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**TAMGHA AND THE STRUGGLE AGAINST IT:  
ON THE HISTORY OF MEDIEVAL TURKIC-MONGOL  
TAXATION SYSTEM**

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The paper deals with the Turkic-Mongol taxation institute of tamgha widely used in the Mongol Empire since the first half of the 13<sup>th</sup> century. Author characterizes the etymology of this term, its meanings, legal regulation of levy and rates, evolution of the tax in different states – successors of the Mongol Empire (the Golden Horde, Ilkhanate, etc.) as well as in these states even after fall of Chinggisid dynasties (such as Iran under Safavids, Central Asia under Timurids).

As the author supposes, the long-term use of tamgha allows us to talk about the vitality and effectiveness of Chinggisid legal tradition, which survived after the end of “Chinggisid age”. Even the rulers and dynasties, which positioned themselves as rivals of Chinggisids, used tamgha in their taxation system. This tax was also borrowed by the Russians and was used for a long time becoming a base for custom system in Russia.

Other subjects of the research are the struggle of Islamic theologians and jurists against tamgha in different countries of Inner Asia and reasons for this struggle. The author attempts to clarify reasons of this struggle, strict position of clergy against tamgha and measures of rulers who did not want to be in trouble with clergy, but at the same time tried to save tamgha as effective and profitable tax.

**Keywords:** tamgha, tax system, Turko-Mongol States, customary law, Mongol Empire, Crimean Khanate, Islamic law.

Both the Mongol invasions and establishment of the Chinggisid power in a variety of Asian regions caused total reorganization of the administrative, economical and, as a consequence, taxation system. In particular, the Islamic taxes in general were replaced by the Mongol imperial ones: despite the fact that Mohammedans counselors of Chinggis Khan were among the creators of the Mongol imperial legal system<sup>1</sup>, even court offi-

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<sup>1</sup> The legal ‘consultations’ of Chinggis Khan with Mohammedans are mentioned in ‘The Secret History of the Mongols’ [71, pp. 194–195]. Also, Ata-Malik Juvaini states: ‘There are many of these ordinances [in the *Great Book of Yasa* – R.P.] that are in conformity with the Shari’at’ [10, p. 25].

cials of the Mongol rulers pointed that taxation system was substantially changed<sup>2</sup>.

Among the tax 'innovations' one of the most known and typical Mongol imperial taxes was tamgha (tamga, tamyā), which was used in different states of Eurasia since the first part of the 13<sup>th</sup> up to the 17<sup>th</sup> centuries. Tamgha more than once attracted the attention of scholars who examined it in the context of the history and economy of Chinggisid and post-Chinggisid states<sup>3</sup> and even in special works<sup>4</sup>. Several works considered tamgha just as tax, but did not clarify its meaning; for example, in his article A.A. Ali-Zade [1] analyzed tamgha, but only within the taxation system of Ilkhanate; M. Tezdzhan intended to examine tamgha as 'tax in the Golden Horde' [87], focusing, instead, on philological analysis of the Turkish origins of the word 'tamgha'. Thus, until now the comprehensive historical and legal research of tamgha as tax, of its evolution and circumstances of abrogation in the Turkic-Mongol world has not been done.

Here we attempt to characterize the origin and nature of this tax, law regulation of its levy and rates (as well as reasons for changing of rates in several cases). We will trace the evolution of tamgha in different states during the ages and, finally, try to answer, why tamgha was targeted by Islamic theologians and jurists who fought for its abrogation during the ages.

First of all, we should clarify the origin of the term 'tamgha' and its previous meanings as it allows us to clearly understand the nature of this tax.

The term 'tamgha', as most part of scholars agree, is of the Turkic origin. The earliest mention of tamghas occurs in the Turkic (specifically in Uighur) inscriptions and official documents [21, 97–98]. Certain authors allege the Chinese origin of tamgha as seal [22]; we could accept this assumption but with a little reservation: the idea of seal might come from China (and it is confirmed by historical sources<sup>5</sup>, but its designation by tamgha, undoubtedly, had the Turkic-Mongol origin. At last, some

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<sup>2</sup> Nasir ad-din Tusi, famous scientists and courtiers of the first ilkhans of Iran, mentioned that a lot of new taxes was added to the taxation system 'of the former kings' [38, p. 84; 52, pp. 775–776].

