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“ZAKAT” HAS ENSURED FAIRNESS AND BALANCE IN SOCIETY

Abstract: The article discusses how the Uzbek people pay Zakat in accordance with historical and religious traditions and its order, to whom and under what circumstances it is given, and how zakat becomes a type of tax. The concept of zakat, which was incorporated into Uzbek ethnocultural religion along with Islam, served in society as virtues such as kindness and compassion.

Key words: custom, donation, ethnicity, halal, mosque, religion, state, tax, tradition, zakat.

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Introduction

With the arrival of Arabs in Central Asia, the tradition and culture of the Uzbek people have changed greatly. When important events occurred in people's lives, customs, traditions arose for centuries on the basis of these events. The study of this topic is relevant and interesting because the Islamic religion and the Uzbek people, after the adoption of Islam, have not lost their importance and today, having formed in the 7th century, have not lost their importance in traditional legislation and the procedure for its extradition. According to the sociological rules of society, zakat, which was inherent only to Muslims, was also levied on disproportionate zakat traders, who were subsequently removed from the trade when they were converted into state taxes.

Materials and Methods

The research was conducted using methods of objectivity, analysis, synthesis, comparative analysis, generalization, historical analysis, chronological and archival research. The methodology for studying Zakat tax is based on Burhaniddin Al-Margilani's work "Khidoya" and can be found in articles Z. Khatamova as a scientific study. In particular, the researcher analyzed the Zakat tax in connection with the history of the tax system of the Kokand Khanate and noted that the information about the tax system of

the Khanate was partly covered in the studies of such scientists as M. Juvonmardiyev, R. Nabiev, A. O'rinbaev, G. Bobobekov and Sh. Mahmudov. The article also widely used the conclusions of researcher Z. Khatamova, who translated the documents kept in the Central State Archive of the Republic of Uzbekistan into Persian and put them into circulation. [1, p. 274; 2, pp. 75-86.]

The word "zakat" literally means to increase, multiply, purify and bless, and the richness of those who give zakat increases and is purified. Zakat, the third pillar of Islam, is an important socio-economic phenomenon that contributes to the establishment of justice in society and affects many aspects of society. It is implemented by paying a certain part of its property to those in need. By not giving the zakat and denying it can lead to apostasy.

Zakat is a major part of the Islamic tradition that came to Central Asia with the religion of Islam and is listed in separate chapters of sharia law and is taken in the amount of 1/40 from livestock and all types of commercial goods. There are also certain rules for the use of the zakat, and how to spend the money collected from the zakat is stated in verse 70 of Sura al-Tauba, which states that the money is only given to 7 categories of people. This sacred book says that it is impossible to add zakat to the state treasury or build mosques, roads and bridges so that the general public can use this money. [2, p.83.]

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Muslims were required to give zakat to ensure fairness and proportionality in society. Zakat is the mandatory minimum amount to be given to the needy. It is the debt of owners to the needy. In the Quran, the word "zakat" is pronounced 27 times, as is the word "Namaz". This indicates how important it is. "Namaz" is when there is a prayer with the soul and body to obey Allah with his property. In society people with strict order began to gather, in strict compliance with the laws of the state, encouraging rich and poor to look at each other through the eyes of love, to live in peace and harmony. Zakat can be transferred to the state treasury, as buildings such as medical hospitals, baths, madrasas and a mosque were built from the state treasury to protect the population socially.

Although Islamic law defines the collection and use of Zakat, it is clear that by the second half of the 19th century the rulers of Kokand were pursuing a vested interest policy in this regard. According to H. Bobobekov, "... zakat, which every Muslim voluntarily pays for pious deeds, first became a mandatory tax, and then became a profitable income of the ruler in the Muslim treasury". This is confirmed by historian Mulla Olim Mahdum, who complained that "...tax money collected from people is never spent for the benefit of people like a street or a bridge". [2, p.76.]

Zakat tax has a special place in trade tax relations. Each trader informed the Zakat collector which part of the goods was imported or exported to the state. The amount of zakat tax is set at 2.5% of the total price of goods. In addition, it was given zakat to write a patent on each coin at the expense of the product. The merchant had the right to trade in the Khanate without paying zakat within a year after receiving the patent. If during the year the trader's income exceeds the amount specified at the beginning of the year, another 2.5% tax is set. If there was a convoy of traders coming from abroad, he informed Zakat before entering the city and paid a tax of 2.5% of its gross output. According to H. Bobobekov, trade caravans arriving or leaving from abroad paid taxes twice - when leaving the country and entering another country. Zakat had to be paid, even if the caravan simply crossed the territory of the state without trade. [3, p. 26; 5, p. 26.] In Kokand Khanate, a truce of 5% was concluded from trade caravans owned by Jewish and Christian merchants.

