

TAX POLICY OF KHIVA KHAN MUHAMMAD RAHIMKHAN

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If we look at the past, we can see from the analysis of historical sources, scientific literature that in all countries of human history, the system of taxes has been established and their payment has become mandatory for all. After all, the financial situation and development of the state in one way or another depended primarily on the state of the state treasury, the types, amount and weight of taxes collected from the population. In this way, states have been able to fully recognize their position, both militarily, economically and politically.

In this way, states have been able to fully recognize their position, both militarily, economically and politically. Their amount was as prescribed by the Shari'a. In addition to taxes, the population had to fulfill various obligations.

In particular, in the first spring, one person from each household had to work for 15 days to clean the canals and dig new ones. In the Khiva khanate, the tax on private land depended on the category to which it belonged. Labeled property, ie land tax (dahyak) levied on private lands with a label allocated for use by a person under the khan's label from state lands. Ordinary private lands, which have long been considered private property of the population, are also taxed. Aday property (deliberate property in the vernacular) is not a land tax, but a land tax. The amount of this tax is determined by the size of the taxpayer's property. The house fee (housing tax) was similar to the income tax. They paid the solgut and the dahyak to the whole state, and a part of the dahyak to their waqf offices. In addition to the zakat fee, scales, and other taxes imposed on traders, traders in the shopping centers of the Khiva khanate (Urgench Khanka, Khiva, Gurland, etc.) paid the khan a "rich money" tax every year. Labels were sent to the trading cities, and in the labels each town was to send a certain amount of money as a loan to the khan's treasury. But the money received would not be returned to the owners. The money was distributed to the townspeople. These specific borrowings were repeated two to three times a year. The khan's government collected zakat from the Kazakhs and Karakalpaks in the amount of 1/40 for livestock, depending on the number of livestock. It is also known as the tax-torchop, which is completely arbitrarily levied on herdsmen on the right bank of the Amudarya. In this case, the tax is also levied on the owners of yantak cattle in the coastal areas. One head of sheep was taken from each herd that passed through the grove. In the Khiva khanate there are about 25 different permanent and emergency schools.

Lpons, liabilities, and taxes. These g̃lpon and obligations-The amount was determined at the request of the khan and the khan's officials.gan. . The Juraalpals paid large taxes to the treasury of the Khiva khanate had to.

According to archival documents, the heavy tax policy of the Khiva khanate that such a burden fell on the masses of peasants not hard to imagine. Solií is the main source of income for

the Khiva khanate was the source. In other words, the amount of land tax is the same as in the khanate budget. would define the jet. Taxes are a means of enrichment for tax collectors.

has been "Muhammad Rahimkhan's dissatisfaction has intensified. To change tax procedures in the wake of the uprising entered. An old tax called a tax and levied in kind (product tax) system will be abolished. Instead, it's called paralysis

The money tax has been introduced. "" Muhammad Rahimkhan arbitrarily-lost the plunder, established a permanent order in tax collection medicine, increased revenue. Established customs and other institutions " , - writes N. Muravev.

However, with the introduction of such procedures, looting has completely disappeared not gone. According to the archives of A.L.Kun, the customs of the khanate in the van - in the palace, in the White Mosque, in the Shohabbas Valley, in the Jalandarkhana, Jipchak, Kuhna in Urgench, Hiloli in Shari, Uzabot. Pishkonik, in karakul again located in Beshariada. The governors of each district officials who collect taxes and zakat, taking his account the destinations are marked. In the first quarters of the XIX century from the Karakalpaks left and zakat obtained only naturally. New by Muhammad Rahimkhan Since the introduction of the tax system, the monetary tax has been "left" was taken. However, rivers, canals, and lakes from semi-shared peasant farmers living in It was very difficult to collect taxes from incense and Karakalpak peasants. That is why the Uzbeks of this semi-settled island are Turkmen and Kazakhs.

