THE STRUCTURE AND FEATURES OF THE CIVIL STATUS OF AN INDIVIDUAL ENTREPRENEUR IN MODERN RUSSIA

INTRODUCTION
In modern Russia, entrepreneurship plays an important role in achieving the socio-economic progress of the country and the high growth rates of its industrial production. It is it that serves as the basis for the productive and innovative nature of the economy: on the one hand, entrepreneurship ensures the development of new promising industries, contributes to the modernization and reconstruction of outdated ones, on the other, promotes the development of competition and the creation of organizational and legal mechanisms for the sustainable development of our country’s economy.

Currently, in connection with the effect of Western economic sanctions against Russia, the role of individual entrepreneurship is particularly increasing. The state is aware of its importance, implements various state programs to support and stimulate individual entrepreneurs (hereinafter referred to as sole proprietors) through legal regulation of this sphere of public relations.

Despite the importance for the economy and a fairly long period of the existence of individual entrepreneurship in Russia, a large number of unresolved topical problems concerning the legal status of individual entrepreneurs have developed in legal science and modern domestic legislation.

Firstly, there is no legal concept of “individual entrepreneur” in modern civil legislation, and the wording “entrepreneurial activity” is not sufficiently defined, so this terminology needs additional clarification and explanation.

Secondly, the specific content of the legal status of an individual entrepreneur, which occupies an intermediate legal position between individuals and legal entities, is still not regulated at the legislative level, experiencing the influence of their qualitative characteristics (legal capacity and legal capacity).

The above problems require scientific understanding, theoretical and practical analysis, which determines the practical and scientific significance of this study.

LITERATURE REVIEW
The evolution of international norms on the fundamental rights and freedoms of the individual, man and citizen contributed to the formation and development of constitutional provisions on the legal status of a person in Russia, which met the need to create a legal, democratic and social state. In this regard, for many years in our country, much attention has been paid to the problems of the legal status of an individual, a person and a citizen from the standpoint of constitutional law, the theory of state and law: (ALEKSEEV, 2008; VITRUK, 2008; LUKASHEVA, 1999; KUCHINSKY, 1978) and others. The analysis of these works allowed us to trace the evolution and identify the features of the legal status of an individual entrepreneur in Russia.

Questions concerning the legal status of an individual entrepreneur were considered from different positions in dissertations: Grigorenko S. M. “The civil status of a citizen engaged in entrepreneurial activity without forming a legal entity” (GRIGORENKO, 2001), “The civil status of individual entrepreneurs in the Russian Federation” (KASHIRINA, 2012), “The legal status of an individual entrepreneur under the legislation of the Russian Federation” (SHAPSUGOVA,
2012), “The constitutional and legal status of an individual entrepreneur in the Russian Federation” (YUSUPOV, 2006).

Among modern scientific works, a number of works by domestic authors can be distinguished, which were published in periodicals: (ALONTSEVA, 2019; EROKHINA, KAZAROSYAN, 2016; STRIGUNOVA, 2015; MASLENNIKOVA, BRANTOVA, 2017; KUZNETSOV, 2021; LAVRISHCHEVA, 2021), etc. In the works of these authors: the main problems of the legal status of an individual entrepreneur as a participant in entrepreneurial activity are considered; the features of the dual position of an individual entrepreneur are investigated; the conditions for acquiring this legal status are characterized, etc.

Thus, it can be observed that a large number of concepts, ideas and scientific views have accumulated in the arsenal of domestic economic and legal science, justifying the problems of the legal status of an entrepreneur. At the same time, the analysis of domestic scientific works on the topic under study shows that in the science of business law, insufficient attention is paid to a comprehensive scientific understanding of the structure of the civil status of an individual entrepreneur in modern Russia.

Among the works of foreign authors, there are a number of publications that highlight various areas of business activity. AgOV. and Qu Poyu in their article highlight certain aspects of the social capital of the private entrepreneur class in China. To analyze the emergence of a class of private businessmen, they use the argumentation method of Robert Vegeta (FU, JD, QIU, GJ, 2014). Saad RA; Wahab MSA and Samsudin MAM offer a research model for studying the influence of internal and external factors on the behavior of entrepreneurs in Malaysia regarding the observance of business zakat (SAAD, WAHAB, SAMSUDIN, 2016). Nicolescu O. and Nicolescu C. The study focuses on the work of micro-entrepreneurs in Romania. They consider the work of a microenterprise taking into account its two main aspects - as an entrepreneur and as an employee (NICOLESCU, NICOLESCU, 2016).

METHODOLOGY

The methodological basis of this study was made up of general scientific, private and special methods of cognition. For a comprehensive disclosure of the research topic, general scientific and special methods of cognition were used.

The general dialectical method was chosen as the main method of cognition, within the framework of which such general logical techniques as analysis, synthesis, induction, deduction were used, which allowed analyzing the main theoretical and methodological approaches to the study of the essence of the legal status of an entrepreneur. Comparison, analogy, abstraction as general logical methods of scientific cognition were used by us to formulate a holistic understanding of the features of the civil status of an individual entrepreneur.

In addition, within the framework of this work, systematic and comparative legal methods were actively used, which made it possible to conduct a detailed analysis of the structure of the legal status of an individual and to distinguish three independent types of the legal status of an entrepreneur. The use of a formal and logical technique allowed us to investigate individual elements that form the basis of the legal status of an entrepreneur and formulate the author’s concept of “the civil status of an individual entrepreneur”.

The set of the listed methods, currently known to scientific research, has been adapted in relation to the specifics of the subject under study - the structure of the legal status of an individual entrepreneur.

RESULTS

In modern legal science, legal status is the most complex category that has a collective and universal character. It includes a whole complex of legal relations of a person with society, the state and surrounding people. Given the complex nature of this concept, it is necessary to analyze general theoretical and constitutional-legal studies in order to determine the legal nature of the legal status. Legal status, as a rule, is understood as a set of rights, obligations, as well as legitimate interests of a person that are guaranteed by the state.
The humanistic concept of the relationship between the individual and the state forms the basis of the modern concept of the legal status of the individual. It should be noted that special attention is focused on the priority of the individual as the highest social and moral value. It follows that the rights and duties of citizens are the highest value, and their recognition, observance and protection is the duty of the state. In Part 1 of Article 1, Article 2, Article 7 of the Constitution of Russia (The Constitution of the Russian Federation of 12.12.1993 with the changes approved during the all-Russian vote on 01.07.2020 // http://www.consultant.ru/document/cons_doc_LAW_28399/b841daa03c45d4e22a709bc1d0e6aa22f954fe/) it is stated that the Russian Federation should contribute to the creation of conditions that ensure a decent life and free human development.

Baitin M. I. in his work "Questions of the general theory of state and law" writes: "The modern Russian state has proclaimed the rule of law, the guarantee, the real guarantee of the rights and freedoms of citizens, the mutual responsibility of citizens and the state, the regime of democracy, legality and constitutionality, the right to private property and private initiative, compliance with the principles of civil society" (BAYTIN, 2006).

The legal status of the individual is in constant development. This is due to various doctrines: ideological, political, legal, as well as scientific ideas. The current legislation and socio-economic conditions have a special impact on the development of the legal status, which, in turn, are closely interrelated with other legal phenomena and systems.

In legal science, the concepts of "legal status" and "legal status" of an individual are usually synonymous. However, according to some researchers, they should be distinguished. Many scientists believe that the concept of "legal status of an individual" is broader than the concept of "legal status". For example, V. A. Kuchinsky believes that "the legal status of a person is broader than the legal status and combines potential and real opportunities, desired and actual, due and existing, realized with the help of a general and legal status" (KUCHINSKY, 1978). In the dissertation research of Z. K. Alexandrova expressed the idea of replacing these terms with the concept of "the legal complex of a citizen" (ALEXANDROVA, 1975). We believe that there is no need to introduce an additional term. The use of the term "legal status" along with "legal status" will complicate the overall picture of the legal situation.

