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Russia's Tax Policy After the Occupation of Derbent

Derbent'in İşgalinden Sonra Rusya'nın Vergi Politikası

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Abstract

The roots of several serious problems faced by the Azerbaijani people can be traced back to the beginning of the 19th century. Thus, the complex international situation that arose in the region in the late 18th and early 19th centuries led to the end of Azerbaijan's state independence and the division of the country's territory between the Russian and Qajar empires. The treaty of Gulistan was signed on October 12, 1813, placing an end to the war between two empires, which was occurred in 1804-1813. According to the terms of the treaty, Derbent occupied in 1806, came under the control of the Russian Empire. In studying the topic, major attention is paid to the taxes and duties imposed by the tsarist government on the population after the occupation of Derbent and the impact of events in the region on the socio-political situation. And, this work examines the tax policy changes made by the tsarist government during the Khanate period, including city obligation, housing and service taxes during military operations. At the same time, investigation revealed that Derbent residents paid oklad and zemski taxes to the city budget, however these taxes weren't transferred to the city budget, and taxes increased after the occupation.

Keywords: Tsarist Russia, North Caucasus, Derbent, Occupation, Tax Policy

Öz

Azerbaycan halkının karşı karşıya kaldığı bir dizi ciddi sorunun kökleri 19. yüzyılın başına kadar uzanmaktadır. Böylece 18. yüzyılın sonu ve 19. yüzyılın başında bölgede ortaya çıkan karmaşık uluslararası durum, Azerbaycan'ın devlet bağımsızlığının sona ermesine ve ülke topraklarının iki imparatorluk (Rus ve Gacar imparatorlukları) arasında paylaşılmasına yol açmıştır. 12 Ekim 1813'te imzalanan Gülistan Antlaşması, 1804-1813 yıllarında gerçekleşen iki imparatorluk arasındaki savaşa son vermiştir. Antlaşmanın şartlarına göre, Azerbaycan'ın kadim toprağı ve şehri olan Derbent, 1806'da işgal edilerek Rus İmparatorluğu'nun kontrolü altına girmiştir. Konunun incelenmesinde, Rusya'nın Derbent'i işgal etmesinden sonra çarlık hükümetinin nüfusa yüklediği vergiler ve harçlara ve aynı zamanda bölgedeki olayların sosyopolitik duruma olan etkisine büyük önem verilmektedir. Ayrıca, Rus işgalinin ardından, Hanlık döneminde çarlık hükümetinin vergi politikasında yaptığı bazı değişiklikler, askeri operasyonlar sırasında nüfusa şehir yükümlülüğü adı verilen nakit vergi, konut ve hizmet vergileri ile birlikte incelenmektedir. Aynı zamanda, araştırma sırasında, Derbent halkı tarafından oklad ve zemski vergilerinin şehir bütçesine ödendiği, söz konusu vergilerle birlikte Derbent halkından alınan bu vergilerin şehir bütçesine aktarılmadığı da not edilmiştir. Konu ayrıca işgalden sonra vergilerin artırılmasını da içermektedir.

Anahtar Kelimeler: Çarlık Rusyası, Kuzey Kafkasya, Derbent, İşgal, Vergi Politikası

