
Self-Employment in the Republic of Uzbekistan is an Effective Direction of Exclusion from Poverty

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Annotation: This article examines the issues of creation and development of self-employment in the Republic of Uzbekistan, as well as its effectiveness, and gives specific scientific proposals for its further development and improvement. To do this, an analysis of the priority areas of self-employment, the dynamics of the growth of the number of self-employed was carried out; the experience of foreign countries on this issue was studied.

Key words: Taxes, self-employment, income, rate, economy, state, state budget, state economy, the need for taxes, and regulation of the economy, tax system, and poverty.

Literature review. Research has been carried out by scientists of the countries of the world and our country on the issues of the role of taxes and tax-free payments in entrepreneurial activity and self-binding in the growth of state budget revenues. Azarenko V. E. The concept of "self-employment" the problem of legalization of entrepreneurial activity of self-employed citizens in the Russian Federation " appeared relatively recently in the legislation of the Russian Federation. However, it is worth noting that in the current legislation there is still no official interpretation of the terms "self-employment", "self-employment". The Ministry of Justice of the Russian Federation offers the following definition of the concept of "self-employment" -a person who independently carries out activities based on personal labor participation in order to provide services and perform work for individuals aimed at profit, but is not registered as an individual entrepreneur and does not have personal labor activity [2].

Mutalova D.M., Tukhliev B.K. In his work "taxation of business", he points out: "the concept can be formulated as follows: "an entrepreneur" is a natural or legal person who is engaged in any legal activity that is not prohibited by law for the purpose of making a profit and acting at his own risk and risk on the basis of his property " [3].

Analysis and results. Self-employment in the Republic of Uzbekistan was introduced in 2019 in order to create additional conditions for the further involvement of the population of our country in business activities and the implementation of legal labor activities, and then the pace of reproduction of the number of people employed in this direction was accelerated after the decision of the president of the Republic of Uzbekistan dated June 8, 2020 PQ-4742.

The range of self-employed activities is continuously expanding, and as of December 1, 2022, it is approaching 80 rounds.

Self-employed people can provide services in a variety of professions (such as programmer, web developer, computer Master, Data Analyst, System Administrator), sell their products, and rent out housing.

The income of self-employed people as a result of their labor activity is not included in the total income of individuals, and as a result, they are not subject to the income tax of individuals.

Self-employed individuals have the right to advertise their products (work, services) and receive a loan at Ham to ask for consumer feedback about their quality.

A foreign commodity seller can provide self-employment as a courier if he has given an online cashier to self-employed people to settle with buyers, or if the customer has paid the goods in advance, and the supplier of it needs a courier.

It is possible to cooperate with self-employed individuals, that is, with ordinary citizens, as well as with legal entities and individual entrepreneurs. Does not report to anyone and to any organization on the results of their activities;

At the same time, self-employed people are prohibited from engaging in the following types of activities:

- sale of excise-paid goods and branded goods (Alcohol, Tobacco, gasoline, light cars, some types of clothing, shoes, perfumery, jewelry, etc.);
- buying and reselling any goods other than its own production. For example, having bought a ready-made toy, he cannot resell it, he can only sell it as a product if he makes it himself;
- extraction and sale of minerals (coal, oil, gas, sand, lime, etc.);
- work under an assignment agreement, Commission or agency agreement, that is, being an intermediary and taking some action for the benefit of another person;
- engaged in commercial, real estate rental, sale of real estate and vehicles;
- being a courier for the benefit of a commodity seller and receiving money from customers.

In addition to the above, notaries, arbitration managers, lawyers and intermediaries cannot be among self-employed.

A person who is engaged in one or more of the types of activities listed in the appendix does not pay any taxes to the budget, only 1 times the amount of the base calculation (as of June 1, 2022, 300 thousand rubles) will pay a pension insurance payment (Social tax) by December 1 of this year, and these funds will be directed to an extra-budgetary pension fund for calculating.

Self-employed people do not pay more than 300,000 no matter how much they earn from their activities in this Makom. If self-employed people worked in the status of a single entrepreneur for 4 months in a year, earning 400 crore, then in the remaining 8 months, working in the status of a self-employed person earned 800 crore and in 1 year paid taxes at a rate of 4% from only 400 million, did not pay taxes at all from 800 crore, that is.

