



Agricultural Tax In The Uzbek SSR After The Second World War

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ABSTRACT

In the postwar years, the tax system in the Soviet state remained practically unchanged. In the postwar years, work has intensified to restore agriculture and implement state plans. Taxes were lowered and abolished to revive the economy, military taxes were abolished in 1946, and taxes were levied on multi-tiered payments to the country's small families, homeless and lonely.

KEYWORDS

Fergana, Andijan And Namangan, Cotton, Agricultural Products, Livestock, Major Producer, Tax Collection.

INTRODUCTION

According to the report of the Minister of Finance of the Uzbek SSR in 1948 to the Council of Ministers of the Uzbek SSR on the income tax on collective farms in 1948, the income tax on collective farms in 1946 was 2,597,521 thousand rubles, and in 1947 - 2,693,914 thousand rubles. It should be noted that the fact that Uzbekistan is a major producer of raw materials has also played a key role in tax collection. Thus, taxable income and cash

income dominated. They are mainly income from the cultivation of cotton, which has been steadily increasing, for example, in 1948, an increase of 3.5 per cent over 1947. In 1947-1948, the share of income from the cultivation of this raw material increased from 74.3% to 77.6%. It can be seen that the income of the kolkhozes from the sale of agricultural products in the markets has also increased somewhat in these years. If in 1946 it amounted to 892633

thousand rubles, in 1947 it amounted to 875073 thousand rubles [1.2]. The amount of income tax calculated in accordance with the structure of taxable income in the country amounted to 154,438 thousand rubles. In 1947 it was 148,814 thousand rubles. That meant an increase of 38 percent [1. 8].

THE MAIN FINDINGS AND RESULTS

Resolution of the Council of Ministers of the Uzbek SSR No. 1085 of July 2, 1949 “On the Agricultural Tax for 1949” approved the average rates of taxable income from certain branches of agriculture for 1949. The resolution also instructed the chairmen of the district executive committees to change the income norms for some villages in accordance with Article 4 of the Law and submit the expenses by July 25, 1949 for approval by the Regional Executive Committee in case of emergency. In accordance with the tasks set by the resolution, in order to restore and develop horticulture, orchards in all regions were

exempted from taxation in the first two years of production. In determining the taxable area of orchards, the financial authorities were instructed to count 3 apple, pear, apricot and cherry trees per 100 hectares in case of sparse planting of fruit trees, and 6 of all other fruit crops. Income from crops planted between rows in a young orchard was calculated at a rate equal to half of the established norms of income for these types of crops [1. 58].

Based on this decision, 30 districts of Tashkent region were exempted from paying agricultural taxes. The head of the regional finance department and the district executive committees have been instructed to ensure that the agricultural tax is paid in equal amounts by the deadlines set in the above resolution, ie by September 15, November 1 and December 1. In 1950, the amount of taxable income was as follows.

Amount of income taxable in 1950.

Table

№	Name of regions	One hundredth of a hectare						From productive animals			From working animals used on their own farm		Bees from a hive
		from potatoes	vegetables and melons	cereals and other crops	from the garden and berries	from currents	from haystacks	from cows	from sheep and goats	from pigs	horse camels and mules	from oxen and bulls	
1	Tashkent	143	280	67	272	280	8	3000	400	800	2000	1000	500
2	Fergana	113	240	62	228	262	8	2700	370	800	2000	1000	500

3	Andijan	113	240	62	228	26 2	8	2 7 0 0	370	800	2000	1000	500
4	Namangan	113	240	62	228	26 2	8	2 7 0 0	370	800	2000	1000	500
5	Samarkand	140	251	59	263	27 7	8	2 9 0 0	400	800	2000	1000	500
6	Bukhara	91	182	54	188	23 8	8	2 3 0 0	400	800	2000	1000	500
7	Kashkadarya	91	182	52	188	23 8	8	2 3 0 0	320	800	2000	1000	500
8	Surkhandarya	91	182	54	188	22 0	8	2 3 0 0	400	800	2000	1000	500
9	Khorezm	106	208	42	164	22 0	8	2 3 0 0	400	800	2000	1000	500
10	Karakalpak ASSR	106	208	42	164	22 0	8	2 3 0 0	400	800	2000	1000	500

If we look at the agricultural tax in the Uzbek SSR at that time, there were 9 regions and the Karakalpak ASSR. 2nd place - Samarkand region - 140 soums. 3rd place - Fergana, Andijan and Namangan - 113 soums. 4th place - Karakalpak ASSR and Khorezm region - 106 soums. Bukhara, Kashkadarya and Surkhandarya are in the 5th place with 91 soums. Tax on vegetables and melons in the 1st place Tashkent region - 280 soums, 2nd place Samarkand region - 251 soums, 3rd place Fergana, Andijan and Namangan - 240 soums, 4th place Karakalpak ASSR and Khorezm region - 208 soums, 5th Bukhara, Kashkadarya and Surkhandarya - 182 soums [1. 4].

