Social Relationship And Tax Types In The XIX - XX Century In Bukhara Emirate

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Abstract: By the beginning of the 19th century, the socio-economic and cultural life of the emirate was retained. The low standard of living of the population, the fact that the land ownership pattern has not changed for hundreds of years, excessive taxes and fees have hampered the development of crafts, commerce and other industries in the country. Unprotected ordinary citizens of the country have been subjected to constant tax and government pressure. This would not allow the population to live freely and improve their lives.

Keywords: Bukhara Emirate, tax system, socio-economic life of Bukhara region, Emirate’s population

1. INTRODUCTION
The wealthy people and wealthy peasants used to buy low-priced land and the rights of orphans and orphans who could not afford to cultivate their land for the sake of expanding their land and benefiting more. There are many reasons for this. For example, in 1870 Mullah Ishakhoja, who lived in Baysun station, bought a quarter of the land of a simple farmer Berdikul at a relatively low price, for 12 coins (Madjlisov 1967). There are also cases where large-scale landowners are unable to cultivate their land, giving them a certain amount of money or other products on a return basis. In some cases, their land was rented out to farmers and they received 1/5 of the harvest during the harvest. Thus, the land of several peasants who could not pay their debts was seized (Madjlisov 1967). In all of the stops, there were frequent cases of withdrawal of farmers’ land and mortgage loans. Mohammed Muk ammoioyboy Sultonboy, a farmer living in the Sariasi estate, borrowed from an elder. In return, one tanner in Gazarak village pledges to Sultanboy. In 1892 Muqumboy appealed to the judge of Sari’ah asking him to return the land of Shari’a (a unit of measurement, 60 x 60 sq.), But the judge had no right to sue him until he paid the 11,500 coins. At the Denov station, Elijah, the son of Giyas leases a garland from Cainbi, paying an annual rent of 170 coins. But he can’t pay the rent on time. In three years the rent will reach 500 coins. As a result, Cainbai seized the tenant’s house and gave her another six months. If you do not pay within this time limit, you will be required to give up your home (Madjlisov 1967). Shari’a scholars have also misused their positions and have convinced the local population of the tricks they have devised. Where they have money, they ignore Shari’a laws and commit illegal acts. For example, Denau’s judge, Mirrahmon Khudoyberdi, has given Togaymurad an underage 12-year-old orphan girl to coincide with the age of 15 for Makhtamboy Mullo Mir Ahmad (Gafurov 1940). In some cases, the scholars of the Shari’a did not renounce any prejudice in their own interests. For example, Hamrouqboy, the son of Yunusboy, who lives in Baysun station, paid 400 coins to the judge to divorce his daughter, Odinabibi.

At the Denov station, Khodzhiniyozboy gave the judge a 1,500 coin to divorce his wife (Madjlisov 1967). From these data it is clear that those who are rich are not doing their best to buy Sharia leaders. In the second half of the 19th and the beginning of the 20th centuries, the population’s protest against the tax policy of the Bukhara government increased. The single tax has increased to 40% by this time. In 1871, there were protests by the local population in Karshi and Guzar which turned into a major uprising. The number of protesters quickly exceeds 10,000, and the insurgents surround the market and the fortress and devastate it (Central State Archives of Republic of Uzbekistan. Reserve 1, list 34, 109th folding volume, 17th page). In 1874 there were revolts against the local government and tax collectors in Baljuvan, in 1885 in the village of Muminabad in Kulyab region (Muhisnova 1965), in 1886 in Giissar and Baljuvan, and in 1889 in Karat and Kalif (Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 26th folding volume, 23rd page). Not all of these revolts are successful, but they force local authorities to yield to the population, at least. By the second half of the 19th century, East Bukhara buses were considered semi-independent, with some irregularities in the collection of taxes resulting in frequent riots. About 50 taxes and duties were introduced in the Bukhara Emirate, which the population had to pay. These taxes and fees are also collected from the stations of Eastern Bukhara, such as Sherabad, Denau, and Baysun.

The following is a list of the main types of taxes collected from the population:
1. The tax on Kharaj-arable lands, including tithe.
2. Customs tax.
3. Alafpuli is derived from alfalfa and cattle sucking.
4. The tax on garden grapes.
5. Fish tax - the tax on fruit gardens.
6. Ajnos is derived from melons and vegetables.
7. Melon money - tax on melons and watermelons.
8. Equipment tax - the tax on planting trees and grafting.
9. Sanjilt money - Payment for sanjilt trees.
11. Leaf money - Silk Tax.
12. Double coin payment from double oxen.
13. Yaksara money - payment from one driver.
14. Zakah is a tax on retail livestock.
15. Tax on amino-water use and marketable products.
16. Tagjoi money is from marketers.
17. Military-tax type.
18. Payment for irrigation facilities - Bogia
19. Horns and nails are made from building materials (cane, hay).
20. Payment for cleaning lobbies.
21. The tax on water that can be taken from a landfill and land.
22. The pocket money is for the water lifting device.
23. Payment from the Asian money-mills.
24. Objuvoz money is made from rice mills.
25. The money for the boat was taken by boat on the river.
26. Farsakh bridge-road bridge. (Maľisov 1967)
27. Juzya money - Jewish tax.
28. Arab tax - Arab tax.
29. The tax on hunter money-hunters.
30. An emergency military tax is payable.
31. The tax on the guard and guard costs.
32. Because the school earns money.
33. Zakat is a sales tax.
34. Water money - payment for cargo transported by water.
35. Taxation in favor of the Secretary-Secretary.
36. Well money was taken for the use of well water.
37. The courtyard tax is a property tax.
38. Hashar money is from those who did not participate in the hashar.
39. Tax on marriage-marriage education.
40. Horses - drawn from carts and car owners (Central State Archives of Republic of Uzbekistan. Reserve 126, list 1, 1268th folding volume, 76th page)

According to the report of the charity, the Bukhara emirate collected the following amount of stops: 270,000 from Gissar station, 70,000 from Kulyab station, 140,000 from Guzar, 75,000 from Denau, 38,000 from Karki, 135,000 from Shahrisabz, and 100,000 from Sherabad. (Central State Archives of Republic of Uzbekistan. Reserve 1, list 34, 109th folding volume, 17th page) Until 1904 the amount of zakat in Eastern Bukhara was not regulated. By 1904 the amount of zakat was set as follows: 1 sheep at the expense of 5 carrier camels, 40 sheep or 1 sheep or goat from goats. If there are 100 sheep or goats the amount of zakat has not changed. From 101 to 201 sheep or goats, 2 heads of sheep and more than 100 head of sheep or goats were taken. In addition, the livestock increase in the second year was also taken into account and additional zakat was obtained. (“Turkestan Volume”) Zakat was paid by traders and herders. In the Emirate it is set at 2.5% depending on the amount of goods imported or exported from one station to another. In Eastern Bukhoro, zakat tax was imposed on both the market and the exit, and the sale and purchase of land and property in Gissar (“Turkestan Volume”) According to the scientific literature and archival documents on the history of the Emirate of Bukhara, there are four types of land tenure in the Bukhara Emirate. “Amlok land” is obligated to pay taxes on these types of land. “Property” (private) land is divided into two types of property, property and property. Property tax was not levied. Property tax was levied at the time of sowing in spring and autumn. Waqf land is designated as 1/3 to 1/10 of the tax rate for this type of land. In written and archival sources, the Bukhara Emirate states that the payment of tax under Sharia law is between 1/3 and 1/7, depending on the type, and in fact 1/2 is taken. It should be noted that the amount set by the government in the emirate was not followed. Taxes and payments are not uniform. Taxes and fees collected from the population at the eastern Bukhara stations differ slightly from the stops in West Bukhara. Local officials routinely violated Sharia laws and practically did not. In addition to the taxes set by the Bukhara government, beekeepers and property owners imposed a number of additional payments and demanded payment from farmers and artisans. Obligation to pay Zakoti retail, double bills, yakarsa, Asian money, objuvoz money, tax and hay and are not specified and the exact amount is not specified. However, local governments, such as beekeepers and property owners, were compelled to pay the population by introducing additional payments for their benefit. The exact amount of additional payments has not been fixed at any one time, so local authorities collect taxes on their own and at their own expense. Although officially formally taxed in Eastern Bukhara from 1/3 to 1/7, practically ½ was taken. Prior to the commencement of field work, the two peasants were required to pay 4 to 8 coins for each pair of cattle, 60 coin for each horse and 8 coins for each bull. Individuals of one cow paid half a penny of wheat. The money collected from this was completely donated. Despite the fact that the Kaffan farmers paid the tribute, they were obliged to pay one pound of wheat for each baton of agricultural produce as a share of the estate. Furnace bridge and mill cleaning fee. From 20 to 100 coins depending on the quantity of refined product. The proceeds from the rigs were also donated directly to the beekeeper. Mirobona is an irrigation officer appointed by the beekeeper. He obeyed a local landlord, whose business spanned over the summer. In favor of the mirob, each farmer could pay for a pair of cattle from one Batman product or for cash. If he had to pay with money, he would have to pay for the most expensive product on the market, that is, rice. Depending on the size of the boar (depending on how many gardens or how many bunches they have), the estate’s employees are collected for their benefit. The Kafsan is forcibly collected from the local population, although it is not legally required. The Bukhara government was well aware of this. But the Bukhara government, though aware of it, regarded it as an incentive for the hard work of its real estate servants (Turkestan Volume) After paying different taxes, the farmers sold their surplus farming and livestock markets to the markets and bought what their family needed. The farmer had to pay “aminov” taxes after bringing his products to market. In eastern Bukhara markets, a farmer paid 5.5 cents for a piece of cotton and 7 cents per fur coat. The “Aminona” tax was collected by a tenant who rented the market temporarily. All markets at Gissar Station are leased. At this time markets in Gissar Station were leased to three amenas (tenants). They are the market control of cleanliness, accuracy of scales. The first tenant donated 50,000 coins per annum to Gissar Station, the second tenant gave 70,000 coins a year, and the third tenant gave 13,000 coins a year. The tenant received 3 cents for each baton sold, 2 cents for each camel or horse, 1 cow for a cow or bull, half a penny for a sheep and a quarter for a goat (Turkestan Volume). Customs - The type of tax levied on moving and returning from Eastern Bukhara to Western Bukhara, livestock and livestock. In eastern Bukhara, almost all stops have customs offices. Of the customs points, the most important are the Pull-Sangin (crossing the
