

## ANCIENT TAXATION SYSTEMS

**Sultonboyev Maqsud G'ayrat ugli***Student at Tashkent State University of Economics*[sultonboyev2006@mail.ru](mailto:sultonboyev2006@mail.ru)**Ergashov Ilxomjon Obod ugli***Associate professor in department of Finance and management at Oriental university*[ilxomjonergashev849@gmail.com](mailto:ilxomjonergashev849@gmail.com)**Bobokeldieva Maftuna Abdusamad kizi***English teacher at Tashkent State University of Economics*[bobokeldievamaftuna0@gmail.com](mailto:bobokeldievamaftuna0@gmail.com)

**Annotation:** Taxation has been a critical part of governance since the earliest civilizations, making sure nation sales for infrastructure, army, and administration. Historic societies developed numerous taxation structures, regularly tailor-made to their economies and political structures. In historical Egypt, taxation became based totally on agriculture, with farmers paying in grain and labor. The pharaohs also imposed pressured the population to pay one-5th of their harvested crops as a tax. Similarly, Mesopotamian rulers taxed vegetation, cattle, and trade, with strict enforcement recorded in felony codes like Hammurabi's. Those early taxation systems encouraged modern-day monetary policies, demonstrating how governments have lengthy depended on taxes to preserve economies and manipulate societies. Knowledge historical taxation gives insight into the historic balance between state energy and financial obligation. The paper concludes with proposals for fostering a tax structure this is each proficient and sustainable, that can assist governments in reaching financial stability.

**Key words:** Financial stability, political structures, economic effects, fiscal policy, land taxes, economic difficulties, progressive tax, donations, political stability, historical evolution, social inequalities, tax collectors, income tax, tax revenue, social balance, colonial taxation, tax collectors.

**INTRODUCTION:**

Taxation has been an essential issue of governance since the earliest human societies. It has provided rulers with the approach to fund infrastructure, preserve armies, and administer their territories. While current taxation is based on economic contributions and complicated policies, historic taxation systems had been rooted in agricultural produce, exchange levies, and mandatory hard work contributions. These early types of taxation not the handiest fashioned economies but also reinforced social hierarchies and political authority.

The taxation machine of Rome developed into an exceedingly dependent version, incorporating land taxes, customs responsibilities, and census-based totally exams. Because the empire accelerated, taxation became a key tool of manage, even though excessive levies and corruption amongst tax collectors contributed to economic difficulties. Meanwhile, China's taxation gadget, delicate beneath numerous dynasties, emphasized performance and forms. The Chinese nation carried out land taxes, required labor contributions, and later transitioned to economic taxation, growing a centralized sales device that sustained full-size imperial rule.

Not like these centralized fashions, Ancient Greece had a greater decentralized approach. At the same time as some city-states imposed progressive tax, Taxes consisted of

income tax and donations. The income tax was collected either directly from income or at a rate of one-tenth or one-twentieth and helped support the protection of public interests. At some stage in wartime, expectation for the rich to finance kingdom affairs created a taxation mechanism primarily based on social reputation in preference to strict enforcement.

These early taxation systems laid the basis for modern-day financial regulations, demonstrating how taxation has lengthy been an important mechanism for governance and economic management. They screen the non-stop struggle between state electricity and monetary burden, a subject that remains relevant nowadays. By using analyzing those early models, we gain insight into the origins of taxation and its long-status impact on societies during records.

#### LITERATURE REVIEW:

1. The chapter 15 - France of history and Taxation: The Dialectical relationship among Taxation and Political stability explores the historical evolution of taxation in France and its sizable effect on political balance, monetary improvement, and social movements. It traces the transformation of France's tax system from the feudal generation to the cutting-edge country, emphasizing how taxation has been both a source of conflict and a device for governance.

2. The chapter 9 - Austria of history and Taxation: The Dialectical dating between Taxation and Political stability examines the historical evolution of Austria's tax machine and its deep connection to political authority, economic balance, and social structure. Austria's taxation rules have pondered shifts in governance, from the centralized rule of the Habsburg Monarchy to the challenges of present-day fiscal policy. The bankruptcy highlights how taxation has served each as a way of consolidating nation energy and as a supply of competition between distinct social and political organizations.

