

Зародження і розвиток фіскального механізму регулювання інвестиційних процесів на українських землях за княжих часів

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Анотація. Вивчення джерел наповнення і напрямів використання княжої казни та їх вплив на розвиток інвестиційних процесів за часів Київської Русі набуває особливої актуальності, адже дозволяє з'ясувати, чи здійснювався цей процес на українських землях хаотично, або ж мав виразні правила і порядок. Мета дослідження полягає у розгляді особливостей формування та функціонування фіскального механізму регулювання інвестиційних процесів на українській території за княжих часів (IX–XIV ст.). Специфіка наукових завдань, що становлять предмет дослідження, вимагала використання комплексу спеціальних методів (емпіричних, теоретичних, теоретико-емпіричних), застосування яких допомогло проаналізувати історичні аспекти розвитку фіскального механізму та його впливу на здійснення інвестицій у період існування Київської Русі. Під час дослідження з'ясовано специфіку функціонування складових фіскального механізму, зокрема доходів і видатків княжої казни. Встановлено, що у Давньоруській державі доходи княжої казни здебільшого формувались із податкових джерел, а також надходили від господарської, судової, військової та торговельної діяльності держави. Виявлено, що видатки княжої казни спрямовувались на забезпечення не лише державних потреб, а й особистих потреб князя та його дружини. Визначено, що існували й додаткові джерела забезпечення державних потреб, зокрема натуральні повинності. Із приходом монголо-татар на українські землі, фіскальний механізм зазнав змін, адже завойовники запровадили власні податкові платежі, які збирались на задоволення потреб Золотої Орди. Видатки бюджету монголо-татарської держави реального впливу на інвестиційний розвиток українських територій не здійснювали, адже забезпечували виключно потреби держави-завойовника. Практична цінність дослідження полягає в тому, що проведений історичний аналіз дозволив з'ясувати механізм впливу фіску на інвестиційні процеси у Київській Русі, елементи якого можуть бути запроваджені і в сучасних умовах. Такий вплив здійснювався за рахунок пільгового оподаткування, запровадження інвестиційно орієнтованих повинностей і виділення коштів із княжої казни

Ключові слова: фіск, інвестиції, княжа казна, доходи казни, податки, видатки казни

Origin and Development of the Fiscal Mechanism of Regulation of Investment Processes in the Ukrainian Lands in Princely Times

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Abstract. The study of the sources and areas of use of the princely treasury and their impact on the development of investment processes in the times of Kyivan Rus becomes particularly relevant, because it allows finding out whether this process was carried out chaotically, or had clear rules and order. The purpose of the study is to consider the peculiarities of the establishment and operation of the tax mechanism for regulating investment processes on the Ukrainian territory in princely times (9th-14th centuries). The specifics of the scientific tasks that make up the subject of research required the use of a set of special methods (empirical and theoretical), the use of which helped to analyse the historical aspects of the development of the fiscal mechanism and its impact on investment during the existence of Kyivan Rus. The study clarified the specifics of the operation of the components of the fiscal mechanism, including revenues and expenditures of the prince's treasury. It is established that in the Kyivan Rus, state treasury revenues were mainly formed from tax sources and came from economic, judicial, military, and commercial activities of the state. It is revealed that the expenses of the princely treasury were directed to meet not only state needs, but also the personal needs of the prince and his wife. It is determined that there were also additional sources of providing for state needs, in particular, in-kind duties. With the arrival of the Mongol-Tatars on Ukrainian lands, the fiscal mechanism changed, because the conquerors introduced their own tax payments, which were collected to meet the needs of the Golden Horde. The budget expenditures of the Mongol-Tatar state did not have a real impact on the investment development of the Ukrainian territories, because they provided exclusively for the needs of the conquering state. The practical value of the study is conditioned by the fact that the historical analysis revealed the mechanism of fiscal influence on investment processes in Kyivan Rus, elements of which can be introduced in modern conditions. This impact was implemented through preferential taxation, the introduction of investment-oriented duties, and the allocation of funds from the princely treasury

Keywords: fisc, investments, princely treasury, treasury income, taxes, treasury expenses

Introduction

The genesis of the Ukrainian state shows that in different historical periods of socio-economic development, individual functional, and structural components of the fiscal mechanism for regulating investment development were formed and implemented together with the state and corresponded to the specifics of a particular historical era: the social structure, methods of farming, sources of filling and areas of using the budget, forms of taxation, and methods of financing the budget. The first manifestations of the establishment and operation

of the fiscal mechanism on Ukrainian lands can be observed in the time of Kyivan Rus – the state formation of East Slavic and Finno-Ugric tribes under the rule of princes of the Rurik dynasty, which existed from the 9th to the 13th centuries. Now the study of the fiscal mechanism of Kyivan Rus is of great importance, especially in the context of the fact that it was at that time that the first manifestations of regulation of investment processes appeared due to fiscal instruments that are still relevant today.

