

Study of Issues in the Historiography of The Period of Independence

Hamidov Oybek Juraboy ugli

Master's student of the Uzbek-Finnish Pedagogical Institute

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

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



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Introduction

The economic power of each independent state is formed by the state budget, formed on the basis of taxes, and in particular, its financial system. During the years of independence, the liberalization of foreign economic activity and state stimulation of the Republic of Uzbekistan required the tax system to function as a state institution supporting these goals. The implementation of this task was difficult for Uzbekistan, which had just gained independence. Because the development of tax policy based on the interests of the whole people was a requirement of the time. Taking into account the social, economic and demographic situation in the country, it was necessary to clearly and thoroughly determine the goals and objectives of the interests of the national state in conducting tax policy in order to prevent serious economic and social consequences¹.

According to the historiographical analysis of the topic, it is clear from the analysis of the literature that to date, no historical scientific research has been conducted in our country on the history of tax policy and the history of economic relations. Issues such as the stages of formation of the tax system and the evolution of the tax service, analysis of tax administration, methods of state tax policy, methods of tax collection at different stages of economic development, and the dynamics of changes in tax types are being studied. Also, measures are being taken to introduce innovative methods in providing services to taxpayers using modern information and communication technologies, and to develop tax potential in the process of actively attracting investment to the regions².

¹ Худаёров А.Х. Ўзбекистонда солиқ тизимининг ташкил этилиши ва унинг такомиллашув босқичлари. Марказий Осиё тарихи ва маданияти. Халқаро илмий-амалий анжуман. – Тошкент, 2021. – Б. 462-463.

² Дусчанов Р.Р. Ўзбекистонда совет давлатининг солиқ сиёсати (1946-1991 йй.) Тарих фанлари фалсафа доктори (PhD) ... дис. Автореферати. – Тошкент, 2022. – 56 б.

A number of scientific studies are being conducted on the formation of tax systems and the history of their development worldwide. In particular, due to the urgency of such issues as regulating domestic and foreign trade turnover in the tax system, ensuring economic security, collecting taxes, replenishing the state treasury, and finding scientific solutions to problems related to tax crimes, the need for regular scientific research in this area is increasing. This makes it possible to develop practical recommendations aimed at improving the traditional activities of the tax system, an innovative approach to their organizational activities, accelerating tax policy reforms, and identifying promising areas for further improvement of the sector. The study of the history of the development of the tax system in Uzbekistan requires an objective analysis of studies devoted to its historical genesis and evolution, stages of improvement. This comparative analysis allows us to identify the specific achievements and problems of the emergence of this system in the Republic of Uzbekistan and its achievements in this area³.

Analysis of scientific research conducted on this research object during the years of independence allows for a deeper study of the historiography of the subject. From the history of scientific literature it is known that most of the research within the framework of the subject was conducted mainly by economists. In some places, historical scientists and researchers also conducted research related to a certain period of the history of economic relations in Uzbekistan. In particular, in some scientific studies close to the topic, the authors analyzed the types of taxes in the 20th century, their functions, contradictions, and the results of the tax system during the Soviet era by Sh. Juraev, S. Boboev⁴.

The study also observed cases of incorrect taxation during tax collection. This was due to the lack of qualifications of personnel, a lack of understanding of the essence of the tax system, and insufficient control over tax collection by the financial bodies of party and Soviet organizations of regions and districts. It was concluded that in some regions, due to the lack of regulation of tax work, a one-time payment was repeatedly paid, and taxes collected from workers and employees and tax payments that were not due were covered by the payment of such taxes.

The manual and book published by the historian N.H. Oblomuradov can be considered the first work created in Uzbekistan in the field of special literature on the history of taxes. They cover the tax history of Uzbekistan from the distant past to 2009, including reforms to improve tax policy during the transition period of 1991-2000, which left a huge mark on the life of our country, the liberalization of the tax burden in 2001-2007, the problem of personnel in the tax system and its formation, the legal, socio-economic, theoretical foundations of improving the tax system in independent Uzbekistan, the structure of tax authorities and issues related to their activities.

