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The procedure of the reorganization of the legal person as a subject of entrepreneurship

In the article are reviewed the features of reorganization of the legal person as a subject of private entrepreneurship, the legal forms of reorganization of the legal person, as well as the features of the state registration of the newly established legal person. Particular attention is paid to the question of termination of the legal person through its reorganization, transformation as a way to stop the succession of rights and obligations of the legal person.

Key words: business, legal entity, reorganization, consolidation, merger, division, separation, transformation of state registration of legal succession.

Business entities is the largest groups of legal entities. The development of the legal entity of the Institute and the construction of the property is known to be displayed in public, such as the participants of the pre-production based on the needs of the developing economic environment. The social construction of social and economic relations, who is in the midst of legal recognition.

This property is a legal entity, has the right of economic management or operational management of separate property and those responsible for the obligations of the property on behalf of their property and non-property rights and obligations, which are to be carried out, an entity that can sue and be sued.

Economic activity in the way of an effective legal structure of legal entities. Free under the law, the property is a separate organization developed one of the main participants in the trade. At the same time, their origin, development and functioning of the economic mechanism is determined by the type *üstemililigimen* economy. In this regard, the narrowed or expanded their networks of legal entities or other types appear or disappear.

Terminated in connection with its reorganization and liquidation of the legal entity. Reorganization of the legal entity shall be carried out in the following forms:

The combination of a number of legal entities;

– Connected to one or more legal entities to another;

– Divided into a number of voluntary organizations, the legal entity;

(To stop the activities of its own) of one or more of the new legal entity separate legal entities;

– Changes in the legal form of legal entity to another.

At the same time, taking into account the issue of termination of the temporary law. During the reorganization of the legal rights and obligations of all or half of the right to be transferred to other entities. The reorganization of legal entities by the merger of several individual *uyım-dardıñ*, together with the other legal entities, divided into several legal entities, organizations and other legal entities and other legal entities from the entity or exit from the change of the legal form of legal entities will be carried out. A decision by the members of the re-organization of legal entities. According to the agreement, but may be forced reorganization of commercial organizations in accordance with the law, paragraph 3 of Article 45 of the Civil Code. Paragraph 1 of Article 45 of the Civil Code envisages other forms of reorganization in five of the reorganization of legal entities, irrespective of the form of merger, consolidation, division, separation, transformation.

The purpose of the article as a form of termination of a legal entity is to consider the specifics of the re-organization of the legal entity. In order to write a research paper as a method to study the legislative and subordinate acts, regulations, domestic and foreign well-known lawyers, monographs, and periodicals were used. Methodology methods of legal research as the basis of the historical, legal, law, comparative law and the legal system was guided by the methods of analysis of the phenomena studied.

The reorganization of the business which is the subject of a legal entity of the Republic of Kazakhstan taking into account the peculiarities of business established by the Code and the laws of the Republic of Kazakhstan, carried out in accordance with the Civil Code of the Republic of Kazakhstan [1]. The

reorganization of the legal entity (consolidation, merger, division, separation, transformation) of the body authorized by the owner or the owner of the property, the founders (participants), as well as the decision of the body authorized by the constituent documents of a legal entity under the laws of the Republic of Kazakhstan by a decision of the judicial authorities.

Add two or more legal entities will be stopped on the basis of their legal entity is registered. When legal persons of their property in accordance with the Act on the rights and obligations of each of the newly formed entity.

Combination with one or more legal entities shall be terminated on the basis of their broad new legal entities, it is their legal successor.

In the distribution of a legal entity shall be terminated on the basis of two or more legal entities organized. In accordance with the allocation of property rights and obligations of the legal entity from the children of the newly created entity.

From the split-off of one legal entity is divided into two or more legal entities, the initial toqta-tilmaydı legal entity. Therefore, it is starting to go through the re-registration of a legal entity, and the need to register the newly established legal entity from the state.

Organizational and legal form of legal entity to another, a change in the transition will be carried out [2; 119, 120].

