

NEW DIRECTIONS OF REGULATION OF ENTREPRENEURSHIP DEVELOPMENT IN THE NEW UZBEKISTAN

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ABSTRACT	KEYWORDS
The article describes the incentives for accelerating business activities in New Uzbekistan. The article talks about the decrees and decisions adopted on the removal of bureaucratic obstacles, such as mandatory implementation of the activities of entrepreneurs in our Republic, and new opportunities being created.	entrepreneurship, activity, barriers, mandatory, relief, business entity, report, decree, decision, regulation

To support entrepreneurship in the Republic of Uzbekistan, to create favorable conditions and business climate for entrepreneurs, to set specific goals and limits of regulation of entrepreneurship, to reduce the regulatory burden for entrepreneurs by creating favorable conditions for the introduction of new products and services, also, in order to ensure the implementation of the Decree of the President of the Republic of Uzbekistan dated January 28, 2022 "On the Development Strategy of New Uzbekistan for 2022-2026" No. on" Decree No. PF-244 and Decision No. PQ-419 dated November 10 "On Measures to Optimize the System of Reporting and Storage of Archive Documents" was adopted.¹

The decree and decision serve to further develop entrepreneurship, which is the priority direction of the economy of our country. Due to the new reforms and solutions being carried out in this regard, the number of businessmen in our country is increasing dramatically.

¹ Decree of the President of the Republic of Uzbekistan dated January 28, 2022 No. PF-60 "On the Development Strategy of New Uzbekistan for 2022-2026"

Decree of the President of the Republic of Uzbekistan dated November 9, 2022 No. PF-244 "On measures to simplify state regulation of business activities"

Decree of the President of the Republic of Uzbekistan PQ-419 dated November 10, 2022 "On measures to optimize the reporting system and storage of archival documents"

More than half of the gross domestic product of our country is produced by small business entities, and their role in export is also high. Today, there are more than six thousand regulatory and forty thousand technical documents that regulate business. Some old requirements make it difficult to introduce new products, technologies and services.

In the decree adopted above, in accordance with the state program on the implementation of the development strategy, the glorification of human dignity and the year of the active neighborhood, the requirements that hinder modern activities of entrepreneurs were revised and a number of reliefs were introduced. Therefore, the main purpose of the Decree is to cancel the mandatory requirements in business.

The means of state regulation of entrepreneurship are defined by the decree. These include:

- state registration of the business entity;
- licensing;
- to give permission;
- tariff and notary regulation of foreign economic activity participants;
- compulsory insurance
- ensuring competition;
- implementation of state control
- to create more facilities for the activity of the business entity

are the strict regulatory directions that provide for the like.

Based on the decree, from January 1, 2023, a number of mandatory requirements related to entrepreneurship, in particular, the sale of new imported cars only by the official dealers of their manufacturers, the suspension of the supply of electricity to those who consume electricity in excess of the amount specified in the contracts, the employees hired by individual entrepreneurs are separately registered in the tax authorities account is being cancelled.

If we take the example of a textile enterprise, production in the enterprise is directly related to electricity. That is, the cost of electricity consumption is directly related to the cost of manufactured products.

According to the previous procedure, if the company used electricity beyond the limit, it had to pay double the price of the limit, or it would be disconnected from the network. This would have a negative impact on the enterprise, the production would stop and lead to a decrease in the quality of the product. Now, with the decree, such a barrier will be removed, that is, producers will not be disconnected from the network even if they use electricity beyond the limit.

According to the decree, the obligation to inform creditors and to announce in the mass media when the authorized fund of business entities is reduced is canceled. In the past periods, the number of reorganization of business entities was 72,000, and in 10,000 of them, the charter fund was reduced. That is, it is almost impossible to impose excessive bureaucratic barriers and obligations on those 10,000 of our entrepreneurs.

