

The Tax System of the Khiva Khanate Social Principles

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ABSTRACT: In this article, the issues of tax system, tax practice and its social principles of the Khiva Khanate Kungrad dynasty were studied on the basis of the documents of the Khiva Khanate archive. In determining the amount of taxation in the Khanate, it was clarified that the type of land ownership was taken into account, the newly assimilated lands had privileges in the matter of taxation. In various disasters and severe situations by the population, the Khan was sent petitions and asked to reduce or release taxes, and if the petition was justified, a positive solution was found, in this way, the social support of the residents of the Khanate.

Keywords: Tax reform, Atai mulk, yarliqli mulk, tax practice, mehtar, registry, clean, petition, tax, bill, escape, tax exemption.

Introduction

Today, Uzbekistan is taking a number of measures to radically improve tax policy and the activities of the state tax service. In particular, the new version of the Tax Code and the tax concept, as well as other legal and regulatory documents provide for the improvement of tax policy, reducing the tax burden, simplification of the tax system and pre-trial settlement of disputes. It is important to rely not only on world experience, but also on the historical roots of tax policy and system at the heart of the ongoing reforms in this area. In this regard, the study of tax and land reforms, the tax system and the mechanism of economic and financial management, the social principles of tax policy of the Khiva Khanate Kungrad dynasty (1763-1920), which is an integral part of the history of Uzbekistan, is a topical issue.

Materials and methods

The tax system of the Khiva khanate was formed on the basis of Muslim legislation, and for centuries Sharia-based procedures have been maintained. Even during the reign of the Kungrad dynasty in the 19th century, the khanate tax system was based on this principle.

In the Khiva khanate the tax practice was headed by the devonbegi, koshbegi and mehtar. In addition to performing their primary service duties, they also performed the duties assigned to them in the tax system [1: 130].

Period of the economic reforms carried out during the reign of Muhammad Rahimkhan I (1806-1825), a representative of the Kungrad dynasty, a number of changes were made to the tax system of the khanate. As a result of the reform, a tax levy in the form of money was introduced instead of the xaraj collected by the product. Bayani, a historian of the palace, says: "Muhammad Rahim I began to change the tax regime for fear of a resurgence of popular uprisings. It abolished the old tax system, which was called a xaraj and was levied in kind. Instead, he introduced a money tax called solgut"[2:47].

Another aspect of the implementation of tax policy in the Khanate was the issue of social support of taxpayers. In this regard, the type of property played an important role in determining the amount of land tax, which was the main tax in the khanate. In the khanate there are atai and yorliqli mulk of private property, which differed from each other in tax relations and were taxed in different amounts.

Atai property (derived from the word "father") was taxable, private land inherited by the landowner. The following document, studied in the context of the subject, clearly states what categories it is divided into and how much tax is collected: "*Солгут чиқгонда зархарид мулк ерли кишилардин аъло авсот одно қилиб, ери кўп кишидин 3 пухта тилло, озроқ ерли кишидин 2 пухта тилло,ондин ҳам ери оз кишидин кишидин 1 пухта тилло олурлар ҳар йил 1 қозувчи олиб, ёф қозурурлар*"[3:458].

According to the sources, the owners of more than 10 acres of private atai in the so-called excellent category and farmers who have 3 fine gold coins or 54 coins a year, 2 gold coins in the adno category who own 5-10 tanob lands, and has land to 5 tanobs are called avсот, and they pay taxes in the amount of 1 gold gold. [4:23].

Extensive irrigation work carried out by the rulers of the Kungrad dynasty, the development of gray lands in the south of the khanate, and a new form of land tenure gave rise to labeled property land ownership [5: 182]. The following document provides information on the amount of land tax: "...*вилоятда одам кўб бўлгондин сўнгра бикар ердин ер бериб ҳар беш танобга бир пухта тилло олурлар ҳар ўн танобга бир киши қозучи олиб қозу қозурурлар шул*

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қозучилар яна ёф қозиб ерларга су элтурлар шул ерни икки бешидин икки галла олулар шул ердин ... дафтарга ёздурур ҳар беш танобга бир пухта тилло олулар ... қадимдан қоида шулдур”[3:458]. It is clear from the text of this document that the lands originally developed at the initiative of the ruling dynasty were distributed to the population. On the basis of a special label of the khan, the lands of this new kingdom were transformed into a private form and became labeled property lands. In return, such tenants began to pay a land tax of 1 gold for every 5 tanobs instead of dahyak. The collection of taxes from privately owned lands in the khanate in this manner is a sign of social support for new landowners.

