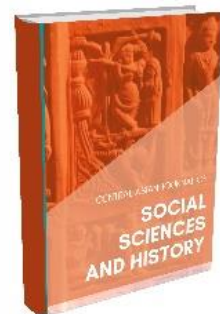




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Characteristics of Taxes in the Khanate Period

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Abstract:

This article describes the socio-economic life of the khanates (Bukhara, Khiva, Kokand), taxes, similarities and differences of taxes in the khanates, types and amounts of taxes, payment procedures, obligations of the population and the taxpayer population. citizen (citizen) and fines other than various taxes from them.

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The relentless struggle for the throne between the Timurid princes eventually led to the transfer of the kingdom to Shaibanikhan, and a new Shaybani dynasty was established in Movaraunnahr in the early 16th century. [1]

They ruled for almost a hundred years, destroying the Timurid nobles and the high priests and landowners associated with them, and their lands, property, and other wealth passed into the hands of nomadic Uzbek nobles. But the social system of the Shaybani state retained the features of the Timurid state. As before, certain individuals were given the right to collect taxes from the state treasury in their favor for a certain period of time. In Bukhara, such a conditional gift became known in Persian as “tanho”.

The system of taxes, tributes, and obligations in the Shaybani state was much more complex. About 90 taxes and tributes were officially collected. [2]

The main tax is rent, which is levied on 30-40 percent of irrigated land; expenditures were taken to feed the state apparatus, the sepoy, and the khan's palace; gardens, orchards, and orchards are also taxed. If the state apparatus is in dire need of money, emergency taxes are introduced.

The office of the Bukhara Khanate has special books on financial and tax accounting, which record

various taxes, rents, income from the sale of certain products. However, for many reasons, including the non-separation of the khan's treasury from the state treasury, the arbitrariness of many officials, the renting of collected tributes, and the sudden increase in taxes levied on the population, the tax system was disrupted. In this case, without a set set of standards of tribute, the single state tax system was often violated.

It should be noted that other payments were added to the established “Sharia” tributes, and the size of the taxes was determined based on the social policies of the relatively powerful aristocracy and large landowners. The bulk of the taxpayers were peasants, and due to the economic crises of the period of political instability, the great aristocracy collected even larger taxes from the townspeople. In the sixteenth century, most of the taxes were levied as products.

According to historical sources, during the Shaybanid period, there were more than 40 types of duties, tributes, taxes, fines and mandatory payments. Many types of payments were made by the common people, including special taxes on land and water use, payments in favor of officials, tributes for the preservation of feudal property, the construction of city walls, mosques, madrasas, irrigation facilities, or They paid various fees for the construction of roads and bridges. During this period, the taxpayer population was called a citizen, and in addition to various taxes, fines were levied on them.

As in the previous period, the tax levied on the land during the Shaybanid period was called *khiraj* (goods) and a certain part of the harvest was collected. In the written sources of the sixteenth and eighteenth centuries, the term is referred to as “property”, “property-jihad”, “property and jihad”, more often as “rent”. The amount of this payment is set at 3/1, 4/1, 5/1, and in some cases 2/1, depending on the circumstances. A tax of 10/1 of the harvest was levied on the property, which was called tithes. The rent is mainly charged as a product.

In addition to taxes, there are “permanent”, “legal”, and “emergency” duties and tributes, the number of which increased during wars and state centralization. Taxes on farmers and artisans during wartime called an “avarizot”, which was partially recovered with money.

Special taxes were also levied in favor of the central government. For example, a tax called a pharmacist or pharmacist in favor of medicines was paid in cash. Unfortunately, very little is known about the tributes and taxes paid in cash during the Shaybanid period. However, tributes and taxes such as cocoon money, poppy money, carrot money, melon (watermelon) money, to which the term “money” is added, must also be paid in cash. The townspeople also paid a special tax stamp to artisans and shopkeepers. In addition, the so-called throne tax was paid in cash for renting shops in the stalls belonging to the big rich and usurers for a certain fee and selling their products. [3]

The Shaybanids lived a nomadic lifestyle, dependent on the state. the population engaged in animal husbandry is obliged to work and pay taxes in the prescribed manner. Nomadic pastoralists took part in the wars along with their horses, weapons, and food during military campaigns. During the war, the *ashlik* (ashlik) tax was levied mainly on the settled population. Although this tax was not permanent, it was collected as a food tax to keep the army on the move. He also paid a food tribute called a tag to provide for the army. The amount of food taxes was not fixed, it was set by the rulers as they wished.

According to some researchers, there were fines as well as taxes and levies during the Shaybanid period. For example, nomads gave their owners one fed animal to slaughter in the fall each year for winter consumption. This is called *sugum*. Also, when khans, sultans, and boys moved from one place to another, they were given *shibogu* (sibogu), a food collection, which was often said to be a cooked

gob. consisting of sht. Savurin and peshkash meetings are also included in the list of fines. These gatherings were presented to the ruler in the form of money, goods, livestock, valuables, slaves.

