Self-employment as a Kind of Entrepreneurial Activity in Latvia

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Abstract

The theory of self-employment has not got a proper interpretation in the economic literature yet in Latvia. The publications that have recently appeared mainly touch upon current practical and taxation issues of self-employment. The key reason lies in a lack of generally accepted approaches towards definition of the term ‘self-employment’ in legislation that regulates entrepreneurship and in lack of methodology of state-level statistical researches. Many questions connected with activity of self-employed persons are the subject of discussions.

This paper, incorporating economic and legal literature and statistical publications, examines the nature of self-employment, gives interpretation to the term ‘self-employment’ within framework of European and Latvian legislation, describes the image of Latvian self-employed person and reveals the factors influencing self-employment development in Latvia, which being based on the survey of opinion self-employed persons.

With the purpose of the description of image Latvian self-employed person and revealing of the factors influencing on self-employment, the author had been developed a questionnaire and the survey research of self-employed was lead.