
THE HISTORICAL MOVEMENT OF THE TAXATION: FROM THE ANCIENT WORLD TO THE DIGITAL AREA

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This article examines the historical evolution of taxation, from its origins in ancient civilizations to the modern digital age. The study examines how tax systems have changed in response to economic, technological, and social changes, and how humanity has responded to them. The article analyzes the differences between ancient tax systems and modern tax systems.

The results show that the tax system is becoming more transparent, digitalized and efficient over time. Due to the development of the digital economy, they are becoming an integral part of the tax system. Along with the development of technology, people have also formed a tax culture, they fully realize that taxes are not a mandatory requirement, but rather a means of further improving the quality of services provided by the state.

The findings also highlight the growing importance of global tax coordination and the role of technology in shaping future tax policy.

INTRODUCTION. Taxes are one of the oldest economic institutions of human society, serving to ensure the financial stability of the state and support social systems. The history

of the development of taxes, which humanity has become accustomed to paying on a regular basis, dates back to the earliest civilizations. As Benjamin Franklin noted: "Nothing in this world is so inevitable as taxes and death." At the same time, throughout history, tax systems have undergone various metamorphoses, developing from natural exchange to global tax systems based on the digital economy. From antiquity to the present, the structure of taxes and their acceptance by the population have been influenced by technology, public administration systems, and international economic integration. In particular, the introduction of income taxes during the Industrial Revolution and the emergence of VAT in the 20th century have brought significant changes to the global economy. New opportunities and challenges have also emerged in the new tax era through the development of the digital economy and block chain technologies. This article examines the historical evolution of taxes and analyzes how they have adapted to society and technology.

METHODS AND LITERATURE REVIEW

In this article, in order to approach the topic in depth, scientific sources on the changes in the tax system, books by famous economists, are studied in a literature review, and through comparative and visual analysis, the views of society on taxes from historical times to the present day, the impact of technology and human factor on the evolution of taxes and workforce of it, is analyzed using tables and diagrams.

Taxes have always had an important place in human history. Since the earliest centuries, the collection and payment of taxes has been formed among the people. This process has been perfected over the centuries, and in the modern era, e-commerce has had a significant impact on this system. This literature review discusses the historical development of the tax system and the view of society towards it. The history of taxation, dating back to the 3rd millennium BC, in Egypt, is mentioned in the 47th chapter of the Bible: The Pharaohs of Egypt took 1/5 of the harvest as a tax. (Jones, 2020). Smith analyzed the existence of taxes in Greek civilization in his work, using the example of the "Rosetta Monument". In the Middle Ages, taxes were seen as a form of military taxation in Europe, and it was during this period that new types of taxes for inheritance, property, and purchases began to emerge. The obligation to pay taxes was imposed on registered residents during the Tang and Song dynasties, and in China (Zhang, 2019). Meanwhile, the tax system introduced in the nomadic regions of Central Asia was transformed into a permanent tax system under the Persian ruler Darius (Becker, 2021). After Alexander the Great Conquered Central Asia, the Asian tax system gradually adopted Greek principles (Anderson, 2020).

There are a number of studies in the scientific literature on the history of taxes. Another of the most famous work is Adam Smith (1776), who in his work "The Wealth of Nations" analyzed the impact of taxes on economic development and outlined the principles of a fair and efficient tax system (Smith, 1776). In addition, Keynes (1936) studied the impact of taxes on the state budget and economic activity and emphasized the importance of fiscal policy (Keynes, 1936). At the same time, modern world researchers, such as Joseph Stiglitz (2015), analyzed new forms of tax systems and global trends in the digital economy (Stiglitz, 2015). In addition, studies by the Organization for Economic Cooperation and Development (OECD) and the World Bank provide important information on the international interaction of taxes and a tax on digital services (OECD, 2020; World Bank, 2019). Based on these sources, this section examines the historical development of taxes and approaches to modern tax systems.

