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MEDIEVAL THINKERS ON GOVERNMENT FISCAL POLICY

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Abstract

The relevance of this work is due to the insufficient historical and legal approach to the analysis of scientific doctrines of the Eastern scientists of the medieval period, which considered the study of improving the quality of life. The aim of the article is to reveal the prehistory of the idea of tax activity of the state, which was also found in scientific works of medieval Oriental thinkers; to substantiate the thesis that oriental thinkers could contribute to the birth of the theory of social state in Western Europe. The leading approach (or method) to the study of this problem, which allowed a comprehensive review of the history of the ideas of the state's fiscal and tax activities, can be attributed to the general scientific method of knowledge, which allowed a comprehensive justification of the thesis that the prehistory of the idea of the state with progressive taxation also found in the scientific works of medieval East thinkers. Eastern thinkers could contribute to the birth of the theory of the social state in Western Europe. The study presents an analysis of the works of Oriental thinkers of IX-XIX centuries. It was found that the prehistory of the idea of progressive taxation was also found in the East. The materials of the article are of practical value. Thus, the medieval ideas of the East about a humanistic, just state even today contain a great constructive potential, which can well be used in solving current socio-economic problems.

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1. Introduction

The awareness of the socio-political danger in the modern world, as well as the understanding of the unnaturalness and even immorality of the sharp social stratification of society, has determined the fact that many states have sought to legislate and translate into practice the concept of the social state, an integral function of which is to conduct a certain fiscal policy, in particular the introduction of progressive taxation. The principles of the social state are common to most of the EU countries. In particular, among the main functions of the European highly developed states is the redistribution of incomes and social expenditures by means of differentiated taxation. And although the social activities of these countries are currently going through a period of crisis due to the increasing share of social expenditures, which is primarily due to the growing number of social programs and the population covered by them, these states are considered both legally and actually social, whose citizens have the highest standard of living. Today it has become obvious that countries where taxation is differentiated become economically highly developed and politically stable. Therefore, the priorities of the welfare state are and will remain central to European society.

In this context, researchers study the historical experience of the origin and development of the social state, as a rule, in Western Europe for effective implementation in their states. After all, it is well known that a state that ignores the experience, and in this case the positive experience in the history of other nations, is out of historical perspective, which is a disaster for it. At the same time, for a more comprehensive and profound understanding of the emergence and development of various state-legal concepts, it is important to research not only European, but also Eastern religious and secular sources of knowledge. As modern research shows, the Muslim medieval East could stimulate the formation of these scientific concepts. The implementation of a social form of statehood, the priority feature of which is progressive taxation, is quite complicated. It is obvious that these attempts without complex scientific-theoretical development will not give the expected result.

The present article is devoted to the historical-legal topic and therefore, as any historical-legal research, is important for the country, human civilization as a whole. The state without the memory of its historical past, put before the need to redefine its place in the world, is essentially a very weak formation. The study of historical and legal experience of the origin and development of the idea of tax activity of the state in the scientific works of thinkers of the medieval East, identification of the regularities of this process, their accounting and continuity are certainly necessary for the effective formation and functioning of the budget and financial activity of the country. The main merit of the present article is that the institutions of progressive taxation, developed in antiquity, are still working. The full and comprehensive historical-legal analysis of formation of tax activity of the state is necessary, first of all, for preservation and creative application of all that has been achieved since the most ancient times.

2. Problem Statement

The scientific priority in the development of a theoretical concept of a social state belongs to the famous German statesman and economist von Stein. As is known, the main feature of a social state is the presence and operation of progressive taxation in it. The very concept of "social state" was also first

introduced by the named author in 1850 in his own work "Geschichte der sozialen Bewegung in Frankreich vom 1789 bis auf unsere Tage" (Von Stein, 1872). Stein's theory of the social state was mainly influenced by Hegel's philosophy. Socialist doctrine and the result of analysis of capitalism development in Europe also influenced the implementation of socially oriented financial and legal policy.

At the same time, based on the study of such Oriental thinkers as Ar-Razi (869-925), Al-Farabi (873-950), Ibn Sino (Avicenna) (980-1037), Hisrau (1004-1073), Al-Mulk (1018-1092), and others, it is worth mentioning that socialist policy was influenced by the development of capitalism in Europe. Al-Ghazali Al-Tusi (1056-1111), At-Tusi (XIII century), Donish (1826-1897), one can reasonably come to the following judgment: the prehistory of the idea of a social state also took place in the East. These thinkers have made a tangible contribution to the development of not only Persian-Tajik, but also world political and legal thought in general. Even then, the authors declared the highest goal of the state to be the "ordering of human life", which implies, among other things, "a quiet and safe life of people", ...achievement of the common good.

