

The History of Taxes and Obligations In The Kokand Khanate

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Abstract: As history teaches us, taxes have played a significant role in the political and economic life of all states. Even in today's developed and advanced countries, tax policy remains one of the most sensitive issues. In this article, we discuss the history of taxes and obligations in the Kokand Khanate, which existed from 1709 to 1876. This study examines the taxation and obligations system in the Kokand Khanate, utilizing systematic, comparative, and statistical analyses to evaluate its evolution and impact. Historical sources and archival records reveal that taxation, such as the "zakat," "kharja," and "tanobona," was vital for the khanate's economic foundation, supporting governance, military expenditures, and infrastructure. However, the imposition of excessive taxes and unpaid labor obligations led to widespread discontent, culminating in social uprisings like the Polatkhon Rebellion. Findings highlight distinct approaches by rulers, such as Umar Khan's reforms that strengthened trade and governance versus Khudoyar Khan's oppressive tax policies, which exacerbated societal tensions. The study concludes that while taxation underpinned the khanate's prosperity during certain periods, mismanagement and a lack of reform contributed significantly to its decline and eventual annexation by Tsarist Russia. These outcomes underscore the critical balance between state financial needs and societal well-being in maintaining political stability.

Keywords: Taxes, Government, Politics, Development, Laws, Decrees, Khanate, Tanobono, Zakat, Obligations

Introduction

Throughout history, whenever a state has been established, its ruling elite has primarily focused on organizing the system of taxes and obligations. It would not be an exaggeration to say that this organization played a pivotal role in determining the future of the state. If tax policies were implemented effectively, the population generally approved of the existing governance. Conversely, mismanagement of taxes often led to the suffering of the populace, eventually resulting in movements of discontent against the government. This, in turn, disrupted not only the internal politics of the country but also its foreign policy (Tokmurzayev, 2022a).

In the case of the Kokand Khanate, which we will discuss below, the system of taxes and obligations at certain periods satisfied the population. However, during specific times,

the excessive increase in taxes and obligations tested the patience of the people, leading them to rise against such burdensome collections and duties (Kuldashev, 2020).

Literature Review

The history of taxes and obligations in the Kokand Khanate has been discussed in several works, including Kh. Bobobekov's "History of Kokand", N. Pantusov's "On Taxes and Obligations That Existed in the Former Kokand Khanate During the Final Years of Khudayar Khan's Reign", A. Kun's "Essays on the Kokand Khanate", A. Juvonmardiyev's "Land and Water Issues in Fergana in the 16th-19th Centuries", and I. Kuzikov's "History of the Kokand Khanate". Additionally, A.L. Troitskaya's "Catalogue of the Archive of Kokand Khans" provides further insights into the history of taxes and obligations in the Kokand Khanate (Kotyukova, 2019).

Methodology

To ensure the article's accuracy, credibility, and depth, a variety of scientific methods were employed throughout the research and writing process. Systematic analysis was utilized to thoroughly examine the subject matter and identify key components and relationships within the data. Comparative analysis played a vital role in highlighting similarities and differences across various perspectives, studies, or phenomena related to the topic. Statistical evaluation provided quantitative insights, allowing for the interpretation of data trends and patterns with precision. Furthermore, the process of generalization was applied to derive broader conclusions and establish universal principles from the analyzed information, ensuring that the findings are relevant and applicable to a wider context (Ikromjon, 2020a). These rigorous methodologies collectively contributed to the development of a well-structured and evidence-based article.

Results

In the khanate, each city was assigned to pay "zakat" independently. For example, in Tashkent, 60,000 to 80,000 gold coins were collected annually as "zakat" [3. 130-p]. In addition, in the khanate, the tax collector charged merchants 1 tanga per "pud" of goods annually for issuing a permit ("patta"). This "patta" allowed merchants to trade within the country for one year without paying additional "zakat" taxes on the amount specified in the permit (Komilova, 2023).

Since the tax collector was responsible for supplying the military forces, he may not have been particularly concerned with the exact "zakat" amounts, as significant funds were undoubtedly spent on military provisions. In the early 19th century, the revenue generated from taxes in the khanate consisted of both goods and cash (Katorin, 2019).

For instance, during the final years of Khudoyar Khan's rule, a substantial amount of tax revenue was collected for the khan's treasury. On average, the treasury received funds equivalent to 1.5 million rubles annually [4. 5-8 p]. A tax of one-fifth of the grain harvest was collected from crops such as wheat, rice, maize, and other cereals [5. 37-p].

Taxes such as the “tutun puli” (smoke tax) collected from herders were also deposited into the khan's treasury. Overall, historical sources mention more than 90 types of taxes, including “otin puli” (firewood tax), “kechuv puli” (crossing tax), and “ko’mir puli” (coal tax). However, not all residents of the khanate were subjected to these taxes equally (Kara, 2024).

