



MANAGEMENT OF THE TAX SYSTEM IN THE BUKHARA EMIRATE

Azizov Ikromjon Shadibayevich

Tashkent International University of Financial Management and Technologies
Doctor of Philosophy (PhD) in Historical science
Tashkent, Uzbekistan
ikromjonazizov77@mail.ru

Article history:	Abstract:
Received: 20 th April 2025 Accepted: 14 th May 2025	In the Emirate of Bukhara, not only certain categories of civil servants but also almost all officials of the Emirate participated in the management of the tax system. Although the names and actual positions of officials and officials in the Emirate were focused on other areas, they also had direct and indirect responsibilities for the management of the tax system. In addition to their main responsibilities, they also carried out the tasks assigned to them in the tax system. The results of the study show that due to the importance of the tax system, which is the main source of state revenue in the Emirate of Bukhara, all officials from the Emir to the local government were responsible for the management and control of the tax system.

Keywords: Amin, Aqsaqal, Amlaykdar, Emir, Qoshbegi, Kadee, Rais.

Since the ancient times it is known that the tax system played an important role in the economic life of countries. In achieving of countries progress, as well as in the degradation and economic decline of countries, along with the standard of living of the population, special place occupied the tax system. In addition to this, over time, the tax system constantly needed to implement reforms. At the present time, we have partial information regarding tax inspectors. At the last quarter of XIX – early XX century the tax activity in the Bukhara Emirate was carried out in a peculiar way, different from other countries. Some officials participated in the implementation of tax activities directly, at the same time, tax inspectors, whose duties were different, also participated in the management of the tax system. It is also necessary to note the importance of conducting a survey of the activities of tax inspectors in terms of the history of country. The history of the regions of Uzbekistan, as part of their studies, has been studied in varying extents by such foreign researchers as A.Kügelgen¹, E.Allworth², D.Brower³, A.J.Burton⁴, P.G.Geiss⁵, S.

E.Grigoriev⁶, J.Paul⁷, A.Khalid⁸, R.D.McChesney⁹, A.S.Morrison¹⁰, B. Penati¹¹, S.Ron¹², F.Schwarz¹³, B.Seymour¹⁴, T. Uyama¹⁵, O. S.M.Williams¹⁶.

Ottoman Turkey, 1558-1702” *International of Journal of Turkish Studies*, 5 (1990), pp. 83-103.

⁵Geiss, Paul, Georg. “Pre-Tsarist and Tsarist Central Asia”, London and New York, 2003.

⁶Grigoriev, S. E. “The Russian Empire and Bukhara”, *Labyrinth Central Asia Quartely*, 4:3 (1997), pp. 32-38.

⁷ Paul, Jurgen. “Le village en Asie Centrale aux XV et XVI siècles”, *Cahiers du Monde russe et soviétique*, XXXII (I), 1991.

⁸ Khalid, Adeeb. “Society and Politics in Bukhara, 1868-1920”, *Central Asian Survey*, 19 (2000), pp. 367-396.

⁹McChesney, Robert Duncan. “The Amirs of Muslim Central Asia in the XVIIIth century”, *Journal of the Economic*

and Social History of the Orient, Vol. XXVI, Part 1.; “Waqf in Balkh and Bukhara in the Second half of the 16th / 17th Century”, *Political, Social, and Economic Aspects, Hambar Islamicus*, Vol. XII, No 2.

¹⁰ Morrison, Alexander. S. “Russian rule in Samarkand, 1868-1910: A Comparison with British India”, Oxford and New York: Oxford University Press, 2008.

¹¹Penati, Beatrice. “Notes on the Birth of Russian Turkestan's Fiscal System: A View from the Fergana Oblast”

, *Journal of the Economic and Social History of the Orient*, 53 (2010) pp. 739-769.

¹² Ron, Sela. “Ritual and Authority in Central Asia: The Khan's Inauguration Ceremony”, Bloomington and Indiana, 2003.

