



TAX POLICY OF THE SOVIET STATE DURING THE YEARS OF COLLECTIVIZATION OF AGRICULTURE IN UZBEKISTAN

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ABOUT ARTICLE

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Abstract: The article describes the essence of the tax policy of the Soviet state and its consequences during the years of collectivization of agriculture in Uzbekistan in the 30s of the twentieth century. It reveals issues of taxation and the fight against it, conflicts in the agricultural sector, the consequences of the introduction of an agricultural tax in the country and the negative impact on the lifestyle of the population. The article analyzes the crisis of many kulak farms during the years of complete collectivization, as well as the essence of the repressive policy of the Soviet state against rich farms through taxes.

INTRODUCTION

Uzbekistan, the period of collectivization of agriculture and termination of kulak farms is a very controversial and complicated period in terms of its nature and focus. In the decision of the government of the republic on February 17, 1930 "On collectivization and liquidation of kulak farms", the task of collective collectivization was defined in 17 districts of the republic. However, there are no conditions for this in some districts. In many places, under the slogan of ending kulaks, kulaks were carried out against middle-class and even poor peasant farms. As a result of this, in 1930, 2,648 kulaks and rich farms were liquidated in the republic [1. B. 172]. In many places, the population is forced to slaughter or sell their livestock in fear of collectivization. This greatly reduces the confidence of the population in their property.

Despite the reforms carried out during this period, the living conditions of the masses were still very difficult, and they were paying taxes to the state, which collected the fertile lands and irrigation sources in their hands. According to the sources of that time, there were still more than 20 tax payments and obligations for the local population. Especially during the years of land and water reform, the amount of taxes and fees increased significantly.

The work of identifying "kulak" farms, which are subject to a separate agricultural tax obligation for the 1930-1931 economic year, will be intensified. New symbols for identifying ear farms are introduced.

According to this, those who used hired labor for 4-5 months, those who used hired labor for 1 continuous month, farms with a mechanical engine, farms with a production enterprise, as well as owners of mills, oil mills and similar equipment are registered as "kulak" and pay a separate tax. were weighed. Also, doctors and brokers are registered as kulaks according to the decision of the district executive committee, and special obligations were assigned to them [2. B. 78].

In agriculture, the liquidation of individual peasant farms, which are the real owners of the land, began to be implemented through tax means. For example, as we noted in the above paragraphs, in 1929, poor households, which constituted 35% of all households, were fully exempted from taxes, while rich kulak households, which constituted 4%, paid 45% of all tax collections. During this period, wealthy kulaks paid up to 70% tax on their household income, but under the "Individual Household Tax" Act of 1932, they began to pay 200% tax on 100% income. At the meeting of the Soviet of People's Commissars of the USSR held on October 30, 1930, the issue of how to conduct tax policy on kulak farms was discussed. Appropriate decisions will be made on this issue. According to it, the People's Commissariat of Finance, in cooperation with the district executive committees, will be assigned the task of accounting for kulak farms that are subject to separate taxes within 10 days. According to information until October 30, 1930, 12151 "kulak" farms were registered in 61 districts of the republic [3. B. 78.]

According to I.Alimov, on October 30, 1930, at the meeting of the Soviet of People's Commissars of the USSR, the question of how to conduct tax policy on kulak farms was discussed. Appropriate decisions will be made on this issue. According to it, the People's Commissariat of Finance, in cooperation with the district executive committees, will be assigned the task of accounting for kulak farms subject to separate taxation within 10 days. According to information until October 30, 1930, 12,151 kulak farms were registered in 61 districts of the republic. Farms that were listened to and included in the obligation to pay a separate tax, were dissatisfied in many cases and appealed to the administrative bodies. These appeals were considered by the "Special Commission for Investigating Complaints on Eavesdropping and Special Taxation" organized under the Ministry of Internal Affairs and Communications of the USSR and the Council of People's Commissars. But these complaints are almost never resolved positively. For example, 13 appeals were considered and discussed at the meeting of this board held on January 5 and 15, 1932. Only 2 of the considered applications were positively resolved, and the rest were rejected. In 1931, kulak households began to abandon farms because they could not afford to pay large amounts of agricultural taxes and fulfill various obligations. In February 1931, when the special brigade of the People's Commissariat of Finance of the UZSSR conducted an investigation in Kashkadarya and Surkhandarya districts, it was found that most of the "kulak" farms registered in the districts of these districts had fled to Tajikistan. These counties have a huge backlog of unpaid taxes. Therefore, the People's Commissariat of Finance sent a special appeal to the Soviet of People's Commissars of the UZSSR on the issue of arresting the fugitive ears and bringing them to administrative responsibility [4. B. 141.].

