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## THE SYSTEM OF COLLECTING TAXES AND FEES IN THE ORENBURG REGION IN THE 19TH CENTURY

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**Abstract.** *Introduction.* The 19th century for Kazakhstan turned out to be a period of strengthening integration processes with the general imperial state system. Modernization of the administrative and legal structure of the 19th century reformatted the management of the Kazakh region. The gradual inclusion of the Kazakh population in the political and legal field of the Russian Empire transformed the tax system, this process ended in the second half of the 19th century. *Goals and objectives.* To study the system of collecting taxes and fees in the Ural and Turgai regions in the 19th century, which in turn directly influenced the socio-economic situation of Kazakh society. One of the important tasks was to consider the issues of fiscal policy in relation to merchants, merchants and shopkeepers, which in turn helped to reveal the scale and dynamics of trade, merchant business in the Kazakh region. *Results.* The inclusion of the Kazakh population in the system of imperial fiscal policy was a variable mechanism for the implementation of integration economic processes of the state. The article, based on the analysis of regulations, reports of special commissions for the control of tax collections and other source documents, examines the evolution of the tax system of the Russian Empire in the Kazakh steppe, provides a description of the varieties of tax duties in the Ural and Turgai regions in the nineteenth century. Changes in the tax system show that Kazakhs have gradually begun to "join" the functioning state system. The study of the socio-economic nature of taxation made it possible to detect the dynamics of commodity turnover and trade operations, as well as the transformation of such a social stratum as merchants. *Conclusions.* During the period under review, it is possible to trace the transformation of the nomadic way of



economy, the economic occupations of the Kazakhs are changing and expanding under the influence of the fiscal policy. The study of the tax policy of tsarism is also important from the point of view that during this period its dominant monetary form influenced the overcoming of the isolation of the nomads' subsistence economy.

**Keywords:** Taxes, fiscal policy, trade, merchants, fair, market trade, shop trade, Ural region, Turgay region


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## XIX ҒАСЫРДАҒЫ ОРЫНБОР ӨЛКЕСІНДЕГІ САЛЫҚТАР МЕН АЛЫМДАРДЫ ӨНДІРІП АЛУ ЖҮЙЕСІ

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**Аңдатпа.** *Kіріспе.* XIX ғасыр Қазақстан үшін жалпы империялық мемлекеттік жүйемен интеграциялық процестерді күшейту кезеңі болды. XIX ғасырдың әкімшілік-құқықтық құрылымын жаңғырту Қазақ өлкесін басқаруды қайта форматтады. Қазақ халқының Ресей империясының саяси-құқықтық өрісіне біртіндеп қосылуы XIX ғасырдың екінші жартысында аяқталған салық жүйесін де өзгертті. *Зерттеудің мақсаты мен міндеттері* – XIX ғасырда Орал және Торғай облыстарында салықтар мен алымдарды өндіріп алу жүйесін зерделеу, ол өз кезегінде қазақ қоғамының әлеуметтік-экономикалық жағдайына тікелей әсер етті. Маңызды міндеттердің бірі саудагерлерге және дүкеншілерге қатысты фискалдық саясат мәселелерін қарау болды, бұл өз кезегінде қазақ өлкесіндегі сауда, көпес ісінің ауқымы мен динамикасын ашуға көмектесті. *Нәтижелер.* Қазақ халқының империялық фискалдық саясат жүйесіне қосылуы Мемлекеттің интеграциялық экономикалық процестерін жүзеге асырудың вариативтік тетігі болып табылады. Мақалада нормативтік актілерді, салық алымдарын бақылау жөніндегі арнайы комиссиялардың есептерін және басқа да дереккөздік құжаттарды талдау негізінде Қазақ даласындағы Ресей империясының салық жүйесінің эволюциясы қарастырылады, XIX ғасырдағы Орал және Торғай облыстарындағы салық салаларының түрлері сипатталған. Салық жүйесіндегі өзгерістер қазақтардың жұмыс істеп тұрған мемлекеттік жүйеге біртіндеп «қосыла» бастағанын көрсетеді. Салық салудың

элеуметтік-экономикалық сипатын зерттеу тауар айналымы мен сауда операцияларының динамикасын, сондай-ақ саудагерлер сияқты элеуметтік тобының өзгеруін анықтауға мүмкіндік берді. *Қорытынды.* Қарастырылып отырған уақытта шаруашылықтың көшпелі тәсілінің өзгеруін байқауға болады, жүргізіліп жатқан фискалдық саясаттың әсерінен қазақтардың шаруашылығы өзгеріп, кеңейе түседі. Патшалық салық саясатын зерттеу осы кезеңде оның басым ақша нысаны көшпенділердің күнкөріс экономикасының оқшаулануын жеңуге әсер еткендігі тұрғысынан да маңызды.

