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THE LIQUIDATION OF STATE-OWNED FARMS IN THE SHEKI AND SHIRVAN REGIONS OF AZERBAIJAN IN THE 20S-40S OF THE 19TH CENTURY AND ITS CONSEQUENCES

Mehman Abdullayev*

Abstract. The 1920s-1940s are a period of profound changes in the social and economic history of Azerbaijan. The introduction of new rules in the existing financial and tax system in the Azerbaijani countryside during the period we are discussing undoubtedly had an impact on the socio-economic situation of the state and the entrepreneurial peasants. The introduction of new rules was often accompanied by socio-economic measures such as the equal distribution of taxes among the villagers, that is, the balancing of taxes, the replacement of variable product taxes with a fixed monetary tax, the detection of tax evaders and their inclusion in the list of taxpayers. During these years, the abolition of state-owned farms, especially in the Sheki and Shirvan regions, and the tax and financial reforms implemented in connection with them, seriously affected the lives and socio-economic situation of the local population, especially the peasants, who were the main tax-paying stratum. The peculiarity of that period was the taking over of important sectors such as agriculture and sericulture under state control, the increase in the new tax burden imposed on the peasants, and changes in the ownership and management system of these farms. The state's goal was to focus on more profitable sectors of the economy and strengthen the supply of raw materials, but this ultimately led to the peasants living in difficult economic conditions. This article examines the results of such economic measures implemented in the Azerbaijani countryside in the early 19th century and their socio-economic impacts. The examples and statistical data provided here will help to better understand the economic and social conditions of the period.

Keywords: Treasury, Shirvan region, Sheki, peasant, taxes and duties

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ЛИКВИДАЦИЯ ГОСУДАРСТВЕННЫХ ХОЗЯЙСТВ В ШЕКИНСКОМ И ШИРВАНСКОМ РЕГИОНАХ АЗЕРБАЙДЖАНА В 20-40-Е ГОДЫ XIX ВЕКА И ЕЁ ПОСЛЕДСТВИЯ

Мехман Абдуллаев*

Абстракт. Период с 1920-х по 1940-е годы считается временем определенных перемен в социально-экономической жизни Азербайджана. В рассматриваемый период введение новых правил в существующую финансово-налоговую систему азербайджанской сельской местности, несомненно, оказало влияние на социально-экономическое положение государства и крестьян-предпринимателей. Введение новых правил часто сопровождалось социально-экономическими мерами, такими как равное распределение налогов среди сельского населения, то есть балансировка налогов, замена переменных товарных налогов фиксированным денежным налогом, выявление уклоняющихся от уплаты налогов и их включение в список налогоплательщиков. В эти годы ликвидация государственных хозяйств, особенно в Шекинской и Ширванской областях, и связанные с этим налоговые и финансовые реформы серьезно повлияли на жизнь и социально-экономическое положение местного населения, особенно крестьян, составлявших основную налоговую группу. Особенностью того периода стало взятие под государственный контроль важных отраслей, таких как сельское хозяйство и шелководство, увеличение налогового бремени, налагаемого на крестьян, и изменения в системе собственности и управления этими хозяйствами. Целью государства было сосредоточение внимания на более прибыльных секторах экономики и укрепление снабжения сырьем, но эти меры привели к тому, что крестьяне жили в тяжелых экономических условиях. В данной статье рассматриваются результаты подобных экономических мер, реализованных в азербайджанской сельской местности в начале XIX века, и их социально-экономические последствия. Приведенные примеры и статистические данные помогут лучше понять экономические и социальные условия того периода.

