The Legal regulation and legal assessment of Handicrafts and artisanal activities in the Republic of the Tajikistan

Introduction

Study and evaluate of the problems of handicraft and artisan producers to illuminate the experience of functioning, development and governmental incentives one of the most important segments of the real economy, uniting as an active subject of the market relations. A considerable part of the population of the country to provide the current practice of economic activity historical material to evaluate the possibilities forms and methods of government influence on the functioning of the "national economy". Significance in this area due to the lack of modern farm practices prevailing representation about ways to reform the economy.

A given problem acquires special significance in the Republic of Tajikistan in conditions of the formation of small and medium sized businesses and private entrepreneurship development. Historical parallels suggest the usefulness of experience in implementing craft and handicraft industry policy under modern conditions when developing legislation and targeted programs aimed at supporting small and medium-sized businesses.

The study of archival sources and the practice showed that the problem is in a similar setting, so far, regardless of the fact that they exist, was not considered in separate state programs and has not received adequate legal regulation. Our assessment and the project will be the first, if it is subsequently realized. As in many states exists separate legislative acts, government and industry development programs and strategies in this area.

Therefore, the most studied in this period were the prerequisites of modernization of commercial farms and the development of handicraft and artisanal producers.

Chapter 1. Legal regulation, order of formation and the state registration of handicraft and artisanal activities in the Republic of Tajikistan

All those social relationships that involve, subjects of economic activity cannot be considered independent legal relationship, if they are not regulated by rules of law. Therefore the legal regulation of handicraft and artisan producers and their legal status are the actual problems in a market economy.

For this reason, such assessment and analysis is the basis for the development and elaboration of new legal mechanisms for management and development of handicraft and artisanal producers in the Republic of Tajikistan.

Indeed, this sphere is the basis of better life in the countryside and how to ensure the requirements of the population of other states of products in this area. The development of this industry is one of the form of small and medium enterprises (businesses) in the Republic of Tajikistan.

According to Article 12 of the Constitution of the Republic of Tajikistan- “The economy of Tajikistan consists of different forms of ownership. The state guarantees freedom of economic and entrepreneurship activities, equality and legal protection for all forms of ownership, including private”.

This constitutional provision provides a legal framework and government guarantees of handicraft and artisan producers in the Republic of Tajikistan.

The notion of handicraft and artisan activities and their producers on today's time in legislative acts and national literature is not given. However, this type of activity relates to the entrepreneurship.

According to a scientific base handicraft production - is small series production of goods using manual labor. An example of craftsmanship in our days may be making jewelry, furniture by individual orders or tailoring designer, and etc.

Craft production is quite different from handicraft work. Under the craft means a production in which products are made mostly by order. In the factory and handicraft production order is no exception. Finally, in the handicrafts producing there is very little division of labor, while in the factory and handicraft production, the division of labor is widespread. Also, in the handicraft industry, worker is more independent.

At the same time, provide a comprehensive characterization of handicraft and artisan industry also seems to be difficult. So, in 1902, the Congress figures handicraft industry participants of the Congress attempted to give a definition of handicraft and artisan industry in Russia, but after much debate rejected this attempt.

As we noted whether the notion of handicraft and artisan producers in isolation but is nowhere stated in general terms, it exists as one of the varieties of forms of entrepreneurial activity.

According to part 3 of Article 1 of the Civil Code of the Republic of Tajikistan and Article 4 of Law of the Republic of Tajikistan "On State Protection and Support of Entrepreneurship in the Republic of Tajikistan" under the concept of entrepreneurial activity is understood as follows:

Entrepreneurial activity is an independent, carried out at your own risk activities aimed at systematically profit from the use of assets, sale of goods, works or services to persons registered as such in the manner prescribed by law.

Doing entrepreneurial activity in the Republic of Tajikistan is possible under certain conditions, the rules established by the applicable laws of the country. At present entrepreneurial activity can be carried out by legal entities and individual entrepreneurs.

According to the 1st part of Article 48 of the Civil Code of the Republic of Tajikistan, a legal entity - an organization that owns, economic management or operational management of separate property and is responsible for its obligations with this property that can on their behalf to acquire and exercise property and personal property rights, incur obligations, be a plaintiff and defendant in court. Legal entity should have it own balance sheet or estimate.

Legal entity is an organization that has the following features:

1. Has the ownership, economic control or operational management, separate property and is responsible for its obligations with this property.
2. Can on its own behalf, acquire and exercise property and moral rights.
3. Carries responsibilities.
4. May be a plaintiff and defendant in court.
5. Legal entity should have its own balance sheet or estimate.

Classification of Legal Entities and their types

Legal entities may be created in a variety of legal forms. Since the form of ownership entities may be public or private. For the purposes of legal persons may be organizations that pursue profit as a primary objective of their activity (commercial organizations), or not having a purpose and does not distribute profits among the participants (nonprofit organizations).

Legal entities which are commercial organizations may be created in the form:

1. Economic partnerships and companies.

2. Production cooperatives.

3. Public communal unitary enterprises.

It should be emphasized that the economic partnerships and companies recognized by commercial organizations with a split on shares (deposits) of the founders (participants) of the authorized (share) capital. Property created at the expense of the founders (participants), and also produced and acquired by business partnerships and companies in the course of his work belongs to him by right of ownership.

Economic partnerships can be created in the form:

1. general partnership.
2. trust partnership (limited partnership).

Economic society can be created in the form:

1. joint-stock company.
2. a limited or with additional responsibility.

According to Article 10 of the Law of the Republic of Tajikistan "On State Registration of Legal Entities and Individual Entrepreneurs in the Republic of Tajikistan" legal entity can pass the state registration in the following order:

1. State registration of handicrafts artisan producers as a legal entity is the body implementing the state registration of the location (address) of legal entity to 5 working days after submission of documents, the list is provided for in Article 11 of this Law, the issuance in the same period a document confirming the state registration of legal entity.