<sup>3</sup> Special attention to tamgha was paid in fundamental works of V.V. Bartol'd [4, p. 318, 332; 5, pp. 287–288], I.P. Petrushevskiy [65, pp. 386–387], H.F. Schurmann [77, p. 351, 355, 374–377, 383, 386]; J.M. Smith [84, p. 51, 80], etc.

<sup>4</sup> The different aspects of tamgha (as term, as legal institution, its evolution in specific states etc.) were studied by V. Bushakov [12; 13], V.S. Ol'khovskiy [62], I.K. Pavlova [63], G.V. Vernadsky [95] as well as by authors of dictionary entries [e.g. 16, pp. 554–565; 40, p. 170].

<sup>5</sup> Chao Khun, ambassador of the Sung dynasty to Chinggis Khan (1221) mentions that the state hierarchy, system of legal acts including their legalization was borrowed by Mongols from 'mutinous officials of Chin brigands' [56, pp. 73–74], i.e. the Jurchen 'Golden Dynasty' of the Northern China.

authors try to find even Arab or Alan roots of this word that seems absolutely incorrect [13, p. 18; 95, p. 189]<sup>6</sup>.

The first and most known meaning of tamgha was a clan (tribal) sign that transformed subsequently in the property mark (also of tribe, of clan, or even personal). This meaning was used during the long ages by all Turkic and some Mongol tribes, which were studied by scholars of the 19<sup>th</sup>–21<sup>st</sup> centuries among different states and peoples of Eurasia – from nomads of the 6<sup>th</sup>–7<sup>th</sup> centuries to the Tatars, Kazakhs, Mongols, peoples of Northern Caucasus, East Siberia and Tuva, etc., of the 19<sup>th</sup> and even the beginning of the 20<sup>th</sup> century [see e.g.: 6; 14; 20; 26; 36; 59; 60; 64; 74; 79; 86; 96; 96]. Some authors refer the term ‘tamgha’ even to tribal and clan signs of the ancient, mainly Iranian, peoples of Caucasus and Black Sea region [17; 99], but we suppose that they only name the same phenomenon among the non-Turkic peoples by the most usable Turkic term: in fact, these signs could have different names<sup>7</sup>. Special way of evolution of tamghas took place in those states, which preserved Turkic traditions: so, some works were devoted to examination of tamghas belonged to the Russian aristocracy of Turkic origin [33]. Nevertheless, such examples confirm the widespread of this term as a sign of mark.

It is interesting to notice that even in the 7<sup>th</sup> century tamghas of Turkic tribes were used in external trade: ‘Tanghuiyao’, the Chinese compilation of the 8<sup>th</sup>–10<sup>th</sup> centuries contains information on the horse trade between the Tang Empire and its Turkic ‘vassal principalities’, so, each Turkic tribe marked their horses with own mark (tamgha); these tamghas (their pictures were also included into ‘Tanghuiyao’) were used by Chinese buyers to determine the field of use of the horses from different tribes – for hunting, riding, transportation, etc. [102, p. 93, 96].

To our mind, such use of tamghas means its transformation and acquiring of another function – as seal of the ruler or private person for corroboration. Already in the Uighur states of the 10<sup>th</sup>–12<sup>th</sup> centuries such tamghas were put on the official documents (khans’ and princes’ edicts, official letters, contracts, etc.) [89, p. 254; 92, p. 241, 242]. This function of tamgha was also widespread in the Turkic-Mongol states until the Modern Age. The Chinggisid rulers used different types of tamghas for different documents (as well as their viziers)<sup>8</sup>. Only in the late Medieval

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<sup>6</sup> G. Leiser rightly notices that word ‘tamgha’ entered from Turkic to Arabic, Persian, Russian, and other languages [40, p. 170].

<sup>7</sup> Authors working on the Turkic history deal with this term more carefully: even when talking about clan signs and property marks within the early Turkic states (such as Oghurs or Avars), they prefer to mention ‘tamgha type’ ornaments of ‘tamgha-like’ property marks [23; 35; 80].

<sup>8</sup> The famous Persian high official and historian Rashid al-Din described in details different types of tamghas for different official acts used in the Ilkhanate at the end of the 13<sup>th</sup> – beginning of the 14<sup>th</sup> centuries [88, p. 713; see also: 55, p. 479, 481].

