István Vásáry

Taxation is one of the most complicated state functions. Behind the concepts and names of taxes, intricate social and economic processes are concealed. Terms of tributary practices and taxation have been rather loose in pre-modern societies, and the Mongol Empire is no exception to that. Springing forth from the obscure tribal world of 12th-century Inner Asia, in 1206 Chinggis Khan first united the nomadic Mongol and Turkic tribes into a nomadic realm, then in two decades created an empire which during his successors’ rule developed into the largest Eurasian empire in history. From the primitive tributary practices of the nomadic realm, an ever more complicated system of state administration and taxation was formed, which encapsulated and transformed the local systems of sedentary societies. The taxation systems of two old sedentary societies were especially instrumental in the formation of the tributary practices of the nascent Mongol empire: those of Iran and China. One must therefore bear in mind that the original, rather rudimentary nomadic tributary practices evolved into a complicated and complex system of taxation through a long process, not least owing to the influence of sedentary civilizations based on agriculture. Herbert Schurmann, in his still relevant basic work on Mongolian taxation, names three stages of the Mongol tributary practices. In the first period (1206–27), the bases of the would-be empire were established with the conquests of Chinggis Khan. The newly acquired territories were occasionally levied by tributes but were not systematically exploited by the new state power. The second period began with the Mongols crushing Jin power in northern China (1234) and witnessed the emergence of the various Mongol uluses: Jochi’s ulus in the west (1236–41), Hülegü’s ulus in Iran (from 1258), the Chaghadaid Ulus in Central Asia and Mongol rule in East Asia. This period was characterized by the emergence of new, variegated forms of exploitation of agricultural populations and the appearance and infiltration of local taxes and imposts. Though having some common features, the latter may have differed essentially from place to place. The harmonization of the Mongol tributary practices with the local ones went rhapsodically and intermittently, without the strict regulations of a strong central power, so a certain confusion and chaos characterized taxation in different parts of the Mongol Empire. The imposts in Ilkhanid Iran, in the Yuan Empire, in the Chaghadaid Ulus and the Jochid Ulus...
were sometimes very different, and soon need arose to regulate this fluid state of taxation. In Ilkhanid Iran and in East Asia this process took place in the last decades of the 13th century, but in the Chaghadaid and Jochid Khanates, owing to the lack of massive sedentary civilizations and a strong state power, the consolidation of the taxation systems never took place. Consequently, taxation in Ilkhanid Iran and Mongol China has been researched systematically. H.F. Schurmann and J.M. Smith's basic works rely mainly on the rich testimony of Iranian and Chinese sources. The question concerning taxation is one of the least explored parts of the Jochid Ulus's internal life, only partly because of the paucity of sources. Our primary source for the taxation of the Jochid Ulus will be, as mentioned above, the tarkhan yarlik written in Turkic, plus the contemporary Russian translations of the immunity charters given to the Russian Church and the Italian translations of diplomas granting tax exemption to the Venetian and the Genoese traders.

CENSUSES

The practice of censuses was a revolutionary step in building the Mongol Empire; it paved the way to the formation of a sophisticated administration and taxation, so vitally important in organizing and running a state. The practice of censuses was adopted from China. No wonder the first serious census extending to the whole Mongol Empire was executed in 1257–9, during the reign of Möngke Qa’an, who drew heavily on Chinese practices in creating an imperial administration. The main aim of censuses, in addition to the always-present military recruitment, was evidently population registration. Partial censuses were conducted earlier in North China in 1235–6 during Ögödei’s reign, and in 1245 in the Jochid Ulus, mainly in Russia, during Batu’s reign. The first imperial census encompassing the whole Empire was accomplished only in 1257–9. We do not know the precise name of these censuses in Mongol, but most probably it was to’alto’o ‘number’, since the contemporary Persian and Russian terms for census used shumara and chislo with the same meaning, hence they were probably translated from the Mongol. The male population was registered, but there are hints that sometimes households were also enumerated, as practiced in China.

Returning now to taxation, the original Mongol taxes and services in the formative period of the empire in the 13th century can be divided into three groups: 1. taxes and obligations: alban, ghubchi’ur (qubchur); 2. maintenance of the postal relay system: ulagha, shi’üsün (shüsün), jam; 3. commercial duties: tamagha.

TAXES AND OBLIGATIONS (YASAQ QALAN)

The nomadic Mongols in Chinggis Khan’s time knew only one type of tax, and this was the qubchur. This was obligatory for everyone, but only from Ögödei’s reign was it collected on a yearly basis, with one animal taken from every hundred. At first, the qubchur denoted a tax collected exclusively from the nomads, but later on it was collected from every subordinate: it was under Möngke’s reign that the qubchur emerged as a poll tax on the sedentary population.

We know the history of the qubchur in Iran quite well from the 1300s. For Muslims it was very reminiscent of the jizya, a poll tax levied on dhimmis, the non-Muslim
part of society. The Muslims under Mongol rule resented this tax, but in spite of this, it was not abolished in either Iran or the Jochid Ulus. It became equated with Mongol exploitation, which caused the most misery and impoverishment of the agricultural population.

