

FROM THE HISTORY OF THE FINANCIAL SYSTEM OF THE KOKAND KHAN: CUSTOMS TAX AND OTHER COLLECTIONS

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ABSTRACT

The article provides information on the history of the financial system of the Kokand Khanate, mainly the analysis of the money received from the state customs offices to the state treasury.

Keywords: Khanate, customs, trade, money, income, order, document.

INTRODUCTION

The financial system of the history of the Kokand Khanate is one of the subjects of interest to scientists. The state's finances, money, and income have had an impact on political life. In addition to local merchants and craftsmen, foreign merchants also worked in the Kokand Khanate. They also contributed greatly to the increase in the income of the state treasury. The article talks about the procedure for collecting customs and other trade taxes in the Kokand Khanate.

On August 11, 1865, an Afghan merchant transported 325 rubles 60 cups of tea and chit from Kabul to Kokand from Oratepa customs house[1.153.]. In 1864, the Afghan merchant Alabat Mulladatov, joining a large caravan of 1300 camels, came from Turkestan to Perovsky port with 200 silks worth 1000 gold and 100 ordinary cloaks, 1100 pieces of bekasam, 200 pieces of pariposha, 100 pieces of canoes and other goods on his 10 camels. Also, according to the information of the Tashkent customs, on September 13, 1865, the Afghan merchant Abu Said took Russian goods worth 588 rubles on 1 camel from Tashkent to Kokand, on July 6, 1867, the Afghan merchant Shamsiddin took 1200 rubles of Kokand gazlama on 12 horses, on July 24, the Afghan merchant Said Turdiev 1 He brought 44 coats of 349 rubles 20 kopecks per camel, silk gauze, chit, etc. from Kokand to Tashkent[2.154.].

There are very few documents related to the trade sector of the tax system of the Kokand Khanate in the documents kept in the UzMA. No more than 10 in total. Therefore, in order to draw a conclusion by comparative study, the documents of a slightly later period were also considered. In a letter written by the merchant Muhammad Niyaz Ismail boy to the chief administrator (nachalnigi) of Tashkent city in 1869, he said that he paid 2 rubles 20 kopecks as zakat on October 16, 1868, and 1 ruble 40 kopecks on November 2 to the zakat collector Muhammad Yusuf, that he came again to collect zakat. , wrote a letter about the fact that he paid zakat 4 times last year, which is not in accordance with Sharia[3.9.]. In our opinion, the zakat collector, based on his superior authority, committed an illegal act and the merchant who paid the tax is demanding his right. Such incidents are frequent.

Azimboy Niyazov, a merchant from Tashkent, wrote a letter to the head of Kurama uezd that the zakat collector from Koplombek did not transfer his goods to Tashkent when he was coming

from Verny, even when he showed the certificate of payment of zakat issued by the Tashkent Economic Department.

According to the information on the amount of zakat money received by the Turkestan spending department from the economic department of Tashkent, on January 9, 1869, 6136 rubles 70 kopecks, on March 10, 7978 rubles 27 kopecks, a total of 14114 rubles 97 kopecks of zakat money were handed over [3.2.56.]. The seal of Sharif Boy, the representative of the farm management, was placed on the document containing this information. Therefore, it can be concluded that the amount of zakat collected from the city of Tashkent alone was a large amount, while the zakat received from the trade sector from the general areas of the Kokand Khanate was a large amount.

The following taxes and fees existed in Kokand Khanate.

The tax collected from the mills was called asiyabona, zuvozkhana money, and in the khanate until 1876, about 500. Since it is recorded in the documents that 5 mills were operating in the city of Ko'kan, we can say that this tax brought income to the treasury of the khanate.

We know that the Pandjyak type of tax existed in the Kokand Khanate. The chiefs of the khan reserves were responsible for the collection of this tax. This tax is taken from firewood and logs. Every citizen, who took the wood growing in the Khan's reserves to sell and use it, had to pay the panjak tax. Muhammad Yusuf mirshakar writes a letter of application stating that he received the blessing from Khudoyor Khan, the guard, who was given the authority to collect the panjak tax, and the state of cutting the reeds growing in Tongizkol. The fact that Muhammad Yusuf Mirshakar received a congratulatory letter from the khan personally indicates that the income from this tax is important for the state economy and that it is under the ruler's control. During the collection of panjyak tax, the guards kept notebooks and recorded the names of taxpayers and the amount of money.

