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IMPLEMENTATION OF SOVIET TAX POLICY IN THE AGRICULTURE OF UZBEKISTAN AND ITS CONSEQUENCES (1920–1953: ON THE EXAMPLE OF KASHKADARYA REGION)

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Abstract. This article comprehensively examines the formation, evolution, and practical implementation of the tax policy carried out by the Soviet state in the agriculture of Uzbekistan, specifically using the Kashkadarya region as a case study, based on archival documents. It reveals that beyond its fiscal function, the Soviet tax system served as a crucial instrument for economically subjugating the rural population, restricting private property, accelerating forced collectivization, and subordinating the agricultural sector to a centralized administrative-command system. Furthermore, the article analyzes the negative consequences of tax privileges during the NEP period, repressive mechanisms during the years of collectivization, wartime taxes, and compulsory in-kind deliveries during and after the war on the lifestyle and socio-economic condition of the rural population.

Keywords: Soviet tax policy, agriculture, Kashkadarya region, collectivization, contractization, tax burden, administrative pressure, collective farm (kolkhoz), individual farm.

INTRODUCTION. In the 20th century, the practice of financial regulation of agriculture by the Soviet state—specifically the use of tax policy as a tool for economic development and social control—became widespread. In a state based on a centralized and planned economy, this process manifested in strict and systematic forms, where mobilizing resources through the financial obligations of the rural population and subordinating the agricultural sector to state interests became a priority task. From this perspective, the tax policy implemented by the Soviet state in agriculture appears not merely as an economic mechanism, but as a complex system of political and social influence. Researching how these processes unfolded in local regions, particularly in an agricultural republic like Uzbekistan, holds significant scientific and historical importance.

Following Uzbekistan's independence, an opportunity emerged to impartially and critically reevaluate the economic and social policies of the Soviet period, generating scientifically grounded analyzes based on archival sources. In particular, studying the tax policy implemented in 1920–1953 through the example of the Kashkadarya region allows for a scientific revelation of the evolution of agricultural relations, economic ties between central and local authorities, and the adaptation strategies of the rural population.

The formation of the Soviet tax system in the agriculture of Turkestan, and subsequently the Uzbek SSR, went through several stages. The first stage covered the years 1920–1929, during which the transition from the *prodrazvyorstka* (surplus appropriation) system of the "war communism" period to the *prodnalog* (tax in kind) system under the New Economic Policy (NEP) was carried out.

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On April 11, 1922, the decree of the Turkestan Central Executive Committee "On the Tax in Kind" was adopted, which eased the tax burden on peasants to a certain extent.

However, following the land and water reforms carried out in 1925–1927, land relations were reorganized, and the class foundations of taxation were intensified. With the onset of collectivization policy in 1929–1939, the tax system was transformed into a tool for economically subjugating peasant households, restricting private property, and eliminating "kulak" farms.

An analysis of archival materials from the Kashkadarya region shows that in 1928–1930, the agricultural tax per capita in collective farms within the region amounted to 2 soms, while in individual farms this figure reached 6.1 soms. The contractization policy introduced by the state bound agricultural producers through compulsory contracts, demanding the delivery of products at low prices. For example, in the Kasbi district, landless or land-poor households were assigned obligations to deliver dozens and hundreds of poods of grain, which served to artificially categorize them as debtors or "kulaks".

According to archival documents, out of the 1,050,000-ruble agricultural tax plan set in Bekbudiy city in 1931, only 501,350 rubles (ie, 47.7 percent) were collected. This indicator demonstrates severe difficulties in tax collections, the passive resistance of the population, and a wide gap between local economic capacities and central plans.

During the Second World War, tax policy became the primary instrument for financing the military needs of the state, replenishing the defense fund, and mobilizing agricultural resources for front-line interests. On July 3, 1941, a 100 percent surcharge on the agricultural tax and additional payments ranging from 50 to 200 percent on the income tax were introduced. Starting January 1, 1942, a military tax was implemented, applied to the population over 18 years of age with rates set between 150 and 600 rubles.