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The question of fisc in Kyivan Rus was considered by many Ukrainian and foreign researchers. Thus, direct taxes as elements of the fiscal mechanism of Kyivan Rus were studied by A.Yu. Dvornichenko [1; 2], A.Ye. Shevchenko, S.V. Kudin [3], A.A. Nastyyuk [2; 4], F.O. Yaroshenko, V.V. Pavlenko, V.P. Pavlenko [5], P.V. Tsymbal [6], S.N. Temushev [7], I.I. Berezniuk [8], K.K. Arsenev [9], and V.V. Piliaeva [10] focused their research on indirect taxes as components of the fiscal mechanism of princely times. Many researchers considered individual revenue components of the fiscal mechanism of Kyivan Rus, in particular, revenues from judicial activities were studied by A.O. Inshakova, and I.A. Turbina [11], A.L. Horoshkevich [12]; military revenues were considered by N.P. Kucheriavenko [13], A.A. Nastyyuk [14]; revenues from the princely domain were outlined by I.Y. Boyko [15], S.V. Yushkov [16]. The influence of profitable fiscal instruments on the investment development of Kyivan Rus was studied by V.V. Nebrat [17]. Additional sources of providing for the needs of the state in princely times were investigated by S.M. Solovev [18], K.K. Arsenev [19; 20], V.A. Kliuchevskii [21]. The fiscal mechanism on Ukrainian lands during the Mongol-Tatar invasion was studied by V.M. Lytvyn [22], A.V. Tolkushkin [23], I.H. Berezniuk [24], S.G. Vereshchagin [25], I.P. Petrushevskii [26], I.I. Podik [27]. Despite a large number of studies, researchers failed to form a comprehensive approach to the operation of the fiscal mechanism in the Kyivan Rus, which determined the relevance and purpose of the study.

The purpose of the study is to investigate the historical aspects of the establishment and operation of the fiscal mechanism for regulating investment processes in princely times, starting with the foundation of Kyivan Rus and ending with the period of its fragmentation. In the furtherance of this goal, the following *tasks* are set: to study the revenue tools of the fiscal mechanism for regulating investment processes in the Kyivan Rus, in particular by sources of development; to investigate the revenue tools of the fiscal mechanism for regulating investment processes in Kyivan Rus, in particular by spending areas; to form a comprehensive approach to the impact of the fiscal mechanism on investment processes in princely times.

Methodology

The research materials are historical literature containing facts that characterise the history and state of functioning of the fiscal mechanism in Kyivan Rus, and serve as a way to create initial ideas and initial concepts about the influence of the fiscal mechanism on investment

processes in princely times. A thorough study of the historical literature allowed separating the known from the unknown, recording already developed concepts, established facts, accumulated experience, and clearly outlining the fiscal mechanism for regulating investment processes in the Old Russian state.

Methods of study of the fiscal mechanism of investment processes regulation are ways of theoretical study and practical knowledge of the processes of establishment, distribution and use of financial resources to implement fiscal policy aimed at enhancing investment activity. Methods of research of the fiscal mechanism of regulation of investment processes include methods of empirical, theoretical, and theoretical-empirical level.

Empirical-level methods are directly related to the phenomena under consideration and are used at the stage of forming a scientific hypothesis. In the course of the research, such methods of empirical level as a description (recording of historical aspects of the fiscal mechanism operation), comparison (comparison of historical phenomena and processes that occurred in the fiscal mechanism), observation (survey of historical facts that characterise the operation of the fiscal mechanism).

Methods of the theoretical level allow conducting logical studies of the collected historical facts, formulate concepts, judgments, and draw conclusions. The research was conducted using the following theoretical methods: historical (studying the emergence, establishment and development of the fiscal mechanism in chronological order), logical (producing new statements about the functioning of the fiscal mechanism from already established ones), argumentation (substantiating the construction of the fiscal mechanism with the help of known historical facts, conditioned by the implementation of certain considerations).

Methods of the theoretical and empirical level help to identify certain reliable facts and objective manifestations of reality in the study of processes. During the research, the following methods of theoretical and empirical level were used: analysis and synthesis, induction and deduction, abstraction, generalisation, analogy, concretisation and classification.

Results and Discussion

General characteristics of the fiscal mechanism of the Kyivan Rus

Kyivan Rus as the first early Slavic state went through two periods of development: 9th-10th centuries – the period of land unification under the rule of a single prince, 11th-12th centuries – the period of development and princely feuds caused by the invasion of the

Mongol-Tatars [1, p. 9]. Accordingly, the fiscal mechanism covered two periods of development: the first concerned the income and expenses of the princely treasury of an independent state, and the second characterised the income and expenses of the Khan's treasury of the Golden Horde, under whose power the fragmented lands of Rus fell.

