

Legal status of self-employed persons in the field of electronic commerce**Mamadaliyeva Zarifa Mukhiddin kizi**

Tashkent State University of Law,

Master of Business Law

gayde13102000@gmail.com

Abstract: This article examines the concept of self-employed persons, their legal status and activities in the field of e-commerce. In the current era of globalization, a number of new revolutionary changes are taking place in the field of law. Especially during the pandemic, the dependence of the population on the Internet has increased. This, in turn, has stimulated the emergence and development of a number of digital activities. In the Republic of Uzbekistan, the legal regulation of the sphere of electronic commerce has entered a new stage, a number of regulatory legal documents have been developed to regulate this area. In the digital age, the concept of the self-employed has entered the practice in the field of e-commerce. The legal aspects of creating amenities for representatives of this social stratum were discussed and appropriate proposals were developed.

Key words: self-employment, e-commerce, social tax, C2C, freelancing, mobile application “Tax”.

Introduction

As a result of the pandemic and advances in technology, people's attitudes towards e-commerce have changed worldwide, while e-commerce is becoming a new source of income for self-employed individuals and sole proprietors. "S2S (consumer to consumer) type of business types in electronic commerce law is mainly used in relation to electronic commerce relations between individuals or consumers through electronic means" [1; 57-58]. It follows that individuals participate as subjects of e-commerce law in the capacity of self-employed persons.

The above-mentioned legal changes brought completely new concepts to the legal system of Uzbekistan. The current task is to analyze the legal activity of self-employed persons in the field of e-commerce and compare it with the legislation of foreign countries.

Material and methods.

In the article, using the method of comparative analysis, the range of self-employed persons is analyzed in the example of Great Britain and the USA. In addition, the legal status of self-employed persons in the Republic of Uzbekistan was researched using analysis, synthesis and specific sociological methods.

Research results

"About the approval of the regulation on the procedure for carrying out activities as a self-employed person" in the Republic of Uzbekistan was approved by the decision of the Cabinet of Ministers No. 806 of December 23, 2020. In the regulation, natural persons were able to register as self-employed persons and carry out their activities in the directions included in the list of types of activities.[2]

The new version of the law "On electronic commerce" was signed by the President of the Republic of Uzbekistan on September 30, 2022.[3] This law allows self-employed persons to carry out their activities on electronic trading platforms.

According to the "Regulation on the procedure for carrying out activities as a self-employed person", "self-employed persons - providing services to individuals and legal entities focused on earning labour income" are physical persons who independently carry out activities based on participation with their labour, are not registered as individual entrepreneurs, are registered with the state tax service authorities with the right to take into account the length of service and use incentive benefits are persons". They are individuals, who find their work and earn income by doing it themselves. Examples of this include tutors, nannies, plumbers, electricians, hairdressers, couriers, car washers, craftsmen, cleaners, tailors, programmers and many other professions. Their activities are regulated by the "Regulation on the procedure for carrying out activities as a self-employed person".

Every physical person of working age can be self-employed, except for individual entrepreneurs. Self-employed persons do not need to register as sole proprietors. In order to more widely involve the population in entrepreneurial activities and create additional conditions for the implementation of legal labor activities, the President of the Republic of Uzbekistan dated June 8, 2020, No. "On events" was adopted. In the fourth paragraph of the decision, self-employed persons are expressed by the concept of freelancing, and additional rights are defined for them to carry out their activities through the Internet. In particular, "they can accept funds paid by non-residents to their accounts if they sold goods, provided works or services to foreign legal entities and individuals. In this case, they are not required to enter the relevant information into the single electronic information system of Foreign Trade Operations. Most importantly, freelancers can provide services without a contract. That is, foreign individuals and legal entities accept a public offer of an agreement or exchange electronic correspondence with self-employed persons, as well as by submitting invoices in electronic form. [4]. 78 types of activities that can be carried out as a self-employed person are specified in the annex to the presidential decree.

Resolution No. 806 of the Cabinet of Ministers was adopted on 23.12.2020 to ensure the implementation of the above Presidential decree. According to it, citizens can register as a self-employment in three different ways. In particular, an individual fills out a questionnaire at his own discretion through a special mobile application ("Tax"), through a personal office, and by going to the state tax authority. At the next stage, the state tax service authorities will send a certificate with a matrix bar code (QR-code) about registration as a self-employed person. Answers are given automatically for electronic questionnaires and in real time for offline questionnaires. In the last step, the individual can download or receive this certificate online [5].

