

Legal Protection for Individual Entrepreneurs Through Regulatory Reform in Uzbekistan



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ABSTRACT

The individual entrepreneurship sector in Uzbekistan has experienced rapid growth and has become one of the key pillars of national economic development. However, in practice, individual entrepreneurs continue to face various legal and administrative obstacles that may hinder business growth and sustainability. This situation raises questions regarding the effectiveness of existing policies and regulations in protecting the rights of individual entrepreneurs. This study aims to *first*, analyze the existing legal framework for the protection of individual entrepreneurship rights in Uzbekistan; *second*, identify the ideal regulatory model for protecting the rights of individual entrepreneurs in the United Kingdom, a country that has successfully implemented progressive entrepreneurial regulatory reforms; and *third*, formulate recommendations for regulatory reform concerning individual entrepreneurship in Uzbekistan. This research employs a normative legal research method using statutory, conceptual, and comparative approaches. The findings indicate that *first*, the protection of individual entrepreneurs' rights in Uzbekistan remains constrained by several factors, including regulatory inconsistencies, weak law enforcement, complex bureaucratic procedures, corruption practices, and limited legal awareness among business actors. *Second*, the United Kingdom has developed a comprehensive protection model that combines regulatory certainty, social protection, and effective business risk management through transparent regulations, accessible dispute resolution mechanisms, and business support services. *Third*, this study argues that comprehensive regulatory reform is necessary through regulatory harmonization, strengthening law enforcement institutions, enhancing bureaucratic transparency, and promoting a stronger legal culture. Such reforms are expected to improve legal certainty and provide more effective protection for individual entrepreneurs in Uzbekistan.



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Introduction

The development of entrepreneurship in Uzbekistan has been positioned as one of the national strategic agendas to drive the country's economic transformation.¹ The Government of Uzbekistan views the entrepreneurial sector not merely as the

¹ Nisha Prakash and Aparna Hawaldar, 'Role of Management Education in Adapting the Indian Public Sector to Market-Based Economic Reforms', *International Journal of Public Sector Management*, 36.4/5 (2023), 315–32 <https://doi.org/10.1108/IJPSM-01-2022-0003>

primary engine of economic activity, but also as a crucial instrument for creating employment, increasing societal income, and sustainably improving the quality of life. In this context, entrepreneurship plays a significant role in strengthening the national economic structure through increased investment, productivity, and business competitiveness, particularly within the small and medium enterprise sector.² The development of entrepreneurship is fundamentally influenced by two main motivations. *First*, necessity entrepreneurship, which arises when individuals are compelled to start a business due to limited employment opportunities, economic pressure, or poverty. *Second*, opportunity entrepreneurship, which is a form of entrepreneurship that emerges from an individual's ability to identify and capitalize on market opportunities to generate profit and foster innovation. Both of these factors serve as a fundamental basis for understanding the dynamics of entrepreneurial growth in developing countries, including Uzbekistan.³

One of the rapidly developing forms of entrepreneurship within Uzbekistan's economic sector is individual entrepreneurship. Individual entrepreneurs represent a vital component of the national economic structure due to their substantial contribution to job creation, the development of the trade and service sectors, and the enhancement of economic activity in the domestic market.⁴ The presence of individual entrepreneurs also plays a role in broadening the community's economic base through the creation of independent businesses capable of stimulating economic growth at both local and national levels.⁵ The development of individual entrepreneurship is inseparable from the emergence of individuals who possess innovative ideas, adaptability to change, and the courage to take business risks. Individuals with these characteristics tend to be more proactive in reading market opportunities and creating novel solutions to societal needs. In the context of a dynamic modern economy, the capacity to innovate is a critical factor in sustaining business viability and enhancing competitiveness.⁶

Furthermore, individual entrepreneurial orientation is fundamentally characterized by three main traits: risk-taking, innovation, and proactiveness.

² Su Chen and others, 'Who Are the Green Entrepreneurs in China? The Relationship between Entrepreneurs' Characteristics, Green Entrepreneurship Orientation, and Corporate Financial Performance', *Journal of Business Research*, 165 (2023), 113960 <https://doi.org/10.1016/j.jbusres.2023.113960>

³ Amir Emami and others, 'Entrepreneurial Propensity for Market Analysis in the Time of COVID-19: Benefits from Individual Entrepreneurial Orientation and Opportunity Confidence', *Review of Managerial Science*, 16.8 (2022), 2413–39 <https://doi.org/10.1007/s11846-021-00499-0>

⁴ Rana Ismaeel Alsaad and others, 'Empowerment Sustainability Perspectives for Bahraini Women as Entrepreneurs', *International Journal of Innovation Studies*, 7.4 (2023), 245–62 <https://doi.org/10.1016/j.ijis.2023.04.003>

⁵ Nicoletta Buratti, Cécile Sillig and Massimo Albanese, 'Community Enterprise, Community Entrepreneurship and Local Development: A Literature Review on Three Decades of Empirical Studies and Theorizations', *Entrepreneurship & Regional Development*, 34.5–6 (2022), 376–401 <https://doi.org/10.1080/08985626.2022.2047797>

⁶ Biao Li and others, 'The Role of Technology Innovation, Customer Retention and Business Continuity on Firm Performance after Post-Pandemic Era in China's SMEs', *Economic Analysis and Policy*, 78 (2023), 1209–20 <https://doi.org/10.1016/j.eap.2023.05.004>

These characteristics serve as a crucial foundation for building adaptive and sustainable business activities. Entrepreneurs with a strong entrepreneurial orientation are not only able to respond swiftly to market changes but also possess the ability to create new economic opportunities.⁷ Therefore, the development of individual entrepreneurship in Uzbekistan constitutes a strategic element in fortifying the national economy and driving the transformation toward a more competitive and innovative economic system.⁸

Fundamentally, individual entrepreneurs develop their businesses using personal funds without being bound to a corporate entity or legal body; consequently, their business assets are their personal property.⁹ In accordance with Article 65 of the Constitution of the Republic of Uzbekistan, ownership in its various forms constitutes the economic foundation of the State, directed toward improving the welfare of its citizens.¹⁰ Furthermore, the State encourages and creates all necessary conditions for the development of market relations and fair competition, while guaranteeing the freedom of economic activity, entrepreneurship, and labor, with due regard to the priority of consumer rights. According to the constitution, everyone has the right to freely utilize their abilities and property for entrepreneurial and economic activities. The Republic of Uzbekistan guarantees equal and legal protection for all forms of ownership. In turn, the owners themselves possess, use, and manage their property.¹¹

In recent years, Uzbekistan has consistently implemented various reforms aimed at supporting the development of entrepreneurial activities.¹² As a manifestation of its commitment to strengthening the business sector, the government continues to undertake regulatory reforms through the Law of the Republic of Uzbekistan on "Guarantees of Freedom of Entrepreneurial Activity," which elaborates on these constitutional principles by affirming that the primary objective of this regulation is to establish guarantees and conditions that support citizens' freedom in conducting business activities. The current legal protection system for small businesses and

⁷ Fei Hao and others, 'Background Risk Perception and Entrepreneurial Entry: The Mediating Roles of Optimism, Opportunity Recognition, and Long-Term Orientation', *International Review of Economics & Finance*, 109 (2026), 105419 <https://doi.org/10.1016/j.iref.2026.105419>

⁸ Amir Emami and Peter G. Klein, 'The Entrepreneurial Propensity for Market Analysis and the Intention-Action Gap', *International Journal of Entrepreneurial Venturing*, 12.3 (2020), 303 <https://doi.org/10.1504/IJEV.2020.107930>

⁹ Dinna Charisma and others, 'Sustainable Business Through Local Strength: A Qualitative Study of Financial, Social, and Cultural Strategies in Bandung's Culinary Micro-Enterprises', *Sustainability*, 17.11 (2025), 5028 <https://doi.org/10.3390/su17115028>