Kyivan Rus, on the one hand, was one of the largest state entities and constantly fought for a dominant position in Europe, so its fiscal mechanism was focused on meeting military and foreign policy needs. On the other hand, Kyivan Rus was a monarchy, so its fiscal mechanism met the needs of the prince and his wife. The impact of the fiscal mechanism on investment

development was minimal, which was conditioned by the specifics of the socio-economic development at that time. In general, the fiscal mechanism in Kyivan Rus was at the stage of its origin, so it covered separate revenue and expenditure instruments (Fig. 1). It should be noted that the fiscal mechanism of Kyivan Rus was inextricably linked with the princely treasury, the prototype of the modern budget. Moreover, the private treasury of the prince and the state treasury of Kyivan Rus were a single whole, so the financial resources accumulated in the princely treasury were directed both to meet the personal needs of the prince and his wife, and to meet national needs.

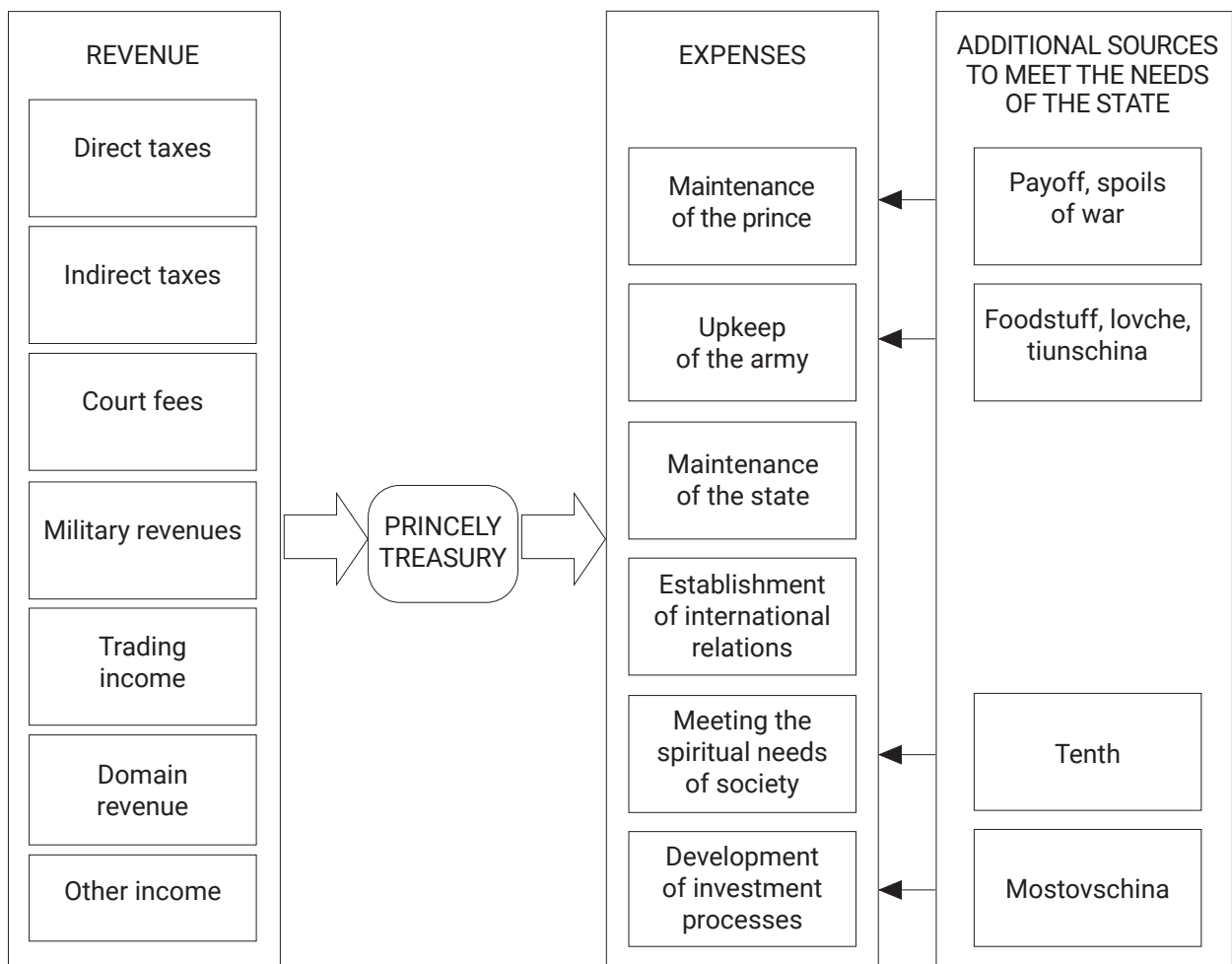


Figure 1. Components of the fiscal mechanism of Kyivan Rus

Source: developed by the author

Revenue instruments of the fiscal mechanism of Kyivan Rus

The profitable instruments of the fiscal mechanism of Kyivan Rus fully corresponded to the socio-political and economic conditions of that time, so the vast majority

were formed due to military, trade, and judicial activities. The princely treasury was formed mainly at the expense of taxes, although there were tax and non-tax payments that did not go directly to the treasury (“tenth”, “mostovschina”, “lovche”), but were managed

to finance specific state needs (spiritual, investment, managerial).

