

TAX POLICY OF THE SOVIET STATE IN UZBEKISTAN AGRICULTURE IN THE 1920s

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Abstract. This article analyzes the tax policy and the evolution of the tax system in the Uzbek countryside of the Soviet state in the 20s of the 20th century. The methodological basis of the research is the social and systematic approach, the principles of objectivity in the presentation of factual materials, which are important principles of the science of history. To achieve the goal, interdisciplinary (analysis, synthesis) and special historical (chronological, typological) methods were used. In the article, the author studies the transformation of the taxation system in the Uzbek SSR in 1921-1929, focusing on the role of the Soviet state as an important tool for regulating the tax policy.

Key words: tax, taxation, new economic policy, food tax, single agricultural tax, farm year, income objects, peasant farms, collective farm .

In the context of the New Economic Policy (NEP), the main function of rural taxation was focused on attracting monetary resources to the state budget. In connection with this, taxes were considered as an important means of regulating socio-economic relations, that is, measures aimed primarily at limiting the development of capitalist elements in the countryside. At that time, the Soviet government was aware that attracting the money mass in agriculture to the state budget would have a negative impact on the dynamics of its productive forces. The choice of the priority direction of agrarian policy by the leaders of the Bolshevik system in one or another period of the new economic policy determined the evolution of the tax system.

In 1921, instead of bread, meat, oil, eggs, hay and other types of razvyorstka, appropriate types of natural taxes were introduced. On April 20, 1921, the Central Executive Committee of the Soviets of the Republic of Turkestan made a decision to replace the food, fodder and raw material tax with a tax in kind, in full accordance with the law of the All-Union MIK of March 21. Since 1922, in a number of regions of the country, local taxes have been collected in cash. The large number of natural taxes created serious obstacles in the development of the economy of peasant farms. Therefore, on March 2, 1922, the All-Russian MIK Presidium abolished the existing natural taxes and introduced a single food tax instead¹. This decree greatly simplified the tax system. The tax on all agricultural products was set according to one measure - the rye bushel (wheat bushel in the Turkestan ASSR).

The 12th session of the RKP(b) held on April 17-26, 1923, taking into account the protests of the peasant masses against the current tax system, adopted a comprehensive resolution "On the tax policy in the countryside". Sezd recognized the need to introduce a single agricultural tax, combining all state and local taxes, and to end multiple tax practices. On May 10, 1923, the decision of the Central Committee of the Central Committee of the USSR and the Communist Party of the Soviet Union on the Unified Agricultural Tax was adopted, which was developed in accordance with the decisions of the 12th Congress of the Party.²

On June 13, 1923, the Turkestan ASSR issued a decree on the transition from the food tax of the MIK and the SSR to a single agricultural tax³. This tax could be paid in goods or money. From January 1924, the Single Agricultural Tax was levied only in cash.

From the economic year of 1925-1926,⁴ the amount of agricultural tax was significantly reduced as part of the implementation of the party's direction "Turning to the countryside". However, this tax increased again the following year. For example, the amount planned for the collection of the single agricultural tax in the Uzbek SSR was reduced from 24.2 million soums in 1924/25 to 15.4 million soums in the 1925/26 economic year, and increased to 22.7 million soums in the 1926/27 economic year⁵. The state tried to impose a large part of the collected tax on the wealthy part of the peasantry. In connection with this, the progression of taxation in relation to income also increased sharply. That is, in the agricultural year of 1925-1926 in the Uzbek SSR, an average of 1.7 soums of agricultural tax was collected from one farm belonging to the poor peasant class, 21.7 soums from a middle-class farm, 45.6 soums from a rich farm, while in the 1926-1927 economic year this amount was for poor farms. on average it was 3.2 soums, 33.3 soums for middle-income households, 97 soums for wealthy households⁶.

¹Izvestia, 1922 г. 4 times.

²Izvestia, 1923 г. May 15.

³National Archives of Uzbekistan (Uz MA), Fund 25, List 1, Case 1143, Sheet 188.

⁴The economic year began on October 1.

⁵National Archives of Uzbekistan, Fund R-873, List 1, Case 161, Sheet 176.

⁶National Archives of Uzbekistan, Fund R-873, List 1, Case 161, Sheet 178.