#### 1.Taxation in Medieval and Early Modern France

All through the medieval period, taxation in France become distinctly fragmented and largely based on feudal obligations. The Aristocracy and clergy loved giant tax privileges, even as the common populace, particularly the peasantry, bore the heaviest burdens. Taxes which include the faille (an immediate land tax) had been imposed on commoners, reinforcing social inequalities and resentment in the direction of the ruling elite. Over the years, the monarchy sought to centralize tax series, increasing nation sales but also fueling tensions among the crown and privileged instructions.

In the early present-day period, France's tax machine became more complex, incorporating oblique taxes like the gabelle (a salt tax) and change price lists. Those taxes disproportionately affected the lower training, main to widespread grievances. The increasing economic needs of conflict, especially beneath Louis XIV, in addition strained the system. Tries at tax reform regularly faced resistance from the Aristocracy and clergy, who sought to hold their exemptions.

#### The French Revolution and Tax Reform

One of the valuable causes of the French Revolution changed into great discontent with the tax machine. The burden of taxation fell almost absolutely on the third estate (commoners), even as the first property (clergy) and second estate (nobility) remained in large part exempt. As monetary hardship grew, needs for a fairer tax structure have become greater pressing. The Estates-general of 1789 and the subsequent innovative events led to the abolition of feudal dues and the restructuring of France's tax system.

The put up-progressive period brought numerous widespread tax reforms. The brand-new device aimed to be greater equitable, focusing on land taxes, earnings taxes, and business responsibilities. Those adjustments meditated the modern beliefs of equality and contributed to

the inspiration of a modern-day monetary policy. But, challenges remained, in particular in balancing kingdom sales needs with economic growth and social stability.

### Taxation in the 19th and 20th Centuries in France

With industrialization and monetary expansion in the nineteenth century, France's taxation machine endured to conform. The kingdom brought new forms of direct and oblique taxation, which includes corporate taxes and private earnings taxes, to finance public services and infrastructure. Taxation additionally became a means of economic policy, influencing industrial development, change rules, and social programs.

Within the twentieth century, taxation performed a crucial role in shaping France's welfare nation. Innovative earnings taxes and social security contributions have been applied to fund healthcare, pensions, and public training. But, debates over tax burdens, monetary competitiveness, and wealth redistribution remained significant to political discourse. Durations of economic crisis, along with the terrific despair and put up-world warfare II reconstruction, brought about modifications in tax policy to aid healing and increase.

### Modern Taxation and Political Balance in France

Nowadays, France keeps grappling with taxation rules that are seeking for to stability financial competitiveness with social welfare. The bankruptcy highlights how taxation remains an important political problem, influencing government balance, financial rules, and public sentiment. Protests in opposition to excessive taxes, including the Yellow Vest movement, reflect ongoing tensions concerning tax equity, wealth distribution, and country spending.

In the end, the French principles of tax justice appear like somewhat out of line with the

Table 15.1. Taxes that have contributed significantly to rebellion and revolution against the regime: Iconic events

| Year | Name and place of the event                                                | Object of the disputed taxes                                                                                                                                                                              | Reasons for controversy                                                                                                                                                                                                                                                                          | Nature of protesters and kind of resistance                                                                                                                                                                                                                                                          | Consequences for the political regime at the time                                                                                                                                                                                                                                                                                             |
|------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1382 | Harelle (Rouen) Maillotins (Paris) also at Amiens, Orléans, Reims, Caen... | Re-establishment of the <i>aides</i> (indirect taxes on goods, especially wine) and the <i>gabelle</i> (tax on salt)                                                                                      | On his death bed, Charles V repealed all the <i>aides</i> (1380), in fear of his memory maintaining such taxes after the defeat of the English. The re-establishment of the <i>aides</i> by his son in January 1382, in the absence of a direct threat to the kingdom, was seen as illegitimate. | Townpeople, mainly from the poor class: mob protest evolving into riot against the wealthiest, city and king officials, churchmen and private tax collectors. Looting and occasional murders and destruction of public records. Even with a common context, those revolts were mainly local affairs. | City by city answers: restoration of public order by armed forces of the king and great aristocrats, with the help of city officials. Revocation of communal privileges (notably military ones), imposition of a big fine, general clemency (a few leaders were executed). The monarchy had to be most cautious in reasserting its authority. |
| 1542 | Aunis et Saintonge, mainly the city of La Rochelle                         | Reform of the <i>gabelle</i> : abolition of the tax on the sale of the salt (at the <i>grenier</i> ) and creation of a tax on the production of salt. Exported salt and salt used by fishermen were taxed | Aunis was an area of mass production and exportation of salt from marshes. The modification of the <i>gabelle</i> was seen as a novelty (and, therefore, illegitimate).                                                                                                                          | Popular unrest; a troop of mercenary footmen called by the governor was attacked by the mob.                                                                                                                                                                                                         | The king came in person to La Rochelle. General pardon (the royal propaganda underlining this example of "imperial" clemency 2 years after the harsh punishment of Anvers by Emperor Charles V). The salt tax on production was repealed; the policy of salt tax upon sale was extended to the whole kingdom in 1544.                         |