The main direct tax in Kyivan Rus was tribute. Notably, at the beginning of its existence, the tribute was an indemnity from the defeated tribes and was irregular in nature, but over time it was transformed into a systematic direct tax. The specifics of taxing tribute in the Kyivan Rus consisted in two ways of collecting it: "polyuddya" – by equipping the princely army to collect tax and "povoz" – by bringing the tax directly to the prince.

A.Ye. Shevchenko, S.V. Kudin, A.A. Nastyuk suggest that since the time of Prince Oleh, "polyuddya" was carried out by moving four princely troops through the territories of conquered tribes [3, p. 186]. Moreover, the prince himself, as a rule, did not go to collect tribute. He collected tribute personally only when he conquered the lands, while simultaneously setting the amount of tribute, while its further collection was carried out by the princely troops [3, p. 162]. The latter left Kyiv at the end of autumn and went to certain places on the conquered lands, which were called "pogost", for the winter to collect tribute brought there, and for the administration of justice. Tribute was paid in-kind by resources (furs, hides, honey, livestock, grain) that were necessary for trade. The resources that were collected for the prince's army were valuable as a commodity that could be sold abroad. By themselves, the resources did not have value, because they were collected in large volumes, so they could not be sold at a high price on the territory of Kyivan Rus, but they acquired significant value on foreign markets [3, p. 150]

At the beginning of spring, the troops returned to Kyiv, where they left part of the tribute to the prince, and then went to Byzantium to trade goods paid as tribute. The princely troops stayed abroad all summer and returned to Kyiv in the fall, where they paid a tenth of their income from trade to the prince. This process of collecting and then selling tribute by the princely troops was called "kruzhinnya". In general, "polyuddya" was quite spontaneous, which did not differ much from raids to obtain military loot. According to F.O. Yaroshenko, V.V. Pavlenko, V.P. Pavlenko, "polyuddya" had other negative features, in particular, unsettled size, arbitrariness of collection, collection by persons who are personally interested in the maximum income [5, p. 54]. Fiscal pressure, which increased every year, caused not only protests, but also uprisings against princely arbitrariness. One of these uprisings led to the murder of prince Ihor by the drevlyans.

Princess Olga, realising the shortcomings of collecting tribute, in 946-947 carried out the first tax

reform in the history of Ukrainian lands, which regulated the collection of tribute and transformed "polyuddya" into "povozne". Olga created administrative and financial centres for collecting tribute based on "pogost", appointed permanent collectors of tribute, established "lessons" and "charters" that determined the content and amount of tribute. As noted by P.V. Tsymbal, lessons should be understood as a list of duties that established the amount and term of payment of tribute, and charters – the definition and interpretation of the procedure for collecting it [6, p. 15].

"Pogost" turned from places of temporary stops of the princely army into centres of permanent princely administrative and financial management. It was in the pogost that the collection of tribute was concentrated, while the functions of collecting tribute and judicial functions were assigned to special officials – tiuns. S.M. Temushev notes that the pogosts ceased to exist either at the end of the 10th century, due to the transition of their function to cities, or at the end of the 12th century, due to the spread of princely and boyar land ownership [7, p. 110-111]. A.Yu. Dvornichenko notes that despite the introduction of "povozne", some appanage princes of later times continued to collect tribute by the method of "polyuddya" almost until the 15th century [2, p. 189]. In general, Princess Olga's reforms contributed to the institutionalisation of the socio-political life of Kyivan Rus, created a stable tax system that was able to ensure the stability of princely finances. Olga also initiated stable revenues to the treasury from her own princely possession (domain).

The next tax reform took place in the time of Vladimir the Great, who established a fixed distribution of tribute between Kyiv (the princely treasury) and the conquered territories: 2/3 transmitted to Kyiv and 1/3 remained in place. According to A.A. Nastyuk, Prince Vladimir pursued a policy of financial exsanguination of the conquered lands, undermining their financial independence, which hindered the process of disintegration of Kyivan Rus, because it is difficult to fight for independence without having financial resources [4, p. 38]. However, according to the author, the economic development of the conquered territories in the time of Vladimir the Great reached such a level that individual lands could resist Kyiv, and their rulers were tempted not to give two-thirds of their income to the princely treasury. This was one of the reasons for the princely feuds and the subsequent collapse of Kyivan Rus.

