

BUSINESS ACTIVITIES IN RUSSIA

Khodzhamuratova Gulbakhar Yuldashevna
Associate Professor of Management and Marketing
Department of Tashkent State University of Economics.
Tel number: +998 91 003 63 24
E-mail: gulbahor3691@mail.ru

Annotation

This article analyzes the concepts of «business operations» and «the right to business operations» in the context of the constitutional law to business operations and the other economic activities not prohibited by law.

Keywords: the constitutional law to business operations, business operations, the right to business operations, freedom of business operations.

Introduction:

The legislation of the Russian Federation, in terms of the legal regulation of entrepreneurial activities of citizens, has become uniform for too many types and types of those who belong to subjects of commercial activity. The same rules of law apply to corporations with multimillion-dollar turnovers, owners of shops, factories and in relation to workers who do not even have the means of production, but only have the tools they need to carry out their professional activities.

However, it remains controversial that individual private entrepreneurs can be treated in the same way as commercial organizations. The reason for the impossibility of a full-fledged equalization is precisely that legal entities do not have a personality, but people do. *Ceteris paribus*, the director and other managers of a commercial organization are liable only within the authorized capital, assets of a legal entity, and an individual entrepreneur - with their personal property, which already indicates that it is impossible to treat an individual entrepreneur in the same way as an organization.

Too high risks become the main reason for the citizens of the Russian Federation not to hurry with the registration of entrepreneurial activity. Someone in general, and someone specifically as an individual entrepreneur. Persons who are not afraid to keep accounting records and have some knowledge in the field of jurisprudence choose to register an LLC with one founder. The rest just do without any.

If a citizen's income is low, he does not have employees, does not need a retail outlet, then this most often goes unnoticed. All those cases where ordinary working citizens do not have registration cannot be unambiguously attributed to those that represent unregistered entrepreneurial activity. If a person works under covert employment, and this is not reflected in the documentation, then in this case there are more signs of tax evasion by the employer than unregistered entrepreneurial activity of the employee.

Significantly reduces the legal and economic security of citizens is that in the Russian Federation there is no tax-free minimum income, which the domestic legislator stubbornly “forgets” about. This is the level that is defined in almost all countries of the world, where the government treats its people with respect.

For example, in China it is 750 US dollars. This size was introduced in the summer of 2018 by the National People's Congress. Prior to this, persons earning less than \$600 were exempt from income tax.

TYPES OF REGISTRATION OF CITIZENS GETTING INCOME ON THEIR OWN

Thus, in Russia there are three types of solutions to the problem of obtaining income by citizens.

Registration of an individual entrepreneur, which creates rather high risks, since the same rules are used for the legal regulation of the activity of an individual entrepreneur that are relevant for any business entity.

Registration of LLC with one founder. Despite the fact that formally it goes beyond the scope of Art. 23 of the Civil Code of the Russian Federation, in essence - the same individual entrepreneurship in fact. It is only an illusion that individual entrepreneurs need to draw up less paperwork. It all depends on the chosen system of taxation. In some cases, an individual entrepreneur will have to draw up even more documents than an LLC with one founder.

Registration of activities as a payer of professional income. In the future, this may become exactly the same IP, since there is not a single regulatory act that would confirm that low tax rates have been introduced on an ongoing basis. All this is more reminiscent of the implementation of a project to bring those who receive money out of the shadows, but the Federal Tax Service does not know about it.

There is a fourth option, which does not provide for any registration. It is used by most of the citizens who do not have official employment. Their exact number is unknown. According to Rosstat, in April 2015 there were at least 4.4 million such people. Of course, this figure is extremely far from reality. In reality, this is at least 40 million citizens who are employed in a variety of areas, including the so-called shadow employment.

Features of entrepreneurial activity:

- an entrepreneur always acts as an independent, independently managing entity;
- the entrepreneur is financially responsible for his business;
- entrepreneurial activity is inherent in risk, i.e., the likelihood of losses, loss of income by the entrepreneur or even his ruin;

The goal of business is always to make a profit.

Distinguish between individual and collective entrepreneurship.