Another basic Mongol obligation that often accompanied qubchur was alban. Alban does not surface in Persian texts; moreover, strangely enough it does not occur in the Secret History of the Mongols either. Its early presence and significance in the Mongol state administration and taxation, however, cannot be doubted. It often emerges in Mongol texts in the Phagspa script, and there are ample examples for its use in Mongol society, especially in the post-Yuan period. Its commonest occurrence is in the binominal expression alban qubchur. Schurmann lingers on whether to take it as a single or dual concept, then decides that despite its rendering with a single Chinese term as ch’ai-fa, the former interpretation is more probable.9

The second group of taxes consisted of the obligations to maintain the postal relay system: ulagha, shi’üsün (shüsün), jam. To secure the communication, an extended network of postal relay stations was created and continually developed from Ögödei Qa’an’s reign onward.10 Much has been written on the Mongol relay system, which enabled the Mongol Empire to effectively administer such a vast territory.11 The post stations (Mo. jam, Tu. yam) and its officers and servants (Mo. jamchin, Tu. yamchi)12 had to be provided with courier horses (Mo. ulagha, Tu. ulagh)13 and rations (Mo. shi’üsün → shüsün)14 for the state envoy.15

Finally, the commercial tax or sales tax was the third source of significant revenue/income for the Mongol overlords (Mo. tamagha, Tu. tamgha).16 Tamgha was an Old Turkic term whose original meaning was ‘sign or mark of ownership, brand (on animals)’; later it came to mean ‘seal’ as well. The third meaning, ‘commercial tax’, appeared only from the 13th century onward, probably parallel with the organization of the Mongol Empire. The Chaghatay-Persian dictionary Sanglakh nicely reflects all three stages of the semantic development of the word: 1. ‘a sign or mark’, 2. ‘the implement with which they seal or mark something, or brand livestock’, and 3. ‘a grant of tithes or government taxes’.17

After this brief survey of Mongol taxes, we may try to trace to what extent they were preserved, transformed or substituted by other terms of taxation, especially by the Islamic ones. What seems to be striking is that five of the basic terms of Mongol taxation (alban, ulagha, shi’sün, yam, tamgha), although with different frequency, occur in the documents of the Jochid realm, but qubchur is missing. It is especially peculiar that alban, which otherwise is totally missing from Juvayni’s and Rashid al-Din’s works, crops up in the binomial isaq alban (Jot 4: 37).18 Since qubchur is unattested in the Jochid documents (although it is amply documented in the Secret History of the Mongols, Juvayni, Rashid al-Din, and the Uyghur legal documents) and alban occurs but once, we may rightly assume that both terms must have been substituted by other words. If we take the aforementioned isaq alban as our starting point, the first element, isaq, can be identified with Turkic yasaq, the original meaning of which was the Chinggisid Mongol code of law, the supreme and fundamental principle of the Mongol state (Mo. jasagh). In Turkic, it occurs only from the 13th century onward. Interestingly, the semantic field broadened in Turkic so that it came to also refer to the state obligations, meaning something like ‘lawful taxes and obligations’ in general levied on the population in the name of Mongol power. So
Yasaq, the name of the Mongol law, was deposited on the commonest native Mongol tax, the qubchur. In this capacity it seemingly ousted Mongol qubchur from usage, and yasaq became its Turkic equivalent in the Jochid Ulus. Further examples from the documents are yasaq qalan (Jot 5:11–12; Jot 7); yasaqli yarli ellär ‘the destitute people burdened with taxes’ (Jot 3:23) and kündüzki yasaq, kechäki yar ‘daytime burdens of taxes and nightly misery (?)’ (Jot 3:14–15).

Otherwise, yasaq was not used independently, only together with alban and qalan, but as a general term for taxes, it frequently occurs as the second component of a phrase, the first part of which exactly specifies the tax in question, e.g. boyunsa yasagi ‘yoke tax’ (Jot 4:16). In this function of serving as a general designation for taxes, it often alternates with the Arabic terms haqq and mal. (All examples will be treated in detail later.)

Yasaq as a term of taxation entered into Russian (iasak) and was used widely from the 16th century onward for designating the tribute levied on the conquered peoples. (In Siberia, it was mainly the fur tribute.) The origin of the name and the tax itself are undoubtedly Turkic, but the time of the borrowing is uncertain. Most probably, the institution of yasaq as a tribute of the subjugated peoples was adopted from Kazan and Astrakhan after the capture of these two successor states of the Jochid Ulus. When Muscovy conquered the Kazan Khanate, Tsar Ivan IV summoned the tribute-paying subjects (chernye liudi iasachnye), guaranteeing their safety if they paid the yasaq, as they had paid it formerly to the sovereign of Kazan.

Since qubchur was substituted with yasaq, and alban – as seen earlier – occurs once altogether, one is inclined to assume that alban, for the most part, must have been substituted with another term. Indeed, the general dual form in lieu of Mongol alban qubchur was yasaq qalan (Jot 5:11–12; Jot 7). The origin of qalan is uncertain; no plausible etymology, either Mongol or Turkic, is at hand. But qalan frequently occurs in the Uyghur juridical documents of the 13th – 15th centuries as a general term for the taxes of the sedentary, agricultural population. Payment and labor services levied on land may have been equally included in this term, but in a narrower, probably original, sense labor services were meant by it in the main. This may make it clear why qalan was selected as a Turkic equivalent corresponding to Mongol alban. Qalan is also frequently met with in Persian texts, e.g. in one of Ghazan Khan’s edicts, the tax exemption of Muslim dignitaries and Alids is explained with the following phrase: ‘Inasmuch as it was Genghis Khan’s great edict that judges, scholars, and Alids not pay qalan and qubchur tax [qalan va qubchur nadihand], we have commanded that they will accordingly be exempt. Taxes and qubchur [mal va qubchur] will not be taken from them’. This passage clearly shows that qalan and mal (the Islamic terminology) were equated in the terminology of a Chinggisid ruler.

