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Self-entrepreneurship in light of Algerian law: Legislative stakes and implementation challenges

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Abstract---This study examines Algeria's self-employed entrepreneur legal system established under Law 22-23 (December 2022), revealing a profound gap between legislative ambitions and implementation reality. The legislator sought to create a system combining procedural flexibility with legal protection, aiming to rescue youth from unemployment, extract activities from the parallel economy into legality, and propel Algeria toward the digital economy era. However, reality reveals painful paradoxes: legislative texts suffer fundamental conceptual gaps, executive decrees remain delayed creating regulatory vacuums, contradictions with existing legislation destabilize legal security, and bureaucratic complexities undermine the simplification philosophy. The study concludes that rescuing this promising system requires courageous reform: comprehensive legislative amendments, accelerated regulatory issuance, genuine digitalization, and field accompaniment transforming entrepreneurs from registry numbers into productive economic actors, because true success is measured not by registrants' numbers but by those transformed from unemployed to wealth creators.

Keywords---self-employed entrepreneur, law 22-23, legislative stakes, implementation challenges, legislative gaps, parallel economy, entrepreneurship.

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Introduction

Contemporary economic systems are experiencing profound structural transformations brought about by the digital revolution and the proliferation of information technology, whereby traditional models of work and production have receded to make way for new forms of economic activity founded upon individualism, flexibility, and innovation. Within this shifting global context, Algeria has found itself facing a dual challenge. On one hand, recent years have witnessed the proliferation of new economic activities practised by thousands of individuals in the fields of digital services, consulting, and training, yet these are mostly conducted outside any regulated legal framework. On the other hand, unemployment rates, particularly amongst youth and university graduates, have continued to rise, given the limited capacity of both public and private sectors to absorb the growing workforce.

Confronted with this reality, the Algerian legislator's initiative to promulgate Law No. 22-23 of 18 December 2022, containing the fundamental law for the self-employed entrepreneur, emerged as an ambitious attempt to address these compound problems. Through it, the legislator sought to formalise individual economic activities, encourage private initiative, and integrate the informal economy into the national economic system, whilst providing a stimulating legal environment that combines procedural simplification with legal protection.

However, Law No. 22-23, despite the strategic stakes and developmental objectives it carries, has faced since its promulgation legal and practical challenges ranging from legislative gaps in the texts, ambiguity in certain fundamental concepts, delays in issuing complementary regulatory texts, and procedural complexities that contradict the philosophy of simplification upon which the system was founded.

This study acquires multidimensional significance transcending the narrow academic sphere to touch upon the very core of Algeria's contemporary developmental problems. From the legal perspective, it provides a critical analytical reading of a recently established legal system that has not yet received its adequate share of in-depth academic research. From the economic standpoint, understanding this system assumes considerable importance within the context of searching for alternative developmental models capable of creating wealth and absorbing unemployment. On the social level, the self-employed entrepreneur system represents a potential instrument for achieving economic integration of broad segments of society, particularly youth, women, and marginalised groups.

At the heart of this study lies a central problematic concerning the existing gap between legislative ambition and practical reality: ***To what extent has the Algerian legislator, through Law No. 22-23, succeeded in constructing an integrated and coherent legal system for self-employment that achieves the delicate balance between the attractiveness of offered incentives and the effectiveness of regulatory mechanisms, and between the ambition of strategic stakes and the realism of field application, in such manner as to ensure the transformation of this system from a mere legal text into a genuine mechanism for economic development and social integration?***

This study seeks to achieve integrated scientific and practical purposes, the most important of which are:

- Deconstructing the legal structure of the self-employed entrepreneur system and analysing its components and internal relationships, leading to a profound understanding of the nature of this new system and its position within the Algerian legal system.
- Revealing the strategic stakes and developmental objectives underlying the establishment of this system, and assessing the extent of their realism and feasibility in current circumstances.
- Identifying the legal and practical challenges obstructing the path of activating the system, whilst analysing their underlying causes and their direct and indirect effects.
- Constructing a forward-looking vision for the prospects of developing the system, based upon considered legislative and regulatory solutions derived from the reality of identified problems.

The analytical nature of this study necessitated adopting a multi-level methodology combining in-depth legal analysis of legislative and regulatory texts, precise description of the system and its components, and methodical comparison with similar legal systems, whilst adopting a constructive critical approach targeting the revelation of deficiencies and proposing development pathways. The study also employed the prospective method to envision the prospects for developing the system in light of identified challenges and comparative experiences.

Addressing this compound problematic requires examining three fundamental integrated axes: First, the solidity of legal construction through examining the constitutional and legislative foundations, analysing the legal nature of the self-employed entrepreneur, and reviewing the legal regime for practising the activity. Second, the clarity of strategic stakes through studying the legal stakes and strategic orientations of the system. Third, the nature of existing practical challenges and possibilities for overcoming them through identifying legal challenges and proposing legislative solutions.

Chapter One: The Legal Framework of Self-Entrepreneurship - Foundations and Mechanisms

The self-entrepreneur system represents one of the modern legal systems introduced by the Algerian legislator in response to contemporary economic and social transformations. It emerged as a legal mechanism to regulate a wide range of economic activities that were previously practiced outside the official legal framework. Law No. 22-23 dated December 18, 2022, containing the Basic Law for the Self-Entrepreneur, established a comprehensive legislative framework aimed at encouraging individual entrepreneurship and providing a stimulating legal environment for youth initiatives, particularly in the field of digital economy and knowledge economy.

Section One: The Legal Foundations of the Self-Entrepreneur System

The self-entrepreneur system is based on a hierarchical legal structure that derives its legitimacy from supreme constitutional texts and is embodied in special legislation that defines its features and controls.

Subsection One: Constitutional and Legislative Reference

The constitutional and legislative reference constitutes the legal basis upon which the self-entrepreneur system relies, where this reference ranges from supreme constitutional guarantees to special legislation regulating self-entrepreneurial activity.

First: The Constitutional Basis for Economic Initiative Freedom

The self-entrepreneur system finds its supreme foundation in the Algerian Constitution, which guaranteed work freedom and economic initiative as a fundamental right of the citizen. Article 37 of the 2020 Constitutional Amendment stipulated that "freedom of initiative and investment is guaranteed and exercised within the framework of the law" (Constitutional Amendment of 2020, Article 37). This constitutional guarantee constitutes the basic foundation upon which all legislation regulating private economic activity relies, including the self-entrepreneur system (Bouguerra, 2024, p. 202).

The Constitution also enshrined in its Article 38 the protection of private property, providing constitutional guarantee for the material fruits of self-entrepreneurial activity (Constitutional Amendment of 2020, Article 38). This protection is reinforced by Article 43, which emphasizes "freedom of work" as a guaranteed right for every citizen (Constitutional Amendment of 2020, Article 43).

Second: The Special Legislative Framework

The legislative framework of the self-entrepreneur system consists of an integrated legal system centered primarily around Law No. 22-23 dated December 18, 2022, containing the Basic Law for the Self-Entrepreneur (Law No. 22-23, 2022). This law came as a result of a governmental initiative in coordination with the Algerian Group of Institutions Active in the Digital Field (GAAN), reflecting the orientation toward organizing new economic activities related to modern technology (Meanssri, 2024, p. 54).

This law is distinguished by establishing an independent legal system with clear specificity, as it does not fully apply the legal system of the traditional merchant nor the civil enterprise system, but rather constitutes a new legal formula that combines procedural flexibility and legal protection (Bouguerra, 2024, p. 203).
Subsequent regulatory texts reinforced this framework, with Executive Decree No. 197-23 dated May 25, 2023, which determined the list of activities eligible to benefit from the Basic Law for the Self-Entrepreneur and registration procedures in the National Register (Executive Decree No. 197-23, 2023). Executive Decree No. 196-23 was also issued regarding the organization and operation of the National Agency for the Self-Entrepreneur (Executive Decree No. 196-23, 2023), and Executive Decree No. 198-23, which determined the model of the self-entrepreneur card (Executive Decree No. 198-23, 2023).

The legal system is completed by the provisions contained in the Finance Law for 2023, where Article 51 thereof stipulated determining the ceiling of annual turnover permitted for the self-entrepreneur at five million Algerian dinars (5,000,000 DZD) (Law No. 24-22, 2022, Article 51).

Subsection Two: Legal Definition and Doctrinal Characterization

First: The Legislative Definition of the Self-Entrepreneur
Article 02 of Law No. 22-23 defined the self-entrepreneur as: "Any natural person who individually practices a profitable activity that falls within the list of activities eligible to benefit from the Basic Law for the Self-Entrepreneur and whose annual turnover does not exceed a limit determined by regulation" (Law No. 22-23, 2022, Article 02).

From this definition, it is clear that the Algerian legislator adopted cumulative criteria to determine the concept of the self-entrepreneur, represented in:
a- Criterion of the legal nature of the person: The legislator required that the self-entrepreneur be a natural person, which excludes legal persons such as companies and institutions from the scope of application of this system (Bouguerra, 2024, p. 205). The reason for this restriction is that the idea of the self-entrepreneur focuses on the individual and aims to rescue him from unemployment by adopting a simplified approach in procedures and privileges (Ben Azzouz, 2023, p. 1073).
b- Criterion of individuality in practice: The law explicitly stipulated practicing the activity "individually," meaning the exclusion of collective forms of work and the impossibility of using employees in practicing the activity (Law No. 22-23, 2022, Article 02). This distinguishes the self-entrepreneur from the very small enterprise that may employ from one person to nine persons (Law No. 02-17, 2017, Article 10).
c- Profitability criterion: The legislator required that the practiced activity be a profitable activity, which excludes activities of a charitable or voluntary nature from the scope of this system (Bouguerra, 2024, p. 206).
d- Criterion of legal determination of activity: The practiced activity must fall within the list legally determined for eligible activities (Executive Decree No. 197-23, 2023, Article 04).
e- Turnover ceiling criterion: Which is determined by the Finance Law at five million Algerian dinars (5,000,000 DZD) annually (Law No. 24-22, 2022, Article 51).

