for public finances" [33, 186]. This thought is also shared by the other antiquity-researchers [34, 55–68]. For example, in the early of the 5th century the Kolophon citizens had to collect over 200 thousand drachmas as voluntary contributions only for the expansion of the city defensive walls. And the construction of each of defensive towers on the walls additionally cost them still more 20 thousand drachmas of voluntary public contributions [35, 106, 337].

The citizens of the city-states during the wars had to arm themselves at their own expense, and often, in emergency situations, the polis called on non-citizens who lived in it to participate in the defence. In those cases the citizens had additional obligations to equip the non-citizens with arms – shields, swords, helmets, etc. This military ammunition was usually given to non-citizens for bravery in defense of the polis [36, 82–83].

Not infrequently, ancient Greek polises had to raise large financial resources in order to buy off the enemy’s attack or to liberate from the strangers’ occupation. For example, to get rid of the Macedonian military garrison that occupied Athens and carried out endless disturbances, in 229 B.C the citizens of the city raised a huge amount of money as for that time – 99 thousand drachmas, as a payment for the liberation of the city from Macedonian warriors. For this purpose the Athenians were forced to resort borrowing among both, their citizens and foreigners, especially citizens of Cadmean polises [34, 55–68].

In special studies of the ancient Greek antiquity it is often stated that the information about those or other public fund-raisings for military targets got in chronicles only when someone of the citizens, under the extraordinary circumstances, got free of them [37, 79–93]. The expert of “military budgets” of the ancient Greek polises A. Haniotis originally concludes: “... from time to time there were introduced emergency taxes (eisphorai), though, usually citizens and foreigners, men and women were called to make voluntary contributions (epidoseis), which provided funding for a variety of public needs…” [33, 191]. Herewith, he emphasizes that even in war-time in Greek polises a clear preference was given to voluntary contributions of the citizens to public needs [33, 192, 193].

What exactly motivated the citizens of the ancient Greek polises to that socially responsible behaviour which often grew into a real sacrifice? The study of numerous historical sources and scientific literature leads to the conclusion that in all, without exceptions, cases of deployment by the citizens of Greek polises their own funds to finance public needs, they did not consider it to be the alienation of their own facilities. Moreover, it was not the alienation indeed, as the raised in such a way funds were invested in urgent, vital affairs of polises, and the latter was the creation of the citizens themselves, their common cause, i.e., it met their needs.

The financing of private public needs by the citizens of the ancient Greek polises was purpose-oriented, therefore, each of them had a real opportunity to combine to the fullest extent his own private and public interest, personal needs with the needs of the whole public society. The latter was particularly important in a peacetime, in the course of which vital activity of the ancient Greek polises lasted longer, as far as during those periods the range of private and public needs of polis citizens was particularly extended, and the latter were getting diverse and dynamic. In the life of the polises the existential interdependence and interdependence came together: the needs of financing public expenditures by them still more stimulated community of polies to the daily activity, conscious participation in functioning of polises, to more productive running of their own household, which was the basis of both personal and public welfare.

The earnest of that tax consciousness and the activity of the ancient Greek polis citizens was also the fact, that their public contributions were not depersonalized, not “privatized” by someone else, and without any intermediaries were deliberately used to meet public needs identified by the citizens themselves. The citizens of the Greek polises were filled not only with the faith but, also the confidence
that their work and the means focused on public needs would not be used on something else or stolen by public officials, as far as the officials were in reality the citizens themselves. Obviously, the origins and fundamental guarantees of the effectiveness of the reciprocal law should be sought in it. Thus, the legal structure of reciprocal law (tax law of a man), invented by the Greek sovereign communities of the citizens-individuals, which for more than five hundred years has been the basis of financial maintenance of public needs of the ancient Greek polises, belongs to the most important and the most promising social inventions of the ancient Greek communities-polises and their citizens-personalities. By its potential, this construction is competitive with the other fundamental public institutions of civil society, originally discovered and successfully tested by the ancient Hellenes. Anthroposociocultural code of tax law of a citizen of the ancient Greek polis is adequate to the civil society and the instrumental state, to the citizen-personality who found himself as their backbone center, the highest purpose of their existence.