“no taxation without representation” precept. Taxpayers aren't politically represented as such, and tax isn't justified by means of the repayment it will allow for the taxpayers. This fundamentally pinnacle-down representation of the tax explains the drop in tax compliance when the legitimacy of the authorities wavers, or using tax refusal as a manner for the subjects to express their discontent or misery. As noted in phase 15.1., the hyperlink between taxation and democracy isn't always a direct however as an alternative an oblique one, via figures together with the country and the Republic. However, how can these lengthy-time period representations survive when the nation is challenged by new ranges of energy (both local and international) and the kingdom studies a disaster of identification, while the Republican beliefs are undermined with the aid of neoliberalism?

| Year      | Name and place of the event                                     | Object of the disputed taxes                                                                | Reasons for controversy                                                                                                                                                                                               | Nature of protesters and kind of resistance                                                                                                                                                                                                                                                                    | Consequences for the political regime at the time                                                                                                                                                                                                                                                                                                              |
|-----------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1953-1958 | Mouvement Poujade (from the name of its leader, Pierre Poujade) | Income tax, VAT                                                                             | Contestation of the fairness of the tax audit policy.                                                                                                                                                                 | Small shopkeepers and artisans, weakened by the modernization of the economy; collective opposition to tax audits.                                                                                                                                                                                             | Caution of tax authorities in the management of tax audits. The movement had a political extension, with some elected Members of Parliament between 1956 and 1958 on a populist line.                                                                                                                                                                          |
| 2013-2014 | Mouvement des Bonnets rouges (Britany)                          | Ecotax on truck transport. The recovery of the tax was leased to a private company, Ecomouv | Fear of an excessive tax burden on small businesses.                                                                                                                                                                  | Mass demonstrations, with demonstrators wearing red caps (see 1675 above); destruction of the Ecomouv gantries that were to be used to assess the tax.                                                                                                                                                         | The tax was withdrawn, at an enormous cost to the government (cost of the gantries, contractual compensation for Ecomouv).                                                                                                                                                                                                                                     |
| 2018-2019 | Mouvement des Gilets jaunes (yellow vests movement)             | Planned increase in fuel tax (as a part of a policy against global warming)                 | Low-middle class living in rural and suburban areas claimed they were paying an uneven part of the tax burden, with a declining return in public services and increased living expenses (among them, the fuel price). | Petitions going viral on social media; mass demonstration (the protesters wearing the drivers' yellow safety vests) in cities, evolving sometimes into riots with bouts of violence against politicians, journalists or “elites”; blocking of roads and occupation of public spaces (frequently, roundabouts). | The tax demand was quickly superseded by general protests regarding the cost of living and the non-representativity of the political class. The eclecticism of demands revolving around social justice, fiscal justice and democracy and the hostility of the protesters against any kind of leadership or representatives made the movement most difficult to |

|  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                        |
|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  |  |  |  | negotiate with. The inadequacy of the police management of demonstrations led to a public crisis and a dramatic fall in the approval rating of the power. The government repealed the fuel tax increases, increased the minimum wage and initiated a general public debate ( <i>grand débat national</i> ) that progressively suppressed the protests. |
|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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## 2.Taxation Under the Habsburg Monarchy

All through the rule of the Habsburgs, taxation turned into a critical device for preserving imperial authority and financing army campaigns. The monarchy normally relied on direct taxes imposed on landowners, nobility, and the general populace. Oblique taxes, consisting of customs duties and consumption taxes, also contributed to kingdom revenue. But, Austria's taxation device was marked via privileges granted to the Aristocracy and clergy, developing an unequal burden on peasants and lower social lessons.

The reliance on taxation to fund wars, specifically towards the Ottoman Empire and in conflicts inside Europe, placed monetary pressure on the population. The nobility frequently resisted expanded taxation, leading to negotiations between the monarchy and local estates. This dynamic contemplated broader political tensions among vital authority and local autonomy. Despite efforts to reform the tax device, the patience of tax privileges for elites contributed to financial and social inequalities.

