



From The History Of Customs And Customs Taxes In Uzbekistan

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ABSTRACT

This article is dedicated to the history of customs and customs tariffs in Central Asia. It also describes the importance of caravan routes, caravanserais, the activities of the customs inspector of XII-XIX centuries, and how the revenue from customs duties was distributed.

KEYWORDS

Trade, caravanserai, border control, customs, customs, stamp, zakat, economic life, transit road.

INTRODUCTION

At a time when the foreign relations of the Republic of Uzbekistan, which has a wide range of cooperation with leading countries in the world, are rising to a new level, it is practically important today to study the

history of international economic relations and learn from the rich experience. In particular, the lack of comprehensive study of modern terms such as customs, customs tariffs and levies, customs points, customs

officers and their procedures, which are the development of the economic sphere in the history of our statehood, leads to the emergence of new research. When we study the historiography of the history of medieval economic relations, we see that the history of customs in the present region is a period rich in contradictions.

THE MAIN RESULTS AND FINDINGS

The history of customs has been critically studied, with the scientific coverage of the role of customs in ensuring freedom and security of trade on the basis of comparative and logical analysis, consistency and objectivity of history. From ancient times the goods carried on the trade routes were marked with a special mark and indicated that the goods were subject to customs duties. In the Middle Ages, there were checkpoints on caravan routes, special places (passages, castles, caravanserais, suburbs, and bridges) that collected tolls from trade caravans. Initial customs duties were paid by travelers, traders to inspectors on a voluntary basis, as gifts or bribes. Over time, this bribe became mandatory. This is the fee charged for the privilege of trading in a particular kingdom, called a "duty." The collected toll has attracted all sorts of means to get them, including violence, which has become a major source of income for taxpayers and rulers. In particular, in the 11th century, "royalties" were levied on any product imported into Britain under strict control.

Central Asia has not been consistently studied in terms of customs history. After the conquest of the territory of the khanates by Tsarist Russia, the modern image of the first customs procedures was formed. Documents

of the National Archive Fund of the Republic of Uzbekistan for this period are mainly considered as reports, statistics, customs declarations. Data on the history of customs in the Middle Ages are found inconsistently in historical sources, and therefore this period remains unexplored. Trade and economic issues have been practiced for many centuries on the basis of Islamic law. Until the Mongols entered and established their own laws. Although the principle of collecting special duties in commercial transactions, depending on their value, was derived from Chinese tax practice, its name and collection mechanism were based on Turkish-Mongol legal traditions. The term "stamp" originally consisted of ancestral symbols attached to various objects (livestock, movable property, signs of territorial symbols) with signs confirming that they belonged to a particular person, family, tribe, etc. [2]. The practice of using such symbols was widespread not only among the Turkic-Mongol peoples, but also in ancient and medieval Iran and the Caucasus.

However, the dominant logo in the Mongol Empire became primarily an important feature of the state coat of arms. Then the term began to denote a seal containing the image of the same symbol, which meant that the empire and all imperial property belonged to the ruling family of the descendants of Genghis Khan [3]. Accordingly, in the territories belonging to the Mongol Empire, when traders crossed national borders (transporting goods by land) or entered a port (if the goods were delivered by sea), stamps valued by special officials assessed their goods and collected a certain percentage of their value. as they put the stamp of the khan or khan's family - the packaging stamps, signifying the receipt of funds to the state or

the treasury. Thus, etymologically, the name of the tax is directly related to the seed symbol later derived from the name of the coat of arms of the khanate. In Yasok, the basis of Mongol law, the stamp was levied as the main tax in all regions of the empire (the Golden Horde in Eurasia, the Hulugs in Iran, the Chigatay Nation in Central Asia, the Yuan Empire in China) at different times and in different regions. changed to [4].

After Amir Temur came to power in the Chigatay nation, he practiced the basic principles and norms of Mongol imperial law, including customs duties. During the reign of the Timurids, the roads were in much better condition in the great kingdom. Every day there were caravanserais along the roads, where the merchants were greeted by a herd of armed guards on horseback, ready to escort the merchants to the next resting place. The Vatican Archbishop Ioann Amir Temur, who has been in the Sultanate for a long time, notes the privileges granted to traders: "Sultan Temur was kind to foreign traders and created favorable conditions and security for them throughout his reign. ... If a merchant spent the night on his lands, the ruler of that land would return to the merchant twice what he had lost, and he would pay Timur five times that amount." [5] During the reign of Amir Temur, there were probably some customs privileges even earlier. For example, the "red goods" were exempt from customs duties. Such goods are called "red goods" because the documents attached to them, that is, the guidelines, are not certified by a simple seal, but by a royal red seal. This meant that the "red goods" were intended to be presented to the ruler. According to the rules of the time, gifts were not taxed. Of course, there were cases of violation of existing rules. For example, some