There are a number of studies in the scientific literature on the history of taxes, the most famous of which is that of Adam Smith. In his work The Wealth of Nations (1776), he analyzed the impact of taxes on economic civilization and outlined the principles of a fair and efficient tax system. Smith emphasizes that taxes are an important factor in financing state activities. Keynes (1936) studied the impact of taxes on the state budget and economic activity and showed the importance of fiscal policy. According to Keynesian doctrine, a decrease in taxes can stimulate economic growth, because as consumption and investment increase, the economy also develops.

At the same time, modern researchers, for example, Joseph Stiglitz (2015), have analyzed new types of tax systems and global trends in the era of the digital economy. Stiglitz's research focuses on the uneven distribution of taxes and tax avoidance strategies of global companies.

In addition, studies by the Organization for Economic Cooperation and Development (OECD) and the World Bank provide important insights into the cross-border impact of taxes and digital services taxes. The OECD (2020) notes that it is developing new rules to create a fair tax system for the digital economy. The World Bank (2019) examines the impact of international taxes on development and discusses the impact of tax reforms on economic growth and social stability. Drawing on these sources, this section reviews the historical development of taxes and approaches to modern tax systems. Overall, while wars and revolutions were the cause of changes in the tax system in the past, now this system is changing day by day due to e-commerce and the conditions created for SME.

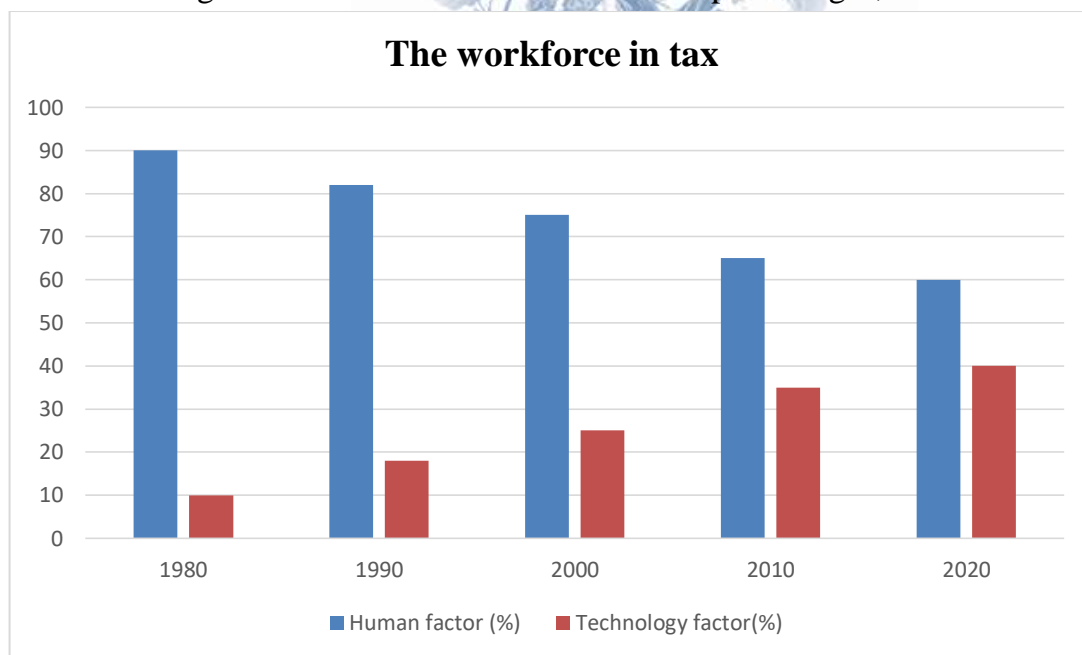
As another example, if we look at the development of the tax system in Uzbekistan, during the Timurid period, taxes were considered the main revenue of the state budget, and attention was focused on taxes from the agricultural economy. (Davlat soliq qo'mitasi, 2022). By the time of the khanates and emirates, land and religious taxes, customs duties were introduced (Scienceweb, 2023). During the former Soviet Union, a centralized tax system was established based on the planned economy model, and income and production taxes were the basis. (G'oyibnazarov, 2022). The work of adapting to a market economy that began after 1991 also led to changes in the tax system. Since 2018, the Tax Code has been modernized and a new tax policy has been established to increase treasury revenues. (Norma.uz , 2021). In the context of the digital economy, an electronic tax system was established, which made a positive contribution to increasing budget revenues (Hayot Jurnal, 2023).

