

The legal framework for micro import activities: A study of Executive Decree No. 25-170 dated 28/06/2025

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Abstract---Following the issuance of a set of legal and regulatory texts that govern the activities of self-employed contractors, the Algerian legislator sought to expand the range of activities that can be carried out under this designation by introducing a new, independent activity to the previous seven fields. This was achieved through the issuance of Executive Decree No. 25-170, dated 28/06/2025, which specifies the conditions and procedures for practising micro import activities. The decree outlines the requirements for micro importer status, the privileges granted to micro importers, and the modalities of practice and cases that necessitate deregistration, in light of the provisions of the fundamental law governing self-employed contractors.

Keywords---micro-importation, self-employment, parallel economy, shadow economy merchants.

Introduction

In response to the legislative movement aimed at supporting unemployed youth or those engaged in profit-making activities outside legal frameworks, Algeria is showing increasing interest in self-employment and the mechanisms for its support and development. The legislator has issued a series of legal and regulatory texts to organise freelance work or informal employment, enabling individuals to engage collectively in legally recognised profit-making activities. To this end, the legislator has introduced a new and independent activity alongside the previous seven fields through Executive Decree No. 25-170, dated 28/06/2025. This decree specifies the conditions and procedures for the practice of micro import activities by self-employed contractors¹. This decree has been issued in accordance with the provisions of Law No. 22-23, dated 18/12/2022, which concerns the fundamental law for self-employed contractors².

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The decree specifically aims to provide a comprehensive and final settlement for young people engaged in micro-import activities, commonly known as 'kaba traders'³, and to protect them by integrating them into the organised framework of foreign trade. This allows them to benefit from the advantages of the legislation applicable to self-employed contractors.

This initiative is part of the economic reforms undertaken by Algeria to modernize its economic system and expand the scope of regulated economic activity. It also reflects the state's direction towards digitization and simplifying administrative procedures for small economic operators.

Based on the above, we have decided to address this topic as one of the newly emerging subjects affirming the official desire to combat the black market and the parallel economy in the country. This approach also supports youth groups, who represent an important part of the country's economic fabric, and works to develop an appropriate legal framework for their growth and development.

Against this backdrop, the present study poses the following question: has the Algerian legislator succeeded in integrating the parallel economy into the formal economy by establishing a legal framework for micro import activities? The objective of this study is therefore to shed light on the legal framework for micro import activities for self-employed contractors, as well as the bodies responsible for supporting and accompanying this type of activity. This will be achieved by examining the various legal provisions set out in Executive Decree No. 25-170 and Law No. 22-23, which establish the legal framework for self-employed contractors, as well as Executive Decree No. 22-197, which specifies the list of activities⁴.

The descriptive method was adopted to answer this question, focusing on defining the term 'micro import' as a modern term or new designation in the field of entrepreneurship, emphasising the conditions for practising the activity and the procedures to be followed, as well as the main privileges granted to the importing contractor. Additionally, the study employed an analytical approach, examining various legal texts related to the subject. In this regard, two main areas were addressed: the first addressed the concept of micro import activities and the second discussed the modalities of practising this activity.

Definition of the Micro Importer and Conditions for Practising the Activity:

A micro importer is defined as an individual or entity that imports goods in small quantities for resale at a profit, while adhering to the regulatory frameworks established by the relevant authorities. The conditions for practising this activity under Executive Decree No. 25-170 include a series of requirements aimed at ensuring the legality and safety of the import process.

Firstly, the micro-importer must register with the National Agency for Self-Employed Contractors and obtain the relevant activity code. This registration ensures compliance with national economic regulations and facilitates taxation on revenues generated from these activities. Furthermore, micro importers are required to maintain accurate transaction records to ensure transparency and accountability in their operations.

Several advantages have been introduced to encourage youth participation in this sector, including privileges granted to micro importers. These include access to special financing options, exemptions from certain fees and simplified administrative procedures for import activities. These measures aim to create an environment that is appealing for young entrepreneurs to invest and innovate within the legal economy.