The author's work, published in 2009, provides a historical analysis of the stages of development of taxes in Uzbekistan, starting from the earliest period of development of taxes to the formation and improvement of an independent tax system in the years of independence. The formation and improvement of taxes in the history of Uzbekistan goes back to the distant periods of historical development. In the history of mankind, no state has developed its economic potential and financial situation without taxes. The influence of factors such as the socio-economic environment of the state and society, existing natural and climatic conditions, economic activity of the population, lifestyle, and political situation of states on the formation and improvement of taxes has been studied. After all, in the Central Asian region, historically, under the influence of the above-mentioned factors, a unique tax system has been formed, and their scientific study is of great importance today⁵.

³ Худаёров А.Х. Ўзбекистонда солиқ тизими тарихи (1991-2019 йй.). – Тошкент, 2021. – Б. 9.

⁴ Жўраев Ш., Бобоев С. Маҳаллий солиқлар тарихи. – Бухоро, 2004.

⁵ Обломуродов Н., Толипов Ф. Ўзбекистонда солиқлар тарихи. – Т: Iqtisod-moliya. 2009.

The complex economic phenomena in the economic life of society, the complexity of which directly applies to taxes, have also been studied by economists in the economic historical analysis of aspects of a deep understanding of the economic essence of taxes. Taxes represent monetary relations that express mandatory payments. These relations are between taxpayers and the state that turns them into its property. Taxes, which are the main source of budget revenues for the state, are of great importance. Views on taxes have historically been formed under the influence of objective and subjective factors. Analysis of various definitions of taxes, substantiation of their essence in the process of specific economic and social development, determination of the economic role of taxes and the tax principles that form the basis of tax legislation, and the place of existing taxes in the tax system and in the development of society⁶.

In order to establish centralized administrative control in the Bukhara emirate, the information that the regional khokim, qazi, and chairman supervised the tax inspectors to perform their duties based on the principles of justice and reported directly to the emir and the deputy governor was covered by I.Sh. Azizov⁷.

The author notes that the emir paid special attention to the implementation of the tax system based on the criteria of justice in compliance with the legislation. The emirs of Bukhara, in various ways, exempted citizens of the entire territory from certain types of taxes or reduced taxes. At the same time, when tax inspectors were sent to the regions to collect taxes, the emir's letter of approval, which granted the right to collect taxes, emphasized being polite to taxpayers and not doing anything illegal. The document also states that if an official causes discontent among taxpayers, he will receive a severe reprimand, which proves, based on historical data, that this was the basis for conducting a fair tax policy.

In the Bukhara emirate, not only certain categories of state officials, but almost all emirate officials participated in managing the tax system. Along with their primary official duties, they also performed the tasks assigned to them in the tax system. In the emirate, along with the main taxes - zakat and kharaj - there were also payments. In the Bukhara emirate, along with taxes, state payments were also introduced that became legal. These payments were collected for paid services for conducting court cases (criminal, civil), for issuing notarial documents (deeds), for recording acts of civil status (marriage registration), for expenses in the tax collection process, for wages from the salaries of administrators participating in and supervising tax collection. According to information, in the spring, before the start of field work, a double payment of 4 to 8 tangans was collected from each pair of working cattle that were going to plow the land⁸.

The historical reasons and main processes that led to the Russian Empire's conquest of Central Asia, which led to a fundamental change in the relations of production in the country and its character, were studied as a separate object of research⁹. In particular, the emergence of industrialized production, the colonial management system, and active intervention in the country's economy, along with historically formed land ownership relations, undoubtedly had a negative impact on the sources, types, and forms of income and profit, which were historically scientifically substantiated.

The State Control Chamber (Gosudarstvennaya Kontrolnaya palata) of the Turkestan Governorate-General, established in 1868, and the State Treasury Chamber (Gosudarstvennaya Kazennaya palata) established in 1869, were directly subordinate to the Ministry of Finance of the Russian Empire and the State Control Council. The main task of the State Control and Treasury Chambers was to control the formation of the state budget, taxes, revenues, and other funds received by the treasury, and their normative use. The important tasks of the Treasury Chamber are to monitor the receipt of direct state taxes, revenues, and fees into the treasury on a

⁶ Vahobov A.V., Jo'rayev A.S. Soliqlar va soliqlar tortish. Toshkent Moliya in-ti, – Toshkent: Sharq, 2009. –B. 7.

⁷ Азизов И.Ш. XIX аср сўнги чораги – XX аср бошларида Бухоро амири солиқ тизими. – Тошкент, 2019. – 56 б.

