



NON-GOVERNMENT-NON-PROFIT ORGANIZATIONS AS CITIZEN SUBJECTS OF THE COUNTRY

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Article history:		Abstract:
Received:	11 th January 2024	Through this article, some opinions were expressed on the structural and organizational aspects of non-governmental non-profit organizations, the foundations of the organization of non-governmental non-profit organizations, as well as how they are legally regulated in other countries.
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INTRODUCTION

Today's developing Uzbekistan is an important subject of market economy relations, and non-governmental non-profit organizations serve as its foundation. It is known that non-governmental non-profit organizations help millions of people in solving vitally important tasks in the social and economic spheres, creating many jobs and implementing various useful social reforms.

In accordance with Article 2 of the Law "On Non-Governmental Non-Profit Organizations of the Republic of Uzbekistan", protection of legal interests and rights of natural and legal entities of non-governmental non-profit organizations; protection of democratic values; achieving social, cultural and educational goals; to satisfy spiritual and other non-material requirements; implementation of charity activities; is established for the purpose of realizing other socially useful goals.

LITERATURE REVIEW

Current civil legislation classifies legal entities into two main types: commercial and non-commercial (non-commercial) organizations. In this case, the main goal of their activity is the main legal and economic criterion for their differentiation. Profitability or not is defined as an important factor. It can be said that the division of legal entities into commercial and non-commercial organizations by the lawmaker has historically come from the following reasons:

- It is practically necessary to include an absolute list of commercial organizations in the Civil Code, as this is considered an important condition in the transition period of the market economy. Determining the organizational and legal forms of commercial organizations is explained by the need to regulate them from a public and legal point of view;
- the need to establish the next tax regime for this type of organizations, to determine their mandatory payments to the state budget, makes such a distinction necessary;

- it is necessary to remember the necessity and existence of legal entities to solve the issue of profit sharing among their participants. It is known that the social-legal essence of non-commercial organizations is devoid of such features.

However, the lawmaker approached them as an important link that ensures democratic relations between the society and the state, and created some relief for them to fulfill their social duties towards the population, their organizational and legal status at the public level. , also established at the level of civil legal documents.

RESEARCH METHODOLOGY AND EMPIRICAL ANALYSIS

A legal entity may be an organization that has made profit as the main goal of its activity (commercial organization) or an organization that has not made profit as such a goal (non-commercial organization). This note is expressed in Article 40 of the Civil Code of the Republic of Uzbekistan, as well as in Article 2 of the Law "On Public Non-Commercial Organizations of the Republic of Uzbekistan" [1].

I.B. Zakirov recognizes commercial and non-commercial types of legal entities, and his non-commercial type refers to an organization whose founders do not aim to make a profit. According to the law, both commercial legal entities and non-commercial legal entities can engage in entrepreneurial (profit-oriented) activities, but unlike commercial legal entities, non-commercial legal entities satisfy the needs of their members only not used to achieve a common goal. In this regard, the Civil Code defines non-profit legal entities as "not intended for profit". This means that a non-profit organization can benefit from doing business. Only the main purpose of non-profit legal entities (except for auxiliary or other purposes) is not to make a profit. Non-commercial organizations can also engage in business activities within the framework of the goals set in their charter [2].



The Civil Code of the Republic of Uzbekistan defines the organizational and legal forms of non-commercial legal entities as a closed list. They are organized in the forms directly provided for by the Civil Code (public cooperatives, public associations and public funds, institutions, associations of legal entities, self-governing bodies of citizens), as well as in other organizational and legal forms provided for by special laws. possible In particular, private property owners' companies, bar associations, religious organizations, etc. are included among non-commercial organizations in special laws. Taking into account the extent of the social duties carried out by our state, the businessman it is possible to predict the possibility of the emergence of new forms of non-existent organizations [3].

Article 40, Part 2 of the Civil Code of the Republic of Uzbekistan states that a legal entity that is not a commercial organization may be organized in the form of a public association, a social fund, and an institution financed by the owner, as well as in other forms provided for by law. It seems that the Civil Code contains the organizational legal forms of non-profit organizations, but this sentence is supplemented by Article 10, Clause 2 of the Law "On Non-Governmental Non-Governmental Organizations of the Republic of Uzbekistan": "Non-Governmental Non-Governmental Organizations it is possible to form associations in the form of associations (unions) for the purpose of coordinating their activities, as well as expressing and protecting common interests.

The division of legal entities into commercial and non-commercial organizations is not only considered a feature of the legal system of Uzbekistan, but also found its expression in the civil legislation of Russia. The Civil Code of the Russian Federation also describes several legal situations of non-governmental non-profit organizations. In particular, non-profit organizations include consumer cooperatives, social and religious organizations (associations) financed by their owners, donations and other funds. Also, the scope of non-profit organizations mentioned above is completed by the Law of the Russian Federation "On Non-profit Organizations". Based on it, non-profit organizations include non-profit partnerships, autonomous non-profit organizations, associations of legal entities (associations and unions) [4]. According to the Federal Law of July 8, 1999, this law was supplemented by clause 7.1 entitled "State Corporation".

Today, a complete complex of normative-legal documents has been developed in our country to expand and support the activities of non-governmental non-profit organizations and to regulate their activities. In particular, the Constitution of the Republic of

Uzbekistan, "On Public Elections of the Republic of Uzbekistan", "On Non-Governmental Non-Commercial Organizations of the Republic of Uzbekistan", "Guarantees of the Activity of Non-Governmental Non-Commercial Organizations of Uzbekistan" Among them are the Laws "On Public Funds of the Republic of Uzbekistan". The Civil Code defines the organizational and legal forms of non-commercial legal entities as a closed list. It is known that non-profit organizations in the forms directly provided for by the Civil Code (public cooperatives, public awards and public funds, institutions, associations of legal entities, self-governing bodies of citizens) as well as other organizational forms provided for by special laws. organization in legal forms is possible.

CONCLUSION AND DISCUSSION

A non-profit organization is established to protect the rights and legal interests of individuals and legal entities, to achieve social, cultural and educational goals, to fulfill spiritual and other non-material needs, to carry out charitable activities and other socially useful purposes .

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