¹⁰ Iromi Ilham and others, 'The Challenges and Strategies of Coastal Tourism Development: The Insight from Kampai Island, Indonesia', *Jurnal Ilmiah Peuradeun*, 14.1 (2026), 171–94 <https://doi.org/10.26811/peuradeun.v14i1.1357>

¹¹ Bobir Turdiev, 'The Aarhus Convention: A Framework for Transforming Environmental Governance in Uzbekistan', *Review of European, Comparative & International Environmental Law*, 34.2 (2025), 409–19 <https://doi.org/10.1111/reel.12617>

¹² Abdullah Muslich Rizal Maulana and others, 'From Digital Religion to Digital Islam: Finding God in the Society 5.0 through Maqāsīd Shari'ah', *Al-Ahkam: Jurnal Ilmu Syari'ah Dan Hukum*, 11.1 (2026), 3–26 <https://doi.org/10.22515/alakhkam.v11i1.11066>

private entrepreneurship in Uzbekistan is built upon constitutional guarantees and legislation that provide protection for the freedom of economic activity and private property rights.¹³ The law also affords specific protections to business entities, encompassing legal protection, property protection, freedom in managing income and assets, and protection against unlawful decisions or actions committed by state bodies. Additionally, this legislation restricts the retroactive application of rules that could worsen business conditions through the imposition of new obligations on business actors. Thus, regulatory reforms for entrepreneurship in Uzbekistan are oriented not only toward the development of a market economy but also toward the reinforcement of legal certainty and the protection of entrepreneurs' rights.¹⁴

Despite extensive reforms, a number of serious practical issues still persist in the protection of entrepreneurial rights. One of the primary problems is the continuation of bureaucratic hurdles.¹⁵ In several regions, entrepreneurs still face excessive red tape, a lack of transparency in licensing and permit procedures, as well as unwarranted inspections by regulatory bodies. These problems increase transaction costs and undermine confidence in the legal environment. These challenges run counter to the policy direction aimed at reducing the administrative burden on entrepreneurs.¹⁶ Another problem lies within the inconsistencies and gaps in legislation and law enforcement. When norms are unclear, contradictory, or poorly coordinated, law enforcement practices can become uneven and susceptible to abuse. Furthermore, some entrepreneurs still face difficulties in effectively accessing justice due to delays in court proceedings, problems in enforcing court judgments, and the ongoing negative impact of corruption and abuse of power. These factors diminish confidence in legal protection and can negatively affect investment attractiveness.¹⁷

One of the countries with a prominent development of individual entrepreneurs is the United Kingdom. The resurgence of individual entrepreneurs (sole traders) in the United Kingdom over recent decades cannot be separated from structural changes in the labor market, the development of the digital economy, and the

¹³ Damira Kazbekova and others, 'Mechanisms of Stimulation of Small- and Medium-Sized Entrepreneurship: The Experience of Kazakhstan', *Journal of Risk and Financial Management*, 17.7 (2024), 257 <https://doi.org/10.3390/jrfm17070257>

¹⁴ Akinola Oyedele and others, 'Determination of Groundwater Flow Pattern in the Basement Complex Terrain of Ado-Ekiti, Southwestern Nigeria', *Indonesian Journal of Geography*, 55.1 (2023), 41–50 <https://doi.org/10.22146/ijg.56539>

¹⁵ I Wayan Suparta and others, 'Determinants of Inclusive Growth in Java: Evidence from District-Level Panel Data (2019–2023)', *Jurnal Ilmiah Peuradeun*, 14.1 (2026), 461–84 <https://doi.org/10.26811/peuradeun.v14i1.2111>

¹⁶ Ashenafi Biru and others, 'Firm Formalization Strategy: The Interaction of Entrepreneurs and Government Officials in the Enforcement of Regulation', *Journal of Management*, 51.4 (2025), 1586–1618 <https://doi.org/10.1177/01492063231224332>

¹⁷ Rebecca K. M. Clube and Julia Tomei, 'Environmental Policy Without Implementation? A Review of Factors Contributing to Implementation Gaps in Low- and Middle-Income Countries', *Environmental Policy and Governance*, 2026 <https://doi.org/10.1002/eet.70068>

increasing flexibility of modern working models.¹⁸ These shifting work patterns have driven many individuals to choose running businesses independently rather than working in conventional employment relationships.¹⁹ The open and market-based British economic system also provides ample space for the growth of small businesses and sole proprietorships through deregulation policies, ease of licensing, and support for business innovation. In this context, sole traders have become one of the essential pillars of the national economy because they contribute to job creation, the growth of the service sector, and the development of local economies.²⁰

Several studies have discussed entrepreneurship, but only in a general manner; research concerning individual entrepreneurship, such as regulations for entrepreneur protection, is very minimally found. For instance, a study by Karligash Umarova and Yernazar Kalimbetov (2025) highlights that improving legislation and law enforcement practices in Uzbekistan's electric power sector contributes to a stronger framework for protecting entrepreneurial rights within the context of ongoing energy system reforms.²¹ Research by Nariman Suleimenov et al. (2023) emphasizes the importance of protecting the rights and freedoms of entrepreneurs in a market economy, they are a necessary "tool" and a driving force in market relations that expand a nation's gross domestic product, and thus must be directly involved in the country's socio-economic policies.²² A study by Bekhzod Umidjanovich Tadjiev et al. (2023) discusses the effectiveness of reforms implemented to create a favorable environment for business entities of various levels in Uzbekistan, including small businesses and private entrepreneurship, based on various economic mechanisms.²³ Research by Sogdiana Normatova (2026) examines the preferential support system for young entrepreneurs in Uzbekistan within the framework of ongoing socio-economic reforms.²⁴ Meanwhile, research

¹⁸ Asman Asman, 'Harmonisation of Dayak Customary Sanctions with Islamic Law: The Case Study of Dimly Lit Cafe in West Kalimantan', *Al-Mazaahib: Jurnal Perbandingan Hukum*, 13.1 (2025), 29–52 <https://doi.org/10.14421/al-mazaahib.v13i1.4101>

¹⁹ Hariyanto Hariyanto and others, 'Eco-Governance Fiqh and Urban Waste Management: A Critical Study of Environmental Policy in Yogyakarta', *Journal of Islamic Law*, 7.1 (2026), 247–74 <https://doi.org/10.24260/jil.v7i1.5167>

²⁰ Emilio Congregado, Ana Rodriguez-Santiago and Concepción Román, 'Is Employment Protection Legislation a Driver or an Inhibitor of Entrepreneurship? The Interaction between Stringency and Enforcement', *International Journal of Manpower*, 45.10 (2024), 115–43 <https://doi.org/10.1108/IJM-11-2023-0705>

²¹ Karligash Umarova and Yernazar Kalimbetov, 'Administrative and Legal Aspects of Protecting Entrepreneurs' Rights in the Context of Reforming the Electricity Supply System of the Republic of Uzbekistan: Analysis of Current Problems and Prospects for Improving Legislation', in *AIP Conference Proceedings* (AIP Publishing, 2025), p. 030064 <https://doi.org/10.1063/5.0305917>

²² Nariman Suleimenov and others, 'Legal Framework for the Protection of Entrepreneurs' Rights', *Review of Law & Economics*, 20.1 (2024), 157–73 <https://doi.org/10.1515/rle-2022-0045>

²³ Bekhzod Umidjanovich Tadjiev and others, 'Assessment of the Effectiveness of the Reforms to Support Entrepreneurship in Uzbekistan', ed. by I. Abdullayev and others, *E3S Web of Conferences*, 449 (2023), 03002 <https://doi.org/10.1051/e3sconf/202344903002>

²⁴ Sogdiana Normamatova, 'Preferential Support for Young Entrepreneurs in Uzbekistan: State Policies and Institutional Mechanisms', *European Journal of Management, Economics and Business*, 3.1 (2026), 185–91 [https://doi.org/10.59324/ejmeb.2026.3\(1\).15](https://doi.org/10.59324/ejmeb.2026.3(1).15)

by Oussama Saoula et al. (2023) highlights that entrepreneurship is an important paradigm for improving a nation's economic welfare; however, little is known about the role of individual entrepreneurial self-efficacy.²⁵

