TAXATION SYSTEM IN THE EASTERN BUKHARA BEYLIKS DURING THE MANGIT PERIOD

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Аннотация.Данная статья анализирует особенности, структуру и социально-экономическое влияние налоговой системы в бекствах Восточной Бухары в период правления династии Мангитов (конец XVIII – начало XX вв.). Территории Восточной Бухары, включая такие бекства, как Гиссар, Куляб, Бальджуван и Дарваз, считались экономической опорой эмирата, где налоговая политика была строго централизованной и основывалась на нормах шариата. В исследовании на основе статистических данных рассматриваются харадж, закат, танобона и более 50 видов дополнительных налогов, порядок их сбора и влияние на уровень жизни населения. В статье социальные протесты, возникшие вследствие усиления налогового бремени, в частности такие исторические события, как восстание Восе, объясняются через призму кризиса налоговой системы. Также научно освещаются изменения в налоговой системе после превращения эмирата в протекторат Российской империи во второй половине XIX века и их последствия.

Ключевые слова:Династия Мангитов, Восточная Бухара, налоговая система, харадж, закат, танобона, восстание Восе, Гиссарское бекство, экономическая история, бекства.

Abstract. This article analyzes the characteristics, structure, and socio-economic impact of the taxation system in the Eastern Bukhara beyliks during the Mangit dynasty (late 18th – early 20th centuries). The territories of Eastern Bukhara,

including beyliks such as Hisar, Kulab, Baldjuvan, and Darvaz, were considered the economic backbone of the emirate, where tax policy was strictly centralized and based on Sharia principles. The study examines kharaj, zakat, tanobona, and more than 50 types of additional taxes, their collection procedures, and their impact on the population's standard of living based on statistical data. Social protests resulting from the increased tax burden, specifically historical events like the Vose uprising, are explained in connection with crises in the taxation system. Furthermore, changes in the tax system after the emirate became a protectorate of the Russian Empire in the second half of the 19th century and their consequences are scientifically highlighted.

Keywords: Mangit dynasty, Eastern Bukhara, taxation system, kharaj, zakat, tanobona, Vose uprising, Hisar beylik, economic history, beyliks.

Introduction. The taxation system of the Bukhara Emirate during the Mangit period represents one of the most complex fiscal structures in Central Asian history. As the dynasty solidified its power from the late 18th century, the administration of Eastern Bukhara—a region comprising rugged mountainous terrains and fertile valleys like Hisar and Kulab—became vital for the state's financial stability. The fiscal architecture was not merely a tool for revenue collection but served as the primary mechanism for social control and military financing. Historically, the Mangit emirs utilized a combination of traditional Islamic jurisprudence and pragmatic local administrative measures to extract wealth from agriculturalists, pastoralists, and traders alike [1; 12 b].

Geographically, the Eastern beyliks were distinct from the central oases of Bukhara and Samarkand. Provinces such as Karategin, Darvaz, and Baldjuvan were often resistant to central authority, necessitating a rigid tax apparatus enforced by local governors, or beks. The tax burden in these regions was notoriously heavy, reflecting the high costs of maintaining a standing army and the lavish lifestyle of the Bukharan court. During the 19th century, the economic pressure on the peasantry in Eastern

Bukhara intensified due to both internal corruption and the external pressures of Russian colonial expansion, which redirected traditional trade flows and introduced new monetary demands [3; 45 b].

Statistical records from the period indicate that the number of distinct taxes and fees could exceed fifty, ranging from major agricultural levies to minor administrative charges for every aspect of rural life. The core of this system rested on the concepts of Kharaj and Zakat, but the practical implementation often deviated significantly from theoretical Sharia norms. This discrepancy between law and practice created a volatile social environment where the rural population often teetered on the brink of subsistence. The fiscal exploitation was particularly acute in the Eastern provinces, where the distance from the capital allowed local officials greater leeway for extortion [5; 21 b].

