

2026. 13 (2)

# Asian Journal

## "STEPPE PANORAMA"



ISSN 2710-3994

ISSN 2710-3994 (online)

*Құрылтайшысы және баспагері:* Қазақстан Республикасы Ғылым және жоғары білім министрлігі Ғылым комитеті Ш.Ш. Уәлиханов атындағы Тарих және этнология институты ШЖҚ РМК

Ғылыми журнал Қазақстан Республикасы Инвестициялар және даму министрлігінің Байланыс, ақпараттандыру және ақпарат комитетінде 2025 ж. 5 сәуірде тіркелген. Тіркеу нөмірі № KZ91VPY00116246. Жылына 6 рет жарияланады (электронды нұсқада).

Журналда тарих ғылымының *келесі бағыттары* бойынша ғылыми жұмыстар жарияланады: тарих, этнология.

*Жарияланым тілдері:* қазақ, орыс, ағылшын.

*Редакция мен баспаның мекен-жайы:*

050010 Қазақстан Республикасы, Алматы қ., Шевченко көш., 28-үй

ҚР ҒЖБМ ҒК Ш.Ш. Уәлиханов атындағы Тарих және этнология институты ШЖҚ РМК

Тел.: +7 (727) 261-67-19, +7 (727) 272-47-59

Журнал сайты: <https://ajspiie.com>

© Ш.Ш. Уәлиханов атындағы  
Тарих және этнология институты 2025  
© Авторлар ұжымы, 2025

#### БАС РЕДАКТОР

**Қабылдинов Зиябек Ермұқанұлы** — тарих ғылымдарының докторы, профессор, ҚР ҰҒА академигі, ҚР ҒЖБМ ҒКШ.Ш. Уәлиханов атындағы Тарих және этнология институтының бас директоры. (Қазақстан)

#### РЕДАКЦИЯЛЫҚ АЛҚА

**Аутрам Алан (Outram Alan)** — археология ғылымдарының докторы, Эксетер университеті, тарих және археология кафедрасының профессоры. (Ұлыбритания)

**Аширов Адхамжон Азимбаевич** — тарих ғылымдарының докторы, профессор, Өзбекстан Республикасы Ғылым академиясының Тарих институтының Этнология және антропология орталығының меңгерушісі. (Өзбекстан)

**Әбіл Еркін Аманжолұлы** — тарих ғылымдарының докторы, профессор, ҚР Парламенті Мәжілісінің депутаты. (Қазақстан)

**Әлімбаев Нұрсан** — тарих ғылымдарының кандидаты, профессор, Ш.Ш. Уәлиханов атындағы Тарих және этнология институтының бас ғылыми қызметкері. (Қазақстан)

**Вернер Кунтһиа (Werner Cynthia)** — тарих ғылымдарының докторы, профессор, Техас университеті. (АҚШ).

**Дайнер Александр (Diener Alexander)** – тарих ғылымдарының докторы, профессор. Канзас университеті. (АҚШ)

**Жаркен Айгүл Мәлікқызы** — тарих ғылымдарының докторы, Л.Н. Гумилев атындағы Еуразия Ұлттық университетінің профессоры. (Қазақстан)

**Көкебаева Гүлжауһар Какенқызы** — тарих ғылымдарының докторы, профессор, Әл-Фараби атындағы Қазақ ұлттық университеті. (Қазақстан)

**Кригер Виктор (Kriege Viktor)** — тарих ғылымдарының докторы, Нюрнбергтегі Бавариялық немістер мәдени орталығының (BKDR) ғылыми қызметкері. (Германия)

**Оайон Изабель (Ohayon Isabelle)** — тарих ғылымдарының кандидаты, профессор, CERCEC директорының орынбасары, Францияның Ұлттық ғылыми зерттеу орталығының (CNRS) қызметкері. (Франция)

**Сабурова Татьяна** — тарих ғылымдарының докторы, профессор, Индиана университеті. (АҚШ)

**Моррисон Александр (Morrison Alexander)** — PhD, Оксфорд университетінің профессоры. (Ұлыбритания)

**Муминов Ашірбек Құрбанұлы** — тарих ғылымдарының докторы, профессор, Ислам тарихы, өнер және мәдениет ғылыми-зерттеу орталығының аға ғылыми қызметкері IRCICA – İslam Tarih, Sanat ve Kültür Araştırma Merkezi. (Түркия)

**Римантас Желвис (Želvys Rimantas)** — тарих ғылымдарының докторы, профессор, Вильнюс педагогикалық университеті. (Литва)

**Смағұлов Оразақ Смағұлұлы** – тарих ғылымдарының докторы, профессор, ҚР ҰҒА академигі, Балон ғылым академиясының корр.-мүшесі, Ш.Ш. Уәлиханов атындағы сыйлықтың лауреаты, ғылым мен техниканың еңбек сіңірген қайраткері, Л.Н. Гумилев атындағы Еуразия ұлттық университетінің профессоры. (Қазақстан)

**Таймағамбетов Жәкен Қожахметұлы** — тарих ғылымдарының докторы, профессор, ҚР ҰҒА академигі, ҚР Ұлттық музейі. (Қазақстан)

**Томохико Уяма** — PhD, Хоккайдо университетінің Славян және Еуразиялық зерттеулер орталығының профессоры (Жапония)

**Ян У. Кэмпбелл (Ian W. Campbell)** — PhD, Калифорния университетінің профессоры (АҚШ)

#### ЖАУАПТЫ РЕДАКТОР

**Қаипбаева Айнагүл Толғанбайқызы** — тарих ғылымдарының кандидаты, қауымдастырылған профессор, Ш.Ш. Уәлиханов атындағы Тарих және этнология институтының жетекші ғылыми қызметкері. (Қазақстан)

#### ҒЫЛЫМИ РЕДАКТОРЛАР

**Қапаева Айжан Тоқанқызы** — тарих ғылымдарының докторы, профессор, Ш.Ш. Уәлиханов атындағы Тарих және этнология институтының Бас ғылыми қызметкері. (Қазақстан)

**Кубеев Рустем Жаулыбайұлы** — Ш.Ш. Уәлиханов атындағы Тарих және этнология институтының ғылыми қызметкері. (Қазақстан)

#### ТЕХНИКАЛЫҚ ХАТШЫ

**Бурханов Бимурад Бадритдинұлы** — магистр, Ш.Ш. Уәлиханов атындағы Тарих және этнология институтының ғылыми қызметкері. (Қазақстан).

**Копеева Сания Жуматайқызы** — магистр, Ш.Ш. Уәлиханов атындағы Тарих және этнология институтының қызметкері. (Қазақстан).

ISSN 2710-3994 (online)

*Учредитель и издатель:* РГП на ПХВ «Институт истории и этнологии им.Ч.Ч. Валиханова»  
Комитета науки Министерства науки и высшего образования Республики Казахстан

Научный журнал зарегистрирован в Комитете связи, информатизации и информации  
Министерства по инвестициям и развитию Республики Казахстан, свидетельство о  
регистрации:

№ KZ91VPY00116246 от 03.04.2025 г. Публикуется 6 раз в год (в электронном формате).

В журнале публикуются научные работы *по следующим направлениям* исторической науки:  
история, этнология.

*Языки публикации:* казахский, русский, английский.

*Адрес редакции и издательства:*

050010 Республика Казахстан, г. Алматы, ул. Шевченко, д. 28

РГП на ПХВ Институт истории и этнологии им. Ч.Ч. Валиханова КН МНВО РК

Тел.: +7 (727) 261-67-19, +7 (727) 272-47-59

Сайт журнала: <https://ajspiie.com>

© Институт истории и этнологии  
имени Ч.Ч. Валиханова, 2026

© Коллектив авторов, 2026

### ГЛАВНЫЙ РЕДАКТОР

**Кабульдинов Зиябек Ермуханович** — доктор исторических наук, профессор, академик НАН РК, генеральный директор Института истории и этнологии им. Ч.Ч. Валиханова КН МНВО РК. (Казахстан)

### РЕДАКЦИОННАЯ КОЛЛЕГИЯ

**Абиль Еркин Аманжолович** — доктор исторических наук, профессор, Депутат Мажилиса Парламента РК. (Казахстан)

**Алимбай Нурсан** — кандидат исторических наук, профессор, главный научный сотрудник Института истории и этнологии им. Ч.Ч. Валиханова. (Казахстан)

**Аутрам Алан (Outram Alan)** — доктор археологических наук, профессор департамента археологии и истории Университета Эксетера. (Великобритания)

**Аширов Адхамжон Азимбаевич** — доктор исторических наук, профессор, заведующий Центром этнологии и антропологии Института истории Академии наук Республики Узбекистан. (Узбекистан)

**Вернер Синтия (Werner, Cynthia)** — доктор исторических наук, профессор. Техасский университет. (США)

**Дайнер Александр (Diener Alexander)** — доктор исторических наук, профессор. Канзасский университет (США)

**Жаркен Айгуль Маликовна** — доктор исторических наук, профессор Евразийского национального университета им. Л.Н. Гумилёва. (Казахстан)

**Исмагулов Оразак Исмагулович** — доктор исторических наук, профессор, академик НАН РК, член-корр. Болонской академии наук, лауреат премии им. Ч.Ч. Валиханова, заслуженный деятель науки и техники, профессор Евразийского национального университета имени Л.Н. Гумилева. (Казахстан)

**Кокебаева Гульжаухар Какеновна** — доктор исторических наук, профессор Казахского национального университета имени Аль Фараби. (Казахстан)

**Кригер Виктор (Kriege Viktor)** — доктор исторических наук, научный сотрудник Баварского культурного центра немцев (BKDR) в Нюрнберге. (Германия)

**Моррисон Александр (Morrison Alexander)** — PhD, профессор Оксфордского университета. (Великобритания)

**Муминов Аширбек Курбанович** — доктор исторических наук, профессор, старший научный сотрудник Исследовательского центра исламской истории, искусства и культуры. IRCICA – İslâm Tarih, Sanat ve Kültür Araştırma Merkezi. (Турция)

**Оайон Изабель (Ohayon Isabelle)** — кандидат исторических наук, профессор, заместитель директора CERCEC, сотрудник Национального центра научных исследований Франции (CNRS). (Франция)

**Римантас Желвис (Želvys Rimantas)** — доктор педагогических наук, профессор, Вильнюсский педагогический университет. (Литва)

**Сабурова Татьяна** — доктор исторических наук, профессор, Университет Индианы. (США)

**Таймагамбетов Жакен Кожаметович** — доктор исторических наук, профессор, академик НАН РК, Национальный музей РК. (Казахстан)

**Томохико Уяма** — PhD, профессор Центра славяно-евразийских исследований Хоккайдского университета (Япония)

**Ян Кэмпбелл (Ian W. Campbell)** — PhD, профессор Калифорнийского университета (США)

### ОТВЕТСТВЕННЫЙ РЕДАКТОР

**Каипбаева Айнагуль Толганбаевна** — кандидат исторических наук, ведущий научный сотрудник Института истории и этнологии им. Ч.Ч. Валиханова. (Казахстан)

### НАУЧНЫЕ РЕДАКТОРЫ

**Капаева Айжан Токановна** — доктор исторических наук, профессор, главный научный сотрудник Института истории этнологии им. Ч.Ч. Валиханова. (Казахстан).

