

# Financial And Tax Economic System In Surhan Oasis

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**Abstract:** The article is devoted to the financial and tax relations of the late XIX and early XX centuries of the Surhan Oasis, as well as the decree issued by the emirs, as well as its reforms. Surhan Oasis-the emirate of Bukhara, which includes four districts, is located in the historical regions in the name of the regions of Eastern Bukhara.

**Keywords:** Surhan Oasis, tax system in Bukhara emirate, oasis stations, Kushbegi archive, tax system, financial policy, monetary reform.

## Introduction

In the current printing house of the Republic of Uzbekistan, the correct analysis, statement and objective conclusions of all periods of the history of the Motherland on a new methodological basis is one of the disciplines of historical science. Here is the task of studying the history of the financial and tax system relations of the Bukhara emirate in the late XIX and early XX centuries and scientific studies based on new various sources.

However, somewhat less attention has been paid to the problem of studying development trends in different historical periods on the example of individual regions of Uzbekistan. The disclosure of the financial and tax relations of the end of the XIX century at the beginning of the XX century of the Surkhan Oasis, which has a special place in the history of Uzbekistan, on the basis of historical-chronological consistency, territorial-problematic approach, makes it possible to expand the history of our motherland with new information.

Scientific research has been carried out by many scientists and researchers regarding the study and interpretation of oasis stations. Today,

the main task is to introduce unexplored sources and documents that shed light on the history of the emirate into scientific consumption and create new technologies that educate the perfect generation in self-esteem.

As our president noted the economic potential of Surkhandarya region is important in the life of our country with its important geographical position and natural opportunities.

The relationship and relevance of the article with today is that thanks to independence we can see that change and development in each area is supported by the state. The mistakes and shortcomings made in the past are put to an end, and laws, decisions and decrees are adopted on the basis of people's well-being and confidence in the future. Several works have been carried out in Uzbekistan to reform the financial and tax system. In particular, the tax code introduced in practice regulates relations related to the establishment, introduction, calculation of taxes and other mandatory payments and payment to the state budget and state target funds of the Republic of Uzbekistan, as well as the fulfillment of tax obligations. Tax legislation is based on the principles of coercion, accuracy, fairness,

uniqueness of taxation, transparency of tax legislation and the presumption of the taxpayer's right.

Decree of the president of the Republic of Uzbekistan on the establishment of a Fiscal Institute under the state tax committee of the Republic of Uzbekistan of November 04, 2020-4879, decree of the president of the Republic of Uzbekistan of October 30, 2020 on organizational measures to reduce the hidden economy and increase the efficiency of the activities of the tax authorities-6098, Resolution of the president of the Republic of Uzbekistan on measures for the widespread introduction of the digital economy and e-Government of the Republic of Uzbekistan on April 28, 2020 4699, resolution of the president of the Republic of Uzbekistan on additional measures for the transition to International Financial Reporting Standards on February 24, 2020-4611, decree of the president of the Republic of, Decree of the president of the Republic of Uzbekistan dated June 26, 2018 No. 3802 "on measures to radically improve the activities of the state tax service bodies", as well as on measures to further improve the activities of the state tax service bodies, decisions of the Cabinet of Ministers and the decree of the president of the Republic of Uzbekistan dated

May 24, 2017 No. 2995 on measures In the implementation of the tasks set out in this resolution and other regulatory legal acts related to the industry, it serves the relevance of the financial and tax system, which is one of the most important institutions in the history of statehood of Uzbekistan.

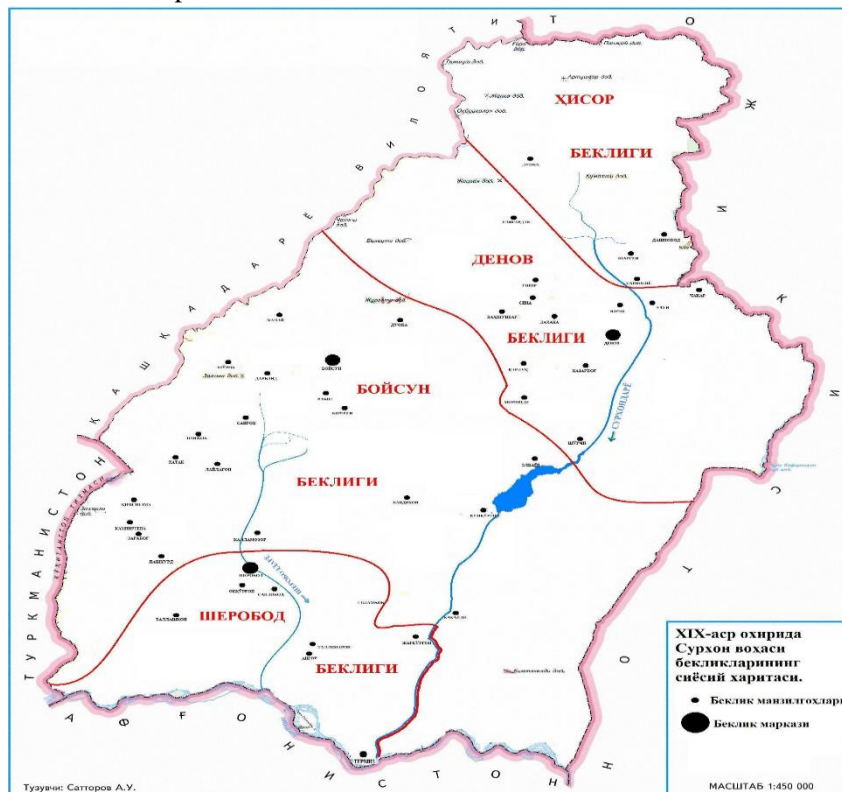
Comparing the past and the present, we note that today a person and his life are prioritized, and many positive conclusions are made by the world community.