2. If after 5 working days body carrying out state registration has not taken a decision on state registration or refusal of state registration of legal entities and not issued a document confirming the state registration of legal entities, the state registration must immediately after above-

mentioned period to information about creating a legal entity in the Unified State Register and issue a certificate of state registration of legal persons the applicant or send it to the address specified in the statement filed with the body carrying out state registration.

3. Documents for state registration of legal entity may submit the founders of the legal person or persons authorized by them. Authorized persons may be:

1) head of executive authority, whose powers are confirmed by the decision of the founders of his appointment

2) other person acting on behalf of the founders of a legal entity under power of attorney.

According to Article 11 of the Law of the Republic of Tajikistan "On State Registration of Legal Entities and Individual Entrepreneurs in the Republic of Tajikistan" documents submitted for state registration of a legal entity as an entrepreneur.

1. For state registration of a legal entity in the authority responsible state registration, you must submit the following documents:

1) application for state registration of legal entity form approved by the authority of the state registration. The application includes the following information:

a) organizational - legal form of legal entity;

b) complete (if also abbreviated) trade name of a legal entity in the official language of the Republic of Tajikistan;

c) location (address) of the legal entity;

d) method of forming a legal entity (the creation or reorganization);

e) information about the founder (founders) and the legal entity (corporate name of a legal entity, name and patronymic of an individual, the location of the legal and individual entity, contact information);

f) the main form (main types) of activities, which (who) is going to a legal entity for the purpose of assigning statistical codes;

g) date of application and the applicant's signature;

2) decision of the founder (founders of the minutes of the meeting) to establish a legal entity. The decision to create a legal entity signed by the founder (founders) of legal entities;

3) copy of the document certifying the identity of the head of the executive authority of a legal entity, if the documents are served head of the executive authority of a legal entity or a copy of identity document, and the letter addressed to the authorized entity in the case of documents for state registration of legal entity are served by an authorized person by the founders ;

4) copy of identity document of each founder (individual) legal entity and the tax authorities about the absence of tax arrears by the founder - a legal entity;

5) in the case of a legal entity in the free economic zone information, administration of free economic zones;

6) a copy of state registration of legal entity or an extract from the register of legal entities of a foreign state (or other equivalent legal document proving the legal status of foreign legal entity) if the founder serves foreign legal entity;

7) conclusion the appropriate authority in case of registration of mass media;

8) receipt of state duty.

2. Additional documents submitted in the case of state registration of legal entity created by the reorganization are as follows:

1) The authority's decision on the reorganization of a legal entity with an indication of a mandatory form of ongoing restructuring;

2) deed of transfer act separation or balance, depending on the form of reorganization of legal entity.

3) Conclusion of the state of the antimonopoly authority in the cases stipulated by part one of Article 15 of the Law of the Republic of Tajikistan "On competition and limitation of monopolistic activity on commodity markets".

3. For state registration of legal entity view of the statute of legal entity in the authority conducting, state registration is not required.

4. For the purposes of state registration of a document confirming the formation of capital is not required. A document confirming the formation of capital, it is the authority carrying out state registration within one year from the date of state registration of legal entities. In the case of formation of minimum capital, the entity is subject to liquidation in accordance with the laws of the Republic of Tajikistan. Authority of state registration, the right to apply to the court for liquidation of the entity.

5. The documents listed in paragraphs 2), 3), 4) and 5) of Part 1 of this Article, provided for the purpose of state registration of legal entities by foreign individuals or legal entities to be translated into the official language of the Republic of Tajikistan. The documents listed in paragraph 5) of Part 1 of this Article, provided for the purpose of state registration of legal entities by foreign individuals or legal entities, are legalized in the established order.

6. Translation referred to in paragraphs 2), 3), 4) and 5) of this Article documents submitted for state registration of legal entities by foreign individuals or legal entities must be notarized.

7. Legalization is not required for documents submitted for state registration of legal entities by foreign individuals or legal entities of the country of relevant international contracts and agreements recognized by the Republic of Tajikistan.

8. The state registration is carried out on the basis of documents provided by this law, which list is not exhaustive. Vindication of the authority conducting the state registration of additional documents is not allowed.

9. Documents for state registration submitted by the applicant without prior arrangement.

10. The applicant is issued a receipt for the documents with the list and the date of receipt of the authority implementing state registration.

According to Article 12 of the Law of the Republic of Tajikistan "On State Registration of Legal Entities and Individual Entrepreneurs in the Republic of Tajikistan" a list of documents confirming state registration of legal entity as a business entity is:

1. Documents confirming the state registration of a legal entity, a Certificate of state registration of legal entities. In this certificate shall contain a reference to the need to provide relevant statistical reporting and reporting on social insurance to the appropriate authorities.

2. In case of loss of Certificate of state registration of legal entities founder (founders) of the legal person or other authorized person of a legal entity the right to apply a authority carrying out state registration of getting its duplicate, the duplicate of which shall be issued within two working days from receipt of an application. The application should be declaration of nullity of the Certificate of state registration of legal persons, placed in one of the republican authorities the press.

Handicraft and craft vendors as subject of entrepreneur activity in accordance with Article 6 of Law of the Republic of Tajikistan "On State Protection and Support of Entrepreneurship in the Republic of Tajikistan" may be formed in the following ways:

- with the use of hired labor;
- without the use of hired labor;
- to form a legal entity;
- without a legal entity;

Entrepreneurship of legal entity - an independent organization's activities undertaken at your own risk, aimed at a regular profit from the use of assets, sale of goods, works or services.;

As we noted, handicraft and crafts activities in the Republic of Tajikistan is a form of entrepreneurship in small and medium-sized businesses, they may operate as sole proprietors.

