



REFLECTION OF TAX ISSUES OF KHIVA KHANATE IN "TURKISTAN COLLECTION"

Abdukhalilova Aziza Erkinovna

Tashkent State University of Oriental Studies

PhD student.

+998911987868

Article history:	Abstract:
Received: 4 th June 2022 Accepted: 4 th July 2022 Published: 11 th August 2022	This article is devoted to the research of materials on the tax system of the Khiva Khanate in the "Turkistan collection". Khiva Khanate reveals the scientific significance of the "Turkistan collection" consisting of articles published in the press about tax types, administration, taxable objects and their scale, tax collection process and officials who will lead it.
Keywords: Khiva Khanate, "Turkistan collection" tax, salgut, zakot, kazu, kochu, payments.	

In the study of the history of the Khiva Khanate tax system, there are several groups of sources among which sources published in the press are of particular interest. The involvement of materials in the "Turkistan collection", which includes articles on the political, economic and cultural life of the Turkestan country, including the Khiva Khanate in various newspapers, in the research work serves to increase the effectiveness of the work.

"Turkistan collection" (full "Collection of articles and works belonging to the Turkistan region and Central Asia") is a collection of materials on the history, culture, ethnography, geography, economy, social life and customs of Turkistan and other countries Central Asia from 1867 to 1939.[1] Today, this collection, which is stored in the State Library of the Republic of Uzbekistan named after Alisher Navoi in Tashkent City, consists of 594 volumes .

In the structural performance of the "Turkistan collection", the materials in the collection are grouped on the basis of territorial cohesion. In the first group there were works of political, historical, geographical content about Central Asia, Travel and scientific expeditions throughout the region, in the second group there were information about the territories of Central Asia under the jurisdiction of the Russian Empire, and in the third group there were literature lists on the relations of Bukhara and Khiva khanates, Turkmenistan, East Turkistan, Mongolia, The topic on which we are studying the materials of the drawing group in the structural indicator Khiva Khanate is one of the rich sources for studying its socio-economic life.[10:374]

Kongrats dynasty information on state tax policy among the works of official documents, office censuses and local historians, information in publications and Statistical Collections is important in the research of the topic.

Khiva Khanate was an agrarian state at the end of the XIX beginning of the XX century, when most of

the Khanate's income was associated with land ownership and taxes levied on it. In this regard, the agronomist O. Shkapsky, who visited the Khiva Khanate and studied land ownership issues. In the article ranked from the "Turkistan collection" "Kak khivintsi vedut polevoe khozyaystvo na svoix bezvodnix zemlyakh" the scientist, brings some information about the begar of tax and labor obligation. In particular, the author's Khanate consisted of begar Kazu (purification of bees) and escape (restoration of dams and dams), and usually the worker was taken not from every farm, but from every 10 tanak (tanob). The same order was maintained in the Amudarya Department. Begar consists of 12 days, in which 50 kopecks, along with working and labor weapons. amounts are also mandatory that lead to money .[5:93]

Another of the articles in the "Turkestan collection" is an excerpt taken in the memoirs of an oriental tourist about the years of the reign of Muhammad Rahim Khan (1856-1860), which contains some information about the tax system of the Khanate. The Khiva Khanate tax system was headed by mehtar, qushbegi and devon begi. According to the author, mehtar was the chief treasurer in Khanate and the official responsible for collecting land tax from the southern regions. Koshbegi was also considered an important post in the palace and was engaged in collecting taxes in the northern regions of the Khanate in finance. Devonbegi is the head of the mint in the palace and at the same time an official who oversees the payment of duties. The author writes that in this place a large part of the Khanate's income is formed by boj payments. The fact that money in the Khanate consisted of large and small tillo, large coins-tanga and small coins was named chaqa, the Khanate Treasury and spending account were under the control of mehtar. [8:61]