Ключевые слова: Казенное хозяйство, Ширванский регион, Шеки, крестьянин, налоги и повинности

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XIX ƏSRİN 20-40-CI İLLƏRİNDƏ AZƏRBAYCANIN ŞƏKİ VƏ ŞİRVAN BÖLGƏLƏRİNDƏ DÖVLƏTƏ MƏXSUS TƏSƏRRÜFATLARIN LƏĞVİ VƏ ONUN NƏTİCƏLƏRİ

Mehman Abdullayev*

Abstrakt. XIX əsrin 20-40-cı illəri Azərbaycanın sosial və iqtisadi həyatında müəyyən dəyişikliklərin baş verdiyi bir dövr hesab olunur. Bəhs etdiyimiz dövrdə Azərbaycan kəndində mövcud maliyyə-vergi sistemində yeni qaydaların tətbiq edilməsi heç şübhəsiz dövlət və sahibkar kəndlilərinin sosial-iqtisadi vəziyyətinə təsirsiz ötürmədi. Yeni qaydaların tətbiqi çox zaman vergilərin kənd sakinləri arasında bərabər şəkildə bölünməsi, yəni vergilərin tarazlaşdırılması, dəyişən məhsul vergilərinin sabit pul vergisi ilə əvəz olunması, vergidən yayınanların üzə çıxarılaraq vergiverənlərin siyahısına daxil edilməsi kimi sosial-iqtisadi tədbirlərlə müşayiət olunurdu. Bu illər ərzində, xüsusən Şəki və Şirvan bölgələrində dövlətə məxsus təsərrüfatların ləğvi və bununla bağlı həyata keçirilən vergi və maliyyə islahatları, yerli əhalinin, xüsusilə vergi verən əsas təbəqə olan kəndlilərin həyatına və sosial-iqtisadi vəziyyətinə ciddi şəkildə təsir etdi. Həmin dövrün xüsusiyyəti, əkinçilik və ipəkçilik kimi əhəmiyyətli sahələrin dövlət nəzarətinə alınması, kəndlilərin üzərinə qoyulan yeni vergi yükünün artması və həmin təsərrüfatların mülkiyyət və idarəetmə sistemindəki dəyişikliklərdən ibarət idi. Dövlətin məqsədi, iqtisadiyyatın daha çox gəlirli sahələrinə yönəlmək və xammal təminatını gücləndirmək idi, lakin bu, tədbirlər kəndlilərin ağır iqtisadi şəraitdə yaşamalarına səbəb oldu. Bu məqalə, XIX əsrin əvvəllərində Azərbaycan kəndində həyata keçirilən bu cür iqtisadi tədbirlərin nəticələrini və onların sosial-iqtisadi təsirlərini araşdırır. Burada verilən misallar və statistik məlumatlar, dövrün iqtisadi və sosial şəraitinin daha yaxından başa düşülməsinə kömək edəcəkdir.

Açar sözlər: Xəzinə təsərrüfatı, Şirvan bölgəsi, Şəki, kəndli, vergi və mükəlləfiyyətlər

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1.Introduction

In 1801-1828, Northern Azerbaijan was occupied by the Russian Empire. By joining the Russian Empire, whose domestic and foreign policies were anti-Turkish and anti-Muslim, the socio-economic structure of Azerbaijan was completely alien to it, governed not by laws, but by “exceptional cases”, with all kinds of arbitrariness and a system of bribery, and having a military-bureaucratic nature. The occupation, the ruthless colonial regime established after it, and the new Russian administrative system created radical changes in the socio-economic and political life of Azerbaijan, which had been governed for centuries by Eastern and Muslim rules and regulations.

From the Middle Ages to the first decades of the 19th century, as in other Eastern countries where Islam prevailed, a system of agrarian relations based on local customs, Sharia and Muslim law prevailed in Azerbaijan. Being an Eastern country, in Azerbaijan, unlike Western Europe, large private landowner farms occupied a very insignificant place in the agrarian structure of society, and individual peasant farms played a major and leading role in the system of agrarian relations. The Azerbaijani peasant was an individualist by nature and acted as the main productive force in his private farm together with his family members. At all times, the provision of the country's population with bread and other food products, which were the main food, directly depended on the socio-economic situation of the peasantry, which was the working mass, and the attitude of the forces in power towards the peasantry, which was a private owner and individual farmer. Since the beginning of the 19th century, with the forced incorporation of the northern lands of Azerbaijan into the socio-economic and agrarian structure of the Russian Empire, which was completely alien to our people in terms of ethnicity and religion, and based on backward serf rights, significant changes have occurred in the agrarian structure of our country. During these years, especially in the Sheki and Shirvan regions, the abolition of state-owned farms and the tax and financial reforms implemented in connection with this seriously affected the lives and socio-economic situation of the local population, especially the peasants, who were the main tax-paying stratum.