Evidently, in such a large state as Kyivan Rus, direct taxes were not enough to meet all its needs. Therefore, to fill the princely treasury, a significant number of indirect taxes were introduced, which were

collected exclusively in monetary form. As noted by Ye.M. Rudnichenko, the first mention of customs payments relate to the reign of Prince Oleh, but the regulation of their collection was carried out by the norms of customary law, until it was finally defined in the Old Russian Law during the reign of Yaroslav the Wise [8, p. 320]. The evolution of customs payments in Kyivan Rus began with the concept of “myt”, which meant the place where carts and boats stopped; then it became the generic name of all trade and travel duties. During the Mongol-Tatar invasion, the concept of “tamga” was introduced and the trade meaning of “myt” passes to it, and “myt” turned into an exclusively travel toll levied when transporting goods through internal outposts [9, p. 607-608]. “Myt” was collected for the right to transport goods on carts and carts (“suhyi myt”) and for the right to transport goods on boats and ploughs (“vodyanyi myt”). Until the 13th century, tolls were collected only in large cities (Kyiv, Novgorod), and from the 13th century, it spread to smaller territorial entities.

Other customs payments were also introduced in Kyivan Rus, in particular during the transportation of goods. Thus, the toll that was levied on boats moored to the shore was called “berezhne” (coastal), and the duty that was levied on people, goods and animals transported from one bank of the river to the other was called “perevez” (transport) [10, p. 53-54].

During the reign of Yaroslav the Wise, the collection of norms of ancient Russian law “Russkaya Pravda” adopted by him defined a number of court fees and monetary compensation in favour of the prince, the judge, and the victim, which were aimed at satisfying the interests, first of all, of the injured party. Later, according to A.O. Inshakova and I.A. Turbina, this goal changed to enriching the state treasury, and later, as state power strengthened and punitive measures developed, judicial monetary sanctions were applied for the purpose of intimidation [11, p.21].

Court fees and monetary compensation included: “vira” (monetary remuneration in favour of the prince, which was paid by a person for the murder of a person or someone else’s animal), “dyka vira” (monetary remuneration in favour of the prince, which was paid by the community in case of detection of a human or animal corpse on its territory, if the identity of the criminal was not established), “poluvira” (monetary remuneration in favour of the prince, which was paid by a person for committing injuries to a person), “prodazh” (monetary recovery in favour of the prince, which was paid to the guilty for violating personal other people’s rights (except for murder)), “urok” (monetary compensation

for causing damage, which was established for most crimes and paid for material damage suffered by the owner of any object because of the crime), “golovshchyna” (monetary compensation to the victim, the amount of which was not determined by law and initially depended on the mutual agreement of the offended person with the offender, and subsequently determined by the court based on a complaint from the offended party), “pomichne” (fee for the introduction of a court case), “zalizne” (fee from the appealed person who was deprived of his liberty and chained in iron shackles), “povynne” (toll from the defendant or a party who pleaded guilty without bringing the case to court) and “peresud” (toll for consideration of the case) [6, p. 19-20; 11, p. 21-22; 12, p. 99].

Since Kyivan Rus was a warlike state, the princely treasury received significant revenues from aggressive activities, including gifts and military loot. Gifts were a reward to the prince from the conquered tribes for protecting and maintaining peace, they were collected in the form of a one-time, extraordinary fee when the prince entered and left any city (area), and when the prince ascended the throne [13, p. 323]. Spoils of war were collected in two cases. The first case involved making peace with a hostile tribe (country) and receiving a ransom. The payoff was provided for each soldier (alive or dead) who participated in military operations and had to cover the costs of maintaining the princely army. A.A. Nastyuk notes that a tenth of the payoff for each soldier should go to the princely treasury [14, p. 51]. The second case involved a military conflict. Under these circumstances, the princely army seized enemy material goods by force. However, how the distribution of military loot between the soldiers and the princely treasury took place is not yet known for certain.

At the end of the 10th century, as noted by I.Y. Boyko, in Kyivan Rus included the princely domain, boyar and church domains, personal domains of church hierarchs, lands of communities, individual family land plots, uninhabited free (state) lands, the supreme owner of which was the Grand Duke as the head of state [15, p. 392]. It was domains that became administrative and economic centres of feudal possessions and one of the sources of filling the state treasury.

At the beginning of its existence, the princely domain covered cities, villages, and lands (“forests”, “perevesishche”), but in the 12th century it grew significantly. Thus, on the Old Russian lands, large complexes of princely possessions began to appear, the strongholds of which have become cities. Further development of the princely domain took place through the

gradual consolidation of princely cities and parishes with territorial units that were in the general administrative system of the principalities. The system of power and subordination established in these cities and volosts, the princes tried to expand to all other administrative units. The greatest success in this, according to S.V. Yushkov, was achieved in the 12th-13th centuries, when all the lands that were not part of the church and boyar domains began to form the princely domain [16, p. 39-40]. Consequently, the princely possessions for a long time were an important source of providing for the needs of the prince and his wife, and therefore a component of the income of the princely treasury, which was inseparable from the state.