Age some Chinggisid rulers replaced tamgha by personal seal on their own nishans (seal-rings) [75, p. 214; 82, p. 28–39].

Thus, putting the tamgha on official acts transformed it into a kind of state emblem. Only this function is realized on the coins of Chinggisid states. But it is not difficult to see that this role of tamgha had close connection with the first (and basic) one: it also remained the sign of clan and property mark, but the ‘marked property’ in above-mentioned cases already included the states and even empires in general! In this connection, it is interesting to mention one hypothesis proposed by the Russian numismatist P.N. Petrov several years ago concerning tamghas on the Golden Horde coins of the middle of the 13<sup>th</sup> century: to his mind, tamghas of the great khans Möngke and Arik Bukha stamped on the Golden Horde coins during the reign of Batu and Berke (1250s–1260s) did not mean a recognition of suzerainty of these great khans by Jochid rulers (as the most part of historians consider), but an ownership of Möngke and Arik Bukha over some specific regions, where these coins were minted [68, p. 171]. Another interesting example of the tamgha’s function as a state symbol was mentioned by P.P. Ivanov: putting of Khivan khan’s tamgha on horses meant the promotion of their owners in the category of khan’s nökers [29, p. 183]. It seems that tamgha in this case marked the khan’s ‘ownership’ on his servicemen.

So, we can state that the nature of tamgha as tax is also closely related to the first meaning of this term: officially this tax was just the marking of goods (or their package) by khan’s (clan or personal) official sign, the mark of property; it indicated that the tax was levied for khan’s treasury and, thus, being a commercial tax, tamgha indirectly realized its first function of the clan’s or personal sign.

During the first decades of the Mongol Empire’s existence taxes on commercial transactions were not fixed officially. Only during the reign of Ögedei khan, the first decree imposing such tax was issued in 1234 or 1235. Later, this decree was confirmed by Möngke in the 1250s and Kublai in the 1260s [72, p. 170]<sup>9</sup>.

To our mind, it was namely the Turkic origin of the ‘term’ and institution of tamgha that determined the widespread of tamgha as tax mainly in the Chinggisids states, which were under the Turkic influence. Nevertheless, some scholars suppose that tamgha was widespread in Mongolia and the Yuan Empire in China<sup>10</sup>. Indeed, there were some edicts of the Mongol khans, i.e. the Yuan emperors, with mentioning of tamgha, mostly in the context of tax immunity: decrees (yarlyks) of Kublai to Buddhist monks (1261) [93, p. 12], decrees of Buyantu Khan to Taoists and Bud-

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<sup>9</sup> According to Nasir ad-din Tusi, ‘mal-i tamgha’ was imposed by Chinggis Khan with the rate of 1 dinar out of 240 dinars [52, p. 773].

<sup>10</sup> This view is presented, in particular, by R.I. Meserv who writes about tamga as a ‘type of commercial tax’ used ‘during the Yuan (Mongol) dynasty’ [47, p. 74].

dhists (both of 1314), as well as edict of Darmabala's widow to Buddhists (1321) [69, p. 64–65, 68–69, 72–73]. But at the same time, it was mentioned in Chinese documents as *chang-chouei* [72, p. 169–170; see also: 100, p. 126–127, 128]<sup>11</sup>. As for Chinggisid states in the Turkic world, tamgha was used there under its own name during the ages of their existence. The mention of tamgha occurs in khans' decrees of the imperial Chinggisid states: Chagataid ulus [45, p. 74, 78], Golden Horde [43; 46, p. 106; 24, p. 30, 61; 25, p. 27–28, 73, 120, 165–166], Ilkhanate [31, p. 85–86; 88, p. 698]. Later, this tax was widespread in the Chinggisid states up to the 17<sup>th</sup>–19<sup>th</sup> centuries: Crimean khanate [30, p. 246, 247, 303; 46, p. 112–115, 130] and khanates of Inner Asia [42, p. 128].