Individual entrepreneurship – it is independent activity of the natural person who carried them without a legal entity in its own name at your own risk and liability for the use of personal property, aimed at making a profit (income).

Individual entrepreneur recognizes capable physical person of full age, carry out its business activities on the basis of a patent or certificate.

Order and procedure of state registration of handicraft and artisan producers as an individual entrepreneur is carried out as follows.

Handicraft and artisan vendors as individual entrepreneurs, according to Article 21 of the Law of the Republic of Tajikistan "On State Registration of Legal Entities and Individual Entrepreneurs in the Republic of Tajikistan" the state registration in the following order;

1. The state registration of an individual as an individual entrepreneurship by the authority implementing state registration within three working days after submission of documents specified in Article 22 of this Law.

2. The state registration of an individual as an individual entrepreneur in obtaining the Certificate of state registration of a person as an individual entrepreneur or a patent for the right of individual entrepreneurial activity is carried out at the place of entrepreneurial activity of that person.

3. If at the expiry of the period specified in Part 1 of this Article, the authority carrying out state registration, no decision on state registration or refusal to register an individual as an individual entrepreneur, the body carrying out state registration, shall immediately on the lapse of time to make information about physical person in the Unified State Register and to issue a document confirming the state registration of an individual as an individual entrepreneur to the applicant or send it to the address specified in the statement filed with the body carrying out state registration.

4. Not allowed the state registration of an individual as an individual entrepreneur, if not lost by virtue of its operating state registration in that capacity, except as provided by paragraph 1 of Article 35 of the Law of the Republic of Tajikistan "On State Registration of Legal Entities and Individual Entrepreneurs in the Republic of Tajikistan", or has not expired from the date of a court decision on insolvency (bankruptcy) due to the inability to meet creditors' claims relating to previously exercised their business activities, or has not expired, to which the person upon conviction deprived the right to engage in entrepreneurial activity.

For state registration handicraft and artisanal producers as entrepreneurs the legislation of the Republic of Tajikistan establishes the following order:

For state registration of an individual as an individual entrepreneur in the authority carrying out state registration, submit the following documents:

1) an application for state registration of an individual as an individual entrepreneur in the form approved by the authority implementing state registration. The application includes the following information:

a) full name of an individual;

b) The address of permanent residence in the Republic of Tajikistan (the address to which the individual entrepreneur registered) address of their temporary place of residence and place of business of an individual entrepreneur, contact information, an individual;

c) Taxpayer Identification Number (TIN) an individual;

d) the main (core) individual entrepreneurial activity, which (who) wish to engage an individual;

e) the date of application and the applicant's signature.

2) a copy of the document certifying the identity of an individual, as well as two photographs size 4x6;

3) a copy of the certificate of land use rights or a copy of the decision on the allocation of land in the case of registration of the individual and the family of farmer (farmer's) economy, the list of members of farmer (farmer's) economy, taxpayer identification number for each of them;

4) a copy of the document under which a foreign individual allowed to stay and carry out business activities in the territory of the Republic of Tajikistan (visa , registration card , residence permit);

5) receipt of state duty and (or) receipt for advance payment of the patent right of individual entrepreneurial activity for a certain number of months (the patent term) - for those wishing to obtain a patent for the right of individual entrepreneurial activity.

In accordance with Article 23 of the Law of the Republic of Tajikistan "On State Registration of Legal Entities and Individual Entrepreneurs in the Republic of Tajikistan" documents confirming state registration of the individual as individual entrepreneurs are:

1. Documents confirming the state registration physical person as an individual entrepreneur are the certificate of state registration of physical person as an individual entrepreneur or the patent for the right of individual entrepreneurial activity.

2. A physical person may engage in entrepreneurial activity on the basis of a patent for the right of individual entrepreneurial activity in accordance with the list approved by the Government of the Republic of Tajikistan.

3. Certificate of state registration of a person as an individual entrepreneur is the document giving the right to conduct any types of entrepreneurial activity, unless otherwise provided by normative legal acts of the Republic of Tajikistan.

4. A physical person cannot simultaneously have patents for the right of individual entrepreneurial activity and the Certificate of state registration of a person as an individual entrepreneur.

5. In case of loss of patent right of individual entrepreneurial activity or the certificate of state registration of physical person as an individual entrepreneur individual entrepreneur may apply to an authority carrying out state registration, receiving a duplicate. A duplicate of a patent for the right of individual entrepreneurial activity or the certificate of state registration of a person as an individual entrepreneur shall be issued upon application an individual entrepreneur within two working days after submission of the application marked as "Duplicate". The application included the announcement of the invalidation of a certificate or a patent, which lost, was published in one of the national mass media.

According to Article 2 of Law of the Republic of Tajikistan "On State Registration of Legal Entities and individual entrepreneurs in the Republic of Tajikistan" - state registration of legal entities (hereinafter referred to state registration) of the authorized government body of state registration of legal entities and individual businessmen (hereinafter - the body the state registration) to formalize the legal fact of creation, reorganization and liquidation of legal entities and natural persons as individual businessmen and the cessation of their activities (hereinafter - individual entrepreneurs), the creation and termination of branches and representative offices of foreign legal entities, as well as making information about them into the Unified State Register of legal entities and individual entrepreneurs;

Uniform state register of legal entities and individual businessmen (hereinafter - the Unified State Register) - Uniform State information data bank of legal entities, their branches and representative offices, entrepreneurs, branches and representative offices of foreign legal entities;

Document, confirming the state registration - a document issued by the body implementing state registration (certificate of state registration of legal persons or certificate of state registration of a person as an individual entrepreneur or a patent for the right of individual entrepreneurial activity or certificate of state registration of branches and representative offices of foreign entity), indicating the fact of creation, reorganization or liquidation of the entity, the beginning or ending of a physical person as an individual entrepreneur, the creation and termination of branches or representative offices of foreign legal entity, and (or) an extract from the Unified State Register and make information about them into the Unified State Register.

