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*Asilova Gulshan Asadovna,  
PhD. pedagogical sciences,  
docent, Higher military customs Institute, Uzbekistan*

## **STUDY OF HISTORICAL TERMS IN TRAINING OF SPECIALISTS ON THE CUSTOMS AND TAX AFFAIRS**

**Annotation:** The article analyzes the role of historical materials study related to the future profession by the method of interaction of different disciplines. It also highlights the issues regarding reflection of historical documents about the origins of the tax and customs terms in the Central Asian region, represents information about the appearance of the initial prototypes of customs and tax relations, about the uprising of the Great Silk Road and its significance in world history. The article gives examples of policies in the field of taxation in the empire created by Amir Temur and his descendants, investigates the meaning of certain terms with ancient origins which are used in the modern customs affairs.

**Keywords:** language learning, tax and customs terminology, historical data, the Great Silk Road, professional communication

The knowledge and study of the history of the profession is essential in the professional competence of a specialist. Professional training of students on customs and tax affairs involves the interrelationship of various subjects, including, in particular, historical, legal, economical and linguistic areas. It is also necessary to note the diversity of customs and tax terms, the source of which is the science of economics. In the process of learning a specialty language, relationship with the abovementioned sciences is fully carried out. Conversation topics, in which students work out the skills of oral and written communication, consist of major cycles about the history of the country, the history of development of customs and tax affairs, about the role of the customs and tax systems in the economic development of the state and in international economic relations, about cultural heritage of the country and etc.

Particular interest for students is made by educational and informative historical material which highlights the origins of tax and customs affairs in the Central Asian region, the uprising and development of the Great Silk Road, the customs and tax system of the Timurid's empire and others. Students have many questions associated with the name of certain concepts, sources and data. It is considered that a specialist, competent in their profession, should be familiar with its origins, with the positive historical experience which is probably useful in the modern world as well. In this regard, the educational materials include the most important information and historical facts, as well as the terms used in the system of taxation in ancient periods of the history of Central Asia.

As in all fields, terms and concepts relating to similar sectors of the economy — customs and tax business, have passed a certain historical path. In the historical information reflects the facts of the occurrence, the improvement and development of these professions, as well as the terms used in these areas in different periods.

According to historical data, the initial prototypes of the customs and tax relations began to form in the III–II millennia BC and refer to the period of the emergence of statehood and the revival of trade. The establishment of trade relations between states, the transition of humanity to a sedentary lifestyle and the development of production, the increasing demands in the sale or exchange of marketable surplus contributed to the development of international trade. Remarkable is the saying of the English economist Cyril Parkinson: “Taxation is as old as humanity, and its initial form arose when some local chief had blocked the mouth of the river, the confluence of two rivers or mountain pass and collect charges for the passage of merchants and travelers”<sup>1</sup>.

It is known that arose in the second century BC and connecting the East with the West the Great Silk road passed through the territory of Central Asia. Its routes were laid through the large Central cities of the region — Afrasiab (Samarkand), Bukhara, Istarafshan (Jizzakh), Kesh (Shakhrisabz), Nasaf (Karshi), Fergana valley. This path existed until the development of sericulture in Byzantium in the 2nd half of VI century.

According to some paleographic sources, tax and customs terminology of the Uzbek language first appeared in the VII–VIII centuries<sup>2</sup>. In the documentary materials reflected a medieval tax system, in particular, provides information about the release of the rulers of individuals' tax liabilities<sup>3</sup>.

The great commander and statesman Amir Timur made a significant contribution to the development of trade and has established a perfect system of public administration on the territory of his vast Empire. Main directions

<sup>1</sup> Паркинсон С. Н. Закон и доходы. Москва. «Интерконтакт». 1992. С. 14.

<sup>2</sup> Основы таможенного дела. Учебное пособие. Под ред. У. Камилова. Ташкент. «Мир экономики и права». 1998. С. 22–25.