Based on previous studies, there is still a research gap that specifically examines the regulations protecting the rights of individual entrepreneurs in Uzbekistan, particularly from the perspective of legal reform and international comparison. Most prior research has focused more on investment protection, small and medium enterprise development, or general economic reforms, thereby failing to provide a comprehensive analysis of the legal protection model for individual entrepreneurship.²⁶ Therefore, this study aims, *first*, to analyze the existing conditions of the legal framework for protecting individual entrepreneurial rights in Uzbekistan; *second*, to identify the ideal regulatory model for protecting the rights of sole traders in the United Kingdom as a country that has successfully conducted progressive entrepreneurial regulatory reforms; and *third*, to formulate recommendations for regulatory reforms of individual entrepreneurship in Uzbekistan in order to create a legal protection system that is more effective, adaptive, and oriented toward legal certainty as well as strengthening the investment climate.²⁷

Research Method

This study utilizes a normative legal research method, incorporating a statutory approach, a comparative approach, and a conceptual approach. The statutory approach is conducted by examining various legal provisions pertaining to the protection of individual entrepreneurs' rights, encompassing both the Constitution of the Republic of Uzbekistan and various regulations in the fields of entrepreneurship, taxation, property rights protection, and public administration. The comparative approach is employed to compare the legal protection system for individual entrepreneurs in Uzbekistan with that of other countries, particularly the United Kingdom, in order to identify a more ideal and effective regulatory model for ensuring legal certainty and protection for business actors. Meanwhile, the conceptual approach is carried out by analyzing various doctrines, legal theories, and international principles related to the protection of entrepreneurial rights, business and human rights, as well as the principle of the rule of law in fostering a fair and sustainable business climate. This study utilizes primary,

²⁵ Oussama Saoula and others, 'Do Entrepreneurial Self-Efficacy, Entrepreneurial Motivation, and Family Support Enhance Entrepreneurial Intention? The Mediating Role of Entrepreneurial Education', *Asia Pacific Journal of Innovation and Entrepreneurship*, 17.1 (2023), 20–45 <https://doi.org/10.1108/APJIE-06-2022-0055>

²⁶ Hamda Sulfinadia and others, 'Negotiating Islamic Inheritance and Customary Law: Functional Legal Pluralism and Matrilineal Pusako Randah in Minangkabau', *Journal of Islamic Law*, 7.1 (2026), 1–30 <https://doi.org/10.24260/jil.v7i1.3743>

²⁷ Maulana and others.

secondary, and tertiary legal materials, which are analyzed qualitatively to generate systematic and comprehensive legal argumentation.²⁸

Results and Discussion

Legal Framework for Individual Entrepreneurship in Uzbekistan

Following its independence in 1991, Uzbekistan faced significant challenges in transforming its Soviet-legacy centralized economic system into a market-based economic system. During decades under the Soviet Union, the country's economic structure was built upon heavily dominant state control, particularly in the industrial and agricultural sectors. This condition resulted in a weak entrepreneurial culture, limited space for private ownership, and low market flexibility in fostering innovation and economic efficiency.²⁹ Consequently, the transition process toward a market economy could not be executed instantly without considering national social and political stability. Unlike several other post-Soviet countries that implemented a "shock therapy" strategy through rapid and comprehensive economic liberalization, Uzbekistan opted for a more gradual and cautious reform path. The government recognized that overly drastic economic reforms had the potential to cause social unrest, increased unemployment, high inflation, and political instability. Considering the vulnerability of the post-independence society, Uzbekistan prioritized national stability and social protection as the primary foundation in its economic transformation process. This gradual approach reflects the state's pragmatic strategy in maintaining a balance between the need for economic modernization and the protection of societal welfare.³⁰

For over three decades, this evolutionary approach has been the defining characteristic of Uzbekistan's economic reforms. The development of a market economy has been carried out gradually through institutional strengthening, the opening of space for the private sector, and the reduction of state control across various economic sectors.³¹ In this context, market economy principles such as free competition, protection of private property rights, price mechanisms based on supply and demand, and the limitation of state intervention began to be introduced selectively in accordance with Uzbekistan's domestic conditions. The implementation of these principles was not conducted fully and uniformly; rather,

²⁸ Anila Robbani, Raffy Arnanda Faturrohman and Ahmad Hananul Amin, 'Optimization of Income Tax Revenue in Land and Building Rights Transfer Transactions', *Journal of Justice Dialectical*, 2.1 (2024), 28–42 <https://doi.org/10.70720/jjd.v2i2.38>

²⁹ Younkyyoo Kim and others, 'Central Asia as New Battle Grounds: Critical Mineral Strategies of Kazakhstan and Uzbekistan', *Journal of Eurasian Studies*, 2026 <https://doi.org/10.1177/18793665261442863>

³⁰ Alassane Drabo and others, 'Social Unrest and Fuel Prices: The Role of Macroeconomic, Social, and Institutional Factors', *The Energy Journal*, 47.3 (2026), 247–89 <https://doi.org/10.1177/01956574261421837>

³¹ Obiora B. Ezeudu and David Bristow, 'Financing Methods for Solid Waste Management: A Review of Typology, Classifications, and Circular Economy Implications', *Sustainable Development*, 33.2 (2025), 3062–85 <https://doi.org/10.1002/sd.3256>

it was adapted to the necessity of maintaining social stability, national identity, and the state's economic sovereignty.³²

Uzbekistan's economic transformation has experienced significant acceleration since the leadership of President Shavkat Mirziyoyev in 2016. The new administration has driven an economic reform agenda that is more open, progressive, and oriented toward global economic integration. These reforms encompass currency exchange rate liberalization, business sector deregulation, investment bureaucracy simplification, trade liberalization, and reforms of the taxation and financial systems. These policies aim to create a more competitive business climate and attract foreign investment. Additionally, the government has begun to strengthen the role of the private sector as the engine of national economic growth. The direction of economic policy no longer relies entirely on state dominance but has begun to provide greater space for innovation, entrepreneurship, and business competition.³³

In its current development, the legal protection system for individual entrepreneurship in Uzbekistan is built upon constitutional guarantees and various legislative instruments that provide legal certainty for business activities. The Constitution of the Republic of Uzbekistan guarantees the freedom of economic activity and the protection of private property rights as the primary basis for entrepreneurial development. These constitutional principles serve as the foundation for creating a secure business climate and protecting entrepreneurs from unlawful state interference.³⁴ One of the primary legal instruments in the protection of entrepreneurship is the Law of the Republic of Uzbekistan "On Guarantees of Freedom of Entrepreneurial Activity." This law affords specific protections to business entities, encompassing legal protection, property protection, freedom in managing income and assets, and protection against unlawful decisions or actions committed by state bodies. Furthermore, the law restricts the retroactive application of legislation that could worsen business conditions through the imposition of new obligations on business actors. Thus, this regulation functions as a crucial instrument in ensuring stability and legal certainty for entrepreneurs.³⁵

The protection of private property rights is further strengthened through the Law "On the Protection of Private Property and Guarantees of Owners' Rights." This law affirms that private property is inviolable and must be protected by the state. The regulation also stipulates that there are no restrictions on the amount or

³² Jakhongir Babadjanov and Martin Petrick, 'Uzbekistan's Cotton Clusters in the Context of the Industrial Policy Debate', *Eurasian Geography and Economics*, 66.3 (2025), 354–83 <https://doi.org/10.1080/15387216.2023.2267093>

³³ Julien Chaisse and Pasha L. Hsieh, 'Rethinking Asia-Pacific Regionalism and New Economic Agreements', *Asia Pacific Law Review*, 31.2 (2023), 451–68 <https://doi.org/10.1080/10192557.2023.2216056>

³⁴ Suleimenov and others.

