

## CONSTITUTIONAL DUTY TO PAY TAXES: ANALYSIS FROM THE HISTORICAL DEVELOPMENT ASPECT OF LEGAL NORMS

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### Abstract

*Tax is an important factor in the formation of budgets, which are among the most essential conditions for the existence of a state in the modern era. The state forms a budget to fulfil its duties and functions, and it primarily "fills" these budgets through taxes collected from legal entities and individuals. Therefore, according to the social contract theory, for us to see the state fulfilling its functions, it is necessary for us to pay taxes to it. All the above explains how significant the importance of paying taxes is. It is not surprising that when the duties of a person and citizen are listed in our Constitution, the duty to pay taxes and other charges is mentioned as a constitutional obligation among the foremost responsibilities. However, the legislative imposition of the duty to pay taxes on everyone living in the state cannot be considered as granting the state unlimited or unregulated powers in this area. As stated in the Constitution, individuals and citizens are only obliged to pay taxes and other state charges determined by law. Furthermore, the second part of Article 73 notes that no one can be forced to pay taxes and other state charges beyond those established by law or in amounts exceeding those specified in the law. These provisions of the Constitution define the scope of the state's authority to impose taxes on the population and establish the basic legal principles of taxation. The fundamental principles of taxation are the same in all democratic societies. However, humanity did not reach this understanding overnight. Since taxation first emerged until today, just as the purpose and philosophy of taxes have completely changed and taken a new form, the foundations of taxation have undergone a long and difficult development. Through a series of uprisings, revolutions, crises, and reforms, the precise legal framework of taxation was defined. It was determined that taxation must be established by law. It is no coincidence that the existence of the law, and not any other normative act, is required for taxation. The fact that the legal basis of taxes is determined only with the consent of representatives elected from among the population is known in tax law as the principle of "no taxation without representation." This article attempts to provide information about the development path of this and other principles formed in the field of tax law up to today.*

**Keywords:** constitutional duties, tax, taxation, tax code, budget, budget system, budget revenues, Tanzimat, Senedi-Ittifak, Magna Charta.

### *1. Introduction: paying taxes is constitutional duty of everybody*

Article 73 of the Constitution of the Republic of Azerbaijan imposes the duty of paying taxes and other charges on every citizen as a constitutional responsibility [6, art. 73]. In this article, we will discuss why this specific duty is one of the seven duties enshrined in the Constitution, the purpose and importance of placing the responsibility to pay taxes on everyone, and its significance.

The importance of taxes and the obligation to pay taxes for the state can be explained more effectively in the context of budgetary interests. We can boldly state that, in the modern era, budgets are the first and most essential condition for a state's functioning and its ability to perform the functions it is assigned. State budgets are also referred to as the "economic constitutions" of the state [1, p. 109]. The fact that the principles of the preparation, discussion, and approval of budget documents are reflected in the Constitution is not accidental. Thus, ensuring the preparation and

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execution of the state budget is entrusted to the Cabinet of Ministers based on Article 119, presenting the draft to the Parliament for approval under Article 109, and approving the budget and overseeing its implementation are entrusted to the Parliament based on Article 95. These powers are exclusively assigned to these bodies, and any change in the division of powers is not permitted [6, art. 95, 109, 119].

The involvement of so many state authorities in the budget process and the clear division of powers between the branches of government as a constitutional norm reflects the importance of budgets as financial documents.

What are the reasons that make budget documents so important and, despite not fitting the classical definition of law, are accepted as "laws"?

The Law on the Budget System of the Republic of Azerbaijan, dated June 2, 2002, provides the following definition for the budget: "The budget is the primary financial document for the collection and use of funds necessary to perform the duties and functions of the state and municipalities through the relevant state authority and self-government bodies of the Republic of Azerbaijan" [9, art. 1]. While this definition is incomplete, it outlines the main purposes and characteristics of the budget. The main purpose of budgets – ensuring the execution of duties and functions assigned by law to the state and self-government bodies – can be considered the full explanation of the budget's essence. But has this always been the case, and why are the preparation and approval of these documents regulated by such complex and precise procedures?