**Түйін сөздер:** Салықтар, фискалдық саясат, сауда, көпестер, жәрмеңке, базар саудасы, дүкен саудасы, Орал облысы, Торғай облысы

**Алғыс.** Мақала Қазақстан Республикасы Ғылым және жоғары білім министрлігінің "XIX ғасырдың екінші жартысы мен XX ғасырдың басындағы Қазақстанның элеуметтік-мәдени кеңістігін трансформациялаудағы көпестердің рөлі" гранттық қаржыландыру жобасын іске асыру шеңберінде дайындалған (тіркеу нөмірі: АР 14871281).

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## СИСТЕМА ВЗЫСКАНИЙ НАЛОГОВ И СБОРОВ В ОРЕНБУРГСКОМ КРАЕ В XIX ВЕКЕ

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**Аннотация.** *Введение.* XIX век для Казахстана оказался периодом усиления интеграционных процессов с общеимперской государственной системой. Модернизация административно-правовой структуры XIX столетия переформатировала управление казахским краем. Постепенное включение казахского населения в политико-правовое поле Российской империи трансформировали и налоговую систему, данный процесс завершился во второй половине XIX века. *Цель и задачи исследования* – изучить систему взисканий налогов и сборов в Уральской и Тургайской областях в XIX веке, которая в свою очередь непосредственно влияла на социально-экономическое положение казахского общества. Одной из важных задач стало рассмотрение вопросов фискальной политики в отношении торговцев, купцов и лавочников, которая в свою очередь, помогла раскрыть масштаб и динамику торговли, купеческого дела в Казахском крае. *Результаты.* Включение казахского населения в систему имперской фискальной политики, являлось вариативным механизмом осуществления интеграционных экономических процессов государства. В статье на основе анализа нормативных актов, отчетов специальных комиссий по контролю налоговых сборов и других источниковых документов, рассматривается эволюция налоговой системы

Российской империи в Казахской степи, предоставляется описание разновидностей налоговых повинностей в Уральской и Тургайской областях в XIX в. Изменения в налоговой системе показывает, что казахи начали постепенно «включаться» в функционирующий государственный строй. Изучение социально-экономического характера налогообложения позволило обнаружить динамику товарооборота и торговых операций, а также трансформацию такого социального слоя как купечество. *Выводы.* В рассматриваемое время можно проследить трансформацию кочевого способа хозяйства, изменение и расширение хозяйственных занятий казахов под влиянием проводившейся фискальной политики. Изучение налоговой политики царизма важно и с точки зрения того, что в данный период доминирующая ее денежная форма влияла на преодоление замкнутости натурального хозяйства кочевников.

**Ключевые слова:** Налоги, фискальная политика, торговля, купечество, ярмарка, базарная торговля, лавочная торговля, Уральская область, Тургайская область

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## Introduction

The first half of the 19th century represents a decisive stage of the colonial offensive of tsarist Russia on Kazakhstan. The economic enslavement of the Kazakh people by tsarism was carried out in the forms of: the rejection of the best lands in the linear strip from the local population, the development of nonequivalent, unequal trade, with the provision of a number of advantages to Russian merchants, the establishment of a new system of taxes and fees, the cultivation of nomadic life in one part of society, promoting the development of some elements of agriculture and settlement in another. Tax policy was one of the regulators of economic relations and formed the core of the colonialism of the Russian Empire in the Kazakh steppe.

Taxes in specifically historical conditions were a materialized form of direct relations between the Russian administration and the Kazakh steppe and were adjusted by the taxonomy of the stadium and intra-organizational development of Kazakh society, and, in turn, had the opposite effect on its development.

## Materials and methods

The study is based on a wide source material, including legislative acts on the administrative and command division of Kazakhstan ("The Complete Collection of Laws of the Russian Empire" (TCCL RE)), archival documents of the Central State Archive of the Republic of Kazakhstan (CSA RK), the State Archive of the Orenburg region (SAOR). The materials of the population censuses were analyzed, which made it possible to clarify the number of the population, the territories of its nomadism. The reports of special commissions that reviewed the collection of taxes, rules for residents living beyond the Orenburg line, correspondence of sultans-rulers, remote and village chiefs with the Orenburg administration, reports of the Orenburg Border Commission on the management of Kazakhs and other documents were studied.

A large number of normative acts of various legal force reflecting the imperial legal policy towards Kazakhstan, including legislative acts on the introduction of the Russian tax system are analyzed in the works of the Kazakh historian G.E. Otepova (Otepova, 2012: 103–114).