## Methods

The article is devoted to the problems, shortcomings and experiences encountered in the financial considerations of the late XIX and early XX centuries of the Surkhon Oasis on the basis of generally accepted methods-impartiality, historical analysis, comparative-logical analysis, principles of chronological sequence.

Primary information for the article is the central state archives of the Republic of Uzbekistan, historical sources, dissertation and scientific article materials.

Surkhan Oasis contains four stations and is listed in the historical regions in the name of the eastern Bukhara regions.



1 picture (map of the Stations of the Surhan Oasis).

The financial and tax system is largely determined based on the economic and administrative structure of the regions.

If we consider the administrative structure of the emirate territory, then it is divided into the regions of Hisor, Kulab, Baljuvan, Darvoz, Karategin, Denov, Boysun, Sherabod, Kerki, Kalif, Guzor, Shahrisabz, Kitab, Chirakchi, Karshi, Yakkabag, Narazum, Chorjuy, Kavakli, Karakul, Khatir, Ziyovuddin, Karmana, Nurata, Karabakh, Kubodiyon and ruled by khokims. Some sources and literature indicate 28 in different ears with a slight change in provincial names.

Various data are cited in the haqi of administrative units of the beginning of the XX century. The Issue, D.N. While logofet Bukhara emirate will consist of 25 stops during this period, Dislyakov will be saved by the ecail of 24 stops, 7 aloxida amloklik and 10 districts. 1912: 26 beklk and 11 amlok in the regions, 27 beklk and 11 districts in 1915. In some sources, 28 stops are saved .The city of Bukhara, the capital of the emirate, had 11 districts belonging to its administrative management. These districts were named South Rud, Komot (Vobkand), Komi Abu Muslim (Vagonza, Vardonza), Karakul, Pirmast, Somjin (Romitan), Hairobod, Horqanrud (Ghijduvon), Khutfar (Zandana), Shofirkom, Northwest Rud.

In the emirate there were 125 amloklik, several thousand massifs, 4969 mosques and more than 10 thousand settlements. The territory of the emirate is 18,419,609 bodies, of which 63,815 bodies in Denov, 760,650 bodies in the pond, 3,080,000 bodies in Kubadiyan, 1,864,614 bodies in Baljuvan, 1,020,850 bodies in Kurgontepa, 577,700 bodies in Saria, 3,299,167 in Hisor, 1,429,524 bodies in Karategin, 1,428 in the gate 188 bodies were sown area.

### **Territorial location of the population of the emirate of Bukhara.**

Not only statesmen of a certain category participated in the management of the financial and tax system in the Bukhara emirate, but almost all of the Emirati officials. In addition to the

naming of officials and officials in the emirate and the original service positions being aimed at the other sector, there were also direct and indirect service functions in the management of the financial and tax system. They performed tasks assigned to them in the financial and tax system, along with the performance of their primary service duties. The result of the studies shows that while finance served as the accumulation and redistribution of accumulated money, all responsible for the administration and control of the tax system, from the emir to the local government, due to the extreme importance of the tax system, which is the main source of state income of the emirate of Bukhara.

### **Results**

The Bukhara state received the status of the emirate of Bukhara after Shahmurad Ibn Daniel Atalik, who was from the mangitic dynasty, ascended the throne in 1875 with the title of Amir Al-Mu'miniyn. Shahmurod began the first reform from the regulation of the taxes, even for his accession to the throne at the time of the intensification of the movement of the Hulk, crushed by the taxes. The people of the entire city of Bukhara were given the tag of Tarkhan and introduced by the former khudmidar before him, the light that does not correspond to Sharia, boj, tarkh, tushmol, yasak asisolikparni nullified qiddi. Some of the shahmurad reforms are listed on his assignment in his work on "Majma' Al-Arqam" ("numbers and ruqums") written by Mirzo Bodi Devon in 1789.

It writes that the work of Shahmurad on the centralization of the state, the accounting of lands, taxation, regulation of its collection and the restoration of irrigation facilities, cities was also expressed in the financial, judicial, military, administrative reforms carried out by him, in activities aimed at regulating Public Service, proceedings. Within these reforms, the title of head of state is also noteworthy. Shahmurad renounced the title of Khanate, which was udum in Turkic peoples, received the title of Emirate, was a sign that Bukhara is an Islamic State, and

its ruler is an emir of Muslims, and his father was a father's career, not an Iranian Khan.

This title, introduced by Shahmurodbi, was supported by the last Mangit rulers until 1920. In later periods, the emirate of Bukhara was ruled by Amir Muzaffarkhan Ibn Nasrullukhan (1860-1885), Amir Abdulahad Khan Ibn Muzaffarkhan (1885-1910) and Amir Alimkhan ibn Abdulahad Khan (1910-1920).

Sources in the Russian language also contain information on the above-mentioned participation in the management and control of the financial and tax system. N. Hanikov cites kushbegi as the kushbegi.

Its function is multi-tasked, responsible for the collection of Zakat and all taxes, the provision of Customs Zakat, all purchases necessary for the emir, the seal of the emir and the execution of all work under the Emir.

