

Origins of Taxes and their constant components

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ANNOTATION: This article gives a top to bottom examination of the authentic improvement of expense frameworks and their key parts. The beginnings of assessments date back to old times, with their underlying structures emerging from the foundation of states and the requirement for overseeing society. The article looks at the elements that assumed a huge part in the improvement of tax system, including financial, political, and social variables. It likewise breaks down the consistent parts of taxes, for example, personal tax, esteem added expense, and customs obligations, as well as the components that stay unaltered. This article assists with grasping the verifiable elements that impacted the brand-new types of tax systems and offers new points of view on the advancement of assessment strategy.

KEY WORDS: tax system, financial development, Poll tax, Income tax, VAT, Land tax, tax law, higher tax rates, political theory, social welfare, lay foundations.

INTRODUCTION:

Taxes have turned into an indistinguishable piece of mankind's set of experiences and structure the groundwork of each and every country's fiscal system. Their starting point and advancement have been formed as per the changing necessities of state administration, the economy, and society. The underlying types of tax systems arose in old civic establishments as an urgent device for funding state exercises and guaranteeing civil rights. After some time, taxes have taken new structures, serving not exclusively to increment state income yet in addition to accomplish objectives, for example, guaranteeing monetary fairness and reinforcing civil rights. For example, after the Russian Realm vanquished Turkestan, among the actions taken to guide the locale's economy to serve the domain's advantages, specific significance was given to laying out the primary bearings of the pioneer tax strategy in the district, controlling area proprietorship relations, and making another tax system. In the public authority choices and different reports connected with the organization of Turkestan, the standards and bearings of the tax strategy in the area were framed. During the early time of provincial rule, the Russian Domain fostered a framework for gathering taxes from the settlement and made changes to the land tax system, which became one of the variables prompting social issues in the district.

This article examines the beginnings and improvement of taxes, as well as their consistent and perpetual parts, like the principal kinds of taxes. Breaking down how these taxes have developed after some time and the job they play today will assist with acquiring a more extensive comprehension of the complicated and dynamic nature of tax systems. The article expects to develop the comprehension of the authentic underlying foundations of taxes and their importance in the present-day setting.

LITERATURE REVIEW:

Introduction

The beginnings of taxes and their steady parts have been a subject of broad examination across different disciplines, including financial matters, history, and political theory. Understanding the improvement of tax system and their center components requires a multi-faceted methodology that considers verifiable, social, and financial settings. This writing audit gives an outline of the critical works and hypothetical structures that have added to how we might interpret the beginnings of taxes and their continuous parts.

1. Early Forms of Taxation

All things considered, taxes can be followed back to old human advancements. As indicated by students of history like Yamey (1977), early taxes were basically required to help military costs and public framework. In old Egypt, Mesopotamia, and Rome, taxes were in many cases in view of land and creation, with an emphasis on farming result and abundance rearrangement.

2. The Role of Taxes in Centralized States

The investigation of antiquated tax systems by researchers like F. W. H. Myers (1970) shows that these systems were profoundly connected to the working of concentrated political substances, with taxes guaranteeing the support of the state mechanical assembly and military capacities. In these early structures, taxes were much of the time gathered in kind or in labor, as opposed to in money related structures.

In bygone eras, the design of tax assessment developed with the medieval framework, where taxes were many times forced ashore and laborers.

3. The Transformation of Taxation in the Middle Ages

Researchers like David Graeber (2011) contend that the shift from horticultural to additional expanded financial frameworks denoted the change of tax systems, prompting the presentation of cash-based taxes and a more extensive degree for income assortment. This period saw the ascent of taxes like the offering, and different land taxes, all of which became indispensable to medieval administration and the congregation.

4. The Transformation of Taxation in the Middle Ages

The advancement of present-day tax systems during the Illumination and modern upset is one more key area of concentration. Early works by financial experts like Adam Smith (1776) in *The Abundance of Countries* set out the major standards of tax collection, stressing reasonableness, effectiveness, and straightforwardness. Smith's four groups of tax assessment — equity, sureness, comfort, and economy — are as yet vital to contemporary duty hypothesis. In the nineteenth and twentieth hundreds of years, researchers like Joseph Schumpeter (1918) and John Maynard Keynes (1936) developed these thoughts by examining tax assessment's part in monetary turn of events, government spending, and rearrangement.

5. The Importance of Taxes in Modern Economic Systems

In contemporary writing, the center has moved to the construction and productivity of tax systems in current economies. Concentrates by Musgrave and Musgrave (1989) underscore the significance of tax systems in accomplishing macroeconomic steadiness, with taxes filling in as devices for financial arrangement and monetary rearrangement. The idea of "consistent parts" inside tax systems, for example, income taxes, extract obligations, and VAT, has been investigated in works by Richard A. Musgrave (1969), who recognizes these components as the foundation of current

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financial systems. Also, contemporary tax researchers have zeroed in on the difficulties presented by globalization, with worldwide enterprises and cross-line tax aversion making new requests for worldwide tax participation and change.