**Кубеев Рустем Джаулыбайулы** — научный сотрудник Института истории и этнологии им. Ч.Ч. Валиханова. (Казахстан).

### ТЕХНИЧЕСКИЙ СЕКРЕТАРЬ

**Бурханов Бимурад Бадритдинович** — магистр, научный сотрудник Института истории и этнологии им. Ч.Ч. Валиханова. (Казахстан).

**Копеева Сания Жуматаевна** — магистр, сотрудник Института истории и этнологии им. Ч.Ч. Валиханова. (Казахстан).

ISSN 2710-3994 (online)

*Founder and publisher:* RSE on REM “Ch.Ch. Valikhanov Institute of History and Ethnology” of the Committee of Science of the Ministry of Science and Higher Education of the Republic of Kazakhstan

The scientific journal is registered at the Committee for Communications, Informatization and Information of the Ministry for Investments and Development of the Republic of Kazakhstan, registration certificate: No. KZ91VPY00116246 dated 03.04.2025. The journal is published 6 times a year (in electronic format).

The journal publishes scientific works in the *following areas* of historical science: history, ethnology.

*Publication languages:* Kazakh, Russian, English.

*Editorial and publisher address:*

28 Shevchenko Str., 050010, Almaty, Republic of Kazakhstan

RSE on REM Ch.Ch. Valikhanov Institute of History and Ethnology CS MSHE of the Republic of Kazakhstan

Tel.: +7 (727) 261-67-19, +7 (727) 272-47-59

Journal website: <https://ajspiie.com>

© Ch.Ch. Valikhanov Institute  
of History and Ethnology, 2026  
© Group of authors, 2026

#### EDITOR-IN-CHIEF

**Kabuldinov Ziabek Ermukhanovich** — Doctor of Historical Sciences, Professor, Academician of the National Academy of Sciences of the Republic of Kazakhstan, General Director of Ch.Ch. Valikhanov Institute of History and Ethnology SC MSHE RK. (Kazakhstan)

#### EDITORIAL BOARD

**Abil Yerkin Amanzholovich** — Doctor of Historical Sciences, Professor, Member of the Mazhilis of the Parliament of the RK. (Kazakhstan)

**Alimbay Nursan** — Candidate of Historical Sciences, Professor, Chief Researcher at the Ch.Ch. Valikhanov Institute of History and Ethnology. (Kazakhstan)

**Azimqulov Javohir** — Doctor of Historical Sciences, Professor, Head of the Center for Ethnology and Anthropology at the Institute of History, Academy of Sciences of the Republic of Uzbekistan. (Uzbekistan)

**Diener Alexander** — Doctor of Political Science, Professor, University of Kansas. (USA)

**Ian W. Campbell** — PhD, Professor at the University of California (USA)

**Ismagulov Orazak Ismagulovich** — Doctor of Historical Sciences, Professor, Academician of the National Academy of Sciences of the Republic of Kazakhstan, Corresponding Member of Bologna Academy of Sciences, winner of Ch.Ch. Valikhanov Award, Honored Worker of Science and Technology, Professor of L.N. Gumilyov University. (Kazakhstan)

**Kokebayeva Gulzhaukhar Kakenovna** — Doctor of Historical Sciences, Professor at the Al Farabi Kazakh National University. (Kazakhstan)

**Kriege Viktor** — Doctor of Historical Sciences, Researcher at the Bavarian Cultural Center of Germans (BKDR) in Nuremberg. (Germany)

**Morrison Alexander** — PhD, Professor, University of Oxford. (UK)

**Muminov Ashirbek Kurbanovich** — Doctor of Historical Sciences, Professor, Senior Researcher at the Research Center for Islamic History, Art and Culture. IRCICA (İslam Tarih, Sanat ve Kültür Araştırma Merkezi). (Turkey)

**Ohayon Isabelle** — Candidate of Historical Sciences, Professor, Deputy Director of CERCEC, Researcher at the French National Center for Scientific Research (CNRS). (France)

**Outram Alan** — Doctor of Archaeological Sciences, Professor in the Department of Archaeology and History at University of Exeter. (Britain)

**Rimantas Želvys** — Doctor of Pedagogical Sciences, Professor, Vilnius Pedagogical University. (Lithuania)

**Saburova Tatiana** — Doctor of Historical Sciences, Professor, Indiana University. (USA)

**Taimagambetov Zhaken Kozhakhmetovich** — Doctor of Historical Sciences, Professor, Academician of the National Academy of Sciences of the Republic of Kazakhstan, National Museum of the Republic of Kazakhstan. (Kazakhstan)

**Werner, Cynthia** — Doctor of Historical Sciences, Professor, Texas university. (USA)

**Tomohiko Uyama** — PhD, Professor at the Slavic-Eurasian Research Center, Hokkaido University. (Sapporo, Japan)

**Zharken Aigul** — Doctor of Historical Sciences, Professor at L.N. Gumilyov Eurasian National University. (Kazakhstan)

#### EXECUTIVE EDITOR

**Kaipbayeva Ainagul Tolganbayevna** — Candidate of Historical Sciences, leading researcher at Ch.Ch. Valikhanov Institute of History and Ethnology (Kazakhstan).

#### ACADEMIC EDITOR

**Kapaeva Aizhan Tokanovna** — Doctor of Historical Sciences, Professor, Chief Researcher at the Ch.Ch. Valikhanov Institute of History and Ethnology. (Kazakhstan)

**Kubeyev Rustem Dzhaulybayuly** — researcher at Ch.Ch. Valikhanov Institute of History and Ethnology. (Kazakhstan)

#### TECHNICAL SECRETARY

**Burkhanov Bimurad Badritdinovich** — Master's, researcher at Ch.Ch. Valikhanov Institute of History and Ethnology. (Kazakhstan)

**Kopeyeva Saniya Zhumataevna** — Master's, researcher at Ch.Ch. Valikhanov Institute of History and Ethnology. (Kazakhstan)

## ТАРИХ / ИСТОРИЯ / HISTORY

Published in the Republic of Kazakhstan  
 Asian Journal “Steppe Panorama”  
 Has been issued as a journal since 2014  
 ISSN 2710-3994.  
 Vol. 13. Is. 2, pp. 519-529, 2026  
 Journal homepage: <https://ajspiie.com>

FTAXP / МПНТИ / IRSTI 03.20  
[https://doi.org/10.51943/2710-3994\\_2026\\_13\\_2\\_519-529](https://doi.org/10.51943/2710-3994_2026_13_2_519-529)

## THE IMPACT OF ATATÜRK’S DOMESTIC TRAVELS ON TURKEY’S TAX POLICY (1930–1931)

*Nedim Sarıgüzel*<sup>1</sup>

<sup>1</sup>Selçuk Univesity  
 (Selçuk University, Alaeddin Keykubat Campus, Akademi District, Yeni Istanbul Street No. 369, Postcode: 42130 Selçuklu-Konya / TURKEY)  
 History, Lecturer Dr.

 <https://orcid.org/0000-0002-9099-7005> E-mail: [nsariguzel@selcuk.edu.tr](mailto:nsariguzel@selcuk.edu.tr)

© Ch. Ch. Valikhanov IHE, 2026

© Sarıguzel N., 2026

**Abstract.** *Introduction.* In the early years of the Republic, Turkey experienced a period of single-party rule. This political situation enabled the government to implement reforms with relative ease, thanks to a strong governing structure. However, as this system was incompatible with democracy, it occasionally led to growing criticism of the government. Particularly when compounded by the financial difficulties brought about by the 1929 global economic crisis, public opposition to the government intensified. Consequently, the Liberal Republican Party was founded in 1930 to both oversee the government and fulfil the requirements of democracy. However, the new party’s rapid rise to become a governing partner and its absorption of reactionary groups altered the situation. The party was dissolved and the experiment in democracy was cut short. *Goals and objectives.* To study the issues related to historical events, when Mustafa Kemal Pasha, being disturbed by this situation, embarked on an extensive tour to witness first-hand the political, social and economic conditions in the country. *Results.* The observations made during these travels became important data for policies to be implemented in the future. The issue of taxation, one of the most significant financial matters of the period, was also a key focus during these travels. Farmers, merchants, industrialists, civil servants, workers – in short, every occupational group – had been affected to some extent by the economic crisis. Heavy taxes were placing these groups in an even more difficult position. Consequently, in every region visited, there was a strong demand for tax reductions. *Conclusion.* These demands, combined with the observations made during the journeys, would lead to changes in the tax system. This study identified tax-related issues encountered during these trips by examining newspapers and archival documents from the period. Furthermore, based on the data obtained, it revealed how the country’s tax system underwent changes. In conclusion, this study examined the problems related to the country’s tax system that Mustafa Kemal Atatürk encountered during his inspection tours in 1930–1931, as well as the solutions he proposed.

