

RESEARCH ARTICLE OPEN ACCESS

Activities of Tax Authorities in Turkestan (1917-1924)

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ABSTRACT

This article highlights the tax policy pursued by the soviet government in Turkestan, the activities of the tax office in the country based on archive sources, lit. The police agencies, the worker-peasant inspection solutions, and the benefits of the tax office activities given to them lit.

Keywords: Tax administration, which stack gather food, taxes, food taxes, penalties, benefits.

INTRODUCTION

1917-1919 famine caused by the difficult economic situation in turkestan in the year also the tax arising in the activities of the office continued in a specific way. If food is under commission tax agencies, the commissioner in order to eliminate the recovery of tax and penalty under the famine to the use of powers given to organizations structured measures. For example, the food at komissarlighi 1920-16-year-April established working in food inspection (io), and the powers given to the taxation of recovery. Due to the situation which has arisen in the land of all activities of the organization to develop solutions to end the famine has many different requires.

The solution of the problem to the end of the famine in 1918-26-year-in November, the country steadily fully to the fight against famine in the soviet system the presence of the central commission miq (white we have mk) was established. The activities of this commission of systematic, coordinated without doing the work to get followed-to the fight against famine in the city (I have white) has developed a special instruction for the commission. The commission, 1918-December 25 units in its structure worked and starting the year of the oblast, is followed by the city, beyond the commission, there was white we have. We have white Turkestan from the property of the richest man MK's main function should also get a 10 per cent tax as specified. The activities of such

organizations as one of the measures to be launched in the solution of the population is established supply issues, although one of their important functions are defined as the recovery of taxes. Agencies established under the guise of fulfilling their functions in order to end this practice famine in the recovery of taxes asqotadi, and the property in the hands of the population out of hand, come in.

The presence of food in the country, the people from the year 1918 the structure of food being commissioni stack them on a mandatory basis at the disposal of the state have become to a special group of dealing with getting. Delivery of food products following the mandatory measures identified by the authorized representatives of the villages that refused food than stack:

- defined term in the appropriate village, planned the distribution of food shown fulfillment, delivery a specified amount of the food product distribution of the population of the animal to seize or other property;
- food products in the event you accumulate enough of the village, from a man get arrested and put their pets in every yard as a mortgage 25-30 get to attract those who are forced to a special camp to get a mortgage;
- the state division of the rural population are not met by the performance of the plan when, in the case of the armed

forces of the red army by calling the village home-to-home to conduct a search, the confiscation of all food products related to agriculture and livestock to 50 percent more food to increase the amount of the prescribed amount.

Thus, the important task feed the red army and the population of the city, that is, “necessary military with” justified “rekvizitsiya” let's rough with the method in order to perform military food workers stack (HOOIO) structure only to seize many of their activities are directed. 1920-16-year-miq be applied to turkestan by the local peasants in August on the issue of the distribution of food according to the decision, initially the distribution of food grain and fodder, meat, oil and food products has also been introduced to other types of beef. By the council of the samarkand oblast food 1921-19 August of the year the peasants did not pay the tax on food in the order received and remedies of the state in relation to the measures highlighted punished ill.

In

Turkestan tax and taxation issues that are linked directly with agencies among the worker-peasant inspection activity can also be seen. Structured in turkestan Worker-peasant inspection powers within the framework of the task given to him and land in the center of the activities associated with implementation of tax policy also get to go. In April of 1920 “Turkestan soviet system fully steadily the worker-peasant inspection regulations” of 12 using accepted it worked: affairs department, financial department, administrative department, agriculture department, Industry-technical department of health, labour and social security department, the means of communication and propaganda in china, the distribution department, military department, Operational audit, Arznoma audit. Exactly complaint by the bureau related to tax, are subject to taxes on the population made the wrong calculations from the applications received have been considered. The data come, 1920 inspection in the ranks of people on a permanent basis, 271, 285 people showed a temporary activity. However, in 1920 the number of permanent employees in the table is defined to be the person 812 states, although students in the structure 556 inspection staff worked.

1922-in the year 17-June xks and bmiq of the rsfsr “on the recovery of taxes and fees” the regulation is adopted. In this document the timely payment of taxes and fees to the office of administrative measures to implement the procedure and the recovery of the activities marked.

The handle consists of two 16 these regulations, if the activities of agencies has taxes paid and fees in the first section; the second is in the procedure and measures for the recovery of taxes and fees, while implied. The procedure and punishment measures for the recovery of taxes and fees in the second paragraph of the prescribed period after tax and finance officials of the finance department or the local the works of the people komissarligi fees compared to only accept as payment of debt and set this amount to pay the fine cause. The amount of the fine to be followed according to the guidelines of the finance department on while assigned the oblast, the main debt thus eliminating the practice of borrowing in the amount of 25 percent within 15 days of every participant of set up. Tax debt tax on the money as if no discussion is also provided without charge, registration and real estate to the tax payer than force to seize measures, as of a prison sentence, the flyers credit in the current account in the organization field trips to third parties who may be focused on the recovery of the money was debt is to apply. 15 of this document may be busy in the recovery of fees and tax officials and complaints associated with local guidelines to the executive committee of the complexity of behavior need to send this complaint is identified, while in the short term to be considered. The finance department not later than 7 days from the date of receipt of complaints from any of with that was forced to submit to the executive committee also established their own conclusion. The work associated with the implementation of tax collection by lack of personnel, or experience other industry representatives also involved in the tax system uquvsiz borlari also, which requires you to solve. Shorder it in 1922-29-year-in August, “The financial authorities of comprehensive assistance to the local police bodies” on the order received. Milititioner in this document to the tax basis of all to be involved, especially in the areas of finance yetishmayotgan help office staff was noted. 1923-17 year-in February and police staff needed to assist in recovery of the taxes if given comprehensive instructions about the country of the soviet police system steadily 1923 fully on-year, 12-November 165-check the number under the downloads is help about indirect taxes in additional functions also defined.

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