

INTRODUCING THE IMPERIAL TAX SYSTEM IN THE KINGDOM OF XIVA AND ITS CONSEQUENCES.

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Annotation. *As a result of the Khiva Khanate being conquered by the Russian Empire and turned into a vassal, the task of adding new properties to the single all-Russian market was put on the agenda. The Russian Empire, which has a cheap and convenient market for the sale of Russian industrial products in Central Asia, could not be indifferent to the issue of including this region in the empire's customs system in order to make the trade routes in the region directly serve these purposes. In particular, efforts were made to introduce a unified customs system in Central Asia in order to capture the consumer market of Northern Iran and fully control the trade routes of Khiva Khanate.*

Key words: *Khiva Khanate, special circumstances, trade conducted, region, Russian government.*

Introduction. The Khiva Khanate did not like the fact that the Khiva Khanate was in control of the Afghan border crossings along the Amudarya River. In addition, the Russian government was planning to revise the tariffs on goods exported from Afghanistan for the Russian market. In particular, it is planned to review the amount of duty levied on goods such as cotton raw material, cotton fiber, cotton thread. Tariffs on certain goods were abolished, and Afghan sheep were the main goods transported without duty. There were also many problems in the delivery of Russian goods to the interior of Afghanistan. For example, when a merchant brought goods to Mazar-e-Sharif, he paid a toll for bringing goods, and when a caravan left the city, he paid another toll.

By 1890, there was a need to solve a number of issues related to trade and its regulation in Central Asia. The customs system established by the government of the Russian Empire in the Governorate General of Turkestan, its implementation not satisfying the central government, on the one hand, the attempts of Khiva Khanate to subordinate trade, import and export procedures within its territory to its wishes and on the other hand, it encouraged to pay attention to this issue. . Although the Khiva-Russian peace treaties of 1873 were in force, the situation here, that is, the import and export of goods through the Iran-Khiva border, did not fully satisfy the Russian government. Therefore, measures were sought to include Khiva in the unified Russian customs system, to attract these two countries to the economic region of the single empire, and to establish control over its economic and financial situation. On this issue, special discussions were organized in the center of the empire, but the opinions of the ruling circles were not the same. The Russian government believed that the inclusion of the Khanate of Khiva in the unified customs system would require large expenditures.

On June 12, 1890, under the Ministry of Finance, the customs district of Turkestan, similar to the customs institutions of the whole empire, was established, and customs institutions of local regions, Ettisuv and Transcaspian regions were also included in it.

Representatives of the Ministry of Finance of the Russian Empire, the Ministry of War, the Governor General of Turkestan, and the representatives of the Turkestan Customs District put forward the issue of including Khiva Khanate in the single Russian customs territory. These proposals put forward by the Ministry of Finance were supported by the Ministry of Military and Foreign Affairs of the Imperial Government and, of course, by the Governor General of Turkestan.

At the initiative of the Ministry of Finance of the Russian Empire, at the end of 1892, a special council was convened with the participation of representatives of the Ministries of Military, Finance and Foreign Affairs and the Governor General of Turkestan, and it was considered appropriate to include Khiva Khanate in the unified Russian customs system. The policy of including the Khanate of Khiva in the Russian customs system was also implemented during this period. According to the agreement signed on August 12, 1873 between the Governor General of Turkestan Kaufman and Khan of Khiva Said Muhammad Rahim Khan, Russian merchants engaged in trade in the territory of the Khiva Khanate were exempted from any trade fees and zakat (Article 9), Russian merchants from the territory of the Khiva Khanate were exempted from taxes those who have the right to transport their goods to a neighboring country without payment (duty-free, transit trade) (Article 10), Russian merchants also have the right to establish trade relations with the local population in all cities of the khanate and to organize their own espionage to monitor the proper implementation of trade activities had (Article 11).

According to this agreement, there were special circumstances in trade conducted between Russia and Khiva and Russia-Iran (through the Caspian). True, according to the treaty of 1873, a large territory of the Khiva Khanate left its structure and passed to Russia. Although many goods were exported to Afghanistan through the Emirate of Bukhara, a certain part of the goods were transported to foreign countries, especially Iran, through the Khanate of Khiva. Although the free movement of Russian goods in the territory of the Khiva Khanate, the movement of Russian ships along the Amudarya River, and the observance of the agreement on the entry and exit of Russian goods from the territory of Khiva were established, the Russian Empire did not want to limit itself to this.

The Law on the introduction of the Khanate of Khiva into the Russian customs territory was adopted on July 6, 1894, and came into full force on July 1, 1895, and Russia's control over foreign trade in Central Asia was firmly established.

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