
Transformation of the Tax System During the Middle Ages: The Case of Russia

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Abstract:

The reorganization of the world and its globalization, a new turn of migration processes led to the appearance of problems that had not previously disturbed into the modern society. Consequently, nowadays there is a need to study the historical past so that we could understand the modern trends. The origin of modern problems, phenomena, processes and, especially, their appearance can be traced using the example of economic and political systems that have existed before.

In this regard, it would be especially interesting to trace the specific aspects of modern taxation, why the Eastern and European tax collection systems occurred to be different, what influenced the formation of the mechanism of tax collection in different countries in the past, and, most importantly, how the interaction of the Asian and European taxation systems created the specifics of tax collection in the "middle" countries of Eastern Europe.

The presented article is devoted to the analysis of the development of the taxation system of the feudal states of Eastern Europe such as Volga Bulgaria, Ulus Dzhuchi and the Kazan vilayet in the first half of the 16th century. While comparing them with the fiscal systems of the countries of the Muslim East, using the reports of Arab-Persian travelers, information from the Russian sources and information from Khan yarlyks, the authors analyze the diversity in the evolution of the of tax system and the extortion of a huge part of the population of Eastern Europe.

Keywords: *Volga Bulgaria, Ulus Dzhuchi, Kazan vilayet, Islam, poll-tax paying population, taxes, duties, extortion.*

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1. Introduction

The appearance and development of any state is accompanied by the formation of its tax system, the basis of which is made in a similar way with the taxation systems of the countries that had existed before. The problem of the functioning of a capable and effective system of taxation and tax collection is relevant for all countries of the world. But it is impossible to name a modern state that succeeded in creating an ideal tax system (Prihandini, 2018; Artemenko *et al.*, 2017). Fragmented systems that are not coherent mechanisms cannot function at the appropriate level, and as a consequence, there is a collision of interests of the population from one side and the state on the other side. During the whole history of human civilization, taxes and fees are the main sources of replenishment of the state treasury, regardless of the form of government and legal system, be it a traditional monarchy of the eastern type or a democratic republic (Korableva and Kalimullina, 2014). Besides this purely financial function, the fiscal system has always been used and is still used as means of social control, to have an impact by the state on the social production with the help of economic levers (Khairutdinov *et al.*, 2018; Bumane and Vodolagins, 2017).

The influence of the medieval Arab-Persian fiscal system on the tax traditions of Eastern European states during the Middle Ages is enormous (Yushkova *et al.*, 2018). It starts to manifest itself in the early period of Islamization of the Volga region, but reaches its peak in pre-Mongolian times. Later, in the 13th-16th centuries, the steppe tradition of taxation prevailed here, although the Middle Eastern (Ottoman) elements constantly were penetrating, which becomes noticeable in the Crimea.

2. Methodology

The research methodology is based on the principles, approaches and methods of scientific knowledge. In the conducted research the authors relied on the idea of dialectical development, which is the basis for such research principles as historicism, objectivity and consistency. When characterizing any phenomenon and process under consideration, the order of its sequential study was observed, taking into account the peculiarities of its development under the influence of various internal and external factors.

3. Literature Review

The study of the issues of formation and development of the tax system in Eastern Europe was started by the medieval authors Fadlan (2006), Karpini (1997) and some others. Some time later the interest a bit subsided but it reappeared in the second half of the twentieth century. The most famous authors who studied the taxation peculiarities in the countries of Asia and Europe were Shpuler (1965), Keenan (1967; 1986) and Kappeler (1982).

Foreign historiography, for many reasons, did not pay enough attention to the problem of the evolution of the fiscal systems of the Turkic-Muslim states of Eastern Europe. One of the prominent representatives of classical European oriental studies, Spuler, in his work *"The Golden Horde"* (Spuler, 1965), relying on a wide range of sources, gave a consistent description typical of German science of state institutions, law and taxes. Professor Keenan touched upon this topic in his academic works too, but in the context of the change of the "Tatar" era to "Russian" one, showing the steppe elements in the Russian state system (Keenan, 1967; 1986). Considering the relationship of the Russian state with the peoples of the Middle Volga region in the 16th-19th centuries professor of University of Vienna Kappeler, a recognized expert in the medieval history of the given region, touches upon subjects relating to the fiscal system (Kappeler, 1982; Tarasova *et al.*, 2017). Lately a lot is written in the works of Halperin (2000) about the Golden Horde economy, its taxes and their influence on the development of Russian principalities.

