

REFORMS IN THE TAX SYSTEM DURING THE GOVERNMENT OF EMIR SHAHMURAD IN THE EMIRATE OF BUKHARA

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ABSTRACT

The article is devoted to the tax system of the Emirate of Bukhara during the reign of emir Shah Murad ibn Danielbi (1785-1800). Attention was paid to the emir's reforms and their results, to those responsible for collecting taxes and the tax process in the emirate, their duties and scope of authority, the level of authority, the types of treasury in which taxes are collected, and the extent of their spending.

KEYWORDS: *Personal Qualities, Social Qualities, Competence, Professional Competence, Pedagogical Competence, Socio-Psychological Competence, Differential Psychological Competence, Auto Psychological Competence, Pedagogical Powers, Emotional-Volitional Influence.*

INTRODUCTION

When Emir Shah Murad (1785) came to power, he paid great attention to Sharia, Islamic organization and the collection of taxes and types of taxes in the Emirate of Bukhara. Indeed, in the period before the Emirate of Bukhara before Emir Shah Murad (mainly during the leadership of his father Danielbi (1750-1785)) there was a state of disobedience, chaos and corrupt officials. Such changes and reforms were necessary for Emir Shah Murad ibn Danialbiy to maintain his name as an infallible emir and strengthen his activities as the leader of Islam in the Emirate of Bukhara. Historians of the Mangit period and historians Muhammad Yaqub and Ahmad Danish provide information about the preservation of Sharia taxes in their writings. Amir Shah Murad engraved a large stone near the Bukhara mosque, where Friday prayers are performed, and wrote down what taxes the people were exempted from. There was also a warning to heads of state and tax collectors: "Whoever receives indefinite alyk and salik, tips and other payments, may God and angels and all people be angry"¹.

According to the current rule in the Emirate of Bukhara, the tax² was levied after the emirs issued a special decree on tax collection, and this was recorded in the statements and notifications³ of the tax collectors. A decree on various taxes is usually proclaimed twice a year, i.e. "safed bori" and "kabud bori"⁴ or both white and blue.

Taxes consisted of special Sharia and customary taxes. The tax system of the emirate depends on the form of land ownership, all lands are divided into: state, waqf funds and property-private

lands. Property lands are subdivided into **mulki khur** (free lands, i.e. land not taxed), **mulki ushr** (tithe) and **mulki khirazh**-taxable land. In Muslim countries, land users are divided into four categories: free property, tithe property, property tax and waqf. In the process of paying tax, the name of the tax is divided into parts depending on the name of the property. For example, users of free land are exempt from paying taxes; those who owned a tithe paid 1/10 of the crop, those who rented property paid 1/8 and 1/5 of the crop, and those who owned waqf lands paid 1/3 of the crop.

The state tax on private property is zakat, from which about 1/40 of the value of property (livestock, gold and silver, commodities and crops, fruits) is paid⁵.

Continuing the tradition of frequent holy wars (raids) with the Iranian army, which was the custom of that time, in order to support the fatwas of Bukhara religious figures and further strengthen its legitimacy, to bring additional wealth to the state treasury, Emir Shah Murad, who chose the path of Sufism as the leader of Sharia, repeatedly waged a holy war against the Iranian army⁶. The wealth obtained as a result of the war, emir Shah Murad distributed equally among the soldiers. One fifth of the booty in the battle was hums. The remaining four were provided by the warriors themselves. Sometimes the inhabitants of the region who were defeated in the war were also forced to pay the amount of khums.

Sharia taxes also included juzya, which was imposed on Jews, Christians, pagans and non-Muslims (non-Muslim citizens)⁷.

