

# Taxes and Liabilities Paid by Turkestan is to the Russian Empire's Treasury

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**Abstract:** The article states that the large number of taxes and obligations paid by Turkestanis to the treasury of the Russian Empire made it difficult for the population to pay these taxes. When introducing the tax system in Turkestan, the Russian Empire did not take into account the beliefs of the inhabitants of the region and the centuries-old traditions of the tax system, natural and climatic conditions. At the same time, it recouped the costs of colonial policy without developing economic infrastructure in the country by increasing taxes year by year.

**Key words:** Turkestan region, Bukhara emirate, Russian Empire, colonialism, kharaj, tanobona, dahyak, zakat, lalmi, sedentary population, nomadic population, land tax, zemstvo, obrok.

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## Introduction

After the conquest of Turkestan by the Russian Empire, its lands were also declared state property. The lands cultivated by the settled population were initially left at their disposal by right of ownership and use. The rest of the land was given to the treasury, but later the uncultivated and arable land of Turkestan was also given to the local population and an obligation to pay taxes was introduced. During the khanate period the local people used the arid lands at their own discretion. Because the harvesting of these lands was risky. Thousands of years of experience had shown that in the natural climatic conditions of Central Asia it was only possible to harvest on arid lands in years when there was a lot of rain. Thus, these lands were not permanently owned by a single individual and it was not possible to impose a gross land tax on such lands under Islamic law. During the colonial period such lands were included in the list of state lands if the ownership was free and the waqf lands were occupied by foreigners and societies.

## Main body

The fourth section of the Turkestan Statute of the Russian Empire was aimed at the formation of the tax system in the country. All editions of this charter, with some modifications, set out the country's general provincial, city and district supplies as well as the taxes, levies and duties to be imposed to cover this surplus.

In 1870, on the instructions of the Governor-General, the collection of tribute, tribute and other payments from the sedentary population of the Syr Darya province was abolished and replaced by a land tax [3:95].

According to the Statute on Governance of Turkestan Province of June 12, 1886 (paras 285–291). The land tax was set at 10% of the average gross revenue from the land (paras 285–291). However, in addition to the land tax, the law also prescribed an obligation to pay a zemstvo tax of 25% of the total tax.

The average yield of cotton from every tenth was 30 pounds. If 8 pounds of pure fibre were obtained from 30 pounds of raw cotton, the average income of the land was set at 56 rubles, and the price of each pound of pure fibre set by the Treasury Chamber was 7 rubles. The land tax for sowing cotton on a tenth of the land was set at 5 roubles 60 kopeks. Because 25% of this amount

was collected by the zemstvo at 1 rouble 40 kopeks, the peasant planting cotton weighed 7 roubles per tenth of a land [9:34,35].

In addition, the introduction of an excise tax on cotton imported from Europe and Central Asia to Russia of 20 kopeks in the first five years, and then 30 kopeks in the first five years, led to an increase in cotton prices for entrepreneurs [9: 35].

By the 1890s, Russian merchants, officials and even officers began to grow cotton in Turkestan. In 1888, 363,000 pounds of local, 761,000 pounds of American cotton were grown in the Syr Darya region, of which 350,000 pounds of pure fibre cost 2,500,000 rubles locally [9:36].

In 1887, 49,224 ha of land in the Fergana region were sown with native cotton (*Gossypium herbaceum*). Of these, 749,541 pounds of native cotton were grown that year, while 23,054 pounds of American cotton (*Gossypium herbaceum*) were grown. Of the 772,595 pounds of cotton grown, 300,278 pounds of cotton worth 2,101,946 were exported to Russia, while the remaining 472,317 pounds of cotton in the region were processed on 40,000 looms and 100,000 hand looms. Thus, in 1887 18.55% of the population was engaged in cotton weaving [9:37].

In 1888 10,264 batmans of seed were sown in Samarkand province and 137,700 batmans (1 batmoon equals 8 pounds, 1 pound equals 8 kilograms) of cotton were harvested [9:37].

Since the Russian entrepreneurs were interested in growing cotton, they gave seeds and seeds in advance to local farmers under a certain crop. Farmers who harvested cotton and seeds would have to sell the cotton to the same entrepreneur at harvest time. While the imperial decree of 1868 imposed no customs duties on cotton imported into Russia, the decree of 1878 imposed a customs duty of 40 gold kopeks on every pound of cotton imported. In 1881 customs duties of 44 kopeks were introduced, in 1882 - 45 kopeks, in 1887 - 1 gold ruble for cotton fibre imported by sea, and 15 kopeks - 1 gold ruble for cotton fibre imported by land [9:39 ].

