



Research Article

## THE SECOND WORLD WAR IN THE UZBEKISTAN SSR CHANGES IN TAX OVER THE YEARS

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### ABSTRACT

The article analyzes the use of archival sources and various other scientific literature on the example of the Uzbek SSR, the financial authorities misorganized the work of accounting for taxpayers and their income, incomplete information on the size of farms, collective farms.

### KEYWORDS

farm, crops, livestock, income, collective farm, state farm, financial authorities, tax, privilege, socialist property, waste, mismanagement, irresponsibility in their work, agricultural cooperatives, agricultural cooperatives, land plots.

### INTRODUCTION

Scientific theories of taxes have made a significant contribution to the rise and development of the economy of many countries. Nevertheless, there have been changes in tax policy in almost all

countries of the world. However, in some countries, the changes did not affect the foundations of the current tax collection system, while in other countries, due to the imbalance

between tax relations and the changed economic, social and political conditions of society, the principles of tax policy were revised. the rib is removed. In particular, in all socialist countries, including East Germany, income tax rates were reduced and some were abolished, a system of tax incentives was introduced to encourage private business activity and attract foreign capital.

## THE MAIN RESULTS AND FINDINGS

At this point, it should be noted that the changes in the tax policy are to some extent reflected in the breaks in the state's economy, politics and ideology. Also, taxes are formed and improved according to the development of the economy, the strength of the state, the wide scope of state functions, and the strengthening of the effects on the development of the economy [1]. Naturally, this type of theoretical reasoning about the role and importance of taxes has changed somewhat over the years and even centuries under the influence of the complexity of economic relations and the strengthening of the coordinating role of the state. As a result, new scientific theories of taxation appeared.

During the Second World War in the Soviet Union, in particular, on the basis of the Resolutions of the Presidium of the Supreme Soviet of the USSR dated November 21, 1941 and July 8, 1944, a tax on single, single and childless citizens was introduced as an emergency tax in urban and rural areas[2]. . It was introduced in order to cover the state expenses directed to the provision of children raised in orphanages, financial

assistance to large families and single mothers at the expense of childless citizens. This tax had to be paid by men aged 20 to 50 and unmarried women aged 20 to 45, but without children, citizens of the USSR. That is, the war was a difficult process of that time, and on the other hand, the introduction of taxes brought great challenges to the population.

In addition, according to the decision of the Presidium of the Supreme Soviet of the USSR on December 29, 1941, a military tax was introduced, which was paid at fixed rates from 150 to 600 rubles, depending on the economic potential of the regions. All citizens of the USSR who have reached the age of 18 must pay this tax [5]. According to the decision of the Supreme Soviet of the USSR on April 30, 1943 "On the income tax of the population", the system of income tax collected from the population was reformed. This tax was determined to be levied on Soviet and foreign citizens who had a source of income in the territory of the USSR. Payers were divided into several groups. The object of recovery is the total income, including basic wages, overtime wages and additional payments, bonuses, etc. A 100 percent surcharge was imposed on income and agricultural taxes. The minimum amount of tax-free income has not been established.

In the years of the Second World War, it was established that workers, servants and citizens equal to them in terms of income tax should pay this tax at a rate of 6% if they receive a monthly salary of 91 rubles or more from their main place

of work. If the monthly salary is from 71 to 90 rubles - this tax could be paid in a reduced amount, or if the salary was less than 70 rubles, the tax could not be paid at all. Only from 1986 to 1990, citizens with a monthly salary of up to 80 rubles were exempted from paying this tax, and for citizens with a salary of 80 to 100 rubles, the tax rate was reduced. A tax rate of 6% was set for all incomes of writers and artists, regardless of their size[6].

The tax levied on single, single and small family citizens of the USSR was calculated at the place of receipt of wages and withheld at the same time as income tax. From other citizens (artisans, building owners, private practitioners) this tax was collected directly by the financial authorities in the amount of 6% of the amount of income determined for the calculation of income tax in this year. Taxes were paid in equal parts 4 times a year[7].

Persons who have been awarded with the Heroes of the Soviet Union and third-class orders of glory, military personnel serving in military service and their spouses, children, citizens killed or missing on the fronts of World War II, are exempt from paying this tax. Pupils of secondary special educational institutions and students of higher educational institutions (under 25 years old), disabled people of I and II groups were exempted. In 1986-1990, young families were also exempted from this tax until the 1st anniversary of their marriage. This tax break was abolished in 1991 due to the implementation of tax reform[8].