Second: Doctrinal Characterization and Legal Nature
From a doctrinal perspective, the self-entrepreneur can be characterized as the owner of a small individual project practicing an independent economic activity on his own account, without being subject to a dependency relationship with an employing entity (Menadjeli, 2023, p. 1123). His independence is manifested in the fact that he carries out his activity with complete freedom in

management and administration, while bearing full responsibility for the risks of his activity (Bouguerra, 2024, p. 207).

The legal nature of the self-entrepreneur is characterized by clear specificity, as he:
a- Is not a merchant in the full legal sense, because he is exempted from registration in the Commercial Register according to Article 09 of Law 22-23 (Law No. 22-23, 2022, Article 09).
b- Is not a salaried worker, because he works on his own account and not under the authority and supervision of an employer (Meanssri, 2024, p. 57).
c- Constitutes an intermediate category between traditional freelance work and organized commercial activity, where he benefits from the flexibility of freelance work with legal and social protection similar to that enjoyed by merchants (Bouguerra, 2024, p. 208).

Subsection Three: Legal Distinction from Similar Systems
Precisely defining the features of the self-entrepreneur system requires distinguishing it from similar legal systems that may be confused with it.

First: Distinction from the Individual Enterprise
The self-entrepreneur system differs from the individual enterprise in several fundamental legal aspects:
In terms of legal form: The individual enterprise is subject to the provisions of commercial law and is obligated to register in the Commercial Register (Law No. 23-90, 1990, Articles 19-20), while the self-entrepreneur is explicitly exempted from this obligation pursuant to Article 09 of Law 22-23 (Law No. 22-23, 2022, Article 09).

In terms of capital: The law does not require a maximum limit for annual turnover in the individual enterprise (Ben Azzouz, 2023, p. 1074), while the self-entrepreneur is subject to a ceiling set at five million Algerian dinars (5,000,000 DZD) (Law No. 24-22, 2022, Article 51).
In terms of employment: The individual enterprise can use employees (Menadjeli, 2023, p. 1124), while the self-entrepreneur practices his activity completely individually (Law No. 22-23, 2022, Article 02).
In terms of tax system: The individual enterprise is subject to the ordinary tax system (Bougandakji & Brehmani, 2024, p. 28), while the self-entrepreneur benefits from a preferential tax system at a rate of only 5% of turnover (Direct Taxes and Similar Duties Law, Article 212 bis 4).

Second: Distinction from the Very Small Enterprise
Despite the apparent similarity between the self-entrepreneur and the very small enterprise, the difference between them is fundamental from a legal perspective:
In terms of legal definition: The very small enterprise is defined according to Article 10 of Law No. 02-17 related to the development of small and medium enterprises as "an enterprise employing from one (1) person to nine (9) persons, with annual turnover less than forty million Algerian dinars (40,000,000 DZD)" (Law No. 02-17, 2017, Article 10).
In terms of legal nature: The very small enterprise is an independent economic entity that can be a legal or natural person (Bouguerra, 2024, p. 209), while the self-entrepreneur can only be a natural person (Law No. 22-23, 2022, Article 02).
In terms of size: The turnover permitted for the very small enterprise reaches forty million Algerian dinars (40,000,000 DZD), eight times what is permitted for the self-entrepreneur (Menadjeli, 2023, p. 1124).
In terms of employment: The very small enterprise is based on employing workers even if limited to one worker (Bouguerra, 2024, p. 209), while the self-entrepreneur works in his name and on his own account without employing any worker (Meanssri, 2024, p. 57).

Third: Distinction from the Startup
The startup differs from the self-entrepreneur system from multiple angles:

In terms of concept: The startup is a small newly established enterprise aiming to present a new product or innovative service in the market regardless of its size (Ries, 2017, p. 37), and is characterized by high risk with the possibility of achieving huge profits (Meanssri, 2024, p. 57).
In terms of legal form: The startup is a commercial company obligated to register in the Commercial Register (Executive Decree No. 254-20, 2020), while the self-entrepreneur is exempted from this obligation (Law No. 22-23, 2022, Article 09).
In terms of substantive conditions: The startup requires the availability of the elements of innovation and the possibility of large future project growth (Meanssri, 2024, p. 57), while the self-entrepreneur is not required to bring an innovative project nor to achieve significant growth (Meanssri, 2024, p. 57).

Fourth: Distinction from the Single-Person Company
Although both the self-entrepreneur and the single-person company are based on a single person, the legal differences between them are fundamental:
In terms of legal nature: The single-person limited liability company is a legal person independent of the sole partner according to Article 590 bis of the Commercial Law amended by Order 72-96 (Order No. 72-96, 1996, Article 590 bis), while the self-entrepreneur remains a natural person (Law No. 22-23, 2022, Article 02).
In terms of liability: In the single-person company, the sole partner bears debts within the limits of capital only (Foudil, 2005, p. 117), while the self-entrepreneur's liability is personal and unlimited, except for the protection of personal and family residence from seizure (Law No. 22-23, 2022, Article 08).
In terms of capital: The single-person company requires legally determined capital (Order No. 59-75, Article 590 bis), while this is not required for the self-entrepreneur (Law No. 22-23, 2022).
In terms of management: The single-person company is subject to management rules stipulated in commercial law (Order No. 59-75, Articles 590 bis to 590 bis 9), while the self-entrepreneur enjoys broad freedom in managing his activity (Bouguerra, 2024, p. 211).

Section Two: The Legal System for Activity Practice
The legal system for practicing self-entrepreneur activity is based on a set of substantive conditions and formal procedures organized by the legislator in a simplified manner encouraging access to this field, while establishing a balanced system of rights and obligations.

Subsection One : Legal Conditions for Obtaining Status
Obtaining self-entrepreneur status requires the availability of a set of legal conditions precisely determined by the legislator, and these conditions are distributed between what relates to the entrepreneur's person and what relates to the nature of the activity practiced.

First: Substantive Conditions Related to the Person
Article 03 of Law 22-23 specified the conditions that must be available in the natural person to benefit from the self-entrepreneur system (Law No. 22-23, 2022, Article 03):

a- Condition of legal working age: The legislator required reaching the legal working age, and referring to Labor Law No. 11-90, the minimum working age is sixteen (16) years according to Article 15 thereof (Law No. 11-90, 1990, Article 15). This condition raised doctrinal controversy, as some believe that what is meant is the civil majority age (19 years) and not merely the minimum working age (Bouguerra, 2024, p. 212), but the legal wording clearly indicates "legal working age," which refers to labor law provisions (Law No. 22-23, 2022, Article 03).
b- Condition of nationality and residence: Article 03 required that the person be a holder of Algerian nationality or legally residing in Algeria for foreigners (Law No. 22-23, 2022, Article 03). This condition finds its foundation in Law No. 08-11 related to conditions of entry of foreigners to Algeria and their residence therein (Law No. 08-11, 2008).

c- Legal capacity: Despite the absence of explicit text on the capacity condition, it is an implicit condition derived from general rules, where the person must have full capacity according to Article 40 of the Civil Code (Algerian Civil Code, Article 40), and not be under guardianship or prohibited from practicing economic activity for legal reasons (Ben Azzouz, 2023, pp. 1075-1076).

Second: Substantive Conditions Related to Activity

a- Condition of practicing a legally qualified activity: Article 02 of Law 22-23 stipulated the necessity that the practiced activity fall within the list of eligible activities (Law No. 22-23, 2022, Article 02). Executive Decree No. 197-23 determined these activities within seven fields (Executive Decree No. 197-23, 2023, Article 04):

1. Consulting, expertise, and training: including all specialized advisory services in various fields.
2. Digital services and related activities: activities linked to modern technology and digital economy.
3. Domestic services: such as cleaning and home maintenance services.
4. Services directed to persons and entertainment and recreation services: such as organizing events and entertainment.
5. Services directed to institutions: such as advertising, publicity, and logistics services.
6. Cultural services, communication, and audiovisual: related to cultural and media production.

The legislator explicitly excluded liberal professions, regulated professions and activities, and crafts from the scope of application of this system (Law No. 22-23, 2022, Article 02, Paragraph 02), because they are subject to their own special legal systems (Bouguerra, 2024, p. 213).

b- Condition of annual turnover ceiling: Article 51 of the Finance Law for 2023 determined the maximum limit of annual turnover for the self-entrepreneur at five million Algerian dinars (5,000,000 DZD) (Law No. 24-22, 2022, Article 51). Article 13 of Law 22-23 stipulated that exceeding this ceiling for three consecutive years obligates the self-entrepreneur to register in the Commercial Register if he wishes to continue his activity (Law No. 22-23, 2022, Article 13).

Subsection Two: Legal Procedures for Registration and Accreditation

The procedures for obtaining self-entrepreneur status are characterized by simplicity and digitization, facilitating access to this legal system.

First: Registration Procedures in the National Register

Articles 04 to 06 of Law 22-23 and Articles 10 to 20 of Executive Decree 197-23 organized the procedures for obtaining self-entrepreneur status (Law No. 22-23, 2022, Articles 04 & 11; Meanssri, 2024, p. 60; Executive Decree No. 197-23, 2023, Articles 10-20):

a- Submission of registration application: The registration application is filed with the National Agency for the Self-Entrepreneur or through the digital platform established for this purpose (Bouguerra, 2024, p. 214). These procedures are characterized by complete digitization in line with the state's orientation toward electronic administration (Law No. 22-23, 2022, Article 05).

b- File examination and verification of conditions: The National Agency for the Self-Entrepreneur undertakes to examine the application and verify compliance with all legal conditions (Law No. 22-23, 2022, Article 05). The legislator obligated the Agency to respond to the application within reasonable deadlines respecting the principle of transparency and effectiveness (Law No. 22-23, 2022, Article 06).

c- Registration in the National Register: After accepting the application, the concerned person is registered in the National Register for the Self-Entrepreneur, which is an electronic register containing all data related to self-entrepreneurs (Executive Decree No. 198-23, 2023). The legislator assigned the task of maintaining this register to the National Agency, which also undertakes accompaniment and monitoring tasks (Law No. 22-23, 2022, Article 06; Executive Decree No. 196-23, 2023, Article 01).