In general, the revenue instruments of the fiscal mechanism in the times of Kyivan Rus were focused on filling the treasury, and not on regulating socio-economic processes, in particular investment ones. However, N.O. Gorin claims that for the development of craft settlements engaged in the production and processing of agricultural products, the state provided various tax incentives that were of an investment nature [17, p. 26].

Expenditure instruments of the fiscal mechanism of Kyivan Rus

The expenditure instruments of the fiscal mechanism of Kyivan Rus also corresponded to the socio-political and economic conditions of that time, so they mainly concerned military, administrative, foreign trade, and spiritual goals. At the same time, only the expenses for the maintenance of the prince and his wife and foreign trade expenses were fully financed from the princely treasury, while other expenses were only partially provided.

Thus, the maintenance of the army was carried out in a mixed way. In peacetime, the financing of the army was closely connected with "polyuddya". The organisation of "polyuddya" took place in such a way that subordinate tribes were obliged to support the princely troops, which was called the "obrok" [18, p. 37]. According to A.Ye. Shevchenko, S.V. Kudin, A.A. Nastyuk, such a system allowed the princes to maintain a large army, enrich themselves, weaken the conquered tribes and, ultimately, strengthen the role of princely power in the Old Russian state [3, p.186]. In wartime, the financing of the princely army was carried out by farming of revenues and captured loot.

To finance management costs during the reign of Prince Igor, "kormy" were introduced, which were

called the method of keeping the prince of his judicial officers and managers by transferring to them the right to collect additional fees from a certain area or city. At the same time, the localities and cities themselves remained the property of the state (prince). For a long time, "kormy" was carried out in-kind, and during the transition to a centralised state, it was transferred to the monetary form. Initially, the size of the feed was determined either for each day, or for a week, quantitatively and qualitatively, or by human needs. Since ancient times, "kormy" has been paid by the population as a duty, regardless of whether the judge or manager was hungry or not. A well-fed person no longer needed alimentation in-kind; hence the transformation of in-kind service into a monetary form [19, p. 784-785]. In addition, according to V.A. Klyuchevsky, the "kormy" also included certain fees, in particular "entry" (collected when the manager entered the management of the district), "permanent (annual)", paid in the appropriate fixed terms (Petrine, Christmas). "Kormy" had the form of offerings, which took place at the entrance on St. Peter's day and on Christmas holidays by providing an appropriate amount of resources [21, p. 162]. The abuses that were inevitable during the granting of additional privileges to judges and managers caused a number of princely measures to protect the population from insults and untruths of princely agents. Since the 14th century, there were statutory certificates of the local administration, which were issued to the population of the relevant territory and contained a detailed list of various types of feed, court duties and other levies, beyond which judges and managers did not have the right to collect from the population. At the same time, the procedure for judicial liability of feeders for complaints of the population was determined. "Lovche" was charged for the maintenance of princely hunters, which covered not only the in-kind support of hunters, but also the obligations of the local population to take part in hunting [20, p. 786]. "Tiunshina" was introduced to provide for the princely officials – tiuns, which provided for material remuneration to tiuns for the performance of their duties [2, p. 191-192].

Vladimir the Great introduced the church tithe to finance the costs of spiritual needs, that is, the construction of religious buildings, which was a tenth of the prince's income, which was provided for the needs of cathedral churches, in particular the construction and maintenance of the Church of the Dormition of the Virgin (Church of the Tithes). Later, tithing turned

into a church tax, which was paid by the population (it accounted for a tenth of the income of the economy of an individual household) to support the parish clergy;

A number of duties were introduced to finance investment expenses, i.e., for the construction of cities, fortifications, bridges, dams, and roads. Thus, in the time of Yaroslav the Wise, "mostovschina" was introduced, that is, the ancient duty of all those who had land and households to repair roads, build and fix bridges, or pay with money instead. Even persons who were permanently exempt from any taxes and duties did not stop carrying out bridge duty. Sometimes the prince helped his subjects, taking on part of the financing of the "mostovschina" [9, p. 345-346]. "Mostovshchina" ensured the development of cities and the arrangement of trade routes, which allowed turning cities into organised centres subordinate to the princely authorities. This increased the trade turnover, increased the wealth of the population, and contributed to filling the princely treasury, from which funding for further urban improvement was increased. In general, the expenditure instruments of the fiscal mechanism of Kyivan Rus were focused on ensuring the personal and political interests of the prince, while other needs were partially covered by identifying additional sources of financing.

