

Issued by the Central People's Government Administration Council

Instructions Concerning the Collection of Agricultural Taxes in the New Liberated Areas

(Adopted at the 49th Administrative Meeting of the Government Affairs Council)

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(1) At present, the autumn harvest has already arrived, and the work of collecting agricultural taxes in the newly liberated areas is about to begin. This is a major event, because it is related to the consolidation of the country's financial balance and the burden of the general population. The Central People's Government has promulgated the "Interim Regulations on Agricultural Tax in the New Liberated Areas" for this purpose. This regulation was formulated based on the general situation in the newly liberated areas, especially the situation that had not yet undergone land reform, and at the same time referring to the experience of grain collection last year. According to this regulation, the rate of agricultural tax has been reduced (the national public grain accounted for 17% of the total agricultural income has been reduced to 13% from last year, and the local grain has been reduced from 20% to 10%.) The burdens of all classes have been reduced, the proportion of burdens of all classes has become fairer and more reasonable, and proper care has been given to landlords. The people's governments at all levels in the newly liberated areas, especially the provincial (municipal) people's governments, must seriously study This regulation really grasps its principles, and formulates appropriate implementation rules with reference to the specific conditions of each province (city).

(2) The people's governments at all levels in the newly liberated areas should list this work as one of the current important tasks, implement the responsibility of the heads, direct leadership, and concentrate the necessary forces to complete this task. Hand it over to the finance staff. The people's governments of provinces (cities), prefectures and counties must take appropriate measures, such as holding meetings and holding short-term training courses, to convene the grain collectors sent by them and relevant personnel of lower-level governments to train them, and help them understand the provisional regulations and implementation rules of agricultural tax. When time permits, capable cadres should be dispatched as much as possible to carry out typical experiments on agricultural tax collection, gain experience, and promote it, so as to minimize deviations in implementation. The county, district, and village (village) people's governments should mobilize activists from people's organizations. After helping them understand the provisional regulations on agricultural tax, they should conduct extensive and in-depth publicity and explanations to grain-paying households at all levels, so that the provisional regulations on agricultural tax can be implemented by households. Well-known, well-known to the public.

(3) The people's government of Yu (village) must generally organize agricultural tax investigation and appraisal committees including representatives from all walks of life without exception. The task of the Agricultural Tax Investigation and Appraisal Committee is to seriously investigate the taxpayers' land acres, output, population, and tenancy relationship, etc., and at the same time rely on the peasants to expose concealed land, false output reports, and evasion of burdens. According to the provisions of the regulations, calculate and evaluate the tax payable by each household, and properly mediate and handle disputes between taxpayers, so that the collection of agricultural taxes is indeed fair and reasonable, and the phenomenon of abnormally heavy and abnormally heavy is avoided.

(4) People's governments at all levels and grain collection personnel must strictly abide by the policies and act in accordance with the "Interim Regulations on Agricultural Tax in the New Liberated Areas". They must not arbitrarily increase or decrease land output, change the tax rate levied without authorization, freely increase the burden, and must not exaggerate difficulties to reduce the number

of applications for this reason. In short, we must oppose the tendency to simply complete tasks regardless of policy, and at the same time prevent the tendency to emphasize difficulties and let things go their own way. In order to strengthen the leadership of grain collection work, people's governments at all levels should not only send a large number of capable cadres to the countryside to assist local grain collection work, check and summarize experience at any time, and correct deviations, but also use telephones and various communication methods to closely communicate with each other.

(5) When the people's congresses at various levels are convened, the people's governments at the same level must report to them the collection of agricultural taxes. At the end of the winter expropriation task, the people's governments at all levels should summarize the expropriation work and report to each level. The people's governments of each province (city) and the people's government of a large administrative region shall submit a summary report to the central government.