

## Payments in the Khiva Khanate Tax System

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**ABSTRACT:** In this article, the tax system of the Khiva Khanate in the second half of the XIX and early XX centuries was studied on the basis of the analysis of historical sources of payments, fees and services provided and their amount. In the period under study, payments received from citizens were made for expenses in the process of tax collection, salaries for officials performing this task and various services, and only for those who used this service, it was legally qualified.

**KEYWORD:** Tarkhon labels, counting books, petitioner, greeting cards, certificate of tax, tagijoy, tarkona, nikokhona, embroidery, rich money.

In the Khiva Khanate in the second half of the XIX and early XX centuries, the main taxes were several other types of fees and levies, except for taxation and zakot. They were basically obtained as a fare on the Tax Procedure and a fare for the responsible officer involved in the process.

For a long time there was a view that in the Khiva Khanate there are 25 types of taxes, and in some sources even more [2:164]. In providing information on Khanate tax history and tax types, researchers usually base on the information contained in the xon labels that provide tax benefits. The terms that come across on the labels of this type of tarragon and come from the main tax such as taxation, zacot were interpreted as taxes, which were practiced in the second half of the XIX century and in the Khanate at the beginning of the XX century.

And this led to the formation of the idea that the peasants, formed in Soviet times, became impoverished as a result of the multinationals taxes. It is not clear for what purpose the jarib, tanobona, ilchi or passenger (the animal is accompanied by the tutu, the fees for the beetle), the beetle, the ulog, the suysun, the borsbon, the kashtibon, the Reserve or the cow (the "Reserve" cemetery, the Khan's hunting place and the three in the form of "mole", "bon", "chi"), the goalkeeper, the Kazu, the escape, the bigar, the stamp, spirituality, Treasury, practice, olgot, smoothness (Persian "bormok", it is not clear what kind of tax or payment), the cost of Kazan, sari-Mard ("SAR" head and "Mard" person), bilejat[1:73]. Even without the above terms being a permanent tax, most of them are a type of payment. It is important to note that many argue that the terms are really a type of tax, since until now it is estimated what kind of tax they are, depending only on the lexical meaning cataloging the Khiva Khanate labels. In the opinion of V.Wood, it is not possible to determine for what purpose some terms in the labels are taken even in the literal sense. In particular, it is not clear what purpose the guard (threeraydi in the form of "guard" cemetery, Khan's hunting place and "goods",

"bon", "chi", was taken), the smooth (Persian "go", it is not clear what kind of tax or payment), the cost of Kazan, sari-mard ("sar" head and "brave" person), bilejat( which can be in the sense of a gift to an official, it is not clear). We can conclude from this that, based on the names that come from the labels, it is difficult to determine the amount of tax types that exist in the Khanate. Because if the names of hashar, kozu, kochu, migar in this source mean a single Labor obligation, then the main tax in boj, tamgah, chahol ek in Islam is the different naming of zakot. Some terms were established in Khiva the dynasty of bells, which existed until the tax reform was carried out in the state. Another term was taken as a fee for the use of a particular service. In particular, the kashtiban fee, which is found on the label, the Kashti kayak, was taken from the word of the ship and was considered to be a fee for the transfer of the population of the Khiva Khanate in boats from the Amudarya flowing in its territory to the other side of the River [3:48]. Another official proof of the existence of this type of payment is reflected in the documents of the complainant. In the document in the content of the petition, which was placed in the fund of the archive of Khiva Khans, Khan boatmen sent a petition to khazrat khorakhmshakh to transfer their property and self from the Amudarya and to bring their rights over, who has not given 4 months of the agreed coin [4:34].

During the period under study, tarkona and nikokhona fees were collected in the tax system of Khiva Khanate in matters related to notary and marriage. The document, which confirms this information, serves as the basis of the certificate of the Khiva City judge. According to him, "according to the Judge Mohammed Fazilhoja, as you know, get the error according to your own label of tavamud Olgan Jamo'a nikohona and tarkona interest go to the market people do not like tarkona and nikokhona finished. 1240 " [5: 609] the judge ruled that the payment of tarkona and matrimonial payments from the population in the places should not exceed the prescribed amount of Muslims. But the text of the document did not provide information about its exact amount, and in the process of our research, it did not even come across about this payment in the notebooks.