In addition, according to the Regulation on the Unified Agricultural Tax for the 1926-1927 economic year,⁷ not only income from land and livestock, as before, but also income from special branches of agriculture (policing, horticulture, haymaking, small livestock), compared to large farms it was envisaged to tax incomes from production not related to developed agriculture. At the same time, the number of poor farmers who were exempted from paying the agricultural tax was increased. For example, in the economic year 1925-1926, 303,600 poor farmers (22.8 percent of all farmers) were exempted from the single agricultural tax in the Uzbek SSR⁸.

In the economic year 1927-1928, the amount of the agricultural tax did not increase much. In this year, the procedure for its collection was regulated by the Regulations approved by the USSR MIK and ISS and the decisions of the governments of the national republics adopted accordingly⁹. Only rural residents engaged in agricultural production were involved in the obligation to pay taxes. The amount of the tax depends on the level of the annual income of the farm in the account of one producer and is calculated according to the progressive scale of the tax rate.

In the economic year 1927-1928, the amount of tax under the Unified Agricultural Tax was determined according to the following scale:

When the taxable annual income of one producer is up to 20 soums - 2 tyins from each soum;

From 20 soums to 30 soums - in the amount of 3 pennies for each soum exceeding 20 soums;

From 30 soums to 40 soums - in the amount of 5 tineys for each soum exceeding 30 soums;

From 40 soums to 50 soums - in the amount of 10 pennies for each soum exceeding 40 soums;

From 50 soums to 60 soums - 17 tinyas for each soum over 50 soums;

From 60 soums to 80 soums - 21 tyins for each soum over 60 soums;

From 80 soums to 100 soums - in the amount of 23 tinyas for each soum exceeding 80 soums;

For income over 100 soums - 25 tiyani for every soum over 100 soums¹⁰.

The annual taxable income is determined according to the average income norms of certain tax objects in agricultural regions (grain and technical crops, vegetable and sugar crops, horticulture, berry crops, hayfields, working animals, head of cattle and small livestock, number of beehives). In the Uzbek SSR, the following income norms were established 1 rekrapfor the economic year 1927-1928: 37 soums for grain-growing land, 100 soums for 1 rekrapvegetable and policing land, 1 rekrap12 soums for used hayfields, 14 soums for one head of large cattle, one working horse for - 15 soums, for one sheep or goat - 2 soums, for one beehive - 5 soums. Income norms for other types of agricultural crops are equal to the income determined on the land planted with grain¹¹.

In addition, the taxable income includes a certain percentage of the income received by farmers from handicrafts or other non-agricultural production occupations, but for which no industrial or income tax has¹² been paid. 1 0 In the economic year 1927-1928, the main innovation in the Unified Agricultural Tax was the taxation of income from the rental of agricultural machines, which was mainly aimed at further increasing the tax burden on wealthy farms¹³. From 40% to 60%, and in some cases up to 75% of the income earned from renting out agricultural machines and equipment, land is taken as tax¹⁴.

Farms whose taxable income did not exceed the minimum amount established for a particular republic were exempted from agricultural tax. The minimum amount of non-taxable income in the Uzbek SSR is 90 soums for a household of one or two persons, 100 soums for a household of three to four persons, and 110 soums for a household of five or more persons¹⁵. Local authorities had the right to create a fund to finance the partial or complete exemption from the single agricultural tax for farms with incomes in excess of non-taxable income, but which are weak. Families with military servicemen, war and labor disabled people, as well as farms affected by natural disasters were fully or partially exempted from the single agricultural tax.

Until now unused, newly acquired lands were exempted from tax for 3 years, and breeding cattle and Karakol sheep were also exempted from agricultural tax. Crops grown for oil (flax, sesame) were set at 50% of the norms for grain crops.

Calculation of the Unified agricultural tax for members of the collective farm was carried out in the same manner as for individual farms. However, if the income earned by one collective farmer in the collective farm was lower than the average income of peasant farms in the relevant region, a discount of 25% of the tax amount was given. The taxable income for each collective farmer with an income above the average was determined by subtracting 25% from the

⁷Sobranie zakonov i rasporyazheniy raboche-krestyanskogo pravitelstva SSSR (SZ SSSR) 1926. No. 0. – S. 192.

⁸National Archives of Uzbekistan, Fund R-837, List 1, Case 158, Sheet 47.

⁹"Regulation on the Uniform Agricultural Tax" approved by the USSR MIK and XKC on April 2, 1927. Sobranie zakonov USSR. 1927. #17. - S. 189.

