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History Of Tax Policy In Uzbekistan (1917-1991 years)

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Abstract

This article analyzes the history of the formation of tax policy, the introduction of new taxes and fees, the place of taxes in the state budget, and the history of existing taxes in Uzbekistan.

Keywords: Soviet power, New Economic Policy (NEP), crooked taxes, state budget, Supreme Soviet of the USSR, income tax, agricultural taxes.

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Introduction

It is known from history that taxes are a system that emerged with the formation of states. Taxes have been one of the oldest obligations facing humanity since ancient times. Taxes serve as the basis for forming the budget of countries and providing funds to those areas that demonstrate their power. In the early periods, taxes were collected in kind, but later they began to be collected in cash. Over time, taxes were introduced in each country in different forms, differing in type, amount and volume. The experience of the development of the world economy shows that taxes are an important tool in regulating the economy by the state and serve to ensure and guarantee the financial activities of states. Taxes are formed and improved according to the development of the economy, the strengthening of the state, the breadth of state functions, and the strengthening of the impact on economic development.

In the former Soviet Socialist Republic, taxes were also the main force shaping the state budget. Taxes of various forms and sizes were collected from the population of the 15 republics that were part of this union. Several taxes were also collected from the population of our country that was part of the former Union. During the collection of taxes, violence, injustice and the collection of taxes without taking into account the daily living conditions of the population put the population in a difficult financial situation. This situation was especially evident during the Second World War and the economic difficulties that arose as a result of it. This article is devoted to the work carried out in the field of taxation in the territory of the former Union and the Uzbek SSR, which was part of it, the beginning of the Second World War and its consequences, the impoverishment of the state budget as a result of the loss of important industrial regions during the war, the diversion of basic income to the military sector and the factors that led to the country's economic crisis, and a historical study of the taxes that existed in this state.

Main Part

By the early 20th century, the changes that took place in the territory of Turkestan were interconnected with the socio-economic factors and rapid changes in the country. After the establishment of Soviet power in the country, the formation of a state administration system consistent with the socialist system began, and on this basis, the development of a system that subordinated taxes and fees to the state treasury to the interests of the Union began. The work carried out in tax policy during the former Soviet period can be studied mainly in 6 parts. These are:

- The first period-tax policy implemented in the Turkestan ASSR from the beginning of the 20th century to 1924.
- The second period-tax system in the Uzbek ASSR in 1924-1941, that is, in the pre-war period.
- The third period-during the years of World War II, that is, in 1941-1945.
- The fourth period - in the post-war period (1945-1960s).
- The fifth period - the characteristics of tax policy in 1970-1985.

-The sixth period - the tax system implemented in our country on the eve of independence.

There was no agency in the Union to collect, levy taxes, and control the funds received from them. As a result, the extraordinary tax of 10 billion, which should have been collected from the entire RSFSR under military communism, was not collected. As a result of the subsequent actions, a number of works were carried out by the Turkish commission to prevent a mess in tax collection in the Turkestan region. After the October Revolution, a commission was created to centralize the tax system, establish a unified tax policy, and abolish local taxes. Later, in 1920, a decree was adopted on the formation of a new tax system, as a result of which tax control was fully transferred to the state. After the First World War, difficulties began to arise in the country's economic life. The main goal set before the state officials was to improve the economic life of the country and bring the country back to pre-war stability by strengthening the state budget. The basis for the work carried out in this regard was reflected in the Law on the New Economic Policy, adopted at the Tenth Congress of the RCP (b) in March 1921. The main tasks envisaged by the New Economic Policy were to replace food rations with food taxes, liberalize trade, allow private entrepreneurship in industry, services and small crafts, partially use market regulation mechanisms, and abolish restrictions on leasing and hired labor.

There were two types of taxes in the Soviet Union: direct and indirect taxes. Direct taxes are taxes levied directly on the property and income of taxpayers. They included: income tax, agricultural tax, taxes on vehicle owners, and others. Indirect taxes included excise taxes levied on wine, matches, tobacco products, slag, alcohol, honey, salt, sugar, coffee, and slag from manufacturers and enterprises, as well as taxes on the screening of films, which were collected from the sale of tickets for cinemas. As a result of the New Economic Policy (NEP), taxes and duties in the Soviet Union were formed as follows:

-direct taxes, which were considered the main source of state revenue;

-craft tax; (until 1928, the craft tax accounted for 1/3 of tax revenues.)