Taxes that do not comply with sharia include taxes levied on the labor of landowners and other junior officials (khakims, amines, aksakals, mirabs) involved in tax collection. This tax, by its very nature, served more as a function of wages. This type of tax includes:

Submit a special tax kafsani, levied at the expense of the landowner, and all grain crops (half a pood⁸ from a batman) and cotton (15 kadak⁹ from every 10 batman¹⁰) are taxed. There is also a **kafsani doruga** tax, which is paid for the position of "doruga". A form of zakat tax, "**retail zakat**", is also levied on the local hakim. **Mushtaq** is a small tax that was levied on amines, aksakals and other junior officials involved in the delivery of paid tribute. Mushtak was paid from each farm and they took a handful of wheat and oats. In addition to the legalized land tax, the agricultural population paid a special tax (**tanab tax** or **hay tax**) from each tanab¹¹ or melon, and this type of tax was called tanoban. **Yaksara** (cattle tax) is one of the first land taxes paid annually.

In the spring, before the start of field work, the farmer pays one crop of batmon for each pair of cattle. If there is only one livestock, in this case the tax is paid in the amount of half a batman (nimsar) of wheat. The beg must pay the tax on the **obzhuvoz**, mainly because he used the device to clean grain and rice.

Mirabana is a payment for mirabs that control waterworks. Each farmer annually gave one batman wheat or rice. The **dallal** tax is usually a duty levied on goods moved from one province to another. The value of the cargo depending on the distance from the place where it was originally taken to the place where it was sent.

Amir Shah Murad, in order to further improve land use and increase tax revenues to the state treasury, repaired canals in the oasis of the Zerafshan River, provided undeveloped lands for

development and use in the same area, received a “kush puli” tax for these lands - a tax for the use of livestock¹².

According to the jurist Z. Mukimov, “Emir Shah Murad began his first reform with tax regulation, because he was on the throne at a time when the discontent of the oppressed people increased. By issuing a tarkhan certificate to the entire population of the Bukhara Emirate, it will abolish taxes established by its predecessors that do not comply with Sharia, such as **yargu, bozh, tarkh, tushmal, yasak**¹³.

Thus, we can observe that Emir Shah Murad controlled the tax system so that it was uniform and that the levying of additional taxes was prohibited. During the reign of Emir Shah Murad, the complaints and appeals of the people were also considered.

The emir's order was the basis for the collection of taxes or the abolition of any type of tax. Sharia rules determine the legitimate tax activities of officials such as landowners and khakims. The emir is the highest authority in the case of protests over the collection of taxes.

After the taxes were collected, the officials in each direction submitted a written report based on the information recorded in their books.

During the reign of Emir Shah Murad, **Kushbegi** was considered responsible for taxes and fees. During the reign of the Emir of Bukhara Shah Murad ibn Daniyalbi was in charge of taxes - Khakimbi Kushbegi¹⁴. A number of officials are attached to him for tax activities. When collecting taxes and fees, such officials and employees as **amlokdar, hakim, amin, aksakal, doruga, mirab**, and in turn, controlled the payment of tax. Those who had the right to propose to the emir to punish a person who refused to pay tax. **Kushbegi** was the second authority after the emir dealing with tax issues. If the peasants were dissatisfied with the amlakdor, they complained to the amin. **Amin** served as the third instance.

Amlaqdar landowners and others responsible for tax collection provided written information that taxes had been collected and filed¹⁵. By directly demanding the rights of citizens, the emir had the opportunity to determine the amount of taxes included in the tribute. Taxpayers also reported to the emir about unfair tax collection or other unfair circumstances. If the amlaqdar and other officials collected more taxes than they were supposed to, the emir was obliged to provide confidential information.

Most of the taxes in the emir's treasury came from land taxes. One of the main features of the tax system of the Emirate of Bukhara is that most of the taxes are levied on growing property. After the harvest, the rulers sent their people (yasavul, devonbegi and mirza) to measure the harvest and collect taxes from it. Mihtars are just tax collectors¹⁶.

In the process of collecting taxes by officials, the income from the collected taxes is accumulated in the emir's treasury. Taxes collected were mainly spent on government spending. It was also used in the construction of buildings. In "Majma-al-Arqom" Mirza Badi gives information about the fall in taxes of the emirate to the four treasuries and their spending¹⁷.

