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Article

Tax System and Its Implementation Mechanism in the Amudarya Department in the Late 19th and Early 20th Centuries: Based on Archival Documents

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Abstract: The article analyzes the tax system and its specific characteristics that emerged in the Amu Darya Department within the Turkestan Governor-Generalship in the second half of the 19th and early 20th centuries. Based on archival documents and historical sources, the main taxes and duties levied on the local population, their amounts, and the procedure for collection are highlighted. Furthermore, aspects of taxes related to the economic activities of the population, land use, and trade relations are described. The study reveals the scientific significance of archival information regarding the formation and functioning of tax relations in the Amu Darya department.

Keywords: Amudarya Department, tax system, taxes, fees, zakat, land tax, local population, archival documents.

1. Introduction

In the second half of the 19th century, the colonial policy of the Russian Empire in Central Asia was aimed not only at the military-political subjugation of the region but also at reorganizing its economic system in accordance with imperial interests. This process was manifested primarily in changes in the administrative management and tax systems. In particular, the introduction of various taxes and levies such as land tax, kibitka tax, zakat, fire money, and smoke money in the Amudarya department had a significant impact on the socio-economic life of the local population [1].

The Amudarya section is determined by the need to study the tax policy implemented by the Russian Empire, the specifics of its formation, and the mechanism of its practical application. After all, through the tax system, the intervention of the imperial administration in local economic processes intensified, and certain changes occurred in the relationship between the population and state administration [2].

Although certain studies have been conducted on the administrative management, land relations, and political history of the Amudarya Department to date, tax policy and its impact on the socio-economic life of the local population have not been sufficiently studied as a separate object of research. In particular, information reflected in archival documents regarding the practice of tax collection, the participation of local administrations in this process, and the impact of various types of taxes on the economy requires in-depth scientific analysis [3].

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Although tax relations and economic processes in the Amudarya Department have been studied to a certain extent in scientific literature, this issue is mainly covered within specific periods and a limited source base. In particular, O. Jalilov's research focuses on tax issues and analyzes tax relations between the Khiva Khanate and the Amudarya Department [4]. However, the bulk of the issues considered in the study pertain to the 1950s.

Yu. Bregel's work focuses on the process of collecting zakat and other obligations during the period of the Khiva Khanate and their system. In Tokhtametov's study, the range of sources is primarily limited to archival materials from the Turkestan Governor-Generalship [5].

In general, existing studies have not sufficiently comprehensively studied the tax policy of the Amudarya Department in the late 19th and early 20th centuries and its practical mechanism. This study focuses on the period that was poorly covered in previous works, as well as on archival documents that were insufficiently used in them. It also analyzes economic processes related to the leasing of land, gardens, and kazaras, as well as waqf relations [6].

After 1873, along with the development of legislative acts by the Russian Empire, the administration made several changes to the tax system to benefit its interests[7]. First of all, according to Clause 9 of the Gandimiyan Treaty, it was established that no payment would be charged regardless of how Russian merchants traded in the territory of Khiva . Previously, a 5% customs duty was levied on goods imported from Russian merchants [8].

After this treaty, the merchants of the Amudarya Department began to trade in the territory of the khanate without taxes. After 1873, especially after the introduction of the tax law, there were many cases of evasion of payment obligations in the khanate. The Khan of Khiva announced that since 1894, he had joined the customs system of the Russian Empire. P. [9]. As a result, the customs duties falling on the khanate were undermined. Some merchants on the territory of the khanate began to migrate to the territory of the Amudarya department in order to obtain tax benefits. As a result, the Khan sent a letter demanding negotiations with the head of the Amudarya Department to revise the tax clause of the peace treaty [10].

In 1875, the Khan of Khiva asked the Russian administration to reaffirm the right to waqf lands on the right bank of the Amudarya. But this request was not granted. The reason for this was that the Russian administration had not yet understood how land relations were formed in the territories governed by the khanate. Furthermore, until 1874, the department still maintained the taxes and duties established during the period of the Khiva Khanate; furthermore, the population was governed by biys who until recently had served the khans with loyalty [11].

2. Methodology

The head of the department found it necessary to reform this situation. In this regard, during 1875–1877, a special commission led by S.I. Nosovich conducted a study of agrarian relations in the Amudarya Department on behalf of the Turkestan Governor-General .

First of all, the task set before the special group was to provide accurate information about the number of taxpayers, followed by the identification of waqf, yorliq and property lands.

According to the written findings of the commission, the total population in the Amudarya section was 109,585 people, of whom 73,310 were in the Chimbay section and 33,275 in the Shurakhan section. Of course, it was not easy for the group members to calculate the population size. According to reports, citizens avoided questions from the census commission members and concealed the exact number of their households. Some

citizens noted that several yurts belong to a single household. This situation was also recognized by the members of the group.