Well, what was the nature of tamgha as a tax? I. Vásáry characterizes it as 'sales tax, custom duty' [94, p. 3]. D. Morgan wittily compares it with VAT of today [54, p. 89]. But there were long-term discussions about taxable subjects. Since C. d'Ohsson tamgha was considered as 'custom and transit tax' [61, p. 386]. But at the beginning of the 20<sup>th</sup> century, V.V. Bartol'd considered this definition to be too narrow: to his mind, tamgha was a kind of income tax taken from all merchants, craftsmen and city-dwellers in general [4, p. 332]. The Soviet historians shared his opinion and even stated that, in particular, during the reforms of ilkhan Ghazan one income tax qubchur was replaced by another – tamgha [1, p. 51; 5, p. 287–288; 66, p. 386]<sup>12</sup>. To our mind, such view is not quite correct. Firstly, there were different taxes on different craftsmen and tamgha was not among them [76, p. 233–234]<sup>13</sup>. Secondly, replacement of qubchur (income tax indeed) by tamgha (sales tax) did not make sense from the legal and financial point of view as these taxes had different subjects. At last, tamgha is often mentioned with another types of commercial taxes, *badj* and *tartanaq* [77, p. 355; 94, p. 2]<sup>14</sup>, but not with capitations or income taxes. However, close relation of tamgha to urban life (as the Soviet historians stated) seems sound because only cities were the centers of trade [1, p. 53; 84, p. 80]. So, tamgha was collected in the cities and ports (on goods delivered by sea). In this connection Wassaf, the Persian court historian of the 14<sup>th</sup> century, mentioned that some Yuan high officials tried to outbound their ships with goods not from designated port and without permission – to avoid the payment of tamgha [1, p. 53–54].

<sup>11</sup> It is interesting to mention that in the modern Mongolian the word 'tamga' means 'seal', 'brand' and even 'chancellery' but not a 'tax' [70, pp. 184–185].

<sup>12</sup> I.P. Petrushevskiy also supposed that tamga replaced the basic Islamic tax *zakat* [67, p. 532].

<sup>13</sup> Both tamgha and taxes on crafts are mentioned in the correspondence of Rashid al-Din [19, p. 102].

<sup>14</sup> Some scholars consider tamga and *badj* as synonyms [40, p. 170; 67, p. 532], but it is not correct: *badj* was a transit tax and mostly was mentioned in official documents and historical sources along with tamga [see, e.g.: 4, p. 318].

The analysis of legal acts of Chinggisid states allows us to state that tamgha was just a tax on commercial transactions as it is mentioned only in the context of commercial activities, internal and external. Thus, in yarliks of the Golden Horde khans tamgha is connected with the tax immunity of khans' subjects (allowing them to trade along the State without payment of tamgha) [46, p. 106], commercial activity of clergy and its servants [24, p. 30], and, of course, with external trade [43]. Other taxation subjects of tamgha in different states were crafts (when they were put on the market), wine, raw materials, and even prostitution! So, when ilkhan Oljeitu ordered to close down all taverns and dens, taking of tamgha from these enterprises was stopped [1, p. 54–55; 67, p. 506, 532].

The only way to impose tamgha was the issuing of special khan's decree – yarlyk. However, this way was common for all taxes and their abrogation in the Turkic-Mongol world<sup>15</sup>. Each khan had to confirm or repeal the decree of his predecessor. The levy of tamgha was in competence of divan and was in charge of special officials – tamghachis [38, p. 84]. The abrogation of tamgha was possible in individual cases by special edicts of khans or their most powerful vizier. So, the famous Rashid al-Din succeeded to exempt from tamgha (as well as from some other taxes and tolls) his native Isfahan, where he and his sons had enormous possessions [19, p. 102, 178; 38, p. 94].

The rate of tamgha varied in different states and epochs. So, in the first decree of Ögedei the rate of tamgha was 10 per cent on alcohol drinks and 1/30 on other goods [72, p. 170]. The same rate was also in Ikhanate before Ghazan, who reduced it by half, but later it was increased to 10 per cent again [44, p. 21; 67, p. 494]. As for the Golden Horde, there tamgha was noticeably lower: 3 per cent. But khans could raise it in the case of falling off in relations with other states. Thus, in 1347 Janibek khan raised tamgha up to 5 per cent after the war with Italian trade colonies in the Black Sea region (the rate was reduced by his successors in the 1360s) [43, p. 588]. Scholars mention the 10 per cent rate of tamgha in the late medieval khanates of Central Asia [42, p. 100]. Also, as we can learn from the Golden Horde khans' yarliks, some goods were exempted from tamgha (like gems, pearls or gold and silver thread), but tamgha on other ones could reach a half of value of such goods: so, the Golden Horde rulers disapproved purchasing of rough leather from their subjects (as tannery was one of the principal industries of the Golden Horde) and rate of tamgha on this goods varied from 40 to 50 per cent [43, p. 583–584; 25, p. 60].

