



Студенттер мен жас ғалымдардың
«ҒЫЛЫМ ЖӘНЕ БІЛІМ - 2018»
XIII Халықаралық ғылыми конференциясы

СБОРНИК МАТЕРИАЛОВ

XIII Международная научная конференция
студентов и молодых ученых
«НАУКА И ОБРАЗОВАНИЕ - 2018»

The XIII International Scientific Conference
for Students and Young Scientists
«SCIENCE AND EDUCATION - 2018»



12th April 2018, Astana

**ҚАЗАҚСТАН РЕСПУБЛИКАСЫ БІЛІМ ЖӘНЕ ҒЫЛЫМ МИНИСТРЛІГІ
Л.Н. ГУМИЛЕВ АТЫНДАҒЫ ЕУРАЗИЯ ҰЛТТЫҚ УНИВЕРСИТЕТІ**

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БАЯНДАМАЛАР ЖИНАҒЫ**

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The proceedings are the papers of students, undergraduates, doctoral students and young researchers on topical issues of natural and technical sciences and humanities.

В сборник вошли доклады студентов, магистрантов, докторантов и молодых ученых по актуальным вопросам естественно-технических и гуманитарных наук.

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Подсекция 10.2. Актуальные проблемы конституционного права, финансового права в эпоху цифровизации

CONSTITUTIONAL ASPECTS OF MOTHERHOOD AND FAMILY

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Түйін

Бұл мақалада отбасы институтының проблемалары, оның шешімдері мен отбасылық институтты нығайту бойынша мемлекеттің атқарған іс-әрекеттері, сондай-ақ аналық проблемалары қарастырылады.

Кілтті сөздер: конституция, отбасы, ана мен бала, жарлық, хабарлама, отбасы күні.

Abstract

This article examines the problems of the institution of the family, its solutions and activities undertaken by the state to strengthen the family institution, as well as the problems of motherhood.

Keywords: constitution, family, motherhood and childhood, decree, message, family day.

The Constitution of the Republic of Kazakhstan, adopted on August 30, 1995 at the republican referendum [1], is a fundamental state-legal act of our country, which guarantees a wide range of universal human and citizen rights and freedoms. It really is the Basic Law of the life of Kazakhstan society.

In accordance with article 27, paragraph 1, of the Constitution of the Republic of Kazakhstan [1], marriage and family, motherhood, paternity and childhood are protected by the state and are among the fundamental constitutional values of the Republic, which naturally follow from the lofty goals and basic principles set forth in the Basic Law. In their totality, they ensure the continuity of generations, act as conditions for the preservation and development of the people of Kazakhstan, which is the bearer of sovereignty, the only source of state power.

The family is the fundamental principle of society, fulfilling a lot of social functions, the most important of which is undoubtedly the birth and upbringing of children. Stability in the family is of particular importance, both for each individual and for society as a whole. After all, the well-being of citizens and each family individually is the basis of stability in society and the successful development of the state.

Today, more than ever, it is important to strengthen the institution of the family in every possible way, to raise its real status. At the same time, special attention should be given to factors that influence the stability of family relations. This, above all, concerns issues of mutual understanding, family leisure, family members' health, material condition, housing, as well as other social, economic and psychological issues. In a family, a person should find emotional satisfaction and spiritual communication, feel love and support, empathy and compassion.

In a modern dynamically developing world, the family institution is constantly exposed to trends from outside, undergoing various changes. As a result, unfortunately, today we see a negative trend, which is the loss of some traditional family values.

Particular alarm is the fact that the number of divorces is growing. So, in 2016 almost every second marriage in the North Kazakhstan region was terminated. In the current half-year, there is a tendency to reduce the number of divorces. Also, today we observe that young families often do not approach the institution of marriage seriously and with responsibility and do not cultivate family values.

In order to eliminate negative phenomena, as well as strengthen the role of the family in society on the instructions of the Head of State was adopted a "National Action Plan to Strengthen Family Relations, Moral and Ethical and Spiritual and Moral Values in the Republic of Kazakhstan for 2015-2020"[2].

In 2013, by the Decree of the Head of State [3] - National Leader NA Nazarbayev, the Family Day was included in the list of professional and other holidays in the Republic of Kazakhstan, which is celebrated on the second Sunday of September.

The establishment of this day aims to draw public attention to the numerous issues of the family and the strengthening of family values. Thanks to the family, the state is growing stronger and developing, the well-being of the people is growing. The family as a basic element of society has been and remains the guardian of human values, culture and historical continuity of generations, a factor of stability and development. At all times, the development of the country was judged on the status of the family in society and in relation to it the state. From the family begins the life of a person, here comes the formation of him as a citizen.

At the same time, the family, as an important social unit, is protected by the Law. Article 27 of the Constitution of the Republic of Kazakhstan [1] provides:

1. Marriage and family, motherhood, paternity and childhood are protected by the state.
2. Caring for children and their upbringing are the natural right and duty of parents.
3. Adult able-bodied children are obliged to take care of incapacitated parents.

In the Message of the Head of the State to the people of Kazakhstan "Strategy" Kazakhstan-2050 ": a new political course of the state", special place is given to the role of women in building a strong society. The woman is recognized as the support of the family, and hence of the state. The most important component of social policy at the new stage is the protection of motherhood and childhood.

Giving priority to the social protection of motherhood and childhood, in my opinion, it is necessary to develop and adopt the law "On motherhood", since all the legislative norms related to maternity protection are scattered in various regulatory acts, these norms must be defragmented.