Based on the findings of the materials collected by the working group, the following proposal was made: a tax of 2 rubles will be paid for each apartment or cabin. After the approval of the "Regulations on the Administration of the Turkestan Region" in 1886, the tax on the Chimbay section was increased to 4 rubles, and other taxes were also increased.

Tax obligations also included zakat from livestock during the Khanate period, tuzem administration expenses, and the obligation of a digger to clean the canals every spring.

According to the requirements of the 1890 law, regardless of the condition and size of the land plots used by the Karakalpaks, a "changarak" tax of 21 tenge was collected from each household.

3. Result and discussion

As we familiarize ourselves with fiscal documents related to zakat and taxes, most of them consist of fiscal reporting documents on taxes collected across districts, volosts, communities, and villages [12].

According to the 1874 zakat collection report for the Shurakhan and Chimbay sections, 531 rubles 60 kopecks were collected from the Chimbay section and 1,189 rubles 10 kopecks from the Shurakhan section, totaling 1,720 rubles 70 kopecks [13]. In 1875, 443 rubles were collected from the Chimbay section, and 1,286 rubles 40 kopecks from the Shurakhan section, totaling 1,729 rubles 40 kopecks [14].

If we compare the calculation of zakat based on demographic calculations, the population of the Chimbay section is three times larger than that of the Shurakhan section. According to this calculation, the amount of the zakat calculation should have been higher in the Chimbay section. However, the indicator for the Shurakhan section is two to three times higher than for the Chimbay section. Interestingly, the zakat calculation for the Chimbay section in 1876 amounted to 225 rubles [15]. This figure is significantly lower than in previous years. Thus, taking into account the highest calculation of zakat, the volosts of the Chimbay section paid an average of 45 rubles, while the volosts of the Shurakhan section paid an average of 245 rubles. For example, in the document indicating the calculation of zakat for 1879, the Turtkul volost is indicated as 274 rubles 23 kopecks, and Sheikh Abbas Vali as 324 rubles 23 kopecks we can see that the Torkul volost alone is more than the entire Chimbay section.

The reason for such a low indicator of zakat calculation in these years in the Chimbay section can be one of two possibilities. The first, as the Iranian prince and traveler Reza Kuli Mirza said: "The people of Chimbay are very poor, they can't even find a bride price for marriage for decades",the majority of the population could not afford to pay zakat, were extremely poor, or, according to the second possibility, as noted by Zhdanko, the citizens of the Chimbay district, fearing questions from the members of the census commission and fearing an increase in the tax amount, concealed the exact number of households and livestock [16]. Generally speaking, both possibilities must be taken into account.

At the same time, the economic situation of the Karakalpaks in the northern territory of the khanate cannot be called such; that is, we can see that the economic situation of the Karakalpaks in this territory is much better than in the Amudarya section.

The economic position of the department over the last two decades is significantly different. The appearance of both plots differs depending on the type of livestock.

Table 1. Livestock index.

Amudarya branch	Cattle	Horses	Sheep	Camels
Shurakhan section	36500	2100	62000	31400
Chimbay section	73200	1000	9000	20900
Total	109700	3100	72000	62300

As shown in the table, the number of cattle in the Chimbay section is twice as high as in the Shurakhan section, while the number of horses, sheep, and camels is slightly lower. Consequently, based on this indicator, we can conclude the amount of zakat calculation for both plots in these years [17].

We can also provide the following table to compare the agricultural yields of both plots for these years:

Table 2. Average annual crop yield in the Amudarya Department.

Section	Wheat (harvest)	Barley (harvest)	Cotton (harvest)	Corn (harvest)	Rice (harvest)	Sesame (harvest)	Other crops (harvest)
Shorakhon	515400	35100	87000	30500	79000	87000	34700
Chimbay	823100	217500	248000	185600	635000	—	—
Total	**1 338 500**	**252 600**	**335 000**	**216 100**	**714 000**	**87 000**	**34 700**

Another type of tax was the kibitka tax, which was considered a yurt or household tax and was collected mainly from the nomadic population. If we look at the tax collection document for kibitka in 1879, this document indicates that 17,340 kibitka were registered in the Chimbay section, with a kibitka tax of 3 rubles for each kibitka and 1 ruble for local needs [18]. According to this document, the bulk of tax revenues by volost falls on the Kegeyli, Chimbay, and Ishim volosts.

Consequently, we can see that the tax on tithes was set at 2 rubles in 1876, and increased to 3 rubles in 1879 and 4 rubles in 1886. In general, the kibitka tax was one of the important links in state revenues.