Even during the Manchurian government, the Bukhara emirate had a difficult socio-economic days. The internal and external wars, which continued without interruption, led to the khanavayronization and impoverishment of the masses of the meuchaikas. Among the factors that led to this life, defects in the financial system also occupied a special place. For many ears, as noted in the sources, no significant changes were made in the financial system, which were considered empty from the important links of the state administration Aparat. This circumstance led to the fact that there were negative consequences in the development of esaeconomics.

To remedy this situation, a monetary reform was carried out in the country in 1785. The money reform that was carried out gave impetus to the development of the economy, falling in line with the slowness and needs of trade sales. As a result of this wetness, a completely valuable and small in shape, weight, a large coin was issued. Free coin minting system introduced.

Each person brought his silver into the minting room and became possible to mint as many coins as he wanted. The Islamist trade, which was carried out in Vietnam, became suitable for the needs of the economy, caused the regulation of money circulation, increasing the country's economy at some point.

After the Bukhara emirate became a colony of Tsarist Russia, initially, it was attracted to the Russian market, and together with the production of products suitable for its needs, taxes and obligations for the purchase of products produced in it began to shift from a semi-product form to a monetary one. The transition to commodity currencies has had a positive impact on the development of sectors of the economy.

Also, important activities began to be carried out in the financial system. Chairman of the Orenburg border commission G.F. The figures presented in the data of the Gens of 1828 can prove this. Bukhara gold chernovi was worth 6 Russian rubles, silver coin 34 Russian kopecks, copper coin 1,5 Russian kopecks. The money was minted mainly in the mint near Khan's Palace, which was subject to the death penalty by minting coins in private.

#### **The emirate of Bukhara has the right to mint a coin in the following circulation.**

1. gold money-gold weight 1 and  $2/35$  miskal;
2. gold money-gold weight 1 and  $1/20$  miskal;
3. (22 gold coins were issued in Bukhara);
4. gold money-gold weight  $6/7$  miskal;
5. silver coin money weight  $5/4$  miskal;
6. copper coin-money weight 1 and  $5/4$  miskal;
7. copper coin-money weight 1 and  $1/35$  miskal;
8. copper coin-money of white copper weighing 1 miskal.

According to the information given by Budrich, gold in Bukhara amounted to 22 coins, coins - 50 copper coins, money - 3 Russian kopecks.

After Tsarist Russia turned Central Asia into a vassal, certain measures were taken in the financial system in order to develop trade relations with Bukhara.

First of all, the difference in currency between Bukhara and Russia caused many problems. In order to solve this problem, the governor general of Turkestan conducted official negotiations with the emir of Bukhara as early as 1893, based on the introduction of Bukhara into

the Russian customs territory, to stop minting coins. Later, on February 4, 1894, a special council was convened under the governor-general of Turkestan on this issue, and the main reasons for making such a proposal were clearly explained.

Due to the disproportionate minting of Bukhara coins, it became difficult to circulate them in the country. In addition, the ustak coin was not put into circulation in the Russian markets, because of the large difference in the coin compared to the Russian ruble, it prevented Russian goods from entering the markets of Bukhara. Therefore, the members of the council propose to mint 10 million new coins of the same value and proof in Russia every year in Russian and Tajik languages. According to the recommendation of the council members, such a coin could be circulated not only in Bukhara, but also on the territory of Russia, along with the Russian coin.

In order to compensate for the losses caused by the reduction of coinage, the council proposes to pay the emir 300,000 rubles annually. The Ministry of Defense recommends the implementation of this event and reminds that this event will lower the reputation of the emir in front of his citizens. The Surkhan oasis became a politically and economically beneficial area of Tsarist Russia.

One of the problems in the relations between Bukhara and Russia was the blocking of the markets of Eastern Bukhara due to the flow of Russian financial capital and the development of the credit-trade sector. Implementation of trade activities with the help of banks located in Termiz became an opportunity to provide local merchants in Denov, Sherabod districts with sufficient funds for trade activities, warehouses, and construction of small and medium-sized industrial enterprises. Because the Russian government pursued a policy of financial conquest of Turkestan through banking capital, free and unhindered entry into the markets of the Bukhara emirate, and financial dependence of local trade.

As a result, on the eve of the first World strike, 12 credit institutions were established in Turkestan by offices and departments belonging

to 47 banks of Russia, of which 7 were owned by state banks, 38 by private shareholder banks and 6 by a mutual credit team. 517 small credit bank friendly associations were formed in 1914 in order to fully satisfy the interests of the Russian state, to develop agriculture, to open new lands, to create wide cotton fields in order to have cheap cotton fibers in Turkestan. In order to pay special attention to the cultivation of cotton, the Russian government established in the Bukhara emirate in 1913 a special single Banking Department of state with an annual capacity of 90 million soums, 3 financial institutions (Chorzhoi, Kerki, Termez) and 7 departments of private banks (in Bukhara).

As a result of the assignment and support of the Russian government in order to fully occupy it economically financially, the Russian-Asian (Peterburg), joint bank (Moscow), Siberian-trade, Azov-don, Russian Foreign Trade (Peterburg), Moscow report and Volzhek-Kamekkommercial departments and banks established their branches. In addition, in order to make it easier for local residents in the emirate of Bukhara to obtain small loans, a special Amudarya loan (loan) cash desk and 7 state savings banks were established and the bukassas were established under the stations Termez, New Bukhara, Chorzhoi, Kerki, Bukhara, Saray, Karmana. The bank's capital expanded the sphere of its influence in the economy of the emirate of Bukhara, expanding the sphere of influence of local industrialists, merchant businessmen.

