

RESEARCH ARTICLE

# Tax Policy in The State Administration of The Bukhara Emirate

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## Abstract

This article is dedicated to studying the tax system that operated in the Emirate of Bukhara. It was the primary source of state financial policy. Taxes, their types, the procedure for collection, and their impact on the population are analyzed. In the article, we can learn about the financial management system of the Emirate of Bukhara and its historical significance.

## KEYWORDS

Sanoq, zakot savoyim, zakot patty, khatti maof, khatrasid, khiroj, ushr, tanobona, kharaj muazzaf, kharaj muqosama, koh puli, qosh puli, mirobona, aminona, muhrona, chöp puli, asiyo puli, objuvoz puli, mozoda.

## INTRODUCTION

In the Emirate of Bukhara, the management of the tax system involved not only certain categories of state functionaries but nearly all officials of the emirate. Alongside their primary duties, they also performed their assigned tasks within the tax system. Under the authority of the Mufti Mirza and his apprentices, officials would travel to a designated territory where, together with the amin, the aksakal, and several representatives of the local population, they would determine the land's acreage (tanob) and the type of crop planted, recording this information in the tanob register. Documentation was of great importance in the study of the tax system in the Emirate of Bukhara, as no directive in tax administration was carried out by verbal order. Instead, every task was assigned from top to bottom through administrative documents, and reports on completed tasks were submitted in reverse, from the bottom up[1].

When conducting tax work, the number of livestock was registered once a year by going to the places from the collection of zakot savoyim, a type of tax levied on the rich who had livestock that was registered once a year when the census documents were compiled. The document that registered the number of livestock was called a count. If any

kind of zakat was collected from the owners of livestock in the area or brought to the market and sold, a certificate was issued to those who paid zakat about the collection of zakat. The term "zakot chattasi" was used to refer to this type of document. The text of the document is written in the following order:

1. Day, Month, Year
2. Type of Zakat
3. Zakat amount
4. From whom?
5. A reminder not to demand zakat from other zakat payers.

On the reverse side of the document was a seal or stamp bearing the name of the responsible person who submitted it. After a seller sold a commodity, they were given a letter of exemption, a document indicating that the obligation to pay zakat had been lifted. When the zakat collectors arrived, the person who had sold their goods presented this letter of exemption and did not pay zakat. When the tax inspectors' assistants brought the tax money to the treasury, the official

who received it issued a receipt confirming its acceptance. The zakat collectors from the zakat houses in the provinces reported to the emir every six months and once a year. They not only provided information on zakat revenues but also submitted detailed calculations of all the zakat house's expenditures, based on precise figures. In turn, this served not only as a tax report but also as the tax organization's internal ledger.

According to Sharia laws, livestock, cash, all income-generating products, and subsoil resources, if they reached the nisbah, had to be paid in kind or in cash at a rate of 1/40 percent, i.e., 2.5 percent. In Bukhara, a type of zakat collected from livestock that had reached the nisbah according to Sharia was called zakot sawayim. According to the data, great attention was paid to the breed and quality of livestock when collecting zakat. According to the traditional legal foundations of taxation in the Emirate of Bukhara, ushr and kharaj were collected from land income. In accordance with established procedures, tithe is not collected from a harvest of less than 5 vasks. According to the practice of kharaj, it was understood that a tax was levied on products obtained from the land in the manner and amount specified in the Sharia.

The jurisprudence of the jurists on the inclusion of the territories of Mawarannahr in the territory of ushr or khiraji lands was different. According to the ijtiḥād of Imam Muhammad Shaybani, a tithe must be paid from the harvest of lands in the territories of Mawarannahr, while according to the ijtiḥād of Abu Yusuf, these lands are kharaj. During his reign, Amir Haidar not only provided tax collectors with an annual salary but also gave them a gift twice a year. In turn, the poor, orphans, beggars, dervishes, and emigrants were allocated large sums of money to provide them with annual allowances. In order to prevent conflicts arising in the emirate from the Chinese and Kipchaks, the amount of various payments to these territories was reduced. During the reign of Emir Nasrullah, after a campaign against Kokand and the conquest of the khanate, Ibrahim Parvanchi was appointed as the Manghit's deputy in Kokand, and this deputy oppressed the local population and increased taxes[2].

During the reign of Amir Said Alim Khan, a number of reforms were carried out based on the initiative of the "Young Bukharans." Specifically, local taxes were reduced to 10 percent, military salaries were increased (from 3 to 9 rubles per month for infantry and 6 to 20 rubles per month for cavalry), and pensions of up to 3 rubles per month were

established for senior citizens exempted from military service. Judges were ordered to collect a specific fee from the parties during the judicial process. The expenses of the chairman - the head of the city will be reduced. Profiting from sacred lands is permitted[3].

In the Emirate of Bukhara in the last quarter of the 19th century and the beginning of the 20th century, two types of kharaj were preserved, namely kharaj muazzaf and kharaj mukosama. Tanobona was also an income tax included in the kharaj, collected depending on the type of crop, from small gardens, orchards, and hayfields[4].

According to records, a land tax called \*tanobona\* was collected once a year, amounting to 90 kopecks in Russian currency for one \*tanob\* of alfalfa, 1 ruble and 5 kopecks for one \*tanob\* of melons and watermelons, and 1 ruble and 80 kopecks for one \*tanob\* of grapes.[5] In the Hisor province, a tax called \*koh puli\*, equivalent to one \*mann\* of wheat, was levied for the straw taken from one \*qo'sh\* of land. The \*koh puli\* was a tax on agricultural income, and its \*kharaj\* (land tax) was collected in the same manner as the \*tanobona\*, at a rate of one \*mann\* of wheat. Records also indicate that in the spring, before fieldwork began, a tax called \*qo'sh puli\*, ranging from 4 to 8 \*tanga\*, was levied on each pair of draught animals intended for plowing the land.[6] Another tax, known as \*mirobona\*, required the owners of irrigated rice-paddy lands to pay either one \*botmon\* of rice in kind or its cash equivalent for each pair of draught animals they used. According to reports, in the spring, before the start of field work, each pair of working livestock wishing to plow the land was charged a double fee ranging from 4 to 8 tenge[6]. [7].

The Amina payment was collected from intermediaries at the Amina market. For mediating a transaction worth 1,000 tenge, the intermediaries received 7 1/2 tenge from the seller and 5 tenge from the buyer. One of the payments was Mukhrona, which was collected for legal and in-kind services rendered to the population by the qadi and rais, which were sealed with a seal. In the Emirate of Bukhara, citizens who cut down trees in all regions of the state were also required to pay a fee called "chöp puli." In particular, the rent for the lease of mills was called Asian money, and its annual payment ranged from 20 to 100 tenge. The fee for objuvoz was calculated based on one batman of rice or two batmans of rice. The amount of payment for the mill and the millwright was determined based on their production capacity. These funds cannot be attributed

to a type of tax or payment. Because they were considered rent[8].

It is known that among the Muslim population, it is customary to give money or something to the Quran reader or guard of that place as a gift during the visit to cemeteries and shrines of saints. In the emirate, the money received in this case was called mozoda. From the studied documents, in cases where there were no heirs of the deceased, in cases where the owner of the property was unclear, or in the case of finds, these goods were supposed to be handed over to the state after the passage of Sharia. Such goods were called "lakta."

## **CONCLUSION**

In conclusion, the role of taxes in the socio-economic and cultural life of the Emirate of Bukhara was incomparable. This is because the internal and external expenses of the state were covered through the collected taxes. If we look at almost all spheres of the state, we can see that some kind of levy or tax was collected, even in a small amount.

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