bridge) in the village of Norak, located on the border of Gissar-Baljuvon stations, and the second in the Myrshodi border area in the Denau station west of Gissar.(Iskandarov 1963) The duty was charged for two camels carrying one camel, one for missing camels, one for each of the cattle and 25 for the sheep. No levies were imposed on infantrymen, military personnel or government officials (Turkestan Volume). At the Myrshodi customs station at Denov station, cattle were transported from the stations of East Bukhara to West Bukhara and customs duties were levied. Captain Djadjikia wrote in his February 7, 1909 report to Major General Liliental, the Chief of Staff of the First Turkic Army Corps. The state of Bukhara is as follows: Bukhara is a country of 3-4 million people, mostly working for the emir and his subordinates. In Eastern Bukhara, farmers' main money is spent on tax payments. As a result of high taxes and high taxes, many peasants leave the land and move to other areas.(Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 251st folding volume, 99th page) Similar cases have been reported elsewhere in the Bukhara Emirate. The head of the VII Border Troops told a political agent in Bukhara that the residents of Baysun had complained to him that they had rented land for a long time and paid 1,000 bucks to the Bukhara Treasury. The law states that, ignoring the rules, he arbitrarily demanded the Baysun residents to pay the rent at 6,000 Tenge (Central State Archives of Republic of Uzbekistan. Reserve 3, list 1, 315th folding volume, 204th page) Zakat is a compulsory type of tax that applies to every single citizen, every citizen, mentally healthy and mature Muslim. Initially one goat was taken from every five camels. One goat from 40 goats owned by the owner for more than a year, 1 goat from the owner of 40 to 120 goats, 2 goats from 120 to 200 goats, 3 goats from 200 to 344 goats, more than 400 1 goat for zakat(Iskandarov 1963) Zakahs could not receive zakat from less than 40 individuals whose livestock tax was less than 40 according to Shariah law. But local princes ordered all real estate officials to collect their own tax in the spring, sending their special men in the spring. They went from village to village and got half a penny for each sheep and a quarter for a goat. Local officials also levied the "Khosono" tax on livestock owners because they grazed their livestock on pastures. From local traders who came to Eastern Bukhara to buy cattle from neighboring khanates, local officials illegally obtained large amounts of zakat. As a result of these illegally obtained taxes, traders had to complain to the appropriate places. For example, a complaint was sent to a political agent in Bukhara by a Tashkent-based trader, Ahunjonbobo Magamedov. It says that the residents of Gissar station bought cattle from the residents and paid the zakat to the government of Bukhara. It is stated that on the way back to the cattle, the Fazil Zakir did not pass his previous zakat and seized an additional 1,000 coins. It was stated that the seller's complaint letter was investigated by the political agency and returned to the owner of the illegally obtained payment(Central State Archives of Republic of Uzbekistan. Reserve 3, list 1, 171st folding volume, 235th page). The Emir and his officials kept secret how much money they received from their subordinates in the Bukhara Treasury annually. In a document dated December 29, 1908 addressed to the Governor-General of Turkestan, the principal profit of the Bukhara government for one year was 2.5 million rubles. Of these, 1.5 million will be spent on the military, 900,000 rubles for the emir, and 100,000 rubles for cultural and educational work (Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 251st folding volume, 28th page). The whistle-blower is a voluntary tax levied in favor of amines, elders, and other lower-level local government officials (Semenov 1929). In the Emirate, there are also types of payment, such as water and road fare, depending on the location of the stops, and they are mostly taken from traders as a way to pay for their goods by water or land. According to Sharia, traders are allowed to transfer their goods to any part of the Emirate customs duty had to be paid and paid duty was to be enforced throughout the emirate. However, the customs duty paid was not taken into account at the station, and water or road fare was seized for crossing the station. Water and road bills have come to the treasury's full cash register (Lagofet,1911) Yaksara is a type of tax from a landowner with a bull or a horse and paid for a bushel of wheat, between 8 and 12 pounds (2.5 to 5 rubles) of wheat. Asian money is a tax on water mills. Depending on how much flour this mill produces, it costs between 20 and 100 coins (3-15 rubles) per year. The money from the grapes comes from melons (Central State Archives of Republic of Uzbekistan. Reserve 126, list 1, 600th folding volume, 19th page), vineyards and orchards. Each piece was paid up to 16-18 coins (2r.40k - 2r.70k) depending on its location and market proximity(Semenov,1929). Weed money - at least 0.5 coins per annum (1/6 deat) per square meter. Caffeine or fatty acne - 20 pounds of wheat, barley, corn, moss and other crops, collected in favor of the owner, in addition to the fee. 15 packs of local cotton and American cotton. Aminona is a tax on food and livestock sold in markets (Central State Archives of Republic of Uzbekistan. Reserve 126, list 1, 604th folding volume, 23th page). It is obtained as follows:
1. Batman cotton - 5.5 coins (82.5 coins).
2. Baton wool - 7 coins
3. Leather skin - at 2% of the sales price.
4. Tea, indigo dye (lilac) and English dye - at 10% of the sale price.
5. Two coins (15.5 coins) for each horse sold.
6. Two coins for each camel (30 coins).
7. 0.5 coins (7.5 coins) from each donkey sold.
8. From 20 to 1 coin (5-15 coins) per cow.
9. For each sheep sold - 24 money (6 coins). The markets for amine tax collection are usually rented for a year at a certain price for someone, or assembled by a special officer and aides known as aminonachi. Many violations have been made in the collection of reliable taxes in the markets, and there have been cases where traders have been charged extra. Only once in the markets of Bukhara from Russian citizens, and from Bukhara, Afghanistan, India and Persia several times amine tax was levied. Market officials have not given any evidence that traders or sellers have paid any checks or taxes for the tax they have levied. Jizyah is a tax levied on grown-up Jews, Hindus, Gypsies and other religious leaders (except for the Russians) living in the Emirate(Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 303th folding volume, 2nd page). Payment of the tax is based on the economic capacity of the taxpayer - 12 coins per year (1p. 80 coins or 4 coins per month) (Central State Archives of Republic of Uzbekistan Reserve 9, list 1, 355th folding volume, 251th page).
Uzbekistan. Reserve 126 , list 1 , 656th folding volume, 10th page). According to Meyendorf, a Jew who owns a courtyard receives 40 coins per month, a middle-aged Jew who is 16 years old and receives 2 coins a month, and the poor have half the tax. In the Emirate, Jews pay a tax of about 24,000 rubles a year (Girgas, 1865) Passport (boat fee) is the fee for the use of boats at river crossings. It is obtained as follows:
1. per person - 8 money (2 coins)
2. One coin (15 coins) for a man
3. Two -1 coin (15 coins)
4. For cattle - 6 money (1.5 coins).

From 1898 to 1900, there were 4 ships in the Pattakesar crossroads that were destined to communicate with Afghanistan, two of which belonged to Bukhara and 2 to Afghanistan. Their annual income is 3000 rubles. There were 3 ships in the boar crossing, one belonging to Bukhara and two to Afghanistan. Of these, the Sherobod prince earned 2,000 coins a year. There were roads leading to Bakh and Mazar-e-Sharif, and from Afghanistan to Sherabad and Kalif Stops (Meyendorf, 1900)

1. State Taxes and Payments. These include all types of zakat, kharaj, trustworthy, jizyah and more. These taxes were collected for the Emir’s treasury.