In 1913, A. Stovba, an agent of the Russo-Asia Bank, bought 10,000 (desyatin) of land in the Bukhara Emirate. In 1915, engineer Kovalevsky bought 34,000 (desyatin) of land with the help of the Russo-Asia Bank. As a result, Kovalevsky created a trade-industrial partnership. In 1911, the Bank of Azov-Donsk was established in the Emirate of Bukhara and began to solve issues related to the supply of cotton fiber to St. Petersburg and the western regions of Russia, and financial support to the gas industry.

As a result, the work of sending a large amount of cotton fiber to the center of Russia was accelerated, and the necessary funds were provided on time. Although certain works have

been carried out in the financial system, the social and economic life of the emirate remains backward and stagnant.

The economy of the emirate was compensated by the funds that were transferred to the people from the funds that were damaged or spent. About 50 taxes and fees were introduced in Bukhara Emirate, and residents had to pay them.

The order issued by Koshbegi to the officials regarding the collection of a certain type of tax received the official name of navozhishnama. There is another document similar to this document, if the name of the taxpayers and the amount of tax are indicated, the document is kept in the name of pogyr. The books of the directly responsible for tax calculations of land revenue are kept for tax calculations.

The book of accounts kept by the scribes of the amlokdors on the tribute tax) or the book is carried by such names as tanobona. The inspectors from the center said notebooks, in which they came to the conclusion about how the task of taxpayers was performed. The document issued to taxpayers about the payment of their tax was kept under the name of patta. The Treasury was issued a letter of receipt of money when the money collected from taxes was handed over.

In the case when the amount of property for certain reasons was determined by the tax authorities, a letter to the owners was issued. The implementation of the tax system in the emirate of Bukhara in general required specific documents. Without clearly directed documents, not a single tax administrator could claim anything from an area and someone. Even officials inspecting the tax authorities on the basis of the official authority granted to them who acted on the basis of the instruction specified in the official document. The fact that these documents are stored in the koshbegi office indicates the importance of the documents.

When carrying out tax proceedings, the number (number-the type of tax levied on livestock breeders who once every ear did not pay zakat went to the places before collecting savoyim, and the number of livestock was registered. The document in which the number of livestock was registered was called a number.) documents compiled.

According to the structure of the counting document, at the beginning of the reporting word, the first person gave his name, and then wrote the name of the subject, the name of the team of livestock breeders, the number of breeders, their shepherds and sheep. If there were any requests or suggestions, they wrote after bringing the number of sheep. In some cases, requests or proposals may not have anything to do with the area in which the document was drawn up. In most cases, the number document is written not only on behalf of the official who counted the number of livestock, but also on behalf of the chairman of the region.

The main tax was due to the fact that in the economy of the Bukhara emirate, dekhkanism occupies a leading position. This tax was obtained in 2 ways.

1. Hiroji-muazzaf or Hiroti task in the form of Natura and money was harvested 2 times a ear in spring and autumn.
2. This tax on Hiroji-muqasama is obtained in four both in kind and in monetary form.

According to the legal and traditional grounds for obtaining taxes in the Bukhara emirate, tithes and tributes were received from land revenues. In the Arabic language dictionary, tithe means 1/10 (one tenth amount). Istiloh (Istiloh is an Arabic word. Practical significance means in practice) the meaning of the income received by processing the land in the order indicated in the Sharia, in the amount of 1/10 in the intention of prayer from its product to those ordered in Qur'an. In accordance with Hadith, tithes are not obtained from a crop less than 5 Vasq (or 300 Su is equal to 612 kilograms).

In the Arabic dictionary, the word kharaj means tax. In the literal sense, it is understood that taxes are levied on the products obtained from the land in the manner and in the amount specified in the Sharia.

In the Emirate of Bukhara, the head of state was considered the owner of all lands in the Emirate according to Sharia. According to the requirements of Sharia, the ownership of private land is free, and the owner of the land can sell, buy, bequeath, gift and endow it. Private landowners can plant whatever crops they want on their land, turn it into a business facility, or

rent it out to a user. However, it is not approved according to Sharia law to leave fertile lands empty without planting crops and not to use them. At the same time, private landowners were obliged to pay taxes even if they did not plant crops on their fertile land.

The author of "Risolai-Habibiya" Ibodullah bin Hta Orifi Bukhari writes about Khirat Turldim as follows: Khirat is divided into 2 types: muazzaf and muqasama. It is well known that Hiroji muqasama is based on 1/3, 1/4 or 1/5 of the harvest from the cultivated land or whether the head of state gets more or less.

As a result of the development of society, when taxes began to be collected in cash, the situation of farmers became even more difficult. The transfer of the Khirat tax in the form of money took place in different ways in different regions of the oasis. In the mountain villages of Sherabod and Boisu, farmers dissatisfaction with the taxes received in the form of a large and powerful product is explained not only by the difficulty and long distance of transporting grain to the market, but also by the fact that the tax price of grain is higher than its price. Tax collection was announced after the emir gave his permission based on the amount of the harvested crop and the average market price, and sent "Congratulations" setting the price of the new grain.

As a result of non-payment of salaries to employees by the state, the current price of the products produced is not the real market price, but the current price is the personal income of tax collectors.

If we talk about the documents in the Kushbegi archive, the prices of the products are increased by 9-15%.

Despite the fact that the taxes were collected in the form of money, the officials showed the total amount in front of the emir, converting into money how much wheat, barley, oats and how much grain was collected from the population.