To understand this, it is necessary to look at the historical development of budgets.

## *II. Evolution of budgeting: historical approach*

Over time, the term "budget" began to refer to a type of folio containing important paperwork.

Connected to the meaning of "news," the slang phrase "open my budget" emerged. When someone said they were going to "open their budget," it meant they were going "speak their mind" and share some hot gossip or a scandalous opinion.

"Budget" was first used in a financial sense in 1733. It was deployed as a satirical term in a pamphlet entitled "The Budget Opened," which attacked a government minister responsible for financial affairs and taxes in Britain.

"open your budget" meaning "show what you've got" or sometimes "own up" or "stop trying to fool us".

But despite its root in satire, people quickly adopted "budget" as a noun to describe a spending plan. By the 1880s it was used as a verb – "to budget" as an activity.

The adoption of financial documents, which contain information about the state's main income and expenditures, by parliaments dates back to the Middle Ages. Of course, it is too early to talk about the discussion and approval of budget documents in today's sense, but we can already trace the initial stages of financial accountability to the population by rulers. In this context, it would be unjust not to mention the role of the 1215 Magna Carta of England. The idea that "no taxation without representation" is particularly associated with British and American society [4, p. 206]. The Magna Carta limited the king's taxation rights in three of its articles. It is noteworthy that this limitation was implemented for the first time in human history through the Charter [2, p. 140].

Article 12 of the Charter states: "No one shall be required to pay any new taxes or levies without the consent of the general council of the realm." This is the first legal document demanding the mandatory and uncompensated expropriation of people's

resources (whether in cash or kind) by the state and, at the same time, an example of the state's financial accountability to its citizens. Articles 14 and 15 of the Charter include similar regulations [13, p. 100-152].

By restricting taxation and prohibiting the king from imposing new taxes at his whim, the Magna Carta introduced a new mechanism of tax policy to human history. Moreover, the "common council" mentioned in the document transferred the power of consent from the king to the assembly, which later became the Parliament, referred to as *Magna Concilium*.

The provisions of the Magna Carta limiting taxation played a key role in forming the concept of "no taxation without representation" that emerged in the 17th and 19th centuries in English law. Stubbus notes that these provisions are the most significant articles in terms of constitutional law, as they first recognized that the power to tax belongs to the people and outlined the procedure for it [7, p. 102].

As public-political formations and theories about the origin of the state developed, so did ideas about the concentration of financial resources in the hands of the state. The bourgeois revolutions and the emergence of capitalist relations created a demand for the state to provide not only information on the taxes it collects but also on how those taxes are spent. Thus, as a logical consequence of historical developments, the collection of financial resources (mostly forcibly gathered from the population) by the state and the accountability of those expenditures through financial documents became a legal requirement, subject to discussion by representative bodies – parliaments [14].

For this reason, the primary purpose of the rise of parliamentary systems, particularly European parliamentary systems, is tied to the approval of these financial documents. The best example of this is still Great Britain. The term "budget" itself is related to England, and the word "bulga," which means "purse" in Latin, has an interesting history regarding its association with state financial documents.

It is believed that, in the Middle Ages people used this word for the bag, which a Prime Minister carried, put financial reports into and regularly spoke with these reports to the House of Lords. As early as 1760, the Chancellor of the Exchequer presented the national budget to Parliament at the beginning of each fiscal year. The purpose was to check the king's power to levy burdensome taxes and control spending of money by public officials. Later this word began to be used as a "report of Minister of Treasury to the Parliament.

When we talk about historical events that led to the limitation of the taxing powers of states, we cannot fail to mention popular uprisings. In fact, in the history of statehood, the heavy tax burden comes in second place among the three reasons for the occurrence of uprisings.

