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Original paper



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## **Organization of the Mongol Taxation Policy in the Conquered Lands: Problems and Solutions<sup>1</sup>**

### **Abstract**

This article examines the distinctive features of the Mongol rulers' policies in organizing relations with local officials and the population of conquered countries and regions in the sphere of taxation. Tax collectors took advantage of the introduction of new levies, unfamiliar to the subjugated peoples, and often acted without effective oversight, demanding such excessive sums that entire areas fell into decline. Only after a considerable period of time, and in response to numerous complaints from the local population, were

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measures introduced to regulate the collection of taxes and duties through the appointment of special officials responsible for supervising this process. The study is based on an analysis of legal monuments and narrative sources (including eyewitness accounts, chronicles, and annals) containing information on the specific features of the taxation system in the Mongol Empire and its uluses during the first decades following the establishment of rule by the descendants of Chinggis Khan in China, the Ulus of Jochi (Golden Horde), Mongol Iran, and the Chagatai Khanate. For the first time in scholarly circulation, the article introduces a Russian translation of medieval documents – *yarlyk(s)/iarlyk(s)/jarlik(s)* (decrees/charters) concerning the appointment of a tax supervisor and an official responsible for correcting tax registers – from the treatise *Dastur al-Katib* by the fourteenth-century Persian statesman Muhammad ibn Hendushah Nakhjavani, and provides their interdisciplinary analysis.

**Keywords:**

Mongol Empire; Golden Horde; Yuan dynasty; Chagatai Khanate; Mongol Iran; Taxes and duties; Tax officials

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fter establishing authority over newly conquered countries and regions, the descendants of Chinggis Khan faced a whole range of problems in organizing systems of governance there. One of the most problematic spheres was taxation. This article attempts to analyze the main fiscal problems that arose for the authorities in different parts of the Mongol Empire (and at the initial stage of the formation of its separate uluses), to identify their causes, and to characterize the principal measures taken to resolve them.

Issues concerning the organization of taxation in the Mongol Empire and its uluses have repeatedly attracted scholarly attention. Among the relevant works are those of H. Schurmann on taxation in the Mongol Empire and the Yuan dynasty; studies by I.P. Petrushevsky, A.A. Ali-zade, A.K.S. Lambton, and D.M. Smith on fiscal legal relations in Mongol Iran; research by I.N. Berezin, A.P. Grigoriev, and M.A. Usmanov on taxes and obligations in the Golden Horde. For the most part, these authors analyzed the system and specific types of taxes, levies, and duties, whereas the present study aims to identify and examine problems associated with the implementation of Mongol fiscal policy and attempts to resolve them in the Mongol Empire and its uluses. Accordingly, the authors also intend to conduct a comparative legal analysis of tax relations in different parts of the empire, which relatively quickly transformed into *de facto* independent uluses.

The primary sources underlying this research include eyewitness accounts (including those of foreign diplomats who visited the Mongol Empire and its uluses), legal acts (khan-issued *yarlyks*), and medieval writings (including court historical chronicles, treatises, and similar works). The study focuses in particular on the process of shaping the policies of specific rulers depending on their understanding of relations with the local population, as well as on their responses to petitions from various representatives of local society concerning taxation — from members of the administrative and intellectual elite to ordinary taxpayers.

For the first time, already in the early 1230s, the authorities of the Mongol Empire encountered fiscal problems when estab-

lishing control over the lands of Northern China — the former territories of the Jin Empire. It appears that it was here that the methods and approaches in tax policy were developed which were later implemented in other uluses of the empire and in vassal territories as well<sup>2</sup>.

Chinese sources (including those commonly classified as works of court historiography) contain vivid and expressive — though somewhat exaggerated — descriptions of the policies of the descendants of Chinggis Khan and their Turko-Mongol associates toward the local sedentary population. In our view, the alleged intention of the Mongol military elite to exterminate all sedentary inhabitants of the conquered northern Chinese regions and to turn their lands into pastures is clearly an exaggeration<sup>3</sup>. At the same time, a policy of plunder was entirely real — carried out in the same raiding format through which nomadic peoples had previously structured their relations with the neighboring sedentary regions. The only difference was that Mongol commanders and their subordinates plundered not randomly encountered settlements, but territories officially allotted to them following the conquest<sup>4</sup>. The booty remained in the hands of the leaders of such raids; as a result, no revenues flowed into the khan's treasury, which in turn fostered among the nomadic ruling elite the notion of the “uselessness” of the sedentary population.

Chinese authors attribute the decisive change in this situation to Yelü Chucai — a companion of Chinggis Khan who became *zhongshu ling* (Chancellor, or Head of the Imperial Secretariat) and effectively chief adviser to his son and successor Ögedei. According to his biography, this former official of the Jin Empire, who

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<sup>2</sup> This observation confirms the opinion of B. Spuler that the tax system was unified in all uluses of the Mongol Empire. See: Штулер Б. Золотая Орда. Монголы в России. 1223–1502. Казань, 2016. С. 331.

<sup>3</sup> Мункуев Н.Ц. Китайский источник о первых монгольских ханах: Надгробная надпись на могиле Елюй Чу-цай. М., 1965. С. 73.

<sup>4</sup> See: Хатиби С. Персидские документальные источники по социально-экономической истории Хорасана XIII–XIV вв. Ашхабад, 1985. С. 15.

regularly received complaints from local inhabitants about Mongol plundering, persuaded the khan to introduce regular taxes on the local population (both sedentary and nomadic), entrusting their collection to Confucian officials for whom he personally vouched before Ögedei<sup>5</sup>. In this way, on the one hand, he ensured a steady inflow of revenue into the khan's treasury. On the other hand, his actions removed representatives of the Mongol elite from direct contact with the population of the territories formally assigned to them and thus deprived them of the opportunity to plunder sedentary inhabitants; instead, they were to receive payments from the treasury corresponding to their status and the size of their allotted domains.

The policy of Yelü Chucai was idealized both by his medieval admirers and by some modern scholars<sup>6</sup>. However, medieval sources also indicate that the formation and implementation of the new fiscal policy were far from smooth.