The conducted studies have shown that the amount of land tax is not from 1/5 to 1/10 of the harvested crop. According to L.N.Sobolev's information, in the Emirate of Bukhara, the tax was received in the following amount: 1 request of 2 tanchas or 15 feet of wheat from the land

planted with wheat; 2 tanchas from the land planted with 1 field of alfalfa; 12 tanchas from an orchard; there is information about the receipt of 18 taxes from the vineyard.

The amount of taxes in the emirate is different, the main reason for this is that the tax is determined depending on the geographical location of the region. For example, according to the old tradition, in Sherabod beg, 1/5 of the crop was collected for safid, 1/4 of the kabud crop, and 1/6 of the crop in Denov region.

From the point of view of the economic and financial structure of the state, taxes, payments and collections aimed at the purpose of worship are separate concepts according to their purpose and function. Since the tax system of the Bukhara emirate was formed on the basis of Islamic law, the concept of zakat in the emirate became the basis for other taxes. The word "Zakat" means "purification", "goodness", "donation" and "charity" in Arabic. "Zakat" in the Shari'ah sense is giving a special part of a special property to a special person for the pleasure of God as defined in the Sharia.

When it is called special goods Nisab (Nisab is an Arabic word. Zakat indicates the amount of property that must be paid. According to Sharia's instructions, 20 dinars or 200 dirhams (or property equal to this amount) or 5 camels or 25 cattle or 40 sheep indicate the amount of property to which Zakat must be paid. A Muslim who has the property of this amount shall pay the Zakat in the amount of 1/40 of this property, and when it is said to be a special part, he shall separate the property from the property of the giver, and when it is said to be the consent of Allah, the Zakat should be given with the intention of prayer, and when it is said.

With the growth of commodity monetary relations, the arbitrariness of taxpayers was a heavy race to the Gordan of the working people's masses. In sherabod beklik, the officials claimed their careers and set the taxes as May 4 instead of May 5 or May 8. If the tax from the so-called Safid-head crops was taken May 8 on 1/5 part of the place, which amounted to 4 coins, the tax collection was 40% of the fallen crop.

As a result of unscrupulous misdemeanors, excessive taxes, drying out of the people's Tinka-

Madori, the weight loss that was not worth taking increased. At the request of the peasants, the Emir of Bukhara sent Sandnazarbek Guard beg to Denov for inspection. Qori Mulla Mir Imamiddin, United with sandnazarbek Guard, also carried out conditional work. The supervisors checked the situation in the Red Horn, Khairabad and a number of other villages of Denov station. A report written by Mir Imamiddin in the name of Amir notes that more than 1,000 figures, elders and peasants received requests that the people were left in a difficult situation with poverty outside Khad, and that the tax documents approved by the emirate were not followed.

Arbitrariness in tax collection caused peasants to come out in Denov and Sherabodda. The mass peasant movement was joined by lower-class bureaucrats who resented taxation.

Judge of Denov, Mir Imomiddin, noted that farmers pay 22 times double money for each double arable land, several coins of tax were collected in a ear, 40 funds were collected from wheat every May, which is 15 times more than the prescribed tax. Mulla Mir Imamuddin says that during the period of investigation, the saguardar and tusrifan taxes were collected in high and large amounts. In his report to the emir, he wrote in historical sources that the officials really looted the poor population unscrupulously, the best productive lands were left uncultivated, and the population suffering from the heavy tax left their places of residence and villages and went to the mountains.

In order to prevent farmers uprising and discontent, he instructed to collect the tax norms legally recorded in the emir's qushbegi documents. Taking into account the tenacity of the revolted peasants, special tax inspectors began to work. Qari Mullah Mir Imomiddin and Sandnazarbek Qarovul Beg believed that in order to fully pacify the poor population, the discontent of the peasants could be calmed if the guilty officials were dismissed and replaced by honest, clean officials. According to the reply letter received from the Amir, the guilty officials were dismissed and replaced by honest officials.

Taxes were regulated and the peasant negative was protected. According to the

information provided by the political agency of the governorate General of Turkestan, it is possible to observe the abandonment of villages at Hisor, Denov, Kulob, Bolajuon stations without leaving the fertile and land and sufficient water department in the East Bukhara stations. They mostly passed to Afghanistan. Especially in 1902, 1903 and 1904 this situation was more observed. In 1909, 7349,500 rubles from four different taxes were paid to the Bukhara Emir treasury, of which the hiroj land tax was 4909,500 rubles. At the beginning of the 20th century, the funds invested in the Gardon of the people's masses in the first World War reached an unprecedented level. Hirot is 40% in volume not only from grain crops, but also from Groats, melons, orchards and bedspreads. Sources note that the tax types at the Stations of the surhan Oasis are more than 50. Simultaneously with hiroj, kafsans, dorogayi, visiting milkman, milkman, Secretary, sealona, straw money, wood money, cane money, water Money, Flower money, wedding money, Dallol money, mirob money and tax. Flower beds can be cited as an example.

Kafsans were collected as a product for the tax collector, and its exact amount was not determined. Traditionally, in Sherabod province, the kafsans tax was not introduced, but the kafsans tax was collected from the population compulsorily.

In the 80s of the 19th century, tax collectors had to collect a tax in the amount of 4 pounds 32 pounds according to the old custom. But the tax collectors were not satisfied with this and demanded 10 pounds more than 5 grabils, which is 10 times more.

It should be noted that kafsans were not always released in favor of the owner, in some cases it was included in the treasury as an addition to Khivot. The kafsans levy was 16.5% to 57% of the khivot tax.

