



DEVELOPMENT OF PRIVATE PROPERTY AND BUSINESS

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Received: November 10 th 2022 Accepted: December 11 th 2022 Published: January 18 th 2023	This article reveals the prospect of increasing the right to private property and entrepreneurship. The social significance of the existing legislation is analyzed. The role and importance of property rights in the development of society is based.
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INTRODUCTION. According to the generally accepted opinion in the existing system of civil rights, the most important is the right to property, among which the right to property occupies a special place. The important role of property rights is not accidental. The concept of property covers almost all events of modern human life, therefore, the recognition of the right of the owner of property or other property owner by the state, on the one hand, means the exercise of the powers contained in this right. On the other hand, it requires protection. A subjective right that is not provided with the necessary protection against its violation is only a declarative right.

In order to create an effective mechanism of civil-legal regulation of property rights protection, it is necessary to analyze the current regulatory legal documents at various levels, as well as the judicial and arbitration practice, which sometimes interprets the provisions of the law ambiguously. Also, there are a number of shortcomings in this area that negatively affect property owners. Therefore, a comprehensive scientific study of property law allows to develop a reasonable scientific-theoretical approach and to fill the existing gaps in the science of modern civil law.

One of the main principles of our economic policy is that if every citizen is rich, the state will be rich, and if every family is prosperous, the country will be prosperous.

We need to turn the new Uzbekistan into a country of wide opportunities for all citizens who wish to achieve success through honest work, who seek to ensure the well-being of themselves and their families through entrepreneurship, and who want to serve their country and people sincerely [1.144.]. Protection of property rights is first of all a category of civil law, and clarification of their theoretical content is of special scientific importance. It is also important to study the participants of legal relations from the point of view of legal effects, within which they are given special rights and opportunities. At the new stage of Uzbekistan's

development, the development of private property and entrepreneurship is of urgent importance.

LITERATURE REVIEW. According to the researchers of our country, "The object of trust management of property (in this case, the object of the right of trust management) is property and its part. However, not every property can be an object of trust management. According to Article 851 of the FC, objects of trust management may consist of enterprises and other property complexes, separate objects belonging to real estate, securities, special rights and other property"[2.18.] , he states.

According to foreign researchers, "property right is not a static subjective possibility, with the change of the economic foundations of the society, the content of the property right and the scope of powers of the owner, ideas about the objects and subjects of this right change"[3.6.] . This indicates the need to study the civil legal problems of property rights protection.

As modern trends in the dynamics of property rights protection and content development, "The interests of free property circulation are best suited to the situation where the property rights of each of its participants are protected from arbitrary interference by other individuals and the state. The content of the right to property should be determined not only by the needs of civil behavior, but also by the state's ability to guarantee its protection. Protection of property rights is the most important task of any legal system. That is why the institution of protection of property rights and other property rights is an important institution of civil law" [4.10.]. As a result, it is possible to determine the legal nature of the property trust management institute, simplify the procedure for concluding and formalizing a trust management contract, analyze the features of transferring valuable securities to trust management, determine the responsibility of the trustee, create the legal basis for the activities of



professional trustees, and use trust management in various legal systems.

RESEARCH METHODOLOGY. The President of the Republic of Uzbekistan, Shavkat Mirziyoyev, at a meeting with entrepreneurs on August 22, 2022, indicated five main directions and put forward many initiatives in each of them.

In the first direction, separate approaches were defined to support enterprises by dividing them into categories.

In particular, enterprises with an annual turnover of up to 1 billion soums are micro-businesses, small businesses with an annual turnover of up to 10 billion soums, and medium-sized businesses with an annual turnover of up to 100 billion soums.

Based on this, from January 1, 2023, a single 4% tax rate will be introduced instead of the current 4% to 25% turnover tax rate for micro businesses.

Enterprises with an annual turnover exceeding 1 billion soums and switching to the general tax payment system will pay 2 times less profit tax for one year. These opportunities provide relief to 370,000 entrepreneurs.

The need to increase the number of medium-sized enterprises with high potential was emphasized, and a number of tax and compensation benefits were determined for them.

In last year's open dialogue, the head of our state promised to continue the policy of reducing the tax burden for business. Despite the economic difficulties caused by the pandemic, it was announced that the value added tax rate will be reduced to 12% from January 1, 2023.

Another relief for entrepreneurs. As of July 1 of this year, the application of increased tax rates to empty buildings or unused land plots was canceled. The President said that the debts of entrepreneurs amounting to 2 trillion soums, which were previously overestimated in this way, will also be waived.

The second direction was related to the favorable financing system. For this purpose, 20 trillion soums have been allocated to small business projects. In addition, commercial banks also attract funds from international financial institutions.

The possibilities of guaranteeing by the Entrepreneurial Fund will be increased by an additional 2 times. As a result, at least 15,000 entrepreneurs will be able to solve the issue of collateral for loans.

Of course, credit is only one aspect of the problem. Business needs more infrastructure and a guaranteed market. In this regard, for example, the

opportunities in Tashkent region and remote areas are completely different.

Therefore, in the third direction, based on the conditions of districts and cities, the issue of introducing special approaches for business was considered. From next year, all districts and cities will be divided into 5 categories according to their conditions. They specify special procedures for tax, subsidy, loan interest compensation and guarantee, connection to infrastructure.

The fixed amount for land privatization, that is, the payment of 20 times the land tax, will be reduced by 10 times in Tashkent city and regional centers, and by 5 times in other regions.

The fourth direction was about the protection of property rights of entrepreneurs. It was emphasized that only the court can decide to cancel the decisions on the division of land and property, and to freeze the property during the investigation.

Also, the opportunity of businessmen to appeal to the courts will be expanded. In particular, when applying to administrative courts, the state duty rate is reduced by 2 times. The deadline for entrepreneurs to appeal the decision of tax authorities to the court will be extended from the current 1 month to 3 years.

In the fifth direction, issues of controlling the activities of entrepreneurs and holding them accountable were discussed.

First of all, a 3-year moratorium on the introduction of new liability and punishment measures against entrepreneurs was announced. It was said that the repetitive control functions of 26 offices will be abolished next year.

The head of our state drew attention to the fact that there were many appeals regarding the number and severity of fines related to tax audits.

For example, a financial penalty of 5 million to 10 million soums is applied to small entrepreneurs who pay an average of 1 million soums in taxes per month. That is, the punishment is the same for both small entrepreneurs and large enterprises.

The President emphasized that all types of investigations should be coordinated by the Business Ombudsman, and the amount of fines should not exceed the amount of tax paid by the entrepreneur[5].



CONCLUSION/RECOMMENDATIONS. At a new stage of Uzbekistan's development, the Ministry of Justice put for public discussion the project of the Entrepreneurship Code, which consolidates 9 current laws on the development of private property and entrepreneurship, 2 new draft laws and more than 10 legal documents. According to it, it is prohibited to give direct tax, customs and other types of concessions and preferences to state enterprises that limit competition. In addition, the procedure for granting subsidies and applying financial sanctions, as well as the abolition of the "business company" form, were included in the code. The State Register is forming a systematized collection of information in the form of an electronic database of real estate, rights to it, as well as rights holders.

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