

Taxation and the *zakat* (alms) system in samarkand (Zerafshan *okrug*) during the Russian reign (1868-1874)

Avazbek O. Ganiyev¹

ABSTRACT

In Zerafshan *Okrug*, after the Russian conquest, *zakat* was not abolished at the beginning of their presence. *Zakat* on trade works and other types were still kept as prior tax with minor changes. This research discussed the *zakat* collection and taxation system in Zerafshan *okrug* in 1868-1874. According to "the regulation of the Administration of the Turkestan General-Governorship's ordinance 296, released in 1867, regarding *Zakat* payment, it was mentioned that *zakat* collections should be at the rate of 2.5 % and minimum level (*nisab*) was set as 40 *Tilla*."²

Keywords: *Zakat*, taxation, Russian rule, Samarkand region, tax

INTRODUCTION

After the Russian conquest (Zerafshan Valley) in 1868, formally, the Russian government did not add this region into the Russian empire until 1872 due to their hesitation to either return this area to the Bukhara Emirate or not. In 1868, they established Zerafshan *Okrug* of which capital city is Samarkand. After taking over Samarkand, the Russians fully controlled the flow of the river Zerafshan. (Ganiyev A. &., p. 313) As everybody knows that among Muslim societies, "Zakat" is one of Islam's five pillars. (Ganiyev A. &., p. 441) (Mukhamedov N., 2020, p. 4) (Ganiyev A. , p. 10). The Russian government centered Samarkand as administration. The question of whether the Russians would give this region back to Bukhara or retain it with the Russian administration had made the authorities not interfere in the system of *zakat* and taxation affairs until the question was solved. Agriculture in the Bukhara Emirate was well developed, and the wealth of the population was one of the highest in Central Asia. (Ganiyev A. O., p. 201) Taxation and *Zakat* collection rates remained the same as before the conquest at the rate of 20 (Sobolev, p. 409) percent of the yield from *kharaji*, *ushri*, and *Mulki* lands. *Mulki* landowners were deprived of their previous status of receiving incomes from *kharaji*, *ushri*, and *Mulki* lands. The head of the *zakat* and tax collectors (*Amlakdars*), having many assistants in districts, retained their positions. However, under the new administration, they had to report the collected amount to the Russians' newly appointed Heads of the region. At first, the Russians were concerned about three types of taxation sources such as *kharaj*, *tanap*, and *zakat*. However, later on, they found out that other types of taxes had been collected as well. Russian authority applied

¹Senior Lecturer, Chair for the Study of Islamic History and Source Studies, International Islamic Academy of Uzbekistan, Tashkent, Uzbekistan. Email: avaz-88@mail.ru, avazganiyev@gmail.com, ORCID: - 0000-0002-9473-6531

² 1 *tilla* (gold coin) equals to 4.266 grams of gold. Where 40 *Tilla* equals to 90 grams. Source: Adle, Ch. & Habib, I. (Eds.), (2003). *History of Civilisations series. History of Central Asia. Development in contrast: from the sixteenth to the mid-nineteenth century.* (Vol. 5) UNESCO. Paris, France. Pp. 440

new taxes keeping the existing ones. For example, they introduced the property tax, where every household had to pay 25 *kopeek* to satisfy the watering of their lands in the *Okrug*. Furthermore, in 1870, they established a tax on the export of wheat and the import of Indian tea.

MATERIALS AND METHODS

1) This research refers to tax relations in Zerafshan *Okrug* in the early Russian reign between 1868 and 1874. Choosing this state is justified with the possibility to identify changes in the *zakat* and taxation systems of the colonial period. It explores the colonialists' effects on the government system based on strong traditions and beliefs. (Ganiyev A. O., p. 58)

2) Historical analysis - methods are based on the primary data on the field of study. The research helps to find answers on how the *zakat* system changes after the arrival of colonial powers.

3) Content analysis – used in this research to analyze land and taxation reforms and their changes over time. This study is divided into smaller paragraphs to see the content of each parameter by period. (Muhamedov, p. 138) (Muhamedov, p. 120) (Tuychieva, p. 14) Content analysis is a research tool used to determine the presence of certain words or concepts within texts or sets of texts.

The results will allow us to conclude how effective the invaders' influence on land issues and taxation was after initiating structural changes in land and tax administration.