Another type of tax collected from peasants is druga or kafsani druga, a tax collected for the benefit of druga. This tax does not have a fixed standard, its amount is determined by agreement between the farmer and the farmer. It was noted in the sources that this tax was collected in excess at some times. An example of



this is that in the Denov district, this tax received 20 funds or 15 times more than each May.

Clerk-Secretary Tax In Denov, the officials broke the tradition, and each field was drawn up for the benefit of a clerk.

Muhrana is a tax collected by the Daruga for sealing the threshing floor. In violation of the old traditions, in addition to the muhrana tax, an additional tax of dunimsir, i.e. 20 funds, was collected from each mang gala. Another type of tax imposed on the working people is the mushtak tax collected by the local elders. Each farmer paid a tax of 2 kg from his harvest.

It is noted that in the Bekliks of the Surkhan oasis, mashtab money is allocated separately, and parents pay 15-20 coins to their teachers for their children's education on the basis of qushbegi documents. Mullah Mansur, head of schools of Sherabod Bey, set the school fee at 20 coins per month.

Arik money, mill money, lawn money, andiz money and hashar fees collected from the people suffered a lot due to excess collection and went to appeal to the emir. Abdurakhim, the mullah of Sherabod Beg, wrote to the emir in his complaint that Sherabod Beg and the officials were oppressing the people excessively and that the danger had increased. A tax was levied at the expense of 1-2 tangas for major repairs of irrigation facilities and 11 tangas for the repair of roads and drains.

At the expense of the Bekliks, each household paid taxes for using the road, transporting goods, burning coal, transporting flour, and other types of taxes. In 1885-1886, in the report written by Sherabod bek's Qazi, Mullah Abdurahim, the Amir of Bukhara, he noted that Sherabod Beg Sadiqbekboy distributed official positions to his sons and brothers, and took the money from the gardens and cultivated fields at his disposal.

Arunoman Dostyor Haji, Elder Ne'mat, Elder Muhammadi Began, Abdurahman and Said Muhammadbii, mentioned in the information, confirmed that other types of taxes recorded in the documents of the Beklik were more than what was specified. It is reflected in the documents that the robberies in the Sherabod Beggi are present in the Boysun Beggi, that is, the farmers were

subjected to various heavy taxes. 6 durzons under the leadership of Poyon Tashi justified the wrongness of the garden money, kansoi and other taxes.

On October 10, 1885, in the name of the Emir of Bukhara, in the Sherabad district, rich and amldar people will be given a certificate of oppression, an excess of tax, which is being transferred to the people. However, at the beginning of 1886, when the emir did not respond to this arznoma, the peasants refused to pay taxes. Peasant agitation was also supported by middle and lower officials in the village and middle dark peasants. This Raven was mercilessly suppressed, as a result of the seizure of peasant property and land, the peasants began to leave the lands on which they had been corrected. A large part of the peasants moved and settled in the Salihabad area on the stream of the lower part of Surkhandarya. 20 and the peasant farm settled on the secret territory of the lower reaches of Surkhandarya, also on the coast. As a result of the heavy tax policy, the 1892 Jargorganhudidagide, most of the Armenians migrate to the territory of the Republic as a whole.

By the beginning of the 20th century, militant jadids began to take the initiative of new reforms with their views. Emirati tax documents indicate that the position of sadids in society was the reason that they were also issued in tax documents on the basis of a separate list. In this case it was also possible to look at it as a way to clarify the identity of the taxers, like other tax documents, however, among other taxpayers, the fact that they were not registered indicates their position in society or that knowing their financial situation was important for the emirate government. In particular, a separate list of Zakat reports is given, which remain the responsibility of the jadids engaged in commerce in the fortress palace and are subject to payment.

According to him, Fayzullahhojah 123 soums, Fazliddin Makhzum 222 soums, Mirzo Shams 2791 soums, Abdusamad Chanavush 77 soums, Khoji companion 531 soums, atoullah (out of Bukhara) 150.5 soums, Porsohojah 112.5 soums, Suwon Yunus 1949 soums, Uzroi Jew, 1411 soums, Abay Katun 130 soums the payment of 75.5 Soums of David the murderer, 454 Soums

of Jacob Abraham Jonah, is emphasized. The total amount of Zakat that the above jadids must pay is 8338.5 soums, which is indicated at the end of the month and is reported to koshbegi.

Russian-language sources indicate that all non-Muslims paid taxes according to their means. This type of tax is called jizya, and the author of the studied period reported that the poor paid 1 coin, the middle class paid 2 coins, and the rich paid 6 coins.

## Discussion

Finance and tax policy in the emirate is primarily an economic policy, and seeks ways to collect, distribute and control the revenue of the state treasury, and to bring income to the treasury. How it is legally based in the implementation of this method and the attitude of the people to it, creates state and citizen relations. The main goal of fiscal and tax policy is to maximize revenue in the public interest.

It is necessary to study the financial and tax policy of the Bukhara Emirate and what opportunities and conditions the state has created for the citizens to pay taxes without difficulty, to study the administrative documents and to analyze them based on the modern requirements of historical research.

