

CHANGES IN THE ECONOMIC AND TAX SYSTEM OF THE SYRDARYA REGION (THE SECOND HALF OF THE XIX CENTURY AND EARLY XX CENTURY).

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Annotation: The formation of the tax system in Uzbekistan, historical development, taxes in today's state and society with the types of taxes that existed in the past to replace it in life. Research on the basis of comparative comparison and development of the system It is important to study the prospects of development on the basis of scientific sources and historical documents.

Key words: History, developed, textile, metallurgy, taxes.

The regions that formed the Governor-General of Turkestan, including the Syrdarya region, were characterized by the development of highly developed commodities based on irrigated agriculture, sheep-breeding and diversified folk handicrafts (textiles, jewelry, carpet weaving, etc.). High-income cotton and silk, especially in agriculture, have greatly increased the interest of Russian trade and industry in the country. Due to the predominance of textile light industry and metallurgy in the metropolis, for Russian entrepreneurs in the Syrdarya region, special attention was paid to the production and transportation of cotton fiber, silk fiber, livestock products and mineral raw materials. According to the ruling circles of the Russian Empire, the further development of cotton growing in Syrdarya was fully in line with the need to colonize most of the Russian peasants. Moreover, it would not have been possible to pursue a policy of Russification without increasing the Russian population in the country. However, those who were relocated to Syrdarya did not master it well enough, and many did not want to master it at all. Given the specifics of irrigated agriculture, the colonial administration began to force the indigenous rural population in the irrigated areas to increase cotton production and sell it at pre-agreed prices rather than at market prices.

But in order to make full use of agriculture, first of all, for colonial purposes, the Russian Empire, with its great statehood laws, declared the lands of the Syrdarya as Russian property.

Aiming to change the order of land use in Syrdarya, primarily in the interests of ensuring the economic dominance of the relocated Russian peasants to grow cotton and other agricultural products, the Russian Empire did everything in its power to weaken large and medium-sized landowners. To this end, property taxes were increasingly taxed, and a form of land use lease was encouraged among farmers.

The tribute and levies imposed by the clergy or village and aul elders, who had severely reduced basic taxes in order to prevent the Turkestan administration from resisting the masses, or even to turn them to their side, were abolished. For example, the land tax, previously levied at one-third of the income, was reduced to one-third by 1868. This amount was maintained until 1871. Later, when the Russians began to be relocated en masse, the taxation of the indigenous population increased sharply.

The colonization of Turkestan, including the establishment of the Russian Empire in the Syrdarya region, the occupation and confiscation of the lands of the indigenous peoples for the displaced Russian peasants and Cossacks, as well as the tax tribute that seriously violated the traditional land and water use system of the indigenous peoples. In addition to providing significant benefits in the areas, other features were also inherent.

In addition, there have been many cases of Russian peasants being openly hostile to fertile lands confiscated from local farmers. For example, AA Kaufman, a member of the Scientific Committee of the Ministry of Legislation and State Property, said, "In the Syrdarya region, Russian farmers are planting the same grain crops, mainly wheat, on their valuable irrigated land, without fertilizing the fields. rather, it meant that many such lands, which had previously been cultivated by indigenous peasants, had been neglected. He also pointed out that the exiled Russian peasants were the worst of the cultivators of agricultural raw materials, for where they had to plant technical crops for sale, they had planted wheat which didn't interest the bourgeoisie. In other words, the imperial and colonial rulers were convinced that the more active involvement of the resettled Russians in the cultivation of cotton shipped to Russia would demonstrate their role as a colonial power in Turkestan.

Due to the reduction of land allotted to the Russians in the cotton-growing districts of the Syrdarya region, the Turkestan administration, which has always acted in the spirit of great statehood and chauvinism, took measures to support Russian peasants at the expense of indigenous peoples. It is not a general tax on the nomadic population, but an additional tax on Russian farmers who do not know the secrets of irrigated agriculture in the cotton-growing areas, and additional taxes to improve their living standards. There is a big difference between the situation of the Russians,"he said, explaining this by the fact that the cotton-growing and grain-growing industries in which the peasants are engaged are more lucrative.