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INTRODUCTION

Derbent, one of Azerbaijan's cities, has an ancient, violent past and a superb architectural complex. Derbent, located on the western coast of the Caspian Sea, is known as the Caspian or Albanian Gates in ancient sources, Tzor, Tzur in Byzantine sources, Darubend in Persian sources, Toroya Gates in Syrian sources, Bab-el-Abwab (gate of gates), Bab-el-Hadid (iron gate) in Arabic sources, Temir kapug (iron gate) in Turkish sources, Zheleznyye vorota in Russian sources, and so on. Derbent has long been regarded as one of the most important and strategic ancient towns, connecting the North and South, Eastern Europe with the Near and Middle East, and India. Furthermore, the fact that trade routes from Central Asia to the Black and Mediterranean coasts, as well as from Europe to the Middle East, flowed via Derbent contributed significantly to its economic importance. As a result, military clashes in Derbent between various powers—such as Rome and Parthia, the Sassanids and Byzantium, the Arab Caliphate and the Khazar Khaganate, the Seljuk Empire and the Kipchaks, the forces of Hulagu and the Golden Horde, as well as the Safavid state, the Ottoman Empire, and the Russian Empire—occurred repeatedly and almost never ceased.” Derbent, which has a history of over 5,000 years and is also home to ancient Turks, especially Azerbaijani Turks, is one of the aspects that make studying the city's history important for Motherland historiography. In addition to being the world's oldest cultural hub, it was central to Azerbaijan's military-political, social, economic, and cultural life until the Russian Empire occupied the South Caucasus. Another factor determining the historical significance of Derbent is its presence in the scientific topic of "lost lands". A number of severe challenges encountered by the Azerbaijani people can be traced back to the early nineteenth century. Thus, the complex international situation that evolved in the region at the end of the 18th and beginning of the 19th century resulted in the loss of Azerbaijan's state independence and the division of the country's territory between two empires (the Russian and Qajar). On October 12, 1813, the Treaty of Gulistan was signed, bringing an end to the war between the two empires that lasted from 1804-1813. According to the terms of the treaty, the ancient land and city of Derbent, occupied in 1806, passed under the control of the Russian Empire.

Derbent's crucial military-strategic position played a significant part in the history of not only the people of Azerbaijan but also the peoples of East Asia and Eastern Europe. Derbent, which is situated on the western shore of the Caspian Sea, is a crucial strategic location for reaching the South Caucasus and Asia Minor as well as the North Caucasus and Eastern Europe. Derbent was also a major gateway on trade routes from Central Asia to the coasts of the Black and Mediterranean Seas, as well as from Europe to the Middle East. The complex international situation that emerged in the area at the end of the 18th and beginning of the 19th century, the competing interests of the major world powers, the military conflict between Russia and the Qajar state over the South Caucasus, the abolition of independence of Azerbaijan, and the division of its territory between Russia and the Qajar state set the stage for the tragic history of Derbent.

METHODS

Scientificity, historicity, objectivity, logical thinking, and a critical perspective were selected as the primary research principles and methodologies for examining the subject. Historical comparison and descriptive methods constitute the scientific and methodological basis of the study.

The occupation of Derbent by Tsarist Russia.

The history of Azerbaijan entered a new, and significant phase during the 19th century. The roots of a number of fateful problems facing the people of Azerbaijan stretch throughout this period. Azerbaijan's land was divided as a result of the complex international situation that existed in the region at the end of the 18th and beginning of the 19th century, the conflicting interests of the world's main powers, and the armed battle between Russia and Qajar state over the South Caucasus. During the first Russian-Qajar war (1804-1813), one of the historical lands of Azerbaijan occupied by Russia was the territory of the Derbent Khanate. A more thorough examination of Derbent, the historic fortified city in 19th century Azerbaijan, needs to be recognized as one of the major assignments. One of the important tasks should be considered a deeper study of the history of Derbent, the ancient Azerbaijani fortified city of the 19th century. Unfortunately, some Russian historians attempt to appropriate Derbent and claim it as their own, removing it from the broader Azerbaijani context. As a result, it is more important than ever to advance the idea of disclosing the actual historical details of the of Derbent.

