

## Tax system in the Kokand Khanate

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**Abstract.** This article was aimed at covering the tax policy on land-water customs issues in market relations in the Kokand Khanate, the role and role of tax revenues in the Khanate on the basis of the tax of modern literature.

**Key words:** Customs, Hiraj, Zakat, ushr, salt , Libra , steppe.

In the Kokand Khanate (1711-1876), the tax system was of particular importance, with Khan's power and power relying on certain economic foundations and social groups, Khan eng ratta as the owner of all the land in the Khanate, water, pastures, coolu-anhors, from which he inherited in the form of Zakat and hiroj, maintaining his palace, army and administration officials at the expense of replenishing his Treasury. The study of the existing types of taxes in the Khanate is one of the current issues of historical science.

Prior to the Umar Khan period, the acting prime minister was qushbegi. From this time on, the position of qushbegi in the Qooqan Khanate was next to mingbashi. The apparatus of local government in the Khanate is located in the center of the regions. The local government system was an executive body and performed commissions on behalf of the supreme ruler. In particular, he was able to exercise control over the rights and obligations of the population, mobilize military forces, collect taxes, carry out relations between the state and the population. For example, two assistants to the governor of Tashkent were called sarkor (or mirzaboshi), one of whom was surrounded by civil affairs and tax collection. In the 1800s, a special official was allocated to establish order in the management of the city of Tashkent and was called the "chief Ox". He was responsible for peace, prosperity in the city. According to the governor's commission, he imposed taxes on the population and collected it [1, 219-221 B]. According to historical sources and scientific sources, in the Khanate there were officially the following types of taxes: natural tribute or tithe tax, Zakat, sales tax on goods from merchants, Libra tax, tax on crossing the river, salt duty, tithing, tax on animals, in addition, there were also special taxes. They were the dowry, the maraka, as well as the taxes from various ceremonies-the inheritance tax, the land-tribute tax. The provincial governors of the Khanate were given the khukuq of collecting tribute from hiroj and tanobna. Khudoyarkhan (1865-1875.) taxes equal to 1,500,000 rubles were levied on the Khan's Treasury.

In 1872, the income from the land tax was determined by land area, and the land leased was taxed as follows, setting the following amount in chorik and monetary account from cereal crops (in the case of the OSH region) [2, 32-33]

|                        |                |
|------------------------|----------------|
| Wheat-10,000 quarters, | 129,500 coins. |
| Rice -1000 quarters,   | 10000 coins.   |
| Oat-12,000 quarters,   | 72,000 coins   |
| Linen-1000 quarters.   | 21,000 coins   |

According to the introduction of existing taxes in the country, there are four types: basic taxes established under Sharia law; official taxes; traditional taxes, which consist of emergency taxes.

The Khanate had a land ownership relationship as low as. 1. Hiraj or private lands 2. Another name of State Lands is amlok, the lands belonging to the people of the khanning and Khan family-forests, weirs, bridges, 3. Private land is mainly land granted to Special officials under Khan's order (suyrgol), 4. Waqf land was mainly land granted to mosques and madrasas to religious ulomo and again there were also types of land below in the Khanate. These are Tankho, accent, property, rental lands. Tankho is land granted by a special Khan - mostly land granted from amlok lands to officials and military officials. The lands were granted to officials who were accorded the Khan's extirpation of respect, receiving these lands in the form of inheritance. The rental land is land owned by the Khan or given to persons who work by renting out the lands belonging to the tankhodorni Waqf estate. The following taxes existed in the Khanate of Kokand. These were ruled on the basis of Khanate Sharia during this period, with taxes also being Sharia based. The category of taxes collected on the basis of Sharia includes those below. Zakat was equal to 1/40 of the goods or 2.5% of the income if not. And Ushr and Hiraj are taxed 1/5 of the product or 1 bag if the grain is 5 bags. Or paid as a tax if not [3. 374-375 B.]

Zakats were divided into several parts during this period - 1st traditional Zakat 2nd Elotian Zakat this type of Zakat was also called zakat for the sarkarda or army. Zakat No. 3 existed in retail (Zakat derived from non-noble persons) and other Zakat types .

