



TAX POLICY AND ITS EFFECT ON THE SOCIAL LIFE CONDITIONS OF THE POPULATION IN UZBEKISTAN (XIX - early XX centuries)

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Annotation:

The article covers the issues of the tax policy in Uzbekistan in the early 19th and early 20th centuries and its impact on the social living conditions of the population.

Keywords: Bukhara khanate, tax policy, hiraj, Boysun dynasty.

We know from history that a country collected various taxes from the people living in its territory. We can say that the tax policy is a measure of how each country stands in relation to its people. And through this measurement criterion, we, this country, can evaluate the performance of its ruler and management system. If the tax system in the country is carried out in accordance with the criteria of justice and laws, the prosperity and future development of the country will certainly be ensured. If the tax policy is wrongly conducted in the country, the decline of any country, but if this policy is rationally implemented in the interest of the people, it is a social guarantee in providing broad and reliable hands of the prospect.

Although the types and amounts of taxes implemented in the three khanates in the middle of the 19th century were implemented in the manner defined by Sharia laws, each khanate had its own aspects and aspects in the tax policy. For example, we can see the tax policy in the Khanate of Bukhara and the process of implementing the policy there.

The tax system in the Bukhara Emirate is divided into two types. This first tax was received in the form of products, that is, its implementation in these agricultural areas coincided with the time of harvesting and raising the threshing floor. Those who received the second tax in the form of money. Cash receipts would certainly apply to more urban residents.

In the emirate, the harvest tax was called hiraj. The tax collectors and the village elders together determined the land area of the farmers and the amount of crops. After that, a document was drawn up about how much tax the farmer has to pay. Farmers were given the right to collect the harvest only after they legalized this document. The tax collector's fee is also included in this amount of tax. The tax received through hiraj was considered the source of income of the khan's treasury.





Internecine wars and disputes between the Khanates were a source of poverty for the population of all three Khanates. Such new taxes were invented. There are two types of taxes, Tana Bona and Alaf Puli, which were collected mainly for gardens and meadows, and rice crops.

Another of the main taxes is the zakat tax. Zakat tax was mainly one fortieth of the total amount of merchant's goods. Zakat tax was also collected from the herdsmen. In addition, taxes were introduced in the khanate for rent, that is, for the sale of products in the markets, and for domestic animals.

In the 19th century, the Khiva Khanate also had taxes similar to those in the Bukhara Khanate, but slightly different. In the khanate, money tax - salgut was introduced instead of the tax that was previously collected with products - hiraj. This new tax, the transition to a cash tax, caused discontent among both the peasants and the landowners.

The low standard of living of the population, the form of land ownership unchanged for hundreds of years, the excessive amount of taxes and fees prevented the development of crafts, trade and other industries in the country. The defenseless common citizens of the country were under constant oppression of state taxes and officials. This did not allow the population to live more freely and improve their standard of living.

In order to expand their land and get more profit, the wealthy stratum of the population and the peasants bought the land of poor families and orphaned prisoners at low prices and violated their rights. Many arguments can be given to such phenomena. For example, in 1870, Mullah Ishaqhoja, who lived in Boisun Bekli, illegally bought a quarter of land from the minor sons of an ordinary farmer, Berdigul, at a relatively low price of 12 coins. There are also cases where large landowners give a certain amount of money or other products to farmers who cannot afford to cultivate their land, on the basis of interest, with the condition of return. Sometimes they leased their land to farmers and took $1/5$ of the harvest for themselves during the harvest. In this way, the lands of peasants who could not afford to pay their debts were confiscated. In all provinces, cases of seizing peasants' land and giving loans as collateral were frequent.

Muhammad Muqumboi, a farmer living in the Sariosiya estate, takes a loan from the elder Sultanboy. In return, he pledges a plot of land in the village of Gazarak to Sultanboy. In 1892, Muqumboi appealed to the judge of Sariosia to return one tanab (a unit of surface measurement, one tanob equal to 60 x 60 sq. m.) of land based on Sharia, but the judge said that he had no right to claim the land until he paid the 11,500 tangas he received from Sultanboy. In Denov's estate, Ghiyos rented a garden from





his son Ilyas Qabilboy, for which he had to pay a rent of 170 coins a year. But he cannot pay the rent on time. In three years, the rent will reach 500 coins. As a result, Qabilboy seizes the tenant's house and gives him another 6 months. If the specified amount is not paid within this time, the housing will be abandoned.

