

DETAILS ABOUT THE ADMINISTRATION OF AMIR TEMUR AND THE TEMUR DYNASTY

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Annotation: *This article describes in detail the tax system during the time of Amir Temur and the Timurids, the types of taxes, their amounts and how they are collected.*

Key words: *reform, socialism, Timurid dynasty, tax system, land tax, population, politics, peasant, product, money, evidence, ruler, territory.*

INTRODUCTION

Amir Temur, as a great statesman in the history of mankind and an indomitable, unique military leader of the Middle Ages, established a large kingdom in the territory of Central Asia and united 27 countries in his kingdom. He always thought about improving his state system, unlike the Mongols, he was concerned not only about conquering other countries, but on the contrary, about managing those lands. At the same time, he understood well that the role of tax policy in the fair administration of the state is incomparable. There are a number of evidences that prove that Amir Temur was seriously engaged in the issue of taxes.

The main directions of Amir Temur's tax policy were expressed in his political will to his children, "Temur's Laws", and the features of his tax policy can be expressed through the following thoughts: must be avoided from impoverishing or impoverishing the country. After all, dispossessing the raiyat leads to impoverishment of the (state) treasury. The decrease of the treasure causes the dispersal of the army. The disunity of the army, in turn, leads to the weakening of the kingdom."

In the work, the rules for calculating taxes were also developed: "I again ordered that the tax should be collected according to the yield from the crops and the fertility of the land. For example, let them take into account the cultivated land that is continuously irrigated with corn, spring and river water, and let them take two parts of the harvest from such land for the raiyat, and one part for the supreme sarkar (royal treasury). Let them divide the fertile lands into zaribs, and let them follow the rule of one-third and one-fourth of the considered lands.

From these sentences, we can see that the tax was collected separately from the irrigated and irrigated parts of the land. In addition, in order to encourage the development of new land, tax incentives were also established: "I also ordered that whoever improves any desert, or builds a cornfield, or plants a garden or improves any waste land, the first In the first year, nothing should be taken from him, in the

second year, they should receive what the raiyat gave with his consent, and in the third year, the tax should be collected in accordance with the tax law. Thanks to this wise policy of Amir Temur, favorable conditions were created for taxpayers to pay taxes. In addition, it is possible to replace the product tax with tax money: "If the raiyat agrees to pay the tax from his registered land in cash, the amount of cash should be determined according to the current price of grain, which is considered as the sarkor's contribution. ". As an important feature of Amir Temur's tax policy, it should be noted that he had a separate tax policy for the conquered lands. "If the citizen of the land agrees with the amount of tribute that he has already paid, let them work with their consent, otherwise collect (the tribute) in accordance with the law."

LITERATURE ANALYSIS

According to the order of Amir Temur, tax collection should be based on mercy: "I ordered that wealth should not be taken from the raiyat before the harvest is ripe. After harvesting, let them divide the crop into three. If the raiyat collects the tax without sending a tax payer, then they should not send a tax collector there. If they are forced to send a tax collector, let them collect the taxes by giving orders and with good words, and do not take the matter to the point of beating and cursing. Do not bind them and chain them. I also ordered that the tribute should be collected from the raiyat not by beating and beating, but by warning, threatening and explaining. If the effect of a governor's sentence is less than the effect of a stick and beating, then that governor is unfit to run the government."

The tax policy conducted by Amir Temur was able to express the advanced ideas of taxation in comparison to his time. Considering the importance of taxes in strengthening the state, it should be noted as an important feature that he recognized that there will be tax payers who are able to pay taxes. For this reason, he pays attention to the formation of tax relations between the state and taxpayers. However, problems in this regard exist even in the period of current state relations, and the great ruler Amir Temur tried to achieve this in the VI-VII centuries ago.

Also, we can see from the above opinions of Amir Temur that tax collection was collected when taxpayers had certain property, i.e. after harvesting. At the same time, efforts were made to reduce the costs of tax collection, that is, it was forbidden to send a tax collector if the taxpayers brought the tax on time. Ways such as explanation, warning and intimidation were used more in tax collection.

During this period, the main type of land tax was khiraz. This tax is collected in goods or money. Its size is up to half of the crop. It is strictly forbidden to collect taxes before the harvest is fully ripe. Taxes were collected in three periods determined by the authorities: Cancer (June-July), Sumbula-Mezon (August-September) and Qaws (November). In addition to taxes, the agricultural population

is the ruler and his administrators, the owners of suyurgols and tarkhans, as well as. they worked for free for a certain period in favor of large landowners.

During the military campaigns, a sari sumor (jizya) tax was collected from the defeated population. When the state was in danger and military mobilization was announced, an emergency tax - avorizot - was collected. When messengers or ambassadors passed through the country, if necessary, the population had to provide them with horses.

DISCUSSION

During the period of Timurids, construction work expanded, and the power of the hardworking population was widely used in the construction of palaces, public buildings, defense, irrigation facilities, road construction and repairs. Such bad deeds are called begor. In the course of these works, the taxes of mirobona and drug were collected. Also, the population paid a number of fees for the services of various officials engaged in tax collection and calculation. For example, those who determine the amount of harvest have jamona; especially tax collectors; officer to the managers of the crime; drug to drugs; mirobona was paid in favor of water-distributing mirobs.