The study of such changes in the socio-economic and agrarian structure of the territory of Azerbaijan north of the Araz River, which was subjected to the process of occupation and turned into a colony, based on primary sources, will allow for an in-depth study of these and other important issues, such as land relations, the financial and tax system, the status of the upper class in the social structure of society, and the socio-economic situation of peasant categories, which are included in the problematics of agrarian historiography, to eliminate the distortions allowed in historical science in this area, fill a number of gaps, and study the problem in a comprehensive and complex manner.

2. Consequences of the liquidation of state-owned farms in the Sheki and Shirvan regions

Instead of abolishing the grain farming in the Malikarkh plain of Sheki province, which did not bring sufficient income to the treasury, the tsarist regime imposed a permanent fixed monetary tax in 1821, and in 1832 the government abolished the state grain farming in five more villages, replacing the permanent crop tax with a fixed monetary tax [Azerbaijan Central State Archive, fond 24, inventory 1, file 392, p.27-28]. A decision was made to sell the labor tools (plows, harrows, etc.) and work animals (oxen, mules, etc.) used in the cultivation of those farms by auction, and to provide the vacant lands for the use of state peasants in need [Georgia Central State Archive, fond 2, inventory 1, file 2700, p.2–33]. In 1836, the administrative authorities decided to distribute the cocoon tax equally among the residents of the Sheki province [Georgia Central State Archive fond 2, inventory 1, file 3992, p.1-2,126]. Both measures strengthened the state's stricter exploitation of peasants, regardless of their occupation, under new rules, and increased the treasury's revenues.

In Northern Azerbaijan, the majority of silk farms dating back to the Khanate period were cultivated by peasants, especially ranchers, who belonged to the state (treasury). The very valuable raw silk (cocoons) obtained from these farms was supposed to provide the Russian textile industry with raw materials. Instead of protecting the farms that grew this valuable raw material, the peasants who cultivated these farms, and allocating the necessary funds to this area, the colonial authorities often preferred measures that harmed silk and even more so silk workers. Mulberry gardens were often leased to robber Armenian merchants, and a large part of the cocoon harvest obtained was sold at auction to merchants and other individuals who offered more money [Azerbaijan Central State Archive, fond 24, inventory 1, file 108, p.35; file 202, p.1.15]. In Sheki province, one of the main sericulture regions of Azerbaijan, 56 mulberry orchards cultivated by the farmers in five villages on cooperative terms were given to the iltizam for four years in 1822. The fact that the iltizam demanded money from the farmers in the form of fees in addition to the cocoon harvest collected by the iltizams immensely aggravated the situation of the farmers, the hardest working and poorest segment of the Azerbaijani peasantry. A large part of them were forced to abandon their farms and flee. Faced with the threat of losing very valuable raw materials, the agreement concluded with the iltizams in 1823 was annulled by the decision of the Russian Supreme Senate. After three years of correspondence, finally, in 1826, a permanent cocoon tax of 180 batmans was imposed on the sericulture farmers of the Sheki province. The amount of this tax could be changed only every five years, in accordance with the increase or decrease in the size of the mulberry gardens [Azerbaijan Central State Archive, fond 24,

inventory 1, file 108, p.185-186; Georgia Central State Archive, fond 2, inventory 1, file 1301, p.30-31; file 2290, p.9-10].

In Shirvan province, on the one hand, due to the unjust demands of the iltizamists, and on the other hand, due to the deception of the government by the beys and centurions sent to determine the amount of cocoons grown in the treasury mulberry gardens, only 122 puds of cocoons were received into the treasury instead of one-fifth of the 4820 puds of cocoons collected as property tax, that is, 964 puds. Taking this into account, the government considered it appropriate to transfer Shirvan to a permanent silk factory in the treasury economy, following the example of Sheki, in 1830 [Acts of the Caucasian Archaeographical Commission vol. VII, d. 142, p.184,187; d.145, p.208; d.375, p.436-437; Evetskiy, 1835, p.60].