Second: The Self-Entrepreneur Card

a- Nature and content of the card: After registration, the concerned person obtains the self-entrepreneur card, which serves as proof of his legal status (Executive Decree No. 196-23, 2023, Article 06, Paragraph 01). Executive Decree 198-23 determined the model of this card and its technical

characteristics (Bouguerra, 2024, p. 214). The card contains a unique national registration number that determines the entrepreneur's activity in the National Register (Law No. 22-23, 2022, Articles 07-09).
b- Card validity period and renewal: Article One of Executive Decree 198-23 determined the validity period of the self-entrepreneur card at five (5) years (Bougandakji & Brehmani, 2024, p. 34). Upon expiration of the validity period, the entrepreneur can request card renewal according to the same simplified procedures (Bouguerra, 2024, p. 214).
c- Legal effects of obtaining the card: Upon obtaining the self-entrepreneur card, the concerned person acquires the legal status that entitles him to benefit from all privileges stipulated in Law 22-23 (General principles of administrative law). He also automatically obtains the tax identification number (NIF) that enables him to declare his activity to tax services (Bouguerra, 2024, p. 215).

Third: Procedural Guarantees
a- Principle of transparency: The legislator obligated the National Agency for the Self-Entrepreneur to publish all information related to registration procedures and required conditions through the digital platform (Executive Decree No. 197-23, 2023, Articles 19-20).
b- Principle of equality: The Agency may not refuse any registration application that meets legal conditions, in respect of the principle of equality before public service (Algerian Constitution, Article 37). Any refusal must be justified and subject to appeal (Law No. 22-23, 2022, Article 07).
c- Right to obtain an extract from the register: The legislator granted the self-entrepreneur the right to obtain an electronic extract from the National Register for the Self-Entrepreneur, showing the field of activity and registered individual activities (Bouguerra, 2024, p. 215).

Subsection Three: Legal Rights and Obligations
The legislator established a balanced system of rights and obligations ensuring protection of the self-entrepreneur and motivating him to engage in economic activity, while ensuring the rights of the state and those dealing with him.

First: Basic Rights of the Self-Entrepreneur
a- Right to practice activity freely: The self-entrepreneur enjoys broad freedom in practicing his entrepreneurial activity without excessive administrative interference, which is a reflection of the constitutional guarantee of economic initiative freedom (Law No. 22-23, 2022, Article 08). This right includes freedom to choose the place of activity practice, as Article 07 of Law 22-23 stipulated that "the self-entrepreneur can establish his activity at his place of residence or in shared workspaces" (Law No. 22-23, 2022, Article 07; Ben Azzouz, 2023, p. 1081).
b- Right to material compensation: The self-employed entrepreneur's right to obtain material compensation in return for the services he provides is a natural and guaranteed right (Law No. 22-23, 2022, Article 10). The entrepreneur enjoys freedom to determine prices for his services according to free competition rules, with the obligation to respect legislation related to consumer protection (Ben Azzouz, 2023, p. 1082).
c- Right to legal protection: The self-entrepreneur benefits from special legal protection manifested in several aspects:
• **Protection of residence from seizure**: Article 08 of Law 22-23 stipulated that "personal or family residence that the self-entrepreneur takes as headquarters for his activity may not be seized due to debts or damages resulting from practicing his activity" (Law No. 22-23, 2022, Article 08; Ben Azzouz, 2023, p. 1081).
• **Right to social coverage:** The self-entrepreneur benefits from social coverage for non-employees upon declaration to the social security body (Bougandakji & Brehmani, 2024, p. 29). This includes health insurance and the retirement system (Law No. 22-23, 2022, Article 09).
d- Right to benefit from tax privileges: The self-entrepreneur enjoys a preferential tax system, as Article 212 bis 4 of the Direct Taxes and Similar Duties Law stipulated his subjection to a rate of only 5% of turnover as a single flat-rate tax (Ben Azzouz, 2023, p. 1080).

e- Right to open a commercial bank account: Article 09 of Law 22-23 granted the self-entrepreneur the right to open a commercial bank account despite not being registered in the Commercial Register (Law No. 22-23, 2022, Article 09).
f- Right to benefit from service export proceeds in hard currency: The self-employed entrepreneur, especially in the field of digital services, benefits from his service export proceeds in hard currency in full (Law No. 22-23, 2022, Article 11).

Second: Basic Legal Obligations
The legislator organized the obligations of the self-entrepreneur in Chapter Three of Law 22-23 (Articles 10 to 13) (Bougandakji & Brehmani, 2024, p. 34):
a- Tax obligations:
• Declaration of existence to tax services: The self-entrepreneur is obligated to declare to the territorially competent tax services within thirty (30) days from the date of obtaining the self-entrepreneur card (Law No. 22-23, 2022, Article 11).
• Obtaining the tax identification number: The entrepreneur must obtain the tax identification number (NIF) that enables him to make all tax declarations (Law No. 22-23, 2022, Article 11, Paragraph 03).
• Annual declaration of turnover: The entrepreneur is obligated to file an annual administrative certificate with the National Agency, issued by the tax administration service, containing the achieved annual turnover (Bougandakji & Brehmani, 2024, p. 39).
• Payment of tax dues: The entrepreneur is obligated to pay the single flat-rate tax at a rate of 5% of his turnover (Law No. 22-23, 2022, Article 09, Paragraph 01).
b- Accounting obligations: Article 09 of Law 22-23 obligated the self-entrepreneur to keep simplified accounting (Law No. 22-23, 2022, Article 10). This accounting consists of a numbered register certified by the competent tax services, in which revenues and expenses related to the activity are recorded (Ben Azzouz, 2023, p. 1082).
c- Obligations toward social security: The self-entrepreneur is obligated to declare to the social security body for non-employees (Law No. 22-23, 2022, Article 12).
d- Obligation to respect legislation and regulations: Article 12 of Law 22-23 stipulated that "the self-entrepreneur is subject in the framework of practicing his activity to the legislative and regulatory provisions in force" (Ben Amour, 2021, p. 44). This general obligation includes (Law No. 22-23, 2022, Article 12):
• **Respecting competition rules:** The self-entrepreneur must comply with legislation related to competition (Law No. 22-23, 2022, Article 14).
• **Respecting consumer protection rules:** especially regarding invoicing, price transparency, and quality of services provided (Law No. 22-23, 2022, Article 14, Paragraph 01).
• **Respecting health, safety, and environmental rules:** especially for activities that may affect public health or the environment (Law No. 22-23, 2022, Article 14, Paragraph 03).

Third: Legal Sanctions for Breach of Obligations
a- Deletion from the National Register: Article 14 of Law 22-23 determined cases of deletion from the National Register for the Self-Entrepreneur (Law No. 22-23, 2022, Article 14, Paragraph 04):
• **Voluntary deletion:** upon the entrepreneur submitting a request for deletion (Law No. 22-23, 2022, Article 14, Paragraph 05).
• **Non-declaration of turnover:** failure to declare turnover or declaring zero turnover during the three (3) years following registration (Law No. 22-23, 2022, Article 15).
• **Exceeding the turnover ceiling:** exceeding the annual turnover limit legally determined during three (3) consecutive years (Bouguerra, 2024, p. 222).
• **Legal and judicial impediments:** existence of any legal or judicial impediment preventing the practice of activity (Law No. 22-23, 2022, Article 16).
• **Death:** the death of the self-entrepreneur automatically leads to deletion from the register (Ben Azzouz, 2023, p. 1078).

b- Deletion procedures and effects: Deletion occurs by a decision issued by the National Agency for the Self-Entrepreneur and is notified by all means within fifteen (15) days from its issuance date to the concerned person as well as tax services, the social security body, and the concerned banking or postal institution. Deletion results in cancellation of the self-entrepreneur card and loss of all privileges associated with this status (Bougandakji & Brehmani, 2024, p. 40).
c- Possibility of re-registration: Article 16 of Law 22-23 stipulated the possibility of re-registration after deletion, provided that the reasons that led to it are removed and tax and parafiscal debts due, if any, are paid (Bouguerra, 2024, p. 217).
d- Tax penalties: In case of tax evasion or false declaration, the self-entrepreneur is subject to penalties stipulated in the Tax Procedures Law (Law No. 22-23, 2022, Articles 10-13).

Fourth: Legislative Balance between Rights and Duties
The Algerian legislator was keen to establish a precise balance between rights granted to the self-entrepreneur and obligations imposed on him: flexibility versus discipline, privileges versus transparency, and protection versus responsibility (Bougandakji & Brehmani, 2024, p. 43).

Conclusion of the First Chapter
The Algerian legislator has established an integrated legal system based on solid constitutional foundations and tight special legislation, creating an innovative framework that combines flexibility and protection. The system is distinguished by its clear specificity, simplified procedures, and complete digitization. However, its success remains dependent on the effectiveness of its application on the ground, which requires concerted efforts of various concerned parties.

Chapter Two: Legislative Stakes - Legal and Economic Objectives

The promulgation of Law No. 22-23 concerning the basic law of the self-employed entrepreneur represents a significant legislative turning point in the Algerian legal system, as it came in response to profound economic and social transformations witnessed by Algeria. Public authorities have recognized the necessity of keeping pace with accelerating technological developments and the emergence of new patterns of economic activities, especially those related to the digital economy and knowledge economy, which were largely practiced outside the regulated legal framework (Mansouri, 2024, p. 54).

Section One: Legal Stakes of Legislation
The legal stakes that the Algerian legislator seeks to achieve through establishing the self-employed entrepreneur system revolve around three main axes: modernizing the legislative framework for economic activities in line with current developments, consolidating the principle of freedom of economic initiative as one of the fundamental constitutional principles, and developing legal protection mechanisms for entrepreneurs.