But before scrutinizing the taxes of Islamic origin that were present both in Ilkhanid Iran and the Jochid Ulus, we must treat two other terms used for taxes in general in the Jochid Ulus; these are saligh and chiqish. Saligh is a deverbal noun formed of Turkic sal-, ‘to throw, put, impose’, hence its meaning is ‘any kind of tax or obligation; impost’. It often occurs in Uyghur documents where it contracts as a general term for ‘tax’. In a binomial it occurs as saligh bergü, meaning ‘taxes of all forms’: saligh bergü bolmish üchiin ‘because they have become liable to pay taxes’. Saligh (and bergü) must have been among the oldest terms in Turkic for taxes, and their usage continued in the Jochid documents. Consequently, its meaning has never become
specified; it could mean any tax and obligation, Mongol and Islamic taxes included. In the Jochid Ulus, it was used in an expression like saligh musamma (Jot 1:8; Jot 5:14; Jot 8:9; Jot 11:3) or inversely musamma saligh (Jot 4:38), and it also occurs as qalan musamma saligh (Jot 2:37–8). The word musamma, preceding or following saligh, means ‘named, called, styled; denominated’ in Arabic and can be translated as ‘the so-called saligh tax’ in the first two instances, and ‘qalan and the so-called saligh tax’ in the latter one. Once saligh is accompanied by another general term for tax obligations, this time the Arabic qismat, which otherwise has several meanings, but basically it is ‘distribution, division; share, lot, allotment, apportionment’. Saligh qismat (Jot 1:12), and separately qismat (Jot 2:9–10), may have referred generally to all the obligations that have been imposed on the taxable population.

Finally, in two documents the terms chiqish (Jot 3:15) and chiqar chiqish (1:7, 10) are used as general designations for all imposts. Again a Turkic term, chiqish is a deverbal noun from chiq- (‘to go out’), meaning ‘expenditure, revenue, profit’.

In certain respects, the Turkic word reflected the same semantic approach as Arabic kharaj, the typical land tax in Islam stemming also from the verb kharaja meaning ‘to go out, to come out’. Since the ‘Abbasid period, it served as a general term for land tax and all kinds of taxes; see, for example, Abu Yusuf’s (d. 818) treatise entitled Kitab al-Kharaj, ‘The Book on Taxation’. In the Jochid documents it occurs a few times as kharj (Jot 2:38) and kharj kharajat (Jot 4:21, 44; Jot 7); in the latter case the second element of the dual expression is in plural. These phrases evidently refer to the land taxes of the Islamic taxation system.

In addition to general appellations of land tax, numerous local special taxes were introduced in the agricultural areas of the Jochid Ulus, especially in the Crimea, from where we have ample evidence for the use of these taxes. Besides their names, we have nothing to go on concerning the amount or character of all of these taxes and how they were extracted from the taxable people, but most likely they were collected in kind. All these special agricultural taxes were designated indiscriminately as yasaq, kharj, haqq, mal or ‘amal. Except for yasaq, all other terms are Arabic and part of the terminology of Islamic taxation.


In addition to these itemized lists of taxes, an additional special type of tax, qolsh qoltqa (Jot 4:38; Jot 7; Jot 12:13–4), is often mentioned, which cannot be specified in more detail but whose meaning in Turkic was ‘request’. Both words are deverbal derivatives of the common Turkic verb qolt(t)- or ‘to ask, request’. This tax designation perhaps could have referred to those obligatory forced ‘requests or demands’ which the Khan or other dignitaries demanded on a family event (birth, wedding), holiday or other special occasion. In the Russian, tarkhan yarliks zapros is the equivalent of this term (Jor 1, Jor 2, Jor 4).
POSTAL RELAY SERVICES AND PROVISIONINGS (ULAGH, SHÜSÜN)

The maintenance of the postal relay system (yam) was a basic obligation of every subject of the Mongol Empire, nomadic and sedentary populations alike. Among the obligatory provisionings the most burdensome were the following: quartering state envoys (qonaq tüshün/tüshül: Jot 5:13; Jot 6:8; Jot 7; Jot 8:9; Jot 10:9; Jot 11:9),

supplying them with riding horses (ulagh ilmäk: Jot 5:13; Jot 6:8; Jot 7; Jot 8:8; Jot 10:8; Jot 11:9; Jot 13:7) and providing them with livestock and fodder on the pretext of their daily rations (shüsün ʽulufa: Jot 5:13; Jot 7; Jot 8:9; Jot 1:16; Jot 13:7). Those in charge of and/or working at the post stations were called yamchi süsünchi (Jot 2:9–10).