Overall, the introduction of the micro-importer category reflects a significant shift towards formalising the informal economy and providing structures for those previously operating in a less regulated environment. This highlights the Algerian government's commitment to enhancing economic activity while safeguarding the rights of small traders and consumers.

Firstly, the definition of micro import activities and the conditions for practising them

1. Definition of micro Import Activities:

According to Executive Decree No. 25-170, micro import activities refer to 'operations carried out individually by natural persons during their trips abroad for the purpose of importing goods for resale

involving limited quantities of goods, not exceeding a value of one million eight hundred thousand dinars (1,800,000 DZD), for each trip and up to two trips per month⁷. The value of the goods stipulated above does not include the annual tourism grant⁵.

Article 3 of the Decree states that 'micro import activities are practised exclusively and personally by natural persons holding the status of self-employed contractor in accordance with the applicable legislative and regulatory provisions⁷.

Thus, micro importation involves the import of limited quantities of goods from abroad with modest capital for the purpose of selling them as they are⁶. This is carried out by individuals who do not have any other profitable activities, who hold a self-employed contractor card and who meet the legal conditions set out in Articles 2, 5, 6 and 8 of the aforementioned executive decree.

2. Conditions for practising micro import activities:

Since the executive decree was issued in the context of implementing the provisions of the fundamental law for self-employed contractors, some of these conditions are in line with the provisions set out in the law. These include age, nationality, residency and other conditions, which have been mentioned previously in its provisions. There are also further restrictions concerning the practice of this activity, including obtaining a general licence, opening a foreign currency bank account, and ensuring compliance with the legally declared threshold.

2.1 Reaching Legal Working Age:

The legislator requires that the contractor reach the legal working age. According to Article 19 of Law No. 90-11 concerning labour relations⁷, the minimum age for work is sixteen (16) years, except for apprenticeship contracts and cases requiring the guardian's permission. No maximum age limit has been specified for benefiting from this system.

Despite self-employed contractors being subject to a distinct legal system and engaging in profitable activities, we believe that specifying this age poses a risk due to these individuals' inability to protect themselves from fraud or deception.

2.2 Enjoyment of Algerian nationality with residency in Algeria:

In accordance with Article 3 of Law No. 22-23 mentioned earlier, a person holding the status of micro importer must have Algerian nationality and reside within the country. Additionally, a foreigner wishing to benefit from the self-employed contractor system must have legal residency in Algeria.

2.3 Prohibition on Practising Any Other Profitable Activity:

Among the conditions stipulated in this decree is the requirement that the micro-importer does not engage in any profitable activity, whether as an employee, trader or independent professional. This is to avoid subjecting them to dual legal systems, such as being registered in the commercial register or being required to meet specific practice conditions.

2.4 Enrolment in the National Social Security Fund for Non-Employees:

Through the self-employed contractor law, the legislator aimed to strengthen the entrepreneurial market and provide social security for contractors, who are a vulnerable group. This is intended to mitigate the risks they may face by offering affordable insurance and enabling them to benefit from entitlements, such as access to healthcare cards and retirement contributions, through enrolment in the National Social Security Fund for Non-Employees (CASNOS). Accordingly, Article 10¹³ of the self-employed contractor law and the fourth paragraph of Article 5 of the decree stipulate that self-employed contractors must register with CASNOS.

2.5 Opening a foreign currency bank account with the Foreign Bank of Algeria:

The Foreign Bank of Algeria is considered one of the banks that provides the best financial and credit services to clients at national and international levels. The bank offers personal and family accounts that can be opened easily with simplified procedures⁸.

2.6 Ineligibility for unemployment benefits:

Engaging in micro import activities excludes one from receiving unemployment benefits, which are governed by Executive Decree No. 22-70 dated 10 February 2022. This decree outlines the conditions and procedures for eligibility for unemployment benefits, their amounts and the obligations of beneficiaries⁹. Among the conditions stipulated in Article 2 of this decree is that the beneficiary must have no income, regardless of its source. Furthermore, paragraph 8 of the same article and paragraph 1 of Article 9 prohibit or suspend benefits on a case-by-case basis when the unemployed person receives benefits from public agencies to support the establishment or expansion of activities. In this context, we note that self-employed contractors benefit from the advantages granted by the National Agency for the Self-Employed Contractor.