In the modern period the study of these processes is somewhat reprieved, which determines the immediacy of this research.

4. Results

4.1 Formation of the tax system of the Volga Bulgaria

Having emerged from the world of the peoples of the Great Steppe, the Bulgarian community rapidly developed into a settled agricultural one. The decay of family relations and the origination of early feudalism proceeded side by side with the sedentarization (jatakstvo) of the Bulgarian and related to them tribes. The distinctness of the ownership of feudal lords of pastures and tilled fields can be seen in its combination with communal land use, when the land itself was not alienated.

The further Islamization of Bulgarian society after the country's official entry into the Muslim civilization influenced the process of the formation here of an early feudal society that ended by the beginning of the second half of the 10th century (Aminov *et al.*, 2018). In Volga Bulgaria, unlike the countries of Western Europe, the enslavement of personally free people began not with the imposition on them of various types of rents in favor of individuals, but with encumbrances of state obligations and various exactions to the state treasury. The state itself acted in this case in the role of a feudal lord. Under state feudalism, the main producers represented by the community members remain personally free and, under certain conditions, own a piece of land.

It is obvious that the Islamization of Volga Bulgaria is completed in the first half of the eleventh century what is proved by archaeological data. In any Islamic state, a Muslim tax system or individual (mandatory) elements of it are bound to be established.

In the center of the Muslim world, the Abbasid caliphate, most of the lands were state, the real or formal master of which was the sultan (caliph). To the state treasury from these lands there was paid a land tax (first natural, then monetary) - kharaj. In the 9th-11th centuries there was extended such type of land ownership as ikta (Arab - an allotment), which was given in a temporary or life-long holding "to people of service". Initially, the ikta which was only formally different from the Western European beneficiary, implied only a rent from the land, but later taxes from it went completely to the holder. The lands of Hass or Safavi, free from state taxation possessions of the Caliph family, took an intermediate position between state and ikta lands. Private lands – mul'ki, analogues of West European alloys, were not as common as ikta in the caliphate. These are completely alienated possessions, which were often taxed by such a tax as "ushr" (tithe), which was divided in proportions to the owner and the state. The final formation of the land ownership in the Islamic world dates back to the 10th-12th centuries. Revenues from such lands went only to the needs of religion. A similar system we can see among Samanids, Karakhanids and Seljukids.

There is every reason to believe that from the second half of the 10th century until the end of the 12th century in the country of the Bulgarians the state type of feudalism dominated. Almost the entire land fund was legally considered as state property. From this fund the military-service estate was given land for conditionally-urgent holding, and the groups of the population (Oguzes, Kipchaks, Ugrams) that were constantly arriving to the country were assigned territories of a larger size as tribal or common property. Most likely, the conditional-urgent possessions were held as iktas. Otherwise, al-Garnati or other Muslim authors would pay attention to this. The tradition of the allocation of ikta land allotments assumes that the serviceman receives from the state the corresponding to his status land possession, which under the condition of the appropriate service could be inherited for several generations.

4.2 The taxation system in the "Muslim" period

Having become a Muslim country, Volga Bulgaria had to introduce the Muslim tax system. Although Islam does not formally has it, but according to religious beliefs, the Almighty gave wealth to people for a fair distribution between the faithful Muslims. Each of them has the right to his own share of wealth to achieve a certain standard of living. This condition serves as a basis for collecting taxes and alms to the Muslim ummah. With their help, a more even redistribution of resources between different population groups is achieved in order to maintain peace in society.

One of the mechanisms of this process is "zakyat" (from the Arab - "to clean") - a tax taken in favor of the poor. Of course, it cannot be considered as a tax in the narrow meaning of this concept. It should be rather considered to be a religious duty because it is accepted by the "people of Islam" as one of the five "pillars" of religion

and for a Muslim it cannot be unachievable. Zakyat must be considered as alms as is paid for the sanctification. But if the Shiites are to transfer it directly from the well-off to the poor and it cannot be used for public needs, then among the Sunnis the zakyat should be collected and distributed by the state and it is stored in the state treasury known as bite-al-mal and it's not forbidden to use it to solve state tasks.

