
LAND OWNERSHIP AND TAXATION IN THE BUKHARA EMIRATE: 18TH-19TH CENTURY

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ABSTRACT

This study examines the land ownership relations and tax system in the Bukhara Emirate during the 18th and 19th centuries. The research is based on a comprehensive review of historical sources and scientific works by Soviet and foreign scholars. The tax system was administered by officials responsible for collecting taxes and managing the most minor administrative units, known as amlak. The study also highlights the role of the Beit al-mal. This treasury collected various taxes and distributed funds for different purposes, including supporting widows and people experiencing poverty, funding the army and officials, and promoting the country's prosperity. During the reign of Emir Haidar, the tax system was not uniform but instead reflected regional productivity, with tax deductions being applied during periods of low productivity. The study also discusses other taxes, such as arbabana, mirabana, and mushtak, as well as the role of waqf lands and the dahyak tax. The findings contribute to a better understanding of the complex land ownership relations and tax system in the Bukhara Emirate during the 18th and 19th centuries.

KEYWORDS: Emirate of Bukhara, taxes, Bait al-mal, Amir Haidar, kharaj, kharaji muqasama, kharaji muazaf, milki-ushr, tanabana.

INTRODUCTION

During the 18th and 19th centuries, the economy of the Emirate of Bukhara in Central Asia was primarily based on agriculture, encompassing both farming activities and the associated taxation. Agriculture was the primary occupation for approximately 85% of the emirate's population. The taxes collected were primarily allocated to the emir, his family, and government officials. The process of tax collection was formalized and strictly adhered to Sharia regulations. Furthermore, existing literature indicates a scholarly interest in this subject matter.

Review of Literature

In the 18th and 19th centuries, Soviet scientists examined the land ownership relations of the Bukhara Emirate through archival sources and scientific research.

‘Majma-al-Arqam’ is a comprehensive guide devoted to presenting four arithmetic operations and their practical applications by different persons in the Bukhara administration and the office of financial and land tax accounting [1]. This work outlines the rules for compiling registers of tax

revenues, expense statements, deeds of land, other salaries, and measures of weight, length, area, irrigation water, and other relevant data.

The activities of the Bukharan emirs on land ownership can be seen in the works of the following Soviet researchers: A.A.Semenov's "An essay on the land tax and tax system of the former Bukhara Khanate" [2,3]; M.N.Rostislavov's "An outline of the types of land ownership and the land issue in the Turkestan region"; M.A.Abduraimov's "Bukhara Khanate in the XVI – the first half of the XIX century" [4], "Issues of feudal land ownership and feudal rent in the letters of Emir Haidar" [5], "Essays on agrarian relations in the Bukhara Khanate in the XVI – early XIX century" [6]; K.M.Mirzaev's "Amlak form of feudal land ownership in the Bukhara Khanate" [7]; A.Majlisov's "Agrarian relations in Eastern Bukhara in the XIX – early XX century" [8].

Robert D. McChesney's "Waqf in Central Asia" and Yuri Bregel's "The New Uzbek States: Bukhara, Khiwa, and Khoqand, ca. 1750–1886." Wolfgang Holzwarth's 'The Uzbek State as Reflected in Eighth-century Bukharan Sources' provided a comprehensive analysis of land-ownership relationships in general. While these works did not dedicate a separate section to the tax system, it is evident that efforts were made to illuminate it using Emirati sources, as well as foreign studies and research conducted by Soviet-era researchers. F. Schwarz describes the property and estate of waqf lands [9].

Methodology

The methodological foundation of this study is grounded in the principle of historicism. This approach is evident in the manner in which the data are factually correlated with specific information from the literature. The subject under examination is addressed in a chronological sequence, and the particular phenomena and processes are systematically analyzed. Furthermore, the study employed empirical research methodologies, including induction and deduction, analysis and synthesis, generalization, explanation, as well as retrospective and comparative historical analysis.

Results

1. Beit ul-mal

"Majma al-arqam," written in the late 18th century, claimed that there were two notebooks specifically for taxes and accounting: avarija and tawjiah. According to the source, all tax payments were totaled in 4 treasures [1]. Taxes on the Treasury of the Emir of Bukhara are preserved in the Beit ul-mal, and it is recorded that there were four rooms in the Treasury:

1. Beit-al mali zakat (1-10), khums (1-5). From this treasure, people experiencing poverty and widows were given an allowance.
2. Beit-al mali taxes were levied on kharaj, jizya, and non-Muslim traders. The Treasury provided funds for the army, religious representatives, officials, and the country's prosperity.
3. Beit-al mali tarakat. The Treasury provided funds for people experiencing poverty, orphans, and ill health

4. Beit-al mali muktat, a treasure from which income was derived, played a significant role. The funds from this hoard were used by the first, who utilized the Beit ul zakat, thereby underscoring the religious dimension of the tax system [10].

