

The Taxation System and Policies of the Beys in the Surkhan Oasis

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UDC: 94(575.146)



Abstract

This article provides a scholarly analysis of the agrarian and taxation system formed in the Surkhan Oasis during the second half of the 19th century — the reign of Emir Muzaffarkhan of Bukhara (1860–1885). It explores the forms of land ownership, the organizational foundations of agricultural activities, types of crops cultivated, and the nature and amounts of taxes levied in the major bekdoms of the oasis — Hisor, Dehnav, Kulob, Baljuvon, Boysun, and Sherabad. In particular, it analyzes the nature of taxes such as kafsán, muhróna, and school fee taxes, their collection mechanisms, and the political-economic approaches of local officials and Bukhara Emirate representatives. Furthermore, the article highlights the social responses of the local population during the tax collection process, instances of discontent, and the socio-economic consequences of the system based on historical sources.

Keywords: Bukhara Emirate, Surkhan oasis, tax system of bekdoms, agrarian policy, Bukhara Qushbegi, muhróna tax, school fee tax, Dehnav bekdóm, Boysun bekdóm, Sherabad bekdóm.

Introduction

The agrarian system of the Surkhan oasis is distinguished by its unique characteristics, especially regarding the tax procedures in the beks and the categorization of taxes levied on various types of agricultural products. Existing scholarly literature has not sufficiently examined the taxation system and its variations specific to the Surkhan region during the period of the Bukhara Emirate. Therefore, analyzing the distinct features of the tax system in the oasis holds significant academic value.

Primary sources for this study include documents from Fund I-126 of the National Archives of Uzbekistan, as well as the works of scholars such as E.A. Qobulov, F. Ochilidiev, and I. Azizov. These sources provide valuable insights into the socio-political and economic life of the Surkhan oasis and the operational mechanisms of its taxation system. The growth of trade relations in the Bukhara Emirate and the population increase in both urban and rural areas in the late 19th and early 20th centuries led to transformations in the tax system. These developments influenced the economic evolution of the kingdoms and prompted reforms in tax payment and collection procedures.

In the Bukhara Emirate, the management of the tax system involved not only specific state officials but a wide range of administrators. A key area of focus is the dual nature of tax collection — in kind and in cash — and the roles of the Emirate's officials in shaping and influencing the system.

Materials and Methods:

In this study, primary and secondary sources were utilized to examine the agricultural system and tax policy of the Surkhandarya region. The primary sources consisted of documents from the I-126 fund of the National Archives of Uzbekistan, which served as the main material for the research. These documents provide essential information about the tax collection system in the Surkhandarya region during the Bukhara Emirate, detailing the types of taxes, the tax collection mechanism, and the role of officials in the system.

Methodologically, historical and analytical methods were applied in this article. Archival documents and historical sources related to the period of the Bukhara Emirate were analyzed to illuminate the tax system, its socio-economic consequences, and the specific characteristics of local governance. Additionally, the research incorporates the scholarly works of E.A. Qobulov [10.324], F. Ochilidiev, I. Azizov, and other scholars, as well as information on the local tax and administrative systems. The role of officials in the tax collection process and changes within the system were analyzed.

This methodological approach provides a deep analytical and historical context for studying the tax system and agricultural policy in the region.

Results:

The agricultural system (agriculture) of the Surkhandarya region is distinguished by its unique characteristics. In particular, research based on historical and analytical sources concerning the tax payment procedure in the region's rural areas, as well as the types of taxes levied on crops, is still limited. Research on the tax system during the Bukhara Emirate mainly focuses on the overall economic situation and the general state administration system. Still, a deeper study of the characteristics of tax collection in rural areas and its social and economic impact is required. Therefore, additional research on the tax system during the period of rural rule in the Surkhandarya region, the types of taxes levied, and their collection methods has significant scientific value.

The primary data for this study comes from the documents in the I-126 fund of the National Archives of Uzbekistan. This collection contains valuable documents on the tax system and the agrarian economy in the Surkhandarya region during the Bukhara Emirate, providing detailed information on the tax collection process and the specific rules for various types of taxes. E.A. Qobulov's research on the historical-geographical context, population, and administrative

management of southern Uzbekistan, as well as F. Ochildiyeu's studies on the economic situation of the Surkhandarya region in the late 19th and early 20th centuries, enrich the existing scholarly literature on the topic. Furthermore, I. Azizov's research on the tax system and official documents from the Bukhara Emirate concerning zakat collection and land tax further supports the analysis in this field.