First, recognizing that the new rulers of China were not prepared to fully restore the tax system that had existed under previous dynasties (and possibly taking into account the devastation of the local population during the recent conquest), the chancellor devised a simplified taxation scheme. Diplomats of the Southern Song Empire, Peng Daya and Xu Ting, who visited Ögedei's domains in 1233 and 1235–1236 respectively, gave a very low assessment of the Mongol tax system, characterizing the entire set of levies with the term *chai-fa*. In official Chinese tradition, this term denoted exactions (essentially tribute) collected by the authorities of the “Celestial Empire” from the “northern barbarians”, who were considered tributaries of the emperors<sup>7</sup>. Second, the Chinese diplomats also mention that tax collectors, as well as regional rulers and envoys, constantly abused their authority, arbitrarily setting the amounts of taxes and levies and likewise arbitrarily imposing duties: “It is impossible to convey in words what [other] roundabout

<sup>5</sup> Мункуев Н.Ц. Китайский источник о первых монгольских ханах. С. 75, 79.

<sup>6</sup> See: Гумилев Л.Н. В поисках вымышленного царства. М., 1992. С. 147–148.

<sup>7</sup> See: Schurmann H.F. Mongolian Tributary Practices of the 13<sup>th</sup> Century // Harvard Journal of Asiatic Studies № 19. 1956. P. 314.



Enthronement of Ögedei.  
*Miniature from Rashid al-Din's Jami al-Tawarikh. 14th century.*

ways and crooked paths they have devised to burden everything with exactions!”<sup>8</sup>

At first glance, such negative assessments might be explained by the hostility and contempt of Chinese observers toward the “barbarian” legal realities in general. However, confirmation of their statements is found not elsewhere but directly on the funerary stele – the epitaph on the grave of Yelü Chucai himself. This monument records that the officials recommended by the adviser indeed committed numerous abuses. Complaints about them reached Ögedei, and Yelü Chucai had to defend them so that the khan would not judge all Confucians by the misconduct of some<sup>9</sup>.

<sup>8</sup> Мункуев Н.Ц. Источники по истории Монгольской империи (Хэй-да ши-люэ, главы 98 и 99 Юань ши): перевод и исследование. Улан-Удэ, 2023. С. 44, 45.

<sup>9</sup> Мункуев Н.Ц. Китайский источник о первых монгольских ханах. С. 82, 190.

Undoubtedly, the problem lay not in the inherent “corruption” of the newly appointed tax officials, but in the situation itself: in China during this period two taxation systems collided, causing confusion in the fiscal sphere, and officials simply took advantage of the opportunity presented to them. The Han population now had to pay not only the customary taxes that had existed under the Jin Empire, but also the new types previously levied only on nomads (the very same *chai-fa* in their original meaning)<sup>10</sup>. As a result, the sedentary population could not immediately determine how much, how often, and to whom they were obliged to pay particular taxes. Moreover, in addition to regular taxes, supplementary levies and obligations were frequently introduced — for example, in connection with a new military campaign, the quartering and maintenance of troops, and so forth.

Khan Ögedei, dissatisfied with the functioning of the system devised by Yelü Chucai, decided to change the procedure for tax collection by farming it out to a number of officials and even merchants. These individuals undertook to remit a fixed sum to the treasury on a regular basis in exchange for the right to collect taxes independently and without oversight from the population of specific territories. Naturally, the actual sums collected under such a system could exceed the officially established tax rates twofold or more. Yelü Chucai attempted to resist this innovation; however, toward the end of Ögedei’s reign, and especially during the regency of Töregene Khatun and the rule of her son Güyük, it became widespread in China<sup>11</sup>. Most tax farmers were foreign Muslim merchants who had no connection with the sedentary population of Northern China and therefore faced no internal restraints in extracting taxes in multiple excess of the norm.

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<sup>10</sup> Soviet scholars considered the term “chai-fa” to be the Chinese equivalent of the Mongolian “alba qubchiri,” understood as the totality of taxes and levies imposed on nomads. See: Григорьев А.П. Налоговый термин «кубчир» // Туркология. К 70-летию академика А.Н. Кононова. Л., 1976. С. 237; Schurmann H.F. Mongolian Tributary Practices of the 13<sup>th</sup> Century. P. 325, 332.

<sup>11</sup> Мункуев Н.Ц. Китайский источник о первых монгольских ханах. С. 83, 84; Рашид ад-Дин. Сборник летописей. Т. II. М.; Л., 1960. С. 142–142.

The problem of abuses by tax collectors persisted and intensified as the Mongol Empire expanded in China, since the same “Mongol” taxes gradually came to be imposed on newly annexed territories — former lands of the Southern Song Empire. In particular, in the late 1240s and early 1250s, Khubilai, a grandson of Chinggis Khan (at that time not yet khan, much less Yuan emperor), discussed with his adviser Zhang Dehui the possibility of forming a corps of tax officials. Like Yelü Chucai, Zhang advocated appointing “experienced and honest” Chinese officials to these posts<sup>12</sup>.

However, as in Ögedei’s time, not all those who assumed these positions possessed such qualities. According to the *Yuan shi*, throughout the late 1250s to early 1280s Khubilai repeatedly had to combat abuses committed by these officials. Under the influence of his Chinese advisers, he adopted the following measures:

ordered the remission of arrears on unlawful or arbitrarily increased taxes in certain regions and abolished such taxes altogether<sup>13</sup>;

exempted devastated and famine-stricken regions from taxation<sup>14</sup>;

issued decrees and even entire codifications (*tiaoge*) fixing tax rates and clearly defining the functions of officials responsible for their collection<sup>15</sup>;

restructured fiscal institutions<sup>16</sup>;

dispatched inspection commissions from specialized central agencies to review the activities of relevant officials.

Yet the very fact that these measures had to be applied repeatedly indicates that their effect was temporary: over time, central

<sup>12</sup> The rise of the Mongols: Five Chinese sources. Indianapolis, 2021. P. 172, 174.

<sup>13</sup> “The Annals of Khubilai,” (*Анналы Хубилая*) the main source on the history of the reign of the first emperor of the Yuan dynasty (juan 4–17 of the *Yuan shi*). М., 2019. С. 28, 51.

<sup>14</sup> See: Мункуев Н.Ц. Новые материалы о положении монгольских аратов в XIII–XIV вв. // Татарио-монголы в Азии и Европе. М., 1977. С. 414.

<sup>15</sup> «Анналы Хубилая». С. 43, 96, 101.

<sup>16</sup> «Анналы Хубилая». С. 398.



Lifetime portrait of the young Kublai, painted by the Nepalese artist Anige.  
Second half of the 13th century.

*From open sources*

control over the expanded apparatus of local tax officials weakened again, and abuses resumed.

Such problems, however, were not confined to China; they also occurred in other regions of the Mongol Empire, and for the same reasons.