In modern science, the classification of legal statuses is carried out on various grounds, primarily according to the scope and structure of legal systems. We will provide information about the types of legal statuses, taking into account general theoretical, constitutional-legal and civil studies.

A broad generalizing concept is the general (constitutional) status of an individual. This level of legal status includes the main elements of the state of the individual, which are fixed in law and are in a certain connection with each other, which, in turn, are determined by the place of the individual in the system of public relations.

The constitutional and legal status of a person and a citizen characterizes the subject of law as a person. It reflects the diverse legal ties of a person-citizen with the state and society. The general legal status is the same for all citizens. It can be considered basic or basic for the types of status. It is relatively stable and generalized, since it includes the legal rights, obligations and legitimate interests inherent in all citizens of Russia, regardless of their social, property, family, gender, age, official status. The main structural components of the constitutional and legal status of the individual are considered by most theorists to be the following: "legal personality, basic (constitutional) rights, freedoms, duties and legitimate interests of the individual, as well as citizenship, legal guarantees and legal principles of relations between the individual, society and the state" (VITRUK, 2008).

Since our study is devoted to the study of the specifics of the legal status of individual entrepreneurs, it seems necessary to consider the set of rights and obligations of this category of subjects.

An individual entrepreneur acquires its status from the moment of state registration. Based on the structure of the legal status of an individual, we will identify the features and nature of the legal status of an individual entrepreneur.
Being a participant in civil law relations, an individual entrepreneur has an additional set of subjective (statutory) rights and obligations. They provide an opportunity to take part in entrepreneurial relations, to carry out independent economic activity in order to systematically obtain entrepreneurial income on a professional basis, to have a high property responsibility. The principles, forms, methods of regulation and protection of business relations also have a great influence on the civil status of individual entrepreneurs.

The civil-legal status of individual entrepreneurs is closely adjacent to the socio-economic block of the constitutional status of the individual (CHIRKIN, 2015). Constitutional norms in this area, the norms can be conditionally divided into several block groups. The first group is the norms on the freedom of economic (entrepreneurial) activity and contracts; the second is the norms on the common economic space; the third is the norms on the diversity and equality of various forms of ownership, organizational and legal forms of entrepreneurship; The fourth is the norms on the protection of competition (LUKASHEVA, 1999).

In accordance with the current regulatory documents, a person-citizen in economic (entrepreneurial) activity has the following rights: freedom to choose the type, type, organizational and legal form, sphere and territory of entrepreneurial activity; the right to engage in any entrepreneurial activity in accordance with the principle “everything that is not prohibited by law is allowed”; freedom of the labor market, movement, choice of place of stay and residence; freedom of association for joint economic activity; unhindered exercise of the powers to own, use and dispose of one's property, material, land, financial, labor and other resources, except in cases provided for by law; freedom of contract; freedom from illegal competition. We also find confirmation of this opinion in the basic Law of Russia-the Constitution.

The civil-legal status is specified with the help of sectoral (civil-legal) norms in compliance with the principles and norms of constitutional law. It is closely related to the legal status of individuals and legal entities in the system of property and personal non-property relations. These relations are regulated by the norms of civil law. Individuals or legal entities may be participants in property and personal non-property relations based on legal equality, autonomy of will and property independence, subject to the influence of permissive (dispositive) norms of civil law, as a branch of private law designed to protect the rights and legitimate interests of individuals.

The Civil Code of the Russian Federation (Civil Code of the Russian Federation No. 51-FZ of November 30, 1994. Part one, https://base.garant.ru/10164072/ ) specifies the stated constitutional provisions. It regulates clarifying norms on the freedom of economic (entrepreneurial) activity and contracts. Part One of the Civil Code of the Russian Federation proclaims as the basic principles (principles) of civil legislation the inviolability of property, the inadmissibility of arbitrary interference of anyone in private affairs, the unhindered exercise of civil rights, freedom of contract. Consequently, citizens (individuals) can exercise their civil rights at their discretion, be free to establish their own rights and obligations on the basis of a contract (paragraphs 1 and 2 of Article 1, paragraph 1 of Article 9 of the Civil Code of the Russian Federation). The law provides the owner with the opportunity to perform any actions in relation to the property belonging to him at his discretion. These actions must not contradict the law and the current regulatory legal acts, do not violate the rights and legally protected interests of other persons, including alienating their property to other persons, transferring to them, while remaining the owner, the rights to own, use and dispose of property, pledge property and encumber it in other ways, dispose of it in another way (paragraph 2 of Article 209 of the Civil Code of the Russian Federation).

Freedom of economic activity is also manifested in providing owners, including individual entrepreneurs, with the legal opportunity to bequeath their property to other persons in accordance with the procedure established by law (part three of the Civil Code of the Russian Federation). The fourth part of the Civil Code of the Russian Federation regulates the freedom of economic activity of subjects of civil law.

The principles, methods, functional tasks and the scope of civil law regulation have a huge impact on the content and form of civil law status. The subjects of civil law relations include individuals and legal entities with civil legal personality (legal capacity, legal capacity,
transaction capacity and delictability). The implementation and implementation of civil liability and protection takes place with the help of civil sanctions and protective measures in accordance with the procedure established by law. The core of the structural component of the civil status is the subjective civil rights and legal obligations provided for by the norms of civil law, and representing, in turn, the content of civil legal relations, i.e. relations regulated by the norms of civil law.

The requirements of the single economic space (the second socio-economic block of the constitutional status of the individual) are referred to the subject of the exclusive jurisdiction of the Russian Federation. These are the regulation and protection of the rights and freedoms of a person-citizen; the establishment of the legal foundations of the single market; financial, currency, credit, customs regulation, monetary emission, the basics of pricing policy; issues of the judicial system, civil, civil procedure and arbitration procedure legislation, legal regulation of intellectual activity (Article 71 of the Constitution of Russia). In our country, the unity of the economic space, the free movement of goods, services and financial resources is guaranteed (Part 1 of Article 8 of the Constitution of Russia).

Specifying the provisions of the Constitution of Russia, the Civil Code of the Russian Federation states that “goods, services and financial resources move freely throughout the territory of the Russian Federation. Restrictions on the movement of goods and services may be introduced in accordance with federal law, if this is necessary to ensure safety, protect human life and health, protect nature and cultural values” (paragraph 5 of Article 1).

The third block of constitutional norms of a socio-economic nature draws attention to the fact that “private, state, municipal and other forms of property are recognized and protected equally in the Russian Federation” (paragraph 2. Article 8 of the Constitution of Russia). The Basic Law of the country proclaims equality of rights and freedoms of citizens regardless of gender, race, nationality, language, origin, property and official status, place of residence, attitude to religion, beliefs, membership in public associations, as well as other circumstances. Any form of restrictions on the rights of citizens on the grounds of social, racial, national, linguistic, religious and sexual affiliation is prohibited (part 2 of Article 19). Equality of subjects of legal relations is one of the leading principles of civil law, essential features of the method of civil law regulation (paragraphs 1 and 3 of Article 2 of the Civil Code of the Russian Federation). The essence of legal equality, as a special and specific method of civil law regulation, means the extension of the permissive method to all subjects of civil law, giving them relatively equal civil legal capacity, legal dispositivity and initiative. The legal equality provided by the norms of civil law reflects the equivalence (reciprocity, reciprocity, mutual benefit) of binding and real legal relations, their statics and dynamics. Most civil legal relations are of a bilateral mutual nature, i.e. its participants have both rights and obligations aimed at satisfying the legitimate interests and needs of all participants in the legal relationship.

