



SOME COMMENTS ABOUT THE TAX SYSTEM IN TURKESTAN (LATE 19TH CENTURY - EARLY 20TH CENTURY)

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It was important to establish and manage the territories occupied by the Russian Empire, and to introduce strong administrative procedures that would protect the interests of the colonists. Because the administrative procedures were considered the main support in carrying out the colonial policy in the occupied areas. However, the experience of other countries was not used in the formation of colonial administration in the country. According to Akincha, new management relations were established according to the principle of "metropolis - colony" or "center - foreign country". In particular, the same goals prevailed in the tax system.

Even after the conquest of the Khanate by the Empire, the taxation system of the Khanate was maintained for the next decade. In particular, traditional khiroj and tanob taxes were collected in the country. A tax in the amount of 3 rubles 50 kopecks was collected from each household of the settlers.

At this point, the imperial government turned its attention to the development of cotton and silk production as one of the main factors for increasing tax revenue. For example, in 1902, the cotton grown in the country provided 40% of the textile industry of the Russian Empire, and in 1915, it provided 80%. On the other hand, due to the attention paid to the sericulture industry and the implemented measures, cocoon cultivation in the country has grown year by year. For example, in 1891, 50,000 pounds of raw cocoons were grown in Turkestan, in 1895, this figure was 150,000 pounds, and by 1900, it was 375,000 pounds.

Importance of cotton and silk farming as the main source of income determined the development of the country's economy in the direction of raw materials. And this policy caused a long-term negative factor, namely, a sharp reduction in the area of grain crops, and the dependence of Turkestan on food products coming from the Russian Empire.

According to the Charter of 1867, the towns were divided into sections and governed by elders. There were many types of taxes and duties. City elders were involved in tax collection and distribution of duties. They were paid from the funds collected from the townspeople. Heads of uezd and tax inspectors calculated the timely payment of taxes and the deficit. If the villages failed to pay their deficit taxes for two months after the deadline, the head of the uezd could take any action against them.

Refusal of the Turkestan population to pay taxes was understood as resistance to the policies of the colonial administration. Also, these cases are considered violations of the rules in the field of land tax. As a result, appropriate sanctions were applied.

The government of the Russian Empire paid great attention to the creation of land-tax courts in Turkestan, and from the first steps of its reforms, it worked to establish the use of land by the local population. According to the order of the Governor-General in 1870, khiroj,

tanab and other fees collected from the settled population were canceled and replaced by land tax. The tax in 1871 amounted to 367,208 rubles, and in the following years it increased by 5-10 percent.¹

Every tax or fee imposed by the imperial government was intended to create conditions for the local population, such as building roads and improving waterworks. However, the created conditions also served to make the empire more profitable.

The chapters on the tax system of the regulations on the administration of Turkestan were also modified and improved by the government of the Russian Empire in accordance with its interests. In particular, after the adoption of the Regulation of 1886, some changes were made to the tax procedures. The amount of land and other taxes in the country was determined in this "Regulation on the Administration of the Turkestan Territory". According to it, a land tax was introduced for the settled population. In addition to taxes, various fees were collected from the population.

Also, a state land tax of 10% of the gross income was collected from people engaged in agriculture on wet and dry lands. From the nomads, it was introduced to collect 4 rubles per household. At this point, the collection of various obligations set by the state in kind and money was implemented. In addition to monetary obligations, in-kind obligations must also be fulfilled. Such duties included arranging and correcting irrigation systems and ditches, repairing roads, participating in pest control, and more. However, later it became necessary to pay a certain part of the natural tax in money. The fact that a certain part of the natural tax is paid in money indicates that labor and natural obligations gradually turned into monetary payments. People engaged in trade and crafts were also taxed.

On March 19, 1887, "Land Tax Council" was established to regulate land tax affairs. The composition of the "Land Tax Council" consisted of 5 commissioners, 5 heads of topographic photography departments and 30 surveyors. The land tax units under the regional administrations had a head, a manager, a translator and clerical staff. Commissioners are entrusted with tasks such as gathering the necessary information to determine the amount of state tax, which is determined by taking into account the productivity of land for 5 years and the prices of products for 10 years.

The amount of taxes collected from the population in the Turkestan Governorate was not constant. It is noted that the population of Turkestan paid 3.5 rubles per capita, while the population of other parts of the empire paid 1.9 rubles, including various taxes. Also, the amount of taxes increased dynamically. Especially the sudden increase of taxes was observed in 1883. From these circumstances, it can be seen that the government of the empire did not take an accurate estimate of the population of the country, and the tax practice was not properly introduced. To revise the tax policy, to set it in the right direction, first of all, many aspects should be studied, such as the level of profitability of the land, the possibility of natural and artificial irrigation. However, the imperial government ignored the same aspects.

It was decided that the charter was amended from March 25, 1891. These changes applied to the resettled population, along with land taxes and duties imposed on the settled and local population. Also, it is stated that local, sedentary people in Samarkand, Fergana and

¹ Эргашев Ф., Абдурахимова Н., Сугуралиева Ф. Туркистонда мустамлака молия-хўжалик идоралари тизими. – Тошкент: Академия, 2008. – Б. 77.

Syrdarya regions of Turkestan must pay taxes for artificially irrigated hilly and uncultivated land owned by inheritance.

Establishing and improving the irrigation system in Turkestan was one of the important issues. Water tax has also been introduced in the country based on the instructions and proposals of the Governor General. The total cost of water tax is 1124085 rubles.

In addition to fees collected for the needs of administration, educational and medical institutions, the governor-general also imposed special taxes on the population for smallpox vaccination and locust control. From 1869 to 1882, 50 million was transferred to the treasury of the empire from various taxes and fees. ruble income decreased. However, the same amount of taxes did not satisfy the ruling strata of the empire.

The government of the Russian Empire did not have a clear plan for the introduction of the tax system. The industry has a long history of getting tax practices right. The empire pursued a policy of centralizing the tax system. As a result, the specific characteristics of the region and population were not taken into account. Because of this, the discontent of the country's population against the government and the impoverishment of their material situation have increased.

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