2. Taxes for the benefit of local government representatives. These include retail, coinage, yacht, Asian money, objujaz, sum money, herbal money, customs, mirobonas, casserole, casserole, boats and more. Some of these tax revenues were sent to the emir’s treasury, with the remainder being paid to the emir’s treasury, along with the general tax on deductions. (Grulev, 1900)

In the Emirate, in addition to various fees and taxes, the population is also involved in several labor duties: The excavation was carried out to excavate and excavate, where the population was obliged to take part in their own labor. Local authorities also repaired roads and bridges at the request of local authorities (Kun, 1880). In addition to the aforementioned commitments, at each stop there is a labor obligation known as a village laborer. According to the ancient tradition, in the spring and autumn, depending on the number of residents in the villages in the basement, between 5 and 20 people were involved in the work of the castle and its surroundings. They were paid no money, and their daily meals were at their own expense. If there were no people coming from the village scheduled for a turn, each visitor was fined 2 coins by the beekeeper. Residents living in villages near the highway are also involved in road obligation to repair and repair roads (Iskandarov, 1963). There are also private land in the emirate, and this kind of land is given to officials as gifts. Representatives of the government under the Emir have taken advantage of their posts and obtained a certain amount of secluded land. The peasants were forced to work in secluded areas, living in the vicinity of the land given to them. Separate lands were passed down from generation to generation and were not part of private land. According to the Sharia law, the peasant also had the right to sell his land to peasants. Large property owners and officials regularly send expensive gifts to the Emir (Central State Archives of Republic of Uzbekistan. Reserve 126, list 1, 2001th folding volume, 10th page). The lonely landowner forced the peasants to work under difficult conditions. Typically, the bourgeoisie tried to take away the harvest from the fields completely, causing the farmers to express their discontent.

In the Bukhara Emirate there is also a system of surrendering to the peasants, which has caused some difficulties for small farmers and artisans. Wealthy officials have lent interest to farmers who need it, as witnessed by a local judge. It is necessary to pay interest on the specified time in the contract. If it was not paid in time, the bailor seized it. As a result of increased demand for cotton in the Emirate, the landlords made it possible for farmers to return the cotton to the farmers instead of cash. Mulla Hasan, Dustbeka, Norkuchkar and Juraboys living in the village of Yangi-Aryk of Baisun station wrote in a complaint to the Emir of Bukhara that they demanded the local rich to repay their debts with cotton, cotton, in return for their loans (Central State Archives of Republic of Uzbekistan. Reserve 3, list 1, 919th folding volume, 17th page). In the process of repaying the bounty given to usury farmers, their products were constantly discounted. The data showed that the beneficiaries were charged 18 rubles, while the price paid by the farmers was 33 rubles at market value (Iskandarov 1963). In the Emirate of Bukhara, local officials were eager to benefit from this type of payment. Local officials have also had to pay various fees from residents emigrating from neighboring countries. For example, Mohammed Murad, a customs officer from a settlement that moved from Kabul to Bukhara, said that each poor had 20 coins illegally (Central State Archives of Republic of Uzbekistan. Reserve 3, list 1, 156th folding volume, 353th page). The government of Bukhara has officially designated 1/5 of the crop yielded on rainfed land in 1/5 of irrigated land. However, in the Kurgantepa station, officials were able to look at the stacks of grain that were collected in the fields, and paid two or three times more tax on their profits. Sometimes there were cases where more than half the crop was harvested. As a result of local officials’ injustice to the population, their own superiority over the population, and the high tax and various fees, the locals massively left their homes and moved to Turkistan and Afghanistan. As a result, many villages in eastern Bukhara have declined significantly. On January 15, 1903, the commander of the Amu Darya brigade, in a statement to a political agent in Bukhara, said in January that a large number of people living in the eastern Bukhara station had emigrated to Afghanistan. This is due to the fact that winter is cold this year, with food shortages, lack of fodder for livestock, and public exhaustion of taxes and fees. Understanding the events in Eastern Bukhara, the Afghan government dispatched its spies to East Bukhara to promote and campaign. It is promised that anyone who emigrates to Afghanistan will not receive any taxes or fees for three years. As a result, the population of Kulyab station was the first to migrate to Afghanistan, and later the population of Kurgantepa, Kabodiyon, Sherabad and other settlements also began to migrate to Afghanistan. The mass displacement of the population has caused the Bukhara authorities to become concerned. The Bukhara government was forced to take a number of measures to prevent the local population from moving to Afghanistan, but these efforts have been ineffective. Eventually, the Bukhara government was forced to ask the Russian government to block local residents from moving to Afghanistan. On February 8, 1898, the chief of the Border Troops warned the authorities of Bukhara and Russia of the