Chapter 2. Taxation and the state registration of handicraft ship and artisanal in the state tax authorities.

Article 45 of the Constitution says that - "Payment of taxes and duties specified by law is everyone's responsibility. Laws establishing new taxes or worsening the situation of the taxpayer, have no retroactive force”.

According to Article 5 of the Tax Code of the Republic of Tajikistan is a tax, the Tax Code of the payment to the state budget, regardless of ownership (hereinafter - the "budget"), wearing a mandatory and an individual with no equivalent in nature.

All individuals and legal entities regardless of ownership are required to pay all taxes shall be determined in accordance with the Tax Code of the Republic of Tajikistan.

The tax assessed in accordance with the Tax Code is an obligation to the state and payable to the state budget.

Taxation of handicraft and artisanal activity as a form of state registration in the following order;

1. Taxation of entities.
2. Taxation of legal entities.

Taxation physical entity is regulated by chapter 17 article 140 Tax Code of the Republic of Tajikistan.

Taxation of individual entrepreneurs as an individual on the basis of Patent and Certification.

A patent is a notably document which certificates of state registration of an individual as an individual entrepreneur without a legal entity, which operates under the approved Resolution of the Government of the Republic of Tajikistan dated December 2, 2009 list. A patent is valid if the documents confirming the advance payment for the patent exist.

A patent is granted to an individual entrepreneur tax authority at the place of work.

Taxation under the patent shall not be allowed in respect of licensed activities (excluding passengers), as well as the activities of individuals - individual entrepreneurs engaged in the production of excisable goods and excise activities, supply of primary aluminum, activities in the sphere of subsoil use, banking activity, or certain types of banking operations insurance activities, the management of investment funds, professional activities in the securities market.

The patent fee is a fixed payment, including income tax, social taxes, and in some cases, the Tax Code of the Republic of the Tajikistan, the tax on retail sales. Persons exercising individual entrepreneurial activity on the basis of a patent shall not be obliged to submit declarations in respect of the three above-mentioned taxes and use in the activity of control and cash machines (except for persons who sell excisable goods).

On the basis of a patent an individual entrepreneurs employing hired workers and engaged in foreign trade cannot conduct their activities.

The gross income of an individual, which operates on the basis of the patent, shall not exceed the limit of 200 thousand Somoni within twelve months.

Taxation of individual entrepreneurs, based on evidence and legal entities of small and medium-sized businesses

Certificate of registration as a private entrepreneur is notably document which provides the grantor labor recruitment and implementation of all kinds of self-employment activities, including foreign trade, with the exception of the following activities.

- taxation according to the testimony is not allowed for individuals - individual entrepreneurs engaged in the production of primary aluminum, the activities in the field of subsoil use, banking activity, or certain types of banking operations, insurance activities of investment funds, professional activity on securities market (except for activities Management and maintenance of registers of securities);

- taxation person engaged in individual entrepreneurial activity on the basis of the certificate depends on the results of its business. Calculation and payment of taxes such persons shall be in accordance with the requirements of the Tax Code of the Republic of Tajikistan on the basis of income and expenses, filing tax returns and other tax reporting. In carrying out the cash payment such person shall apply the cash registers with fiscal memory, unless otherwise stipulated by legislation of the Republic of Tajikistan.

One of the forms of taxation handicraft and artisan producers is the income tax. According to Article 133 of the Tax Code of the Republic of Tajikistan taxpayers income tax is a resident and nonresident individuals, having the objects of taxation in accordance with Article 134 of the Tax Code.

The objects of taxation in accordance with Article 134 of the Tax Code of the Republic of Tajikistan are:

1. The object of taxation of income tax for residents is their taxable income, defined as the difference between gross income for the calendar year and the deduction of expenses provided by this Code for the period.

2. Taxpayer - non-residents operating in the Republic of Tajikistan through a permanent establishment is the payer of income tax in respect of taxable income associated with a permanent establishment and is defined as the difference between gross income for the calendar year from sources in the Republic of Tajikistan related to the permanent establishment (paragraph 3) Part 8 of Article 34 of this Code), and the amount of the deductions provided in this Code in respect of such income for that period.

3. Gross income of a nonresident is not specified in Part 2 of this article is subject to tax withholding, if provided for in Article 164 of this Code, without any deductions.

4. Individual - non-resident from sources in the Republic of Tajikistan income from employment or income from the sale or transfer of property not related to its permanent establishment in the Republic of Tajikistan is the payer of income tax on the gross income of this type for the calendar year, reduced by the amount deductions provided in this Code and are attributable to such income for that period.

As stated in Article 134 of gross income and the income received as wages, income from activities other than employment, subject to taxation of income tax.

Purpose, coverage of this issue to propose the concept of gross income, income received as wages and income are not related to hiring.

According st.134 Tax Code of the Republic of Tajikistan

1. Gross income of the taxpayer - a resident of a member of the proceeds from the sources in the Republic of Tajikistan and outside the Republic of Tajikistan.

2. Gross income of a nonresident taxpayer has income derived from the sources in the Republic of Tajikistan.

3. All types of income as received in cash and received in kind, other than income exempted from income tax (income tax) in accordance with the Tax Code, apply to gross income, including:

1) income received in the form of wages;

2) earnings from operations, is not employment;

3) any other income.