¹⁰History of Christianity in the USSR. History of Soviet Christianity. V pyati tomakh. T.2. Sovetskoe krestyanstvo v period sotsialisticheskoy rekonstruktsii narodnogo hozyaystva. Konets 1927-1937. - Moscow: Nauka, 1986. - S. 56.

¹¹Rizaev G.R. Agrarian policy of the Soviet state in Uzbekistan (1917-1965). - Tashkent: Uzbekistan, 1967. - S. 88-89.

¹²Sobranie zakonov USSR. 1927. #17. - S. 190.

¹³In that place.

¹⁴Own MA, Fund R-837, List 1,

¹⁵Aminova R.Kh. Agrarian preobrazovaniya v Uzbekistaneprekanune collectivizatsiiselskogohozyaystva (1925-1929 gg.). - Tashkent: Science, 1969. - S. 189.

average income. For cooperative farms with common arable land, both of these discounts will be applied in the amount of 10%. Collective farms with a tax amount of more than 20 soums for one collective farmer were completely exempted from paying taxes¹⁶.

In the Uzbek SSR, farmers had to pay 20% of the single agricultural tax by November 15, the next 35% by January 1, another 30% by February 15, and the last 15% no later than April 1¹⁷.

In accordance with the "Regulation on Tax Collection", unpaid tax sums are transferred to the authorities for which a fine of 0.1% is charged for each day of¹⁸delay. Registration of property, seizure of property and sale at auction have been implemented as means of compulsory collection of tax liability in the administrative procedure. Fine sanctions were applied to farms that hid from the registration of taxable objects. Cases such as "tax evasion", "public tax refusal" are provided for criminal liability¹⁹.

Such functions as accounting of taxation objects and collection of the Unified Agricultural Tax are entrusted to the village councils and district executive committees, and tax commissions were formed for this purpose. The general management of tax affairs is carried out by financial authorities.

By introducing a single agricultural tax in 1923, the Soviet state prohibited local authorities from imposing other taxes on farms or additional payments to the single agricultural tax. At the same time, the legislation allowed the population in rural areas to voluntarily self-tax for purposes that are urgently needed, but not financed by the state (construction of roads, bridges, schools, etc.). The procedure of self-taxation (samooblojenie) was regulated by the decision of the MIK of the USSR on August 29, 1924²⁰.

The decision on self-taxation, which can be in the form of money, products or production, is made by a majority vote in the assembly of village soviets. Self-tax contributions are the same for everyone, and these contributions are determined according to the number of working-age members of each household.

Contributions to the Peasants' Mutual Aid Society Committees were compulsory rather than self-taxation. These contributions were paid by the residents of the village, who were transferred to voluntary community membership by the farmers' committee. The amount of contributions is determined by the general meeting of the members of the farmers' committee and is classified according to the property solvency of each farm. If these contributions were not paid, they could be recovered through the courts. In addition, a fee was collected from persons who were deprived of the right to be village officials (that is, deprived of the right to vote) in the village²¹.

Mandatory wage insurance of farmers and collective farms also had a tax character²². Buildings, crops and livestock are insured. The total amount of calculated insurance at the rates determined by the respective region had to be paid on time. A late payment penalty (0.2% for a day of delay, 3% for a week, 6% for a month) is charged. Collection of fines and fines was carried out administratively. Farmers who are poor or whose farms have been destroyed by natural disasters are fully or partially exempted from compulsory wage insurance.

In addition to the taxes and fees mentioned above, farmers also paid interest on government loans and credits, cooperative membership fees, and other off-budget payments. All of these are means of including rural cash funds among the state financial resources, and the voluntary loan distributed among the population was one such means.

In general, the tax policy of the Soviet authorities in agriculture in the 1920s was extremely controversial. On the one hand, the Soviet state pursued a policy of economic support and tax concessions for weak, poor rural farms, and on the other hand, it pursued a policy of seizing the available cash mass in the countryside for industrial needs. From the second half of the 20s of the 20th century, the departure from the principles of the new economic policy began to be clearly visible. During this period, the state began to suppress the layer of entrepreneurs who were working according to the market relations in the village with various methods and means. The principles of classism also became evident in the tax policy.

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¹⁶Davydov A.M. Agrarian preobrazovaniya i formirovaniye sotsialisticheskogo zemlepolzovaniya v Uzbekskoi SSR. - Tashkent: Science, 1965. - 112-113.

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