While it cannot be said what type of ugly abuses these provisionings possibly brought about, in general, the people were entirely defenseless against the tax collectors of the Khan and the great lords, and there was practically no possibility for legal remedies. It is not by accident that a formula was constantly repeated in the immunity charters, which strictly forbids the use of compulsion or violence against the privileged persons. The commonest binomial used for violence and harassment was yunchugh zahmat (Jot 1:12; Jot 4:27; Jot 5:14–5; Jot 7; Jot 8:10, 12; Jot 9:28; Jot 10:11; Jot 11:12, 13; Jot 12:19; Jot 13:9), but küch basinch (Jot 4:27; Jot 12:19; Jot 13:9), küch ʽavan (Jot 7; Jot 8:12; Jot 10:11) and zulm ʽavan (Jot 4:27) were also used.

COMMERCIAL TAXES (TAMGHA TARTNAQ)

Besides the taxes and provisions collected from the nomadic pastoralists and the agriculturalists, the tolls and customs collected from urban craft production and trade created considerable revenues. The general term for this kind of customs duty was Mongol tamagha, Turkic tamgha, which was introduced by the Mongols as a sales tax. The urban craftsman paid it just like the peasant who came to the bazaar to sell his goods, but it primarily afflicted the urban population and the traders. The amount paid was determined for every product.

The official who gathered this tax was called tamghachi. Tamgha and tamghachi (both the terms and the notions they designated) were used throughout the entire Mongol Empire. The Russian words tamozhnik ‘customs officer’ and tamozhnia ‘customs office’ (both coming from tamga ‘sales tax’) testify to the enduring effect of the Jochid institutions on medieval Russia.

The amount of the customs duty paid varied according to place and time. We know from the contracts signed with the Venetians that the amount of customs duties, in general, shifted between three to five percent. The name for the customs duties on trade was commercium (Latin), mercerlo (Venetian Italian), Greek κομμέρκιον, but sometimes the original word tamgha was preserved in the Italian text as tamoga (Joi 3). In 1333, Özbek Khan fixed the amount of the sales tax (tamgha) at three percent, which in 1347 was confirmed by Janibege Khan (Joi 1; Joi 2; Joi 3; Joi 5), who later during the same year increased the sales tax to five percent (Joi 1), which was corroborated by Berdibeg Khan in 1358.
Almost invariably following the term tamgha, another tax name, tartanaq, also appears. The hendiadyoin tamgha tartanaq occurs in most of the Turkic documents (Jot 2:40–1; Jot 4:21–2, 23; Jot 5:4; Jot 7; Jot 10:3, 5). It surfaces in the Italian translations as tartanacho (Joi 1) and tartanaco (Joi 2), and in the first diploma of Janibeg Khan from 1342 the term tamghachi tartanaqchi is translated into Latin as “comerciaris et illis de Tartanacho” (Jol 2), but at another place it is translated as peso ‘weight’ (Joi 4). According to the testimony of the Italian translations the meaning of tartanaq was undoubtedly ‘weight’, and this gives us the clue to determine what sort of tax tartanaq was.

The amount of the duty paid after the weight cannot precisely be defined on the basis of the data at our disposal. We may only state that the commercial duty (tamgha) was three to five percent added to the cost of the merchandise. It becomes apparent from the text that the customs officer (Tatar tamghachi, Italian comercler), together with the Italian consul of the town, as state servants, commissioned assistants who weighed the merchandise and collected the taxes. These persons were called tartanaqchi. The amount of the duty consisted of a constant part (tamgha) which constituted three to five percent of the value of the merchandise and a changing quota (tartanaq). The amount of the latter was determined by the sort of merchandise: different sorts required different amounts of qantar (units of weight) to be paid. So we may conclude that in the markets and customs offices of the Jochid Ulus, different types of merchandise were weighed on balances. Seemingly, the commonest term for ‘balance, scales’ was tartanaq. So we can translate this tax as ‘weighing fee’, since for weighing the goods, on the basis of which the tamgha had to be calculated and paid, one paid a special weighing fee to the officials who did the weighing, and this fee was the tartanaq.48

From some of the immunity charters we may learn about the commercial items and merchandise from which the customs duties were levied. According to Hajji Girey Khan’s immunity charter granted to a certain Hakim Yahya in 1453 (4:21–2), the following items were taxable (tamgha tartanaq): livestock and horses (qara ilqi); slaves or slave girls (qul qaravash); and carriages with a cargo of salt, grain and flour (tuz arabalari, ashliq un arabalari) (4:21–2). In another document issued by Mängli Girey Khan in 1485 honey (bal) and wine (sharab) are also mentioned (Jot 10:7). Another immunity charter of Mängli Girey Khan, granted to a certain Mahmudäk in 1468 (Jot 9:19–24), offers a unique insight into the extent of customs duties levied on different items in the early Crimean Khanate, such as textile (qumash), salt (tuz), grain (ashliq), horse (at), livestock (sighir), sheep (qoy) and fish (baliq). The amount of duty is specified in aqcha and tanga.49 A detailed comparative analysis of these data will demand a thorough investigation in the future.