Fiscal mechanism in Kyivan Rus during the Mongol-Tatar invasion

In the 13th-14th centuries, the Ukrainian lands that survived the times of princely feuds were subjected to a Mongol-Tatar invasion. At this time, the fiscal mechanism provided for the needs of not only the Horde treasury, but also the treasury of fragmented principalities of the Rus. Profitable instruments of the fiscal mechanism during the reign of the Golden Horde in the Ukrainian territories can be divided into several categories. *The first category* income contained a one-time, periodic, and systematic tribute. According to V.M. Lytvyn, the regular tribute in favour of the Mongol-Tatars was called "kharja" in Arabic, or "chinysh" in Turkic, or "vyhid" in Old Russian. The tribute was qualitatively and quantitatively fixed and was paid first in-kind, and then in the monetary form [22, p. 274]. In addition, there was a periodic tribute that bore the Mongolian name "alban", and a one-time extraordinary tribute that bore the Mongolian name "kubchir". Only clergy and adult sons of priests were exempt from paying tribute if they lived together with their parents [22, p. 239]. O.V. Tolkushkin notes that in addition

to "kharja", tribute was collected from the population, which was sent directly to the princely treasury, that is, a tribute as a state tax did not disappear, but continued to be collected together with the Horde tribute [23, p. 19]. "Kharaj" was collected first by the baskaks – authorised officials of the khans of the Golden Horde, who collected in-kind and monetary duties from the population of the conquered lands, and then by the Russian princes themselves. Moreover, the amount of "kharja" depended on the agreements of the grand dukes with the khans of the Golden Horde. *The second category* income included various indirect taxes (customs payments). During the time of the Golden Horde, the number of indirect taxes expanded significantly, because they were collected not only by Mongol-Tatar conquerors, but also by Russian princes. All indirect taxes of that time, according to V.V. Piliaeva, can be divided into several groups: trade, travel, service, and penalty [10, p. 57-58].

Trade customs payments included, first of all, "tamga", which was paid when trading in the markets from the price of goods determined by the duty collectors. Other trade duties included: "yavka" (for goods presented at customs), "zamyt" (for goods brought for sale, and from money (from arrival) for the purchase of goods), "osmnyche" (trade duty equal to 1/8 cost of goods), "hostynne" (for imported goods that were placed in warehouses), "poryadne" (trade duty on the purchase and sale of certain goods, in particular honey, caviar, fish, salt), "pyatno" (for branding horses, which was charged to both the seller and the buyer), "vuzlove" (for strapping goods with the application of a customs seal or for imposing customs marks), "vescheye" (for selling goods that needed weighing), "pomirne" (for the sale of measured goods, in particular, grain) [10, p. 58-59].

Travel customs payments included: "suhyi myt", "vodyanyi myt", "posazhne" (from a cart or boat loaded with goods, depending on its size in fathoms), "podduzhne" (from the number of carts), "polozove" (from the number of sleds), "berezhne" (from boats moored to the shore), "pogolovschina" (from the number of persons accompanying the goods), "zadniye kalachi" (from merchants who returned after selling goods), "mostove" (for travel (passage) on the bridge), "perviz" (for transportation of goods across the river by ferries and boats; for transportation across mountain outposts), "proyizdne" (for the use of equipped roads) [8, p. 321; 10, p. 57-58].

Service customs payments included: "komorne" (for renting a warehouse), "gostynne" (for stopping at

guest house), "polavochne" (for renting a trading post), "zvalne" (for unloading a cart when weighing goods at the outpost or for loading goods), "pidyomne" (for lifting goods and installing them on a scale), "pomirne" (for weighing bulk goods in barrels or parts thereof), "vagove" (for weighing goods on a merchant's trade scale), "kontrarne" (from the weight of goods), "prypusk" (for bringing the scales into balance when weighing goods) [10, p. 61-62].

The penalty customs payments included: "promyt" (double duty, a fine that was levied for illegal movement of goods across the borders of a state or city, unauthorised detour of customs storeroom (gateway), and for hiding goods and livestock from customs control to evade customs payments), "zapovid" (additional fine for violation and smuggling (peremytnitstvo, pachkarstvo), which was carried out by foreign or local merchants), "promytne" (penalty for secret transportation of goods without payment of duty), "protamga" (for non-appearance of goods at customs) [10, p. 63-64; 24, p. 306].

S.G. Vereshchagin notes that, despite a large number of customs payments, they were not profitable for the treasury, firstly, based on certificates, clergy, some individuals, some cities, civil servants, etc., were exempt from paying them; secondly, as a result of granting the princes the right to collect customs payments to individuals and state institutions in their favour. Since the introduction of Christianity, some of the customs payments – for measuring and weighing – were collected by the church, but then their collection was again passed to princely officials [25, p. 190].