It should be noted in particular that the colonial authorities were not at all interested in providing not only the entrepreneurs, but also the treasury peasants under the direct management of the state with land, draft animals and seeds, nor in increasing the economic opportunities of this group so that they could bear the heavy tax burden. The state, which is the basis of the economic order, must also put social issues in order [Hasanli 2018, p.83]. However, the Russian government did not use even a small part of all the opportunities at its disposal to alleviate the socio-economic situation of the population living in the treasury villages. Let's turn to the facts: in order to cultivate the grain farm belonging to the state treasury in the Malikarkh plain of the Sheki province, residents had to work in shifts for four days a year, and at this time they had to allocate 500 plows, 2484 people to plow and water, and 2812 oxen. This heavy duty borne by the peasants before the state is interesting in that it was called the "Melikarkh duty" in official documents. It should be noted that after the abolition of the Melikarch farm and five other state grain farms in the Sheki province in 1832, the unused plows, harrows, sickles and other agricultural tools and draft animals were put up for sale by auction instead of being distributed free of charge to the state peasants, who were heavily taxed due to the abolition of treasury crops and who were in dire need of these means of production [Georgia Central State Archive, fond 2, inventory 1, file 2700, p.200-261]. There is no information in the archival documents on how and to what extent the government's instruction to distribute vacant lands to state peasants in need, either on the condition of granting them to the state, or on the condition of paying a tithe, was implemented. As in other regions of Azerbaijan, in Shirvan province, the authorities did not properly fulfill very important socio-economic and economic duties, such as the normal functioning of state-owned grain, (wheat and barley), cotton, rice and silk farms, providing them with the necessary means of production and irrigation systems, collecting and transporting the products from these farms, and

properly distributing taxes and duties among those who cultivate the land. As a result of the influence of other factors that we have listed and those that we have not listed, the situation in state treasury farms deteriorated year by year, production fell, and treasury income rapidly decreased. In the mid-1930s, the state-owned treasury farms in Shirvan province began to decline. State peasants, who performed various heavy duties to cultivate the treasury farms, were subjected to various arbitrariness by district governors and tax collectors during the collection, transportation, and transfer of the crop to the treasury. The Russian government was greatly concerned about the fact that a very small amount of 300-500 tagars of wheat and barley entered the treasury from Shirvan province, which had a population of more than 100 thousand people and where most of the population was engaged in grain farming [Georgia Central State Archive, fond 2, inventory 1, file 3031, p.27-28]. The Russian government welcomed the appeal of state peasants, fed up with heavy duties, lawlessness, and arbitrariness, to official bodies in 1837 with a proposal to abolish treasury farmers and impose a tax on each peasant's yard instead [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.2-3, 273-274].

Analysis of materials in archival documents shows that although no radical reforms were carried out in the financial and tax system of the Shirvan province in the 20s-30s of the 19th century, the government, while retaining the traditional and profitable in-kind and monetary taxes from the khanate period, made certain changes to this system in its favor. The "Money Tax", which was included in the fixed monetary taxes existing in the Shirvan province during the period we are talking about, was paid to the Russian treasury in the amount of 8 thousand chevrons annually from 1805, when the Khanate passed under Russian subordination, until 1820, when it was abolished. The fixed money tax, which was paid annually to the treasury by the residents of the village of Gurd, who were of Karachai descent, in the amount of 120 manats in Shirvan money or 72 Russian silver manats, also belonged to the fixed money tax. At the same time, the fixed tax called "Khachjahat" was a tax paid by Armenians during the khanate for freely practicing the Christian religion. This tax was also paid during the Russian government, but was only abolished by the order of the chief judge of Georgia, A.P. Yermolov, dated November 22, 1826 [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.268].