As in Chinese territories, in Central Asia — that is, within the Chagatai ulus — the sedentary population was subjected to the same taxes previously paid only by nomadic tribes. Chief among these was the *qorqur*, a “pasture levy”, essentially a tax in kind on livestock<sup>17</sup>.

To their credit, the Mongol authorities understood that sedentary inhabitants (even those engaged primarily in animal husbandry rather than agriculture) possessed herds far smaller than those of nomads. Consequently, it was decided to convert this tax from payment in kind to a monetary levy. Khan Möngke introduced

<sup>17</sup> Григорьев А.П. Налоговый термин «кубчир». С. 235.



Posthumous portrait of Kublai, painted in 1294  
by the Nepalese artist Anige.  
*From open sources*

this format by decree in 1252, establishing in Northern China and in Transoxiana a rate of 11 dinars per year for a wealthy person and 1 dinar for a poor person<sup>18</sup>. In large measure, it was precisely to ensure the effective collection of the *qorqur* that Mas'ud-bek ibn Mahmud Yalavach, the de facto khan's governor in Transoxiana, carried out a monetary reform that scholars associate with a certain degree of financial stabilization in the Chagatai ulus.

Subsequently, however, when internecine strife began in Mongol Central Asia, officials once again abused their powers, leading to the impoverishment of the local population. Complaints from the first half of the fourteenth century have survived in which Uy-

<sup>18</sup> *Ата-Мелик Джувейни. Чингисхан. История завоевателя мира.* М., 2004. С. 434; *Рашид ад-Дин. Сборник летописей.* Т. II. С. 142. See also: *Давидович Е.А. Денежное хозяйство Средней Азии после монгольского завоевания и реформа Мас'уд-бека (XIII в.).* М., 1972. С. 34, 34–36; *Lambton A.K.S. Mongol Fiscal Administration in Persia (1) // Studia Islamica.* № 64. 1986. P. 84, 85.

ghur taxpayers report that they were being subjected to taxes they had never previously paid (in particular, a garden tax), with the result that their affairs had deteriorated to such an extent that they were unable to pay even the legally established taxes. In such cases, petitioners requested that the khans issue *yarlyks* exempting them from unlawful exactions<sup>19</sup>.

Like Möngke and Chagatai, the Chagatai khans were compelled to issue decrees establishing fixed amounts of taxes and levies in various spheres. For example, a *yarlyk* of Khan Tughlugh-Timur from 1347 has survived in which he clearly defines the norms of provisions that officials traveling on official business were entitled to receive at postal stations and settlement<sup>20</sup>s. In addition, the practice was introduced of issuing taxpayers receipts confirming full payment, which they could present in the event of renewed demands<sup>21</sup>.

As for Mongol Iran, prior to the establishment of the ulus of Hülegü, it constituted a distant periphery of the Mongol Empire, which inevitably affected the fiscal situation. Thanks to ‘Ala al-Din ‘Ata-Malik Juvayni — an official and historian in the service of Möngke and Hülegü (who himself came from an old Persian bureaucratic family) — vivid descriptions have been preserved of tax policy in the region and of the abuses accompanying its implementation.

The earliest Mongol governors in Iran in the 1230s–1240s (Körgüz, Chormaqan, Baiju, and others) imposed tribute on the local population that had submitted, devastating only those who continued to resist. In practice, however, Mongol military governors made no distinction between these categories<sup>22</sup>. Arghun,

<sup>19</sup> Уйгурские деловые документы X–XIV вв. из Восточного Туркестана. М., 2013. С. 106–107.

<sup>20</sup> See: Григорьев А.П. Монгольская дипломатика XIII–XV вв.: Чингизидские жалованные грамоты. Л., 1978. С. 108.

<sup>21</sup> Уйгурские деловые документы X–XIV вв. из Восточного Туркестана. С. 108.

<sup>22</sup> See: Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII–XIV веков. М.; Л., 1960. С. 49, 350.



Persian depiction of Hulagu Khan, presumably made in Bukhara.  
Early 16th century.  
*British Museum, London.*

appointed in the early 1250s as the new governor of Khorasan, attempted to regularize the situation. By analogy with the *qopchur* in the Chagatai ulus, he introduced a fixed tax of seven dinars per person<sup>23</sup>; yet owing to deficiencies in its administration, and because of ongoing military campaigns, he soon began to increase it at his own discretion<sup>24</sup>. In need of funds to maintain troops, he adopted the Chinese practice of farming out tax collection to local officials, who extracted from the population whatever sums they deemed appropriate<sup>25</sup>. Abusing their authority, they treated non-payment of taxes – even due to inability to pay – as a crime,

<sup>23</sup> The first attempt to introduce *qopchur* in Iranian lands took place already in the early 1240s, when a certain khan's emissary named 'Ala al-Din arrived in Sistan and imposed *qopchur* and *qalan* on the population. See: Тарих-и Систан («История Систана»). М., 1974. С. 369.

<sup>24</sup> *Ата-Мелик Джувейни*. Чингисхан. С. 370, 375. See also: *Петрушевский И.П.* Земледелие и аграрные отношения в Иране XIII–XIV веков. С. 350–351.

<sup>25</sup> *Рашид ад-Дин*. Сборник летописей. Т. III. М.; Л., 1946. С. 248.

subjecting defaulters to torture, forcing them to sell their families into slavery, and so forth<sup>26</sup>. The authorities turned a blind eye to the actions of these tax farmers, receiving substantial bribes from them in return<sup>27</sup>.

Reliance on long-established bureaucratic traditions in Iran enabled tax officials to engage in additional practices that allowed them to further exploit the population. In particular, the repeated issuance of *barāts* – warrants authorizing the collection of taxes from the same localities – became common practice; the usual pretext was the announcement of tax collection for several years in advance<sup>28</sup>. However, this had also been a standard practice in pre-Mongol Iran and Central Asia, which is not surprising, given that the new Mongol authorities employed “former” officials – those who had previously served the Khwarazmshahs, the Baghdad caliphs, and others.

The confusion arising from the superimposition of new taxes introduced by Chinggis Khan and his successors – above all the repeatedly mentioned *qopchur* – upon the existing local tax systems in Iran, as in other regions of the Mongol Empire, is reflected in contemporary accounts<sup>29</sup>. Thus, the eminent Persian scholar Nasir al-Din al-Tusi, who first served the Isma‘ili rulers of Alamut and later entered the service of the Ilkhans of Iran, wrote a treatise on finance in the 1260s. Although the work was dedicated either to Hülegü or to his son and successor Abaqa (and, according to some reports, was even composed at the request of one of them), the author nostalgically recalls the “just and equitable rulers” of

<sup>26</sup> Хатиби С. Персидские документальные источники... С. 92, 96. See also: Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII–XIV веков. С. 351, 353.