2.7 Holding a Self-Employed Contractor Card:

This essential document allows the holder to legally conduct commercial activities. According to Article 6¹⁶ of the Executive Decree, micro importers must possess a Self-Employed Contractor Card, issued by the National Agency for Self-Employed Contractors and specifically designated for this activity. The card includes the “Micro Import” field/activity, enabling verification of the individual’s identity and the legality and organisation of their activities.

2.8 Obtaining a General Licence:

The micro-importer must submit a request for a general licence to practise micro-import activities to the external trade department. The department must issue the licence to the applicant within five working days of the application being submitted. The licence must be renewed annually while the activity is being carried out¹⁰. According to the final paragraph of Article 12 of the decree under review, this general licence is personal and non-transferable.

2.9 Commitment to respecting consumer protection and national security regulations:

In light of the growing risks to consumer safety, particularly following the opening of the Algerian market to foreign products and goods, it is imperative to establish legal regulations that provide comprehensive preventive and deterrent protection throughout the process of offering products for consumption. Participants are obliged to inform consumers, ensure product safety, and comply with legal standards and specifications. Participants must also adhere to guarantees and after-sales service, and protect consumers from arbitrary conditions. Civil liability arises in cases of harm to the health, property or safety of consumers, necessitating compensation, while criminal liability applies in the event of violations.

In this context, the micro-importer must also respect the shelf-life stipulated in paragraph 4 of Article 6 of the Decree, whereby the remaining shelf-life of imported goods at the time of importation must exceed half of the overall shelf-life designated for consumption.

2.10 Compliance with the declared threshold value stipulated in Article 2 of the Decree:

A self-employed contractor with micro-importer status is prohibited from exceeding the financial value declared in Article 2 of the Decree. This is set at one million eight hundred thousand dinars (1,800,000 DZD) per trip, up to a maximum of two trips per month. This excludes the annual tourism grant¹¹.

2.11 Importation within the framework of legally permitted goods:

In this context, we differentiate between two cases:

Permitted goods for import:

Through our study of the executive decree, we found no text specifying a list of goods that self-employed contractors are allowed to import, other than the identification of excluded goods mentioned in Article 9¹⁹. In practice, however, this type of activity, commonly referred to as ‘kaba trade’, has included various goods such as clothing, mobile phones, perfumes and electronic devices, as well as other consumer products at reasonable prices. As this situation requires comprehensive resolution, it is reported that the President of the Republic instructed the Prime Minister with the utmost urgency to form a committee to establish mechanisms for micro import activities. The President also mandated that this committee, chaired by the

Prime Minister, compile a list of materials that these young entrepreneurs are permitted to import, thereby ensuring the continuity of their activities. The President emphasises the importance of complying with applicable legal and tax regulations¹².

Excluded goods from micro import activities:

Article 9 of the executive decree excludes a range of goods due to their specific nature, the risks associated with dealing in them or their impact on security, public order and morals. According to this article, these goods are listed exhaustively as follows:

- Prohibited goods
- Sensitive materials
- Pharmaceutical products
- Goods whose importation is subject to special licences
- Goods affecting security, public order and morals
- Sensitive equipment, as stipulated in Executive Decree No. 09-410 dated 10/12/2009 (amended and supplemented), which outlines the security rules applicable to activities involving sensitive equipment¹³.

Secondly, advantages granted to the micro-importer:

The success of import activities within the framework of self-employment depends on the level of interest shown by the target groups. To this end, the Algerian legislator has introduced several incentives to encourage participation in this activity, expanding upon those set out in the fundamental law for self-employed contractors by including additional measures in this decree.

1. Advantages granted under the executive decree:

The executive decree reveals several advantages granted to micro importers holding a self-employed contractor card. These include maintaining simplified accounting for commercial activities, exemption from registering with the commercial register, exemption from prior import licences, a customs duty rate of 5%, and a special tax system according to applicable legislation.

1.1 Maintenance of simplified accounting for the activity:

Adopting simplified financial accounting, recorded in a numbered register and endorsed by the relevant regional tax authorities, allows revenues and expenses related to import activities to be documented. This provides an overview of the financial status of the importing contractor¹⁴.

