

HISTORICAL DEVELOPMENT OF MARKET TRADE IN SAMARKAND UEZ

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Abstract: This study examines the historical development of market trade in the Samarkand uyezd, focusing on its formation, growth, and socio-economic significance. Utilizing archival documents, historical records, and statistical data from the 19th–early 20th centuries, the research analyzes the organization of market centers, trade types, trading practices, and their role in the livelihoods of the local population. The study reveals how market trade contributed to regional economic integration, supported artisanal and agricultural production, and shaped social and economic relations. The findings provide valuable insights for historians, economists, and researchers interested in historical market systems, regional trade infrastructure, and socio-economic evolution.

Key words: Samarkand uyezd, market trade, historical markets, economic development, trade infrastructure, trading practices, socio-economic relations, regional economy, 19th–20th century trade.

Introduction. Given this mobility of trade, the law does not limit the validity of a single itinerant or mobile trade certificate to a specific territory, for example, a district, but extends this practice everywhere. However, in return, it does not allow these certificates to be replaced with either small trade or guild certificates. Although the new law of 1898 establishes some changes in the prices of documents and lists of goods, it does not touch on all the important principles listed above. As before, the lowest tax benefits (category IV certificates instead of small trade tickets) remain dependent on the type and significance of the building. Also, as before, itinerant and mobile trade is interpreted as a completely separate phenomenon from regular, permanent trade.

Literature review. Let us recall what the Yendi Turkestan market trade was like. On the one hand, it is considered mobile trade, since most merchants do not have a clearly defined permanent trading place, not even a room for goods. Goods are transported from market to market on horses in small bundles, and they are traded in a new place every day of the week. On the other hand, itinerant trade lacks the main characteristic that I have just mentioned - the variety of goods, since their specialization is nowhere as strictly implemented as in Turkestan. Another characteristic is the lack of novelty of the place of trade, since the market trader never and nowhere agrees to stop and trade outside the established place. At the same time, his journey is never endless, which is closely related to itinerant trade.

The familiar type of aphenia travels day after day, year after year, from Vladimir to Tula, from Tula to Voronezh, and from there to Perm, replenishing his goods along the way, while the local market trader, as mentioned above, remains strictly tied to a certain territory. Sometimes he can also cover neighboring territories, but never moves to places of a different nature, for example, from Samarkand to Kokand or from Kattakurgan to Tashkent. He also always replenishes his stock of goods in one place, often from the same merchant or artisan, and therefore must return to his place of departure at certain intervals.

There is another important, practical feature that prevents the recognition of market trade as mobile trade. In relation to permanent trade, the law establishes some tax rates (although not

sufficient), for example: by separating documents for certificates and patents, and by dividing both types of documents into different value categories, depending on the relative trade importance of the territory. For mobile trade, the law establishes the same and fixed tax rate everywhere, which is much higher, amounting to 19 soums 20 tyynins in Turkestan (with additional fees; according to the new law - 22 soums).

Analysis and results. If we recall that, as mentioned earlier, the turnover of each local merchant is insignificant, their trading activity is sometimes of an incidental nature and often serves as an additional source of income to another main occupation, we are forced to admit that such a tax rate would be absolutely unbearably heavy for the majority of market traders. These considerations led most trade control representatives to consider market trading as permanent retail trade. However, here again they had to face misunderstandings caused by the law's lack of practical application.

Indeed, how can one distinguish between half-stores for different goods, how to evaluate these basements or even attics? It is clear that they cannot in any way be included in the concept of premises that have the appearance and significance of a room. It is on this basis that the legislator differentiates in the taxation of small trade patents or certificates. According to the literal meaning of the law, the most correct thing would be to recognize all market trade as an activity subject to patent tax. But in this case, both justice and the interests of the state treasury would be violated. In fact, a merchant selling cloth, especially a seller of tea or calish, would be subject to the same tax as a merchant selling meat, salt and similar products. However, the turnover and profit of the first type of merchant would be 10 times higher than that of the second, and sometimes even more.

The treasury also suffered, since each merchant in the Samarkand region was taxed with a minimum ticket fee of only 2 soums 20 tyynins (4 soums 40 tyynins according to the new law). On all the grounds listed above, and since no explanation was given by the central office, the tax inspectorate was forced to ignore the letter of the law. The tax on market trade had to be determined not based on its external characteristics, but on its internal - turnover and profit. Some deviations were allowed, taking into account the various individual circumstances of individual enterprises.

However, such a situation could be tolerated if there were a general guiding principle for all districts of the region, or if market traders from one region never went outside this territory, even crossing the borders of the district. In practice, however, neither one nor the other existed; In almost every district, depending on the views of one or another representative of the trade control, its own tax system was established and applied in practice. In some districts, trade was considered permanent, in which the location sign established by law was preserved to a certain extent; therefore, almost all types of trade were taxed with a ticket fee, and only a very small category of traders, mainly those located in closed basements, were taxed with small certificates. In other districts, trade was also recognized as permanent, but the nature of the trading premises was completely ignored, and therefore, everywhere, even those who traded from the ground, without any premises, were required to obtain a certificate; the issuance of tickets was recognized as a privilege and an exception.

There were also provinces where the distinction between permanent and itinerant trade was ignored, and taxation was based solely on the principle of the profitability of trade. Therefore, the most profitable types of activity were taxed with itinerant trade certificates, which were considered the most expensive. The next category of trade in terms of profitability was paid with petty trade certificates. In addition, itinerant trade certificates were also issued (this was very unusual, since due to local living conditions and the distances between market points, it was completely unthinkable for one person to carry a bundle of goods without the help of a horse or

donkey - the main feature of itinerant trade). Finally, the least profitable types of trade were paid with tickets. In addition to these systems, there were many combinations between them, and the issue of taxation took on an extremely diverse and random character. As a result, merchants often considered this to be arbitrary, and it was inevitable. For example, let's say a local representative sells tea in the Samarkand region with a small certificate worth 12 rubles. His trading area also included one or two markets in the neighboring Jizzakh or Kattakurgan regions. When he gets there, his certificate is found to be insufficient. He must now obtain a mobile trade certificate, the cost of which is not taken into account, since the law does not allow replacing one certificate with another. The merchant, of course, objects, tries to find out the grounds for such a requirement. He is shown the law, and if he is satisfied with this, good; otherwise, a report on violation of trade rules is required. This leads to a fine, sometimes very large (a fine of no more than three times the value of the necessary document is allowed).

Conclusions and suggestions. Thus, the merchant is taxed twice as much and is also subject to a fine, simply because the law does not adapt to local conditions. It is clear that the principles of customs duties did not inspire any confidence in the merchant, and the arrival of the tax inspector to the market only increased the desire of the merchants to hide with their goods and evade taxes. This is much easier, because in the hustle and bustle of the vast area of the market square it is practically impossible to observe each merchant, let alone stop them.

The incorrectness and inadmissibility of this situation were obvious, and there were attempts to reach some kind of general agreement, but until recently they were unsuccessful. Only at the congress of regional tax inspectors in October 1898 were mandatory general methods of taxation of market trade developed. At the same time, market trade was recognized as permanent, not mobile, and it was determined that it would be taxed according to certificates of the III (in the Samarkand region - 13 rubles 50 kopecks) and IV (4 rubles 40 kopecks) categories; the division of various types of trade into these categories was specified in much more detail in the new law on the craft tax. Of course, this also required the introduction of important additions and explanations in the form of instructions.

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