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## TAXES AND OBLIGATIONS IN THE BUKHARA KHANATE DURING THE ASHTAR KHANATE PERIOD

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### ABSTRACT:

This study describes the tax system that existed in the Bukhara Khanate. Zakat, ushr, khiraj, ikhrojat, The analysis of the sources of tanobona, hashar, begor, mardikor, jufti gov, qonalga, dorug'ana, zabitona, muhassilona, "dorug'agi", "kafsan-darga", "zabitona" and other taxes and obligations is carried out. The formation of the tax system, its impact on socio-economic and political structures, as well as the interrelationships within the framework of Sharia and local customary law are highlighted.

**KEYWORDS:** Shaybanis, Ashtarkhanis, fiqh, sharia, zakat, ushr, khiraj, "Buyuk Divan" , divan kalon , "Divani Tanob's Income Accounting Divan" , "tanobona", "tanop puli", mushrif , daftardor , tunho, ekhrajot, duj , obikor, lalmikor, "Khiroji muazzaf", "Khiroji vazif", tanob, pound, hashar, begor, mardikor, pair of cows, kona'nalga, drugg'ona, zabitona, muhassilona, "drugg'agi", "kafsan-darga", "zabitona".

### INTRODUCTION

Identity Bukhara khanate Central In Asia the most large and mysterious from countries one to be , to be political and economic structure Islamic law , Sharia rules and local traditions based on formed . In the khanate taxes and economic obligations not only state management and social order to provide , but religious principles based on also Tax system mainly Sharia to the rules based on formed to be , to be in the composition Zakat , Tithe such as religious to the base has was taxes important placecaught . This with together , khanate economic stability storage for the purpose various secular taxes also current reached . This taxes legal basics not only jurisprudence to the sources , maybe of the khanate to oneself typical management to the system also relying on This is fixed . in research Bukhara in the khanate taxes and economic obligations religious - legal basics analysis This is done . in process Islam jurisprudence ( fiqh ), local laws and historical documents based on tax system formation , its social and economic to life effect is studied . Also , tax assembly mechanisms and their in the khanate management system with harmony analysis . During the reign of the Ashtar Khans, who ruled the Bukhara Khanate, the main source of enrichment of the state treasury was taxes. During this period, not only were the taxes and duties that existed during the previous dynasties preserved, but new ones were introduced and the amount of existing ones increased. The khanate had a rather complex system of administration dealing with taxes and economic issues. The main state institutions and officials dealing with

these issues were the “Great Office” (devoni kalon), the “Department of Accounting of Tanob Revenues” (devoni tanobona), mushrif and daftardar . They coordinated the activities of tax system employees in the regions and territories subordinate to them. The main administrative body of the khanate in the field of economy and tax system was the Great Office, which dealt with the issues of income and expenses of state departments, income from private lands and revenues from the barot system. The Tanobona Department controlled income from the khiroj lands. In the Khanate, the rules of Sharia were followed in determining and collecting taxes. In the collection of taxes, there were also traditions that served the interests of rulers and officials, in addition to the rules of Sharia. Taxes were collected ahead of schedule or arbitrarily increased. This, in turn, was a heavy burden on the peasants, who were the main taxpayers. In addition to the main taxes such as khiraj, ihrajat, and duty, various large and small taxes and fees were collected. The main taxpayers in the Khanate were peasants, artisans, cattle breeders, and merchants. The Khan's relatives and those who had earned his favor, commanders who had distinguished themselves in military campaigns, and leading religious scholars were exempt from all taxes. In addition to taxes, the population was involved in seasonal and compulsory work, and in emergency situations paid additional payments. During the reign of Subhanquli Khan (1681-1702), one of the Ashtar Khanate rulers, taxes were increased sevenfold and collected in full . Although these taxes enriched the state treasury, they were a heavy burden on the population and made their lives difficult . Such situations caused discontent among the population. The numerous taxes and levies existing in the Bukhara Khanate can be divided into three main groups . These are: 1) obligations of large landowners; 2) basic taxes paid to the state treasury ; 3) taxes and levies collected in emergency situations . In the Ashtar Khanate state, as in the era of previous dynasties, the main type of tax was the tax on goods. The amount of tax was set at 1/5 to 1/3 of the harvest. In this, the arable or semi-arid land, its quality, location, and proximity to the market were taken into account. During this period, there were mainly two types of khiroj. The first was called “Khiroji muazzaf” or “Khiroji vazif”, and its amount was determined not by the type of crop grown, but by the size of a certain area of land. This tax was collected in kind. This type of khiroj was collected in some districts of the khanate at the rate of seven and a half pounds of product (grain) from each plot of land where crops were grown. Sometimes, twice a year, in spring and autumn, 1 tanga was collected from each plot of land in money. The second was called “Khiroji muqassam”, and was collected at the rate of the crop grown in a certain specified area. This type of khiroj was collected from each plot of land in an amount ranging from 1/8 to 1/5 of the crop . From this it can be seen that the khiroj tax was collected both in kind and in money. The conditions of the land where the tax was collected were taken into account. All types of collected rent taxes served the interests of the ruling class, large landowners and religious scholars. They ruined the working people. There were cases of collecting the land tax ahead of schedule or arbitrarily increasing it. Tithes were also collected from the settled population in the khanate. Tithes were a type of tax collected from private lands that did not pay taxes. That is, this tax was collected from tithe lands belonging to the Muslim population of the khanate. They used rivers, lakes, wells or other water sources to irrigate their lands and plots, and in return paid a tax of ten percent of the harvest to the state. Another tax that existed in the Bukhara Khanate was called “ tanobona ” or

