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THE EXPERIENCE OF FOREIGN COUNTRIES IN THE FORMATION AND DEVELOPMENT OF CUSTOMS

Abstract: This article examines the experience of foreign countries in the formation and development of customs. The article also examines the process of removing the Navkratis stela from the seabed, the map of the Assyrian state in the III-II millennia BC, the island of Tariff and the customs collectors of ancient Rome, analyzing the experience of foreign countries, revealing the essence of customs policy.

Key words: Egypt, Egyptian pharaoh, Nektaneb II, Assyria, Greece, Rome.

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Introduction

According to historical sources, the first elements of customs work on earth began to take shape from the time of the formation of human society and the emergence of the first states, more precisely, from the III-II millennia BC. The main reason for this was the formation of trade relations between the states. The transition of mankind to a sedentary lifestyle, the emergence of the hearths of ancient civilization and the first statehood, the development of production, the emergence of the need to sell or exchange surplus goods led to the development of trade relations. The first information about the formation of trade relations came through the monuments of the sixth dynasty of ancient Egypt (early 3rd millennium BC). During this period, the Egyptians traded with the inhabitants of the Phoenician cities and lands in the Red Sea basin.

Modernization and intensification of agriculture in the republic of Uzbekistan were investigated by Yuldashev N. K. [8], empirical research on causal relationship between export and foreign investments in the economy of Uzbekistan based on granger test Mustafakulov S.I. [9], issues of factors effecting net actives of investment funds were studied by Burkhanov A. U., Hudoykulov H. [10], Aspect of financial security of industrial enterprises under

influence of global crisis were researched by Tursunov B. [6,7,11] and others.

However, gangs of robbers appeared on the deserted roads where the caravans loaded with goods passed, and the caravans began to be plundered mercilessly. In most cases, traders accompanying the caravan were killed. As a result, the fear that began to appear among traders began to affect the decline of trade caravans and the development of trade relations. Historical monuments of the new monarchy in Egypt (XVI-XII centuries BC) tell the story of the looting of caravans and the complaints of merchants. Therefore, in order to protect the caravans and restore trade relations, armed special guards were assigned by the city rulers to escort the caravans. But arming the guards, paying them salaries, and covering other necessary expenses would be very costly to the city treasury. Thus, separate fees were levied on traders to cover these costs. In addition, large landowners began to levy taxes on caravans passing through their lands. Such taxes were one of the oldest forms of duty. Then they were persuaded by the mayors.

According to the data, in the IV century BC the import of food products from abroad to Alexandria was controlled by the state.

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Customs duties on foreign goods are levied at border crossings in Egypt, such as Alexandria and Pelusia in the north and Elifantin in the south.

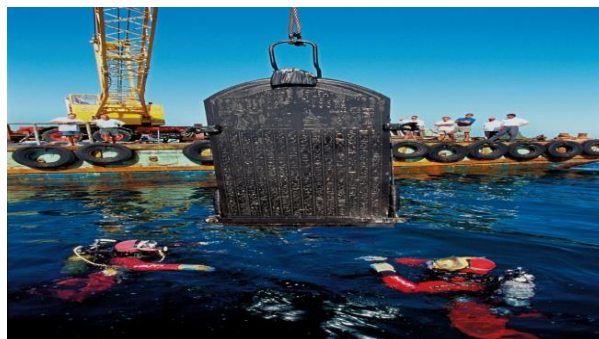


Figure 1. The process of removing the Navkratis stela from the seabed

We know this information through various monuments and historical written sources that were built at that time. Including the Navkratis-Heraklion stela. Since 2000, archaeologists from the European Institute of Underwater Archeology have excavated 500 sq. Km. remote underwater research was conducted.

3 km from the coast of Alexandria. Egyptian, American, and French archaeologists explored the ruins of the legendary city of Heraklion in the remote Abukir Bay. As a result of this research, scientists reported the discovery in 2012 of a large granite stone with the inscription "Heraklion" and the ruins of the legendary city.



Figure 2. Navkratis stelas

This stone - one of the most important customs monuments of ancient Egypt - was the stele of Navkratis. The Greek word Naúkratis means "city that rules over ships." Navkratis is a port city in the western delta of the Nile, where foreign trade was mainly with the Greeks. This stela depicts the decree of the Egyptian pharaoh Nektaneb II (360-343 BC). It stipulates that one-tenth of the goods brought through the city of Navkratis must be levied and transferred to the account of a temple built in honor of the Egyptian goddess Nate in Sais.

This unique monument is significant in that it is one of the oldest written sources in which the first norms governing customs legal relations, customs tariffs, existed.