Studying the tax system and agricultural policy during the Bukhara Emirate, particularly the specific characteristics of tax collection and payment processes in rural areas, helps to better understand the existing socio-economic system. This, in turn, illuminates not only the history of the Bukhara Emirate but also the key factors that shaped its economic and social life, as well as the links between its tax system and international and regional relations. The practices of tax collection and enforcement in the region's rural areas, in particular, impacted the state's socio-economic policies and played a role in determining the effectiveness of territorial governance. Moreover, this research contributes to the enrichment of the historical study of the region through new scholarly perspectives.

At the end of the 19th century and the beginning of the 20th century, the growing population in the cities of the Bukhara Emirate, the strengthening of commodity-money relations, and the expansion of trade were contributing factors to the acceleration of the integration of the region into the global market. This process was particularly related to the strengthening of trade relations with the Russian Empire and other foreign countries in the eastern parts of the Emirate. The development of local handicraft production reinforced the economic integration of rural areas, which became an important part of the global market. These trade relations had a significant impact on the economic policies of the rural areas and led to the creation of new markets, further stimulating internal economic activities. These developments also resulted in changes to the tax system and the introduction of new policies.

In managing the tax system of the Bukhara Emirate, not only were certain categories of state officials involved, but almost all layers of the Emirate's bureaucracy participated. Although the titles and actual duties of these officials were often focused on other state sectors, they still had direct or indirect roles in managing the tax system. According to A. According to Olsufev and V. Panayev's information, the governor's administration mainly focused on tax collection for the Emirate's treasury and local regions. Taxes were generally collected in kind, reflecting the distinctiveness of the tax system and its regional characteristics. The governors, in turn, sent collected taxes in various forms, such as goods like cloth, horses, and wheat, to higher authorities. Taxes in cash were usually paid by merchants. This specific tax collection method helps deepen our understanding of the economic and political structure of the Bukhara Emirate.

In the late 19th century, the rural areas of the Bukhara Emirate had a variety of taxes, not only imposed by the Emirate but also additional taxes levied by the local rulers using their position and authority. In the Surkhandarya region, one of the taxes collected from peasants by agreement was the kafsan tax, which was determined by the agreement between the peasant and the landowner. Although this tax was collected voluntarily, it was still under the control of the landowner.

Additionally, a "muhrona" tax was collected to seal the grain storage, which was also agreed upon between the landowner and the peasant. Other taxes collected from the laboring population included the "mushtak" (small lump) tax, collected by local elders. Each peasant paid two kilograms of this tax per harvest.

Furthermore, in the rural areas of the Surkhandarya region, school fees were collected from parents for their children's education, amounting to 15-20 tanga, which were collected based on documents issued by local officials. There were also other excessive taxes, including irrigation, mill, meadow, and hay taxes, which placed a heavy burden on the population and often led to public dissatisfaction and even appeals to the Emir. The excessive number of these taxes and the difficulties faced by the population demonstrate how the economic policies of rural areas affected their relations with the people.

The amounts collected from the products in the tax system constantly fluctuated. According to the documents of the Bukhara Emirate's Qoshbegi court, tax expenditures in the Dehnav region were set at 15% of the total harvest. For instance, in the Dehnav region, a tax of 20 pounds (1 pound = 0.4095 kg) was levied per mann (1 mann = 25,600 misqol = 128 kg) of grain, which was 15 times greater than the actual harvest. Thus, this tax system often placed a heavy financial burden on the peasants, and the constant fluctuations in the amount of tax collected during the collection process indicate the flexibility of the tax policy to adapt to specific social and economic conditions. In 1885, excessive taxes were collected in the Dehnav region, particularly on fruit and orchard taxes. For example, the price of one tanob (1 tanob = 39.9 m) of land was estimated at 18 tanga. These additional collections created further financial burdens on the peasants, illustrating the strict and sometimes unjust application of the tax system. The fruit and orchard taxes also had significant effects on the economic situation of the peasants and landowners, directly impacting the social conditions and economy of the region.

