

## Legislation of the Russian Empire on the taxation system in Kazakhstan in the XVIII-XIX centuries

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**Abstract.** This paper shows the core of the taxation system administered by the tsarist government on the territory of Kazakhstan in XVIII-XIX centuries. The issue is considered based on the legislation of the Russian Empire. The colonial policy of the Russian Empire in the period under review provided the creation and application of a special system of taxes and duties pertaining to the nomadic peoplehood inhabited the territory of Kazakhstan. This system developed and improved during the whole period of colonization, moving from the traditional medieval economic relations in the Siberian and Central Asian regions, namely yasak (tribute in furs), to the more advanced monetary forms of exaction, becoming more widespread and multifarious. The author points out that the Russian colonial authorities also used various duties, including conscription of labor against the local population. Author investigated and presented an impressive legal framework developed by the Russian authorities, which was aimed at consolidation of the colonial policy and the further strengthening of the exploitation of the local population.

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### Introduction

From the first days of Kazakhstan accession to Russia, the tsarist authorities raised the issue on the imposition of annexed territories by taxes and duties. Russia considered the newly-annexed Kazakh lands as a source of raw materials, as well as new markets and the sources for additional revenues. Taxation system, introduced in Kazakhstan by tsarist regime, clearly shows how the Kazakh people were gradually involved into economic enslavement. Therefore, a study of the taxation system, used in the conquered lands, plays an important role in revealing the colonialist nature of the policy of the tsarist autocracy.

### Research methods

Modern conceptual approaches and scientific methods laid a methodological basis of the current research. These include historicism, objectivity and other scientific principles of historical knowledge, as well as theoretical findings and the concepts of the leading researchers, who formulated the basic principles of research in the field of source studies. An integrated approach to the study of the regulatory acts became one of the main concepts, as well as the collection of scientific research methods aimed at acquisition, analyzing, systematization and generalization of the information obtained.

### Description and results

According to some researchers, mid XVIII - early XIX century was a period when the Russian Empire created and developed its colonial policy [1]. One of the mechanisms of such policy, developed by Russia, consisted in special taxation system applied

to non-Russian people of Siberia, the Volga region, and Northern regions. Minorities paid so-called yasak tax. "Yasak is a natural tax paid in cattle, wool and leather that was collected by Russia from the peoples of Siberia and the Volga region ever since the conquest of these regions by Russian Empire. After the adoption of Russian citizenship by Junior and Middle zhuzh, this tax has been extended to the nomadic Kazakhs" [2, p. 64]. This idea is expressed by G.F. Miller: "Yasak (yasa) means one's own code, statute, the law (Genghis Khan yasa); derived meaning: everything that is established, laid down and specified, for example, enacted military signal, or enacted mandatory tribute. Yasak (as an obligatory tribute) was considered as a sign of allegiance and deferred from sham-voluntary offerings [3]. Russians inherited yasak from Tatar conquerors; thus after the conquest of Kazan, they continued to collect yasak from the natives, as well as at the times of Kazan khans. Yasak was collected primarily in fur, though, as an exception, there have been cases of collecting yasak in cattle, iron items, fish, etc." [4].

All the legal framework of the tsarist government shows how the population was gradually drawn into the Russian taxation system and was directed at the enslavement of the Kazakh people [5]. In one of the first documents, related to bringing the Kazakhs of the Junior zhuzh to the Russian citizenship, more specifically, in the instruction given to the translator of oriental languages Mehemet Tevkelev in 1731 it was written: "Bring him, Abul Khair Khan, in a fashioned way, giving opportunity to have decent reasons for citizenship, while to confirm his loyalty, he would settle for paying yasak and give hostages – amanates, who will to be kept in

Ufa" [6]. Accepting Russian citizenship, Abul Khair Khan promised to pay yasak, like all non-Russians in Russia. "He pledged in writing and verbally: 1) to protect the safety of Russian borders adjacent to the lands of his horde; 2) to protect our merchant caravans and escort them across the Kirghiz steppes; 3) in case of need to give Russian army reinforcement out of his own dependents, like the Bashkirs and Kalmyks. 4) to pay tribute or yasak in animal skins" [7, p.185]. Though, as pointed out by Levshin A., none of these conditions were satisfied in the initial period of annexation, and the payment of yasak, in particular. According to some Western scholars, the main task of the tsarist regime during this period was to make a lodgement in the newly annexed areas [8].