### *III. The role of popular uprisings and movements in the formation of the legal foundations of taxation: european examples*

When we examine the history of Europe and America, we see that the Watt Tyler rebellion in England in 1381, the Hampden movement in 1629, and the Poujade movement in France in 1950 were purely tax-related. In addition, the events that occurred after the introduction of the Poll Tax in England in 1990 should also be examined in this context. The Stamp Duty Rebellion in America in 1765, the Boston Tea Party Rebellion in 1773, Shays' Rebellion in 1786-87, the Whiskey Rebellion in 1794, the Fries Rebellion in 1799, the Tariff Rebellion in 1828-29, and the tax revolts during the Great Depression of 1929 are also important events in the history of world tax law.

Approximately a century after the adoption of the Magna Carta, the first document in human history aimed at limiting the king's taxation powers, the Wat Tyler Rebellion is recognized in English history as the first tax revolt and is known as an uprising against unjust taxation. As a result, the poll tax was completely abolished in 1382. All the tax revolts we mention, exemplified by the Wat Tyler Rebellion, laid the groundwork in the history of civilization for the legal foundations of taxation powers and tax obligations, which is where societies stand today. As a logical consequence of all these protests, uprisings, and the reforms they brought about, modern legal systems in countries have clearly defined the precise limits of taxation powers. Although taxes are accepted as the main source of income for state budgets and generally one of the most essential conditions for the existence of the state, the rules and conditions for their collection must also be clearly specified in legislation

The most fundamental reason underlying individual or collective rebellions against taxation is that taxes are collected through the use of coercive power. This situation inherently involves "resistance." Throughout history, people have continuously questioned what taxes are and why they are obligated to pay them. They have tried to find answers to these questions. When examining the historical development of taxation, it is seen that it initially involved intentions such as voluntariness, donations, or gifts, but over time it transformed into a process of forced collection by the state. As is well known, the authority to tax emerged alongside the concept of the state. It is known that various tax practices existed in Ancient Egypt, Ancient Palestine, Babylon, and the Hittites [2].

The collection of taxes has, by its nature, carried a form of social resistance throughout history. The reason for this is that taxes reduce individuals' economic welfare, making voluntary compliance with taxation historically quite difficult. As a result of this historical process, the concept of "tax resistance" has emerged. Throughout history, many forms of active and passive resistance against taxes have been demonstrated.

When examining passive resistance, it typically involves the abandonment of voluntary tax compliance, negative attitudes toward taxes, and situations where taxpayers with reduced income increase their leisure time and withdraw from productive activities. Active resistance, even if it is individually based, is a form of resistance with a strong social dimension. In active resistance, taxpayers show disobedience to authority.

When examined within the conditions of the period – particularly in the context of France – the tax-society conflict can be clearly understood through the tax analyses of two important thinkers: Rousseau and Montesquieu. In 16th-century France, under the social stratification known as the *Ancien Régime*, the nobility was composed of the nobility of the sword (military elites), judicial nobility, and members of the royal lineage. Additionally, there was a classification called *États Généraux*, which included the nobles, clergy, and the so-called "Third Estate" [2].

During this period, the nobility did not pay taxes. The most important source of revenue for the state was the "salt tax," which was under the king's control. Another significant source of income was customs duties. The exemption of the nobility from taxation gave rise to a climate of conflict [2, p. 7-8].

Montesquieu noted that France's tax collection system operated in a way similar to the *tax farming* method. He referred to tax collectors as "financiers" who became unjustly wealthy. He advocated for government intervention because these individuals collected

taxes with a profit motive. According to Montesquieu, the more freedom citizens have, the more taxes may be imposed – within reason. He argued that taxes on alcohol, which were paid by both producers and consumers, violated the principle of freedom. Montesquieu also pointed out that state monopolies on salt would lead to corruption and that salt taxes were set far above the actual value. He believed that the object of taxation and the tax itself should be “proportional.” If taxes are imposed without regard for social sensitivities, it is certain that they will trigger a social reaction [2, p. 12–13].

Rousseau, during times when commercialization increased and the fiscal structure deteriorated – leading to rising public reactions to taxation – also expressed his views on tax and economic policy. According to Rousseau, in order to reduce social backlash against taxation, it is essential to balance wealth inequality, levy taxes based on financial ability, exempt basic needs and sales taxes, and use taxation to penalize luxury [3, p. 17–19].