RESULTS AND DISCUSSION

Period	Tax form	Payment type (features)	Examples from countries	The attitude to TAX
Ancient world	tax-in-kind	Through a product or service	Babylon, Egypt and Rome	It consumed as a normal event.
Middle Ages	Feudal tax	Taken by the landowners	France, England	In 1381, peasants revolted in England
Industrial revolution	Income tax	On the basis of wages and capital	UK, USA	The middle class complained about the increasing tax burden.
20th century	VAT, types of corporate tax	Based on consumers and businesses	Germany, Japan	Gradually, the tax culture developed, and the discontent among the people decreased.
The digital age	Digital services tax	From the Internet and multinational companies	EU, USA	Despite the development of tax culture, people do not want to be under strict control.

Early taxes were distinguished from taxes of other periods by their irregularity and unreasonableness. They were in kind, and society paid taxes through trade, crops, hunted animals, or, if it was indigent, through some service. From ordinary citizens to officials, taxes were considered a matter of exchange. By the Middle Ages, tax collection was different from before, and by this time taxes were collected to enrich the royal treasury, for landowners and religious obligations. Excessive taxes in some regions caused public discontent and led to uprisings, such as the Peasants' Rebellion in England (1381). By the Industrial Revolution, taxes were collected from income tax and monthly wages in countries such as the UK and the USA, while VAT and corporate taxes became important in economic development in the 20th century. And in both periods, people's views and phrases on taxes were different. For example, during the Industrial Revolution, the middle class was dissatisfied with the increasing tax system because they could not afford to pay taxes, but these protests decreased in the 20th century, as a result of the development of tax culture, when protests were viewed as a fee for the development of "social services and infrastructure". However, with the advent of the digital age, views on the tax system took a serious turn. People no longer wanted excessive control, they demanded freedom, by this time, but they fully realized that paying taxes was beneficial for them. In addition, in today's world the issue of taxing large corporations is still under discussion.

There is a diagram which shows the labor force in percentages, between 1980 and 2020.



This diagram shows that the main work in tax reform was carried out by people in the 1980s, whose main tasks were to collect and calculate taxes. Over the years, the human factor has gradually been replaced by technology, artificial intelligence and digital services. Tax collection and control processes have been automated, as a result of which the state is less directly involved in governance, and international organizations have begun to play an important role in making general tax decisions. However, the introduction of AI (artificial intelligence) and blockchain technologies into the tax system is being criticized by society in some countries. The main factor in this is the fact that the workforce will have to be reduced compared to before and there is a lack of trust in AI. As an example, I can say that from November 1, 2020, the number of administrative staff in state tax service bodies has been reduced by 1,154 full-time employees, that is, by 10%, in Uzbekistan. This has not caused public discontent, but the focus on fully automating the tax system and developing artificial technologies over the next few years, namely until the 2030s, could negatively impact the population if it subsequently leads to an increase in unemployment rate.

CONCLUSION

Taxes are an integral part of human history and are associated with the social and economic development of mankind. The results of the study show that the tax system has come a long and complex way, from ancient methods of tax collection to today's automated system. During this period, society's views on the tax system have also changed. Taxes, which were perceived as a mandatory and controversial payment, were used by rulers and feudal landowners for personal gain in the Middle Ages, which led to the formation of a negative perception among people. Protests during the industrial revolution were also organized by the middle class, for excessive income taxes. However, in the 20th century, tax culture began to take shape, and people began to understand that taxes are a necessary payment for financing and developing state services. In the digital era, the view on the tax system is fundamentally different from other times. People themselves have formed two different concepts: whether the automation of the tax system is transparent or inappropriate. However, the work in the tax system has become much easier thanks to technology, in the modern era it is important to update legal standards based on the digital era and develop international cooperation. In the near future, conducting new research on the impact of AI and blockchain technologies on the taxation process and implementing the learned processes in practice will certainly contribute to the clear and fair distribution of obligations in the tax system, as well as increasing state coffers.

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