amphibious emigration of the Kurgantepa and Kulyab stations to Afghanistan. After the Bukhara government failed to prevent the local population from moving to other areas, he asked the political agent to prevent the Bukhara population from moving to Afghanistan without the permission of the local governor (Iskandarov 1963). The Russian government was not interested in the situation in Bukhara, so the Bukhara government's request for the detention of refugees was rejected by the Russian authorities, saying it was not our duty to detain them. In addition to the numerous taxes and fees, the Bukhara Emirate also had special "gifts". Each queen gave a gift - greetings to the Emir of Bukhara at least 2 times a year. The first one was sent in the spring and the second in the fall. In addition, some of the princes gave the amir a gift of 3-4 times to make him look good and trust him. The cake was made on New Year's Eve or during Ramadan and Eid al-Adha. The emir had to pay for travel expenses outside of the tax, if he was going anywhere. These costs are directly on the shoulders of the local population (Lagofet 1907) The Emir of Bukhara also sent a gift to the Russian government to Mr. King, his followers and servants. The cake was mainly for the king's birthday and during the banquets. Also, many Russian government officials, topographers, general staff officers and others came to Bukhara for various purposes every year. The emir is also responsible for providing them with food, shelter, food and supplies (Krestovskiy 1887). Prince Vitgenstein and Lieutenant-Colonel Krestovskiy, who came to Bukhara as head of the ambassadors, also said that the gift given by the emir of Bukhara was not devoid of greetings. Gloves, a pair of jeans, one knot gown, and the head of the ambassador were given 2 horses; They say that they have been given gifts and donated 6 horses and 30 knots for a total of 117 rags, and their total amount is 2,000 rubles (Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 251^{th} folding volume, 28^{th} page). At a meeting held by the Governor-General of Turkestan Mishenko on February 2, 1909, Luther made a report at the meeting, stating that the report of the Bukhara emirate to the Governor-General was incorrect. However, according to the trustees, the total amount of taxes of various types is 7,349,500 rubles per khan. Of these, 4,909,500 rubles show that the land tax was. According to the archives, not all taxes collected on the emirate have come to the Emir's treasury. Officials under the Emir always kept part of the tax collected from the Emir. Lutsh confirms Logofet's claim that the Bukhara Emirate's annual income from tax and deductions is 18 million soums. For example, the Bukhara political agency reported that in 1908 11,000 rubles from postal and telegraph stations were sent to the Emir's treasury. However, the emir's officials report to the Emir of Bukhara about 5,000 rubles profit from postal and telegraphic stations, and have not informed the Emir about the remaining sum and misappropriated it for their own benefit. Diplomatic officer under the governorship of Turkestan A. Kalukov writes in his report that the embezzlement by officials in the Bukhara Emirate has escalated, and that large Bukhara wealth is in the hands of officials (Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 303^{th} folding volume, 5^{th} page). Despite the fact that the Russian government has taken control of the taxes collected in the Bukhara Emirate, no matter how much control it has, it has not been able to improve the standard of living. As a result of mass protests and criticism of the Russian intelligentsia in Bukhara, in 1911, the Russian government began to discuss ambitious taxes levied by Bukhara officials. On February 12, 1912, Russian Foreign Minister Sozanov wrote in a letter to the governor-general of Turkestan that the ministry would not oppose the abolition of a reliable tax in Bukhara except for other taxes. The abolition of the ambitious tax in Bukhara would not benefit the Amir and his subordinates, but also to the Bukhara and Russian traders. That is why they oppose it, so the abolition of ammonia remains unchanged. In January 1913, at the special request of Russian Foreign Minister Sazonov, the temporary amnesty was abolished in the Bukhara Emirate. Excessive taxes and high fees have made living conditions and living conditions difficult. Unregulated governance in the emirate has also negatively affected the development of agriculture. The irrigation system is out of order, the area under cultivation is dramatically reduced, the number of livestock in livestock has declined sharply, production has collapsed. The Bukhara government has not taken any measures or reforms to improve the standard of living of the working population and develop agriculture. We see that tax collectors often abused their positions and collected more or more taxes than they intended to increase their income. For example, officials in the Sherabad region received 8 manats (the weight of the ban was 8 grams per bushel, 9 pound in Sherabad and Boysun, 16 pence in Kabodiyon and Kurgantepa, and 17 pounds in Kulyab) (Central State Archives of Republic of Uzbekistan. Reserve 126, list 1, 1267^{th} folding volume, 76^{th} page). From this, the amount of fatigue was 40%. In Denau in the 80s of the XIX century, according to the old tradition, each double land (43 acres) was taxed with double taxation - 22 cents, a mironban tax of one man's grain, and six pounds of grain, that is, 1/6 of the crop (Majlisov, 1967) During these years, citizens of Sherabad region used to pay 1/5th of the spring crops, 1/4 of the autumn crops, 13 of the gardens, 6 of the alfalfa and 12 of the vegetables (Khamkova, 1980). A number of taxes have been levied in favor of tax collectors at the same time as cirrhosis: caffeine, dung, pillow, stubble, secretarial, seal, straw. In the 90s of the XIX century in Sherabad region tax collectors demanded payment of 5 kilos of caffeine (about 1 pound grain). In the province, traditionally it was not necessary to pay tax on cake. It is clear that the tax collectors abused it and abused it. Each beekeeper has his own choice of additional taxes. Tax collectors also demanded payments and duties not imposed by the Bukhara government (Central State Archives of Republic of Uzbekistan. Reserve 2, list 1, 344^{th} folding volume, 15^{th} page). Officials often used their incidents to enrich themselves, collecting twice as much tax than the established amount. According to reports, such incidents were frequent in Denau, Sherabad, Boysun, Gissar, Kabodiyon and others (Central State Archives of Republic of Uzbekistan. Reserve 26, list 1, 1058^{th} folding volume, 2^{nd} page). For example: at Sherabad station, traditionally, cassava tax was not introduced. But that's what they were harvesting (Central State Archives of Republic of Uzbekistan. Reserve 26, list 1, 1058^{th} folding volume, 3^{rd} page). On the basis of the foregoing, all the burdens in the country were laid on the working masses.
