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## FROM THE HISTORY OF THE FINANCIAL ACCOUNTING OF PROPERTY ISSUES OF THE KOKAN KHAN

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### **Abstract**

*The article talks about the history of financial accounts and legal practices in the economic life of the Kokand Khanate in matters of property, trade, craftsmen, customs, inheritance, based on archival documents.*

### **Keywords**

*Finance, property, tax, duty, inheritance, law, order.*

### **Abstract**

*V state na osnove arxivnyx dokumentum rasskazyvaetsya ob istorii finansovykh raschetov i uridicheskikh operatsiy v ekonomicheskoy jizni Kokandskogo khanstva v voprosakh sobstvennosti, torgovli, remeslennichestva, obychaev, nasledstva.*

### **Keywords**

*Finance, ownership, account, duty, inheritance, law, order.*

### **Abstract**

*The article, based on archival documents, tells about the history of financial settlements and legal transactions in the economic life of the Kokand Khanate in matters of property, trade, crafts, customs, and inheritance.*

### **Key words**

*Finance, property, tax, duty, inheritance, law, order.*

The administrative management of the Kokand Khanate was carried out based on the tradition formed over the centuries. The legal norms of the state were implemented on the basis of Islam. The property rights of the people of the country governed according to the rules of Islam were also implemented according to sharia. The concept of property in Islam, its essence consists in recognizing that the property in the hands of people is the wealth of God, and people are only its managers on earth. [1.1. 35b.]

In the Kokan khanate, from the head of the state to the ordinary small property owner, he had his duty to the state and his creation regarding the matter of his property. Based on the documents of UzMA, property procedures were taken into account in matters of social protection, settlement of inheritance issues, tax

collection and tax exemption in the khanate. For example, it is necessary to pay tax on goods purchased for the purpose of trade, and citizens, mainly merchants and artisans, paid zakat tax to Kokan khans. Another important point is that the purchased products were subject to tax even if they were kept in a private warehouse or at home or in a shop. If the equipment and tools purchased for the workshop are products that are known to be used for profit later or after a certain period of time, tax has been paid.

In the book of financial accounts of property, tax payments were made to artisans and merchants on separate financial basis. For example, zakat is not charged on an animal loaded with goods of a trader, that is, a horse or a camel, the tax is set only for the load.

The profit received from the master craftsman was also taxed, and the amount used for dastmoya (exchange) was not included in the tax. The equipment and tools of some master craftsmen were exempted from tax, and it was forbidden to include them in the financial account.

There are more than 100 types of crafts in the Kokand Khanate, such as goldsmith, knife maker, blacksmith, cook, and so on. Financial accounts are divided into two according to the type of activity, and an account other than the manufacturer and a separate account from the service provider are taken and reflected in the financial document. For example, a cloth manufacturer pays zakat based on his capital raw materials (if one year has passed) and his income, while a barber or a wheelwright pays zakat on his income. [2.1.95 p.]

In the analysis of the financial system of the Kokand Khanate, the Indian merchant Boytilla brought a 108-ruble Kokand gazlama to Tashkent, and during this period, the merchant filled out the customs documents because the Tashkent Khanate was left under the control of the Khanate, and this event corresponds to March 4, 1867. Boitilla's property was loaded on one horse. On his way back to Kokan in 1868, he brought Russian fabrics worth 4,800 rubles in eleven carts.

Customs information is also recorded in the financial accounts of Kokan Khanate. In clarifying this issue, it is necessary to focus on the activities of the customs system. 20 kopecks of cargo and 10 kopecks of horses were collected from the carts of the caravans that entered the Kokan Khanate. [3.1. 122 p.] In order to obtain a financial analysis of the income from trade, a document was written to each merchant at the customs office, and he was allowed to conduct economic activity in the territory of the khanate during the year.

If a businessman who came to Kokan khanate for trade could not sell the products he brought for a certain period of time, he was forced to carry out

financial operations in the amount of 40%. According to A. Gaines, if the total amount of money of the goods of the merchant entering the khanate consists of gold and silver coins of more than 20 gold coins, he had to pay 40/1 percent of the money at the customs [4.1. 122 p.].

According to N.Petrovsky, during the reign of Khudoyar Khan, one camel in every trade caravan leaving the khanate was made of cotton products. 1 rub. 90 copies. financial duty received on account [5.1. 110 pp.]. The employee of the financial system, who was engaged in writing labels, received a fee of one silver coin for each camel.