Subsection One: Modernizing the Legislative Framework for Economic Activities
Modernizing the legislative framework regulating economic activities is one of the most prominent stakes targeted by the Algerian legislator through issuing Law No. 22-23.

First: Adapting Law to Contemporary Requirements
The world has witnessed an unprecedented technological revolution over the past two decades, leading to the emergence of new patterns of economic activities related to modern technology and the digital economy. Algeria has recognized that traditional economic legislation is no longer sufficient to regulate these new activities (Menajli, 2023, p. 203).
Digital activities and modern technology services, such as electronic application development, digital marketing, digital content creation, and other internet-related services, were practiced in Algeria without a clear legal framework defining the rights and obligations of their practitioners (Bouguerra, 2024, p. 205).

In this context, Law No. 22-23 came to provide a modern legal framework compatible with the requirements of the digital age. Executive Decree No. 197-23 established the list of activities eligible to benefit from the basic law of the self-employed entrepreneur, giving special attention to digital services and related activities (Executive Decree No. 197-23, 2023).

Moreover, the Algerian legislator sought to simplify the administrative and legal procedures that constituted an obstacle to practicing certain economic activities. Article 09 of Law No. 22-23 stipulated the exemption of the self-employed entrepreneur from registration in the commercial register, which represents a qualitative transformation in the Algerian legislative system (Law No. 22-23, 2022, Article 09).

Second: Addressing the Legal Vacuum in Regulating Certain Professions

Wide categories of practitioners of certain economic activities have long suffered from the absence of a legal framework that protects their rights and defines their obligations. Many activities, especially those related to services directed at institutions, domestic services, entertainment and recreational services, and cultural and audiovisual services, were practiced in a legally unorganized manner (Mansouri, 2024, p. 57).

This legal vacuum had multiple negative repercussions. It deprived practitioners of these activities of legal and social protection, as they were unable to benefit from social security systems or obtain bank loans. This situation also led to the spread of illegal practices and tax evasion, which harmed the public treasury and fair competition (Bouqendakji & Berrahmani, 2024, p. 22).

Law No. 22-23 came to address this legal vacuum by providing a clear legal formula for practicing these activities. Article 02 of this law provided a clear definition of the self-employed entrepreneur (Law No. 22-23, 2022, Article 02). Moreover, determining the list of eligible activities in seven main fields reflects the legislator's desire to organize as many activities as possible that were practiced in the parallel economy (Executive Decree No. 197-23, 2023, Article 04).

Subsection Two: Consolidating the Principle of Freedom of Economic Initiative

The principle of freedom of economic initiative is one of the fundamental constitutional principles enshrined in most modern constitutions, including the Algerian Constitution. This principle aims to guarantee every citizen's right to practice the economic activity of their choice, without unjustified restrictions or obstacles from public authorities (Bouguerra, 2024, p. 210).

First: Legal Consolidation of Freedom of Investment

The Algerian legislator, through Law No. 22-23, sought to embody the principle of freedom of economic initiative on the ground by providing a flexible legal framework that allows individuals to practice economic activities with minimal restrictions. Article 03 of this law emphasized that the conditions required to benefit from the self-employed entrepreneur system are simple and easy to fulfill, consisting primarily of reaching the legal working age, and Algerian nationality or legal residence in Algeria (Law No. 22-23, 2022, Article 03).

This simplification reflects the legislator's will to open the field to the largest possible number of citizens to engage in economic activity. Unlike traditional legal systems that imposed complex and costly conditions, the self-employed entrepreneur system came with simplified procedures limited to electronic registration in the national register and obtaining the self-employed entrepreneur card (Law No. 22-23, 2022, Article 04).

Furthermore, the legislator did not require the availability of specific capital to practice activity as a self-employed entrepreneur, unlike what is practiced in other legal forms of enterprises. This reflects the legislator's will to enable persons with limited financial means to participate in economic activity, which contributes to enhancing economic inclusiveness and social justice (Menajli, 2023, p. 207).

Second: Removing Legal Obstacles to Economic Practice

One of the most important legal stakes targeted by the legislator through establishing the self-employed entrepreneur system is removing the legal and administrative obstacles that prevented the practice of certain economic activities legally. Complex administrative procedures, high costs of commercial register registration, and heavy accounting and tax obligations constituted real obstacles for individuals wishing to practice small economic activity (Ben Azzouz, 2023, p. 1076).

The legislator addressed these issues by granting the self-employed entrepreneur a set of privileges aimed at alleviating administrative and financial burdens. Article 09 of Law No. 22-23 stipulated that the self-employed entrepreneur benefits from simplified accounting, exemption from commercial register registration, preferential tax regime, possibility of opening a commercial bank account, and freedom to choose a place to practice activity (Law No. 22-23, 2022, Article 09).

These privileges represent a radical transformation in the legislative philosophy governing the organization of economic activities in Algeria. Instead of the traditional view that saw every economic activity as requiring strict control and complex procedures, the self-employed entrepreneur system came with a new view based on simplification, flexibility and trust in individual initiative (Bouguerra, 2024, p. 213).

Subsection Three: Developing Legal Protection Mechanisms for Entrepreneurs

Providing adequate legal protection for self-employed entrepreneurs is one of the fundamental stakes targeted by the Algerian legislator through issuing Law No. 22-23. Legal protection extends to providing legal guarantees that protect the entrepreneur from risks they may face while practicing their activity.

First: Protection of the Entrepreneur's Personal Financial Assets

One of the most important legal guarantees provided by the legislator for the self-employed entrepreneur is the protection of their personal financial assets from risks associated with their entrepreneurial activity. Article 08 of Law No. 22-23 stipulated that "the personal or family residence that the self-employed entrepreneur takes as headquarters for their activity may not be seized due to debts or damages resulting from practicing their activity" (Law No. 22-23, 2022, Article 08).

This text reflects the legislator's concern to protect the self-employed entrepreneur and their family from financial risks that may result from project failure or difficulty. Unlike the legal system applied to merchants, where the merchant's entire assets constitute general guarantee for their creditors, the legislator established special protection for the self-employed entrepreneur's personal and family residence, providing them with a sense of security and encouraging them to take initiative without fear of losing their home (Bouguerra, 2024, p. 209).

Second: Social Protection and Social Security

In addition to financial protection, the legislator provided social protection for the self-employed entrepreneur by obliging them to declare to the social security body for non-salaried workers. Article 10 of Law No. 22-23 stipulated that among the obligations of the self-employed entrepreneur is "declaration to the social security body for non-salaried workers" (Law No. 22-23, 2022, Article 10).

Through declaration to the social security body, the self-employed entrepreneur becomes a beneficiary of all services provided by the social security system, including health coverage, sickness insurance, work accidents and occupational diseases insurance, as well as the retirement system (Law No. 83-11, 1983).

This social protection represents an important gain for self-employed entrepreneurs who, before the issuance of this law, practiced their activities without any social coverage. Social protection is not only a human right, but also an essential factor for the entrepreneur's stability and enabling them to focus on developing their activity (Bouguerra, 2024, p. 216).

Section Two: Strategic Orientations of the Legislator

The establishment of the self-employed entrepreneur system falls within a comprehensive policy aimed at modernizing the national economy, encouraging private investment, combating the parallel economy, and absorbing unemployment especially among youth.

Subsection One: Integration into General Legislative Policy

The self-employed entrepreneur system constitutes a link in a chain of legislative reforms aimed at improving the business climate and encouraging private initiative.

First: Integration with Investment Law

The self-employed entrepreneur system falls within the legislative system regulating investment in Algeria, and integrates with other laws related to encouraging investment and developing small and medium enterprises. Algeria has witnessed active legislative movement in the field of supporting small and medium projects since the beginning of the third millennium, manifested in issuing Law No. 01-18 dated December 12, 2001 concerning the orientation law for small and medium enterprises, which was amended by Law No. 17-02 dated January 10, 2017 (Law No. 17-02, 2017).

However, these laws were primarily directed at enterprises that have the minimum level of organization and structure, and did not include very small individual activities practiced by individuals with limited capabilities. Hence came the self-employed entrepreneur system to fill this gap and provide a legal framework for very small economic activities, creating integration between different levels of economic projects (Menajli, 2023, p. 211).

This integration is also manifested in the possibility of the self-employed entrepreneur transitioning from their system to another system when their activity develops. Article 13 of Law No. 22-23 stipulated that "in case of exceeding the annual turnover determined by applicable legislation and regulation for three (03) consecutive years, the self-employed entrepreneur must register in the commercial register if they wish to continue their activity" (Law No. 22-23, 2022, Article 13).

Second: Harmony with Other Economic Laws

The self-employed entrepreneur system is characterized by its harmony with other economic laws, especially those related to e-commerce and startups. Algeria has witnessed increasing interest in the digital economy in recent years, manifested in issuing several legal and regulatory texts aimed at framing this emerging sector (Ben Azzouz, 2023, p. 1072).

In this context, the self-employed entrepreneur system comes to complete this legal framework, where it devoted special attention to digital services and related activities. This orientation reflects the legislator's awareness of the importance of the digital economy in economic development (Mansouri, 2024, p. 59).

Moreover, the self-employed entrepreneur system integrates with the startup system organized by Executive Decree No. 20-254 dated September 15, 2020. While the startup system targets innovative projects of high technological nature requiring considerable investments, the self-employed entrepreneur system provides a legal framework for smaller and simpler projects that may be a starting point toward establishing a startup in the future (Executive Decree No. 20-254, 2020).

Subsection Two: Legal Incentive for Investment

Legal incentive for investment represents one of the most important strategic orientations that the legislator seeks to achieve through the self-employed entrepreneur system.

First: Legal System of Tax Exemptions

The preferential tax system granted to the self-employed entrepreneur constitutes one of the most important incentives provided by the Algerian legislator. Article 51 of the Finance Law for 2023 stipulated that self-employed entrepreneurs whose annual turnover does not exceed five million Algerian dinars (5,000,000 DA) are subject to the single lump-sum tax at a rate of 5% of turnover (Law No. 22-24, 2022, Article 51).