The Gardener's Tax, which was a fixed monetary tax, was paid by residents with fruit, grape and mulberry orchards in the amount of 1 manat in Shirvan money or 60 Russian silver kopecks per orchard. The tax on oil, cheese, carpets and sackcloth was paid to the khan's treasury in kind by the cattle-breeding (originally nomadic) population during the khanate period. By 1839, the total amount of the tax on these products was 1,111 manats 8 kopecks in Shirvan money, and 666 manats 65 kopecks in Russian silver money. Although the

straw tax was collected in kind by the dargahs during the khanate period, it was replaced by a monetary tax by the Russian government and amounted to 487 manats 12 kopecks in Shirvan money and 292 manats 27 kopecks in Russian silver money per year [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.269-270]. The fixed monetary tax, called duty, was collected by the Russian government for the benefit of the treasury and amounted to 162 chervons and 175 manats 78 kopecks in Shirvan money, and 105 manats 47 kopecks in Russian silver money. In addition, variable monetary taxes such as property taxes and per capita taxes were also paid, and duties such as cleaning water channels for irrigation of the Treasury's crops and gardens and providing water to flour mills, planting and harvesting all types of grain crops from treasury crops, collecting and processing cotton grown on treasury farms, digging ditches and fencing around treasury gardens, and transporting grain harvested from treasury crops to provision stores were performed [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.272-273]. Cases of arbitrariness and abuse in the performance of duties in treasury farms also occurred frequently. Thus, in addition to involving treasury residents involved in the cleaning and laying of water canals in the laying of their own water canals, district governors and beys would send them home after taking bribes from some of them, and the entire burden of this duty fell on the poor and poorest residents. When the harvesters were assigned to harvest the grain grown in treasury farms, district governors and village elders (starshinas) would patronize the wealthy residents in exchange for the bribes they received, sending only the poor villagers to this work. Since the treasury and the residents' grain ripened at the same time, those poor villagers could not harvest their own grain, and even though one of every ten shekels of grain they collected from the treasury crops was given to them by the state, those residents could not carry their shekels to their homes because they were far away. According to the rule dating back to the Khanate period, horses were required from the residents for threshing grain, with a certain amount of grain being paid in return. At this time, the district beys and village elders allowed themselves to be arbitrarily patronized by the wealthy villagers, sending the poorest who did not have horses to do this work. The majority of the community spent a lot of money to buy horses for threshing grain, and after this work was completed, they sold the horses they had lost at a very low price, causing losses [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.273-274].

The treasury rice fields yielded up to 3,634 tagaras or 6,668 chetverts of rice per year. Although the government, which did not need the harvested crop much, ordered the rice to be sold at auction every year, buyers were rarely found for this crop. Therefore, treasury rice was often sold to residents at a

fixed price. This was actually called a rice tax. After the lords sold part of the rice to the wealthy residents at a low price, the rest was distributed among the poorest. [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.274-275] After thoroughly studying the general condition of the treasury farms, Colonel von Ascheberg, the commandant of the Shirvan province, determined that the main "culprits" of the arbitrariness and illegalities in this area were local beys, district governors, and village elders. On August 29, 1839, citing the residents' ignorance of their duties regarding taxes and obligations, the loss of faith in justice and, worst of all, in the Russian government, he sent a proposal to the chief judge of the Caucasus, General Golovin, on August 29, 1839, to destroy the treasury's wheat, barley, and cotton plantations in the Shirvan province [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.267,275-276].

The proposal stated that the natural obligations of the residents in connection with the treasury farms were very heavy, and that the oppression and harassment caused by various arbitrariness and abuse prevented them from freely working on their private farms. It was especially emphasized that by destroying the treasury grain and cotton plantations, imposing all obligations on the residents in the form of a monetary tax would bring additional monetary income to the state. If we look at the table compiled based on the information on the social composition of the population of the province, including the city of Shamakhi, the total number of tax-paying and non-tax-paying population, and the total number of people living in the region as a whole, based on the cameral census materials conducted by the officials of the Georgian Treasury Expedition in Shamakhi province on the eve of the abolition of treasury grain farms, based on the rich archival documents, in 1839, the number of beys (265 households or 1003 men), who were the main representatives of the upper class in Shirvan province, including the city of Shamakhi, constituted only about 0.38 percent of the total population, and together with the clergy (645 households or 1977 men), they constituted about 1.46 percent, including 1019 households or 3239 men. The total number of villagers living on state-owned lands and the lands of the beys (mulku-khalisa and tiyul) in Shirvan province consisted of 19,163 households or 58,894 men. Residents who belonged to the state and paid taxes to the treasury (12,489 households or 38,936 men) constituted the largest part of the villagers - 65.17 percent [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.276-277]. The provincial commandant, who collected all this statistical information, used the most productive years, not the years of crop failure, to determine the total amount of produce obtained each year from the treasure crops to be destroyed.