¹³ Schwarz, Florian. “Contested Grounds: Ambiguities and Disputes over the Legal and Fiscal Status of Land in the

¹Anke Von Kügelgen. Legitimation of the Central Asian dynasty of mangits in the works of their historians (XVIII - XIX centuries). - Almaty: Dykepress, 2001.

² Allworth, Edward. “Central Asia: a Century of Russian Rule”, New York: Columbia, 1967.

³ Brower, Daniel. “Turkestan and the Fate of Russian Empire”, London and New York, 2003.

⁴ Burton, Audrey J. “Who were the First Ashtarkhanid Rulers of Bukhara?”, *Bulletin of the School of Oriental and African Studies, University of London*, 51 (1988), pp. 482-488.; “Relations between the Khanate of Bukhara and



In particular, they referred to the historians, which in their researches of the Bukhara Emirate and its former territories covered in varying extents, the activities of the tax administration. For example, A. Morrison noted that the Aqsaqals were elected from among the most authoritative representatives of the local population. At the same time, he stressed that the candidatures of elected Aqsaqals were approved or rejected by the Begs¹⁷. G. George confirming the idea of the researcher of the Soviet period A. Mirzaev, said that the position of an Amin was received by a local official who was elected by the population and assisted the Amlakdar. He was a kind of a link between officials and the local population and was an active participant in the activities related to the tax collection¹⁸.

The State administration in the Bukhara Emirate was carried out on a centralized basis. The system of centralized control was led by the Emir himself, while he appointed the Hokims of the Vilayets on the recommendation of the Qoshbegi. If before the second half of the 19th century with the appointment of officials in the field of legal proceedings, Sheikh al-Islam and QaziKalyan (chief justice) were of great importance, then in the subsequent period these questions, among others, were also resolved by the Emir personally. General administrative issues of the emirate would be wiser, from our point of view, to study beforehand divided into three groups, where the first group consisting from central administration, which includes employees of the special offices of emir and his chief vizier (Qoshbegi), QaziKalyan, RaisKalyan and others like viziers.

The second group consists from representatives of the territorial administration, such as the Hokims of the Vilayets and the officials who were in charge of them. The management system in the Vilayets was peculiar and from the point of view of the current legislation was very close to the principle

of the separation of power into three branches. Muhammadali Baljuvani explained this point so. For the practical implementation of the policy from the capital of the state, the emir sent three officials to the far-away Vilayets. The first of these officials was the Hokim, who was responsible for defense capabilities, policy, establishment of justice and for the collection of Kharaj-Dahyak.

The second official was responsible for Sharia issues – the Qazi who was in charge of dealing with Sharia cases under control of which were several employees, proofreaders and assistants. Conflicts and scandals, lawsuits within the framework of the Sharia, drawing up of conclusions – all this was on the order of this official.

The third official was Rais, who was responsible for Sharia trials, for checking mosques and bazaars, as well as controlling the Muslim population of the country. Dozens of scribes, proofreaders, assistants and employees constantly worked practically in bazaars and in villages, performing their administrative functions. Rais also prepared an opinion on a legal issue on behalf of the emir resolving various controversial and conflict issues¹⁹.

These three officials (Beg, Qazi and Rais) were appointed by the Emir and had the right to punish and confiscate the property of the perpetrators. At the same time, they did not have the right to carry out the execution of the guilty without the corresponding order of the Emir and the sharia conclusion of the Mufti. In each city, all the property of the Bukhara Emirate, was subject to the power of these three authorities and every Friday, inquiring about the health of the Emir and for expressing their loyalty, they were to send to the Emir's palace "Zhumagi, Bandagi va Duoguyi", that is something like a report, otherwise they could be severely punished (with confiscation of property), with removal from the office or with arrest followed by the appointment of another person. The Hokim of the Bukhara Emirate period can be compared with the modern Hokim of the region, Qazi with the Chairman of the regional court and Rais with the head of the department of internal affairs of the region.

