



THE ISSUE OF PERSONNEL IN THE FIELD OF TAXATION IN THE UZBEK SSR (1946-1991)

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ABSTRACT

This article discusses the issue of personnel in the field of taxation in the Uzbek SSR. At this point, it should be noted that, despite the determination of measures to reform the tax system and changes in the system, many shortcomings were observed in the issue of tax collection and collection due to the low level of knowledge, skills and experience of the employees in the regions.

KEYWORDS

Issue of personnel, field of taxation, Uzbek SSR, determination of measures, tax system, shortcomings, tax collection, level of knowledge.

INTRODUCTION

Since the achievements and shortcomings in the activity of each organization related to the way of working, tasks and powers assigned to it are directly related to its management form, system and the knowledge, skills and experience of personnel in the organization, the issue of personnel training has become important in the development of the tax sector in the republic. In the years under study, one of the serious problems was the training of personnel in

the finance and tax spheres in the Uzbek SSR. In particular, the lack of specialist personnel caused a number of problems in the development of the tax sector. Historical information about these problems is reflected in many documents kept in the archives of the republic today.

One of the main reasons for the serious shortcomings and errors in the practice of tax work in the years under



review is explained by the fact that accounting and reporting by financial authorities in this area are not carried out in the prescribed manner, and the control and inspection work by the relevant departments is not satisfactorily organized.

THE MAIN FINDINGS AND RESULTS

It should be noted here that after the Second World War, in the course of the changes carried out to restore the country's economy, attention was also paid to the reform of the finance and tax spheres, and the units of the Ministry of Finance of the republic were redistributed (if it did not manage taxes, it operated as part of it). In particular, in 1948, a total of 390 states were allocated to the Ministry of Finance of the Karakalpakstan ASSR of the Uzbek SSR and 9 regional finance departments [4.40].

Of these 390 employees, 64 (18%) worked in tax and taxation departments. Analyzing by oblast, 7 out of 44 states in the Finance Department of Tashkent Oblast belong to the Taxes and Fees Department, i.e. 16% are tax collectors [4.5]. In other regions, the number of these was 6 state units in the department. At this point, it should be noted that the number of tax collectors has been reduced to one even in the regions with 35 territorially smaller state units, which indicates that there is a great need for tax collectors.

At this point, it should be noted that, despite the determination of measures to reform the tax system and changes in the system, many shortcomings were observed in the issue of tax collection and collection due to the low level of knowledge, skills and experience of the employees in the regions. In particular, at this time, "the finance department of Khorezm region and the district and city finance departments were not seriously involved in the selection of personnel, their employment and the improvement of the qualifications of tax officials, the

fact that 97.8 percent of the employees of the tax apparatus had secondary education, that in some regional financial departments, the apparatus was filled with casual and unreliable employees, which caused a large number of personnel shortages (in 1948, 33% of tax employees in the region changed)" [1.124] – given in statistics.

During this period, the agricultural tax was not collected on time due to the unsatisfactory performance of the financial authorities of the Tashkent region. In particular, as of January 1, 1949, a large amount of funds were in debt, for example, in Sirdarya region - 1175.5 thousand rubles, in Orzhanikidze region - 1132.8 thousand rubles, in Mirzachol region - 1083.8 thousand rubles, in Kalinin region - 920 It was 5 thousand rubles.

From the cited statistics, it is clear that the tax collection indicators were at a very low level in some regions. It was related to the issues mentioned above, the lack of knowledge, level, experience and, of course, the lack of staff in a timely manner.

According to statistics, the Ministry of Finance of the Uzbek SSR had a total of 142 states in 1950, and 144 states in 1951 and 1952. The ministry consisted of 6 departments, 9 departments and security units according to the defined functional tasks. 139 employees work in the Ministry of Finance, and the Minister of Finance M.I. Isametdinov himself has a secondary education. According to the analysis of the division of states in the Ministry, 45% of its employees have a higher education, 39% have a secondary education, and 16% have a high school education. The national structure of its employees was as follows: representatives of more than 9 nationalities worked in the ministry, of which 60% were Russian, 13% Uzbek, 0.9% Jewish, and the rest were Tatar, Ukrainian, It was organized by employees of Georgian, Armenian, Belarusian and Polish nationality. According to the



gender composition of the employees of the Ministry, 47% were men and 53% were women [5.31].

One department of the Ministry of Finance was the Department of Taxes and Duties, which had a total of 14 employees in the departments of planning, agricultural payments, municipal and local taxes, and audit (1952) [6.220].

