
MOBILIZATION OF TAXES AND VARIOUS FEES TO THE FRONT IN UZBEKISTAN (IN THE EXAMPLE OF MATERIALS FROM SECONDS OF WORLD WAR)

Iso Gayibnazarov

Scientific Applicant Of The National University Of Uzbekistan

ABSTRACT: The article talks about the tax policy of the Soviet state in Uzbekistan during the Second World War, about the subordination of taxes to the interests of the war and its specific features. The reasons and consequences of various fees, financial resources are described, in particular, the direction of taxes for the needs of the front, the great contribution of the working people of Uzbekistan to the victory, as well as some contradictions in making mandatory and additional payments in Soviet times.

KEYWORDS: World War II, taxes, fees, front, workers and employees, Soviet Union, victory, enterprise, demography, people.

INTRODUCTION

In the years of the Second World War, along with all the republics of the Soviet Union, all sectors were transferred to the military track in Uzbekistan. Including the tax system was mainly subordinated to the interests of the war, all attention was focused on ending the war with a quick victory, increasing the financial power of the state and strengthening the budget system. If we refer to historical sources, the changes in the field of taxation during the war years are based on the special decision of the Presidium of the Supreme Soviet of the USSR dated July 3, 1941 "On a temporary tax of one hundred percent", and on December 29, 1941, the "war tax" was introduced by the decision of the Supreme Soviet. On November 21, 1941, by the decision of the Supreme Soviet, the "Tax of Single and Childless Citizens" was introduced, "on the basis of the plan to improve the demographic situation", to increase the number of citizens involved in the war in the future, to cover the costs of maintaining children orphaned as a result of the Nazi attack, and to attract additional financial opportunities. was introduced in order to This tax was determined to be paid mainly by men aged 20-50 and women aged 20-45, and its amount was 100 soums (rubles) per person per year [1. B 47].

By 1944, its amount will be reduced to 150 soums for children without children, 50 soums for those with one child, and 25 soums for those with two children. This year, this law will be changed to "Tax of citizens with few children". In this case, another event, that is, in order to ensure demographic growth, the Order of "Heroic Mother" will be established for giving birth to 10 or more children [2. B. 51]. First, it was an incentive for mothers who have given birth to 10 or more children, and secondly, it can be seen that this event was implemented to systematize the demographic situation in the republic in accordance with national traditions.

On December 29, 1941, according to the Decree of the Presidium of the Supreme Soviet of the USSR "On the Military Tax", it was announced that citizens of the Union who have reached the age of 18 will pay it. According to it, a fixed military tax was introduced in the amount of 150 to 600 rubles, depending on the region. In this regard, R. According to Duschanov, the rate at which military taxes were paid depended on the category of payers and the income they received. Income-earning artisans, artisans paid three times more tax than the tax rate set for workers and servants [2. B. 299-300].

According to the author, citizens who should be called up or mobilized for military service according to their age, but were not mobilized or were exempted from military service, were paid according to the rates specially set for them, in the manner of multiplying the calculated tax amount by 50%. Soldiers of the Red Army, officers, serving in active army, families of servicemen, disabled persons of groups I and II were exempted from military tax.

In the years of the war, the funds spent on the interests of the war in the entire Union at the expense of taxes amounted to 114.7 billion soums. Of this, 58.8 billion soums or 50.8% were military expenses, and the rest was spent on war needs behind the front [3. B. 151]. These costs have been increased due to the reduction of funds spent on the national economy and social and cultural events.

If we take these figures at the level of Uzbekistan, the budget of the republic amounted to 786.5 million soums in 1941-1945, 64.8% of national economy expenses, 21.8% of social and cultural activities, and 9.8% of administrative expenses. Most of the social expenses are directed towards defense needs. Due to the increase in military expenses and the decrease in revenues from state-owned enterprises during the war, the weight of the budget revenues decreased. In order to correct this deficiency, income and agricultural taxes were increased in the first years of the war. In this way, during the war years, the families of the soldiers who went to war from Uzbekistan and went missing without a name suffered great damage not only morally, but also materially. The government increases the rates of "Property Tax", "Agricultural Tax" and "Income Tax" to cover part of the wartime military expenses [4. B. 86].

If we pay attention to the historical evidence, from the first days of the war, 30 million of the population of the republic. money, bonds and valuables in the amount of soums. During the war, the population of Uzbekistan paid a total of 649.9 million to the defense fund. sum money, 22 kg. handed over gold and silver [5. B. 144]. Most importantly, the main source of budget income is citizens' taxes, funds of state reserve funds, funds of enterprises' funds and other incomes, as well as state bonds and money-goods lotteries.

