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CUSTOM AND OTHER TAXES IN MEDIEVAL SERBIA IN TIMES OF NEMANJIC DYNASTY

Summary

The research for the preparation of this paper included a short period in the development of taxes and customs as important instruments of fiscal policy of the state, with the aim of showing the way in which they operate, development and significance in the economic development of Serbia.

Period Middle Ages, a period in particular dynasty Nemanjić, was the “golden age” of Serbia. Under the rulers of this dynasty, Serbia has gained full political independence and extended the boundaries of the state. In order to achieve these political goals, they need strong economic foundation, achieved through strong economic momentum (development of crafts, mining, trade), generous and continuous income and a strong state apparatus to align the needs and opportunities.

The system of taxes and duties, relying on the legal heritage of Byzantium, over time has evolved and changed, under the influence of the situation in the country is located. Many types of taxes and duties are still applied, originating from the Middle Ages (the principle of reciprocity privileges in customs treatment, preferential and reciprocal duties) And represent heritage that should not be forgotten.

Key words: Tax, customs, Byzantium, Middle Ages, Nemanjić dynasty.

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