

PROBLEMS OF THE LEGAL STATUS OF SELF-EMPLOYED CITIZENS

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Annotation: This article will analyze the institution of self-employed citizens in our country. Despite the fact that every year the number of self-employed citizens in Russia increases, this institution is not clearly regulated by current legislation. It seems that the concept of self-employed citizens, the definition of the types of activities carried out by self-employed citizens and the fixation of their legal status should be reflected in the current legislation of our country.

Taking into account the essence of the concept of self-employment, analyzing the concept of self-employed citizens, scientists identify shortcomings, contradictions in the field of civil law, concessions in accordance with the current legislation and demanding problems were identified. First of all, in order to determine the legal status of self-employed citizens, it is necessary to determine the uniformity of the application of civil legislation in the field of regulating the activities of individual entrepreneurs. Despite the fact that the above-mentioned concept is not clearly defined in the civil legislation, legislation and judicial norms, the concept of self-employed citizens is actively used in practice. In the next decades, a lot of attention is paid to the development of small and medium-sized businesses in our country. At the legislative level, the norms regulating this field of business activity are constantly being improved, various forms of development of these types of business are being sought.

If we consider the concept of self-employment in the most general form, we can say that self-employed citizens are self-employed and self-employed, which is the main source of income for this category of people. are the persons who organize the activities of z. In the territory of the former USSR republics, such persons include the majority of citizens who manage their own economy, earn additional income in various fields in their free time from their main job, and are engaged in tutoring services.

In the modern conditions of the development of market relations, self-employment serves as a mandatory element of a citizen's labor activity. The development of the institution of self-employment is facilitated by various socio-economic conditions existing in the country, in particular:

- lack of funds to ensure the normal life of the population;
- delay in salary at the main place of work;

- failure to make various social payments on time;
- the loss of a citizen's job, which causes him to be classified as unemployed;
- looking for another well-paid job;
- freedom of citizens to choose work;
- search for a type of activity that allows a citizen to realize himself.

From the point of view of the legal regulation of the activities of self-employed citizens, it can be said that the income received by self-employed citizens as a result of these activities, as well as the activity itself is also outside the scope of the law. , which is carried out by self-employed citizens. Before starting to improve the institution of self-employed citizens, it is necessary to create the legal basis of this concept in our country.

For example, many Russian researchers consider the definition of "self-employment" from different perspectives. Some present it in a broad sense, and some in a narrower sense. For example, Krylova E.G. In his works, self-employment is nothing more than an entrepreneur with its own characteristics, that is, in general, the services they provide are associated with risks and systemic benefits. liq. He describes it as follows: "These are individuals who are self-employed for profit as a means of livelihood, in which they do not have access to employment. It turns out that the author himself - does not limit the scope of activities of self-employed persons to services only. Kryukova E.S. and Ruzanova V.D. to the status of entrepreneurs and sole proprietors (both registered and unregistered entrepreneurs) and sole proprietors They believe that it is necessary to distinguish between self-employed persons who do not have ". However, there is another point of view that they follow the notion that the use of the word "profit" in relation to the self-employed is incorrect. , because in fact these citizens are trying to provide a normal life for themselves. That is, in this case it is appropriate to say "income" and "profit" refers to entrepreneurs who have more employees.

There is no definition of the concept of self-employed citizens at the legislative level. In practice, self-employed citizens include people who run their own business. Self-employed citizens may be equal to entrepreneurs in terms of type of activity and legal status. In some developed countries, the authorities distinguish between self-employed citizens and entrepreneurs. For example, Titov B.Yu., the representative for the protection of the rights of entrepreneurs under the President of the Russian Federation. proposes to include a new category of individual entrepreneurs in the list of terms related to business, that is, the term "persons engaged in individual entrepreneurship". A distinctive feature of this category of individual entrepreneurs should be the fact of "working for themselves", that is, such a self-employed citizen will not have employees.

Currently, many individual entrepreneurs have become small commercial organizations - legal entities, because such individual entrepreneurs have a large number of employees, large production resources and a large volume. Currently, many individual entrepreneurs have become small commercial organizations - legal entities they started to look alike. , because in

such a state of individual entrepreneurs there will be many employees, large production resources and a large volume.

At the same time, the concept of self-employed citizens is successfully applied in the field of pension and tax legislation. Therefore, there is a reasonable question about whether the concept of a self-employed citizen is not regulated in the Civil Code of the Republic of Uzbekistan. Difficulties in the legal formation of a self-employed citizen are also related to the fact that there is no list of activities performed by such citizens in legal documents. The fact that the status of self-employed citizens is not legally defined does not allow us to determine the number of such citizens in our country, which, as a result, leads to uncertainties in the conduct of the state budget policy.

Legally self-employed citizens can only be called entrepreneurs who are duly registered and pay taxes and insurance contributions. Accordingly, the implementation of activities by persons who are not properly registered and do not have a license to engage in a certain type of activity, but are engaged in such activities, should be classified as illegal business.

The procedure for registration as an individual entrepreneur includes obtaining a patent for a specific type of activity. However, in relation to self-employed citizens, obtaining such a patent is questionable due to the discrepancy between the scope of activities of such citizens and the costs of obtaining a patent. Based on this, when determining the legal status of individual entrepreneurs, the state bodies registering this type of activity must provide certain privileges during registration.

If we turn to the implementation of the Institute of Self-Employed Citizens in other countries, we can focus on how this problem is being solved in France. In 1979, the French government experimented with the introduction of a self-employment development program in the country, which allowed citizens registered as self-employed is the initial capital to be paid, which is based on the formation of self-employment funds and was to be paid to him after registration as unemployed. In Great Britain, a program of self-employment of the population recognized as unemployed was introduced. In the future, the same programs were implemented in other European countries. In the United States, veterans of the armed forces and persons with disabilities are classified as self-employed at the legislative level, which significantly expands the concept of self-employment.

Individual entrepreneurs can be called individuals who carry out their activities at home. At the same time, working at home can be compared with working in the office (working on the Internet, editing texts, consulting on the phone, etc.). As a result of the analysis carried out in this article, it can be summarized that in our country, individual entrepreneurs carry out their activities, but this activity is not regulated by legal documents, and such citizens do not have rights and obligations. The legislation also does not regulate the concept of self-employment, which does not prevent the courts and the legislature from using the concept by a self-employed citizen.

In our opinion, the issue of determining the legal status of self-employed citizens, first of all, the legal definition of the concept of self-employment and the introduction of the law on rights and obligations, wide can be solved by introducing a comprehensive list of activities. Such citizens can not only be involved in the implementation of effective programs for the development of self-employment institutions, but can also be supported from a tax perspective.

In conclusion, it should be said that currently the state is trying to give legal status to self-employed citizens, this, of course, a positive trend in the process should be associated with the development of the institution of self-employment.

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