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## FOCUS ON SMALL BUSINESS AND ENTREPRENEURSHIP AND ITS SCOPE

It should be noted that during the years of independence, a stable legal framework was created in Uzbekistan, which strengthens the priority of private property, which is the basis of the market economy. A favorable business environment and reliable legal guarantees have been created for the rapid development of small business and private entrepreneurship, which is an important factor for the formation of the middle owner class, the stable development of the country's economy, the creation of new jobs and the increase of the population's income. As a result, in the last decade, the share of small business in the GDP increased from 31.1% to 52.5%, the level of employment in this sector increased from 49.7% to 74.5% of the total number of employed people in economic sectors. More than 47 percent of the population's income is accounted for by income from business activities. In accordance with the "Year of Small Business and Private Entrepreneurship" State Program, complex measures were taken this year to create a more favorable business environment for the wide development of entrepreneurship.

The procedure for state registration of business entities and their connection to engineering and communication networks has been significantly simplified and this process has become more transparent. The rate of state duty for registration has been halved. The list of types of activities that can be engaged in by small enterprises with an annual average number of employees increased to 100 people has been significantly expanded. A mechanism for large-scale involvement of small business entities in the process of public procurement was developed and implemented. Measures have been taken to drastically reduce the intervention of state and control agencies in the financial and economic activities of enterprises and to significantly expand the economic freedom and rights of business entities. The period of exemption of newly established small enterprises and micro-firms from scheduled tax audits has been extended from two years to three years. It was forbidden to conduct tax audits for three years in small business entities that pay taxes and other mandatory payments on time, as well as ensure stable growth rates and profitability of production.

The level of capitalization of commercial banks is increasing, the mechanism of preferential lending to small business entities, especially for their purchase of high-tech equipment, has been improved. At the same time, a number of problems that prevent the rapid development of small business and private entrepreneurship and limit the freedom of entrepreneurial activity remain unsolved. The administrative regulation clearly defining the relations of business entities with the state, tax and control agencies, and commercial banks has not been fully developed. Many authorization procedures that are not transparent are still in place. There are cases of illegal interference of control agencies in the activities of business entities. A practical mechanism for exporting small business products to regional and world markets has not been created.

Agricultural and water management enterprises, which are the most potential branches of the agrarian industrial complex in the conditions of the market economy, occupy a special place in the process of introducing market relations. In agricultural and water economic enterprises, economic relations, rich in land, water and other means of production, as well as peasant labor, form the basis of agrarian relations. These relations have a new meaning in the market system. In the center of the agrarian relationship are agricultural and water management enterprises and internal primary links of the farm - a group of workers working in the form of farmers, peasants, private entrepreneurs, small business and private entrepreneurship. In the market system, agricultural and water economy enterprises are not only the main decisive sphere of activity, but also a means of efficient use of land, water and other means of production.

There are three factors that determine production in agriculture and water management, and they are as follows:

Labor is the purposeful activity of a person in the process of production of agricultural products, which are the basis of any enterprise's activity; 2. Work equipment means means (objects) directed at human activity for the production (service) of goods; 3. Labor tools - machines, productive goods, equipment and devices, work tools and other types of technological development, organizational support of the workplace, etc. Labor items and labor tools together constitute means of production, they are the material and technical basis of production.

But as long as these material factors are not affected by labor (human labor), they remain "inanimate" things, production does not take place, that is, material wealth is not created. Means of production and labor power are interdependently forming the productive forces. They are a powerful factor in the development of any society. Production arises from labor resources, labor tools, and the movement of the subject of labor. The ability to place them appropriately and use them efficiently is one of the main conditions for the development and economic growth of small businesses and entrepreneurial enterprises operating in the market system. five principles, priority of economy over politics, state being the main reformer, rule of law, active social policy and gradual transition to market economy were taken as the basis.

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