After the emergence of states in the ancient East, customs collection became a convenient means of replenishing the treasury. For example, at the beginning of the second millennium BC, in Babylon (Babylon), which became the center of almost the entire ancient world, all goods were considered imported and taxed.

The complication of social life, the expansion of state borders, and the emergence of a policy of conquest of new lands exacerbated wars between states. Countless and protracted wars, in turn, began to strain the treasures of cities and states. This situation necessitated the introduction of new types of levies on the treasury, including sales duties. The Assyrian king Ashur (669-627 BC) issued a decree

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imposing tariffs on all goods traded, and it went down in history as the “Assyrian customs” (Figure 3).

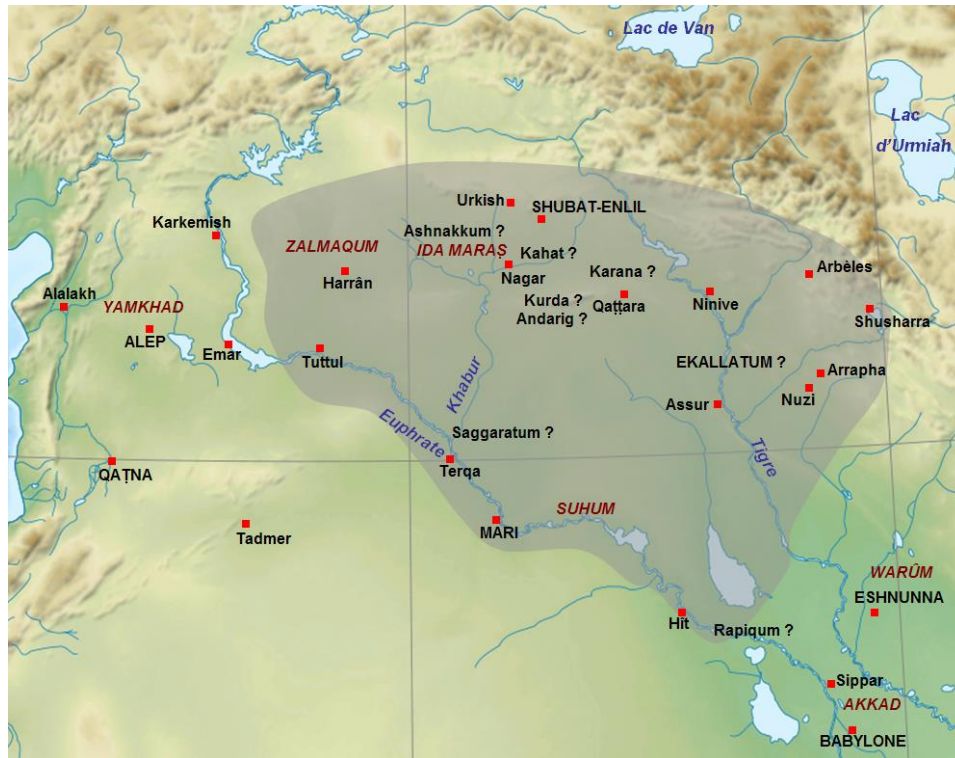


Figure 3. Map of the Assyrian state in the III-II millennia BC

When the ancient Roman state was founded in the 6th century BC, the main income of the state treasury was a small tax per capita. King Ank Marty, who came to power, built a seaport in Ostiv and imposed tariffs on all goods imported through this port. Later, this toll was renamed Portorium.

In the 3rd century BC, a fee was also charged for the entry of ships into the Strait of Gibraltar. The introduction of the word “tariff” into customs is related to the name of an island in the Strait of Gibraltar near Spain. The island was formerly a colony of the Roman Empire and was originally named Julius Transduct (the island was conquered by

the Arabs in 710 and the island was named Tarif in honor of the Arab soldier Tarif ibn Malluk, who took the first steps on it. (Figure 4).

Due to the fact that the island is located along the rich sea trade routes, the Arabs developed a special table with tariff rates and introduced customs duties on each ship passing through the strait, depending on the type and amount of cargo. The Arab military, which is responsible for collecting the tariffs, came to the ships at the seaports and shouted, "Tariff, tariff!" they demanded a toll on the cargo on the ships.

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Figure 4. Tariff Island [12]

While performing its main fiscal function, that is, serving the interests of the treasury, the tax, along with other taxes and levies, also contributed to the strengthening of the state. Along with the development of countries, customs have also developed, and some forms of customs work have improved.[3]

In Greece, customs duties on imported goods amounted to one-tenth of their value (10: 1). That was a really significant amount. However, as a result of the large collection of duties, over time, some traders began to try to avoid paying duties. The rulers of Athens then decided that the imposition of moderate tariffs could lead to the development of trade and, most importantly, to an increase in treasury revenues. Thus, in the fourth century BC, during the time of Demosthenes, customs reduced the price of goods to twenty-one (20: 1), fifty-one (50: 1) and even one-hundredth (100: 1). Some items, such as weapons and military equipment imported for state needs, are generally exempt from customs duties. All the allies

of Athens had customs privileges, they paid one-hundredth of the price for their goods, and the dependent cities one-twentieth.