Narrative sources reported scarce information about the taxes that existed in the pre-Mongol period among the Bulgarians. The Spanish Arab al Garnati who twice visited Bolgar in 1135 and 1150, informs: *"And above this country there are uncountable nations, they pay the jizya to the king of Bulgars. ... And it [Bulgar] has an area [the inhabitants of which] pay haraj, between them and Bulgar there are month of the road, it is called Visu"* (Khamidullin, 2002).

Here, first the "jizya" tax, the so-called "tax for faith," imposed on those who do not adhere to the belief in Allah, is indicated. "Al-Jizyah" (from Arabic "jazza" - punishment) is a tax taken from non-Muslims in a Muslim country. Its levy was justified by the fact that kuffar (infidels) and nasari (Christians and Jews) are obliged to pay property penalty for the protection that is given to them by an Islamic country, because they are liable for military service. Protecting the Islamic state is a sacred duty of the faithful (jihad). Since the "infidels" do not pay zakyat, the Shariat obliges them to make a contribution to the bite-al-mal, corresponding to the tax of a Muslim. Its size depended on fortune of the owner who had to pay a tax; it was a regressive tax. In Volga Bulgaria of the pre-Mongol period, jizya was paid only by adult men (non-Muslims) in the amount of 12 to 48 dirhams per year (in natural, mostly in fur equivalent). Old men, cripples, beggars, slaves, as well as the military who were in the Muslim troops were not subject to paying it. Usually jizya was paid by a community of a different faith.

In relation to the Visu region, the concept of "haraj" is used not in the sense of a kind of tax, but in the sense of "tribute." The fact is that this type of tax can also be considered as a land tax which is based on the property tax and as an income tax. By the time he was spread to Eastern Europe, he had lost all religious sense, becoming completely neutral. Kharaj was levied on both non-Muslims and Muslims according to the status of land holdings. Initially, if the landowners did not resist during the invasion, the land was not expropriated provided that the kharaj was paid. In pre-Mongol Bulgaria, the size of the haraj was 1/3 of the harvest in natural or money equivalent. Abu Hamid al Garnation used it as a tribute from the dependent territory, without particular details, which made it possible to distinguish the per capita tax from the land tax.

In Volga Bulgaria as in a country that voluntarily entered the Islamic world and whose citizens accepted Islam peacefully ("reconciliation with the Islamic world"), the mandatory tax on cropland was ushr. Nowadays, along with the Volga region, there is Indonesia that belongs to such lands too. The Arabian Peninsula, being the land historically owned by the Arabs, also belongs to the ushri lands, but only thanks

to the status of the sacred place. As residents of an Islamic country, Muslim Bulgarians were obliged to pay to the treasury the ushr (goshir) - a poll tax or a fee of 1/10 of the income. All those people who somehow got a profit for their activities: artisans, merchants and farmers, were taxed by it. In the form of land tax from a Muslim farmer, ushr was considered as a mandatory zakyat from agricultural products (the size of the ushr in Arab lands was 5 to 10% depending on the crop-producing power of the land.) Initially, it was assumed that the faithful believers would pay ushr from their land, and non-Muslims would pay kharaj. But the rules of the Hanafi mashhab keep paying the fee of the kharaj from those lands that were bought by Muslims from non-Muslims. Actually, he no longer pays the ushr from these lands; one does not have to pay both of these taxes at the same time.

As a kind of khumesa (a tax on unforeseen incomes) existing in the Islamic world, one can consider the payment of 1/10 of spoils of war to the Bulgarian Tsar as a raid organizer. And this kind of payment by their roots goes back to the Hunnic times.

Prior to the Mongol conquest, Volga Bulgaria was by all accounts a state of developed feudalism. The hereditary rights of feudal lords to the land (though conditional) and an extensive tax system brought it closer to such developed states of the time as the state of Khorezmshahs or Shirvanshahs. But the Mongol conquests of 1236-1240 destroyed the state of the Volga Bulgarians and included it in the Ulus Dzhuchi, that created not only an effective and efficient tax system that survived the state itself for three centuries, but also introduced principles and methods of its functioning that made it possible to control the faultless flow of tax payments to the treasury.

4.3 Changes in the taxation system in the Golden Horde period

The study of the peculiarities of the tax policy of the Golden Horde and the Tatar states of the 15th-18th centuries makes it possible to specify, systematize and generalize knowledge about the types of taxes and duties of the population of these states, to trace the continuity of the tax system of Ulus Dzhuchi and the Tatar states.

