



 Research Article

THE TAXATION ISSUES IN TURKESTAN ASSR

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ABSTRACT

This article discusses the tax policy pursued by the Soviet authorities in the early years in Turkestan. The difficult economic situation is analyzed in districts, in mountainous areas. The reasons for the reduced ability of the population to pay taxes, the sharp rise in prices in the markets, the occurrence and causes of famine in districts are analyzed. The position of the pastoral population in mountainous areas information based on archival sources on the social state of Turkestan is given, taxation issues, the state of agriculture are highlighted.

KEYWORDS

Turkestan, Soviet power, tax policy, eating rows, famine, grain duty, egg tax.

INTRODUCTION

The first world war (1914-1918), the Russian empire and its composition incoming to the lifestyle of the population living in the areas to be united. Due to the war out of the land of stability in the economy, tax increases, the types, provide reduction in grains, dried fruits increased efforts to send area central Russia. The year 1917 revolution at February, October state of the revolution in the aftermath of all the action, "the interests of the revolution" focused on. On the market,

natural disasters, the coming of the winter cold, drought in the crop year from 1917 to 1918 to die, bring yourself to kill livestock feed, while the lack of the series. In such a situation the soviet power in 1917 began the year in the land of famine for preventing the introduction of various measures. In particular, the introduction of taxation and accomplishing them measures i 's all food, consumption, army supply, the supply of the working class and the population of the



whole city in order to help you be enforced being started. June 11, 1918 in Turkestan "food directory about Regulations" to be received. On the basis of these regulations was painful in the land of food he set, 2 percent of the crop in August 1918 divided the order of about the product in the form of tax announced. This type of tax in the years 1918-1922 followed: introduction, mainly, food, consumption, army supply, the working class and for the purpose of spending the whole city to the population of the levy. As a result, many agricultural products in the state of the economy of peasants agree to sell their products, the resistance is made. In the consumer goods industry and work extremely out of failure, the red army, the working class, fulfilling the needs of the urban population, as well as, in such conditions the peasants in the hands of za, which is xin ira did not give the opportunity to acquire free agricultural products. March 9 1920, in Turkestan by the year Grain "product" obligation on decree was adopted. This decree, according to chorikor, laborers, peasants and poor Russians not to tax the population is Muslim while living of the population who live in regions that pay the tax. The main grain set the price to free trade and the opportunity to tax system the lack of a specific approach, the stability of the national economy as a result of it cause depreciation of money. As a result, in the summer of 1920, the year "the obligation of the grain product" was left out, "food distribution" system was introduced. Actually this distribution of food - collect food and fight against poverty by allowing you to stack the activities of the commission were continued. The productivity of field crops, the distribution of food, agricultural products in relation to the norms of consumption, as well as the seed used for the peasant farms, the animals have to forage requirements and I would according to the account. Previously in the beginning and the distribution of food grain to forage used, but now the year of the campaign

of 1919-1920 were given to collect and potatoes, meat, agricultural products, after all the years 1920 shown established in the term strictly submit. Make calculations on the basis of the established price of the peasants the delivered products strictly, underestimation of this cash crop trade in food products and in general the lack of the peasant as the price of the loan to the state is based.

On the soviet distribution of food to be made through the introduction of the army, which is associated with food, to feed the working class of grain production and the supply of raw materials, such as issues to take off problems arising tried. In particular, food on the distribution of the year 1920's from the year 1921 to August's pood 465889 vegetables in the country until July, 534977 pood dried fruit, meat 1606201 pood, pood 6358144 forage, grain harvest 9708703 pood . Q in response to the weight of food distribution and population living in Ishlaq Ovul their unhappiness showed expressed are said. Originally the red army with violence, the center for the distribution of food supply that can be done to Turkestan as well as the introduction now, in the way in the product are forced to pay tax on food toadi. In particular, t is the year 1922 in Uzbekistan 9.5 million was collected as taxes on food grain to the Soviet system fully steadily. Unfortunately, as the severity of the issue of food in the country, and also increased the types of tax obligations. The year of 1921, on March 7, land have the obligation to provide all the eggs in the farm at chickens according to the year 1921, the product tax the form of the filing of chicken eggs took commitment. In addition, the year 1921 for "Mandatory cost on the supply of oil" also obligations on the distribution of food were introduced tax on the product instead of decree was established. There are many animals of the farms on the disposal of all such obligations Turkestan nursing milk for mandatory; the melted fat, butter, hips, allowing each household to the amount of beef



fat milk per capita in the number of animals come on, levy. Different land taxes and fees, many of them are simplified, science temple I select up to available and select the types accounted for by combining Singletax ahsuto introduce has done requires. In conclusion, it is important to note the place, the current practice of supply of the population on the issue of taxes was not different, although the difficult economic situation in the country did not improve. On the contrary, the red army, the supply of the working class of the population go bankrupt, housing, and property losses, hunger-yupun remain due to will hold.

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