The city of Derbent was first occupied by Russia during the reign of Peter I (1682-1725), that is, on August 23, 1722. On September 12, 1723, at the behest of the Russian government, a treaty concluded in St. Petersburg, consisting of 5 articles, provided: The Caspian coastal provinces from Derbent to Gilan would go to Russia forever, and Russia, in return, would give Safavid Shah assistance in the fight against Afghan rebels. However, Tahmasb II, the Safavid emperor (1722-1732), strongly refused to sign the St. Petersburg Treaty. As for the Ottoman Empire, this state greeted Peter I's campaign in the Caspian provinces with great anxiety and discontent. The Ottoman state increased the negotiations with Russia and made it apparent that the Ottoman Empire wouldn't allow Russian ownership of the Eastern Caucasus, even in the event of war. In light circumstances, the Ottoman state moved troops under Ibrahim Pasha's command to the South Caucasus to capture Tiflis in June 1723. However, the Ottoman state was unable to achieve its primary goal of keeping Baku out of Russian hands by maintaining Ganja, Nakhchivan, and Irevan. As a result, on June 27, 1724, the Russian-Ottoman negotiations regarding the South Caucasus ended with the Treaty of Istanbul. According to the agreement, the spheres of influence of these two states were determined as follows: The Ottoman state ruled over all of Azerbaijan and Georgia, including Irevan, while Russia ruled over the Caspian provinces, which included Derbent. Thus, the parties confirmed the St. Petersburg Peace Treaty of September 12, 1723. Although Russia recognized the protection of the Ottoman state over Shirvan, the Ottomans could not maintain a military force there (Abdullayev, 2019; p.153).

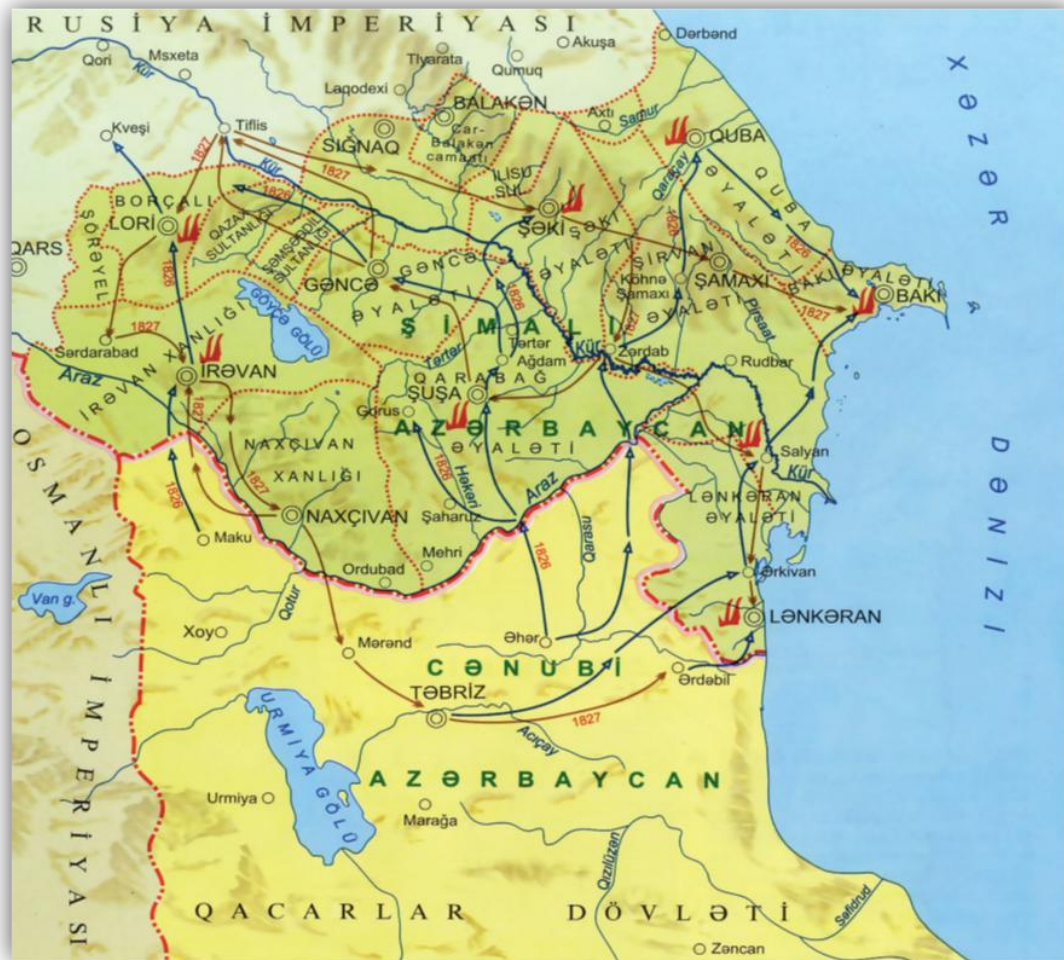
Only in 1735, under the terms of the Ganja Treaty, signed by Khan Nadir (1736-1747) with the Russian ambassador S. Golitsyn, Russian troops undertook to leave the city of Derbent for two months. Nadir Khan therefore returned Derbent, which was occupied by Peter I.

