

Thus, there are a number of issues on the calculation of loans and borrowings, which play an important role in the organization of accounting and the procedure for obtaining loans. However, constant analysis, optimization and control over the financial condition and the use of both own and borrowed capital will allow to build an effective system of functioning of the organization in modern conditions.

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**A. Migun**  
**А. Н. Мигун**  
ГрГУ им. Я. Купалы (Гродно)  
*Научный руководитель А. Л. Белоусов*

## **LEGAL STATUS OF A CRAFTSMAN: POLAND'S EXPERIENCE**

### **ПРАВОВОЙ СТАТУС РЕМЕСЛЕННИКА: ОПЫТ ПОЛЬШИ**

The purpose of the study is to determine the content of the legal status of a craftsman in the Republic of Poland on the basis of current legislation in the country.

Craftsmanship in Poland is one of the most ancient professions, which throughout the history of the Polish state received the full support on its part.

Currently, the legal status of a craftsman in Poland is defined in the Law of March 22, 1989 «On Craft» whereby a craft should be understood as a professional activity carried out by an individual (the so-called craftsman) who on his own behalf and at his own expense, with the participation of his own labor carries out entrepreneurial activity on the basis of confirmation of professional qualifications. In addition, craft is also the professional performance of business operations by partners in a civil partnership with individuals in the field of their joint business activities.

Thus, in Poland, the craftsman is:

1) an individual who on his own behalf and at his own expense, with the participation of his own labor carries out entrepreneurial activity on the basis of confirmation of professional qualifications — if he is a micro-entrepreneur, a small entrepreneur or a medium entrepreneur within the meaning of the Law of March 6, 2018 «The right of entrepreneurs»;

2) partners in a partnership of individuals in the field of their joint business activities.

It is important to note that craft activity in Poland cannot be commercial by its nature and, therefore, it does not include hotel services, services of artists, photographers, activities in the field of transport, services involving the implementation of free professions, medical services, as well as industrial activities.

The Polish Classifier of Activities (PKD) refers to typical kinds of craft activities. They are bookbinding and related services, specialized cleaning of buildings and industrial facilities; repair of watches and jewelry, repair and maintenance of furniture and interior items, repair of shoes and leather goods, repair and maintenance of household and garden equipment, repair and maintenance of telecommunication equipment, repair of other personal and household goods; hairdressers and other cosmetic procedures, funeral and co favoring activities.

In accordance with the Law «On Craft», a craftsman has the right to unite in guilds and craft chambers, to choose and be elected to the bodies of economic self-government of craft, as a rule, uses simplified (one-time) forms of taxation and tax benefits based on principles generally applicable to entrepreneurs. Along with this, he is obliged to observe the principles of ethics and professional dignity determined by the economic self-government of the craft, the violation of which disciplinary measures are envisaged.

To carry out entrepreneurial activity in the field of handicraft, it is necessary to register your entrepreneurial activity on a common basis.

In conclusion, it should be noted that the legal status of a craftsman in Poland differs significantly from the similar status of craftsmen in Belarus, which does not take into account the legislative approaches that have developed in the countries of Western, Central and Eastern Europe, significantly limiting their rights and freedoms.

**I. Molyavko**

**И. А. Молявко**

АУППРБ (Минск)

*Научный руководитель О. П. Дмитриева*

## **THE ECONOMY OF TRUST**

## **ЭКОНОМИКА ДОВЕРИЯ**

Money is not the only currency in modern business. Trust, convenience and a sense of community are all factors in pushing adoption of the sharing economy for-