The final group of constitutional norms defining the socio-economic rights and legal status of individual entrepreneurs are the norms on the protection of competition (Federal Law No. 135-FZ of July 26, 2006 “On the Protection of Competition”, https://base.garant.ru/12148517/). Economic activity aimed at monopolization and unfair competition is not allowed (Part 2 of Article 34 of the Constitution of Russia). The Civil Code of the Russian Federation also prohibits the use of civil rights in order to restrict competition, abuse of a dominant position in the market.

Certain categories of subjects of civil law, having a branch (civil law) status, have a special civil law status. This type of status characterizes a participant in a certain range of legal relations within a specific branch of Russian law – civil law (ALEKSEEV, 2008).

We believe that the judgments of individual researchers who claim that the legal structure of the IP status "significantly restricts its constitutional rights (in terms of the occurrence of liability without fault, full property liability, as well as tax obligations of the IP, etc.) are deprived of clarity" (ABAKUMOVA, 2009). The constitutional rights of a citizen registered as an individual entrepreneur do not limit his general constitutional status. Sole proprietors continue to enjoy the constitutional rights of citizens. In addition, he acquires an additional set of entrepreneurial rights and obligations, having the status of an individual entrepreneur. In this case, it is more logical to talk about some restrictions on the rights of participants in entrepreneurial relations.
(as individual entrepreneurs). However, it should be noted that such restrictions also apply to ordinary citizens (not entrepreneurs) in cases provided for by the Constitution of the Russian Federation and the law.

The peculiarities of the civil status of individual entrepreneurs create a special status of persons engaged in individual entrepreneurial activity. As a result, the individual legal status of a particular individual entrepreneur with a specific set of subjective civil rights and obligations is formed. Therefore, it can be concluded that there is an individual legal status of a particular individual entrepreneur.

Having analyzed the domestic regulatory legal acts regulating the issues of the legal status of sole proprietors, it is possible to identify some features.

First of all, it should be noted that the individual legal status of an individual entrepreneur is regulated by a variety of regulatory legal acts that have a different sectoral nature. Here is an example, summarizing the information from various legal documents in the table below.

| Name of the regulatory legal act | Content |
|---------------------------------|---------|
| Part 2 of Article 11 of the Tax Code of the Russian Federation | Interpretation of the concept of "sole proprietor" |
| Article 23 of the Civil Code of the Russian Federation | The right of citizens to engage in entrepreneurial activity without forming a legal entity from the moment of state registration as an individual entrepreneur |
| chapter VII.1 Federal Law No. 129-FZ of August 8, 2001 "On State Registration of Legal Entities and Individual Entrepreneurs" | The procedure for state registration of an individual as an individual entrepreneur |
| Federal Law No. 127-FZ of October 26, 2002 "On Insolvency (Bankruptcy)" | The procedure for bankruptcy of individual entrepreneurs |
| The Code of Administrative Offences of the Russian Federation, the Tax Code of the Russian Federation, the Criminal Code of the Russian Federation, etc. | Norms on bringing individual entrepreneurs to legal responsibility |
| Federal Law No. 294-FZ of December 26, 2008 "On the Protection of the Rights of Legal Entities and Individual Entrepreneurs in the Implementation of State Control (supervision) and Municipal Control" | The norms of protection of the rights of individual entrepreneurs in the implementation of state control (supervision), as well as municipal control are described |

Source: Search data.

This list could be continued and continued. Due to the fact that various spheres have their own norms regulating the activities of individual entrepreneurs. They are described in the Budget Code (Article 78) (Budget Code of the Russian Federation No. 145-FZ of July 31, 1998, https://base.garant.ru/12112604/), in the Federal Law "On Compulsory Medical insurance in the Russian Federation" (Federal Law No. 326-FZ of November 29, 2010 "On Compulsory Medical Insurance in the Russian Federation", https://base.garant.ru/12180688/), etc. Such a variety of legal regulation of the activities of sole proprietors affects their individual legal status.

Thus, it can be concluded that the individual civil status of an individual entrepreneur is based on two statuses: constitutional and legal and sectoral (civil law). It can be considered more dynamic in comparison with the fundamental statuses. It should be noted that it has a close relationship with the nature of certain civil law relations, with the implementation and protection of specific subjective civil rights, as well as dependence on the functioning of civil law regulation and protection mechanisms.

Citizens as subjects of administrative law may have certain rights and obligations that are predetermined by their special legal status. This status is one of the elements of the administrative and legal status of an individual. Individual entrepreneurs occupy a special place in the system of administrative and legal relations. They are active participants in various legal relations, including relations with the participation of public administration bodies.

As you know, the basis of the administrative and legal status of any individual subject of administrative law, including sole proprietors, is the general legal status.

There is no single opinion on the administrative and legal status of a citizen of the Russian Federation in administrative law. Various points of view are expressed. One group of scientists...
defines it as a special legal position of an individual in its relations with executive authorities. Others under this concept means a set of interrelated rights and obligations of citizens, as well as guarantees of their implementation, which are regulated by the norms of administrative law (EROKHINA, KAZAROSYAN, 2016).

Based on the above, it can be argued that entrepreneurs have a special administrative and legal status. At the same time, it is necessary to highlight the problems that arise when implementing the administrative and legal status of an individual entrepreneur.

There is no clear legal regulation of the rights of sole proprietors in the administrative and legal sphere. Administrative and legal relations are connected with various types of economic activity. In view of this, they are regulated by regulatory legal acts that differ in legal force. They also relate to various branches of law: civil, entrepreneurial, labor, etc. For example, Federal Law No. 127 "On Insolvency (Bankruptcy)" (Federal Law of October 26, 2002 No. 127-FZ "On insolvency (bankruptcy)", https://base.garant.ru/185181) indicates the entity that has the right to be an arbitration manager; Federal Law No. 307 "On Auditing Activities" (Federal Law No. 307-FZ "On Auditing Activities" of December 30, 2008, https://base.garant.ru/12164283/) discloses the issue of an individual entrepreneur in the status of an auditor. Both of these normative legal acts are sources of business law, they fix the provisions on the rights of an individual economic entity in absolutely different relations in terms of their content. In addition to the above types of activities, individual entrepreneurs carry out their activities in other areas of the economy.

At the same time, it can be noted that the duties of an individual entrepreneur in the administrative and legal sphere are not clearly regulated within the framework of a single regulatory document. The exception is Federal Law No. 129-FZ "On State Registration of Legal Entities and Individual Entrepreneurs" (Federal Law No. 129-FZ of August 8, 2001 "On State Registration of Legal Entities and Individual Entrepreneurs", https://base.garant.ru/12123875). It describes the mechanism for an individual to acquire the status of an individual entrepreneur. It is impossible to ignore the fact that the duties of the sole proprietor relate to different types of economic activity, respectively, and are regulated by different legal acts in terms of legal force.

The Administrative Code of the Russian Federation does not contain norms that would distinguish individual entrepreneurs as independent special subjects of administrative responsibility. This allows us to conclude that they do not have an independent legal personality as participants in administrative and tort relations.

Individual entrepreneurs are subjects of administrative responsibility. However, as the study of the Administrative Code of the Russian Federation has shown, many articles of the Special part of the Code provide for liability for business entities. Although sanctions are determined only for officials and legal entities. In Article 3. 5 "Administrative fine", individual entrepreneurs are also not mentioned among the persons to whom this type of punishment is applied. This state of affairs is explained by the existence of a note to Article 2.4 of the Administrative Code of the Russian Federation. It states that "persons engaged in entrepreneurial activity without forming a legal entity, who have committed administrative offenses, bear administrative responsibility as officials" (Code of the Russian Federation on Administrative Offenses of December 30, 2001 No. 195-FZ, https://base.garant.ru/12125267/).