**Keywords:** Mustafa Kemal Pasha, Travel, Tax Policy, The 1929 Global Economic Crisis, Populism

**Acknowledgments.** This article is based on the author’s doctoral thesis, «Atatürk’s domestic travels and turkey’s socio-economic structure (1929–1932)- Atatürk’ün yurt seyahatleri ve türkiye’nin sosyoekonomik yapısı (1929-1932)»

**For citation:** Sarıguzel N. The impact of atatürk’s domestic travels on turkey’s tax policy (1930–1931) // Asian Journal “Steppe Panorama”. 2026. Vol. 13. No. 2. Pp. 519–529. (In Eng.). DOI: 10.51943/2710-3994\_2026\_13\_2\_519-529

**АТАТҮРІКТІҢ ІШКІ САПАРЛАРЫНЫҢ ТҮРКИЯНЫҢ САЛЫҚ САЯСАТЫНА ӘСЕРІ (1930–1931)***Сарыгүзел Недим*<sup>1</sup><sup>1</sup>Селчук университеті

(Селчук университеті, Алаэддин Кейкубат кампусы, Академи ауданы, Ені Стамбул көшесі №369, Пошта индексі: 42130 Селчуклу-Конья / ТҮРКИЯ)

Тарих, доцент, д-р

 <https://orcid.org/0000-0002-9099-7005> E-mail: [nsariguzel@selcuk.edu.tr](mailto:nsariguzel@selcuk.edu.tr)

© Ш.Ш. Уәлиханов атындағы ТЭИ, 2026

© Сарыгүзел Н. 2026

**Аңдатпа.** Республиканың алғашқы жылдарында Түркия бірпартиялық билік кезеңін бастан өткерді. Бұл саяси жағдай мықты басқару құрылымының арқасында үкіметке реформаларды салыстырмалы түрде оңай жүзеге асыруға мүмкіндік берді. Алайда бұл жүйе демократияға сай келмегендіктен, кейде үкіметке қарсы сындардың күшеюіне әкелді. Әсіресе 1929 жылғы жаһандық экономикалық дағдарыстың туғызған қаржылық қиындықтармен қосарланған кезде халықтың үкіметке қарсылығы күшейді. Сондықтан 1930 жылы үкіметті бақылау және демократия талаптарын орындау мақсатында Либералдық республикалық партия құрылды. Алайда жаңа партияның билік серіктесіне тез айналуы және реакцияшыл топтарды өз қатарына қосуы жағдайды өзгертті. Партия таратылып, демократия тәжірибесі тоқтатылды. Бұл жағдайға алаңдаған Мұстафа Кемал паша елдегі саяси, әлеуметтік және экономикалық жағдайды өз көзімен көру үшін ауқымды сапарға шықты. Осы сапарлар кезінде жиналған бақылаулар болашақта жүзеге асырылатын саясат үшін маңызды деректерге айналды. Салық мәселесі, сол кезеңнің ең маңызды қаржылық мәселелерінің бірі, осы сапарлардың басты назарында болды. Дикандар, саудагерлер, өнеркәсіпшілер, мемлекеттік қызметкерлер, жұмысшылар — қысқасы, барлық кәсіптік топтар — экономикалық дағдарыстан белгілі бір дәрежеде зардап шекті. Ауыр салықтар бұл топтарды одан сайын қиын жағдайға ұрындырды. Нәтижесінде барған әр өңірде салықты азайту жөніндегі талап күшті болды. Бұл зерттеу аталмыш сапарлар кезінде туындаған салықтық мәселелерді сол кезеңдегі газеттер мен мұрағаттық құжаттарды талдау арқылы анықтауға бағытталған. Сонымен қатар, алынған деректер негізінде елдің салық жүйесіндегі өзгерістер де ашылады. Қорытындылай келе, бұл зерттеу 1930–1931 жылдары Мұстафа Кемал Ататүріктің тексеру сапарлары кезінде елдің салық жүйесіне қатысты кездескен мәселелер мен оның ұсынған шешімдерін қарастырады.

**Түйін сөздер:** Мұстафа Кемал паша, Саяхат, Салық саясаты, 1929 жылғы жаһандық экономикалық дағдарыс, Популизм

**Алғыс.** Бұл мақала автордың «Ататүрктің отанышыл сапарлары және түркияның әлеуметтік-экономикалық құрылымы (1929–1932) – Atatürk’ün yurt seyahatleri ve türkiye’nin sosyoekonomik yapısı (1929-1932)» атты докторлық диссертациясына негізделген.

**Дәйексөз үшін:** Сарыгүзел Н. Ататүрктің ішкі сапарларының түркияның салық саясатына әсері (1930–1931) // Asian Journal “Steppe Panorama”. 2026. Т. 13. № 2. 519–529 бб. (Ағылш.). DOI: 10.51943/2710-3994\_2026\_13\_2\_519-529

**ВЛИЯНИЕ ВНУТРЕННИХ ПУТЕШЕСТВИЙ АТАТЮРКА НА НАЛОГОВУЮ ПОЛИТИКУ ТУРЦИИ (1930–1931)***Сарыгузель Недим*<sup>1</sup><sup>1</sup>Университет Сельчук

(Университет Сельчук, кампус Алаэддин Кейкубат, район Академи, ул. Йени Стамбул, д. 369, почтовый индекс: 42130 Сельчуклу-Конья / ТУРЦИЯ)

История, доцент, д-р

 <https://orcid.org/0000-0002-9099-7005> E-mail: [nsariguzel@selcuk.edu.tr](mailto:nsariguzel@selcuk.edu.tr)

© ИИЭ имени Ч.Ч. Валиханова, 2026

© Сарыгузель Н. 2026

**Аннотация.** *Введение.* В первые годы существования Республики Турция переживала период однопартийного правления. Такая политическая ситуация позволяла правительству относительно легко проводить реформы благодаря сильной управленческой структуре. Однако, поскольку эта система была несовместима с демократией, она время от времени вызывала растущую критику в адрес правительства. Особенно в сочетании с финансовыми трудностями, вызванными мировым экономическим кризисом 1929 года, общественное недовольство правительством усилилось. В результате в 1930 году была основана Либерально-республиканская партия, призванная как контролировать правительство, так и выполнять требования демократии. Однако стремительный рост новой партии, ставшей партнером по правлению, и ее поглощение реакционных групп изменили ситуацию. Партия была распущена, и эксперимент с демократией был прерван. *Цели и задачи исследования.* Изучить вопросы, связанные с историческими событиями, когда обеспокоенный сложившейся ситуацией, Мустафа Кемаль-паша отправился в обширное путешествие, чтобы воочию увидеть политические, социальные и экономические условия в стране. *Результаты.* Наблюдения, сделанные во время этих поездок, стали важными данными для политики, которая должна была быть реализована в будущем. Вопрос налогообложения, один из наиболее значимых финансовых вопросов того периода, также был в центре внимания во время этих поездок. Фермеры, купцы, промышленники, государственные служащие, рабочие – короче говоря, все профессиональные группы – в той или иной степени пострадали от экономического кризиса. Тяжёлые налоги ставили эти группы в ещё более трудное положение. В результате в каждом посещённом регионе звучали настоятельные требования снизить налоги. *Заключение.* Эти требования в сочетании с наблюдениями, сделанными во время поездок, привели к изменениям в налоговой системе. В данном исследовании выявлены налоговые проблемы, с которыми сталкивались во время этих поездок, на основе анализа газет и архивных документов того периода. Кроме того, на основе полученных данных в работе показано, как менялась налоговая система страны. В заключение в данном исследовании рассмотрены проблемы, связанные с налоговой системой страны, с которыми столкнулся Мустафа Кемаль Ататюрк во время своих инспекционных поездок в 1930–1931 годах, а также предложенные им решения.

**Ключевые слова:** Мустафа Кемаль-паша, путешествия, налоговая политика, мировой экономический кризис 1929 года, популизм

**Благодарность.** Эта статья основана на докторской диссертации автора «Внутренние поездки Ататюрка и социально-экономическая структура Турции (1929–1932) - Atatürk'ün yurt seyahatleri ve türkiye'nin sosyoekonomik yapısı (1929–1932)».

**Для цитирования:** Сарыгузель Н. Влияние внутренних путешествий ататюрка на налоговую политику турции (1930–1931)// Asian Journal “Steppe Panorama”. 2026. Т. 13. № 2. С. 519–529. (На Англ.). DOI: 10.51943/2710-3994\_2026\_13\_2\_519-529

## Introduction

The 1929 Great Depression, which affected the entire world, also had a negative economic impact on the Republic of Turkey during the 1930s. In particular, the fall in agricultural commodity prices left Turkey, whose economy was largely dependent on agricultural activities, in a difficult position. In addition to the economic crisis of the time, the misguided policies of bureaucrats and administrators also led the public to turn against the Government.

It was precisely during this period that efforts were launched to establish a new party in order to fulfil the requirements of democracy. One of Mustafa Kemal Pasha's greatest aspirations was for the Republic to become a true democracy. To this end, several attempts were made to transition to a multi-party system. The first attempt was the Progressive Republican Party, but this initial endeavour did not last long as it included groups that did not embrace the reforms. Some time later, in 1930, as the effects of the economic crisis began to be felt, the Liberal Republican Party (SCF) was founded both to fulfil the requirements of democracy and to provide a check on the government. Mustafa Kemal Pasha personally supported the party's establishment. Indeed, he entrusted the task of founding the party to his close friend, Ali Fethi (Okyar) Bey. The new party, established with the aim of keeping the government in check, soon became a partner in power. The fact that reactionary groups began to take their place within the opposition party once again started to cause the government considerable unease. Ultimately, under pressure from the government, the SCF leadership was forced to dissolve the party. Although the SCF was dissolved and effectively abolished, the public's interest in the new party demonstrated that matters were not going well for the government.

Mustafa Kemal Pasha embarked on an extensive tour of the country to gain a first-hand understanding of the nation's economic situation, the public's view of the government, and the trust placed in him. The tour

began on the very day that the SCF, in which he had placed great faith, withdrew from political life. The first part of the journey, which began in Kayseri, covered the cities of Kayseri, Sivas, Tokat, Amasya, Samsun, Trabzon, Istanbul, Tekirdağ, Kırklareli, Edirne, Istanbul and Bursa, whilst the second part covered the cities of Izmir, Aydın, Denizli, Balıkesir, Antalya, Silifke-Mersin, Malatya, Dörtöyl, Adana, Konya and Afyon. A broad-based team of experts accompanied Mustafa Kemal Pasha throughout the journey. Based on the data gathered in the regions visited, efforts were made to identify the country's general socio-economic problems and devise measures to address them.

One of the factors that left the public in a difficult position during this economic crisis was tax policy. The tax policy implemented in the early years of the Republic was built upon the system inherited from the Ottoman Empire. In Turkey, with its underdeveloped and agrarian economy, the tax system was based on land tax and taxes levied on agricultural and livestock income. The abolition of the Aşar Tax in 1925, the most significant component of this tax system, led to a budget deficit. Consequently, the introduction of new taxes became necessary. Foremost among these new taxes was the Income Tax. Thus, a transition was made to a tax system that was both revenue-rich and European in style. Furthermore, during this period, the primitive tax known as the Ağnam was reformed and transformed into the Census Tax (Yıldız, 1996: 76–80). Consequently, significant changes were made to the tax system up until the crisis period of the 1930s.