During this period, farmers and urban dwellers, especially artisans, fulfilled their labor obligations (castles, the poor, etc.). Those who were exempted from these obligations paid a certain amount of money. It is the duty of the peasants, who depend on the servant-large rich, to build irrigation facilities. which was a heavy obligation to repair and clean. Thousands of farmers have been involved in the construction of the new canals, which will take several years. The common people were also tasked with restoring and repairing castles and city walls, which were called castles or fortified castles.

The main income of the khan's treasury was the fees for handicrafts and market trade. Therefore, during the period when the power of the supreme ruler was growing, some rulers (Ubaydullah, Abdullah II) tried to regulate the tax system. However, such efforts have not always yielded the desired results. The main tax in the Emirate of Bukhara was the rent tax levied here. This tax was determined in the presence of the landowners and elders at the time of ripening. Its size was in the form of a third, a quarter, and in some cases a fifth. Farmers also paid half a pound of kafsana tax on ten acres of land for the landowner, and a kafsana for medicines (a certain small part of the harvest). In addition, when the emir toured the fields, additional taxes and fees were levied during military expenditures.

In addition to the legal land tax, landowners received a special tanob fee from each tanob garden or orchard and a hay fee from forage lands. They are also commonly referred to as tanobona. These taxes varied in size depending on the proximity of the land to the market location. During the reign of Amir Nasrullo, some changes will be made to the tax system of the emirate. That is, a double fee has been introduced for land where melons are grown. This tax was later levied on other lands where melons were not grown.

Another important tax in the emirate was zakat. Zakat is a property tax levied by the state on one-fortieth of the value of property. The most lucrative aspect of this tax was the taxation of products, as well as the taxation of the money that merchants brought for the product. Zakat has been levied on products several times. In the cattle-breeding districts, zakat is collected in the form of products (such as one sheep or goat from five camels, one sheep or goat from forty camels).

During the wars, an emergency tax was levied. In addition, the broker from trade, customs duties on products imported from other regions and countries, water fees for transporting goods from the river by boat, money for a market stall, a pair of plow horses or oxen (one taxes such as nimsara (half-batman grain) for a single horse or ox pulling a hammer). Locals are involved in hashars to dig new ditches and canals and clean the old ones. Those who did not take part in public affairs were fined according to Sharia, which is called baqipuli. Taxes, fees, and fines were collected in the form of money and products, by local tax collectors as well as by persons appointed by the emir.

The Khiva Khanate, which was formed in the 16th century, was in crisis. The burden of the tax fell on the peasants, the townspeople, and the nomadic Turkmen tribes. The Turkmen paid a land tax of one-tenth of the harvest and tens of thousands of sheep as a tax for the "khan's cauldron". The Adaqli-Khidr tribe used to deliver navkars or guards to the khan. The tribute was paid not only for the khan, but also for some members of the khan's dynasty. Turkmen tribes often revolted and from time to time gained some independence.

The treasury of the Khiva khans was in the hands of private treasurers in the 17th century. The lower administrative apparatus consisted of officials (village elders). In the villages, the landowners were obliged to provide food for the ambassadors who passed by at the expense of their subordinates. In the Khiva khanate at that time most of the income of the khan's treasury came from arable lands cultivated by settled and semi-nomadic people. Farmers belonging to the treasury or living on state lands paid one-fifth of the harvest from the lands irrigated with the help of girdles, which are called in Persian *dahyak* or Arabic tithes. Rent on privately owned land was levied on the type of land they belonged to. Private land labeled as specific property under the khan's label and ordinary private land that had previously constituted private property were subject to a land tax, known as a *solgut*. A day property (deliberate property in the vernacular) is not a land tax, but a land tax, which is calculated according to the category in which the taxpayers are included according to their property status, and therefore the income tax having properties. In the Khiva khanate, as in neighboring countries, there were taxes such as rent, *zakat*, duty, *jizya*. Due to the economic reforms implemented by Muhammad Rahimkhan I, changes were made to the tax policy of the khanate. In particular, in the past, instead of levies collected in the form of products, a monetary tax levy (levy) was introduced. Accordingly, those who have more than 10 *tanob* lands are taxed at the rate of 3 gold coins (54 coins), those who have 5-10 *tanob* lands are taxed at 2 gold coins (36 coins), and those with less than 5 *tanob* lands are taxed at 1 gold (18 coins) tax. paid. Tenants who rented up to 15 *tanobs* paid 34 *tenge* a year to the state treasury, those who rented up to 10 *tanobs* paid 22.6 *tenge*, and those who rented up to 5 *tanobs* paid 11.3 *tenge* a year. In addition to paying taxes to the state treasury, the tenant farmers had to pay or employ the landlord with money or produce.