To benefit from this advantage, contractors must adhere to the provisions of Law No. 07-11 concerning the financial accounting system¹⁵. This enables them to engage in foreign trade by sea and air in its simplest form. This is also subject to a series of accounting-related exemptions, as confirmed by the decision setting the applicable thresholds for activities and the number of employees for small entities, issued in 2008¹⁶.

1.2 Exemption from the obligation to register in the commercial register:

The legislator's commitment to information and communication technology, as set out in Law No. 13-06 dated 13 July 2013 (amending and supplementing Law No. 04-08 dated 14 August 2004 concerning conditions for commercial practices)¹⁷, is particularly notable following the issuance of Executive Decree No. 15-11, which specifies the methods for registration, amendment and removal from the commercial register¹⁸. The activation of these laws, prompted by the adoption of Electronic Commerce Law No. 18-05 dated 10 May 2018¹⁹, leads us to explore the rationale behind exempting individual contractors from registration in the commercial register and reducing their administrative burden.

Allowing contractors to maintain their accounts through a numbered and indexed register provides a simplified administrative procedure for establishing and managing their activities²⁰, which alleviates potential financial burdens that could be costly, particularly for the targeted youth group with limited financial resources. Consequently, the legislator has waived the obligation to present ownership, lease or allocation contracts in order to carry out their activities²¹.

1.3 Exemption from Prior Import Licenses:

Any economic operator, whether a natural or legal person, who meets the conditions in accordance with current legislation and regulations can submit a request for an import license for products or goods subject to an open quota by depositing an import license request form at the relevant provincial trade directorate.

The self-employed micro importer is granted a special status, exempting them from providing a prior import licence due to their limited capital and the small quantities of goods imported, which meet basic consumer needs and have a positive impact on the market.

Furthermore, the obligation to obtain a prior import or export licence applies to certain consumer products that are toxic or pose a particular danger, such as various types of bleaching agents, children's toys, care tools, ceramic and plastic containers, and so on.

1.4 Customs Duty Rate of 5%

Customs law classifies goods based on the duties imposed on them into three categories: goods subject to high duties, goods subject to ordinary duties and goods exempt from duty payment. The first category includes goods with total rates exceeding 45%, which are treated differently and are subject to specific customs restrictions and detailed precautionary measures upon possession and transfer within the customs zone. The second category includes all goods whose total duty value does not exceed 45%²², despite being subject to the same customs procedures. There are numerous and diverse exemptions from duties, based on specific legal texts, in addition to exemptions granted under Law 79-07 concerning customs, as amended and supplemented.

In our view, the 5% rate within the framework of micro importation has a distinct classification: it is neither ordinary nor exempt, as the customs tariff value varies based on the type of product imported and the country of origin. However, it is still subject to control procedures like other goods. Thus, the conditions for applying these specific statuses to products licensed for import by micro self-employed contractors depend on special authorisation from the Minister of Finance and the Chief Inspector of the relevant regional customs divisions.

1.5 Special Tax System According to Applicable Legislation:

Tax advantages are a tool used by countries to enhance their national economy and create an investment environment in specific areas. This involves adopting policies that allow the state to forgo some of its financial rights in the form of incentives or licences granted to specific groups. This ensures their continuity and effectiveness, and encourages innovation and participation in economic development.

To achieve these goals, micro importers, as defined by Law No. 22-23 and Article 4 of the executive decree, benefit from a special tax system. This leads us to conclude that the system for self-employed contractors relies on individuals who urgently need work and capital, and who lack the necessary equipment and resources to manage their investment projects²³.

2. Advantages granted to the micro-importer under the Fundamental Law for the Self-Employed Contractor:

2.1 Exemption from the obligation to provide a place for activity practice:

According to Article 7³⁵ of Law No. 22-23, self-employed contractors can conduct their micro import activities from their place of residence or in co-working spaces. This reflects the Algerian legislator's desire to alleviate the costs incurred by the contractor for renting a workplace, especially if it is outside their residence²⁴ or if the rental costs are high relative to their financial situation.