At this point, based on the information in the official documents of the ministry, if we look at the statistics of regions, it can be seen that by 1950, the number of states increased even more. For example, in 1950 there were 181 tax employees in Khorezm region alone, 95% of whom were local personnel and 13% were women (the percentage of local employees is higher than in other regions). Higher education - 1, incomplete secondary school - 78, secondary education - 28, secondary school - 68 [7.9]. In addition, more than 40% did not complete high school, and 37.5% completed high school.

In the same year, there were 6 employees in the finance department of Tashkent region, in tax positions, 3 of them were Russian, and the remaining 3 were Armenian, Uzbek and Jewish employees. Two of them have higher education, 3 have secondary specialized education and one has incomplete secondary education [8.165-166-167] (In 1953, general information about tax employees in the regions of the region is given).

In the Uzbek SSR, there are 3,294 financial employees in the regions, of which 1,995 tax employees make up more than 60%.

It should be noted that the Ministry of Finance of the Uzbek SSR did not have the right to independently approve the table of states, but the states were approved by the State State Commission under the USSR Council of Ministers. Such an approach to the

issue created some difficulties and problems in taking into account the territorial characteristics of the allied republics.

On the basis of the decision adopted by the Council of Ministers of the Uzbek SSR on January 13, 1955 (N^o. 15), the structure of the Ministry of Finance of the Uzbek SSR was reformed and this structure was approved by Minister M. Isametdinov. If we pay attention to the leadership part of the structure of the ministry, there are 7 staffs in it, the minister - M. Isametdinov, his first deputy - V.I. Yuran, the second deputy - H.M. Gafurov, the third deputy - G.Kh. Khalilov, Assistant Minister of Finance - M.V. Chekasin, Senior Inspector for Special Affairs - N.P. Fokina, legal adviser - M.A. Avrunin worked (one of them was Uzbek, the rest were representatives of other nationalities). Two of the five departments in the ministry had tax departments. In particular, the Department of Planning and Registration of Taxes Collected from Circulating Funds (4 employees), as well as the City and Local Rural Tax Collection Departments (12 employees) operated within the State Revenue Department. The number of employees of the two departments is 26. 143 employees worked in the state unit of the Ministry, and tax collectors made up 11% [9.124-125].

In the finance department of Namangan region, 6 out of 42 state units are assigned to the tax sector. According to their national composition, they consisted of Uzbek and Tatar (2 each), Russian and Iranian (1) nationalities, 2 employees with higher, 1 secondary and 3 incomplete secondary education.

In the finance department of Samarkand region, 7 out of 43 state units were tax positions. According to the national composition, Uzbek, Armenian and Russian (1), Tatar (2), Iranian (2) nationalities worked. According to his information, the head of the tax department is a student of the 2nd level financial technical school, 1 person has a higher education, 1



person has completed primary education, and 4 people have incomplete secondary education.

There are 33 state units in the finance department of Bukhara region, 5 of which were tax collectors. Among them, Russians (1), Tatars (3) and 2 were representatives of the Kazakh nationality, 2 of them had secondary education and 4 had incomplete secondary education.

A total of 42 state units were approved by the Minister of Finance of the Karakalpakstan ASSR, of which 7 positions were assigned to tax collectors. In addition to the head of the department, the tax collectors included 3 secondary school and 1 higher education, 2 secondary education [10.182-183].

In 1960, the number of states in the ministry was increased to 168. The Ministry is made up of 8 departments, among which the State Revenue Department, which ranks second in terms of the number of employees, has four departments, i.e., the Department of Working Capital Tax, which consists of income tax collection department, tax and other additional revenue collection department and planning and registration departments [11.78-87]. 24 employees worked in the board, more than 14% were tax collectors.

In 1970, the Ministry of Finance had 203 employees, the State Revenue Department had 27 employees in 4 departments, and more than 13% were tax collectors [12.155-156].

According to the staff list approved by U.Sattarov, Deputy Minister of Finance of the Uzbek SSR dated March 9, 1976, the number of employees was 231, and the ministry consisted of management, 12 departments, and 7 departments. The State Revenue Department, management, also consisted of the following five departments: Sales Tax Department,

Income Tax Collection Department, Tax Department, Other Additional Revenue Collection Department, Planning and Registration Department. The total number of employees was 29, and more than 12.5% of the ministry's employees were tax collectors [13.3-13].