“tanop puli” . This tax was collected from irrigated arable land and horticultural farms . levied. The amount of this tax was assessed based on land use and its fertility. The tanobana tax was paid in cash, unlike the “property tax” or tithe tax, which was levied in kind. The tanobana tax was collected mainly from orchards, vineyards, vegetable and melon fields, areas where fodder was grown for livestock, and meadows. Based on this, the tanobana, by its nature, was an independent type of state land tax, a tax obligation that applied only to certain irrigated lands. The land tax system of the Bukhara Khanate was based on Islamic legal norms, and the collection of the tanobana tax was reinforced by local legal foundations. The decrees of Ubaydullah Khan II are one of the important sources in this regard. According to these decrees, taxes on irrigated lands were strictly regulated, and the reduction or increase in the tax burden was carried out by direct decrees of the khan. Landowners and peasant farms were obliged to fulfill state tax obligations, otherwise the landowner could be deprived of certain rights. Violations in the tax system were investigated by local mirzas and representatives, and there was a practice of applying legal sanctions against the guilty. One of the taxes that existed in the khanate and was considered important was zakat. Zakat was a general tax, usually levied at a rate of 1/40 on livestock, handicrafts, goods, and property in general. In the 17th-18th centuries, the zakat tax was also levied on the ruby, lapis lazuli, silver, gold, and other deposits of Badakhshan, a large region in the khanate where valuable minerals were mined. As we have already mentioned, in addition to the main taxes, various taxes and duties, as well as labor obligations, were a heavy burden on the population of the Bukhara Khanate. Working citizens were obliged to fulfill such obligations as hashar, begor, mardikor , jufti gov, konalga, dorug'ana, zabitona, muhassilona . Dorug'ana was one of the many obligations collected in the Bukhara Khanate, and was collected in kind. It should be noted that during the Timurid era, the term dorug'a was used in relation to the head of the local administration, that is, to local officials. Later, it existed as a tax in the form of “dorug'agi” . The dorug'agi tax was collected from villages in favor of the official-doruga who collected taxes . In the 19th century, an official in the position of dorug'a still functioned in Bukhara. He was considered an official who managed small administrative territories and collected taxes from villages. In his favor, a “kafsan-darga” tax was collected from the population. Another tax collected from the working population in the khanate was “zabitona” . During the Shaybanid era, the title of zabit was used in relation to a state official responsible for the tax system. His duties were to manage the tax system of the khanate, take into account yields, determine land taxes, and regulate collection work. To support this official, a zabitona tax was collected from landowners and peasants. In addition, there were many other taxes and fees in the khanate, as well as obligations of the population. The main burden of them fell on the working population.

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