All activities of the tsarist regime were subordinated to fulfill this mission. To encourage the adoption of Russian citizenship, Kazakhs were given various privileges. Thus, for example, a property of Kazakhs, who decided to take Russian citizenship, was free of charging duty. The decree dated October 7, 1799 states: "The property of Kirgiz, who wish to join the Russian citizenship and will cross its borders, should be free of duties" [9]. Such a decree "On the permission of Kirghiz, who moved to Russia for permanent camping ground, to carry out exchange of livestock and their products with Russian nationals free of duty" was released in 1809 [10].

At the end of the XVIII century, the collection of taxes and duties was not performed on a systemic basis. In this regard, Catherine II wrote in 1769 to Reynsdorp, the governor of Orenburg: "We are aware that the main Commissariat agencies deliver capitation money to ordered places not only very slowly, but also from some places even nothing is brought in this year. And under the current circumstances, it is badly needed that these revenues would be brought as soon as possible..." [11, p.31-32]. Basically the treasury reimbursement was carried out by charging fees for certain goods carried. This is confirmed by the following legal documents: "On delivery of tributes from fishing, drinking and customs duties in Guriev township to maintain the Yaitsky army" [12]; "On the collection of fees in Orenburg and Trinity fortress"[13]; "On the establishment and extension in the Orenburg province of iron and copper factories just by private individuals, on delivery of duties collected from these factories to Orenburg province to Berg-Panel treasury" [14]; "On the collection procedure of certain amount of duties on goods, both from Russian and Asian merchants trading in the Orenburg and Trinity fortress"[15]; "On exchanging Asian prisoners of various nationalities through the Siberian and Orenburg lines when writing the possession and

levying duties according to paragraphs 2 and 3 of the decree" [16]; "On the levying excise duty on the import of Bessarabian, Ebeliysk and other salts from Kirghiz steppe in amount of 60 kopecks in banknotes" [17], etc.

However, the tsarist regime used other various forms and ways to get profit from the local population. Thus, a ticketing system for Kazakhs passing through the fortification line was introduced at the beginning of the XIX century. On this subject Kostenko L. wrote: "In the beginning of this century, for any income or benefit from the Kirghiz, they started collecting taxes from small livestock when passing through a boundary line for the wintering, namely: to charge necessarily - 1 kopeck for horse, 1 geetis for cow or bull, and 1 mite (quarter kopeck piece) for a ram (or sheep) per month. But the charges were going badly, while the cost of administrating the territory increased year by year; though our power in steppe did not prevail" [18, p.109].

Despite the fact that at the beginning of the XIX century the tax collection and system of various duties were not yet fully taken shape, however, their emergence considerably complicated the tight situation of the Kazakh people. Being unable to withstand the rugged economic situation, the Kazakh poor often had to sell their children into slavery. The fact that the tsarist regime encouraged the sale of Kazakh children into slavery, shows what was the genuine core of the policy pursued in Kazakhstan. This provision was legalized in 1757 by the state decree, while in 1808 a following decree was adopted "On the extension of the rules on the placement of the Kirghiz and buying of Kirghiz children by Russian nationals across the whole Siberian line". According to this decree it was allowed to buy Kazakh children by persons not of noble origin [19]. On this occasion, one of the Russian bourgeois-liberal magazines wrote: "In 1808, Russian citizens received from the Russian government the right to buy and barter Kirghiz children, but on reaching the slaves 25 years of age, they were made free. It was more liberal law, since before its adoption Cossacks, archers and various service people robbed from Kirghiz their wives, children and laborers. Some waywodes organized harems of women, which then were profitably sold off. Prices for people were relatively low: 7-year-old Ostyak girl costed 20 kopecks, boy - 25 kopecks; price for adults ranged from 10 to 20 rubles. Irbit fair was the center of trade" [20, p.6]. This practice of selling children has found further confirmation in the decree adopted on April 30, 1819 "On bartering of Kirghiz, Kalmyk and other Asians" [21] and the decree of October 8, 1825 "On service time of Kirghiz-Kaysaks, Kalmyks and other Asians,

acquired by barter before and after 1808, and on denial for the future to buy or barter this kind of people" [22]. According to the latest document, children sold into slavery before this law, did not receive freedom, though the acquisition of new children henceforth was prohibited.