It should be noted that self-employed people are easy to register, absolutely free and are possible without leaving home through a tax application or a single interactive public services portal. After registration, a reference with a QR code is issued, which is used as an official document.

Since there is a huge interest in self-employment, the number of them is constantly growing. For example, the number of self-employed persons in a single year 2022 (from January 1 to September 1) increased from 1210.8 thousand people to 1571.3 thousand people, that is, in 11 months the number of self-employed persons increased by 29.8 percent, that is, 360.5 thousand people.

- In the same period, the highest increase among the allowed about 80 activities was observed in the following three types of activities buyichv. These are the following:.
- rural oxen-64.1% (195.8 thousand);
- information and communication services-37.8% (10.7 thousand);
- provision of household services-26.8% (93.4 thousand).

Foreign experience

In order to determine how effectively self – employment is organized in our republic, the experience of foreign countries was studied. Self – employment in tax legislation in the Russian Federation is a special tax regime introduced as an experiment in 2019 and officially called "professional income tax" (abbreviated PDS). In 2022, residents of all regions of Russia, as well as some foreigners – citizens of Belarus, Kazakhstan, Armenia and Kyrgyzstan-can become self-employed. Since 1 August 2022, Ukrainian citizens have been among the self-employed.

In Russia, self - employed people pay a karab tax to the mikdori of income from their activities. that is, in a simplified tax procedure, those who are subject to a single tax or a single agricultural tax and individual entrepreneurs can transfer to the PDS. To do this, they need to register self – employed people and apply for a waiver of special regimes within 30 days, individual entrepreneurs working under the patent must wait until the patent expires or first give up the Patent and only then self-employ.

For example, a self-employed teacher conducted 20 classes in English in June 2022 and earned 20 thousand rubles. He transferred half of the lessons to ordinary citizens who do not have the status of an individual entrepreneur, so the tax is calculated at a rate of 4% and is 400 rubles for the whole month. And he received the remaining half of the income from classes with corporate clients – employees of the company, who paid him a fee from the current account sheet. For classes with corporate clients, the teacher pays a 6% tax, that is, 600 rubles. Only in June, the teacher will have to pay a tax of 1000 rubles. The amount and the " pay tax " copy will appear in the application until July 12, and they will have to pay it until July 25.

Here in the Republic of Uzbekistan, self-employed people pay a fee once a year (300 thousand sum this year), while in Russia the more income they receive, that is, we can indicate that more benefits have been granted in our country.

There are no other mandatory taxes for self-employed people. Part of the tax paid (37%) is automatically transferred to compulsory health insurance, so self-employed are eligible for free medical care under the compulsory health insurance policy. In addition, you do not need to pay anything.

Conclusion

One of the important issues is raising the economy of our country among developed countries, as well as improving the tax mechanism, which is considered one of the important supports in social protection of the population, development of the activities of business entities, and further expansion of the production process.

The lack of development of the activities of infrastructure entities in our country at the level of demand has somewhat slowed the formation of insurance services as a leading sector in the economy, as a result of which the interest in insurance services in a large number of potential insurers remains low.

As we noted above, from the analyzes carried out, it can be concluded that the continuous increase in the number of self-employed people serves as an important factor in the development of insurance activities, the increase in the volume of services and efficiency.

In these conditions, the practical weight loss of the direction of self-employed in replenishing the Pension Insurance Fund has a significant positive effect and has begun to lead to the fact that it is important in the field of combating poverty, which is important in our country, and a sharp decrease in the number of individuals included in the Iron notebook, women's Further improvement of this activity masadida:

- it is necessary to continuously expand the range of activities of self-employed citizens;
- allow self-employed to employ up to 5 hired workers as employers but must pay a separate annual fee for each hired worker.

The implementation of the proposals we are introducing into practice will serve to increase the amount of revenues paid to the extra-budgetary pension fund, reduce the number of poor people, develop the economy of our country and increase the well-being of the population.

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