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INTRODUCTION OF A SINGLE AGRICULTURAL TAX IN TURKISTAN: PROBLEMS AND SOLUTION

ТУРКИСТОНДА ЯГОНА ҚИШЛОҚ ХЎЖАЛИГИ СОЛИҒИНИНГ ЖОРИЙ ЭТИЛИШИ: МУАММОЛАР ВА ЕЧИМ

ВВЕДЕНИЕ ЕДИНОГО СЕЛЬСКОХОЗЯЙСТВЕННОГО НАЛОГА В ТУРКЕСТАНЕ: ПРОБЛЕМЫ И РЕШЕНИЕ

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**Annotation**

*This article is about the political tax which was used in the Soviet government's agriculture. Some facts are carried out based on the archive sources about social state of Turkestan.*

**Аннотация**

*Эта статья о политическом налоге, который применялся в сельском хозяйстве Советского правительства. Некоторые факты приводятся на основе архивных источников о социальном положении Туркестана.*

**Аннотация**

*Мақола совет ҳукумати қишлоқ хўжалигида юз берган сиёсат солиғи ҳақида. Архив манбалари асосида Туркистоннинг ижтимоий ҳолати тўғрисида баъзи маълумотлар келтирилган.*

**Таянч сўз ва иборалар:** қишлоқ хўжалиги солиғи, солиқ тўловчиларнинг имкониятлари ва мажбуриятлари, меҳнат ва ҳайвонлардан олинadиган солиқ, сиёсат солиғи, доминант ҳайвонлар, мурданинг жиҳозлари.

**Keywords and expressions:** the tax of agriculture, faculties and responsibilities of tax payers, labor and animal-drawn tax, the tax of policy, dominant animals, the equipment of corpse.

**Ключевые слова и выражения:** сельскохозяйственный налог, возможности и обязанности налогоплательщиков, налог на рабочую силу и гужевое животное, налог на полис, доминирующие животные, принадлежности трупа.

With the transition to a new economic policy in Turkestan, the introduction of taxes on agriculture began. Even during the Civil War, farms contributed to government spending in the form of various types of labor and horse, grain obligations. Between 1920-1921, it produced more than 9,7 million pounds of grain, about 6.36 million pounds of fodder, and more than 1.6 million pounds of meat were sent for the Centre [1:56-p]. On March 15, 1921, a food tax in kind was introduced. This document was the first food tax law to provide for an incremental tax on crops (an increase of 10 percent on crops-M, U) and a proportional tax on livestock.

In Turkestan, according to the data on the estimated yield, the regions were divided into yield categories, and in the season of 1922-1923 10 million 220 thousand pounds of food tax was paid [2: 176-p]. When the food tax levy was analyzed for two years, it became clear that the system was flawed. In nature, the collection of food tax would have cost the People's Commissariat of Food. The reason was that the additional cost of 1 pound of food tax would fall

to 28 cents in addition to transportation costs, which would exceed 25% of the value of the grain. For farmers, this tax was burdensome because they paid the grain in the fall and bought the grain at a high price when there was nothing left in the spring [2: 178-p].

Moreover, such circumstances increasingly limited the Center's ability to meet tax policy requirements. This has led to speculation about measures to introduce the next tax.

On June 13, 1923 (No. 99) a 21-item Decree on the introduction of the "Single Agricultural Tax" in the Republic of Turkestan was adopted [3: 233-p]. The decree abolished in-kind taxes, labor and horse-riding obligations in rural areas, temporary taxes for the restoration of agriculture, national and irrigation taxes, and local taxes, which were planned to be levied on the agricultural population in 1922-1923"[3: 233-p].

Single agriculture is taxed on all farms, offices, communities, citizens, nomadic or sedentary population, regardless of whether they are Russian citizens or foreign nationals.

It was argued that requiring the payment of additional taxes to this tax would be grounds for criminal prosecution [3:234-p]. It was stated that the single agricultural tax should be levied on all arable land at the expense of food of wheat, and in orchards and vineyards at the expense of arable land, and on consumption, labor and other types of animals at the expense of sheep – food of meat. In some regions, where it is difficult to pay taxes in cash, it was also possible to pay in kind (of course, the regions are taxed according to productivity categories-M.U).

Gardens and vineyards planted with 4-year-old seedlings and 2-year-old vines, large horned animals under 2 years old, camels under 4 years old, horses, donkeys under 3 years old, farms with 4-month-old pigs are exempted from the single agricultural tax [3 : 235-p]. Cotton and beet fields, child labor in boarding schools, and waterlogged lands in the 1920-1922 season were exempted from 10% of the "Single Agricultural Tax" [3:235-p]. Cases of reduction or complete exemption from the single agricultural tax due to natural disasters were also envisaged. These include: harmssel (hot dry winds), floods, droughts, spring frosts, hail, fires, animal extinctions, and pest damage to crops [3:236-p]. Privileges were provided for family members of police officers, families of Red Army servicemen (at the expense of  $\frac{3}{4}$  part of arable land - M.U.) and the disabled [3:236-p]. Of course, this document sets out not only benefits but also obligations. Owners of farms that run their own farms independently, as well as owners of lands that have been leased to other people for cultivation, were also liable to pay taxes. The document stipulates that taxpayers were obliged to pay the harvest as soon as it was harvested. It was announced that the payments would be made in kind and in cash within a certain period of time, with the consent of the IFC, no later than August 15 of the year.