In order to enlist sympathies of Kazakhs and supporting their transition for a residence in the Orenburg line, tsarist decree "On the location of Kirghiz wandering near Orenburg line" was adopted in 1808 and sent to the military governor Volkonsky [23]. According to this decree, a 10-year exemption from paying taxes was introduced for those who migrated to the inside area of the line. "From your reports and other information reaching me, one must trace that Kirghiz, wandering near Orenburg line, due to various reasons came to such poor condition that many of them do not find the means of subsistence; on the one hand, they produce riots at the border, and on the other hand, sell even their own children into eternal will; so, to stop these abuses and to deliver this part of the Kirghiz in order to provide their maintenance, I found it necessary to put the following measures: ... all resettled Kirghiz are given 10-year-long privilege from paying taxes and delivering all kinds of services... "[ 24]. However, these measures were temporary in nature and have been canceled by the decree of December 9, 1813 "On electing heads between yasak payers... about Kirghiz and other" [25]. Kazakhs, who became a part of Russian population, were relegated to the category of yasak payers and were laid on tributes.

With each passing year, as far as the czarist regime consolidated its positions in Kazakhstan, the tsarist government introduced new forms of taxes and duties. On April 12, 1820, a tax collection from Kazakhs, who were hired as workers by the residents of Orenburg boundary line, was approved [25]. "Considering an order on permission the Kirghiz to be employed as workers by the inhabitants of the Orenburg line and taking into account the occasion of taking fee by issuing tickets commensurable with the term of such employment, namely: 6 rubles per one year, 2 rubles per 4 months and 50 kopecks per 1 month, I find quite useful and signify the above with all its vigor ...; the sum resulted from this tax should be attached to the capital intended on establishment of the Asian Nelyuevsk School; henceforth it is hereby ordered to continue paying this fee for the benefit of the same school" [25]. Thus, it is evident that, on the one hand, the government had a very profitable source to replenish the treasury and solve its specific problems, as well as, on the other hand, rural officials were provided by cheap working labor. Labor of impoverished nomads and hired workers was widely used also in fishing trade in the Caspian

Sea, as well as in salt and forest developments. For example, one of the fishermen wrote: "We cannot hire Cossack workers since it is not advantageous because Cossack is always paid the extra money compared to that given to Kirghiz, about 3-4 rubles per each fishing season; besides, you must feed the Cossack worker the same piece of bread as we eat ourselves, while Kirghiz will eat just one rye flatbread with fish oil "[26]. The amount of money, collected for the tickets, grew every year. The total amount of money, collected for tickets given to wage workers from 1820 to 1837 amounted to 537,032 rubles and 94 kopecks [26, p.134]. The profitability of this measure can be judged by the fact that on May 7, 1838, Ladyzhenskiy, the Chairman of the Orenburg Border Commission, gave special instruction, encouraging in every way the poor, who were going to be hired as workers, as well as giving them tickets "always and all the time upon first request".

Legal and administrative reforms of 20s' of the XIX century, not only identified a new form of governance of Kazakh zhuzh, but codified the taxation system of the Kazakh population, setting different kinds of tributes and taxes. Chapter 4 of the 1822's statute, intitled "Household mandate", has a special section "Fees and charges", which refers to the fees that are either mandatory or voluntary for the Kazakhs.

These fees and charges were collected from the local population for various needs of districts and townships, as well as the needs of the Russian Empire. However, anticipating the disconcaravan of the local population in connection with the establishing of the outer districts, the tsarist government, trying to prevent "confusion and disorder", as well as to accelerate the implementation of reforms into the life, freed all Kazakhs from paying taxes during five years. "Each district, from the date of the introduction of a new order in the aforesaid, enjoys a five-year benefit from all taxes. During favorable years one may accept from the Kirghiz just voluntary offerings for hospitals, schools and charitable institutions, made both in cattle, various items and money" [27, p.99]. Along with that, the document stated that the voluntary offerings were allowed to be made by representatives of Kazakh nobility according to the local customs and traditions. Here we have in mind the "saun custom", which included various obligations, relating to the offering of the cattle (sogym, zhurshylyk, zhylu, etc.). This allowed the local nobility to use their privileged status to enrich themselves at the expense of their poor relatives. Voluntary offerings had to be enrolled into the District orders, which "had the responsibility to inspect that these benefits were not

forced" [27, p.100]. Yasak, which was collected in townships, remained the main type of tax from nomads. Amount of yasak was determined by the statute as follows: "At the end of the grace period, one must collect annually the tribute from the Kirghiz in cattle, one beast per hundred heads; yasak is not collected from camels" [27, p.100]. For yasak collection, the regional board used to make cost sheet for each year to find out how many horses are required for repairs in the Cossack regiments, how many are needed for hospitals and other charitable institutions in the steppe. Remaining cattle was sold and the collected money was going to the government revenue. Collections of yasak fees were to be made once a year, in the summer. Cattle, collected in form of yasak, were distributed to townships for every three-year period. Other than the payment of yasak, the Kazakhs had to take part in the implementation of communication and delivery of various business papers from the villages to the regional administration and back.