Ar-Razi (1990) is one of the greatest figures of enlightenment of IX-X centuries of the medieval East, the author of several valuable works in various fields of science, which are still of interest today. In the work "Spiritual medicine", which consists of 20 sections, in the XVII chapter, describing the communal nature of the work, he notes, that the aspirations of a group (mass) of people to ensure the life of one person, and vice versa, the efforts of one to facilitate the life of several people are a natural necessity. It is quite natural to ask whether one person can both dress and shoe, and feed himself, and create a roof over his head, and the author answers to himself that in order to realize this natural interdependent existence and to meet the minimum human needs for a decent life, it is important to unite and cooperate people, the interconnectedness and mutual action of the state and its citizens (Ar-Razi, 1990).

3. Research Questions

This idea was further developed by Al-Farabi (1971). His contemporaries called him the Second Teacher; Aristotle was considered the first. Al-Farabi (1971) wrote in his works that people are equal from birth, but under the influence of external circumstances, some follow the good path, while others live immorally. The scientist devoted his "Treatise on the views of the inhabitants of a virtuous city" to the history of the creation of the state; to the analysis of the prerequisites of social inequality; to the definition of the qualities necessary for a fair governance of the head of state. In doing so, Al-Farabi (1971) justified the system of absolute monarchy belonging to a wise ruler. Every single person is in a relationship with another single person, Al-Farabi writes. By bringing together a large number of people in mutual cooperation, it is possible to meet the different needs of the members of the association (Al-Farabi, 1971). The state, according to Al-Farabi, was created precisely because of the need for such an association, the interdependence of people. As a result, the activity of the state is aimed at providing its citizens. In his reasoning, the scientist discovers ideas about the fair redistribution of state revenues in favor of those in need, in which the main task of the ruler is to satisfy the material needs of each person.

Ibn Sino (Avicenna) in his work "Donish-name" determined that an ideal state is one where all material goods are allocated proportionally. The goal of such a state should be the absence of those who are not too rich and at the same time not too poor until they are exhausted; the population is provided with

everything they need (Ibn Sino, 1957). Thus, a famous Oriental scholar prescribes in his eternal treatise the principles of social equality and meeting the minimum needs of each.

Hisrau (1954), a poet and philosopher, was a government official at the court and collected state taxes and levies. After leaving the public service, he devoted himself to science and visited all Islamic countries in search of social justice. In his works he wrote, especially, that in pursuit of material equality and prosperity for all citizens, it is necessary to reduce taxes on land and abolish taxation of peasants in general (Hisrau, 1954). A just king, - says Hisrau, - is the power that creates the conditions and allows the working people, engaged in both physical and mental work, to raise money for food, for daily bread.

4. Purpose of the Study

The great statesman Al-Mulk (1949) served as prime minister at the Sassanid Royal Court for 30 years. During his tenure, madrasah schools were opened in all major cities of Iran, because, in the words of Nizam al-Mulk, building a prosperous state is only possible with a knowledgeable, educated society. In his book "Board book. Siaset-Name", he proposes to keep the tax collectors under constant control, which is necessary so that they do not rob the people, collect taxes according to the laws and ethics, and if a person does not have the ability to pay taxes for objective reasons, they could wait until they have this opportunity. And if the people have any difficulty with seeds or water, they should be provided with credit, help the farmer to solve his problems positively, until he stays in his homeland, leaves it, and emigrates in search of daily bread (Al-Mulk, 1949). Next, it was suggested that a general inventory of all property be made, all income and expenses be taken into account, all tax payments be checked, etc. Nizam al-Mulk emphasized that the most important task of the king was to provide the population with material goods, while pointing out ways to improve the welfare of the people.

According to the famous philosopher Al-Ghazali Al-Tusi (2004), justice is the foundation of any state. In his work "Instruction to rulers" (Al-Ghazali Al-Tusi, 2004), the scientist calls the main task of the Tsar the care of his subjects. In his other work, "Elixir of happiness, the main themes were: promoting justice, respect for and preservation of human rights, criticism of oppression and cruelty (Al-Ghazali Al-Tusi, 2018).

5. Research Methods

The methodological basis of this research is formed by philosophical worldview approaches that express the most universal principles of thinking. These approaches provide the use of dialectics, phenomenological (descriptive) methods of the study. The authors also applied general scientific methods. A special role belongs to methods of empirical research: observation, comparison, description and measurement. Among general scientific methods there are also theoretical and general logical ones: deduction, induction, systematic approach, methods of analysis and synthesis, statistical method, the application of which allowed to obtain quantitative and at the same time qualitative estimates of the development of the idea of the state tax activity in the scientific works of thinkers of the medieval East. When studying the history of formation of the social state, private scientific methods of research were used: the chronological method, the comparative-legal method, in particular, the synchronous and diachronic methods.

