



THE ROLE OF TAXES AND THE TAX SYSTEM IN THE LOCAL GOVERNMENT SYSTEM IN THE KOKAN KHANATE

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Annotation: It is known from history that any social system and the development, development and formation of the economy of any country cannot be imagined without taxes and payments, tax policy. In the Kokan khanate, the tax system was closely related to the local government system, and it was one of the important aspects that it was responsible for.

Key words: tax system, khan tax, local government, officials, tax collector, revenue, economic affairs, financial system, land tax, military operations, payments, labor obligations.

It is known from history that any social system and the development, development and formation of the economy of any country cannot be imagined without taxes and payments, tax policy. Revealing and analyzing the Kokan Khanate, which is an integral part of the Uzbek statehood, and its administrative-management system based on concrete facts, is of urgent importance for the science of history.

The Kokan Khanate, though short in history, played a major role in the political, socio-economic and cultural life of the peoples of Central Asia. Although this khanate was similar to other Central Asian khanates with many features of the state structure, there were sharp differences in the functions of the persons responsible for managing the state and some links of the management system.

In the Kokan khanate, the tax system was closely related to the local government system, and it was one of the important aspects that it was responsible for. Most of the taxes collected from the people of the country were collected in the provinces and sent to the central state treasury. Officials operating in the Khanate's tax system consisted of sarkar (or mirzaboshi), amlokdar, and mirza, who were assisted by the local administration of the arik alsakoli, mirab, amin, and alsaksal.

At the top of the tax system of the Kokan Khanate were the sarkors, who worked in each province. In addition to supervising the activities of the landlords and tax collectors, Sarkar also took an active part in the tax collection process. Sarkors, - writes A. Middendorf, - are scattered throughout the Khanate. They controlled the completeness of the taxes that each governor had, even with the elders of large villages, and which should go to the khan's treasury.¹

When the tax system was maintained in the khanate, there were special general income and expenditure registers, in which the types of taxes and receipts, the administrative units from which the tax was levied, and the amount of money given to the treasury were recorded separately. One of such notebooks dates back to 1875, in which taxes collected from Margilan region and Osh were reflected. In particular, it shows taxes such as zakat elatiya, khiroj, nikhona, tarakona and their amount collected from settlers and other categories of

¹ Миддендорф А. Очерки Ферганской долины. - СПб.: 1882. - С. 39

population.² Also, separate ledgers were kept for economic activities and expenditures for various purposes from the revenue from the rent tax received from the rent of state lands. This can be observed from the entries in the notebooks of 1873. In them, the money spent by Mulla Muhammad Amin, the sarkor of Margilan region, on military uniforms, constructions, as well as the "broker's" revenue collected in the market, to meet the needs of the bek army.³ This situation shows that although tax revenues and expenses are characteristic of the financial system, in the khanate, the finance and tax system were not separated from each other, and these two areas were managed by one official, that is, the sarkor.

In the tax system of the khanate, the amlokdars, mirza, mirab and arik elders performed the tasks of the sarkor and they acted as servants in this system.

Tax revenues collected by the local government system were sent to the central treasury. On the other hand, the fact that the tax revenues were strictly controlled by the central authorities is also confirmed by the above-mentioned work of Muhammad Yunus, "History of Alimquli Amirakkar".⁴

Even in the Kokan khanate, taxes remained almost unchanged in their long history. The main types of taxes falling into the state treasury were khiraj, tanabona and zakat.

Khiroj is a land tax that was introduced to Central Asia by the Arabs and was levied at an amount determined by Sharia law. It is known that in the Kokan khanate, state administration was conducted on the basis of Sharia rules. That is why khiroj is one of the main types of taxes of the state, and it did not lose its character in the khanate, as it did in other Central Asian khanates. In the khanate, after the harvest of grain crops and cotton, the tax was collected in kind in the amount of 1/5 of the harvest for the benefit of the state. N. Pantusov, giving important information about the tax and its amount, shows that the tax is collected 2 or 3 times from the cotton crop.⁵

According to Shari'a law, only 1/5 of the harvest should be collected. A tax collected in the amount of 1/10 is called ushr.⁶ In the khanate, a tax of 1/10 of the crops grown on dry lands was collected, and it is not tithe, as stipulated in Sharia laws, but khiroj, as can be seen in the documents related to the tax system.

In the khanate, the annual tax was collected from orchards and field crops. The word tanob means a unit of measure, and one tanob is equal to 3600 gaz. ⁷If we compare to the current unit of measurement of land, one tanon of land corresponds to 8.2 sotikh.

In the khanate, the land tax, like khiroj, is considered a land tax, but this tax is collected in cash. According to the archival data of 1870, depending on the productivity of the land, from 5 to 10 coins were taken from the land.

Although the collection of zakat and how to use it are specified in Islamic legislation, it is known that by the second half of the 19th century, the rulers of Kokand were pursuing their

² ЎЗР МДА, Фонд И - 1043, оп. 1, д. 653.

³ ЎЗР МДА, Фонд И - 1043, оп. 1, д. 687.

⁴ Муҳаммад Юнус Тоиб. Тарихи Алимқули Амирлашкар. - № 2. -Б. 215. Муаллиф Муҳаммад Юнус марказий бошқарув тизимида мирзабоши мансабидалигида Тошкент вилояти ҳокими Муҳаммад Мусо парвоначининг вилоят бюджетидан сарф қилган маблағларни ҳисоблаш учун юборилгани назарда тутиляпти.