⁸ Азизов И.Ш. XIX аср сўнги чораги – XX аср бошларида Бухоро амири солиқ тизими. – Тошкент, 2019. – Б. 15-16.

⁹ Жумаев У.Х. Россия империясининг Туркистондаги солиқ сиёсатининг шаклланиши: асосий босқичлари ва тараққиёти. Тарих фанлари номзоди илмий даражасини олиш учун ёзилган диссертация автореферати. – Тошкент, 2012. – Б.30

documented basis, develop the conditions and procedures for collecting excise taxes, prepare annual state income and profit reports, and generally perform audit-type work¹⁰.

The receipt of taxes in the state budget was directly related to the work of the treasury chamber, which operated primarily in the regions, that is, in the uyezds. Uezd departments sent information on relevant receipts, fees, and income and expenditure to the Treasury Chamber two or three times a month. All receipts, fees, and income from local departments were summarized on the basis of documents and sent to the Control Chamber, through which it was sent to the Ministry of Finance.

In turn, land taxes and income tax were divided into several types. In particular, appropriate fees (taxes) were collected from private lands, estate lands, endowment lands, industrial enterprises, schools, mirabs, and agricultural implements in each village community, auls, and volosts. These taxes, while becoming an additional burden for the local population, had a negative impact on the social life of the population¹¹.

The conclusions that the formation, development and improvement of the current taxes of the Republic of Uzbekistan date back to ancient historical periods, the historical development of the tax system in Uzbekistan until the period of independence, the role of taxes in the life of the state and society today are studied on the basis of comparative studies with types of taxes that existed in the past, and the prospects for the development of the system have not been studied separately on the basis of scientific sources and historical documents were presented by researcher A.Kh. Khudayorov¹².

Although the main attention in the studies on the history and theory of taxes, co-authored by Niyazmetov I.M., Giyasov S.A., Fayziyev F.A., R.R. Duschanov, is focused on economic issues, the issues of tax history in Uzbekistan are briefly discussed. The work begins with the history of tax relations in Central Asia, starting with the development of taxes in the states formed on the lands of ancient Turan, and analyzes aspects such as types of taxes in the Soviet state and agricultural taxes in Uzbekistan in a separate direction¹³.

The state of tax policy in Uzbekistan in the 20th century, as well as the tax policy of the Soviet authorities, were studied by researcher R.R. Duschanov. According to the researcher's scientific conclusions, when organizing tax collection, tax collectors were irresponsible in accounting for local taxes and fees, in particular, construction tax, land rent, taxes from vehicle owners, livestock, and one-time fees collected at collective farm markets, and those who covered their debts by repeatedly paying one-time payments¹⁴.

It is worth noting that during the years of independence, historians have also created a number of scientific studies reflecting the history of economic relations and tax policy at various stages of the development of Uzbek statehood. The main emphasis in such studies was placed on aspects of tax policy and system from the 18th century to the first half of the 20th century¹⁵.

During the years of independence, new literature was created on the history of taxes and its economic analysis in the specialized economic departments of higher educational institutions of the republic. In particular, the subject "Tax Theory and History" was included in the educational curriculum of many higher educational institutions, which was enriched with new

¹⁰ Обломуродов Н., Толипов Ф. Ўзбекистонда солиқлар тарихи. – Т: Iqtisod-moliya. 2009. 101.

¹¹ Бобобеков Х, Каримов Ш ва бошқалар. Ўзбекистон тарихи. – Т., 2000. – Б. 169-170.

¹² Худаёров А.Х. Ўзбекистонда солиқ тизими тарихи (1991-2019 йй.). – Тошкент, 2021. – 56 б.

¹³ Niyazmetov I.M., Giyasov S.A., Fayziyev F.A., Duschanov R.R. Soliq nazariyasi va tarixi. – Т: Chinor fayzi baland. 2022. 340 b.

¹⁴ Дусчанов Р.Р. Ўзбекистонда совет давлатининг солиқ сиёсати (1946-1991 йй.) Тарих фанлари фалсафа доктори (PhD) ... дис. Автореферати. – Тошкент, 2022. – 56 б.

