

<https://doi.org/10.5281/zenodo.7880546>

TAX POLICY OF THE BABURIDS

Odil Olimjonov,

Head of Department, Institute for Forecasting and

Macroeconomic Research,

D.Sc. in Economics, Professor

ooo1957@mail.ru

Annotation. *The article discusses the importance of a fair tax policy created by the Baburid dynasty during their 332-year rule in India, the formation of a new tax system in the country, types of taxes, their calculation and collection, and the provision of tax benefits for the population.*

Keywords. *Babur, Baburids, India, taxes, tax policy, fair taxes, types of taxes, calculation and collection of taxes, benefits, the role of taxes in the development of the empire.*

Introduction.

With a small army occupying a very large country with a large population, it is rare in the history of mankind to rule for centuries. It is known from history that the local people could not stand the invasion of the umbilical cord blood for a long time and in most cases quickly expelled the foreigners from their homeland. But there have also been instances in history where foreign kings have preferred invaders to their own ruling classes because they were fair to local rulers on all fronts.

One striking example of this is the reign of Babur the Great and the Baburids who ruled in India. This dynasty ruled over India for a very long time (1526-1858), ie 332 years. The Hindus could not regain power from our ancestors. The reasons for this are many and they have been sufficiently studied by scientists. But not many people know that the fair tax policy they created for the Indian people was also of great importance as the rule of the Baburi dynasty in a kingdom as great as India continued long and successfully. This article is written in order to fill this gap in science, that is, it reflects the content of the tax policy of the Great Baburi Empire and its role in the socio-economic development of the country.

The main part. India was taken over by another state from the Baburi dynasty, the United Kingdom. But unlike the Uzbeks, the British ruled the land for less than a century, and the Indians could not stand their oppression and drove the invaders out of their lands. Because the British were unable to give the Indian people the justice created by the Baburis, and carried away much of their wealth to their own lands.

Admittedly, the local people also resisted Zahiriddin Muhammad Babur and his descendants, organized revolts and uprisings. There were also times when wars

were dominated by Indians and they seized power. But all this was temporary, and eventually the state fell back into the hands of the Baburis. As I mentioned above, there are many reasons for this to happen. Respect for the religion, language, values, culture, customs of the native people by the Baburids, allowing them to live in accordance with the customs formed over the centuries, ensuring equal status for all peoples living in the country, regardless of nationality or beliefs, it was in the interests of the local people to create a fairer economic environment than.

Babur and his descendants did a lot for the indigenous peoples. They did not transport anything from this country to another place. An example. When Babur captured the treasury of the kings of India, he distributed all the wealth to all the people who lived here without taking anything from him for himself. This event is considered by all to be an unprecedented event in the history of the world, a high level of social protection [1].

Although the Indians made many attempts to regain power from this dynasty because the Baburis were just, they, in my opinion, were reluctant to sacrifice their lives for it. If the Indians really wanted that, I don't think it would have been too difficult for them to expel Uzbeks, who are several hundred times smaller than them.

There is a certain truth for many, that taxes have been of great importance in the state and in human life at all times, especially in the Middle Ages. Taxes, which are a very important part of the economy, have always bothered everyone, both the ruler and the poor taxpayer. Tax for the population "Oh - life! "Or - death!" considered a problem. Because in those days, when taxes were high, it was common for taxpayers to tax the income earned by the population during the year and for the poor who could not afford to live to starve to death.

That is why Babur and his descendants correctly understood the need for a fair tax policy in India and carried out huge reforms to achieve this. To this end, Babur first developed theoretical issues of tax policy. Because when Babur began to conquer India, he realized that there was no clear order governing tax policy in that country. It was the work of each roja. Under such circumstances, Babur created a fair order of tax policy and tax collection in accordance with Islamic rules.

Babur also used the state activity of his grandfather Timur the Great and other rulers of his time to develop his economic and tax policy. In particular, he seriously studied the methods of public administration of the king of Khorasan Hussein Boykaro and the financial provision of the courtiers, the order of determining expenditures [2].

Thoughts of our great ancestor in the field of taxation in his books such as "Boburnoma" [3] and "Mubayyan" [4].

He was well aware of the nature of taxes, their very powerful influence on the life of the state and society. That is why his tax policy was fair and moderate to the general public.

One of the rare masterpieces of world political, social, economic, cultural and spiritual thought, "Boburnoma" is a comprehensive encyclopedic work. In this book, the author pays special attention to such issues as public administration, the organization of the state treasury, taxes, linking taxes to the amount of income, the provision of tax benefits to foreign traders in the development of international economic relations.

Babur's Mubayyan consists of five books: Iman-itiqad, Namaz, Zakat (in Bobur it is called Kitab uz-zakat), Fasting and Hajj. The Book of Zakat contains specific recommendations on the terms of zakat, the goods to be given zakat, cash, zakat on livestock and commercial goods, fard zakat, persons to be given zakat, people who are not entitled to zakat, tithes and tribute [5].