<sup>3</sup> Мукминова Р. Г. Несколько слов о терминах тамга и бадж. Журнал «Общественные науки в Узбекистане». 1969. № 11. С. 65.

of tax policy of the epoch of Amir Timur are reflected in his famous book “The Code of Timur”, in the Chapter “Ordinance to raise revenue and contributions from the people; the procedure and improvement of the state; culture and population; security and police in the provinces”<sup>1</sup>.

(Code of Timur, 2011). In it we see another evidence of the fair state administration carried out by Timur: “When taxes need to be careful not to burden the people with taxes levied or to empty the province, because the ruin of the people leads to the depletion of the state Treasury, and the failure of the Treasury has the consequence of scattering of the military forces, which in turn leads to the weakening of authority.

The tax is determined by the productivity of the land and, accordingly, the established estimates. For example, if a farmer had land irrigated permanent ditches, pipes or streams, if only the water was flowing continuously, the income from these lands was divided into three parts, with 2/3 remained the owner, and 1/3 was levied by the collector.”

During the reign of Timur and the Timurids complete security of the Great Silk road served the interests of the peoples of Central Asia. Between East and West have established strong ties that have led to significant expansion of trade. At the same time, these intergovernmental economic relations became the basis for the emergence of various types of taxes and levies.

A number of investigations on the formation of tax and customs terms on the territory of Central Asia testify the existence in that era, many types of taxes. A. K. Muminova, analyzing historical data of positions and ranks in the tax system, asserts that the name “devonbegi”, “omil”, “sacotchi”, “mushrif”, “muhassil”, “sarkor” were related to persons involved in the collection of various taxes in the state financial institutions. In modern Uzbek language names of position in the tax and customs sphere contain international term “inspector”<sup>2</sup>.

Ancient sources also confirm that the word “customs” (“tamojnya”) in the Slavic languages originated from the Turkic word “tamga” (“tamga” — “tamjit” — “tamojnya”). Russian historian V. V. Bartold (1869–1930) defines the concept of “tamga” as the collection with artisan and trading activities and argues that this concept is not connected with the road and road tax, and cities and urban charges<sup>3</sup>.

In historical documents, along with the term “tamga” appears, the term “budge”. In the state of Shaybanids, a practice of levying duties on goods transported from one area to another and even to the next town. “Budge” and the “tamga” had to pay not only traders, but also artisans and farmers, bringing to the city the products of agriculture and livestock.<sup>4</sup> These data indicate that in ancient times to replenish the state budget at the same time used all types of duties and taxes.

With the collapse of the Timurid Empire, the development of customs and tax matters in the region began to decline. The reason for the relatively slow development in the XVI–XIX centuries of foreign trade is called the closure of the Ottoman Turks ports on the Mediterranean in the late XV century and beginning of the great geographical discoveries, the creation of new routes across the oceans and implementation of intergovernmental trade mainly through the sea route<sup>5</sup>.

The next stage of development of customs and tax systems began after the creation of the Russian Empire of the Turkestan General-governorship. In the investigations presented information on the legal framework for the implementation of customs policy is designed in 1867 for the management of Turkestan edge “The Draft regulations on the management of Ettisuv and Syrdarya regions”. According to this document in 1868 as part of the Turkestan General-governorship was established a special Division for management of tax Affairs, which was responsible for levying the taxes from each caravan in the established amount under Shariat law.

In the Soviet period, tax and customs matter in Uzbekistan was carried out by Moscow and subordinated to the center of the country.

It must be emphasized that since gaining Independence of the Republic of Uzbekistan the taxation system and customs affairs were created again, and their improvement, in particular, includes the study of history and positive experience occurred in these areas of the economy. It is also advisable to replenish terminological dictionaries of respective industries with concepts and terms reflected in numerous sources. Customs and tax affairs in Central Asia are of interest not only for their rich history, but also for a significant contribution to the development of economic thought in the world. Investigation of historical data plays an important role in the development of foreign economic relations between different countries, as well as in the implementation of economic policy at the present stage.