Cotton contraction was the heaviest of the obligations imposed on the farms. Cotton contracting has left its mark as a devastating tool that devastated small farms. For example, in 1928, cotton, coir 100%, leather 50%, wool 70%, dried fruit 60% were grown on the basis of contract. In the early years of collectivization, that is, by 1930, it was also applied to middle-class peasants [5. B. 141.]. In 1930, it was further strengthened due to the expansion of cotton fields in the republic.

In this case, cotton cultivation will be introduced compulsorily even on lands owned by kulak farms. A number of measures will be taken on this issue, relevant guidelines will be developed. "Crop fives" were formed in each district to organize cotton cultivation and to receive the specified amount of cotton over

the kulak farms. "Three" and "five" had unlimited rights. By them, ear farms were identified, their husbands and livestock were registered, and accordingly, the farms were entered into a mandatory contract for cotton cultivation. Determining the agricultural holdings is mainly based on the agricultural tax they pay.

The list of kulaks determined by districts was discussed in the rural cells of the UzKP(b) and approved at the meeting of the rural poor. In the instructions, ear farms were subjected to various punishments if they did not plant cotton on 80 percent of their cultivated area or if they did not hand over the required amount of cotton. The need to apply punishments such as imprisonment, confiscation of husbands and property, and removal from the place of residence under Article 80 of the Penal Code is reflected in the special collection.

In particular, in 1930, 2,648 kulak households were registered and deported in Uzbekistan. For example, in 1930, 1,585 households were deported, in 1931, 1,795 households, and in 1932, 3,591 households were exiled. These were sent from Uzbekistan to different regions of Russia and Ukraine [6. B. 143].

Each cotton receiving point in the districts had a list of ear farms that delivered products to that point. This information shows their husband, the amount of duty imposed on them, the amount of land and income tax. District and district branches of "Pakhtasoyuz" have signed an agreement on the cultivation of cotton in the kulak farms during the spring cropping season. Farms could work under this contract. County officials have increasingly tightened control and pressure on kulak farms. This imposed new obligations on the farms.

Based on the archival data, it should be noted that only one example is the obligations of the kulak households to grow cotton in this economic year at the meeting of the "crop five" on harvesting and selling crops in Fergana district on February 2, 1930 [7. Own R MA], makes decisions on the full collection of cotton specified in the obligation. It was reflected in them by improving the activities of district cotton companies, organizing mobilization for 100 percent harvesting of the crop, dismissing and suing the employees of the district "Pakhtasoyuz" who did not take measures to fulfill their tasks [8. Own R MA].

Also, at the meeting, instructions will be given to the district court and prosecutor's office to compile a list of defaulters and debtors in all cotton companies and to take appropriate measures against these farms. It is decided to confiscate the property of the farms that failed to fulfill the obligation to deliver cotton and bring it to court, to transfer the confiscated property to the collective farm fund.

The ear farms that failed to fulfill the cotton obligation were taken into account by the district "threes". The composition of the " Three " is the district executive committee chairman , finance department chairman and party committee from the representative consists of was In particular, the information about cotton farms that have not fulfilled their obligations by the district "triads" is formalized as follows:

- a) tax condition of payment ;
- b) property r list ;
- c) single in order tax quantity ;
- g) in the contract specified amount of cotton ;
- d) amount of cotton delivered and etc. [9. B. 83].

In 1930-1935, in addition to identifying kulak farms and imposing various tax obligations on them, the fight against "foreign elements" in the collective farm was carried out. In collective farms to himself special " cleaning " was carried out . 193 4 in such cleanings as a result, 4910 people from collective

farms out thrown away . Out 74 of those sent ears , 173 wealthy farmers , 145 of them priests , 215 merchants , 55 of them " printing action " participants , 583 of them according to the rules of collective farm type b- people belonging to the category of non-subordinates and 528 people and another different reasons with , the remaining 2336 people unknown reasons with from the collective farm out thrown [10. B. 178]. By this time, the kolkhozized sector united 81.7% of farms, while the arable land was 99.2% and 99.6% in 1939 [11. B. 264.].

In February 1935, the situation eased somewhat after the adoption of the new Regulations of the Agricultural Artel. In accordance with the regulation, the right to allot plots of land and to own cattle was provided for rural workers. At the same time, taxes on collective farms and state farms were slightly reduced, allocation of funds from the budget for the economic strengthening of the collective farm system was expanded, and the supply of agricultural machinery was increased.

According to the historical data in this regard, it was also clarified the population groups that are not taxed by the government. That is, the local authorities had the right to create a fund to finance the partial or complete exemption from the uniform agricultural tax for farms with excess income from non-taxable income, but underpowered.