Literature review. The study of the Bukharan tax system has been a subject of significant interest for both pre-revolutionary Russian orientalists and modern Central Asian historians. Early scholars like D.N. Logofet and A.A. Semenov provided foundational descriptions of the administrative structure of the Eastern beyliks, noting the extreme levels of exploitation in regions like Hisar and Kulab. Logofet, in particular, emphasized the 'arbitrariness' of local beks, who frequently doubled the prescribed tax rates to fill their personal coffers [8; 56 b]. Contemporary research by B. Ergashev and G. Agzamova has expanded this discourse by utilizing archival documents from the 'Qushbegi' collection, which reveal the precise accounting methods—or lack thereof—used by the Mangit administration to track regional revenues. These works highlight the dual nature of the tax system: its adherence to Sharia on paper and its predatory nature in practice.

Furthermore, the socio-political implications of taxation have been explored through the lens of local uprisings. The 'Vose Uprising' of 1885 has been analyzed by historians such as B. Iskandarov as a direct reaction to the fiscal tyranny of the

Baldjuvan and Kulab governors. Modern scholarship focuses on the quantitative aspect of these taxes, attempting to calculate the actual percentage of the gross domestic product extracted from the Eastern provinces. Research indicates that in some fertile valleys, the combined tax burden reached nearly 50% of the total harvest, far exceeding the traditional 'Ushr' (1/10th). This body of literature collectively suggests that the taxation system was the primary driver of both state formation and social disintegration in the Mangit period [10; 89 b].

Methodology. This research employs a historical-comparative method to evaluate the taxation system across different Eastern beyliks. By comparing the fiscal practices in the mountainous Darvaz with the more agricultural Hisar valley, the study identifies regional variations in tax extraction and enforcement. This method allows for a nuanced understanding of how environmental factors and local autonomy influenced the central government's ability to collect revenue. Primary sources, including tax registers (daftars) and contemporary travel accounts, are cross-referenced to ensure the accuracy of the qualitative descriptions of the tax types [4; 72 b].

Quantitative analysis is also utilized to interpret the statistical data available in historical records. We analyze the ratios of Kharaj (land tax) and Zakat (trade/livestock tax) as reported in 19th-century administrative documents. By aggregating data on crop yields and official tax demands, the study estimates the effective tax rate imposed on the peasantry. This statistical approach helps in clarifying whether the economic distress of the period was a result of systematic policy or sporadic administrative corruption. The integration of numbers—such as the 2.5% rate of Zakat versus the often 30-40% effective rate of Kharaj—provides a clearer picture of the fiscal reality [6; 15 b].

Finally, the study incorporates a socio-historical analysis of legal documents and petitions submitted by the population to the Emir. These 'Arz' (petitions) serve as a primary source for understanding the ground-level impact of taxation. By examining

the language of protest and the specific grievances mentioned, the methodology bridges the gap between high-level fiscal policy and the lived experience of the subjects of Eastern Bukhara. This multi-layered approach ensures that the taxation system is viewed not just as a financial ledger, but as a dynamic socio-political institution that shaped the fate of the Mangit dynasty [12; 204 b].

Analysis and results. The taxation system in the Eastern Bukhara beyliks was characterized by a multi-tiered structure that targeted every stage of production and trade. The primary source of state income was the Kharaj, a land tax that was historically collected in kind. In the fertile regions of the Hisar and Surkhan valleys, the Kharaj was often assessed through the 'muqosama' system, where the state took a direct share of the crop, usually ranging from 1/3 to 1/2 of the total yield. This was significantly higher than the traditional Islamic 'Ushr' (1/10th), reflecting the Mangit state's desperate need for funds to maintain its border defenses against rival khanates and later, the Russian advance.

Table 1. Main tax categories and their rates in Eastern Bukhara (XIX century).

Tax Category	Type of Property	Standard Rate (Theory)	Effective Rate (Practice)
Kharaj (Land Tax)	Agricultural Land	1/10 to 1/5	1/3 to 1/2 of harvest
Zakat (Trade/Livestock)	Wealth/Animals	2.5% (1/40)	2.5% - 5% plus fees
Tanobona	Irrigated Land	Fixed per 'tanob'	Varies by Beklik
Mirobona	Water Usage	N/A	5% to 10% of produce
Aminona	Market Trade	N/A	2% to 5% of sale price

Beyond the primary taxes, the Eastern beyliks were subject to a plethora of 'extraordinary' taxes. The 'Tanobona' was a tax on land measured by area (tanob), usually applied to gardens and orchards. Statistics from the late 19th century indicate that in the Kulab beylik alone, there were over 12 distinct types of water and land-related fees. The 'Mirobona' was collected for the maintenance of irrigation systems, yet historical accounts suggest that these funds were rarely used for public works, instead being diverted to the local Bek's personal treasury. This systemic diversion of funds contributed to the degradation of the irrigation infrastructure over time.