Among the dues related to trade, we must also mention the various customs on travel. One had to pay these to use the roads and to receive the protection offered to the traveler during that time. The fee paid for the former was the yol haqqi ‘road toll’ (Jot 2:41) or yolluq (Jot 10:7), for the latter the qaravulluq ‘fee for the sentinel or guard’ (Jot 2:42). It is interesting that in a later document issued by Hajji Girey Khan in 1456 in the Crimea, the same toll is called qaragolluq (4:24), which displays the Ottoman form of the technical term qaravul, otherwise a word of Mongol origin in Turkic.50 Similarly, to enter a town or fortified settlement one paid for the permit to enter. The dues which had to be paid to the urban gatekeepers were the qabaqchiliq.
‘gate fee’ (Jot 4:23). This did not exclude the fee paid to the sentinel mentioned above (qaragolluq in 4:24), which refers not only to the road patrols but also to the urban security forces. In connection with road tolls, another term, bach, also occurs (Jot 12:14), which is well-known in Persian from the Samanid period onward as baj ‘tribute; toll levied by the road-patrol’ and – baj u kharaj, ‘tribute and contribution, duties, taxes’, which later became rabdari in Iran (formed of rahdar ‘road-patrol’). In this meaning it is equivalent to yol haqqi or yolluq (see earlier). It is interesting to note that the name of the collectors of this toll was bazargan darughalari (Jot 10:7), so the market inspectors must have been in charge of collecting the road toll.

In connection with road tolls, one must not forget about the Old Russian term myto/myt which designated various customs duties, especially those connected with travel: they were collected at roads for carriages with cargo, at bridges for use, at boats for transport on the river and on entering a town. Although it does not occur in the contemporary khanskie ğarlyki (only in Özbek Khan’s yarligh, which proved to be an early 16th-century falsification), it is amply registered in Old Russian documents. Berezin could not find a Tatar term that could be equated with Old Russian myt; however, I think the Tatar terms yol haqqi, yolluq; qaravulluq/qaragolluq; qabaqchiliq and baj were not translated into Russian separately but summed up under the Russian generalizing term myt, which was a well-known term in Rus’ prior to the Mongol period. In addition, there is a road toll in Russian sources, known as the mostovshchina which was the ‘bridge toll’; this time, again, we cannot find a precise equivalent in the Tatar material, although the binomial kemächi köbrükchi ‘boatman and bridge inspector’ (Jot 2:11) clearly shows that those officials must have extracted the bridge tolls and boat fees, presumably called *köbrükchilik or *köbrük ğarji/haqqi and * kemäčilik or kemä ğarji/haqqi.

RUSSIAN TRIBUTE (DAN’, VYKHOD)

Next to the taxes and customs assessed in the regions under the direct authority of the Jochid Ulus, taxes originating from areas which had been subjugated also brought great sums to the Mongol khans. This was the case with the Russian Principalities that yielded to the Mongols in the 1240s, but they never became an integral part of the Jochid Ulus. In this respect, Russia’s situation differed from Iran and China under Mongol rule. Both in Iran and in China, the majority of the Mongol conquerors, both military and non-military, settled within the confines of the state, and their military and administrative presence enabled a symbiosis of the conquerors and the conquered. Russia was a unique case, inasmuch as it was under indirect Mongol rule.

In the beginning the khan’s officials, the basqaqs (the institution called baskachestvo in Russian), collected the taxes instituted by the Mongols, and only the Russian clergy was tax-exempt. Taking censuses, collecting taxes and maintaining a line of communication with the central power were the chief tasks of these early Mongol governors, who were assigned to territorial units as well as to cities. During the first half of the 14th century, the basqaqs disappeared from Russia, first from the northeast and then from all the principalities, and the Russian princes themselves gathered the total sum of taxes established by the Mongols. We can look for changes in the
taxation policy of the Mongols toward the Russian principalities at the end of the 13th century when several revolts broke out due to the basqaqs’ abuses. On more than one occasion, the tax collectors were killed, and popular uprisings flared up against the Mongol officials. The Mongols, therefore, could reliably count on the Russian tribute if the princes themselves collected it through their own tax-collectors, the danshechiki. Thus, the Russian princes themselves assumed the basqaqs’ responsibilities, and they now served as the agents or governors of the Tatar khan. The control over Russian affairs shifted directly to the capital of Sarai, where various darughbas were charged with supervising the Russian principalities, particularly in matters of finance and taxation. It stands to reason that parallel to the daruga of Moscow, other darughbas may have existed with the same authority over other subjected Russian territories, such as Tver’ and Riazan’. In the 14th century, however, other Russian territorial darughbas must have gradually disappeared, as the responsibility of collecting and presenting the taxes from all the Russian principalities was transferred to the Grand Prince of Moscow, whose economic and political power grew year by year, so that when the Horde was politically weak, they could withhold the tribute (e.g. in 1372–82 and 1396–1408). Finally, in 1472–6 Grand Prince Ivan III of Muscovy ceased to pay the tribute to Ahmad Khan of the Great Horde, who in 1480, after a long stand on the Ugra River, retreated without any military confrontation.