According to the article 136 incomes earned in the form of wages are:

1. Any payments or benefits, including in-kind received by an individual from employment are considered to be income received as wages, including income from previous employment, received as a pension or in another form, or the proceeds from the upcoming employment.

2. For the purposes of Part 1 of this article the cost benefits of employment equal to the amount indicated below minus any payment to the employee for the gains:

1) in the case of a loan at an interest rate below market rates on loans of this type - an amount equal to interest payable at market rates;

2) in case of sale or donation of goods, works or services to the employer to his employee - the market value of such goods, works or services;

3) in the case of assistance in obtaining an education employee or his dependents (excluding training programs directly related to the performance of the employee's responsibilities) - the cost to the employer's assistance in obtaining an education;

4) in the case of employee compensation costs are not directly connected with his employment - the amount of compensation;

5) the forgiveness of debt or obligation to the employee in relation to the employer - the amount of forgiveness of debt or obligation;

6) in case of payment of premiums on life insurance and health and other such sums by the employer - the cost of employers for these insurance premiums or amounts;

7) in other cases - the market value of benefits in accordance with Article 32 of this Code.

3. Gross income does not include reimbursement of travel expenses in accordance with the standards established in relevant statutory instruments, as well as reimbursement of travel expenses of international organizations and agencies, foundations, nongovernmental organizations, residents at the expense of the above persons.

4. Gross income does not include payments for representation and other related costs (for celebrations, accommodation, etc.) received by an individual.

5. Referred to in Paragraph 2 of this article the cost and expenses include excise taxes, value added tax and any other tax payable by the employer in connection with the estimated transaction.

6. Gross income of an individual does not include social security tax paid by the employer and the person in accordance with Section IX of the Tax Code.

According to st.137 income from activities not related to employment is:

1. The following is an income from activities not related to employment:

1) income from business activities, including:

- profits from the sale or transfer of assets used for business purposes, in accordance with Article 194 of this Code;

- income received for agreeing to restrict the business or close a business;

- amounts received from sale of fixed assets and included in income in accordance with Part 7 of Article 153 of this Code;

- offset by deductions in accordance with Article 193 of this Code;

2) income from entrepreneurial activities, including:

- interest income;
- dividends;
- income from letting or rental property;
- royalties;
- amount of debt forgiveness of the taxpayer of its creditors;
- profits from the sale or transfer of assets not used in entrepreneurial activity;

3) any other income, which means an increase in net asset value of the taxpayer, except wage and price revaluation of fixed assets.

As a result of revaluation of fixed assets held not more than 1 time in 5 years, costs (including wear and tear, as well as other factors) could not be higher than the market value at the date of revaluation. The results of the revaluation of fixed assets the taxpayer within 10 calendar days after its completion shall inform the tax authority, in which he is registered. (Law of the Republic of Tajikistan on 26.03.2009 year, № 493).

2. Individual entrepreneurs, with the exception of payers of value added tax, may be subject to income tax, social security tax and the tax on retail sales on the basis of a patent or other simplified system in the manner determined by the Government. Patent taxation does not apply if individual entrepreneurs are actually recruit manpower for entrepreneurial activities, regardless of whether it is decorated hiring documented or not.

3. Unless otherwise stipulated by tax legislation, individual entrepreneurs, non-payers of income tax, social security tax and the tax on retail sales in accordance with Part 2 of this article based on a patent or other simplified system shall be subject to this tax, as well as the social tax and to Retail sales in accordance with the provisions of sections IX and XIII

and Chapter 48 of this Code, if during the preceding period, not exceeding 12 consecutive complete (consecutive) of the following calendar months, the gross income of such persons without regard to value added tax and tax on retail sales did not exceed four times the limit set by the Tax Code for purposes of registration as a payer of value added tax. In this case, as well as in the case of Part 4 of this Article, an individual entrepreneur shall be issued a certificate of registration as a private entrepreneur in the manner prescribed by the legislation, and activities that are not allowed to carry out such undertaking shall be determined by the Government. (Law of the Republic of Tajikistan on 19.05.2009 year, № 525). (Law of the Republic of Tajikistan on 03.12.2009 year, № 571).

4. Individual entrepreneurs, whose gross income for the preceding period, not exceeding 12 consecutive complete (consecutive) of the following calendar month exceeds four times the limit established by this Code for the purposes of registration as a payer of value added tax, are obliged to go to the payment of income tax in accordance with the provisions of sections IV and VI, the social tax and the retail sales and other taxes in accordance with the provisions of this Code in the manner and within the period laid down in Article 302 of this Code. (Law of the Republic of Tajikistan on 19.05.2009 year, № 525).

5. Every employee (regardless of whether issued hiring documented or not) of an individual entrepreneur, engaged in business activities on the basis of the certificate of registration as a private entrepreneur, is taxable income tax and social security tax in accordance with the fact that the employee received wages. For the purposes of calculating income tax and social security tax wage of such employee shall not lower the average monthly nominal wage of employees, established in the Republic of Tajikistan for the previous tax year.

Income tax rates according to article 140 Tax Code of the Republic of Tajikistan individuals defined in the following order:

1. Taxable income of an individual taxable income tax at the following rates, unless otherwise prescribed by this Code: (Law of the Republic of Tajikistan on 26.03.2009 year, № 493).

№№	Number size of taxable income (average per month).	Rate and amount of tax
1.	Does not exceed the figure for the calculations.	Income is not taxed (zero rate)
2.	Over rate for payments of up to 100 somoni	8 percent of the amount of taxable income in excess of rate calculations
3.	Over 100 somoni.	The amount of tax row 2 plus 13 percent of the amount of taxable income in excess of 100 somoni

2. For tax purposes, as the amount of taxable income and the amount of deductions on an accrual basis from the beginning of the year.