The situation of trade and taxes in Khiva Khanate and the tax issues received from them are



covered by the "Turkistan collection". Also mentioned in Kostenko's article "Khiva on 1873", the author gives information about the historical structures located in Khiva city, the research also provides information on caravanserais, tim and toqs, which are included in our topic. "The caravanserai built by Muhammad Rahimkhon in 1823 year is a place where the Khanate is concentrated mainly from wealthy Khiva merchants who trade with foreign countries, while the teams are smaller than the caravanserai, consisting of commercial shops. At the end of the Toqs, the traditional market, which is typical for Central Asia, is located, and the price in it will be cheaper than in tim". [4:327] Also in the article will shed light on the current money in the Khiva Khanate and its value in Russian money. The smallest unit of money in the Khanate is chaka, 60 chaka is equal to 1 coin (tanga), 9 coins are equal to 1 tillo, 1 tillo is equal to 1 rub.80 kop.[7:355]

In the study of the tax system of the Khiva Khanate, Devonian documents and information from persons operating in Devon are considered very important. In 1873, the former devonbegi of the Khiva Khanate, Mat-Murad, was written to Devon and included in the Turkestan collection, while the following article provides important information about the Khanate tax system. According to the article given, the Khanate's annual tax revenue was around 200,000 rubles, which consisted mainly of land tax (solgut) and zakat. Land tax is levied in the amount of 10 gold (gold coins) from 3 coins. Internal sales income tax (zakat) was levied from stores based on the size and value of their products. Foreign trade tax is levied on each camel and boat. For example, when a merchant, on his way to Russia, took a tax of 1 ruble and returned 3 rubles. Zakat on Sharia was taken from cattle. In the Khiva Khanate, this tax had a special appearance. If the karakalpaks pay 2000, 3-5 cocoons for camels sold from the Kyrgyz tax received, or 1 gold from 40 sheep, 2 cocoons from 10 sheep or 40 cop. [2:112]

In the Khiva Khanate dedicated to tax types L. Sobolev In the article under the authorship of in the Khanate there are basically 4 types of tax, and here they are:

- First tax – solgut, taken around 1-5 tillo (1 tillo-4 rubles) as an exception if he works on the lands of the khan he pays 2/5 part of the dressing.

- The second, tanab-this tax taken from the owner of the garden and vineyards. From a camel there were 40 kopecks, from cattle - 20 kopecks, from sheep - 5 kopecks.

- The fourth, from the product being brought into the Khanate. 2.5% is provided if received in the amount of 5% of non-Muslims. [6:327]

In the article called The Essays Of The Khiva Khanate, written by an unknown author on the tax system of the Khiva Khanate in the "Turkestan collection", the main taxes in the Khanate were taken from the economy of

salgut-each and amounted to 4-20 rubles per year. If the peasant worked on the state land, the tax was replaced by 2/5% of the dressing.[3:20]

Based on the materials studied above, it can be concluded that in the "Turkestan collection" important information is found in articles published in periodicals of the tax system, practice, current types of taxes of the Khiva Khanate of the second half of the XIX and early XX centuries. The role of the Turkestan collection, which includes political, cultural, socio-economic articles on the history of Turkestan, including the Khiva Khanate, is incomparable. It contains articles on the economic life of the Khanate, mainly excerpts from the memoirs of tourists and diaries of individuals sent by the Empire on a special mission. In addition, an article written in response to questions and answers about the industry in a collection from the former devonbegi Mat-Murad Devon of the Khiva Khanate will also closely help in the study of the Devon activities and tax administration of the Khiva Khanate. According to the articles on the tax system in the "Turkestan collection", the main taxes in the Khanate were given information about the tax and zakat. Zakoti savoim, zakoti merchant, duty payment-these are all forms of zakoti and are called differently depending on the type of object to be taxed.

Confusing opinions arise that land tenants, which are found in some articles, paid taxes, rent and tithes, and some wealthy nobles did not pay taxes on large land estates at all, are the opinion that the reason for the author's indifference to the Islamic tax system arose. Because a study of archival documents of the Khiva Khanate showed that if property lands were taxed and state lands received tithes, it was permissible to pay tithes even from the lands of tax-inviolable label owners. Therefore, while articles from the Turkestan collection occupy an important place in covering the history of the tax system of the Khiva Khanate, a comparative analysis of the information contained in it with archival documents is considered appropriate.

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