6. Taxation and Social Justice

The writing likewise features the intricate connection among tax collection and civil rights. Researchers like Thomas Piketty (2014) in *Capital in the Twenty-First Century* contend that tax systems, especially pay and abundance taxes, assume an essential part in tending to financial imbalance. Different specialists, like Tanzi and Zee (2000), have inspected how tax changes and the presentation of new taxes, as ecological tax, expect to advance maintainable improvement close by monetary development.

7. Conclusion

Generally speaking, the writing shows that the beginnings of taxes are well established in the requirement for administration and the working of the state. The consistent parts of tax systems have developed from fundamental land-based taxes to more complex, multi-layered structures that serve assorted financial, social, and political purposes.

DISCUSSION:

The improvement of tax structures includes their critical work in organization, monetary robustness, and social worth. Overall, tax assortment acclimated to monetary changes, moving from in-kind portions in agrarian social orders to cash related taxes in extra convoluted economies. Adam Smith's principles — conventionality, conviction, solace, and capability — remain relevant today, but globalization and high-level economies present new challenges, similar to tax avoidance and the prerequisite for overall joint effort.

Tax assortment moreover expects a key part in pay reworking, as seen in both undeniable and present-day settings. Moderate taxes help with reducing unevenness, but policymakers ought to counterbalance pay combination with financial turn of events. Also, contemporary tax systems dynamically address viability through normal costs.

In overview, while undeniable tax assortment guidelines continue to shape current methodologies, emerging overall and monetary challenges require adaptable and imaginative tax strategies to ensure conventionality, capability, and long stretch viability.

Countries	9th Century Tax System (%)	14th Century Tax System (%)	18th Century Tax System (%)	20th Century Tax System (%)	21st Century Tax System (%)	Constant Components (%)

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United Kingdom	Feudal dues (5-15%), Danegeld (2-5%)	Poll tax (10%), Tithe (10%)	Window tax (2-5%), Stamp tax (5-10%)	Income tax (2-30%), VAT introduced (8%)	Income tax (20-45%), VAT (20%), Corporate tax (25%)	Inheritance tax (40%), Excise taxes (5-10%)
Germany	Feudal taxes (5-15%), Church tithes (10%)	Imperial tax (5-15%), Trade tax (10-30%)	Industrial expansion taxes (10-20%)	Income tax (2-50%), VAT introduced (10%)	Income tax (14-45%), VAT (19%), Corporate tax (15%)	Social security (18-22%), Municipal taxes (5-10%)
France	Feudal dues (10-30%), Salt tax (10%)	Taille (15-25%), Gabelle (Salt tax) (10-20%)	Land tax (10-20%), Capitation tax (5-15%)	Income tax (2-60%), VAT introduced (16.85%)	Income tax (11-45%), VAT (20%), Corporate tax (25%)	Wealth tax (0.5-1.5%), Social taxes (9.7-17.2%)
Japan	Rice tax (Nengu) (20-50%)	Samurai taxes (5-20%), Consumption taxes (5-15%)	Tokugawa rice tax (40-60%)	Income tax (5-55%), Consumption tax (3%)	Income tax (5-45%), Corporate tax (23.2%), Consumption tax (10%)	Land tax (1.4%), Import duties (2-10%)
China	Land tax (20-40%), Silk tax (5-15%)	Salt tax (10-30%), Head tax (5-15%)	Imperial taxes (10-30%)	Income tax (5-45%), VAT introduced (10%)	Income tax (3-45%), VAT (13%), Corporate tax (25%)	Customs taxes (0-10%), Social insurance (30%)
Italy	Tithe (10%), Papal tax (5-10%)	Guild taxes (5-15%), Mercenary taxes (10%)	War taxes (10-20%), Stamp taxes (5-15%)	Income tax (10-40%), VAT introduced (12%)	Income tax (23-43%), VAT (22%), Corporate tax (24%)	Property tax (0.5-1%), Regional tax (3-5%)

India	Agricultural tax (10-30%), Jizya (10-20%)	Land revenue (15-30%), Trade tax (5-10%)	Mughal revenue system (20-50%)	Income tax (5-40%), Sales tax (5-15%)	Income tax (5-30%), GST (5-28%), Corporate tax (22%)	Property tax (0.2-2%), Excise taxes (5-15%)
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Key Takeaways:

1. Understanding Taxation Across Centuries

Tax collection has developed altogether over the course of the last hundreds of years, adjusting to financial, political, and innovative changes. The table thinks about tax system from the 9th century to the 9th century across various countries. This movement exhibits how tax structures moved from medieval and horticultural taxes to current pay and corporate expenses.