-the main tax in agriculture is the house tax in monetary form; (with the introduction of the agricultural tax in 1923, the house tax was abolished.)

-a single tax in kind levied on the rural population, which replaced the food system during the Civil War;

-property income tax;

-direct taxes levied on the income and property of individuals and legal entities;

-a one-time general tax to mobilize additional financial resources to help the hungry, combat epidemics, and improve the lives of children in state care;

-military tax-a tax levied on men aged 21 to 40 who were not subject to conscription into the Red Army;

-apartment tax - a tax levied on owners of commercial and industrial organizations, buildings in the city and on rented buildings outside the city;

-a tax introduced to seize income from private capital elements obtained as a result of the use of speculative prices;

-a tax on property transferred by inheritance and gift;

-an individual agricultural tax levied on farms; (this tax included all types of agricultural sources and non-agricultural income). During the New Economic Policy, indirect taxes were paid in the form of excise taxes on consumer goods and amounted to 11-20% of state revenues.

On April 11, 1922, the Central Executive Committee of Turkestan adopted a resolution "On Taxes in Kind". In accordance with this resolution, taxes levied on various categories of peasants were reduced, which led to the development of economic factors for the regulation of production. In 1922-1923, a single agricultural tax was introduced instead of the 4 existing taxes in agriculture: in-kind, civil, monetary and labor taxes. The reason for the introduction of the agricultural tax was to improve the country's budget and increase the amount of revenue from collections. The fact that the main amount of taxes increased by 62.3% as a result of the work carried out in 1923 itself is evidence of the usefulness of this reform

for society. As a result of the failure to achieve the goals set by the New Economic Policy, this policy was abandoned and instead the country's industrialization processes were launched. At the initial stage of industrialization, the main task was to reform agriculture and direct all produced products to the center.

In 1923-1924, 280 million rubles were collected from agriculture, in 1924-1925 - 346 million rubles, in 1926-1927 - about 400 million rubles. This led to a decrease in the income of peasant farms. In 1928-1929, taxes decreased by 11% compared to previous years.

On April 21, 1928, the Soviet state adopted the laws "On the New Basis of the Unified Agricultural Tax" and on February 8, 1929, the laws "On the Unified Agricultural Tax and the Reduction of Taxes for Middle Peasants". These laws became the basis for the abolition of private forms of ownership of villages in the Soviet Union and the creation of state-owned collective and cooperative farms instead. The elimination of private ownership began with the collection of taxes. In 1929, poor peasant farms, which accounted for 35% of the total farm, were exempt from taxes, but rich peasant farms, which accounted for 4% of the farm, were required to pay 45% of the total state income in taxes. At that time, rich peasant farms paid up to 70% of their income in taxes, but according to the law on the "Tax on Individual Farms", they were required to pay 200% of their income in taxes.

By 1929, a total of 182,000 peasants from all over the country had failed to pay taxes and were brought to court. The main goal of the violent actions carried out in the country's tax policy was to put an end to private entrepreneurship in the country, eliminate the property class, and lower their position in society. While the small local agricultural holdings, which constituted the bulk of the taxpayers (about 90 percent), paid 45.7 percent of taxes, the wealthy peasant holdings, which constituted a minority of the taxpayer population (11 percent), were forced to pay more than 50 percent of taxes. The main goal was to transfer all property to the state. The next stage of tax reforms fell on the years 1930-1932. This reform phase put an end to the increase in payments to the state budget. More than 60 large and small taxes and fees that

existed in the Union were abolished. Instead, 6 mandatory and uniform taxes were introduced. These include: taxes on enterprises in the general sector of the economy, taxes on state organizations, taxes on public organizations, a single state duty, taxes on private production, and income taxes on the population. With the entry of the Soviet Union into World War II, the need for additional funds for the state budget began to be felt. The reason was that during the war years, the state budget and the financial sector of the country began to face enormous difficulties. This was due to the fact that during the war, important industrial regions of the country were lost or destroyed, which led to a decrease in economic activity in large areas. In the pre-war period, taxes collected from cities were income taxes, and agricultural taxes collected from villages were transformed into money income taxes during the war. During this period, state expenditures amounted to 1.1 million trillion soums, the amount of destroyed farms amounted to 2.2 trillion soums, and direct military expenses amounted to 551.1 billion soums. In addition to the very high level of compulsory payments, the population during this period voluntarily transferred 16 billion soums in cash and 4.5 billion soums in valuables to the Red Army.