The theoretical and methodological basis of scientific work was made up of well-known principles such as historicism, consistency, objectivity. Dialectical, comparative-historical, descriptive, statistical methods were used. The authors aspired to combine a functional approach with an evolutionary one, which made it possible to define the essential characteristics of subjects and objects of taxation, to trace the transformation of given categorical phenomena over time.

## Discussions

Some topics of socio-economic and political development of Kazakhstan, including the tax burden in



Kazakhstan, were reflected in the works of pre-revolutionary authors. Military orientalist and historian M.A. Terentyev, proceeding from the fact that as a result of administrative reforms carried out in the 60-90s of the 19th century, the Kazakh lands were declared state property, considers the household tax as a result of state land ownership: "Of all the duties of Russian citizenship, they were clearly aware of only one – namely, the payment of the household tax, which they considered it as a rent payment for the right to use pastures on state land" (Terentyev, 1874: 8).

There were a limited number of printed publications on trade with Kazakhs of the Younger and Middle Zhuzes and on measures to influence the replenishment of the state treasury in the 19th century. The well-known generalized work of A. Levshin, where there is an information about trade and goods circulating between Russia and Kazakhstan (Levshin, 1996: 348), Nebolsin's article "On trade between Russia and Central Asia" in the notes of the Imperial Russian Geographical Society (Nebolsyn, 1855: 442), a special chapter on trade with Kazakhs of the Orenburg Department under the title "trade industry" in the work of L. Meyer's "Materials for the Geography and Statistics of Russia", published in 1865 (Meyer, 1865: 382), and A. Dobrosmyslov's solid historical work "Trade in the Turgai region", exhaust almost all the literature on this period (Dobrosmyslov, 1899: 136-144). However, by the end of the 19th - beginning of the 20th century, there are works that are characterized by the study of trade and fiscal policy and coverage of the whole of Kazakhstan and the Central Asian region.

A significant contribution to the study of the tax policy of the Russian government was made by the works of Soviet researchers in the field of economic history A.P. Pogrebinsky (Pogrebinsky, 1960: 291–300), A.I. Bukovetsky (Bukovetsky, 1962: 144). The most interesting are the works of N.E. Bekmakhanov (Bekmakhanov, 1980: 279), E.E. Tazhibayev (Tazhibayev, 1971: 60), N.E. Masanov (Masanov, 1984: 24), devoted to the history of the household tax of the middle of the 19th century. The authors made available to the scientific community new source data that allowed to comprehend some issues of the tax policy of the Russian government and the role of officials of the Kazakh society in the implementation of this policy.

Modern historiography has made a significant contribution to the study of the socio-economic and political development of the region, having developed and used new, scientifically profound methods and approaches to the problem under consideration. Researchers B.M. Abdrakhmanova (Abdrakhmanova, 1998), G.S. Sultangaliyeva (Sultangaliyeva, 2014), G.B. Izbasarova (Izbasarova (a), 2018) consider the issues of the tax system within the framework of the analysis of the policy of the Russian Empire in the Kazakh steppe in the XVIII–XIX centuries, the transformation of traditional Kazakh society under the influence of reforms of the first half of the 19th century.

The created model of taxation of the Kazakh society, according to researcher Yu.A. Lysenko, differed from other regions of the empire and was distinguished by a liberal character. Analyzing tax system of Kazakhs, the researcher concludes that the volume and size of taxation of Kazakhs, as well as other "foreigners" of the Russian Empire, were less than the Russian peasantry's, which put them in a more privileged position (Lysenko, 2013: 176–183). Considering the formation of the financial and tax authorities of the Turkestan Governor General from the moment of its creation in 1867 to the revolutionary events of 1917, Yu. Lysenko draws attention to the government course aimed at increasing the profitability of the region, which required improving the structure, functionality and efficiency of tax institutions of the Turkestan Governor General (Lysenko, 2020: 2678).

Researcher R.Y. Pochekeyev considers tax reform as a direction of frontier modernization of the "national outskirts" of the Russian Empire. One of the important features of the frontier, according to the American historian F.J. Turner, is its mobility, the gradual advance of the conditional border of the state into new territories (Turner, 2009). This concept, used to study regions in the history of which colonization played a significant role, allows us to study more deeply the history of peoples who found themselves at different times in the frontier zone. R.Yu. Pochekeyev believes that the evolution of the Russian tax system in Kazakhstan is not only a reform in the field of budget strategy in relation to nomadic peoples, but to a greater extent large scale transformations in the context of general modernization processes in the empire (Pochekeyev, 2013: 174–190).