Table. Products obtained from the treasury's grain and cotton plantations in the Shirvan province in the most productive years and the monetary value of those products (1839)

Type of product	Quantity Tagar batman	Price per tagar	The price of each batman or pood	Monetary value of silver manat
Wheat	4000 tagar	7 manat		28000
Barley	400 tagar	4 manat		1600
Cotton	1500 batman		1 batman 3 manat, 1 pud 6 manat	4500
Total				34100

Source: Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.277.

According to the commandant's proposal, the amount of the new money tax should be determined as 34,100 manats based on the total value of the products obtained from the treasury crops, and this tax should be distributed among the peasant farms in the province as follows: It was proposed that the missing 1,182 manats 95 kopecks of the new money tax worth 34,100 manats be collected from the 462 rancher farms working in the treasury grain crops and 15 farms from other places (a total of 477 farms), and at this time, a tax of 4 manats 07 kopecks be imposed on each farm. The total amount of the money tax to be paid by those 477 farms should have been 1,941 silver manats 39 kopecks [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.278]. It is interesting that while a tax of 2 manats was imposed on every treasury resident and every peasant household under the control of the beys who were involved in the collection and transportation of crops grown on treasury grain and cotton farms, and 1 manat on every peasant household living on private estates, a tax of 2-4 times more - 4 manats and 7 kopecks - was imposed on every peasant household who planted treasury crops and every household that came from other places and found shelter on treasury lands. It was intended that the ranchers working on the treasury farms to be destroyed would be turned into state peasants and the same taxes would be imposed on them as on other treasury residents, a part of the vacated lands would be distributed to state peasants in need, and in return, one-tenth of the grain crop and one-fifth of the cotton crop would be demanded as a tax from them [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.278].

Although the high number of cases of local residents being offended by the sale of the produce from the treasury rice plantations necessitated the liquidation of this farm, ultimately, given that the state receives a very large amount of income from this farm every year - up to 18 thousand silver manats - and the current impossibility of distributing that large amount among the residents in the form of a monetary tax, it was recommended that this farm be maintained as it is until new methods are found to make changes in this area. The proposal sent to the treasury on August 29, 1839 by the commandant of the Shirvan province, von Ascheberg, to abolish grain and cotton crops and impose a monetary tax on the residents instead, was responded positively by the Chief Magistrate of the Caucasus, General Galovin, within a very short period of 17 days. The Chief Magistrate's order on this issue dated September 15, 1839, stated: Based on the existing conditions and the profit of the state treasury, the wheat, barley and cotton plantations belonging to the treasury in the Shirvan province should be destroyed; 2. The plantations of these crops should not be carried out in the next 1840; 3. The income obtained by the treasury from these plantations should be demanded from them in the form of a monetary tax "taking into account the wishes of the residents" in the following manner: a) 32 thousand 856 silver manats from the residents b) a monetary tax of 1941 silver manats and 39 kopecks should be imposed on the farmers who were left completely empty due to the destruction of the plantations.[Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.286].

This step of the government led to serious changes in the socio-economic situation of both the state and the peasants of the Shirvan province. There were sharp changes in both the composition and amount of taxes paid by the population of the region to the state treasury. If we look at the following table, we can see that in the Shirvan province, until the abolition of grain and cotton crops belonging to the treasury in 1839:

- 1) fixed money tax 28891 silver manats 47 kopecks
- 2) variable money tax 1765 silver manats 70 kopecks, totaling 30,657 silver manats 17 kopecks. The number of households that paid the tax was 15067, and the number of households that did not pay was 5643 [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.271, 276-277; fond.130, inventory 1, file 7, p.157-157].