Because of the syncretic nature of the state structure, the system of taxation of Ulus Dzhuchi is represented by:

- 1) taxes and duties of communities with nomadic economic structures;
- 2) duties and extortions from the population of settled areas.

It is very difficult to put them in order, because it is hard even to determine their total number. First of all, very often the name of the same duty in different yarlyks was used differently, and secondly, many taxes had a double name, which was often translated as the names of two different taxes; third, some of the taxes were temporary and extended only on certain territories, as a result of all this, the number of taxes increased significantly (Usmanov, 1979).

Traditionally, the steppe cattle-breeding population paid tribute at a far smaller rate than the population of the agricultural regions. If the latter were charged "tithe" in the amount of 1 head of cattle from 10, then in the steppe areas - 1 head from 100. This Mongolian tax "kopchur", as a tax on pastures and livestock was applied only to nomadic population, but then turned into a per capita tax, which was sometimes imposed on farmers (Fedorov-Davydov, 1973). First introduced in the 2nd century BC. Lao Shan Shanuy 1% tax from cattle farmers was present in all states of the Great Steppe.

Carpini (1997) tells about the nomads who pay their overlords, be they kagan or noyon, a natural duty in the form of *"mares, to get milk from them for a year, two or three, as you like. Batu received milk from three thousand mares every day, except for the other white milk that others brought. The Tatars had to bring milk to every household of their masters every third day"* (Carpini, 1997). The uluses of the princes had to supply another natural fee in favor of the emperor - "shulen" in the amount of one ram from the herd. Safargaliev (1996) believes that Karpini here mentions "kalan", in the form of products supplied to the masters (milk, butter, meat and cheese), mentioned in Russian sources as "obrok" (Safargaleev, 1996). However, Fedorov-Davydov (1973) doubts such a statement because of the lack of sufficient grounds.

According to the Meng-Timur's yarlyk of 1267, issued to the Russian clergy, farmers were charged with "tribute" on the basis of the population census. It had a house-duty, family nature of taxation. It should be noted that the population paid a plough duty, in other words land tax levied on a plough, rala. The Mongols also introduced a duty in their favor, called "tamga" and "tithe". "Tithe" could be a "tribute" mentioned in the 1267 yarlyk and annals, which in their turn indicate the collection of the so-called "horde silver", which might also have been a form of tribute (Fedorov-Davydov, 1973).

The population of sedentary areas conquered by the Tatars paid tribute to them, which was divided into five parts and was intended for a particular person: 1) the khan; 2) a special owner, most often in the person of a local ruler, and a little later in the face of a tarhan or a sujurgan; 3) the regional owner; 4) solemn ambassadors, who brought this tribute to the Khan's headquarters; 5) private gifts. In addition, there was made division of the taxation between employees, which in its essence was identical to plough-taxation, as it was laid out on the "ral" or "plough" (Fedorov-Davydov, 1973; Ling, 2018). The warrior returning from the campaign was obliged to allocate in favor of the treasury one-tenth of his military trophy (Safargaleev, 1996), which was a traditional thing for the entire Turkic world.

By the end of the 14th century we can observe a significant change in the tax system in Ulus Dzhuchi. As before, the most important tax remained a per capita tax, which is already referred to as "salyg" in the sources. Many researchers identified "salyg" with such taxes as "yasak" and "kalan", but most likely, that "yasak", "kalan" and

"salyg" were three independent tax terms and designated various kinds of duties. In support of his words, he cites the Saadat-Girey yarlyk of 930, in which the "salyg" is named separately from "yasak" and "kalan". In addition, in the Russian chronicles "yasak" denoted tribute, and "kalan" - obrok (Fedorov-Davydov, 1973).

There are various interpretations of the terms "yasak", "kalan" and "salyg". "Salyg" in the Tokhtamysh's yarlyk is named as a tribute, laid out in the tumen, in connection with what it is associated with a poll tax; and "yasak" - as an agricultural duty, laid out on irrigated land, something like a land tax. Salyg is a universal duty, which was paid by nomads and settled farmers. Kalan also signified a land tax, in contrast to the kopchura - taxation, chiefly per capita; sometimes the kalan meant deliveries in favor of the army or the type of feeding (Fedorov-Davydov, 1973).