In 1890 the population of Syr Darya province paid 394,934 rubles 76 kopeks, the population of Samarkand province 735,975 rubles 10 kopeks, the population of Fergana province 1,351,905 rubles 79 kopeks, and the entire population of Turkestan 2,482,905 rubles 65 kopeks [9:40].

In addition to the high land tax on local agriculture in Turkestan, the poor water supply, the need for crop rotation due to high nutrient requirements, three mowing and three watering in summer, and the occupation of land for half a year, factors such as impossibility induced hardship. Cotton farmers had to buy other food crops such as grain. Farmers who have learned to harvest twice a year on irrigated land have no choice but to rely solely on income from cotton because they are growing cotton.

As a result of the development of the global industry, the textile industry was adapted to the processing of cotton. At that time, cotton cultivation could not meet the needs of the industry because there was no alternative raw material for the textile industry other than cotton. Growing cotton to meet the needs of the industry did not allow farmers to do any other type of labour during the year other than requiring additional labour and costs compared to other crops. Farmers growing fodder and forage crops or farmers growing mulberry trees could harvest twice a year or do other agricultural work. Separating cotton from the seed and delivering it to entrepreneurs in the form of finished fibre was also labour and expense for the farmer.

In the early years of colonialism, the population received tribute, tanobon and other payments as in the days of the khanates. The introduction of land tax on the settled population from 1870 was unfair to the local population. Because the local people paid a certain part of the net harvest from the land in the form of tribute or tanobona. At the same time, according to the existing procedures in the khanates, such farms were not taxed by the local administration when the crop was reduced or destroyed due to natural disasters. This is because there was no land tax under Islamic law. The data analysed above shows that the amount of land tax has increased over the years in accordance with the regulations imposed by the colonial administration.

The Turkestan administration had several purposeful reasons for imposing many non-traditional

taxes on the local population in the country. One was to cover the costs to the local population of providing troops for the war effort in Turkestan. From the general treasury of the empire 4 million a year were allocated to the administration of the province, most of which went on food and supplies for the army. The Turkestan administration wanted to cover the costs as much as possible at the expense of the local population. In order to achieve this aim, a large part of the army was sent to the Samarkand administration, where the population grew agricultural products. The implementation of this plan would have provided the Turkestan administration with an excellent opportunity to compensate for travel expenses and to tax goods at a low market price (I.A. at the price it set). In order to carry out this work legally the land tax of 1878 provided for a land tax in kind on arable land (according to the tax tradition of the Khanate, the tax was not a land tax but an income tax on crops) [1: 110].

The first reason why the Turkestan administration considered it convenient and useful was that farmers of Zarafshan district paid dahyak (1/10, i. e. 10% of yield) on wheat planted on arid lands, which was a tradition since khanate times. Secondly, they paid in kind. However, the Russian administration charged a state duty of 50 kopeks for each tanob lalmi, regardless of how much was harvested from the land on which the grain was grown, at the rate of 10% of the harvest [1: 112]. In order to harvest the land as planned, 2 rains in March and 4 rains in April should be a gift of nature. If there is no such rain, farmers will not be able to get grain. The Russian administration did not take into account the natural riches of Turkestan province and the traditions of the population, which completely contradicted the human factor.

During khanate times, peasants calculated the exact amount after the harvest and then paid income tax, whereas the Russian government calculated the land tax in Turkestan before irrigated and fallow farmers planted wheat [1: 113].

Each farmer paid a land tax of between 0.5 and 100 pounds of grain, depending on the area of land, to shops designated by the administration in Samarkand. Before the designated shops, thousands of Uzbeks left their villages, houses and farms for several days and walked 80-100 versts in line to pay the land tax [1: 113]. With 26 pound scales in the shop to receive 150,000 pounds of grain a day, farmers' food in the city, horse fodder, beds and travel expenses became very expensive as the land tax on military supplies was not taken seriously.

The lucky farmers completed their tax work in three days, while the rest stayed for various reasons. Farmers paid a cash tax of 25% of the average land tax on the social payment after taxing the 1/10th of a grain crop. Wheat submitted for taxation is strictly monitored to ensure that it is dry, untasted, unmoistened, clean, free of dust, sand and foreign grains. If a defect was found in such cases, the farmer had to spread the grain in the middle of the town, dry it, sweep it up and clean it with a sieve. In addition, they calculated that drying would be easier, and weighed a discount of 3 pounds per grain on the scales. The bags for weighing and weighing the wheat were also sewn and placed by the farmers themselves [1: 115]. Farmers spent at least 5-6 days outdoors on cold days to guard their wheat. Taxpayers went to pay taxes for at least 8 days with the time of departure.