### Materials and Methods

This study has been designed within a qualitative research framework to examine the impact of Mustafa Kemal Atatürk's domestic tours, undertaken between 1930 and 1931 during the 1929 Great Depression, on Turkey's tax policies. The primary materials of the research consist of primary sources that directly reflect the socio-economic dynamics of the period. In this context, official documents, reports and telegrams from the Republic Archives (BCA) of the Presidency of the Republic of Turkey, the Archives of the Directorate of Military History and Strategic Studies (ATASE) of the Turkish General Staff, and the Presidential Archives (CBA) have been meticulously classified and analysed. Furthermore, periodicals such as *Cumhuriyet*, *Vakit*, *Hâkimiyeti Milliye* and *Yeni Adana*, which reflect the public perception and official discourse of the era, as well as the memoirs of individuals who witnessed the process, have been included in the main dataset.

In terms of methodology, historical analysis and documentary examination techniques were employed in the analysis of the collected data. The study first identified, through a chronological analysis, how complaints received from the local population and merchants during domestic travels were transformed into expert committee reports. Subsequently, the impact of these findings on the central government's tax legislation (Income Tax, Economic Crisis Tax, Balance Tax, etc.) was assessed using an inductive approach. During the data verification phase, archival documents were examined in comparison with news reports from the period's press, with care taken to preserve the historical context and present an objective perspective.

### Discussion

#### Tax Issues at Visited Locations

The taxes levied on producers, traders, workers and all citizens at specific rates and under various names have further increased the burden on the people due to the economic crisis. This burden has been one of the key factors in the public's scrutiny of the government. Opposition groups, led by the SCF, have sought to undermine the government by using these difficulties as propaganda material. Aware of this situation, Gazi closely monitored the financial situation of the people during his travels. Accordingly, the people's views and requests regarding tax rates and collection were carefully noted. The impressions and proposed solutions regarding taxes in the places Gazi visited were as follows.

During his time in Samsun, he attempted to resolve the problems he encountered personally by sending a telegram to the Prime Minister's Office (*Cumhuriyet*, 25 November 1930: 1–2; *Hür Gazete*, 25 November 1930: 2; *İnkılap*, 25 November 1930: 1; *Vakit*, 25 November 1930: 1). Following complaints from landowners in Samsun that their land was being valued at an inflated rate, subjecting them to excessive taxation, and that taxes were being levied as if they were cultivating the land every year despite leaving it fallow, he sent a telegram to the Prime Minister's Office on 22 November 1930 regarding the redress of this grievance (BCA, 030.10/2.9.34.10/22.11.1930). The situation was reported to the Ministry of Finance, which, in a letter sent to the Samsun Treasury Office, requested that the complaints of the aggrieved landowners be investigated in accordance with the law and that the losses of those subject to excessive taxation be compensated (BCA, 030.10/2.9.34.1/23.11.1930).

Farmers in Tokat and Amasya, whose crops had been damaged by rats, complained that they were unable

to obtain enough tax-exempt diesel to plough their fields. Gazi ordered an investigation into the matter and instructed that sufficient diesel be provided to the farmers. Investigations were carried out, and a telegram dated 23 November 1930 from the Prime Minister’s Office stated that tractor owners would be provided with sufficient tax-exempt diesel (ATASE, Class 45/File 1/F. 1-34-35/17 November 1930; BCA, 490.01/34.142.1.38-39/22 November 1930).

Investigations carried out in Adana revealed that some individuals were unwilling to pay taxes, whilst certain officials were putting citizens in a difficult position through bribery and malpractice. In a speech delivered at the Türk Ocağı, Gazi stated that this situation had been resolved with the appointment of a new treasurer. He noted that these irregularities regarding taxation were being exploited by certain reactionary elements to incite citizens against the government, and emphasised that measures had been taken against these individuals and that judges had an important role to play in ensuring their punishment (Cumhuriyet, 1931, 19 February: 1–4; Vakit, 1931, 19 February: 1–2; Türk Sözü, 1931, 23 February: 1–2).

In a speech he delivered at the İzmir Chamber of Commerce and Industry, Gazi also touched upon the subject of taxes. Merchants had requested adjustments to taxes for the economic development of İzmir (Cumhuriyet, 1931, 1 February: 1–4; Vakit, 1931, 1 February: 1–8; Hâkimiyeti Milliye, 1931, 2 February: 1–4; Hürriyet, 2 February 1931: 1–2; Türk Sözü, 3 February 1931: 1–3; İnkılap, 1 February 1931: 1; Yeni Adana, 3 February 1931: 1–2; Soyak, 1973: 461–462). Taking the floor, Gazi listed the wishes of the İzmir merchants regarding the measures they deemed necessary for the regulation of their economic situation (Soyak, 461). He expressed his views on taxes as follows: “Esteemed colleagues, I am exceptionally pleased and honoured to be in your presence, alongside the highly esteemed and reputable merchants of İzmir and their representatives. I have benefited from the explanations provided by the General Secretary regarding the Aegean economic region in general and İzmir and its surroundings in particular. For this reason, I thank you all. The general impression I have gained is that our friends are very sincerely expressing the need for the necessary measures to be taken for the development and progress of our economic life.

As you yourself have pointed out, the laws governing these taxes are new. There may be some errors in their implementation and details. We believe these will be resolved in time. Over time, and through experience in their implementation, shortcomings or flaws become apparent. All these observations lead to the amendment of those laws. The Republican Government is, without a doubt, closely concerned with and engaged in these matters. You may rest assured that all of these will be addressed.” (Cumhuriyet, 1931, 1 February: 1–4; Vakit, 1931, 1 February: 1–8; Hâkimiyeti Milliye, 1931, 2 February: 1–4; Hürriyet, 1931, 2 February: 1–2; Türk Sözü, 1931, 3 February: 1–3; İnkılap, 1931, 1 February: 1; Yeni Adana, 1931, 3 February: 1–2; Soyak, 1973: 461–462).

Although Gazi stated at the Chamber of Commerce and Industry that the government would undertake the necessary work to amend taxes, in his speech at the Turkish Association he explained that these amendments must be carried out in a manner that also takes the nation’s needs into account, as follows: “What attracts theoretical attention is that two conflicting desires are being put forward. On the one hand, there is a desire for the nation’s needs to be met swiftly and easily; on the other hand, there is a demand for the reduction of the essential means required for this – that is, the amendment and definition of this or that tax are under discussion. There is no doubt that all necessary amendments must be made. To this end, it is always essential to find reasonable and logical methods.” (Yeni Adana, 1 February 1931: 1–2).

## Results

### Measures and Proposed Solutions for Taxes

The impressions gained by Mustafa Kemal Pasha and his expert delegation during their visits to various locations helped to shed light on the financial issues between the state and its citizens. The majority of these issues centred on the level of taxation and the practices surrounding tax collection. By focusing on the land and census taxes paid by the peasantry—who made up 80% of the population—and the income and transaction taxes paid by all business owners, the problems and proposed solutions were identified.

Tax audits carried out at the locations visited revealed that the burden falls on the peasants and farmers. Industrialists, who are currently exempt from income and profit tax and benefit from the incentive law, pay only the transaction tax. It has been noted that whilst the promotion of industry in the country is of great importance, it is not right for the entire burden to be placed on peasants and farmers. Consequently, it has been stated that exempting industrialists from transaction tax would not be appropriate, and the following recommendations have been made regarding the application of transaction tax:

- It is appropriate to collect the 2.5 per cent export duty in full, as the total amount involved is not particularly significant.
- Up to 50 per cent of the internal transaction tax has been abolished. At the very least, the remaining

half must be collected in full.

- Once the internal transaction tax is retained, the provision whereby raw materials are exempt from taxation as they change location or form must be abolished. The method of assessing this tax must be re-examined to find a way to eliminate procedural complaints.

- The transaction tax on imports must remain in place. However, the current practice of collecting it as a fixed percentage separately from customs duties leads the state to employ excessive numbers of officials and encourages numerous irregularities. It also subjects importers to excessive administrative burdens.

- Whilst the existing old law exempted bread, books, pamphlets and newspapers produced in factories from the transaction tax, the new draft has removed these from the list of exemptions. It is necessary for these to be exempted as they were under the old law.

- The premium system provided for in the budgets as a counterpart to the internal transaction tax should be amended.

- The new transaction tax law to be enacted should be considered in conjunction with the Industrial Incentives Act (ATASE, Class 45/File 1/F. 1-12-15/17 November 1930; BCA, 490.01/34.142.1.15-18/17 November 1930; BCA, 490.01/34.145.1.13-17/2 November 1931; CBA, Class 4-3/File 51/F. 26/17 November 1930).

Land tax, which is the tax on which farmers pay the most, has been one of the most frequently discussed issues. Based on observations made during the visit, it was found that in years when crops were profitable, land tax did not place a significant burden on farmers. However, the factors that make the tax more onerous, arising from incorrect practices, have been listed as follows:

- It is levied not only on uncultivated land but also on areas that have become overgrown with scrub or turned into marshes and are completely unsuitable for cultivation.

- In areas subject to new cadastral surveys, it is levied on values that have been excessively assessed in favour of the Treasury.

- The fact that the tax imposed on marketable land based on new valuations is sometimes 500 per cent, or even 1,000 per cent, higher than that levied under the old system constitutes an injustice.

- In years such as this one, when crops fail to yield a profit, people in some areas have even come to long for the old tithe system.

- Even after the relinquishment of land that has been sold or expropriated by the government for various reasons, taxes are still demanded from the former owner, and pressure is being exerted. In these circumstances, land registration must be carried out swiftly.

- Taxes on unused land are giving rise to complaints. In particular, taxes on land where the owners' use has been prohibited by law for specific periods must be abolished (ATASE, Class 45/File 1/F. 1.7-8/17.11.1930; BCA, 490.01/34.142.1.9-10/17.11.1930; CBA, Class 4-3/File 51/F. 26/17.11.1930).

Another issue identified regarding land tax was that, whilst farmers whose land had been expropriated to resettle villagers were not compensated, they were still required to pay tax on the land taken from them and were subjected to pressure to pay. The reports prepared stated that measures needed to be taken to rectify this injustice (ATASE, Class 45/File 1/F. 1.5-6/17.11.1930; BCA, 490.01/34.142.1.7-8/17.11.1930; CBA, Class 4-3/File 51/F. 26/17.11.1930).

