

PROSPECTS FOR THE DEVELOPMENT OF THE LEGAL CULTURE OF THE ENTREPRENEUR IN NEW UZBEKISTAN

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Abstract The article talks about fundamental reforms being implemented at a new stage of development of our country, compliance with the legal order established by the state in the formation of the legal culture of an entrepreneur, strengthening democratic principles, as well as issues of its development.

Key words: new stage of development, individual rights and freedoms, democratic values, legal culture of an entrepreneur, entrepreneurial activity, economic modernization, social processes.

The fundamental reforms being carried out at the new stage of our country's development ultimately require every citizen, especially an entrepreneur, to act decisively, think unconventionally, and achieve a prosperous lifestyle in the formation of social concepts such as "people-oriented state" and "people-oriented economy." People who deeply feel that they are citizens of a free country, who exercise their personal rights and freedoms stipulated in our Basic Law, and who preserve and protect democratic values can be considered truly free and liberated. Therefore, a country that chooses to move forward on the path of economic development naturally relies on such people and always needs such thoughtful individuals.

The formation of the legal culture of an entrepreneur requires adherence to the legal order established by the state, the strengthening of democratic principles, and the incorporation of high professional knowledge and skills by the entrepreneur.

In the decision-making process of the new Uzbekistan, support for entrepreneurial activity is considered one of the priority areas, which, in turn, is the main means leading to the economic prosperity of the country and an increase in the real incomes of the population. In this area, the importance of civil society institutions in the development of entrepreneurship in our republic has also been studied in detail, and achievements and shortcomings in this regard have been outlined.

The modernization of our country's economy and global integration processes show that the relevance and practical significance of this issue cannot be determined without studying the formation and development of the legal culture of the entrepreneur. In this regard, such areas as regulating social processes taking place in our society, the issue of employment of the population, improving their living conditions, increasing consumption capabilities, strengthening export potential, and accelerating diversification processes are considered priority areas. Of the work in this field, "In the next five years, about 2,000 laws, decrees and decisions aimed at the development of the industry were adopted, 114 licenses and permits were canceled, 33 types of activities were transferred to the notification procedure. The procedures for obtaining permits were simplified, and the terms were shortened by half on average. Redundant checks, many restrictions on cash, currency and raw materials were eliminated.

As a result of such convenience and opportunities, new business entities are multiplying, and those that are already operating are expanding their activities. Over the past five years, the

number of entrepreneurs has almost tripled. Many businessmen have expanded their businesses throughout the country, creating thousands of jobs and becoming prestigious enterprises. A class of entrepreneurs with their own brand in the domestic and foreign markets has been formed" [1] - it can be recognized that the issue of improving the legal culture of the entrepreneur is central to the decision-making process of New Uzbekistan.

In general, economic indicators in our country are growing rapidly. We can also note this through the following indicators, which our head of state has cited.

"First of all, the head of state briefly touched upon the work that has been done since last year's meeting. In particular, as a result of the improvement of the business environment, over the past year, entrepreneurs have built more than 55,000 business buildings. The number of business entities with revenues exceeding \$1 million increased by 5,000, reaching 26,000. Another thousand increased their turnover from \$1 million to \$10 million, and 220 of them reached \$100 million. The number of exporting enterprises was 7,500, and the total export volume increased by 30 percent. It should be noted that "enterprises with an annual turnover of up to 1 billion soums are micro-businesses, those with an annual turnover of up to 10 billion soums are small businesses, and those with an annual turnover of up to 100 billion soums are medium-sized businesses" [2].

Based on this, "from January 1, 2023, instead of the current rates of 4% to 25% of the turnover tax for micro businesses, a single 4% tax rate will be introduced" [3].

"Enterprises with an annual turnover of more than 1 billion soums and switching to the general tax payment procedure will pay 2 times less profit tax for one year. These opportunities will create convenience for 370 thousand entrepreneurs" [4].

The need to increase the number of high-potential medium-sized enterprises was emphasized, and a number of tax and compensation benefits were established for them," - as we can see, indicates that systematic and systematic work has been carried out over the past five years to support entrepreneurs and their comprehensive development.

At the new stage of development, the formation of an effective management system for the implementation of state programs in a number of countries aimed at improving the legal culture of the entrepreneur is seen as a guarantee of its implementation. The experience gained abroad on this issue is positive and provides practical assistance to scientists and entrepreneurs conducting research in the field.

Optimization of the taxation system of business representatives, the formation of a convenient financial system for business entities, the expansion of preferential lending, and the improvement of the customs system will not only create a healthy competitive environment, but also investment stability.

The volume of industrial products produced by small businesses increased by almost 22% last year. "The share of small businesses and private entrepreneurship in the number of people employed in the economy amounted to 76.2% in 2019, and in terms of the composition of GDP production, in 2019, goods production reached 58.7%, and services production reached 32.2%. The turnover of private enterprises increased by 33% compared to 2020. Loans allocated for entrepreneurship increased by 13% compared to the same period in 2020" [5], so we can expect the growth dynamics of these figures in the future. The fact that in modern conditions, a significant part of our citizens engaged in labor activities in our state are engaged in entrepreneurship demonstrates the current importance of this issue.

In conclusion, in order to further increase the weight of newly established business entities, it is planned to double the resource base of the preferential credit fund. The main goal of all measures taken in our republic to improve the legal culture of the entrepreneur in the future is to further increase and strengthen the place and role of this sector in the economic life of our country and in qualitatively improving the material well-being of our people. In order to further strengthen business activities, a number of tasks have been identified for implementation, which are centralized, sector-specific and specifically targeted at each entrepreneur, and in turn, strategic directions of reforms have been developed to create an effective mechanism for the state-society-individual system.

Foydalanilgan Adabiyotlar:

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