2.2 Facilitation of Legal and Administrative Procedures for Establishing the Business:

The self-employed contractor system enables individuals to conduct business activities independently, without the need to establish a legal entity, provided they have reached the legal working age. This system also simplifies administrative procedures related to setting up economic projects through electronic platforms.

Second axis: methods of practising micro import activities.

First: Obligations of the Micro Importer

1. Registration in the National Register for Self-Employed Contractors:

Article 12 of Executive Decree 23-197 states: 'Every natural person practising an activity listed in the Activities List is registered in the National Register for Self-Employed Contractors.'

Registration requests can be submitted either in person at the National Agency for Self-Employed Contractors in Algiers, or online via the contractor's digital platform. The application file must contain the necessary documents, along with a completed information form, which can be found on the platform. Once the registration process is complete, a notification will be sent and the application will be reviewed within three days of submission. The applicant will be informed of acceptance or rejection of the request, along with the reason for rejection if applicable²⁵.

Once the application has been accepted, the applicant gains micro-importer status and receives their card via email, along with an extract from the register specifying the activity 'Micro Import'. Once these procedures have been completed, the applicant will benefit from the rights and obligations stipulated in the fundamental law for self-employed contractors²⁶.

If the application is rejected, the applicant has the right to appeal to the relevant authorities within 30 days of receiving the rejection notification, in accordance with Article 24 of Executive Decree No. 23-197.

2. Actual practice of the activity:

The self-employed contractor must obtain the general licence stipulated²⁷ in Article 6 in order to carry out micro import activities. Practice also involves determining the list of goods intended for import.

3. Declaration of goods intended for import:

According to Article 13 of the aforementioned decree, the micro-entrepreneur must declare goods intended for import prior to each import operation via a dedicated digital platform created for this purpose. This platform is located within the Ministry responsible for start-ups and is connected to the relevant administrations, authorities and customs services.

4. Placement of appropriate labels to ensure identification of imported goods with simplified delivery notes:

The placement of labels containing information about the importer and their location, as well as details about the imported goods, is one of the obligations imposed on importers by customs authorities. Consequently, the requirements for these labels vary depending on the type of goods.

Article 14 outlines mandatory labelling information that must be included on these goods in all cases, with the option of adding further information. This data includes:

- the name, surname and address of the micro-importer;
- identification of the imported goods;
- Country of origin and/or source.

In addition to these labels on the imported goods, the delivery note must include the quantity, weight and/or volume of the goods, depending on the case.

Secondly, penalties for the importer's breach of obligations are as follows:

The legislator addressed deregistration and re-registration in Chapter Four of Law No. 22-23 of the National Register for Self-Employed Contractors, highlighting the conditions for re-registration in the same register. Article 14 outlines the cases necessitating deregistration and the legislator has added other cases related to the activities of the micro-importer. This indicates an expansion of the scope of deregistration cases that importing contractors may face.

1. Cases of deregistration:

1.1 Violation of the Conditions Stipulated in the Fundamental Law for Self-Employed Contractors:

The Algerian legislator has organised the cases of deregistration of self-employed contractors in Articles 22 to 25 of Executive Decree No. 23-197. Accordingly, the National Agency for Self-Employed Contractors is responsible for deregistering micro importers in the following cases:

If the contractor wishes to cease their activities. The self-employed contractor may stop holding this status for any reason and without justification. They must submit a deregistration request to the National Agency for the Self-Employed Contractor, either in writing or via the digital platform, as set out in Article 15 of Executive Decree No. 23-197.

Failure to declare annual revenues to the tax authority, or submitting incorrect declarations, is a serious matter for a self-employed contractor. Given this, the legislator has stipulated that failure to declare revenues, or submitting an inaccurate or nonexistent declaration, during the three years following registration, constitutes grounds for deregistration. The same procedure applies if revenues exceed the maximum limit for three consecutive years.

- Existence of legal or judicial reasons preventing the contractor from performing their activities: Various legal and judicial impediments may necessitate deregistration from the National Register for Self-Employed Contractors, such as taking up another profession or position, or being imprisoned. These reasons are subject to the oversight of the entity responsible for maintaining the register.