### Taxation in the Austro-Hungarian Empire (1867–1918)

With the establishment of the Austro-Hungarian Empire in 1867, taxation became an essential trouble in retaining the political stability between Austria and Hungary. The empire's twin structure required a coordinated tax gadget, with every region maintaining financial autonomy while contributing to common costs such as protection and foreign affairs.

Tax reforms all through this era aimed to modernize sales series, introducing profits taxes and company taxes. However, the complexity of governing distinct economic and administrative structures caused inefficiencies and disputes over tax burdens. The empire's financial guidelines struggled to maintain pace with industrialization and economic adjustments, in the end contributing to political instability.

### **Taxation in the First Austrian Republic (1918–1938)**

Following the fall apart from the Austro-Hungarian Empire after international warfare I, Austria confronted excessive monetary demanding situations, such as inflation, unemployment, and political fragmentation. The newly shaped republic delivered tax regulations aimed toward stabilizing the economy and funding social welfare applications. Revolutionary profits taxation and enterprise taxes have become extra prominent, reflecting efforts to create a fairer and greater established fiscal system.

But, economic hardships and political divisions, which include tensions among socialist and conservative factions, led to debates over tax policy. The authorities struggled to stability revenue collection with the need to aid a struggling populace. These demanding situations contributed to Austria's political instability all through the interwar period, culminating within the u. s.'s annexation by using Nazi Germany in 1938.

### **Taxation Under Nazi Rule (1938–1945)**

At some point of the Anschluss (the annexation of Austria into Nazi Germany), Austria's tax device became integrated into the wider German financial framework. Taxation changed into used as a device of oppression, concentrated on political fighters and minority organizations even as investment navy growth and war efforts. The Nazi regime carried out strict tax collection measures, similarly centralizing economic control.

This era noticed increased financial exploitation via taxation, with heavy levies imposed on agencies and property proprietors. War-associated taxation located extra burdens on the populace, and fiscal policies had been designed to serve the interests of the regime rather than financial fairness or balance.

### **Post-World War II Taxation and Reconstruction**

After global conflict II, Austria faced the massive project of rebuilding its financial system and re-establishing a strong governance shape. Taxation performed a crucial position in postwar reconstruction, with the authorities imposing revolutionary tax guidelines to finance social welfare applications, infrastructure initiatives, and financial recovery projects.

Austria's tax gadget developed to aid the improvement of a modern-day welfare country, incorporating company taxation, social security contributions, and indirect taxes. The government introduced measures to make certain a fairer distribution of the tax burden, reflecting instructions learned from previous economic and political crises.

### **Modern Taxation and Political Challenges**

These days, Austria continues to stand debates over taxation, balancing economic competitiveness with social welfare policies. Problems such as tax evasion, company tax rules, and wealth distribution remain significant to political discourse. The ancient evolution of Austria's tax machine demonstrates how taxation has consistently been a mirrored image of political strength struggles, monetary priorities, and societal wishes.

### **Tax revenue at the beginning of the 20th century**

Desk 9.1. Shows the aggregated tax revenue for every tax levied inside the Austrian Empire (Cisleithanian countries) on a three-year common base for 1910-1912. The once-a-year information for the tax revenues have been taken from the budget notion for 1914/1915 and

processed by way of the document authors. The third column indicates the 10 levies with the very best sales.

Table 9.1. Aggregated tax revenue for each tax levied, Austrian Empire (1910-1912)