Income norms and agricultural tax rates were raised during the war years as prices rose in collective farm markets. By the decision of the Presidium of the Supreme Commissariat of the USSR on September 10, 1942, a uniform tax for the registration of hunting dogs and shows was introduced. By the decision of the Presidium of the Supreme Commissariat of the USSR on April 10, 1942, levies from livestock owners were organized by local Soviets in cities and towns. Some payments to the state budget will be replaced or combined with others. By the decision of the Presidium of the Supreme Commissariat of the USSR on April 10, 1942, the single state payment was replaced by a state payment in the form of money received by specially authorized organizations for their activities and for submitting documents. Inheritance and gift taxes were abolished and replaced by state fees. In 1943, the levy for the needs of residential and cultural-economic constructions was canceled and merged with the income tax. At the same time, during the Second World War, voluntary levies - the collection of levies from the population for the Defense Fund and the Red Army Fund - were very widespread.

In accordance with the Resolution of the Presidium of the Supreme Soviet of the USSR on April 10, 1942, a payment was introduced from the owners of cattle by the local Councils in the cities, in the villages where there are farms and spas. This fee was levied on citizens who own food and working livestock (except horses) that are not used for domestic transportation. The fee was paid annually at different rates based on the type

of livestock and the administrative importance of towns and villages. Livestock owners on agricultural tax farms were exempted from this payment. The money received from this payment was transferred to local budget revenues. This payment was canceled on January 1, 1972 based on the Resolution of the Presidium of the Supreme Soviet of the USSR dated October 1, 1971[9]. After this decision, in May 1943, a fee was introduced for the registration of hunting dogs. This fee was paid for the registration of hunting dogs in the books of the field of breeding of hunting dogs and obtaining extracts of registration. This payment rate was 4 rubles for taking an extract from the All-Union record books, and 2 rubles for taking an extract from the auxiliary books. The payment funds were transferred in the same amount to the state budgets of the union republics and state hunting inspections under the Council of Ministers of the union republics to finance measures for the development of hunting dog breeding[10]. This fee was paid for the registration of hunting dogs in the books of the field of breeding of hunting dogs and obtaining extracts of registration. This payment rate was 4 rubles for taking an extract from the All-Union record books, and 2 rubles for taking an extract from the auxiliary books. The payment funds were transferred in the same amount to the state budgets of the union republics and state hunting inspections under the Council of Ministers of the union republics to finance measures for the development of hunting dog breeding[10]. This fee was paid for the registration of hunting dogs in the books of the field of breeding of hunting dogs and obtaining

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In accordance with the Resolution of the Presidium of the Supreme Soviet of the USSR dated April 30, 1943, "On Income Tax from Population", the income tax system was also reformed. Income tax was determined to be paid by Union and foreign citizens who had sources of income in the territory of the USSR[11]. Depending on the source of income, taxpayers were divided into several groups, for each of them a separate taxation procedure, different sizes of the minimum non-taxable amount, deductions and benefits were established. For example, the first group included workers, servants, military personnel, students of special secondary schools, students, graduate students, seasonal and temporary workers, and others. Tax credits have been created for taxpayers belonging to this group.

The second group was formed by writers and art workers. The third group includes people engaged in handicrafts, the fourth group - citizens engaged in private practice, doctors, teachers, typists, etc., and the fifth group - income from other activities through renting buildings and not working in enterprises, institutions and

organizations. Citizens who receive In this way, a wide system of benefits was applied in income tax[12]. As an exception, military servicemen and their family members, persons receiving state assistance, disabled people of groups I and II, pensioners, men over 60 years old and women over 55 years old, if they do not have additional sources of income (besides pension) exempted from paying tax[13]. The rate at which the military tax was paid depended on the category of payers and their income. Workers and servants are paid according to the step scale of rates, and collective farmers and owners of individual farms - according to clearly defined rates, i.e. from 15 to 60 rubles per year for each member of the household (family). was paid in the amount of Citizens with other sources of income were charged a military tax equal to twice the rates established for workers and servants. Citizens who were required to be called up or mobilized for military service by age, but were not mobilized or exempted from military service, paid the calculated tax amount multiplied by 50% according to the rates specially set for them. The military tax was abolished on January 1, 1946. During the entire validity period, military tax receipts amounted to 7.2 billion. amounted to rubles[14].

On the basis of the Resolution of the Presidium of the Supreme Soviet of the USSR on September 10, 1942, a single tax was introduced. This tax was paid at various rates on the gross income received by the state, cooperatives, public enterprises and organizations from the holding of paid cinema

screenings, circus performances and sports competitions.

## CONCLUSION

During the Second World War, the need to fill the state budget created the need to raise taxes and levy fees. For this purpose, taxes intended for the military period were introduced. In order to save on monthly salaries, non-main staff units in organizations, institutions and enterprises were abolished. In order to speed up the funds coming to the state budget, it was decided that the agricultural tax will be paid one month earlier. Taxes such as "Property tax", "Agricultural tax", "Income tax" were increased due to the relocation of the inhabitants of the cities attacked by the Nazis to the villages.

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