Analyzing the administrative practices of Russia in relation to regional transformation in the Steppe in the period from the 18th to the middle of the 19th century, researcher D.V. Vasilyev believes that their main goal was the full integration of Kazakhstan with the entire empire. Highlighting three different administrative

models: Orenburg, Siberian and the Internal Horde model, the nature of Russian-Kazakh relations in the Zaural'skaya Horde defines more as trusting (Vasilyev, 2015: 65–82). He also believes that the Russian government, when deciding the issue of the administrative-territorial structure of the Central Asian possessions, prioritized the principle of political expediency: management of Kazakh regions (Vasilyev, 2018: 19).

According to Professor Andreas Kappeler, the Russian government not only did not create advantages for the Russian peasantry, but often allowed them to have a worse economic and legal situation compared to the "foreign" population (Kappeler, 2000: 344). The American scientist and economist Martin Spechler comes to similar conclusions that the regions on the periphery of the empire had relative advantages in terms of development compared to the central regions of Russia due to tax benefits (Spechler, 1989: 448–464).

## Results

The first period of the stay of part of the Kazakh lands in the Russian Empire was characterized by the preservation of the traditional form of taxation. Kazakhs paid *yasak*, a common type of taxes among the nomads of the Eurasian continent. Despite the fact that the government aspired to create a State with administrative, social and legal homogeneity, the specific features of the regions pushed the center to take into account its national and regional characteristics.

Gradually, the traditional *yasak* was replaced by a fixed housing fee. Comparing *yasak* tax with household tax, Kazakh scientist Shokan Valikhanov preferred the first. He believed that the housing fee was wrong and burdensome for the Kazakhs of the Zaural'sk regions (Valikhanov, 1985: 104).

Kazakhs of the Orenburg department have been paying a household tax of 1 ruble 50 kopecks in silver per year since 1837. Emperor Nikolay I authorized the collection of the household tax on January 4, 1835, 2 years before its actual introduction. It was "most highly commanded": "... Nevertheless, the money that can be received under the mentioned collection from the Kyrgyz should be kept separately from all other amounts in the Border Commission and used with the Highest permission ..." (CSA RK. F. 4. I. 1. D. 3277. Pp. 162 t.). The unit of taxation was a very abstract quantity – a house, which meant any dwelling of Kazakhs, whether temporary or permanent, portable or non-portable, poor or rich. So, in 1837, a tax of 23,259.67 rubles was collected from 25 thousand houses. In 1844, these figures amounted to 59 thousand houses and 87,873.03 rubles of tax (CSA RK F. 4. I. 1. D. 2810. Pp. 45–47).

According to the "Approved opinion of the Committee of Asian Affairs regarding the transformation of the administration of the Orenburg Region" in 1824, the territory beyond the Urals, called the Zaural'sk Horde, was divided into three parts – Western, Eastern and Middle. Despite the prohibitions of unauthorized migrations, the Kazakhs constantly moved from one part to another, which made it difficult for the sultans-rulers to establish the exact number of houses, the number of inhabitants in the part entrusted to them and to determine the places of nomads.

The regulation "On the Management of the Orenburg Kirghiz" of 1844 systematized taxation in the region. The following types of income from Kazakhs were established: a) a poster fee of 15 kopecks in silver per month for tickets issued to Kazakhs who are employed by linear and internal residents, as well as those who are outside their permanent places of residence; b) collection of penalty money for overdue tickets of 30 kopecks in silver for each month; c) a housing fee of 1 ruble 50 kopecks in silver per year from each household.

The money collected for the tickets was sent to the maintenance of the Orenburg Neplyuev School. The penalty money was used for writing materials, and also entered into the newly established pension capital. "The household collection is under the exclusive jurisdiction of the Ministry of Foreign Affairs, according to the Asian department, and expenses from it are made only with the highest permission, according to the report of the Minister of Foreign Affairs" (Materials on the history of the political system of Kazakhstan, 1960: 227).

However, it should be noted that an inaccuracy was made in the "Regulation" of 1844, which was used by tax collectors. In particular, the "Regulation" says that the housing fee is 1 ruble 50 kopecks in silver per year from the house. The officials involved in collecting taxes understood this literally and took 1 ruble 50 kopecks from each house, although it was meant that this fee should be multiplied by the number of houses and the entire amount received should be spread out depending on the degree of welfare of the taxpayer.

Vice-director of the Asian Department, State Councilor N.I. Lyubimov, after familiarizing himself with the socio-economic state of the Kazakhs, shared the fact that from now on poor Kazakhs pay the household tax on

a par with the richest, which means 1 ruble 50 kopecks in silver per year from the house. Therefore, poor Kazakhs sometimes sell their last property in order to pay the tax required from them (Materials on the history of the political system of Kazakhstan, 1960, 229).

