



Taxes and obligations in the Kokan Khanate

Iskandarov Sultonbek Mavlon o'g'li

A student of the National University of Uzbekistan named after Mirzo Ulugbek

Phone: +998975353305

Annotation In this article, as in the Khiva khanates of Bukhara, the special aspects of different Shari'i, traditional, official, and extraordinary taxes established in the Khanate of Kokand, some benefits given to taxable persons, and labor obligations imposed on the population are described. will be done.

Key words: Khiroj, Ushr, Zakat, Ammokdor, Mirzaboshi, Khossachi, Beklik, Tanobona, Nikohana, Tarikona, Labor tax, saving country.

Special attention was paid to tax collection in the Kokan Khanate. In the Kokan Khanate, tax was a compulsory payment from citizens and was considered a source of the state treasury. In the tax system of the Kokan Khanate, the main principles of the world tax system today are compliance, fairness, accuracy, convenience, economy, and control. The Khanate tax system was closely related to the local government system, and it was one of the important areas for which it was responsible. Most of the taxes collected from the people of the country were collected in the regions and sent to the central state treasury. Officials operating in the Khanate's tax system consisted of sarkar (or mirzaboshi), amlokdar, and mirza, and they were assisted by the local administration's arik alsakoli, mirab, amin, and alsaksal. Sarkors, who were at the top of the Khanate's tax system, operated in each province. Sarkorlar was also called by the names of korboshi and kirkchiboshi. In addition to controlling the activities of landowners and tax-collecting mirzas, Sarkar took an active part in the process of tax collection. Historian Sherzodkhan Mahmudov notes that the khanate had special general income and expenditure ledgers for managing the tax system. types of taxes and revenues, administrative units where taxes were collected, and the amount of money given to the treasury were recorded separately. 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 situation shows that, although tax revenues and expenses are characteristic of the financial system, in the khanate, the financial and tax systems were not separated from each other, and both of these areas were managed by the same official, that is, the sarkor. ¹

Even in the Kokan khanate, the types of taxes formed over a long historical period have remained almost unchanged. Taxes and duties were closely related to each other in almost all cities and villages of the khanate. Historian Zumradkhan Khatamova, who studied the tax system in the Kokan Khanate, writes that according to Alexander Kun, there are more than 30 types of taxes in

¹ Akbar Zamonov, Alisher Egamberdiyev, History of Uzbekistan ("Emirate of Bukhara, Khanate of Khiva and Kokan. The period of Uzbekistan's history from the 16th century to the middle of the 19th century) Tashkent-2022.316-330-p.



the Khanate, while Alexander Semyonov says that there are 32 types of handicrafts in Central Asia, depending on which tribute and stated that the tax will be 32. In the research of Abdullajon Juvonmardiyev, 90 types of 16th-19th centuries were noted. According to the analysis of the documents stored in the National Archives of Uzbekistan, it was found that there were 26 types of taxes in the khanate.²

Existing taxes in the country are divided into four types according to their implementation: Basic taxes established according to Sharia law, Official taxes, Traditional taxes, Emergency taxes. According to sources, the basic taxes introduced based on Sharia law : khiroj, ushr and zakat are calculated. Khiroj is a land tax, which was introduced to Central Asia by the Arabs and collected in the 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 taxes of the state, and it has not completely lost its character in the khanate, as 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 (one bag of 5 bags of grain) for the benefit of the state. they are exempted from paying this type of tax. They include Sayyids, Eshans, Mudarris and others. Madrasahs and mosques are also exempted from khiroj tax. Tithe lands - the tithe tax was levied for the benefit of the priests in the amount of one tenth of the harvest from the lands held as "zamini ushr". In the sources ushr dahi is also used with the term yak. Dahi means one-tenth, meaning a tenth.

Zakat was the main source of income for the state treasury in the Kokan Khanate, as in Bukhara and Khiva. It is known that zakat is the 4th pillar of Islamic rules, which came to Central Asia with Islam and is specified separately in Shariah laws, and it is taken from livestock and all kinds of commercial goods in the amount of 1/40. Also, there are certain procedures for using zakat, and how to spend the money collected from zakat is shown in the 70th verse of Surah "Tawba" of the Holy Qur'an, and it is emphasized that this money will be given only to 7 categories of people. . It is stated in this holy book that it is not possible to add zakat to the state treasury or to build mosques, roads and bridges for the general population to use these funds.³

Official taxes included tanabona, khansoliq, tolls from caravans in the border or specially designated cities, Syrdarya crossing, salt duty, tax collected from merchants in the markets, and all structures built with the khan's funds. It is obtained from fields and poly crops. The word Tanob means the unit of measurement of land, and one tanob of land is equal to 3600 gas.