As mentioned above, a self-employed person pays social tax in the amount specified by the legislation and these funds are directly transferred to the off-budget pension fund under the Ministry of Finance of the Republic of Uzbekistan. Civil-legal relations between self-employed persons and clients of works (services) are based on the terms of the contract and business practices.

Turning to the legislation of foreign countries, to be considered legally self-employed in the UK, there are the following requirements:

- a person must run his own business and take responsibility for the risk;
- they must have several customers at the same time;
- they can decide how, when and where to work;
- they are free to hire other people to do the work;
- they provide the necessary equipment for their activities [6].

Self-employment takes several legal forms in the UK, the most common of which are:

- sole trader, in which the sole trader operates at the expense of his funds;

- business in the partnership of two or more persons;
- a limited company with at least one shareholder.

When conducting legal activities as a self-employed person in the Republic of Uzbekistan, an individual may use hired labor in his activities, as well as enter into labor contracts with business entities within the scope of his activities as a self-employed person is prohibited.

In the legislation of Great Britain, as mentioned above, a self-employed person freely uses the labor of other people during his activity. In addition, there is only one form of this category of persons in the legislation of Uzbekistan, and they operate separately from other business entities, without establishing a sole business entity, they cannot work on a partnership basis.

In US law, self-employment means running a business independently as a partner or owner rather than as an employer. According to the U.S. government's official Internal Revenue Service platform, a person who "carries on a trade or business as a sole trader or independent contractor" is self-employed. A self-employed person is generally required to file an annual tax return and prepay tax on Form 1040 or Form 1040-SR quarterly [7].

If we compare with the legislation of Uzbekistan, according to the legislation there is a list of types of activities that can be carried out by self-employed persons. The activities of such persons are regulated by the "Regulation on the procedure for carrying out activities as a self-employed person". The important thing is that they have the right to choose several types of activities at the same time.

Also, to calculate the length of service of self-employed persons, they pay social tax in the amount specified by legislation. Such a tax is voluntarily paid at least one times the amount of the base calculation.

Analysis of research results

Now, if we analyze the results of the research, the fact that citizens are self-employed in our republic does not prevent them from working at the main workplace under an employment contract. For example, a citizen can work as a teacher in schools or other educational institutions during the day, and engage in handicrafts on weekends or in his spare time.

The advantages of self-employment are:

1. The possibility of receiving income while sitting at home on a legal basis;
2. Right to receive seniority and pension even if not working on the basis of an employment contract.
3. Consumer loans, preferential debt and preferential tax opportunities.
4. Low tax rate and voluntary tax payment.
5. Free time.
6. Minimum level of bureaucracy.

In addition, self-employed persons are exempted from personal income tax. One-time social tax for one year in the amount of 1 times the amount of basic calculation can be made through any payment system.

Self-employed people can make contracts for work and services with individuals orally, with legal entities in writing, as well as in digital form. There is no specific approved form of the contract. Therefore, taking into account the special features of work and service, they can turn to lawyers and form a written and electronic contract. Payments for work and services can be accepted in cash, online, terminal or bank transfer. If you have to suspend your work for a certain period, you have the right not to pay the social tax for the relevant period by informing the tax authority about it, because the length of service for this period is not considered. However, if he

cannot work due to illness or other individual reasons, no one will compensate him for his lost income [8].

On February 11, 2022, the draft decision of the President of the Republic of Uzbekistan "On measures to accelerate reforms and develop professional skills to bring the professional education system to a new level" was published on the regulation.gov.uz regulatory legal document discussion portal. According to this draft decision, "persons and business entities who self-occupy classrooms, production workshops (along with tools and equipment) and other buildings and structures of professional educational institutions that are empty of the educational process, foreign languages or business skills it was proposed to lease for a period of up to 5 years for the organization of training courses, and a period of up to 5 years for the production and provision of services" [9].

Summary

A number of benefits discussed above created conditions for self-employed persons to operate in the field of e-commerce.

To ensure the employment of the population, reduce the level of unemployment, as well as improve the standard of living of the population, the concept of a self-employed person was implemented in the legislation. The number of people who are self-employed as subjects of e-commerce law is growing day by day. Today, they can carry out their activities by creating a web page on the Internet.

However, that law is constantly developing, and laws must also be adapted to the new era. Self-employed persons operate individually under the law. But there are such types of activities that a person cannot always get a high income by performing alone. Therefore, according to the characteristics of the type of activity provided to individuals, it is necessary to legally allow self-employed persons to operate based on partnership. Determining whether it is possible to operate based on partnership

in certain types of activities requires organizing a legal survey among self-employed persons and conducting scientific research in this area.

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