¹⁵ Болтабоев С.Д. Вақфное имущество в Туркестанском крае во второй половине XIX и в начале XX веков. Автореф. дисс ... канд. ист. наук. – Ташкент, 1995. – С.158; Маллабоев. Б. Чоризмнинг Туркистонда вақф мулкчилиги сиёсати (Хўжа Ахрор Валий авлодлари вақф мулкчилиги мисолида). Тарих фанлари номзоди илмий даражасини олиш учун ёзилган диссертация автореферати. – Тошкент, 2004. – Б.54

educational literature from specialists in the field. The connection of the subject with other historical disciplines is that the stages and periods of development of taxes, taxes in force in each period and state, their composition and structure, dynamics, etc. were studied in the subject of tax theory and history. In particular, the connection of the subject with the history of economic doctrines is that both disciplines study the economic thoughts, ideas of various individuals and the essence of various theories, mainly aimed at solving problems in the periods of development of society¹⁶.

It also serves as a historical comparative analysis of tax issues, despite the fact that they were created in an economic direction by Sh.A. Toshmatov, A.A. Giyasov and S.A. Giyasov. The team of authors was the first in history to attempt to analyze the stages of development of tax-related ideas on a systematic basis¹⁷.

Although the above studies briefly touched upon the history of the formation of the tax system, the tax system in the history of Uzbek national statehood, its specific features, the formation of the tax system, stages of improvement, the role of the tax system in Uzbekistan's international relations, its history, and optimal mechanisms for training and retraining tax personnel have not been specifically studied. An analysis of the above studies shows that the problems of the formation of the tax system in the country, which are an important factor, have not been comprehensively studied as a separate research topic.

Methodology

Using historiographical investigation this study traces the development of tax policy across Uzbekistan's independence period. Multiple historical documents along with scientific literature textbooks and economist and historian publications provide evidence to understand how the tax system developed through its main phases and its economic and social consequences. The historical evolution of tax systems in Uzbekistan alongside other regions is analyzed comparatively to identify successful tax policy practices alongside the encountered problems in creating today's modern tax policy framework. The research combines a qualitative and quantitative investigation of Uzbekistan's economic growth through tax policy assessments. أمر
což také výzkumné činnosti odhalilo optické proměny administrativy daní a politik daní a skutečného významu daňových opatření v různých historických období. The research analyzes tax-related materials with the goal of presenting an authoritative tax policy overview of Uzbekistan to build recommendations for future improvements.

Results and Discussion

After gaining independence Uzbekistan conducted major reforms to its tax system that better correspond with its changing socioeconomic environment. The implementation of contemporary tax policy encountered substantial obstacles during inaugural years of independence because economic reform required fiscal stability. difficult obstacles the government implemented necessary reforms to build a tax system that supports economic growth throughout the nation. The examination reveals three vital phases in Uzbekistan's tax development where early 2000s brought free tax policy reforms along with improved tax management and modern tax collection methods. The study examines Soviet-era tax system deficiencies including inadequate staff capabilities and inefficient collection strategies which Uzbekistan resolved after independence. The study demonstrates that the tax system has advanced substantially through reforms yet ongoing efforts must secure efficiency enhancements and promote global conformity while maintaining fairness. The future evolution of Uzbekistan's tax system depends heavily on innovative tax approaches together with continued training and retraining of tax personnel

Conclusion

¹⁶ Niyazmetov I.M., Giyasov S.A., Fayziyev F.A., Duschanov R.R. Soliq nazariyasi va tarixi. – T: Chinor fayzi baland. 2022. 340 b.

¹⁷ Toshmatov Sh.A., G'iyosov A.A., Giyasov S.A. Soliq nazariyasi va tarixi. – Toshkent: Iqtisod va moliya, 2021. – 289 b.

The examination of tax policy in Uzbekistan demonstrates major advances in creating and evolving its taxation system since the nation gained independence. The first few years of development brought extensive challenges to create a tax system which met the country's economic needs until sustained advancements emerged from consistent tax reforms and modernization programs. Tax policy studies show continuous development through improved administration and new methodologies while also benefiting from increased technological use. The study shows that issues regarding staffing training, tax collection and socio-economic tax policy alignment need additional examination for continued development. The country needs to adjust its taxation approaches in ways that fulfill home requirements together with worldwide regulations. History has shown its value for shaping current tax system changes while helping plan a fairer and more effective taxation system for Uzbekistan's future.

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