



Soviet tax policy during the new economic policy (NEP) as a factor in the socio-economic stabilization of Uzbek villages

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Annotation: This article analyzes the tax policy in the Uzbek village during the new economic policy of the Soviet state in the 20s of the XX century. The methodological basis of the study is the social and systematic approach, the principles of objectivity of the presentation of factual materials, which are important principles of historical science. To achieve the goal, interdisciplinary (analysis, synthesis) and special historical (chronological, typological) techniques were used. The author in the article focused on the regulation of the tax policy of the Soviet state in the era of the new economic policy and, through it, on socio-economic transformations in the Uzbek village.

Keywords: tax, taxation, New Economic Policy, food tax, single agricultural tax, peasant farms.

New tactical approaches to the implementation of the task of building a socialist society found expression in the new economic policy (NEP), officially adopted at the X Congress of the RKP (B) (March 1921). An important link in the new economic policy was the replacement of the food *razvyorstka* with a food tax; liberalization of trade; permitting private entrepreneurship in the industrial, Small Craft Industries and in the service sector; partial use of market regulatory mechanisms; the abolition of restrictions on rent and hired labor.

The food tax was composed of 8 natural taxes. The new economic policy in Turkestan began to be held in a number of directions somewhat later than in the central Russian gubernians. In the Turkestan territory, the influence of the policy of "military communism" was strong. Formally, the new economic policy path in Turkestan was approved in the decisions of the VI Congress of the Turkestan compact (August 1921) and the X Congress of the Turkestan Assr Soviets (September 1921). In them, the economic development of the country was associated with the strengthening of the Soviet system and the construction of socialism.

On April 20, 1921, Turkestan Assr had adopted a decree replacing the *razvyorstka* of food, fodder and raw materials with a natural tax. Gradually, positive changes began to occur in agriculture. Equipment for domestic industry began to arrive from Russia. For the development of private entrepreneurship in cities, medium and small enterprises, outlets, etc. were leased. The economy was liberalized, interclad relations were re-formed. Turkestan national economy slowly turned away from the crisis towards revival. This was greatly influenced by the liberalization policy of the Soviet government.

New economic the shifts that arose in the economy of the Republic of Turkestan in connection with the policy, changes in the field of social economy are evidence of a slight softening of the policy of the Bolsheviks here.

Since the second half of 1922 - the beginning of 1923, significant changes began to occur in the life of the farms in the Turkestan territory. The main reason for these changes was the measures aimed at realizing the new economic policy in a more practical way. In the Legislative Complex in the field of strengthening the new economic policy in Turkestan, the decision of the Turkestan Assr

Soviets Mick "on the Natura tax" of April 11, 1922 became important. According to this decision, instead of the food razvyorstka, which caused the discontent of the peasants, a food tax was established in the amount of 10% of the gross harvest. But soon, due to the large and small size of the farm, tax differentiation was introduced. This not only reduced the tax levied on various categories of Agriculture in the village, especially the poor batraks, but also attempted to use economic factors in production management. The new economic policy also made certain changes to cotton policy. Increased attention was paid to the supply of industrial goods to cotton farmers. They were allowed to use hired labor, they were first provided with water, from horse-share tax, some disadvantaged farms released from food tax.

Famine resumed in Turkestan in 1922-1923. For example, 500,000 people in Fergana region, 30,180 people in Samarkand region, in general, more than 600,000 people in the Republic experienced famine and poverty. Many farms were destroyed. That is why a special commission was created in the summer of 1922 to investigate and support the situation in the Fergana region. A special famine tax was introduced. Various levels of assistance to the population were provided by them. But even this time was not given any support to rural residents far from the city and district centers. Therefore, the famine tax was abolished in January 1923 in order to prevent protests from taking place in the villages. Tax work began to be regulated and the transition from food tax of various manifestations to a single agricultural tax.

On June 13, 1923, Turkestan Assr issued a decree on the transition from the mick and ISS food tax to a single agricultural tax [fund 5: 25, list 1, work 1143, sheet 188]. It was possible to pay this tax on the product account or money account. Since January 1924, a single agricultural tax began to be levied only in monetary terms.

In the Uzbek SSR, peasant farms were required to pay 20% of the single agricultural tax until November 15, the next 35% until January 1, another 30% until February 15 and the last 15% no later than April 1 [2: p. 225].

In mid-1923, a reduction in the size of the single agricultural tax levied on peasant farms in Fergana region by half, complete exemption of small livestock farms from tax, and a sum of taxes imposed on some larger farms by 50 percent

decisions were made to reduce.

The Soviet state in 1923 prohibited local authorities from establishing other taxes for peasant farms or additional payments to a single agricultural tax through the introduction of a single agricultural tax. At the same time, the legislation provides for the need for emergency implementation of the population in rural areas, but for purposes not funded by the state (construction of roads, bridges, schools, etc.). Z.) allowed voluntary self-taxation. The order of self-taxation (samooblogenie) was regulated by the resolution of the USSR Mick of August 29, 1924 [3: p. 69].

The decision on self-taxation, which can take the form of money, products or production, was made by a majority of votes at the meeting of the village Soviets. Self-taxation contributions are in a homogeneous amount for all, and these contributions are determined by the number of Able-Bodied Members of each farm.

Contributions to the committees of the peasant Mutual Assistance Society were of a more compulsory nature than self-taxation. These contributions were paid by the peasant Committee for voluntary-community membership by the villagers. The amount of contributions was determined by the general meeting of members of the peasant committee, differentiated according to the property solvency of each farm. These contributions could also be levied through the court if they were not paid. In addition, the collection of money was also carried out from persons who were deprived of the right to be rural performers in the village (that is, deprived of electoral rights) [1: p. 78-79].

Compulsory wage insurance of peasant and collective farms was also of a tax nature [4: p. 550]. Buildings, crops and livestock are insured. The total amount of the calculated insurance at the rates established by the district should have been paid on time. A fine for a deferred payment (0.2% for a deferred day, 3% for a week, 6% for a month) was levied. In the garden and the collection of fines was carried out in the administrative order. Peasants with poor or natural disasters whose farm was khanaviron were completely or partially exempted from compulsory wage insurance.

In general, the tax policy pursued by the Soviet authorities in agriculture in the 1920y was of an extremely controversial nature. The Soviet state, on the one hand, pursued a policy of the village of camaraderie, economic support of poor peasant farms, the provision of large benefits in relation to taxes, and on the other hand, pursued a policy of obtaining the available cash mass in the village at the discretion of the state for industrial needs. In tax policy, too, the principles of classicism began to be clearly manifested.

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