According to paragraph 84 of the Regulations "On the management of Orenburg Kirghiz", the collection of household taxes was entrusted to representatives of local authorities: "Household collection is made by Kyrgyz remote chiefs and village chiefs and delivered to the commission in the manner prescribed for this" (Materials on the history of the political system of Kazakhstan, 1960: 224).

The procedure for collecting the tax was defined as follows: "To prevent abuses during this collection, the Border Commission supplies remote and village chiefs with printed blank receipts in Russian and Tatar signed by one of the advisers with the seal of the commission attached, for issuing these to Kyrgyz who have deposited money, and cord books for the note of these receipts" (Materials on the history of political building of Kazakhstan, 1960: 229). The sultans-rulers were instructed by themselves and through "trusted and experienced Horde members to monitor the correctness of this collection" (CSA RK. F. 4. I. 1. D. 389. P. 38).

In the early years, as the household tax was introduced, their collection was accompanied by strict control so that there were no cases of hiding of houses: "... For the indication of each hidden house from the collection of it, 1 ruble 50 kopecks in silver and award money are issued for receiving by the discoverer secretly from the fellows and his local boss" (CSA RK. F. 4. I. 1. D. 437. P. 9). The reporting of officials was carried out strictly according to the number of issued and then returned receipts. If the amount of tax was not provided according to the number of receipts, the difference was calculated at the expense of the money collector. In case of embezzlement or concealment of the collected cash, the responsible persons were relieved from the position and brought to correctional punishment (CSA RK. F. 4. I. 1. D. 437. Pp. 51–52 t.).

The reports of the special commission note the facts of abuse of officials, endless illegal extortion in all parts of the Zaural'sk Horde. An official of special assignments under the chairman of the Orenburg Border Commission, F.M. Lazarevsky, who was sent in 1848 to check the correctness of tax collection, could not find out how much taxes were collected in each clan, since in a well-known department, for example, it was collected not by one or several authorized persons, but by everyone who had some power. According to F.M. Lazarevsky, the household collection was to be collected by the chiefs of the villages under the closest supervision of the distant chiefs on the line and the ancestors in the steppe. Therefore, F.M. Lazarevsky suggested that it was necessary to indicate in the receipts each house that paid the housing fee, and show exactly from "whose house the money contribution was made" (Izbasarova (a), 2018: 120).

In 1850, F.M. Lazarevsky, together with the sultan-ruler M. Baymukhamedov, were sent to the Western part of the Zaural'sk Horde to collect information about the number of houses. It turned out that 14 steppe clans were nomadic in this part, amounting to 22,548 houses, i.e. 10,886 more houses than shown by the sultan-ruler in 1849. The inspectors explained the identified shortage, firstly, by the incorrect tax collection system existing in some clans, according to which the layout in one or another department was at the full discretion of local chiefs; secondly, a significant part of the houses belonging to the sultans-rulers, their relatives and Tolenguts, biyas and tax collectors did not pay taxes at all. Thirdly, numerous collectors concealed significant amounts of money collected (Ermenbayeva, 2007: 8–15).

In the early 50s, the Border Commission "ordered that all Kyrgyz wintering in mud huts and dugouts be charged with the established household tax." On January 20, 1854, the order of V.A. Perovsky stopped the discussion between the Border Commission and the Kazakh aristocracy "... to collect the established household tax of 1 ruble 50 kopecks in silver from each dwelling, without entering into any proceedings - whether this is a house, a dugout, a mud hut, or something else, whether the owner of that dwelling, at the onset of another season, moves to another dwelling, whether he leaves any of the people or cattle in the old one, or simply the former dwelling remains empty, if only it was located within the steppe and belonged to some Horde" (CSA RK. F. 4. I. 1. D. 3657. Pp. 3–3 t.).

It was allowed to collect taxes both in monetary terms, but also with cattle or one ram from a house, with the condition that the tax collectors themselves would be engaged in the sale of livestock and would pay the tax with money. The foremen-collectors were not slow to take advantage of this permission, since such a cattle tax brought good benefits. If, as a tax, one ram was equivalent to 1 ruble 50 kopecks in silver, then in the linear territories the average price of one ram increased by 5 times. The difference from the sale was in favor of



the tax collectors. Therefore, foremen and border guards were engaged in collecting the household tax (Masanov, 1980: 18).

The data on the collection of the household tax in the middle of the 19th century show that with the increase in the tax, arrears also grew. So, if in 1853 the annual household tax amounted to 123,095 rubles, in 1862 this amount amounted to 232,092 rubles, arrears increased from 2,697 rubles in 1853 to 17,166 rubles in 1862 (Materials for Geography and Statistics of Russia, 1865: 267).