³⁵ Robiya Sobirovna Toshboeva, 'Agribusiness of Uzbekistan: Features of Legal Regulation, Problems of Law Enforcement Practice and Ways to Improve Legislation', *Open Journal of Business and Management*, 14.01 (2026), 568–86 <https://doi.org/10.4236/ojbm.2026.141034>

value of private ownership, and any unresolved legal contradictions between the owner and state bodies must be interpreted in favor of the owner. In addition, the law prohibits unlawful interference with private property and establishes strict limitations on expropriation actions by the state.³⁶

Furthermore, the Civil Code of the Republic of Uzbekistan serves as the general legal basis for regulating civil relations and business activities. This code governs civil transactions, contractual relations, property rights, legal liability, and dispute resolution in the field of entrepreneurship. Together with various other specific regulations, these provisions establish the normative foundation for business operations and the legal protection of entrepreneurs.³⁷ In terms of institutional aspects, Uzbekistan has also established a specific protection mechanism through the Business Ombudsman under the President of the Republic of Uzbekistan. This institution is tasked with independently ensuring the protection of the legitimate rights and interests of business entities. The Ombudsman possesses the authority to monitor the compliance of state bodies, including regulatory and law enforcement agencies, review complaints from entrepreneurs, participate in the refinement of legislation, and defend the interests of entrepreneurs in court. The existence of the Business Ombudsman demonstrates the state's commitment to strengthening institutional protection and creating a more balanced relationship between the government and business actors.³⁸

Despite the various reforms that have been implemented, the protection of the rights of individual entrepreneurs in Uzbekistan still faces numerous issues in law enforcement practice. One of the main problems is the violation of entrepreneurs' rights by state bodies, particularly in the field of taxation. According to data from the Business Ombudsman of Uzbekistan, many entrepreneurs experience the imposition of additional taxes lacking a clear legal basis, as well as the refusal to refund tax overpayments. Although the taxation system has been digitized and simplified, entrepreneurs still frequently face audits and administrative sanctions resulting from formal errors in documents, including additional Value Added Tax (VAT) assessments without considering the actual substance of the transaction. Such practices contradict Article 103 of the Tax Code of the Republic of Uzbekistan, which guarantees the right of taxpayers to obtain a refund for excess tax payments.³⁹

³⁶ Christian Riffel, 'Indirect Expropriation And The Protection Of Public Interests', *International and Comparative Law Quarterly*, 71.4 (2022), 945–74 <https://doi.org/10.1017/S0020589322000343>

³⁷ Evgeniy Kolenko, Muzaffar Dostqoriev and Nasimbek Azizov, 'Understanding the Legal Culture in Uzbekistan Through an Analysis of Business Disputes in Economic Courts', in *International Political Economy Series* (Palgrave Macmillan, Cham, 2024), pp. 173–96 https://doi.org/10.1007/978-3-031-55341-7_7

³⁸ Bambang and others, 'Indonesia's Palm Oil Plantation Regulations for Promoting Community Protection and Justice', *Contrarius*, 2.3 (2026), 247–74 <https://doi.org/10.53955/contrarius.v2i3.296>

³⁹ Naiping Zhu and others, 'Tax Incentives and Environmental, Social, and Governance Performance: Empirical Evidence from China', *Environmental Science and Pollution Research*, 30.19 (2023), 54899–913 <https://doi.org/10.1007/s11356-023-26112-3>

In addition to taxation issues, violations also frequently occur in land relations. Local governments often unilaterally terminate land lease agreements without providing compensation or alternative locations to entrepreneurs. This action contradicts the Civil Code of Uzbekistan and the Law "On Guarantees of Freedom of Entrepreneurial Activity." Small businesses are the most vulnerable parties due to their limited resources to challenge government actions in court. Even when entrepreneurs successfully win their cases, the execution of court decisions often experiences delays, thereby harming their business activities. Furthermore, bureaucratic hurdles and corrupt practices also remain serious problems. Complicated administrative procedures, the multitude of permits and approvals, and a lack of transparency open opportunities for bribery and abuse of authority.⁴⁰

A number of challenges and obstacles occurring in the protection of individual entrepreneurial rights are caused by three factors. *First*, the legal substance factor. Legal substance issues in the protection of individual entrepreneurial rights in Uzbekistan are still evident despite various reforms having been implemented. The Law of the Republic of Uzbekistan "On Guarantees of Freedom of Entrepreneurial Activity" (initially passed in 2000, heavily amended by Law No. ZRU-328 in 2012) fundamentally guarantees the freedom of enterprise and protection from unlawful state interference. However, in practice, there are still inconsistencies with administrative and taxation regulations that grant extensive authority to supervisory officials to conduct business inspections and audits.⁴¹ Moreover, the Law "On Licensing, Permitting and Notification Procedures" (Law No. ZRU-701), which aims to simplify the licensing process, has not functioned optimally because local governments still frequently impose additional requirements beyond national provisions.⁴² This condition causes the licensing process to vary across regions and creates legal uncertainty for business actors. Inconsistencies are also apparent between the Civil Code of Uzbekistan, which guarantees freedom of contract and economic activity, and various sectoral regulations that still restrict business activities through complicated administrative procedures. On the other hand, the development of economic digitalization has not been fully balanced with comprehensive regulations regarding data protection, electronic transactions, and

⁴⁰ Maarten Cornelis Johannes Koreman and Willem Kornelis Korthals Altes, 'Re-Using Vacant Farm Buildings for Commercial Purposes: Two Cases from the Netherlands', *Land Use Policy*, 132 (2023), 106823 <https://doi.org/10.1016/j.landusepol.2023.106823>

⁴¹ I Nyoman Darmayasa and Nyoman Sentosa Hardika, 'Core Tax Administration System: The Power and Trust Dimensions of Slippery Slope Framework Tax Compliance Model', *Cogent Business & Management*, 11.1 (2024) <https://doi.org/10.1080/23311975.2024.2337358>

⁴² Mila Gasco-Hernandez and others, 'The Role of Organizational Capacity to Foster Digital Transformation in Local Governments: The Case of Three European Smart Cities', *Urban Governance*, 2.2 (2022), 236–46 <https://doi.org/10.1016/j.ugj.2022.09.005>

digital dispute resolution. Consequently, there remain legal loopholes that potentially harm business actors, particularly startups and digital entrepreneurs.⁴³

Second, the legal structure factor. Legal structure issues in the protection of individual entrepreneurial rights in Uzbekistan are evident from the suboptimal performance of law enforcement and judicial institutions in providing effective protection for business actors. Even though judicial reforms have been carried out, some entrepreneurs still face difficulties in accessing justice due to slow court processes, high dispute resolution costs, and the weak enforcement of court decisions. This condition causes business dispute resolution to often take a long time and result in economic losses for business actors, particularly small businesses and individual entrepreneurs.⁴⁴ Furthermore, corrupt practices, abuse of power, and administrative intervention remain obstacles in law enforcement. In some cases, supervisory authorities and administrative officials still possess extensive authority in conducting business inspections and supervision, thereby opening opportunities for bureaucratic pressure and arbitrary actions against entrepreneurs. Although the Government of Uzbekistan has established various supervisory institutions and strengthened anti-corruption reforms, their implementation on the ground is not yet fully effective. As a result, legal protection for business actors often does not function optimally and is not yet fully capable of ensuring certainty and justice for individual entrepreneurs.⁴⁵

Third, the legal culture factor.⁴⁶ One of the main challenges in protecting the rights of individual entrepreneurs in Uzbekistan is the still-low level of legal awareness and the suboptimally developed culture of rights protection. Many entrepreneurs, especially small and medium enterprise actors, do not adequately understand their rights and obligations as taxpayers or business actors.⁴⁷ In addition, they also lack an understanding of the mechanisms for filing objections, dispute resolution procedures, and legal remedies against the actions of state bodies. Consequently, when their rights are violated, many entrepreneurs choose not to pursue legal avenues or instead resort to informal methods that are prone to corruption. This low legal culture is also influenced by limited access to legal aid and easily understandable legal information.⁴⁸ The cost of professional legal

⁴³ Bakhromjon Rakhimjonovich Topildiev and others, 'Legal Challenges and Policy Implications for Property Rights Protection in Uzbekistan', *Journal of Human Rights, Culture and Legal System*, 6.1 (2026), 116–46 <https://doi.org/10.53955/jhcls.v6i1.893>

⁴⁴ Kolenko, Dostqoriev and Azizov.