| Type of tax                                                            | Total amount<br>(in crowns) | Top 10 | Share in<br>revenue within<br>a particular<br>type of taxes<br>(in %) | Share in<br>total tax<br>revenue<br>(in %) |
|------------------------------------------------------------------------|-----------------------------|--------|-----------------------------------------------------------------------|--------------------------------------------|
| <b>Direct taxes on real estate</b>                                     |                             |        |                                                                       |                                            |
| Real estate tax                                                        | 52,062.905                  | 10     | 13.4                                                                  |                                            |
| House class tax<br>(countryside)                                       | 10,698.948                  |        | 2.8                                                                   |                                            |
| Building tax on rent yield<br>(cities)                                 | 96,335.242                  | 5      | 24.9                                                                  |                                            |
| 5% tax on buildings not<br>subject to building tax                     | 9,766.685                   |        | 2.5                                                                   |                                            |
| Subtotal                                                               | 168,863.780                 |        | 43.6                                                                  | 13.4                                       |
| <b>Direct taxes on income</b>                                          |                             |        |                                                                       |                                            |
| General trade tax                                                      | 36,790.798                  |        | 9.5                                                                   |                                            |
| Trade tax for peddlers<br>and itinerant traders                        | 185.344                     |        | 0.0                                                                   |                                            |
| Trade tax on companies<br>subject to public<br>accounting requirements | 67,944.437                  | 8      | 17.5                                                                  |                                            |
| Tax on recurrent<br>payments                                           | 12,468.674                  |        | 3.2                                                                   |                                            |
| Income tax                                                             | 92,741.449                  | 6      | 23.9                                                                  |                                            |
| Salary tax                                                             | 4,507.038                   |        | 1.2                                                                   |                                            |
| Subtotal                                                               | 214,637.740                 |        | 55.4                                                                  | 17.0                                       |
| <b>Additional fees</b>                                                 |                             |        |                                                                       |                                            |
| Tax execution fee                                                      | 2,503.297                   |        | 0.6                                                                   |                                            |
| Default interest                                                       | 1,421.083                   |        | 0.4                                                                   |                                            |
| Subtotal                                                               | 3,924.380                   |        | 1.0                                                                   | 0.3                                        |
| Total tax revenue from<br>direct taxes                                 | 387,425.900                 |        | 100                                                                   | 30.7                                       |
| <b>Tariffs and duties</b>                                              |                             |        |                                                                       |                                            |
| Import duties                                                          | 193,595.388                 | 1      | 96.7                                                                  |                                            |
| Export duties                                                          | 54.714                      |        | 0.0                                                                   |                                            |
| Charges for scaling                                                    | 291.458                     |        | 0.1                                                                   |                                            |
| Warehousing fees                                                       | 124.116                     |        | 0.1                                                                   |                                            |
| Securities for customs<br>payment                                      | 6,230.037                   |        | 3.1                                                                   |                                            |
| Total revenue from tariffs                                             | 200,295.714                 |        | 100                                                                   | 15.9                                       |
| <b>Consumption taxes</b>                                               |                             |        |                                                                       |                                            |
| Tax on distilled spirits                                               | 102,180.854                 | 4      | 24.8                                                                  |                                            |

| Type of tax                                                                                     | Total amount<br>(in crowns) | Top 10 | Share in<br>revenue within<br>a particular<br>type of taxes<br>(in %) | Share in<br>total tax<br>revenue<br>(in %) |
|-------------------------------------------------------------------------------------------------|-----------------------------|--------|-----------------------------------------------------------------------|--------------------------------------------|
| Tax on pressed yeast                                                                            | 767.836                     |        | 0.2                                                                   |                                            |
| Control fee for denaturing<br>spirits                                                           | 1,016.672                   |        | 0.2                                                                   |                                            |
| Tax on beer                                                                                     | 77,897.171                  | 7      | 18.9                                                                  |                                            |
| Surcharge on tax on beer<br>in Vienna and Trieste                                               | 6,124.943                   |        | 1.5                                                                   |                                            |
| Tax on sugar                                                                                    | 154,346.416                 | 3      | 37.5                                                                  |                                            |
| Tax on mineral oil                                                                              | 25,046.261                  |        | 6.1                                                                   |                                            |
| Tax on wine                                                                                     | 13,780.756                  |        | 3.3                                                                   |                                            |
| Tax on meat                                                                                     | 18,138.232                  |        | 4.4                                                                   |                                            |
| General consumption tax<br>on other goods                                                       | 1,687.366                   |        | 0.4                                                                   |                                            |
| Revenue from the lease of<br>the right to levy the<br>general consumption tax<br>in the cities  | 5,935.437                   |        | 1.4                                                                   |                                            |
| Ancillary fees and<br>securities for tax<br>payments                                            | 2,340.764                   |        | 0.6                                                                   |                                            |
| Subtotal                                                                                        | 409,262.707                 |        | 99.5                                                                  |                                            |
| Tax on serving and selling<br>distilled spirits                                                 | 2,261.879                   |        | 0.5                                                                   |                                            |
| Total revenue from<br>consumption taxes                                                         | 411,524.586                 |        | 100                                                                   | 32.7                                       |
| <b>Transactional taxes</b>                                                                      |                             |        |                                                                       |                                            |
| Stamps                                                                                          | 64,859.787                  | 9      | 24.9                                                                  |                                            |
| Charges                                                                                         | 7,863.284                   |        | 3.0                                                                   |                                            |
| Transactions fees (e.g. on<br>the transfer of real estate,<br>on inheritances, on<br>donations) | 160,822.334                 | 2      | 61.6                                                                  |                                            |
| Tax on railway tickets                                                                          | 26,257.728                  |        | 10.1                                                                  |                                            |
| Puncturing fees                                                                                 | 1,100.000                   |        | 0.4                                                                   |                                            |
| Total revenue from<br>transactional taxes                                                       | 260,903.134                 |        | 100                                                                   | 20.7                                       |
| Total tax revenue                                                                               | 1,260,149.334               |        |                                                                       | 100                                        |