The tax system in the khanate also attracted the attention of foreign specialists. For example, on October 2, 1875, A. Kun, who visited Central Asia on a special assignment, provided information to Kaufman regarding the “kharja” tax, one of the main sources of income. He wrote: “In the Sharia law of Muslim states, the “kharja” tax constitutes one-fifth of the harvested produce, 5-10 tangas per “tanob”, and “zakat” is collected from trade goods, as well as from livestock at a rate of 1/40” [3.128-p]. Certainly, this information later proved important for Tsarist Russia in implementing taxes and obligations in the colonized territories.

Another interesting piece of information catches our attention. According to data provided by A. Troitsky, there was also a tax known as “go’zal puli” in the khanate. This tax was collected in cash from cotton during the final years of Khudoyar Khan's reign [6.538-p]. From this, it can be concluded that the population of the khanate suffered greatly from such taxes during the final years of Khudoyar Khan's reign (Alimdjanov, 2021).

In addition to taxes, the population of the khanate was also burdened with various obligations. The most significant of these was military service, where men were required to report to designated locations with weapons, especially during the outbreak of military campaigns.

Labor obligations also existed, forcing the population to work for free on the lands of the khan and other feudal lords. This obligation often lasted for several weeks. The people were also conscripted for tasks such as building and cleaning irrigation canals and ditches, for which they were required to bring their own tools and food supplies (Tokmurzayev, 2022b).

Workers were similarly conscripted for road and bridge construction and repairs, where they had to work without pay. Another type of obligation was related to construction, where the population was compelled to participate in building structures such as palaces, mosques, and madrasas (Kuzikov, 2014).

Certainly, the excessive increase in taxes, payments, and various obligations, along with the burden of these injustices falling on the shoulders of the population, led to growing discontent within the khanate. As a result, the escalating social and political tensions contributed to the state's political crisis and eventual decline.

When examining the history of all rulers who governed the khanate, it is evident that not all rulers imposed excessive taxes on the population. For instance, during Erdonabiy's reign, the initial system of regulating taxes in the khanate was implemented. This reform primarily considered the income capabilities of the population and introduced tax reforms based on their payment capacity (Korzhenkov, 2023).

Erdonabiy's victory over the Kyrgyz not only strengthened the military power of the khan but also significantly enriched the khan's treasury. During Norbo'tabiy's reign, taxes were significantly regulated. During his rule, the khanate experienced abundant harvests, the population's income increased substantially, and overall, the living standards of the people in the khanate improved considerably.

During the reigns of Olimkhan and Umar Khan, the state treasury was primarily increased through the conquest of new territories. It was during Umar Khan's reign that the construction of border fortresses along the northern frontiers of the khanate began. These fortresses were built to regulate and prevent the Kipchak tribes from entering the country and later played an important role in the development of trade. Among the Kipchak tribes, the Qulon tribe held a leading position in these border areas (Ikromjon, 2020b).

The astute ruler Umar Khan divided the country into provinces and appointed his own trusted officials to govern them. The primary duties of these officials were to manage the khanate's military forces and ensure that the taxes paid by the population were transferred to the state treasury. Umar Khan also strengthened control over the Kyrgyz tribes, granting authority to tribal leaders to maintain ties with the central government. The collection of taxes and their delivery to the treasury was assigned to Kyrgyz "biys" (chiefs).

Under Umar Khan, the international status of the khanate improved significantly. Trade and commerce were systematized and developed to a considerable extent. Moreover, extensive urban development projects were carried out during this period (Heckmann, 2022).

The local historian Muhammad Hakimkhontora, in his work "Muntakhab ut-Tavorikh" ("Selected Histories"), specifically highlighted Umar Khan's reign as one of the best periods in the history of the khanate. The population of the Kokand Khanate, particularly during Khudoyar Khan's reign, suffered greatly under heavy taxation. As a result, the people's patience reached its limit, leading to an uprising known in history as the "Polatkhan Rebellion".

Discussion

In all countries around the world, tax collection is understood as the funds accumulated in the state budget. Similarly, in the Kokand Khanate, tax collection contributed to the state budget; however, history evaluates the extent to which this was conducted fairly. The development of the tax system in the Kokand Khanate was naturally linked to the state's financial needs. These needs included ensuring the defense of the khanate, establishing economic, cultural, and political relations with foreign countries, paying salaries to state officials, and covering other necessary expenses. These requirements were met through funds collected from taxes.

Tax policy refers to the set of principles, laws, decrees, and decisions prepared by the state in advance regarding taxation, as well as the measures and activities organized to ensure their implementation [1. 24-p].