The chief ruler of the Caucasus, who was not interested in the extent to which the needs of the Shirvan treasury peasants, who were forced to pay such heavy taxes, were being met, did not demand information about how the lands left vacant after the destruction of crops were distributed among the farmers who were in the most difficult economic situation. Because he was more concerned with the tsarist treasury obtaining greater income from the region. The colonial

authorities, with the help of beys loyal to them, forced the residents to buy treasury rice at a price higher than the market price. Let us turn to one of the numerous documents in this regard: even though in 1825 an announcement was made throughout the Caucasus regarding the sale of 525 tagars and 8 batmans of rice collected from the state rice fields cultivated by the ranchers in the Shirvan province, no buyer was found [Azerbaijan Central State Archive, fond 130, inventory 1, file 8, p.69-70]. The Russian government, with the help of local beys, was able to "convince" the residents of Shirvan to buy each taghar of that product at the price of 1824 in Shirvan money for 3 manats 90 kopecks (1 manat in Shirvan money was equivalent to 60 kopecks in Russian silver money - M.A) or 2 manats 34 kopecks in Russian silver money. The residents undertook to pay 20,500 manats in Shirvan money for that paddy in September 1826. From the inquiry sent by the Main Administration of the Transcaucasian Land to the head of the Khazar province on October 21, 1841, it is clear that despite the passage of 16 years, the residents of Shirvan still owed the state treasury 8,582 manats 94 kopecks for that paddy [Azerbaijan Central State Archive, fond 130, inventory 1, file 8, p.72,76]. Interestingly, in the same year, a decision was made to sell 3,012 tagars of treasury rice collected from the Agdash district of the Sheki province to the residents for 3 manats per tagar in local currency and on the condition that the money for the product would be paid the following year, that is, in 1826. In an official document from 1827, the commandant of the Sheki province, Major Senkhovsky, justified the sale by the residents' wish [Azerbaijan Central State Archive, fond 130, inventory 1, file 8, p.109-112].

The commandant of the Shirvan province proposed to the government that from 1841, rice cultivation in the treasury-owned farms be stopped, that the 18,000 silver manats of income obtained based on three years of abundant harvests be distributed among the residents in the form of a monetary tax, and that a tax of one silver manat and 35 kopecks be imposed on each state peasant farm, and that the vacant treasury lands be distributed among the ranchers on condition that they pay a property tax. Considering that the residents of the Mugan district, located on the right bank of the Kura and Araz rivers and consisting of 264 farms living in the border region, were poor and inclined to flee the region, the commandant considered it appropriate not to impose any tax on the 264 farms living in this district [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.302]. General Golovin, the chief judge of the Caucasus, who also approved the new proposal of the Shirvan provincial commandant, sent an order to the head of the Khazar province on September 14, 1840, to cancel the rice plantations in the Shirvan treasury and impose a monetary tax on the residents instead. The order stated:

1. Starting from 1841, rice cultivation in the treasury-owned farms should be stopped and instead, the 18 thousand silver manats of income obtained annually should be distributed among the residents in the form of a monetary tax.

2. Considering the poverty of the residents of Mugan district, no monetary tax should be imposed on them.

3. The same taxes and obligations should be imposed on the farmers working in the destroyed rice plantations as on other treasury residents. Land shares should be allocated for the farmers on the condition that they pay property tax from the lands exempted from those plantations.

Half of the rice seed allocated for planting in 1841 should be given to those ranchers free of charge to establish new farms [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.303-304].