**Nature of redistributive (tax) law of the ancient Roman imperial state.** After the death of the ancient Greek polis civilization due to the inertia of anthroposociocultural development, polis type of the society and of the state existed in the ancient Rome for a while, but now as a qualitatively different from the Greek polises their prototype. However, the ancient Roman policies historically rapidly declined, and a little later disappeared forever. The ancient Roman imperial state arose on their remains. By its nature and properties, other internal qualities and external characteristics it turned out to be opposite to the states-polises of classical Greek civilization. Moreover – between those two historical phenomena, there was even more insurmountable gap – the opposition of mentalities of corresponding citizens, their social groups as well as the ancient Greek polis and the ancient Roman imperial ideologies on the whole. Opposite was tax law of the citizens of the ancient Greek states-polises to that of the ancient Roman imperial state. And, by all the aforementioned parameters, the differences between them were so deep, that there are in reality the sufficient grounds to assert the ancient Roman anthroposociocultural and redistributive revolutions.

All but the primary source and, at the same time, the reason of the ancient Roman anthroposociocultural revolution was a radical change, compared with the corresponding phenomena of the ancient Greek polis, of the nature, correlations and interactions of the ancient Greek civil society (civitas) and the ancient Roman state which, in its turn, became a natural consequence of a radically other existential attitude of the ancient Roman civitates. The military annexation and subjugation of neighboring first, and then other people were elevated by Rome to the rank of the state strategy. By the early 3d century almost all Italy, and later remote nations, had fallen under the power of Rome [38, 41–57]. As a result, in place of the tribal community with generic public relations there appeared substantial state, in other words, a state – organization with its own administrative structure, institutions of coercion, principles of relations with its own society. The Romans gave their first state the name of civitas.

Many researchers are inclined to take civitas as an extension of the ancient Greek polis [39; 40; 41] however, it is methodologically wrong. As early as at the beginning of the emergence of the ancient Roman civitas, between it and the ancient Greek polis were found radical differences. Polis is, as noted above, social space attainable to the standpoint of every citizen, not hidden from him by the horizon, and the civil community of the polis united companions with common to everybody public needs and interests. The highest value of the ancient Greek polis has always been its citizen.

The ancient Roman civitas, on the contrary, exceeded manifold all imaginable and unimaginable for the ancient Greek polis sizes and continued rapid expansion owing to the lands dispossessed from the enslaved peoples. Therefore, the ancient Roman citizenship was qualitatively different, anonymous, over-the-horizon phenomenon. In civitas the vast majority of citizens, as opposed to the citizens of the ancient Greek polis, did not know and, in principle, could not know each other, could not resolve even the smallest problem of their life without mediation of the state, and, ultimately they became not the measure of all the things, but a means of the state policy. Increasing the number of Roman citizens owing to the new members (including the whole nations and social classes) civil community in the ancient Rome did not become stronger, but the ancient Roman substantial state became still more in-demand. Ultimately, the latter replaced civil society by itself [42; 43; 44].