In the register of tax data stored in the Kokand khanate office, twenty-seven villages such as Janjal village, Laklak-khana, Kulol village, Telov village, Jarkishloq, Kazakh fortress, Khafalak village, Rafikon village, Akta village, Eshon village, Chorbogtorangi, Dehkan toda, White chicken are recorded in the book. The amount of panjak tax money and firewood collected and handed over to the treasury by the guards Muhammad Raziq, Umarqul, Muhammadghazi, Rahmanqul, Muhammadolim from the residents was brought out in the cart account [8.5.].

There were also taxes and fees introduced for public service, and additional services. A. Juvonmardiev, R. Nabiev, H. Bobobekov's scientific research noted that the population was involved in construction work, which was considered important in the political and social life of the Kokand Khanate, and the state had the obligation to provide free labor to the population in various construction works. Archival documents also record cases of monetary assistance if he could not attend hashar. Residents are more involved in digging canals and ditches or cleaning them in spring.

Until the harvest was ripe, the soldier's supply was also a reserve levy, where food was collected from the population and stored in special warehouses. Its amount, from which tax account it was taken, is not known. The term reserve is also found in labels studied by A. Juvonmardiev. In these labels, the term soap is also found among military taxes. This collection was not found in the archival documents of the cabinet of the Kokand Khanate.

Xonachini, xonajoyi, xona puli, uyina, uy puli (fors-turk) (Persian-Turkish) based on the information of V. V. Bartold, A. Juvonmardiev states that this tax existed even during the Mongol rule: "In Tashkent, they received it on the basis of an old account book written at a time when the number of rooms increased and decreased. From the beginning of the room, one gilt, that is, one gold, was collected. These fees and taxes are not found in our archival documents.

Kutvoli is a word derived from the Hindi language and means owner of a fort. It is found in the labels studied by A. Juvonmardiev, belonging to the 16th-17th and 19th centuries. Kutvol led the construction works carried out in the Kokand Khanate. Qutvol is an official in the administrative management of the Koqan khanate, and can also be found in the meaning of watchman, fortress, arch supervisor, ordaban, harem supervisor. The levy collected from the people for their salaries was called kutvoli. Although A. Juvonmardiev referred to kutvoli as a tax or a fine, it can be concluded that it was a levy based on socio-territorial characteristics.

Doriltoy or apothecary term also appears among the ninety taxes listed by A. Juvonmardiev. It was not determined what kind of tax or levy, fine it is. Based on the rule of collecting money from the population for the salaries of officials in administrative management, it can be concluded that the collection was taken for the needs of the Darugas. No information about this fee was found in the documents related to the Kokand khanate office. In the Kokand Khanate, the most profitable and constant market fees were the land tax and rent. A farmer or a tradesman paid a price for selling his products while standing at the yuozor. Those who rent shops or stalls and do business have paid rent. In a notebook in the treasury, the collection money received from the rice market, grain market, cotton market, and corn market and received into the treasury was recorded. The document does not say which city or district market the fee was taken from. The information on brokerage fees from sheep markets located in Osh, Aravon, Uchkurgan, Yormozor, and Kuva regions is presented.

At the same time, the khanate also had fees such as muhrona, workshop rent, marriage, and tariqona. Sahib sarkar was asked to allocate money for putting a seal on a written document written by Mulla Abdujalil Mirzabashi[13.1.]. From this we know that it was necessary to pay a fixed fee for each document to be stamped.

From the content of the letter written by Sultan Muradbek to Khakimboy's broker, we know that in the khanate, craftsmen were hired as tenants in market stalls. In the letter, with the help of Bakhti Mohammad Korbashi, he was sent to Khakimboy broker to immediately return the tenants of the stalls located near the bread market in front of Orda, and not to allow them to leave the rented premises.

In one of the letters written by Sultan Murodbek to the guardian of Bakht Muhammad, he was asked to release a person named Mirza from marriage. Bakhti Mohammad Qorboshi wrote a permit for those who want to get married after paying the marriage fee. We can learn this from the content of the letter written to him by the Mingsher treasurer. In this letter, Mingsher writes that the treasurer should write a patta for the person who brought the letter to get married, and he gave me the marriage money.

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