

A LOOK AT THE HISTORY OF TAXES

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Annotation: this article summarizes the tax reforms that have been implemented in Mali in the present and in the history of our statehood. Zero tax is the backbone of the state economy.

Keywords: tax, taxation, economy, reform, regulatory documents, land tax, xiraj.

SOLIQLAR TARIXIGA NAZAR

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Annotatsiya: mazkur maqolada hozirgi kunda va davlatchiligimiz tarixida malga oshirilgan soliq islohotlari haqida qisqacha fikrlar bayon etilgan. Zero soliq davlat iqtisodiyotning tayanchi hisoblanadi.

Kalit so'zlar: soliq, soliqqa tortish, iqtisodiyot, islohot, me'yoriy hujjatlar, yer solig'i, xiroj.

ВЗГЛЯД НА ИСТОРИЮ НАЛОГОВ

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Аннотация: В данной статье изложены краткие размышления о налоговых реформах, проводимых в настоящее время и в истории нашей государственности. Нулевой налог является основой экономики государства.

Ключевые слова: налогообложение, налогообложение, экономика, реформа, нормативные акты, земельный налог, налог на имущество.

Taxes are such a comprehensive area of the economy that they have a direct impact on the material and spiritual life of society members. It is natural that tax policy, its content, form of implementation and means are of interest to all taxpayers.

Moreover, the tax mechanism is currently in the stage of formation and improvement in the countries that have gained independence.

When thinking about taxes, it is necessary to rely on the works and ideas created before us in the history of mankind. To clarify this issue, it is enough to take a look at the distant past. Let's leave aside other peoples and countries and turn to the history of our country

In the first countries in the world, taxes were found to be an important tool to cover their costs,

that is, step by step, taxpayers fought for their amount to be within a certain standard, and we can proudly say that our ancestors made a great contribution to the positive solution of this problem.

Our great ancestor Ahmed Al-Farghani built a world-class water infrastructure in Egypt, which could ensure the equal distribution of water among all farmers, depending on the change in the volume of the Nile River. This building built near the city of Cairo has stood as a symbol of the great intelligence of our ancestors since 1200. Our compatriot put forward and implemented the idea of the effect of the level of water supply on the harvest and the fair establishment of the tax amount based on this. This was one of the first and most successful steps in the history of mankind to develop the principles of taxation.

Ahmed Al-Farghani proposed and implemented this idea in the 9th century.

Our great grandfather Amir Temur worked tirelessly to make taxes fair throughout his life. For this, it is enough to refer to the work of Timur Tuzuklar. Our grandfather paid great attention to taxation issues in his famous work. He regulated the process of taxation, its amount and correct collection in the country.

"I ordered," Amir Temur emphasizes, "that it is necessary to avoid leaving the raiyat in a difficult situation, because the destruction of the raiyat leads to the alienation of the treasure. The alienation of the treasure causes the dispersal of the sipah in turn, it leads to the weakening of the kingdom".

Entrepreneur Amir Temur introduced the establishment of taxes in agriculture depending on the yield of the crops and the fertility of the land. Taxes were calculated according to the productivity of the land and the respective valuations. For example, if a farmer owns land that is irrigated by permanent ditches, water pipes or streams, only if these waters flow continuously, the income from these lands is divided into three parts, two-thirds of which is left to the landowner, and one-third is received by the tax collector. .

People who have acquired new and abandoned land are encouraged and given great tax benefits. A farmer who cultivates and irrigates this land, plants trees on it, or makes waste land suitable for cultivation, is exempt from taxes in the first year, in the second year he pays as much tax as he wants, and in the third year he pays taxes. subject to the general rule.

I ordered that whoever improves a desert or builds a pond, or greens a garden, or improves any waste land, they should not take anything from it in the first year, and in the second year, the raiyat o let them receive what was given with their consent, and in the third year let them receive a fee according to the law.

It should also be noted that at the same time there were also Taxes and fees set by official Taxes: Molu jihat is a type of land tax; Ikhrojat is a special fee for taking care of palaces; Customs duty is a customs tax collected from traders when crossing the border; Sari shumur - collection from every house; Kunalga is a fee for free reception and hospitality of ambassadors and officials, peshkash is a fee for giving a gift to a high-ranking official.

During the Timurid period, the secretary Umar Katib was engaged in the registration of incoming taxes and fees in the prime minister's residence.

The funds were collected in Koksaroy in Samarkand and spent on the construction of irrigation facilities, development of trade, beautification of cities, and development of science and culture.

Based on the above points, it can be said that our grandfather Amir Temur developed the most fair tax policy of his time and implemented it in the life of his vast kingdom, which made up a large part of Asia and Europe. So, we can say that Amir Temur is one of the founders of modern tax policy.

In addition, our great-grandfathers like Babur, Ulugbek, Navoi, Hoja Abror also fought for the fair amount of taxes.

We took advantage of the unique opportunity given by history, took control of our life, our destiny, realized our identity. Believing in our own strength and power, we built the foundation of our happy future in a short period of time thanks to our selfless work.

Any person who is not indifferent to the great creative works being carried out in our country and feels proud of them in his heart will be involuntarily happy with the news happening in our country.

After gaining independence, Uzbekistan was one of the first among the newly independent countries to embark on the path of economic reform.

On August 12, 1991, since the decision of the Cabinet of Ministers No. 212 on the state tax authorities of Uzbekistan was adopted, the Tax authorities have been operating as the state tax service of the independent republic.

In a relatively short period of time, as a result of the reform of the tax system, serious changes and innovations were introduced, which gave an opportunity to start a new stage in the further development of the tax system. In particular, in 1999, fundamental changes took place in the system of taxation of agricultural enterprises. In accordance with the decree of the President of the Republic of Uzbekistan dated October 10, 1998 on the introduction of a single land tax for producers of agricultural goods PF 286, from January 1, 1999 for producers of agricultural goods a uniform land tax was introduced.

The purpose of the introduction of a single land tax is to increase the efficiency of agricultural land use, to strengthen the economic interests of agricultural producers in the final results of their work, and to simplify and standardize the taxation of agricultural enterprises.

Agricultural enterprises, including farms, which have switched to paying a single land tax, income (profit) tax, excise tax on soft drinks and fruit juices, environmental tax, tax on the use of water resources, goods - do not pay property tax, land tax, other local taxes and fees. In addition, according to Article 102 of the Tax Code, newly established producers of agricultural goods, including farms, are exempted from paying the single land tax for a period of two years from the

time of state registration. The number of farms also includes those organized as part of farm associations.

From January 1, 2007, agricultural producers of Fergana region will pay a single land tax based on the normative value of agricultural land.

Based on the normative value of agricultural lands, agricultural producers who pay a single land tax were paid a single land tax in the amount of two to three percent of the normative value of agricultural lands.

In short, the above-mentioned great children made their worthy contribution to the formation of Taxes as a separate science and field. Thanks to our independence, the ideas of our grandfathers are being brought to life. For example, since 2007, the Fergona cooperative farm in the Fergona district of the Fergana region has been transformed into the Fergana farm association. Newly established farms will not pay the single land tax for two years. Here it can be said that the ideas of our great grandfather Amir Temur on tax policy have not lost their significance even today.

Sources used:

<https://lex.uz/uz/>