In terms of the world-historical process, that fact, obviously, should be considered as a natural result of the evolution of the ancient Roman civitas because it was the consequence of interaction and complementarity of many internal inconsistent causes and factors of – sociogenesis, politogenesis, lawgenesis, the genesis of mentality, culture and other phenomena attributive to every society. At a certain stage of civitas development those causes were also greatly enhanced by external circumstances. Specifically, Ancient Rome was always forced to fight relentlessly for its survival the numerous Germanic tribes who ultimately conquered the ancient Roman Empire. Taken together, it caused the establishment of the tradition of military democracy in the ancient Roman Empire.
The essence of the latter was, that every Roman citizen-male aged from 17 to 46 became a soldier and, actually, had to comply with a rigid discipline, thus he was mentally evolved into a soldier. Insubordination was usually punished by death, and only occasionally, by mutilation. In the case of escape of a group of soldiers or a military detachment from the battlefield their commander was obliged to apply demotion—to punish by death every tenth of fugitives. That total cultivation of unconditional subordination of the soldiers-citizens to their commanders for centuries, along with other factors, produced the opposite to freedom-loving Hellenic mentality, the ancient Roman imperial mentality of mortal fear of their commander, who embodied the state and unconditional obedience to his commander and the state as a whole. Consequently, civil society in the ancient Rome disappeared. It was followed by the personality, as a social phenomenon. Democracy as phenomenon died. The ancient Rome in mental dimension became the ancient East, although its geographical coordinates remained unchanged. To the top of the social life in the ancient Roman Empire rose plebs, its socially and culturally degraded dependent. This phenomenon completely absorbed, adequately and comprehensively reflected much wider and deeper historical process of radical change of the scale of personality in his own perception and, especially, in relation to the scale of the state, which took place at that time in the ancient Roman Empire in comparison with the ratio of the scale of the personality and the scale of the state in the ancient Greek polises. In particular, the scale of the personality of the citizen of that empire for several centuries shrank to the size of sand grain in the endless Universe, and the scale of the state in the person of the emperor increased at the same time to the universal sizes.

An exceptional role in this transformation was played by Christianity, which was not just a contemporary with a new era, but one of the most active creators of it, which largely determined its face and even gave it a name—\textit{the era of Christianity}. The only type of a Christian established in the ancient Roman mentality, as wrote A.D. Nock, was the \textit{type of a martyr}, who endured all the tribulations, accepted it and called for obedience to all other members of the society [45, 210]. All this, taken together, was the ancient Roman anthroposociocultural revolution in the mentality of the then society as a whole, and its individual members in particular.

The ancient Roman anthroposociocultural revolution determined and caused the ancient Roman redistributive revolution. Antiquity-researchers actually in one voice say that personified creator of the ancient Roman Empire, as well as the creator of the foundation of the ancient Roman etatist doctrine of tax law and, also, the imperial tax system, was Octavian Augustus. He chose the reorganization of the previous tax system of the Roman republic as the key link of his entire system of reforms [46, 74]. The quintessence of this restructuring was the searching of the ways and mechanisms of alienation of the funds the tax-payer contributed for public purposes and, in fact, personal emperor’s appropriation of those funds and the beginning of nationalization of the taxpayers themselves, loss of voluntariness in taxpayment and it’s transformation into the most important duty of both the residents of the ancient Roman Empire and, in course of time, the population not finally conquered by that empire. For this purpose, there was introduced periodic qualification—a mandatory inventory census of the citizens’property every 20-30 years. Consequently, the most important in the Roman Empire was land tax [46, 83–86].

Octavian Augustus introduced a general imperial treasury as a permanent system of tax collection and a practice of appointment of the chief of the treasury, who was a special government official, vested with absolute powers to collect a variety of obligatory taxes, and who was subordinated directly to the Emperor. Along with it, he also created a treasury under the direction of a special procurator in every imperial province. That is, the Princeps Octavian Augustus managed state revenues as his own without reporting to anyone. Since 6 A.D. he, additionally to the senate and imperial treasury, created war treasury which he overmastered personally [41, 163].

The peculiarity of the military treasury was the fact, that with the help of it, relying directly on the army, Octavian Augustus triggered mass repressions against his overt and imaginary political opponents and other ones. He exercised it in a sidious and cynical way, so that no one was immune to a punitive sword of outlawry and confiscation of property, not only from stateless persons or ordinary citizens, but also from the top public officials and even people close to the Emperor. Consequently, huge financial resources were in personal possession or at the disposal of Octavian Augustus, which enabled the creation of his own army, further enriching the Emperor. As a result, the imperial state represented by his person became an omnipotent ended.