DISCUSSION

In 1868, Zerafshan *okrug* was divided into districts to ease the collection of the taxes. These districts were further divided into sub-districts, where each of them had one tax collector (*amlakdar*³). After the arrival of the imperial power, in this *Okrug*, in the early years, there were no considerable changes in the *zakat* and tax collections system. All the tax and *zakat* rates remained at the same levels as they used to be before Russians' arrival, except *kharaj*, which was fixed at the amount of one-fifth of the yield. In order to see the changes brought by the Russians into this system, this process needs a closer look.

The Russians decided to change the collection system totally for the taxation and the *zakat* in 1871, to control the local administration.

There were some changes as follows:

1. Abolishes the existing remuneration to the collector, payment of *kafsen* in kind, and replacing it with fixed cash payment.
2. Determine the exact land size (in *tanab*) and *Kosh*⁴ land of each landowner.
3. To make this possible, it was required to estimate every locality's expected yield, considering the different economic conditions.
4. This regulation was established to control the whole process, starting from the records list check-up to income management and reports. To accomplish these tasks, the *serker* and *darg* positions were replaced with local *aksakals* (older people of the village) and *amins*. From then on, reporting occurred in every village instead of every district (*Amlakdarstvo*). Russian-appointed people's new control committee had to observe the farmlands for 8 to 9 months in a year, from the beginning till the end of each crop collection.

³ *Amlakdar*- was a new term for the collector of taxes, which replaced *serker* and started to be used after Russians conquest.

⁴ 1 *Kosh* of land is equal to 50 *tanab* or 1300 square meters of land.

In Zerafshan department, *zakat* was of five types:

1. Zakat on trade works.
2. Zakat from caravans.
3. Zakat on livestock (herd of sheep pastured in the broad fields only)
4. *Sawaim*-zakat (other animals)
5. Bazaar -zakat

Further, the zakat types mentioned above- will be discussed in details:

Zakat on trade works. In 1870, zakat on trade changed, and in the same year, Russian supervision made lists of records on trade capitals. Sobolev points out that: "According to the department information, yearly tradesmen capitals' profit that exceeds 40 *Tilla* was equal to 660,020 Roubles. In Samarkand department, 448,300 Roubles were subjected to zakat, and in Katta-Kurgan department it amounted for 211,720 Roubles." (Sobolev, p. 409) In 1871, the Russians appointed two *Zakatchi* controllers, one of whom was Russian and the other from locals. However, they did not consider zakat as an Islamic religious duty but a conventional tax. Another novelty of the Russians was that they wanted to receive zakat from the profits of the post office services of Samarkand because the tradesmen used this post office as a money transfer tool, where tradespeople transferred purchased gold from Russian markets to the Bukhara Emirate. The Russians knew that the import of gold from their country to Bukhara was in considerable amounts. The Bukhara emirate used gold as a method of payment to the Indian and English trade in goods.

Zakat on Caravans. This type of zakat was one of the most common in the Bukhara emirate due to its active foreign trade involvement. "Zakat collection stations were located in the city of Samarkand, Chalek, and Katta-Kurgan. In Samarkand and Chalek, Russian government officials collected zakat from all types of goods. Unlike in Katta-Kurgan, zakat was collected from caravans. Their goods were supposed to be sold only within this *okrug*" (Khoroshin, p. 173) . In Samarkand, in 1868, to control the caravans' flow from the other Central Asian regions, a local *zakatchi* was appointed to collect zakat from tradesmen's caravans.

However, Russians were not content with this. As they noticed, most of the Caravans heading to Tashkent and Kokand used the northern way of Zerafshan Valley instead of Samarkand. Hence, they appointed their controller of the *zakatchi* to control the northern parts of the Zerafshan valley. After this appointment, the head of the Zerafshan *okrug* requested his Russian counterpart authorities to appoint a Russian controller of *zakatchi* in Katta-Kurgan. For the Russian controller of zakat affairs, the place of residence was the city of Penjshenbe, but then they changed his location to the Village of Tosmachi. In Katta-kurgan department, the Russian controller had all the authority to manage those caravan zakat incomes. He had a local subordinate, *zakatchi*, to check all the caravans that were subject to zakat, passing through this place and; to report to the controller, but then the local *zakatchi* did not collect zakat due like before. If the caravan goods destination was Katta-kurgan, then the caravan owner paid zakat there. Still, if the caravan was going through Samarkand, then the report of the Katta-kurgan *zakatchi* and check-up results of Samarkand *zakachis* was compared by the Russian controller. The caravan owner paid the zakat duty there. All the goods passed through the village of *Tosmachi* were obliged to pay zakat no matter their final destination. The receipts of zakat payment were given to the caravan owners, which served as a document proving that zakat payment was made.