The Russians called the Tatar tribute by the general name dan’ (tax, payment). One must clearly see that although the Mongols imposed their own taxation system on the conquered Russian lands (e.g. introduced new taxes such as the commercial tax, tamgha) the older, customary taxes, such as different duties and tolls, were also levied by the Russian princely administrations. Originally dan’ was a term for tribute paid by the subjugated peoples; it is used in this sense in the Old Russian chronicles, e.g. in the 9th century the eastern Slavic tribes paid tribute (dan’) to the Norse conquerors (variagi) and the Khazars. Another sort of Old Russian taxation was poshlina, which designated all customary taxes, duties and tolls. From the second half of the 13th century dan’ came to mean primarily the Tatar tribute, and poshlina was used mainly for the customary Russian duties. In the privilege charters given to the Russian clergy the general terms for taxes and obligations are given as dan’ and poshlina. Later, when the tribute was gathered by the Grand Prince of Moscow and sent out to Sarai, the term vykhod ‘outgo, sending out, delivery’ became more common instead of dan’. Thus the parallel existence of this double taxation system, i.e. the Tatar and the Russian, contributed to the increased exploitation of the Russian peasantry on the one hand and the gradual enrichment of princely treasuries. This peculiar phenomenon was called ‘regressive taxation’ by Roublev, since the tax obligations changed in a reverse proportion: the poorer the taxpayer was, the more obligations were on his shoulders. The Russians tried to diminish or evade the yearly tribute payment by every possible means. For example, beginning from 1395 they did not pay taxes for many years as they took advantage of Tatar infighting and the destruction caused to the Jochid Ulus by Timur. On the other hand, they systematically continued the collection of tribute, even when it was not, or only partly, forwarded to the Tatar overlords. Therefore, it is not by chance that from Ivan Kalita’s time (1325–40) the economic growth of Muscovy

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was uninterrupted until Ivan III’s reign (1444–1505). Paradoxically, though the Tatar taxation system of the Jochid Ulus was devastating and exploitative for the Russian principalities in the 13th century, from the first half of the 14th century onward it assisted the emergence of an economically stronger Muscovite Grand Principality, which by 1556 liquidated almost all the successor states of the Jochid Ulus. The Crimean Khanate (and the Kasimov Khanate, a small vassal polity within Russia) did not pose any real menace to Moscow for the ensuing centuries.

The Muscovite Grand Princes skillfully manipulated the vykhod, which consisted of several taxes and tolls. Customary Russian taxes (poshliny) and new Tatar imposts were extracted from the population. In addition to the general designations dan’ and poshlina, the tarkannye yarlyki of the Russian Church enumerate all sorts of taxes, tolls and obligations from which the ecclesiastics were exempt: iam ‘post service’ (~ Tatar yam), podvoda ‘horse, cart’ (~ Tatar ulagh), korm i pitie ‘food and drink’ (~ Tatar shüsün ‘ulufa), zapros ‘request, demand’ (~ Tatar qolush goltqa), tamga ‘commercial tax, customs duty’ (~ Tatar tamgha), popluzhnoe ‘plough/crop tax’ (~ ekin ḥarji), etc. Myt was a duty known also in pre-Mongol times in Russia, a sort of ‘communications duty’ paid when entering towns with carts or crossing rivers via bridges. The exact Tatar equivalent is not known, but it must have been something like yol haqqi, though myt covered other dues such as qabaqchiliq and qaravulluq/qaraqolluq (see earlier).

The Tatar tribute was typically a negotiated sum, and the Tatars were interested only in the end result: whether they received the sum or not. It is difficult to define what the exact amount of the tribute was, because of the paucity of data (e.g. before 1389 there is no data at our disposal). The most plausible estimates calculate 5,000 to 7,000 rubles per annum between 1380 and 1472, which fell as low as 1,000 rubles after 1480. The Muscovite grand princes tried to increase their revenue by imposing larger sums than were needed. If the sum of the tribute could be decreased, they went on collecting the former, larger sum, and the difference went into their pockets. Hence, the Tatar tribute contributed to the rise of Moscow, so that by Ivan III’s time an economically and politically strong state emerged versus a few fragmented Tatar khanates.

In the 14th and 15th centuries, the growth in the authority and the territory of the Grand Principality of Lithuania at the expense of the West Russian principalities negatively affected the Jochid Ulus since it lost some of its important tribute-paying Russian territories. At the same time, the Lithuanians and Poles continued to collect, but now for their own benefit, the tribute that had been paid up to that point to the Tatars. Podolia, for example, paid tribute to the Tatars in 1320 (the prince paid one hundred rubles yearly, the boyars fifty, and the peasants five), but in 1344 the Poles demanded more than the Horde’s tribute. Following his defeat by Timur, Toqtamish Khan took refuge with Grand Prince Vitautas of Lithuania and subsequently fell increasingly under Lithuanian authority. As a result, he was forced to renounce the taxes originating from Kiev, Smolensk and other cities, which were then transferred to the Lithuanian Grand Prince. By the 1460s, the Crimean Khanate was the Tatar power that caused the most anxiety for the Lithuanians. In 1462–63, Hajji Girey Khan of the Crimea confirmed that he renounced Kiev, Smolensk and other cities and that he ‘granted’ them to the Grand Prince of Lithuania. However, at the start of
the 16th century, after the Great Horde had finally collapsed, Mängli Girey Khan of the Crimea once again presented his demand to the Poles and Lithuanians relating to the Tatar tribute collected from the former West Russian territories under the authority of the Golden Horde.

In sum, the Jochid Ulus acquired huge amounts of income on the basis of the tribute collected from the Russians. However, in the 14th and 15th centuries this tribute flowed in a more and more disorganized manner and in fact considerably decreased in direct proportion to the Horde’s political decline and the strengthening of Russian and Polish-Lithuanian authority.