At the beginning of 1942, in all the newspapers of the republic, an announcement was published that the Commission for the Placement and Education of Evacuees and Orphans under the Central Committee of the USSR opened a "current account" with the number 160676 in the city office of the State Bank. All donations for the benefit of the children were requested to be made to this specified account. This call did not go unanswered. By March 1942, 160676 - 2 million to the digital account. 74,000 soums of funds were received. By 1943, this fund reached 3.5 million soums. During the war years, the families of the soldiers who went to war from Uzbekistan and disappeared without a trace suffered not only moral, but also material damage. That is, in order

to trace the demographic situation in Uzbekistan, where the majority of men went to war, which is the main region of the front's supply of fighters, and from the point of view of giving benefits to the population, in 1944, the government introduced certain benefits for "Heroic Mothers" based on a special decision. As a result of the victorious end of the war, the "War Tax" was canceled from January 1, 1946.

But if we focus on the nature of taxes during the war years, towards the end of the war, when the victory of the Soviet state in the war began to be clear, agricultural taxes remained at the level of wartime rates, while some concessions were extended to industrial enterprises. As a result of maximum mobilization of financial opportunities in the village, by 1945, the card supply system introduced at the beginning of the war will be abolished. But after the war, that is, on July 13, 1948, according to the instructions of the Presidium of the Supreme Soviet "On changes to articles 8, 23, 25 of the agricultural tax", the increase in the rates of the agricultural tax and the reduction of the existing benefits will cause the financial situation of the population to worsen [6. B. 151]. Regarding taxes, as mentioned above, it is clear that most of the taxes coming to the state budget during the Second World War were spent on military purposes. This was especially due to the agricultural sector, which is considered the main income sector in Uzbekistan, and related sectors of production, industrial enterprises, mining, chemical industry and electric power sector. After all, during the war years, the government was forced to implement mandatory laws for all, rather than forming a tax system based on the internal conditions and socio-economic indicators of each republic in the country. But in the years after the war, they were somewhat simplified by law. From the analysis of the tax system in the years of the Second World War, it can be understood that the subjugation of all forces and opportunities to the interests of the war in this period undoubtedly had an impact on the system of taxes and various levies collected from the population. This required the adaptation of taxes and levies coming from agriculture and its branches to the existing conditions, especially in Uzbekistan. For example, some types of local taxes were introduced on the basis of the decision of the Presidium of the Supreme Soviet of April 10, 1942 "On the improvement of certain local taxes and fees" [7. B. 59]. Other types of compulsory taxes are determined and collected by local authorities in accordance with the established procedure, taking into account the local characteristics of each place, in agreement with the center.

During the war years, in addition to the fixed taxes, the state tax was also collected from the population. That is, the state duty was levied on the basis of the decision of the Presidium of the Supreme Soviet of the USSR dated April 10, 1942 "On State Duty Rates" [9. B. 412]. During the war, state customs were paid by judicial organizations, civil registration bodies, immigration registration bodies, passport registration bodies, city and rural finance departments, various licensing bodies, and local soviets. After the war, mainly arbitration bodies, notary offices, local executive bodies paid the state tax in the absence of a notary organization [10. B. 63].

State tax is collected from citizens, organizations and all enterprises for documentation and issuance of documents. The state tax is divided into simple and proportional types. While regular

duties are set by fixed rates, proportional duties are variable. The state tax was received in the form of customs stamps for payments up to 10 soums, and for payments above 10 soums in cash and drafts [11. B. 234].

Duties are accepted by the State Bank and Savings Bank departments. In this case, the customs receipt contained who, why, when and how much duty was paid, the signature of the person issuing the receipt and the seal of the organization. It was necessary to clearly indicate the current account numbers of local budgets in the money statements. In the case of a copy of the receipt or customs documents and a suspicious document, the customs receiving organization could not act. State customs stamps were given to notary offices and cash registers in the prescribed manner, and they were sold based on the instructions of the state bank. Sold stamps are not redeemable or exchangeable.

As mentioned above, during the war years, taxes from construction buildings and land rent also played an important role. The tax on construction buildings is collected from the residences of citizens, auxiliary and service rooms. Its amount is determined by the bodies of the utility service. Regardless of how many people live and use these objects, only the owner of the object paid the tax on its area.

The functions of taxes during the Second World War were the obligations of tax organizations, the order of tax accounting, tax reports in the following order. It incorporates practical areas such as the procedure for checking tax collection and the procedure for reviewing tax applications and complaints, providing financial reserves, security of the material base depending on the activity of organization and taxes in the state, assistance to various sectors, and means of active assistance to the economy.

In conclusion, it should be noted that in general, during the Second World War, it can be seen that the tax system of the Soviet state mainly fulfilled the task of mobilizing all the state's reserves to the front. The conflicts of the tax system of the Soviet era covered all areas of the economy, and these conflicts are divided into internal and external conflicts according to their nature. The internal contradictions of the tax system are socio-economic reasons embodied in the tax system's operating procedure.

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