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ON THE PROBLEM OF THE ANALYSIS OF SOURCES OF THE FINANCIAL SYSTEM OF THE KOKANDD KHANATE

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Abstract: The financial system, which is the basis of the economic life of the Kokandd Khanate, formed as a state in the history of Central Asia in 1709-1876, and the analysis of the sources that help in its study are presented in detail in the article.

Key words: Finance, economy, money, resource, group, khanate.

INTRODUCTION

During the years of independence, the financial system was radically reformed in Uzbekistan, and large-scale reforms are being implemented in this area. In particular, the procedures for determining and introducing financial, tax and other mandatory payments in documents related to the economy, directing revenues to the state budget and target funds, and regulating relations related to the fulfillment of tax obligations are being further improved. The development of the economy requires the development of practical measures to expand the taxation base in each district and city, without taking into account the contribution of large enterprises of republican importance. Researching the traditions of the financial system of the Kokand Khanate in such directions as source studies, historiography, socio-economic relations is of great importance in the study of the historical formation of the existing financial policy in Uzbekistan.

LITERATURE ANALYSIS AND METHODS

H. Bobobekov, O. Masaliyeva, G. Agzamova, D. Sangirova, K. Vokhidova, V. Ishqovov, Z. Ilhomov, O'. Sultanov, Sh. Makhmudov, B. Tursunov, N. Topildiyev, Z. Madrakhimov, Sh. Koldoshev, T. Khudoykulov, B. Babadjanov [1 .] published works and articles of such researchers.

RESULTS AND SOLUTIONS

These sources are the basis of reliable and pure evidence in the study of history. Comparative analysis of any research topic based on sources, accurate coverage, serves to

increase the value of the work. In particular, the role of written sources is incomparable in the presentation of research topics related to the history of the Middle Ages. The fact that they were described by historians and people of different professions in different situations and in an interesting way indicates the knowledge potential of the people of that time. For example, among the authors of sources related to the history of the Koqan Khanate, there are representatives of the Khan's court, people belonging to the Qazi-Alam family, who worked in the positions of mirza, zakatchi, mushrif, soldier, and even engaged in the profession of attor. In their works, they did not repeat each other based on their worldviews, and they described the events that happened in the history of the khanate as a personal witness, without mentioning the interests and praise of the ruling class in political life. Taking into account the importance of the role of historical sources in the study of the tax system of the Kokand Khanate, the source base of the research can be divided into four groups:

- the first group of sources related to the Islamic tax system;
- the second group of works written by local historians;
- the third group includes the works of ambassadors, tourists and others who visited the Ko'kan Khanate;
- the fourth group is the National Archives of Uzbekistan[1]documents stored in

The sources related to the Islamic tax system included in the first group make it possible to study the history of certain taxes existing in the Kokand Khanate and to know the basics of tax collection procedures. Because the state administration in the Kokand khanate was carried out on the basis of Sharia rules, which had an impact on the actual operation and control of the tax system. The holy book of Islam, the Holy Qur'an, and many jurisprudence books based on it, provide information on the names of types of taxes collected from the Muslim population, collection procedures, and contribute to the expansion of qualities such as kindness, goodness, and justice among people in society. The exact information about concepts such as zakat, khiraj, and ushr collected from the tax system of the Kokand Khanate, which played a key role in the fields of agriculture, livestock, and trade, is found in the holy book of Islam, the Holy Qur'an, the "Hadiths" of Abu Abdullah Muhammad ibn Ismail al-Bukhari, Abu Yusuf Yaqub Ibrahim al-"Kitab al-Khiraj" by Kufi, "Mukoshafat ul-Qulub" by Abu Hamid Ghazali, "Ihyoi Ulumid Din", "Hidaya" by Burhoniddin Margilani, "Mubayyin" by Zahiriddin Muhammad Babur, "Salvation of the Believer - a detailed book of zakat" by Sheikh Muhammad Sadiq Muhammad Yusuf. sources such as [2.].

[1]The National Archives of Uzbekistan will be presented in the form of UzMA.

The holy book of Islam, the Qur'an, was revealed to the Prophet Muhammad (pbuh) in 610-632. In the Qur'an, the concept of zakat, who should give it, and the rewards and lessons for those who give and receive zakat are emphasized. Zakat is an obligatory act of worship for those who believe in Islam. "The word zakat appears more than thirty times in the Holy Qur'an, twenty-seven of which it is mentioned together with prayer." For example, in verse 56 of Surah Noor: "Establish prayer, pay alms and obey the Prophet. Maybe you will have mercy" - it was written. In verses 1-2 of Surah Naml, "those who perform prayer regularly, give zakat (to those who deserve it) and believe clearly in the Hereafter are good news for the believers." Based on the Holy Qur'an, many jurisprudential books on the Islamic tax system have been created.

Abu Abdullah Muhammad ibn Ismail al-Bukhari is a scholar of jurisprudence, a hadith scholar, and the author of the collection of hadiths "Jame' as sahih", which is considered the source after the Qur'an in the Islamic world. Its most significant aspect is that Imam al-Bukhari created a separate book by dividing the hadiths he heard from different narrators into categories and distinguishing their reliable ones. In the hadiths included in the collections of Imam al-Bukhari, respect for parents, women and elders, kindness to orphans, care for the poor, generosity, open volunteering, love, love for the country, hard work, and calling for honesty and zakat together with real human qualities. and those contained in the terms of its issuance are also found. "Whoever gives zakat of his property every year with all his heart, chooses moderate and honest as zakat instead of scabby, diseased, bad, he will taste the pleasure of faith and feel the taste of it in his tongue."

"Kitab al-khiroj" by Abu Yusuf Yaqub Ibrahim al-Kufi was written in Arabic in the 8th century. It describes the history of the Islamic tax system, solving problems related to land and water, and the punishments assigned to people who disobeyed the laws of the state. This book, which was written on the orders of Caliph Harun al-Rashid, provides answers to problematic issues related to zakat, ushr, and khiraj taxes based on the verses of the Qur'an and hadiths. "Kitab al-khiroj" was translated into French by E. Fanyak in 1921 and into English by A. Ben Shamesh. On the Russian translation by A. Schmidt and A. Bogolyubov conducted research [3.].

Abu HamidGhazali's works also contribute greatly to the study of the Islamic tax system. HisIn his works "Mukoshafat ul-Qulub" and "Ihyoi Ulumid Din" he helps to understand the religion of Islam, taxes, zakat and their rules.

CONCLUSION

Although the principles of the financial system of the Kokand khanate developed in accordance with the long-standing traditions of our country and the world-recognized financial theories, the

issue of the development of the financial system in the khanate in the period from 1709 to 1876 has not been thoroughly studied. It is expected that the analysis of the sources and their conclusion will be used as an object in scientific articles.

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