In Tashkent, Shymkent, Avliyota and Pishpak districts of the Syrdarya region, I. Pervushin, A. Khrennikov, V. Kuznetsov, N. Ivanov and many other former small and medium-sized traders intensified the trade and industrial activity of colonial nature. Without going into trade and other areas, it should be noted that Russian traders and entrepreneurs who came to Turkestan, especially to Syrdarya, were engaged in the processing of cotton, cocoons, wholesale, as well as, at least in part, in the textile industry. About how colonial they were in the country, for example, N., a former employee of one of the Siberian merchants. Ivanov's work testifies to this. He appeared in Kazalinsk in 1865, next to him with 3-4 thousand rubles. In eight years, the Russian army became the owner of a capital of one hundred thousand soums, starting from the supply of food and fodder for Gorinzoni at speculative prices and the sale of vodka and wine. In 1879 N.Ivanov moved from Syrdarya oblast to Ettisuv oblast and built a brewery in Avliyota.

In order to make Turkestan a major producer of cotton fiber and a supplier to the Russian textile industry, the imperial government passed a law in 1887 raising tariffs on foreign cotton imports, which were then part of the territory of the Russian Empire. This has objectively helped to increase cotton production in the country. The colonial administrations of the Empire and Turkestan imposed certain privileges on the Russian peasants engaged in cotton-growing, obliging the resettled Russians, especially in many districts of the Syrdarya region, to allocate a part of the land for cotton cultivation. For example, in the early 1980s, there was an attempt to lend them money through private lending banks with low bank rates. However, branches of Russian state-owned banks, especially private banks, were reluctant to lend in small amounts.

Therefore, farmers who believed that cotton growing was a lucrative business would often have to turn to Russian and local traders for help. As a result, many farmers, who were unable to pay their debts on time, including due to low prices set for cotton by Russian small local intermediary farms, became homeless and began to fill the ranks of homeless people. However, the district chiefs, who appealed to their superiors on the issue of lending to cotton farmers, had thought of expanding the cotton fields rather than caring for the farmers.

At the same time, not only the colonial administration, which divided the land to the Russians, who had transferred their husbands to the state, but also the rich people of Turkestan, both rural and urban, took advantage of the devastation. However, if indigenous farmers and herdsmen played a decisive role in the production of cotton, cocoons and other agricultural products in addition to grain, Russian, Jewish and (since the 90s) foreign entrepreneurs in the purchase and processing of agricultural raw materials needed for the metropolis. , banks, farms began to play a primary role.

During the difficult times for Russia (the drought and drought of 1891–1892, the Russian-Japanese War, and the defeats of the First World War), the Turkestan administration not only resettled the Russian population, but also forcibly provided food, carts, sheep, horses, and camels. withdrew, increased the amount of previous taxes and introduced new taxes, namely the military tax. In addition to the above facts, the order of the next imperial Council of Ministers to increase the tax on irrigated lands in the Syrdarya region from 100% to 50% of arable lands testifies to the fact that the colonial path was carried out without deviation.

The study of the economy of the Syrdarya region, changes in the taxation system of this population allows us to draw the following main conclusions: there were people who were ready to fight for their interests; The great state chauvinist policy aimed at making positive changes in the economic and social oppression of the Syrdarya region, especially in the region's agriculture, and in building as many Russian villages as possible in rural areas, predetermined the strengthening of taxation of indigenous peoples; Indigenous peoples used agricultural products in the form of natural taxes to supply the Russian army. New taxes were introduced on the indigenous population of the Syrdarya region, including the imposition of one-time levies, including taxes on property that had never been taxed or donated before; The indigenous population of the Syrdarya region has become more deeply involved in attracting the Russian army, the apparatus of government and administration to the tax system, which has the size and character to ensure the social status of Russians.

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