In accordance with the imperial tradition, the Mongolian taxes can be divided into regular and extraordinary. Kalan, unlike the "yasak" and "kopchur", was, at least originally, a regular tax, and the term itself was derived from the Mongolian term "Alban". Therefore, "kalan" and "yasak" are actually different tax terms.

In addition to the above taxes, sources indicate such taxes as kharaj and burch. If kharaj means simply a tax or a land tax, then "burch" in Tatar means "debt" or "liabilities." But it should be considered as "arrears". Depending on the type of activity of a person, a "cereal" or "burgeoning tamga", transferred as a duty from vineyards, "tamga" or "heraldic duty", was levied on the trades and handicrafts, purchase and sale, a granary duty (to be paid from barns) etc. (Fedorov-Davydov, 1973). Mention is also made of "yndyrhaky" (fees for the barn) and "weight" duty or tax on import and export collected by the "tartanakchi" official. "Tamgachi" ("tamgovshchiki") and "tartanakchi" are collectors of taxes and duties at customs outposts and on roads, respectively.

In the yarlyk of Timur-Kutlug, one more tax is indicated - "karaullyk" (payment to guards), which is often used with "yolhaky" (road tax). But if the "payment to the guard" was taken for the protection of someone or for escorting something, then the road tax was charged for traveling through a particular territory. And finally, there was a separate market duty.

In a number of Golden Horde yarlyks, such taxes as "kulush-kultka" in the form of the requested gifts can be found, "kurt amal" - "kurt production" and "salt service" - participation in the extraction of salt (Usmanov, 1979).

The tax system of Ulus Dzhuchi consisted of a large number of various taxes, duties, fees and obligations, while determining what tax is, and what is obligation, is quite difficult, because many types of taxes in different sources are translated in different ways. Taxes and duties include yasak, kalan, salygmsumma, borlatamgas, haraj, tutun sany, barn duty. But the combination of taxes and duties in one category is not

entirely correct, because taxes were a regular type of taxation of the population, and duties, as a rule, could vary in size or be abolished at all.

It should be noted that all Muslim residents of the Golden Horde, beside state taxes, were required to pay taxes prescribed by the Sharia. Although they are not mentioned in the Khan's *yarlyks* (at least those that have reached us). Under Uzbek (1312-1342), with the official approval of Islam as the state religion in the Juchid state in 1321, the Sharia norms were firmly established in the minds of the population, and the people of Golden Horde, as true Muslims, could not avoid paying religious taxes. The absence of Muslim taxes in *yarlyks* can be explained by the fact that the khan, being the head of secular power and not having the necessary authority, could not exempt anybody from taxes of religious nature.

4.4 The Taxes of the Kazan Khanate

After the Ulus Dzhuchi disruption, about ten states were formed on its ruins. Even in the Tatar khanates, the proportion of Muslim-settled (Bulgarian-Khwarezmian origins) and nomadic (Golden Horde origins) elements of the tax system was different. Kazan vilayet (Khanate), which copied its state structure, including the taxation system, from the Golden Horde, was formed on the lands of the former Volga Bulgaria and rightly considered itself its heir. As a state with an established agricultural-urban economy, it did not have the problems that Ulus Dzhuchi had faced at the beginning of its existence. The Khans of Kazan did not need to create their own tax system - they copied it from the Golden Horde. This system functioned uninterruptedly until the state was conquered in 1552-1556, and many of its elements would remain in the Russian state.

In the Kazan vilayet, the poll-tax paying estate ("smaller people") was represented by various categories of rural and urban population – farmers (Igniches), traders, handicraftsmen, all kinds of civilian workers. All kinds of activities related to profit, real estate, profitable enterprises were subject to the special taxes, which gave rise to a complex system of taxes and levies. The aristocracy, military service and the Muslim clergy represented in *kurultai* and called "big people" did not pay state taxes. The people who received the *sujural* and *tarhany* letters from Khan were also released from them (Khudyakov, 2004).

