

**SOME INFORMATION REGARDING THE FINANCIAL SYSTEM OF THE
KOKAND KHAN**

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Abstract:The article analyzes some information about the financial system of the Kokand Khanate in comparison with information about the state administration of the Khiva and Bukhara Khanates. The main emphasis is on the reforms and measures implemented in the financial system of the Kokand Khanate.

Keywords:Economy, tax, official, khanate, Bukhara, Khiva, Kokand.

The officials who worked in the tax system of the Kokand Khanate and the responsible persons in the tax system of the Bukhara and Khiva Khanates are different. Regarding the officials who worked in the tax system of the Bukhara Khanate, N. Khanikov emphasizes that the chief official responsible for tax collection was Kushbegi. Gr.A.A. Olsufev and V.P. The Panaevs noted in their works that taxes were collected from the population in kind. D.I. Logofet noted that the governor's official in the Bukhara Emirate was the governor of Russia[1.1.].

Khokims in turn performed the main task of collecting taxes in the Bukhara and Kokand Khanates. In his research, the scholar I. Azizov, who studied the tax system of the Bukhara emirate, analyzed A.L. Kun's conclusion about officials related to the tax sphere in the Bukhara Khanate, and found that "khokimiyats used to collect the marzas to record new demands. In this case, the muftis performed the task of obtaining the marzah in accordance with Sharia law.[2.1.] In the Kokand Khanate, a similar situation was observed when the landowners measured the land and then determined the amount of the tax based on the type of crop planned to be planted. It is also known that in the Kokand Khanate, the mufti was in charge of tax collection and was included in the list of categories exempted from the khiraj and tanobana tax. For example, among the archival documents on the tax system of the Kokand Khanate, there is a memorandum from Sultan Murodbek to Bolta mirokhor and Mullah Tashmuhammad mirzo. According to it, it is noted that the mufti, the caliph-mutawalli Abdujabbor, was awarded a monetary reward and was exempted from tanobana tax[3.1.].

According to the content of the document written by the pilot Ernazarbek in Bukhara, the emir was asked about the issue of collecting state taxes from the herdsmen of the Laka tribe, who were moved from Boljuvan. In our opinion, the emir of Bukhara has created tax concessions for this population for a while, and now it is time to consider collecting state taxes from them as well. This tradition exists in the tax system of the Kokand Khanate and represents the similarities between the tax systems of the two countries.

In the information of R. Gurovsky, the zakat tax was mentioned in the Khanate of Bukhara. According to him, zakat was collected from livestock and trade products, and therefore there were two types of zakat collectors, one collected zakat from livestock breeders in mountainous regions, and the other from enterprising merchants operating in the markets in cities, and we learn that the regional governors appointed the representative they most trusted to the position of zakat collector. The person with the position of amin, who worked in the tax system of the Bukhara Khanate, also actively participated in the tax system of the Kokand Khanate. As in the Bukhara Khanate, they were assisted by elders. Because the elders knew the region, the population living in this region, and their property information well, and they constantly relied on their help during tax collection.

In the Bukhara Khanate, there was a position of elbegi, who was active in tax collection and water distribution, this position or name is not found in sources on the tax system of the Kokand Khanate. Elbegi, like the amin, also served as a mediator and intermediary between the local population and officials. The procedure for collecting taxes in all three khanates was that first an order was received to collect taxes and then work began. Orders on tax collection were also preserved in the documents of the Divankhana.

In the palace of the Kokand Khanate, the mirzo was one of the most prestigious positions in the Khan's office. His work was mainly related to writing, and highly educated and intelligent people were appointed to this position. In the Bukhara Khanate, mirzos also helped the tax collector, the landowner, in compiling tax accounts.

In the Khiva Khanate, the second-in-command of the government, the kushbegi, received orders directly from the khan himself. The kushbegi and the mehtar played a key role in the tax system. The mushrif was a tax collector.

In Central Asian khanates, land types are important in measuring taxes and their amount. According to the Hanafi sect, land ownership relations in the Bukhara Emirate, as in the Kokand Khanate, are based on customary custom.

In the Bukhara Khanate, state lands were called estate lands, which were no different from private lands in terms of taxation, but only in terms of ownership, meaning that land cultivators

did not have the right to sell, bequeath, donate, or endow state lands. In the Kokand Khanate, state lands were also called estate lands, but from a tax perspective, they were different; sometimes such lands were systematically exempt from taxes.

In the document on the tax system of the Khiva Khanate, the names of the regions were first written, then the names of the mosques, which were administrative districts, and then the numbers. For example, according to the data on taxes collected from the population of Pitnak, one of the central regions of the khanate, Niyaz Durdi Mutawvali in the mosque. There were 1 excellent, 1 avsat, and 5 adno estates, and a total of 10 gold was collected from them. There were 6 ala, 2 avsat, and 7 adno mulk lands in Artiq Arab mosque, and a total of 29 gold was collected from them.

The following amount of land tax was collected from the mosques belonging to Shaikhariqi area of Khiva Khanate:

There were no farmers with excellent land ownership in the Pirnazar Makhdum mosque, there were 1 average and 14 adna land plots, and a total of 16 gold coins were collected from them in tax. There were also no farmers with excellent land ownership in the Mulla Rustam mosque, there were 5 average and 25 adna land plots, and a total of 36 gold coins were collected from them in tax.

In fact, as in the Kokand Khanate, the real owner of the land in the Khiva Khanate was the khan. This rule has changed over the centuries. Because the Khiva khans constantly bestowed large amounts of land as a reward for those who had earned their respect and attention. Gradually, state lands accumulated in the hands of local nobles. According to archival documents, in 1857-1858, Sayyid Muhammadkhan granted 200 tanabs of land to Jumaniyaz Eshan, 500 tanabs to Mehtar Agha, and 200 tanabs to Rahmatullo Yasovulbashi.[4.1.] These lands were not given to the people who lived off the rent, tithes, or other taxes on their crops. These officials did not pay taxes either, and they were the khan's respected men.

When comparing the above data with the tax documents of the Kokand Khanate, it is noticeable that there are significant differences in the order of writing. There are no ambiguities in the general calculation of the model document on the tax system of the Khiva Khanate either.

Archival documents confirm that the Kakh Puli tax, which existed in the Kokan Khanate, also existed in the Bukhara Khanate. The money tax in the Kokan Khanate is mentioned in the information of A. Troitskaya. Among the existing taxes in the Bukhara Khanate, this tax was included among the agricultural taxes.

How much money? The procedure for collecting the tax, like all other types of taxes, was carried out by order of the khan or emir. This tax was collected from the population in Bukhara twice a year - in the autumn and spring seasons.

The tax on the kakhpuli that existed in the tax system of the Kokand Khanate was the same as the tanobona tax, as we have seen in the previous paragraphs. It has been suggested that the Bukhara Khanate must have had a similar tax as the tanobona.

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