The report of the head of the Khazar province dated December 26, 1840, regarding the implementation of the order of the chief judge of the Caucasus dated September 15, 1840, mentioned how the issues arising from the order were implemented and will be implemented. The head of the Khazar province wrote about how the chief judge's instructions regarding the ranchers were implemented: each of the 148 rancher yards working in that rice farm was assigned a monetary tax of 5 silver manats 42 kopecks per year and a property tax paid with the product, the same amount as other treasury residents, and they were allocated a plot of land from state lands that were free from cultivation. At the same time, 183 tagars 15 batmans of rice seeds intended for the rice planting of 1841 will also be given to them [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.305-306]. Analysis of the documents shows that the authorities had determined the total amount of tax that they should have demanded from the peasants of the Shirvan province in 1841 in exchange for the destroyed treasury crops, not 18 thousand silver manats, but rather 18,651 manats 96 kopecks. This monetary tax was to be distributed between the state and the peasant entrepreneurs in the following way: 1. A tax of 1 silver manat and 35 kopecks was imposed on each of the 696 state peasant households benefiting from the crops in the Bargushad and Salyan districts, and 60 silver kopecks on each of the 1612 peasant households residing in the bey's khalisa estates. 2. A tax of 1 silver manat was imposed on 1055 state peasant households benefiting from the single treasury rice crops, and 50 silver kopecks on each of the 161 peasant households in the bey's khalisa estates. 3. It was once again noted that 264 peasant households living in Mughan district were not subject to cash tax. 4. A tax of 80 silver kopecks was imposed on each of the 7030 state peasant households benefiting from other rice crops of the province, 40 kopecks on each of the 939 peasant households living on the khalisa lands belonging to the beys, and 35 silver kopecks on the other 148

peasant households connected to this economy. 5. A tax of 5 silver manats and 42 kopecks was imposed on each of the 148 ranjbar households that were unemployed due to the destruction of treasury crops [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.307-328]. Although the document stated that the peasants benefited from the rice crops, in reality, every year the government forced the Azerbaijani population to buy the rice crop it did not need. Now the state and entrepreneurial peasants of the province were forced to pay a new monetary tax as a penalty for the inability of the Russian authorities to manage their treasury farms.

In this way, the colonial government both filled the treasury and saved itself from the worries of managing state-owned farms through the tax collected from the Azerbaijani peasants. It is also interesting to note that all this was supposedly carried out with the will and consent of the Azerbaijani peasants. In all the reports he sent to higher authorities on the abolition of treasury farms, Commandant von Ascheberg emphasized that the population's willingness and consent to this step was learned, in a very strange way, by spreading rumors among them [Azerbaijan Central State Archive, fond 91, inventory 1, file 1, p.301].

3. Conclusion

The analysis of archival documents shows that in the 1920s–1930s, the financial and tax policy of the Russian Empire in the Sheki and Shirvan provinces served mainly the goals of increasing treasury revenues, centralizing administration, and strengthening state control. The changes implemented in the tax system - the replacement of the permanent crop tax with a fixed monetary tax, the abolition of treasury grain farms, the regulation of the cocoon tax, and the introduction of a permanent silk tax - were formally aimed at “rationalizing” administration, but in reality, the state further increased the tax burden on peasants.

Under colonial rule, neither the development of agriculture, nor the improvement of the means of production, nor the alleviation of the socio-economic situation of the peasantry and the peasantry were envisaged. On the contrary, the privatization of mulberry orchards, the maintenance of heavy in-kind obligations, the auctioning of means of production instead of free distribution to the peasantry, the arbitrariness of state officials and abuses in tax collection led to a sharp deterioration in the economic situation of the peasantry.

Under these circumstances, the productivity of treasury farms in both Sheki and Shirvan decreased year by year, agricultural production declined, and as a result, the economic benefits that the empire expected from the region weakened. In 1837, the appeal of Shirvan peasants for the abolition of heavy

duties and the imposition of a fixed tax on each family actually showed that the conditions of exploitation had reached unbearable levels.

Thus, although the financial and tax policy implemented in the Sheki and Shirvan provinces in the first half of the 19th century brought certain innovations in terms of structure, it essentially served colonial interests, aggravated the socio-economic situation of the peasants, and accelerated the decline of traditional economic sectors, especially sericulture. This period is characterized as one of the most difficult stages for the Azerbaijani peasantry, both economically and socially.

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