During this period, taxes such as tanabona, cattle sardarakht, cattle meadow and suvloq were collected from pastures and were collected according to traditional procedures. Zakat tax in the amount of one fortieth was collected from cattle. There were customs offices in the border areas, and a certain amount of duty was collected from foreign merchants. Local merchants paid property tax.

In addition to the above taxes, extraordinary taxes also applied, including: molujhat - a type of land tax, which can be paid in cash or in kind; export - a special fee for looking after palaces; duty - a customs tax collected from merchants when crossing the border; khonamushar - fee collected from each household; konalga - fee for free reception and hospitality of ambassadors, officials, chapars; shillon money - a fee for feasting the viceroys; life tax - a tax collected once a year from the beginning of life; peshkash - fees for giving gifts to high-ranking officials can be included.

One of Amir Temur's great contributions to the improvement of the Uzbek state system is not limited to restoring the classic models of the state administration system, but taking into account the requirements of the time and introducing new methods. The idea of building a perfect society based on humanity occupies a central place in his strategy. Until then, the management of the treasury was based only on the principle of dargah, but he added the principles of dargah and ministry. Treasury revenues were divided into taxable and non-taxable revenues. From the composition of treasury expenses, the contribution of beautification, socio-cultural, including science, culture, and social welfare expenses increased. All this had an

active effect on the economic and cultural strengthening of the country and its international status.

No matter how much Amir Temur tried to develop the economy of Central Asia, raise science and culture, cruel waves caused the great kingdom he founded to disintegrate and fall into disarray. After his death, the struggle for the throne between his descendants continued for a long time, and the struggle between the princes did not fail to affect the financial and tax system of the country. As the military expenses increased, the tax system, which was considered to be its source, was lost.

During the 15th century, in Movaraunnahr and Khorasan, there were mainly four types of land ownership, as before: dewani property - state land, property - private land, waqf property - land owned by madrasahs and mosques, and finally community land. The largest part of agricultural land was considered state property. These lands, as before, were owned by the ruler of the country, the sultan or emirs. During the Timurid era, it was also common to donate state lands in the form of suyurgol. Suyurgol lands differed in terms of their size, condition, and class of land and title holders. Usually, it was awarded in the form of suyurgol from cities or regions to individual villages. An entire city or region was often given to representatives of the ruling dynasty or to major military and state officials. As it was during the time of Amir Temur, the practice of sharing the money spread widely during the Timurid period. The representatives of the central authority - Shahrukh, Ulug'bek, Abu Said, Sultan Husain or the princes who ruled the uluses - inherited the lands.

The owner of suyurgol has the right to appoint officials within his suyurgol, to collect taxes and various fees, and to punish the guilty. According to Abdurazzaq Samarkandi, during the reign of Shahrukh, Khorezm - Shah Malik; Ferghana - Mirza Ahmad; Khurasan, which includes Tus, Mashhad, Obivard, Nisa - Boysung'ur; Kabul, Ghazna and Kandahar regions were Mirza Qaidu Bahadir's favorite.

The regional rulers with the title of Suyurgol were dependent on the central government only in name, and usually they were almost independent. In order to strengthen the dependence of suyurgol owners, the central government sometimes reduced the land areas under their control or limited their administrative and judicial rights. If the suyurgol owner did not obey the central government, he would lose his suyurgol rights and the governor would give his province to another person.

In the period of Timurids, the second largest part of agricultural land was private land, and both large land plots of large landowners and small plots of hardworking farmers were included in private property. A large part of the property was owned by administrative, military and religious figures. It is common for the

chief ruler to give the title of tarkhan to large property owners for some service. Owners who received the Tarkhan label are exempted from all taxes, fees and obligations. The title of Tarkhan is usually given to emirs, beks, palace officials, sayyids and other high class representatives. The word tarkhan was added to the name of the owner who received such a label.

During the reign of Ulugbek, Samarkand flourished again. During this period, so much work was done for the development of art and science that this period was called the "golden age of Samarkand". In his tax policy, he reduced the taxes collected from the peasants and made it possible to increase the welfare of the peasants. The decrease in income was replaced by an increase in stamp duty - a fee from artisans and merchants.

Citing some facts in the study of taxes during the Timurid era, Valibek sent a target and ordered to collect and send 100 thousand dinars of bran from Herat and its surrounding districts for new expenses. The governor of Herat decided to collect only half from the districts, and the rest from the population as sarmushar, i.e. life tax. Alisher Navoi paid the 50,000 dinars owed by the people of Herat in such a difficult situation for such a hardworking people from his savings.

CONCLUSION

It can be concluded from the above that a certain orderly tax system was used during the time of Amir Temur and the Timurids. Tax policy during the period of Amir Temur and the Timurids, its procedure, collection laws, benefits given to taxpayers, tax reforms applied by Amir Temur for conquered territories, norms of using the collected taxes to finance expenses in previous periods In contrast to the tax reform, it is still important to study them more fully today.

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