In the emirate of Bukhara, Divanbegi collected taxes and compiled lists of themes.

2. The system of kharaj

Bukhara's most considerable tax, the kharaj, was established regularly. It was paid in kind from a specific part of the crop, typically one-third, one-fourth, or one-fifth in some cases. During this period, two types of kharaj taxes were applied: kharaji muazaf (also known as kharaji task) and kharaji muqasama. These are the kharaji muazaf (or kharaji task) and kharaji muqasama. The kharaji muazaf, a land tax, was collected annually in the form of products and money, regardless of whether the land was cultivated; some studies suggest it was collected twice a year, in spring and autumn [11, 26].

Ibadulla ibn Khoja Orifi Bukhari, author of the work "Risoi Habibiya," writes about kharaj: kharaj is divided into muazaf and muqasama. Kharaji muazaf is known; kharaji muqasama depends on the designation of $\frac{1}{3}$, $\frac{1}{4}$, or $\frac{1}{5}$ of the yield to be obtained or the head of the state. $\frac{1}{5}$ of the crop was obtained from wheat and barley at Shirabad station, and $\frac{1}{4}$ of the Kharaj tax was received from cotton, sesame, and other crops. According to L. N. Sobolev, in the emirate of Bukhara, kharaji muazaf was obtained in the following amounts: two coins or 15 pounds of wheat from the land planted with one tanab wheat, two coins from the land planted in one tanab alfalfa, one tanab from the fruit garden (12 coins), and 18 coins from the vineyard [12, 65-66]. Kharaji muqasama was a land tax, paid at one-fifth, six, and one-eighth of the crop, and the type of land was defined in different ways, depending on the province. The size of the taxpayable was generally determined by milling grain, with varying amounts, and the cities of Bukhara and Samarkand, along with their surroundings, were estimated at six pounds of kharaj [13, 83].

In the early 19th century, parts of the kharaj began to be collected in cash around major cities and other areas. Taxes are generally set based on the market price of wheat [14, 146]. How much kharaj was paid was defined as follows: at the time of the harvest, amlakdar went with his men to the peasant field (where he was met by a village Amin or Elder and Peasants), and amlakdar field measured how many tanabs (one tanab land with an account in the emirate of Bukhara was about 2500 m²), "by eye" and determined how much kharaj was paid [13, 80]. If the peasants attempted to resist the tax designation imposed by the amlakdar themselves, as they wished, by disputing the amount of taxes levied in previous years based on the testimony of the village elder and his neighbors, the amlakdar could impose even more taxes on the peasants and completely subjugate them. The farmer was unable to harvest until Amlakdarkdar arrived. Therefore, if the amlakdar did not have the responsibility to go out into the field, that is, if the grain products did not arrive at the time of ripening, they would be reduced by natural disasters, which would damage the farmers' crops. However, the amlakdars levied all the taxes imposed on peasants. The acquisition of the property of kharaj has also been referred to as taamuli ancient in history [15, 98]. In the Emirate of Bukhara, it can be observed that there were approximately 50 taxes in total.

3. Tax system during the reign of Emir Haidar (1800-1826)

During the Emir's reign, the tax system was not a uniform imposition but rather a reflection of regional productivity. Between 30 and 33.3 percent of the cultivated crop of Bukharan officials was levied in the early 19th century [5, 25-26]. The kharaj tax, partly in the form of money and partly in the form of products, varied in its impact across regions [16, 94]. From the Beklikess of Gijduvan and Vobkent until 1917, the kharaj tax was collected at a rate of up to 40 percent [17, 38]. The Emir's approach was to determine the amount of the tax based on productivity in the regions, as he stated: 'I order that the tax from the area around the Khan and Kasaba canals of Karmana and Khan's garden will be set as follows: from the area near Karmana – one tanab to eight coins, far from Karmana – seven coins, six coins from other regions.' [16, 94].

In Amir Haidar's letter № 498, the emir assigned tanobona to vineyards in Karmana at the rate of one ashrafi per tanabi. In the first year, taxes on vineyards were reduced. Sometimes, one-third of the crop is required to be paid in the form of products [5, 96].

№ 711, in response to a letter from the population displeased with the amount of tax, ordered that their land be recalculated and the amount of tax redefined. In the letter, this obligation was imposed on the mufti of Qazi Mullah Okhun Avazberdi, who held an excellent position. Amir Haidar imposed taxes in the following way: that is, 3/10 were levied on safid-bari crops, 1/3 on Kabudbari crops were levied on crops, eight coins on tax tanabi in monetary form from Isqibag, Afghan, and Khuzar, and six coins were levied on tanabi from other regions. Eighteen coins were taken from vineyards and orchards to tanabi.

