

THE SIGNIFICANCE OF ZAKAT IN THE FINANCIAL SYSTEM OF THE KOKANDD KHAN

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ABSTRACT

The article provides information on the history of the financial system of the Kokand Khanate, mainly about the income from the zakat tax received from merchants and the procedure for their collection.

Keywords: Khanate, tax, zakat, money, income, information, document.

INTRODUCTION

The issue of economic life is important in studying the history of the Kokand Khanate, which has its place in the history of Central Asian states. The state economy is regulated by the financial system. The analysis of the zakat tax from the trade sector is also necessary in determining and analyzing the revenues coming to the treasury.

Professionals and artisans who lived and earned their living in regions, cities, districts, villages and villages in the Kokand Khanate paid zakat to the state once a year. Artisans often moved from city to city, taking into account the demand and supply in the khanate markets. In 1868, the book containing the zakat data collected from Tashkent contains a list of craftsmen, where they are from, and the amount of money received from them. For example, it is written that 3 rubles were taken from master Mulla Mirabrор[1.P.93]. At the same time, although Tashkent came under the control of the Khanate, according to this document, we know that artisans from other regions of the Khanate also sold their products in the markets of Tashkent. In this notebook, the names of the craftsmen from Samarkand are also mentioned and the amount of zakat money paid by them is also recorded. Artisans sometimes sold their products themselves in the central city markets. Merchants who bought from them delivered to different countries. In both cases, tax officials collected zakat.

A large amount of zakat was collected from artisans and merchants to the khan's or beg's treasury. These two areas have developed in an inextricably linked manner.

Since the legal norms of the state were implemented on the basis of Islam in the Kokand Khanate, let's dwell on the shari'a order of zakat received from artisans and merchants. Zakat is payable on any goods or products purchased for commercial purposes. Zakat is paid to Kokand Khanate regardless of whether these goods are brought from a foreign country or bought from the local market. The type of product can be food, cloth, housing, livestock, books, equipment, land, or anything else. Zakat is paid even if those trade goods are stored in a warehouse, in a person's house, workshop, or store. Even if the equipment is acquired for the purpose of re-production, zakat is given because it was acquired for commercial purposes.

There is also a specific procedure for calculating the amount of zakat from artisans' products and zakat from merchants. Shaykh Muhammad Sadiq Muhammad Yusuf stated: "In both cases, merchandise and other goods purchased for commercial purposes are measured by their

market value, and cash money owed to the zakat giver and debts that are expected to be collected (nasiya money) are also added to it. zakat is given" [2.P.116.] Zakat is collected from the merchant's goods loaded on a camel, the camel is not counted. Zakat is determined from the profits of the craftsman's products, and no contribution or investment is made. Here, investment means that the work tools and sewing tools of a craftsman or tailor are not included in the calculation of zakat. Zakat is collected if the raw materials received by the craftsman for the production of products are stored in a workshop or warehouse for a full year.

In our opinion, collecting zakat from artisans existing in Kokandd khanate is divided into producer and service provider based on the content of their activity. For example, a cloth manufacturer pays zakat based on his capital raw materials (if one year has passed) and his income, while a barber or a wheelwright pays zakat on his income.

In India, mainly Muslim Indian merchants were engaged in bringing goods to Central Asia. Because the caravan routes passed through the area inhabited by Muslims, a large amount of toll was collected from non-Muslim merchants [3.P.152-155] In fact, the procedure for collecting zakat and toll was more expensive for non-Muslim merchants.

I. According to Yanjul, duty was collected from Muslim merchants in the amount of 2.5 percent of the total goods, and from non-Muslim merchants in the amount of 5 percent [4.P.99-100.] His information is also presented in the researches of R. Nabiev and H. Bobobekov [5.P. 114.]. Indians living in the Kokandd khanate actively participated not only in internal trade, but also in trade with neighboring regions. In particular, according to the records of the Tashkent customs office, on March 4, 1867, the Indian merchant Boy Tilla carried 108 rubles worth of Koqon gas from Koqon to Tashkent on 1 horse. In January 1868, Boy Tilla transported 4,800 rubles worth of Russian fabrics from Tashkent to the territory of the Kokand Khanate in 11 carts.

