



FUND R-86 OF THE NATIONAL ARCHIVES OF UZBEKISTAN AS A SOURCE OF INFORMATION ON THE TAX POLICY OF THE UZBEK SSR (1924-1941)

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ABSTRACT

This article analyzes the reports related to tax policy stored in the R-86 UzSSR MIQ fund lists kept in the National Archives of Uzbekistan. Also, on the basis of the information in the documents stored in the fund lists, the annual budget of the SSR of Uzbekistan was comparatively analyzed.

Introduction: Today it is difficult to imagine our life without official documents. Documents are created in the process of society, state and personal relations. But there are certain stages in the formation of documents as historical sources. Few of the documents stored in the archives are accepted for permanent storage. Not all received documents can be presented as historical sources. They are historical sources only if they are put to scientific use by society [1].

Today, the tax system is one of the most important branches of the economy, and this system is an important and integral part of the economy in every country.

In the 20th century, the changes made in the field of taxation in the Uzbek SSR were directly related to the socio-economic status of the society and rapid changes. The issue of taxation is of great importance in the national economy, therefore the tax system is the basis of the financial system of the republic and reflects the state of the economy, its economic opportunities and cultural and social achievements. There may be some differences in the proper formation and exact implementation of the tax system in the proper management of the state economy [2]. Currently, the fund R-86 (Central Executive Committee of the Uzbek SSR) of the National Archives of Uzbekistan contains many documents related to the tax field of the MIQ of the Uzbek SSR. As an example, each of the collections 2115, 1220, 1221, 1254, 21 and many others stored in the R-86 fund is of great importance in illuminating the finance and tax system of the UZSSR.

According to the report documents stored in the R-86 fund of the National Archives of Uzbekistan, at the time of the establishment of the Uzbek SSR, tax, finance and many other areas were not fully developed. Also, the first developed plans were initially divided into 1, 2, 6 months and annual plans. But in some cases, we can find plans for 3 or 7 months. As an

example of this, we can cite collection 2616 stored in list 1 of the R-86 fund. According to this summary, it is noted that in the implementation of the budget plan, the People's Commissariat of Finance has the materials of the budget year prepared for the 7 months of 1925, i.e. December-June [3].

According to the information contained in the urgent report documents stored in the R-86 fund of the National Archives of Uzbekistan, it was recorded that the total income, including the union income, amounted to 14,384,000 rubles during 1924-1925. According to these documents, in 1924-1925, the agricultural tax was 98.4%, the industrial tax was 48.3%, and the income tax was 89.5%.

From the data presented above, we can see that the amount of income from taxes has not been fully implemented compared to the 7-month plan, that is, 68.2% has been implemented. The reason for this is the lack of staff in the regions of the People's Commissariat of Finance of the Uzbek SSR, as well as the fact that the staff do not pay enough attention to the work process and do not have enough skills [4].

According to the report documents stored in the R-86 fund of the National Archives of Uzbekistan, the change in the percentages of certain types of income for December-June of the budget year 1924-1925 will look like this during the implementation of the budget plan [5].

	Developed expenses for 1924-1925	7 months Actual earnings amount.
Agricultural tax	20.4%	26.7%
Direct taxes	22.2%	18.1%
direct taxes	32.2%	38.0%
coat of arms fee	12.3%	12.2%
Non-tax revenues	12.3%	4.4%
Separate receipts	0.5%	0.6%
	100%	100%

According to the archive documents, the following instructions were given if the tax payer does not pay the amount of tax specified by the law on time;

Tax payers can pay tax and additional fees to the cash registers of the National Tax Service 2 times a year. The first half-yearly payments in October-March, the second half-yearly payments must be made no later than February 15 and May 15, i.e. the second half of the month, and April-September half-years, i.e. August 15 and November 15. was Penalty may be levied in the first two days after the due date and ¼% of the amount due for the first 15 days of delay from the third day and ½% for each subsequent day up to the due date. to be paid with If the tax is not paid on time and is delayed by the specified period, it is compulsorily collected by the regional office of the State Tax Administration [6].

According to the documents, it is noted that taxpayers can complain to regional or district tax commissions through tax inspectors within one month from the date of announcement by the financial inspector.

The archive reports also contain information about the comparison of the annual tax amounts of the USSR with respect to the previous budget year. As an example, we can see the table below. This table compares the tax revenues of the Uzbek SSR in 1924-1925 with the tax revenues of the former Turkestan ASSR in 1923-1924:

	UzSSR 1924-1925	Turkestan ASSR 1923-1924 years
Agricultural tax	26.4 %	45.0 %
Direct taxes	18.1 %	22.5 %
Taxes and customs	38.6 %	22.8 %
Collection of coat of arms	12.2 %	6.7 %
Non-tax revenues.	4.4 %	3.7 %

According to the above data, it is stated that the decrease in direct tax payments is mainly due to the sales tax, since the income tax has fulfilled 89.5% of the annual plan recorded. According to the documents of the report, 45% of the amount was allocated to local funds of the budget year 1924-1925, and it is explained by the incorrect calculation of income and the failure to take into account some other expenses.