Duties were mainly collected at seaports, in front of city gates, or in city markets. As mentioned above, duties were previously levied in the form of goods (one-tenth, one-twentieth, etc.) based on the quantity of goods imported. Later, with the development of civilization and the introduction of coins into circulation, customs began to be paid in gold and silver.[1]

In ancient Rome, the toll was collected by wealthy people and groups of cavalrymen known as "publicists." The collected duties were paid by the public to the state treasury.

But there have also been cases of abuse of power by public figures. The public was extremely arbitrary towards the people passing through the area, imposing heavy duties on all property other than weapons, state property, and anything necessary on the road.

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Figure 5. Duty collectors. Ancient Rome.

In his speeches, Cicero accused the former Roman viceroy of the Sea of Vityina of abusing customs, such as exporting gold and silver from the Roman province, sharing profits with the public, arbitrarily seizing property, and arresting passing traders. In one of his speeches, he proves that the Roman viceroy of Sicily, Verras, deceived the public and illegally took away from Syracuse a large quantity of gold, silver, ivory, carpets, precious crimson paint, vases, grain, and honey.[5]

In the first century BC, Emperor Nero I imposed various privileges on merchants, abolished or reduced tariffs on certain types of goods, imposed the obligation to promulgate customs laws for public attention, and tried to keep the activities of the public under the control of Roman officials.

Customs regulations in Rome were not only a matter of domestic law, but also a matter of international law. For example, treaties of peace with Carthage in 509 and 348 BC provided for provisions on the financial rights of Carthage and Roman merchants.

In Carthage, too, in the third century BC, customs were an important source of government revenue. Hannibal, a Carthage general, could have reimbursed the customs system, covered all costs, and waged a successful war with Rome, rather than introducing a life-saving tribute. However, the imposition of customs duties forced traders to evade customs regulations and avoid paying customs duties. This, in turn, weakened the Carthage economy. Unreasonably high customs duties and an increase in the number of cases of seizure of goods by traders, in turn, led to an increase in cases of smuggling of goods out of customs control.

By the beginning of the twentieth century, more precisely in the early Middle Ages, there was a growing interest in customs in European countries. During this period, customs began to play an important role in establishing trade and economic relations between different countries in the region.

Therefore, in European countries, customs collectors have become high-ranking officials. In France, in particular, in 499, they were equated to royal officials, that is, officials at the state level, standing alongside bishops and counts. According to the capitulation of Charlemagne, the customs officers were subordinate to the official - the count. For this reason, the counts were also considered senior customs officials.[4]

According to a status adopted in Strasbourg in 982, the bishop was authorized to appoint four high-ranking officials of the city: the mayor, the count, the customs officer, and the treasurer. The duty of the Strasbourg customs officers was to collect the most basic taxes, while the fairs were collected by the count himself as the head of the castle. The Strasbourg bridges were preserved at the expense of the joint funds of the count and the customs.

In 1249, the right to elect customs officials in Freiburg and to dismiss them if they were not conscientious in their duties was given to the citizens themselves.[2]

In the beginning, customs officers belonged to the privileged upper class, and later this position became a social position in the interests of traders and artisans. While customs duties remained an important means of strengthening the treasury, they sometimes became a convenient means of regulating trade or encouraging the production of goods.

However, in some cases, as a result of enrichment of the treasury, the pursuit of wax income, there have been cases of abuse in the collection of customs duties and other levies. Some historical evidence, in particular, in 1157, merchants complained to Emperor Frederick I that from Bamberg to the confluence of the Main, many of them were illegally taxed.

From the 11th to the 12th centuries, customs policy became relatively tense. In particular, in the twelfth century in Paris, imports were levied not only on all foreign goods, but also on silk, cloth, yarn, as well as wool and fur from other French cities.

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In the United Kingdom, from 1006 onwards, "royalties" were levied on any cargo brought to the island. In the following centuries, the Great Charter of Freedoms, adopted in 1215, included a note stating that "very heavy, unjust duties were paid" on goods imported and exported to England. In 1275, the English Parliament gave King Edward I the right to impose tariffs on imported wine and exported English wool.

The "zund toll" levied on the passage of the Baltic Sea through the strait that connects it with the World Ocean has enriched the treasury of the Kingdom of Denmark for centuries.

