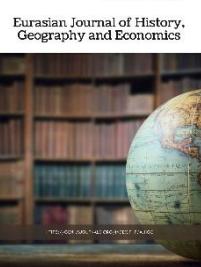


Tax System In Uzbekistan During World War II



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ABSTRACT

The article describes the tax policy in Uzbekistan during the Second World War in the direction of the military needs of all industries, the subordination of the tax system to the interests of war, increasing the financial power of the state and strengthening the budget system. Attention is also focused on the centralization of tax collection and some tax benefits, the mandatory payment of taxes that took place in difficult and difficult conditions during the war.

Keywords:

World War II, tax, collection, system, benefits, state, citizen, military, population, income, agriculture, finance, economy, reserve.

Introduction.

The Second World War (1941-1945) was an unprecedented period of testing for all republics of the Soviet Union, including Uzbekistan. During this period, the economy and social life of the entire country were transferred to the military path. These changes, of course, required drastic changes in the state's financial policy, in particular, in the tax system. The main goal of the state in wartime was to increase its financial power, meet the needs of the front, and strengthen the budget system. The fact that, while the total population of Uzbekistan was more than 6.5 million, about 2 million people were mobilized to the front indicates how difficult this period was.

This article is devoted to the analysis of the specific features of the tax system in Uzbekistan during the Second World War. It considers the introduction of new types of taxes, such as "Military Tax", "Tax for Single and Childless Citizens", their rates and payment procedures, as well as the benefits provided to certain categories of the population. The article examines the collection of taxes, their allocation to the needs of the front, and the heavy financial

burdens placed on the population. Tax policy during this period is important in understanding Uzbekistan's material contribution to the war and the sacrifice of its population.

Results And Discussion

During the Second World War, like all the republics of the Soviet Union, Uzbekistan was militarized. The tax system was also subordinated to the interests of the war. The main issue was to increase the financial strength of the state and strengthen the budget system. If we refer to historical sources, it was believed that until recently, in 1941, the population of Uzbekistan amounted to 6 million 551 thousand people, of which about 1 million 500 thousand participated in the war. According to the latest data, about 1 million 951 thousand people from Uzbekistan were mobilized for the war [1].

If we refer to the existing tax system of the republic during the war years, we can see that the changes in the sector were introduced by the Supreme Soviet on December 29, 1941. Also, on July 3, 1941, a temporary 100% tax was introduced based on a special resolution of the Presidium of the Supreme Soviet of the USSR

"On the Temporary 100% Tax". On November 21, 1941, a "Tax for Single and Childless Citizens" was introduced by a resolution of the Supreme Soviet. This tax was mainly paid by men aged 20-50 and women aged 20-45, and its amount per person per year was 100 sums (rubles)[2]. By 1944, its amount was reduced to 150 sums for childless citizens, 50 sums for those with one child, and 25 sums for those with two children. In the same year, this law was changed to the "Tax for Citizens with Few Children". Another measure was introduced, namely, in order to ensure demographic growth, the Order of the Heroic Mother was established for raising ten or more children.[3] Some experts believe that, firstly, this was an incentive for mothers who had given birth to and raised ten or more children, and secondly, this measure was taken to systematize the demographic situation in the republic in accordance with national traditions. In accordance with the tax imposed on single citizens and small families during the war years, the Decree of the Presidium of the Supreme Soviet of November 21, 1941 "On the Tax on Single, Single and Childless Citizens" was adopted. According to it, married citizens were obliged to report the dissolution of their marriage within 20 days. These tax benefits did not apply to military personnel, military wives, missing children, students, disabled people, northerners, people with pituitary diseases, and hunters[3].

On December 29, 1941, the Decree of the Presidium of the Supreme Soviet of the USSR "On Military Tax" stated that it would be paid by citizens of the Union who had reached the age of 18. According to it, a fixed military tax was introduced in the amount of 150 to 600 rubles, depending on the region. In this regard, R. Duschanov writes that the rate at which military taxes were paid depended on the category of payers and their income. Earning artisans and craftsmen paid three times more tax than the tax rate established for workers and employees[4].

According to the author, citizens who were required to be called up or mobilized for military service by age, but were not mobilized or were exempted from military service, paid at

rates specially established for them, increasing the calculated tax amount by 50%. The Red Army soldiers, officers, those serving in the army on the move, families of servicemen, and disabled people of groups I and II were exempted from the military tax. The military tax was abolished on January 1, 1946.