When deciding on such a question, the courts should be guided by the note to Article 2.4 of the Code. This note indicates that persons engaged in entrepreneurial activity without forming a legal entity bear administrative responsibility as officials, unless otherwise established by law. It is further explained that if the administrative offense is not related to entrepreneurial activity, the sole proprietor is responsible as a citizen.

Thus, it can be stated that when committing a number of administrative offenses related to the implementation of entrepreneurial activity, individual entrepreneurs are brought to administrative responsibility for these offenses as officials.

Based on the above material, we can draw the following conclusions. The administrative and legal status of an individual entrepreneur is related to the administrative and legal status of an individual. However, it has a number of specific features that are due to the relationship with other branches of law: business and civil. In the current administrative legislation, there is no
unambiguous definition of “the administrative and legal status of an individual entrepreneur”. Such concepts as “legal personality”, “responsibility of individual entrepreneurs” in administrative legal relations are not fully disclosed. Everything cannot but be reflected in law enforcement practice. Due to this, certain difficulties arise when qualifying the legality of the actions of an individual business entity with a special status.

In addition, the following problems of determining the legal status of an individual entrepreneur can be identified. As mentioned above, individual entrepreneurs do not have an independent legal personality. The legislator equates them with the status of individuals or legal entities. It seems that this situation is due to the duality of the legal status of an individual entrepreneur: on the one hand, it is a person-a citizen (an individual), and on the other - a business entity.

This thesis can be confirmed by the following arguments. Thus, the Civil Code of the Russian Federation establishes a provision according to which the norms regulating the activities of legal entities that are commercial organizations are applied to the entrepreneurial activity of citizens without the formation of a legal entity (paragraph 3 of Article 23 of the Civil Code of the Russian Federation). Such judgments are contained in Resolution No. 6/8 of the Plenum of the Supreme Court (item 13) and the Plenum of the Supreme Commercial Court of July 1, 1996. The Law on Compulsory Medical Insurance refers individual entrepreneurs engaged in medical activities to medical organizations in the field of compulsory medical insurance (Part 1 of Article 12) (Federal Law No. 326-FZ of November 29, 2010 “On Compulsory Medical Insurance in the Russian Federation”, https://base.garant.ru/12180688/). In accordance with the notes to Articles 16.1 and 18.1 of the Administrative Code of the Russian Federation, individual entrepreneurs bear administrative responsibility as legal entities for offenses provided for in these chapters of the Code. According to V. V. Laptev, the equation of individual entrepreneurs with commercial organizations is associated with the fact that “there are not enough special entrepreneurial norms for individuals in the legislation” (LAPTEV, 1999).

Examples can be given that indicate the unequal status of an organization and an individual entrepreneur. For example, in accordance with Part 10 of Article 18 of the Federal Law "On State regulation of the production and turnover of ethyl Alcohol, Alcoholic and Alcohol-containing products" (Federal Law of November 22, 1995 No. 171-FZ “On state regulation of production and turnover of ethyl alcohol, alcoholic and alcohol-containing products and on restriction of consumption (drinking) of alcoholic products” / / https://base.garant.ru/10105489/) licenses for the retail sale of alcoholic beverages are issued only to organizations. As judicial practice shows, individual entrepreneurs are not entitled to engage in such activities (Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation of July 11, 2014 No. 47 “On some issues of the practice of application by arbitration courts of the Federal Law “On state regulation of production and turnover of ethyl alcohol, alcoholic and alcohol-containing products and on restriction of consumption (drinking) of alcoholic products" (item 15) ”, Bulletin of Economic Justice of the Russian Federation, 2014, No. 9).

In many regulatory legal acts, an individual entrepreneur is more often equated not to legal entities, but to individuals. In support of this, examples can be given that prove the proximity of the statuses of an individual and an individual entrepreneur. These are the provisions of the Regulation on the Identification of Customers and Beneficiaries by Credit Institutions in order to counteract the Legalization (laundering) of Proceeds from Crime and the Financing of Terrorism, approved by the Bank of Russia on August 19, 2004, according to which bank customers must provide a certain list of documents for identification purposes. In this case, the sole proprietor is separated from legal entities, but some of the documents are provided in the same form as for individuals.

In the Administrative Code of the Russian Federation, as noted earlier in this paragraph, there is clearly a correlation between the status of an individual entrepreneur and an individual. At the same time, it should be recognized that such identification of statuses is erroneous.
individual entrepreneur and the statuses of individuals and legal entities can be explained as follows.

Firstly, the content of the legal status of an individual entrepreneur is much broader than the status of an ordinary individual. It includes participation in legal relations that are related not only to the implementation of entrepreneurial activities, but also to the ordinary life of a citizen.

Secondly, the consideration of the legal status of an individual entrepreneur based only on the signs of a commercial organization does not allow it to be fully disclosed.

Thirdly, the absence of the concept of "sole proprietor" in modern civil legislation creates certain difficulties in determining its legal status. In the Tax Code of the Russian Federation, individual entrepreneurs are considered individuals who are registered in accordance with the established procedure and carry out entrepreneurial activities without forming a legal entity, heads of peasant (farm) farms. In civil legislation, the concept of "sole proprietor" is a significant gap. In civil science, the status of an individual entrepreneur is considered a continuation of the status of a citizen as a subject of civil law. So, T. A. Batrova argues that the legal personality of participants in the commodity market is derived from their civil legal personality (BATROVA, 2007).

Taking into account the above, it seems correct to introduce the concept of "IP" into use in the Civil Code of the Russian Federation.

We have tried to consider, in our opinion, the main, but not all, problems of a regulatory nature. All of them affect the lack of a unified approach to understanding the status of sole proprietors both in legal science and in the current legislation.

The solution to these problems is seen in the ordering of the norms regulating various aspects of the legal status of the sole proprietor. Separately, it should be said about the need to adopt the Federal Law "On the legal status of sole proprietors in the Russian Federation". In this document, in our opinion, it is advisable to provide for certain elements of its legal status, including the procedure for acquiring the status of an individual entrepreneur, as well as the types of activities that it is entitled to carry out. It seems that the adoption of such a law will contribute to the development of legal regulation and legal doctrine on the civil and administrative status of individual entrepreneurs in Russia.

**DISCUSSION**

In the civilistic literature, there is no unambiguous point of view about the structure of the civil status on which the special status of individual entrepreneurs is based.

From the position of the general theory of law, the structure of legal status includes: 1) citizenship; 2) legal principles; 3) legal norms establishing this status; 4) legal personality; 5) statutory rights and obligations; 6) legitimate interests; 7) legal responsibility; 8) legal relations of a general (statutory) type (KASHIRINA, 2012).

However, in their research, scientists offer different interpretations of the structure of legal status. L. D. Voevodin considered constitutional (basic) rights, freedoms and duties, principles, citizenship, legal guarantees, legal personality as constituent elements of the legal status (VOEVODIN, 1997). N. V. Vitruk argues that the basis of the legal status of an individual is legal rights, freedoms, duties and legitimate interests, and the structural elements of the status are citizenship, legal personality, legal guarantees, principles (VITRUK, 2008).

E. A. Lukasheva refers to the structure of legal status "rights and obligations, and as additional elements (prerequisites) - citizenship, general legal capacity, as well as legal responsibility and guarantees, suggests considering pre-status and post-status elements of status" (LUKASHEVA, 1999).

An expanded interpretation of the structure of the constitutional and legal status of IP was proposed by Yu. V. Yusupov. He identified the following structural elements: 1) norms of international law on human and civil rights and freedoms; 2) constitutional norms on rights and freedoms; 3) sectoral norms on the rights and obligations of sole proprietors; 4) subjective rights and obligations of sole proprietors; 5) subjective and objective opportunities for individual entrepreneurial activity; 6) general legal relations in which subjective rights and
obligations of sole proprietors are realized; 7) legal guarantees; 8) constitutional legal responsibility; 8) legal incentives and restrictions (YUSUPOV, 2006).