The tax system was one of the most important financial resources in the Kokand Khanate. For this reason, tax-related matters were discussed in the Supreme Council, the highest decision-making body of the khanate, where relevant decisions were made. This indicates that a serious approach was taken toward tax collection in the khanate.

At the forefront of regulating taxes and implementing tax policy was the khan himself. Following the khan were the “beks”, the governors of provinces, who acted as the khan's trusted representatives in their respective regions. Additionally, officials such as “mirzas”, “amins”, “sarkors”, and “oqsoqols” were involved in managing tax-related affairs.

In the Kokand Khanate, taxes were divided into two types: “beklik” and “khossachi”. Taxes categorized as “beklik” were collected for the treasury of the local provincial governor, while “khossachi” taxes were gathered for the khan’s treasury. Ultimately, all taxes flowed into the khan’s treasury. These taxes were primarily collected from the capital, Kokand city, and the surrounding villages, where they were consolidated into the treasury. In addition to these, taxes for the khan’s treasury were collected from several other sources:

1. Taxes on goods and livestock, known as “zakat”.
2. Fees charged for crossing the Syr Darya River.
3. Taxes on salt.
4. Taxes collected from “khossachi” lands.
5. Taxes from shops, caravanserais, and warehouses built with the khan's funds and rented out.
6. Taxes imposed on wedding ceremonies.
7. Taxes collected on the division of inheritance.

All the types of taxes mentioned above were ultimately deposited into the khan’s treasury. Another significant type of tax was the land tax, known as “kharja”. Its amount was determined based on conditions and ranged from 1/3, 1/4, to 1/5 of the produce.

Another major tax, considered among the primary taxes, was called “tanob” (“tanobona”). This tax was levied on lands such as orchards and alfalfa fields. The exact measure of this tax was not fixed, and its amount varied over time. For example, in the Kokand Khanate during the mid-19th century, taxes ranging from 3 tangas to 11 gold coins were levied per “tanob” of fertile land and orchards. For vineyards, vegetable fields, cotton fields, and other types of cultivated lands, the tax amount was determined based on the size of the field and the type of crops planted. Additionally, the nature of the crops was also taken into account when setting the tax rate.

According to the data provided by Pantusov, a “tanob” of land planted with poplar or elm trees was taxed at 50 tiyin, a “tanob” of land planted with melons, watermelons, cucumbers, alfalfa, mulberry, onions, or spring carrots was taxed at 1 som, and a “tanob” of land with vineyards or fruit trees was taxed at 2 soms. [2. 87-93-b].

Additionally, livestock owners were required to pay a tax of 1/40 of their livestock for the benefit of the khan’s treasury. In the khanate, the “zakat” tax on trade caravans arriving

from foreign countries was set at 2.5%, while the “zakat” on goods belonging to Jewish and Christian merchants was 5%.

Moreover, a “zakat” tax of 2.5% was also imposed on goods being exported from the khanate. To facilitate this process, every merchant in the khanate was required to inform the “zakatchi” (tax collector) about the number of camels carrying their goods, the quantity of goods, and the destination of the shipment. In addition, in the khanate, the tax collector charged merchants 1 tanga per “pud” of goods annually for issuing a permit (“patta”). This “patta” allowed merchants to trade within the country for one year without paying additional “zakat” taxes on the amount specified in the permit.

An interesting detail, as noted in H. Bobobekov’s “History of Kokand”, is that the Kokand government did not account for “zakat” revenues. Instead, all collected funds were retained by the “zakatchi”. The tax collector, based on his discretion and integrity, would send a portion of the funds to the khan and the “bek” (governor). The tax collector was primarily responsible for ensuring the supply of military forces.

Conclusion

In conclusion, it is evident that the people of the Kokand Khanate experienced a relatively good quality of life during certain prosperous periods of its history. This was likely due to the khanate’s strategic location along important trade routes and its ability to maintain economic stability and cultural development during these times. However, as the years progressed, the lack of necessary reforms across various sectors, such as governance, economy, and military, began to take its toll on the overall stability of the state.

Additionally, internal power struggles among the ruling elite further weakened the khanate, creating divisions and undermining its capacity to address the challenges it faced. The growing burden of taxes and expenses, which fell disproportionately on the common people, added to the social unrest, creating discontent and eroding public support for the ruling class. These factors combined to weaken the khanate politically and economically, leaving it vulnerable to external threats.

Ultimately, these shortcomings paved the way for the khanate’s decline and its eventual annexation by Tsarist Russia. The once-thriving Kokand Khanate ceased to exist as an independent entity, marking the end of an era and serving as a historical example of how internal instability and a lack of adaptation to changing circumstances can lead to the downfall of a state.

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