The *Suyural* label of Sahib-Giray (1523) mentions 13 types of taxes, taxes and duties, which were imposed on the taxable population: 1) *yasak*, 2) *clan*, 3) *salyg*, 4) *kulush*, 5) *kultyka*, 6) *bach*, 7) *haraj kharajat* (commercial tax), 8) *sala-kharaji* (village tax), 9) *yer-khylassi* (land tax), 10) *tyutyun sana* (fee from the pipe), 11) *susun* (food), 12) *gulufe* (forage), 13) *kunak tushun* (quarterage) (Mukhamedyarov, 2003). *Tarkhan* and *soyuralnye yarlyks*, on the basis of which are studied taxes and fees of the Kazan vilayet, do not contain information about their size and methods of collection. The most detailed characteristics of the tax collections of this state were given by Sh. F. Mukhamedyarov, who established from the Tatar original document

the existence of 19 types of tax (Mukhamedyarov, 2012). Actually, some of the taxes indicated by the researcher, such as "kharaj-kharajat" and "sala-haraji - yir-hablasy" are synonymous terms. Such taxes and fees of the Kazan khanate listed by the researcher as kharaj, ushr, jizy, zakat have been present in the region since the times of pre-Mongolian Bulgaria, others like yasak, kalan, salyg, tamga, tutun sany are of Golden Horde origin.

The main agricultural population was taxed by the yasak. This 10% income-land tax was collected from fields, beaver- hunting area, hunting and wild-hive beekeeping lands. The effectiveness of this type of tax is evidenced by the fact that after the fall of the Khanate, the Russian government only increased the size of the yasak taxation, but did not abolish it (Alishev, 1995).

The term "kalan" or "kalan» should be translated as a quitrent. In Kazan Khanate, as well as in the Golden Horde, the kalan was supplied in favor of the khan, the highest aristocracy and officials; it was a certain kind of feeding (Khudyakov, 2004). "Salyg", mentioned in the Sahib-Giray yarlyk of 1523, as well as in the Golden Horde, was one of the types of poll tax. At the same time, the per capita tax in the Kazan Khanate was collected from all residents of the state, regardless of their occupations. One can only assume what taxes of "kulush", "kultyk" and "bach" represented. If we draw an analogy with the tax system of Ulus Juchi, then the taxes for "kulush" and "kultyk" could be the same tax, read by error as two separate taxes, and denote "requested gifts", called in the Golden Horde «kulush-kultka». The "bach" tax, though remotely, is similar to the Golden Horde "burch" taxes, which meant arrears, and mentioned by Usmanov "badge", translated as a customs fee (Usmanov, 1979). It is difficult to determine exactly what type of duty is indicated in the Sahib-Giray yarlyk as the nature of similar taxes in other Tatar khanates also remains unclear.

Listed in the yarlyk trade, village, land, household taxes as special taxes on income-generating enterprises and real estate, were an addition to the yasak. A specific taxation category consisted of various natural duties. This should include "kunak tushmek" (quarterage), "susun" (food), "guluf" (forage) for government officials and their horses (Khudyakov, 2004). Beside taxes, fees and duties listed in the yarlyks of Sahib-Giray and Ibrahim Khan, several other trade taxes are mentioned in Russian sources, which, despite their existence in the first years after the conquest of Kazan, could be already established in the era of independence of the Kazan Khanate.

5. Inferences

Based on the above we can make the following main inferences:

- 1) Despite the scarcity of information from the written sources through comparison and collation analysis, first of all with authentic Muslim and steppe Turkic taxes,

fees and duties, it is possible to restore a relatively complete picture of the evolution of the Volga Bulgaria's tax system in the pre-Mongol period.

- 2) The fiscal system of Ulus Dzhuchi, despite the sufficiently long interest of researchers and a solid source base, remains not sufficiently studied and not enough systematized.
- 3) It is a challenging thing to link specific taxes and duties to the certain spheres of activities and categories of population.
- 4) There is a great need to compile a historical and terminological dictionary on this research topic (e.g. "Medieval taxes, duties and obligations in Eastern Europe").

6. Conclusions

The Turkic-Muslim countries of Eastern Europe made a notable contribution to the development of the taxation system of feudal society. Various taxes in the form of tributes, trade duties or obligations had existed in the Volga region since the early Middle Ages, since the times of the Turkic and Khazar kaganates. Originating in the bowels of nomadic empires, the Turkic tax system in its development twice made qualitative leaps. It happened for the first time in the 10th century, when Muslim Bulgarians spread in the Volga region an Arab-Persian fiscal system based on Sharia. And for the second time it took place in the 13th century, as a result of the Mongol conquests, when the elements of Central Asian traditions based on the Great Yasa were established there. This symbiosis gave rise to a kind of "Eastern", Turkic-Muslim variant of taxation of the population, the elements of which have survived to the present day.

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