During the autumn season, the laborer and reaper earned 40 kopeks a day. A farmer's taxpayer's horse received 20 kopeks of food for one day in town. If a horse rented a cart, it had to pay 50 kopeks a day. Each Batman was worth 20 kopeks per Batman, counting the 3 pounds that were nailed down to dry the grain. A farmer with an average annual income of 80 roubles overspent on taxes by 4.5 to 8 roubles, and nowhere were these costs recorded [1: 116].

The theoretical fact that the statute specifies 1/10th of the tax became for the farmer, in practice, shows that the Russian Empire pursued an unfair economic policy in Turkestan [1: 116].

The draft charter presented by K.P. Kaufman was found unsatisfactory in terms of taxation [5:39]. They also had to pay taxes on state obligations and on the supply of local institutions that organised land use.

Criticising the performance of the Kaufmann administration on management issues, F. Geers

pointed out that it was the administrative policies that caused the budget deficit. He did not, however, provide any information about the costs of supplying the imperial army, which was fighting a war against the Central Asian khanates. F. Geers merely recalled that *'the increased material costs of military supplies, gunpowder, ammunition and weapons, as well as those coming into the country, are accounted for in the estimates of other military districts or central directorates'* [5:25].

According to Privy Councillor Kobeko, in 1899 88 kopeks of land tax, 43 kopeks of zemstvo tax and 40 kopeks of state duty were introduced out of 5 kopeks of land tax [8:14].

In Andijan district of Turkestan province, on the average 2 roubles 92 kopeks for 1 tithe of land, zemstvo payment 58 kopeks, obligations on roads and water structures 70 kopeks (in practice usually 1 rouble 28 kopeks), parish, village and canal administration 37 kopeks total 4 roubles 57 kopeks. In Hojent district of Turkestan region the tax liabilities and other payments for 1 tenth of land amounted to 9 rubles 31.4 kopeks, in Yorbosh district - 8 rubles 36 kopeks, in Altynkul district - 7 rubles 02 kopeks [8:14].

Compared to Kiev province, residents of Andijan province had to pay higher taxes. In the central regions of Russia water from natural resources, rainfall, fertile soil, natural growth of fodder crops, wild forests allowed for very comfortable living and farming.

Compared to the population of Andijan and Kursk oblast, the population of Andijan paid 5 times more taxes than the population of Kursk. Kiev paid 5 times more taxes than the population [8:16].

In 1892 the Economic Department of the Ministry of Internal Affairs instructed the cities of Turkestan Province to impose a tax on livestock imported from the regions. According to it, for each sold camel 20 kopeks, for cow, bull and horse 10 kopeks, for mare, heifer and calf 5 kopeks, for sheep and goat 3 kopeks [10:44].

In addition, the mayors of towns and districts could independently decide on attracting new types of tax authorities for the benefit of the town and districts on the basis of regulations.

Mayors of provinces, districts and cities did not hesitate to introduce burial fees for a deceased person in order to increase the funds of their departmental treasuries. In Samarkand province, a large sum of money was paid at the expense of the city for the allocation of a plot of land for the burial of the deceased in the old Morozov Christian Cemetery. In particular, there are receipts for payment of 15 rubles for the land of 1st level, 7 or 8 rubles for the land of 2nd level and 3 or 5 rubles for the land of 3rd level [12: 1-15]. Forcing the relatives or other guardians of the deceased to pay such a large sum of money to bury the deceased who lived on that land and paid taxes for each of his activities is another proof that the tax system introduced by the Russian administration in Turkistan is not based on human factor and oppression.

In 1911 the Samarkand City Deposit was admitted to the Samarkand City Hospital No. 2 for treatment. In August, 1911, 283 rubles 50 kopeks were collected from those treated in the hospital and 13 rubles 45 kopeks from those treated in Samarkand Hospital No. 62 in October of the same year. In April, the head of the Samarkand District Administration sent a letter of execution to the bailiff of the Urgut District for transfer to the city treasury [13:23].

Samarkand region according to the 1916 city budget, the objects of revenues in the city were the following: unpaid taxes to the total amount of 58961 roubles 78 kopeks, wages of 823 shops in the local part of Samarkand rented 61219 roubles 50 kopeks, commercial buildings located in the district of Samarkand. City from a long lease of 341,285 roubles 73 kopeks from the lease of the land allotted for the land as of January 1, 1916 the balance was 266,673 roubles 86 kopeks, of which 166,510 roubles 41 kopeks were in the local treasury. The state treasury had 163 roubles 45 kopeks. The 5% interest rate on short-term war loan bonds was 100,000 roubles. Total revenue of the city of Samarkand on January 1, 1916 was 696,749 rubles 73 kopeks, with accounts receivable and payable of 259,826 rubles 24 kopeks. Total annual income: 956,575



rubles 97 kopeks [11: 1-21] In 1916 the expenditures of the city of Samarkand came to 402,704 rubles 06 kopeks [11: 103]. In Samarkand in 1916 taxes and levies were levied on the population that were more than twice as much as the expenditure of the city fund.