As under the Constitution of the Republic of Tajikistan, Tajikistan is a social state. Tax incentives are one of the hallmarks of the social state.

According to the article 141 Tax Code of the Republic of Tajikistan the following types of income an individual is not subject to taxation the income tax:

1) income from a diplomatic or consular official of a non-citizen of the Republic of Tajikistan;

2) income from employment a person, not a resident or citizen of the Republic of Tajikistan and located on the territory of the Republic of Tajikistan, at least 90 days in a tax year if that income is paid by

the employer - non-resident or on behalf of and at the expense of the employer, not a resident of the Republic of Tajikistan And not borne by a permanent establishment resident in the Republic of Tajikistan;

3) value of property received from another individual in the form of gift or inheritance, unless in cases specified by law, getting paid for his state duties, except for income from the property and the property received in the form of wages, (Law of the Republic of Tajikistan from 26.3 .2009 year, № 493).

4) value received from legal persons gifts and prizes (winnings) on contests and competitions, including cash, if:

- value of gifts received from legal persons, not more than 100 indicators for accounts in the year;

- the cost of prizes (winnings), obtained in international competitions, no more than 500 indicators for accounts in the year;

- the cost of prizes (winnings) obtained at national contests and competitions, not more than 100 indicators for accounts in the year;

5) state pension, state scholarships and state benefits, including benefits and death grants, maternity leave, due to disability (including temporary) and the loss of a breadwinner;

6) alimony in those receiving them;

7) lump sum payments, financial aid from the budget provided in accordance with regulatory legal acts, as well as humanitarian, charitable assistance, including natural disasters;

8) income from the sale or other forms of alienation within one calendar year, an individual of one dwelling in whole or in part (houses, apartments, villas and the like) are the property of the individual; (Law of the Republic of Tajikistan on 26.03.2009, the , № 493).

9) Incomes from the sale or other form of alienation of individual movable tangible property, except property used (used) by the taxpayer in the entrepreneurial activity; (Law of the Republic of Tajikistan on 03.12.2009 year, № 571).

10) amount of state awards of the Republic of Tajikistan;

11) insurance payments received for contracts funded and relapsing nature within the payments made in respect of such contracts, when the premiums paid under such contracts at the expense of that person, and insurance payments received by an insured person dies;

12) proceeds from the sale of honey bee colonies beekeepers own;

13) proceeds from the sale of agricultural products grown (produced) on the farm land without its industrial processing;

14) the amount of allowance, cash bonuses and other payments received in connection with the bearing of service (performance of official duties), the military, officials soldiers and officers of the Ministry of Defense, Interior, State Committee on National Security, the State Committee for Emergencies and Civil Defense under the Government of the Republic of Tajikistan, law enforcement departments of the Agency for State Financial Control and Corruption of the Republic of Tajikistan, the Customs Service under the Government of the Republic of Tajikistan, the National Guard, as well as in the management of correctional affairs of the Ministry of Justice of the Republic of Tajikistan;

15) amounts received for donated blood;

16) Gains from government bonds and state lotteries of the Republic of Tajikistan issued by the Ministry of Finance of the Republic of Tajikistan. Winnings on the bonds and lottery winnings in the amount not exceeding in value terms in 1950 somoni per bond, or a lottery. (Law of the Republic of Tajikistan. dated 26.12.2005 year, № 114).

17) targeted social assistance, benefits and compensation, except related to the remuneration paid by the state budget in the amount and manner prescribed by the relevant regulatory acts;

18) compensation for damage caused to the employee injury or other harm to health associated with performance of job duties, in accordance with the laws of the Republic of Tajikistan;

19) value issued by a special and (or) uniforms and footwear, personal protective equipment and first aid soap, disinfecting tools, milk or other equivalent food products for therapeutic and preventive nutrition at rates and in the areas established in accordance with the regulations Government of the Republic of Tajikistan;

20) insurance payments on the contracts of compulsory insurance of employer's liability (the employer's expense) for causing (with causing) damage to life and health of employees in the performance of labor (service) duties;

21) the amount of pecuniary damages awarded by a court;

22) Individual incomes are exempt in accordance with other provisions of the Tax Code.

23) Income Heroes of the Soviet Union, Heroes of Socialist Labor Hero of Tajikistan, persons who were awarded the Order of Glory of three classes of the Great Patriotic War of 1941-1945, members of the disaster of the Chernobyl nuclear power plant, referred to in Article 136 of the Tax Code.

Other taxable activity of artisanal and artisan producers as entrepreneurs is the social taxes. According to chapter 35 of Article 258 of the Tax Code of the Republic of Tajikistan - social taxes are compulsory payments, which for the implementation of social insurance paid by the payers of social tax, according to the Tax Code, the rates to the amounts of wages or other tax base under this chapter.

The object of taxable social security tax under article 260 of the Tax Code of the Republic of Tajikistan is as follows:

1. The object of taxation in the cases referred to in paragraph 1) of Part 1 of Article 259 of this Code, is payable to employees wages, determined in accordance with Article 136 of this Code. The object of taxation in the cases referred to in paragraph 2) of Part 1 of Article 259 of this Code is that the sum of payments to individuals, as determined in accordance with Article 136 of this Code ,as if these individuals were employees .

2. For payers referred to in paragraph 4) of Part 1 of Article 259 of this Code, subject to income tax, social security tax and the tax on retail sales, in accordance with Part 2 of Article 137 of this Code, as well as for taxpayers described in paragraph 6) of Section 1 of 259 of this Code, the amount of social tax is set by the Government. (Law of the Republic of Tajikistan on 03.12.2009 year, № 571).