The documents of the Qoshbegi's office contain information about the direction at the expense of the treasury of various gifts that officials received when appointing a Hokim of the vilayet. In particular,

Manghit Emirate of Bukhara”, *Central Asian Survey*, 29 (2010) pp. 33-42

¹⁴ Seymour, Becker. “Russia's Protectorates in Central Asia: Bukhara and Khiva, 1865-1924”, Taylor and Francis-Library, 2005.

¹⁵ Uyama, Tomohiko. “Empire, Islam and Politics in Central Eurasia”, Hokkaido University, 2007.

¹⁶ Williams, O. S.M. “Land Reform in Turkestan”, *SEER*, 51:124 (1973), pp. 428-438.; Williams, O. S.M., “Fiscal Reform in Turkestan”, *SEER*, 52:128 (1974), pp. 382-392.

¹⁷ Morrison, Alexander. S. “Russian rule in Samarkand, 1868-1910: A Comparison with British India” Oxford and York. Oxford University Press, 2008. 93 pages.

¹⁸ Geiss, Paul, Georg. “Pre-Tsarist and Tsarist Central Asia”, London and New York, 2003.133 pages.

¹⁹ Muhammadali Baljuvony. *Tarihi Nofe'iy*. Translation from Tajik language. The author of the introduction and notes ShodmonVohidov, Zoir Choriev. - Tashkent, "Academy." - 2001.



when Nasrullah Toqsoba was appointed to the post of Hokim of the Karki province, 1 handkerchief, 1 roll of material for a turban, 1 cloth robe, 1 gold-embroidered robe, 1 gusset from adras (kind of silk), 1 cotton dressing gown was given to him according to the available data, 500 tanga in cash, 1 shirt with 1 pants, 1 harness as well as 2 seasonal royal dressing gowns. At the same time, Nasrullah Toqsoba, stating that he would not take anything without the permission of His Majesty the Emir, returned the gift from decency, as it was reported to the Emir²⁰. Despite the fact that the abovementioned casual clothes were issued at the expense of the treasury of the Vilayet and that this procedure was in accordance with the instructions of that period, the newly appointed Hokim of the Vilayet showed his personal modesty and good manners.

In the management of the country tax system in the Bukhara Emirate, a certain category of civil servants was not created, respectively in the management of the tax system all the available apparatus of emirate employees participated. Despite the fact that the name of employees and officials in the emirate and their real service posts had a different focus, they directly and indirectly perceived the management of the tax system as their official duty. Along with the basic, direct responsibilities, they had responsibilities within the tax system. The results of the research show that due to the exceptional importance of the main source of revenue of the tax system, both senior civil servants, beginning with the Emir, as well as all local government officials, were responsible for the management and control of the tax system.

Hokim, depending on the size of the district, appointed one, two, three or more Amlakdars. Beg, who received information about the distribution of land in the tanaps from the office of the official's colleague, distributed it among the Amlakdars assigned to them²¹. In addition to the abovementioned positions of employees, the officials at the Beg's disposal included officials such as Agalyk (who performed the functions of Aqsaqal), Dahbashi (head of district of the city) and a number of other officials who carried out various commissions related to the travel. In addition to this,

there were from one to two filing and record clerks, as well as a large staff of various types of employees²².

The authors of the colonial period reported the following about the Qazi who carried out court proceedings in the Vilayets. The Qazi of the Vilayets and Amlaks worked under the control of the QaziKalyan, not reporting directly to the Beg. At the same time, the duties of Qazi, Rais and Zakatchi included collecting information on crops in their areas, and collecting taxes. Along with this Amlakdars and Hokims of the Vilayets themselves in cases related to them, informed Qazi, Rais and Zakatchi. Thus, in carrying out of their activities, proceeding from the point of view of not breaking the law, they exercised a kind of control one after another. Given the attitude of the Bukhara government to this, this method of control prevented the possibility of offenses²³.