So, the rate from 5 to 10 per cent, in fact, was the most widespread in the Chinggisid states and then in the states of their successors. By the way, it was usual custom rate in the states of Black Sea and Mediterranean

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<sup>15</sup> Thus, when the Uighur wine-growers petitioned their prince to abrogate the tax imposed previously, they asked for yarlyk on this abrogation [89, p. 103].

regions, so we can suppose that the Chinggisid rulers took into account the international practice of custom duties.

After the fall of Chinggisid 'steppe empires', their successors proclaimed themselves legal heirs of the 'Golden blood line' (that was epithet of the Chinggisid dynasty in the Oriental historical sources) and, therefore, they inherited their political and legal system including administration, legislation, taxation. As tamgha was one of the most profitable taxes in the Turkic-Mongol world [61, p. 401], it also was used by post-Chinggisid rulers. The descendants of Amir Timur (Tamerlane) who ruled in Central Asia after the fall of Chagataid ulus as direct successors of the latter khans, used tamgha in their states until the end of their rule. So, the Chinese diplomat Ch'en Ch'eng, who visited Timurid empire in 1413–1415, mentioned the using of tamgha by supreme ruler Shahrukh and his son, the Samarqand ruler Ulugbek [27, p. 91]. When the Chinggisids (from the former Golden Horde at that time) restored their power in the Central Asia deposing the Timurids at the beginning of the 16<sup>th</sup> century, the levy of tamgha was continued and survived until the Modern Age. Western travelers of the 19<sup>th</sup> century mentioned the levying of custom duties in the Bukhara Khanate (emirate) at the rate of 2½ per cent in different parts of the state including suburbs of the capital [39, p. 187; 48, p. 178]. The most interesting example of the preserving of tamgha in the post-Chinggisid states of Central Asia was the Khiva Khanate: at the beginning of the 20<sup>th</sup> century there was established the custom system and the custom duties were levied, but it was already borrowing from the Russian imperial legal institution: thus, the traditional Chinggisid tax returned to their successors through the non-Chinggisid 'mediators' [58, p. 51]!

Other rulers pretended to the succession from Chinggisids of the Golden Horde: the Nogay rulers also preserved tamgha and widely used it in external trade with Russia, Bukhara, etc. [11, p. 10–11; 90, p. 531]. In the Mughal Empire of India (its rulers were the successors of Chinggisids as well as of Timurids), tamgha was preserved but there were some transformation of its subject: it became a kind of 'travel tax' and, in fact, a synonym of another Turkic-Mongol tax, *badj* [11, p. 26]. It confirms even the new name of the tax: 'badj u tamgha' [7, p. 437; see also: 53, p. 46]. Zahir ad-din Muhammad Babur, the founder of the Mughal Empire, even devoted to tamgha the special chapter in his 'Mubayin' (poem dedicated to his elder son Humayun as a kind of manual about what should be the ruler). It is interesting that Babur practiced different rates of tamgha for the Mohammedan and non-Mohammedan merchants: formers should have pay 5 per cent to their revenue, as for the latters, they should have pay just the same tax as their own authorities took from the Mohammedan merchants [3, p. 147–148]: thus, we can see the use of reciprocity principle, which is widespread in the modern international law!

No wonder, that tamgha was used by the rulers who proclaimed themselves direct successors of the Chinggisids and continuators of their

traditions. More interesting is that it also was preserved by the monarchs who were not their successors and even positioned themselves as enemies of the Chinggisids and their political and legal traditions.

The Turkmen Ak Qoyunlu State preserved tamgha after conquering the regions, which were previously under Chinggisids. This tax (as well as badj and others) was not only in use but also fixed in the legislation of Aq Qoyunlu rulers – Uzun Hasan (in ‘Kanun-nama’), Ya’qub and Qasim (in their firmans) [50, p. 955; 78, p. 181–183]. During the reign of Uzun Hasan, the previous rate of tamgha (10 per cent inherited from the Ilkhans) was reduced to 5 per cent again [51, p. 450].