According to Kashirina Yu. P., the civil status of individual entrepreneurs includes the principles of civil law; civil law norms; civil legal personality (legal capacity, legal capacity, transaction capacity, delictworthiness); subjective civil rights with appropriate restrictions and incentives, legal obligations and legitimate interests; civil guarantees, measures of civil liability and protection. The scientist draws attention to the fact that the civil status of an individual entrepreneur does not include “citizenship”, “legal relations”, “constitutional legal responsibility”, “subjective and objective opportunities for individual activity” (KASHIRINA, 2012).

The sectoral principles of civil law have a significant impact on the structure of the civil status of individual entrepreneurs: the inadmissibility of arbitrary interference in private activities, legal equality, inviolability of property, freedom of contract, dispositivity, unhindered exercise of civil rights, the inadmissibility of abuse of law, full protection and judicial protection of civil rights and obligations, good faith, reasonableness and justice.

The principles of business law have a significant impact on the formation of the principles of the civil status of individual entrepreneurs. These, in particular, include: 1) legality; 2) freedom of entrepreneurial activity; 3) diversity and legal equality of ownership forms; 4) unity of the economic space; 5) freedom of competition and restriction of monopolistic activity; 6) state regulation of entrepreneurial activity.

E. B. Abakumova identifies three additional principles of the legal status of individual entrepreneurs: 1) the principle of legal individualism; 2) the principle of contractual self-regulation; 3) the principle of cooperation (ABAKUMOVA, 2009).

Individual entrepreneurs are subjects of entrepreneurial law that have an entrepreneurial legal personality. According to V. V. Laptev, the signs of a business law subject are the following: possession of rights and obligations related to this branch of law; the presence of property that forms the economic basis of its activities; responsibility for violating its obligations; state registration of business entities (LAPTEV, 1999).

Comparing the characteristics of an individual entrepreneur for compliance with the above-mentioned characteristics of a business entity, we come to the conclusion that under Russian law, the presence of property is not a mandatory sign of the status of an individual entrepreneur. This is also evidenced by the absence in the legislation of requirements for the minimum size of the property of an individual entrepreneur, necessary for the start of entrepreneurial activity or registration as an individual entrepreneur. Responsibility for the violation of obligations is also characteristic of the subject of any branch of law. At the same time, the responsibility of the sole proprietor has its own characteristics: the sole proprietor is responsible regardless of the fault and with all his property, except for the one on which, in accordance with the procedural legislation, no penalty can be levied.

In the textbook on business law edited by I. V. Yershova, the following features of a business law subject are highlighted: “possession of a complex legal personality, which covers both private law and public law aspects of entrepreneurial activity; the presence of separate property; independent property liability; the combination of the conduct and management of entrepreneurial activity by economic entities, the combination of the functions of regulation and control of entrepreneurial activity by public education with the function of the owner of property, legitimation (registration)” (YERSHOVA, OTNYUKOVA, 2012).

In accordance with the current Russian legislation, the sign of separate property, in our opinion, is not characteristic of an individual entrepreneur. This characterizes the legal personality of a legal entity rather than an individual entrepreneur.

The property of an individual entrepreneur used by him in his entrepreneurial activity is not legally separated from other personal property belonging to him as an individual that is not used in entrepreneurial activity. The legal regime of taxation of the property of an individual entrepreneur falls under the legal regime of taxation of the property of an individual. For the purposes of taxation under the simplified taxation system, the property of an individual
entrepreneur used by him in entrepreneurial activity is not taxed on the property of individuals. To exercise the right to such an exemption, an individual entrepreneur submits a free-form application for the presence and composition of such property to the tax authority.

In our opinion, it is necessary to develop legal models for the separation of the property of an individual entrepreneur, involving the registration of not only a person, but also a business (business) managed by a person. The same can be said about the sign of independent property liability, which is directly interrelated with the sign of separate property. According to the current Russian legislation, it is more typical for legal entities, and not for individual entrepreneurs (in particular, minors with limited legal capacity and married), with the exception of peasant (farm) farms. The absence of property isolation for an individual entrepreneur entails liability with property, both used and not used in entrepreneurial activity, with the exception of property that cannot be foreclosed on in accordance with procedural legislation.

It is considered that the sole proprietor bears full property responsibility. Thus, in accordance with Article 24 of the Civil Code of the Russian Federation, a citizen is liable for his obligations with all property belonging to him, with the exception of property that cannot be foreclosed on in accordance with the law.

Legal incentives and incentives are of particular importance in the structure of legal status. As elements of the legal status, they are aimed at creating favorable conditions for the activities of participants in civil law relations, expand the freedom and scope of their opportunities, create a positive legal motivation for their functioning, increase their positive activity, and streamline the necessary public relations.

For individual entrepreneurs, the domestic legislator provides for a number of state support measures aimed at stimulating and encouraging individual entrepreneurial activity that is part of the system of small and medium-sized businesses. In addition, a number of measures aimed at supporting individual entrepreneurship have been established at the legislative level.

So, in order to combat unemployment and maintain self-employment, a one-time financial support in the amount of sixty thousand rubles is allocated through the employment center to open an individual business. These funds can be spent exclusively for the organization of your own business. If a businessman plans to employ one or more employees in his activity, the amount of the subsidy increases in proportion to the number of employees accepted.

For novice businessmen, special funds can compensate up to five hundred thousand rubles spent on creating entrepreneurship. Grants are traditionally allocated for development in those sectors that are significant for the state. Today, these are agriculture, innovation, education, areas of social significance and other areas.

Preferential lending involves the issuance of loans to individual entrepreneurs at rates that are lower than in banks. Today they are 11% per annum. You can get up to one billion rubles for a period not exceeding three years. It should be borne in mind that only those individual entrepreneurs who have been successfully operating for more than 6 months can count on preferential loans. At the same time, the entrepreneur should not have outstanding debts, a damaged credit history.

Subsidizing individual entrepreneurs involves the issuance of funds for specific purposes. In this case, you can count on state assistance to reimburse part of the interest on the loan, overpayments and the first installment for leasing, training and advanced training of workers.

Among other types of support that individual entrepreneurs can receive from the state, it is possible to distinguish: the transfer of real estate for rent on favorable terms; the use of infrastructure that was specially created by state bodies for the purpose of developing entrepreneurship - business incubators, technology parks and other companies; the sale of state-owned property at a preferential cost.

Despite the apparent certainty, the question of the civil status of individual entrepreneurs remains relevant to this day. There are more questions than answers here. In the above material, we drew attention to the fact that the status of individual entrepreneurs is dual in nature. On the one hand, an individual entrepreneur is an individual, and on the other - at the same time, he is endowed with the rights of a legal entity.
Therefore, an entrepreneur, being an ordinary citizen who has civil rights guaranteed by the Constitution of the Russian Federation, various laws and by-laws, can act as a business entity. In this regard, he has the opportunity to use the entire set of rights provided for by regulatory legal acts for business entities, primarily legal entities. The combination of civil and business rights is permanent. They are closely interconnected and intertwined.

Thus, the civil status of an individual entrepreneur is characterized by belonging to both individuals and legal entities. Therefore, the question of whether an individual entrepreneur is a legal entity is incorrect.

The separation of individual entrepreneurs from legal entities is extremely clearly traced in the legislative framework, which practically excludes the mixing of these two organizational and legal norms. For example, it is often possible to find norms that list the subjects to which they apply: “legal entities, individuals (individual entrepreneurs)”. But at the same time, an entrepreneur has the right to act as a legal entity, including opening settlement accounts, having his own seal, concluding contracts, issuing various licenses, permits, permits for carrying out certain types of activities, performing any types of activities that do not contradict the law, in order to make a profit.

