

94(479.24)«7/9»+930.1(09)

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**Tax policy of Arab caliphate in Azerbaijan (based on the materials of english-language historiography)**

Tax policy of the Arab Caliphate in Azerbaijan and Arran has been studied on the basis of a critical analysis of the materials of English-language historiography. The Arab administration adopted the system of taxation of a previous power in the field. In spite of conflicting data on a tribute levied and an individual rating, a terminological inaccuracy and lack of a unified taxation system, an apportionment and tax collection system was researched. The nature of the taxes imposed on the conquered peoples is still, in spite of much scholarly debate, rather obscure and probably varied from place to place according to, first, the way in which the locality was conquered by the Arabs – by force or by agreement – and, secondly, the nature of the taxation system which had existed in the locality before its conquest. There was as yet probably no fixed and universally used terminology for the various taxes.

The author studied such taxes as kharaj, jizya, zakat, sadaqa and khums. Special attention was paid to over-taxation and extortion.

**Keywords:** tax policy, Arabs, Azerbaijan, jizya, kharaj, non-Muslims, income.

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[2, .43–44].

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[3, .142].

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[4, .67].

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[2, .80–81;5, .64].

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[2, .45–46;6, .150].

[7, .99].

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500 [8, .45].

[9, .207].

[10, .521;11, .660].

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[2, .31].

[10, .521].

[8, .22].

[12, .207].

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[8, .30].

[13, .54–55],

[12, .216].

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I [2, .45;15, .12-13;18, .103].

. [12, .197;19, .111].

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[5, .64;19, .138].

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, [15, .37;20, .1037].

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[1, .31-32;19, .110;20, .1035].

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[20, .1035].

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[1, .3-4;2, .314;21, .116-117], . .

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[1, .41].

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[22, .8;23, .270].

[5, .91;12, .10;16, .77],

[12, .2;19, .114;24, .19].

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[22, .3],

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[4, .80;22, .7;23, .270].

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[1, .32].

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[25, .157].

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[8, .17-18;19, .114].

[25, .167;26, .49-50].

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[19, .112].

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[12, .218;19, .112-113;27, .918].

[24, .20].

[28, .36].

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[1, .40–

41;20, .1039],

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[1, .47],

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[1, .41;3, .224;12, .226–227].

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II [1, .47;12, .228].

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[10,c.521]. ,

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