

Yashil IQTISODIYOT va TARAQQIYOT

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TAX HISTORY

Mirhayotov Xusniddin

Independent researcher

Abstract: In studying the modern market economy, it is important to evaluate the tax system by studying the history of its origin. Because the modern economy demands more and more development, we start looking for ways to develop the state budget, and our closest assistant is taxes. This article describes the history and types of taxes.

Key words: tax, fees, analysis, assessment, market, economy.

Annotatsiya: Zamonaviy bozor iqtisodiyotini o'rganishda soliq tizimining kelib chiqish tarixini o'rganagan holda, unga baho berish muhim ahamiyatga ega. Chunki zamonaviy iqtisodiyot tobora rivojlanishni talab qilib borar ekan, bunda biz davlat budjetini rivojlantirish yo'llarini qidira boshlaymiz va bizing eng yaqin yordamchimiz bu soliqlar hisoblanadi. Ushbu maqolada soliqlarning tarixi va turlari ochib berilgan.

Kalit so'zlar: soliq, yig'imlar, tahlil, baho, bozor, iqtisodiyot.

Аннотация: При изучении современной рыночной экономики важно оценивать налоговую систему, изучая историю ее возникновения. Поскольку современная экономика требует все большего развития, мы начинаем искать пути развития государственного бюджета, и наш ближайший помощник – это налоги. В данной статье описывается история и виды налогов.

Ключевые слова: налог, сборы, анализ, оценка, рынок, экономика.

INTRODUCTION

Considering the ancient and medieval periods, it is necessary to pay attention to the fact that the practice of taxation goes back more than one millennium, while theoretical studies of taxes begin to appear much later, in the 15th-16th centuries, almost three millennia later. The first attempts to explore financial relations in any scientific way are more descriptive in nature, subjective views, which are characterized by a certain naivety.

The further development of taxation abroad should be viewed through the prism of the order in which the democratic foundations laid in the public administration of European countries are gradually being implemented in taxation. The 19th century is characterized by a radical improvement in tax systems, due to the struggle of economic interests of various classes and significant scientific and methodological achievements in this area. This period is distinguished by a much smaller number of taxes and their uniformity, more specific forms of taxes, and more elaborate rules of administration. A characteristic detail of this period is the predominance of direct taxes in the tax systems of most countries. Indirect taxes are receding into the background, although a small number of the most profitable consumption taxes remain. It is necessary to note the significant progress of financial science during this period. In the second half of the 19th century. Many countries implement certain scientific developments in taxation practice.

LITERATURE REVIEW

For modern taxation, from the point of view of historical experience, the transformations in the financial system carried out at the end of the 19th century and associated with the names of such statesmen as N.H. Bune, I.A. Vyshnegradsky and S.Yu. Witte are invaluable. The Russian tax system of this period should be subjected to a particularly thorough analysis and a search for a rational basis for modern taxation in it. Considering general tax theories, which include doctrines about the nature and economic essence of tax and taxation in general, it is necessary to determine the subject of their research, characterize individual general theories, revealing their essence and showing their practical significance today. Particular attention should be paid to the consideration of the classical theory of taxes, the founders of which are A. Smith and D. Riccardo. A. Smith was the first, on the basis of the theory of labor value and price he developed, to come close to substantiating the position according to which the value, and therefore the price of any product, consists not only of labor costs, but also of profit, interest on capital and land rent, i.e. e. determined by the totality of production costs. It is important to understand that the central place in A. Smith's research is occupied by the concept of economic liberalism, according to which market laws, as the "invisible hand" of the market, can best influence the development of the economy. Hence the origin of A. Smith's view of the role of the state as a "night watchman", called upon to perform only the functions of external and internal defense of the country, administration of justice, organization and maintenance of public institutions. The main thing that should be noted in A. Smith's scientific research is the principles of constructing tax systems.



ANALYSIS AND RESULTS

The history of taxes goes back to ancient times. In any case, documentary evidence of their existence is discovered approximately 2500 years ago. For example, in Ancient Egypt, where power belonged to a powerful bureaucracy, the need for money to maintain such a state apparatus turned out to be so great that it gave rise to many different taxes. Tax officials (their functions at that time were performed by scribes - the most literate members of society) accompanied the Egyptians even into the afterlife: in the tombs of the pharaohs, among the figurines of other servants called upon to accompany the ruler after death, figurines of tax scribes are also found. They were supposed to help the pharaoh fill the state treasury in the next world.

The basic problems that have determined the development of taxation methods for several thousand years can be formulated in the form of two simple questions: who should pay the tax and what should the tax be levied on?