The Derbent Khanate was one of the independent and semi-independent khanates that emerged in Azerbaijan following the death of Nadir Shah Afshar in 1747. The Derbent Khanate was seized by Guba Khan Fatali Khan (1758-1789) in 1759, and on June 22, 1806, Russian soldiers once more took control of it. Following the Gulistan Treaty of 1813, Derbent was incorporated by Russia. Thus, on October 13, 1813, it was possible to agree on all the terms of a peace treaty between the Russian Empire and the Qajar state, and on the same day General N.F. Rtishev (1754-1835) from the Russian army (he served on the Caucasian line in 1812-1816, and was the commander-in-chief of the Russian troops in Georgia) and from the side of the Qajar state Mirza Abulhasan Khan (1776 -1846) signed the Treaty of Gulistan. According to Article 3 of the Treaty of Gulistan, consisting of eleven articles, - Karabakh and the Ganja Khanate, which has now become a province called Yelizavetpol, as well as the Sheki, Shirvan, Guba, Baku, Talysh and Derbent khanates, as well as the whole of Daghestan, Georgia, the Shoragol district, Imereti, Guria, Megrelia and Abkhazia, all possessions and lands between a certain Caucasian border (before this latter and the lands and peoples beyond the Caspian Sea) were simultaneously considered to be the property of the Russian Empire (Suleymanov, 2014; p. 576).

Map 1: Beginning of the invasion of Northern Azerbaijan by the Russian Empire (1801-1813)



Source: Historical Atlas of Azerbaijan. Baku: Baku Cartography Factory, 2007.

Map 2: Beginning of the invasion of Northern Azerbaijan by the Russian Empire (1826-1828)

Source: Historical Atlas of Azerbaijan. Baku: Baku Cartography Factory, 2007

Tax policy of tsarist Russia after the occupation.

After the occupation of derbent by the russians, the tsarist government began to make certain changes to the tax policy that existed during the khan period. One of the important conditions for the objective reflection of the socio-economic situation of the population of derbent is the study of the number and size of taxes and duties imposed on the population, as well as the nature and essence of the tsarist tax policy (hajiyev, 2017; p. 149). So, by decree of september 10, 1806, arabi, azadoglu, bilichi, jalgan, gullar, mollakend, molla khalil, selik, nugadi villages of the ulus district of the derbent khanate were transferred to the administration of shamkhal mehti khan and the taxes from those villages and duties also passed to him. Taxes and duities of the city of derbent and the village of sabnova referred to him were transferred to order of the treasury (kozubsky, 1906; s. 47).

Map 3: Administrative-territorial division of Northern Azerbaijan (Second half of the 19th century - beginning of the 20th century)



Source: Historical Atlas of Azerbaijan. Baku: Baku Cartography Factory, 2007

Until 1886, residents of the ulus district, which was under the rule of shamkhal, paid only the zemstvo tax to the state treasury. After the Russian occupation, the population of Derbent was subject to the so-called city obligation. At the same time, the population had to pay for housing and compulsory military service. From the letter of General Gudovich to Glazenap dated August 1, 1806, it can be seen clearly that initially a tax of 2,350 rubles was levied on the Derbents (Kozubsky, 1906; p. 47). By decree of November 14, 1806, the function of overseeing the income and expenses of the city of Derbent was transferred directly to the chief judge. The duties imposed on the people of Derbent were divided into three categories:

1. Taxpayers in the amount of 1 ruble - the head of the family 5 rubles, other men of the family who have reached the age of 18;
2. Taxpayers 50 kopecks - the head of the family 3 rubles, other men of the family who have reached the age of 18;
3. Taxpayers in the amount of 25 kopecks - the head of the family 2 rubles, other men in the family who have reached the age of 18 years old. In addition, two families in Derbent were taxed at 1 ruble. According to E. I. Kozubsky, at the end of the 1920s in Derbent there were 17

heads of families belonging to the first taxable rate, 25 eighteen-year-old men, 127 heads of families belonging to the second estate, 139 eighteen-year-old men, 844 families belonged to the third head class and there were 532 eighteen-year-old men (kozubsky, 1906; p. 47).

Thus, it is known that a tax (in the amount of 2.381 rubles 50 kopecks) was imposed on the population of derbent. In addition to direct taxes imposed on the population, one of the sources of government revenue was the obligation fees. In 1806, 8.432 rubles were earned from the obligated lands in derbent. (kozubsky, 1906; p. 47). In 1810, the obligable objects in derbent were leased for 5.100 rubles (kozubsky, 1906; p. 147). In derbent, the obligable areas included state-owned gardens and orchards, a paint house, a meat market, a caravanserai, pastures, irrigation ditches and canals, mills, fishing grounds, markets, etc. Consisted of objects. In 1811, the income from derbent's obligation system was 2.775 rubles, and in 1816 it was 2.745 rubles (kozubsky, 1906; p. 148). As in the days of the khanates, after the russian occupation, trade in derbent was subject to customs duties. In 1809, a customs post was opened in the city and a customs duty was introduced in the amount of 1 kopeck per ruble of goods imported from derbent and 1 ruble 2 kopecks per ruble of imported goods (kazhlaev, 1972; p. 27). In 1838, out of 4.533 rubles 47 kopecks, which made up city incomes, 2.387 rubles made up city obligations, 382 rubles - housing duties and 1.763 rubles 90 kopecks - customs duties (kozubsky, 1906; p.148). In 1849, the city's incomes were 9.500 rubles and its expenses were 6.900 rubles. The main sources of income for the city were city irrigation canals (2.7 thousand rubles), real estate (1.8 thousand rubles), trade capital (1.3 thousand rubles), slaughter, measurement, and weight (2.1 thousand rubles), taxes and obligations (kazhlayev, 1972; p. 36). Taxes and obligations from the public property of the city, 19,3% from private property, 14% from industrial enterprises, 8% from excises and 1,2% from other sources accounted for 57,5% of income (kazhlaev, 1972, p. 37). Taxes and obligations from the public property of the city, 19,3% from private property, 14% from industrial enterprises, 8% from excise taxes, and 1,2% from other sources accounted for 57,5% of income (kazhlayev, 1971; p. 137). In order to revive the wine industry in derbent in 1844, the question was raised about increasing excise taxes on wheat wine and various sweet alcohols imported from the internal provinces of russia to the south caucasus. On april 20, 1850, by order of prince vorontsov, an excise tax of 1 ruble was imposed on a bucket of wheat wine imported from russia to derbent, and 1 rubles 20 kopecks were imposed on a bucket of sweet alcoholic beverages (history of dagestan, 1968; p. 106). The heaviest of the taxes levied on derbent residents was the double customs duty on grapes and fruit (5% customs tax in favor of the city and excise tax in favor of the debtor) brought into the city from country gardens. This question, which rightly caused discontent among the population, was postponed at the suggestion of the treasury chamber until the expiration of the obligation on january 1, 1862 (kozubsky, 1906; p. 207). According to e. I. Kozubsky, the incomes of the city of derbent in 1850 were 11.196 rubles 90 kopecks, in 1851 11.032 rubles 90 kopecks, in 1853 12.570 rubles 60 kopecks, in 1854 13.864 rubles 97 kopecks, in 1855 12.739 rubles in 1859 23.743 rubles 31 kopecks, but expenses were 8.850 rubles 22 kopecks, 9.195 rubles 22 kopecks, 11.400 rubles 72 kopecks, 20.399 rubles (kozubsky, 1906; p. 243). Apparently, in 1854, 1855 and 1859, the city's expenses far exceeded its revenues. The severity of the tax burden caused the population of the city to tax debts to the treasury. According to statistics, already in 1849, the tax debt of the population settled to 4.248 rubles 82 kopecks (kozubsky, 1906; p. 249).