<sup>1</sup> Уложения Тимура. Под ред. Б. Ахмедова. Ташкент. «Узбекистан». 2011. С. 184.

<sup>2</sup> Муминова А. К. Лексико-семантическая структура названий должностей и званий в узбекском языке. Дисс. ... канд. филол. наук. Ташкент. 2000. С. 49–53.

<sup>3</sup> Бартольд В. В. Персидская надпись на стене Анийской мечети Мануче. Сочинения. Т. IV. Москва. 1966. С. 332.

<sup>4</sup> Мукминова Р. Г. Несколько слов о терминах тамга и бадж. Журнал «Общественные науки в Узбекистане». 1969. № 11. С. 66.

<sup>5</sup> Bo'riyeva X. A. XVI–XIX asrlarda O'rta Osiyo tarixi: xonliklar davri. Toshkent. «O'z DJTI». 2008. С. 9–21.

Therefore, knowing the basis of a studied field is necessary in the process of creating of a solid foundation for a future profession. Interrelation of various disciplines, joint projects and elaboration effectively contribute to this.

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*Ibrahimov Elchin Ali,  
Azerbaijan National Academy of Sciences,  
Linguistics Institute named after I. Nasimi,  
academic researcher, Turkic languages Department  
E-mail: elchinibrahimov85@mail.ru*

### **ALPHABET, DICTATION, WRITING LANGUAGE ISSUE IN ESTABLISHMENT OF COMMON COMMUNICATION LANGUAGE IN THE TURKISH WORLD**

In order to realize the ideas of Ismail Bey Gaspirali saying necessity to ensure unity of the Turkish world in language, opinion and action, so favorable conditions are available now for these ideas to be realized in the time scientific, cultural, political and economic relations has developed between the Turkish countries<sup>1</sup>.

Presently the issue in which common language the Turkic peoples will communicate has already great importance of actuality where the world peoples are rapidly integrating in the globalization environment and information space is extending. When communicating, everybody will use its language or speak in any foreign language they know. Representatives of the Turkic peoples do not only know various foreign languages other than their native language, but also apply such foreign languages in education systems in several Turkish countries.

Nowadays all-sided rapidly development of a language that is a communicating mean has brought all world peoples together. A new concept where scientific knowledge and communication are mutually connected provides direction to the future of society. But at our present time, the most acceptable mean of transfer of scientific knowledge and information in higher level is internet. Internet removing far distances between the world nations will also bring the Turkic peoples together. Just from thispoint, internet has a very great importance. A number of communication ways like virtual publishing, conference materials, data transmitting channels, online radio and common television telecast may also be considered (common project of Ictimai TV in Azerbaijan and TRT Avaz). Today most of the internet users transmit information to each other in English, German, French, Italian, Turkish and Russian languages.

We would like to shortly stand on the actions needed to be taken towards establishment of a common communication language for the Turkic peoples. The first step to be taken is application of common and general alphabet by all Turkic peoples. As computer and communication technologies are created and develop on the base of the Latin alphabet, application of common Latin alphabet by all Turkic peoples at the same time should be ensured. In such alphabet, common letters should be used for common voices in the Turkic language. Alphabet should be as easy and understandable as possible<sup>2</sup>.

Linguists will bear great responsibility for spread, teaching and use of this alphabet among all Turkic peoples. Considering the necessity of large use of new alphabet to be provided and common Turkic language in official political circles, raising of the issue in the level of governmets of the Turkish states may create favorable conditions for reaching concrete results. At the same time, not minimizing the necessity of official correspondence and communication

<sup>1</sup> Sabri Arıkan, “İsmail Bey Gaspiralı’ya Göre Dilde-Fikirde-İşte Birlik Niçin Şarttır?”, Türk Dünyası Tarih ve Kültür Dergisi, S. 2000/07–163, s. 19.

<sup>2</sup> Mehmet Kara, “Türk Cumhuriyetleri Ortak Alfabenin Neresinde?”, <http://www.yalquzaq.com/p=15098> (14.03.2014).

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