Indeed, when considering the relationship between taxation and society as seen by these two renowned thinkers, it becomes clear that the unfair collection of taxes, the emergence of a class that becomes unjustly enriched through taxation, and the oppression of individuals under heavy tax burdens inevitably lead to mass, active resistance to taxes. The observations made by these famous philosophers about France are also applicable to other centralized states of the time, and these minimum conditions must still be present today for taxes to leave a positive impression in the eyes of the masses.

The Hampden Movement (1624–1629) was a reaction to the monarch's dissatisfaction with the limitation of royal taxation powers, which had been in place since the Magna Carta. During the reign of King Charles, I, a rebellion broke out because the king attempted to impose taxes without obtaining the approval of Parliament. When a taxpayer named Hampden objected and was arrested for his resistance, this sparked a broader public reaction. Due to the unlawful imposition of taxes, revenue collection declined, and the power of the government weakened [12, p. 70–75].

The Poll Tax Rebellion (1990), which ended the political career of Margaret Thatcher – known as the “Iron Lady” – became a significant event in recent British political and fiscal history. The Poll Tax was introduced to replace the Domestic Rates, a major local government revenue source. Widespread objections emerged from various segments of society, including members of Thatcher’s own party. The belief that the tax would help finance the Gulf War also contributed to rising opposition, ultimately forcing Thatcher to resign.

The backlash against the Poll Tax was driven by the fact that its burden exceeded that of the former property-based Domestic Rates. Although tax rates were later reduced in response to protests, the growing public dissent brought Thatcher’s political career to an end. The tax was officially abolished starting with the 1993 fiscal year.

The prominent 14th-century Islamic thinker Ibn Khaldun also had noteworthy views on taxation... *(the sentence is incomplete)*.

Active resistance, as a social reaction in the history of taxation, is thought to have produced significant social consequences.

After the Magna Carta, the Bill of Rights of 1689 required that approval for raising funds and levying taxes come from Parliament, but the concept of the annual budget and budgetary oversight had not yet developed.

A turning point in the history of the budget was the separation of the monarch's finances from the state treasury. For example, in Great Britain, until 1689, the personal finances of the royal family were not separate from the state budget. Beginning in this

period, the king's treasury gradually became separate from the state budget. Similar processes took place in other European states during the same period. After the revolution in England, Parliament decided to grant the king and his family a permanent allowance for personal expenses, and in return, the king relinquished a significant portion of his control over state revenues. Initially, these expenses were directed toward the king and his family's needs, and gradually, administrative expenses began to be removed from the king's expenditures. This process continued until 1830 when it was officially declared that the king's personal expenses were separate from state expenditures.

During this period, the House of Commons also passed decisions limiting Parliament's budgetary powers. In 1703, the Commons declared that no expenses related to public service would be accepted by Parliament without the king's proposal. In 1713, the right of the king to initiate financial proposals was formalized. These limitations on Parliament's budgetary powers remain a constitutional principle to this day. Therefore, Parliament, as a body demanding budgetary powers, is recognized as the first parliamentary body that voluntarily limited its powers in presenting and changing financial legislation.

Even after this decision in the 18th century, full parliamentary control over the budget was not realized. This required two centuries of revolution and changes. By the early 20th century, budgetary policy in both England and continental Europe had shifted to being entirely concentrated in the hands of lower houses of Parliament [5, p. 108].

#### *IV. The development path of the formation of the legal basis of taxes in Eastern countries*

In the East, this limitation can be observed by studying the history of the Ottoman Empire. Researchers claim that these processes developed in a somewhat different form. In the East, declarations were not made as a result of revolutions and popular movements but were instead enacted in alignment with developments in other countries. Furthermore, particularly during periods of decline and collapse, these reforms were aimed more at preserving the state than granting rights and freedoms to the people.

