

**Statement of purpose.** I propose that the solution to the puzzle of how Roman publicans' companies (*societates publicanorum/vectigalium*) were organized is to be found in the *lex* governing the imperial mines at Vipasca, Lusitania (*FIRA*<sup>2</sup> 1, 104). The difficulty has been that, while publicans' companies must have been more resilient than ordinary partnerships, which ended whenever a partner died or withdrew, and while the Roman jurists do indicate that publicans' companies were exempted from certain rules affecting ordinary partnerships, the jurists leave fundamental questions about the nature and organization of publicans' companies unanswered: Did the companies have juridical corporate personalities? Could company shares be transferred? Did the companies enjoy indefinite succession? Did the companies provide their partners with limited liability? Answers to all these questions are found the Vipasca *lex*, which offers the only Roman example of a partnership in which partners could come and go without terminating the partnership.

**Previous literature.** Discussions of publicans' companies (recently, Cimma 1981, Brunt 1990, Malmendier 2002) have relied on jurists' writings and neglected the Vipasca *lex*. Scholarship on the Vipasca *lex* (Flach, *Chiron* 1979, 399-448, Domergue 1983, Lazzarini 2001, Mateo 2001) has considered the terms of the contract with the *fiscus* and the differences between contractors called *coloni* and contractors called *occupatores*, but has taken for granted the clauses regarding partnerships.

**Summary of argumenation.** Surviving jurists' writings on public law and administrative history are inadequate, and the jurists' tendency to synthesize and categorize – e.g. stating that the publicans' companies had corporate status (*corpus habere*) – can obscure actual legal mechanisms. These mechanisms are revealed in the Vipasca *lex*, which spells out how shares in mining contracts are to be bought and sold, how non-contributing partners are to be removed, and how partners are to assume collective responsibility for debts of the partnership. In modern terms, the Vipasca *lex* describes a joint-stock company. This has important implications for economic history and for the history of government and administration.

**Examples used.** To support my argument, I shall summarize the jurists' writings on corporate entities (*Dig.* 3, 4), partnerships (*Dig.* 17, 2), and publicans' companies (*Dig.* 39, 4), and then examine the clauses on partnership from the Vipasca *lex* (*FIRA*<sup>2</sup> 1, 104 §4).

#### **Bibliography.**

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