

A HISTORICAL FACT IMPRINTED ON THE CULTURE OF WORLD TAX POLICY

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Abstract

In this article are compared Adam Smith's principles of taxation, recognized as classical, with Amir Temur's tax policy. As a result, it is stated that the principles of taxation were formed in Movarounnahr IV century before the Western theory from the work of Timur's Laws.

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When it comes to the principles of taxation, it is inappropriate to think and argue about whether it is necessary for tax relations or not. It is accepted as an axiom in determining the procedures of taxation relations.

Because the principles of taxation regulate the practice of tax relations, improve the culture of taxation, and prevent violations in the process of taxation. They create conditions for organizing tax relations at a regular, moderate level.

Therefore, the principles of taxation are a set of procedures that are based on the organization of taxation practice, carried out in each type of tax, and reveal the content of the practice of tax collection.

Adherence to tax principles in tax collection ensures its effectiveness and represents double benefits. They create fairness and accuracy of taxation, ensures its fruitfulness and continuity, and strengthen the reliability and continuity of the material base of the state. It prevents non-fulfillment of tax obligations of tax subjects.

For this, tax principles should be based on generally accepted, time-tested, effective in international practical experiences, theoretically and practically universally recognized procedures that represent democratic relations. Only then will it bear fruit.

According to historical sources, it is stated that the general principles of taxation were theoretically developed by Adam Smith. These principles are recognized as classic principles because they were brought into a system by Adam Smith and serve as a program for everyone to this day.

Uzbek scientists who dealt with tax problems were based only on Western worldviews until the period of independence and in its early years [4]. The reason is that we are not given enough time to understand our own history and identity.

Independence gave us back history and identity. Our historical sources have proved that the tax system was formed much earlier in Movarounnahr than in the West. A perfect example of this is the tax policy carried out by Amir Temur.

Adam Smith's principles of taxation, which were used by Amir Temur IV century before him [2], are recognized by most analysts of our time[4] and became known to all of us from the work of Temur's Laws.

It is stated that taxes played an important role in Timur's policy. Timur saw the power of the state in taxes. Therefore, focusing on their fiscal nature in the tax policy will lead to an increase in the tax burden on the taxpayers and impoverishment of the state treasury [5], he approached the taxes fairly and carefully, and defined the procedures of systematic taxation.

As we say above, Adam Smith, who is recognized as the founder of the theory of tax policy and taxation principles, expressed these tax principles in different forms and words. To understand this, it is enough to compare him with Temur's laws [4]. This clears up all the controversy and the historical truth emerges.

For example, in Adam Smith's **principle of uniformity**, Timur's policy was that when taxing taxpayers, the taxation procedures would be the same for everyone. He paid great attention to the need to avoid tax-payers from hardship or impoverishment of the country [5]. This arrangement meant that his tax system [2] was the same in all countries dependent on Amir Temur's state.

On the other hand, Timur's policy raised the issue of tax burden, stating that high, onerous taxes are prohibited. He explained that the country has a uniform tax policy and taxation procedures, and understood that the single tax policy is of particular importance in ensuring the security of the country. Moreover, the very existence of Temur's laws indicated the legality and obligation of taxation. It showed the existence of the tax administration and its systematicity.

As for the issue of the **principle of economy**, Sahibqiran did not ignore this process either. He paid special attention to it. He realized that relying on scarcity in tax collection pays off. Therefore, in order to reduce the cost of tax collection, the regions were ordered not to send a tax collector to the region "if they bring the tax themselves, without sending a tax collector" [5].

If we talk about the **principle of convenience**, we can see that during the time of Amir Temur, in order to create favorable conditions for tax payers, their financial situation was taken into account. The procedure for not collecting tax before income is established. For example, "... until the harvest is ripe..." [5] in addition to the rule of non-taxation, in order to create more favorable conditions for taxpayers, he also determined the tax collection procedures and payment terms. "After harvesting, harvest in three parts..." [5] practice was used.

In Movarounnahr, Amir Temur's implementation of such a tax policy indicates that he understood that the level of tax payers' ability to pay is one of the important factors of ensuring tax efficiency.