RESULTS

Taxation and the *zakat* (alms) system in samarkand (*Zerafshan okrug*) during the Russian reign (1868-1874)

In 1868, in the Samarkand department, *zakat* from all types, except the capital's *zakat*, amounted to 27,513 roubles. In the amount mentioned above, *sawaim-zakat* and *zakat* on livestock were also included, and the amount collected was equal to 4,551 Roubles. Simultaneously, in Katta-Kurgan *otdel*, the same category of *zakat* collected amounted to 2,941 Roubles. The following year, in Samarkand, *zakat* collected from the same sources increased to 31,778 Roubles, and in the Katta-Kurgan department, the accumulated amount reached 13,131 Roubles.

In 1870, the Russians established a special commission to collect *zakat-sawaim*. In the same year, they organized the collection of *zakat* from the tradesmen's capital.

Table 4.1: Collected *zakat* in 1870 in the Samarkand department.

From Caravans	19,862 Roubles
From trade capitals	11,206 Roubles
From <i>sawaim-zakat</i> and livestock	29,342 Roubles
Total	60,410 Roubles

In 1871, *zakat* collected from caravans amounted to 18,402 Roubles in Samarkand and 6,497 Roubles in Katta-Kurgan *otdels(departments)*, totaling 24,899 Roubles income from this type of *zakat* to the Russian's budget.

Table 4.2: Collected *zakat* in 1870 in the Katta Kurgan department. (Sobolev, p. 414)

From Caravans	5,710 Roubles
From trade capitals	5,293 Roubles
From <i>sawaim-zakat</i> and livestock	16,189 Roubles
Total	27,193 Roubles

Table 4.3 Zakat collected from caravans in Samarkand and Katta Kurgan departments from 1868-72 (Sobolev, p. 415)

Years	Samarkand department	Katta Kurgan department	Total
1868	22,962	1,893	25,855
1869	21,503	5,111	26,614
1870	19,862	5,710	25,572
1871	18,402	6,497	24,899
Total for four years	82,730	19,211	101,942

The table above reveals that the collected *zakat* amount from caravans decreased year by year, which may reduce trade volume with other regions. In Samarkand, *otdel* *zakat* collections decreased, whereas, in Katta-kurgan, it increased every year.

DISCUSSION

Zakat on livestock (herd of sheep pastured in the broad fields). This type of *zakat* was taken from the herd owners fed on the natural pasturing areas such as mountains and vast Zerafshan valley fields. Its rate was set in standard level: one sheep from 40 of them. During the winter seasons, Bukhara tradespeople came to buy these sheep and supply them to the other parts of the

emirate. Khoroshin clarifies that: "Zakat was usually collected either in bazaars or in the field itself or the special zakat collection stations of the district." (Khoroshin, p. 174) In this region, almost every herd of sheep reached on average 6000 sheep. Zakat was paid in cash at a predetermined price. The Russians started to count zakat income from livestock as an independent source of income to their budget and separated it from zakat-*sawaim* (zakat on household animals). "In 1871, the Russians profited from this source of income 6,706 Roubles and distributed between two *otdels* in the following ration, 6,120 Roubles from Samarkand and 586 Roubles from Katta-Kurgan *otdels*." (Sobolev, p. 416)

Zakat-sawaim. This type of zakat was paid for domestic animals such as cows, sheep, goats, and camels. This zakat income was calculated together with the zakat on livestock by 1870. In Samarkand *otdel*, zakat-*sawaim* was collected under the special commission's control, established by the Russian authorities in the same year. Unconsciously with the Islamic perspective on this type of zakat, the Russians collected it from everyone who had cattle, no matter how many they had. However, they had to change this type of approach and consult local religious authorities to help them out with the correct calculation. In 1871, they established two new teams of commissions, one of each for the two departments. The commission made a list of records on the number of animals in every household of the region. After the documents were ready, they could collect the zakat due at any time. As a result, in Samarkand collected zakat was 14,508 Roubles, and in Katta-Kurgan - 9,276 Roubles.

Bazaar Zakat. Before the Russian conquest, this type of zakat was collected by *zakatchi* himself. Zakat was collected from the traders who traded in the Bukhara bazaars that lived beyond 96 *versts* or 12 *tash*⁵(or 100 km) from the Bukhara bazaars. Bazaar zakat in Samarkand city was collected on animals, food, fuel, and other trade in goods. On animals, the zakat rate was 2.5% if sold. People paid zakat in cash for the goods, and the rate ranged depending on the type of good. In 1869, the collected bazaar zakat was 725 Roubles. In 1870, collected bazaar zakat amounted to 1,531 Roubles. The Russians were not interested in controlling this type of zakat due to its negligible collected amount.