These situations demonstrate that tax policy has both economic and social significance. As a result, the excessive taxes and oppression led to popular uprisings in the Dehnav region in 1885-1886. These uprisings were primarily triggered by the injustice in tax collection and the imposition of additional burdens by landowners. Peasants and landowners took to the streets to defend their rights, fight against excessive taxes, and improve their socio-economic conditions. This event reflects how the continuing tax policies and existing oppression in the beks led to social resistance from the population. The uprisings also illustrate that economic injustices under the rule of the Bukhara Emirate led to serious socio-economic consequences and created significant social tensions at the regional level. [5, p. 147]. Indeed, in 1903-1904, despite the availability of fertile land and water resources in Bukhara's beks, the inhabitants of Hisor, Dehnav, Kulob, and Baljuvon regions abandoned their villages and migrated to Afghanistan. This process was primarily driven by high tax burdens, unproductive land, economic pressures, and injustices in governance. The population, unable to resolve the issues of heavy taxes, improper distribution of vital resources, and problems in the agricultural sector, was forced to move beyond the border, to Afghanistan, in search of security and a better life. This phenomenon is recorded in historical sources as a significant indicator of economic and social instability in the Bukhara Emirate. [9, p. 10]. According to researcher D.N. Logofet's data, the amounts of tax paid by the beks in Eastern Bukhara to the Bukhara Emirate treasury in Russian rubles were as follows: the Kulob bek – 350,000 rubles, the Hisor bek – 600,000 rubles, the Boysun bek – 150,000 rubles, the Sherobod bek – 150,000 rubles, and the Denov bek – 200,000 rubles. These figures provide important evidence of the economic potential of the regions and the complexity of the tax system. These data serve as a crucial source for analyzing how regional fiscal policies were organized in the Bukhara Emirate period. [4, p. 65].

Discussion:

The study of the tax system and agrarian policy in the late 19th to early 20th centuries in the Surkhandarya region reveals the complexity of the socio-economic structure of this area. It was found that the implementation of tax policy in the Bukhara Emirate's beks was, on the one hand, subject to central government control, while on the other hand, it was intertwined with the authority and interests of local officials. In particular, the injustice in tax collection, excessive burdens, and informal payments, apart from official revenue sources, hurt the economic situation of the population.

The documents analyzed show that the types of taxes and their amounts varied across the beks, often set in a way that contradicted the actual capabilities of the population. Taxes such as *kafsan*, *muhrona*, and *mushtak*, which were levied based on agreements between peasants and landowners, as well as taxes for schools, canals, meadows, and grass, further exacerbated the financial burden on the people. This contributed to social unrest, even leading to uprisings. The popular revolts that took place in the Dehnav bek in 1885-1886 serve as a clear example of this. At the same time, the tax administration system implemented by the Bukhara Emirate, where each tax object was controlled by a specific responsible official, and there was a reporting procedure, indicates that it was a relatively systematic governance mechanism for its time. The activities of landowners and tax collectors in directing financial resources from the beks to the central government exemplify a key aspect of the Bukhara Emirate's fiscal policy.

However, the identified problems within this system, particularly the excessively high tax rates, the introduction of additional obligations, and sometimes the collection of illegal taxes, severely harmed the economic condition of the Surkhandarya population. As a result, many people abandoned their land and migrated to Afghanistan, which likely led to a shortage of labor in the agricultural sector.

Overall, this research sheds light on the tax policy in the Surkhandarya region during the Emirate period within a regional and social context, revealing the complex and multi-faceted aspects of the Bukhara Emirate's financial governance system. In this regard, further research, comparing this situation with other beks, would be valuable for a broader understanding.

Conclusion:

Like other regions within the Bukhara Emirate, tax collection processes and control over this system in the Surkhandarya region were carried out with the participation of nearly all officials and administrators of the Emirate. To ensure the legal and practical functioning of the tax system, key roles were played by the Amir, the *Qoshbegi*, provincial governors, and their subordinates. In particular, the *Qoshbegi* and provincial governors directly intervened in the tax collection process, thus helping to bring the fiscal policy under the control of the central government.

The main officials responsible for tax collection in the beks were landowners and tax collectors. Each was assigned a specific territory or tax object, and they oversaw all stages of tax collection, from setting tax rates to announcing them to the population, collecting them, and finally depositing them into the state treasury. The activities of the tax officials in the provinces were reported to the Amir in writing via special letters based on the petitions of the supervisory bodies. This suggests that the tax administration system had internal control mechanisms.