In the XV-XVI centuries in countries such as Spain, Portugal, England, the Netherlands, France, strict rules were established to encourage the accumulation of money in the state treasury, with a special focus on foreign trade and began to actively interfere in it. In particular, countries have banned their merchants from trading on foreign ships to prevent money from flowing out. Traders are obliged to bring part of the proceeds into the country in the form of original metals and money for selling their goods abroad.

In the UK, laws are passed that oblige foreigners to spend all the money they bring with them. It is intended to transport goods only from strictly marked points. In the 15th century, British customs officials were forced to make sure that money, coins, under the status of Henry IV, were not taken out by foreigners.

In Constanta (France) it was stipulated that the moat, which was brought to the city in 1414, could be sold only at the time of the fair, and after the end of the fair it was wrapped in a toy and taken away. In this case, the duty on imported goods was levied on all goods, regardless of whether all or part of it was sold at the fair.

In France, customs tariffs are developed in detail. For example, data from 1664 show that the fiscal significance of customs duties in this country was very strong, the tariff was 700 items for imported goods and 900 items for exported goods. This indicates that the customs duties at that time were determined by the type of goods.

However, customs tariffs began to make it increasingly difficult for European countries and their colonies to import goods from other countries, as this hindered the development of local industry. At the same time, the export of raw materials that could be used for the development of competing industries in other countries was also banned. Preferential customs tariffs have been set for traders exporting finished goods from their home countries. In addition, laws will be enacted to introduce bonuses for the export of finished products, and to prohibit the emigration of experienced industrial workers from the country.

Thus, by the seventeenth and eighteenth centuries, the customs policy of European countries, representing trade interests, was aimed at ensuring an

active trade balance, while at the same time using high amounts of fiscal duties to limit imports. As a result, during the period of development of canoe production (since the end of the XVIII century) customs policy based on protectionism (lot.protectio-shelter, sponsorship. Economic policy of a state to protect its national economy from foreign competition) contributed to the establishment of a strong national industry.

From the twentieth century, the tools of customs policy began to be used in the struggle for state control of the economy and the establishment of monopolies over markets. Due to the global economic crises of 1929-1933 and 1937-1938, customs policy became overly protectionist, and this was reflected in the increase in import duties.

The post-World War II (1939-1945) customs policy of Western European countries was aimed at reducing customs barriers. Because in these countries there was a growing need for consumer goods, raw materials and equipment to rebuild the destroyed economy. However, the end of the economic recovery, the growth of industrial production, the difficulties associated with the sale of domestic products have led to a further tightening of customs policy on imports. Such cases began to be observed not only in Western European countries, but also in many other developed countries of the world. It was during this period, in 1950, at the initiative of Western European countries, the International Convention on the Establishment of the Customs Cooperation Council was adopted and the first international customs organization was established.

By 1994, the international status and number of members of the Customs Cooperation Council increased, and the organization was renamed the World Customs Organization.

By the second half of the twentieth century, the importance of customs in trade relations between different countries has grown so much that some temporary measures in this area began to have a major impact on the economy of the whole country. For example, in 1974, as a result of restrictions on the import of meat products from the United States for protectionist purposes in Canada, the United States also set strict quotas on imports of these products from Canada. That cost the Canadian economy \$ 100 million, and the damage to the U.S. was 10 times less.

The United States deprived member countries of the Organization of the Petroleum Exporting Countries of tariff concessions in 1975 in response to an increase in oil prices by exporting countries.

In short, the development of customs in European countries has gone through several stages. The customs regimes formed in ancient Rome and Greece during the period of the first civilizations have been perfected over the centuries. By the Middle Ages, customs revenues were seen as a major source

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of revenue, with increasing focus on setting tariffs, which in some cases became extremely sharp.

In the late Middle Ages, protectionist policies in customs in Europe intensified. Especially in the period of intensification of the colonial movement, customs activity played a significant role in ensuring the interests of the metropolis (the state with the colonies), the ruthless use of the resources of the colonial country.

By the middle of the twentieth century, more precisely in the difficult economic conditions after World War II, European countries realized the importance of international cooperation and mutual interest in customs. The first international cooperation organizations in the field of customs were established.

The essence of customs policy is to ensure the economic and political independence of the state, to strengthen and develop the national economy, to play an important role in the proper organization of bilateral and mutually beneficial trade relations. In addition to international norms, it has developed regulations that take into account its own interests and local characteristics.

From the above, it can be concluded that the first manifestations of customs work began to take shape in the territories of ancient Greece, Rome, Egypt and Carthage from 3-2 thousand years BC and improved over the centuries to the level of state policy with the development of civilization.

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