*Table 1. Collection of the household tax*

Year	1853	1855	1856	1857	1858	1859	1860	1861	1862
Household tax (rubles)	123,095	118,379	159,891	170,689	189,782	196,963	212,217	221,543	232,092
Arrears (rubles)	2,697	8,912	30,179	8,082	16,279	4,214	31,482	24,321	17,166

Lieutenant Colonel of the General Staff L. Meyer, under whose leadership "Materials for geography and statistics of Russia collected by officers of the General Staff. The Kirghiz steppe of the Orenburg Department" was compiled, notes that "this tax is not very burdensome for the people; otherwise, with the imperfection of the method of collection, as we already know, it could not come in such an ever-increasing proportion" (Materials for Geography and Statistics of Russia, 1865: 268).

The appearance of the ticket fee at the beginning of the 19th century in Russia is associated with the need to control internal and external migration processes. On August 12, 1820, a levy was introduced from Kazakhs who were hired as workers to residents of the Orenburg border line. It was commensurate with the term of employment, if the employee arrives for one year, then pays 6 rubles, if for one month, then 50 kopecks. The collected amount was intended for the fund of the Asian Neptyuev School (Kazakh-Russian relations, 1964: 185).

At the same time, the Kazakhs were allowed to live either outside the border of the border line, or at the homes of those residents to whom they were hired as workers (SAOR. F. 6. I. 10. D. 3242. P. 3). Also, Kazakhs were forbidden to voluntarily move to the steppe and back to the line until the end of the terms of employment (SAOR. F. 6. I. 10. D. 6653. Pp. 22 t.–23).

The situation changed after the adoption of the "Regulations" of 1844, where it was noted that "The collection of money for tickets issued to Kyrgyz workers, or the so-called poster collection, is carried out on the line by the chiefs of the villages and delivered through the regimental boards of the Orenburg and remote management of the Ural army to the Border Commission by mail. The Border Commission transfers the collected money every four months, by affiliation, to the military department" (Materials on the history of the political system of Kazakhstan, 1960: 208). Tickets were issued on the letterheads of the Regional Board by the chiefs of the line points and were of 2 types: for absences, i.e. issued into the hands of a Kazakh, and a work ticket, issued to the owner who hired the Kazakh; this latter is issued at the same time a label. The fee for these tickets was 15 kopecks per month and was issued within a period of 1 month to a year. For the delay of the ticket, 3 kopecks were charged for each day, 30 kopecks for the month, counting for 1 month everything that was more than 3 days. For the maintenance of an employee without a ticket in the 1st month, 30 kopecks were charged from the owner, in the 2nd - 5 kopecks per day and for the following – 10 kopecks per day. The owner of the employee was responsible for the delay of the ticket, or, with a ticket for absence, the Kazakh himself, and if he is insolvent, then the authorities who issued the ticket. The poster collection fluctuated within different limits: in 1820, Kazakh workers were issued tickets for 11,761 rubles 50 kopecks, in 1837 – 13,130 rubles, in 1840 – 17,800 rubles, in 1842 – 15,117 rubles, in 1847 – 13,821 rubles. (Shakhmatov, 1957: 64).

Data on ticket collection and penalties for delay for 1853–1862 (Materials for Geography and Statistics of Russia, 1865: 267).

Table 2. Data on ticket collection and penalties for delay for 1853–1862

Years	1853	1854	1855	1856	1857	1858	1859	1860	1861	1862
Ticket fee and penalties for delay (rubles)	45,446 rubles	43,099 rubles	40,316 rubles	39,248 rubles	47,221 rubles	47,298 rubles	49,951 rubles	45,213 rubles	48,014 rubles	47,520 rubles
	68 kopecks	45 ¼ kopecks	74 ¾ kopecks	99 ½ kopecks	93 ½ kopecks	42 kopecks	27 ¼ kopecks	47 ¼ kopecks	29 ½ kopecks	42 ½ kopecks

Every year there were more and more Kazakhs who were hired for various jobs behind the line. In some farms, especially on the Lower Ural line, which traded cattle, there were up to 100 or more of them. Guryev Cossacks hired Kazakhs to help in fishing in the Caspian Sea (Military Statistical Review, 1847: 158). On this occasion, Staff Captain Aitov, the trustee of the Kazakhs in Orenburg city, wrote to the Orenburg Border Commission on September 30, 1851: "Kyrgyz people of insufficient condition to support themselves are hired as workers. These Kyrgyz belong to all those clans and branches that migrate along the line. But it is impossible to calculate exactly how many of them stay in the workers every year, especially since the stay of workers is unstable and for the most part short-lived, so that one Kyrgyz sometimes stays in the workers of different masters several times a year. However, Kyrgyz people are hired more during grain cultivation, harvest and haymaking than at other times. Kyrgyz workers are employed by linear residents in all those economic occupations that are performed by linear residents, receiving a fee from one ruble to two silver per month" (Shakhmatov, 1957: 64).

