

The Tax System in Bukhara Emirate

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Abstract: *The article provides data on agrarian relations in Bukhara Emirate during the reign of the Mangit dynasty. The issue of land ownership plays an important role in agrarian relations. The investigator provides information on the tax system levied from these sources and analyzes the tax system introduced in the 19th century as an example of the letter of Khaydar.*

Key words: Emirate of Bukhara, Mangits, noblemen society (beks), Economical Life, Taxes, Sultan's Property, Vakf Property, Rental, Charity, Zakah, Treasure, Sources, Letter, People.

In the first half of the 19th century, the taxation system, which was introduced in the Bukhara Emirate, served the interests of the ruling elite who dominated the local people [1].

The state levied various taxes on behalf of the state and the rulers. The Shari'ah laws were strictly observed in

determining the amount of tax in the emirate and the levying of taxes. In the collection of taxes, there were also traditions that would serve the interests of the rulers in the Shari'ah law [2].

When applying to the tax system, we should also consider the information on land ownership.

One of the most important problems in the history of the agrarian relations of the Bukhara Emirate is the issue of land ownership [3].

As in the Khanates of Central Asia - Khiva and Kokand (until 1876), the main income of the Bukhara Emirate was the responsibility of farming [4].

There are three categories of land ownership that existed in the Bukhara Emirate of the 19th century:

1. Lands belonging to the State (Sultanate of Property).
2. Individual land owners (ownership).

3. Muslim religious institutions (vakf).

In the Bukhara Emirate, state lands are named after amulets, sultan lands, and kings.

It should be noted that the MDA's the Kushbegi Fund of the Republic of Uzbekistan is widely used in terms of kharaj land, namely, property of kharaj, as well as with state-owned land such as mamlok (amlok) or the Sultani mamloki (amlok) [5].

The most common land in the territory of the Bukhara Emirate is the category of land that is called the property of the king (mamloki) or the property of sultan (mamloki sultoni) [6].

The Emir of Bukhara was the chief of the state, the largest landowner. It was not possible for the government to officially sell, donate and give to the vakf. However, getting acquainted with and studying official documents indicates that, in fact, the earth was sold and bought. The most interesting aspect of this phenomenon is that Muslim fiqh studies have been interpreted as not the

place in these circumstances, but that the landowners were sold or constructed there. Amount of amlok land can be continuously multiplied by irrigation by absorbing dead areas or spaces.

Farmers irrigating these lands have been exempt from state taxation for a number of years, and then paid all taxes in the established order.

The amlok land has also expanded due to the seizure of land by the landlord, who had become guilty before the emir. There is another situation in the distribution of amlok land: the property of the deceased and the person who is non-heirs, and the transfer of property directly to the state.

Another source of public land reproduction is that two thirds (2/3) of the land allocated by these large landowners to the state, leaving one-third (1/3) which was to be fully exempted from all taxes levied by the state.

There are many different opinions about the amount of taxes levied on amlok land. In particular, L.I.Sobolev [7] and M.N.Rostislavov [8] expressed the

opinion that the land tax is kharaj, which is permanently available on amlok land, has been received. Semenov [9] notes that the land tax on amlok land is extremely high, and it is about 40-50% of the harvest.

The second type of ownership of the land owned by the Bukhara Emirate was property, primarily an immovable property, which could be freely inherited.

The property issue was always complex, and scientists have made different views on this issue in their research and scientific works. For example, A. Semenov [10] said that the land of the property consisted of three categories, the property of khurri khalis which belonged to the ownership of property, the property of kharaj and the property of ushr. M.N.Rostislavov [11] said that there are two forms of ownership, and that the property of khurr or the khurri khalis and the property of kharaj. On the other hand, the property of kharaj is divided into the ushr and the dakhya. L.I.Sobolev [12] shows that there are categories in the Zarafshan oasis, such

as "amlok, vakf, the property of kharaj, the property of ushr and the property of khurri khalis".

An analysis of firms claiming that the Bukhara emirate was exempt from land tax, with no deductions from equity the property of khurr or khurri khalis and tax-related property, that is, the ownership of the property of kharaj and the property of ushr (dakhya).

The property of kharaj is a term used to refer to the lands used by farmers. Landowners who own this land have the right to sell their land, give it a heritage and donate it. It is estimated that landowners will be required to pay one-third ($1/3$) of the land tax. However, the amount of land tax in different regions of the emirate is not the same (the amount of land tax in accordance with the set and defined rules in each region and the size of the land tax from $1/3$ to $1/5$ of the harvest and it was called Taamul-i-kadim in history).

We will examine the tax system of the Bukhara Emirate on the basis of the letters of Khaydar.

In the letters of Khaydar (1800-1823), the Emir of Bukhara, in the beginning of the 19th century, the taxation of Bukharan officials increased from 30 to 33.3 per cent [13].

When Emir Khaydar's letters were examined, land officials were often charged with land by inheritance, and some of the landowners who were descendants, that were often not taxed, and these lands were called "The property of Hurri-Khalis".

The owner who is the property of Khurr must always have the mark given by the current emir and this tax exemption has been exempt from land tax.

In the letters of Emir Khaydar, the Bukhara Emirate's kharaj taxation was partly paid in monetary form, partly in the form of commodities, and the advantages of some provinces.