To encourage the transition of Kazakh population to settlement, the tsarist authorities passed in 1827 a special decree "On the exemption of settled outlanders in Western and Eastern Siberia from all yasaks and other charges" [28, 1.407]. In this regard, the document stated: "Since resident outlanders now pay taxes according to the statute of 1822 based on the associations they have entered, hereby is ordered to exempt them from the time of their entry to these associations from paying all kinds of yasaks and other charges, to which they were subjected according to different regulations before the issuance of this decree. To compose one's own yasak, hereby is ordered to split aforesaid of each kind by the individuals and then the entire amount, which ought to be paid by outlanders, who have become sedentary, to exclude from accountant books since the time of their recitation out of the remaining nomadic or vagrant people, and henceforth to charge them only that will follow after this exception. [28]

In connection with the growth of the national liberation movement of the Kazakh people, who were dissatisfied by establishing districts, taking away lands, infringement of rights, and an increase of various levies and duties, the tsarist government was forced to make some concessions. For Kazakhs of newly established districts, a 5-year exemption from taxes was introduced. "The tsarist rulers of Kazakhstan tried by temporary concessions and tax cuts to win to their side the Kazakh population, which was dissatisfied with the lawlessness of local authorities and the Russian administration" [29, p.15].

Upon expiration of the exemption from the payment of tribute by Kazakhs in the newly

established districts, this issue was repeatedly considered by the Siberian Committee and other official institutions. In May 1831 the Siberian Committee approved the provision "On the procedure of yasak collection from the Siberian Kirghiz in Karkarala and Kokchetav districts" [30], which provided answers to the questions relating to the collection of the yasak from the local population, and identified new benefits on payment of yasak. This document stated that sultans, who administered districts, and all the noble Kazakhs, who were in the service of the tsarist system, were exempted from the payment of tribute. Though, in order to prevent the other people against hiding their cattle under the name of noble Kazakhs, the following restriction was introduced: " a) each senior Sultan, who administered the district, was exempted from paying the yasak from no more than 300 horses, 200 bulls (cows) and 200 sheep (wethers and goats); b) each foreman or honorary Kirghiz ... was exempted from paying the yasak from no more than 200 horses, 100 oxen and 100 sheep; c) each Sultan, administered a township, was exempted from paying the yasak from no more than 100 horses, 100 oxen and 100 sheep" [30, p. 391]. The amount of yasak changed according to this decree. Thus, now when collecting yasak, young cattle was taken into account as well; therefore the following was suggested: "a) not to take one head out of hundred heads as a tribute (as it is stated in the statute of 1822, art.134), but to take one head out of 150 bulls (and, of course, cows, as mentioned above); one head per 150 sheep (goats, wethers and she-goats); and one head out of 200 horses; b) in addition, if there is an excess of cattle in the township, not constituting the full tribute, for example, 850 horses, than this excess, i.e. 50 horses, is exempted from paying yasak" [30, p.391]. Under this regulation, Kazakhs were authorized to pay yasak in monetary form and, therefore, its amount was established: "Kirghiz of Karkarala and Kokchetav districts are permitted, if they wish, to pay yasak during the first three years in money in amount of 35 rubles (in banknotes) for the horse, 25 rubles for the bull, and 2 rubles for the sheep" [30, p. 392]. This provision promoted to further replacement of natural tax by money, and the development of commodity-money relations in the region.

Maintenance of country wagons, road repairs, trips of tsarist officials and other various public works were also carried out by the nomads. They either paid directly from the collected yasak by cattle or money, or worked to pay by their labor. Confirmation of this fact we find in the regulation "On maintenance of country wagons in the Omsk region from Akmola Tracts to Aktau natural

boundaries", approved by highest Siberian Committee [31].

The decree of 1832 approved exemptions from paying tax for individuals who adopted Christianity [32]. Introducing these benefits, the tsarist government supported Christianization in Kazakhstan, using economic methods.