RESULTS AND DISCUSSION

Documents of the Khiva Khans Archive Fund, kept in the National Archives of Uzbekistan, contain lists of taxpayers, and in some cases the term "toza" in front of or in front of their names. this term is common in “Кўй йили моҳи шавволда мувофик ёрликдорларнинг дафтари юзасидин ёзилгон меҳтар око саног дафтари”[6:432]. From the documents studied under the subject, and given the meaning of the term new(yangi) in Persian, the term pure(toza) land owned by the owner was newly acquired land and was tax-exempt. Interestingly, the land owned by the owners of the mosques and how much of it is “toza” is written. For example, Masjid Muhammad Karim, in the paternity of Mulla Bekniyaz ibn Berjan, states that 5/10 of the lands marked as pure(toza). This information means that his 5 tanob land was newly acquired and he paid preferential tax for that part. That is, 5 tanobi was a atoyi mulk, which was included in the category of adno, and 2 paid a fine gold. The remaining 5 tanobi are labeled property, for which 1 thorough gold tax is levied.

According to archival data, in the event of various disasters in the country, droughts, floods and other situations, the population sent petitions to the khan for exemption from taxes and financial assistance [7: 103]. This is because the Shari'ah also states that if water is cut off from the land, a flood occurs, or a disaster strikes a crop, then no xaroj is charged.

We can see in the archival sources on the history of the Khiva khanate's tax system that there were also social aspects of the khanate's tax policy. In some cases, citizens who had difficulty paying taxes sent petitions to the khan.[8:437]. In particular, this document, which is stored in the Central Archives of the Republic of Uzbekistan, “Вузаратпаноҳ давлат ва иқбол ва умрларини мустадом қилгай Омин ва Роббил аъламин, арзимиз бу ке Эшнӣёзнинг ўгли Худойбергон турумиз отамиздин манақ Таъвоби қатагон мавзеида икки ёрим таноб ер қолиб эрди онинг қозу ва солғутидин ожиз турумиз ўзлари олиб эғалик қилсалар деб умидвор турумиз ва дома иззақум иқболким соҳиб иҳтиёр турур. ассалому алайкум. алтақсир алтақсир. In the text of the document, the name of Khudoibergon, the son of Eshniyaz, which is 2.5 tanob, was addressed to the khan. This means that the landowner will not be able to pay the tax and fulfill the obligation of the cocktail.

Such appeals were not ignored by the khan, who appointed a person in charge to investigate the matter and, if the appeal was justified, that person was exempted from taxes.

Other sources make it clear that the khan's population was exempted from taxes or reduced during difficult years. V.A. Girshfeld and A.S. Galkin write that the petitions of the population to reduce the tax burden were usually resolved positively and the khan tax was reduced by half.[9:33].

The nomadic pastoralists of the Khiva khanate were also given tax breaks to keep them in obedience and support. In particular, during the reign of Muhammad Rahimkhan, a preferential form of salgut-kesma for nomadic Karakalpaks was introduced.

The nomads were rewarded with valuable clothing to ensure that the population paid their taxes on time and to encourage them. [10:106]. The archives of the Khiva khans contain a letter from the tribal elder thanking him for his obedience to the khan and the valuable gift "hilat".

Бундан ташқари манбаларда солиқ йиғиш жараёнидаги келишмовчиликлар ҳам учраб турган. Sometimes it is the fault of the taxpayers, and in some cases it is the fault of the tax collectors. In the Khiva khanate, taxpayers expressed their dissatisfaction with taxes, miscellaneous payments and problems with tax collectors in writing to the khan.[11:433]. In order to prevent the occurrence of such situations and to eliminate the abuses of tax collectors, the practice of taxation is accompanied by the elders of the mosque and the mirabs.

CONCLUSION

Based on the analysis of sources on the history of the Khiva khanate in the XIX century, the social principles of the khanate tax system, the principles of justice were studied and the following conclusions were drawn.

First, the tax reform of the Kungrad dynasty resulted in the appointment of specific tax officials in the public administration, the deprivation of beys of the right to impose and collect taxes, and the introduction of local officials to accompany tribe collectors. This prevented various abuses and disputes in the tax collection process.

Second, the ruling dynasty became the initiator of the development of new lands, expanding the arable land, providing land to landless and low-income farmers involved in this process, thereby increasing the number of taxpayers and increasing revenues to the state treasury. The fact that such landowners are given tax breaks shows that this part of the population is socially supported by the central government. This, in turn, ensured the economic development of the khanate.

Third, in times of drought, infertility, floods and other natural disasters, or when the population is unable to pay taxes, petitions to the khan, and in many cases a positive solution to these issues, show that the central government has provided social support to the population. rsatadi.

Fourth, the nomadic pastoralists, who became citizens of the khanate, were not left out of the attention of the central government. indicates that it is state-sponsored.

The issue of taxation and its social principles is still relevant today. Relying on the historical roots of tax policy and the system can be the basis for improving the effectiveness of modern laws and regulations, free from shortcomings and, most importantly, in accordance with the social status of the population. In particular, in the epidemiological situation of the pandemic observed in our country last year, the payment of some taxes and fees for social support of the population was extended, some customs goods were given preferential treatment, and tenants of state-owned buildings were not paid rent during this period. , the delivery of products to the affected population in the case of the establishment of state trust funds.

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