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**„SELF-EMPLOYMENT” UNDER POLISH LAW**

Self-employment is indeed not a normative notion, but it has connotations with the sphere of business law, labour law and civil law. Generally speaking, it means personal conduct of economic activity by an individual within a permanent partnership with another entrepreneur. A self-employed person is an entrepreneur, but his/her legal status under the provisions of law regulating undertaking and conducting economic activities is sometimes questioned, especially in the context of taxes and rules relating to the employment of workers. This is because not only natural persons who are entrepreneurs but also natural persons not having the status of an entrepreneur pursue activities similar in their content to economic activities. However, the legal position of the two groups is different, which allows to make comparisons concerning their legal status.