Individual entrepreneurship is any creative activity of one person (and his family).

Collective entrepreneurship is any creative activity of a group of people.

Types of business:

- 1) Industrial entrepreneurship - carries out production of any direction: material, intellectual, creative.
- 2) Commercial entrepreneurship - consists in the sale by the entrepreneur of finished goods purchased by him from other people.
- 3) Financial entrepreneurship is a special type of entrepreneurship in which money, foreign currency, securities sold to the buyer or provided on credit act as the subject of sale and purchase.
- 4) Insurance entrepreneurship consists in the fact that the insurer, for a certain fee, guarantees the insured compensation for damage to property, damage to health and even loss of life as a result of an unforeseen (insured) event.
- 5) Intermediary business is characterized by the fact that the entrepreneur helps the seller to find the buyer, and vice versa, and to conclude a sale and purchase transaction between them.

You can also consider the following forms of entrepreneurship:

Franchising is a form of cooperation between several firms: a company with a well-known name on the market transfers the rights to use it (possibly together with production technologies) to small private firms on the basis of a contract that provides for the terms of cooperation.

A venture company (from the English venture - to take risks) is a commercial organization that does business on innovations, is engaged in the development of scientific research for their further completion.

Entrepreneurship Functions:

- resource - for any economic activity, it is necessary to effectively combine economic resources: natural, investment, labor;
- organizational - the entrepreneur uses his abilities to ensure such a combination of factors of production that will help achieve the goal - high profits;
- creative - associated with innovation in entrepreneurial activity;
- venture - associated with the introduction into production of new models of equipment and the latest technologies.

REFERENCES

1. Adjudicator's office: delivering an impartial service for all // URL: <http://www.adjudicatorsoffice.gov.uk/howwork.htm>№
2. Белых С. В. Свобода предпринимательской деятельности как конституционное правомочие // Проблемы конституционного и муниципального права: коллектив. моногр.:
3. в 2 ч. / отв. ред. М. С. Саликов. Екатеринбург, 2015. Ч. 2. Вагина А. М. Экономические права в Российской Федерации: конституционно-правовое исследование: дис. ... канд. юрид. наук. Челябинск, 2005. Воронов А., Занина А., Райский А. Мэрия пошла на слом: столичные власти снесли павильоны у метро // Коммерсантъ.
4. 10 февр. Всеобщая декларация прав человека 1948 г. // Рос. газ. 1995. 5 апр. Гаджиев Г. А. Защита основных экономических прав и свобод предпринимателей за рубежом и в Российской Федерации (опыт сравнительного исследования).
5. М., 1995. Доклад Уполномоченного при Президенте РФ по защите прав предпринимателей 2015 г. // URL: http://doklad.ombudsmanbiz.ru/doklad_2015.html. Дуллуев Р. И. Конституционно-правовые обязанности государства и личности // Экономика и управление: проблемы, решения.
6. Емелин А. В. Создание института Общественного примирителя (Финансового омбудсмена) на финансовом рынке России // Деньги и кредит.
7. Как Борис Титов стал бизнес-омбудсменом при Путине // URL: <http://www.forbes.ru/sobytiya/vlast/83347-kak-boris-titov-stal-biznes-ombudsmenom-i-kto-s-nim-konkuriroval>. Коровяковский Д. Г. О некоторых альтернативных способах разрешения споров (ADR) государств, входящих в ВТО (на примере США, Австралии, Франции, Германии, Великобритании, Российской Федерации) // Рос. судья. 2014.
8. № 11. Кочев В. А. Обязанности государства по защите основных прав и свобод личности // Вестн. ВЭГУ. 2012. № 5. Крусс В. И. Концепция конституционного правопользования (право на предпринимательскую деятельность): автореф. дис. ... д-ра юрид. наук. М., 2004. Крылатова И. Ю. Конституционные экономические права в системе конституционных прав и свобод: понятие и виды // Проблемы конституционного и муниципального права: коллектив. моногр.: в 2 ч. / отв. ред. М. С. Саликов. Екатеринбург.