3. For payers referred to in paragraph 4) of Part 1 of Article 259 of this Code, subject to income tax, social security tax and the tax on retail sales, in accordance with Part 3 of Article 137 of this Code, the object of taxation is the gross income in accordance with Article 303 of the present Code.

4. For payers referred to in paragraph 4) of Part 1 of Article 259 of this Code, subject to income tax in accordance with Part 4 of Article 137 of this Code, the object of taxation is up to the moment of transition to a common system of taxation of gross income in accordance with Article 303 of the present Code. Since the transition to a common system of taxation is the taxable gross income for the reporting month, defined on an accrual basis in accordance with article 319 of this Code.

5. For payers referred to in paragraph 5) of Part 1 of Article 259 of this Code, the object of taxation is the amount of money they received for

their work in institutions and organizations mentioned in paragraph 5) of Part 1 of Article 259 of this Code.

According to Article 19 of the Tax Code of the Republic of Tajikistan legal entity is a subject of taxation, but under the Tax Code defines the concept of enterprise entity. As indicated above named articles "For the purposes of the Tax Code (business organizations) are the following organizations involved in entrepreneurial activities or created to carry out such activities:

1) legal entities, they have created separate divisions in accordance with the laws of the Republic of Tajikistan, with its own balance sheet or an estimate;

2) corporations, companies, firms and other similar formations created in accordance with the laws of a foreign state.

"Thus, taxation, handicraft and artisan producers as a legal entity based in accordance with Section 5 of Chapter 18 Article 142 of the Tax Code of the Republic of Tajikistan. One of the types of taxable entities is a tax on profits of legal persons:

1. Payers of income tax of legal entities (hereinafter - the "income tax") is a resident and foreign enterprises, except companies that meet the conditions of Article 302 of the Tax Code (Law of the Republic of Tajikistan on 26.03.2009 year, № 493).

2. Any foreign entity not a natural person shall be considered for purposes of this section as a company, unless he proves that he should be regarded as joint ownership in accordance with Article 189 of the Tax Code

The object of this tax is:

1. The object of taxation of the resident company is its profit. Profit is the positive difference between gross income of the taxpayer and the deductions provided for in Chapter 19 of the Tax Code For the purposes of

this section, gross income is determined in accordance with the provisions of Article 135 of the Tax Code (including all receipts, leading to an increase in net asset value of the taxpayer, except for income exempted from income tax At the same time as the income is not considered property received as a contribution in statutory fund).

2. The object of taxation of foreign companies doing business in the Republic of Tajikistan through a permanent establishment is his income from this activity, that is, its gross income from sources in the Republic of Tajikistan, is associated with a permanent establishment, less the amount of deductions under the Tax Code in respect of such income.

3. Types of gross income of a foreign company, referred to in Article 164 of the Tax Code, not related to its permanent establishment are taxed at source, without any deductions, if the source of income is in the Republic of Tajikistan.

4. In the case of a foreign enterprise income from the sale or transfer of assets unrelated to its permanent establishment in the Republic of Tajikistan, is the object of tax his profits from this activity, that is, its gross income from the sources of this kind in the Republic of Tajikistan for the calendar year, less the amount of deductions provided in the Tax Code and related to such income for that period (Article 143 of the Tax Code of the Republic of Tajikistan).

Income tax rate in accordance with article 144 of the Tax Code of the Republic of Tajikistan establishes the following order:

1. In view of 2 and 3 of this Article profits of enterprises, less the amount of losses carried forward subject to the provisions of Article 160 of the Tax Code, shall be taxed at 15 percent, except for enterprises of the transport and communication services and banks, which are levied at a rate of 25 percent (Law of the Republic of Tajikistan on 19.05.2009 years, № 525)

2. Types of gross income of a foreign enterprise, preamplifier It refers in part 3 of Article 143 of the Tax Code, are taxed at rates in accordance with Article 164 of the Tax Code.

3. Profits of foreign companies in cases provided for by Part 4 of Article 143 of the Tax Code, is taxed at 25 percent.

4. Actual tax profit received by the National Bank of Tajikistan, shall be paid into the state budget at the rate established by Article 10 Law of the Republic of Tajikistan "On National Bank of Tajikistan (Law of the Republic of Tajikistan on 12.03.2009 year, № 571)

From taxation on profits according to the Article 145 of the Tax Code of the Republic of Tajikistan exempt:

1) religious, charitable, low cost, intergovernmental and interstate (international) non-profit organization, except for the profit they received from business activities In addition, these organizations must keep separate records of the basic activities (activities exempt on income tax) and business activities;

2) received non-profit organizations and used by them for non-commercial activities gratuitous transfers, royalty-free assets, membership fees, donations and grants, (Law of the Republic of Tajikistan on 29.12.2010 year, № 665).

3) the enterprise, in which both the reporting fiscal year:

a) not less than 50% of the number of employees are disabled;

b) at least 50% of funds for salaries and other remuneration, including natural, spent for the needs of persons with disabilities;

4) new enterprises created in the production of goods a year to state registration and starting from the year following the year of the

initial state registration when making their founders, given the prescribed minimum investment in the charter capital of such enterprises below the levels of investment terms:

- 2 years, if the investments are the equivalent of more than 200 thousand U.S. dollars to 500 thousand dollars, (Law of the Republic of Tajikistan on 29.12.2010, № 665).

- 3 years if the investment is equivalent to over 500 thousand dollars to $ 2 million;

- 4 years if the investment is equivalent to over 2 million to $ 5 million;

- 5 years, if investments exceed the equivalent of U.S. $ 5 million.