In addition, tax incentives are given for those who are just starting their business. Most importantly, a practice that was contrary to the anasu era was used. That is, in Temur's tax policy, in the first year after the preferential period, the tax payer himself determined the amount of tax obligations on the basis of discretion. Those who improved newly undeveloped land, built bridges, and established gardens were not taxed in the first year, in the second year they independently determined the amount of tax to be paid, and in the third year they were required to pay taxes in the amounts and procedures specified in Temur's laws [5].

It can be seen from this that the tax policy during the time of Amir Temur was based on legality, perfect tax administration [5], the use of tax incentives, the need to take into account the ability of taxpayers to pay, and the recognition that the fulfillment of tax obligations in the early years was aimed at creating favorable conditions for them on the basis of discretion. Possible

Another aspect of convenience in the taxation process is that the taxpayer has the option of choosing the method of payment. If the taxpayers agreed to pay the tax in cash, the taxes were also collected in cash.

The principle of transparency in Amir Temur's tax policy was that taxpayers knew in advance when they would pay taxes. As mentioned above, it is stipulated that the tax will not be collected until the harvest is completed.

It did not allow the tax payer to be charged taxes that were not previously implemented and were not disclosed, and were determined in absentia. He was strongly opposed to imposing taxes on the people with various excuses and reasons [3]. These circumstances are reflected in the restrictions placed on the actions of tax collectors. Taxpayers were informed that additional taxes other than the specified taxes cannot and should not be collected [5].

Based on what has been said, we can conclude the following regarding the tax policy of Amir Temur:

Firstly, based on historical and analytical sources, "... Temur ... was considered a person with a very intelligent and analytical thinking ability ..." [3].

Secondly, Temur's slogan "Strength is in justice" was on the agenda. This is directly reflected in the tax policy. He relied on justice in taxation. "Following the old procedure when collecting the life tax from every city and every land, the tax from professions and meadows and water bodies...", "If the raiyat does not agree to this, do as much as you can...". "... commanding taxes and with a good word... using clubs and ropes and not taking the matter to the point of beatings and cursing. They are not bound and shackled with chains... [5] was the main method of taxation.

Thirdly, Sakhbqiran looked at taxes not only from a fiscal point of view but also as an important tool that serves the administration of the state, its strengthening, the development of the kingdom, and its welfare [1][5].

Fourthly, he was a supporter of the law in taxation and prohibited the collection of unexpected taxes. Temur demanded strict compliance with the rules defined in the laws[5]. He defined the limits of the rights of tax collectors and did not allow redundancy[5].

Fifth, based on the types of taxes given in Temur's regulations, it shows that taxes were brought into a single system in Temur's kingdom. The fact that a special minister was appointed to collect taxes and keep their reports indicates that taxation issues are based on tax administration.

Sixthly, the procedure for taking "two parts of the harvest from the land to the region itself, one part for the palace (royal treasury) and the cash received according to the price shows that the policy was based on fiscal federalism. This indicates that the fortress and each conquered territory had an independent and regular source of income.

Seventh, tax collection periods and amounts are clearly defined. They were levied under favorable conditions, taking into account the taxpayer's ability to pay.

Eighth, tax rates are differentiated based on land productivity and water availability.

Ninth, tax incentives were applicable. According to it, for the newly acquired lands, the first year tax exemption was applied, and the second year the tax amount was determined based on the will of the taxpayer. In addition, it is envisaged that "...if he cannot afford to improve, he will be supported by giving him various tools and necessary things..." [5].

So, in a word, Temur's tax policy is based on the principles of fair and honest taxation. As a result, the correctness of this tax policy, once again, found its theoretical proof in the views of Adam Smith after the IV century, but this practice has not lost its force in the conditions of today's modern civilization. These circumstances are grounds for saying that the tax policy carried out by Amir Temur, the taxation procedures [principles] used by him are sealed for eternity.

Therefore, we rightfully emphasize that Uzbekistan and Amir Temur are considered to be one of the countries and individuals who have made a significant contribution to the world civilization and the

procedures of the world taxation system.

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