



## ORGANIZATIONAL AND ECONOMIC MECHANISMS OF REGULATING BUSINESS ACTIVITY

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**Abstract:** We must remove all obstacles and pitfalls to the development of entrepreneurship, which is the main force driving our economy. For this purpose, in our Constitution, we must strengthen the norm that the state creates all conditions for the free movement of goods, services, labor and financial resources in our country, for the development of internal and external trade. This is the demand of the times and the reforms we have started.

**Keywords:** Entrepreneurship, small business, gross domestic product, budget, small and medium business, tax rates, digital economy, State Property Committee, Chamber of Commerce, Chamber of Manufacturers and Entrepreneurs, Farmer and Farmer Association of farms, Association of Craftsmen and insurance organizations.

As a result of the gradual reforms in the Republic of Uzbekistan, the share of entrepreneurship in the economy is steadily increasing. Development of entrepreneurship in our country, comprehensive measures to create new jobs, increase the volume of gross domestic product and increase tax revenues to the budget, regulating large business activities are being implemented step by step. Initially, a regulatory and legal framework was created to improve business activities. Among them are the Laws of Uzbekistan, Presidential Decrees, decisions of the Cabinet of Ministers of the Republic of Uzbekistan and similar legal documents. Special committees and councils that directly assist and support the development of entrepreneurship: Interdepartmental Coordinating Council on Reforms and Investments under the President of the Republic of Uzbekistan; Budget and Economic Reforms Committee of the Supreme Assembly; State Committee of the Republic of Uzbekistan for Eliminating Monopoly, Competition and Entrepreneurship; State Property Committee; Chamber of Commerce; Chamber of producers and entrepreneurs; Union of farmers and farms; A trade association and insurance organizations were established.

The activities of business entities in the Republic of Uzbekistan are regulated and guaranteed by the following laws: "On Property", "On Guarantees of Freedom of Entrepreneurial Activity", "State Regulation of Business Entities" "On Control", "On Family Business", "On Enterprises", "On Expropriation and Privatization", "Banks and Banking Activities" on", "On foreign investments", "On foreign economic activities" and other similar laws.

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In particular, in order to strengthen the role of administrative courts and turn them into real defenders of citizens and entrepreneurs, PQ-107 dated January 29, 2022 "Ensuring the effective protection of the rights of citizens and business entities in relations with state bodies and the public's trust in the courts" Decision No. 1 on further development measures, in order to further develop small and medium entrepreneurship by providing financial support for entrepreneurial projects implemented in the regions, ensuring the timely implementation of entrepreneurial initiatives Decision No. PQ-212 dated April 2 "On measures to further expand the financing mechanisms of entrepreneurial projects in the regions", implementation of the development strategy of New Uzbekistan for 2022 - 2026, as well as inclusive and sustainable economic development reducing poverty by half by achieving growth, ensuring competition in the economy, creating equal conditions for business entities, accelerating the full transition to market relations, increasing the competitiveness of the national economy, sharply increasing the volume of private investments, and further strengthening the confidence of business circles PF-101 Decree of April 8, 2022 "On further reforms to create conditions for sustainable economic growth through the improvement of the business environment and the development of the private sector" 3 for the purpose of comprehensive support of the entrepreneurship and business environment in our country all conditions are being created for this purpose.

On the basis of these documents, regarding the development of entrepreneurship, firstly, to further limit the intervention of state structures in private business activities, and secondly, to reduce the penalties for minor offenses that were not committed intentionally, and in cases where the damage caused by the entrepreneur is fully covered, financial to abandon the application of punishment, thirdly, to continue the work started on expanding the opportunity for private entrepreneurs to purchase the necessary resources and sell their products to the markets, fourthly, to develop private entrepreneurship, financial, additional tax incentives and preferences for this sector giving was defined as the most important tasks. Various inspections by the control bodies have decreased year by year, and their completion on the basis of the plan allowed entrepreneurs to conduct their activities freely.

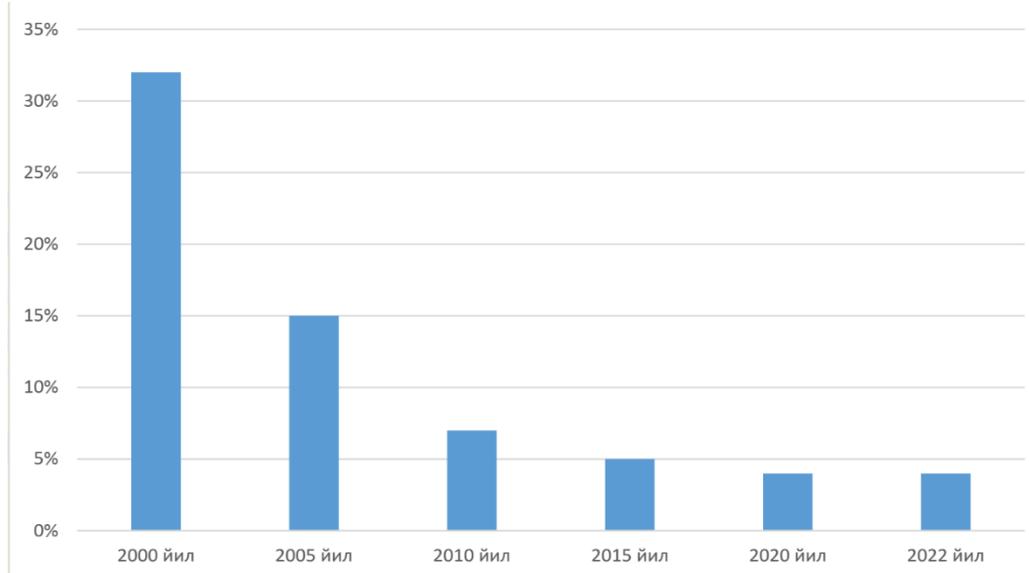
In the rapid development of entrepreneurship in our country, it is first of all important that the tax incentives given for this sector play a sufficiently stimulating role. In particular, value added tax is set at 20 percent in almost all countries today. In the project of the tax concept, this amount was reduced to 12% in Uzbekistan. The main goal is to open a wide path for the development of entrepreneurship.

This concept primarily serves to support entrepreneurs. That is, it is aimed at creating conditions for activity, without fearing the representatives of the industry, without avoiding paying taxes, while openly showing the number of employees. In 2010, the single tax rate for small business entities was reduced from 8% to 7%, in 2011 to 6%, in 2012 to 5%, and in 2020 to 4% (Figure 1.1).

It can be seen from the data in Figure 1.1 that tax rates for small business entities decreased from 31 percent to 4 percent or 7.7 times during 2000-2022.

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Tax rates for small business entities for 2000-2022



**Figure 1.1. Tax rates set for small business entities (percentage)**

*Source: Compiled based on the information of the State Statistics Committee.*

The digital revolution is changing the world society, as well as our lives, at an unprecedented speed. Of course, these changes are not only great opportunities, but also great difficulties. Creating new technologies makes an important contribution to achieving the goal of developing the digital economy, but 1000 percent positive results are not guaranteed.

Bringing the digital economy to the small business sector will facilitate and develop work. Fully covering the business class with digital technologies is one of the most important issues today.

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