⁵ Пантусов Н.О. Податях и повинностях, существовавших в бмвшем Кокандском ханстве: в последнее время Худаяр-хана // Туркестанские ведомости, 1876. - № 16.

⁶ Мухтасар: Шариат қонунларига қисқача шарҳ / Нашрга тайёрловчилар Р. Зоҳид ва А. Дехқон. - Т.: Чўлпон нашриёти, 1994. - Б. 65 - 66.

⁷ Қаранг: Давидович Е.А. Материалм по метрологии средневековой Средней Азии. - М.: 1970. - С. 125-126; Ўзбекистон Миллий Энциклопедияси. - Т.: 2004. 8-том, - Б. 263.

own interests in this regard. According to H. Bobobekov, "...zakat, which every Muslim gives voluntarily, first became a compulsory tax, and later it became a profitable income of the Muslim ruler." Historian Mulla Olim Makhdum Haji confirmed this situation and wrote regretfully that "the tax money received from Raiya was never spent for the benefit of the people, like a street bridge".⁸

Khan tax was a monetary levy, which was collected from four to eight coins per year from each household. This tax was collected from the population for military operations or to cover the material needs of the army. This type of tax is also called "tax money" in manuscript sources.⁹ The type of tax called "Khan tax" is not found in other literature and sources at all. The informant about "Khan tax" is Kolpakovsky, who temporarily served as the Governor General of Turkestan, and he calls "tax money" that way.

By the second half of the 19th century, a type of tax called "watermelon money" was found in the state documents (labels) of the Kokan Khanate. In the labels issued by Khudoyar Khan (last reign 1865-1875), it can be seen that kharbuza money was also the main state tax. In the certificate issued by this ruler to the son of Muhammad Zakirkhoja Azizkhoja on his exemption from state taxes, the kharbuza money is indicated along with khiroj and tanabona.¹⁰

In addition to taxes and fees, there are also various payments that go to the state budget, and these payments consist of nikhona, tarikona, pandjyak, kema puli, kakh puli, market fee.

In explaining the tax system in the Kokan Khanate, it is necessary to pay special attention to the fact that, along with taxes, which are the main state obligation, there are also other different payments.

During the study of the Khanate's tax system, it was found that there are various differences between the archival documents and the works of some 19th century researchers, including A.Kun, A.Khoroshkhin, and the works of local historians. For example, A. Khoroshkhin, who wrote about the khanate, says: "The population was subjected to an incredible amount of taxes."¹¹ True, the population had to pay various taxes and fees that served to satisfy the needs of the representatives of the ruling dynasty, various officials of the complex central and local government system. However, it was different from the tax policy of the administration of the Russian Empire, which occupied the Khanate. One of the local historians, Muhammad Aziz Margilani, admits that the rulers of Kokand received only khiroj, tanab, zakat, and tax money from the population, "... this Russia collects tanab even on uncultivated land up to the bahya floor and calculates (taxes) from its top." - he notes.¹² Similar information can be found in the work "Ansab us - salatin wa tawarikh ul - havoqin".¹³

In addition to taxes and fees, the khanate also had various labor obligations, which were more widely used in the construction of water structures and in the spring months. It can be seen that labor obligations are called by different names in the sources. The name

⁸ Мулло Олим Махдум Ҳожи. Тарихи Туркистон... - Б. 100.

⁹ Муҳаммад Азиз Марғилоний. Тарихи Азизий. - Т.: Маънавият, 1998. - Б. 72.

¹⁰ Мазкур ҳужжат ф.ф.н. А. Мадаминовнинг шахсий кутубхонасида сақланади.

¹¹ Хорошхин А. Сборник статей, касающихся Туркестанского края. - СПб.: 1876. - С.45.

¹² Муҳаммад Азиз Марғилоний. Тарихи Азизий... - Б. 72.

¹³ Мирзо Олим Мушриф. Ансоби ус-салотин... - Б. 106.

"jamargayi yurtiya" is recorded on the tax exemption labels. Orientalist A. Juvonmardiev admits in his research that it is an obligation to develop it.¹⁴

The obligation to work was carried out based on the order of the supreme ruler or the governor of the region, and one person from each household worked with a work tool for several periods. Hashars would be one, two, three and multi-day. At the same time, there were also several day-old hashars. This is also confirmed by Umar Khan's order in 1819 that one person from each family in Namangan region should stay in hashar for 15 days with their own food and a hoe for participating in the digging of the new ditch.

To collect zakat from herdsmen, Devanbegi used the help of a military detachment. For example, Khudoyberdi devanbegi went to Pishpak with 300 people, it is recorded in the work "Khulasat ul-ahval". The existence of certain military forces under officials such as dewanbegi, who were in charge of collecting zakat, shows that these officials implemented the policies of the central and local authorities relying on their power.

The participation of a military detachment to collect zakat can be explained as follows. Firstly, to prevent the tax-paying population from acting against the tax collectors, i.e. to ensure security, and secondly, the service of the military was used to take the seized livestock to the center.

¹⁴ Жувонмардиев А. XVI - XIX асрларда Фарғонада ер - сув масалаларига доир... - Б. 65.

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