The amount of tax to be levied on Karakalpaks. About him A.L.Kun states, "Muhammad Rahimkhan has eliminated all disputes. agreed with the Karakalpak elders for dental purposes:

- 1.No matter how much land the Karakalpaks use, the khan every year
- They pay 20,000 small gold coins;
- 2.They send 2,000 soldiers to the khan.
- 3.6,000 people are hired for general work every year, "he wrote.

Such a determination of the amount of tax in Khorezm, called the "solgut cut." Collection of documents of Khiva state archive the number of notebooks with taxes from Karakalpaks in the lecture In the 60s of the XIX century it reached 12. 3 of them have reached us.gan. However, the island lasted from the first quarter of the XIX century to 1860 Uzbeks, Turkmens and Karakalpaks Most of the riots took place in 1855-1859. burned by the Nazis. In existing notebooks 20,000 gold tax from Karakalpaks to their tribes chiefs beklarbegi, aqtali, biy, centurion, deputies is shown. Taxes on tribal farming the number is distributed according to the amount of land owned.

The Khiva State Archive has such documents in the form of applications, letters, "they have 20,000 Karakalpaks every year for several years reported that they had not been able to pay the "gold bar" in full. information is given. At the same time, the officials of this tribe, the clergy, owns the bulk of the land, under which the tenant dexi-they were exploited. From the above data it can be concluded that Karakalpak-

Some of the tax documents are black. while the amount of tax levied on hats, some a tax levied on fourteen tribes or bell ethnic groups indicated the amount of Less than \$ 20,000 in taxes paid First of all, I have to pay for it second, the same amount of tax in the same year. it means that he has paid and the rest is in his care. Tax- The unpaid portion of is written in the fraction book. Also in Khiva khanate there were specific rules of tax collection. A. L. Kunin the archives of the tax from the time of the opening of the cocoons, and so on procedures. Including taxes previously reported to taxpayers through a special person, he it was called a runner.

Everyone because of the time it takes to pay taxes he would take a coin from the beginning. The taxpayer pays 1.5 -2 coins to the tax collector had to give. If the tax is not withheld within 8 months, it is doubled was increasing. If the taxpayer miscalculates the tax to pay 9 tenge to the office if he applies to higher authorities had to. Everyone who casts their eyes upon it, wants a go added a coin at the expense of a gold coin. Usually October every year from the month of (aqrab) to four months, half of the tax, and another four months Then collect the other half, that is, until May of the following year order was followed. This means that the relevant tax must be paid within 8 months. was a mine. Therefore, the documents do not specify the amount of tax paid by Karakalpaks.

The drug is indicated differently. In addition, natural disasters (disasters) water years of floods, droughts, and plagues Karakalpakstan in the face of the plight of its people. Officials would again have to give in to the public. They are khan, bird,

The tax liability to the Devonbegi is 3000-5000 gold out of 20 thousand gold-The severity of the condition is due to the fact that it is less productive.They would send letters of petition, asking them to write that they were suffering.

From the time of Muhammad Rahimkhan to the first quarter of the XX century all three Karakalpak farms provided one digger. If you dig a If he didn't come to dig, he would pay five gold coins. Half of the archive documents man, the words of a half-digger are said to refer to money, 2.5 gold meaning. Every tenth Uzbek is a dekhkan committed to provide a digger for the land of the tanob. Agar: 5 ta- a half-digger if the nob land, and a quarter digger if less. Money relatively 5 gold, 2.5 gold or less.

In short, the documents show that the Khiva Khanate of Karakalpakstan The so-called "solgut cut" tax paid in the early 19th century 20,000 small gold coins were marked by Muhammad Rahimkhan Until 1873, the khans of Khiva collected the same amount of taxes and became Karakalpaks has ruthlessly crushed its workers. But 20 thousand of them years of high gold taxes. 20 thousand small of tax only the khan could decide whether it was less than gold.

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