To get profit, tsarist government used all available methods. Thus, for example, the Kazakhs had to pay taxes to Cossacks for the transfer of cattle through the line. On this occasion Lobyshevich F. wrote:

"In 1834, the Earl Perovski, in order to protect the line from the raids of the Kirghiz, designed a whole fortifications line from the Orsk fortress up to the Siberian boundary with Kirghiz lands, which after the construction of these fortifications were moved to the land of the Orenburg Cossack troops, and the Kirghiz were pushed deeper into the Kirghiz steppes and were forced to pay Kozacks for letting their cattle move to a new line and wintering (there was no forage in the place where they were pushed) to pay Cossacks 2 kopecks for small cattle, 5 kopecks for cattle, and 10 kopecks in banknotes for horse or camel; this continues to this date with the addition of fees for plowing fields, ranging from 1 ruble 50 kopecks to 3 rubles per one caravan; for near-line Kirghiz this provision was extremely burdensome" [33, p.9].

Gradually, with the strengthening of positions in Kazakhstan, the taxation system was improving and getting stringent. In 1837, the tsarist government introduced in the Junior zhuzh permanent tax, the so-called caravan tax, which had to pay all Kazakhs. The amount of caravan tax was 1 ruble 50 kopecks per caravan. Caravan tax was differentiated, poor Kirghiz paid equally with the rich people. State Councilor Lyubimov, who visited the Orenburg region, wrote: "Now the poorest of the Kirghiz pay caravan money equally with the richest people. For the firsts this tax is very essential; sometimes it forced them to sell their last possessions to pay the required fee". Caravan fee was collected by distant superiors and superiors of auls, and then collected money were transferred through the sultan rulers to the Boundary Commission. Sultan rulers were personally responsible for the correct collection of the caravan tax. Often caravan tax was replaced by cattle or other products. Sometimes Kazakhs paid the tax by 6-8 pounds of wheat, since in those times one pound of flour costed 20-30 kopecks. This promoted profiteering in the region. Tax collectors often sold collected cattle, bread, etc., and paid money to the treasury. The difference between the sold amount and the value of collected caravan tax remained in their favor.

According to some incomplete estimates of the Orenburg Boundary Commission, from 1837 to 1846, the caravan tax collected just in Turgay region amounted to 572,344 rubles in silver. In one of the Boundary Commission's reports the following is written: "During the caravan tax collection it became clear that most of the Kazakh poor are unable to pay caravan tax". During the period from 1837 to 1844 the number of caravans, which paid taxes, rose from 25 to 59 thousand [26, p.133].

Collection of money from nomad Kazakhs was still carried out in near-line lands. According to local authorities, its amount has somewhat changed. "Collection was made based on the number of cattle: 9 kopecks per horse, 6 kopecks per cattle and 3 kopecks per sheep, goats and she-goats. During just three years from 1837 to 1839 the fee for nomadism amounted to 60,078 rubles" [26, p.135]. If Kazakhs stayed for wintering or passed into the interior near-line lands, they had to give to local authorities a written commitment and one Kazakh-Amanat as a pledge to ensure their return. Kazakhs were obliged to behave calmly, without causing any harm to anybody, not to fell a timber and damage by cattle.

In the early 40s' of the XIX century, in the midst of the national liberation movement led by Kenesary Kasymov, the tsarist authorities feared to increase the amount of the tax and abolish the benefits offered to newly established districts.

For example, Kazakhs of Akmola, Bayan-Aul, Uchbulak and Aman-Karagaisk districts did not pay tribute up to 1841. Furthermore, in the same year the Akmola, Kokbektinsk and Ayaguz regions were again exempted from paying tax "until further regulation" [30]. If before this the yasak was paid by banknotes, now the tax to be paid has been converted into silver: "namely, 10 rubles in silver for a horse, 5 rubles 27 kopecks in silver for a bull, and 58 kopecks in silver for a wether" [34, p.148].

Even after the suppression of the uprising, tsarist authorities were afraid to raise the tax rate in the Middle Zhuzh territory. In 1848, a tsarist decree was adopted, stating: "... we consider the elevation of yasak for Kirghiz, when paying thereof in cash, to be premature, and thus order to rid of Siberian Kirghiz from elevation of yasak when paying for livestock by money, for another two three-year period, i.e. from 1849 to 1855, and leave the aforesaid tax collection on the same level" [35].