Individual entrepreneurs have access to most types of activities that can be carried out by legal entities. In addition, some types are carried out exclusively by individual entrepreneurs. For example, private detective services can only be provided by citizens who are registered as sole proprietors and have received a license to provide these services. An individual entrepreneur as an individual has the opportunity to work for hire, act as a founder of legal entities, etc. When carrying out entrepreneurial activity, he has the opportunity to act both as an entrepreneur and as a citizen. A common practice is when a citizen who has the status of an individual entrepreneur enters into contracts with individuals not as an entrepreneur, but as the same individual. This in some cases allows you to make a deal on more favorable terms for him. For example, by avoiding the obligation to pay taxes.

Therefore, the status of an individual entrepreneur is often quite profitable, since it allows its owner to carry out business activities practically as a legal entity, and at the same time gets the opportunity to use the rights available to any citizen, and not to an organization.

The difference between an individual entrepreneur and a legal entity is less freedom of commercial activity. At the same time, an individual entrepreneur has preferential taxation, can independently dispose of not only his personal property, but also those that are involved for commercial purposes.

To date, the civil status of an individual entrepreneur is associated with a number of legal problems. In particular, the problems of the legal status of an individual entrepreneur arise from the age conditions of doing business.

The legal capacity of a citizen begins at the age of 18 (Article 21 of the Civil Code of the Russian Federation), as well as full legal capacity occurs when a citizen enters into marriage. The discussion is about when a person has not reached the age of 18 or has not married. The age of 16 is not disputed, because from that moment all types of responsibility that are necessary for carrying out entrepreneurial activity come. Emancipation is the recognition of a citizen as legally capable when the following conditions apply: a minor who has reached the age of 16, if he works under an employment contract or is engaged in entrepreneurial activity with the consent of legal representatives. The declaration of full legal capacity is made by two bodies: by a decision of the guardianship and guardianship authority (if there is the consent of both parents, the adoptive parent or the trustee), by a court decision, if there is no such consent.

In the norms of Federal Law No. 129-FZ of August 8, 2001 “On State Registration of Legal Entities and Individual Entrepreneurs” (Federal Law No. 129-FZ of August 8, 2001 “On State Registration of Legal Entities and Individual Entrepreneurs” / https://base.garant.ru/12123875/) the age of an individual from which the state registration authority (tax authority) can register a legal entity is not specified. This creates a field for discussion.
As a general rule, the opening of an individual entrepreneur is possible only if there is full legal capacity (18 years). A citizen who has reached the age of 16 years can be recognized as fully capable by a decision of the guardianship or guardianship authorities (if there is the consent of both parents) or a court (if there is no parental consent), as well as in the case of marriage.

A minor who has not reached the age of 16 years has the right to make transactions and engage in entrepreneurial activity only with the written consent of both parents, certified by a notary. Taking into account the above, registration of a citizen as an individual entrepreneur in our country is possible from the age of 14, provided that both legal representatives have given their written consent to this. In sub-clause "z" of clause 1 of Article 22.1 of Federal Law 129-FZ, it is prescribed that certain documents must be provided for the registration of a minor as an individual entrepreneur. Thus, it can be stated that the law does not link the provision of these documents with the acquisition of full legal capacity by a minor.

The current Law on Registration does not explicitly specify the grounds for refusing to register citizens as individual entrepreneurs. But this does not mean that they cannot be denied registration on these grounds. From the meaning of the norms of the Civil Code (Articles 26, 29, 30) and Article 22.1 of the Law on Registration, it follows that the incapacity and limited legal capacity of citizens – obvious obstacles to engaging in entrepreneurial activity–should be considered as grounds for refusal of registration. At the same time, it seems that in the Law on Registration, these facts should be indicated as circumstances that prevent registration, as well as a mechanism for identifying and verifying these circumstances that prevent registration. It should be borne in mind that there are also restrictions (contraindications) for persons who are capable, but suffer from various serious diseases, to work at height, underground, requiring a quick reaction and caution (on transport, in security with weapons, etc.). But such circumstances that prevent the performance of specific work are revealed not at the time of registration, but when obtaining a driver's license, a right to carry weapons, and in established cases - when certifying specialists, issuing a license.

In addition to aspects related to age and health status, there is a problem of citizenship of a person who wants to register as an individual entrepreneur.

In civil legal relations, not only Russian citizens act as individuals, but also foreign citizens and stateless persons (stateless persons), the latter enjoy rights in the Russian Federation, perform duties on an equal basis with its citizens, except for cases provided for by federal laws. The participation of foreign citizens in certain land and housing legal relations is limited by federal laws. The sphere of entrepreneurship for foreign citizens and stateless persons in Russia is mostly open (Federal Law of July 25, 2002 No. 115-FZ "On the legal status of foreign citizens in the Russian Federation", https://base.garant.ru/184755/).

In practice, there are technical problems of registering these persons. When submitting an application to the tax authority, a citizen indicates the place of his actual residence. He gets the right to carry out entrepreneurial activity without a time limit, but the time of his stay on the territory of the state is strictly determined by law. An element of the legal capacity of an individual entrepreneur is his personal name. If a legal entity has the right to assign any name to its organization according to the law, then the sole proprietor always acts under the name given to him at birth and confirmed by a document, unless otherwise provided for by current legislation or local customs. From the moment of registration of an individual entrepreneur with the tax authorities, his name becomes not only a civil identifier, but also a designation of a business entity.

Citizens, being individual entrepreneurs, are not entitled to hold public positions according to the law (Article 17 of Federal Law No. 79-FZ of July 27, 2004 (Federal Law No. 79-FZ of July 27, 2004 “On the State Civil Service of the Russian Federation” / https://base.garant.ru/12136354/)). However, the Law on Registration does not provide for such a ground for refusal of registration as the performance by a person of the duties of an official in the public service system. That is why there are so many violations in this area among civil servants.

When considering the issue of the peculiarities of the civil status of an individual entrepreneur, it is impossible not to touch on such a category of citizens as the self-employed. These are individuals who independently carry out at their own risk activities based on personal labor
participation to provide services, perform work for citizens, aimed at systematic profit-making, not registered as an individual entrepreneur, who does not have employees.

We will present information about the legal status of a self-employed citizen and an individual entrepreneur, having conducted a comparative legal analysis according to various criteria, in the form of the following table.

| Restrictions by type of activity                                      | For the self-employed-tutoring; supervision and care of children, sick persons, persons who have reached the age of 80, as well as other persons who need constant outside care according to the conclusion of a medical organization; cleaning of residential premises; housekeeping |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| **Place of state registration**                                       | self-employed - at the place of residence of an individual (at the place of stay if there is no place of residence on the territory of the Russian Federation)                                                                                                                                                                                                                      |
| **Choosing a tax system**                                             | the self-employed pay only a tax on professional income, the rate of which depends on who the service is provided to                                                                                                                                                                                                                                                                       |
| **Hiring other employees**                                            | A self-employed person cannot hire other employees                                                                                                                                                                                                                                                                                                                                              |
| **Limit on profitability**                                           | The self-employed have an income limit of 2.4 million rubles per year. But the amount of income per month does not matter - there are no separate restrictions on monthly income. As long as the income from the beginning of the year has not exceeded 2.4 million rubles, you can apply the new regime. All income over the limit will have to be taxed under other regimes. For individuals without an individual entrepreneur, this is personal income tax at the rate of 13%. |

**Source**: Search data.

Summing up the above, it can be noted that at the present time there is a need at the federal level to consolidate a clearer definition of the concept of “sole proprietor” and “entrepreneurial activity”. Since any independent activity carried out at its own risk, aimed at systematically obtaining profit from the use of property, the sale of goods, the performance of works or the provision of services, is entrepreneurial. However, not every person engaged in this activity can be considered an entrepreneur. To eliminate contradictions and ambiguities in the legislative wording, it will be necessary to adopt a special law on individual entrepreneurs.