<sup>27</sup> *Muhammad ibn Hindushah Nakhjavani. Dastur al-katib fi ta‘yin al-maratib (A Manual for the Secretary in Determining Ranks) / Крит. текст, пер. и указ. А.А. Али-заде. Т. II. М.: Наука, 1976. С. 23.*

<sup>28</sup> Рашид ад-Дин. Сборник летописей. Т. III. С. 248–249.

<sup>29</sup> *Muhammad ibn Hindushah Nakhjavani. Dastur al-katib fi ta‘yin al-maratib. С. 27.* See also: Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII–XIV веков. С. 346, 360, 365.

the past, who, in his view, understood that taxpayers should not be ruined<sup>30</sup>.

By contrast, the Mongols not only tightened tax collection procedures but also introduced many new and unfamiliar levies for the inhabitants of Iran: the livestock tax *qorpchur*, the commercial tax *tamgha*, the monetary levy *bāj*, special imposts for couriers such as *ulāgh* and *ulūfa*, and so forth, all collected “by command of the Great Yasa”<sup>31</sup>. Since, as has already been noted, this “code of laws” of Chinggis Khan was never actually codified, there can be little doubt that any tax collector (not to mention the heads of territorial administrations) could arbitrarily invoke its provisions in dealings with taxpayers and demand whatever tax, and in whatever amount, he deemed appropriate.

In some cases, representatives of the local population managed to reach the central authorities and submit complaints about unlawful actions by officials that had led to their impoverishment. Moreover, these complaints were sometimes upheld, and the central authorities ordered the cessation of illegal exactions and, in certain instances, even compensation for the injured taxpayers. However, when such orders reached the local authorities, the latter would in turn declare substantial arrears on the part of the complainants, and the situation remained unchanged<sup>32</sup>.

Although most abuses were committed by local officials of Persian origin, the population tended to place its hopes precisely in these “former” officials, seeing in them potential protectors against the arbitrariness of the Mongol authorities. Thus, in the second half of the thirteenth century, the poet Pur-i Baha dedicated a panegyric ode to the *sāhib-dīwān* Shams al-Din Muhammad Juvayni (brother of the aforementioned historian), praising him

<sup>30</sup> Хатиби С. Персидские документальные источники... С. 89.

<sup>31</sup> Хатиби С. Персидские документальные источники... С. 92. In the sources this aggregate of taxes is designated by the collective terms “qalan-i qorpchur,” “mal-i qorpchur,” “kharaj-i qorpchur.” See: Григорьев А.П. Налоговый термин «кубчир». С. 239.

<sup>32</sup> Рашид ад-Дин. Сборник летописей. Т. III. С. 250; Хатиби С. Персидские документальные источники... С. 102–103.

for having regulated taxes — including those of Mongol origin — and curbed official arbitrariness<sup>33</sup>. The renowned Persian statesman and scholar Rashid al-Din likewise repeatedly emphasized in his correspondence that he relied on Persian officials, since the Turkic emirs continued to regard the sedentary population as conquered — that is, as an object of plunder — and showed no intention of preserving its prosperity<sup>34</sup>.

Juvayni and Rashid al-Din vividly and in detail described the abuses of the Turco-Mongol administration and tax officials, who took whatever they wished as tax, arbitrarily set the amounts of levies, issued more *barāts* per year than permitted, and so forth. Couriers, stopping overnight, “under various pretexts would carry off thousands of rugs, bedding items, cauldrons, dishes, and utensils belonging to the inhabitants”. Some even impersonated members of the khan’s family or the high aristocracy in order to claim rich gifts and offerings<sup>35</sup>.

It may be assumed, however, that Rashid al-Din in his *Compendium of Chronicles* deliberately painted so grim a picture of fiscal relations in order to emphasize how bad conditions had previously been and how much they improved as a result of the reforms of Ilkhan Ghazan at the end of the thirteenth century (the project of which, as is well known, was developed by Rashid al-Din himself). There are grounds to believe that the reform of the tax sphere may have drawn upon the experience of earlier rulers of the Yuan Empire and of Transoxiana, since Ghazan employed many of the methods and approaches practiced in those uluses.

First, a series of decrees (*yarlyks*) was issued fixing the amounts of taxes and levies in special registers (*kanuns*) and limiting the powers of tax officials and their superiors — the provincial governors. In particular, the right to determine tax rates was vested in

<sup>33</sup> *Minorsky V. Pūr-i Bahā's 'Mongol' ode (Mongolica, 2) // Bulletin of the School of Oriental and African Studies, University of London. Vol. 18. No. 2. 1956. P. 264–265. See also: Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII–XIV веков. С. 352–353.*

<sup>34</sup> See: *Рашид ад-Дин. Переписка. М., 1971. С. 306.*

<sup>35</sup> *Рашид ад-Дин. Сборник летописей. Т. III. 252, 264–265.*



Ghazan Khan on horseback.

*Miniature from a manuscript of Rashid al-Din's Jami al-Tawarikh, 14th century*

the *divan*, that is, the central administrative department. If a provincial governor altered these norms at his own discretion, he faced death penalty, while the scribe who recorded such an order risked losing his hand<sup>36</sup>.

Like Emperor Khubilai in China, Ghazan also practiced the suspension of tax collection in regions struck by crop failure or previously plundered by tax officials<sup>37</sup>.

Alongside the issuance of such acts, the practice of dispatching controllers-inspectors to the provinces became widespread. Their task was to verify the proper implementation of central directives, ensure that tax rates corresponded to officially fixed norms, identify abuses, and so forth<sup>38</sup>. It is likely, however, that the first expe-

<sup>36</sup> *Рашид ад-Дин. Сборник летописей. Т. III. С. 254, 256.*

<sup>37</sup> See: *Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII-XIV веков. С. 434; Lambton A.K.S. Mongol Fiscal Administration in Persia. P. 90.*

<sup>38</sup> *Рашид ад-Дин. Сборник летописей. Т. III. С. 253.* It is interesting to note that such inspectors did not exist in the Yuan Empire: this is explained by the

rience of such an audit in Iran took place under Khan Möngke, when a certain Jamal al-Din Has-Hajib was sent to Khorasan and, following his inspection, presented the khan with an extensive list of violators for punishment. Notably, the historian Juvayni (who was also a high-ranking regional administrator) does not conceal the fact that his own name appeared on that list, though the khan ordered it removed by special decree<sup>39</sup>.