In the Khanate, there is again the khansor tax type Kham, mainly this type of tax was obtained from caravans passing through the border, from caravanserais, from specially designated cities. And again in the Khanate, taxes or duties on the night of the Syrdarya, a salt duty, duties on the castles built at the expense of the Khan's personal funds, duties on merchants in the markets taxes in the Khanate were taken in the so-called Kokand currency. 5 Kokand was worth 1 ruble. From 1 tanob, where the tanob tax was collected mainly from small or large landowners, 1 ruble or 5 Kokand duty was levied, and again the Khan tax was collected from khovli in Kokand, and 4.5 Kokand was obtained from Khar bir khovli. It is worth noting that we can see that this tax was obtained not only from the yards in the cities, but also at the expense of the products prepared by the artisans in the city, and from the number of shops of the shopkeepers.

The Uruf-custom tax is a type of tax levied on the distribution of inheritance from weddings and Ma'rosimla, the SOLs for crossing the river, Kyrgyz-Kazakh livestock (0.2% of the goods). [4. 60-74.B] alternatively, there are also the following tax ridges in the Khanate: stamp i.e. place tax stamp derived mainly from artisans. An example named below according to a tax payer's tax is called a tanobchi-officials collecting taxes from large officials and people with several tanob lands working in the hands of the military. The zakatchi was given to those who collected the Zakat tax. Alternatively, the main

complement of the treasury of the Khanate is khiroj, that is, the land tax was calculated, and the product was collected in kind or in monetary terms. The Zakat tax was collected mainly from ranchers and farmers. Zakats were strict and required to be collected in the prescribed mudat. But there have also been cases of emergency early harvesting at certain times. There were also cases when the amount and duration of the Khan and officials varied according to their will, and during military actions, or Wars, The amount of taxes was increased.[5. 229 y.] The Khanate also levied taxes from herdsmen, such as smoke money and coal money, and wood money. Taxes were collected in the funds below: mainly in the account of Kokand, rubles or gold. From the gardens, from 3 coins to 11 gold zakat from the fruits of the rhizome, and from those with more than 40 languages, Zakat received in the form of 1/40 again from merchants, from 2.5% if foreign, and for Christians and yachts, from 5% harvested, in general, there were a total of 90 types of taxes in the Khanate. [6. 33.b] but not all segments of the population can be said to have paid all of this tax. In the Kokand Khanate, the first steps were taken for the development of Customs Ridge in the country by the 19th century in customs systems. One of the main reasons for this was the centralization work. The customs system was established mainly on the basis of domestic, foreign trade and Islamic Sharia. The main taxes were from sales. The Khanate's tax system was almost identical to that of its neighboring countries. In the Khanate, foreign caravans were welcomed by customs officials at the border. Customs officers who were registered under the instruction of merchants were again called zakatmen. The zakatchi, also called the state official zakatchi, again performed the tasks below. Registration of goods of foreign merchants and Khanate merchants and control of goods of merchants i.e. any merchant must have permission of the zakatchi to send his goods or goods in Khanate khududi to any city or country, the zakatchi was encouraged to that merchant after organizing the list of all goods, merchants from outside paid duty for persons acting as customs officers. If traders are Muslims in the amount of 2.5% and if for merchants of a different religion in the amount of 5% paid in the amount of mainly above interest only paid by Christians and Jews is observed in many sources. Customs officers mainly consisted of 5 assistants per saqatchi, consisting of 5-6 people, depending on their position in each city. If the trader cannot sell his goods in the month term or is stuck in the territory of the country, the merchant's goods horse cart and other necessary goods are recalculated and charged an additional tax on the state account. If the Khanate had funds in a customs of less than 20 languages of silver money, Ham was followed by the above order, the zakatchi Merchant had the right to confiscate his money if the temple merchant hid his goods or funds. The merchant wanted to leave or leave the Khanate God first reported to the zakatchi, as a result of which the zakatchi sent his assistants to the caravanserai and re-seized the merchant's property and levied taxes. For example the Khan of Kokand during the reign of the Lord 1. An average of 16 Poods of cotton were in 1 camel, who received a tax of 90 bags for Rub cotton.tax payer who gave labels for a camel in customs that the merchant could not pay taxes in the various gods of the country if he paid his duty, the duties were mainly taken in silver btangaar where merchants exited neighboring mmamlakat khududi-now obliged to pay another duty to that exiting country-customs were in zakat palaces in alokhi khududi-when the Khanate was established there were initially 2 customs in 1 Osh 2 Khodand, 1 zakatchi and one mirza and 3 post operated in Osh province-their 1 - Oytal 1 mirza(mirza comes in this double sense. 1st Emir Amirzoda i.e. children of Amir 2nd Secretary i.e. assistant) had 4 guard activities. This border post controlled trade caravans and traders on the Suyuk, Savayardi, Oybola,

