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TAX SYSTEM IN THE KHOREZMSHAH STATE: FORMATION, DEVELOPMENT AND SOCIO-ECONOMIC SIGNIFICANCE

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Abstract
This article analyzes the formation and development of the tax system in the Khwarazmshah State and examines its role in public administration and economic development based on historical sources. The study explores the main sources of state revenue during the Khwarazmshah period, including land tax, customs duties, and other taxes and levies, highlighting their distinctive features. Furthermore, the article evaluates the impact of tax policy on the development of agriculture, handicrafts, trade, and international economic relations. The study also presents scientific conclusions regarding the specific characteristics of the Khwarazmshah tax system and its influence on the subsequent development of financial administration.

Keywords: Khwarazmshah State, tax system, tax policy, land tax, customs duties, kharaj, ushr, zakat, state revenues, financial administration, trade, economic development, historical sources.

INTRODUCTION
The tax system plays an important role in ensuring the economic power and political stability of the state. At all stages of historical development, taxes were one of the main sources of formation of the state treasury and played an important role in financing the military, administrative and social needs of the country. In this regard, the study of the financial management system of large states existing

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in Central Asia is of significant scientific and practical importance in understanding historical experience and improving modern tax policy. The state of the Khorezmshahs (XI-XIII centuries) was one of the most powerful states in Central Asia, and its economic development was based on developed agriculture, crafts, internal and external trade, and effective state administration. During this period, the main part of state finances was made up of various taxes and fees. Land tax (khiraj), tithe, zakat, customs payments and other mandatory fees served as a stable source of income for the state treasury. These taxes played an important role in strengthening the state's defense potential, maintaining irrigation facilities, developing urban infrastructure, and financing the management system. In recent years, special attention has been paid to in-depth study of the historical heritage in our country, scientific research of the experience of national statehood and economic management. This creates the need to re-analyze the tax system during the Khorezmshahs from a historical, economic, and legal perspective. The study of historical sources allows us to more deeply understand the specific features of the tax policy of this period, the mechanisms for the formation of state revenues, and their impact on the development of society. The purpose of this article is to analyze the formation and development features of the tax system in the Khorezmshahs state based on historical sources, to highlight the types of taxes and their place in state finances, and to scientifically assess the impact of this system on socio-economic development. The research used methods of historicism, comparative analysis, a systematic approach, and source studies. The results obtained serve as an important theoretical source for scientific research on the history of the tax system in Central Asia, the analysis of historical financial management experience, and the improvement of modern tax policy.

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MAIN PART

During the period of the Khorezmshahs, Khorezm was considered one of the major economic regions with developed agriculture, livestock breeding and handicrafts based on artificial irrigation. The fact that the Great Silk Road passed through Khorezm was one of the important factors in the development of the region. The formation of the Khorezmshahs as a major political power further strengthened the political position of the country and had a positive impact on its economic development. The country produced textiles, jewelry, clothing, carpets, shoes, leather and wool products, oil, butter, soap, saddlery, dried fruits, silk fabrics and various valuables, which were widely traded in domestic and foreign markets. State agencies also actively participated in regulating trade processes. In particular, officials regularly monitored the price range, quality of products, and the correct use of scales and weights in the markets. Caravansaries, reservoirs, and recreation areas were built along the roads for trade caravans. Special guards, and in some cases the sultan's personal troops, were involved to ensure the safety of large caravans. In his decrees, Khorezmshah Takash demanded adherence to the principles of justice in collecting taxes, protection of the interests of farmers, and strict adherence to current laws. Jalaluddin Manguberdi, on the other hand, took measures to exempt some taxes in order to provide relief to the population, who had fallen into a difficult situation due to wars. During the reign of the Khorezmshahs, the standard of living of farmers was relatively high. Rulers and landowners spent a lot of money to develop agriculture, increase productivity, and strengthen the agricultural economy. Muhammad Baghdadi, the scribe and personal secretary of Takash, provides important information about the socio-economic situation of that time in his work "At-Tawassul ila at-Tarassul". The Khorezmshahs paid special attention to trade. Conditions were created for the development of internal and external trade. Khorezm merchants maintained close ties with China, Andalusia, South Russia, and the countries of the Middle East. About 60 types of products produced by craftsmen in these countries were highly

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valued. During the reign of the Khorezmshahs, the traditions of building madrasahs, organizing libraries, enriching them with books, supporting scholars, and providing assistance to people in need of social protection further developed. In the implementation of these works, a certain part of the income from state taxes was directed to supporting the development of science and enlightenment.

