



INTRODUCTION OF SINGLE AGRICULTURAL TAX AND WATER TAX IN TURKESTAN

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ABSTRACT

This article highlights the tax policy pursued by the soviet government in Turkestan, the difficult economic situation in agriculture, the introduction of the unified agricultural tax during the restoration of agriculture, and the introduction of irrigation during the creation of tax've the water industry.

KEY WORDS

Turkestan soviet power, tax policy, Unified agricultural tax, Water Tax, rubles.

INTRODUCTION

Without any formation of tax policy development and the state's economy it is difficult to imagine. In this article, the center of Russian Turkestan and the relationship to the interests of the attempt to control for the introduction in the economic sphere full of agriculture out stability, the country steadily in the soviet system water recovery and irrigation agricultural tax, the tax is fully in the introduction of the sector are outlined.

METHODS

Comparative analysis, analysis of sources, and interdisciplinary methods were used to reveal the topic. At the same time, an effort was made to illuminate the topic based on the principle of historicity, periodicity and objectivity.

RESULTS

Be passed to the new economic policy in the country as agricultural different tax to the introduction begins. For example, soviet Turkestan hunger and rundown though crucial in the fight against social as one of the measures in agriculture from the end of 1918, the horse and the animal was the introduction of labour obligations. The historical data available, according to the labor was carried out on the basis of the obligations of his siege of the mosque in the distribution of food to the soviet bureaucrats than them to have the rifle, clean burn tens of thousands of peasants, the road to repair taking out more information about occurs. In addition, agriculture in the population making insects damage crops to eliminate locust (damage from like cleaning is complete, work obligations also said. The only decision to do this of itself was enough. Such a decision is more Turkestan and XKS by one of the agriculture and irrigation work in labor obligations and can change shape with money, work and commitment to the distribution and use of the content on 26 April 1924, in the year of the adopted decision with him, reported: -1923-1924-year-irrigation agriculture in the rural population to work in the way to attract tax obligations in use; -work in the way of tax obligations in the transition



from horse-animal work day, work, give irrigationat which materials the number of thermal power stations (IES) defined by; -work tax obligations in the way the main pipe, distribution and tashlama of cleaning, repair and burn the strengthening of the population, building materials, which belonged to ttransfer, burn in the beginning of the water as control were identified .

The department of water resources (sk focusing) Irrigasiya in the system of labor and horse-animal obligations in the way of money in taxes that would pay the tab control was established. The meeting of the special commission money in Water resources fall to depositdid. Labor and horse-animal - like , while those who refused carrying out obligations of the RSFSR 's enterprise 79- according to article prosecuted tortiof lish also established .

Labor and horse-animal, how much liability the amount of tax to be charged be planned in advance-while in practice the tax payer and the tax list made absolutely necessary to start again from the work of recoveryathe oldest and largest of origin. Tax account production of documents by the organization as provided for in the taxation associated with the processsaid, but, "uzuq-yuluq" blindly go outdid . In 1923, 13 July Turkestan soviet system and miq single agricultural tax xks fully steadily on the handle, which consists of 21 dwas adopted ekret . This dekret to according, on 27 August 1924 the year in some places breeders to find areas that was the decision . This decisionto according irrigated landto divided into nine categoriesb, the amount of taxes imposed worked out. Fields planted with cotton and sorghum, fields worked by children in boarding schools, and lands drained in the 1920-1922 season were exempted from 10 percent of the Unified Agricultural Tax. . Cases of reduction or full exemption of the Unified agricultural tax due to natural disasters were also envisaged. In this decision, benefits were given to the family members of the police officers, the families of those serving in the ranks of the Red Army (at the expense of $\frac{3}{4}$ of the arable land) and the disabled . In February 1921, the Law "On Water" was adopted in Turkestan for the proper use of water in the development of cotton cultivation. February 28 1921, in the year of "Turkestan in the soviet system of payments for water facilities fully use the briefing steadily" was adopted on dekret. The country's department of water resources and the department of defense and labor of the country at the head of the central executive committee, until the end of the year 1923 the bank of central asia rubles to fund irrigation agriculture 750.000 rubles "Water tax" to decided to transfer. 30 percent of this tax, that is, Syrdarya region 225 000 rubles from 28 percent-210 000 rubles from Samarkand region, 18 percent-135 000 rubles Ettisuv region, from 17 percent-127 000 rubles from Fergana region, 2 percent and 5 percent Amudarya 15 000 rubles-38 000 rubles from the day of the harvest from may 15 1923 region delay is provided to Turkmenistan . Water until October 1 of the year of 1924, at the expense of the tax system works steadily in the soviet government fully finance the country's total agricultural bank funds was transferred to the recovery of the surrounding 400.000 rubles irrigation network . Decent water from under this, the user also to the population "Water tax" was introduced.

CONCLUSION

Single agricultural tax and the type of tax introduction be reduced in practice, the interests of the population, but serve to increase the amount of tax. Irrigation water distribution on the basis of the recovery from the tax oblast recovery in the sector, the expansion of the crop area,

clean burn, horse-like animals related to the mobilization of commitment to team work, contact encouraged and stimulated in order to fulfill the demands of the center was conducted.

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