According to data analysis, the number of states in the financial sector has increased every five years. In turn, the increase in the number of states in the financial sector has influenced the increase in the number of states in the tax sector. In particular, in 1980, the Ministry of Finance of the Uzbek SSR reached 252 states, of which the number of people with higher education decreased by 6, those with secondary education by 26, and non-specialists by 2. 244 of those in the field of finance and taxation are specialists, which make up 99.6% of the total number of employees [14.117].

In 1980, changes were made in the structure of the State Revenue Department, and the sixth - inspection (revision) department was established in its structure.

The policy of “restructuring” that began in Soviet society, the change in economic vision and criteria also affected the tax sector. In particular, on April 3, 1990, the State Chief Tax Inspectorate was established instead of the department under the Ministry of Finance [15.1-5], the inspection consisted of 14 departments.

Regionally, if we analyze the example of one region, for example, the head of the tax inspectorate of Samarkand region, According to information confirmed by Sh. Safarov on June 1, 1990, the structure of the tax sector in the region consisted of management and 6 departments [16.62]. These are: Management - the head of the State Tax Inspectorate, the deputy head of the State Tax Inspectorate, the secretary-typist and the chief accountant. There is also a department for state rent, joint and other enterprise



taxes and resource payments, with 6 employees working in it. The deputy head of the inspectorate consists of the head of the department, chief state tax inspectors, senior state tax inspectors and the state tax inspector.

At the same time, the department of taxes of cooperative enterprises, public organizations and public enterprises also operated, and 5 employees served in it - the head of the department, senior state tax inspectors and state tax inspectors.

In the department of personal taxes and other taxes, there were 3 employees, that is, the head of the department, the Chief State Tax Inspector and the State Tax Inspectors.

There is a department of supervision and organizational instruction of tax inspectorates, which includes the head of the department, the Chief State Tax Inspector and State Tax Inspectors.

In the account, analysis, statistics and general planning department - head of the department, senior state tax inspector and state tax inspectors worked.

3 employees worked in the general department - the head of the department consisted of a specialist inspector, an inspector and heads of the economic department, and 28 employees worked in the region [16.63].

On June 15, 1991, it was renamed as the State Tax Administration under the Cabinet of Ministers of the Uzbek SSR [17.1].

According to the regulation “On state tax authorities of the Uzbek SSR” approved by the decision of the Supreme Council of the Uzbek SSR on June 14, 1991, the main task of the State General Administration of Taxation is to ensure compliance with tax legislation, accounting for all taxpayers and other mandatory

payments, correct calculation of these payments and was considered the body controlling the payment. In order to ensure the effective performance of this task, the State Tax Administration has the right to check monetary and accounting documents, declarations and other documents related to the calculation and payment of taxes and other mandatory payments to the budget, and even to obtain the necessary documents, clarifications on the issues arising as a result of inspections, control over the correct calculation and timely payment of taxes, fees and other mandatory payments [17.5].

The General State Tax Administration of the Uzbek SSR, which forms the unified system of state tax authorities: The Karakalpakstan ASSR consisted of such structures as the State Tax Administration, the State Tax Administration of regions and the city of Tashkent, and the State Tax Inspectorate of regions, cities, and regions.

According to the order of the State Tax Administration of the Republic of Uzbekistan № 11 dated November 19, 1991, this organization had the following structure:

It consists of management, accounting, administration, office and control group and 14 departments [17.6].

Most of the employees who worked in the tax offices of the republic are specialists with secondary specialized knowledge, they were educated in different regions of the republic, including Samarkand financial technical school, Karakalpakstan ASSR Financial technical school, Tashkent financial technical school and others.

CONCLUSION

In conclusion, during the period under review, many changes were made in the activity and structure of the tax department under the Ministry of Finance, as well



as in their staffing. Since the achievements and shortcomings in the activity of each organization are directly related to the form of its management and the knowledge, skills and experience of the personnel in the organization, the issue of personnel training has become important in the development of the tax sector in the republic. In the years under study, the question of training personnel in the field of taxation was one of the serious problems in the Uzbek SSR.

Because in the analyzed years, not a single higher educational institution was opened that would provide tax authorities with leading specialists in Uzbekistan. Most of the employees who worked in the tax offices of the republic consisted of specialists with secondary specialized knowledge.

The lack of personal structure of the tax administration, the lack of staff, their low knowledge, skills and experience, in turn, caused a number of problems in tax collection. In particular, the cases of wrong or unscheduled collection of tax due to the execution of tax collection by non-specialist, secondary education or part-time education employees who worked in tax offices in the regions and did not have enough experience.

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