Rais was an expert on the Koran. The duties of the Rais included monitoring the observance of the law on part of the population, religious issues and in addition to monitoring religious activities the activities of the judicial process were also included in the duties of the Rais. In addition, on Sundays, the Rais was entrusted with the task of announcing prices for agricultural and meat and dairy products. Until the Rais announced prices, the market did not open and did not begin its work. All traders were obliged to comply with the pricing policy, otherwise there was an immediate punishment²⁴. Other authors also confirming the abovementioned information.²⁵

If we talk about the indirect participation of the Muftis of Vilayets in the work of the tax system, it should be noted, that they visited the specified areas and together with Amines, Aqsaqal' sand several representatives of the local population determined the area of land plots of the audited territories, as well as the type of set out plants. Information on the revealed areas of land plots the mufti put into his special, so-called "tanap" notebook, while information on land plots for clover, grapes, orchards and melons was added to the special lists. These lists were compiled for each type of plant separately and were used as,

²²Enpe. Essays on Bukhara // Turkestan's collection. –Vol. 541. P. 177.

²³Logofet D.I. The country of powerlessness. Bukhara Khanate and its current state. S.Pb. 1909, P. 33.

²⁴Enpe. Essays on Bukhara // Turkestan's collection. –Vol. 541. P. 177.

²⁵A.P. Taxes in Eastern Bukhara // Turkestan's vedomosti. - № 7. - 1906. - P. 39.

²⁰TsGARUz, I.F.126, Opis'1, Delo 613, List 22

²¹Kuhn A.L. Bukhara orders. Notes on the order of collection of land taxes / Turkestanskije Vedomosti. - № 32. - 1873. P. 127.



daptharinakta or *tanobondaphtari* (land plot area notebook)²⁶.

Directly about the official Zakatchi who was in charge in the Vilayets for collecting the zakat, in Russian-speaking sources given the following information. The head of the financial industry was the main Zakatchi and all Zakatchi in Amlak and Beg (province) territory were in his subordination. The Zakatchi were engaged in the collection of the Zakat on a permanent basis and were independent from the Beks, not obeying him were fulfilling their duties²⁷. From the point of view of R. Gurovsky, Zakatchi is a person who was subordinated to the Beg or Amlakdar, he was sometimes appointed by the central government to the province and was engaged in collecting of special tax – zakat. Tax-zakat were levied on goods and meat and dairy products sold at bazaars, in connection with which the Zakatchi were of two types. The first type Zakatchi was in the city all the time, the second type was traveling around the province, collecting Zakat from the owners of cattle²⁸. According to the available information, the Beg always appointed a trusted person to the position of Zakatchi. Zakatchi set a certain time for inspection of each district of province. At the appointed time, in accordance with the list of livestock available to him, the Amlakdar collected from the subordinate population a Zakat, which he was obliged to hand over the Zakatchi²⁹.

A. Khoroshkhin, who provided information on the western regions of the Bukhara Emirate, told about the presence in these regions of two main Zakatchi, one of which was responsible for taxes in the cities of Karmana, Nurata, Khatyrchi, Ziaddin (Kal'adabus), Kattakurgan, Panzhanbe and villages Mitan and Yangikurgan (Dushanbe), while the Zakatchi residence was in Khatyrchi. The structure of the other region included the cities of Samarkand, Urgut, Penzhikent, Chelek, Djizak and Uratepe, while the second Zakatchi residence was the city of Samarkand. If in the cities of the subordinated districts Zakatchi had authorized representatives who cooperated on an