Z.Hatamova, when analyzing the handwritten documents on the history of the Kokand Khanate, stored in the Central State Archive of Uzbekistan, focused on the documents concerning taxation in the sphere of trade and livestock. For example, Book No. 1997, relating to the income tax derived from merchants' products, recorded a list of goods by a peaceful merchant whose products were mainly made up of fabrics, and it was calculated as the value of the income tax that he had to pay from the prices of fabrics and from the total output. The second document,

relating to Trade Zakat No. 1998, has its own letter scale, and the document is not preserved, it says "21 lists of zakat". [1, p. 276]

In another document, according to Z. Khatamova had information about the payment of the zakat tax on livestock breeding, in which region and by whom the tax is collected, as well as the amount of tax paid.

The following is a translation of this archival document from Persian: "Zakat tax collected this year:

Eshantora and Mullah Abdulhalil Mirzoboshi from Osh region - 64,500 tenges; 29,700 coins brought by Mullah Abduwali; 11,700 coins brought by Kangli, Tuchsari Ismail Ponsadboshi; 605 coins brought by commanders; The temper of Arabs brought by Eshan Tora Ponsadboshi: 1000 gold coins; Zakat brought by Sironji (maybe the name of the place): 26,000 75 coins; [3. p.p, 21-27]

I decided to specify exactly where the zakat tax applies. But in the last summary section, I mentioned that market scale, counterfeit and rental fees as well as sheep market brokerage taxes are also mentioned to prove the above point.

In the Kokand Khanate, according to the Zakat tax collection procedure, it mainly has property collected from wealthy citizens. The reason why Zakat and other payments in the country are collected as taxes is that they are intended to cover the cost of material strength and funds allocated from the Khanate to ensure the peace of mind of traders, said Burhoniddin Al-Marginani.

Burhanuddin Al-Marginani believes that the cattle tax should also be provided to the Khanate's treasury. [6, p. 375.] The reason for this conclusion is that no one owned the pastures on which the cattle grazed, they were under the control of the kingdom. So here, zakat means tax.

It is noteworthy that Marginoni assumed that the revenues from this tax would be used for the benefit of the State treasury, not for the enrichment of the personal coffers of the king, but to meet the socio-economic needs of the State. This is evidenced by the use of the term "kingdom" rather than "king".

As it is known, Kokand khanate was formed as an independent state that separated from Bukhara khanate, and its tax policy of state administration also developed on the basis of traditions of tax policy of Bukhara khanate. The sources provide information that the funds received from the tax to the treasury of the Kokand khanate were recorded in the notebooks of khan beads.

For example, the amount of "Zakat Burdocks" tax received from sheep from regions such as Yakkabeda is recorded as a list with the name of the owner. A total of 26 of the region's livestock, although property tax revenues were transferred, the end and head of this book have not survived. [3, p. 1; 8, p. 145]

According to Shariat law, the rich once a year give 1/40 of their wealth to the poor. There are five

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pillars of Islamic religion, one of which is... Muslims who do not want to give Zakat is considered to be of Islamic origin. Those who do not give zakat, believe that they eat the rights of the poor. If someone gives Zakat, he will cleanse his property from evil and protect it from all kinds of accidents. No rich man has the right to say that he gave Zakat. [4, p.2-3.] He cannot criticize the poor, praise his skill, his ingenuity, his wisdom and say that what I have achieved must belong only to me. Because society and the nation are poor, rich, living in different situations. Zakat - the third pillar of Islam - is an important socio-economic phenomenon that contributes to the establishment of the principle of justice in society and affects many aspects of society. This is done by paying for a certain part of the property to those in need. Denying that the temper is fard can lead to retreat. Zakat has advantages for the giving and receiving, and it plays an important role in the religious beliefs and teachings of citizens. For example, by granting a right to the poor, he saves and makes his property legal from the interference of someone else 's right; causes wealth to be good and prosperous, to grow; because it allows the poor to buy, this increase becomes at the same time a material reality; Zakat eliminates hostility and increases compassion; is a means of thanksgiving for divine blessings; the person who gives consent will behave with good qualities; corrects the deficiencies of greed and greed in the accumulation of goods; enhances faith in the afterlife. The Quran states that those who do not pay zakat, do not believe in future life and are not confident in themselves; zakat gives freedom to the poor, the needy, the traveller, the stranger, the slave, the debtor, who is entitled to receive zakat, from the slavery of want and gives him a sense of human dignity, gratitude and appreciation; repulses feelings of hatred, hostility, enmity; ensures peace and tranquillity in society, inclines hearts to Islam, turns those who have bad intentions towards Muslims from this path, prevents them. Improves relations and builds solidarity and cooperation in society. [4, p.p.2-3; 9, p. 7]