During the years 1219-1221, the Mongols established rule in our country. During the conquests, the agricultural settlements of Moverannahr, Khorezm, and Khorasan, where trade and commerce had developed, were reduced to ruins. The new rulers introduced a new system based on Mongol traditions in the conquered territory. During this period, there were mainly 5 types of taxes. The land tax levied on the local indigenous population was the kalon and the kapchur, which was levied on the nomadic peoples. The kalon was collected at the rate of 1/10 of the harvest. The kapchur was accepted as a payment in the amount of 1 percent of the livestock in the herd. The shulen was a food tax, collected at the rate of 1 foal per 2-year-old rams in the herd and 1 foal per thousand horses. The tamga tax was a type of tax levied on artisans in the territories of Central Asia, Iran, and the Golden Horde conquered by the Mongols. As a result of the introduction of this tax, a large amount of money was collected for the state budget. In addition, in order to provide food for the army that had suffered losses as a result of military operations, they plundered villages and villages and took away booty in the form of chopins. Shibagu was a method of payment levied during the period when the ruler and his relatives changed their summer residence. This tax was mainly collected in the form of food. The task of controlling and collecting taxes in the country and reducing the population's resentment against the Mongols was entrusted to the local merchant Mahmud Yalavoch. He initially collected taxes on the basis of rent. During the collection of taxes, various forms of physical pressure were applied to the population, even the children of those who could not pay taxes were taken away as slaves. These methods caused discontent among the population. During the reign of Mangu Khan, it was legally prohibited to

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collect taxes other than those established. It was forbidden to take food and fodder from the population, as well as to carry out physical pressure. Some similar reliefs were granted to taxpayers. According to the kurultai of 1235, the udana, an ancient Mongolian tax, was reformed. The entire population of the kingdom had to pay taxes and tributes based on their income. The tax was collected annually. Rich citizens had to pay 10 dinars per year, and poor people had to pay 1 dinar. Tax collectors were required to pay a duty called tagar from each registered male citizen - 100 kg of wheat, 50 liters of wine, 2 kg of rice, 3 sacks, 2 ropes, 1 white silver coin, 1 arrow, 1 horseshoe, 1 cattle out of 20 heads of cattle and 20 silver coins. In 1271, Masudbek carried out a new monetary reform. According to the reform, each person could mint the money he needed at the mint. Only coins of the same weight and value in a fixed amount were allowed. had to be minted. This led to the revival of trade in the country.

CONCLUSION

In conclusion, the tax system formed in the Khorezmshahs' state was one of the most well-organized financial management mechanisms for its time. The main revenues of the state treasury were formed at the expense of land tax (khiraj), tithe, zakat, customs duties and other mandatory fees. These taxes served as an important financial source for state administration, army supply, maintenance of irrigation facilities, development of urban infrastructure and ensuring the safety of trade routes. The results of the study show that tax policy during the Khorezmshahs' era directly affected the development of agriculture, crafts and trade, which were important sectors of economic life. While the rational organization of taxes served to strengthen the economic stability of the state, in some periods the increase in the tax burden had a negative impact on the standard of living and economic activity of the population. Therefore, the effectiveness of tax policy was closely related to the political stability and economic power of the state. Analysis of historical sources confirms that the tax system in force in the

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Khorezmshahs state developed inextricably linked to the socio-economic conditions of that time and the principles of Islamic law. In particular, taxes such as khiraj, ushr and zakat played an important role in the formation of state revenues, as well as in the regulation of economic relations. Today, studying the tax system of the Khorezmshahs period from a historical perspective allows for a deeper understanding of the history of national statehood and financial management, as well as the effective use of historical experience in improving the modern tax system. The results of this study illuminate the historical development of the taxation system in Uzbekistan, enrich scientific research on economic history, and serve as an important scientific source for future research.

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