The Safavids who replaced the Aq Qoyunlu dynasty in Iran and positioned themselves as the most stubborn fighters against Chinggisid political and legal traditions, in their turn, used tamgha during the first period of their reign. According to I.P. Petrushevsky, tamgha was abrogated by Shah Tahmasp I (d. 1576) [67, p. 506], but the Persian historian Muhammad-Mahsum mentioned in ‘Khulasat as-siyyar’ that tamgha was used during the reign of Abbas I (d. 1629) and was abrogated only by his grandson and successor Safi I in the 1630s [63, p. 131–132].

Tamgha was also used in the Ottoman Empire. Being levied at first in the regions, which had belonged before to the Chinggisids or Aq Qoyunlu, later tamgha was spread to other regions of empire. The standard rate was 5 akche from 100, or the same 5 per cent like in the Chinggisid taxation practice [57, p. 56; 77, p. 386]. It was fixed in legislation under the name of ‘*damgha*’ or ‘*damgha resmi*’ and was collected at the markets on marking the goods (including crafts), especially textiles and metals. This tax was used till the reforms per sample of the West at the latter half of the 19<sup>th</sup> century [37, p. 434, 458–459; 40, p. 170; see also: 101, p. 45]. As a rule, tamgha (such as other non-Muslim taxes) was fixed in the separate surveys of officials [28, p. 83].

Even in the Kyrgyz steppe the idea of tamgha was inherited from the Chinggisid and post-Chinggisid states: in the 1830s–1840 s, Kyrgyz khan Ormon imposed special tax on merchants: only after paying it they obtained the right to trade with Ormon’s subjects [32, p. 14]. Unfortunately, we do not have an information, whether it was named ‘tamgha’ or not, but the nature of this tax was quite close to it.

At last, of course, we cannot forget about borrowing by Russia of tamgha as custom duty as well as custom system in general from the Golden Horde and its successors. The first customs were founded already at the end of the 15<sup>th</sup> century [34]. Tamgha was widely used by Russians especially in trade relations with Turkic peoples such as the above-mentioned Nogays. Interesting examples of attempts to reduce the rate of tamgha are included into diplomatic documents of the 16<sup>th</sup> century: as the Moscow ‘*tamojenniki*’ (custom officials) took only a half of tax (2 per cent instead of 4) from envoys who combined diplomatic and commercial activities, a lot of Nogay merchants tried to become members of such



missions [91, p. 15]<sup>16</sup> Thus, the 16<sup>th</sup> century was a time of the customs system's creation and in the next, 17<sup>th</sup> century this system was legally fixed by 'Tamojennyi ustav' (the Custom statute). In some regions of Russia customs and custom duties (and tamgha first of all) were directly inherited from the Chinggisid states conquered by Muscovites – such as the system of customs in Siberia [11, p. 45, 56, 72]. It is interesting to notice that although tamgha was used as tax in Russia until the 18<sup>th</sup> century, the name of tax on marking the horses (as we remember, there was an original function of tamgha as tax) was not 'tamgha' but '*pyatno*' ('spot') [90, p. 531, 532].

The abrogation of tamgha in different states was a consequence of the stubborn struggle of Islamic clergy against Chinggisid traditions of state and law [15, p. 205]. The first attempts to abrogate this tax took place already at the beginning of the 14<sup>th</sup> century. Since the 15<sup>th</sup> century these attempts became permanent and led to the final abrogation at the middle of the 17<sup>th</sup> century in the most part of the Turkic-Mongol world (with exceptions in the Ottoman Empire and khanates of the Central Asia). However, at the first stage of this struggle, clergy did not succeed in complete abrogation but only in reducing the rate of tamgha.

As it is stated above, ilkhan Ghazan halved tamgha: this was made during his famous reform at the beginning of the 14<sup>th</sup> century under the pretext of conversion of Ilkhanate to Islam and adaptation of all state and legal institutions to its requirements. As tamgha contradicted to taxation system principles of Islam, Ghazan had to abrogate it, but he found something like compromise by only reducing it.