Another issue has been tax injustice arising from the fact that land values vary depending on the region or the specific practices applied by tax officials. For example, complaints were made that excessive tax was being levied due to high land prices in Konya (BCA, 490.01/34.145.1.48/02.11.1931). The same issue was encountered in Havza. Gazi reported the matter to the Prime Minister's Office via a telegram dated 22 November 1930 (BCA, 030.10/2.9.34.10/22.11.1930). The Prime Minister's Office informed the Ministry of Finance of the matter. In a letter sent from the Ministry to the Samsun Treasury Office, it was requested that the necessary investigations be carried out, land prices be recalculated, and taxes be adjusted to alleviate the public's hardship. It was noted that this problem, observed in many parts of the country, could be resolved through the amendment clause included in the new tax law to be enacted (BCA, 030.10/2.9.34.1/23.11.1930).

During these travels, attention was also paid to the problems surrounding the census tax. It was observed that errors and injustices had been committed in the collection of the census tax, which is one of the major taxes affecting farmers. Başar describes these errors as follows: "In connection with the collection of the census tax, there are many more injustices than we have seen and heard throughout our travels. How, and by what means, will these be rectified? I view the future of livestock farming in Thrace as dire. The number of animals is steadily decreasing; they are even being smuggled into Bulgaria." Furthermore, Başar believes that the peasantry has become hostile towards the state due to high taxes, has distanced itself from it, and has been driven into the arms of the usurer and the robber. He mentions that nearly half of the tax collected is spent on administrative costs. He continues as follows: "What if; this peasant of the motherland, who has been

oppressed for centuries and has borne the burden and sorrows of the entire empire on his shoulders, were finally freed from the tax collector’s grip!... What if he paid no tax at all!... If only we could win over this village—which has fled from the government, from the population, from the city and from civilisation—to ourselves and to itself!” (Başar, 1945: 86–87).

In line with what Başar stated, all investigations carried out in the Western Anatolia Region have shown that the livestock tax has had a negative impact on livestock farming (BCA, 490.01/34.145.1.1-18/02.11.1931). It has been observed that the census tax, the second tax paid by farmers, is a heavier burden compared to the taxes paid by industrialists and traders, and that the fall in livestock prices in recent years has made it difficult to pay this tax. It has been noted that it would be appropriate to protect livestock farming, which is one of the country’s key industries, and for the Government to apply the incentive policy it pursues in the industrial sector to livestock farming as well. Whilst it was considered that the abolition of the transaction tax might alleviate the burden on industrialists benefiting from the incentive law, it was stated that it would be beneficial to reduce the census tax burden on farmers, who already pay a heavy land tax. Accordingly, it was noted that abolishing the tax on livestock would be highly beneficial; if the budget did not permit this, it would at least be appropriate to abolish 50% of the total livestock tax (ATASE, Class 45/File 1/F. 1.8-10/17.11.1930; BCA, 490.01/34.142.1.10-12/17.11.1930; CBA, Class 4-3/File 51/F. 26/17.11.1930).

With regard to complaints received concerning income tax during the travels and the measures under consideration, the situation is as follows: It has been observed that it is burdensome for those subject to tax on a fixed amount—that is, on the rental value—to pay tax at the same rate as those subject to tax on their total income. It has been suggested that, as the fixed amount is unrelated to income, it would be appropriate to deduct this fixed amount from the total income tax.

It has been established that the Treasury has suffered losses due to low-income tax officials using their discretion to underreport the tax liabilities of companies. Consequently, the taxes of institutions whose accounts are based on balance sheets—such as banks, privileged companies and joint-stock companies—without any scrutiny by the official, and that, after a certain period, a committee comprising senior officials from the Ministries of Finance and Economy should conduct a detailed examination of the balance sheets from a tax perspective, and that significant penalties should be imposed on those found to have prepared false balance sheets to pay less tax. Furthermore, it was noted that it would be appropriate to abandon the practice of relying on a single official to determine the taxes of other commercial establishments and instead carry out these tasks through committees.

The demand for four years’ worth of tax, imposed by levying an additional income tax on the office established to oversee the general operations of a canning factory in Istanbul, has been the subject of a complaint. Whilst it was stated that tax was due from this company, it was argued that demanding four years’ worth of tax all at once would throw the company’s accounts into disarray; citing similar decisions as examples, it was emphasised that business owners could not be caused financial loss (BCA, 490.01/34.145.1.9-10/02.11.1931; ATASE, Class 45/File 1/F. 1.12-14/17 November 1930; BCA, 490.01/34.142.1.13-15/17 November 1930; CBA, Class 4-3/File 51/F. 26/17 November 1930).

Complaints regarding octroi duties have been received from all over. It has become apparent that duplicate octroi duties are levied on goods as they pass from one town to another, and that merchants bringing goods from distant locations are suffering losses. As this tax constitutes a significant portion of municipal revenue, it was noted that a fundamental reform would not be easy, but that a thorough investigation of the matter would be beneficial (BCA, 490.01/34.145.1.40/02.11.1931).

Complaints have been received from traders regarding the fact that, several years after paying duty on goods they had imported at a rate determined by customs, inspectors’ reports have led to demands for additional duty and the initiation of compulsory investigations to recover the difference. It has been stated that it would be appropriate to take measures to resolve this matter, which is alleged to be detrimental to foreign trade (BCA, 490.01/34.145.1.19/02.11.1931).

Measures have also been considered for citizens on low incomes. It has been stated that extending the provision in the new law—which currently exempts labourers earning 1.5 lira per month or 50 kuruş per day from income tax—to cover those earning 2.5 lira per month or 75 kuruş per day, and allowing manual labourers to benefit from this as well, would satisfy low-income citizens. Furthermore, it has been noted that extending the exemption currently applied to those selling food and fuel by hand, on their backs or on their heads to include sellers of reading material and fuel would be beneficial (BCA, 490.01/34.145.1.10/02.11.1931).

It has been stated that it would be appropriate to remove the taxes payable by members of the liberal professions—such as doctors, lawyers and artists—who come into contact with broad sections of the public throughout the country, from the current declaration system and bring them into line with the new legislation. It has been noted that, whilst doctors complain even about the small amount of tax they are currently required

to pay under the existing declaration system, subjecting them to taxation under the new system could cause psychological and political harm to the state. For this reason, it has been stated that it would be appropriate for them to be subject to a modest amount of tax.

It has been stated that, in the new income tax law, the tax amounts to be determined for contractors and merchants should be established following thorough investigations to ensure they do not give rise to complaints or difficulties; furthermore, it has been noted that the decision of the commissions representing the agencies would not suffice, and that it would be appropriate to leave this matter to the examination and approval of the Board of Executive Agents. It has also been noted that, depending on the economic situation, it would be more appropriate to divide the country into three or four regions and collect different amounts of tax from each region (BCA, 490.01/34.145.1.11-13/02.11.1931).

The issues surrounding property tax, stamp duty and road tax in relation to travel have also been examined. Following investigations into the property tax, it was noted that exempting agricultural property from tax under the new tax law would be a great relief to farmers; furthermore, it was stated that adding a provision to the law regarding the remission of debts incurred prior to the law's entry into force would be beneficial not only in relieving the farmers but also in sparing the Treasury from complex calculation tasks. It has been stated that it would be appropriate to grant a tax deduction for dwellings in which the owner personally resides, and that exempting school buildings to be opened across the country from the agricultural tax would constitute an important service for the education sector (BCA, 490.01/34.145.1.7-9/02.11.1931; ATASE, Class 45/File 1/F. 1.10-11/17 November 1930; BCA, 490.01/34.142.1.1.12-13/17 November 1930; CBA, Class 4-3/File 51/F. 26/17 November 1930).

It has been noted that the laws and practices relating to stamp duty are complex. It has been observed that even stamp duty officers themselves are at odds over how the law should be applied. In light of this, it has been stated that the introduction of simpler methods for the application of duties would satisfy the public (ATASE, Class 45/File 1/F. 1.12/17.11.1930; BCA, 490.01/34.142.1.15/17.11.1930; CBA, Class 4-3/File 51/F. 26/17.11.1930).

Complaints have been received regarding the high level of road tax. In response to these complaints, a method has been recommended for adjusting the road tax in a manner that would benefit citizens (ATASE, Class 45/File 1/F. 1.16-17/17.11.1930; BCA, 490.01/34.142.1.18-19/17.11.1930; CBA, Class 4-3/File 51/F. 26/17.11.1930). Furthermore, complaints have been received regarding the collection of air transport subsidies in the form of taxes at docks, ports and stock exchanges. It has been deemed appropriate to conduct a study on this matter as well (ATASE, Class 45/File 1/F. 1/17 November 1930; BCA, 490.01/34.142.1.1/17 November 1930; CBA, Class 4-3/File 51/F. 26/17 November 1930).

One of the greatest problems encountered in the application of financial laws has been the injustice suffered by the public due to the shortcomings arising from the laws not being sufficiently clear. The measures to be taken in this regard have been set out as follows: "Following the enactment of financial laws, a number of supplementary documents are published under the names of circulars, explanatory notes and general orders. Among these, one sometimes encounters provisions that contradict or, to a greater or lesser extent, amend the text of the laws. These publications nullify many of the taxpayers' rights. Furthermore, matters that would be easier to understand in a short text are rendered entirely obscure by these supplementary notices, which are not usually drafted with careful attention to every word. This approach gives rise to various interpretations depending on commentaries and the understanding of officials. It is a matter of great importance to completely abandon this course of action, which affects both the nation's financial strength and the rights and pockets of the people, and ultimately leads to the accumulation of many sentiments and opinions against the government. Once a financial law has been enacted, any point requiring interpretation must necessarily be approved by Parliament, and regulations regarding the implementation of the law must be published only after being approved by the State Council. The Ministry's practice of acting through instructions, notifications and orders in this regard must be completely abolished. Notifications issued in this manner up to the present day must also be rescinded within a short time." (BCA, 490.01/34.145.1.22-24/02.11.1931).

One of the issues that stood out during the inspection was the lack of competent staff in the financial sector. It was found that, of the 63 treasurers in the areas visited, only three had received

adequate education, whilst almost all financial officers in the districts had not even completed secondary education. Consequently, it was stated that, however well financial laws may be drafted, the training of officials capable of understanding and implementing them is the most important measure that must be taken for the sake of the country's finances (ATASE, Class 45/File 1/F. 1.17/17.11.1930; BCA, 490.01/34.142.1.19/17.11.1930; CBA, Class 4-3/File 51/F. 26/17.11.1930). It was stated that, in the short term, it would be appropriate to have these tasks carried out by tax collectors in order to protect the public from the incorrect practices of inexperienced and temporary tax collectors (BCA, 490.01/34.145.1.1-40/02.11.1931).