The financial and tax administrative documents of the emirate were analyzed in comparison with the Russian language literature of the last quarter of the 19th century - the beginning of the 20th century and researches of the Soviet era. According to him, along with the main duties of the regional governor, judge and chairman, there were indirect responsibilities in the process of collecting money and collecting taxes. When they did not participate in financial and tax matters, they performed the tasks of distribution of collected funds and delivery of land measurement and tax orders, control of tax collection process, informing the emir about the type and amount of collected taxes. At the same time, a mutual control system has been established between the mayor, judge and chairman. They also reported to the amir about how each other performed their duties. The ruthless exploitation of the working population by the officials of the Bukhara emir was reflected

in Vilali Mondli's Soviet Far East and Central Asia century. The following notes are given in the work

In the lands donated by the emir to his relatives, more peasants exploited the rents and the tax collector, in addition to their unbearable conditions, all the fees typical of the feudal system were paid, such as the repair of the city walls, irrigation, construction and maintenance of its structures. It was a difficult task, and the peasants did not receive a salary for it from the emir. Feudal relations prevailed in the cities as artisans and craftsmen, and they paid taxes in all forms of the economy. In Boysun, Sherabod, Denov, the land ownership fee is carried out on the basis of the document indicated in the emir's labels, like other bek's, and because the lands in these beks are fertile and have favorable climatic conditions, the representatives of the emir's control paid serious attention to the process of tax collection. Private landowners under the control of the emirate (in the Middle Ages called iqta, suyurgol) included caravansary, income from mills. From the second half of the 19th century, the seclusion was given temporarily for a certain service. Sometimes it is given to the salary or in addition. Sherabod, Denov caravanserais, mills had special prestige and were controlled by the guards. In Sherabod, 1 caravansera, 34 mills were under regular tax control and paid taxes to the emir's treasury on time. When civil servants or military men were appointed to a new position in Beliks, they appealed to the amir for a private gift. In this, of course, the amount of ulfa to be taken is indicated. For example, Toksabo received 80 manas or from 640 poods to 960 poods, mirokhor 60 manas, guard begi 40-50 manas, Bahadir (warrior) received 10 manas of wheat. These mentioned sources are determined according to the service of citizens and military people, loyalty to the emir, beka. In beklik's, private land ownership property was called hur or holis, and such lands were given to persons who had rendered a certain service to the emir or showed special bravery in battles, and special labels were awarded to the owners of the property. For example, in the villages of Poshkhurd, Maydon, Vandob, Sariqchigatoy in the Sherabod district, 100 batmans of land were

distributed, and 120 batmans of land in the villages of Shorchi, Khojasoat, Qarqul, Khayrabod, Bobotog, and Uzun in the Denov district. Because every estate or farm was under the control of the emir and was regularly inspected. The property in Beliks was taken in the amount of 1/10 of the tax yield from those or dahyax lands. The money from the tax was mainly used for charitable purposes. From it, the salary for the requirements of the madrasa, and the service fee for the reciters who read the Koran in the bek's residence were paid. Said-Otaliq madrasa in Denov, Said-Waqqas madrasa in Sherabod and the property of Majid was in the control of the judge of paying usury tax. In 1920, freehold lands made up 15 percent of the total land in the beklik's. The money from the tax was mainly used for charitable purposes. From it, the salary for the requirements of the madrasa, and the service fee for the reciters who read the Koran in the bek's residence were paid. Said-Otaliq madrasa in Denov, Said-Waqqas madrasa in Sherabod and the property of Majid was in the control of the judge of paying usury tax. In 1920, freehold lands made up 15 percent of the total land in the bekliks.

Amlok lands are dry lands opened by farmers to the Amir A.A.Samenov. This would cause the peasants working on the estate lands to be upset, protest, and often write letters of protest to the emir and bek. During the reign of the emir of Bukhara, in particular, emir Shakhmurad, the upper class residents of the city were exempted from all kinds of taxes and given the label of berkhan. The Berkhan label remained in force until 1920.

This freedom was also applied to artisans living in the city, who were also exempted from various taxes and charges. As a result, the artisans of the city did not pay any taxes except for zakovat and one place, and did not participate in khashar. Local artisans paid a juzya and a local tax. Mainly the artisans who make agricultural implements, those who paid taxes and duties during the other strata of the population and participated in hashars. According to historical sources, the inhabitants of Hisor, Denov, Sho'rchi, Yurchi, Kofirchikhan, Kyzilsuv, Topolong benbaysoy rivers overflowed and the

bridges were destroyed, as well as all other layers of the population. Such attacks lasted for 20-30 days. If someone from among the population refuses to participate in the hashar, he is fined 1 taka from Khairabad, Kholchaen, and 2 taka from other places (mountainous villages). Residents of remote villages are involved only in large khashars. In Denov, Boysun, Sherabod Bekliks of Surkhan Oasis, all residents, farmers, artisans, merchants and rich people, paid the obligatory zakat tax for Muslims in the amount of one fortieth of the annual income. Zakat is received in the amount of one fortieth of the value of the product or commodity. This tax was collected from cattlemen at the time of construction and trade. Zakat collectors often increased its amount. Livestock count is conducted every 3-5 ears according to the special instructions of the emir, zakat was received for the increased livestock for the previous ears, the death and loss of livestock was not taken into account, the zakat was collected from the salary and the collected money was sent until now. Zakat collectors sent gifts called sarpo to the emir along with the money. The amount of oil tax in Surkhan oasis is as follows: 100,000 coins in Sherabod, 165 coins in Sariosia, 75,000 coins in Denov.

An example of this is that the emir of Bukhara collected a large amount of zakat tax from the herdsmen in 1909, when the emir of Bukhara sold 1,800,000 cattle skins, for which he needed 2 million sheep. 6 rubles of zakat was received for every hundred and five sheep.