- Death of the contractor: The death of an individual results in the termination of their legal personality and capacity, whether to act or to hold rights. This means that they no longer possess a legal entity that grants them rights and imposes obligations. With the cessation of legal personality, the individual's ability to hold rights also ceases.

As the contractor's identity is important, their financial rights and obligations, as well as their status as a micro-importer, terminate upon their death. Deregistration from the register in accordance with Article 14 of this law merely results from death, whether factual or judicial.

Notably, despite outlining numerous conditions and obligations associated with acquiring the status of a self-employed contractor, the legislator has not addressed several key aspects. The absence or insufficiency of such conditions may lead to disruptions, such as failure to pay social or tax contributions, or changes in legal form.

1.2 Violation of the conditions stipulated in Executive Decree No. 25-170:

These conditions are outlined in Article 15 of the Decree, which states:

Failure to respect consumer protection and national security rules: The contractor is obligated to adhere to various legal regulations during their activities, particularly those related to consumer protection, national security and health and safety standards. For example, misleading or false advertising could harm consumers. Additionally, including an unfair condition in a contract that disrupts its balance may also lead to sanctions. The legislator has imposed criminal penalties for violating these regulations, without affecting the right to claim compensation.

- Failure to conduct prior declarations of goods: One of the procedures a micro-importer must undertake before commencing their activities is the prior declaration of goods intended for import, as previously mentioned. Therefore, if the contractor fails to perform this procedure for any reason, they are subject to immediate deregistration from the designated national register.

False declaration of imported goods:

A micro importer may falsely declare the volume, type or quantity of goods imported in order to evade certain obligations or avoid penalties. The consequence of such a false declaration is deregistration as an administrative penalty.

- Using the card for other purposes: The card is designated for micro import activities only. Any violation of this stipulation may result in deregistration from the National Register for Self-Employed Contractors.

- Violation of the provisions of Executive Decree No. 25-170: According to Article 15, the micro-importer must comply with the provisions of the applicable legislative and regulatory texts in their contracting activities, as well as with relevant laws, such as customs law, import and export laws, consumer protection laws and fraud prevention laws, among others. Violations of these provisions may result in civil and criminal penalties, as well as deregistration from the National Register for Self-Employed Contractors.

2. Consequences of deregistration:

Once the deregistration process is complete, the self-employed contractor must notify the relevant institutions, such as the National Social Security Fund for Non-Employees, their foreign currency account

bank and the tax authority, of the loss of their contractor status. This allows these institutions to take appropriate legal action. According to Article 23⁴⁸ of Executive Decree No. 23-197, this notification must occur within fifteen (15) days from the date of the deregistration decision. The deregistration process also results in the cancellation of the micro-importer card, as stipulated in the second paragraph of the same article.

The micro self-employed contractor may appeal this decision to the departments under the Minister responsible for the Knowledge Economy, Start-ups and Small Enterprises within thirty days of being notified of deregistration. The appeal will be reviewed, and a response will be provided within thirty days of the appeal being submitted.

If the appeal is unsuccessful, the deregistration will be confirmed and the contractor will be able to re-register once they have resolved their situation and removed the grounds for deregistration. They must also pay any tax and quasi-tax debts, if applicable, in order to regain their status as a self-employed contractor and all associated legal consequences.

Conclusion

The study of the provisions of the executive decree relating to micro-import activities included in the list of qualifying activities for those benefiting from the fundamental law for self-employed contractors has led to the following conclusions:

1. Recognising the micro import system as a legal framework for activities that self-employed contractors can carry out allows individuals with limited capital (kaba traders) to purchase goods in small quantities from abroad and sell them directly to consumers.
2. Micro-import activities are practised exclusively by natural persons who hold the status of self-employed contractors and who meet the legal conditions stipulated in Articles 5, 6, 8 and 9 of the Executive Decree.
3. Self-employed importers enjoy rights such as enrolling in the National Social Security Fund for Non-Employees, maintaining simplified accounting and being exempt from prior import licences. However, they also have several obligations, including registering with the National Register for Self-Employed Contractors, obtaining a general licence, declaring goods intended for import and labelling them appropriately with simplified delivery notes.
4. Anyone who violates the provisions of Article 15 of this Decree is subject to deregistration, in addition to the cases specified in Executive Decree No. 23-197 mentioned earlier.
5. The evaluation of the legal framework for micro-importation is incomplete, particularly given the lack of specified mechanisms for micro-importers and a list of permitted materials for these young entrepreneurs. A comprehensive and final resolution is required to ensure the continuity of their activities.