The regulation of 1844, "On the administration of Orenburg Kazakhs" systematized taxation policy in the region. It has established the following types of income from the Kazakhs: a) ticket collection in amount of 15 kopecks in silver per month for tickets given to the Kirghiz, who were hired by linear and internal residents as workers, as

well as those who were outside the steppe away from their homes; b) collecting penalty for the delay in ticketing in amount of 30 kopecks in silver per each month; c) collecting money from Kirghiz, called caravan tax, in amount of 1 ruble 50 kopecks in silver per caravan per year" [27, p.224]. The money, collected for the tickets, were delivered to maintain Orenburg Neplyuevsk school. Penalty money was used on stationery, as well as was sent to the newly established pension capital. "Caravan tax collection is under the exclusive jurisdiction of the Ministry of Foreign Affairs, Asian Department, and the costs thereof are made of only by the superlative authorization on the report of the Minister of Foreign Affairs" [27, p.224]. Caravan fee was collected by distant and aul superiors, and then collected money were delivered through the sultan rulers to the Boundary Commission. Sultan rulers were personally responsible for the correct delivery of the caravan tax. A special pension capital was established at the Boundary Commission. This capital was "intended for pensions and lump sum benefits for persons, who have rendered services and special devotion to the Government" [27, p.225].

It is obvious from legislative acts that the Kazakh population paid also for the services of most loyal officials and representatives of the Kazakh elite. In addition, at the expense of the funds, collected from the population of the Kazakh territory, the travel and other expenses of the tsarist officials and Cossack officers were paid as well. On this occasion, the source says: "Based on the regulation of administration staff of Orenburg Kirghiz, superlatively approved on June 14, 1844, the travel expenses of the Regional Board Office officials, who are sent on a mission for service in the steppe and the line, as well as pay-off their daily allowances is assigned from caravan tax collection in amount of 2000 rubles in silver per year; travelling of six Trustees of near-line Kirghiz and their clerical expenses are assigned in the amount of 150 rubles per year per person, 900 rubles in silver all in all" [36, p.897]. These facts are approved by the following legislative documents: "On assignment of salary for two hundred detach units of Orenburg and Ural Cossack troops, established at sultan rulers in mid, eastern and western parts of the Kirghiz horde" [37]; "On the assignment of salary, based on enhanced remuneration, to officers of the Ural Cossack troops, commanders of two hundred detach units and the Sultans ruling in the western part of the Kirghiz horde" [38]; and "On increasing the amount established on the traveling and daily allowances of officials of Regional Ruling Board of Orenburg Kirgiz as well as on travelling and clerical expenses of the Trustees of these Kirgiz" [36], etc.

Reforms of the 60s' of the XIX century finally identified the main types of taxes and duties collected from the Kazakh population. Regulation of 1867 increased the caravan tax for the Kazakhs of Semirechensk and Syr-Darya regions up to 2 rubles 75 kopecks per caravan [27, p.303]. Caravan was considered the house, the dugout and dilapidated build-ups. Counting of caravans was made once every three years. "The amount of total caravan tax is determined depending on a number of caravans in a township. Breakdown of the total amount to be paid due to by the aul is conducted by township meetings of auls, selected depending on their prosperity, i.e. by the number of caravans" [27, p.304]. Article 272 of the document states that the township and aul elders are not exempted from tax, though, on the decision of the community, as a reward for service they could be exempted from collecting caravan tax with the breakdown of the amount due over the whole society. This made it possible Kazakh nobility to occultly exploit the remaining population. For the sedentary population of the Syr-Darya region kharaj was established in the amount of 1/10 of harvest, as well as tanap fee, which was determined by senior superior of the region. The amount collected had to be delivered to the county cash register not later than March 1<sup>st</sup> of the following year. At that, 5% of the total amount collected was going for maintenance of the board members.

Regulations on administration of Akmola, Semipalatinsk, Ural and Turgay regions retained the basic taxes, fees and territorial duties, which were applied to other areas. However, "Kirghiz of the Orenburg and Siberian authorities had to pay caravan tax in amount of 3 rubles per caravan per year. This provision has canceled the ticket fee, though introduced the passport fee. "Kirghiz, going to search the job, get passports from the township rulers without delay, except of those with disapproving behavior, who are not allowed to leave the camping-ground" [27, p.336]. Major superior decided whom to issue a passport.

In addition to these types of taxes, both settled and nomadic population was obliged to "maintain the local authority officers, .... repair irrigation ditches, log roads, upgrades on the post roads, allocate caravans for deceased people during the summer nomadic migration, remove the caravans and deliver fuel to the officials sent to auls on a service mission" [27, p. 336]. Although supply of camels and horses for various needs in peacetime was abolished, in the event of military operations, military governors and district superiors had the right to use them paying for the travel. Thus, except direct taxes, Kazakhs had to perform many sorts of duties, which laid a heavy burden on the nomads' shoulders.