Special instructions were also given to the financial authorities to collect agricultural taxes. For example, in the resolution of the Council of Ministers of the Uzbek SSR No. 1393 of August 10, 1950. It was noted that the objects of agricultural tax, in particular, should provide practical assistance to the financial

authorities in ensuring the full and accurate accounting of livestock, and when it is necessary to conduct a full inventory of livestock, go from yard to yard and go to pastures to count livestock. It was noted that the financial authorities should strengthen control over tax calculations, prevent errors in the calculation of taxes, the provision of

benefits provided by law, and the submission of payment notices in a timely manner.

Tax on grain and other crops in the 1st place Tashkent region - 67 soums, in the 2nd place Fergana, Andijan and Namangan - 62 soums, in the 3rd place Samarkand region - 59 soums, in the 4th place Bukhara region - 54 soums, in the 5th place Kashkadarya and Surkhandarya - 52 soums, Karakalpak ASSR and Khorezm region - 42 soums.

Tax on orchards and berries 1st place Tashkent region - 272 soums, 2nd place Samarkand region - 263 soums, 3rd place Fergana, Andijan and Namangan - 228 soums, 4th place Bukhara, Kashkadarya and Surkhandarya regions - 188 soums, 5 Karakalpak ASSR and Khorezm region - 164 soums.

Tax on vineyards 1st place Tashkent region - 280 soums, 2nd place Samarkand region - 277 soums, 3rd place Fergana, Andijan and Namangan - 262 soums, 4th place Bukhara and Kashkadarya region - 238 soums, 5th place Karakalpak ASSR, Surkhandarya and Khorezm regions - 220 soums.

A similar tax was levied on the Uzbek SSR in the amount of 8 soums.

Taxes on productive animals, in particular, were set at a maximum of 3,000 soums for cows and a minimum of 2,000 soums, for sheep and goats in 5 different types across the region, and only for pigs at the same level of 800 soums nationwide.

Horses, camels and mules from domestic animals used in the household are set at 2,000 soums, bulls and bulls at 1,000 soums, and a beehive at 1,000 soums.

In 1956, the collection of agricultural taxes in the districts of Khorezm region amounted to 2

cities and 10 districts, out of 10 districts - Urgench district - 91.9%, Khiva district - 96.6%, Khanka district - 98.7%, Khozarsp district - 95.1%, from Gurlan district - 101.2%, from Shovot district - 93.3%, from Mangit district - 85.2%, from Yangi-arik district - 103%, Koshkopir district - 98%, Yangibazar district - 95.4%, Bagat district - 99.4%, while in 10 districts it was 96.5% [2. 3-4]. It can be seen that in Gurlan and Yangi-Aryk districts the taxes were paid more than the established amount, and in Mangit and Urgench districts the taxes were paid less than in other districts and the remaining districts were not paid in full.

However, there were also cases when the kolkhozes did not fulfill their obligations to the state in a timely manner. In 1949, for example, many provinces went into debt. The amount of this debt in the country is 14.0 million soums. rubles.

In 1948, the income tax from collective farms amounted to 168,630 thousand rubles, and the debt as of January 1 amounted to 11,409 thousand rubles, including Tashkent region 5393, Fergana region 1248, Andijan region 259, Namangan region - 500, Samarkand region - 1716, Bukhara region - 713, Kashkadarya region - 505, Surkhandarya region - 291, Khorezm region - 385, Karakalpak ASSR - 399 thousand rubles. In some cases, the financial authorities applied enforcement measures, such as bringing cases to court for late payment of taxes and suspending current accounts with the State Bank by a court decision. In Tashkent region the number was 21, in Fergana region 34, in Samarkand region 77, in Kashkadarya region 15 [2. 5].

In 1949, as a result of inspections conducted by the Ministry of Finance of the USSR and the Ministry of Finance of the Uzbek SSR in a number of districts of Samarkand, Tashkent, Fergana, Kashkadarya and Andijan regions. In

violation of the Resolution of the Council of Ministers of the USSR No. 2428 of June 17, 1949, it was found that in some districts the tax accounting was delayed by 10-15 days [1. 32].

Some finance departments have incorrectly organized and implemented the accounting of taxpayers and their income. In some cases, tax inspectors' assistants, tax agents, and tax accountants were tasked with conducting tax accounting independently, households were not questioned, and data on measurements on collective farms and other control materials were not fully utilized. As a result, some farms were not accounted for, incomes not related to crops, livestock, trees, and farming were not fully accounted for, and family members were incorrectly accounted for.

As a result of inspections conducted by the responsible organizations at that time, it was found that 37 collective farms named after Andreev in Yangiyul district of Tashkent region alone and 72 farms in 3 rural councils in Kokand district of Fergana region were not registered [1. 34].

147 unregistered cattle, 218 sheep and goats were found in Dursun village council in Chirakchi district of Kashkadarya region. Cases of hiding livestock have been observed on the farms of some kolkhoz leaders. 29 individual farms located in Yangiyul district of Tashkent region are taxed in the same way as collective farms.

Late start of accounting and late start of sending payment notices and very slow sending of payment notices led to non-payment within the deadlines established by the Tax Law [1. 35].