It is written in the letter of Emir Khaydar that not only the kharaj but also other types of tax - such as "tanobana", "obi zamin", "khoki obi", "miroboni wheat", "gallai miroboni", "rent mirobi".

In the letters, Emir Khaydar writes about the tax system in the Bukhara Emirate, and in some letters, the emir explains the amount of land in the region, in particular, "I know that Karmana has a garden around the Khonim canal and the Kasaba canal, The tax on the Khan's gardens at the top of the river will be as follows: from one landing point to the equivalent of 8 coins, from Karman - 7 coins, and 6 coins from other regions to the north of the Zarafshan River - 5 coins. do not worry about it. "

In his letter № 498, the taxpayer's letter to the vineyards of Karma in architecture is marked with the size of 1 amount of ashrafi tanobana for each tanobi. In the first year, the tax burden on the vineyards is reduced. Sometimes a third of the harvest is required to pay [15].

In his letter № 711 Emir Khaydar, in response to a letter of protest against the tax on the population, he ordered him to re-calculate his tax rate. In the letter, this obligation was entrusted to the mufti,

Mullah Owen Avazberdi, who had a prominent position at that time.

Emir Khaydar introduced tax in the following way: 10 to 3 parts of Safeed - bean crops, 1 to 3 parts of Kabardian crops, 8 coins to Iskibag, Afghans and Khuzar, to other places - 6 coins. 18 coins have been collected from the vineyards and gardens [16].

Tax deductions are provided at low yields. The letter № 577 disclosed the Karmana population as ambassador. Despite the low yields of vineyards, tax collector Said Ahmadhoja is displeased with the fact that he has set a fine on the counter. In response to this letter, Amin Jonmurod sent a lawn to investigate the situation of vineyards and peach gardens. After confirming the situation, Emir Khaydar orders taxpayers to take as few as three-tenth part of their crops as non-monetary items.

In another letter, Emir Khaydar says that taxes can be paid in an amount equal to the amount of money that they can not pay.

Emir (№ 483) addresses his appeal to determine the amount of taxpayers: 1 gross (gold) of "gardens and vineyards", if the garden owners refuse to pay taxes in the form of money, 1/3 item in the package.

In a letter to the regional rulers, the governor asserts that the emir will be taxed for his own needs and the army. Some letters indicate the amount of troops that are tax-free.

Officials are also exempt from land tax - some of the kharaj and some of the tanobana. For example, Rahmanberdibay's son Mohammed Sharif was presented with two tanob tanobana for a vineyard, half of the mill in Khuzar region, in Afghan by Emir Khaydar.

In his letter № 267, the emir donated a partial tanab for garden tanobana from his irrigated land to Khudaykul korovulbegi, and half of garden was given to Mulla Barot Mirzaboshi for tanobana.

The emir has been exempted from paying tribute of tanobana to government officials.

148,150,151,152¹⁷,208¹⁸,268,271¹⁹ letters a list of officials exempted from tax.

In his letter № 152, Emir Khaydar said that he would not pay tribute tax from Abdurakhim toksaba, Shakhfulla jobachi, Ermurad korchi, and that he would pay that tax later.

In his letter № 286, the Emir stated in his own words to Okhun mulla Saidkul Rais that he would not pay the tribute tax tanoba and pay it himself. Okhun mulla Saidkul Rais who is given knowledge in the mahalla to has 4 to 2 and 4 to 3 piece of tanob garden in his place. Do not get out of this place (we're covering the tanobana of this garden ourselves). We wish you peace of mind" [17].

The descendants of the rulers were also exempted from taxes. For example, the Emir indicates that the descendants of the generals who worked during the reign of Danielbi (1758-1785), as well as the grandson of Abulfeizkhan Abdugazikhan (1750-1785), were exempt from the kharaj tax [18].

The taxes collected from the provinces were divided as follows: half of

the collected taxes remained in the governor's office, and half as the ninety-way were sent to the emirate. The ninety-way tax is to be sent to the emir for money. The cargo sent to the emir was loaded with 9 cartridges, 9 carpets, 9 carpets and 10,000 coins each. It consists of 9 sacks. In addition to this, a notebook containing income and expenses of the region is also provided [19].

The tax on the treasury of the emir of Bukhara is stored at the Bait al-mal. The treasury has four rooms:

These are:

1. Bait ul-mali zakat and they are (1-10), xums (1-5).

This treasure is given to poor and needy widows.

2. Bait ul-mali kharaj, payments and taxes from non-Muslims, jizya and non-Muslim merchants. This treasure has been allocated to the military, the clergy, the officials, and the country's prosperity.

3. Bait ul-mali tarakat. This treasure paid to the poor, the orphans, and the sick.
4. Bait ul-mali muktat, namely, the treasure of the incomes. The treasure was used by those who used the first treasure. [20].

In general, in the first half of the 19th century, the population of Bukhara Emirate collected such types of taxes as kharaj, zakah, tanobana, mirabana, junjul and supplemental taxes, katibana, mukhrana, samon of money, kushpuli.

Tax collection and control has been carried out directly by the central administration itself.

In summary, the residents of Bukhara Emirate paid taxes to the state from the agricultural and public spending. In addition, tax collectors have been taxed for taxpayers because of their use of water, mills, and cigars.

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