NOTES

2 Schurmann 1956; Smith 1970.
3 Most monographs on the Jochid Ulus devote only a few pages to taxation: Hammer 1840, 216–218; Berezin 1864, 460–477; Grekov and Iakubovskii 1950, 210–211; Spuler 1965, 316–320. Schurmann’s and Smith’s long articles (see note 2) remain the best contributions to the theme, although they focus on the Chinese and Persian sources and thus on the Yuan and Ilkhanate.
4 In this paper I will refer to the Turkic, Russian and Italian documents under the following abbreviations (“Jo” means the ‘Jochid Ulus’, while the third letter “t”, “r”, “l” or “i” refers to the languages of the document as ‘Turkic’, ‘Russian’, ‘Latin’ and ‘Italian’. Thus, Jot is the abbreviation of a Turkic-language document of the Jochid Ulus). The name of the issuer and the date of issue follow.

Turkic documents

Jot 2 Temür Qutlug, 1398 (copy), Berezin 1851, 3–11; Radlov 1888, 18–21.
Jot 3 Uluğ Muḥammad, 1420 (copy), Berezin 1872, 17–23.
Jot 4 Ḥājji Girey, 1453 (original), Kurat 1940, 64–67.
Jot 5 Ḥājji Girey, 1459 (original), unpublished; described in Usmanov 1979, 32.
Jot 7 Mengli-Girey, 1467 (original), Berezin 1872, 3–9.
Jot 8 Mengli-Girey, 1468 (draft), unpublished; described in Usmanov 1979, 33–34.
Jot 9 Mengli-Girey, 1468 (copy), Berezin 1872.
Jot 10 Mengli-Girey, 1485 (original) unpublished; described in Usmanov 1979, 35–36.
Jot 11 Muḥammad-Girey, 1502 (copy) unpublished; described in Usmanov 1979, 36.
Jot 13 Sadat-Girey, 1524 (original) Grigor’ev, 1844, 340–346; Berezin 1851, 18–22.

Russian translations

Jor 1 Tölekh Khan to Metropolitan Mikhail, 1379.
Jor 2 Taydula, khanal spouse to the Russian princes, 1347.
Jor 3 Mengü Temir Khan to the Russian clergy, 1267.
Jor 4 Taydula, khanal spouse to Metropolitan Feognost, 1351.
Jor 5 Berdibeg Khan to Metropolitan Aleksei, 1354.
Jor 6 Taydula, khanal spouse to Metropolitan Aleksei, 1354.
The best edition of the six Russian ‘khanskie iarlyki’ is PRP 3, 463–491.
Latin translations
Jol 1 Özbek, 1333 Mas Latrie 1868, 583; DVL 1, 243–244.
Jol 2 Jänibek, 1342 Mas Latrie 1868, 584–585; DVL 1, 261–263.
Jol 3 Taydula khatun, 1358 DVL 2, 53.
Jol 4 Taydula khatun, 1358 DVL 2, 53–54.

Italian translations
Joi 1 Jānibek, 1347 Hammer 1840, 517–519; Mas Latrie 1868, 587; DVL 1, 311–313.
Joi 2 Ramadan, governor of Solqat 1356 Mas Latrie 1868, 589; DVL 2, 24–25.
Joi 4 Berdibeg, 1358 Hammer 1840, 519–522; Mas Latrie 1868, 593; DVL 2, 47–51.
Joi 5 Qutluğ-Temür, governor of Solqat, 1358 Mas Latrie 1868, 592; DVL 2, 51–52.
Joi 6 Berdibeg to Qutluğ-Temür, 1358 Mas Latrie 1868, 592; DVL 2, 52.
Joi 7 Čerkes beg, 1380 Desimoni 1887, 162–165.
Joi 8 Ilyas beg, 1381 Desimoni 1887, 162–165.

6 For the philological questions and the occurrences of these terms in Mongol and non-
Mongol sources, see in detail: *qubchur*: TMEN 1: 387–391 (§266); *shi‘üsün*: TMEN 1, 62, 62–64 (§238, §239); *tamgha*: TMEN 2, 554–565, 565–566 (§933, §934); *ulagh*: TMEN 2, 102–107 (§521); *yam*: TMEN 4, 110–118, 118–120 (§1812, §1814). (The
word *alban* is missing from TMEN since it does not occur in Persian texts).
7 RDT, 324, 411; RDRM, I, 664, II, 845).
8 For *qubchur* see Pelliot 1944; Grigor’ev 1976; Jackson 2016.
9 Schurmann 1956, 324.
10 ‘Because there was so much necessary exchange of envoys between the princes and the
court on various matters, the *yams* [relay stations] were established throughout the realm
and they were called *tayan yams*’ (RDT, 324–325; RDRM, I, 665).
12 For *yam* see ED 933; for *yam* and *yamchi* see TMEN 4, §§1812, 1813. Both the Mongol
and the Turkic words ultimately go back to Chinese *chan*, ‘to stop; a stage on a journey’,
borrowed from the Chinese separately.
13 For *ulagh* see ED 136; TMEN 2, §521.
14 For *shi‘üsün* and *shi‘üsünchi* see TMEN 1, §§238, 239.
15 E.g. In one of Ghazan Khan’s edicts judges, scholars and Alids are exempted from paying
and ‘*Ulagh* and *süsün* [*ulagh va shősün*] will not be taken from them either. No one will stop
in their houses, and envoys will not be quartered there’ (RDT, III, 689; RDRM, II, 1388).
16 For *tamgha* see ED 504–505; TMEN 2, §933.
17 Sanglakh, 161v 13, in ED 505.
18 Sic! The form *isag* seems to be a secondary form of *yasaq*. The alteration of initial *a*, *i*
with *yara*, *yira* often occurs in Turkic. The reading *ïsaq* is corroborated by the occurrence of the
word as *ysacho* in the Italian translation of a document issued by Ramaḍān, governor of Solqat, in 1356 (Joi 2).
19 For *yarli(g)* ‘poor, destitute, miserable’ see ED 967. It often occurs in Jochid immunity
charters in the binomial *yarlı miskin*, the second word being the Arabic equivalent (*maskin*) of *yarlı*.
20 The binomial expression *yasaq yar* occurs only on one occasion, and seemingly it is a sort
of playful abstraction based on the former expression *yasaqli yarlı ellår*, so *yar* actually
did not exist in the meaning ‘misery, destitution’.

