FISCAL MECHANISMS OF THE USSR AGRICULTURAL TAX SYSTEM DURING THE WAR YEARS AND THEIR PRACTICE IN THE KASHKADARYA REGION

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Abstract

The article analyzes the changes made in the agrarian tax system of the USSR in 1941–1945 and their practical manifestations in the Kashkadarya region. The increase in agricultural tax rates in wartime, the introduction of military taxes and other mandatory payments are discussed. The determination of conditional income norms in calculating agricultural taxes in 1943 and their territorial differentiation are considered. The funds received from agricultural taxes to the local budget of the Kashkadarya region are analyzed based on archival data. It is based on the fact that tax policy, along with its fiscal function, also performs the function of administrative and financial control over agricultural farms.

Keywords: USSR, Uzbek SSR, Kashkadarya region, agrarian policy, tax policy, agricultural tax, military tax, conditional income, local budget, financial control.

With the outbreak of World War II, the financial system of the USSR was adapted to the needs of the military economy, and the centralization of budget resources became a priority. The state sought to finance military spending by increasing tax rates, introducing new mandatory payments, and attracting funds from the population to the budget. The economic significance of agrarian taxes increased, especially in regions specialized in agriculture. The main mechanisms of the all-Union tax policy were also in force in the Uzbek SSR, including the Kashkadarya region. Therefore, an analysis of tax policy on the example of this region allows us to determine the implementation of central financial decisions at the local level.

With the outbreak of war, the procedure for taxation of agricultural and personal income was revised. In July 1941, additional surcharges were introduced to the agricultural tax and personal income tax. A 100 percent surcharge was established for the agricultural tax, and differentiated rates were applied to the income tax depending on the income level of citizens [1; 2]. This measure was aimed at expanding the revenue side of the state budget in the short term and providing financial resources for war expenses.

On December 29, 1941, the Decree of the Presidium of the Supreme Soviet of the USSR “On the Military Tax” was adopted, and a new tax was introduced on January 1, 1942 [3]. With its introduction, some previously established surcharges on agricultural and income taxes were abolished. The military tax became one of the main means of centralized financial mobilization, covering wide segments of the population. Tax rates were set at the Union level within the range of 150–600 rubles [4]. Certain categories, in particular, military personnel who served at the front and their family members, disabled people of groups I and II, were exempted from tax, and preferential rates applied to some disabled people [5]. This indicates that tax policy was based on general financial mobilization, on the one hand, and limited social stratification, on the other.

The fact that the amount of military tax was not the same in the regions of the Uzbek SSR also indicates the territorial nature of tax policy. According to archival data, the tax per household member was recorded as 370 rubles in the Tashkent region, 480 in Andijan, 420 in Surkhandarya, 460 in Samarkand, 470 in Bukhara, and 390 in the Karakalpakstan ASSR [6]. These figures indicate that the tax burden varied depending on economic and demographic conditions. In 1943, an important legal change was made to the agrarian tax system. The decree of the Presidium of the Supreme Soviet of the USSR on amendments to the Law on Agricultural Taxes established conditional or average income norms from agricultural products [7]. The establishment of separate income norms for grain, potato, horticultural, viticultural, and livestock farming facilities for the Uzbek SSR strengthened the system of calculating the tax base in a normative manner.

In this system, along with the actual income of the farm, the accounting indicators set in advance by the state became decisive. While some incomes of collective farmers based on a working day were exempted from tax, the agricultural tax was doubled for individual peasant farms [7]. This indicates that tax instruments were used not only for fiscal purposes, but also for the economic strengthening of the collective farm system.

Local archival data on the Kashkadarya region more clearly show the importance of agrarian taxes in the budget. If in 1943 the region received 4,215 thousand rubles from the agricultural tax, in 1944 this figure reached 4,868.3 thousand rubles [8]. Thus, over the course of a year, budget revenues from this source increased by 653.3 thousand rubles, or about 15.5 percent. This dynamic means that the role of agricultural entities in the formation of the local budget increased during the war years.

Along with the agricultural tax, market fees, building taxes, land rent, and other local payments were also part of budget revenues [8]. In this regard, the wartime fiscal policy was aimed at expanding the budget base by taxing various incomes and property of the population and economic entities.

However, the system based on conditional income norms also had its drawbacks. Archival documents record that taxes were levied even when the actual income of some farms was lower than the established normative indicators [9]. As a result, the tax base did not always correspond to the real economic situation of the peasant economy.

During the war years, control over the fulfillment of tax obligations was also strengthened. Fines were established for non-payment of taxes on time, and compulsory collection measures were applied in case of arrears [10]. This indicates that tax relations were turning from a purely economic mechanism into a tool of administrative management. In general, in 1941–1945, the agrarian tax system of the USSR was reshaped in accordance with the requirements of the war economy.

Agricultural tax, military tax, and local levies became important sources of mobilization of budget resources. Conditional income norms introduced in 1943 strengthened the taxation of agricultural farms on a normative basis. The growth of agricultural tax revenues in the Kashkadarya region demonstrates the practical result of this fiscal policy at the local level. At the same time, the tax system also served as a means of strengthening the state's administrative and financial control over the economic activities of farms.

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