According to the general census conducted in derbent in 1864, the real estate of the population in the city was estimated at 47.708 rubles 50 kopecks, and the amount of the 10 percent tax on it was set at 4.770 rubles 85 kopecks. However, the cost of suburban property was estimated at 50.186 rubles 5 kopecks, and the amount of tax levied on it was set at 2.509 rubles 30 kopecks (kozubsky, 1906; p. 253).

In the 60s and 70s of the 19th century, a number of important decisions of the tsarist government on tax policy came into force. By decree of december 20, 1863, separate territories of the south caucasus were divided into ranks according to the degree of obtaining the right to engage in trade and entrepreneurship, and derbent was assigned to the 3rd rank (kozubsky, 1906; p. 253). The "regulation" on trade and entrepreneurship in the south caucasus of february 9, 1865, which entered into force on january 1, 1876 in derbent, previously abolished taxes on merchants and artisans and established a special customs fees (kozubsky, 1906; p. 253). In 1878, trade documents were used instead of old urban salaries (taxes) to obtain the right to trade and business, according to the customs "regulations." earlier, the size of the 50-kopecks zemstvo tax paid by the city population for each yard was increased from 1874 to 75 kopecks (kozubsky, 1906; p. 253).

According to the excise charter, only drinks imported into derbent were subject to excise taxes, and the right to collect excise taxes in the city was given. Derbent's income from the excise duty for 1862-1866 decided to 3.793 rubles, and for 1870-1874. – 3.708 rubles (kozubsky, 1906; p. 256). The decline in marena production had a serious impact on the socio-economic situation of the population, and this situation also affected the payment of taxes. Thus, for the first time in 1874, there were deficits in the payment of treasury taxes, only 1/3 of the salary and zemsky taxes in the amount of 10.322 rubles, or more precisely 2.998 rubles 75 kopecks were paid (kozubsky, 1906; p. 275).

In 1886, the real estate was reassessed in derbent. The value of real estate in the city was set in the amount of 5.417 rubles, the amount of 10% tax on it was set at 541 rubles 70 kopecks, the value of suburban real estate was set at 78.688 rubles 45 kopecks and the amount of 5% tax was set at 3.934 rubles 42 kopecks (kozubsky, 1906; p. 286). The law of may 12, 1887 also taxed the sphere of cargo transportation in all cities of the dagestan region, except for water transport (козубский, 1906, p. 286). According to calculations made in july 1887, 60 people were found to be engaged in this type of activity in derbent. They were divided into three groups, by a decision of the city police dated july 20, 1887,: phaetons, horsemen, oxen and buffaloes (kozubsky, 1906; p. 286). From january 1, 1888, the first group was taxed 3 rubles a year, the second group 1 ruble, and the third group 75 kopecks (kozubsky, 1906; p. 286). In 1883, the military obligations of the empire generalised to the caucasus.

By a decree of the tsarist government of may 28, 1886, which did not trust the muslim population of the caucasus, the military service of the muslim population was replaced by a special monetary tax (sumbatzade, 1972; p. 111). According to the law of june 9, 1887, on the amount and rules for collecting military money tax, the military tax was to be calculated by taking into account the three-year average salary of a person called up for military service (kozubsky, 1895; p. 117). By a decree of june 28, 1887, a military tax was applied to the caucasus, including the mountain jews of derbent (kozubsky, 1906; p. 287-288).

