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THE IMPACT OF TAXES AND MANDATORY CONSTITUTIONS ON THE SOCIO-ECONOMIC LIFE OF THE KASHKADARYA RURAL POPULATION DURING THE WAR YEARS

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Abstract

The article analyzes the impact of the Soviet tax and compulsory payment policy on the socio-economic life of the rural population of the Kashkadarya region in 1941–1945. The increase in the tax burden, the compulsory transfer of agricultural products, and the policy of state procurement prices are considered. The incomes of collective farmers based on labor and changes in food supply are analyzed. The social consequences of the widespread involvement of women in agricultural production in conditions of labor shortage are highlighted. The impact of wartime fiscal policy on the real incomes of the rural population, labor incentives, and economic stability is based.

Keywords: Kashkadarya region, rural population, tax burden, compulsory military service, working hours, state procurement price, women's labor, real income, standard of living.

During World War II, the rural population played an important role in providing the state with military and economic resources. Although labor resources in agriculture decreased as a result of the mobilization of men to the front, the transfer of products to the state and tax obligations were maintained. Along with



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taxes, state loans, various levies, and in-kind assignments directed a certain part of the income of rural families to the state. This process directly affected the standard of living of the population and the economic stability of farms in agrarian regions such as Kashkadarya. Therefore, it is important to analyze the socio-economic results of wartime financial policy based on local materials.

The shortage of labor resources, the evacuation of the population, and the disruption of economic ties caused by the war limited the potential of agriculture [1]. Even under these circumstances, the state continued its policy of mobilizing the population's funds through taxes and compulsory payments. These fiscal mechanisms, while meeting the needs of the front, led to a reduction in the population's consumption and the resources remaining at the disposal of farms.

The policy of compulsory transfer of agricultural products to the state became even more stringent during the war. A large part of the harvest of collective and state farms was directed to meet the needs of the front and the state. Despite the shortage of labor resources and equipment, the implementation of the established plans was required, and failure to fulfill the tasks could lead to legal liability [2]. This situation disrupted the balance between production on agricultural farms and personal consumption of the population.

Internal state loans, allocations to the defense fund, lotteries, and other financial mechanisms also became important means of mobilizing resources from the population. During the war years, 113.9 billion rubles were raised through state loans, which amounted to 10.2 percent of total budget revenues. Thus, the economic burden on the population was not limited to official taxes.

The living standards of the rural population were also seriously affected by state procurement prices. According to the source you cited, while the state received agricultural products at relatively low prices, food prices in the free market rose sharply. In particular, in 1944, 1 kg of potatoes in the markets of the Kashkadarya



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region cost 57 rubles, vegetables 48 rubles, meat 284 rubles, and 1 liter of milk 76 rubles [3]. This difference indicates a serious economic imbalance between the products produced by the rural population and their consumer value in the market.

One of the main sources of income for collective farmers was the distribution of products on the basis of the trudoden - labor day. According to the information provided in the paragraph, in 1942, 45 thousand centners of grain were planned to be distributed, but in reality 23 thousand centners were distributed. In 1943, instead of the planned 34 thousand centners, 28.3 thousand centners of grain were distributed. This situation increased the gap between the results of labor and the products that actually fell into the hands of the collective farmer.

In order to eliminate the shortage of labor resources, women were widely involved in agricultural work. On May 15, 1942, the Soviet of People's Commissars of the USSR and the Central Committee of the CPSU (b) adopted a decision aimed at attracting women collective farmers to work [4]. Although this measure served to maintain production, women's simultaneous performance of production and family-household duties increased the workload on them.

Property taxes also put additional pressure on rural families. Although some local taxes were abolished in January 1943, taxes on livestock and other assets remained. In rural areas, the taxes imposed on animals, their registration fees, and other obligations were a significant economic burden on peasant families who relied on livestock farming [5].

Meanwhile, the state tried to partially alleviate the economic pressure of the war by granting benefits to certain social groups. For example, state duty relief was established for the heirs of fallen servicemen, and some inheritance and gift taxes were abolished. However, these benefits covered a limited part of the population and did not significantly reduce the overall tax burden.



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The increase in agricultural tax revenues on an all-Union scale during the war years also indicates the increased economic burden on the rural population. In 1942, 2.1 billion rubles were collected from agricultural taxes, while in 1945 this figure reached 5.6 billion rubles [6]. The doubling of taxes on individual peasant farms further complicated their economic situation.

Tax policy also affected socio-demographic relations. The tax on singles, singles, and childless citizens linked the marital status of the population to financial obligations. Since 1944, the introduction of different rates for childless and low-income citizens increased the financial costs of rural families [7]. Although one of its official goals was to influence demographic processes, in wartime conditions this payment served as an additional economic pressure for certain segments of the population.

As a result, taxes, forced handovers, low purchase prices, and limited distribution of products based on the workday have all had a combined effect on the real incomes of the rural population. These economic factors have reduced the population's consumption opportunities and widened the gap between the results of labor and the material benefits received.

In this regard, it is not enough to evaluate wartime fiscal policy solely as a means of financing the budget. It was part of the mechanism for mobilizing the population's funds and agricultural resources at the disposal of the state, establishing control over production, and implementing established plans.

In conclusion, the system of taxes and compulsory orders in 1941–1945 had a significant impact on the economic and social life of the rural population of Kashkadarya. The tax burden, low state procurement prices, and obligations to deliver products limited the real income of agricultural enterprises. The reduction in the distribution of products under the Trudoden further complicated the food supply of the population. The widespread involvement of women in agricultural



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production in conditions of labor shortages increased their social and labor burden. As a result, wartime financial policy, along with the centralization of state resources, limited the economic independence of the rural population.

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