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IBI (India) = 4.260  
OAJI (USA) = 0.350

SOI: [1.1/TAS](#) DOI: [10.15863/TAS](#)

### International Scientific Journal Theoretical & Applied Science

p-ISSN: 2308-4944 (print) e-ISSN: 2409-0085 (online)

Year: 2019 Issue: 10 Volume: 78

Published: 26.10.2019 <http://T-Science.org>

QR – Issue



QR – Article



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## PROBLEMS AND CONSEQUENCES OF TAXATION IN UZBEKISTAN AFTER WORLD WAR II

**Abstract:** *The Soviet state, whose tax policy was interpreted as an integral part of the capitalist economy under a "socialist economy" mechanism, was considered a weapon of additional exploitation of workers. Soviet Union forgot that taxes are the main source of revenue for the state budget. The article analyzes the tax policy of the Soviet state and its implications, the irresponsibility of local officials and tax officers, and the lack of interest in the state property on the basis of publications and sources.*

**Key words:** *alliance, customs, economy, commodity, money, socialist economy, national property, capitalism tuberculosis, personal interest, need, finance, tax, free market economy.*

**Language:** *English*

**Citation:** *Duschanov, R. R. (2019). Problems and consequences of taxation in uzbekistan after world war II. ISJ Theoretical & Applied Science, 10 (78), 435-438.*

**Soi:** <http://s-o-i.org/1.1/TAS-10-78-81> **Doi:**  <https://dx.doi.org/10.15863/TAS.2019.10.78.81>

**Scopus ASCC:** 1202.

### Introduction

After the end of World War II, there was a need for taxes and difficulties in the budget required a comprehensive approach to taxation. As it is known, the problems that began in the Second World War also affected Uzbekistan, and the national budget was reduced to 273,044 rubles in 1941 [1]. That is why scientific institutions, newspapers and magazines were abolished, and the state cut short of paying for salaries. Nevertheless, the tax administration was carried out with certain errors. It is known that the basis of the USSR budget structure was established by the Constitution of the USSR, May 25, 1927 and SNK was approved by the Constitution of the USSR and the budgetary rights of the USSR, approved by the USSR in December 2, 1931, and the Republican and local budgets of the USSR Soviet Socialist Republic of 21 December 1931. [2, P. 246], and others.

### Materials and methods

axation also applied to centralized regulations. Tax inspections, established in 1930, were carried out by territorial tax authorities, structural subdivisions of district and municipal finance departments. In the country, city tax inspectors had taxpayers that were

involved in calculating and deducting taxes in a particular region. In 1937, taxpayers were set up in rural areas after the task of collecting collective farmers' taxes and taxation of taxpayers from the district departments of finance. At that time tax inspectors and tax agents were considered officials at tax inspections of district and city financial departments. Tax agents engaged in the accounting of taxpayers and taxable items, calculating the amount of payments, accounting of receipts, distribution of payment notification to citizens. Tax inspectors were engaged in supervision, and tax agents received tax and insurance payments from the rural population.

Registration of taxpayers was carried out by tax authorities, state and non-state bodies, justice, statistics, civil registry office, notary office, state bank, its divisions, customs authorities, etc. Taxpayer registration was carried out by district financial divisions 1 times in 2 years on the location of enterprises and organizations. Finally, the finance divisions accounted for the consolidation of enterprises, organizations, and organizations in the event of a debt burden on the budget [2, P. 238].

It should be noted that the task of the state is to compulsory registration of taxpayers and taxable

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items. In 1937, the tax savings office consisted of structural subdivisions of the district financial department, accepting tax and insurance payments from the rural population. Tanks were opened directly at the district financial divisions and received tax payments in the district center, and mobile cash registered in the villages and collective farms. In rural areas, far from the district centers, there were cash savings offices, with the exception of payments from the population, and the execution of cash budgets of the towns. Later, since 1938, as a tax agent, the offices were closed, and cash dispensers were closed, and in 1939, the offices of the district financial department were closed down [2, P.225].

