



The Issue of Teaching the History of the Medieval Tax System in the Years of Independence

Hamidov Oybek Juraboy ugli

Master student of Uzbek-Finnish Pedagogical Institute

Abstract: This article analyzes the issues of teaching the history of tax policy in history. Today, textbooks published in the years of independence analyze the history of tax policy in Uzbekistan.

Keywords: education, tax, socio-economic processes, people, historical tax policy, economic sciences.

It is well known from history that tax and tax policy are considered to be the main factors of economic development of the country. Studying the history, development and theory of taxes today is one of the important issues facing not only economic sciences, but also the science of history. Studying this issue from a historical point of view not only gives an opportunity to understand the essence of taxes, but also to study their socio-economic functions. After all, complex socio-economic relations, ethno-cultural processes, and natural climatic conditions of the regions in the Central Asian region in long historical periods motivated the formation of various types of taxes in our country. This was especially influenced by features such as the priority of agrarian relations, manual labor and the development of agriculture based on artificial irrigation in our region¹.

It is important to study the formation and historical development of the tax system in Uzbekistan, the role of taxes in the life of the state and society today, on the basis of a comparative comparison with the types of taxes that existed in the past, and to study the prospects for the development of the system based on scientific sources and historical documents. Studying the history of taxes and their development in Uzbekistan today requires a joint analysis with comprehensive reforms in the field of taxation and system in our independent country.

Taxes are mandatory payments levied by the state (central and local authorities, in particular, tax authorities) from the population, enterprises and other economic subjects. Taxes, by their very nature, are a part of the social product, and regardless of whether the tax payer receives any benefit from it or not reflected in the payment of mandatory deductions and payments. Taxes are compulsory payments. If the state introduces a certain regulated tax system for its citizens, and forms a planned state budget system based on the taxes collected from them, a perfect tax and financial system will be formed. Taxpayers are responsible for full and timely payment of taxes, and they are obliged to do so, not voluntarily. Tax evasion results in liability.

In most of the historical, legal, religious and other sources that have come down to us, taxes are an ancient social phenomenon with a very long history, and there is also important information about their types. For example, in the ancient countries of the East, after the revelation of the Holy Qur'an (even

¹ Mustafayeva, N. (2023). At the Beginning of the 20th Century views on the National Theater in Turkestan. *CENTRAL ASIAN JOURNAL OF SOCIAL SCIENCES AND HISTORY*, 4(9), 11-16.

before), taxes were collected from the population for personal property, underground resources, crops from the land, domestic animals, zakat.²

From the information on the history of taxation and its teaching, it is known that in the VII-VIII centuries of our era, socio-economic relations between the Turkic peoples and states in Central Asia were intensive. During this period, Turkish-Sogdian relations also existed in terms of land ownership, economic, trade, family-marriage relations.

After all, the analysis of the tax system in the regions of Central Asia in ancient times shows that not only the rulers, but also the foreign conquerors received huge benefits from the national taxes and levies together with the local taxes. Such payments are mainly made in kind, and it has become a tradition to send special gifts to foreign countries. At the same time, residents of special city-type settlements and settled peasant communities paid taxes and tributes with agricultural and handicraft products. Horses, camels, mules, cattle, sheep, goats, handicrafts, gold, silver items, copper, lead etc. were recovered from such people. They confirm that they were under the control of specially appointed treasurers.

In the 5th-6th centuries, the settlement of Hephthalites in agricultural oases increased. As a result, the need for arable land increases. Small-bridge irrigation canals will be dug and thousands of hectares of new land will be developed. Irrigation techniques will be improved, branch ditches will be deepened, and they will become ground-water and branch irrigation networks³.

According to Chinese sources, the father always had to leave the throne to his older relatives instead of leaving it to his son. In addition, there were cases when the throne holder was appointed by "seed dynasties". According to Chinese sources, the Turks held a special ceremony for the khan's enthronement, that is, the officials put the future khan on felt and circled it 9 times along the course of the sun. After Khagan, Yabgu (bahodir) was the first official (minister) in the state. (For example, Istemi Yaggu). But Yabgu could not inherit the throne. The heir to the throne was called a tegin (prince). Tegin was a claimant to the throne. The title of Shod was given to the princes of the district and regional governments, if he was not related to the princes, then he was not given the title of Shod. The title of Tudun was given to the deputy (controller) of the ruler. They controlled the politics of local governors, customs affairs. A person with the title of Shod is on the right side of the ruler. The traditions of clan-community were strong among the herding Turkish population, and the basis of clan and clan communities consisted of large families. Such families also had housekeepers.

According to Chinese sources, the rulers of Sogd had the title of ikhshid, and the subordinate governors also had titles. Farmers have used the available water resources and arable land to produce high yields mainly from grain crops, melons, watermelons, alfalfa, viticulture, and cotton. Special importance is given to growing fruit from fruit trees in orchards. In a word, the fruit trees are overflowing. For example, it is known that foreigners are surprised by the "golden peach" of Samarkand. The inhabitants of the city were mainly engaged in crafts and trade. According to the scale and quality of the development in agriculture and mining, three sectors were the impetus for the development of crafts, construction, and trade. Therefore, at this time, metalworking, jewelry, pottery, carpentry, weaponry, textiles, glassmaking, and mining developed widely. The Turkish population had a great influence on the development of handicrafts. Because some professions were very developed in them from long ago. The Turks were particularly adept at mining metal and making weapons from it. The weapons and jewelry made by the Turks were distinguished by their variety and sophistication. Mining activity is also very developed at this time. According to the sources, wood, iron, silver, lead, copper, margimush, several types of salt, precious stones, various minerals were mined in the provinces of Sogd, Shosh, Fergana, Kashgar, Tokharistan. occurs.

² Soliq nazariyasi va tarixi. O'quv qo'llanma / I.M.Niyazmetov, S.A.Giyasov, F.A.Fayziyev, R.R.Duschanov – T: Chinor fayzi baland. 2022. 340 b.

³ Jo'rayev Sh., Boboyev S. Mahalliy soliqlar tarixi. – Buxoro 2004. – 35 b.

After the Arabs invaded Central Asia, from 651, the taxation system became somewhat complicated and the types of taxes increased. For example, a tax on charitable needs - zakat was intended to ease social tension, and was used to give charity to the poor, orphans, and travelers⁴.

Tax collectors are called "factors". Taxes were paid in cash or in kind. At the same time, during that period, taxes were collected in the following forms: - duty (tribute); -juzya (life tax); - khiroj (land tax). The procedure for collection of tax from the listed taxes is carried out in 3 different ways: misahha - at a fixed rate; muqatta - in a fixed amount; Harvesting is carried out in a certain proportion of the harvest (for example, 1/3 of the harvest). The amount of the tax is determined according to the contract, and it is levied according to the level of the citizens themselves. In addition to the above, separate taxes were levied on livestock in kind, depending on the animal's hoof, and on artisans and merchants if there was a certain annual income that exceeded the minimum tax-free amount. In addition, taxes on income from mineral resources and forced production - digging canals and cleaning them, building new roads and repairing old ones, building bridges, building and strengthening city and fortress walls are also taxes standing.

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⁴ Abu Abdulloh Muhammad ibn Ismoil Al-Buxoriy. Xadis. 1-kitob. Qomuslar bosh tahririyati. Toshkent, 1997. 382-bet.