Based on the requirements of the adopted decree, from March 1, 2023, taxpayers are given the right to appeal directly to the court on the results of audits and mobile tax inspections. Entrepreneurs are allowed to provide services through the Unified Interactive State Services Portal. In order to support competition in public procurement, it is prohibited to conclude direct contracts for procurements with a value of more than 1 billion soums.

The practical implementation of these procedures is aimed, first of all, at ensuring the rights of entrepreneurs, creating a free competitive market for them, the opportunity to participate in state procurement with their own products, and directly use state interactive services in the delivery of their work and services.

A special legal system and regulatory system have been introduced for testing new technologies in foreign experiments, which saves time for entrepreneurs and creates a number of eases in bringing new technologies to the market. With this decree of the head of our state, a special legal system of regulation is expected to be introduced from January 1, 2023.

For example, a new product is being produced by a business entity in the territory of Uzbekistan, and according to the existing legislation, there are no legal documents for its regulation, or there may be no rules for obtaining a license or permit, or the rules for other similar products are not suitable for this product. can be difficult. That is why it is planned to introduce a new system of regulation in order to speed up and facilitate the production of new products and to enable the entrepreneur.

It is envisaged that the special legal system of regulation will be applied to e-commerce, transport logistics, industrial production, agriculture and other areas.

In accordance with the decree, the procedure for reducing mandatory requirements in the field of entrepreneurship and forming a two-stage unified register of them is being determined. In the first stage:

➤ includes construction, transport, catering, education and trade;

Starting from 2023, mandatory requirements in the directions indicated above will be studied first. A register of specific mandatory requirements for activities in these directions will be created, with the cancellation of redundant requirements.

The second stage will be carried out by 2025, including all the remaining directions and specifying mandatory requirements. Also, the responsibility of business entities is not determined for requirements that are not included in the register of mandatory requirements.

At the same time, one of the important issues is the transfer of documents to the archive. The reason is that the information in these documents may be located in the database of tax authorities. This, in turn, is one of the obstacles for entrepreneurs. Currently, the documents of 571 thousand business entities operating in our country have to be kept for 75 years. If the enterprise ends its activity on time, it will be necessary to archive its documents. Now, due to the transition to the electronic system and the existence of such electronic platforms in other state bodies, the tasks of storing and archiving documents have been canceled. Also, there are mutual exchange documents within the business enterprise, but today, instead of this, it is possible to manage the entire organization through an electronic platform, and there is no need for paper documents.

If we consider the results of the conducted observations, as a result of the introduction of the electronic system, the space for storing paper will be reduced by 3 thousand square meters, and if another business entity is established in the reduced space, it will be possible to get additional income of 5-7 billion. For example, our country imported paper in the amount of 300 million dollars in 2021. It can be seen that 60% of the imported papers, i.e. 180 million dollars, were used by business entities.

From January 1, 2023, entrepreneurs will be exempted from submitting quarterly financial reports to tax authorities, and entrepreneurs who pay fixed amounts of turnover tax will be exempted from the obligation to submit annual financial reports to tax authorities. Nine types of statistical reports are no longer submitted by entrepreneurs.

For example, today 40,000 business entities submit the above-mentioned reports. Also, there are 124 statistical reports, and as a result of their integration by the tax authorities, the requirement to shorten this procedure was determined by the decision made on the basis of coordination of the available data. Currently, in practice, large business entities submit quarterly financial statements, such as balance sheet, profit and loss, equity and cash flow statements. According to the adopted decision, more than 6,000 business entities will be exempted from these requirements.

On the basis of the documents, from May 1, 2023, it is allowed to remotely open bank accounts of legal entities, to electronically process data on utility consumption volumes.

Also, the order of licenses for the organization of non-state electronic archives is canceled and the order of notification is introduced. The resolution approved a seven-point roadmap for streamlining reporting and recordkeeping procedures.

In short, this decision provides an opportunity to reduce the types of financial, tax and statistical reports, to improve the practice of document storage and submission to state agencies based on modern requirements. Its result is reflected in the time and money saved by entrepreneurs.

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