⁴⁵ Gedion Onyango, 'The Art of Bribery ! Analysis of Police Corruption at Traffic Checkpoints and Roadblocks in Kenya', *International Review of Sociology*, 32.2 (2022), 311–31 <https://doi.org/10.1080/03906701.2022.2038845>

⁴⁶ Ahmad Dwi Nuryanto, Reza Octavia Kusumaningtyas and Bukhadyrov Habibullo, 'The Imperative of Social Justice on the Insolvency and Workers' Wage', *Journal of Sustainable Development and Regulatory Issues (JSDEI)*, 2.3 (2024), 209–32 <https://doi.org/10.53955/jsderi.v2i3.48>

⁴⁷ Olim Narzullayev, Anor Mukasheva and Sadikova Dilafruz, 'Ensuring Legal Protection of Biological Diversity Regulations for Safeguarding Ecosystem', *Journal of Human Rights, Culture and Legal System*, 5.2 (2025), 531–53 <https://doi.org/10.53955/jhcls.v5i2.515>

⁴⁸ Nuryanto, Kusumaningtyas and Habibullo.

consultation remains relatively high for small businesses, while free legal aid services are directed more toward vulnerable community groups than business actors. On the other hand, regulations available on digital legal platforms such as Lex.uz and Norma.uz remain difficult to comprehend as they utilize complex legal language and lack practical explanations. This condition renders entrepreneurs vulnerable to bureaucratic pressure, less trusting of state institutions, and passive in fighting for their rights through available legal mechanisms.⁴⁹

From these various obstacles and factors, there is a clear urgency to strengthen the protection system for the rights of individual entrepreneurs in Uzbekistan more comprehensively. The reforms that have been undertaken by the government have not been fully capable of providing legal certainty, law enforcement effectiveness, and optimal protection for business actors. Therefore, reformative steps are required that focus not only on refining regulatory substance but also on strengthening law enforcement institutions, increasing bureaucratic transparency, and developing the legal culture of the business community.⁵⁰

The Regulation of Individual Entrepreneurial Rights Protection in the United Kingdom

The contemporary international approach to the protection of individual entrepreneurs is currently evolving in tandem with growing global attention to sustainable development, economic inclusion, and the protection of human rights in business activities.⁵¹ The protection of entrepreneurs is no longer viewed solely as an economic issue, but is also related to the fulfilment of individuals' basic rights to obtain business opportunities, fair treatment, and protection from arbitrary actions by the state or other parties.⁵² In this context, various international organizations such as the European Court of Human Rights, the International Labour Organization (ILO), the World Trade Organization (WTO), the United Nations Conference on Trade and Development (UNCTAD), as well as various regional organizations play a crucial role in shaping international standards for the

⁴⁹ Farhad Hossain and others, 'State-Business Relations for Entrepreneurial Takeoff in Africa: Institutional Analysis', *African Journal of Economic and Management Studies*, 15.2 (2024), 331–47 <https://doi.org/10.1108/AJEMS-10-2022-0402>

⁵⁰ Mukhlishin Mukhlishin and others, 'Zakat Maal Management and Regulation Practices: Evidence from Malaysia, Turki and Indonesia', *Journal of Human Rights, Culture and Legal System*, 4.2 (2024), 569–92 <https://doi.org/10.53955/jhcls.v4i2.204>

⁵¹ Ritika Mahajan and others, 'The Role of Business and Management in Driving the Sustainable Development Goals (SDGs): Current Insights and Future Directions from a Systematic Review', *Business Strategy and the Environment*, 33.5 (2024), 4493–4529 <https://doi.org/10.1002/bse.3712>

⁵² Lavinia Javier Cueto and others, 'Digital Innovations in MSMEs during Economic Disruptions: Experiences and Challenges of Young Entrepreneurs', *Administrative Sciences*, 12.1 (2022), 8 <https://doi.org/10.3390/admsci12010008>

protection of business actors, including small entrepreneurs and individual entrepreneurs (sole traders).⁵³

Under international human rights law, the state has an obligation to protect individuals from various forms of rights violations, including in the economic and business spheres. Therefore, the protection of entrepreneurs encompasses guarantees of property rights, access to justice, freedom of enterprise, protection from discrimination, and legal certainty in conducting economic activities.⁵⁴ These principles are essential because individual entrepreneurs are frequently in a vulnerable position due to limited capital, restricted legal access, and reliance on state administrative policies. Thus, an effective legal protection system becomes an integral part of the effort to create an inclusive and equitable business environment.⁵⁵

One of the international institutions that plays a strategic role in developing the relationship between business and human rights is the United Nations Office of the High Commissioner for Human Rights (OHCHR). The OHCHR plays a vital role in building a global normative framework regarding the responsibilities of states and business actors toward the protection of human rights in economic activities. This institution actively develops recommendations, guidelines, and training programs for states, corporations, civil society organizations, and other stakeholders concerning the implementation of human rights standards in the business world. In addition, the OHCHR also performs secretariat functions for various human rights mechanisms and bodies within the United Nations system.⁵⁶

The significant role of the OHCHR is evident through the development and dissemination of the United Nations Guiding Principles on Business and Human Rights (UNGPs). These principles serve as the primary global standard for preventing and addressing the negative impacts of business activities on human rights. The UNGPs are built upon three main pillars: the state's duty to protect human rights, the corporate responsibility to respect human rights, and access to effective remedy for victims of rights violations.⁵⁷ In the context of individual entrepreneurship, these principles emphasize the importance of the state in

⁵³ Anu Peltola and others, 'The Role of International Organizations in Statistical Standards Setting and Outreach: An Overview of the UNCTAD Contribution', *Statistical Journal of the IAOS*, 38.2 (2022), 501–9 <https://doi.org/10.3233/SJI-210894>

⁵⁴ Yordan Gunawan and Dwilani Irrynta, 'International Human Rights Protection: The Impact of COVID-19 Pandemic on Domestic Violence', *Yustisia Jurnal Hukum*, 11.1 (2022), 16 <https://doi.org/10.20961/yustisia.v11i1.58872>

⁵⁵ Luis Torres and others, 'The Potential of Responsible Business to Promote Sustainable Work – An Analysis of CSR/ESG Instruments', *Safety Science*, 164 (2023), 106151 <https://doi.org/10.1016/j.ssci.2023.106151>

⁵⁶ Sarah Joseph and Joanna Kyriakakis, 'From Soft Law to Hard Law in Business and Human Rights and the Challenge of Corporate Power', *Leiden Journal of International Law*, 36.2 (2023), 335–61 <https://doi.org/10.1017/S0922156522000826>

⁵⁷ Amit Kumar, Indrajit Dube and Shuvro Prosun Sarker, 'United Nations Guiding Principles on Business and Human Rights and Corporate Law: The Struggle for Human Rights Integration', *Transnational Legal Theory*, 16.3 (2025), 327–56 <https://doi.org/10.1080/20414005.2025.2550884>

creating legal systems and policies capable of protecting entrepreneurs from discrimination, abuse of power, and disproportionate administrative barriers.⁵⁸

One of the countries exhibiting significant development in individual entrepreneurship is the United Kingdom. The resurgence of individual entrepreneurs (sole traders) in the United Kingdom over recent decades cannot be separated from structural changes in the labor market, the development of the digital economy, and the increasing flexibility of modern working models. These shifting work patterns have driven many individuals to choose running businesses independently rather than working in conventional employment relationships. The open and market-based British economic system also provides ample space for the growth of small businesses and sole proprietorships through deregulation policies, ease of licensing, and support for business innovation. In this context, sole traders have become one of the essential pillars of the national economy as they contribute to job creation, the growth of the service sector, and the development of local economies.⁵⁹