May provide for other forms of reorganization of the legislation of the Republic of Kazakhstan. Legal entity — the voluntary pension fund, insurance (reinsurance) organization, the Insurance Payments Guarantee Fund, a special purpose company reorganization of pension, insurance, and insurance services, Insurance Payments Guarantee Fund, as provided for by the legislation on project financing and securitization is carried out, taking into account the specifications. The reorganization of the joint-stock companies established by the law on joint-stock companies of the Republic of Kazakhstan will be carried out taking into account the specifics.

Reconstruction may be voluntary or forced. In the cases provided by the law forced the reconstruction can be carried out in accordance with the decision of the court. If the owner of the property of a legal entity, an authorized body, the creation of the founders of the foundation documents of the legal entity or the legal reorganization of the judicial authority of the person authorized to carry out within the time period established by the decision of the court to appoint a manager of the legal entity and provide the implementation of the re-establishment of a legal entity. Since the appointment of a legal entity management control of the powers transferred to him. Courts are acting on behalf of a legal entity, and the balance of the distribution resulting from the reorganization of a legal entity shall submit to the approval of the constituent documents with the court [3]. Newly approved by the court, these documents will be the basis for state registration of legal entities. With the exception of a legal entity established in the form of re-unification of the newly formed legal entity shall be deemed to be re-created from the date of registration. Other legal entity by a legal entity, a legal person connected to the closing of the reorganization of the business are included in the national register of identification numbers shall be deemed to be reorganized from the moment of their first.

All of these cases, at least one legal entity, other than as set service is down, but not stop all of its rights and obligations, on the other hand, the newly created legal entities (legal entity) tāritibimen succession, and the universal (his in all cases) switches. Is carried out in succession, or the newly created (Legend) and legal entities in this case is transferred to the rest of the legal rights and obligations. Consequently, the establishment of a universal right to a legal entity will attracting property law (it is terminated and a new legal entity in the future rather than to the lack of connection and transformation) [4; 13].

In addition, the whole system (subscription) transform not only how to be terminated, but also may be due to the emergence of legal entities. Such a reorganization in the form of the termination of the legal entities (up) the occurrence of natural or legal persons, or otherwise (the merger, division, transformation). In addition to the Russian law, at the time of the occurrence or termination of the legal entities is unknown.

When the legal entities carrying out the rights and obligations of each of them, according to the document transferred to the newly formed entity. When the two are combined in a single legal entity legal entity for the combined entity's rights and obligations in accordance with the recent changes to the document. The balance of the distribution of the rights and obligations of the legal entity in the distribution of its newly established legal entities in accordance with the switch. When one or more separate legal entities from the legal entity, in accordance with the distribution of the balance transferred to the reorganization of the legal rights and obligations of each of them. A change in the legal entity in the form of one of the other type of

legal entity (the change in the legal form) for the reorganization of the legal rights and obligations transferred to the newly established legal entity according to the document.

Is to change the conditions of the reorganization of a legal entity, the legal entity that is formally suspended, on the basis of the property may be another legal entity. In fact, the property only as a legal entity in its approach «clothing» (organizational-legal form) will continue to exist only through the change. Changes in the existing legislation, in some cases, depending on the type of use in order to change the status of a legal entity, a commercial entity, a non-profit legal entity change or vice versa. Thus, the joint-stock company may change in the not-for-profit organizations, and the latter (institutions, associations and unions) can be changed to any society: the state or local government agencies can be changed to a state enterprise. 80 th and 90 th years of the twentieth century state-owned property at the end of the (privatization in the form of light) denationalization is used as a change of employees in state-owned enterprises and collective enterprises.

Usually founders decision on the reorganization of the legal entity or the decision of the body authorized by the founding documents is carried out on a voluntary basis, for example, the decision of the general meeting of its members. Merger, acquisition, reorganization of the transformation in the form of voluntary prior consent of the state authorities in the cases provided for by law, can be carried out on the basis of [5; 161]. For example, the economic entities in the commodity market, which may occur in the event of a priority to control the appearance of the antitrust authorities will be required to obtain such consent.