The "Comparative statement on the money collected from the Kyrgyz for nomadism" for 1842 and 1843 contains information about the places of nomadism of the Kazakhs of the Orenburg department. So, according to the data of 1842, most of the Kazakhs were in the Ust-Uy, Orsk, Zverinogolovsk fortresses. According to this source, Kazakhs migrated in 143 places (CSA RK. F. 4. I. 1. D. 2085. Pp. 1–5).

After studying the state of the Kazakh steppe, the official of special assignments, F.M. Lazarevsky, in his report proposed to amend the "Regulation" of 1844 regarding the poster collection. He considered it convenient to separate the workers' tickets from the tickets "for absences from their homes", since the Kazakhs had to first take "a certificate from their Horde authorities that there are no obstacles to leaving the Horde and then go to the line chief to get a ticket" (Izbasarova, 2018: 119).

The imperfect system of taxation of the population of Kazakhstan was the reason that the Steppe Commission, created in the 60s of the 19th century to develop a project on the management of the Steppe and Turkestan territories, established a housing fee of 3 rubles per year from a house as the main tax from the Kazakh population (Pochekayev, 2013: 182). And the ticket fee was replaced by a passport fee (Oteпова, 2016: 103–114). The passport fee was charged for the production of this document and was the same throughout the empire 50 kopecks. This tax was paid in cases when it was necessary to leave a permanent place of residence and guaranteed unhindered movement across the territory of the empire and beyond.

In addition to the taxation system of the Kazakh population, the issues of fiscal policy in relation to merchants and shopkeepers are very interesting. After the accession of the Younger Zhuz to the empire, the Russian government took measures to trade with the Kazakh nomads. According to A. Levshin, the Kazakhs did not conduct any permanent trade with the Russians, and were known to them only by their raids (Levshin, 1996: 132).

Orenburg was chosen as the main place for trade. Trade here developed so rapidly and was so profitable that the Board of Foreign Affairs in the middle of the 18th century allowed not only European, but also Asian merchants to travel to Moscow for goods.

The government, taking care of the development of trade with the Kazakhs, at the same time tried to benefit from the introduction of customs duties.

One of the significant problems in trade up to the middle of the 19th century was the frequent looting of trade caravans from the Kazakh side. To solve this problem, it was proposed to build fortresses where caravans could have shelter and receive cover for further travel. Customs offices, customs outposts and guards were established on the border with the steppe. In addition, merchant caravans going from Orenburg to Central Asia and back were accompanied by an armed convoy.

Despite the frequent attacks and robberies on the part of the Kazakhs, especially in the border, linear territories, trade compensates for all losses and makes their neighborhood very profitable. The reasons for this, according to A. Levshin, are as follows: 1) the variety and plenty of manufactured products sold by Russia, and those that are mostly not exported abroad; 2) Russia's need for cheap raw materials obtained from Kazakhs; 3) measures taken by the government to spread trade; 4) benefits that extend to a large number of people; 5) vast spaces where bargaining with Kazakhs is carried out and enriches border residents (Levshin, 1996: 134).

Trade with the Kazakhs of the Younger Zhuz until the 70s of the 19th century was almost exclusively focused on the Orenburg line and was exclusively barter, since the Kazakhs at that time did not have banknotes. And the exchange unit of the Kazakhs was a one-year-old ram (Dobrosmyslov, 1985: 59–60).

The goods that were exported from the Kazakh steppes, with the exception of bread, were of the same type – these are livestock products, sheep, horses, cattle, camels, goats, their wool and skins, skins of wild animals, felt, sheepskin coats, saiga antlers, etc. The Kazakh population from Russia received a variety of things made of iron, cast iron and copper, for example, boilers, saddle accessories, thimbles, needles, scissors, knives, axes, scythes, locks, etc. In addition, various textile products, velvets, brocade and silk fabrics, braids, scarves, ribbons, knobs, chests, beads, mirrors, whitewash, rouge, flour, etc.

Trade with Kazakhs was beneficial both for Russian merchants and for the Russian government. The benefits of Russian trade with the Kazakhs will be especially clear if we take into account Levshin's perfectly fair remark that all the goods that were exchanged with the Kazakhs were Russian and most of them did not go anywhere except to the steppe. Of course, A. Levshin, out of patriotic feelings, keeps silent that this product was of the lowest quality and mostly worthless, but nevertheless he says: "And who would take from us all those goods that we are now releasing to them?"