The status of such controllers is clearly reflected in official legal acts — specifically in a *yarlyk* appointing such an official, included in the treatise *Dastur al-Katib*, compiled in the second half of the fourteenth century by Muhammad ibn Hendushah Nakhjavani, a financial official in the service of the last Ilkhanid rulers and their successors, the early Jalayirids. The nineteenth-century Austrian orientalist J. von Hammer-Purgstall translated this document into German and included the translation as an appendix to his work *History of the Golden Horde* (alongside translations of thirty-five other documents from the same treatise). However, in accordance with the conventions of Orientalist scholarship of his time, his translation amounts more to a paraphrase — that is, essentially a retelling of the main content of the document. For this reason, below we present both a translation based on his German version and a modern translation made directly from the original, which is here introduced into Russian-language scholarly circulation for the first time and includes, in addition to the first model translated by von Hammer, the preamble to the relevant paragraph as well as a second model, which in essence represents the result of an evaluation of the activities of the newly appointed official.

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fact that each central institution (including those connected with taxation) had its own supervisory subdivisions, so there was no need to dispatch special inspectors with broad powers. See: *Farquhar D.M. Structure and Function in the Yuan Imperial Government // China under Mongol Rule / Ed. by J. D. Langlois. Princeton, 1981. P. 37–38, 42, 50.*

<sup>39</sup> *Ата-Мелик Джувейни. Чингисхан. С. 373.*

Translation by Joseph von Hammer-Purgstall <sup>40</sup>	Translation from the original <sup>41</sup>
<p><b>XXIV. Decree [Yarlyk] to the Overseer of Taxes (First [Model/Text])</b>                      The military commanders, sayyids, judges, representatives, and land administrators of the said city, its environs, and its dependent territories must know that it has now been reported to Us that the administrators do not observe the required justice and legality in accounting for the revenues of the Divan; that they neglect the districts assigned to them; that they demand double payment from places whose income is weak and small; that certain districts have been forcibly taken from under their protection by those possessing greater power; and that some have freed themselves from their obligation [of paying taxes] by obtaining dishonest decrees and shifting the burden onto the weak, which has resulted in the devastation of lands, the oppression of inhabitants, and their removal</p>	<p><b>[Zarb (section). On entrusting posts and offices to viziers and members of the Great Divan, and mention of their duties].</b>                      Fasl (paragraph) 12. On entrusting the office of supervisor over the execution of tax registers (kanun va yasamyshi) and on the correction of tax registers.                      The word “kanun” (also qanun – Editor) is Syrian and is used in the meaning of “accountants of the [tax] register”. This term (kanun) denotes the entire body of detailed and strictly defined taxes and the procedure for their collection [in favor] of the Divan from the property of each individual. In the present section it appears in two types.</p> <p><b>Type 1. [On entrusting] the office of supervisor over the execution of tax registers (kanun va yasamyshi) in the country<sup>42</sup></b>                      The governors (حکام), sayyids, qadis, naibs, administrators (متصرفان), bitikchis of such-and-such a city, its environs and its dependent lands must know [the following]. It has now been reported to us that the administrators (متصرفان), in collecting the taxes due to the Divan, do not follow the path of justice and truth. They neglect the collection of taxes from those places where it is clearly possible to</p>

<sup>40</sup> Hammer-Purgstall J. von. Geschichte der goldenen Horde in Kiptschak, das ist: der Mongolen in Russland. Pesth, 1840. S. 502–503. Russian translation by M. S. Gatin.

<sup>41</sup> Muhammad ibn Hindushah Nakhjavani. Dastur al-katib fi ta'yin al-maratib. T. 2. M.: Hayka, 1976. C. 141–146 (Arabic pagination). Russian translation by I. A. Mustakimov.

<sup>42</sup> Lit. “provinces” (كل امم). — И.М.

**Translation by Joseph von Hammer-Purgstall<sup>40</sup>**

from their customary places of residence — all of which calls for lawful and just measures. Therefore, it has been decreed that the state overseer of the kanun (tax code) shall visit every locality, and that the inhabitants shall not pay from the revenues of their districts and from the revenues of the Divan more than what the kanun requires; a fixed amount of gold and grain has been appointed, and beyond this nothing shall be paid; and henceforth the kanun shall serve as the guiding rule for revenue collection, and neither more nor less shall be demanded. Inasmuch as Najib al-Din Muhammad, a secretary, has been presented to Us — a reliable and trustworthy man of upright speech and writing, possessing confidence and piety, moderation, and free from all greed, and whose associates are fully assured of the sincerity of his words and the propriety of his conduct: We have appointed and entrusted to him the legal organization (*jasamischi*) and regulation (*kanun*) of the land, so that he may administer matters of the executive branch of the country in accordance

**Translation from the original<sup>41</sup>**

collect them, and they collect double from those places whose income is meager. Some places have been taken under the protection of influential persons (*متغلبان*); some have been freed from taxes through the issuance of unjust decrees that followed upon the submission of secret reports. [As a result,] the burden of the strong has been shifted onto the weak, leading to the ruin of the provinces and to the abandonment by the inhabitants of their customary places of residence. [Our] innate justice and personal impartiality require the adoption of the necessary measures. [Therefore,] it has been decided that a tax register (*kanun*) of the province be drawn up, according to which each locality shall pay taxes and *tamgha* to the treasury of the Divan and of the sovereign in accordance with its income (*محصول*)<sup>43</sup>, this sum being fixed at a specified number of dinars in current coin or *jeribs*<sup>44</sup> or *tagars*<sup>45</sup> of grain, and that the owner of such [property] shall pay nothing beyond this on the basis of falsified written obligations. Henceforth that *kanun* shall serve as the guide for taxation, and neither more nor less shall be collected.

Since it has been reported [to us] that Najib al-Din Muhammad is a scribe who is reliable, trustworthy, truthful, and writes without error, distinguished by reliability, piety, modesty, and absence of greed, and that all are confident in his truthfulness and virtue, we have appointed and dispatched him as supervisor over the execution of the tax registers (*ياساميشى و قانون*) of that

<sup>43</sup> Possible translation: “harvest.” — *I.M.*

<sup>44</sup> Jerib — a measure of grain or land.

<sup>45</sup> Tagar — a measure of grain.