The khanate also had special taxes, i.e. customs duties, which were levied on trade. Every merchant had to report his caravan and its value to the zakat. The zakatchi would send his representative to determine the duty, and he would check the value and cargo of the caravan. At the same time, he would mark the total price depending on the external size of the load and the number of camels. Usually, in such cases, the duty was set at 25 percent. The merchant who paid the tax would be given a patta and he would have the right to trade in the territory of the Kokand

² . Eshov B.J., Odilov A.A. History of Uzbekistan. Book II (from the middle of the XIV century to the second half of the XIX century). Textbook for students of history faculties of higher educational institutions. - Tashkent: Donishmand ziyasi, 2020. p. 354-363

³ Ikromjon Kuzikulov, "History of Kokan Khanate" Namangan publishing house - 2014 p. 30-38.



Khanate throughout the year. If a merchant caravan was coming from another city, he had to inform the zakatki before entering the city. Non-Muslim merchants were charged 5 percent of their goods as duty.

The Kokan khanate received a lot of income from trade duties and taxes. Part of the income received from them should be used to supply the khan's troops with weapons, copper and iron. In the 40s of the 19th century, Kokan and its surroundings received 100,000 gold, Tashkent 60,000 gold, Khojand 25,000 gold, Namangan 50,000 gold, Oratepa 20,000 gold, Andijan 25,000 gold, and Margilon 10,000 gold. gold brought income. The total income of the khanate from trade duties in one year was 282,000 gold.⁴

Traditional taxes include wedding ceremonies, division of inheritance, scales, tolls for crossing the river, taxes from Kyrgyz and Kazakh cattle, and similar taxes. For example: Panjyak (wood chips, wood chips, pine chips) - obtained from firewood, reeds and sawdust. For each cartload of firewood or cane brought to the city, a fee of 1 coin - panjak tax was collected. The chiefs of khan reserves were responsible for collecting this tax. Marriage is a state tax paid at the time of marriage. Tarikona is a payment received from the distribution of inheritance. In addition to these, there are various extraordinary taxes in the Khanate, which are gold money and copper money, ulov money, alaf money, nafsana, mushtak, kafsana, yaksara and others. Privileges were also created in the tax system of the Kokan Khanate, and the rulers intended to strengthen their political positions and improve the country's economic and cultural life by fully or partially exempting them from taxes. According to Zumrad Khatamova, the tax-exempt categories in the Kokan Khanate can be divided into two groups. The first group consists of representatives of the khan and his family, religious scholars who have a high position in political life, and officials in public service. It should be noted that there are archival documents that together with high-ranking religious scholars, mudarris, dervishes and qalandars also had tax exemptions.⁵

In addition to taxes and payments, there are various labor obligations in the khanate, which were widely used in the construction of water structures and landscaping works in the spring months. Labor obligations are called by different names in the sources. The name "jamargayi yurtiya" is mentioned on the tax exemption labels. Orientalist Abdullajon Juvonmardiyev admits in his research that it is an obligation to produce it. Historian Muhammad Aziz Margilani writes that labor obligation in digging the Ulughnahr canal is called "labor tax". According to other information, among the population, this obligation is called "hashar". From this, it can be understood that different terms are used in the speech of the population in the name of the labor obligation. Hashars could be one, two, three or more days. At the same time, there were also several day-old hashars. The population is involved in other spheres of socio-economic life of the country. They were involved not only in the construction of artificial irrigation facilities, repair and cleaning of old ones, but also in the construction of palaces, madrasahs, mosques, military

⁴ Bobobekov X- History of Kukon. - Tashkent: Science, 1996.

⁵ Kosimov Y. Essays on the history of the Kukon Khanate (1709-1876) Namangan, 1994.



fortifications and defenses. Hashar was also widely used in agricultural work, in particular, growing rice, cutting reeds, gathering firewood and nuts.

In conclusion, the taxes in the Kokan Khanate cannot be considered unique. The main taxes in the Khanate were basically the same as the taxes of the Khanates of Khiva and Bukhara. Only some taxes were added as additions. There were a lot of such taxes in the khanate. Due to the many types of taxes in the country, this led to the impoverishment of the country's population. In addition, there was forced labor in the country. All these situations led to the worsening of the situation of the local population.

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