During the analysis of the civil rights of individual entrepreneurs as individuals and legal entities, it was found that the status of the civil status of individual entrepreneurs has a dual character. In our opinion, in the modern sense, individual entrepreneurship is self-employment, which implies the endowment of a citizen with all the functions of a legal entity. Among the main features of an individual entrepreneur are: a well-established registration procedure; a clear taxation system; the ability to work simultaneously in several areas of activity; the ability to recruit staff.

To identify the features of the civil status of an individual entrepreneur, we considered the property liability of an individual entrepreneur, as well as measures aimed at supporting this category at the legislative level (subsidies, preferential lending, one-time financial support for opening an individual entrepreneur, etc.). This chapter also analyzes age criteria, health problems and citizenship of a person who wants to register as an individual entrepreneur. As a result, distinctive features were identified that characterize an individual entrepreneur as a special subject of entrepreneurial activity.

First, an individual identified by name and place of residence, who has reached a certain age from which it is possible to start carrying out entrepreneurial activity. The age is not specifically defined by the legislator, in our opinion-from the age of 14, but by observing a special procedure.
Secondly, state registration as an individual entrepreneur, which does not entail the formation of a new legal entity.

Thirdly, the commercial purpose of the sole proprietor’s activity is aimed at extracting profit (personal benefit); the property of the sole proprietor is not isolated from his personal and family property; there is no sign of organizational unity.

Fourth, the peculiarities of the legal status of an individual entrepreneur are determined by the rights and obligations in the private and public legal spheres.

Fifth, they bear increased property responsibility, while it is not always independent in relation to minor sole proprietors.

CONCLUSIONS
Summing up the results of the research, we can draw a number of significant conclusions.
1. In Russia, the issue of the legal status of an individual entrepreneur is studied quite widely. However, there is no uniform approach to determining the legal status of an individual entrepreneur. One of the reasons for this lies in the imperfection of domestic legislation. Based on the analysis of normative legal acts regulating certain issues of the legal status of individual entrepreneurs, as well as scientific literature, it is possible to distinguish the following types of legal status of individual entrepreneurs: constitutional, civil and administrative. Each of these types of status has its own functional purpose and structure, due to the tasks, methods, subjectivity and scope of legal regulation.

Constitutional and legal (general) the status of an individual entrepreneur is the totality of his relations with the state, society and individual citizens. Such relationships are regulated by the norms of international law on human and civil rights and freedoms, the Constitution of the Russian Federation, and are provided by the entire system of Russian law, including depends on economic and social conditions.

The civil status of an individual entrepreneur is a branch legal status of this category of persons who have civil legal personality, statutory rights and obligations, civil liability in the system of economic and legal relations, taking into account the peculiarities of entrepreneurial activity, which they independently carry out on a professional basis at their own risk.

The administrative and legal status of an individual entrepreneur includes rights and obligations, including those limited by law, as well as administrative responsibility provided for by the Administrative Code of the Russian Federation for offenses committed in the field of entrepreneurial activity.

2. The civil legal status of an individual entrepreneur includes the following elements: civil legal principles and norms regulating its position; civil legal personality, consisting of legal capacity and legal capacity; basic (statutory) civil rights and obligations in combination with appropriate restrictions; measures of civil liability and protection in combination with civil legal guarantees.

The peculiarities of the civil status of an individual entrepreneur are manifested in the following: firstly, an entrepreneur acquires his status from the moment of state registration; secondly, he is a citizen, and in this regard all the provisions of civil legislation regarding his legal capacity and legal capacity apply to him as an individual; thirdly, the entrepreneurial activity that he carries out is based on the norms of the Civil Code of the Russian Federation regulating the activities of commercial organizations, unless otherwise provided by law; fourth, there are five taxation systems in place for an entrepreneur, on the basis of which he can choose the most profitable option for him and switch to preferential tax regimes.

3. In our opinion, neither the Russian legal science nor the current legislation of the Russian Federation has formed a unified approach to understanding the status of an individual entrepreneur. The solution to this conflict is seen in the ordering of the rules governing various aspects of the legal status of the sole proprietor. This justifies the need to adopt the Federal Law “On the legal status of Sole Proprietors in the Russian Federation”. In this document, in our opinion, it is advisable to provide for certain elements of its legal status, including the procedure for acquiring the status of an individual entrepreneur, as well as the types of activities that it is entitled to carry out. It seems that the adoption of such a law will contribute
to the development of legal regulation and legal doctrine on the civil and administrative status of individual entrepreneurs in Russia.

REFERENCES
ABAKUMOVA, E. B. Civil law regulation of entrepreneurial activity of an individual: specialty 12.00.03: abstract of the dissertation for the degree of Candidate of Legal Sciences. Moscow, 2009, 25 p.

ALEKSEEV, S. S. General theory of law: Textbook. Moscow: Prospekt, 2008, 565p.

ALONTSEVA, D. V. Administrative responsibility of individual entrepreneurs: law enforcement data. Actual problems of innovative development of the accounting, taxation and finance system. collection of articles of the international scientific and practical conference. Yelets, 2016, p. 5-8.

ALONTSEVA, D. V. On the question of the types of legal liability of individual entrepreneurs, Bulletin of Youth Science, 2019, No. 2 (19), p. 2.

ALONTSEVA, D. V. Youth entrepreneurship: issues of theory and practice. Methodological recommendations for graduates on employment. Methodological guide for university graduates. Yelets, 2019, p. 7-15.

ALONTSEVA, D. V. Law enforcement activity of courts of general jurisdiction on issues of bringing individual entrepreneurs to responsibility. Development of legal regulation in the XXI century: trends and prospects. Materials of the International scientific and practical Conference dedicated to the 140th anniversary of the National Research University “BelSU”. - Belgorod, 2016, p. 55-58.

ALEXANDROVA, S. K. Theoretical issues of the legal status of citizens of foreign socialist countries of Europe: specialty: 12.00.02: abstract of the dissertation for the degree of Candidate of Legal Sciences. Sverdlovsk, 1975, 22p.

BAITIN, M. I. Questions of the general theory of state and law. Saratov: Publishing house of Sarat. State Academy. pravda, 2006, 398p.

BATROVA, T. A. Legal personality of commodity market participants and problems of its legal consolidation // Actual problems of science and practice of commercial law, 2007, issue 6, pp. 87-94.

BUDGET CODE OF THE RUSSIAN FEDERATION No. 145-FZ of July 31, 1998. Available at: https://base.garant.ru/12112604/. Access: August 12, 2021

CHIRKIN, V. E. Constitutional Law of Russia. Moscow: Norma, 2015, 304 p.

Civil Code of the Russian Federation No. 51-FZ of November 30, 1994. Part one. Available at: https://base.garant.ru/10164072/. Access: August 12, 2021

CODE OF THE RUSSIAN FEDERATION ON ADMINISTRATIVE OFFENSES of December 30, 2001, No. 195-FZ. Available at: https://base.garant.ru/12125267/. Access: August 12, 2021

EROKHINA, T. V.; KAZAROSYAN, Z. M. Some features of the legal status of an individual entrepreneur. Law and Economics, 2016, No. 4, p. 29-34.