CONCLUSION

Zakat on trade, zakat from caravans, zakat on livestock (herd of sheep pastured in the broad fields only), *Sawaim-zakat* (other animals), and bazaar – zakat were the common types of zakat of that time in Zerafshan Okrug. The head of the zakat and tax collectors (*Amlakdars*), having several assistants in districts, retained their positions. Under the new administration, they had to report the collected amount to the newly appointed Heads of the region by the Russians. At first, the Russians were concerned about three types of taxation sources such as *kharaj*, *tanap*, and zakat. However, later on, they found out that other types of taxes had been collected as well. Russian authority applied new taxes keeping the existing ones. For example, they introduced the property tax, where every household had to pay 25 *kopeek* to satisfy the watering of their lands in the *Okrug*. Furthermore, in 1870, they established an on the export of wheat and import of Indian tea. The Russians were not interested in controlling bazaar –zakat due to its negligible amount.

CONFLICT OF INTERESTS AND CONTRIBUTION OF AUTHORS

The authors declare the absence of apparent and potential conflicts of interest related to this article's publication and report on each author's contribution.

⁵ One *verst* (Russian length measurement) equals to 1.07 km or one *tash* (Uzbek measurement of length) equals to 8.56 km.

SOURCE OF FINANCING

No funding was required for this research.

LIST OF REFERENCES

1. Ganiyev, A., & Umaraliev, S. The role of zakat in the early stages of the Islamic civilization. EPRA International Journal of Multidisciplinary Research (IJMR), 25. Pp. 441-444 https://www.eprajournals.com/jpanel/upload/732pm_82.EPRA%20JOURNALS-2823.pdf
2. Ganiyev, A. (2020). Institution of zakat in colonial Malaysia. The Light of Islam, 2020(1), 10-18. Available at: <https://uzjournals.edu.uz/iiu/vol2020/iss1/2>
3. Ganiyev, A. (2020, November). AGRICULTURE AND TRADE DURING THE PRE-COLONIAL BUKHARA EMIRATE. In Archive of Conferences (Vol. 9, No. 1, pp. 201-204). <https://conferencepublication.com/index.php/aoc/article/view/370>
4. Ganiyev, A. (2020). TAXATION POLICY AND LAND REFORMS IN COLONIAL MALAYA. The Light of Islam, 2020(4), 56-62. <https://uzjournals.edu.uz/iiu/vol2020/iss4/7/>
5. Ganiyev, A., & Zinatullayev, Z. (2020). Tax and zakat collection system of the Bukhara emirate during the 19th century. ISJ Theoretical & Applied Science, 10 (90), 313-317. https://www.researchgate.net/profile/Avazbek-Ganiyev/publication/346506968_TAX_AND_ZAKAT_COLLECTION_SYSTEM_OF_THE_BUKHARA_EMIRATE_DURING_THE_19TH_CENTURY/links/5fc9bc31a6fdcc697bdb887a/TAX-AND-ZAKAT-COLLECTION-SYSTEM-OF-THE-BUKHARA-EMIRATE-DURING-THE-19TH-CENTURY.pdf
6. Khoroshin, A. P. (1876). Zerafshan Valley. Saint Petersburg: Turkestanskiy Sbornik.
7. Mukhamedov, N. (2020). ACTIVITIES OF SCHOLARS OF ISLAMIC LAW (FUQAHA) FROM SHASH OASIS IN SCIENTIFIC CENTERS OF THE REGION. The Light of Islam, 2020(3), 4-15. <https://uzjournals.edu.uz/iiu/vol2020/iss3/1/>
8. Mukhamedov, N. (2020). Medieval Scientists of the Oasis Shash And Their Contribution To Islamic Civilization. The American Journal of Social Science and Education Innovations, 2(08), 137-143. <https://www.conferencepublication.com/index.php/aoc/article/view/371>
9. Muhamedov, N. (2016). Keffal Şaşı'nin Diplomatik Faaliyeti. Marmara Türkiyat Araştırmaları Dergisi, 2(2), 119-126. <https://dergipark.org.tr/en/download/article-file/282071>
10. Sobolev, L. (1874). Insights on the Zerafshan Okrug taxation system. Saint Petersburg.
11. Tuychieva, N. (2020). THE CONCEPT OF MARIFAT IN SUFISM. The Light of Islam, 2020(4), 13-20. <https://uzjournals.edu.uz/iiu/vol2020/iss4/2/>