For example, families with military personnel, 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, as well as breeding cattle, 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 way as for individual farms. However, if the income earned by one collective farmer in the collective farm is 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 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 per collective farmer were completely exempted from paying taxes [12. B. 77-78].

In general, significant changes in the structure of rural life took place during the reform process. First of all, the process of peasants becoming middle class was highlighted. By the time of mass collectivization, middle-class peasants became visible as the main stratum in the villages of Uzbekistan. The promises of the government that "we will take away the land and water from the rich and give it to the poor" remained only on paper. The general condition of the villagers remained low. However, in this regard, A.P. Pogrebenskiy and Ya.I. Livshits, Russia and its "outlying regions", i.e. Turkestan, along with the economic and financial policy of the Russian Empire and later the Soviet government in the beginning of the 20th century, the fight against the "ears" in the tax issue, restricting them they tried to justify the policy of putting, pushing out by adopting various decisions and laws, they described in their work the consequences of agricultural tax in the agrarian sector, land and water reforms, new economic policy and collectivization period [13. B. 241].

In the work "Vserossiyskiy agrarnyy rynek XVIII-nach XX vv" by I.D. Kovalchenko and L.V. Malov, at a time when the country was not yet on the way to the end of kulaks as a class, the Soviet government's decree of February 20, 1929 " On the application of the Labor Code in kulak farms", dated May 21 On the basis of the decisions of the Code of Labor Law "On the signs of ear farms, which should be applied", hearing was carried out in places, including Uzbekistan. It is noted that the government's attempt to

deprive rich farmers of their property by imposing large taxes on them is a manifestation of the terrible nihilistic policy of state monopoly capitalism [14. B. 1974].

If a citizen owns a plot of land, but has not yet harvested it, he pays the agricultural tax in the amount of the annual rent. Citizens who own a plot of land, but did not pay tax on time, paid land tax in the amount of two years' salary. In this case, the citizen was obliged to make the payments one month after receiving the payment notification. Agricultural tax was paid by all citizens who owned private farms and plots of land. Citizens of settlement-type settlements, with the exception of collective farmers, all residents paid agricultural tax in one year, and in subsequent years they paid only land rent. In the city, if the land around their house was divided as a plot and it was entered in the citizen's house book as a plot, they also paid the agricultural tax.

Research has shown that officials who run many kulak farms are deprived of many rights in this process. For example, by the years 1932-1933, those who were deprived of their rights began to appeal to the collective economy and tax commissions, asking them to delete them from the kulak register and restore their rights. In turn, these petitions were considered at the meetings of collective farms, and the regional commission was asked to delete the petitioners from the list of "ears". The analysis of the tax system of this period shows that certain categories of citizens, organizations and agricultural associations had certain tax benefits. For example, plots occupied by buildings, bushes, forests, public roads, ravines and ditches are exempted from tax, if the area of the plot is less than 50 m², it is not taxed.

The following factors were taken into account when collecting agricultural tax:

- administrative division of lands;
- local characteristics of different regions;
- land productivity;

proximity of land to water, market and transport hubs [15. 58].

These criteria were introduced on the basis of the decisions of the Central Executive Committee and the Council of People's Commissars on September 11, 1937. It was held only in agricultural areas. It was implemented by local Soviet authorities. It was implemented by the general decision of the Soviets only after the approval of the local citizens. At least 50% of the local population must participate in the decision-making process. The Soviets should have informed the population of such an event 10 days in advance, and then the decision was made. However, by the end of the 1930s, state expenditures amounted to 1.1 trillion. Military expenses are 551.1 billion soums. amounted to soums. 16 bln. soums and 4.5 bln. they voluntarily transfer their valuables to the Red Army fund [16. B. 46]. This served to increase the military potential of the country in the future, to build a military industrial complex.

on the basis of the research of the tax policy during the collectivization period conducted in the 30s of the 20th century, along with the economic and financial policy, the fight against "ears" in the tax issue, their restriction, and the policy of suppression through the adoption of various decisions and laws it can be seen that "reform" is meant. It has been confirmed that the consequences of agricultural tax in the period of collectivization, land and water reforms, new economic policy in the country have affected the way of life of the population. During the years of collectivization, it was found that many kulak households began to abandon their farms because they could not afford to pay large amounts of agricultural taxes and fulfill various obligations. This situation was especially evident in Samarkand, Fergana, Tashkent, Kashkadarya, Surkhandarya districts. During the investigation, it was found that most of the "kulak" farms registered in the districts of these districts have moved to the remote areas of the neighboring republics.

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