Until 1904, the amount of zakat was not regulated in Eastern Bukhara. By 1904, the amount of zakat was fixed as follows: 1 sheep for every 5 freighters, and 1 sheep or goat for every 40 sheep or goats. If the number of sheep or goats is up to 100, the amount of zakat does not change. From 101 to 201 sheep or goats, if there are 2 heads or more, if there are more than 2 heads, then 1 head of sheep or goat is received for every 100 coins.

Private capital was first restricted, and then squeezed out of the circulation of goods, with the tax policy directed against private merchants, and large concessions to state and cooperative organizations. The curtailment and suspension of credit to the private merchant, as well as the

suspension of the supply of goods to the trusts and local trade organizations, were aimed at this.

One of the main taxes of the emirate is the Aminona tax, which was introduced by Emir Muzaffar Khan to cover the costs of the war with Russia, and was continued after the war under various pretexts. Aminono tax was collected from the products and livestock that were sold. Many large artisans owned their own shops and paid the Aminono tax of 15 percent of each item sold. This tax was also paid by artisans who sold products in the market. Initially started as apprentices, or poor artisans, they rented a workshop or shop from a senior master and paid rent to the senior master in accordance with an established or negotiated contract. This rent is not included in the calculation of taxes, since it is not recorded because it is not common in the estates. In the cities of Denov, Sherabod, Boysun, Yurchi, artisans have certain privileges, they are exempted from paying the head tax together with the upper-class urban residents. In addition, all community activities in the city were exempted, and the cleaning of ponds and ditches in the city was entrusted to the villagers around the city. If a craftsman living in the city has land for cultivation. The political importance of the assignment of the Bukhara emir of the tsar's government was fully explained by the money coming from the tax on aminona. Aminono from the main products is 1.5 million rubles. 1. 200,000 poods of cashews, 400,000 rubles of aminono were taken from one cattle (2,000,000 poods) and sheep (160,000 poods). Aminonona's main income is given by poxito. 1 ruble 20 kopecks for every 8 pounds of pochbe, 2 rubles for every 150 karakol hides, 1 rurl of aminono for every bobman pound. The rest of the amino was obtained from livestock sold in the market. For example, when selling an average of 150 rubles, 2 coins or 30 coins, 120 rubles, 16 cattle were taken from a horse, 8 kopecks from a sheep, 6 kopecks from cattle, from 5 kopecks to 15 kopecks.

Among the peasants, they paid the land tax, and the amount of the tax was 1/3 of the product in bekliks.

On October 10, 1912, in a letter written by the Bukhara Qushbegi to the Russian political

agent, "in some lands, 1/10, 1/8, 1/6, 1/5, in other lands 1/3, 3/10, in some lands no tax is collected from agricultural products (provisional lands it is written that "in the spring, 15 tyins are taken from the field, 15 tyins and 15 pounds of grain in the fall". If a craftsman turned his land into a garden, he paid the khiroj tax in the same way as a peasant. As a result of the research, it was not possible to determine whether those who paid zakat, small zakat, khiroj taxes to the extent that artisans and farmers pay or paid less. The lifestyle of rural artisans in the villages of Jarkurgan, Kokaydi, Angor, Sariq, Bandikhon, Mirshodi, Toda, Qarluq, Sina, Sangardak, Yurchi, Khayrabod in the eastern Bukhara region was much more difficult than the lifestyle of urban artisans of Sherabod, Boysun, Denov. The mentioned village artisans also paid the tax in kind. Although the life of urban artisans is a little lighter than the life of rural artisans, they have suffered a lot from the oppression of craftsmen and craftsmen. As a result, artisans in the center of Belik have many protests and complaints, and sometimes these actions have risen to the level of armed conflicts. These protests were often directed against the big masters and did not leave much of a mark on Bekke politics. The 1885 craftsman's riot in the Sherabod district shows that the daily life of the half-masters who worked in the lake of craftsmen was very difficult.

In addition to taxes, various fees were collected from the inhabitants of the khanate. For example, when signing a marriage contract, young people who are getting married pay a marriage fee to the judge. School money for the education of Muhrona children due to sealing, money for construction and equipment from tree plantations, money for irrigated land by means of irrigation, lobaki money for taking water from the main canal, juya money for drawing water from ditches, mirobona for mirobes and other fees totaled more than 50.

In conclusion, it can be noted that the development of productive forces, the growth of production, and the increase of land in the oasis economy were constantly under the control of the upper class. Due to this, in order to strengthen political power, he could achieve this goal by taxing the population in the territory of the

emirate in order to fill and distribute the state treasury and regulate monetary relations. The Emirate of Bukhara, which did not have a solid political structure, was a feudal state that lived on taxes, and tax collection was mainly based on products. Because the people did not have money to pay the tax in money, and the people in the emirate were hardly paid in money. As in the entire Bukhara emir, in the Surkhan oasis, the financial and tax system was subordinated to the interests of the ruling class. In the process of collecting and distributing funds, as well as in the process of tax collection, bribery and embezzlement have reached a peak based on the organization of additional taxes and fees to rob the working people.

In the history of the statehood of Uzbekistan, the state of Bukhara Emirate also has its place and position, and during the rule of the Mangits, there were many shortcomings and achievements in the financial and tax life. However, the country was not economically strong and politically stable. In many cases, economic stress, political instability, and mutual conflicts caused large areas of the country to be occupied by Russia in the second half of the 19th century. The emirs of Bukhara held the throne as vassals to Russia until 1920.

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