In the work, the naming of the treasury and the distribution of the collected proceeds are explained as follows:

The first treasury related to taxes in the form of **zakat, tithes, khums** and went to the poor, the needy, and the like.

The second treasury received taxes such as **khiraj** and **juzya**, levied on non-muslim residents and merchants. It was used by judges, muftis, mukhtasibs, muazzins. He was also engaged in the construction of oases, the supply of weapons to fortresses, the construction of bridges, mosques, and irrigation facilities.

The third treasury belonged to a religious figure and no one could use this treasury. It was spent only on making the weak strong, to repair the damage caused by injustice, on the shrouds of the poor, on the needs of the orphans and the sick. The ships received money mainly from the tax on **hums**, as well as minerals and mining.

The fourth treasury is finds and inherited funds. Used for the needs of muslims.

Emir Shah Murod ibn Daniyalbi supervised the activities of officials in the collection of taxes. He demanded that they report and act in accordance with the law, on the basis of accurate information, conscientiously fulfill their duties, complete the work they started and protect the treasury. Those responsible for collecting taxes had to carefully preserve the tax collection and the harvest, spend it without deducting it to their personal side. The list of funds allocated to officials and the amount of allocated money, information about the members of the official's family should have been clear and precise. In addition, those responsible for collecting taxes were required to fully comply with Sharia law, ethical standards and administrative procedures.

In "Majma al-Arqam", Mirza Badi described the tax collectors: "Some of the thousand will have the dignity of Noah and the good deeds of Job, and may Allah bless them both!¹⁸". With this, it was said that tax collectors should have the same qualities. Because, in the process of collecting taxes and distributing them, there were cases of betrayal of state property. Such cases were clearly eliminated by Emir Shah Murad. When it became known that Kushbegi Nizamulmulk was involved in corruption, bribery and abuse of power, treason in the process of collecting taxes, he executed him in front of everyone and confiscated his property, distributed his property to cover the damage caused to the population¹⁹.

By order of Amir Shah Murad, the collected taxes and their spending were checked. The data on attracted and spent funds are compared. If the costs changed, they were accompanied by additional changes depending on the cost. Expense reports and notices are attached. Whoever needs funds for expenses, he applies, motivating this on the basis of a notice²⁰. The appeal is considered and appropriate funds are allocated and an expense report is provided. Each county's income and expense tax return is kept in its place so you don't lose your account.

Amir Shah Murad made sure that the proceeds from the fund's property and other obligatory payments were spent not only in a notification manner, but also in the interests of the people. He also used the collected taxes to build madrasahs, mosques, khanakas, schools, and restore cemeteries. A system of additional tuition fees at the expense of taxes has been introduced for madrasah students who have deeply learned the norms of Sharia.

Amir Shah Murad did not even use the funds collected in the state treasury for his own personal interests. His clothes were simple, his turban was made of six meters long karbas²¹, his shoes were made of goatskin leather. His personal expenses, clothes, food, expenses of family members, were at the expense of juzei²², which were paid by the Gentiles. The food was very modest, mostly porridge - millet, barley, rice. Weekly meat was one quarter (two hundred and fifty grams). Also, his weekly expenses did not exceed two coins.

In conclusion, this article focuses on the tax system and types of taxes during the reign of the Emir of Bukhara Shah Murad ibn Daniyalbi and the procedure for collecting taxes and those responsible for collecting taxes in the emirate. Functions of officials, territory, level of example in the tax system. The fact that the emir himself is the highest authority in the tax system and accepts citizens' appeals shows that in his time the system was placed on the level of justice and humanity. This shows that in the Emirate of Bukhara, punishment for violation of the established norm in the tax system was inevitable. The rights of citizens to property were protected in accordance with the established procedure.

Also, they considered the collection of taxes to the state treasury and the use of treasury funds. Treasury funds were used mainly in the legal, social, economic spheres, and also low-income citizens were under the protection of the state. An interesting fact is that three out of four treasuries are directed to support the poor. This is to serve as a basis for the human requirements of their time. Always the interests of the individual must be fundamental in every public administration.

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