



RESEARCH ARTICLE

TAX SYSTEM OF KHIVA KHAN'S MUHAMMAD RAHIMKHAN I AND ITS CONSEQUENCES ON SOCIAL LIFE

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ARTICLE INFO

Article History:

Received 19th February, 2020

Received in revised form

07th March, 2020

Accepted 29th April, 2020

Published online 30th May, 2020

Keywords:

Muhammad Rahimkhan I, Khiva khanate, "Tax cut", Natural tax.

ABSTRACT

The article reflects on the reformation of tax system as well as the repercussions of "tax cut" during the reign of Muhammad Rahimkhan I. Negative influence of aforementioned system on social life is revealed.

INTRODUCTION

The tax system was radically changed during the reign of Muhammad Rahimkhan I (1806-1825). A tax cut was introduced in place of the natural tax. However, this reform did not benefit ordinary people. To illustrate how difficult the lives of the working people were at that time, it is enough to list the taxes they paid, whereas the sheikhs, priests, bishops, tarot owners and other were free of these taxes. The followings constituted taxes and duties: 1) *begor* (12-day forced labor); 2) *kazuv* (six days of so-called "hard drilling" forced labor which also included cleaning of water distribution networks); 3) *kochuv* (forced mobilization for dams construction); 4) *olgut* (lump sum fees, except for the *solgut*); 5) *solgut* (land tax); 6) *miltik tax* (the tax on the purchase of weapons from the population for the army); 7) *arava oluv* (confiscation of public carts for state needs); 8) *ulok tutuv* (mobilization of camels and horses, and the population); 9) *kunolga* (provision of a place by peasants for officials to spend the night); 10) *suysin* (obligation of a host to slaughter a sheep or a calf for a guest spending a night there); 11) *chopar puli* (fee for delivery of tax notice); 12) *tarozi haki* (money paid to the scales owner in the process of taxation); 13) *mirobona* (money paid to a water distribution worker); 14) *darvozabon puli* (money paid to gatekeepers when entering a city with luggage); 15) *otlanuv* (forced participation in hunting with public soldiers and the khan); 16) *ipak moli* (the confiscation of forty-one percent of the population's silk income); 17) *mir tumon haki* (local

governor's fees); 18) *shigovul puli*; 19) *koravul puli* (money paid to guards); 20) the fee paid to the treasurer when paying the tax; 21) *kuruvbon puli* (fees paid to tree guard or to person monitoring the area); 22) *mushrifona* (money given to the person who checks and determines the harvest); 23) *afanak puli*; 24) *chibik puli*; 25) money collected for the benefit of the clergy during mass works and others. None of these taxes and duties were never deducted less than the fixed rate. Greedy officials and tax collectors sought to confuse, intimidate, and plunder the ordinary people, using the ignorance and illiteracy of these tax payers (Gulomov, 1959). The tax was annually collected through community elders from the beginning of October within eight months. Additional taxes, such as *devon puli*, *chopar puli*, *kassir puli*, *Imam puli*, were also paid during the tax payment period (Jalilov, 1986). In addition to these taxes, there were cases, when the twelve-day forced labour (pursuant to *begor* duty) delayed for 15-20 days, or even for two months in some cases Uzbek peasant were forced to dig not only their own ponds, but also those belonging to Turkmen soldiers. On the top of this, the taxes were raising year by year. The *solgut kesma* tax on Karakalpak can exemplify this. While they paid 7500 tilla (golden coins) during the reign of Muhammad Rahimkhan I, this amount had reached 20 000 tilla by the time of the Russian invasion (Archive Documents of Khiva Khans on the history of Karakalpak ethnography, 1967). Additionally, Karakalpaks were forced to give 2,000 soldiers and had to pay 10 tilla for each of them due to the additional *solgut kesma* tax (3, p. 31.). The same tax system applied to the Turkmen, Kazakhs and all the workers of the Khiva khanate.

When the new tax system was established, tax rates were defined for semi-settler Uzbeks, Turkmen, Kazakhs, and Karakalpaks who were scattered around rivers, canals and lakes.

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For those semi-settler workers, this tax was too heavy. That is why Karakalpak sent a petition to the Khiva khanate to reduce the 20,000 tillo tax to 15,000. After much debate, the tax has been reduced to some extent. However, the tax amount could still reach 20,000 because of different manipulations (Jalilov, 1967). This caused in its turn a great outcry of the common people. While the ordinary people were bearing the burden of all these taxes, in the year 1809, Muhammad Rahimkhan I issued a decree to exempt the gatekeepers, the judges, the prophet's descendants, and the owners and a number of religious leaders from taxes (Davlatyor Rahim, 2018). This has further exacerbated the situation with tax-exempt masses. Zakat, which was a type of tax, was also applied in the territory of the khanate. Zakat collecting officials have been very strict about the process of receiving zakats. They even issued zakat on the cattle given as a dowry. Those who avoided paying the zakat were persecuted and their livestock was confiscated (2, p.56.).