Currently, there are approximately 3.2 million sole traders in the United Kingdom, a larger number compared to other forms of business entities. Although the majority operate on a small scale, many are able to employ workers and manage businesses professionally across various economic sectors.⁶⁰ Sole traders remain subject to various legal obligations such as taxation, business contracts, consumer protection, occupational health and safety, as well as insurance requirements.⁶¹ Nevertheless, unlike incorporated companies, individual entrepreneurs do not have a separation of liability between personal assets and business assets. All legal and financial risks are directly attached to the individual business owner. Should the business suffer losses, contract disputes, or lawsuits, the liability must be borne personally by the entrepreneur.⁶²

Therefore, the legal protection system for individual entrepreneurs in the United Kingdom is developed through a combination of business regulations, social protection, and business risk management mechanisms.⁶³ One primary form of protection is the existence of a well-developed business insurance system, such as

⁵⁸ Oladri Renuka and others, 'Data Privacy and Protection', in *Emerging Threats and Countermeasures in Cybersecurity* (Wiley, 2025), pp. 433–65 <https://doi.org/10.1002/9781394230600.ch19>

⁵⁹ Congregado, Rodriguez-Santiago and Román.

⁶⁰ Alice Diana and others, 'Quo Vadis: Is Corporatisation Reshaping Companion Animal Veterinary Care in Europe?', *Pets*, 2.1 (2025), 15 <https://doi.org/10.3390/pets2010015>

⁶¹ Ni Kadek Suarsiningsih and I. Made Arjaya, 'The Legal Standing of Sole Proprietorship As A Taxable Subject', in *Proceedings of the International Conference on "Changing of Law: Business Law, Local Wisdom and Tourism Industry"* (ICCLB 2023) (Atlantis Press, 2023), pp. 1133–50 https://doi.org/10.2991/978-2-38476-180-7_115

⁶² Habib Ahmed and Dalal Aassouli, 'Entrepreneurial Finance, Agency Problems and Islamic Ethics: Complementarities and Constraints', *Venture Capital*, 24.1 (2022), 25–46 <https://doi.org/10.1080/13691066.2022.2067017>

⁶³ Ahmad Yani, 'Comparative Review Of The Practices Of Sole Proprietorship Company Supervision Mechanism', *Prophetic Law Review*, 5.2 (2023), 157–74 <https://doi.org/10.20885/PLR.vol5.iss2.art2>

public liability insurance, professional indemnity insurance, employer's liability insurance, and income protection insurance.⁶⁴ These schemes enable entrepreneurs to obtain protection against lawsuits, workplace accidents, business losses, or loss of income due to illness or inability to work. Consequently, business risks are not entirely borne by the individual without protection.⁶⁵

In addition to insurance protection, the UK government also provides institutional support and relatively simplified regulations for sole traders.⁶⁶ The business registration process can be completed swiftly through HM Revenue and Customs (HMRC), while the taxation system is designed to be simpler than that of corporate entities.⁶⁷ The government also offers various business consultation services, legal aid, entrepreneurial training, and financing support for small businesses. In the event of a business dispute, entrepreneurs have access to dispute resolution mechanisms through the courts or alternative dispute resolution (ADR) that are relatively effective and transparent. This condition fosters legal certainty and enhances business actors' confidence in the legal system.⁶⁸

The protection model in the United Kingdom demonstrates that the protection of individual entrepreneurs does not rely solely on formal regulations but also on the presence of a support system capable of tangibly mitigating business risks.⁶⁹ This approach can serve as an ideal model because it positions the state as a facilitator that creates a secure, simplified, and competitive business climate without burdening entrepreneurs with excessive administrative procedures. From the perspective of legal reform, this model is highly relevant as a reference for developing countries, including Uzbekistan, particularly in establishing a legal

⁶⁴ Sylvester Senyo Horvey, Jones Odei-Mensah and Andre P. Liebenberg, 'Insurance Market Development and Economic Growth in Africa: Contingencies and Thresholds of Structural Transformation', *Heliyon*, 10.21 (2024), e40046 <https://doi.org/10.1016/j.heliyon.2024.e40046>

⁶⁵ Ifedapo Francis Awolowo and others, 'Cybersecurity Assurance for SMEs: A Conceptual Framework Integrating Organizational Culture, Fraud Risk Management and Forensic Accounting', *Canadian Journal of Administrative Sciences / Revue Canadienne Des Sciences de l'Administration*, 43.1 (2026) <https://doi.org/10.1002/cjas.70051>

⁶⁶ Marc Cowling, Paul Nightingale and Nick Wilson, 'COVID-19 Lending Support and Regional Levelling up: Evidence from UK Loan Guarantee Schemes', *Regional Studies*, 57.11 (2023), 2323–38 <https://doi.org/10.1080/00343404.2022.2159021>

⁶⁷ Ni Komang Sutrisni and others, 'The Compliance of Governance on Family Data Protection Regulation', *Journal of Human Rights, Culture and Legal System*, 4.3 (2024), 706–41 <https://doi.org/10.53955/jhcls.v4i3.293>

⁶⁸ Anak Agung Bagus Tri Arta Udayana and Made Aditya Pramana Putra, 'The Role of Contract Law in Improving Legal Certainty for Business Actors', *Journal of Law, Politic and Humanities*, 5.3 (2025), 1861–67 <https://doi.org/10.38035/jlph.v5i3.1217>

⁶⁹ My Hua and others, 'United States Environmental Protection Agency's Perfluorooctanoic Acid, Perfluorooctane Sulfonic Acid, and Related Per- and Polyfluoroalkyl Substances 2024 Drinking Water Maximum Contaminant Level: Part 1 – Analysis of Public Comments', *Critical Reviews in Toxicology*, 55.3 (2025), 321–67 <https://doi.org/10.1080/10408444.2024.2415893>

protection system that balances legal certainty, bureaucratic efficiency, social protection, and business sustainability for individual entrepreneurs.⁷⁰

Reforming the Legal Framework for the Protection of Entrepreneurial Rights in Uzbekistan

The international protection of entrepreneurial rights is fundamentally built upon several universal principles recognized in various international treaties, conventions, and legal instruments.⁷¹ These principles aim to create a fair and stable business climate and provide legal certainty for business actors conducting cross-border economic activities.⁷² First, the principle of non-discrimination. This principle asserts that foreign entrepreneurs must receive equal treatment to domestic entrepreneurs in conducting business activities. In international legal practice, this principle is manifested through the principles of national treatment and most favored nation (MFN), which prohibit states from according to discriminatory treatment to foreign investors or business actors. Through this principle, every entrepreneur has an equal opportunity to access markets, obtain legal protection, and conduct economic activities free from unfair treatment.⁷³

Second, the principle of legal certainty and a fair trial. This principle provides a guarantee that every entrepreneur has the right to obtain legal protection through an independent, impartial, and transparent judicial system.⁷⁴ Such protection encompasses the right to property ownership, the right to due process of law, as well as the right to file objections or appeals against state decisions that are detrimental to business interests. Legal certainty is a crucial element because business activities heavily rely on regulatory stability and consistency in law enforcement.⁷⁵ Third, the principle of investment protection. In international law, this protection is realized through various bilateral investment treaties (BITs) and multilateral investment agreements that provide guarantees to investors and entrepreneurs against arbitrary state actions. This protection includes the prohibition of unlawful expropriation, protection against discrimination,

⁷⁰ Linhua Xia, Zhen Cao and Muhammad Bilawal Khaskheli, 'How Digital Technology and Business Innovation Enhance Economic-Environmental Sustainability in Legal Organizations', *Sustainability*, 17.14 (2025), 6532 <https://doi.org/10.3390/su17146532>