Other forms of extracting funds from the population were also widely used during the war years. In particular, a tax on bachelors, single citizens, and citizens with small families was introduced in November 1941; population incomes were directed toward state needs through state loans, contributions to the defense fund, cash-and-goods lotteries, and local levies. The fact that 72.4 billion rubles were drawn into the state budget through the military tax in 1942–1945, and a total of 133 billion rubles was paid by the population through taxes and levies during the war years, indicates the comprehensive and compulsory nature of the tax policy. This shows that tax policy during the war functioned not only as a tool to fill the budget, but as a mandatory fiscal mechanism aimed at centralizing the population's financial resources at the disposal of the state and supplying front-line needs.

The policy of compulsory delivery of agricultural products to the state became significantly stricter during the war years. Collective and state farms were forced to surrender the bulk of their harvest for front and state needs. State purchase prices remained extremely low: 7–8 kopecks were paid for 1 kg of grain, 3 kopecks for 1 kg of potatoes, and 41–53 rubles for a single head of cattle.

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However, market prices were several hundred times higher. Specifically, in 1944 in the Kashkadarya region, 1 kg of potatoes cost 57 rubles, vegetables 48 rubles, meat 284 rubles, and 1 liter of milk 76 rubles, indicating that food provisioning for the rural population had become extremely severe.

Using the Kashkadarya region as an example, it was determined that agricultural taxes, market levies, building taxes, land rent, and levies for livestock and transport played an important role in supplementing local budgets during the war years. Notably, while the agricultural tax in the region was 4.215 million rubles in 1943, it reached 4.8683 million rubles in 1944. This growth demonstrates that the primary burden of forming local budget revenues under wartime conditions fell upon the rural population and agricultural households.

During the post-war recovery period (1945–1953), the tax policy in agriculture intensified further. Based on decrees issued on July 13 and 15, 1948, tax rates were sharply increased on the personal auxiliary plots of collective farmers as well as individual peasant households. In 1948, the agricultural tax increased by 30 percent compared to 1947, by 2.5 times in 1950, and by another 15.6 percent in 1952. Consequently, an ordinary collective farmer's household that paid 100 rubles of agricultural tax in 1940 was forced to pay 1,116 rubles by 1952. This circumstance demonstrates that tax policy relied on central fiscal needs rather than the actual solvency of the population.

In the Kashkadarya region, tax plans were subordinated to planned targets mandated from above rather than local economic capabilities. For instance, while the agricultural tax plan for the region in the third quarter of 1948 was initially set at 5.0 million rubles, it was subsequently raised to 8.220 million rubles. In that same year, the share of households unable to pay taxes fully and on time reached 37 percent, indicating that the tax burden on the region's population did not match the real economic situation.

The rural population responded to this heavy tax pressure through various forms of adaptation and passive resistance:

- Slaughtering and concealing livestock;
- Reducing sown areas and cutting down fruit trees in orchards and vineyards;
- Underreporting statistical data and deliberately delaying tax payments.

Simultaneously, numerous abuses were observed in the activities of local tax authorities. For example, in 1949, 30 tax agent cash registers were audited in the Kashkadarya region, revealing deficits and embezzlement amounting to over 4,112 soms across 18 tax agencies. In the first half of 1950, out of 2,027 complaints received, 88.5 percent (1,793 complaints) directly concerned wrongfully calculated agricultural taxes.

CONCLUSION. The implementation of Soviet tax policy in the agriculture of Uzbekistan, including the Kashkadarya region, during 1920–1953 served not only as a fiscal tool to generate budget revenues, but also as a primary administrative mechanism for economically subjugating the rural population, liquidating private property, and accelerating forced collectivization.

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While relatively mild tax measures during the NEP period later acquired a sharply class-based and repressive character in the 1930s, wartime and post-war military taxes, mandatory quotas, and soaring tax rates drastically reduced the living standards of the rural population. Consequently, tax policy is completely subordinated to the agrarian sector to centralized state governance, acting as a severe obstacle to the development of productive forces.

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