An Afghan merchant who has the right to trade in the markets of the Kokand Khanate. It is known that with 10 camels, 200 pieces of silk worth 1000 gold and 100 ordinary cloaks, 1100 pieces of bekasam, 200 pieces of pariposha, 100 pieces of canoes and other goods were paid from Turkestan to Perovsky port.

On August 11, 1865, an Afghan merchant transported 325 rubles 60 cups of tea and chit from Kabul to the territory of the Khanate from the Oratepa customs house of Kokan [p. 6.1.153].

There are not enough documents related to the financial analysis of trade issues of the Kokan Khanate in the documents kept in the UzMA. However, economic analysis can also be achieved by using documents related to other areas such as land sale, property, inheritance, tax, in addition to trade.

It was found that the issue of inheritance in property relations within the family was also recorded in the documents of the office of the Kokand khanate. [7.1.] The decision on the inheritance of real estate to the heirs of Muhammadroziqboy, Khaliqboy and Sadiqboy, was made by two persons dealing with legal issues - qaziaskar and qazialkuzot, according to the document recorded in 1872.

In the documents related to the history of the Kokan Khanate, it can be seen that the issue of inheritance is also touched upon. Inheritance refers to a set of concepts related to property and personal territory and obligations to heirs. [3.1.2. 36 p.] In the fund 1043 called the archive of the Kokan khans, there are documents related to persons who inherited land after the death of their father (cases 186 to 367), documents related to persons who inherited land after the death of their mother (cases 368 to 419), Documents related to persons who inherited land after the death of grandparents (cases 420 to 457), documents related to persons who inherited land after the death of their brothers (cases 458 to 465), documents related to persons who inherited land after the death of a sister (from case 466 to case 482), documents related to the persons who inherited the land after the death of the

uncle or aunt (cases 483 to 492) were studied. They analyzed the issue of inheritance in the khanate, whether the distribution of property among relatives was correct or not.

In the Islamic religion, it is established that the correct distribution of inheritance serves to ensure harmony and unity among family members. For example, in 1873, a sealed document was examined by three judges. According to him, it became known that his brother Barotboy filed a lawsuit regarding the property inherited by his grandfather. [Case 7.3.424].

In 1872, a petition was submitted to Margilan Bey by the judges, and according to its contents, a complaint was received regarding the land, house, and two mills being inherited. Their daughters O'gilbibi and Karasochbibilar appeal to the court claiming a share of the inherited land, house, and two mills left by Qalandarbek to Muhammadghoyb and Muhammadnazar. They claim that their mothers also have rights to the property left by their grandfathers.

Complaints about property or inheritance have also been received by the sisters. For example, Rukhsora's sister Tokhtabibi and Kuqiyabibi appealed to the court with a claim to inherit their land. But in this document, which belongs to the years 1872-73, it is noted that the issue has not been resolved. [Case 7.4.466].

Another document stipulates that after Tashbibi's death, her house will be inherited by her sister Tillabibi, and the document is sealed by judges. [Case 7.5.467]. Ernazar from the village of Barzangi also appealed to the judge demanding the inheritance of money and land left to his nephew Toshmomo after the death of his sister Holbibi. Judges write a petition to the judge to resolve the matter.

After the death of his aunt, Khudoynazar, who appealed to the judge claiming inheritance, tells his nephew Muhammad Sharif and his brothers that he has a share in the remaining land and demands his right. His claim will be reviewed by three judges, and an application for settlement will be sent to the beck. [Case 7.6.484].

In most of the documents related to the financial control of property issues in the Kokan Khanate, it is known that citizens applied to the courts with claims for land, houses, and real estate, and the applications received from there were included.

Property settlement can cause intractable disputes if the inheritance is not determined in writing before the death of the property owner. According to one document, after the death of her husband, the mother of the deceased's younger wife, Zeynatbibi, files a lawsuit asking for a share of her son-in-law's property for

her daughter. The husband's elder wife claims that she is causing a dispute in the division of the inheritance. [Case 7.6.487].

From the obtained results, it can be concluded that the study of the issues of trade, property, customs, inheritance in the financial system of the Kokand Khanate will serve to further increase the knowledge of our youth. It serves to expand the possibility of comparing the foundations of the financial system in history with today.

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