Pernicious role in the destruction of the Kazakh villages played a so-called "military quests". "Military quests" were called punitive expeditions into the steppe, allegedly for searching the intruders. Punitive detachments raided auls, stolen cattle and picked out property. Extremely tight situation of Kazakhs in those years was described by Lobysevich F., who wrote: "... money extortion, extortion of camels for lifting the heaviness in detachments that were moving into the steppe; note in addition the failed Khiva expedition that employed 15,000 camels, most of whom died on the way, and the rest was not returned to the ruling sultans – all these greatly deranged the financial life of the Kirghiz people" [33, p.10].

Regulation of 1886 has preserved colonial policy that was reflected in its taxation system introduced in the territory of Kazakhstan. According to this legislative document, the amount of various taxes and duties increased. The amount of caravan tax increased up to 4 rubles. "Taxation was imposed not only on caravans, but dug-outs and another kind of dwellings, i.e. those shacks made of reeds, where reach landowners' laborers lived. Tribute was charged equally from the entire population. Reach landowner, middle peasant and poor paid the same amount, i.e. per each caravan. "Caravan charge, imposing the same amount to be paid by Kazakhs, having nothing, and by those possessing many thousands of cattle is unfair in its nature" [39, p. 383]. In case of nonpayment of caravan tax, the repressive measures applied: "Township ruler, with the permission of the district superior, agreed with the tax inspector, proceeded in the presence of aul elder and elected delegates, to sell the property of the defaulter, with the exception of the caravan and the part of cattle, which is in dire need of its economy. In case of lack of property of faulty caravan owner, arrears are paid by the rest of caravan owners based on breakdown of elected township representatives" [27, p. 377]. Thus, caravan tax was collected in any case, without exception, and was collected from all members of the aul.

According to new regulation, all the settled population of the Kazakh territory was laid under contribution of land tax. At that, haradzh and tanap fees from settled population were canceled. "Both inhabited and uninhabited lands, owned by private individuals, societies and the establishments or being just in their constant possession, use or disposal are subject to state land tax paid for state revenue" [27, p. 375]. The amount of land tax was determined by treasury chamber for a period of six years and paid to the treasury according to total sum tax forms. Total sum tax forms, tax-paying books, various receipts,

etc. were drawn up by treasury chamber and approved by the governor general personally.

Country duties, which have enormously increased in number, were also legally grounded and confirmed. "Natural country duties include the following needs: 1) maintenance of the irrigation; 2) maintenance of directional signs on roads that are prone to snow drifts, and supply in extreme cases the passing troops with yurts and fuel; reward costs for these to be approved by the governor-general" [27, p. 377]. Now country duties were performed in monetary form as well, which in turn were divided on regional and community duties. In order to show how these duties were heavy for the local population, we give full extract from the Article 317 of the regulation: "The following requirements are met at the expense of country duties: 1) measures to ensure folk food supply; 2) measures to promote local trade, industry, animal husbandry and to improve the cotton and silk culture; 3) costs on public health and vaccination; 4) cost of preventing the loss of cattle, on the guarding of grain crops and other plants against damage caused by harmful insects and other animals; 5) participation in the cost reimbursement for the maintenance of educational institutions established by the government; 6) gradual arrangement of premises for the troops lodging in the area; 7) execution of hydraulic engineering works at the sites, which do not belong to state structures and cannot be accomplished by means of individual companies due to their significant sizes; 8) maintenance of officials introducing land- and tax-paying systems in the region; 9) assistance to the immigrant societies in arranging of artificial irrigation, schools and churches; 10) heating, lighting and upkeep of state-owned premises occupied by the governors general and military governors; 11) pensions to twenty seven native families paid based on supreme order of August 9, 1882" [27, p. 378]. Provisions of this paragraph show that the financing needed for administration of the region and its socio-economic development was entirely carried out at the expense of fees and taxes collected from the local population. According to K. Kusayynuly: "Implementing the Russian administration system aimed at to minimize the financial costs of the state ..." [27, p.13].

Not only the land, caravans, but all the real estate, plant and factory premises, trade, various crafts, etc. were subject to taxation. In addition, for emergencies "the native population is a subject to a special taxation in the amount determined by written sentences of the society" [27, p. 78]. Even the implementation of the resettlement policy, the spread of Christianity and Russification of the native population were carried out by strengthening the

taxation system of the Kazakh population. Laying legal basis under fees, taxes and duties, the tsarist government legalized colonialist policy pursued in the territory of Kazakhstan.