Thus, Octavian Augustus was the first of Roman emperors to see in the state tax system not only an extremely powerful instrument of economic impact on the society, but also a trouble-free instrument of the state policy implementation, he turned fragmentated etatist outlooks on tax and the fragments of the same practice into integral etatist doctrine of taxation, made it an attribute of the ancient Roman Empire.
An independent and at the same time, final stage in the improvement of etatist doctrine and practice of taxation established by Octavian Augustus was the work of one more emblematic emperor-reformer of the ancient Roman Empire – Diocletian. The Principate – political system that emerged at Caesar Augustus, he finally transformed into the Dominat: with him “monarchy in republican clothes” became the absolute monarchy [47, 32]. Well-known legal theorist and political scientist I.A.Pokrovskyy wrote about Diocletian: “He is no longer a princeps or a republican magistrate, now he is not the first among equals, but a lord, dominus “by grace of God”, “citizens” – cives – are turned into subjects – “subjici”” [48, 136].

The logical conclusion of a political transformation of the ancient Roman imperial state was the implementation of a new tax reform by Diocletian. According to its conception and the main content, this reform became a major part of the absolutization of imperial values and priorities in the ancient Roman state, the quintessence and the result of deep redistributive transformations in the ancient Roman imperial society initiated by Octavian Augustus.

The methodological key to anthroposociocultural understanding of legal nature of the Diocletian’s tax reform, as noted I.A.Pokrovskyy, is a transformation of the citizens of the ancient Roman Empire into its subjects. It made possible (and from the etatist standpoint, even necessary) a qualitative transformation of the nature of public interest and public needs in the ancient Roman society. If for many centuries of the existence of republican tradition of understanding the nature of public, it reduced ultimately to universal or predominant interest of citizens, then with the actual disappearance of the latter (as a social phenomenon) in the Roman Empire public meant the state interest, or more precisely – the needs of substantial imperial state. Really public needs of the population of the ancient Roman Empire did not find their place among the latter, and for a long historical period they ceased to exist as a phenomenon of social life of the society, they died together with the death of a citizen.

Since that time everything public reduced to a state one, and everything state reduced to the needs of ruling upper circles headed by the emperor [49, 161]. That opened to the imperial power unlimited, by anybody and anything, opportunities to turn public into private legally, nevertheless, unlawfully, also, public financial resources into private financial resources, which is in itself not just a paradox, it is an absurd, the annihilation of a social. That degeneration of a public into its opposite just formed the quintessence of the ancient Roman imperial redistributive revolution.

Fundamental tactical discovery of Diocletian in the course of his tax reform implementation was a legal attachment of the taxpayers to the objects of taxation (so was legal personality of a taxpayer interpreted at the time of that emperor) [50].

Conclusions. Thus, the ancient Greek reciprocal tax law and the ancient Roman redistributive one are paradigmatic opposite phenomena. They have nothing in common but some external formal features. The ancient Greek reciprocal law was that of the citizens of the ancient Greek polises. The ancient Roman redistributive law was the law of the ancient Roman Empire as a substantial state. The most fundamental among the causes of paradigmatic distinction between the ancient Greek reciprocal law and the ancient Roman redistributive law became the late-Antique mental, in particular, and the worldview on the whole, revolution in the ancient Roman imperial society and its legal thinking compared to the ancient Greek polis mentality and consciousness. As a result of that revolution the ancient Greek polis tradition discontinued and the ancient Roman, imperial tradition arrived. It became one of the most fundamental milestones in the evolution of human societies, states and law.

The idea, dominant till nowadays in the minds of the most scientists, of the organic unity and direct continuity of Hellenism and Romanism, of the existence of a unified ancient civilization is not more than a myth, a methodological error. The roots of this myth dates back to great antiquity and are simultaneously (but at different times in varying proportions) both, the consequence of incredible complexities of the process of sociogenesis, politogenesis, genesis of the state, anthropogenesis, genesis of law and other, regular and random evolutionary changes, and ordinary human, including cognitive, errors, and to some extent the result of a profound, precisely considered and handled in a masterly way disinformation. This myth is so enduring that even today it is still practically impossible to predict, more or less reasonably, the time of its collapse. By virtue of that, everybody has to consider it while seeking to cognize the Antiquity and, through it, to learn the modernity.