⁷¹ Barbara Mikołajczyk, 'Universal Human Rights Instruments and Digital Literacy of Older Persons', *The International Journal of Human Rights*, 27.3 (2023), 403–24 <https://doi.org/10.1080/13642987.2022.2131772>

⁷² Wilbert Wilbert and others, 'Legal Analysis of the Implications of the ASEAN Agreement on E-Commerce for Electronic Business Contracts in Indonesia', *Jurnal Suara Hukum*, 6.1 (2024), 48–67 <https://doi.org/10.26740/jsh.v6n1.p48-67>

⁷³ Shad Morris and others, 'The Impact of Growth Mindset Training on Entrepreneurial Action among Necessity Entrepreneurs: Evidence from a Randomized Control Trial', *Strategic Entrepreneurship Journal*, 17.3 (2023), 671–92 <https://doi.org/10.1002/sej.1472>

⁷⁴ Victor I. Espinosa and Antonia Pino, 'E-Government, Inclusive Growth, and the Legitimacy of Capitalism: Lessons from Estonia', *Journal of Economic Behavior & Organization*, 238 (2025), 107248 <https://doi.org/10.1016/j.jebo.2025.107248>

⁷⁵ Tina van der Linden and Tina Shirazi, 'Markets in Crypto-Assets Regulation: Does It Provide Legal Certainty and Increase Adoption of Crypto-Assets?', *Financial Innovation*, 9.1 (2023), 22 <https://doi.org/10.1186/s40854-022-00432-8>

guarantees for contract enforcement, and the right to obtain fair compensation in the event of nationalization or asset expropriation by the state. This principle aims to enhance investor confidence and create a secure and stable investment climate.⁷⁶

Based on these principles, the guarantee of the right to protection of entrepreneurial rights is increasingly important to be strengthened within the Constitution of the Republic of Uzbekistan.⁷⁷ Various legal norms from diverse branches of law are fundamentally established to protect and ensure the normal execution of business activities. These provisions encompass the protection of property rights, freedom of contract, guarantees of fair business competition, and protection from arbitrary administrative actions.⁷⁸ With such regulations, entrepreneurs are expected to obtain legal certainty in conducting their business activities and be protected from various forms of violations that could hinder their economic activities. If an entrepreneur's business activities are unlawfully violated or their rights and interests are under threat of violation, the legal system provides various protection mechanisms and legal remedies that can be pursued.⁷⁹ These legal remedies aim to restore the violated rights and interests, provide protection against incurred losses, and create conditions that allow entrepreneurs to continue their business activities.⁸⁰ This is highly crucial because the continuity of business activities is a primary priority for entrepreneurs in maintaining economic stability and business sustainability. Thus, strengthening legal protection for the rights of individual entrepreneurs becomes a vital part of building an equitable, competitive, and legal certainty-oriented economic system in Uzbekistan.⁸¹

Therefore, it is necessary to formulate regulatory reforms. *First*, regulatory harmonization and reform must be conducted on various laws and regulations that still exhibit inconsistencies and overlaps in the protection of individual entrepreneurial rights in Uzbekistan.⁸² The primary reform should be directed

⁷⁶ Kezhen Su and Wei Shen, 'Environmental Protection Provisions in International Investment Agreements: Global Trends and Chinese Practices', *Sustainability*, 15.11 (2023), 8525 <https://doi.org/10.3390/su15118525>

⁷⁷ Yermek Abdrasulov and others, 'Constitutionalization of the Principle of Gender Equality in the Legislation of Different Countries', *International Annals of Criminology*, 63.4 (2025), 625–45 <https://doi.org/10.1017/cri.2025.10093>

⁷⁸ Eva Ayu Amelia, Dr. M. Sholehuddin and Prof. Dr. Prasetijo Rijadi, 'The Implementation Of Proportionality Principle In Commercial Contracts Of Franchise Sector', *Journal of Multidisciplinary Research*, 2024, 22–32 <https://doi.org/10.56943/jmr.v3i4.738>

⁷⁹ Robayet Ferdous Syed, 'Intertwine Preventive (Ex-Ante) and Deterrent (Ex-Post) Mechanisms for Compliance with and Enforcement of Labor Laws: A Comprehensive Approach for Bangladesh', *Humanities and Social Sciences Communications*, 11.1 (2024), 1013 <https://doi.org/10.1057/s41599-024-03443-1>

⁸⁰ Blanca A. Camargo, Anke Winchenbach and Mario Vázquez-Maguirre, 'Restoring the Dignity of Indigenous People: Perspectives on Tourism Employment', *Tourism Management Perspectives*, 41 (2022), 100946 <https://doi.org/10.1016/j.tmp.2022.100946>

⁸¹ Sophie H. Jones and Siobhan Talbott, 'Sole Traders? The Role of the Extended Family in Eighteenth-Century Atlantic Business Networks', *Enterprise & Society*, 23.4 (2022), 1092–1121 <https://doi.org/10.1017/eso.2021.15>

⁸² Rustamjon Urinboyev, 'The Political Economy of Central Asian Law: A Law and Society Analysis', in *International Political Economy Series* (Palgrave Macmillan, Cham, 2024), pp. 1–20 https://doi.org/10.1007/978-3-031-55341-7_1

toward the harmonization between the Law of the Republic of Uzbekistan "On Guarantees of Freedom of Entrepreneurial Activity" and administrative, taxation, and business supervision regulations that still grant excessively broad authority to state apparatuses in conducting business inspections and audits. This imbalance causes the guarantee of freedom of enterprise stipulated in the law to often operate ineffectively in practice.⁸³ Consequently, there is a need for clearer limitations on inspection authority, the affirmation of business examination procedures, and swift and effective objection mechanisms for business actors.⁸⁴

Reforms also need to be applied to the Law "On Licensing, Permitting and Notification Procedures" (Law No. ZRU-701) to prevent the imposition of additional requirements by local governments beyond national provisions. This regulation needs to be strengthened through the national standardization of licensing procedures, integrated digital services, and the supervision of administrative abuse of authority by local authorities.⁸⁵ Furthermore, harmonization between the Civil Code of Uzbekistan and sectoral regulations is also critical to ensure that the principles of freedom of contract and freedom of enterprise are not restricted by excessive administrative procedures. In the field of taxation, reform of the Tax Code of Uzbekistan is required to clarify the limits of the tax authority's power in conducting additional tax assessments and administrative audits.⁸⁶ Provisions regarding the refund of tax overpayments, including Article 103 of the Tax Code of Uzbekistan, must be reinforced with more definite enforcement mechanisms and sanctions against officials who delay the refund of taxpayers' funds. In addition, Uzbekistan also requires more comprehensive regulations regarding personal data protection, electronic transactions, and digital dispute resolution to provide legal certainty for startups and digital business actors.⁸⁷ Thus, regulatory harmonization not only aims to create legal certainty but also to build a business protection system that is more transparent, efficient, and adaptive to modern economic developments.⁸⁸

⁸³ Elyor Davlatov and Judit Sági, 'Monetary Policy Transmission Mechanism in Post-Communist Economies: Evidence from Uzbekistan', *Central Bank Review*, 26.1 (2026), 100245 <https://doi.org/10.1016/j.cbrev.2026.100245>

⁸⁴ Emmanuel Yusuf Attah and others, 'Experiential Learning and Startup Incubation Partnerships: Implications on Entrepreneurial Intentions and Learning Outcomes', *The International Journal of Management Education*, 24.3 (2026), 101432 <https://doi.org/10.1016/j.ijme.2026.101432>

⁸⁵ Taşkın Deniz Yıldız, 'Are the Compensations given to Mining Enterprises Due to the Overlapping with Other Investments in Turkey Enough? Expectations of Compensation for Profit Deprivation', *Resources Policy*, 75 (2022), 102507 <https://doi.org/10.1016/j.resourpol.2021.102507>