Some religious leaders have tried to protect the common people from such arbitrariness. In particular, Denau's judge, Mullah Mir Imaduddin, reported to the Emir of Bukhara that tax collectors were paying taxes in violation of the established tradition, and sent a complaint to the Emir asking them to regulate their independence (Central State Archives of Republic of Uzbekistan. Reserve 126 , list 1 , 1001th folding volume, 18th page). In addition, residents of the area have written numerous complaints and complaints to the Emir of Bukhara. An example is the complaint of the peasants living in the Sherabad station to the Emir, the chairman of Sherabad, Mulla Mansurbek. It says that the chairman of the Sherabad district pays artisans more than one penny a day, and asks for as much as a judge for sealing documents and a seal, and receives 20 coins more than a month's allowance for school fees (Central State Archives of Republic of Uzbekistan. Reserve 126 , list 1 , 1001th folding volume, 69th page). In the case of such lawsuits, however, the results were ineffective. Therefore, peasants have been welcomed by the farmers. On October 10, 1885, they were sent from Sherabad to some of the other cities. However, this is not the case. The Emir ordered to punish the perpetrators in the Sherabad region. Judge Mullah Abdurakhim and Sherobod were questioned by the Sodiqboy's response from the speakers, and the rest were reportedly wanted (Central State Archives of Republic of Uzbekistan. Reserve 126 , list 1 , 1001th folding volume, 71st page). After failing to address previous complaints, October 31, 1885, the landowners have been asked to provide assistance to their lawmakers, but please refer them to the Association References. The above facts also show that there are cases where so many ordinary workers in the emirate are seeking justice and demanding justice from the emir, but they have not received a fair response from them. Farmers are beginning to realize that there is no way to deal with the law, but that there is a possibility of dissatisfaction or the consequence of this. As a result, in 1885-1886 the city of Sherabad refused to pay the tax. Mountains in the village of Dachparakent have become serious, and the people of the country are getting better. The protests in Sherabad are a little overdue, but dehkans were forced to leave. As a result of the uprising, Emir of Bukhara had to impose a payment procedure on the territory of Sherobod, but it does not concern farmers. Since then, they have been charged for 10 days. Bugal Bukhara has sent Bobojon jevachi to Sherabad to study the matter. The arrival of the grandfather to Sherabad will not change anything for the farmers. After two complaints were unsuccessful, peasants from Sherabad filed a third complaint to the Emir of Bukhara. Now small village officials and wealthy peasants have also expressed their discontent with the actions of the tax collectors, supporting the local population. The Emir fearing an increasing number of complaints and protests, sent a mullah Sharof from Bukhara to Sherabad to investigate the complaints and demanded an investigation. As a result of the tax inspection, the tax collectors and real estate officials found that Sharia law was violated. It turned out that the tax collectors received 10% more tax than the fixed amount. Mullah Sharof has warned local residents not to raise taxes to subdue the population. When senior officials in the Bukhara government were sent to investigate a complaint or solve other problems, he was certainly given the Persian money by the prince. This is also at the expense of the common people. Mullah Sharof, who came to Sherabad to investigate farmers' complaints, also returned from Bukhara with 250 pieces of Persian money (road fare), adras and silk tunics and shirts (Central State Archives of Republic of Uzbekistan. Reserve 126 , list 1 , 1269th folding volume, 44th page). Representatives of the people who sought salvation from the injustice of the local rulers before the emir did not always receive a satisfactory answer, but rather were punished. As a result, Sherabad residents, tired of various taxes and duties, often left their homes and moved to Afghanistan and elsewhere (Central State Archives of Republic of Uzbekistan. Reserve 126 , list 1 , 449th folding volume, 46th page). Against the high tax rates and the arbitrariness of the local rulers in the 1970s and 1980s, a group of rebels from Denau station came to the emir and demanded that the riots be established. The amir then sent a guard to Said Nazarbek to Denov to investigate the complaint (Central State Archives of Republic of Uzbekistan. Reserve 1, list 34 , 670th folding volume, 14th page). He and the judge of Denau investigated the complaint. During the inspection, it was revealed that the real estate collectors actually collected more taxes than was fixed. Said Nazarbek has thoroughly studied the situation and introduced the old tax regime at the Denau station, thus helping the farmers. Denom's predecessor Dosmosboy has been sacked (Central State Archives of Republic of Uzbekistan. Reserve 1 , list 34 , 677th folding volume, 74th page). The return of the old tax system and the replacement of the property were a victory for the peasants, but the change of the property and the change of the tax system would not have changed the lives of ordinary people and would have enabled