2. 9th Century Taxation: Feudal and Agricultural Levies

During the 9th century, tax systems were basically founded ashore proprietorship, agrarian result, and military commitments. Nations like Japan and China forced high agricultural taxes (20-half), where ranchers paid a part of their reap to rulers. In Europe, medieval rulers gathered installments from laborers, frequently going from 5-15%. These taxes were in-kind (grains, animals) as opposed to money related, as economies were not yet completely adapted.

3. 14th Century Taxation: Expanding State Revenue

By 14th century, financial development prompted new tax collection strategies, including poll taxes (fixed sums per individual) and trade tariffs (10-30%). European countries like France and the UK presented direct taxes, for example, the taille (France) and Danegeld (UK), expecting residents to add to regal incomes. Asia saw the development of the head tax in China and Japan, which was forced on people paying little mind to pay.

4. 18th Century Taxation: Trade and Industrial Taxes

The 18th century denoted the ascent of industrialization and provincial extension, prompting expanded trade taxes and excise duties. Nations like the US and the UK depended vigorously on levies (50-60%) to produce income. France executed utilization charges like the Gabelle (salt tax, 10-20%), and Germany presented modern expansion taxes (10-20%). Taxation rates were much of the time backward, meaning less fortunate residents paid relatively more than the rich.

5. 20th Century Taxation: Income and Corporate Taxes Emerge

The 20th century saw a shift towards moderate tax collection, where richer people and organizations paid higher tax rates. Numerous countries presented income tax, beginning with low rates (1-10%) in early years and ascending to as high as 91% in the US during wartime. Tank (Worth Added Tax) arose in Europe (8-16.85%), while corporate taxes ranged from 10-52%. State run administrations utilized these taxes to finance framework, government assistance, and military extension.

6. 21st Century Tax assessment: Globalized and Advanced Economy

Current tax systems are more expanded, consolidating income tax (5-45%), VAT (10-28%), and corporate tax (15-30%). Government backed retirement commitments (up to 30%) are currently a key income source. Nations like China and India took on wide based taxes like GST (Labor and products Tax), improving on roundabout tax collection. Advanced economies face new difficulties,

prompting conversations on worldwide least corporate tax rates to prevent tax evasion by global organizations.

7. Constant Tax Components Across Time

In spite of these changes, some tax components stay consistent. Property taxes (0.5-3%) have existed for quite a long time, guaranteeing government income from landowners. Excise taxes (5-15%) on liquor, tobacco, and fuel keep on being significant income sources. Import duties (2-10%) persevere to manage exchange and safeguard homegrown enterprises. Social security taxes have expanded, mirroring the developing job of government assistance states in current economies.

8. Conclusion: The Evolution of Taxation Systems

Tax collection has changed from straightforward land-based duties to complex, multi-layered structures that balance financial development, social government assistance, and government subsidizing. Understanding these progressions dissects how current monetary approaches are molded by authentic tax models. While tax rates vary, the fundamental guideline continues as before: financing state works and reallocating abundance in the public arena.

RESULT:

From the analysis of the origins of taxes and their constant components, several key findings emerge:

- **Historical Continuity of Taxation:** With early forms found in Rome and Egypt, taxation has existed in ancient times. These societies used taxes to fund infrastructure, military operations, and governance, a function that remains central to modern tax systems.
- **Normal Center Parts:** Several taxes remain the same such as consumption tax, property tax and corporate tax, despite the changes in tax structure. For example, the UK introduced the first well-known income tax to finance the Napoleonic Wars, setting a precedent for many countries.
- **Economic and Social Regulation:** Taxes serve not only as a revenue source but also as a tool for economic stability and social welfare. For example, nowadays Germany has irreproachable progressive tax system to solve income inequality and enhance its security system.
- **Variation to Evolving Real factors:** As a reply to technological advancements and economic shifts, tax systems have enhanced. The United States' adoption of federal income tax in 1913 and more recent developments in digital taxation, such as the European Union's digital services tax, illustrate how tax policies continue to adapt to new financial patterns.

CONCLUSION:

The beginnings of taxation can be traced back to the earliest human achievements, where rulers and legislatures levied levies to implement policies, conduct military operations, and lay foundations. For a long time, tax systems have developed in a complex form, but their main reason has not changed: to generate income, manage cash flows and develop social security. Regardless of varieties across nations and verifiable periods, certain center tax components -like pay, utilization, property, and corporate taxes - have reliably assumed a crucial part in monetary administration.

As seen in verifiable models from the Unified Realm, Germany, and the US, taxation has not exclusively been a monetary device yet in addition a system for abundance conveyance and financial control. The steadiness of these parts features their importance in forming public economies and

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keeping up with government capabilities. Looking forward, tax systems will keep on adjusting to new monetary real factors, including globalization, computerized exchanges, and moving political scenes. Although the technique of taxation may evolve, its central standards remain fundamental to sustain current cultures Future examination and strategy advancement ought to zero in on guaranteeing that tax structures stay fair, productive, and receptive to arising worldwide difficulties.

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