I would like to focus on another issue that testifies to how great Bobur is. That is, Hazrat Babur wrote Mubayyan in a poetic way. It's also hard to imagine how talented and highly talented a person can be to express his or her thoughts on a very complex field like taxes in poetry. His prose statement was prepared by the famous poet and scholar Mirzo Kenjabek.

As an example of the above, let us refer to the Book of "Zakat":

**"Yana bir shart, mulki tom durur,
Bil, nechuk molg'a bu nomdurur.
Men sanga dey, eshitkil, ey hamdam,
Bo'lg'ay ul mulk-u, bo'lg'ay ilgida ham".**

The prose description of this quartet is as follows:

"Another condition is to have full property," he said. Find out, what property is called by this name (called full property)? I tell you, O Hamdam, listen: it must be in the hands of its owner, as long as it exists." [6].

The idea expressed in this quartet also shows how great an economist Baburshah was. Suppose you have property, but for various reasons, it is not at your disposal. For example, your property is lent to someone, but the debtor does not admit it, and you do not have a witness to get it back. Hence, no zakat is given on such property. Prior to Babur, Indian rulers did not even know that it was wrong to tax property that one did not own.

**Bu xirojingnikim olursen, bil,
Raf'i mahsuldin keyin olg'il.**

His prose statement:

(O you who receive the tribute!) Take the tribute you receive after the harvest has risen. [7].

In the Middle Ages, in most countries, the tax levied on agricultural crops could be collected by tax collectors, regardless of whether the crop was harvested or not. Babur put an end to such situations in his country, which put the population in a difficult position. If a crop dies due to a natural disaster or similar reasons, Babur forbade taking tribute:

**Bu ziroatga yo ekin yeriga,
Ofate gar yetushsa har biriga,
Yerda ekin bu nav' bo'lg'onda,
Soqit o'lg'ay xiroj ul onda.**

The prose statement of this quartet:

"To this crop or to the husband of the crop - if a calamity befalls each of them, when the crop in the land becomes like this, then the tribute will be paid off." [8].

Babur's services in finance and taxation were not limited to the study of theoretical issues in this regard. Imagine: Babur himself put into practice the theoretical foundations of the financial and tax systems he had created for India! This is one of the brightest examples of how great and comprehensive Babur is.

Prior to the establishment of the Babur state, the organization of the treasury of dozens of large and small states that ruled in India, the use of its revenues, tax policy, tax system, types of taxes and the order of their collection from the population differed sharply. Each royal had its own tax policy. Due to the large number of types of taxes, the lack of strict collection procedures and the large amount of taxes, the population suffers severely [9].

Babur carried out a comprehensive tax reform in India to organize the state treasury on the principles of justice, creating a single tax system throughout the country and significantly reducing the amount of taxes. In the past, taxes and levies levied on each raja according to its own rules were levied during the time of Babur on the basis of a single Islamic rule and order.

That is, Babur introduced a single tax system and the same tax regime in the territory of his state, improved and clarified the system of measuring the area of arable land, which is an important source of taxation.

Babur's tax policy is based on the principles of justice. Because he was a very fair person by nature. For example, when he invaded Afghanistan, he bought the garden, which was in fact owned by his uncle Abulqasim Babur, according to all procedures, but with the passage of time became the property of others, paying the garden owners at the time. Similar incidents in Afghanistan have been reflected many times in the state activities of Babur and the Baburis in India.

The Babur kingdom had the following taxes and levies - land tax, trade (stamp) tax, zakat (for Muslims), jizya (for non-Muslims), tribute payments, salt tax, one-fifth of the spoils of war, coinage, confiscation made ownerless property and gifts [10].

There are also taxes used for local needs, which are collected by the local government (these taxes are called "ahbob") [11].

Babur gave great tax breaks to the poor. To do this, the amount of taxes was reduced, and a certain part of the taxes was given by the rich to the widows, not to the state. For example, according to Islamic rule, the zakat tax is distributed to needy families. Babur abolished the "stamp" tax levied on Muslims.

Babur's decrees and rulings in the fields of governance and economics made a huge contribution to the development of the Indian economy and the improvement of its financial and military position. Babur was well aware that the development of international economic relations was an important factor in increasing the economic power of the state. His views on this subject are also described in detail in the Boburnoma.

Therefore, traders were given great incentives and privileges. The amount of taxes and levies levied on the merchants was moderate, fair, and transparent. The increase in the volume of products sold led to a decrease in the share of taxes and had a major positive impact on trade growth.

Foreign traders were given a number of concessions. If the traders came from Islamic countries, they were taxed at the rate of 5 percent of their income. Traders from non-Muslim countries paid the same amount of tax as Muslim traders in their home countries.