This rate is considered highly preferential compared to other tax systems applied in Algeria. The single lump-sum tax combines three taxes into one tax: tax on total income, value-added tax, and tax on professional activity (Berichi, 2012, p. 277). Therefore, paying only 5% of turnover exempts the self-employed entrepreneur from the burden of calculating and paying these taxes separately.

Moreover, the Algerian legislator granted the self-employed entrepreneur other tax exemptions during the first years of starting their activity. According to Article 138 of the Direct Taxes and Similar Fees

Law, the self-employed entrepreneur benefits from total exemption from corporate profits tax for three (03) years from the date of starting activity, and this period extends to five (05) years if the activity is practiced in an area requiring promotion (Direct Taxes and Similar Fees Law, Article 138).

Second: Procedural and Administrative Privileges for the Self-Employed Entrepreneur

In addition to tax incentives, the legislator provided the self-employed entrepreneur with a set of procedural and administrative privileges aimed at simplifying activity practice and reducing administrative costs. The most important of these privileges include:

a. Exemption from Commercial Register Registration: This privilege saves the self-employed entrepreneur registration costs and associated fees, and also exempts them from legal obligations imposed on merchants registered in the commercial register (Ben Azzouz, 2023, p. 1079).

b. Simplified Accounting: Article 09 of Law No. 22-23 stipulated that the self-employed entrepreneur benefits from simplified accounting, meaning they are not obliged to keep complex commercial books imposed by commercial law on merchants. Rather, they suffice with keeping a simple register numbered and certified by tax services, in which they record revenues and expenses related to their activity (Law No. 22-23, 2022, Article 09).

c. Electronic Registration: The legislator allowed the possibility of registering in the national register of self-employed entrepreneurs electronically through the digital platform designated for this purpose (Mansouri, 2024, p. 60).

d. Freedom to Choose Place of Activity Practice: Article 07 of Law No. 22-23 permitted the self-employed entrepreneur to practice their activity from their personal or family residence or in shared workspaces, without obliging them to rent a special commercial premises (Law No. 22-23, 2022, Article 07).

Subsection Three: Legally Combating the Parallel Economy

The parallel economy constitutes a major challenge for the Algerian economy. The Algerian legislator has recognized that combating this phenomenon cannot be done through punitive methods alone, but rather requires providing attractive legal alternatives that encourage practitioners of informal activities to engage in the organized economy.

First: Legal Mechanisms for Integrating Informal Activities

The self-employed entrepreneur system represents an effective legal mechanism for integrating informal economic activities into the organized legal framework. This system was designed in a way that makes it attractive to people who were practicing their activities in the parallel economy, by providing a simple, flexible and incentivizing legal framework (Bouqendakji & Berrahmani, 2024, p. 28).

Simple registration procedures, multiple tax exemptions, simplified accounting, are all factors that make the transition from the parallel economy to the organized economy easy and worthwhile. Instead of continuing to practice activity illegally with the resulting risks and limited growth opportunities, the person can obtain legal status enabling them to practice their activity officially, benefit from legal protection and social security, open a commercial bank account, and contract with major institutions (Bouguerra, 2024, p. 218).

Moreover, determining a wide list of eligible activities, including digital services, services directed at persons and institutions, domestic services, and cultural and audiovisual services, reflects the legislator's desire to target activities that were traditionally practiced in the parallel economy (Executive Decree No. 197-23, 2023, Article 04).

Second: Encouraging Voluntary Declaration of Activity

One of the most important objectives of the self-employed entrepreneur system is to encourage voluntary declaration of economic activity. Instead of resorting to repressive methods that are often ineffective in combating the parallel economy, the legislator adopted an incentive and encouragement approach (Menajli, 2023, p. 215).

The legislator recognized that people who practice their activities in the parallel economy often do so due to complexity of administrative procedures, heavy tax burdens, and difficulty accessing the formal system. Therefore, providing a simple and incentivizing legal system represents the optimal solution to encourage them to declare their activities (Ben Azzouz, 2023, p. 1083).

This orientation is manifested in the simple declarative system imposed by the legislator on the self-employed entrepreneur. According to Article 11 of Law No. 22-23, the self-employed entrepreneur is obliged to declare existence to competent tax services territorially within thirty (30) days from the date of obtaining the self-employed entrepreneur card, and to make annual declaration of their turnover (Law No. 22-23, 2022, Article 11).

Moreover, the low tax rate (5% of turnover) makes the tax cost of formal activity reasonable and acceptable, reducing the incentive for tax evasion (Bouqendakji & Berrahmani, 2024, p. 31). Furthermore, linking registration in the national register of self-employed entrepreneurs to automatic benefit from social security represents a strong incentive to declare activity (Bouguerra, 2024, p. 216).

Section Three: Economic and Social Objectives of Self-Employed Entrepreneur Legislation

The Algerian legislator seeks through establishing the self-employed entrepreneur system to achieve a set of economic and social objectives of paramount importance.

Subsection One: Combating Unemployment and Encouraging Self-Employment

The problem of unemployment, especially among youth, is one of the biggest challenges facing Algeria. Despite efforts made in creating jobs, the unemployment rate remains high, especially among university and higher institute graduates (Agoub, 2023, p. 13).

First: Opening New Horizons for Employment

The Algerian legislator has recognized that the state and public institutions are no longer able alone to absorb the increasing workforce, and that the solution lies in encouraging individuals to create their own job opportunities through entrepreneurial initiatives. In this context, the self-employed entrepreneur system comes as a mechanism to encourage self-employment (Koufi, 2011, p. 5).

Self-employment means that the person does not wait to be employed by a certain entity, but rather takes initiative themselves to create their own project and exploit their skills and capabilities in profitable activity. This orientation transforms the individual from a job seeker to a job creator, and from unemployed to a productive entrepreneur (Lamrini & Derfouf, 2023, p. 32).

The self-employed entrepreneur system provided appropriate conditions to achieve this goal, by simplifying procedures, alleviating financial and tax burdens, and providing legal and social protection. A young person who has a project idea or certain skill can now transform it into legal economic activity without needing large capital or complex procedures (Bouqendakji & Berrahmani, 2024, p. 24).

Second: Transforming Latent Energies into Productive Force

The self-employed entrepreneur system also aims to transform latent energies in society into productive force contributing to economic development. There are wide categories of society that possess skills and capabilities but do not exploit them effectively, such as homebound women, retirees who are still capable of working, students wishing to work alongside their studies, and others (Bouguerra, 2024, p. 207).

The self-employed entrepreneur system allowed these categories the opportunity to participate in economic activity in a manner appropriate to their circumstances and capabilities. A homebound woman, for example, can practice economic activity from her home, whether in sewing, cooking, distance teaching, or providing digital services, without needing to leave home or rent commercial premises (Law No. 22-23, 2022, Article 07).

This orientation contributes to enhancing economic inclusion of marginalized or excluded categories from the traditional labor market, opening new horizons for them to achieve financial independence and improve their living conditions (Ben Azzouz, 2023, p. 1075).

Subsection Two: Developing the National Economy and Diversifying Income Sources

The objective of the self-employed entrepreneur system extends to include developing the national economy and diversifying income sources, especially in light of the need to reduce dependence on the hydrocarbon sector.

First: Contributing to Gross Domestic Product

Despite the small size of individual projects practiced by self-employed entrepreneurs, their sum can constitute an important addition to gross domestic product. When thousands or even millions of people transform from unemployed or practitioners of activities in the parallel economy to productive self-employed entrepreneurs declaring their activities, this directly contributes to increasing national production (Hafsi Bounebou, 2022, p. 247).

Moreover, the diversity of activities covered by the self-employed entrepreneur system means that contribution to the national economy will be in various sectors: services, digital industry, training, consulting, culture, and others. This diversity contributes to creating a more dynamic economy less exposed to external shocks (Hamlat & Aiboud, 2023, p. 296).

Furthermore, the success of self-employed entrepreneurs and development of their projects may lead to their transformation into small and medium enterprises in the future, creating a positive cycle of economic growth and job creation (Menajli, 2023, p. 1123).

Second: Developing the Digital Economy and Knowledge Economy

The self-employed entrepreneur system pays special attention to digital services and activities related to modern technology, reflecting the legislator's awareness of the importance of the digital economy and knowledge economy in contemporary economic development (Mansouri, 2024, p. 55).

The digital economy has become the main growth engine in the world, and studies indicate that countries that succeeded in developing their digital sector achieved high economic growth rates and created millions of job opportunities. Therefore, encouraging digital activities through the self-employed entrepreneur system represents a strategic stake for Algeria (Ben Azzouz, 2023, p. 1074).

Through this system, Algeria can benefit from the global digital boom and integrate its youth into the international digital economy. The Algerian self-employed entrepreneur who develops electronic applications, provides digital marketing services, or creates digital content, can target the Algerian, Arab and even global market, opening wide horizons for growth and achieving hard currency revenues (Law No. 22-23, 2022, Article 09, Last paragraph).

Subsection Three: Achieving Social Stability and Justice

In addition to economic objectives, the self-employed entrepreneur system seeks to achieve social objectives related to enhancing social stability and social justice.

First: Reducing Social Disparity

Unemployment and poverty are among the most important causes of social disparity and instability. When wide categories of society are unemployed or living in difficult economic conditions, this creates social tensions and threatens social cohesion (Tijani, 2021, p. 90).

By providing opportunities for self-employment and enabling individuals to improve their living conditions, the self-employed entrepreneur system contributes to reducing social disparity. It allows poor and marginalized categories an opportunity to escape the cycle of poverty through work and production (Bouqendakji & Berrahmani, 2024, p. 29).

Moreover, integrating informal activities into the organized legal framework means that their practitioners will benefit from social protection, health coverage and retirement system, which contributes to improving their standard of living and reducing social disparities (Law No. 22-23, 2022, Article 10).