Directly to the competent public authority in cases provided for by law and by the decision of the court in the form of separation and extraction of reorganization may be forced out. The reorganization of the legal rights and obligations of the person's property when combined with the newly formed legal entity, or — in the case of land allocated in accordance with the transfer act and — changes in the balance sheet in accordance with the distribution. All of the legal entity of the transfer act and separation balance sheet credit customers and borışqorlarına all obligations, including the right to dispute obligations of the parties shall be subject to the rules of succession. The act of selling and distribution of the balance of the legal owner of the property of the person or legal entity and approved by the constituent documents of the time, the body that made the decision on the establishment of a new registration of legal persons or legal entities that have a specific foundation for the introduction of changes to the documents they submitted together with the founding documents. Together with the founding documents of the relevant act or conduct tapsırılmawı the balance of the distribution, as well as the absence of rules on the right of succession to the obligations of the new legal entity shall result in a denial of state registration of legal entities.

Unless otherwise specified in the decision on the reorganization of the legal documents or property (rights and duties) from the date of registration of the legal successor, he switches to [3]. The balance of the distribution of the Act and discussed the reorganization of legal entities in respect of debtors and their creditors, including all of the tasks necessary to ensure the objectives ability of the law [6; 10]. The provisions of this law is to ensure äbebap character of being carried out. During the re-establishment of legal entities to prevent the disappearance of most of the requirements of the creditors of all that has been founders forward.

A person who has taken a decision on the reorganization of the law and the authorities must be in writing to the creditors, and the latter, to the announcement, independent of the implementation of the tasks in accordance with the terms of termination and shall have the right to demand compensation for the damage. The rules of the newly created legal entities form a creditors' interests and the rights guaranteed by the law. If this law to apply multilateral lender and the balance allocated to the act of a legal person must be determined on the basis of the ability to switch from the right. For reconstruction after the approval of the documents mentioned in the decision-making bodies and individuals, they must be submitted for state registration of the documents of the founders of the new legal entity. If so, the balance allocated to the legal successor to the ability to identify the basic task of diamond tools, the newly created as a result of division or separation is the responsibility of legal entities to creditors. Thus, in the course of the reorganization of legal entities, is to protect the interests of the multilateral creditors.

From the moment of state registration of legal entities of a legal person shall be deemed to be re-created, re-write the state register of legal entities on termination of a legal entity shall be calculated from the date of completion is included. Such registration by the law on the state registration of legal entities, executed in accordance with the rules.

During the reorganization, which represents the passage of one legal entity to another legal entity, a document that defines a set of rights and obligations is aktı or distribution of the balance sheet. Certificate

and distribution of the balance of the newly created legal entities, including the tasks discussed in relation to their creditors and funds all the tasks necessary to ensure the right of succession.

Reconstruction of the founders, the founding documents is carried out by the representative bodies of the legal entity, as well as the allocation and apportionment of the authorized state body in the cases provided for by law or by the decision of the court. If the re-establishment of the state of the body or carried out on a voluntary basis by the decision of the court, the court of a legal person shall have the right to appoint an external manager, which in turn powers to control all the activities of a legal entity.

To connect to all the conditions of the reorganization, the legal person from the moment of state registration of legal entities shall be deemed to be re-created. To the reorganization of the other legal entity that is a legal entity in the form of termination of the legal entity of the records included in the state register of legal entities shall be calculated from the date of completion.

– Registration is a legal entity created as a result of the reorganization, the body must be submitted at the time of registration:

- Established by a legal entity, the decision on the reorganization of the office of the legal entity;
- A decision on the reorganization of the legal entity, legal person or body approved by the owner of the property, on the reorganization of the legal obligations of the act of carrying out the provisions of the law on succession (merger and transformation) or allocated to the balance sheet (in the division and separation);
- A legal act of the authorized body of the person and the decision on the approval of the separation balance sheet;
- Reorganization of the legal entity of the document written notification to the creditors;
- A legal entity, a statistical card, a copy of the certificate of state registration and constituent documents;
- The state registration of legal entities and registration of branches and a document confirming the payment or receipt of contributions to the budget;
- The identity of the founders and leaders of the legal entity Document, a copy of the taxpayer's Witnesses documents (for maintenance of the system of registers of holders of securities of the license for carrying out these activities, the list of participants of the economic partnership, carried out by a professional participant of the securities market and economic partnerships);

Reporting features provided by the legislation of the reforms carried out by the individual types of organizations.

The newly created legal entities in order provided by law, reorganization (transformation, merger, division, split-off) as a result of carried out state registration of legal entities.