The Zakat, while theoretically a religious alms-giving of 2.5%, was transformed into a rigid trade and livestock tax. For the nomadic and semi-nomadic populations of the Eastern mountains, the 'Zakot-i sawayim' (tax on grazing animals) was the most burdensome. Collectors, known as 'Zakatchis', would travel through the mountains of Karategin and Darvaz to count heads of sheep and cattle. Often, these collectors demanded 'Kush-puli' (extra cash) and 'Koh-puli' (fodder money) to cover their own travel expenses, effectively doubling the religious rate. By the 1880s, the conversion of many of these taxes from in-kind payments to cash payments (tilla and tanga) placed the peasantry at the mercy of usurers and market fluctuations, leading to mass indebtedness [9; 130 b].

Statistical data from the early 20th century shows that the Eastern beyliks contributed nearly 40% of the total grain revenue of the Emirate, despite having lower population densities than the central regions. This indicates a higher per-capita extraction rate in the East. The resulting poverty led to a decline in the population of several districts as peasants fled to the Russian-controlled Fergana Valley or Northern Afghanistan to escape the 'Amlyakdars' (land tax collectors). The fiscal pressure was the primary catalyst for the 1885 Vose Uprising in Baldjuvan, where thousands of peasants revolted against the governor, demanding an end to the illegal fees and the return to 'fair' Sharia-based taxation [11; 44 b].

Discussion. The findings of this study suggest that the taxation system in Eastern Bukhara was a paradoxical mix of rigid Islamic theory and predatory administrative practice. While the Mangit emirs presented themselves as the 'shadows of God' and defenders of Sharia, the fiscal reality they oversaw was characterized by an extractive mechanism that ignored the basic welfare of the subjects. The disparity between the 'official' tax rates and the actual amounts collected—often reaching 50% of a farmer's output—indicates a significant failure of central oversight. This lack of control allowed provincial Beks to operate as autonomous warlords, using the tax system to build local power bases that occasionally threatened the Emir himself [13; 17 b].

Moreover, the transition to a cash-based economy in the late 19th century exacerbated the social divide. In the Eastern beyliks, where bartering was still common, the demand for payment in silver 'tanga' forced peasants to sell their future harvests at depressed prices to urban merchants. This created a cycle of debt that disenfranchised the rural population. The emergence of uprisings, such as the Vose rebellion, was not merely an act of banditry as described by some contemporary court chroniclers, but a legitimate socio-economic protest against an unsustainable fiscal regime. The failure of the state to reform these policies, even after the Russian protectorate was established, highlights the inherent conservatism and ultimate fragility of the Mangit administrative model [14; 92 b].

Conclusion. In conclusion, the taxation system of the Eastern Bukhara beyliks during the Mangit period was the primary engine of both state survival and eventual social collapse. The research has demonstrated that the system relied on an intricate web of over fifty different taxes, centered around the heavily exploited Kharaj and Zakat. While these revenues allowed the Emirate to maintain a semblance of sovereignty in a rapidly changing Central Asia, they did so at the cost of the total impoverishment of the rural masses in provinces like Hisar, Kulab, and Baldjuvan. The

statistical evidence suggests that the effective tax rates far exceeded those permitted by Sharia, leading to systemic corruption and periodic mass migrations.

The administrative structure, characterized by the absolute authority of the Beks and the lack of a modern civil service, made reform impossible. The persistence of medieval tax collection methods into the early 20th century rendered the Bukharan economy uncompetitive and vulnerable to external shocks. Ultimately, the fiscal tyranny in the Eastern provinces created a vacuum of loyalty; when the Red Army advanced in 1920, the Mangit state found little support among the peasantry it had spent centuries overtaxing. This study underscores the lesson that a state's legitimacy is inextricably linked to the fairness of its fiscal policies, a truth that the Mangit dynasty realized only when it was too late to save the Emirate [15; 310 b].

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