Second: Enhancing Human Dignity and Independence
Work is not merely a means of earning a living, but also a source of human dignity and sense of self-worth. An unemployed person often feels frustrated and worthless, while a person who works and produces feels pride and self-confidence (Attar, 2023, p. 445).
By enabling individuals to create their own projects, the self-employed entrepreneur system contributes to enhancing their human dignity and independence. The self-employed entrepreneur does not work for others, but is their own boss, makes their own decisions, and bears responsibility for the success or failure of their project. This sense of independence and responsibility enhances self-confidence and develops the spirit of initiative and creativity (Dadi Hammou, 2020-2022, p. 95).
Moreover, the success of the self-employed entrepreneur in their project can be a source of inspiration for others in their surroundings, creating a positive entrepreneurial culture in society (Himarane et al., 2019, p. 180).

Conclusion of Chapter Two
The stakes of legislation related to the self-employed entrepreneur are numerous and multifaceted. From the legal perspective, this legislation aims to modernize the legal framework, consolidate the principle of freedom of economic initiative, and provide legal protection. From the strategic perspective, it falls within a comprehensive policy aimed at stimulating investment, combating the parallel economy, and encouraging self-employment. The success of this legal system depends on actual implementation, adequate awareness, and providing support and accompaniment for self-employed entrepreneurs.

Chapter Three: Challenges of Legal Application and Legislative Solutions

The self-employed entrepreneur system established under Law No. 22-23 represents a significant legislative step in supporting entrepreneurship and regulating modern economic activities in Algeria. However, this new legal framework, despite its ambitions, faces a series of practical challenges that limit its effectiveness and hinder the achievement of its intended objectives. These challenges range from structural legal issues within the texts themselves, procedural obstacles resulting from delays in issuing regulatory texts, and practical difficulties related to the system's operational reality.
Perhaps one of the most prominent obstacles facing this system is the delay in issuing implementing decrees that would clarify practical implementation mechanisms, in addition to legislative gaps in the basic law itself requiring precise legislative treatment. Furthermore, the ambiguity of certain provisions and their lack of harmony with other relevant legislation creates legal problems affecting the legal security of self-employed entrepreneurs.

Section One: Legal Challenges in Implementation
The self-employed entrepreneur system in Algeria faces a set of legal challenges that hinder its effective implementation and limit its ability to achieve the desired economic and social objectives. These challenges range from structural issues in the drafting of legal texts, procedural problems resulting from delays in issuing complementary regulatory texts, to implementation complexities related to the system's field practice.

Subsection One: Legal Text Issues: Legislative Gaps and Legal Contradictions
Law No. 22-23 containing the basic law for self-employed entrepreneurs suffers from several legal issues related to legislative drafting and coordination with the existing legal system, raising questions about its implementation effectiveness.

First: Gaps in Legal Definitions and Basic Concepts
a. Absence of a clear definition of self-employment: The Algerian legislator did not provide a clear and specific definition of the term "self-employment" itself, merely defining the "self-employed entrepreneur" in Article 02 of Law No. 22-23 (Law No. 22-23, 2022, Article 02). This terminological

ambiguity creates a methodological problem in understanding the legal nature of this new institution and distinguishing it from other legal forms (Maanasri, 2024, p. 55).

b. Failure to explicitly specify the legal age: The law omitted explicit specification of the legal working age, merely making implicit reference to applicable legislation and regulations (**Law** No. 22-23, 2022, Article 03). This ambiguity raises a legal problem regarding whether the intended age is 16 years as specified in Labor Law No. 11-90, or the civil majority age of 19 years stipulated in the Civil Code (Bouguerra, 2024, p. 212). Some researchers have argued that the intended age is 16 years given the use of the phrase "legal working age" rather than "age of majority" (Zina, 2023, pp. 164-167), though this conclusion remains subject to debate in the absence of explicit text.

c. Ambiguity regarding individual practice: The law did not precisely define what is meant by "individual practice of activity," raising questions about whether the self-employed entrepreneur may employ workers or assistants in practicing their activity (Ben Azzouz, 2023, p. 1073). While the wording of Article 02 indicates the individual nature of practice, the law did not expressly resolve the matter of employing workers, creating legal ambiguity requiring legislative clarification (Manadjlia, 2023, p. 1822).

Second: Contradictions with Other Legislation

The issue of coordination between the basic law for self-employed entrepreneurs and other relevant legislation emerges, particularly commercial law, labor law, and tax legislation.

a. Problem of determining applicable legislation: Article 17 of Law No. 22-23 subjects the self-employed entrepreneur "in the framework of practicing their activity to applicable legislative and regulatory provisions in force" (Law No. 22-23, 2022, Article 17), a general wording that raises the issue of precisely determining the scope of applicable legislation. Is the self-employed entrepreneur subject to commercial law provisions despite exemption from commercial register registration? What is the scope of consumer protection law application to them? (Bouguerra, 2024, p. 214).

b. Legal vacuum in the social security system: The self-employed entrepreneur's position regarding the social security system raises a legal issue, as Article 10 of the law obligates them to register with the "social security body for non-employees" (Law No. 22-23, 2022, Article 10). However, Law No. 11-83 relating to social insurance and Law No. 14-83 relating to obligations of contributors in the field of social security have not been amended to explicitly include the category of self-employed entrepreneurs (Law No. 11-83, 1983; Law No. 14-83, 1983), creating a legal vacuum in precisely determining the social protection system applicable to them.

c. Problem of applying bankruptcy provisions: The question of applying bankruptcy and judicial settlement provisions to self-employed entrepreneurs poses a complex legal issue. While exempted from commercial register registration, and therefore not officially acquiring merchant status, they engage in profitable activity that may result in commercial debts (Ben Azzouz, 2023, p. 1075). What is the applicable legal system in case of cessation of payment? Do commercial bankruptcy provisions or general civil rules apply? (Boukhers, 2024, p. 04).

Third: Deficiency in Determining Legal Liability

The legal system for self-employed entrepreneurs suffers from ambiguity in determining the scope of civil and criminal liability. While Article 08 of the law stipulates that seizure of personal or family residence "due to debts or damages resulting from their activity" is not permitted (Law No. 22-23, 2022, Article 08), this text raises numerous questions:

a. Ambiguity of seizure protection scope: What is the scope of this protection? Does it cover all types of debts or only professional debts? Does this protection extend to movable property or is it limited to real estate only? (Bouguerra, 2024, p. 210).

b. Failure to regulate liability for professional errors: How are damages resulting from professional errors or negligence handled? The law did not specify a mandatory insurance system for professional liability of self-employed entrepreneurs, especially in activities that may cause harm to others (Maanasri, 2024, p. 58).

c. Absence of a clear punitive system: In case the self-employed entrepreneur commits commercial violations (such as commercial fraud or misrepresentation), what penalties apply? Are they subject to penalties prescribed for merchants or to a special punitive system? (Ben Azzouz, 2023, p. 1082).

Subsection Two: Delay in Issuing Regulatory Texts and Its Impact on Law Effectiveness

The delay in issuing regulatory texts complementing the basic law constitutes one of the most prominent obstacles limiting the effectiveness of the self-employed entrepreneur system.

First: Issued Regulatory Texts and Their Problems

Following **Law No. 22-23**, three basic implementing decrees were issued on May 25, 2023:

- **Executive Decree No. 196-23** specifying the organization and functioning of the National Agency for Self-Employed Entrepreneurs.
- **Executive Decree No. 197-23** specifying the list of eligible activities and registration procedures.
- **Executive Decree No. 198-23** specifying the model of the self-employed entrepreneur card.

However, these decrees, despite their importance, were insufficient to fill all regulatory gaps. Decree No. 197-23, for example, specified seven general fields of eligible activities in its Article 04, but referred in Article 05 the determination of the detailed activity list content to a ministerial decision (Executive Decree No. 197-23, 2023, Articles 04-05). This gradation in regulation, while understandable from a technical perspective, creates a state of legal uncertainty for those wishing to benefit from the system (Maanasri, 2024, p. 59).

Furthermore, Decree No. 196-23 specified the general framework for the National Agency without sufficient detail of its operational mechanisms, especially regarding deletion and re-registration procedures and appeals against Agency decisions (Bouguerra, 2024, p. 215).

Second: Missing Regulatory Texts and Their Impact

There are essential regulatory texts that have not yet been issued, hampering effective law implementation:

a. Absence of text on simplified accounting: No regulatory text has been issued precisely specifying the procedures for maintaining simplified accounting specific to self-employed entrepreneurs (Law No. 22-23, 2022, Article 09). While Article 09 of the law stipulates their benefit from simplified accounting, the practical details of this accounting (required records, documents to be retained, retention period, etc.) have not been specified by a special regulatory text (Ben Azzouz, 2023, p. 1079).

b. Absence of text on oversight mechanisms: Absence of a regulatory text specifying oversight mechanisms for self-employed entrepreneur activity. Article 05 of the law stipulates that the National Agency undertakes "accompanying and monitoring the self-employed entrepreneur's activity" (Law No. 22-23, 2022, Article 05), but the procedures and limits of this monitoring have not been precisely specified, potentially opening the door to varying interpretations or administrative excesses (Bouguerra, 2024, p. 214).

c. Absence of text on coordination between entities: Failure to issue a regulatory text specifying the relationship between the National Agency for Self-Employed Entrepreneurs and tax services and social security bodies, particularly regarding information exchange and monitoring coordination (Maanasri, 2024, p. 60).

Third: Negative Impact of Regulatory Delay

The delay in issuing regulatory texts results in multiple negative effects:

From a legal perspective, this delay creates a state of legal insecurity for self-employed entrepreneurs, as it becomes difficult for them to know their rights and obligations precisely in the absence of clear and detailed texts (Boukhers, 2024, p. 11). This situation also opens the door to varying interpretations by different administrative bodies, harming the uniformity of law application (Ben Azzouz, 2023, p. 1084).