Babur's reforms in the field of taxation were completed by his grandson the Great Akbar (1556-1605). He created a uniform and fair tax policy for all the peoples of the kingdom. As a result of Akbar's tax reform, a single system of tax offices and the same weight and amount measurement procedure were introduced in order to calculate taxes correctly. He abolished the jizya tax and the life tax paid by non-Muslims. Previously, the land tax, which was received in kind and amounted to one third of the harvest, was transferred to the cash collection system. The significance of this event was enormous. After all, a farmer now had to sell his produce on the market to pay taxes. This, in turn, has created an economic basis for the rapid development of commodity-money relations in India and the growth of economic growth.

The creation of a single system of tax offices with clearly defined tasks, the introduction of tax collection in the form of money, the accuracy of the amount of tax collection, the accuracy of calculations put an end to the confusion of taxpayers. These measures served as the basis for creating a system that would prevent tax collectors from stealing taxes. The importance of these events for the population was

incomparable. This is because in the past, when their countries were ruled by their own rulers, there were many cases of tax collectors' disorder, tax evasion and theft, and the people suffered greatly.

At that time, the role of agriculture in the economy of most countries of the world was very large. In India, too, agriculture was the main source of livelihood. But since agriculture was very delicate and the amount of harvest to be obtained depended on the weather, it was common for the harvest to be sometimes sufficient, and in some cases much less than needed. Therefore, the Great Akbar introduced a tax-free exemption in times of famine and famine, and introduced a procedure for lending money and grain to the needy when necessary.

Conclusions and suggestions. Thanks to extensive measures to boost the Indian economy and, in particular, to the creation of a fair tax policy, the Baburis established the most powerful and greatest kingdom in the history of India. They built big and prosperous cities. Most of them still adorn India. The unique palaces, mosques, various buildings and structures built by the representatives of the great dynasty attract millions of tourists from all over the world to India, and the Taj Mahal, built by our ancestors, is one of the seven wonders of the world. They developed culture, science and art to such an extent that as a result, India further elevated its status as one of the largest centers of world civilization during the Baburi period.

In the words of Jawaharlal Nehru, one of the great representatives of the Indian people, "After Babur's arrival in India, great changes took place and new incentives gave fresh air to life, art, architecture, and other areas of culture became intertwined. Bobur's greatest service to the Indian people was to expand the spiritual world of our people, to make them look beyond their huts and realize how great the world is." [12].

Creating one of the most developed and powerful economies of its time, building beautiful cities and buildings that have become the pride of world civilization in terms of greatness, bringing science, art, literature and culture to the most advanced level of its time required a huge amount of money. The fair tax policy created by the Baburis played a huge role in collecting the required amount of financial resources. They did not take the taxes collected from the Indians elsewhere, but spent them for the beautification of this country. Another great significance was that the great dynasty united dozens of scattered, large and small dynasties into a single centralized kingdom, creating a unified and fair tax system for the country. That is, such a tax system served as the economic basis for the Baburi dynasty to rule a large state like India for 332 years.

The essence and content of the fair tax policy created by the great dynasty has not lost its relevance to this day. The Baburids proved once again in their Great

Kingdoms that tax policy must be fair and moderate in order for the state to develop socio-economically and to raise the living standards of the people. Therefore, I believe that the theoretical and practical foundations, conclusions and recommendations of the tax policy created by them can still be used today.

References

1. Hasan Quadratillayev. "Bobur saltanatida ijtimoiy himoya", Journal of "Huquq va burch", Vol. 2, pp.37, 2015.
2. Hasan Quadratullayev. "Boburning mamlakat boshqaruvi va iqtisodiyotiga oid qarashlari". Newspaper "O'zbekiston ovozi", 15 February, 2011.
3. Z.M. Bobur. "Boburname" .- T.: Yulduzcha, pp. 368, 1989.
4. "Mubayyan" va nasriy bayoni. "Risolai Volidiyya" translation and interpretation of the work. - T.: "SHARQ", pp. 448, 2014.
5. "Mubayyan" va nasriy bayoni. "Risolai Volidiyya" translation and interpretation of the work. - T.: "SHARQ", pp. 213-238, 2014.
6. "Mubayyan" va nasriy bayoni. "Risolai Volidiyya" translation and interpretation of the work. - T.: "SHARQ", pp.214-215, 2014.
7. ibid. pp. 236-237.
8. "Mubayyan" va nasriy bayoni. "Risolai Volidiyya" translation and interpretation of the work. - T.: "SHARQ", pp.236-237, 2014.
9. A. Razzoqov. Iqtisodiy tafakkur sarchashmalari. –T.: O'zbekiston, pp. 164-171, 2011.
10. Encyclopedia of Zakhiriddin Muhammad Babur / Editorial board of A. Kayumov and others. Editor-in-chief: A. Azamov. O. Olimjonov. - T.: «Shark», pp. 120, 2017.
11. ibid. pp. 120.
12. Jawaharlal Nehru. Glimpses of World History by. Translated from the Russian by Isajon Sultan. Journal of "Sharq Yulduzi", Tashkent. pp. 10, 1990.