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21 Sreznevskii 3, 1665–1666.
22 Schurmann’s hypothesis (1956, 337 ff.) that qalan és alban may derive from the same Mongol stem and have something to do with a Khitan background lacks any probability. For its detailed refutation see TMEN 3, 489–490.
23 For occurrences of qalan in the Uyghur juridical documents see USp. 14, 21, 22, 33, 38, 77.
24 See Raschmann 1992, 156; Matsui 2005, 72.
25 RDT, III: 689; RDRM, II, 1388.
27 USp. 25, 7. For more on saliş see ED 826.
28 For Old Turkic use of cığïs see ED 412; for the etymological background and derivatives of the word in the Turkic languages, see Özyetgin 2004, 71–73.
29 For Abû Yusuf’s Kitab al-Kharaj see Cengiz Kallek, in TDVİA 26, 101–104.
30 Cf. Özyetgin 2004, 93.
31 Cf. Özyetgin 2004, 58.
32 For more details, see Muhamedyarov – Vásáry 1987, 188; Özyetgin 2004, 73–74.
33 It is noteworthy that the granary tax (hazır anbar) and the cheese tax (qurut ‘amali / qurut anbarî) occur always in pair, following a reference to agricultural activity: 1. hazır anbar qurut ‘amali (Jot 7); 2. ekin tekin sursâ hazır anbar almasunlar (Jot 6: 7–8); 3. ekin tekin qïlsa hazır anbar tep qurut anbarî tep nâ ersâ tilämäsünlär almasunlar (Jot 4: 40–41). – Cf. also Özyetgin 2004, 149–151.
34 Berezin (1864, 473) erroneously identified it with qubcûr, but for qobur/qubur (Mo. → Tu.) see Doerfer (TMEN 1, 392–393, § 268).
36 It occurs only in this diploma of Hâjji Girey, clearly written as pulquz. Malov’s conjecture (1953, 192) that it is a scribal error for pulgur/bulgur is not too convincing. Cf. also Özyetgin 2004, 151.
37 Cf. Özyetgin 2004, 71.
39 For yam see n. 14 above.
40 In the hediadyoin both qonaq and tüšün/tüšül refer to official guests and state envoys. For more on tüšün/tüšül see Vásáry 1995, 484–485.
41 For ulaq see note 15 and Özyetgin 2004, 138–141.
43 For yununûq see Vásáry 1991.
44 For tamça in Turkic and Mongol, see ED 504–505; TMEN 2, 554–565 (§ 933); Bushakov 1993; Tezdzhan 2010; Pochekeav 2014.
45 For tamga, tamožnik and tamožnia in Russian see Sreznevskii 3, 924–925; Fasmer 4, 18; Shipova 1976, 307–309. – Erroneously Vernadsky 1956.
46 The Ottoman Turkish word gümrük for ‘customs’ was borrowed from this term; see Eren 1999, 166.
47 For its occurrences as tamçaçı tartanaqçïlar in the Turkic documents see Jot 1: 5; Jot 2: 7–8; Jot 4: 12, 13; Jot 5: 4; Jot 7.
48 For tartanaq in more detail see Vásáry 2007.
49 Tanga was a silver coin of smaller value in the Mongol period and thereafter; for more see TMEN 2, 587–592 (§ 946).
50 For qaravul in detail see TMEN 1, 399–403 (§ 276).
51 Steingass 1977, 136. – For bâj see also Celal Yeniçeri, in TDVİA 4, 411–413.
52 Petrushevsky 1960, 387.
53 Sokolov 1918.
54 Sreznevskii II, 219–221; SRIa 9, 337.
56 Sreznevskii II, 177; SR 9, 276.
58 For a discussion on these uprisings against the basqaqs see Zimin 1952.
59 This famous ‘Stand on the Ugra river’ (stoianie na reke Ugre) is considered customarily the end of the ‘Tatar yoke’ in Russian national historiography. For the debatable character of this assumption see Halperin 1985, 70–73.
60 For the Old Russian occurrences of dan’ és poshlina see Sreznevskii I, 627–629; II, 1333–1335.
61 Roublé 1970b.
62 Vernadsky’s conjectures (Vernadsky 1953, 228–232) in this respect are misleading, see Halperin 1985, 77–78; Halperin 147–148, nn. 6, 7.
63 Roublé 1970a; Pavlov 1958.

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DVL, See List of Abbreviations.
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RDRM, See List of Abbreviations.
RDT, See List of Abbreviations.


TDVIA, See List of Abbreviations.


TMEN, See List of Abbreviations.