6. Findings

An outstanding Tajik scientist and politician of the 13th century At-Tusi (1986) made a certain contribution to the formation of the idea of a just state. In his work "Treatise on public finances", he presents a project of tax revision taking into account the principles of expediency and fairness, which was very progressive. In particular, At-Tusi (1986) suggests: if a dekhkanin is poor and his land gives a small harvest, then the harvest should be deducted first from the necessary amount of debt for life support (spare grain for life, food for livestock) and only after that, at the expense of the remaining income to collect taxes. If the farmer is unable to cover the expenses, he should be exempt from taxes. That is, the peasants, as the poorest category of the population, must be guaranteed a living wage. At-Tusi (1986) wrote in his work: "...the city of freedom, called the people's city (state), is a city where everyone is free" (p. 214). That means the inhabitants of this city are equal, no one thinks about their superiority over others. The entire population consists of free people, there is no difference between them, the population is put above its rulers, and the rulers must do what the population wants. In this treatise, At-Tusi, paying great attention to the problems of social justice, emphasizes that an important means of ensuring it is the proper distribution of life's benefits in society, according to everyone's contribution to the common wealth. At-Tusi defines labor as a source of wealth and proposes to distribute wealth, i.e., the state budget, among members of society according to their labor contribution. The author believes that issues related to the distribution of capital created by the efforts of the whole society should be solved reasonably, taking into account the interests of the creators of that capital. The scientist warns that in the course of exploitation of some from the side of others for the purpose of profit, short-sighted distribution of labor results, rich and poor appear. Thinking about the problem of eliminating sharp social stratification in an ideal state, At-Tusi comes to the following conclusion: a fair policy of fiscal expenditures can be established through the introduction of progressive systems of taxation and redistribution through the state budget of part of public wealth in favor of the poorest and neediest segments of the population. In his paper the Oriental scholar concludes that certain categories of citizens, to which he refers, should be exempted from the general tax: "old people; sick people; poor people; children. and orphans. At-Tusi proposes to establish mandatory state support in the form of payments to "needy, poor, orphans and widows. If revenues to the state treasury stopped or decreased, the payments to the poor and needy should in any case have been preserved. Putting forward progressive forms of distribution of vital means and public wealth, which even after more than 700 years have not lost their relevance. The implementation of the concept of "the state of freedom - the people's state", according to At-Tusi, takes place naturally, through the implementation of socio-economic reforms by the state, its government. Donish - a prominent Tajik writer, scholar, statesman, social, economic and political views were described in his numerous works. Particularly, in "Rare Accidents", the scientist deeply justified his opinion about the methods and principles of state management. Donish (1989) believed that wealth is created exclusively by labor in agriculture and industry, and therefore in his works he paid great attention to the development of production, the economy of the state as a whole, pointing out the directions of this development: reforms in trade, tax benefits to craftsmen, new irrigation facilities, etc. Following the traditions of the great humanists of the past, Donish (1989) dreamed of justice in society, he wrote about the need for radical, legislative changes to achieve this goal. However, the study of Western scientific theories and experience of state building in European countries, including Russia, led Donish to the idea that only radical revolutionary changes could save the situation in the Emirate of Bukhara by that time.

7. Conclusion

Without pretending to comprehensive coverage of the ideological heritage of the East thinkers of the period under consideration, an excursion into the past still allows us to conclude that the prehistory of the idea of a social state, where the system of progressive taxation is in place, met in the East. Moreover, by the XIII century, there appeared works, which indicated even specific measures for the implementation of this idea. Of course, the term "social state" was not used by the aforementioned thinkers. However, such concepts as the state of "freedom", "people's", "perfect", "virtuous", "world" had similar meaning in many respects. It should be noted that since the XV century German scientists, studying the eastern manuscripts, legal systems of Persian-speaking countries, came to the conclusion that the ideas of goodness, justice, mercy, humanity of the East had a huge impact on the development of world civilization (Vahidova, 2010). The assumption that these thinkers may have contributed to the emergence of the theory of the social state in Western Europe is not unbelievable. The leading approach (or method) to the study of this problem, which allowed a comprehensive review of the history of the ideas of the state's fiscal and tax activities, can be attributed to the general scientific method of knowledge, which allowed a comprehensive justification of the thesis that the Muslim medieval East with its idea of the state as a means to achieve equality, freedom and good of every person could have had a positive impact on the emergence of the concept of social state in Europe. The materials of the article are of practical value. The ideas of a humanistic, just state, once developed by the abovementioned thinkers, even today contain a great constructive potential, which may well be used in solving current social and economic problems (Malikova, 2020). The norms regulating the social activity of the state, the corresponding budgetary and financial policy were formed historically. Over time, they have been enriched, improved and today are an integral part of the legislation and public policy of civilized states. The consolidation of the provision on the welfare state in the Basic Law of the country is a natural process of state evolution in world history.

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