Tax deductions were used in times of low productivity. Letter № 577 mentions Karmana's Emir. Sometimes, despite the low yield from vineyards, Tax Collector Said Ahmadkhujja wrote that tanabana set the amount of tanabana at one penny. In response to this letter, the emir sent Amin Jonmurod Yasavul to study the conditions of the vineyards and peach orchards. When the alleged case was confirmed, Emir Haidar ordered tax collectors to take 3% of the crop as a product rather than in monetary terms. On the appeal of officials to determine the amount of tax, the emir (in his letter № 483) replies: "From gardens and vineyards to tanabana tax one gold, if the owners of the gardens refuse to pay the tax in the form of money, then collect 1/3 the crop in the form of products". Officials were also exempt from certain parts of the land tax, kharaj, and tanaba, in recognition of their services to the state [16, 94].

4. Amlakdar

Amlakdar is the administrator of amlak, the smallest unit under the emirate. Amlakdar came from the wealthy class and was appointed by Beck. Several villages were dependent on the amlakdar. The secretary, Amin, Mirab, and the elders served under Amlakdar. The amlakdar leased land to the farmers. The amlakdars were involved in activities such as harvesting rice, accounting for crops grown by farmers, and punishing those who failed to pay taxes or fines. Farmers who cultivated amlak lands paid tributes, taxes, and levies to the state. The amlak lands were at the disposal of the emir and were leased for farming. The Amlakdarians were divided by region and were also considered by population [18, 59-60].

Table 1. The Amlakdarians and their inhabitants are subordinate to the Baysun beklík.

No	Amlakdarians	Home	Population number
1	Baysun	2000	6000
2	Darband	2500	4500
3	Poshkhurd	700	2100
4	Jamchi	5600	46500

Arbabana is a tax collected from people in favor of arbors in the emirate of Bukhara. Mirabana is the tax collected from Mirabs's salary. The mandatory mushtak fee in the Emirate of Bukhara was received in favor of Amin, older people, and overseers. Religious scribes and the owners of the foundations were released from the mushtak payment. It is taken mainly in the form of still life. Officials were also exempt from certain parts of the land tax – kharaj and tanabana - for their services to the state. When the emir exempts officials serving the state from tanaba tax, his letters list officials.

The primary function of the amlakdar appears to have been the collection of kharaj and other land fees that were not tax-privileged. If the amlakdar was originally a tax farmer, he certainly had become a public official by the nineteenth century, but probably earlier. In the later Manghit period, the amlakdar was expected to take and execute orders from the khan. Thus, in 1288 h. (1871–72), When the price of wheat decreased, the amlakdaran were instructed to calculate taxes based on the new price [20, 38].

The property in Beklikes was obtained in the amount of 1/10 of the ushr or dahyak crop in favor of the rabbis of the religion, and the money from the dahyak tax was mainly used for charitable purposes [15, 98]. The dahyak tax was revived during Emir Muzaffar Khan's reign. The goal was to obtain scribes to his side. The property at the stations was received in the amount of 1/10 of the ushr or dahyak crop in favor of the rabbis of religion, and the money from the dahyak tax was mainly used for charitable purposes. It was issued to him as a salary for the madrasa students and as a service fee for the qari reciting the Qur'an at the Emir's Palace and the residence of Bek [20, 372]. The Said Atalik madrasa in Dinav, the Said Kazi, controlled the Waqqas madrasa in Shirabad and properties for mosques to pay the user tax. Waqf lands were levied on the Treasury. In the historical context of zu alhajja 1242 h. (June- July 1827), The dahyak land was registered in special ledgers (notebooks, amulets) and was explicitly exempt from kharaj. The procedure becomes clear from documents such as the following: the chancery of the emir confirmed that the property of a certain Abd al-Rahim in Qarakul province was his registered property, subject to the dahyak, in his possession', and that the tax agents and prefects must not demand the payment of kharaj [9, 35].

Amlak land has been continuously cultivated by cultivating and irrigating unfit and vacant land. Peasants who had appropriated and irrigated such land were exempt from paying taxes by the state for a certain period; however, they later had to pay the same tax.

Conclusion

The Bukhara Emirate in the 18th and 19th centuries had a complex system of land ownership and taxation. The primary taxes were kharaj (land tax), tanabana (tax on vineyards and orchards), and

dahyak (a tax levied for religious purposes). Kharaj was collected in kind or money, ranging from 1/3 to 1/5 of the crop, depending on the region and crop type. Amlakdars, appointed by the Emir, were responsible for collecting taxes and managing the most minor administrative units, known as amlaks. They leased land to farmers who paid tributes, taxes, and levies. During Emir Haidar's reign (1800-1826), the tax system varied based on regional productivity. Tax deductions were granted during periods of low yields, and officials were exempt from certain taxes in recognition of their services. The Beit ul-mal, the Emirate's treasury, had four rooms for different types of taxes and expenses. Waqf lands were also taxed, and the revenue was used for charitable purposes.

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