USED MATERIALS

REFERENCES

Пацурківський П., Гаврилюк Р. Парадигмальна протилежність природи давньогрецького полісного (реципрокного) та давньоримського імперського (редистрибутивного) податкового права

Анотація. В статті обґрунтовується, що давньогрецьке реципрокне та давньоримське редистрибутивне (податкове) право є парадигмально протилежними феноменами. Між ними немає нічого спільного, окрім деяких зовнішніх формальних ознак. Давньогрецьке реципрокне право було правом громадян давньогрецьких полісів. Давньоримське редистрибутивне право стало правом Давньоримської імперії як субстанційної держави. Найфундаментальнішою серед причин парадигмальної відмінності між давньогрецьким реципрокним та давньоримським редистрибутивним правом став пізнанькоантичний ментальний зокрема та світоглядний в цілому переворот у давньоримському імперському соціуму і його праворозумінні у порівнянні з давньогрецькою полісною державою та її світоглядом. Внаслідок цього перевороту перервалась давньогрецька полісна та наступила давньоримська імперська їх традиція. Це стало однією із найфундаментальніших відчуттів в еволюції людей та державності, держави і права. Також в статті обґрунтовується, що панівне по наш час у міжнародній охороні охороні права на існування єдиного цивілізаційного простору в основному: будь як в античному, так в історичному часі, єдиність, усвідомлена на основі історичного зв'язку між релігією і державою, розуміється як єдність епох і історичних стадій, як вагітна одної в іншому, як ідея історичної спільноти, яка вплинула на відкриття нових можливостей в рамках історії, але інколи призвела до руйнування історичних традицій.

Ключові слова: давньогрецьке реципрокне право; давньоримське редистрибутивне право; давньогрецька людиноцентристська ментальність; давньоримська державоцентристська ментальність; пізнанькоантичний світоглядний переворот.

Patsurkivskyy P., Havrylyuk R. Paradigm Opposite of Nature of Ancient Greek Polis (reciprocal) and Roman Imperial (redistributive) Tax Law

Abstract. The article substantiates: the ancient Greek reciprocal (tax) law and the ancient Roman redistributive one are paradigmatical opposite phenomena. They have nothing in common but some external formal features. The ancient Greek reciprocal law was that of the citizens of the ancient Greek polis. The ancient Roman redistributive law was the law of the ancient Roman Empire as a substantial state. The most fundamental among the causes of paradigmatic distinction between the ancient Greek reciprocal law and the ancient Roman redistributive law became the late-Antique mental, in particular, and the worldview on the whole, revolution in the ancient Roman imperial society and its legal thinking compared to the ancient Greek polis mentality and consciousness. As a result of that revolution the ancient Greek polis tradition discontinued and the ancient Roman, imperical tradition arrived. It became one of the most fundamental milestones in the
evolution of human societies, states and law. The idea, dominant till nowadays in the minds of the most scientists, of the organic unity and direct continuity of Hellenism and Romanizm, of the existence of a unified ancient civilization is not more than a myth, a methodological error. The roots of this myth dates back to great antiquity and are simultaneously (but at different times in varying proportions) both, the consequence of incredible complexities of the process of sociogenesis, politogenesis, genesis of the state, anthropogenesis, genesis of law and other, regular and random evolutionary changes, and ordinary human, including cognitive, errors, and to some extent the result of a profound, precisely considered and handled in a masterly way disinformation. This myth is so enduring that even today it is still practically impossible to predict, more or less reasonably, the time of its collapse. By virtue of that, everybody has to consider it while seeking to cognize the Antiquity and, through it, to learn the modernity.

**Keywords:** the ancient Greek reciprocal law; the ancient Roman redistributive law; the ancient Greek human-centered mentality; the ancient Roman state-centered mentality; late-Antique worldview revolution.