Ottoman declarations, which differ from other declarations of rights and freedoms, also reflect some common features related to limiting the power of the state. These limitations were often justified by religious or military considerations. Examples of Ottoman documents that limited the state's taxation powers include the *Senedi-Ittifak* (1808), the *Tanzimat* Edict (1839), the *Reform Edict* (1856), and the *Kanuni Esas* (1876) [8, p. 20].

For example, in the 7th article of the *Senedi-Ittifak*, three conditions are mentioned to limit the king's taxation powers: taxes cannot be used as a tool of oppression or abuse, they must be collected fairly and without discrimination, and the king must impose taxes following mutual consultations. The second and most important condition is that the king must impose taxes through mutual agreement, and the third condition involves the punishment of rulers who impose heavy taxes [7, p. 170].

When studying the history of taxation in Eastern states, we see that, similar to the West, tax revolts have occurred from time to time. The phrase, concluded by researchers analyzing the history of Western states – “heavy tax burdens are the main causes of the most famous popular uprisings” – is also confirmed in the East. However, sometimes these uprisings did not yield lasting results and did not have a strong impact on the formation of the legal bases of taxation or the limitation of the Sultan's taxation powers. Examples of tax revolts in the Ottoman state include the Celali

uprisings, the Patrona Halil rebellion, the Atçalı Kel Mehmet rebellion, the Niš uprising, and the Vidin uprising.

The prominent 14th-century Islamic thinker Ibn Khaldun also had a similar perspective on taxation. According to Ibn Khaldun, increasing tax rates does not lead to an increase in state revenues; rather, it intensifies the resistance mechanism among individuals, resulting in a decline in revenues. He states that when the tax burden increases, individuals' desire and motivation to work decrease. Ibn Khaldun says: "When taxes increase, the market stagnates. This is because the enthusiasm for work is broken, and the spirit of initiative is lost. This situation signals the disintegration and collapse of civilization" [5, p. 102].

When taxation is analyzed from historical, economic, and intellectual perspectives, the important warnings of many thinkers become apparent. In Ibn Khaldun's view, instead of an active resistance to taxation, a more passive resistance mechanism stands out. However, when his quote is examined in detail, it becomes clear that he associates the disintegration of civilization (*'umran'*) with the societal consequences of unjust or improper taxation.

In the statement by Ibn Khaldun mentioned above, it is expressed that an unjust or improper tax can lead to the disintegration of *'umran'*—in other words, a societal collapse or catastrophe. According to Ibn Khaldun, unjust and high tax rates not only harm social peace but also lead to a long-term decline in state tax revenues.

When reactions to taxation throughout history are examined, it is observed that, in addition to collective reactions, there have also been individual responses, including examples of civil disobedience. Civil disobedience refers to peaceful actions that violate the laws of the legal state without harming the values of others. A notable example of civil disobedience and tax-related individual protest is that of Henry Thoreau.

#### *V. Role of Civil disobediences in a formation of legal basics of taxation*

Researchers examining the historical aspects of taxation have concluded that alongside popular uprisings, civil disobedience is also seen as a form of protest in the struggle against taxation.

Civil disobedience, as a term, first entered scholarly literature in the early 19th century through Henry David Thoreau's work *Resistance to Civil Government*. This work was written during the period when Thoreau was imprisoned in 1846 for refusing to pay taxes related to an event at that time. Civil disobedience is a peaceful and passive resistance against oppression [7, p. 206].

The Boston Tea Party Rebellion (1773) occurred when, despite the growing opposition to increased taxation, the United Kingdom refused to repeal the Tea Tax. This tax was maintained to preserve Britain's fiscal dominance over the colonies. In response, groups led by Samuel Adams threw the tea from British ships into the sea. In retaliation, the British closed Boston Harbour to commercial ships. As a result, the colonies convened a congress, and following a series of difficult wars, officially declared their independence on July 4, 1776 [11, p. 50-70].