In the 90s of the XIX - early XX centuries, as a result of the aggravation of the tax burden and the introduction of new taxes, the socio-economic situation of the population of Derbent worsened. According to an 1892 gubernatorial review, the city of Derbent's revenue, excise, and housing duties were as follows:

- From real estate and quitrent facilities of the city - 5.127 rubles.
- From the assessment of real estate – 8.637 rubles 26 kopecks.
- From the document issued for trade and entrepreneurship – 1.295 rubles.
- From freight and passenger carriers - 316 rubles.
- From fines - 519 rubles to 20 kopecks.
- From the auction sale of movable property - 42 kopecks.
- From goods imported and exported to the city - 338 rubles 82 kopecks.
- From small and casual income - 429 rubles 83 kopecks.
- From debts – 1.919 rubles 07 kopecks.
- From the city capital - 40 rubles.
- From other sources - 556 rubles 60 kopecks.
- Excise tax on alcoholic beverages – 26.987 rubles 13 kopecks.
- Patent tax – 3.095 rubles 79 kopecks.
- Penalty for violating the rules of alcohol excise - 23 rubles.
- Tobacco excise - 55 rubles 24 kopecks.
- Patent tax – 1.455 rubles.
- Fine from violators of tobacco excise rules - 160 rubles 11 kopecks.
- Housing tax – 1.706 rubles 13 kopecks. (muradalieva, 1991; p. 6-19)
- Total – 52.661 rubles 60 kopecks.

As can be seen, in the 1990s, more than half of the taxes collected, including the entrance to the city of Derbent, the housing duties, and the excise tax on alcohol and tobacco, were excise and patent taxes on alcohol. It should also be noted that excise taxes and taxes on housing duties went directly to the imperial treasury, not to the budget of the city of Derbent (Kosvena and Khashaeva, 1958; p. 173). As a result, the income of the city of Derbent often did not cover its expenses. Thus, the incomes of Derbent in 1891 were 24.562 rubles 13 kopecks, in 1892 19.179 rubles 20 kopecks, in 1893 19.011 rubles 93 kopecks, and in 1894 19.662 rubles 65 kopecks. So the city's expenses were 17.023 rubles 51 kopecks, 22.783 rubles 76 kopecks, 22.155 rubles 37 kopecks, and 20.549 rubles 42 kopecks (Kozubsky, 1906; p. 312-313). The city administration took various measures to get out of the difficult financial situation. One of the measures in this area was the introduction by decision no. 7 of the meeting of the city administration on June 24, 1796, of a tax of 2 rubles per season from city coastlines. (Kozubsky, 1906; p. 365). The statistics are given in table 1 (Kozubsky, 1906; p. 446-451). Reflecting the

income and expenses of the city of derbent for 1896-1905, compiled by e. I. Kozubsky, also show that derbent is still in a difficult financial situation.

Years	Income		Expences	
	Rubles	Kopecks	Rubles	Kopecks
1896	31.581	88	28.672	59
1897	27.274	26	25.714	81
1898	26.020	11	30.210	01
1899	45.487	81	43.613	57
1900	43.487	64	39.432	94
1901	60.842	25	59.057	42
1902	102.634	97	95.527	75
1903	124.213	28	125.439	81
1904	121.334	79	120.093	58
1905	128.911	77	136.712	48

It should also be noted that about 60% of Derbent's income was spent only on the maintenance of the city police. Along with taxes paid to the city budget, population of Derbent also had taxes and duties to the state treasury. Taxes paid to the state treasury consisted mainly of salaries and zemstvo taxes. According to the governor, the structure of salaries and zemstvo taxes was as follows:

Salary taxes:

1. State land tax levied on peasant lands.
2. State land tax levied on other lands
3. City Real Estate tax
4. State quitrent tax
5. Military tax levied on Muslims

6. Housing tax

Zemstvo taxes:

1. Land zemstvo tax levied on peasants who gave quitrents
2. Zemstvo tax levied on treasury peasants
3. Zemstvo tax on city real estate
4. Zemstvo tax levied on private landowners
5. 2% zemstvo tax from factories and shops
6. Zemstvo tax collected from peasants who paid land tax (Temir-Khan-Shura, 1909).