them to live better. Newly-appointed landlords would later violate Sharia law, impose pre-emptive rules, and collect taxes at their own discretion. By the second half of the nineteenth century, the mood of the population was increasing and the uprising was inevitable. One of these revolts is headed by Ernazar Polvon from Denau. Several villagers in the Denau station joined the uprising. As the revolt escalated, Abdurahman, the Denau prince, dispatched his own armed group to oppose it (Shoniyozov 1964). In the battle between the rebels and the waitresses, the bekmen are defeated. The insurgents, under the leadership of Ernazar Polvon, seized the castle of Denau and held it for a month and a half. The emir of Bukhara, who learned of this, sent a large number of his henchmen to Denau. They besieged the fortress and defeated the rebels. As a result, 48 people were arrested and hanged in Darband Gorge (Khakimova, Kraves 1980). There were also riots at Denau station, two of which concerned local governors and forced them to be accountable to the people. The first ended with the defeat of the rebels, the second with the defeat of the peasants. The rebels were executed, but it was no longer intimidating the people to kill the rebels. The Russian Empire continued its colonial policy and, since 1890, carried out military-strategic and topographic investigations on the territory of the Bukhara Emirate. Such investigations have already been launched in Denmark (Rajabov 1958). In 1898, the expedition headed by Kirchhof and Polyansky conducted research on Denou (Central State Archives of Republic of Uzbekistan. Reserve 3 , list 2 , 60th folding volume, 169th page). The local population was very much
interested in such inspections. The protest started on May 18, 1898, in the steppes. The stone, sticks, hoe and armchairs were thrown out of the woods. The story of the incident was similar to that in other villages of the Denver. For example, on May 20, a resident of the village of Tolli, and on 21st May, a resident of Tolli village was beaten by Russian military researchers (Saidboboev 2004). In particular, H.Kh.Mirbadalev, a representative of the Bukhara government that oversaw the construction of water facilities in Jarkurgan, an engineer Kelster and six members of the Sherabad community, were surrounded by more than a thousand locals. The attackers attacked them with sticks, shovels and other weapons. The uprising lasted about 4 hours. As a result of these protests, the nation succeeded in removing some restrictions on water use. As a result of the mass protests, a Russian military unit was summoned from Pattakesar and suppressed the riot. The rioters were sentenced to death. Denov blamed Russia for failing to prevent timely collision and demanded an investigation by the Bukhara government. Even in the late 19th century, the locals had to withstand the machinations of the Russian authorities. As a result of the migration of Russian citizens to New Termez there were frequent disagreements with the local population. One such disagreement occurred on August 20, 1898. Residents of Pattakesar have arrested three Russian soldiers on charges of attempting to slay the daughter of Sultan Niyaz. But the Russians ignored Shari'a principles and liberated their soldiers by force (Jaloliddin 2001). As a result of negotiations between the Russian and Bukhara authorities on the incident, the local population, not Russian soldiers, was found guilty. Allaberdi, a village elder, was sentenced to five months in prison, and five others who were active in the conflict were sentenced to three months in the Sherabad prison. That is why Russian civilians and soldiers neglected the locals and did what they wanted. According to the archives, some locals living in Sherabad station have accepted Russian citizenship because of the poor living standards in the Bukhara Emirate. The reason was that the government had created all the necessary conditions for Russians and given them great privileges. The people of the Bukhara emirate have a difficult life and have no privileges. If the local citizens accepted Russian citizenship, they would also be given the same benefits as Russians. For example, a total of 215 residents of 68 households in Tallimaron village near Termez have voluntarily received Russian citizenship (Central State Archives of Republic of Uzbekistan. Reserve 1, list 27, 1717th folding volume, 3rd page). Local princes and officials paid little attention to the laws and decrees issued by the Bukhara government. This was due to the fact that the Emir had little interest in the affairs of the local government and did not check the implementation of his decisions. As a result, local officials acted on their own accord. This led to a dramatic escalation of protests and bloody conflicts in the region in the early 20th century. As a result of constant uprisings of the population, by the 1980s, the oasis farmers had been able to confirm the amount of tax from the Emir of Bukhara and introduced a unified tax system. This temporarily, however, put an end to the arbitrariness of the tax collectors. Now the government of Bukhara has to settle with the local population. This was one of the main achievements of the farmers. Some of the achievements of citizens have not been able to promote socio-economic growth in the country.

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