The ordinary people of various nationalities living in the Khorezm oasis, despite their oppression, created gardens with their self-sacrificing efforts to produce fruit. In agriculture, corn, wheat, rice, moss, sesame, and linen prevailed mostly. Alfalfa planted for animal feed. In turn, its seeds were exported to Russia to produce powder. Cotton was relatively less massively planted in this period and mostly used for household needs. Some of the cotton was sold abroad, and the rest was woven. Ordinary workers' clothes were made of the same material. Foreigners and local abrish (silk), woven cloths were worn by high class officials. These materials were also used for household needs. That is why during this time weaving machines in the field of entrepreneurship emerged and acted as a kind of craftsmanship. Some of the middle-class peasants were able to survive by producing fat and making hay. Most of the oils are made from sesame, flax and cotton seeds. The mill was used with the help of horse, mule, donkey and flour from corn and wheat. These machines were also one or two in the villages, ergo there was low labor productivity. The main labor in the khanate was dependent on the slaves. Most of them were Iranians kidnapped by the Turkmen and sold in the Khiva market. At that time, "some large feudal lords had about 150 slaves. Only in the private lands belonging to Muhammad Rahim Khan, 500 slaves were working (Ivanin, 1879). The masters were given the right to kill slaves. Their ears were cut off or they were blinded for their little mistakes. In some cases, just some parts of their body were seriously injured, so that they would not die and could be immediately taken to work. If a slave was caught by an escape attempt, he would be severely punished. His ear was nailed to the gate and he was hungry for three days (Muravyov, 1822. Of course, the slave could have taken his ear off the nail, but where he could possibly go. After all this inhuman torment, the common people despised their masters. This would have contributed to the gradual escalation of domestic tensions in the country. Reforms undertaken during the reign of Muhammad Rahimkhan I did not bring any relief for ordinary workers in the Khanate too. These reforms were of a classical character and served to consolidate khan's power. Also, the transfer of the tax system from natural to money did not affect the reduction of tax rates. On the contrary, peasant farms were in a difficult situation and were forced to sell their products at low prices in the markets, in order to be able to pay taxes (8). In the Khiva khanate, the land tax would be taxed, regardless of the size of the land. It is easy to imagine how heavy the tax burden on the Khiva khanate was on the farmers, according to archives.

Tax was the main source of income for the Khiva khanate, a means of looting and plundering its people. In other words, the amount of land tax would determine the khan's budget. Tax was a means of enrichment for tax collectors (2, p.74.). There were many misdemeanors in the matter of tax collection in the Khanate. Much depended on the tax collectors. If they worked, honestly it would have been obvious for the Khan's treasury to have a lot of money. However, the tax collectors were accustomed to spending a lot of money in the process of collecting and investing only part of it in the treasury. Local officials tried to increase taxes on their own free will. There were dozens of different types of tax collections in the markets, such as weights, brokerage fees and bribes (8, p.75.). Such illegal dues would certainly serve the interests of marketers, and would further impoverish the common labor force. One of the social causes of tax bribery is that "in Khiva and other Central Asian khanates, taxpayers used to live at the expense of secondary income without government support" (9). As such, they would have made a lot of abuse in the markets or in calculating agricultural income.

Ethnic groups of the Turkmen, Karakalpak, and Kazakh peoples, especially those who did not belong to the dominant people, were particularly affected by taxation (9, p.163.). Many landless Karakalpak peasants, without regard to the traditions of the tribes, went to the southern regions of Khorezm to serve the rich Uzbek and Turkmen (Kamalov, 1968). As the number of the unemployed increased, the poverty rate increased as well and people were forced to work at any kind of places. Meanwhile, the number of livestock belonging to the feudal rich increased. As a result, they hired landless and homeless people to shepherd their livestock (10, p. 143.). The tax burden forced Karakalpak peasants to flee to the right of the Amu Darya River or to become Russian citizens or to pay taxes to the khanate. There are complaints about Karakalpaks who fled the Amu Darya River department for 5-10 years without paying their taxes, and these complaints reflect the true tax burden (2, p.88.). The herdsmen of the rich were forced to live a poor hungry life for the rest of their lives. The wealthy beneficiaries lent to the poor the money to marry, build houses and other expenses with a clear proviso to pay money back the double. As a result, the borrower was ensnared by a lifeguard for ever. This principle was common in all areas of the khanate. Some Karakalpak poor people were forced to live in cellars or tents made of woods due to homelessness (10, p.143.).

This way of life was not even different among Turkmen or even in Southern Khorezm. This is also confirmed by N. Muravyev's assessment of living in Khiva. "There is no floor, no windows, let alone chairs and tables,"- he says - They sit in the middle of the house and eat manually in a stone or wooden bowl with no decorations. They eat twice a day and in the evening. There is a fire in the middle of the house, the house is dim, there is no light or heater. The smoke of the flames goes out of the hole, and when the smoke comes out, it is closed with a piece of cloth. The roof of the house was covered by reeds or horns. Most of the people were nomads and lived in tents" (7, pp.128-129.). According to older people, some of the people still lived in the basement in South Khorezm in the mid-20th century. The lives of ordinary people living in Khiva were miserable and their livelihoods and nutrition were poor. The working population did not eat meat or fat (11, p.129.). "The Khiva people love bitter tea, they drink it all day, they don't drink it with sugar, and they eat the tea leaves in the end.

They like to eat different fruits. The nourishment of servants and the slaves are poor, and they consumed the pieces of food left from their masters, while slaves are content to eat just bread. They even sell some of it and save money. Once upon a time, they dreamed of being free of money, by saving money. Sometimes they beg for alms and sometimes steal and eat" (7, p.127.). This humiliation of the common people in the country was a common occurrence. Even in simple, independent dehkan farms, life was hard. In particular, women's lives were devastating and all household and field work (including plowing in some families) was the duty of women. They were engaged in household life, by making wood, weaving clothes for family members, taking care of sheep and by painting the skin of animals to weave coats and other items from them. In addition, they were responsible for the fieldwork, and when they were plowing, they would look after their brother or son, mowed the gardens, weeded them, and harvested the grain. Uzbek women generally were slaves of the house (Our Central Asian neighbours, 1873). That is why when the poor Uzbek married, he chose a woman never would become tired and who would be always full of power (12, p.112.). This shows that the working masses were almost as slaves.

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