

## WAYS TO IMPROVE THE ORGANIZATION OF SELF-EMPLOYMENT OF THE POPULATION IN THE REGIONS OF OUR COUNTRY

Khudoyberdiyev Obiddin Kahramonovich  
Tashkent State University of Economics  
Independent seeker

### Abstract:

In this article, the experiences of developed countries in ensuring the employment of the population are studied, and the factors causing unemployment are highlighted. In our country, the level of employment and unemployment of the population, their trends of change, and the employment of the population were analyzed by sector. Proposals were also developed to ensure the employment of the population and reduce the level of unemployment.

**Keywords:** land, land tax, real estate, self-employed person, activity, social tax, "Tax" mobile application, benefit, pension, seniority, local budget, local budget income, local authorities, local taxes, tax reporting, tax revenues, tax benefits.

### Introduction:

The reforms that have been carried out in our republic until today covered all areas and led to the development of the areas. Self-employed individuals who are engaged in social change, provide services to individuals and legal entities, and independently implement activities based on their participation in the performance of work. is being registered with the state tax service authorities with the right to be registered as an employee, the length of service is taken into account, and the right to use incentives. In addition, civil-legal relations between self-employed persons and clients of works (services) are based on the terms of the contract or business practices.

If we consider the self-employed persons in our country today and the legal basis of organizing their activities. Self-employed persons are not registered as individual entrepreneurs who independently carry out activities aimed at obtaining labor income, providing services to individuals and legal entities, based on participation with their personal labor in performing work. , the length of service is taken into account and individuals registered with the state tax service authorities with the right to use incentive benefits are understood. A person of working age receives the status



of a self-employed person after being registered as a self-employed person. The list of activities carried out by self-employed persons was approved by the decision of the President of the Republic of Uzbekistan No. PQ-4742 of June 8, 2020.

In addition to this list, the Decree of the President of the Republic of Uzbekistan No. PF-6221 of May 5, 2021 "Nursing" and the Cabinet of Ministers No. 806 of December 23, 2020 "Intangible cultural heritage preservation and use of objects (doorman, askia and lapar) (except for persons working as part of cultural centers)" activities were introduced.

Based on the decision of the Cabinet of Ministers No. 595 dated September 22, 2021, the activity type "Growing and breeding of domestic chickens in domestic conditions" was introduced. In addition, according to the decision PQ-5138 of June 7, 2021, the benefits and conditions of the decision PQ-4742 will be applied to those who grow products in greenhouses and home-greenhouse complexes.

In addition, with the decision PQ-83 of January 13, 2022, starting from February 1, 2022, individuals were allowed to start fish farming in their own homes as self-employed persons. According to the decision of the President of the Republic of Uzbekistan No. PQ-311 dated July 7, 2022, from September 1, 2022 to the end of 2024, the activity of transporting passengers in light motor vehicles with no more than four seats except for the driver included in the list of types of activities (jobs, services) that self-employed persons can engage in.

In accordance with the decision of the President of our country No. PQ-366 dated August 30, 2022, the list of citizens engaged in the following types of activities (jobs, services) as of November 1, 2022 as self-employed persons was approved .

The Regulation "On the procedure for carrying out activities as a self-employed person" approved by the decision of the Cabinet of Ministers dated December 23, 2020 No. 806 determines the procedure for registration and implementation of activities. Registration of self-employed persons by providing a matrix barcode (QR-code) confirming the fact of registration as a self-employed person, a special mobile application or the taxpayer's personal cabinet is carried out in the order of notification. Registration with the tax authorities as a self-employed person is free and carried out remotely. Those who want to can do this using the "Saliq" mobile application or through the personal cabinet of individuals on the [my.saliq.uz](http://my.saliq.uz) website. An individual who wants to be self-employed must fill out a questionnaire for state registration. In this case, the self-employed person fills out the questionnaire



independently in electronic form through a special mobile application or personal office, and when he comes to the state tax service, it is filled out by an employee of the tax authority.

According to information<sup>1</sup> as of February 16, 2022, the number of self-employed people in our country reached 1,324,031. From January 1 to February 16 this year, 132,047 citizens registered as self-employed, in this regard, Fergana (20,295), Samarkand (18,988), Andijan (13,901), Jizzakh (10,647) ) and Tashkent region (10362) are leading.

50691 in the field of agriculture;

32707 by industry;

23641 for household services;

15183 in the social direction;

7551 on production of consumer goods and provision of services;

2274 people were self-employed in the field of information and communication.

Being self-employed has the following distinct positive aspects:

1. Free activity. Registration as a self-employed person is automatic and absolutely free. These persons can carry out their activities for an unlimited period of time and stop at any time. No documents are required, no checks are carried out when suspending the activity. You can engage in several types of activities at the same time.

Along with the above, an individual who has a main place of work (working under an employment contract) can simultaneously engage in self-employed activities. The main thing is that the type of activity in the main job should not be included in the list of types of activity allowed for self-employment.

In addition to the above, self-employed persons can receive payments from non-residents abroad in foreign currency to the bank account of Uzbekistan. The received funds can be cashed in a foreign currency in one's bank and used for one's needs.

Optional minimum tax once a year. According to Article 408 of the Tax Code, self-employed persons voluntarily pay social tax in the amount of at least one times the base calculation amount (270 thousand soums as of September 1, 2021). The payment of the specified amount of social tax is the basis for calculating the length of service of self-employed persons.

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<sup>1</sup> Information of the State Tax Committee





Self-employed persons can use the following opportunities through a special mobile application:

accepting orders and payments for the provided services (goods);

providing electronic billing invoices for the provision of services (sales of goods) to legal entities;

keeping records of income and expenses on a voluntary basis with the help of a mobile application and using this information later, including for the purpose of obtaining a loan and (or) writing off taxes, etc.

Requirements for activity as a self-employed person:

- persons registered as self-employed persons do not have the right to use the labor of hired workers in their activities;

- persons registered as self-employed persons do not have the right to have an employer.

### Conclusions and suggestions

To newly emerging professions in the process of digitalization of the economy

In comparison, the level of unemployment resulting from it will be higher. Therefore, it is necessary to increase the number of jobs that do not require high qualifications in the state and non-state sectors, and in particular, to further encourage self-employment.

It is desirable to expand the entrepreneurial potential of the population, to organize training for professions and entrepreneurial skills based on the needs and traditions of each district, city, neighborhood. The system of self-employment, which is considered one of the easiest ways to ensure the employment of the underutilized population and increase their income, should be widely introduced and these types of activities should be increased. This, in turn, serves to ensure the stability of local budget revenues.

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