To enhance the effectiveness of these activities, we suggest the following:

- Encourage all eligible traders to register via the electronic platform quickly to benefit from this service and join the formal economy.
- Implementing a strict monitoring system to alleviate the burden on customs.
- Opening avenues for funding entities to support this group, which could help to enhance their capabilities and expand their activities.

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Law No. 17-04 dated 16 February 2017 (amended and supplemented) concerning the Customs Code (Law No. 79-07 dated 21 June 1979), Official Gazette No. 11, published on 29 June 1979.

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- ¹- J.R. No. 40, dated 29/06/2025 and published on p. 7.
 - ²- Dated 18/12/2022: J.R. No. 85, issued on 19/12/2022, p. 5.
 - ³- This term is commonly associated with economic and commercial activities in Algeria involving the illegal import of goods through smuggling. The economic crisis that Algeria experienced at one point in its history, along with the scarcity of job opportunities, contributed to the spread of this term as a result of the increase in this activity driven by unemployment.
 - ⁴- Dated 25/05/2023, it defines the list of activities eligible for the basic law for self-employed contractors, as well as the registration procedures for the National Register of Self-Employed Contractors (Official Gazette No. 37, issued 04/06/2023).
 - ⁵- Article 2(2) of Executive Decree No. 25-170, mentioned above.
 - ⁶- Therefore, employees, workers, self-employed professionals and major importers operating under different frameworks in terms of the quantity and type of commercial activity, and the legal systems governing them, are excluded.
 - ⁷- Dated 21/04/1990 and amended, J.R. No. 17, issued on 25/04/1990.
 - ⁸- These procedures are detailed on the website: Conditions for opening an account in an Algerian foreign bank and the required documents – Financial sector.
 - ⁹- J.R. No. 11, issued on 27/02/2022, p. 11.
 - ¹⁰- See Articles 6 and 12 of Executive Decree No. 25-170 mentioned above.
 - ¹¹- Article 2(2) of the same decree.
 - ¹²- <https://www.echoroukonline.com>, viewed on 06/07/2025 at 20:20.
 - ¹³- J.R. No. 73, issued on 13/12/2009, p. 4; amended and supplemented by Executive Decree No. 16-61, dated 11/02/2016; J.R. No. 9, issued on 17/02/2016, p. 7.
 - ¹⁴- Article 4 of Executive Decree No. 25-170 corresponds to Article 9 of Law No. 22-23.
 - ¹⁵- J.R. No. 74, dated 25/11/2007.
 - ¹⁶- Dated 26/06/2008.
 - ¹⁷- Dated 14/08/2004 concerning conditions for carrying out commercial activities (Official Gazette No. 52, 2004).
 - ¹⁸- J.R. No. 24, issued on 13/05/2015.
 - ¹⁹- J.R. No. 28, issued on 16 May 2018.
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 - ²²- Article 2, paragraph z, of Law No. 17-04, dated 16 February 2017, amending and supplementing Law No. 79-07, dated 21 June 1979, containing the Customs Law (J.R., No. 11, issued on 29 June 1979, p. 3).
 - ²³- While some may have it, others do not have it, or possess it to varying degrees.
 - ²⁴- Bouazza Nadira: 'On the Introduction of the Self-Employed Contractor Status in Algerian Law', *Researcher Journal for Academic Studies*, Vol. 11, No. 1, 2024, p. 569.
 - ²⁵- See Articles 17, 18 and 19 of Executive Decree No. 23-197, mentioned above.
 - ²⁶- See Articles 20 and 21 of Executive Decree No. 23-197, mentioned above.
 - ²⁷- Article 11 of Executive Decree No. 25-170, mentioned above.