Those who failed to pay or partially pay taxes within the prescribed period would be fined, found indebted, and held personally and administratively liable in court for late fulfillment of obligations [3: 237-p]. Complaints about tax objects and their calculation, applications were considered only when the conclusion of the tax inspector was submitted to the district finance department, and the final conclusion was given by the regional tax commission [3: 237-p]. It was assumed that the filing of complaints would not affect the deadlines for payment of taxes. The adoption of this document had created ample opportunities for all efforts to collect a single agricultural tax. Tax collection was so widespread that the manuals on the single agricultural tax were published not only in Uzbek, but also in

Russian, Kyrgyz and Turkmen languages and distributed to 13 officials [4:32-p]. PCC (People's Central Commissariat) appealed to the newspaper's publisher to write in large black letters in the next issue of the newspaper: "The single agricultural tax has been paid! Poor farmer Doudgaev Olgaboy, who lives in the village of Sharopkhona in the Syrdarya region, is a role model. He was one of the first to carry out his civic duty and thus expressed his attitude towards the Workers 'and Peasants' Government. Such an exemplary citizen was rewarded with a sickle, a symbol of the government-labor of the working people. Hurry up to file the single agricultural tax! Replenish the state treasury and increase their income! The tax you pay will be spent on school and hospital construction. It will be spent on cleaning and widening the canals that supply water to your garden. Citizens, hurry to pay taxes! Help your government build a brighter future with you!" [4: 92-p]. In order to further strengthen tax collection measures, 10 rich people from each uyezd were ordered to take their case on public taxation to the court for consideration in public [4: 81-p]. A short plan for the collection and disbursement of a single agricultural tax had also been developed. This short plan was sent to the TASSR under the label of "absolutely secret, urgent" and adopted by a resolution of the Grand Council of the Council of People's Commissars on September 22, 1923 [5:21-p]. Relying on the Decree, which is now the legal basis for the introduction of a single agricultural tax, in some areas this tax began to be collected in cash, in others in kind. It is necessary to pay attention to the activities of tax authorities in the systematization of such processes, and "training of tax officials" courses were organized to train "taxpayers" [5: 9-p].

The number of states in the tax authorities, such as financial inspector, financial agent, clerk, had also been increased [5: 69-p]. A single agricultural tax payer registration schedule had also been developed [5: 77-p]. No matter how many considerations the Decree and the decisions made on its basis did not fully correspond to its content in practice, on the contrary, the benefits provided to the taxpayer population could not be implemented in practice.

National inequality in Turkistan had also affected the process of taxation and collection [6:73-p]

Tax accounting and taxation processes were not organized as provided for in the documents, but were carried out blindly [5:19-p]. In a telegram sent to the Soviet People's Commissariat by Mahmudov, the deputy

chairman of ECOSO (Economic Council of People's Commissars of the USSR in 1937-41, the body of operational economic management), he said: "Efforts to impose taxes are now being made in the Russian part of the city, and in the Muslim part of the city the tax collection is being completed" [5:19-p]. We can also learn from other sources that your tax offices acted in this way [7: 12-20-p]. During the study of the 1st fund, 1st list, 81 cases in the State Archives of Andijan region, from December 13 to December 23, 1924 received a total of 998 applications for tax reduction, recalculation, exemption and got acquainted with their results [8: 1,13-p]. Citizen A.Amannazarova asked for exemption from taxes calculated incorrectly for her estranged husband, and citizen Mama Almashev asked for exemption from taxes calculated for uncultivated and unused land. More than twenty Khakans had applied for exemption from taxes levied on crops damaged by landslides and lands washed away by river water. A group of people from different regions of Andijan region applied. In particular, complaints about the inability of the Batraks in the White River to pay taxes, including complaints from the village of Kayki, Yorboshi, Hakan volost of Naryn volost. As of December 23, 1924, 764 out of more than 990 applications were considered [8: 27,27-b].

Unfortunately, some of the applications of this content were returned, lost due to negligence or were not satisfied due to the fact that the documents were not substantiated. In particular, applications from Suvd Yulduz village of Altynkul volost, Tosh Kichik village of Moygir

volost, Yorboshi, Hiravek, Bota Qara, Bazar Kurgan village of Khakan volost were rejected and not considered according to the conclusion of the financial agent [7:45-p]. As a result of the "tax policy" pursued in Turkestan, a total of 8,580,000 soums was collected in 1923-1924 [2: 178-p]. In 1924-1926, cotton, like all crops, was taxed like wheat. The cattle was tentatively estimated at 0.3 decyatina, and small cattle at 0-0.6 decyatina [2: 177-p].

The following conclusions can be drawn about the introduction of a single agricultural tax in Turkestan:

- All documents on the example of the Decree on taxation were adopted in force and with the need to update the "invalid" and "inability to justify in practice" type of tax in the interests of the Center;

- those who remain in practice "taxpayers without rights", although the decree defined the rights of taxpayers;

- class approaches were allowed;
- taxpayers who were forced to fulfill their obligations;

- taxpayers who were not thoroughly acquainted with the content of such documents, decrees, therefore, continued to pay any taxes introduced in practice;

The decree, which was adopted without taking into account the capabilities of the population, was not implemented in practice and was expected to be replaced by the next type of tax.

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(Reviewer: B.Usmanov - Doctor of Historical Sciences).