The tenants of the foundation land, who were forced to deposit *Solgut* in the treasury and *dahyak* in favor of their own foundation, were in the worst situation. The lands of *sayyids*, lords, sheikhs and officials were exempted from paying rent by special khan's decrees. Such people are called Turkish-Persian labels. Lands belonging to *Navkars* were also exempted from rent. Taxes on goods transactions - *zakat* and scales. Merchants of the Khanate's shopping centers (*Urgench*, *Khanka*, *Khiva*, *Gurlan*, and other cities) also paid an annual khan-rich tax. Its volume was sent to the trading towns by a special decree of the khan, forcing each merchant to pay a certain amount on the condition that it would be returned to the khan's treasury, but usually this amount was never returned. These types of loans are taken two or three times a year.

Zakat was taken from the nomads and herdsmen to the khan's treasury in the amount of forty times the total hooves of the cattle. There is also a collection of *tarchob* from livestock owners on the right bank of the *Amudarya*, which is levied because the herd roars through the branches as it passes through the *tugai* on the bank. One sheep was taken from each herd that passed through the grove.

In the Khiva khanate, *khokims* (governors), their deputies, or judges were responsible for collecting tribute. They were served by tax collectors (*zakat* collectors) and *zakat* collectors, as well as *mushrif*s (collectors of tribute paid in kind) if there were state lands in the area. In the villages, the elders were in charge of all the administrative work, and they also collected tributes from the population. Due to the lack of money in the administrative and financial apparatus of the khanate, serious irregularities were allowed in the collection of tributes.

In the XVIII-XIX centuries, under the influence of various socio-economic factors in the khanate, the name and essence of some taxes changed, new taxes and levies were introduced. For example, in the Khiva khanate there were such taxes as *solgit*, *solgut-kesma*, *chop puli*, *changalak*. Nearly 25 local taxes were levied on the khanate. Among them, the proceeds from the sale of positions stood out. In

nature, tributes were heavier than in other khanates. Excavation, for example, took 15-25 days to clear large and small streams of accumulated mud. The evacuation took 15 to 25 days to build flood defenses, and the construction of palaces for the khan and his officials took 12 or more days.

Historical sources indicate that the following taxes were applied in the Khiva khanate: begor; excavation (6 days of forced labor and cleaning of water distribution networks, called ball digging); escape (mobilization to build safety dams); olgut (one-time fees, excluding solgut); solgut (land tax); rifle tax (cash tax on the purchase of weapons for the army); car rental (mobilization of cars for state needs); capturing goats (mobilization of camels and horses, population); accommodation (giving farmers a place to spend the night by officials); slaughter (host hosts a guest by slaughtering a sheep or a calf); courier fee (fee for delivery of tax notice); scales fee (money paid to the weigher during the tax payment process); mirabona (money given in favor of mirab); gatekeeper money (money given to the city gatekeeper when entering the city with a load); grazing (compulsory participation in hunting with the participation of the people's army and khan); silk goods (receiving 1/40 of the population's silk income); mir tumon fee (local governor fee); shigovul puli; tax paid to the treasurer at the time of payment of cash tax; guard money Money collected for the benefit of the priests during the transfer period, etc. [4]

In addition to the above, all the settled, semi-settled and nomadic inhabitants of the khanate were engaged in digging, begging, fleeing, grazing, customs duties, rifle tax, hunting, landing, running money, scales, mirabona, additional payment and obligations such as goalkeeper, mir district fee, afanak rudder. Among them are the heaviest excavations, escapes, and beggars, all of which are used for state construction, repair of canals and river dams, construction and repair of castles, palaces, city walls, roads and bridges. was obliged to produce 12 days a year free of charge.

In the first half of the 19th century, the tax system of the Kokand Khanate was similar to that of the Bukhara Emirate. The peculiarity of the villages belonging to the khan is that the tax is levied not on the collecting officials, but directly on the khan, or on the supply of certain officials by a special decree of the khan.

During this period, the khanate's income consisted of goods and money, which were mainly generated by collecting taxes. Taxes and duties were closely intertwined in almost all towns and villages of the khanate. According to the introduction of existing taxes in the country, there are four types: basic taxes determined in accordance with Sharia law; official taxes; traditional taxes; emergency taxes.

According to sources, the main taxes imposed on the basis of Sharia law are khiraj, tithe and zakat. In agriculture, the tax levied on the land on which cereals are grown is called rent. This tax accounted for one-fifth of the harvest and was levied in the amount of one bag of 5 bags of grain. Part of the tax was paid on the product and part on the cash.

