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EXPLAINS 1949 AGRICULTURAL TAX

Agricultural taxes are levied upon the population engaged in agriculture and residing in rural areas. Included in the taxable income are incomes received from plowlands, vegetable gardens, orchards, berry patches, meadows, large horned cattle, horses, sheep, goats, hogs, apiculture, handicrafts, and lease of buildings, and income from work animals and farmers assisting other farmers.

Agricultural incomes are determined on the basis of rates established by the Council of Ministers of the Lithuanian SSR. For 1949 these will be as follows: orchards and berry patches 1,200 rubles per hectare, one horse, 700 rubles; one cow, 900 rubles; one bull, 350 rubles; one hog, 400 rubles; one sheep or goat, 100 rubles; and one frame beehive, 100 rubles.

Income rates per hectare of plowlands fluctuate between 600 rubles and 1,250 rubles, depending on the quality of the land and the economic development of the region in which the land is located. Income rates per hectare of meadow land fluctuate between 250 rubles and 350 rubles. Other incomes are determined on the basis of actual receipts as of 1 July 1949.

Taxes are payable in three installments and are due 15 September, 1 November, and 1 December 1949.

In computing taxes of collective farmers the established income rates are reduced 50 percent, and only those objects are subject to taxation which are in the exclusive use of the collective farmer i.e. garden plots, large cattle, and beehives. Incomes from small animals (sheep, goats, hogs) owned by collective farmers and used in connection with the collective farm are not subject to taxation.

Members of agricultural artels having an annual income of not more than 1,200 rubles are freed from taxes, while kolkhoz members considered to be disabled by virtue of age, males above 60 and females above 55, have their taxes reduced 50 percent

The following is an illustration of what a kolkhoz farmer pays in taxes. He has a garden plot of 0.60 hectares, one cow, three sheep, and two hogs. He receives from the kolkhoz for his work 2.5 tons of grain, 3 tons of potatoes and vegetables, 2 tons of fodder, and 2,700 rubles in money. His taxable income is determined on the following basis: the garden plot, 720 rubles (1,200 per hectare);

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the cow, 900 rubles; total, 1,620 rubles. His total tax amounts to only 40 rubles and 50 kopeks.

An individual farmer who joins a kolkhoz has his exemptions computed as follows: income from animals which he surrendered to the kolkhoz and the unharvested crop are deducted from his taxable income and the remaining income tax is reduced by 50 percent.

Tax exemptions enjoyed by collective farmers are also applicable to workers and employees who engage in farming and reside in rural areas and to members of industrial cooperatives, transport workers and forest guards, provided that (1) the above listed individuals were continuously employed for not less than one year in the positions they occupied on 1 July, and that other members of the household who are able to work, excepting the wife and school children, are also employed or are members of an industrial cooperative; and (2) the number of cattle in possession of the household does not exceed the limit set forth in the Statute for Agricultural Artels.

The agricultural tax law provides for a number of other exemptions of which the following are the most important: farms of war invalids or labor invalids (Class 1 and 2), if the household has no other member capable to work. If the household includes members capable to work, only one half of tax is assessed. Fully exempt from the agricultural tax are farms of invalids (Class 1) of World War II, even if the household includes one member capable to work. Similar exemptions are given to Class 2 invalids of World War II, if the household contains children up to 8 years of age. Farms of those in military service are exempt from taxation provided that the only working member of the family is the wife and that there is a child 8 years old or younger. Farms of those who perished on the front of World War II, are assessed to the extent of 50 percent of the tax if the sole working member of the household is the wife who has a child 8 years old or younger.

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