Another type of Khiva Khanate was the so-called tagijoy payment, which was also considered the fare given for the place of trade in the Khanate markets. Its quantity was varied in relation to kosib-khunarmand's profession, occupation and other factors. At the beginning of the XX century in Russian sources, the amount of tagijoy per rasta in the market is 1 trillion rubles (1 rub. 80 kop.). In the archival documents of the second half of the XIX century, studied on this issue, there are full lists of craftsmen, traders in the market of Khiva and the amount of tagijoy they pay. [6:422]. According to this document, in the markets, the kosib-khunarmans United into one community and led them to one whitewash, where they were engaged in trading activities. The text of the document begins with the association kizfurushlar. Their number was 6 people and a total of 4 arrays were paid. Then the strata were taken 10 arrays, the hairdressers were taken 32 arrays from 27 people, the 4 arrays were taken fractions, the 14 arrays were taken 12 people, the 2 arrays were taken fractions, the loaves, the groceries, the Egyptians, the kavushduzs and others were recorded three. [6:422:3]. At the end of the document, a total of three hundred and eighty-eight arrays of these scam-traders paid tagijoy.

In addition to the tagijoy fee in the Khiva Khanate markets, there was also a fee called Libra money. This payment was valid for scales installed in the markets, and its amount was 2 coins from each pod of the product [7:18].

Payment, known as the shepherd's allowance, which is paid for the feeding of livestock in the Khanate lands, is usually received from the nomadic population of the breeder. Khiva Khanate in the form of a grass allowance in state documents threeraydi. The tax book called "Book of the fakirs in the place of their property in the dams of the kingdom", which is ranked from the documents of the Devon House of the Khiva Khanate, reflects the fact that grass money was collected from nomadic herder seeds for grazing herdsmen in the state-owned plantations, sidewalks[. Depending on the information in the source, it is

impossible to determine its exact amount, the amount of which varies depending on several factors. For example, in those years when dressing well Kyrgyz came with less livestock than Khanate territory, otherwise with a large number herd and in turn affected the amount of this payment.

Although it is not possible to determine the exact amount of the trash money, in the collection data, which gives statistics on the Khiva Khanate, it is usually possible to determine the income from this tax to the Khon Treasury 10-15 thousand rubles annually [7:34].

Among the payments that are typical for the Khiva Khanate, the payment, known as the rich allowance, plays a special role. Usually the rich money is taken from the commercial cities of the Khanate-Urgench, Khanga, Khiva, Gurlan etc. In Soviet-era literature, the interpretation of khukmdor from the rich stratum of violence was made in the form of funds levied for his personal need. But in comparison with the text of the above documents and other types of documents, we can trace this payment as a percentage of the money received from the Khan's caravan, the Commercial Bank, from the previously issued funds to the traders in foreign trade, to their support.

Another payment is a passport fee, and the Khiva Khanate was established providing statistical information about the end of the XIX beginning of the XX century. V. Girshfeld and A.Galkin writes in his work that the amount received in the Khan's Treasury from the passport payment in the Khanate was 7 thousand rubles [7:18]. Within the framework of our study, on the basis of the documents studied, the passport fee was given to foreign commercial citizens.

Based on the analysis of the above sources, we can conclude that at the end of the XIX and beginning of the XX centuries in the tax system of the Khiva Khanate there were also several types of payments and levies established by the state, except for the basic taxes – zakot and taxation, which were fixed in Sharia. These payments were received for all without a fold, goods from silks-only from those engaged in silk-making, for crossing kashtibon-Amudarya, for passport money to overseas persons, for the use of State bows from herbalists, for the place of trade in tagijoy-markets. It can be seen from this that the fairness existing in the tax system was valid in the case arising from the print.

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