According to the protocol documents stored in the R-86 fund of the National Archives of Uzbekistan, in 1922-1923, villages were taxed incorrectly, food control and in-kind taxes were collected in large amounts from these types of taxes, and at the same time, cities were full of there are also reports that there are no direct taxes at all [7]. It can be seen that the main amount of tax revenues was contributed by the villages.

According to archive data, the contribution of income from the tax revenue of villages and cities in 1924-1925 is given as follows [8]. In 1924-1925, the amount of direct taxes paid to villages amounted to 340 million rubles, of which 90 million rubles went to local and district budgets. Also, direct taxes applied to the city (combined with trade tax, income tax, one-time taxes, appropriations and levies from the local budget) amounted to 450 million rubles in 1924-1925. information about the organization is found. Therefore, it is noted that the taxes in the city are 110 million rubles more than in the villages.

According to the information contained in the report documents stored in the R-86 collection of the National Archives of Uzbekistan, direct taxes were 13,698,570 rubles in 1925-1926, and 19,732 in 1926-1927. It was 382 rubles [9].

According to the documents, there are also commissions that deal with complaints sent by residents who have been wrongly taxed on agricultural taxes, and on complaints of tax payers for wrongly levied agricultural taxes. the working Central Commission [10] considered the complaints and sent them to the district or regional commissariat, and recorded the information that the result was delivered to the complainant [11].

According to the report documents kept in the National Archives of Uzbekistan in the fund R-86 belonging to the MIQ of the UzSSR, the main part of the income in the fiscal year 1923-1924 was the income from the excise tax. As an example, we can cite the data presented in the 3700 collection. According to the summary, this department received the main excise tax on alcohol used for the production of bread wine, vodka products and cognac, as well as for various technical needs. According to him, it was noted that the income from this item was 10,963 thousand rubles in 1923-1924, 54,134 thousand rubles in 1924-1925, and 186,482 thousand rubles in 1925-1926. During this period, the increase in income from spirits is explained by the increase in vodka consumption [12]. Also, according to the information stored in the report documents, the revenues from excise tax from oil products are explained as follows. That is, the income from oil products: in 1923-1924 amounted to 15,892 thousand

rubles, in 1924-1925 24,016 thousand rubles, in 1925-1926 32,156 thousand rubles. Also, according to the plan, sales of kerosene in 1926-1927 were expected to be 45 million poods, gasoline 3 million poods, and oil products 5 million poods, and according to this calculation, the increase in the amount of transfer of excise tax revenue it is noted that it should be reduced by approximately 1 times taking into account the volume [13].

According to the archive documents, the 1933 Uzbek SSR ISS adopts decision No. 138 on agricultural tax. In accordance with this decision, it was decided to amend and update Decision No. 133 of the Council of People's Commissars of the USSR on the basis of Article 107 on agricultural tax.

In accordance with this decision No. 138, it was envisaged to implement the following:

1. On collection of agricultural tax;

a) collective farms, agricultural communes, agricultural artels and companies for joint cultivation of land.

b) non-socialized part of the collective farm.

s) individual peasant farms.

2. General trade and agricultural artels (industrial collective farms included in the trade cooperative union, if agriculture is not less socialized than the agriculture and collective farms of the region, all their incomes are agricultural is taxed.

3. Agricultural tax is calculated from January 1 to December 31, 1931 [14].

According to the 1937 reports stored in the R-86 fund of the National Archives of Uzbekistan, the reasons for the over-implementation of some of the main sources of the tax revenue plan are explained as follows:

1. in connection with the transfer of a number of expenses from the union budget to the republic budget, the percentage of turnover tax has changed and the income has increased by 21,864 thousand soums;

2. It was noted that the plan was exceeded by 18,837 thousand soums due to the fact that the income tax from collective farms was written too little in the budget [15].

These tax revenues have not always exceeded the plan. Due to this, it is noted that the main part of taxes was collected in the first quarter of the budget year, and due to this, the amount of income from taxes decreased significantly in the second quarter of the budget year. In conclusion, we can say that during the years 1924-1941, several changes were made in the tax system of the Uzbek SSR. Also, the main part of the income from the agricultural tax, which is the main tax revenue, was transferred to the cities, and several measures were taken against the incorrect taxation of the rural population.

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