Ushr lands - tithes were levied in favor of the priests in the amount of one-tenth of the harvest from the lands called "tithes". Zakat is a sales tax levied on products or a tax levied on livestock, which accounts for one-fortieth of the income. As the trade capital of the khanate was not clear, zakat was taken from the income depending on the circumstances. Zakat was also taken from livestock at the rate of one-fortieth. In addition to the traditional zakat, the archival documents contain information about the zakat of the boroki, the zakat of the elatia, the zakat of the commander, and so on.

The official taxes included tanobona, khans, caravans in border or specially designated cities, customs

duties at the Syrdarya crossing, salt duties, taxes on traders in the markets, all buildings built at the expense of the khan. In horticulture, vegetable growing, horticulture, tanob tax is levied depending on the size of the land under cultivation. A tax collector is a tax collector (a tax collector from each land plot), and a tax collector is a tax collector.

Traditional taxes included taxes levied on wedding ceremonies, inheritance divisions, scales, salts for crossing the river, Kyrgyz and Kazakh cattle, and the like. In addition to this, there are various emergency taxes in the khanate, such as gold and copper money, hunting money, hay money, nafsona, mushtak, kafsana, yaksara and others.

Although taxes were to be collected in fixed amounts and on time, this was at the discretion of the khans and officials. During military operations, in particular, the type and amount of taxes were increased.

In the Kokand khanate, tributes were divided into khoshachi and beklik. Hossachi is the income received by the khan's treasury in the form of rent. The duchy is the income of the prince's treasury. The khan's treasury received all these types of income, but they were collected only in Kokand and its subordinate villages. Zakat on goods and livestock from other places to the khan's treasury; Duties on delays in the Syrdarya; salt tax; levy on private property; rents from shops, caravans, and warehouses built in different cities at the khan's expense; broker's interest for wedding ceremonies; ownerless (baytulmol) property, taxes levied on wedding ceremonies and inheritance.

In the first half of the 19th century, the income of the Kokand khanate fell in the form of money as well as in kind, some of which was used by the governors of the region for additional and other needs. The rest of the proceeds went to the khan's treasury. Rice, wheat, corn and other cereals are grown. One-fifth of the harvest was harvested in the fields. In areas occupied by fruit trees, vineyards, grasses, vegetables, cotton and other crops, the amount of harvest is determined by area.

The land tax was called tanobo, and its amount depended on the crop. For example, a rope made of poplar and slate was collected from the ground for 50 tiyn. Melons, melons, watermelons, cucumbers, mulberries from onions and carrots planted in the spring for 1 soum per field; 2 soums from one branch of vineyards and orchards. The fees for melons are determined by the number of houses, shops and some aspects of the craft.

The Kokand people were also exempted from taxes, that is, "free property" lands, the owners of which were sayyids, lords, sheikhs and eshans, who were exempted from all taxes on the basis of special favors of the khan. Princes and princes, some judges, rais, amin, dervish and Sufis were also exempted from tanob tax.

The tribute was at the disposal of the principality to which the people were in charge. In return, Beck was tasked with maintaining the garrison and withdrawing a certain contingent of troops during the war at the request of the government.

Haraj was collected from grass, with three to five bushels of grain per bushel. In the Kokand khanate, the mayor of the city was appointed to collect taxes. Sarkor presided. After the appointment, the number of commanders was determined by the number of cultivated areas of the land, and auxiliary mirabs were hired. Each of these areas was managed by a canal elder.

With the start of spring work, the commander sent one mirab to each field. They were tasked with determining the number of owners and the amount of crops in the field during the summer.

There are many types of zakat from nomadic peoples. The main ones were called “black head”, “smoke fee”, and “collection tax”. This zakat was collected in the winter when the cattle were in the barn.

Zakat on “smoke fee” was a tax (zakat) levied on one sheep per household before moving to new pastures when spring came. was a collection of gifts. The situation was such that the working people would pay taxes on almost everything. Because all the protected lands, groves, groves, trees, lakes, all the pastures were at the disposal of the khan.

At the beginning of the harvest, mullahs were sent to each field, and with his arrival, arik aksakals, mirabs, and mullahs compiled lists of expenses. They re-measured each person’s grain threshing and determined the amount of tax to be paid and included that number in the list. The secretary-general checked the list by asking residents and elders. It was then submitted to the bey for approval. In the Kokand khanate, in addition to the usual taxes, the khans introduced new ones. Khudayorkhan was especially distinguished in this. [5]

He taxed fruitless trees planted, hay brought to the capital, and pistachio charcoal burned in the mountain forests. Khudoyorkhan filled in the gaps in the treasury through various confiscations and speculations.

In addition to taxes, the population is compulsorily involved in various activities - digging canals, cleaning canals, landscaping, various construction, especially the services of the ruling class. As a result of the increase in taxes, fees and duties from year to year, the dissatisfaction of the people in the Kokand khanate increased, and the aggravation of the socio-political situation in the khanate provided the political crisis of the state.

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