

**HISTORY**  
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***Skorobogatova L.A. Development of finance and fiscal authorities in Don region in early Middle ages (Tmutarakan province, ancient Russia)***

The article is devoted to the development and progress of the financial and fiscal authorities of the Tmutarakan province and Ancient Russia. The multicultural population of the territory of the river Don has one of the key places in modern Russia. At the same time this territory is a cradle of the ancient states and civilizations. Special attention is paid to those sources of the law which defined the origin and further development of tax and customs services. The article develops the historiography of problematics which is divided into three periods: the origin, the development and the process of decline both the Tmutarakan province and Ancient Russia. The applicability of the article consists in the problem which is based on the studying of a system of historical evidence, ethnography, and jurisprudence. This allows us to make a great step forward in the process of the historical and legal analysis.

Key words: organizational and legal forms, customs and tax authorities, tax and customs service, the state financial and fiscal authorities, customs duties, taxes and duties, security functions, development of financial and fiscal system, customs institutions, subjects of taxation, economic development.

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