Although in accordance with Islamic religious provisions, the concept of zakat was intended to create virtue, eventually kings began to give power to the treasury, which caused negative manifestations in public life. For example, in the Kokand khanate, which occupies an important place in the Uzbek statehood, the increase in taxes had a negative impact on the political life of the country, increased public dissatisfaction with the change in the rules of charging the Zakat tax and even attempted a political coup. [3, p. 1; 10, p. 67]

The types of zakat - The zakat on gold and silver, zakat on money, the zakat on commercial goods, zakat on pets, zakat on products (Tithe) and садак al-Fitr.

- The following groups of people must be paid for zakat:
- the poor, that is, those who lack wealth;

- Poor, that is, poor with nothing;
- Factors, that is. the collectors will be sealed (no such administration at the moment);
- Slaves who made a pact with their master for freedom;
- whose hearts are inclined to Islam;
- to debtors, that is, those who owe more than their property;
- Those who are on the way of Allah, that is, those who travel, fight, seek knowledge;
- Those who stay on the road will be given enough to reach their countries; [6. p. 375; 7, p. 401).

It was noted that Zakat is given to people of the eight species mentioned in the Qur 'an. Parents, grandparents, children are not allowed. Because everyone has a duty to take care of their parents and children. Zakat is also given to a relative, neighbour and other Muslims who are among the eight categories of people listed in the Quran. Parents, grandparents, sons, grandchildren and spouses do not temper each other. Zakat is also not given to the rich. Fitr is mandatory for Muslims who have reached the end of Ramadan month and have a certain amount of wealth different from their original needs. Zakat a human soul. For sadaqa al-Fitr, it is not necessary that the property is in excess, such as Zakat, for a year or that the owner of the property become wise and mature. It is not necessary to give Sadak al-Fitr to the children and wife of the deceased. Eid al-Fitr becomes mandatory and useful at dawn on Eid al-Fitr Day. It is not considered a mistake to give mercy to Ida for the needs of the poor. Fitr doesn't let people who don 't pay Zakat either.

Important aspects of the provision of Zakat are as follows.

At the dacha, zakat, fitr, sadaka, etc. д. The following order should be observed and given to those who need it in the first place.

- 1) Poor brothers and sisters;
- 2) their children;
- 3) Then to uncles and aunts;
- 4) their children;
- 5) Then to distant relatives on the mother's side;
- 6) Then came the turn of close and distant neighbours, colleagues.

Zakat is not given for the wealth that an unmarried girl gets as a wedding gift, no matter how much it costs. Because it was not accepted for commercial use.

The wife didn't pay Zakat until she got Mahr. Because this Mahr is the price of something immaterial.

If the Mahr received by his wife is a "nisab", then in a year she will be given zakat. If the wife has money, except for the mahr, it will add part of the mahr to the money, then in a year it will be zakat

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Conclusion

In conclusion, if we pay attention to the conditions of the commitment, it seems that the population is socially protected. For example, a person who pays zakat should be a Muslim, free, intelligent and mature. The condition that he possesses property other than the Nisab, that the property in his possession is compulsory and indeed excessive, that the property to be transferred must be in his possession for one year, and that the property to be transferred is the property of the giver.

The fact that zakat has always served as a manifestation of justice and kindness in society is also reflected in the procedure and rules for granting zakat discussed above. Of course, for a while, Zakat also depended on the interests of the king or the ruling class, but this has not changed the essence of the content of Zakat. After the conquest of Central Asia by the Arabs, Zakat entered the administrative and economic life of the states existing in our country and reached its peak in society during the Mongolian period, the great state of Amir Temur, the formation and rule of khanates in Central Asia.

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