In other provinces and cities, similar taxes and other revenues from the population amounted to twice the expenditure of the colonial territorial administrations, but some documents attempted to show that there were no revenues. For example, the revenue and expenditure estimates for the provincial budget for 1868-1881. There were F. According to an investigation by a commission headed by Geers, *“during the 14 years of the Governor-General's rule, 85 million rupees from the state treasury were spent on the needs of the province”*. [5: 25-26]. At the same time, according to the commission, the income from the use of material and human resources of Turkestan during these years amounted to 55 million rubles and expenditures amounted to 140,595,970 rubles [5: 25].

In 1895, in order to impose a 1% property tax on residential properties in the town of New Margilan, the Economic Department, together with the newly elected deputies and assessors, conducted a revaluation of residential properties. According to him, the value of houses assessed in previous years had been valued at two and sometimes three times as much. In the previous property valuation, houses valued at Rs 700 were taxed at Rs 1, while the 1895 property valuation was assessed at Rs 2,000 and a letter was sent demanding a tax of Rs 20. Houses earlier valued at Rs 1,000 were valued at Rs 2,300 or Rs 2,500 after revaluation. Although the complaints of many homeowners about the 1% - high value-added tax were ignored, the revaluation carried out by the farm management also resulted in the revaluation of property values of homeowners who were not in their homes [4: 2-3]. It should be noted that the new charter of the Russian Empire to introduce a tax of 1% of the property value for city administrations allowed the first-class cities of the Empire, such as St Petersburg, Moscow, Kiev, Odessa, , Riga. Because according to the economic indicators of these cities, each household earned between 100 and 1000 rubles. Witnesses at the time expressed their reaction in the press by suggesting a property tax of 0.5 per cent if the economic department did not reassess the value of the property.

Under the decision of the Governor-General of Turkestan, residents of the agricultural districts of Turkestan were forced to work for 10 days to clean canals and repair dams.

In the Emirate of Bukhara, in order to clean the canals, villagers took turns making khashar or collecting 2 coins for each adult male. The money collected and expenses incurred were reported to the office of the emir for each penny and the remaining money was transferred to the treasury [7: 3].

In addition to the forced labour, the Turkestan administration paid a tax of 30 kopeks per hectare of land used by the farmers, or 20 kopeks for 1 tenth of a husbandman's land. The provincial authorities also did not provide the local population with evidence of monetary liabilities. However, for the aforementioned 10-day compulsory works, the same irrigation works were left after 15 days of field work with travel time before and after the peak season [2:61].

While upstream Dargam from the river Zarafshan irrigated 60 thousand hectares of land, local residents collected 72 thousand rubles to pay water bills and the parish administration spent only 8 thousand rubles to repair hydraulic structures [2:62]. The ruthless economic policy of the Turkestan administration towards the local population was widely criticised in the media.

Together with Bukhara Khanate the customs receipts from the three provincial treasuries of Turkestan amounted to 3,693,417 rubles. In 1904, 3,887,453 roubles. In 1905, 4,420,585 rubles. In 1906 and 4,755,510 rubles. In 1907. Thus customs duties rose year by year, increasing by 25 per cent in four years [6: 255-256]. The revenues of Samarkand Inland Customs, which accounted for two thirds of Turkestan customs revenues, amounted to 2,415,417 rubles. In 1904, 2,841,597 rubles. In 1905, 3,320,089 rubles. In 1906 and 3,759,161 rubles in 1907.

Duties on goods imported from China at Fergana Custom House amounted to 20,791 roubles. In

1905, 30,248 rubles. In 1906 and 21,038 rubles. In 1907. [6: 256]. On November 12, 1912, as a result of the reorganization of imperial customs institutions, the Turkestan customs district was reorganized into the Tashkent customs post and operated until 1917.

## Conclusion

The analysis of the above data changed the system of administration and taxation that had existed for thousands of years after the Russian Empire conquered the Central Asian khanates and converted most of them into the governor-generalship of Turkestan. However, the tax system that Russia imposed in Turkestan was totally alien to the inhabitants of the region, both religiously and locally. Until 1890, Russia covered its colonial policy only by repeatedly raising taxes and torturing the population. Because the country did not have the economic infrastructure to pay the taxes imposed by Russia.

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