Land tax is considered the primary source of revenue for the state budget. The 1917 document provided a report on the land tax and other expenses of the rural population of the Shurakhan volost, and the document was compiled in the form of a table:

Table 3. Shurakhan Volost Land Tax Report 1917

№	Full name	Rope	Military land duty paid to the state	Military tax	Land tax	To maintain the local (tuzem) administration, the administrative office, and office expenses.	Total
1	G‘ayip Qutlumuratov	5	7r. 20k.	80k.	1r. 20k	2r.	11.20
2	Djuma Bayram	5	7r. 20k.	80k.	1r. 20k	2r.	11.20
3	Xodjakeldi Anna Geldiev	5	7r. 20k.	80k.	1r. 20k	2r.	11.20
4	Kurbangeldi Aman Geldiev	5	7r. 20k.	80k.	1r. 20k	2r.	11.20
5	Aman Suyunov	6	8r. 64k.	96k.	1r.44k	2r. 60k	13.44

6	Ashir Mamed Abdiev	6.5	9r. 36k.	1r.4.k.	1r. 56k	2r. 60.	14.56
7	ShirMamed Abdiev	6.5	9r. 36k.	1r.4.k.	1r. 56k	2r. 60.	14.56

The document lists 482 people from the total population of the village.

Analysis of the table shows that the military land duty accounted for the largest share. For example, a military land duty of 7 rubles 20 kopecks was established for 5 tanaps of land, which constitutes the bulk of the total land tax. At the same time, the expenses of the local administration also had a significant share.

Consequently, calculations show that the average tax per tanab was 2 rubles 24 kopecks. Additionally, tax rates are established in proportion to the land area.

Another type of tax is the smoke tax, which is a tax levied on the population for fire safety. According to 1894 documents, the fee for smoking was approximately 7 rubles 64–65 kopecks per year [19].

Additionally, among the tax collections, there was a type of tax called "ot puli," which was a tax levied on state lands for grazing livestock. This type of tax has existed since the Khanate period, and its amount was set at 5 tiyin per sheep and 10 tiyin per camel . Accordingly, it is assumed that a similar amount was paid in the Amudarya section. This is because in the documents regarding the land tax in the Amudarya section, we encountered reports not in the economic section, but in the general volost section. For example, documents from 1875 show the following appearance :

Table 4. The 1875 fire-money account.

Territory	**Amount (rubles/kopecks)**
Sheikh Abbaz Vali	12 rub. 50 kop.
Unmarketable	22 rub. 20 kop.
Shurakhan Oblast	52 rub. 40 kop.
Total	**104 rub. 10 kop.**

In a document of 1879 [20].

Table 5. The 1879 Grass Accounts.

Territory	**Miqdor (rub./kop.)**
Shurakhan Oblast	192 rub. 60 kop.
Unmarketable	156 rub. 90 kop.
Total	**349 rub. 50 kop.**

In general, the cost of grass varied from year to year. Furthermore, for grazing on the territory of the khanate, the khanate government attempted to collect alimony from Russian citizens. As a result, complaints were received from citizens to the head of the department due to the fact that both sides were required to pay the fire money. Based on this situation, the head of the department demanded that the khanate not collect any taxes from Russian citizens [21]. Thus, as is evident from the documents, the issues of tax jurisdiction between the two administrations were of a complex nature.

Types of taxes in the Amudarya department

Table 6. Types of taxes.

№	**Tax type**	**For rope and household**
1	Land tax	14 r. 56 k.
2	Smoke money	7 r. 64–65 k.
3	Cabin Tax	4 rub. (3 r. + 1 r.)
4	Weed money	1 camel 10 kg, 1 sheep 5 kg.
5	Property tax of citizens of other states	Average 12, 13 rubles

Real estate taxes were levied on the property of citizens of the khanate or other states located within the territory of the department. The real estate tax was levied at different rates depending on the area of the property. For example, for 1904, a resident of Khiva, Atazhan Tura, received 12 rubles 50 kopecks, Sheiknazarbay Muhammad Murad received 17 rubles 50 kopecks, and Vaisbobo Yakupov received 10 rubles. [22]. The average cost was 12, 13 rubles.

4. Conclusion

In the late 19th and early 20th centuries, the tax system in the Amudarya sector was formed in accordance with the colonial administration of the Russian Empire and the economic interests of the region. Various forms of taxes and fees were introduced, and representatives of local governments actively participated in their collection. Analysis of archival documents shows that tax policy had a direct impact on land, livestock, trade, and economic relations. Therefore, when studying the tax system in the Amudarya sector, it is important to analyze their practical implementation and local characteristics based on archival sources alongside official norms.

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