Revenues from turnover taxes and profit deductions were sharply reduced. While turnover tax revenues amounted to 105.9 billion rubles in 1940, they amounted to 66.4 billion rubles in 1942. Profit deductions decreased from 21.7 billion rubles to 15.3 billion rubles. During the war years, the reduction of the state budget and the increase in spending led to the need to increase taxes. These processes were further strengthened by the decree of the Presidium of the Supreme Soviet of July 3, 1941 "On the Temporary One Hundred-Percent Tax". On December 29, 1941, the Decree of the Presidium of the Supreme Soviet "On the Military Tax" was issued. As a result of this decree, a "war tax" was introduced. This tax was levied on all citizens of the country who had reached the age of 18. The amount of this tax was 150-600 soums per year. The payment of the war tax was paid based on the social class of the payer and their income. From military tax: Soldiers and officers of the Red Army, soldiers serving in the army on the move, families of military personnel, those receiving state benefits, and disabled people of

groups I and II are exempt from these taxes. In order to eliminate the losses incurred during the war and improve the financial situation of the Soviet Union, on November 21, 1941, by a decree of the Supreme Soviet, a tax was introduced on single, single and childless citizens. It was introduced for men aged 20-50 and women aged 20-45, and its amount was 100 soums per year. The tax on single, single and small-family citizens was based on their income at work, and it was collected together with the income tax. The Decree of the Presidium of the Supreme Soviet of the USSR of April 10, 1942 "On Local Taxes and Fees" was adopted, and in accordance with it, taxes on construction land, land rent, fees from transport owners and fees for animals were introduced. Citizens living in large cities and the capital cities of the country paid 2-4 times more taxes than the population living in rural areas. As a result of the victorious end of the war and the achievement of the intended goal, the War Tax was abolished from January 1, 1946. As a result of studying the tax system during World War II, it can be concluded that during this period, all attention was focused on the war effort, the development of the military sector and the interests of the war, and as a result, the tax system was adjusted. The Decree of the Presidium of the Supreme Soviet of July 13, 1948, amendments were made to the "Agricultural Tax", which resulted in an increase in the tax.

In the years after World War II, the tax system in the Soviet Union began to gradually change, based on the Soviet economy. On August 8, 1953, the Law of the Presidium of the Supreme Soviet of the USSR "On Agricultural Tax" was adopted. This law served as the main document regulating agricultural taxes. In 1954, in accordance with the system in force in the USSR, economic entities were registered that were required to pay turnover tax, tax on non-residential transactions, profit deductions and other payments to the state budget. On May 7, 1960, the Law "On the Abolition of Taxes on Labor of Workers and Employees" was adopted. In accordance with it, it was determined to abolish the income tax on the population, taxes on single, single and small families of the USSR, and taxes on the labor of workers and employees from January 1, 1965. During the period 1965-1985, there were fees and taxes in the

USSR. In 1962, the funds transferred by the population to the state revenues of the country amounted to 6.1 billion rubles. By 1986, the income from the income tax on the population amounted to 3.9 percent. By the end of the 20th century, the tax system had undergone a process of changes both in terms of structure and content. This was due to the creation of conditions for the development of private entrepreneurship, small and medium-sized businesses, and new attitudes towards taxes and the tax system began to develop. By this time, taxes reached its peak. The increase in direct taxes not only led to an increase in state budget revenues, but also had serious socio-economic consequences

Conclusion

In conclusion, as a result of the analysis of the literature on the period under study, it can be said that the revenues from taxes that existed in the Soviet Union served to replenish the country's treasury. As a result of the impoverishment of the state budget and the increase in military spending during the war years, a procedure was established for collecting additional taxes from the population of the entire republic. In the process of collecting taxes, various pressures and violence were used on the population, and cases of collecting taxes by force on time and in excess of the established amount were noted. In the post-war period, taxes continued to be collected from the income of the population. By the 80s of the 20th century, these situations had intensified. In the conditions of perestroika, efforts were made for the comprehensive development of the country, but they did not yield results.

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