1. The Bulgarian Fiscal and Taxation Legal Vocabulary within the System of Bulgarian Mediaeval Law

Taxes are one of the characteristics of state organisation and they mark that a state has been established in place of the previous tribal organisation of society. The state is a much more complex and highly organised structure, one that undertakes a greater number of tasks requiring specific resources for implementation—tasks such as community protection, internal order protection, infrastructure maintenance, organisation of economic activities on various levels of intervention, as well as redistribution of goods. It is apparent that all these relate to the differentiation between personal and collective duties. In pre-modern societies, the resource for implementing all these activities would have been provided only through spoils obtained by attacks on neighbouring countries or from the local population, which is either taxed to deliver some state titles or bound to perform certain activities and obligations in favour of the state. These taxes and corvées are precisely the subject of the following exposition.

The imposition of taxes and obligations on the population could be made possible only through the exercise of power. Essentially, power is an imposition of will and, ultimately, coercion exerted by the state government. This coercion involves intervention of the state in the private sphere of the physical or legal taxpaying entities and it becomes lawful and even mandatory only by means of statute. With the development of estate assemblies (such as the Diet, Cortes, Landtag,
Sejm, Etats généraux) the idea was adopted that the ruler only proposes, suggests the levy, and the assembly decides. This is a kind of self-taxation on the part of the population, for the decisions are made by their representatives. This practice is still valid and it is assumed that taxes can be imposed only by virtue of an act of the national representation, which is solely empowered to decide on the spending of revenues based on the Budget Act. The special nature of taxes, which have never been a very agreeable thing to the population and ever been a source of corruption or suspicion of corruption, generates likewise a variety of theories about their essence—the insurance theory and its version called equivalent theory, as well as the sacrifice theory.\(^6\)

Here I would suggest a working definition of taxes: they are state titles governed by public law and thus of a compulsory nature, and intended for the support of state activities indispensable for the existence of the state-organised societies.\(^7\) The public law nature of the receipts\(^8\) has a special importance not only because it makes it mandatory for the population but also because it radically changes its meaning. Usually Marxist scholars defined taxes, various fees, and other charges imposed by the state in pre-modern societies as a type of exploitation. According to Marxist views, exploitation is the appropriation of the labour result either coercively or in the form of a surplus product and value. All this is implemented and organised by means of property and its management, which defines also the type of management of the economic activity in general. Thus, the classical type of exploitation, according to Marxist theory, is implemented within the framework of relations regulated by private rather than public law, which regulates the taxation relations. Thus, we should by definition exclude taxes from the forms of exploitation exerted by any dominant class. These receipts are necessary for society; it cannot exist without them and from them obtains resources for the socially useful activity of the state. It should be noted however, that fiscal relations aim at, or could aim at, not only the funding of state activity but also some sort of redistribution of goods. The latter may be either fair or unfair; either justified or not;

\(^7\) Biliarsky, Institutsite, p. 346. There are many definitions of taxes, and the one given here does not claim to explain the phenomenon but to serve as a working basis for the present research. For other more detailed definitions, cf. Stojanov P., Danâchno pravo, p. 19 and especially 21; Str. Kuchev, Ju. Kuchev, Danâchno pravo, Sofia, 1997, pp. 7–19; Stojanov Iv., Danâchno pravo. Obshta chast. Danâchen protses, p. 17.
\(^8\) Str. Kuchev, Ju. Kuchev, Danâchno pravo, p. 15.