The Whiskey Rebellion (1794) followed the American Revolution, when the newly formed government-imposed taxes that drew significant resistance. Toward the end of the 1700s, as national debt increased, the government used taxation—specifically on whiskey—as a tool to raise revenue. Farmers in the western regions suffered under the heavy financial burden. Whiskey producers staged a mass protest, which escalated into

a major social uprising marked by violence. One rebel, Tom Tinker, reportedly killed tax-paying individuals. In response to this widespread unrest, the government ultimately backed down.

The Fries Rebellion (1799) occurred when, in 1798, the U.S. Congress perceived a threat from France and began searching for new revenue sources. As part of this, a new wealth tax was proposed. This proposal sparked widespread discomfort and led to the Fries Rebellion. In the 1800 presidential election, Thomas Jefferson was elected, replacing John Adams, and upon taking office, Jefferson repealed many of the taxes imposed by the previous administration

## *VI. Conclusion*

Taxes have been vital economic and financial elements for people since ancient times. Throughout history, taxes have been collected for many different reasons. In every era, there has been societal resistance based on individual discontent toward taxation. The main reason for resistance against taxes lies in the fact that taxes are collected by force, through the coercive power of the state. When individuals experience a decline in their well-being, they tend to become noncompliant with taxation.

Following the Magna Carta (1215), financial practices that can be considered the foundation of modern taxation and democratic maturity began to emerge. In the lead-up to the Magna Carta, the public had become deeply troubled by the heavy tax burden and the arbitrary taxation imposed by the king. As a result of this discontent, the people forced the king to accept limitations on his power to tax. One of the most significant outcomes of this constitutional document was the principle that no tax could be levied without the approval of the people's assembly.

Throughout the historical development of taxation, many uprisings and struggles have also been observed specifically in the United Kingdom. In France, the public, overwhelmed by taxes, responded with mass resistance, which ultimately culminated in the French Revolution, a historically significant event for the entire world. Similarly, in the United States of America, heavy taxation triggered the process of American independence. In the Ottoman Empire, numerous social uprisings were observed throughout its tax-based historical period. As a result of these uprisings, many prominent statesmen were dismissed, and tax reforms were implemented.

Taxation is a highly important element for societies. While fair taxation can lead a society to prosperity, unjust tax burdens have historically been seen to damage the foundations of societies [15].

In this study, which attempts to examine some uprisings in Western states and the Ottoman Empire, a comparative historical perspective reveals that tax-related uprisings in the Ottoman Empire were not due to demands for regime change or broader social needs. Rather, they were the result of the oppressive tax burdens, poor conduct of rulers, and the exploitative behaviour of tax-collecting elites toward the agricultural classes.

In contrast, the uprisings in Western states were often directed against the state or political regime itself. As a result, major social transformations occurred in the West, leading to the birth of new states and democratic institutions. These democratic institutions have become indispensable components of modern states. While tax revolts in Western nations triggered regime changes and societal transformation, no such outcome was observed in the Ottoman Empire.

Whether in Western or Eastern societies, for many centuries, taxes were seen as a primary condition for the realization of the divine rights of kings, rulers, and monarchs. However, through revolutions, revolts, and painful struggles, people eventually succeeded in introducing the principle of "no taxation without representation." Over time, the purpose of taxes evolved from funding the absolute monarch's expenses to becoming the main source of revenue for filling the state's budget, which is crucial for fulfilling its obligations to citizens. This transformation is part of the "social contract" theory of the state's origin: citizens voluntarily relinquish part of their rights to the state, which, in turn, assumes an obligation to fulfill other rights. The state also legalizes the expropriation of a portion of citizens' wealth to fund its financial needs. This expropriation, enforced in a compulsory manner, has become established as a constitutional duty due to the state's essential role.

Thus, it is the logical conclusion of the above that one of the eight duties outlined in Article 73 of the Constitution of the Republic of Azerbaijan, and the first in the list, is the duty to pay taxes and other charges. This is because, without taxes and other mandatory payments, the budget cannot be formed, and a state without a budget cannot fulfill its obligations, which would result in the cessation of its existence.

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**Date of receipt of the article in the Editorial Office  
(09.01.2025)**