Looking at Atatürk's fiscal policy in general terms, the aim was to ensure a strong treasury and to maintain internal and external balance. To achieve this, however, the public was not burdened with heavy taxes. Taxation was implemented in proportion to the people's income; indeed, taxes that were burdensome to the public were abolished and replaced with taxes commensurate with their income levels (Aysan, 1983, p. 287). However, the 1929 economic crisis not only prevented taxes from being reduced further but also increased the state's expectations of the public. In his speech in Izmir, Gazi stated: “Whilst working to rebuild the nation, we will not leave the citizen with the lightest of obligations; quite the contrary, all citizens will be obliged to endure heavy burdens and make every kind of sacrifice when necessary; for the things that must be done will not be carried out by this or that individual, but by all of us together; when citizens say, ‘I want this, I want that’, it means, ‘I am obliged to do this and that’; therefore, they must always keep their material, moral and financial resources ready for this cause; only in this way is it possible to reach the goal.” As can be understood from these statements, sacrifices will be demanded from the public in order for the country to emerge from the crisis it is facing. The following statements in the speech indicate that these sacrifices will be made through taxation: “These needs are not specific to a single district or province; the same matters are being discussed in every district and every province; that is to say, they are universal. If this aspect is considered and the true state of the country is taken into account, it is readily understood that it will not be possible to address all these needs at once; matters will inevitably have to be prioritised, and naturally, some will be left behind in the process.

Another point worth noting is that two conflicting desires are being expressed: on the one hand, there is a desire to see the country's many needs met swiftly and smoothly; on the other hand, there is a call to curtail the essential means required to achieve this; in other words, there is talk of amending or reducing this or that tax. There is no doubt that all possible adjustments and reductions should be made; to this end, it is always essential to find reasonable and logical methods; however, one must not forget that time and means are of the utmost importance.” (*Soyak, 1973, pp. 457–459*). Consequently, new taxes had to be introduced to mitigate the effects of the 1929 economic crisis. Immediately following these travels, discussions began regarding the imposition of an income tax on civil servants (Cumhuriyet, 1931, 20 July, p. 1; Cumhuriyet, 1931, 20 November, pp. 1–4; Cumhuriyet, 1931, 23 November, p. 1). and on 1 December 1931, the ‘Economic Crisis Tax’ was introduced; it was decided that a 10% tax would be levied on civil servants earning up to 150 lira, 12.6% on those earning up to 350 lira, 18% on those earning over 350 lira, and 24% on those earning over 600 lira (Cumhuriyet, 1931, 1 December: 1–6). In 1934, the scope of this tax was expanded to include individuals subject to income tax on the basis of their trade and earnings, as well as certain institutions. Again, with the aim of mitigating the effects of the crisis, in 1932 it was decided that a Balance Tax would be levied at a rate of 10 per cent on the remaining amount of payments after income and economic crisis taxes had been deducted from entitlements and payments. These temporary laws remained in force until 1951 (Vural, 2015: 102–103).

In order to improve the standard of living of the people, taxes were significantly reduced in direct proportion to the easing of the crisis. With the laws enacted in 1936 and 1938, taxes on livestock were completely abolished to provide relief to the peasantry, whilst workers earning less than 80 kuruş a day were exempted from income tax (Semiz, 1996, p. 171). During the period following the crisis, adjustments were made to taxes affecting farmers, such as land and census taxes, in an attempt to improve the economic situation of farmers. Under the name of the Economic Crisis Tax, the scope of income tax was expanded, and income tax began to be levied on salaried workers as well. It could be said that the burden of the crisis fell more heavily on salaried workers in the eyes of the public. However, once the effects of the crisis had passed, measures were introduced for low-income workers, exempting them from tax or reducing the tax rates applied to their wages.

### Conclusion

The extensive domestic tours undertaken by Mustafa Kemal Atatürk between 1930 and 1931 served as a field study designed to identify, first-hand, the devastating effects of the 1929 Great Depression on the population and the shortcomings in the tax system. The investigations revealed that the burden of land and

census taxes on the peasantry had become unbearable due to falling agricultural prices, and that bureaucratic errors had eroded the public’s trust in the state. The data collected at the local level by Atatürk and his team of experts confirmed that tax injustice was not merely an economic problem, but also constituted a political risk. Complaints voiced particularly in centres such as Samsun, İzmir and Adana demonstrated that fixed-rate taxation, erroneous land valuation assessments and the deployment of unqualified financial staff were at odds with the Republic’s economic objectives.

The reports produced as a result of these visits triggered far-reaching and pragmatic changes in the tax policy of the Republic of Turkey. In line with Atatürk’s realistic approach—that ‘it may be necessary to bear heavy tax burdens when required’—new fiscal instruments such as the Economic Crisis Tax and the Balancing Tax were introduced to manage the effects of the crisis. However, during this process, the focus was not solely on the state’s revenue needs; efforts were made to maintain social balance through exemptions and reductions designed to alleviate the tax burden on low-income workers and farmers in difficult circumstances. Consequently, the domestic travels of 1930–1931 represent a crisis management model aimed at fostering state-citizen consensus, where fiscal policies were shaped not merely by decisions taken at the centre, but through a feedback mechanism grounded in the realities of the people.

### Sources

ATASE— Turkish General Staff Directorate of Military History and Strategic Studies  
 BCA — Republic of Türkiye Directorate of State Archives Republican Archives  
 CBA — Archives of the Presidency of the Republic of Türkiye

### References

- Aysan, 1983 — *Aysan, M. A. Atatürk’ün Ekonomik Kalkınma Modeli*”, Atatürkçülük (İkinci Kitap) Atatürk ve Atatürkçülüğe İlişkin Makaleler (Atatürk’s Economic Development Model. In *Kemalizm (Second Book), Articles on Atatürk and Kemalizm*). Ankara:..General Staff Publications, 1983. 152 p. (In Tur.).
- Başar, 1945 — *Başar, A. H. Atatürk’le Üç Ay ve 1930’dan Sonra Türkiye* (Three Months with Atatürk and Turkey After 1930). İstanbul: Ahmet İhsan Print, 1945. 234 p. (In Tur.).
- Cumhuriyet, 1930, November 25 — Cumhuriyet, 1930, November 25. His Excellency Gazi Is Going To Bafra Today. 10 p. (In Tur.).
- Cumhuriyet, 1931, December 1 — Cumhuriyet, 1931, December 1. The New Tax Entered into Force as of This Month. 10 p. (In Tur.).
- Cumhuriyet, 1931, February 1 — Cumhuriyet, 1931, February 1. His Excellency Gazi Delivered an Important Speech at the Izmir Chamber of Commerce. 10 p. (In Tur.).
- Cumhuriyet, 1931, February 19 — Cumhuriyet, 1931, February 19. His Excellency Gazi Delivered an Important Speech in Adana. 10 p. (In Tur.).
- Cumhuriyet, 1931, July 20 — Cumhuriyet, 1931, July 20. Income Tax to be Deducted from Civil Servants' Salaries. 10 p. (In Tur.).
- Cumhuriyet, 1931, November 20 — Cumhuriyet, 1931, November 20. Tax to be Levied on Salaries Determined. 10 p. (In Tur.).
- Cumhuriyet, 1931, November 23 — Cumhuriyet, 1931, November 23. Income Tax is Five Percent. 10 p. (In Tur.).
- Hâkimiyeti Milliye, 1931, February 2 — Hâkimiyeti Milliye, 1931, February 2. Gazi is Examining the Needs of the Aegean Economic Region. 10 p. (In Tur.).
- Hür Gazete, 1930 — Hür Gazete, 1930, November 25. 14 p. (In Tur.).
- Hürriyet, 1931, February 2 — Hürriyet, 1931, February 2. Our Gazi Delivered an Address at the Chamber of Commerce. 12 p. (In Tur.).
- İnkılap, 1930, November 25 — İnkılap, 1930, November 25. His Excellency Gazi is Going to Bafra. 12 p. (In Tur.).
- İnkılap, 1931, February 1 — İnkılap, 1931, February 1. His Excellency Gazi Visited Ziraat and İş Banks and the Chamber of Commerce Yesterday. 12 p. (In Tur.).
- Semiz, 1996 — *Semiz, Y. Atatürk Döneminin İktisat Politikası: Milli İktisat ve Tasarruf Cemiyeti* (The Economic Policy of The Atatürk Era: National Economy and Subsistence Association). Konya: Saray, 1996. 229 p. (In Tur.).
- Soyak, 1973 — *Soyak, H. R. Atatürk’ten Hatırlaralar 2* (Memories From Atatürk 2). İstanbul: Yapı Kredi Publications, 1973. 774 p. (In Tur.).
- Türk Sözü, 1931, February 23 — Türk Sözü, 1931, February 23. The Speeches of His Excellency Gazi. 16 p. (In Tur.).
- Türk Sözü, 1931, February 3 — Türk Sözü, 1931, February 3. His Excellency Gazi at the Economic Institutions. 12 p. (Tur.).
- Vakit, 1930, November 25 — Vakit, 1930, November 25. In Çarşamba. 14 p. (In Tur.).
- Vakit, 1931, February 1 — Vakit, 1931, February 1. The Important Speeches of His Excellency Gazi. 14 p.

(Tur.)

Vakit, 1931, February 19 — Vakit, 1931, February 19. Our Gazi Delivered an Important Speech in Adana. 14 p.

(In Tur.).

Vural, 2015. — *Vural, İ. Y. Atatürk Dönemi Maliye Politikaları: Liberal İktisattan Karma Ekonomiye (Financial Policies of The Atatürk Era: From Liberal Economics to Mixed Economy)*. Dumlupınar University Journal of Social Sciences, (20). 233-248 pp. (In Tur.).

Yeni Adana, 1931, February 1 — Yeni Adana, 1931, February 1. His Excellency Gazi Says. 12 p. (In Tur.).

Yeni Adana, 1931, February 3 — Yeni Adana, 1931, February 3. His Excellency the President. 12 p. (In Tur.).

Yıldız, 1996 — *Yıldız, Z. Cumhuriyet Türkiye’sinin Atatürk Döneminde Vergi Uygulamaları (Tax practices in the Atatürk era of Republican Turkey)*. Gazi University Journal of Industrial Arts Education Faculty, 4, 73-82 pp. (In Tur.).