Translation by Joseph von Hammer-Purgstall<sup>40</sup>

with the kanun of justice and equity, in the manner mentioned above. This applies both to the investigation of the revenues of inhabited places and to the established stamp duties (temghawat), as well as to the determination of the sums payable according to the share of existing property, the means of the administrators, and the size of the settlements – without pardon, exemption, or protection; if several persons from among the learned and pious, hermits and recluses, present to the Divan of the kanun an order by virtue of which their property is divided and exempted, and if their status is confirmed, they shall be heard and not subjected to oppression; the tax overseer shall deliver to them signed letters and decrees concerning the exclusion, exemption, and preservation of their lands, so that this may also be recorded in the Great Divan and subsequently examined. For these reasons, the present decree enters into force, that Najib al-Din be recognized as appointed overseer of the kanun from this date onward. The administrators, district scribes, well-intentioned and

Translation from the original<sup>41</sup>

vilayet and [have established] that the compilation of a just and impartial kanun lies wholly within his competence, so that in the manner described above he may investigate the condition of the places from which tamgha duties (تمغوات)<sup>46</sup> are levied and determine the amount of taxes in accordance with the wealth of the proprietors, the means of the owners, the size of the [inhabited] places, and [their] ability to pay. Let him pay no attention to [anyone's] excuses, pretexts, or recourse to patronage. If any group of scholars, sheikhs<sup>47</sup>, hermits, or recluses possess a decree granting exemption from dues and excluding their property from taxation, let them present it to the divan [for affairs] of the kanun so that its validity may be verified. After examination<sup>48</sup> [of their petition], let him not encroach upon [the collection of taxes from] their property, and let him issue to them certified written orders of the divan [for affairs] of the kanun concerning exemption from dues of [their] property and order the corresponding entries to be made in the kanun registers, so that this may be taken into account and confirmed by the Great Divan. Accordingly, this decree enters into force, so that from this date onward Najib al-Din Muhammad shall be recognized there as supervisor of the kanun and known to have been appointed specifically to strengthen our [authority]. The administrators (متصرفان), bitikchis, and knowledgeable persons shall remain at his service and inform him about the notable and the insignificant, great

<sup>46</sup> “Tamghavat,” lit. “tamghas.”

<sup>47</sup> Lit. “the righteous, the pious.”

<sup>48</sup> Lit. “upon being heard.”

**Translation by Joseph von Hammer-Purgstall<sup>40</sup>**

experienced men must obey him, inform him in full detail about all estates, revenues, claims, and levies, and conceal nothing from him; they shall not disregard his opinion in matters concerning the regulation and organization of lands, the possessions of the Divan, stamp duties, districts, and cities; they shall consider his kanun-nameh entirely well-founded and valid. In matters of taxation they shall follow, together with him, the requirements of the Divan and not deviate from the spirit of his directives. They shall transfer to him the authority of the kanun accepted in this land by virtue of his knowledge and shall not restrict him in any way.

**Translation from the original<sup>41</sup>**

and small, [their] properties and revenues, possessions and income sources, taxes and dues [paid by them]. Let them conceal nothing [from him] and not disregard his opinion in matters of compiling and executing the tax registers of the province, [collecting taxes from holders of] the lands of the Divan and of the sovereign, and tamgha duties from the city and province. Let them recognize as valid and authentic the kanun-nameh compiled by him, be guided by it in the payment of the Divan's taxes and dues, and not act contrary to its contents. Let them honestly pay the established provincial fee for compiling the kanun and avoid deficiency and underpayment.

**Type 2. On the correction of the kanun**

Since the sayyids, qadis, notables, leading persons, and cultivators from such-and-such a province (literally "city" – I.M.) appeared before the Great Divan and submitted a petition stating that Najib al-Din Muhammad, whom we sent to supervise the observance of the kanun (tax register" – I.M.) of that vilayet, although exerting perfect effort in it (the performance of his duties – I.M.), nevertheless in certain cases committed errors consisting in deviation from what had been approved in that kanun. [As a result,] from some places, from which more [revenue] could have been collected, less was collected, while some places unable to give more were burdened [beyond measure]. If, for the correction of that kanun, a decree were issued to dispatch officials to all localities from which taxes are levied for the Divan and the sovereign's treasury to revise the kanun, [the subjects]

Translation by Joseph von Hammer-Purgstall<sup>40</sup>

Translation from the original<sup>41</sup>

would offer even more prayers for the health and prosperity [of the sovereign]. After hearing [their] petition, this decree has been issued. [In accordance with it,] Fakhr al-Din Ahmad has been dispatched so that, together with Najib al-Din Muhammad, who is the local muqannin (literally “supervisor of the kanun” – I.M.), they may review the tax register (احتياط و قانون ياساميشى و قانون) of the vilayet. If with regard to certain localities or taxable objects Najib al-Din Muhammad committed an error or was misled, let him, together with Fakhr al-Din Ahmad, undertake the ordering and correction [of the kanun], not be distressed by the mistake committed in this matter, be guided by [the principle] “to act with caution”, and in no way act separately from Fakhr al-Din Ahmad; in all matters connected with the kanun and its correction, let him coordinate his actions with him. Let the result of their joint work, in accordance with their competence, energy, reliability, and piety, be clarity, which is the cause of the strengthening and consolidation [of the state].

The population of that vilayet must obey their decisions concerning the kanun and its correction. Let [the tax collectors] not consider it permissible to demand more than is specified in the kanun-nameh (قانون نامه), which they (Najib al-Din Muhammad and Fakhr al-Din Ahmad – I.M.) shall jointly compile. Let the fee for compiling the kanun be paid to Najib al-Din Muhammad, and the fee for clarifying the kanun to Fakhr al-Din Ahmad, who is its corrector. Let no one seek pretexts to avoid inclusion in the register of taxpayers, and let [all taxpayers] unquestioningly obey the relevant rulings. Traveling to the places

Translation by Joseph von Hammer-Purgstall <sup>40</sup>	Translation from the original <sup>41</sup>
	established and revised by the kanun, let [the tax collectors] annually and duly deliver [the collected funds to the treasury].

As follows from the cited document, the grounds for its issuance — and accordingly, for the appointment of a tax controller — were, as had earlier been the case in China, complaints from the population of the relevant region concerning unlawful increases in tax rates, repeated collections, and the imposition of taxes on poor and devastated villages. Thus, the *muqannin* (“overseer of the kanun”) was required to visit such localities, verify the tax registers against the sums actually collected in monetary and in-kind form, and confirm or revoke the right of particular villages to exemption from taxation on grounds of poverty, and so forth.