After customs obligations and transactional taxes, the tax with the third-maximum sales became the sugar tax, observed via the spirits tax. Different high incomes, which do now not seem on this desk due to the fact there have been no tax sales, got here from the salt monopoly, the tobacco monopoly and the magnificence lottery. To a positive quantity, this shows that the tax system at the start of the 20th century still had the capability to broaden. However, the tax machine changed little or no over the following almost 30 years till the career via the German Third Reich.

Table 9.2. Consists of the price range estimate for price range yr 1914/1915 for the 3 regions stated inside the previous paragraph.

Table 9.2. Budget estimate, Austrian Empire (1914-1915) (in crowns)

|                  | Revenue     | Expenditures | Net result  |
|------------------|-------------|--------------|-------------|
| Salt monopoly    | 49,938.500  | 16,582.430   | 33,356.070  |
| Tobacco monopoly | 355,507.600 | 76,212.000   | 279,295.600 |
| Class lottery    | 107,574.000 | 78,635.420   | 28,938.580  |

The Austria bankruptcy of records and Taxation gives treasured insights into how financial rules have shaped the US of a's governance and financial landscape. From the privileges of the Habsburg generation to the complexities of contemporary tax guidelines, taxation in Austria has been each a device of nation manipulate and a source of social and political tension. Information this historical context facilitates remove darkness from broader issues of taxation's function in shaping political and monetary systems through the years.

#### DISCUSSION:

The historical improvement of tax structures has played a vital function inside the political, monetary, and social balance of states. At some stage in history, every nation has formulated its tax policy according to its economic and political conditions. This process has led to one-of-a-kind methods across numerous durations and areas. Even as the primary feature of tax coverage is to make certain kingdom sales, it has additionally performed an enormous role in managing monetary interest, making sure social justice, and redistributing resources. This part covers ancient taxes' social and economic effects in Rome and the US.

#### ROME:

If we look at the history of tax relations in Ancient Rome, we can observe periods with either no taxes or low taxes, as well as times when extremely high (burdensome) taxes were imposed.

#### The history of tax relations in the Roman Empire can be divided into two periods:

- The period when the state was governed as a republic by the Roman Senate (until 30 BCE);
- The imperial period, which ended in 476 CE.

In the early republic, taxes were nearly nonexistent. In the course of the first two hundred years following the established order of the Roman Empire, the tax burden on the populace remained moderate. Many excessive-ranking officers tested unheard of generosity via protecting kingdom expenses from their personal incomes. The funding of the army, which required the most important prices, was accomplished with the aid of wealthy citizens and landowners. In reality, they even served in the army for a year without pay.

Voluntary labor was widespread across all state structures. Even senators worked without salaries.

Indirect trade taxes made up a significant portion of the revenue necessary for the republic. Initially, taxes consisted of export and import duties. Since most trade passed through ports, the tax was called "**portoria**."

When the Romans conquered new colonies, they implemented their own tax system in these territories. In Spain, the import duty was set at 2%, whereas in Sicily, Africa, and Albania, it was collected at a rate of 5%.

#### **The Roman Empire had the following taxes in place:**

- **Slave tax** – A 2% sales tax was levied on each slave sold. Additionally, when slaves were granted freedom, 5% of their value was taxed. The slave trade was a major source of revenue. For instance, the port of Delos had the capacity to process 120,000 slaves.

At some point of peacetime, the primary providers of slaves have been pirates and lenders.

Maritime piracy peaked in the course of the primary Triumvirate in the mid-1st century BCE. After the loan time period expired, debtors have been granted a one-month grace duration. If the debt remained unpaid, the court exceeded the debtor over to the creditor, who had the right to preserve them chained at home for 60 days.

**Military tax** – In order to cover military expenses, the rulers of the republic decided to introduce a war tax called tributum(similar to the Greek eisphora). This tax was collected in the form of levies on various goods. The war tax base was formed through assets assessed during a registration process conducted every five years. Citizens who failed to declare their income could be sentenced to slavery, a decision made by the registrar.

