

TAX POLICY OF THE RUSSIAN EMPIRE IN THE FERGHANA REGION**(late 19th-early 20th century)****Ravshanov Sherzod Rakhmatovich,**

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Abstract

This article describes in detail the tax policy of the Russian Empire in the Ferghana region, changes in it, tax benefits provided to relocated residents.

Keywords: province, “Regulation on water use”, Kyrgyz manaps, politics, colony, government, population, ruble, parish, county, metropolis, tithe, settlement.

After the conquest of the territory of Turkestan by the Russian Empire, he established an administrative policy in this area for the first time. Of course, economic relations were in the first place. The procedure for collecting taxes from the indigenous population of Turkestan and the resettled population was also determined by the government of the Russian Empire, and after the Charter of 1886, in 1891-1892, 1904, 1907, laws and regulations were adopted on this occasion. According to the legislation of the empire, those who retired from military service in a part of the Turkestan military district, at border posts and lived in Turkestan, their homes were exempt from all taxes for a period of 5 years, or they did not pay taxes. In the next 5 years, such families will pay half of the fixed tax, as well as receive building materials and funds from the state to build a house together with land [1, 55,56 sheets]. In addition, their benefits have been expanded over the years. If a Russian serviceman or junior officer continues to serve for 10 years under a contract after serving 3 years of military service in the Turkestan Military District and has lived in Turkestan for more than 15 years, such persons are completely exempt from property tax [2, 6 sheet]. Russian soldiers and Cossacks were not supposed to sell or lease their land in exchange for these privileges. However, this procedure was not always observed by military personnel who were discharged into the reserve.

Reflecting on the benefits given in the matter of taxes, in 1907 about 100 Russian families who moved to the Ferghana region from Kharkiv, Kiev, Saratov, Simbirsk provinces (21 in total) faced financial situation, hunger and poverty, inability to afford a return ticket, and obstacles in obtaining cultivated land, due to than it is indicated that they should be completely exempt from tax, but on the contrary, they will be provided with practical assistance in obtaining land for rent[1, 103, 104 sheets].

Landless settlers were granted the right to lease land from nomadic aborigines, such land should not exceed 2 tithes per family, the tenant should not lease the land to someone else, and the lease term should be set at 3 years. It was also introduced that the leased land must be approved by the village Council and the county chief, and tenants will be given a 5 percent

preferential loan (loan) of the bank. Tenant farmers were also exempt from taxes for 3 years to recover.

However, rent was paid to landowners as a tax. The rent for 1 tenth of the land was up to 2,3,5,7 rubles, depending on the potential of the land. In the Lalmikor lands there were 5, 7, 8 rubles, in the Kogart valley 7-8 rubles. The rent for the meadows ranged from 2.5—3 rubles to 5-6 rubles per Dec. In fact, a tax of 6-7 rubles was levied from every tenth part of the land of the peasants of Russian settlements who started their own farm, and from 10 tenths it was 60-70 rubles.

Considering that one sheep at one time (1907-1910) cost 7-9 rubles, the amount of this tax was not small. Taxation in the amount of 15/1 or 20/1 of the total income for households earning 1,100-1,200 rubles from their farms was not a large expense item, but was directed to the material benefits of residents of Russian villages and cities [3, P. 58,161,162].

One of the archival documents states that “farms of peasants with 10 tenths of the land and more paid taxes and duties, those engaged in other occupations were free and exempt from all duties. If the peasants had to build a church out of their land, they would fulfill the obligation to liberate 1-1.5 decimeters of their land” [4, 2,3 sheets].

The local population also paid taxes to the government for the cultivation of agricultural products such as cotton, wheat, corn, barley, millet, hemp, flax and rice grown on their land. The amount of tax was collected mainly in cash and paid to each yard, the annual payment of 5-7 rubles and additional duties changed every year. There was also a war tax, which was paid at the expense of the army and navy. In 1882-1884, after an inspection by the privy councilor of the Tsar F. By the decree of the Governor-General of Turkestan, Turkestanis were exempted from military service, and a military tax was introduced in its place. The military tax system operated until 1935, which distanced Turkestan is from the military profession and contact with military equipment. He extinguished their courage and courage, determination and desire for physical and military training [5, P.65].

In 1901-1903, the peasants of the volosts of the Margilan district of the Fergana province paid 50,000 rubles of military tax on the army and navy and 34,453 rubles of additional taxes on various duties. A tax of 4,150 rubles was levied on the population of the Fergana region for losses, losses and losses during the 1898 Dukchi Eshon uprising [6, 17 sheet]. In 1904-1905, a tax of 3 to 7 kopecks per yard was levied to help the families of the dead and wounded in the Russian-Japanese war. The amount of this tax has reached 50,000 rubles, including additional taxes per square meter of land. In 1903, Shakhrikhan paid a tax from 1 parish-7000 rubles, during the year this tax with the amount of additional taxes amounted to 10,000 rubles. During the Russian People's Revolution of 1905-1907, the amount of additional taxes in all of Turkestan amounted to 51,000 rubles [6, 19 sheet].

Therefore, the immigration policy of the Russian Empire, as well as the tax policy, was conducted unfairly. The heavy burden of taxes fell on the shoulders of local peasants and cattle

breeders, and the Russian resettled population was granted benefits for paying taxes and duties. Kazakhs and military personnel are also exempt from any taxes. No matter how carefully government officials conducted tax policy in the Ferghana region, taxes and duties became one of the important factors of the popular uprising.

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