## CONTENTS

## HISTORIOGRAPHY AND SOURCE STUDIES

<b>Baizhumanova Z.B., Kalybekova M.Sh., Gafurov A.</b> MEDICAL EDUCATION IN THE USSR: APPROACHES OF CONTEMPORARY HISTORIOGRAPHY (USING KAZAKHSTAN AS AN EXAMPLE).....	300
<b>Mukhatova O. Kh., Qadilbek M., Tashagyl A.</b> KAZAKH–QING RELATIONS IN THE LETTERS OF ABILPEIZ SULTAN.....	315
<b>Oshan Zh, Khoshbateni H., Sauyrkan Y.</b> HISTORICAL SOURCE MATERIALS IN MANUSCRIPT HERITAGE RELATED TO ER ZHANIBEK.....	329
<b>Tulepbergenov G., Bukanova R.K.</b> KAYUM MUHAMEDKHANOV'S SCIENTIFIC EVERYDAY LIFE IN THE CONTEXT OF THE SEARCH FOR INFORMATION ABOUT ILYAS BORAGANSKY (Dedicated to the 110th birth anniversary of K.Mukhamedkhanov) .....	342

## HISTORY

<b>Abdrakhmanova G.S., Kalenova T.S., Maslov Kh.B.</b> TRANSFORMATION OF REGIONAL GOVERNANCE IN EASTERN KAZAKHSTAN DURING THE CIVIL WAR.....	354
<b>Atdaev S.J., Atdaeva O.G.</b> HISTORY OF ORAZ-YAGLY-KHAN AND HIS DESCENDANTS.....	368
<b>Bekmagambetov R.K., Bimolanova A.A., Bekmagambetova M.Zh.</b> ADMINISTRATIVE-TERRITORIAL STRUCTURE OF THE TURGAY REGION IN THE CONTEXT OF THE STEPPE STATUS OF 1891: IMPERIAL POLICY AND REGIONAL SPECIFICITY.....	386
<b>Dossymova M.K., Topal N., Zhylykshybayeva K.</b> SOVIET RUSSIA AND TURKEY: THE QUESTION OF MILITARY AID (1919–1920).....	400
<b>Zharkynbayeva R.S., Zhangabay A.P.</b> LIVING CONDITIONS, LABOR CONDITIONS, AND MEDICAL CARE OF WORKERS IN THE KAZAKH SSR DURING THE WAR YEARS (1941–1945).....	414
<b>Zakarya R., Saitbekov A.M.</b> POLITICAL EMIGRANTS IN KAZAKHSTAN IN THE 1930S–1940S: MIGRATION PROCESSES AND SOCIO-LEGAL STATUS.....	432
<b>Kasymova D., Mukanova G., Margulan A.</b> SOVIET EXPERIENCE OF KAZAKH-YOMUD CONFLICT SETTLEMENT OF 1923 (BY ARCHIVAL MATERIALS).....	447
<b>Kozybayeva M.M.</b> THE INSTITUTE OF DISENFRANCHISEMENT IN THE ELECTORAL LEGISLATION OF KAZAKHSTAN IN THE EARLY 1920S – FIRST HALF OF THE 1930S.....	465
<b>Nurymbetova G.R., Janysbay T.S.</b> SOVIET MODERNIZATION AND THE ELIMINATION OF ILLITERACY: THE FORMATION OF THE ADULT EDUCATION SYSTEM IN KAZAKHSTAN (1920S–1930S).....	481
<b>Saktaganova Z.G., Ilyasova A.U.</b> ON THE QUESTION OF ESCAPE FROM THE KARAGANDA CORRECTIVE LABOR CAMP DURING THE WAR YEARS (1941–1945).....	502
<b>Sariguzel N.</b> THE IMPACT OF ATATÜRK'S DOMESTIC TRAVELS ON TURKEY'S TAX POLICY (1930–1931).....	519
<b>Toktarbayuly A.</b> THE POLICY OF COLLECTIVIZATION OF THE NATIONAL ECONOMY AND ITS RESULTS (1954–1959, ON THE EXAMPLE OF BAYAN-ÖLGIİ PROVINCE).....	530
<b>Ualiyev T., Sabitov Zh.</b> SOVIET INTERPRETATION OF THE “EDIGE” EPIC IN THE 1920–1930S: MARXIST PREFACES AND APPROACHES OF THE KAZAKH INTELLECTUALS.....	549
<b>Utegenov M., Bektasov Sh., Aliyeva S.I.</b> FROM THE HISTORY OF THE CONFISCATION OF BAYS HOUSEHOLDS IN NORTHERN KAZAKHSTAN (1928).....	565

## ETHNOLOGY/ANTHROPOLOGY

<b>Sharipov R.K., Baigunakov D.S., Nurshanov A.A.</b> PETROGLYPHIC COMPLEXES TANBALY END ALMALY IN THE CHU-ILI MOUNTAINS: NATURAL ENVIRONMENT; SOURCES OF RAW MATERIALS AND MANUFACTURING TECHNIQUES .....	584
<b>Sholakhov M., Nabiev R.</b> THE IMAGE OF THE SNAKE AMONG TURKO-MONGOLIAN PEOPLES.....	599

## МАЗМҰНЫ

### ТАРИХНАМА ЖӘНЕ ДЕРЕКТАНУ

<b>Байжуманова З.Б., Калыбекова М.Ч., Гафуров А.М.</b> КСРО-ДАҒЫ МЕДИЦИНАЛЫҚ БІЛІМ БЕРУ: ЗАМАНАУИ ТАРИХНАМАЛЫҚ БАҒЫТТАР (ҚАЗАҚСТАН МЫСАЛЫНДА).....	300
<b>Мұхатова О.Х., Қадылбек М., Ташағыл А.</b> ӘБІЛПЕЙІЗ СҰЛТАННЫҢ ХАТТАРЫНДАҒЫ ҚАЗАҚ-ЦИН ҚАТЫНАСТАРЫ.....	315
<b>Ошан Ж., Хошбатени Х., Сауырқан Е.</b> ЕР ЖӘНІБЕККЕ ҚАТЫСТЫ ҚОЛЖАЗБА МҰРАЛАРЫНДАҒЫ ТАРИХИ ДЕРЕКТІК КӨРІНІСТЕР.....	329
<b>Төлепбергенов Ғ.М., Буканова Р.Ғ.</b> ҚАЙЫМ МҰХАМЕДХАНОВТЫҢ ІЛИЯС БОРАГАНСКИЙ ТУРАЛЫ ДЕРЕКТЕРДІ ІЗДЕУ КОНТЕКСТІНДЕГІ КҮНДЕЛІКТІ ҒЫЛЫМИ ШЫҒАРМАШЫЛЫҒЫ (Қ. Мұхамедхановтың 110 жылдығына орай).....	342

### ТАРИХ

<b>Абдрахманова Г.С., Каленова Т.С., Маслов Х.Б.</b> АЗАМАТ СОҒЫСЫ ЖАҒДАЙЫНДА ШЫҒЫС ҚАЗАҚСТАНДАҒЫ Өңірлік басқарудың трансформациясы.....	354
<b>Атдаев С.Дж., Атдаева О.Г.</b> ОРАЗ-ЯҒЛЫ-ХАН ЖӘНЕ ОНЫҢ ҰРПАҚТАРЫНЫҢ ТАРИХЫ.....	368
<b>Бекмағамбетов Р.К., Бимолданова А.А., Бекмағамбетова М.Ж.</b> ТОРҒАЙ ОБЛЫСЫНЫҢ 1891 ЖЫЛҒЫ ДАЛА ЖАҒДАЙЫНДАҒЫ ӘКІМШІЛІК-АУМАҚТЫҚ ҚҰРЫЛЫМЫ: ИМПЕРИЯЛЫҚ САЯСАТ ЖӘНЕ АЙМАҚТЫҚ ЕРЕКШЕЛІК.....	386
<b>Досымова М.К., Топал Н., Жылқышыбаева Қ.</b> КЕҢЕСТІК РЕСЕЙ ЖӘНЕ ТҮРКИЯ: ӘСКЕРИ КӨМЕК МӘСЕЛЕСІ (1919–1920).....	400
<b>Жаркынбаева Р.С., Жаңабай А.П.</b> СОҒЫС ЖЫЛДАРЫНДАҒЫ (1941–1945 ЖЖ.) ҚАЗАҚ КСР ЖҰМЫСШЫЛАРЫНЫҢ ТҮРМЫС-ТІРШІЛІК ЖАҒДАЙЫ, ЕҢБЕК АХУАЛЫ ЖӘНЕ МЕДИЦИНАЛЫҚ ҚЫЗМЕТ КӨРСЕТУІ.....	414
<b>Закарья Р., Сайтбеков А.М.</b> ҚАЗАҚСТАНДАҒЫ САЯСИ ЭМИГРАНТТАР 1930–1940-ЖЫЛДАРЫ: КӨШІ-ҚОН ҮДЕРІСТЕРІ ЖӘНЕ ӘЛЕУМЕТТІК-ҚҰҚЫҚТЫҚ ЖАҒДАЙЫ.....	432
<b>Қасымова Д.Б., Мұқанова Г.Қ., Марғұлан А.С.</b> ҚАЗАҚ-ЙОМУД ҚАҚТЫҒЫСЫН РЕТТЕУДІҢ КЕҢЕСТІК ТӘЖІРИБЕСІ, 1923 ЖЫЛ (МҰРАҒАТ МАТЕРИАЛДАРЫ БОЙЫНША).....	447
<b>Қозыбаева М.М.</b> 1920 ЖЫЛДАРДЫҢ БАСЫ – 1930 ЖЫЛДАРДЫҢ БІРІНШІ ЖАРТЫСЫНДАҒЫ ҚАЗАҚСТАННЫҢ САЙЛАУ ЗАҢНАМАСЫНДАҒЫ САЙЛАУ ҚҰҚЫҒЫНАН АЙЫРУ ИНСТИТУТЫ.....	465
<b>Нұрымбетова Г.Р., Жанысбай Т.С.</b> КЕҢЕСТІК МОДЕРНИЗАЦИЯ ЖӘНЕ САУАТСЫЗДЫҚТЫ ЖОЮ: ҚАЗАҚСТАНДАҒЫ ЕРЕСЕКТЕРГЕ БІЛІМ БЕРУ ЖҮЙЕСІНІҢ ҚАЛЫПТАСУЫ (1920–1930 ЖЖ.).....	481
<b>Сақтағанова З.Ғ., Илясова Ә.Ү.</b> 1941–1945 СОҒЫС ЖЫЛДАРЫ ҚАРАҒАНДЫ ЕҢБЕКПЕН ТҮЗЕТУ ЛАГЕРЫНЕН ҚАШУ МӘСЕЛЕСІ.....	502
<b>Сарыгүзел Н.</b> АТАТҮРІКТІҢ ІШКІ САПАРЛАРЫНЫҢ ТҮРКИЯНЫҢ САЛЫҚ САЯСАТЫНА ӘСЕРІ (1930–1931).....	519
<b>Тоқтарбайұлы А.</b> ХАЛЫҚ ШАРУАШЫЛЫҒЫН ҰЖЫМДАСТЫРУ САЯСАТЫ ЖӘНЕ ОНЫҢ НӘТИЖЕЛЕРІ 1954–1959 (БАЯН-ӨЛГИЙ АЙМАҒЫ МЫСАЛЫНДА) НА ТРЕХ ЯЗЫҚАХ ПЕРЕВОД.....	530
<b>Уалиев Т.А., Сабитов Ж.М.</b> «ЕДІГЕ» ЖЫРЫНЫҢ 1920–1930-ЖЫЛДАРДАҒЫ КЕҢЕСТІК ИНТЕРПРЕТАЦИЯСЫ: МАРКСИСТІК АЛҒЫСӨЗДЕР ЖӘНЕ ҚАЗАҚ ЗИЯЛЫЛАРЫНЫҢ ҰСТАНЫМДАРЫ.....	549
<b>Утегенов М., Бектасов Ш., Алиева С.И.</b> СОЛТҮСТІК ҚАЗАҚСТАНДАҒЫ БАЙ ШАРУАШЫЛЫҚТАРЫН ТӘРКІЛЕУ (1928 ж.) ТАРИХЫНАН.....	565