The *third category* covered fees and in-kind duties for the maintenance of the Mongol-Tatar army and the horde administrative apparatus. According to I.P. Petrushevsky and I.I. Podik, such tools included: "ihdrajat" (a systematic fee that was paid to reimburse the expenses of state institutions, the expenses of the Khan's army, and the family of the Khan himself), "harijiyat" (an extraordinary fee that was paid to reimburse the expenses of state institutions, the expenses of the Khan's Army, and the family of the Khan himself), "ulag" (the duty to provide postal and courier horses at the request of the heads of the postal service to move from one postal station to another), "ulam" (the duty to bear the expenses of especially important messengers, couriers and other officials who used mail), "ihdrajat" (emergency expenses for the maintenance of the administrative apparatus), "alafe" (fodder, feed for mounted animals of the horde army, and provisions, food, rations for soldiers, supplied at the request of the Mongol-Tatars), "konalga" (duty to feed Khan's messengers, officials,

nobles and military personnel, and their retinue, servants and horses that stayed in the houses of the locals), "shiltikat" (not fixed, and arbitrarily established fees for the local population), "daruga" (collection, usually in-kind, for the maintenance of officials), "saveri" (mandatory gifts, offerings to Khan's governors, officials, military), "tagar" (duty to supply wheat, two ropes, one white coin, arrow, horseshoe), "iagar from cattle" (duty to give one out of every 20 heads of raised cattle to the Khan), "nuzul" (duty to support horde ambassadors with their retinue) [26, p.140-144; 27, p. 344].

The *fourth category* covered the personal duties of the population in favour of the Mongol-Tatar state. These included "bigar" (all kinds of duties imposed by the rulers of regions and districts on peasants, for the needs of the state: the construction of fortresses and palaces, the delivery of building materials, the construction of roads, irrigation channels, field work on the arable land of rulers and rulers, etc.) and "cherik" (conscription of military service as guardians of fortresses, transports, roads) [26, p.146, 149]. Notably, even during the Mongol-Tatar invasion, there was still a personal duty of an investment nature in favour of the Russian princes – "mostovshchina". Fees, personal and in-kind duties in favour of the Mongol-Tatar conquerors were collectively called "tatarschina".

Profitable instruments of the fiscal mechanism during the Mongol-Tatar invasion had an impact on investment development. Thus, V.M. Lytvyn claims that the Muslim tax authorities introduced Kyivan Rus to such a tax method of regulating investment processes as the establishment of settlements (so-called sloboda) with the provision of tax benefits to their population to stimulate their economic development. However, this method of fiscal regulation led to an outflow of the population from the princely lands. There is an assumption that Prince Daniel of Galicia used the example of settlements for the construction and development of his northern capital – the city of Holm [22, p. 276].

Expenditure instruments of the fiscal mechanism did not play a significant role in the investment development of Ukrainian lands during the Golden Horde, because funds were not allocated from the horde treasury for these purposes. At the same time, the weakened principalities did not have significant funds to stimulate investment, which caused its impoverishment and significantly slowed down the development of all socio-economic processes. The Princes received greater freedom in spending only when they began to collect taxes for the Khans on their own, but there were still not enough funds to activate investment processes.

After the decline of the last principality – the Galician-Volhynian state, in the middle of the 14th century, most of the Ukrainian lands were divided between neighbouring countries: Bukovina became part of the Kingdom of Hungary, and later together with the Danube lands became part of the Moldavian Principality; Galicia, Kholm region, Podlasie and Podillia became part of the Polish Kingdom; Volhynia, Kyiv, Chernihiv-Seversk, Pereyaslav lands, and later Podillia fell under the rule of the Grand Duchy of Lithuania.

Conclusions

With the birth of statehood on Ukrainian lands, the development of Kyivan Rus, the establishment of a fiscal mechanism for regulating investment processes took place, which was inextricably linked with the then budget – the princely treasury. The fiscal mechanism consisted of two main components – revenue and expenditure. The revenue component covered directly revenues to the princely treasury and revenues that

were directed outside the princely treasury to carry out certain state expenditures. The income of the princely treasury included various direct and indirect taxes, court fees, military and trade revenues, etc. The income that had exclusively targeted areas and did not go to the treasury of the prince, but went to provide specific state tasks, included various duties. The expenditure component was intended not only to ensure the functioning of the state, but also to finance the personal needs of the prince and his entourage. In the days of Kyivan Rus, investment processes were regulated both through taxes and expenses. During the period of princely feuds and the Mongol-Tatar invasion, the fiscal mechanism underwent changes, because elements inherent in the fisc of the Golden Horde appeared. Therefore, new “Horde-era” taxes and duties have appeared on Ukrainian lands. During the time of the Mongol-Tatars, only taxes had an impact on investment processes, because the invaders did not consider it appropriate to finance the development of the conquered territories from their treasury.

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