Based on the above, the Council of Ministers of the Uzbek SSR, no later than August 20, 1949, discussed the reports of the heads of financial institutions on the implementation of the agricultural tax, full accounting of farms, livestock and other sources of income, as well as tax calculation and benefits. to discuss the results of the submission process no later than September 5, 1949, to strengthen the control over the process of calculating the amount of tax and submitting payment notices in order to complete all the work. Organize and carry out public awareness work on the early payment of taxes after the transfer, taking into account that from September the bulk of collective farmers will be engaged in the cotton harvest. Employees of the financial sector have been tasked with relieving them of other duties directly related to the performance of their duties [1. 36].

The law that changed the Soviet tax system and introduced innovations, the Law of August 8, 1953 of the Presidium of the Supreme Soviet of the USSR "On Agricultural Tax" [3. 682] became the regulator of agricultural taxes. According to this law, members of collective farms, citizens' farms, became taxpayers. The agricultural tax was levied on the land allotted to each farm for use. Lands, forests, shrubs, and public roads occupied by construction were not taken into account. Lands allocated to workers and employees of organizations and enterprises for individual and collective gardens and arable lands, lands other than fortifications were not taken into account. No tax was levied on less than 50 m² of land. The tax was calculated on the basis of a strict norm of 0.01 ha of land [4. 267]. An average tax rate was set for each of the allied republics.

Taxes were set across the country as follows.

“About the agricultural tax”

№	Union Republics	The tax rate for 100 hectares of land is in rubles.		
		The average rate in the country	Border area according to the average rate for the provinces	
			The lowest rate	The highest rate
1	RSFSR	8,5	3	11
Ukrainian SSR:				
2	Eastern Provinces,	8,5	5	12
	Western Provinces	4	2	6
Byelorussian SSR:				
3	Eastern Provinces	6	3	9
	Western Provinces	3	2	5
Uzbekistan SSR:				
4	Irrigated lands,	22	-	-
	dry lands	8	-	-
5	Kazakhstan SSR	8	4	13
6	Georgian SSR	13	4	25
7	Azerbaijan SSR	12	6	18
8	Lithuanian SSR	3	-	-
Moldavian SSR:				
10	Left Coast Districts,	8	-	-
	Right Coast Districts	4	-	-
11	Latvian SSR	4	-	-
12	Kyrgyz SSR	9	4	13
Tajikistan SSR:				
13	Irrigated lands	22	-	-
	dry lands	8	-	-
14	Armenian SSR:	13	-	-
Turkmenistan SSR:				
15	Irrigated lands	20	-	-
	dry lands	8	-	-
16	Estonian SSR	4	-	-
17	Karelo-Finnish SSR	5	-	-

As can be seen from the table above, the two Uzbek SSRs and the Tajik SSR calculated the same for irrigated lands, ie 22 rubles, and the Turkmen SSR, which was 20 rubles. The tax on

dry lands was 8 rubles, the same in all 3 states. The lowest tax is on the Lithuanian SSR, paid 3 rubles.

According to the resolution of the Council of Ministers of the USSR “On the transfer of the agricultural tax in 1959” [5. 55], in 1959 in the

average regions the rate was set for arable land.

№	Regional names	Irrigated lands	dry lands
1	Tashkent	23	8
2	Fergana	22	8
3	Andijan	23	8
4	Namangan	23	8
5	Samarkand	23	8
6	Bukhara	21	8
7	Kashkadarya	22	8
8	Surkhondaryo	23	8
9	Khorezm	18	8
10	Karakalpak ASSR	18	8

As can be seen from the table above, the tax on irrigated lands is divided into 4 categories, ie Tashkent, Andijan, Namangan, Samarkand and Surkhondarya regions are set at 23 soums. The 2nd category includes taxes in Fergana and Kashkadarya regions - 22 soums, the 3rd category - Bukhara region - 21 soums, the 4th category - Karakalpak ASSR and Khorezm region - 18 soums. On non-irrigated lands, the same price is set at 8 soums for the Karakalpak ASSR and 9 regions.

The Council of Ministers of the RSFSR was given the right to change agricultural tax rates if necessary. The Council of Ministers of the Allied Republics, the Council of Ministers of the Autonomous Republics, the executive bodies of the Provincial and Regional Councils, and, if necessary, the tax rates for individual villages based on farm income, economic characteristics and agricultural productivity. In determining the tax rates for a particular region, the use of land for the cultivation of agricultural products and the availability of markets were taken into account.

CONCLUSION

It should be noted that there are a wide range of systemic benefits for agricultural taxes, according to which teachers, agronomists, zootechnicians, hydraulic engineers, land developers, land reclamation specialists, veterinarians, doctors and paramedics, midwives, collective farms, state farms and heads of other agricultural enterprises and organizations were released. Tax benefits are provided to farms affected by natural disasters, those experiencing temporary financial hardship, and nomadic farms. Calculated by the financial tax authorities and paid by citizens in the same amount twice to the agricultural treasury between August 15 and October 15 [4. 269].

The most basic tax in the tax policy of the Soviet state was the agricultural tax. One hundredth of a hectare is taxed on 6 different products, and productive animals are also taxed by a large margin.

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