Shari'ah scholars also used their own interests, abused their positions, and made the local people believe in their tricks. Where there is money, they turn a blind eye to Sharia laws and do things against the king. For example, Mirrahmon Khudoyberdi, judge of Denov, forcibly marries the 12-year-old orphan daughter of Togoymurodov to the elderly Mahkambai mullah Mir Ahmad for 15 coins. In some cases, the Shariah scholars did not back down from any kind of condescension for their own interests. For example, Yunusboy's son Hamrokulboy, who lives in Boysun Bekli, paid a bribe of 400 coins to the judge in order to divorce Osmanboy's daughter Odinabibi. During the Denov period, Hajiniyazboy gave 1,500 coins to the judge to divorce his wife. From this information, it is clear that the rich do whatever they want and buy Sharia leaders. In the second half of the 19th century - the beginning of the 20th century, the population's protest against the tax policy of the Bukhara government in the country increased. The excise tax alone had risen to 40 percent by this time.

In 1871, protests were organized by local residents in Karshi and Guzor, which turned into a major uprising. The number of participants in the uprising exceeds 10 thousand, the insurgents surround the bazaar and the bek fortress and destroy the land. In 1874 in Baljuvan, in 1885 in the village of Mominabad of Kulob region, in 1886 in Hiros and Baljuvan, in 1889 in Karatog and Kalif, there were uprisings against the local government system and tax collectors. Although all these uprisings do not have the same result, they force the population to make concessions.

About 50 taxes and fees were introduced in the Bukhara Emirate, and the population had to pay them. These taxes and fees were also collected from Eastern Bukhara provinces such as Sherabad, Denov, Boysun.

According to the account of the zakat collector, in one year in the Bukhara Emirate, the following amounts are received from the begs: 270 thousand from the Beg of Hisar; 70,000 from Kolob beg; 140 thousand from Guzar; 75,000 from Denov, 38,000 from Karki, 135,000 from Shahrizabz, 100,000 from Sherabad, and 165,000 from Sayrob were collected.

Until 1904, the amount of zakat was not regulated in Eastern Bukhara. By 1904, the amount of zakat was determined as follows: 1 sheep for every 5 camels, and 1 sheep or goat for every 40 sheep or goats. If the number of sheep or goats is up to 100, the amount of zakat has not changed. From 101 to 201 sheep or goats, 2 heads were taken,





and if more, 1 sheep or goat from every 100. In addition, the second year's increase of livestock was taken into account and additional zakat was received.

Zakat was paid by merchants and herders. It is set at 2.5%, depending on the amount of goods imported or exported from abroad, transported from one place to another in the emirate. In Eastern Bukhara, zakat tax was levied on entering and exiting the market, and in Hisar, on the sale and purchase of land and property.

Tax collectors often abused their positions and collected more money than they were supposed to or imposed new taxes to increase their revenue. For example, in Sherabad region, instead of the prescribed 4 mans of grain, the officials received 8 mans of grain (a man is a measure of weight, equal to a batman, one man is equal to 8 pounds in Bukhara, 9 pounds in Sherabad and Boysun, 16 pounds in Qabadian and Korgontepa, and 17 pounds in Kolob). The resulting tax was 40%. In Denov, in the 80s of the 19th century, according to the old custom, a double tax of 22 tangas was collected from each double land (land equal to 43 tanobs).

In these years, according to the rules, the citizens of Sherabad region received 1/5 of the harvest tax from the spring crop, 1/4 of the harvest tax from the autumn crops, 13 tangas from gardens, 6 tangas from alfalfa crops, and 12 tangas from vegetables.

At the same time as Khirroj, a number of taxes were collected for the benefit of tax collectors: kafsan, daruga, mushrifona, sagubordori, katibona, muhrono, straw money, etc.

In the 90s of the 19th century in Sherabad region, tax collectors demanded payment of kafsan tax in the amount of 5 galvirs (a container containing about 1 pound of grain). In this province, according to tradition, it was not necessary to pay kafsan tax. It is clear that the tax collectors abused their position by collecting it.

In short, the existing tax policy in this period had a direct impact on the social condition of the people.

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