### ЭТНОЛОГИЯ/АНТРОПОЛОГИЯ

<b>Шәрипов Р.К., Байғұнақов Д.С., Нұршанов А.А.</b> ШҮ–ІЛЕ ТАУЛАРЫНДАҒЫ ПЕТРОГЛИФТІК КЕШЕНДЕРІ: ТАБИҒИ ОРТАСЫ; ШИКІЗАТ КӨЗДЕРІ ЖӘНЕ ЖАСАЛУ ТЕХНИКАСЫ.....	584
<b>Шолахов М., Набиев Н.</b> ТҮРКІ-МОҢҒОЛ ХАЛЫҚТАРЫНДАҒЫ ЖЫЛАН БЕЙНЕСІ.....	599

## СОДЕРЖАНИЕ

## ИСТОРИОГРАФИЯ И ИСТОЧНИКОВЕДЕНИЕ

<b>Байжуманова З.Б., Калыбекова М.Ч., Гафуров А.М. МЕДИЦИНСКОЕ ОБРАЗОВАНИЕ В СССР: ПОДХОДЫ СОВРЕМЕННОЙ ИСТОРИОГРАФИИ (НА ПРИМЕРЕ КАЗАХСТАНА).....</b>	<b>300</b>
<b>Мухатова О. Х., Кадылбек М., Ташагыл А. КАЗАХСКО-ЦИНСКИЕ ОТНОШЕНИЯ В ПИСЬМАХ АБИЛПЕЙЗ СУЛТАНА.....</b>	<b>315</b>
<b>Ошан Ж., Хошбатени Х., Сауыркан Е. ИСТОРИКО-ДОКУМЕНТАЛЬНЫЕ ОТРАЖЕНИЯ В РУКОПИСНОМ НАСЛЕДИИ ОБ ЕР ЖАНИБЕКЕ.....</b>	<b>329</b>
<b>Тулепбергенов Г.М., Буканова Р.Г. НАУЧНАЯ ПОВСЕДНЕВНОСТЬ КАЮМА МУХАМЕДХАНОВА В КОНТЕКСТЕ ПОИСКА СВЕДЕНИЙ ОБ ИЛЬЯСЕ БОРАГАНСКОМ (К 110-летию К. Мухамедханова).....</b>	<b>342</b>

## ИСТОРИЯ

<b>Абдрахманова Г.С., Каленова Т.С., Маслов Х.Б. ТРАНСФОРМАЦИЯ РЕГИОНАЛЬНОГО УПРАВЛЕНИЯ ВОСТОЧНОГО КАЗАХСТАНА В УСЛОВИЯХ ГРАЖДАНСКОЙ ВОЙНЫ.....</b>	<b>354</b>
<b>Атдаев С.Дж., Атдаева О.Г. ИСТОРИЯ ОРАЗ-ЯГЛЫ-ХАНА И ЕГО ПОТОМКОВ.....</b>	<b>368</b>
<b>Бекмагамбетов Р.К., Бимолданова А.А., Бекмагамбетова М.Ж. АДМИНИСТРАТИВНО-ТЕРРИТОРИАЛЬНОЕ УСТРОЙСТВО ТУРГАЙСКОЙ ОБЛАСТИ В КОНТЕКСТЕ СТЕПНОГО ПОЛОЖЕНИЯ 1891 ГОДА: ИМПЕРСКАЯ ПОЛИТИКА И РЕГИОНАЛЬНАЯ СПЕЦИФИКА.....</b>	<b>386</b>
<b>Досымова М.К., Топал Н., Жылкышыбаева К. СОВЕТСКАЯ РОССИЯ И ТУРЦИЯ: ВОПРОС ВОЕННОЙ ПОМОЩИ (1919–1920).....</b>	<b>400</b>
<b>Жаркынбаева Р.С., Жанабай А.П. УСЛОВИЯ ЖИЗНИ И ТРУДА И МЕДИЦИНСКОЕ ОБСЛУЖИВАНИЕ РАБОЧИХ КАЗАХСКОЙ ССР В ВОЕННЫЕ ГОДЫ (1941–1945 ГГ.).....</b>	<b>414</b>
<b>Закарья Р., Сайтбеков А.М. ПОЛИТИЧЕСКИЕ ЭМИГРАНТЫ В КАЗАХСТАНЕ В 1930–1940-Е ГОДЫ: МИГРАЦИОННЫЕ ПРОЦЕССЫ И СОЦИАЛЬНО-ПРАВОВОЕ ПОЛОЖЕНИЕ.....</b>	<b>432</b>
<b>Касымова Д.Б., Муканова Г.К., Маргулан А.С. СОВЕТСКИЙ ОПЫТ УРЕГУЛИРОВАНИЯ КАЗАХСКО-ЙОМУДСКОГО КОНФЛИКТА 1923 ГОДА (ПО АРХИВНЫМ МАТЕРИАЛАМ).....</b>	<b>447</b>
<b>Козыбаева М.М. ИНСТИТУТ ЛИШЕНИЯ ИЗБИРАТЕЛЬНЫХ ПРАВ В ВЫБОРНОМ ЗАКОНОДАТЕЛЬСТВЕ КАЗАХСТАНА В НАЧАЛЕ 1920-Х – ПЕРВОЙ ПОЛОВИНЕ 1930-Х ГОДОВ.....</b>	<b>465</b>
<b>Нурымбетова Г.Р., Жанысбай Т.С. СОВЕТСКАЯ МОДЕРНИЗАЦИЯ И ЛИКВИДАЦИЯ НЕГРАМОТНОСТИ: СТАНОВЛЕНИЕ СИСТЕМЫ ОБРАЗОВАНИЯ ВЗРОСЛЫХ В КАЗАХСТАНЕ (1920–1930 ГГ.).....</b>	<b>481</b>
<b>Сактаганова З.Г., Илясова А.У. К ВОПРОСУ О ПОБЕГАХ ИЗ КАРАГАНДИНСКОГО ИСПРАВИТЕЛЬНО-ТРУДОВОГО ЛАГЕРЯ В ГОДЫ ВОЙНЫ (1941–1945).....</b>	<b>502</b>
<b>Сарыгузель Н. ВЛИЯНИЕ ВНУТРЕННИХ ПУТЕШЕСТВИЙ АТАТЮРКА НА НАЛОГОВУЮ ПОЛИТИКУ ТУРЦИИ (1930–1931).....</b>	<b>519</b>
<b>Токтарбайулы А. ПОЛИТИКА КОЛЛЕКТИВИЗАЦИИ НАРОДНОГО ХОЗЯЙСТВА И ЕЁ РЕЗУЛЬТАТЫ (1954–1959 ГГ., (НА ПРИМЕРЕ БАЯН-УЛГИЙ АЙМАКА).....</b>	<b>530</b>
<b>Уалиев Т.А., Сабитов Ж.М. СОВЕТСКАЯ ИНТЕРПРЕТАЦИЯ ЭПОСА «ЕДИГЕ» В 1920–1930-Е ГОДЫ: МАРКСИСТСКИЕ ПРЕДИСЛОВИЯ И ПОДХОДЫ КАЗАХСКОЙ ИНТЕЛЛИГЕНЦИИ.....</b>	<b>549</b>
<b>Утегенов М., Бектасов Ш., Алиева С.И. ИЗ ИСТОРИИ КОНФИСКАЦИИ БАЙСКИХ ХОЗЯЙСТВ В СЕВЕРНОМ КАЗАХСТАНЕ (1928 г.).....</b>	<b>565</b>

## ЭТНОЛОГИЯ/АНТРОПОЛОГИЯ

<b>Шарипов Р.К., Байгунаков Д.С., Нуршанов А.А. ПЕТРОГЛИФИЧЕСКИЕ КОМПЛЕКСЫ В ЧУ–ИЛИЙСКИХ ГОРАХ: ПРИРОДНАЯ СРЕДА, ИСТОЧНИКИ СЫРЬЯ И ТЕХНИКА ИЗГОТОВЛЕНИЯ.....</b>	<b>584</b>
<b>Шолахов М., Набиев Н. ОБРАЗ ЗМЕИ У ТЮРКО-МОНГОЛЬСКИХ НАРОДОВ.....</b>	<b>599</b>

**ASIAN JOURNAL “STEPPE PANORAMA”**

2026. 13(2)

*Бас редактор:*  
Қабылдинов З.Е.

*Компьютерде беттеген:*  
Зикирбаева В.С.

*Құрылтайшысы және баспагері:*

Қазақстан Республикасы Ғылым және жоғары білім министрлігі Ғылым комитеті  
Ш.Ш. Уәлиханов атындағы Тарих және этнология институты ШЖҚ РМК

*Редакция мен баспаның мекен-жайы:*

050010, Қазақстан Республикасы, Алматы қ., Шевченко көш., 28-үй  
ҚР ҒЖБМ ҒК Ш.Ш. Уәлиханов атындағы Тарих және этнология институты ШЖҚ РМК

Журнал сайты: <https://ajspiie.com>

Ш.Ш. Уәлиханов ат. ТЖЭИ басылған:

050010 Қазақстан Республикасы, Алматы қ., Шевченко көш., 28-үй