State registration of legal entities that arise as a result of the reorganization, the reorganization of the legal entity registration body for the application of the requirements for the participants of the creditors expires.

The founder of the legal entity of the decision on the re-registration or re-registration of the legal entity created after the decision taken by the creditors of the written notification.

Like the order of state registration of the legal entity created by the reorganization, the reorganization of the legal entity created by the registration authority:

- 1) an application in the form prescribed by the Ministry of Justice of the Republic of Kazakhstan;
- 2) ĩesiniñ ownership of property, the legal entity or the body authorized by the owner of the founders (participants) of the decision, the decision of the body authorized by the constituent documents of the legal entity or the court's decision in the cases provided for by the laws of the Republic of Kazakhstan;
- 3) the legal owner of the property of the person or legal entity approved by the body that made the decision on the reorganization of the obligations of the reorganized legal entity with the legal provisions on succession, merger, acquisition, reorganization act, division, separation, separation of balance and a legal act of the authorized body of the person and the decision on the approval of the separation balance sheet;
- 4) a written notice to the creditors on the re-organization of the legal entity confirming the document;
- 5) for the termination of the reorganization of the legal person registration fee receipt or other document confirming the payment of the budget [7].

Connection, except in cases of reorganization in the form of a new legal person from the moment of state registration of legal entities shall be deemed to be reorganized.

Manager, division, reorganization of the termination of their legal entity should be excluded from the register of business identification numbers (identification numbers have been removed from the register of

the National Business is carried out by entering the information on the termination of a legal entity), the state registration of the newly established legal entity specified in the order.

When the termination of their legal entity should be excluded from the register of business identification numbers (identification numbers have been removed from the register of the National Business is carried out by entering the information on the termination of a legal entity), a business identification numbers on the national register in the order to remove or re-organized and re-registration of the legal entity with a legal entity, its amendments and additions to the constituent documents of registration.

In the case of natural monopolies, natural monopolies and regulated markets registering body to the consent of the authorized body.

The state registration of the legal entity created by the reorganization carried out within the period of registration for legal entities.

And the creation of a legal entity is only one way to stop the activities of the legal entity. During the re-establishment of one or more of the specifics of the new legal entities will be re-created all the obligations of a legal entity, shall be carried out in succession.

A legal entity is organized, created and endowed with the rights and duties of the subject property relations. Founders (founders) of the legal entity form to be separate legal entity as the subject property relations from themselves. The practical significance of the Institute of legal persons for property in civil law relations that the founders of the legal entity have the ability to limit your business risk amounts, what they consider acceptable. A legal person is the bearer of new subjective rights, other than the subjective rights of the people behind the organization [8; 119].

In conclusion, as a form of termination of the activities of legal entities conducting state registration of the legal entity re-establishment of the Institute and the legislation should recognize the progress in the last few years, but further improvement is still required.

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Г.Б. Әсетова, Р.Ю. Мамедов

Кәсіпкерлік қызмет субъектісі ретінде заңды тұлғаны қайта құрудың тәртібі

Мақалада жеке кәсіпкерлік субъектісі ретінде заңды тұлғаларды қайта құрудың ерекшеліктері, оның ішінде қайта құру нысандарының құқықтық қырлары, қайта құру жолымен пайда болған заңды тұлғаларды мемлекеттік тіркеу ерекшеліктері қарастырылды. Қайта ұйымдастырылу нәтижесінде заңды тұлғалар қызметінің тоқтатылуы, заңды тұлғаның құқықтары мен міндеттерінің мирасқорлыққа өтуіне байланысты тоқтатылу тәсілі ретінде қайта құру мәселелерін қарастыруға ерекше көңіл бөлінген.

Г.Б. Асетова, Р.Ю. Мамедов

Порядок реорганизации юридического лица как субъекта предпринимательской деятельности

В статье рассмотрены особенности реорганизации юридического лица как субъекта частного предпринимательства, правовые формы реорганизации юридического лица, а также особенности государственной регистрации вновь созданного юридического лица. Особое внимание уделено вопросам прекращения деятельности юридического лица посредством его реорганизации, преобразования как способа прекращения, с правопреемством прав и обязанностей юридического лица.

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