We could see exactly the same situation in different Turkic-Mongol states of the 14<sup>th</sup>–16<sup>th</sup> centuries. To meet the wishes of the clergy, the above-mentioned Uzun Hasan Aq Qoyunlu ordered to abrogate tamgha, but found himself under the pressure of aristocracy, he only reduced its rate to 5 per cent [18, p. 171]. Even the Sarbadars who rebelled in Khurasan in the middle of the 14<sup>th</sup> century against the Chinggisid power and abrogated its laws and tradition under pretext to restore pure Islamic state, still retained tamgha and tamghachis, although supposedly reducing its rate [65, p. 143; 85, p. 133].

Another kind of compromise between rulers and clergy was the partial abrogation of tamgha. So, Yaqub, son and successor of Uzun Hasan, ordered to exempt the pilgrims who went through his territories from tamgha and *badj* [49, p. 70–71]. Zahir ad-din Babur issued the same 'firman' in 1528 to 'remit the tamgha levied from Musulmans' [41, p. 281]. Interesting way to satisfy the clergy and save revenues was found

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<sup>16</sup> Such examples occurred since the earliest Chinggisid states: already in the 1230s some relatives of the great khan Ögedei demanded to include into diplomatic missions their 'merchant partners' [2, p. 116].

by Shahrukh, successor of Tamerlane: he claimed that the sales tax in fact was a form of zakat, Islamic obligatory alms tax [26, p. 91].

In other cases monarchs abrogated tamgha but not rarely restored it later by themselves. It was associated with higher incomes received from this tax: Islamic clergy and jurists attempted to find '*abvab-i kafayat*', or lawful Islamic sources of revenue (such as kharaj, etc.) to replace tamgha, but they were not successful as it did not provide equal sums for the rulers' treasury [56, p. 782]<sup>17</sup>.

Thus, during his reign in the Mughal Empire, Babur more than once abrogated and restored tamgha – as well as his grandson Akbar and his son Jahangir [4, p. 333; 8, p. 189; 40, p. 170; 73, p. 7]. The same policy took place in the states of Timurids and Safavids till the reign of Safi I<sup>18</sup>. One of the last restorations of tamgha was made in the Crimean Khanate by Bakhadur Giray Khan in the 1630s: he restored some traditional Chinggisid taxes such as tamgha and 'tax for arms', but clergy forced one of his successors, Islam Geray, to abrogate it finally already in the 1650s. [83, p. 380, 386]. As we know, this was the last mention of the use of tamgha in Islamic states of Eurasia (excluding the Ottoman Empire)<sup>19</sup>.

It is interesting that Islamic theologians and jurists tolerated the preserving by monarchs of various Chinggisid political and legal institutions (including traditional Turkic-Mongol taxes), but they were quite irreconcilable concerning tamgha. The struggle against tamgha was positioned by clergy as the struggle against Yasa and heritage of Chinggis Khan and Chinggisids in general<sup>20</sup>; hence tamgha exactly reflected the use of Chinggisid law in the Turkic-Mongol states belonging to Pax Islamica. Why this tax was so unacceptable for adherents of Islam?

To our mind, the reason of such clergy's position could be found in the original meaning of tamgha as clan sign and property mark. As was said above, tamgha (mark), which was stamped on merchants' goods or packages, meant that this tax was levied by will of the Chinggisid (or post-Chinggisid) ruler for his treasury. This fact allows us to state that tamgha in political and religious field was closely connected with divine right of monarchs to rule – due to their charisma or patronage bestowed

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<sup>17</sup> There was a special term *tamghavat* in Iran 'denoted all kinds of non-Qo'ranic levies considered as abuses' [56, pp. 781–782].

<sup>18</sup> As H. Inalcik wrote, 'many rulers in Iran began their reign by abolishing the tamgha taxes' [28, 62].

<sup>19</sup> As mentioned above, custom taxes were used in the Central Asian khanates (particularly in Bukhara emirate) even in the second half of the 19<sup>th</sup> century, but we have no information about that term 'tamgha' was used in these cases.