However, these measures did not strengthen the public interest in people. The lack of material interests and the devastation of the state property continued to focus only on the implementation of the center's plans. In this regard, the tax system continued to do so regularly. For example, the Decree of the USSR Council of Ministers of March 2, 1949 states that there was a large amount of debts in the country's rural population [3]. Therefore, in 1949, the main task of the financial sector was to ensure timely and full payment of taxes and payments from the population and collective farms, as well as payments for compulsory insurance, and to prevent debts on taxes on the population. At the same time, the task of strengthening the control over the timely collection of tax assessments for the Executive Committee of the Council of Ministers of the former Soviet Union and Autonomous Republics and the Council of the Employees' Deputies. In line with this Resolution, the finance ministers of the provinces of the provinces and provincial branches of the Finance Department were instructed to substantially increase the collection of payments for taxes on the population and collective farms in each district and city, to fully pay off tax and insurance payouts during March - April, the direction of assistance in controlling the exemption, the situation with payments to senior management, and the first and second quarters of the year promptly inform the necessary measures for the implementation of the plans, submit a request to the Government of the USSR on March 13, 1949 according to the Decree 3129 of the Council of Ministers of the USSR dated March 13, 1949, on tax collections of collective farms, income tax and small income tax to set up a telegraph reporting system and ensure timely submission of 5-day reports [4]. It can be seen that these facts are indeed reflected in various investigations. For example, a number of shortcomings were identified by the Ministry of Finance of the USSR and the Ministry of Finance of the Uzbek SSR in a number of districts in the Samarkand, Tashkent, Fergana, Kashkadarya and Andijan regions. In particular, it was found out that the tax accounting was late for 10-15 days without the observance of the Resolution of the USSR Council of Ministers dated June 17, 1949, № 2428 [5].

In fact, some financial institutions have misappropriated taxpayers and their income. In some cases, tax inspectors, tax agents and tax accountants were charged with the task of independently implementing tax accounts, information on household surveys, and data on the measurement of land plots in collective farms and other controls were observed. As a result, some farms were not taken into account, and crops, livestock, trees and non-farm revenues were not fully accounted for, and family members were misdiagnosed and so on.

As a result of the inspection only one collective farm named after Andreyev, located in the Yangiyul district of Tashkent region, detected 37 collective farms and 72 farms in 3 rural councils located in the Kokand district of the Ferghana region were not taken into account [6].

Sharpov, chairman of Kommuna collective farm in Chim village of Kamashi district of Kashkadarya region, and at the Dursun village council in Kashkadarya region identified that 218 sheep and goats, 147 cows were not counted. Head of farm "Lenin's" farm in Gijduvan district of Bukhara region. The concealment of cattle in farms has also been observed in some collective farm managers. 29 individual farms located in Yangiyul district of Tashkent region were taxed in the same order as collective farms [7].

Also, very slow running of late-initiated start-ups and payment declarations led to the fact that taxes were not paid in due time. As a result, agricultural tax revenues accounted for only 1.6% of the quartal plan of the republic for the state of August 5, 1949 [8]. Even in the absence of timely adjustment of farm books, he remained in despair. In addition, they did not organize public awareness campaigns on early collection of tax payments on rural councils where payment notifications were filed. In view of the above, the Uzbek SSR Cabinet of Ministers of the Republic of Uzbekistan, without delay, discusses the results of the full accounting of farms, livestock and other sources of income, as well as strict compliance with the law, accounting, taxation and incentives in the process of taxation and granting of privileges. The majority of collective farmers were paying taxes, given the fact that some village councils received payment notification public awareness about the responsibilities entrusted to the organization.

On July 22, 1949 the Resolution of the Council of Ministers of the Uzbek SSR No. 1209 "On the gross violation of the Charter of Agricultural Driving in the Molotov Collective Farm in the Soviet Union of the Stalinabad" of the Mirzachul District. It was noted that the robbery of the farmer's founder, Soibjon Nazarov, chairman of the Molotov collective farm in the Mirzachul district of the Uzbek Soviet Socialist Republic, were proven to be true. P. Nazarov misused his funds for collective farms, spent money from the agricultural bank for other needs, and managed the

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collections of money and supplies collectively in 1948 to buy 79,845 soums instead of 22,460 soums for buying fuel and lubricant materials, and 13,150 27,161 soums instead of soums, 42,790 soums instead of 17,432 soums for cultural needs, while the total amount of this soum was 31,695 soums. After that S.Nazarov purchased two cars for his own personal use. The collective farm Molotov was a general meeting. The case of Nazarov was discussed. He was banned for breaking his charter of agriculture. P. Nazarov undertook an obligation to return the collective farm for 15,000 soums for the purchase of a second passenger car for collective and personal use to collect a " Pobeda" car for personal use [9].