Such inspectors, as we see, were to be selected from among “reliable, trustworthy, and truthful” individuals. They were also expected to be distinguished by religiosity and the qualities stemming from it — moderation and freedom from greed (“absence of avarice”). Undoubtedly, this combination of traits implied that suitable candidates were to be sought among officials of Persian origin. As follows from the *yarlyk*, such a person was the secretary Najib al-Din Muhammad.

Among historical figures known from other sources, the person most plausibly identifiable with him is the dignitary mentioned by Rashid al-Din: “From the entire district of Juvayn not a single soul entered the service of [Ghazan] except the mehtar Najib al-Din Farrash. As soon as [Ghazan] arrived at Zirabad, he [Najib al-Din] came forth, observed the proper custom of service, presented fine horses, and rendered various worthy services. When the Sovereign of Islam ascended the royal throne<sup>49</sup>, he justly bestowed favor upon him, showed him complete benevolence, admitted him

<sup>49</sup> Accordingly, Najib al-Din came to Ghazan “for service” when the latter was still governor of Khorasan under his father, the Ilkhan Arghun.

among his intimates, granted him the village of Zirabad, which was *injū*, conferred upon him a *tarkhan* charter, entrusted him with the office of treasurer, and assigned to him, his children, and his descendants the position of *mutawalli* of the *khānqāh* he had built in the village of Buzinjird, [in one] of the districts of Hamadan. This was a splendid and large building, to which he endowed many estates and properties for pious purposes. [Najib al-Din Farrash] was encompassed by the gaze of royal grace and favor; and let it not be concealed that whoever renders good and praiseworthy service to kings will reap its fruits and benefits and will enjoy honor and respect in the eyes of others. Even now, [in] the time of Öljeitü — may God perpetuate his sovereignty — he performs this office with honor and dignity and remains an honest, upright man of good character and praiseworthy conduct, generous and worthy of royal service. He continually performs good and pious deeds, and many devout and learned men of various ranks have found repose through his generosity”<sup>50</sup>.

As can be seen, this concerns an official connected with the financial sphere, and the characterization given by Rashid al-Din largely corresponds to the qualities noted in the cited *yarlyk*. On this basis, it may also be assumed that the decree appointing Najib al-Din as inspector was issued by Ilkhan Ghazan precisely in the course of implementing his tax reform.

It should be noted that the newly appointed official was to be guided in his activities not only by the *kanun-nāmeḥ*<sup>51</sup>, but also by the *yasamyshi* — that is, he was to verify the correctness of the collection of taxes both those prescribed by the sharia (and previously in force in Iran) and those introduced by the Mongol rulers “by command of the Great Yasa”, as Nasir al-Din Tusi once wrote. Such wording was necessary, since the radical Muslim clergy did not recognize the legality of taxes not provided for by the sharia.

<sup>50</sup> Рашид ад-Дин. Сборник летописей. Т. III. С. 145–146.

<sup>51</sup> Tax register. See: Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII–XIV веков. С. 363.

The group of addressees of the *yarlyk* — “governors, sayyids, qadis, na’ibs, administrators, bitikchis of such-and-such a city” — represents the circle of persons with whom the inspector was instructed to remain in contact while carrying out his mission in the designated region. Further below, the following persons are instructed to obey him and render him all possible assistance: “administrators, bitikchis, and knowledgeable people”. In addition, in cases of doubt concerning the authenticity of documents confirming immunity, the official was instructed to apply to the Divan for verification. It is easy to see that this group included representatives of both the Muslim civil administration and the Turco-Mongol military administration, as well as authoritative members of the local population. Access to the necessary information was to enable the inspector to oversee the collection of various types of taxes — rural land taxes, urban taxes, revenues belonging to the central authorities (“from the lands of the Divan and the sovereign”), *tamgha* duties, and so forth.

As noted above, the dispatch of the inspector was prompted by complaints of abuses committed by tax officials. Accordingly, the primary mission of the “overseer of the kanun” was to establish the legality of the taxes collected, their amounts, and to protect those categories of the population that enjoyed tax immunity or rights to reduced payments. At the same time, the authorities of Mongol Iran had no intention, out of mere generosity, of renouncing the lawful revenues of the treasury: therefore, alongside the elimination of injustices and confirmation of privileges, the inspector was to take measures to ensure the full collection of all taxes legally due from the given locality.

No less interesting is the second text included by Muhammad ibn Hendushah Nakhjavani in this paragraph. It should be noted that in the treatise *Dastur al-Katib*, most paragraphs containing *yarlyks* of appointment to office include what might be called “alternative” models, referring either to the appointment of different individuals or to appointments to closely related but distinct positions. In this case, however, the second model essentially represents the outcome of an evaluation of the activities of the same

inspector who had been appointed by the yarlyk constituting the first model.

Analysis of the second text indicates that Ilkhan Ghazan, even while appointing “reliable, trustworthy, and truthful” individuals as overseers of the kanun, nevertheless sought to keep them under supervision and monitor their activities. As follows from the second model, the local officials of the region to which Najib al-Din had been sent informed the central authorities of certain errors and shortcomings on his part, which led to the appointment of a partner for him — Fakhr al-Din Ahmad<sup>52</sup>. The status of this new official appears somewhat contradictory. On the one hand, the decree repeatedly emphasizes that they act “jointly” and carry out “joint work”, that is, in essence, they possess equal rights and duties. On the other hand, Fakhr al-Din Ahmad is described as a “corrector of the kanun” (for which he even received a corresponding fee for his own benefit) and, consequently, was to perform somewhat secondary functions in comparison with his colleague Najib al-Din.

It is also worth noting that the second text contains a provision concerning liability for tax evasion (more precisely, a warning about the inadmissibility of such actions), which is absent from the first yarlyk: “the kanun to Fakhr al-Din Ahmad, who is its corrector. Let no one seek pretexts to avoid inclusion in the register of taxpayers, and let [all taxpayers] unquestioningly obey the relevant rulings”.

Evidently, the “errors” of Najm al-Din mentioned in the narrative of the yarlyk may have been connected precisely with the fact that certain taxpayers managed to avoid being entered into the tax registers, as a result of which fewer taxes were in fact collected.

Thus, the set of two documents relating to the activities of inspectors in Mongol Iran allows us to understand the methods employed by the Ilkhans to address problems in the fiscal sphere. First, special officials were dispatched to the regions to oversee the

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<sup>52</sup> Unlike Najib al-Din, it has not been possible to identify this person with any specific historical figure.

timely and complete compilation of tax registers and the collection of all taxes prescribed by law. Subsequently, in order to supervise these officials themselves, “correctors of the kanun” were appointed to eliminate possible errors committed by the inspectors.