1. When calculating the period of time (duration) the exemption from income tax (tax holidays) in accordance with this paragraph does not take into account subsequent re-registration of the enterprise, changes in ownership of the enterprise, changes in its organizational and legal forms and other similar changes.

2. Exemptions from income tax under Part 1 of this Article shall not apply to those taxes which are regulated (or formerly regulated) chapters 49, 50 and 52 of the Tax Code. (Law of the Republic of Tajikistan on 03.12.2009 year, № 571).

Another type of tax-free artisanal and artisan producers, as a legal person is a social tax, which we noted above that section, as well as the social tax to the general rules implemented over the physical and legal persons.

Other taxable handicraft and artisan production as a legal person is a value added tax.

Value Added Tax is a form of exemption in the budget of the value added in production and circulation of goods, works and services in the territory of the Republic of Tajikistan, as well as part of the value of all taxable goods imported into the territory of the Republic of Tajikistan. Value added tax, being an indirect tax is payable at all stages of production and circulation of goods, works and services. The sum of value added tax payable on taxable income, defined as the difference between the amount of tax assessed in such trafficking, and the amount of tax to be offset in accordance with the exposed tax invoice of value added tax under the provisions of this section.

The sum of value added tax payable on taxable imports, defined as the product of taxable import tax rate on value added tax (Article 200 of the Tax Code of RT).

Taxpayers value added tax is:

1. Payer of value added tax is a person who is liable in accordance with Article 202 of the Tax Code to register as a payer of value added tax.

2. Person who is required to apply for registration, the taxpayer is the value added tax from the beginning of the reporting period following the period in which the obligation to apply for registration.

3. In addition to individuals who are payers of value added tax in accordance with Part 1 of this article, all persons engaged in taxable importation of goods into the Republic of Tajikistan, are considered payers of value added tax on such imports.

4. Non-resident person, without registering for value added tax performing work or providing services subject to taxation in accordance with Article 220 of the Tax Code, a taxpayer of value added tax on such work or service.

Chapter 3. Providence of educational courses and seminars of handicrafts and artisanal in the area of legislation and legal culture.

In the transition to market relations, creation of legal and social state is a constitutional responsibilities and tasks of independent Tajikistan. During the transition period, beginning with 90 years of the last century to 2010 was carried out a series of constitutional and legal reforms.

All actions of the Government aimed at improving the level of knowledge of small and medium-sized businesses in general, business entities, and legislation that are central to the issues in this area. In recent years the Republic of Tajikistan is the legal regulation and government support for entrepreneurial activities. Since artisanal and craft activities is the subject of entrepreneurial activity, we consider it necessary providence educational courses and improving the legal knowledge of craft and artisanal producers in shaping a new system of legislation. In particular the adoption of new normative and legal acts in field of enterprise activity and taxation.

However, unfortunately, today the situation is artisanal and artisan producer leaves much to be desired, especially the improvement in the context of the legislative acts. Particularly often, ignorance, law, rights and responsibilities of handicraft and artisan producers. One of the main reasons for this phenomenon is the weak level of legal culture of handicraft and artisan producers. To address this issue in the Republic of Tajikistan yet, any programs or courses, to which it would introduce handicraft and artisan producers in the area of law. Therefore consider it appropriate to conduct educational activities to enhance the level of legal knowledge and artisanal craft producers in the capital and in the field.

Also, no basic knowledge of the legislative framework related to artisanal and handicraft activities as an entrepreneurial activity lead to the fact that the very law enforcement activity is not effective. In this regard, it seems necessary to in-depth study and practical training using the basic rules and procedures of legislation in the field of small and medium-sized businesses, including handicraft and artisan producers of employees of both central and local government bodies.

Providence educational courses and seminars is the development momentum of this area and ways to ensure skills in this area for handicraft and artisan producers.

During the seminars and educational courses of handicraft and artisan producers may be able to legal information about their rights and responsibilities before the state and public authorities.

Chapter 4. Legislative drafting in the development of handicraft and artisanal activities and export of goods handicraft and artisan producers.

Right and law are the rules and regulations that govern social relations. Public relations are an independent legal relationship then when it regulates, according to the regulations, then eats a separate legislative act.

Legislation, each region has its legal identifier. In the general meaning of the concept of legislation which provides for the Law of the Republic of Tajikistan "On normative legal acts" - is a normative legal acts regulating social relations in general or in a particular area.

Therefore, we believe it is expedient and necessary to a bill in the development handicraft and artisan activities and handicraft exports of goods and artisan producers in the Republic of Tajikistan. These relationships, if regulated by a separate law if we can say that these social relations are an independent legal relationship, and at the same time, by legislative act provided the legal handling and development of handicraft and artisan producers.

According to Article 18 of the Law of the Republic of Tajikistan "On normative legal acts" law - normative legal act adopted by the legislative authority accordance with established procedure, and regulates important public relations.

Therefore, based on the above described problems in the framework of this project is expected to create working groups consisting of specialists of state bodies and public organizations and legal experts to draft a bill in the Republic of Tajikistan in the field of handicraft and artisan producers, entitled "Draft Law of the Republic of Tajikistan on handicraft and artisanal activities in the Republic of Tajikistan"

This bill should cover any persuasion activities handicraft and artisan producer and the order of export commodities of the region on the world market, as well as other problems this area.

Purpose, implementation of this problem considers cooperation with legislative authorities, including the National Centre of Legislation under the President of the Republic of Tajikistan

Conclusion

In this project we consider the basic methods and forms of development of handicraft and artisanal producers as a form of individual enterprise and small and medium business in the Republic of Tajikistan. The actual situation in the Republic of Tajikistan in this area is low and the government. It constitutes an integral part of small and medium business in the Republic of Tajikistan. According to this, problems in this sphere need of legal and financial support.