The absence of trade markets in the Zaural'sk steppe made Kazakhs dependent on small traders living on the line. In order to eliminate this inconvenience, the Orenburg Governor-General N.A. Kryzhanovsky in 1867 for the first time raised the issue of opening a fair in such a way that merchants coming to the first nearest fair to the line could then, at the end of a certain period for this fair, move with their goods to another and thus move from one fair to another. The first fair in the Zaural'sk steppe was opened in 1867 on the Kazybek tract on the Uil River of the Ural region.

Since 1870, the dates of fairs in the Aktobe and Irgiz fortifications of the Turgay region have been approved. On February 15, 1871, a monetary fee was established from cattle sold at fairs at the Aktobe and Irgiz fortifications of the Turgai region. To cover the costs of managing fairs, for the establishment of police supervision and for the formation of the capital of urban settlements, 1 kopeck was charged from each sheep sold, 3 kopecks for cattle, 5 kopecks for horses and 10 kopecks for camels in silver (CCL RE, 1871: 49255).

In addition to fair trade, with the growth and development of cities, such types of trade as market and shop appeared. In addition, the delivery trade was widespread in Kazakh villages.

About the size of the internal permanent trade in the Turgay region, you can get some idea from the information about the number of documents selected annually by different persons for the right to trade.

The table compiled on the basis of information available in the Military Governor's appendices to the Most Comprehensive Reports from 1884 to 1894 provides the following data (Dobrosmyslov, 1899: 111–239):

*Table 3. Taxable documents for 1884 and 1894*

1884		1894	
Taxable documents	Number	Taxable documents	Number
Certificates of the 1st Guild	3	Certificates of the 2nd Guild of the 5th class per annum	99
Certificates of the 2nd Guild	37	Certificates of the 2nd Guild of the 5th class of semi-annual	3
Certificates for small bargaining	32	Certificates of small bargaining of the 5th class per annum	127
Certificates for the delivery bargaining	27	Certificates of small bargaining of the 5th class of semi-annual	25
		Certificates of delivery bargaining of the 5th class per annum	170
		Certificates of delivery bargaining of the 5th class of semi - annual	11
		Certificates of peddling per annum	26
		Certificates of peddling semi - annual	2
		Certificates for clerks of the 1st class per annum	49



		Certificates for clerks of the 1st class of semi- annual	8
		Certificates for clerks of the 2nd class per annum	115
		Certificates for clerks of the 2nd class per annum	16
		Tickets of the 1st Guild of the 5th class per annum	3
		Tickets of the 2nd Guild of the 5th class per annum	121
		Tickets of the 2nd Guild of the 5th class of semi-annual	14
		Tickets of small bargaining of the 5th class per annum	176
		Tickets of small bargaining of the 5th class of semi- annual	54
		Tobacco patents per annum	84
		Tobacco patents semi - annual	8
<b>Total</b>	<b>99</b>	<b>Total</b>	<b>1111</b>

Thus, from these data we can see that the number of documents and their assortment selected by merchants and traders has increased more than 10 times in 10 years.

### Conclusion

Among the huge number of transformations of the 19th century in the socio-economic and political spheres, the importance and qualitative impact on the life and economy of Kazakhs should be highlighted tax reform. The new taxation system was introduced gradually, taking into account the degree of consolidation of the positions of the Russian Empire on the territory of Kazakhstan. If in the initial period of the accession of Kazakhstan, the yasak tax was only nominally established, by the middle of the 19th century, the types of various fees, duties and their number increased significantly. The natural form of the tax was gradually replaced by its monetary form.

In general, the dynamics of tax revenues shows their irregularity. The solvency of the Kazakh population decreased, which was accompanied by numerous chronic arrears, dissatisfaction of nomads with the imperfection of tax legislation. The new taxation system deepened social inequality and differentiation of Kazakh society.

The reforms of the second half of the 19th century finally completed and legislated the system of Russian taxation in Kazakhstan.

Analyzing the purpose of the Russian policy towards the Kazakhs, A. Kappeler concludes that the administrative and territorial administration of the region, fiscal policy and new land laws limited mobility, undermined the subsistence and pasture economy of the Kazakhs (Kappeler, 2000: 140).

Fiscal policy also covered the sphere of trade, the income from which increased from year to year and replenished the state treasury. Through the development of trade relations between the European part of Russia and the Kazakh steppe, the problems and prospects of the penetration of Russian capital into Kazakhstan are considered. Information is given about the documents, their number and varieties, through which merchants and traders were granted the right to trade in Kazakhstan.

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