traders used the manual to try to avoid paying taxes on goods other than those listed on the red label. In some cases, the robbers pretended to be tax collectors. However, some sources say that "the caravan from one end of Timur's state to the other arrived safely." Academician B.Akhmedov informed that during this period the customs, which was responsible for guarding the caravans, worked well, the customs system was much improved, it was regulated by regulations [6]. During the reign of Timurids, customs checkpoints and customs officers were gradually formed in Central Asia. When a caravan of merchants arrived at the caravanserai, he, accompanied by the chief zakat of the country, made a list of all the goods in the shop, accompanied by a broker. Thus, the value of the duty to be paid by traders was determined on the basis of the broker's data on the price of each commodity, which the trader paid after the sale of his goods [7].

However, the state formed by the Timurid dynasty weakened, and various conflicts arose with the struggle for the throne. It was mainly Muslim clerics who were interested in the manifestation of this contradiction, whose main goal was to restore their position during the caliphate and increase their political influence over the rulers. Thus, at a time of political disintegration, Muslim clerics struggled against the Turkish-Mongol imperial legal institutions, including the legal framework, and sought to change the judicial and tax system (stamp) based on it.

In this regard, the question arises: why were Muslim clerics so cruel to taxes? The official reason is, of course, that this stamp duty (like other principles of Mongol imperial law) was

contrary to Sharia law [9]. It was enough for the support of the local population in this struggle that they began to pay more attention to Muslim customs rather than imperial laws against the background of the decline of the power of the Turkish-Mongol rulers. Because the taxes provided for in the Shari'a were to be formally collected for the benefit of the Muslim community, [8] control over the collection and disposal of the funds collected accordingly depended mainly on Muslim clerics - imams, sheikhs, and so on. Under Mongol law, taxes were collected by state officials and handed over directly to the khan's treasury, thereby reducing material oppression from Muslim clerics and giving material independence to secular rulers.

Although the Timurid rulers partially complied with these requirements of the Muslim clergy, they tried to keep the "stamp" tax. At the same time, the people of Aqqyun also tried to abolish the stamp duty completely, but failed (they managed to reduce the tariff from 10% to 5% and exempt pilgrims from paying taxes) [2]. Despite its hostility to the seals of influential Muslim clerics in the early 16th century, it continued to be used as a major trade tax in Central Asia. The Sheibanikhan state effectively combined the laws of prohibition and the norms of Sharia in its legal policy. This means that the Shaybani rulers left such a large source of income to meet the demands of the Muslim clergy and those who supported them. Of course, the rulers did not forget their interests in this, and therefore managed to reconcile the believers and the norms of Sharia by replacing the stamp with the traditional Muslim tax "zakat". This, in contrast to the seals, "zakat" is fully recognized and approved by religious scholars and locals.

Although the international situation, which changed frequently in the last Middle Ages, and the rise of the status of new waterways posed great difficulties in the trade relations of Central Asian countries, the traditional trade relations of the khanates with neighboring countries did not stop. Trade caravans of Bukhara, Khiva and Balkh continued to travel to India, Iran, Kazakh khanates, Nogai steppe, Siberia and Kashgar, while caravans of these countries came to Central Asia. In this regard, in the desert and steppe areas, the chiefs of the Kazakh tribes (batyrs) were engaged in the delivery of the goods of traders to the designated points - customs or caravanserais.

CONCLUSION

The chaos and civil wars that erupted in the Central Asian khanates in the 18th century, the obstruction of communication routes, and the depression of trade relations due to the abundance of local customs led to a reduction in the state's revenue from customs duties. Thus, along with the establishment of any centralized state, the history of the formation and development of customs offices has become a complex process. The following conclusions were drawn during the research:

- The expansion of foreign economic relations and the emergence of trade allowed the formation of a number of institutions, which later formed the core of the customs service;
- Insufficient study of sources on the history of customs and customs officers in Central Asia; - The well-being and standard of living in the Central Asian market centers is a key factor in determining the well-being of the urban population;

- How the state of nomadic peoples should be engaged in transit trade and create opportunities for economic development;
- In the XIII-XV centuries, the customs system (stamp) remained in the form of the main tax, although it contradicted the rules of Islamic law;
- In the XVI-XIX centuries we can see that the stamp and zakat were carried out fairly. In the Middle Ages, the customs functions of the major imperialist states (Chigatay ulus, Amir Temur's state) established in the Asian region on the basis of new legal norms radically changed the customs system on the basis of strict laws in order to fully ensure the economic interests of the country. pursued a policy. Later, with the development of market relations, customs policy became one of the tools to help economically developed countries to conquer new markets.

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