⁸⁶ Trang Thi Thuy Nguyen and others, 'Performance of Tax Simplification around the World: A Panel Frontier Analysis', *Socio-Economic Planning Sciences*, 80 (2022), 101154 <https://doi.org/10.1016/j.seps.2021.101154>

⁸⁷ Vincenzo Alfano and others, 'Exploring Motivations behind the Introduction of Tourist Accommodation Taxes: The Case of the Marche Region in Italy', *Land Use Policy*, 113 (2022), 105903 <https://doi.org/10.1016/j.landusepol.2021.105903>

⁸⁸ Kirti Narsai and others, 'Transitioning to Regulatory Harmonisation for Medicines: A Comparison between Africa and Europe', *Drug Discovery Today*, 30.8 (2025), 104416 <https://doi.org/10.1016/j.drudis.2025.104416>

Second, institutional and law enforcement reforms must be undertaken to strengthen the effectiveness of protecting individual entrepreneurial rights in Uzbekistan.⁸⁹ These reforms must be directed toward strengthening the independence of the judiciary, increasing the professionalism of law enforcement officers, and limiting excessive administrative intervention in business activities. One of the main problems in current practice is the slow process of resolving business disputes and the weak execution of court decisions.⁹⁰ Therefore, it is necessary to update commercial dispute resolution mechanisms by simplifying judicial procedures, accelerating the execution of court judgments, and developing alternative dispute resolution (ADR) mechanisms such as business mediation and arbitration that are more easily accessible to small business actors and individual entrepreneurs.⁹¹

In addition, strengthening the role of the Business Ombudsman is also an essential part of institutional reform.⁹² The Ombudsman needs to be granted broader authority to monitor the actions of state bodies, receive and follow up on entrepreneurs' complaints, and issue binding recommendations against administrative violations that harm business actors.⁹³ The reforms must also encompass the strengthening of the internal supervision system for taxation, licensing, and business supervision apparatuses to prevent corrupt practices, abuse of authority, and illegal levies.⁹⁴ Furthermore, the digitalization of administrative services and the transparency of bureaucratic procedures must be expanded to reduce direct contact between entrepreneurs and state apparatuses, thereby minimizing the opportunities for irregularities and increasing business actors' trust in the legal and governmental systems.⁹⁵

⁸⁹ Chao Ma and Chao-Yo Cheng, 'Embedded Courts under Campaign-Style Enforcement: How Top-down Reforms Reshape Conditional Justice in China', *International Review of Law and Economics*, 86 (2026), 106331 <https://doi.org/10.1016/j.irle.2026.106331>

⁹⁰ Jun Goto, 'Career Incentives and Judicial Independence: Evidence from the Indian Lower Judiciary', *Journal of Development Economics*, 178 (2026), 103571 <https://doi.org/10.1016/j.jdeveco.2025.103571>

⁹¹ Chang Li, Huanhuan Wang and Chang Xue, 'Rulers' Agents: Localism of Law Enforcement Leaders and the Patterns of Trade', *European Journal of Political Economy*, 93 (2026), 102830 <https://doi.org/10.1016/j.ejpoleco.2026.102830>

⁹² J. Penning and D. Warnock-Smith, 'A Critical Analysis of the UK Civil Aviation Authority's Medical Appeals Process: Assessing the Need for an Independent Medical Ombudsman', *Transport Policy*, 129 (2022), 188–203 <https://doi.org/10.1016/j.tranpol.2022.09.023>

⁹³ Alladean Chidukwani, Sebastian Zander and Polychronis Koutsakis, 'Cybersecurity Preparedness of Small-to-Medium Businesses: A Western Australia Study with Broader Implications', *Computers & Security*, 145 (2024), 104026 <https://doi.org/10.1016/j.cose.2024.104026>

⁹⁴ Paraskevi Boufounou and others, 'Enhancing Internal Control Mechanisms in Local Government Organizations: A Crucial Step towards Mitigating Corruption and Ensuring Economic Development', *Economies*, 12.4 (2024), 78 <https://doi.org/10.3390/economies12040078>

⁹⁵ Anna Markovska, Oleksii Serdiuk and Iryna Soldatenko, 'Trust as a Weapon of War: Fighting Corruption and Corporate Crime in Ukraine', *Crime, Law and Social Change*, 83.1 (2025), 12 <https://doi.org/10.1007/s10611-024-10191-5>

Third, legal culture reform and the enhancement of the legal awareness of the business community must become a crucial part of strengthening the protection of individual entrepreneurial rights in Uzbekistan.⁹⁶ Regulatory and institutional reforms will not operate effectively without being supported by adequate legal understanding from both business actors and state apparatuses.⁹⁷ Therefore, the government needs to develop legal education and literacy programs that are more practical and accessible for entrepreneurs, particularly small and medium enterprises. These programs can be conducted through entrepreneurship training, the provision of simple legal guides, free legal consultations, and the optimization of digital legal platforms such as Lex.uz and Norma.uz to make them more easily understood by the general public.⁹⁸

Furthermore, it is necessary to build a bureaucratic culture that is more professional, transparent, and public service-oriented to reduce corrupt practices and abuse of authority. State apparatuses, particularly in the fields of taxation, licensing, and business supervision, need to be provided with training on public service ethics, the protection of entrepreneurial rights, and the principles of good governance.⁹⁹ On the other hand, the state must also expand access to effective legal aid and complaint mechanisms so that entrepreneurs have the courage and ability to fight for their rights through available legal channels. Thus, legal culture reform aims not only to increase the legal awareness of the business community but also to build a relationship that is more balanced, transparent, and equitable between the state and business actors.¹⁰⁰

Conclusion

Based on the preceding discussion, it can be concluded that, *first*, the protection of the rights of individual entrepreneurs in Uzbekistan still faces various obstacles, such as regulatory inconsistencies, weak law enforcement, complex bureaucracy, corrupt practices, and the low legal awareness of the business community. These conditions result in suboptimal legal certainty and protection for business actors. *Second*, the protection model for individual entrepreneurs in the United Kingdom is

⁹⁶ Mona Bahl, Somnath Lahiri and Debmalya Mukherjee, 'Managing Internationalization and Innovation Tradeoffs in Entrepreneurial Firms: Evidence from Transition Economies', *Journal of World Business*, 56.1 (2021), 101150 <https://doi.org/10.1016/j.jwb.2020.101150>

⁹⁷ Yael Parag and Tamar Yogev, 'Managing Uncertainty through Middle Actors in Energy Entrepreneurship and Innovation: Insights from Israel and the United States', *Energy Research & Social Science*, 135 (2026), 104653 <https://doi.org/10.1016/j.erss.2026.104653>

⁹⁸ Ashley Fenton and others, 'Empowering Nurse Practitioners for Entrepreneurship: Addressing Educational Gaps and Training Strategies for Success', *The Journal for Nurse Practitioners*, 21.8 (2025), 105460 <https://doi.org/10.1016/j.nurpra.2025.105460>

⁹⁹ Andréa Mestre and others, 'Professional Practices Put to the Test of Open Dialogue: A Case Study in Two Public Psychiatry Services in Marseille', *Social Sciences & Humanities Open*, 13 (2026), 102796 <https://doi.org/10.1016/j.ssaho.2026.102796>

¹⁰⁰ Abhishek Thommandru, Fazilov Farkhod Maratovich and Niyozova Salomat Saparovna, 'Fortifying Uzbekistan's Integrity Landscape: Harnessing India's Tech-Driven Anti-Corruption Strategies', *Sustainable Futures*, 7 (2024), 100206 <https://doi.org/10.1016/j.sftr.2024.100206>

established through a combination of regulatory certainty, social protection, and an effective business risk management system. Such protection is actualized not only through streamlined and transparent business regulations but also through insurance support, access to dispute resolution, and business mentoring services for sole traders. *Third*, a more comprehensive reform is imperative through regulatory harmonization, the strengthening of law enforcement institutions, the enhancement of bureaucratic transparency, and the development of the legal culture within the business community.

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