Kumanchi Mountain Pass roads. The 2nd esa customs post, which was called Soufi Qurghan and operated 1 mirza 2 guards, controlled the famous Terakdovoni caravans. The 3rd customs post, on the other hand, controlled the coastal caravan routes and 1 mirza served 2 guards. At this post, Jittik, Sarri-Magol, Kindik-small, the fire controlled the caravans on the mountain roads. Andijan Customs had 1 mirza 2 guards. Posts in this province included 3 guards at the Changritosh Mountain Pass Road customs post, 2 guards at the flat mountain pass customs post, and 2 guards at the Karamas mountain pass, while 2 guards at the SHilbelli Mountain Pass where 2 guards stood at the Kugart Mountain Pass, where 2 guards stood mainly these border posts controlled the caravan routes at the stations in Highland godudi, and it is also worth noting the Explorer Maraz Ham is active. The centre mainly surveyed caravans from the Highland districts.

And other customs were available. The source of replenishment of the main Treasury in the Khanate is taxes. The Khanate earned an annual income of 282,000 tillo as it was located in an important strategic region and each enthroned ruler turned his attention to foreign trade. Another of the main sources of livelihood of the Khanate is cattle. An official collecting taxes from cattle markets was called a jarchiboshi in the Khanate. A tax of 10-11 thousand coins per year was collected from the Kokand market to the Treasury, and from the horse market-15,000 coins, while in historical sources we can see that Russian goods were sold Ham in the markets of khannlik. We can see that the tax revenue of 1300 tillos fell on the state budget. From the total 5,000 coins of tea sales from merchants selling shirts, a tax revenue of 9,000 thousand coins was collected, and again in the Khanate, a tax that replenishes a large part of the state budget is due to the river industry, and the income from the ferries of the Khanate (Ferry is a river or sea transoprite, the ship; Chilmahram, Oqjar, Karakchiquim, guarded by no less than 25 guards on these ferries, mostly guards provided peace and tranquility on the ferry, which by the 19-60s was located on the middle Asian caravan route in the Russian – Kazakh steppes. The boating ferry near Turkestan earned 1,500 coins per year. In 1874, 1,452 coins were received from Pungon, 6,670 coins from Oqjar, and 14,826 coins from Chilmahram. A total annual tax of 72,508tans had been collected, while the ferries received 40 bags of Haq for a horse with a load of 5-6 coins per 100 sheep, for 20 bags of carts per 10 bags of camel. In the Khanate, tax collectors from River night or ferries were called Mehtar i.e. Minister of Finance. Mehtar was tasked not only with tax collection work but also with ham control over the loan to merchants coming to the Khanate Lord, Mehtar wrote a tongue-in-cheek to merchants who distributed goods through the dallols. When a merchant could not recover his debt Mehtar was also responsible for levying that merchant's debt, mainly when collecting taxes in markets, the chairmen and elders were counted as one of the poor individuals. In the 40s of the 19th century, when the income from taxes from customs in the Khanate was large, a total of 282,000 coins came to the Khanate from duties. In 1850, Tashkent writes that Becky Normuhammad sent 40,000 tillos to Kokand. [7.123-133.6 }

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