FEDERAL LAW No. 115-FZ of July 25, 2002 "On the Legal Status of Foreign Citizens in the Russian Federation". Available at: https://base.garant.ru/184755/. Access: August 12, 2021

FEDERAL LAW No. 127-FZ of October 26, 2002 "On Insolvency (Bankruptcy)". Available at: https://base.garant.ru/185181/. Access: August 12, 2021
FEDERAL LAW No. 129-FZ of August 8, 2001 "On State Registration of Legal Entities and Individual Entrepreneurs". Available at: https://base.garan.ru/12123875/. Access: August 12, 2021

FEDERAL LAW No. 135-FZ of July 26, 2006 "On Protection of Competition". Available at: https://base.garan.ru/12148517/. Access: August 12, 2021

FEDERAL LAW No. 171-FZ of November 22, 1995 "On State regulation of production and Turnover of ethyl alcohol, alcoholic and alcohol-containing products and on Restriction of consumption (drinking) of alcoholic products". Available at: https://base.garan.ru/10105489/. Access: August 12, 2021

FEDERAL LAW No. 307-FZ of December 30, 2008 "On Auditing Activities". Available at: https://base.garan.ru/12164283/. Access: August 12, 2021

FEDERAL LAW No. 326-FZ of November 29, 2010 "On Compulsory Medical Insurance in the Russian Federation". Available at: https://base.garan.ru/12180688/. Access: August 12, 2021

Federal Law No. 79-FZ of July 27, 2004 "On the State Civil Service of the Russian Federation". Available at: https://base.garan.ru/12180688/. Access: August 12, 2021.

FU, J.D.; QIU, G.J. Social Capital of Private Businessman Class in China, 21st International Conference on Industrial Engineering and Engineering Management 2014 (IEEM), p. 497-500.

GRIGORENKO, S. M. Civil status of a citizen engaged in entrepreneurial activity without the formation of a legal entity: specialty 12.00.03: dissertation for the degree of Candidate of Legal Sciences. - Moscow, 2001, 197p.

HUMAN RIGHTS: A TEXTBOOK FOR UNIVERSITIES. LUKASHEVA, E. A. Moscow: NORMA-INFRA-M, 1999, 573p.

KASHIRINA, Yu. P. Civil-legal status of individual entrepreneurs in the Russian Federation: specialty: 12.00.03: dissertation for the degree of Candidate of Legal Sciences. Voronezh, 2012, 210p.

KUCHINSKY, V. A. Personality, freedom, law. Moscow: Yurid. lit-ra, 1978, 208p.

KUZNETSOV, I. A. Legal status of an individual entrepreneur under the legislation of the Russian Federation. The Young scientist, 2021, No. 14 (356), p. 223-225.

LAPTEV, V. V. Problems of entrepreneurial (economic) legal personality. State and Law, 1999, No. 11, p. 13-21.

LAVRISHCHEVA, O. A. Features of the civil-legal status of an individual entrepreneur. Collection of scientific papers of the 4th International Scientific Conference "prospects for the development of institutions of law and the state". Kursk, 2021, p. 110-114.

MASLENNIKOVA, L. V.; BRANTOV, E. G. features of the state registration of individual entrepreneurs, Young scientist, 2017, no. 13, p. 458-460.

NICOLESCU, O.; NICOLESCU, C. Dual nature of the microentrepreneur - businessman and employee. 10th International Management Conference (IMC), Challenges of Modern Management, 2016, p. 501-511.

Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation No. 47 of July 11, 2014 "On some issues of the practice of applying the Federal Law "On State Regulation of the Production and Turnover of Ethyl Alcohol, Alcoholic and alcohol-containing Products and on limiting the consumption (drinking) of alcoholic products" (item 15) ". Bulletin of Economic Justice of the Russian Federation, 2014, No. 9.
RUSSIAN BUSINESS LAW: TEXTBOOK. YERSHOVA, I. V.; OTNYUKOVA, G. D. 4th ed. Moscow: Prospekt, 2012, 803p.

SAAD, R.A; WAHAB, M.S.A.; SAMSUDIN, M.A.M. Factors Influencing Business Zakah Compliance Behavior among Moslem Businessmen in Malaysia: A Research Model. 3rd Global Conference on Business and Social Sciences (GCBSS), 2016, p. 654-659.

SHAPSUGOVA, M. D. The legal status of an individual entrepreneur under the legislation of the Russian Federation: specialty 12.00.03: dissertation for the degree of Candidate of Legal Sciences. Moscow, 2012, 205p.

STRIGUNOVA, D. P. On the legal status of an individual entrepreneur. Lawyer, 2015, no. 9, p. 22-27.

The Constitution of the Russian Federation of 12.12.1993 with amendments approved during the all-Russian vote on 01.07.2020. Available at: http://www.consultant.ru/document/cons_doc_LAW_28399/b841daa03c45d4e22a709bc1d0e6aa22f6f954fe/. Access: August 12, 2021.

VITRUK, N. V. General theory of the legal status of the individual. Moscow: Norma, 2008, 447 p.

VOEVODIN, L. D. The legal status of an individual in Russia: A textbook. Moscow: INFRA-M-Norm, 1997, 304 p.

YUSUPOV, V. V. Constitutional and legal status of an individual entrepreneur in the Russian Federation: specialty: 12.00.02: abstract of the dissertation for the degree of Candidate of Legal Sciences. Volgograd, 2006, 173p.
The structure and features of the civil status of an individual entrepreneur in modern Russia

A estrutura e as características do status civil de um empreendedor individual na Rússia moderna

La estructura y las características del estado civil de un empresario individual en la Rusia moderna.

Resumo

Com base na análise da legislação moderna da Federação Russa e tendo em conta os conceitos científicos existentes, os autores estudaram detalhadamente a natureza jurídica e identificaram as características de certos tipos de status legais de um empreendedor individual, bem como revelaram a estrutura e analisaram detalhadamente as especificidades do status civil de um empreendedor na Rússia moderna. Como resultado da pesquisa realizada, foi formulado o conceito do autor sobre o "status civil de um empreendedor individual" e a necessidade de adoção da Lei Federal "Sobre o estatuto jurídico de um empreendedor individual na Federacao Russa". A importância prática do trabalho é determinada pelo fato de que as conclusões feitas no decorrer do estudo podem contribuir para a melhoria do status jurídico dos empreendedores na sociedade moderna no âmbito legislativo. A base metodológica deste estudo foi composta por métodos científicos gerais, privados e especiais de cognição.

Palavras-chave: Empresário individual. Atividade empreendedora. Estatuto jurídico. Atos legais regulatórios.

Abstract

Based on the analysis of the modern legislation of the Russian Federation and taking into account the existing scientific concepts, the authors studied in detail the legal nature and identified the features of certain types of legal statuses of an individual entrepreneur, as well as revealed the structure and analyzed in detail the specifics of the civil status of an entrepreneur in modern Russia. As a result of the conducted research, the author’s concept of the "civil status of an individual entrepreneur" was formulated and the need for the adoption of the Federal Law "On the legal status of an individual entrepreneur in the Russian Federation" was justified. The practical significance of the work is determined by the fact that the conclusions made in the course of the study can contribute to improving the legal status of entrepreneurs in modern society at the legislative level. The methodological basis of this study was made up of general scientific, private and special methods of cognition.

Keywords: Individual entrepreneur. Entrepreneurial activity. Legal status. Regulatory legal acts.

Resumen

Sobre la base del análisis de la legislación moderna de la Federación de Rusia y teniendo en cuenta los conceptos científicos existentes, los autores estudiaron en detalle la naturaleza legal e identificaron las características de ciertos tipos de estados legales de un empresario individual, así como revelaron la estructura y analizaron en detalle los detalles del estado civil de un empresario en la Rusia moderna. Como resultado de la investigación realizada, se formuló el concepto del autor del "estado civil de un empresario individual" y se justificó la necesidad de aprobar la Ley federal sobre la condición jurídica de un empresario individual en la Federación de Rusia. La importancia práctica del trabajo está determinada por el hecho de que las conclusiones realizadas en el curso del estudio pueden contribuir a mejorar la situación jurídica de los empresarios en la sociedad moderna a nivel legislativo. La base metodológica de este estudio se conformó por métodos científicos generales, privados y especiales de cognición.

Palabras-clave: Empresario individual. Actividad emprendedora. Situación jurídica. Actos jurídicos reglamentarios.