The measures adopted by Ghazan ultimately met the same fate as similar initiatives undertaken by his relatives on the thrones of the Yuan Empire and the Chagatai ulus. For some time, they ensured stability in fiscal relations; however, soon after his death, power in Mongol Iran once again passed into the hands of the Turco-Mongol military elite, which secured from the Ilkhans the right for provincial governors to alter tax rates at their own discretion<sup>53</sup>. This is confirmed by Muhammad ibn Hendushah Nakhjavani himself, who in the first part of his treatise writes of the need to revive earlier practices of regulating the tax sphere, addressing his recommendations to Shaykh Uways — the founder of the Jalayirid dynasty, who came to power in the 1350s<sup>54</sup>. It must be said that his advice proved unsuccessful, and already in the 1360s the Mongol rulers of Iran reverted once again to the tax-farming system<sup>55</sup>.

Concluding our analysis of the problems associated with the implementation of Chinggisid tax policy in the conquered lands, we now turn to the realities of the Golden Horde. As is well known, far fewer sources have survived from the Ulus of Jochi than from the Yuan Empire, the Chagatai ulus, or Mongol Iran — especially in such a specific sphere of legal relations as taxation. Nevertheless, even on the basis of the limited historical evidence at our disposal, it may be confidently asserted that in the Golden Horde (where fiscal policy was initially carried out within the framework of the unified fiscal system of the Mongol Empire<sup>56</sup>) the authorities en-

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<sup>53</sup> Петрушевский И.П. Земледелие и аграрные отношения в Иране XIII–XIV веков. С. 353–354.

<sup>54</sup> *Muhammad ibn Hendushah Nakhjavani*. *Dastur al-katib fi ta‘yin al-maratib*. P. 27–28.

<sup>55</sup> See: Хатиби С. Персидские документальные источники... С. 116–124.

<sup>56</sup> See: Майоров А.В. Русские земли в фискальной политике хана Мунке // Вестник Санкт-Петербургского университета. История. 2022. Т. 67. № 4. С. 1033–1046.

countered the same problems in implementing tax policy and adopted the same measures to resolve them as their relatives in other Chinggisid states.

Thus, John of Plano Carpini, the papal envoy to the Mongol Empire who passed through the Ulus of Jochi in the 1240s, noted that Mongol officials there, too, took from the conquered population as much as they deemed necessary, despite the formal establishment of tax rates. Mongol envoys and couriers, while traveling through settlements, likewise took from the local inhabitants whatever they wished, and so on<sup>57</sup>.

The tax-farming system, practiced in the Golden Horde, particularly in its vassal states (most notably in the Rus' lands), is well known from chronicle accounts of the tax farmers known as *besermeny*. As in China in the 1240s, these were Muslim merchants who, while guaranteeing the Chinggisid rulers a fixed sum for the treasury, in reality extracted several times more from taxpayers. According to the chroniclers, these tax farmers, as in Iran, enslaved the families of defaulters ("collecting interest and leading many Christian souls away in bondage") and apparently disregarded the tax immunity of the clergy ("inflicting great oppression upon Christians, mocking the Cross and the holy churches"). As is well known, this practice ended tragically in Rus': in 1262, as a result of a series of uprisings in several principalities, the tax farmers were partly expelled and partly killed<sup>58</sup>. Thereafter, the right to collect the *vykhod* (tribute) gradually passed definitively into the hands of the Russian princes.

It is noteworthy that the *yarlyks* issued by Horde khans to Russian metropolitans in the thirteenth and fourteenth centuries provided for severe punishments, up to and including the death penalty, for Horde officials who attempted to levy taxes or impose

<sup>57</sup> *Плано Карпини И. де. История монголов: Текст, перевод, комментарии.* М., 2022. С. 160–161, 162.

<sup>58</sup> See: *Полное собрание русских летописей.* Т. I. Лаврентьевская летопись / 2-е изд. Вып. 2: Суздальская летопись по Лаврентьевскому списку. Л., 1927. Стб. 476.

obligations upon the clergy<sup>59</sup>. The repetition of this provision even in yarlyks of the second half of the fourteenth century suggests that such abuses may indeed have occurred in practice.

There are no direct accounts in the sources describing how the khans of the Golden Horde addressed problems connected with tax collection. However, it is probably not coincidental that J. von Hammer-Purgstall, as noted above, included the yarlyk appointing a tax controller in the appendix to his work specifically devoted to the history of the Golden Horde. The analysis conducted here, which has revealed similarities in the implementation of fiscal policy across different uluses of the Mongol Empire, allows us to suggest that the Jochids likewise acted in this sphere on the basis of the experience of their relatives in other Chinggisid states. It may be assumed that the practice of appointing tax inspectors also existed in the Golden Horde — especially during the period when Islam was proclaimed its official religion and Muslim administrative and legal institutions were integrated into its system of governance and legal regulation.

In conclusion, the study demonstrates that during the period of conquest and incorporation of diverse territories into the Mongol Empire, recurring problems emerged in the sphere of taxation. The underlying causes of these problems were:

The Mongol ruling elite's lack of familiarity with the established practice of regular taxation, and consequently, the absence of a suitable administrative apparatus;

The imposition upon the settled populations of conquered regions of taxation principles and specific levies that had previously been applied only to the nomadic peoples of the Great Steppe;

The extensive employment of officials drawn from the local populations of conquered territories, who, exploiting the ambiguities in the regulation of tax relations and even in their own legal status, frequently abused their authority.

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<sup>59</sup> Памятники русского права. Вып. 3: Памятники права периода образования русского централизованного государства. XIV–XV вв. М., 1955. С. 466, 467, 469–470.

The Mongol authorities sought to address these issues through a set of legal instruments, including:

The formal fixation of tax rates and/or sums in official regulations;

The restriction of the powers of local administrations in the collection of taxes and the imposition of obligations on the population;

The conduct of audits of tax collection activities by specially appointed inspectors.

The sources indicate that these measures contributed, at least temporarily, to the regularization of tax relations within the Chinggisid states. However, due to various factors — primarily political in nature — these problems inevitably reemerged, requiring the authorities to devise new measures for their resolution.

### **Conflict of interests**

The author declares no relevant conflict of interests.

### **Contributorship Collaboration**

Marat S. Gatin — Finding Acquisition, Methodology.

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