ongoing basis, then these people visited other cities of Emirate only in the market days. There were 10 plenipotentiaries at the disposal of the main Zakatchi with the residence in Khatyrchi, while there was one representative in Karmana who worked on a permanent basis and there was also one representative in Nurata, but on a temporary basis. In Kattakurgan there was one representative, who worked on a permanent basis, in the zone of tax liability of which were Panzshanbe, Mitan, Yangikurgan and other places. At the disposal of the main Zakatchi with residence in Samarkand were 15 plenipotentiaries, while in Urgut was one representative (who did work on a temporary basis), in Penzhikent were 2 representatives (one of them went to Hissar in July to collect a Zakat from the livestock of the overtaken sheep), were 4 permanent representatives in Chelek, one of whom visited the markets of Samarkand. In Djizak was 1 senior and 6 junior representatives (on a permanent basis) in Zaamin 1 temporary, in Uratepe 3 representatives on a permanent basis to collect Zakat from the owners of cattle, camels (Kungrad tribe) and sheep as an exception to the headwaters of the Amu Darya and to the Kirghiz usually sent one special Zakatchi³⁰.

Amlakia (tumen) Vilayets and officials who participated in the management of them were "Amlakdars" who received the appointment and after the presentation of labels to them, the Beks began to create an administrative management in the tumens. Along with this, they collected taxes and handed them over to the Hokim. They had several assistants called doruga, whose tasks included sealing wheat sheaves during the harvest season. In each village was an Aqsaqal, who was called *arbob* in mountainous areas. Several villages were run by one Amin, and Aqsaqals were elected on the basis of elections³¹.

Amlakdars discussed small domestic conflicts, smoothed out the positions of opposing sides, at their discretion imposed punishment in the form of blows with sticks or used the right to impose a fine. The criminals were initially arrested for further transfer to the prison under Beg.³².

²⁶Kuhn A.L. Bukhara orders. Notes on the order of collection of land taxes / Turkestanskije Vedomosti. - № 32. - 1873. P. 127.

²⁷Logofet D.I. The country of powerlessness. Bukhara Khanate and its current state. S.Pb. 1909, P. 33.

²⁸Gurovsky R. The economic life of Bukhara // Turkestan's collection. - Vol. 542. - P. 9.

²⁹A.P. Taxes in Eastern Bukhara // Turkestanskije vedomosti. - № 7. - 1906. - P. 34.

³⁰Khoroshkhin A. Note on the decline in the Bukhara Khanate // Turkestanskije vedomosti. - No. 14. - 1872. - P.61.

³¹Kuhn A.L. Bukhara orders. Notes on the order of collection of land taxes / Turkestanskije Vedomosti. - № 32. - 1873. P. 127.

³²Enpe. Essays on Bukhara // Turkestan's collection. -Vol. 541. P. 176



According to the available information, the cities in the tumens, which were in direct subordination of Bukhara, were governed by the Toqsoba, which corresponded to the post of governor in Russia, while the Toqsoba was appointed by the Emir³³.

About amines, who occupied a place in the official staircase of local government immediately after Amlakdar, the following information is available. According to the given data, the Amin was a representative of the indigenous population, from among those who had previously served as an Aqsaqal and was appointed Amlakdar. Among all the officials of Bukhara, the Amines were the most knowledgeable officials. They could get full information about the welfare of the people, roads, rivers, passes and crossings. Amin, when collecting taxes and controlling the state of the population, was considered an executive officer of Amlakdar and his closest aide. At the disposal of the Amines were rural Aqsaqals³⁴, who, according to available data, were elected by the local population. Aqsaqals on the ground followed the established order and for collection of taxes³⁵ and in administrative matters were trusted people of Amines and Amlakdars. The population of villages and mahallas in public everyday life issues coordinated their actions with Aqsaqals. With all complaints or issues resolved with the assistance of higher authorities, Aqsaqals acted as representatives of the people.

The institutions for collection of the Zakat as a tax body, also performed the functions of the regional branches of the central bank. Zakyatchi as heads of tax collection agencies orders to pay salaries to servicemen, received from the Emir who was the head of state³⁶.