Many duties and collections were different kind of additions to the laws, which were established by the local authority. They were collected where appropriate at any time of year. Besides, Kazakhs performed many different duties: maintenance in good condition of postage roads and the roads near military fortifications, building of bridges across irrigation systems, fixing dams, cleaning irrigation ditches and the execution of numerous other public works.

Regulation of 1891 on administration of the steppe regions confirmed the whole established taxation system adopted by the regulation of 1886. All costs associated with the administration of the areas, were compensated by caravan tax (its amount remained the same: 4 rubles per caravan), land tax, collected from a settled population, and country duties, collected in the natural and monetary forms.

"To satisfy the requirements, to be fulfilled by regional monetary duties, the following are subject to pay tax: 1) nomadic population; 2) lands reserved to both non-Russian and Russian rural communities; 3) real estates in cities; 4) plant and the factory premises; 5) trade and commercial certificates, caravans and tickets for the maintenance of commercial and industrial establishments" [27, p. 399]. It was supposed to determine the amount of tax on the annual basis together with the country estimates. This made it possible to increase taxation further.

Incredibly tight situation of the Kazakh population, tax and duty-stricken, was noted by Senator A.K. Gaines during his trip to the Kazakh steppe: "Kirghiz are obliged to support members of the local administration, deliver transportation means to officials, who travel by the routes other than postal routes, repair post and nomadic roads, arrange the caravans for the sick people and officials, who are sent on mission to the steppe, as well as provide them fuel.

These duties shall be executed either in kind or in cash. All the costs imposed by the Kirghiz, shall be paid by money to meet different social needs... How hard affected the incorrectness in collection of chegyn (shygyn, i.e. penalty cost) on the life of Kirghiz, and how great were at that the abusive practices of Kyrgyz authorities" [39].

### Conclusions

Thus, examining the basic legal documents of the tsarist government, which introduced and approved taxation policy in the territory of

Kazakhstan, we can conclude the following. Taxation system was introduced gradually, depending on the strengthening of tsarist powerful position in Kazakhstan. If during the initial period of the annexation of Kazakhstan there was just yasak tax, established nominally, kinds of different fees, duties, as well as their number by the middle of the XIX century has increased considerably. Natural form of tax was gradually replaced by monetary form. Reforms of the second half of the XIX century finally completed and formalized in legislation taxation system in Kazakhstan. The whole taxation system was reduced to the main objective, consisting in subordination of Kazakh territory by exploiting of the local population. It is clear from the origin evaluation that all legislative documents of the Russian Empire, associated with the introduction of the Russian taxation system, were aimed at settling and strengthening the colonialist policy in the territory of Kazakhstan.

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This thesis considers the historical issues of legal regulation of taxation in Kazakhstan in XVIII – XIX centuries; develops the features of tax rules’ implementation in process of incorporation of the Kazakh people into the Russian Empire; and researches the actual problems of the theory of the procedural rules of tax law of the Republic of Kazakhstan. It was required to develop the tax system in the condition of complete absence of taxation of the Kazakhs in the days of the Russian Empire. Science of financial law in the Republic of Kazakhstan is on the stage of development, that’s why lots of the tax and legal issues have not been developed sufficiently. Russian traders and soldiers began to appear on the northwestern edge of Kazakh territory in the 17th century, when Cossacks established the forts that later became the cities of Oral (Ural'sk) and Atyrau (Gur'yev). Russians were able to seize Kazakh territory because the khanates were preoccupied by Kalmyks (Oirats, Dzungars), who in the late 16th century had begun to move into Kazakh territory from the east. Forced westward in what they call their Great Retreat, the Kazakhs were increasingly caught... Taxation system, introduced in Kazakhstan by tsarist regime, clearly shows how the Kazakh people were gradually involved into economic enslavement. Therefore, a study of the taxation system, used in the conquered lands, plays an important role in revealing the colonialist nature of the policy of the tsarist autocracy. Research methods Modern conceptual approaches and. early XIX century was a period when the Russian Empire created and developed its colonial policy [1]. One of the mechanisms of such policy, developed by Russia, consisted in special taxation system applied. to non-Russian people of Siberia, the Volga region, and Northern regions. At the end of the XVIII century, the collection of taxes and duties was not performed on a systemic basis.