The above-mentioned cases continued after the Second World War, and later the RSFSR Council of Ministers was authorized to change the rates of agricultural tax, where necessary. Based on the provinces and provinces of the Commonwealth of Independent States, the Council of Ministers of the Autonomous Republic, the Council of Ministers of the Autonomous Republic, the executive and provincial Kenes of the republics, the tax rates for certain villages were determined in the case of economic income and agricultural productivity. In determining the tax rates for a particular area, the use of land for agricultural production and the availability of markets was taken into account.

There were wide systematic tax cuts on agricultural taxes. For example, the taxpayers were freed from the teachers of rural schools, agronomists, zootechnics, hydroelectricians, landowners, meliorants, veterinarians, doctors and assistants, doctors and midwives, heads of kolkhoz, sovkhos and other agricultural enterprises and organizations. Tax incentives were given to farms who suffered from natural disasters, those who are experiencing temporary financial difficulties and nomadic farms. Paid by financial tax authorities, and paid by citizens to farmers' treasury two times on August 15 and October 15 homogeneous amounts [2, P. 232]. Collective farms, collective farmers and other citizens, who were selling some sort of products, were exempted from the payment of one-time collection rates in collective farms (collective farms) in 1953. Since 1958, the rural population had been exempted from land tenure. Construction and repair of local roads were entrusted to kolkhozes, sovkhos, industrial, transport, construction and other enterprises and organizations.

A number of organizational changes were made to reform agricultural taxation. Since 1956, the task of tax inspectorate was to organize the conveyance of agricultural products by the population on a conditional basis. After the agricultural tax reform, the taxation of the rural population decreased, and on March 1, 1956 the state tax office was abolished, and the village councils were responsible for the payment. In 1959, tax revenues were merged with public

revenue inspections. As a result, taxpayers, who are called tax-payers, were called by the State Revenue Inspectors.

The taxpayer's calculations were carried out by registering citizens with income from financial institutions. The registration was made each year on 1 January (taxpayers paying 1 June). The taxpayer's calculations were carried out in the special books and the form was approved by the Ministry of Finance of the USSR. During the count, the data were collected from household surveys, household information, land authorities, social welfare agencies, military commissariats and other bodies. The completion of the report was checked by the managers of the financial authorities.

Financial authorities made and distributed payment reports on taxable basis. Payment notice - is a document proving the date and amount of taxpayer's tax and collection fees, which is written on the form of a solid report on income tax, tax on taxpayers of small USSR, single and single citizens of the USSR, on land tax; For each tax, it is a special form, and the taxpayer was notified on the basis of the request, or sent by mail.

It should be noted, that the way of socialist production methods to follow the path of extensive development was somehow barred. For example, in the 1950s, new scientific and technical trends emerged and developed rapidly and radically changed the industrial structure. New types of raw materials, such as aluminum, plastics, heavy metals, automation of production, new industries - avia, automotive, electrotechnics, electric power, etc., are emerging on the basis of the new stage of development of labor (machine building) and increased demand for non-ferrous metals, and due to the lack of opportunity to develop production through cheap and easy-to-use natural raw materials, demand for synthetic and building materials, the emergence of atomic energy, the demand for nuclear energy, the use of mineral fertilizers in agriculture, the protection of plants by chemical means, doubling the yields per hectare, jet engines, helicopters, the development of the production of vessels, underwater wings, diesel locomotives and electric locomotives, tankers, There was an abrupt change in the field of transport, household appliances production and service in the field of fundamental changes. As a result, new forms of organization of production appear, and there was a need to regularly update knowledge and skills [10].

### Conclusion

Further scientific and technological progress has led to the qualitative and structural transformation of the economy. In such economic conditions, the taxation of tax revenues, regarded as taxed to the Soviet Union, had led to the transfer of the tax burden to the proprietary layers of the society and the

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investment in the state's financial resources and to the social sphere.

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