From a practical perspective, this delay leads many to refrain from joining the system due to fear of legal and procedural ambiguity (Maanasri, 2024, p. 61). The potential entrepreneur needs precise

knowledge of procedures and obligations before deciding to join this system, which is difficult to achieve in the absence of clear regulatory texts (Bouguerra, 2024, p. 217).
From an economic perspective, this situation limits the system's ability to achieve its objectives in absorbing unemployment and regulating the informal economy (Ben Azzouz, 2023, p. 1074). The effectiveness of any legal system depends primarily on the clarity of its rules and ease of application, which is unattainable given the lack of regulatory texts (Manadjlia, 2023, p. 1827).

Subsection Three: Legal and Bureaucratic Procedural Complexities
Although one of the declared objectives of the self-employed entrepreneur system is to simplify administrative procedures, practical experience reveals considerable procedural complexities.

First: Registration Procedure Issues
a. Delay in establishing the digital platform: Article 04 of the law stipulates that registration takes place "with the National Agency for Self-Employed Entrepreneurs or through the digital platform" (Law No. 22-23, 2022, Article 04). However, the establishment of this digital platform faced notable delay, forcing those wishing to register to personally visit Agency headquarters, contradicting the idea of simplification and digitization (Bouguerra, 2024, p. 215).
b. Ambiguity of administrative file content: Article 11 of the law speaks of an "administrative file" that must accompany the registration application (Law No. 22-23, 2022, Article 11), but the content of this file has not been precisely specified in the law or in the issued implementing decrees, leaving room for administrative interpretations that may vary from one province to another (Maanasri, 2024, p. 60).
c. Additional procedural burdens: Article 11 of the law obliges the self-employed entrepreneur to "declare existence with territorially competent tax services in order to obtain a tax identification number within thirty (30) days" (Law No. 22-23, 2022, Article 11). This obligation, while understandable, adds a procedural burden on the self-employed entrepreneur who is supposed to benefit from simplified procedures (Ben Azzouz, 2023, p. 1081).

Second: Coordination Issues Between Administrative Bodies
The self-employed entrepreneur system requires dealing with multiple administrative bodies: the National Agency, tax services, social security bodies, and banking institutions (Bouguerra, 2024, pp. 215-216). This multiplicity, in the absence of effective coordination mechanisms, creates procedural complexities for self-employed entrepreneurs (Maanasri, 2024, p. 61).
a. Absence of coordination mechanisms with tax administration: Article 12 of the law stipulates the obligation to deposit "an annual administrative certificate issued by the tax administration service containing the annual turnover achieved" (Law No. 22-23, 2022, Article 12) with the Agency. This procedure assumes coordination between the tax administration and the Agency, but the mechanisms of this coordination have not been clearly specified (Boukhers, 2024, p. 10).
b. Notification issues to multiple entities: Article 15 of the law stipulates that the deletion decision is notified "to the self-employed entrepreneur, tax services, social security body, and the concerned banking and/or postal institution" (Law No. 22-23, 2022, Article 15). However, the procedures of this notification and the consequences resulting from it in each entity have not been precisely regulated, which may create practical problems (Bouguerra, 2024, p. 216).

Third: Weakness of Appeal Mechanisms and Judicial Protection
a. Absence of clear appeal mechanisms: Law No. 22-23 did not provide for clear appeal mechanisms against National Agency decisions, particularly decisions refusing registration or deleting from the register (Maanasri, 2024, p. 61). Article 14 stipulates deletion cases without indicating the possibility of judicial or administrative appeal of these decisions (Law No. 22-23, 2022, Article 14).
b. Constitutional issue: This absence raises a constitutional issue, as the right to litigation is constitutionally guaranteed, and it is assumed that every administrative decision affecting individuals' rights should have specified appeal methods (Bouguerra, 2024, p. 216). In the absence of a special text, the affected self-employed entrepreneur will be forced to resort to general rules for administrative

appeals, which requires time and effort that may not align with the nature of entrepreneurial activity (Ben Azzouz, 2023, p. 1078).

c. Absence of dispute resolution alternatives: The law did not provide for a mechanism for arbitration or mediation in disputes that may arise between the self-employed entrepreneur and the administration or between them and their clients, which would have contributed to accelerating dispute resolution and reducing the burden on the judiciary (Manadjlia, 2023, p. 1828).

Second Section: Legal Prospects for Development

In light of the legal challenges facing the self-employed entrepreneur system, it becomes necessary to explore possible prospects for developing this system through a comprehensive legislative approach that includes amending existing texts, developing legal protection mechanisms, and updating the regulatory framework to ensure system effectiveness and its ability to achieve its objectives.

Subsection One: Amending Legal Texts to Fill Existing Gaps

Developing the self-employed entrepreneur system requires making fundamental amendments to **Law No. 22-23** to fill legislative gaps and clarify ambiguous concepts.

First: Proposals to Improve Definitions and Concepts

a. Adding a definition of self-employment: It is necessary to add a clear definition of self-employment itself in Article 02 of the law, so that the definition is not limited to the self-employed entrepreneur as a person, but extends to include self-employment as a legal institution with its distinctive characteristics and nature (Maanasri, 2024, p. 55). This definition would remove existing confusion and establish a clearer legal understanding of the system.

b. Explicitly specifying the legal age: It is proposed to amend Article 03 of the law to explicitly specify the legal age. Some researchers believe that adopting 18 years as a minimum age is most appropriate, consistent with the international trend and ensuring sufficient maturity to practice entrepreneurial activity (Bouguerra, 2024, p. 212). It is also possible to stipulate the possibility of a minor aged 16 years benefiting from the system on condition of obtaining permission from the legal guardian, similar to what is practiced in commercial law (Algerian Commercial Law, Article 05).

c. Clarifying the meaning of individual practice: It is preferable to add an explanatory paragraph in Article 02 precisely specifying what is meant by "individual practice of activity," explicitly stating whether or not employing workers is possible (Ben Azzouz, 2023, p. 1073). If this is permitted, the number of allowed workers must be specified so that the activity does not lose its individual character (Manadjlia, 2023, p. 1822).

Second: Addressing Legislative Contradictions

To address existing contradictions, coordinative amendments to relevant legislation are proposed:

a. Precise determination of applicable legislation: Amending Article 17 of Law No. 22-23 to precisely determine legislation applicable to self-employed entrepreneurs, instead of the general reference to "applicable legislative and regulatory provisions in force" (Law No. 22-23, 2022, Article 17). It can be stipulated that self-employed entrepreneurs are subject to consumer protection provisions, competition laws, and legislation related to health and safety, while specifying commercial provisions that do not apply to them given the specificity of their status (Bouguerra, 2024, p. 214).

b. Amending social insurance laws: Amending Laws No. 11-83 and 14-83 relating to social insurance to include the category of self-employed entrepreneurs among beneficiaries of the social security system for non-employees, while specifying contribution rates and services provided (Maanasri, 2024, p. 61).

c. Issuing a special text on cessation of payment: Issuing a special legislative text regulating the situation of self-employed entrepreneurs in case of cessation of payment, containing simplified procedures different from the traditional commercial bankruptcy system, taking into account the small size of their activity and its special nature (Ben Azzouz, 2023, p. 1082).

Third: Clearer Determination of Liability and Obligations

It is proposed to add new articles to the law precisely regulating the issue of liability:

a. Determining seizure protection scope: Amending Article 08 to precisely determine the scope of seizure protection, stipulating that it is limited to the primary residence only without other real estate properties, with specification of a ceiling for this protection (Boukhers, 2024, p. 08).
b. Obligation for professional liability insurance: Adding a new article obligating self-employed entrepreneurs in certain sensitive activities (such as medical services or engineering consultations) to obtain professional liability insurance (Maanasri, 2024, p. 58).
c. Regulating liability for damages: Including clear provisions regulating self-employed entrepreneur liability for damages that their activity may cause to consumers or third parties, with specification of the applicable compensation system (Bouguerra, 2024, p. 210).

Subsection Two: Developing Legal Protection Mechanisms
Strengthening the self-employed entrepreneur system requires developing effective legal mechanisms to protect the rights of self-employed entrepreneurs and ensure the sustainability of their activities.

First: Enhancing Social Protection and Guarantees
Although the law obligated self-employed entrepreneurs to register with the social security body, the actual protection provided remains unclear (Ben Azzouz, 2023, p. 1082). Therefore it is proposed:
a. Special regulatory text on social protection: Issuing a special regulatory text precisely specifying the social protection system for self-employed entrepreneurs, including: contribution rates, covered health services, retirement system, and compensation in case of disability (Manadjlia, 2023, p. 1828).
b. Graduated contribution system: Creating a graduated contribution system taking into account the initial stages of activity, so that contributions are reduced in the first three years then gradually increase (Boukhers, 2024, p. 11).
c. Special support fund: Establishing a special fund to support self-employed entrepreneurs in cases of economic or health crises (as happened with the COVID-19 pandemic) (Maanasri, 2024, p. 61).

Second: Developing Appeal and Judicial Protection Mechanisms
To ensure effective legal protection, it is proposed:
a. Organizing appeal methods: Adding new articles to the law organizing methods of appealing National Agency decisions, with specification of:

- Appeal deadlines (30 days from notification date is proposed)
- Authority competent to consider appeals (administrative committee or administrative judiciary)
- Suspensive or non-suspensive effect of appeal (Bouguerra, 2024, p. 216)

b. Administrative reconciliation committees: Establishing administrative reconciliation committees at the provincial level to consider disputes between self-employed entrepreneurs and the administration before resorting to judiciary (Ben Azzouz, 2023, p. 1084).
c. Arbitration in commercial disputes: Stipulating the possibility of resorting to arbitration in commercial disputes between self-employed entrepreneurs and their institutional clients, with establishment of specialized arbitration centers (Manadjlia, 2023, p. 1828).

Third: Protection of Intellectual Property and Innovation
Given that many self-employed entrepreneur activities relate to digital services and creative activities, it is proposed:
a. Simplifying intellectual property protection procedures: Simplifying intellectual property protection procedures for self-employed entrepreneurs, with granting exemptions from registration fees in the initial phase (Maanasri, 2024, p. 57).
b. Protection of professional secrets: Establishing a legal mechanism to protect professional secrets and commercial information specific to self-employed entrepreneurs (Bouguerra, 2024, p. 209).
c. Protection from unfair competition: Developing a legal system protecting self-employed entrepreneurs from unfair competition, especially from large corporations (Ben Azzouz, 2023, p. 1075).