<sup>20</sup> Famous Central Asian poet Abdurrahman Jami praised Islamic powerful leader Khwaja-Akhrar for his struggle against the 'book of tyranny of Chinggis', tamgha and yarghu (Chinggisid court) [see: 9, p. 55].

by Heaven on specific ruler as well as on his dynasty in general<sup>21</sup>. Divine right to rule was an integral part of the Chinggisid political and legal ideology, therefore it was unacceptable for Islamic clergy as contradicted to the principle of Koran: 'Thou givest power to whom thou wist', i.e. the only source of power should be only the will of Allah in the interpretation of Islamic theologians and jurists. Thus, wide use of tamgha (as sign of the Chinggisid family and symbol of their rights to rule independently of Islamic principles) was one of the main obstacles for clergy to obtain control over Turkic-Mongol rulers and aristocracy, so the abrogation of tamgha would mean elimination of non-Islamic grounds of their power and increasing of clergy's domination. Another reason of struggle against this tax was economic one: tamgha as mark of property meant that this tax was levied directly for monarch's treasury in contrast to lawful Islamic taxes (which formally should be transmitted for needs of 'umma', Islamic commune), which were at the disposal of Islamic clerical leaders. An independent source of income also made secular rulers less dependent on clergy and allowed them to realize their policy on their own without keeping in mind the clergy's interests and intentions. Thus, the struggle against tamgha as symbol of the 'Chinggis tyranny' as well as for pure Islamic State and law, in fact, was a fight between secular and clerical authorities for control over revenues and over state policy in general.

So, we can say that tamgha reflected the Chinggisid political and legal ideology in specific area of taxation. Permanent attempts to abrogate and restore this tax in various Turkic-Mongol states indicated different stages of relations between Chinggisid and Islamic legal systems after the fall of imperial regimes of the Golden Horde, Ilkhanate, Chagataid ulus, etc., and during the confrontation between adherents of powerful secular monarchs and supporters of the State of 'classical' Islamic type.

Despite the fact of final abrogation of tamgha in the most part of the Turkic-Mongol world, other elements of the Chinggisid law (including the field of taxation) were preserved as compromise between monarchs and clergy. Moreover, even the non-Islamic trade and customs duties were also used in the post-Chinggisid states (although under another names). Besides that, tamgha became a basis for customs systems in different states of the non-Turkic world such as Russia, Poland and Lithuania, etc., which borrowed and developed the Chinggisid legal tradition.

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<sup>21</sup> As is well known, this type of leadership was described in details by M. Weber [97, 241–254], and charismatic grounds of the rights of Chinggis Khan and Chinggisids to rule were described in details by T.D. Scrynnikova [81].

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**ТАМГА И БОРЬБА С НЕЙ:  
К ИСТОРИИ ЭВОЛЮЦИИ НАЛОГОВОЙ СИСТЕМЫ  
В ТЮРКО-МОНГОЛЬСКИХ ГОСУДАРСТВАХ**

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Налог «тамга», впервые появившийся в Монгольской империи в первой половине XIII в., в дальнейшем взимался во всех Чингизидских государствах, а также и в тех государствах, которые возникли после падения чингизидских династий в Поволжье, Иране и Средней Азии. В разных государствах и в разные эпохи ставка налога и объекты налогообложения были различны, однако сам налог использовался вплоть до XVI–XVII вв., несмотря на то, что против него активно выступало мусульманское духовенство, обладавшее значительным влиянием в политической и правовой жизни чингизидских и пост-чингизидских государств.

Столь длительное применение тамги, по мнению автора статьи, свидетельствует о живучести и эффективности «чингизидских» правовых традиций в тюрко-монгольских государствах Евразии, в т.ч. и тех, которые, казалось бы, не были связаны с Чингидами ни семейными, ни политическими или правовыми узами и даже, напротив, позиционировали себя как противники чингизидских принципов государственного устройства и правового регулирования. Достаточно сказать, что тамга была позаимствована и долгое время использовалась даже в России, положив начало развитию российской таможенной системы.

Автор начинает исследование с выяснения значения термина «тамга», анализирует правовое регулирование взимания тамги (таможенного сбора) в различных государствах и в различные периоды. Подробно рассматривается вопрос о борьбе мусульманского духовенства против использования тамги, причинах и результатах этой борьбы.

**Ключевые слова:** тамга, налоговая система, тюрко-монгольские государства, традиционное право, Монгольская империя, Крымское ханство, мусульманское право.

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