The answer to the first question throughout most of the history of mankind known to us has been the same: the main population must pay taxes - the "ignoble", i.e. peasants, artisans, traders, residents of colonies. This is their duty, since with their money they must provide income for the rulers of the country and their courtiers. The idea of taxation as a duty of a free citizen of the country was born relatively recently - after constitutions and democratic state mechanisms arose in England, the USA, and then the countries of Western Europe.

As for the second question (from what should taxes be collected), humanity has been looking for an answer to it for a particularly long time, trying to determine ways to collect taxes, or rather, the basis from which to determine the amount of tax payments for citizens and enterprises. The example of the Roman tax system is one of the stages of such searches. Here, for example, the following taxes and fees were collected from citizens of different provinces of the Empire:

Diagram 1. Taxes and fees [1]

Taxes and fees	
	Port duties on loading and unloading
1.	Road toll
2.	Tax on consolidation of the transaction (sales tax)
3.	Donkey Tag Fee
4.	Inheritance tax
5.	Exchange and money change fee
6.	Tax payment fee for issuing a receipt and attaching a stamp
7.	Collection from livestock
8.	Slave Ownership Tax
9.	Tax to the capital's food fund
10.	Land tax
11.	Special tax on vegetable gardens
12.	Wine tax
13.	Tax on cucumbers, etc.

Tax system was so heavy that it gave rise to massive corruption: it was easier and cheaper for tax payers to pay bribes to officials so that they would not notice non-payment of taxes. To rectify the situation, Emperor Gaius Julius Caesar (100 - 44 BC) was forced to undertake a tax reform - reduce the number of taxes and establish state control over taxation.

This reform improved the situation somewhat, but then the tax burden of the Romans began to increase again, which in the end, perhaps, became one of the reasons for the collapse of the economy, and then the death of the great Roman Empire.

Alas, the sad experience of the Roman "creativity tax" taught subsequent rulers little. True, during the Middle Ages taxes were not widespread. They were the most important source of income primarily for the Catholic Church. The maintenance of the king, his court, the army, as well as the well-being of the nobility was ensured not so much through taxes, but through the fees that were collected from the peasants who lived



and worked on the lands of these feudal lords. And there was no need to even talk about any principles of tax fairness and rationality at that time.

The development of European statehood objectively required the replacement of "random" taxes and the institution of tax farmers with a harmonious, rational and justified tax system .

Tax systems were formed , including direct and indirect taxes , etc. A special role was played by excise taxes , levied, as a rule, at the city gates on all imported and exported goods, as well as head and income taxes , etc.

Problems of the theory and practice of taxation began to be developed in Europe in the last third of the 18th century. Simultaneously with the development of state taxation , the scientific theory of taxation begins to take shape , the founder of which is the Scottish economist and philosopher Adam Smith (1723 - 1790). In his work "An Inquiry into the Nature and Causes of the Wealth of Nations" (1776), he first formulated the principles of taxation , defined tax payments, outlined their place in the financial system of the state, and also determined that tax for the payer is an indicator of freedom, not slavery.

Gradually, along with the development of financial science, the formation of scientific and theoretical views on taxation occurs . In the second half of the 19th century, many states made attempts to put scientific views into practice.

The main source of government revenue was the tax on the income of individuals and organizations. The prototype of a modern income tax was first introduced in England in 1799 due to the need to find money for the war with Napoleon.

After the First World War, scientifically based tax reforms were carried out and the foundation of a modern tax system was laid, in which direct tax and, above all, individual progressive income tax took a leading place.

The Great Depression of 1929 - 1933 forced public finance to be viewed as an instrument of macro-economic stabilization, and after World War II the tax was used as a means of government regulation of the economy.

In the 50–70s of the 20th century, the leading countries of the world stimulated private entrepreneurship through the use of universal tax levers, including by providing tax benefits to investors, enterprises in the extractive industries, transport, aircraft industry, when exporting products and services, for carrying out R&D.

CONCLUSION

Practice has shown that a real reduction in taxes is possible only in a state with a solid economic base. Only then will a reduction in the tax rate lead to an increase in production, which will subsequently compensate for the temporary decrease in tax revenues.

tax policies on this principle. The essence of the tax reforms carried out here in the 80s and 90s of the 20th century is based on improving the systems of direct and indirect taxes , accelerating capital accumulation and stimulating business activity.

As a result of the tax reforms, two important trends in fiscal reform emerged: one group of countries (USA, Australia, Japan and others) focused on transforming direct taxation .

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Ingliz tili muharriri: Feruz Hakimov

Musahhih: Xondamir Ismoilov

Sahifalovchi va dizayner: Iskandar Islomov

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El.Pochta: sq143235@gmail.com

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