Subsection Three: Updating the Regulatory Framework and Simplifying Procedures
The regulatory framework constitutes the backbone for implementing any legal system, and the success of the self-employed entrepreneur system requires a comprehensive update of this framework.

First: Issuing Necessary Implementing Texts
It is necessary to expedite issuing the following regulatory texts:
a. Decree on simplified accounting: An implementing decree precisely specifying the procedures for maintaining simplified accounting, including:
- Models of simplified accounting records
- Documents to be retained and retention period
- Procedures for preparing annual tax declarations (Law No. 22-23, 2022, Article 09)

b. Joint decision on coordination: A joint ministerial decision between the Ministry of Finance and the Ministry of Knowledge Economy specifying:
- Coordination mechanisms between tax administration and the National Agency
- Procedures for electronic information exchange
- Simplified tax monitoring procedures for self-employed entrepreneurs (Boukhers, 2024, p. 10)

c. Decree on relationship with banks: An implementing decree regulating the relationship between self-employed entrepreneurs and banking institutions, including:
- Simplification of commercial bank account opening procedures
- Foreign currency transfer mechanisms for exported digital services
- Facilitated loan system to support self-employed entrepreneurs (Ben Azzouz, 2023, p. 1080)

Second: Comprehensive Digitization of Procedures
Digitization constitutes an essential entry point for simplifying procedures and improving services:
a. Integrated digital platform: Developing an integrated digital platform allowing:
- Complete electronic registration without need for travel
- Real-time file status tracking
- Electronic downloading of administrative documents (card, certificates, etc.)
- Declaration of accounting and tax information (Maanasri, 2024, p. 60)

b. Electronic linkage between systems: Electronically linking the platform with information systems of other entities (taxes, social security, banks) to avoid duplication of document submission (Bouguerra, 2024, p. 215).
c. Smart phone application: Creating a smart phone application enabling self-employed entrepreneurs to manage their entire activity via their phone (Manadjlia, 2023, p. 1827).

Third: Training and Accompaniment
Reforming legal texts is not sufficient; self-employed entrepreneurs must be accompanied to ensure project success:
a. Mandatory training programs: Obligating the National Agency to provide training programs for new self-employed entrepreneurs on:
- Legal and tax obligations
- Accounting management basics
- Digital marketing
- Intellectual property protection (Ben Azzouz, 2023, p. 1075)

b. Network of accompaniment centers: Establishing a network of accompaniment centers at the provincial level providing free legal and administrative consultations to self-employed entrepreneurs (Maanasri, 2024, p. 61).
c. Platforms connecting with institutions: Creating mechanisms for linking self-employed entrepreneurs with large corporations, through digital mediation platforms facilitating their obtaining contracts with these institutions (Boukhers, 2024, p. 11).

d. Periodic forums and exhibitions: Organizing periodic forums and exhibitions for self-employed entrepreneurs to exchange experiences and present their services (Bouguerra, 2024, p. 217).
e. Additional incentive system: Developing an additional tax incentive system for self-employed entrepreneurs who achieve distinguished results or contribute to exports (Boukhers, 2024, p. 11).

Fourth: Expansion of the List of Eligible Activities
A periodic review of the list of activities eligible to benefit from the self-employed entrepreneur system is proposed, in line with technological and economic developments:
a. Expanding the list for digital activities: Expanding the list to include new activities in the digital economy (such as electronic marketing, digital content management, cybersecurity) (Maanasri, 2024, p. 59).
b. Including craft activities: Including some simple craft activities that do not require massive equipment, with setting controls distinguishing them from traditional crafts (Bouguerra, 2024, pp. 206-207).
c. Allowing activity diversity: Allowing self-employed entrepreneurs to practice activities from different fields (not just from the same field) provided that total turnover does not exceed the legally specified ceiling (Executive Decree No. 197-23, 2023, Article 19).
d. Reconsidering the turnover ceiling: Reconsidering the annual turnover ceiling (5 million dinars), particularly for digital activities that can achieve greater returns without losing their individual character (Manadjlia, 2023, p. 1822).

Conclusion of Chapter Three
The self-employed entrepreneur system in Algeria, despite its importance and ambitions, faces fundamental legal and regulatory challenges hindering its effective implementation. However, these challenges can be overcome through genuine legislative will adopting a comprehensive reform approach that includes amending the basic law, expediting issuance of necessary regulatory texts, developing legal protection mechanisms, and investing in digitization and accompaniment. The success of this system is not measured only by the number of registrants, but by its ability to create sustainable employment opportunities, regulate the informal economy, and support innovation and creativity.

Conclusion:

Following this analytical journey through the labyrinths of texts and complexities of implementation, the features of a compound picture of the self-employed entrepreneur system in Algeria become clear. It is a system carrying within its folds the seeds of genuine economic and social transformation, yet simultaneously suffering from legal and practical stumbling blocks that limit its capacity to germinate and grow.

The Algerian legislator has demonstrated legislative boldness when it proceeded to establish a new legal system that does not fall within traditional categories, but rather establishes a middle ground between independent work and organised commercial activity, a zone characterised by both flexibility and protection. This system has granted a package of privileges that appear attractive on paper: exemption from commercial registration, provision of preferential tax regime not exceeding 5% of turnover, simplified accounting, protection of residence from seizure, and integration into the social security system.

However, the path from text to reality is paved with obstacles. Legislative gaps are not merely passing oversights that can be overcome through interpretative discretion, but rather structural problems touching upon the essence of the system: ambiguity in fundamental concepts, contradictions with other legislation, deficiency in organising liability, and a vacuum in judicial protection mechanisms. If we add to this the chronic delay in issuing regulatory texts, bureaucratic complexities contradicting the spirit of simplification, and weakness in accompanying mechanisms, we arrive at a conclusion that the system, in its current state, resembles a building constructed upon an incomplete foundation.

However, this critical diagnosis should not drive us to despair or absolute condemnation. The experience remains in its infancy, and the new legal system requires time, testing, and continuous amendment to reach maturity. More importantly, the identified problems are not intractable, but rather can be overcome through genuine reform will combining legislative amendment, acceleration in issuing regulatory texts, actual digitalisation of procedures, and continuous accompaniment of self-employed entrepreneurs.

The success of the self-employed entrepreneur system is not measured by the number registered in the national register, but rather by its capacity to create genuine economic dynamism, transform the unemployed into producers, informal activities into legal projects, and latent energies into national wealth. This will only be achieved if we realise that law alone is insufficient, and that legislative reform must be coupled with a change in mentalities, modernisation in administrative methods, and genuine confidence in individual initiative.

Study Results:

This study has yielded fundamental results which we summarise as follows:

- The Algerian legislator has succeeded in establishing a new legal system for the self-employed entrepreneur distinguished by clear specificity combining procedural flexibility and legal protection, with a solid constitutional foundation guaranteeing the freedom of economic initiative, yet the legislative texts suffer from gaps and ambiguity in certain fundamental concepts (legal age, individual practice, scope of liability).
- The system carries ambitious strategic stakes aimed at modernising the national economy, combating unemployment, integrating the parallel economy, and developing the digital economy, yet achieving these stakes remains contingent upon the effectiveness of implementation and field accompaniment.
- The system faces a serious regulatory challenge represented in the chronic delay in issuing complementary implementing texts (particularly concerning simplified accounting, control mechanisms, and coordination between entities), thereby creating a regulatory vacuum that obstructs actual implementation and destabilises the legal security of entrepreneurs.
- The relationship between Law No. 22-23 and other legislation suffers from contradictions and lack of harmony, particularly with the Commercial Code and social insurance laws, thereby raising legal problems requiring comprehensive coordination amendments.
- The system suffers from clear weakness in judicial protection mechanisms, as the law has not clearly organised methods of appeal against decisions of the National Agency, nor dispute resolution mechanisms, thereby raising constitutional problems concerning the right to litigation.

Despite existing challenges, the system remains capable of development and improvement through a comprehensive reform approach combining legislative amendment, regulatory acceleration, actual digitalisation, and continuous accompaniment, following successful international experiences.

Recommendations

In light of these results, we propose five pivotal recommendations:

- ✓ Undertaking in-depth amendment to **Law No. 22-23** including explicit determination of legal age, clarification of the meaning of individual practice, defining the scope of seizure protection, clear organisation of judicial appeal mechanisms, and establishment of a special cessation of payment system that considers the specificity of the self-employed entrepreneur.
- ✓ Immediate acceleration in issuing missing decrees and regulatory decisions, particularly the decree organising simplified accounting, the joint decision determining coordination mechanisms between

administrative entities, and the decree organising relationships with banks, whilst establishing mandatory short deadlines for issuing each text.

- ✓ Developing an integrated digital platform allowing completion of all procedures electronically without travel, linking it with information systems of other entities (taxes, social security, banks), and creating a smart mobile application enabling the entrepreneur to manage their entire activity.
- ✓ Establishing a national network of accompaniment centres providing mandatory training for new entrepreneurs, free legal and administrative consultations, linking platforms with large institutions, whilst organising periodic forums for exchanging experiences and developing a positive entrepreneurial culture.
- ✓ Establishing an institutional mechanism for periodic evaluation of the system (annually), involving the National Agency, relevant administrations, and self-employed entrepreneurs themselves, aimed at identifying field problems and proposing necessary amendments, whilst opening up to successful international experiences and benefiting from them in developing the Algerian model.

The success of the self-employed entrepreneur system is not the responsibility of the legislator alone, but rather a collective responsibility involving public authorities, relevant administrations, universities and research centres, and self-employed entrepreneurs themselves. Genuine reform coupled with continuous monitoring and objective evaluation is capable of transforming this system from a modest legal experiment into a genuine instrument for economic development and social justice.

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