This law should solve the following tasks:

- creating conditions for strengthening the family as a social institution, raising the social status of motherhood, reviving family values and traditions;
- creating conditions for the formation of conscious motherhood;
- protection of children's rights in the family;
- creation of a comprehensive system of measures for social protection and support for the family, motherhood.

Since, in the Address to the people of the country "Strategy" Kazakhstan-2050 ": a new political course of the state" President Nursultan Nazarbayev emphasized "that the most important part of social policy at a new stage I declare the protection of motherhood and childhood". He further stressed that "for the state, as for me personally, motherhood is a special concern."

The state in order to stimulate birth rate guarantees a number of benefits for citizens with children: The Law of the Republic of Kazakhstan "On State Benefits for Families with Children" [4] establishes a unified system of state benefits for citizens with children in connection with their birth and upbringing, which is guaranteed by the state material support of motherhood, paternity and childhood. Article 5 of the Law of the Republic of Kazakhstan "On State Benefits for Families with Children" names the types of benefits:

- birth allowance;
- care allowance in cases where:
 - the person who cares for the child is not a participant in the compulsory social insurance system;
 - a person caring for a child born before January 1, 2008, is a participant in the compulsory social insurance system;
 - allowances for children in cases when the average per capita income of a family is lower than the cost of a food basket.

In order to implement the rights of citizens to the state support of the family, motherhood and childhood, as well as the tasks defined in the President's Address, the bodies of justice work on the formation of a positive image of marriage, raising the social significance and status of motherhood,

paternity and childhood, promoting family values and traditions, increasing the authority of the family.

The most traditional of them are holding state registrations of marriage in a solemn atmosphere, solemn birth registration of children, celebration of long-livers, congratulations of married couples celebrating the jubilees of a joint life.

Within the framework of the implementation of the party project "Bakytty Otbasy" in September 2014, nationwide events (102 family celebrations and 53 generations meetings) dedicated to the Family Day (September 14) were held in all regions of the country. For example, in the West Kazakhstan region a meeting of fathers took place. Last year, the Clubs of a young family were created, actively working with people wishing to marry by married couples. This is not limited to lectures, family holidays, meetings on interests, in most cases involving representatives of the youth wing "Zhas Otan".

Among the wide range of measures to implement the state family policy, the main ones are the explanation of the current legislation, in 2014 92 speeches were conducted on the republican and regional TV channels, 47 appearances on the radio, 369 materials published in print.

It is widely practiced to conduct lectures in various organizations, including in educational institutions. The main topics for discussion with high school students and students are explanations of marriage and family legislation, rights and duties of spouses, parents, children, as well as protection of motherhood, paternity and childhood.

In Kazakhstan, much attention is paid to strengthening the family, preserving and multiplying the wealth of the traditions of our society, which is based on large families. So, in order to recognize the important role of mothers with many children in the issues of raising children, the number of children born and raised by mothers with many children has been reduced since 2010 as a basis for awarding the suspension of Altyń Alka from ten to seven children, Kumis Alka suspension from eight to six children and the size of the monthly special state allowance has been increased from 3.9 to 6 monthly calculation indicators [5].

The Labor Code of the Republic of Kazakhstan [6] regulates the work of women and other persons with family responsibilities, thereby creating all the conditions for women to work and combine maternity.

In general, family, woman and children are inseparable concepts, therefore social support of motherhood and childhood is a priority task of our state in strengthening the family.

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ПРАВОВОЕ РЕГУЛИРОВАНИЕ НАЛОГООБЛОЖЕНИЯ ИНДИВИДУАЛЬНОГО ПРЕДПРИНИМАТЕЛЬСТВА РК

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Предпринимательство - это инициативная деятельность граждан и юридических лиц, независимо от формы собственности, направленная на получение чистого дохода путем удовлетворения спроса на товары (работы, услуги), основанная на частной собственности (частное предпринимательство) либо на праве хозяйственного ведения государственного предприятия (государственное предпринимательство). Предпринимательская деятельность осуществляется от имени, за риск и под имущественную ответственность предпринимателя.

Индивидуальное предпринимательство, как вид частного предпринимательства - это инициативная деятельность граждан, направленная на получение дохода, основанная на собственности самих граждан и осуществляемая от имени граждан за их риск и под их имущественную ответственность.

Субъектами индивидуального предпринимательства являются физические лица, занимающиеся предпринимательской деятельностью без образования юридического лица и при отсутствии признаков юридического лица. [1]

Целью нашей темы является раскрытие правовых аспектов индивидуального предпринимательства и его налогообложения.

Задачи, которые мы ставим перед собой: перечислить преимущества и недостатки индивидуального предпринимательства, рассмотреть налоговый кодекс Республики Казахстан в сфере поддержки и развития предпринимательства, Режимы налогообложения.

Тема наша актуальна тем, что мы выделили преимущества и недостатки ИП и уделили внимание на развитие малого и среднего бизнеса в целом и в новом НК РК.

Преимущества индивидуального предпринимательства.

1. Индивидуальный предприниматель платит меньшее количество налогов и, в большинстве, случаев по более низким ставкам, чем юридическое лицо.

2. Бухгалтерский учет индивидуального предпринимателя в случае применения патента и упрощенной декларации значительно проще бухгалтерского учета юридического лица. При работе по патенту он практически вообще отсутствует. Данное преимущество позволяет индивидуальному предпринимателю вести бухгалтерский учет самостоятельно, не нанимая бухгалтера.