Efremov's notes also contain information about the fact that many people from Kashgar, Tashkent, Samarkand, Bukhara came to Kokandd for trade. Trade zakat was collected from merchants who came to Kokand when crossing the border. If the merchants were allowed to cross the river, they paid money and moved to the other side. About this P. Nebolsin "Bukhara people paid 5 gold for one camel of silk cloth in Kok. He paid 40 silver coins for each camel to cross the river," notes [6.P.54.]. He also provided information about the procedure for merchants to pay trade zakat when they crossed the border of the khanate. According to him, he heard from Kyrgyz the news that Tashkent left Bukhara and joined the Kokandd Khanate, and soon he witnessed that this news was true. After spending 5 days waiting for the zakat collector in Okmasjid to pay taxes from trade caravans, he appealed to the head of the fortress and his affairs were quickly resolved.

In the archive documents, there is a sales receipt written on March 29, 1869, which was written in the name of the Jewish merchant Khudoidot Yakh'inia, and according to it, the amount of zakat paid by the merchant was recorded, which was related to the regions beyond Tashkent, Kattakorgan, and Chirchik[7.P.4.].

Although this information refers to the period when Tashkent passed into the hands of the Russian tsar, it is important in the comparative study of the trade taxes of the Kokandd Khanate. Because in the territory of the Kokand Khanate, citizens of other countries engaged in free trade by paying taxes and zakat. The khanate did not impose any demands on them

other than taxes because they benefited from it. After it became part of Tsarist Russia, the arrival of citizens of other countries to the territory of the Khanate was gradually stopped. For example, in the data on foreign citizens who came to Fergana region from May to December 1877, the Austrian Jew Yakov Leysbe' Yuster' was not admitted due to insufficient documents in accordance with Article 530 of the Passport Decree. In our opinion, this person came to the territory of the khanate before. This time he did not know about the introduction of new procedures and went back.

The report of the head of the special treasury of Margilon uezd in the document about the first years of the transfer of the city of Margilon to the possession of Tsarist Russia contains a report of the receipt of a total of 8482 rubles 68 kopecks for January 1877. Tax and levy income from city residents is recorded here. It is on sheet 32 of this notebook that there is information that the city's income from trade for the month of August amounted to 378 rubles.

The uniqueness of the tax system of the Kokand khanate is clearly visible when studying the taxes and levies related to trade. In Z. Madrahimov's research, this issue was touched upon, and it was noted that customs work and trade taxes in the khanate were carried out based on the rules of the Islamic religion. received in the specified amount.

The caravan entering the territory of the Khanate from neighboring countries was met by customs officers at the border. They registered the cargo of the caravan according to the instructions of the merchants.

Based on archival documents, Z.Madrakhimov explained the order of customs tax collected from the customs offices of the Kokand Khanate: 20 kopecks from loaded camels and carts in caravans, 10 kopecks from horses. writes that there is a rule of withdrawal in the amount. A merchant entering the country has the right to freely conduct trade activities for a year after having a label stating that he has paid the state duty. Such a label was given to the merchant by the zakat collector, who had to pay a separate duty in case of increased income and bringing additional goods.

In some cases, if the merchants could not sell the specified amount of goods for 6 months, they had to pay a tax of 40% again. According to A. Gaines, if the total amount of the goods of the merchant entering the khanate consists of gold and silver coins with more than 20 gold coins, he had to pay 40/1% of the money at the customs office.

The head of the caravan leaving the cities of the Kokand Khanate first informed the zakat. The zakat collector sent his assistant to the caravanserai, determined the number of camels (or horses and carts) in the caravan, the quantity, type and price of the cargo and collected the specified amount of zakat. In particular, during Khudoyor Khan's time, 1 ruble was charged from each camel's cotton taken to Russia. 90 copies. duty was collected in the amount, and one camel had an average of 16 poods of cotton. Also, the zakat collector received a fee of one silver coin for writing a label for each loaded camel. A merchant who paid the duty could trade in the territory of the khanate without paying another duty. However, if he wanted to move to the territory of a neighboring country, he had to pay customs again in that country.

R. Topildiev cited the same information: "The zakatchi received a tax of one coin per pood of goods for his own benefit for issuing a patta. After receiving this patta, the merchant could conduct trade in the Khanate of Kokand without paying any more zakat" [9.P.148-151.]. The above information should be clarified. Z. Madrahimov said that the amount to be paid for the

zakatchi was a silver coin, and R. Topildiev said that it was just a coin. We also think a silver coin is meant.

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