According to the statistics of 1909, the amount of zemstvo tax paid by the population of Derbent were 10.008 rubles, the amount of state land and mining tax was 10.533 rubles, and the amount of military tax was 744 rubles 83 kopecks (total 21.285 rubles 83 kopecks) (Daniyalov, 1970; p. 126). The amount of tax arrears increased every year due to the inability of the population of Derbent to pay double tax. Calculations show that the amount of tax arrears of the population of Derbent in 1897 judged to 11.665 rubles 87 kopecks (Temir-Khan-Shura, 1892, 1893, 1895, 1897, 1898, 1900), in 1902 14.413 rubles 68 kopecks (Temir-Khan-Shura, 1901,

1903), in 1903 12.757 rubles 29 kopecks (Temir-Khan-Shura, 1904), 19.855 rubles 02 kopecks 1904 (Temir-Khan-Shura, 1905.), 10.932 rubles 66 kopecks 1905 (Temir-Khan-Shura, 1907), 22.186 rubles 28 kopecks 1906 (Temir-Khan-Shura, 1908), in 1908 there were 36.713 rubles 81 kopecks (Temir-Khan-Shura, 1909), in 1909 43.115 rubles 49 kopecks (Temir-Khan-Shura,, 1910), and in 1911 47.319 rubles 60 kopecks (Temir-Khan-Shura, 1912). Compared to 1906, the tax debt of the urban population increased by 33%.

CONCLUSION

Derbent, with a 5,000-year history, has long served as Azerbaijan's majestic, formidable border fortress city. The collapse of the Safavid Empire and the decline of unified Azerbaijani statehood at the beginning of the 18th century provided Russia with a historical opportunity, as it occasionally viewed our lands through the lens of occupation. Although some Azerbaijani areas, including Derbent, were taken during Peter I's operations in 1722 and Count V. Zubov's in 1796, historical reasons prohibited the Russian Empire from occupying these territories for an extended period. Russia, which began an open strategy of occupation in the Caucasus at the turn of the nineteenth century, eventually succeeded in conquering Derbent, the South Caucasus' gateway. On June 22, 1806, Russian troops led by General Glazenap conquered Derbent, effectively terminating the city's independence and making it administratively part of the Guba Khanate. Following the capture of Derbent, the gubernia form of government was established in the South Caucasus under the law of April 10, 1840, and Derbent was included in the Khazar province as a district. According to the "Statute" of December 14, 1846, the Khazar province was abolished, and a portion of the historical Azerbaijani lands were included in the newly formed Shamakhi, Tbilisi, and Derbent provinces. The Derbent governorate was abolished by the "Statute" of June 10, 1860, and the city of Derbent was incorporated into the newly formed Dagestan Province. Thus, as a result of tsarism's colonial administrative policy, the city of Derbent, which had never been administratively linked to Dagestan, was severed from Azerbaijan. After Russia captured Derbent, one of the most pressing challenges for the tsarist authority was taxation of the local inhabitants. Thus, following the occupation and the imposition of severe taxes on the populace, the socioeconomic circumstances of the tax-paying population deteriorated even further. Statistical data suggest that the socioeconomic position of Derbent's tax-paying population was not particularly positive. The inhabitants were subjected to a double tax burden (to the city budget and the state treasury). In addition to taxing on all sorts of real estate, trade, and entrepreneurial activity in the city, the people was required to pay many *oklad* and *zemsky* taxes to the treasury. As a result of this, the population's tax debts increased year after year in the late nineteenth and early twentieth centuries. This was another regressive aspect of tsarism's discriminatory and colonial policy in the South Caucasus, specifically in Azerbaijan.

Authorship Contribution

This study was conducted with a single author.

Ethics Committee Declaration

Since the research is a study based on literature review, ethics committee approval is not required.

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