

# Administration Of Tax Policy In Uzbekistan In 1925–1929 And Creation Of The Basis For Collectivization (On The Example Of Kashkadarya Region)

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**Annotation.** The article analyzes the administrativeization of tax policy in Uzbekistan, Kashkadarya region, in 1925–1929 and its impact on the collectivization process. The management of this process has shifted from a stable incentive to a new administrative economic structure to one of control and class pressure. The example of Kashkadarya highlights the process of developing tax plans, financial application of financial bodies at the regional level, to the population, and the reorganization of agriculture through land and water reform.

**Keywords:** Uzbekistan, Kashkadarya, tax policy, agricultural tax, administrativeization, land and water reform, collective farm, collectivization, class stratification.

**Introduction.** The years 1925–1929 are characterized by the administrativeization of Soviet tax policy in Uzbekistan. During this period, the tax system, formed under the NEP, gradually transformed from a tool for financial incentives into a mechanism for state control, class stratification, and administrative management of agriculture. In particular, in the case of the Kashkadarya region, strict implementation of tax plans, political control of local financial authorities, and the use of coercive measures against the population were clearly evident. This article analyzes the role of tax policy in creating the basis for administrativeization and collectivization. The Regulation “On the Tax System of the USSR”, adopted on October 16, 1924, was an important stage in the centralization of Soviet financial policy[1].

This document unified the types of taxes and levies that had previously operated in a scattered manner within a single legal system. As a result, it was possible to uniformly manage tax relations on an all-Union scale, strengthen financial control at the local level, and subordinate economic processes in agriculture to state policy.

**Main part.** According to the Regulation, taxes in agriculture were divided into direct and indirect types. Indirect taxes were determined depending on the income, property, land area and activity of economic entities. Indirect taxes were collected through the turnover of goods and services and were implemented through excises, trade and market fees, and state monopolies. This system allowed the state to control the economic activities of peasant farms.

This Regulation had a contradictory effect on the rural population. On the one hand, the legal clarification and stratification of the tax system seemed to create certain relief for the poor. On the other hand, the strengthening of centralized control limited the economic independence of peasant farms. In years of poor harvests, even low-rate taxes had a negative impact on the standard of living of the population.

The principles of centralization and financial control established in the charter strengthened the practice of strictly administratively ensuring tax collection in the Kashkadarya region. Due to the lack of activity of the regional financial authorities in tax collection, they were subjected to inspections by the GPU and workers' and peasants' control bodies, and measures were taken to cleanse them of "foreign elements"[2]. This situation indicates that tax policy was used not only as a financial measure, but also as a means of political control.

The central authorities demanded unconditional implementation of tax plans. On January 8, 1925, a letter signed by the Secretary of the Central Committee of the Republican Party Lyapin to the Kashkadarya Regional Party Committee strictly stipulated that tax collection should be ensured by 100 percent by January 15. Despite the fact that drought and famine in the southern regions aggravated the economic situation of the population, tax policy was not relaxed.

On January 14, 1925, the issue of tax collection was discussed at the executive bureau of the Kashkadarya regional party committee. Although the level of ushur tax collection reached 90 percent, this

indicator was not considered sufficient. This situation indicates that central plans were prioritized over local economic opportunities.

On April 30, 1925, the Executive Bureau of the Kashkadarya Regional Party Committee adopted a resolution on the first introduction of an agricultural tax. At the same time, the republican leadership imposed strict tasks on the local leadership to ensure full tax collection. The pace of tax collection in Kashkadarya was criticized by comparison with other regions, which led to increased administrative pressure[3].

In the process of tax collection, cases of arbitrariness, additional taxes beyond the established norm, bribery, and unfair treatment of the population were observed. This increased the discontent of the rural population. On September 5, 1925, during the visit of the republican leaders to the Kashkadarya region, complaints from the population were studied and a resolution was adopted to “combat improper tax collections”[4].

In 1925, when drought and famine in the southern regions sharply worsened the economic situation of the population, tax policy was tightened. Ivanov, the responsible secretary of the Central Committee of the CPSU (b) of Uzbekistan, emphasized that the economic stabilization of Soviet power depended on the funds and labor of the population.[5] Therefore, non-payment of taxes was considered a politically dangerous situation.

**Results and discussions.** On December 10, 1925, a request signed by Ikromov, Dunayev, and Pulatov from the Central Committee of the party was sent to the Kashkadarya regional party committee. It set the task of taking mass compulsory measures in collecting agricultural taxes, applying strict sanctions against tax defaulters, and strengthening control over persons engaged in trade and commerce[6]. This indicates that tax policy, in addition to its fiscal function, has become a means of subordinating economic relations in rural society to state control.

The administrative and class nature of tax policy has increased the need to reorganize property relations in agriculture. This process was clearly manifested in the land and water reform carried out in 1925–1927. As a result of the reform, the lands of large landowners and wealthy farms were partially redistributed. This reshaped the socio-economic basis of tax policy.

The recalculation of land areas and economic opportunities further stratified the taxation system. Tax policy was adapted to a class approach through measures such as imposing a separate tax burden on rich and middle-class farms and granting relief to the poor. In this regard, the land and water reform created the legal and economic basis for the subsequent collectivization policy. The collective farm movement also expanded under the influence of the reforms. In 1925, there were 410 collective farms in the Uzbek SSR, but by 1927 their number had reached 832. Although by March 1, 1928, the number of collective farms had decreased to 510, in the same year small artels were enlarged and transformed into large collective farms[7]. This process was aimed at strengthening collective farming administratively and economically.

By 1927–1928, class stratification in tax policy had become even more pronounced. The article “Pererozdeniye nalagogu v usloviyakh SSSR” published in 1929 noted that the tax burden for high-income groups was set at around 15–22 percent, while for low-income groups this figure was within 4–6 percent[8]. This indicates that tax policy, in addition to ensuring budget revenues, also served to exert economic pressure on groups considered “class enemies.” The example of the Kashkadarya region shows that the administration of tax policy was carried out without sufficient consideration of local conditions - drought, famine, weak market infrastructure, and low solvency of the population. The plans set by the center were prioritized over the real economic capabilities of the population. This led to an increase in tax collection abuses, complaints from the population, and administrative violence.

Thus, in Uzbekistan, including in the Kashkadarya region, in 1925–1929, tax policy began to function as administrative control and class pressure rather than economic incentives. Through the tax system, peasant farms were classified economically, property differences acquired political content, and rural society was increasingly involved in state control.[9] As a result, this policy prepared the necessary legal, economic, and administrative foundations for the collectivization process.

**Conclusion.** In general, in 1925–1929, tax policy in Uzbekistan retreated from its relatively economic stimulating nature during the NEP period and became a tool of administrative control and class pressure. The example of the Kashkadarya region clearly demonstrated the forced implementation of tax plans, political control of financial bodies, the application of sanctions against the population, and abuses in tax collection.

The land reform and the expansion of the collective farm movement reshaped the socio-economic basis of tax policy. As a result, agricultural taxes became an important mechanism for economic control, property stratification, and preparation of peasant farms for collectivization.

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