#### **Luxury Goods Tax**

Luxury goods included jewelry, expensive women's clothing, and high-value carriages. The tax payment was ten times higher than the market price. In addition, wealthy citizens were required to provide loans to the state to support the army.

#### **Tax Collectors in Rome**

Legal oversight authorities, known as **censors**, were among the most important officials in the republic. They were responsible for assessing property values to collect war taxes. These positions were held by former senators, consuls, and senior politicians of Rome. Censors were elected by the citizen assembly and had the authority to appoint and remove senators. Their role extended beyond tax collection, as they were also responsible for maintaining public morals and overseeing the census, which determined tax obligations and military service eligibility.

By the mid-2nd century BCE, the war tax was abolished. The reason for this was that the provinces could no longer support their own armies. For the next 400 years, Romans were exempt from paying direct taxes.

Instead of directly collecting tribute, the Romans used a system of establishing provinces. Each province was assigned a governor who was given both authority and a strong army to prevent difficulties in tax collection.

The Romans developed a unique mechanism for tax collection through corporations known as societates publicanorum. These private tax-collecting companies operated on behalf of the state, ensuring efficient revenue collection. At the same time, no one had the authority to interfere in the activities of the publicani, giving them significant power and influence.

#### **One of the ancient writers, Cicero, wrote about them as follows:**

"Good governance and the pursuit of virtue hinder the publicani. If we oppose them, we risk alienating ourselves from one another and from the state... On the other hand, if we show them

favor in every situation, we will destroy the prosperity and interests of the very people we are supposed to protect."

**The story of Rhodes and Rome is one of the most famous tax-related accounts of the ancient era.**

To recover money spent on war, the general Sulla established a special agents' institution to oversee tax collection. The authority to collect these taxes was granted to officials with imperium or lictors.

After Sulla, the powerful general Pompey drastically increased taxes in the eastern provinces. These included poll taxes, household taxes, and even the confiscation of property for military purposes.

One of Rome's most renowned rulers, Julius Caesar, believed that order in the provinces could be maintained not through harsh extortion but with moderate taxation.

With **Diocletian**, a period of brutality and bloodshed began for Rome. Tax records were burned, and even the property of emperors was auctioned off.

To survive, the government implemented four main revenue strategies:

1. **Additional currency issuance** – Increasing the money supply to cover expenses, though this often led to inflation.
2. **Introduction of a temple tax** – A levy imposed on religious practices and institutions.
3. **Implementation of an inheritance tax** – A tax on wealth transferred after death.
4. **War spoils** – Seizing assets and wealth from conquered territories to fund the empire.

In 306 CE, Diocletian introduced a direct tax on trade and manufacturing, which was collected once every four years. The tax base was determined by commercial transactions, and payments were required in gold or silver. Due to the heavy burden, some people were forced to sell their own children into slavery just to afford the tax. Tax collectors often used torture to extract payments, leaving many parents in desperate situations. During this period, numerous citizens died not because of theft or fraud but due to the crushing weight of taxation.

### **United States**

#### **Taxation and Political strength in the U.S.A.**

The relationship among taxation and political power has been a defining force in American history. Taxation has no longer most effective fashioned governance but also fueled some of the most massive political amelioration in the U.S.A.

#### **Colonial Taxation and the Road to Revolution**

The origins of the United States's resistance to taxation trace lower back to British colonial rules. The Stamp Act of 1765 and the Townshend Acts of 1767 sought to impose responsibilities on numerous items, most notably tea, so that you can fund British management and military charges. The colonies, but, vehemently antagonistic those measures, arguing that taxation without direct representation in Parliament changed into unjust. This opposition ignited great boycotts and protests, culminating in the Boston Tea party of 1773. Britain's retaliatory Coercive Acts best deepened colonial resistance, leading to the convening of the primary Continental Congress in 1774 and, in the end, the outbreak of the yank Revolution in 1775.

#### **The Civil War and the Expansion of Federal Taxation**

While taxation had been a contentious trouble inside the fight for independence, its position in shaping American governance persisted properly into the nineteenth century. The Civil war marked a pivotal moment in federal taxation policy. To finance the Union war effort, the U.S. government delivered the primary federal profits tax underneath the revenue Act of 1861. Although to begin with a temporary degree, this tax set a precedent for federal

involvement in direct taxation, expanding the government's economic energy and demonstrating taxation's position as a mechanism for country wide balance.