The republican budget in 1941-1945 amounted to 786.5 million soums, with national economy expenditures accounting for 64.8 percent, social and cultural events for 21.8 percent, and administrative expenditures for 9.8 percent, with most of the national economy and social expenditures also being directed to defense needs. During the war, the share of budget revenues decreased as a result of increased military spending and reduced revenues from state enterprises. In order to correct this shortfall, income and agricultural taxes collected from the population were increased in the first years of the war. Thus, the families of the soldiers who went to war from Uzbekistan and disappeared without a trace during the war years suffered great losses not only morally, but also materially. In order to cover part of the military expenses during the war years, the government increased the rates of "Property Tax", "Agricultural Tax" and "Income Tax"[5].

The main source of budget revenues was taxes from citizens, funds from state reserve funds, funds from enterprise funds and other income, as well as state loans and monetary lotteries.

As noted above, it is clear that during the Second World War, most of the taxes received by the state budget were spent on military purposes. This was especially true for the main income sectors in Uzbekistan, namely agriculture and related industries, industrial enterprises, mining, chemical industry and the electric power industry. Because during the war years, the government was forced to implement mandatory laws and regulations for everyone, rather than forming a tax system based on the internal conditions and socio-economic indicators of each republic in the country. However, in the post-war years, they were somewhat simplified by law.

From the analysis of the tax system during the Second World War, it can be understood that the subordination of all forces and opportunities to

the interests of war during this period undoubtedly had an impact on the tax system levied on the population. This, in particular, required the adaptation of taxes and fees from agriculture and its branches in Uzbekistan to the existing conditions. For example, some types of local taxes were introduced on the basis of the Resolution of the Presidium of the Supreme Soviet of April 10, 1942 "On the Improvement of Certain Local Taxes and Fees". Other types of compulsory taxes were determined and collected by local authorities in accordance with the established procedure, taking into account the local characteristics of each locality, in agreement with the center. According to this resolution, certain taxes were collected from the population in the following four types:

- A) taxes on construction buildings;
- B) land rent;
- C) taxes on vehicle owners;
- D) one-time fees collected from collective farm markets[3].

The functions of taxes during the Second World War were as follows: the obligations of tax organizations, the procedure for tax accounting, and tax reports. The scope of activities, such as the procedure for tax collection inspections and the procedure for considering tax applications and complaints, included practical directions such as the organization and functioning of taxes in the state, the provision of financial reserves, the material basis for security, assistance to various sectors, and a means of active assistance to the economy.

In the last years of the war, another separate type of tax was collected, the agricultural tax. It amounted to 2.2 soums per hectare for irrigated land and was collected on a permanent basis. The agricultural tax was collected in three categories by farms, namely collective farmers, workers and individual farmers, and their rates increased by 45%, 75% and 100% in the minimum amount. Based on the economic situation of farms and social categories, tax privileges were granted to the following groups of the population under the agricultural tax:

- families with military personnel;
- families of those missing in action;
- war and labor invalids;

- heroes of labor and those awarded the Order of Glory of the third degree;
- men over 60 years old and women over 55 years old;
- miners and quarry workers;
- immigrants or those temporarily relocated from one region to another;
- victims of natural disasters and families in dire need of financial assistance. Of course, these privileges were not simply granted, but were provided under strict inspection and control[3]. In general, the following aspects of the Soviet government's tax policy in Uzbekistan during the war years can be noted and conclusions drawn:
 - firstly, studies have shown that before and during the war, all tax organizations were engaged in collecting taxes, transferring tax revenues to the budget, and strictly controlled their collection, but the privileges granted to citizens in tax matters were reduced;
 - secondly, as a result of the war, in addition to controlling taxes and established revenues to the state budget, it was confirmed that it was allowed to conduct inspections of tax collection at enterprises;
 - thirdly, great attention was paid to the legal justification of the taxation of the war-affected population and ensuring their legality.

Fourth, it can be seen that the Soviet state tax system during the Second World War was mainly implemented in order to mobilize all state resources to the front and in the interests of the war. In this process, local taxes and fees in Uzbekistan were mainly directed towards the military, which in turn led to a number of contradictions in the implementation of compulsory and additional payments in the Soviet tax system. This confirmed that the entire population of the republic was subject to compulsory taxes and fees for the interests of the war in extremely difficult and difficult conditions.

Conclusion.

During World War II, the tax system of Uzbekistan, like that of the entire Soviet Union, was completely subordinated to the needs of the war. The main goal during this period was to increase the financial strength of the state and provide the front with the necessary resources.

New and mandatory types of taxes, such as "military tax", "tax on single and childless citizens", were introduced, which placed a significant financial burden on the population. At the same time, the centralization of tax collections and their control were strengthened. Although tax benefits were granted to certain categories of citizens, for example, families of military personnel or disabled people, in general, the majority of the population, especially agricultural workers, was forced to make mandatory payments in difficult conditions. Taxes from agriculture, as well as local taxes and fees, were also directed to military purposes.

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