As a conclusion, it can be said that the managers determined the quantity of the crop before maturing and signed the agreement after receiving of consent of the Dehkans for the amount of tax paid, The tax authorities, in addition to collecting of taxes, using their accounts in the state treasury, performed the functions of regional branches.

The aim and tasks of historical research are not to conduct a study on the history of the tax system

of the Bukhara Emirate. Scientists on the basis of set goals and objectives, only express their opinion and their thoughts. At the same time, those data that are put into circulation by researchers within the history of the tax system create a certain scientific basis for future historical research.

REFERENCES:

1. Anke Von Kügelgen. Legitimation of the Central Asian dynasty of mangits in the works of their historians (XVIII - XIX centuries). - Almaty: Dykepress, 2001.
2. Allworth, Edward. "Central Asia: a Century of Russian Rule", New York: Columbia, 1967.
3. "17th Century", Political, Social, and Economic Aspects, Hambard Islamicus, Vol. XII, No 2.
4. Berkinovich, E. U. (2020). Social-philosophical and spiritual-moral views of the Akhmad Dash. Asian Journal of Multidimensional Research (AJMR), 9(2), 184-188.
5. Brower, Daniel. "Turkestan and the Fate of Russian Empire", London and New York, 2003.
6. Burton, Audrey J. "Who were the First Ashtarkhanid Rulers of Bukhara?", Bulletin of the School of Oriental and African Studies, University of London, 51 (1988), pp. 482-488.; "Relations between the Khanate of Bukhara and Ottoman Turkey, 1558-1702" International of Journal of Turkish Studies, 5 (1990), pp. 83-103.
7. Geiss, Paul, Georg. "Pre-Tsarist and Tsarist Central Asia", London and New York, 2003.
8. Grigoriev, S. E. "The Russian Empire and Bukhara", Labyrinth Central Asia Quartely, 4:3 (1997), pp. 32-38.
9. Khalid, Adeeb. "Society and Politics in Bukhara, 1868-1920", Central Asian Survey, 19 (2000), pp. 367-396.
10. McChesney, Robert Duncan. "The Amirs of Muslim Central Asia in the XVIIIth century", Journal of the Economic and Social History of the Orient, Vol. XXVI, Part 1.; "Waqf in Balkh and Bukhara in the Second half of the 16th /
11. Morrison, Alexander. S. "Russian rule in Samarkand, 1868-1910: A Comparison with British India", Oxford and New York: Oxford University Press, 2008.
12. Paul, Jurgen. "Le village en Asie Centrale aux XV et XVI siècles", Cahiers du Monde russe et soviétique, XXXII (I), 1991.
13. Penati, Beatrice. "Notes on the Birth of Russian Turkestan's Fiscal System: A View from the Fergana Oblast' ", Journal of the

³³Russians in Bukhara in 1820 (Notes of an eyewitness) // Turkestan's collection. - Vol. 239. - P. 39.

³⁴Enpe. Essays on Bukhara // Turkestan's collection. -Vol. 541. P. 179.

³⁵Russians in Bukhara in 1820 (Notes of an eyewitness) // Turkestan's collection. - Vol. 239. - P. 39.

³⁶TsGARUz, I.F.126, Opis'1, Delo 664, List 39



World Bulletin of Social Sciences (WBSS)

Available Online at: <https://www.scholarexpress.net>

Vol. 47, June 2025

ISSN: 2749-361X

Economic and Social History of the Orient, 53
(2010) pp. 739-769.

14. Ron, Sela. "Ritual and Authority in Central Asia: The Khan's Inauguration Ceremony", Bloomington and Indiana, 2003.
15. Saidov, S. (2023). THE SIGNIFICANCE OF MUNJIK TERMIZI HERITAGE IN THE DEVELOPMENT OF ISLAMIC SCIENCES. Oriental renaissance: Innovative, educational, natural and social sciences, 3(5), 5-8.