### **The 16th Amendment and the Institutionalization of Federal Taxation**

The progressive technology further cemented the federal authority's authority over taxation. The ratification of the 16th modification in 1913 essentially reshaped American tax policy by using granting Congress the strength to levy a profits tax without apportionment some of the states. This marked a primary shift closer to centralized federal taxation, supplying a sustainable revenue movement for the federal authorities and laying the inspiration for destiny economic rules, such as modern taxation and social welfare applications.

### **Taxation in the 20th Century: A Tool for Economic and Social Policy**

At some stage in the 20th century, taxation became an essential tool for shaping each financial and social rules. The new Deal programs of the Thirties, carried out underneath President Franklin D. Roosevelt, relied heavily on taxation to fund public works, social safety, and economic healing efforts for the duration of the remarkable depression. The expansion of the welfare nation, military spending all through global conflict II, and submit-conflict financial improvement similarly strengthened the federal government's reliance on taxation as a means of governance.

The latter half of the century noticed large shifts in tax policy, such as the Reagan-generation tax cuts of the Eighties, which promoted deliver-side economics by using lowering marginal tax costs. These rules ignited ongoing debates over the position of taxation in economic boom, earnings inequality, and authorities spending a discourse that maintains into the cutting-edge.

### **Conclusion: Taxation as a Catalyst for Political Change**

From the colonial resistance towards British taxation to modern monetary policy debates, the records of taxation in the America illustrates its profound impact on governance and political energy. The evolution of tax regulations reflects broader societal changes, financial demanding situations, and moving ideological priorities. As taxation continues to shape country wide policy, its role as a motive force of political transformation stays as relevant as ever.

### **RESULTS:**

Contrasted with different historical civilizations, the taxation structures of the US and Rome played critical roles in shaping their economies, governance, and social systems. Every system had precise functions that encouraged economic growth, fairness, and state stability.

#### **1. Revenue Collection and Economic Impact:**

The U.S. tax system is primarily based on earnings, corporate, and payroll taxes, with fantastically low reliance on intake taxes. This permits for financial flexibility however results in restrained public services in comparison to different evolved international locations.

Rome, however, relied closely on land taxes from provinces, indirect taxes, and tribute from conquered regions. Even as this allowed Rome to maintain army growth and public works, it created lengthy-time period financial strain as conquests slowed.

#### **2. Tax Burden Distribution:**

Within the U.S., taxation is progressive, meaning better earners pay more. However, the absence of a country wide VAT and lower social blessings shift greater monetary obligation onto individuals.

Rome's system exempted citizens from direct taxation for tons of its records, putting a disproportionate burden on provincial topics. This brought about growing discontent within the provinces and contributed to economic instability.

### 3. Collection Methods and Corruption Risks:

The U.S. has a centralized tax systems with regulatory oversight, reducing corruption but growing administrative complexity.

Rome outsourced tax collection to personal contractors (publicani), causing to big corruption, excessive taxation, and financial trouble for many.

### 4. Role of Taxes in Government Stability:

U.S. tax sales finances a combination of navy, infrastructure, and limited social applications. The device is adaptable but often debated regarding fairness and performance.

Rome's tax system become to start with powerful in sustaining its empire but became unsustainable whilst territorial expansion halted, contributing to monetary decline and political unrest.

### CONCLUSION:

The ancient analysis of taxation structures in the America, Rome, France, and Austria highlights how taxation has shaped economic systems, governance, and social dynamics across unique periods and regions. Even as each system become designed to sustain country features and financial growth, their long-term effects various appreciably.

Rome's taxation model relied closely on territorial enlargement, provincial taxation, and tax farming, which to start with financed navy dominance and infrastructure but in the end have become unsustainable as conquests declined. In evaluation, modern-day structures like those of the U.S., France, and Austria have advanced to stability revenue era with monetary increase and social fairness.

The U.S. tax system prioritizes lower overall taxation and enterprise incentives, fostering financial dynamism but limiting public services as compared to European nations. France and Austria, with their higher tax burdens, emphasize wealth redistribution and full-size social programs, decreasing inequality at the price of greater financial obligations on organizations and individuals.

The evaluation underscores that taxation is not simply a tool for revenue collection however a reflection of societal priorities and governance strategies. Sustainable tax rules must balance monetary growth, social equity, and country stability, adapting to changing financial and political situations. The lessons from Rome's decline, France and Austria's structured tax models, and the U.S.'s monetary flexibility illustrate the ongoing mission of designing truthful and powerful taxation structures.

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