
The role of digitisation in boosting tax revenue collection in Algeria

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Abstract

This study aims to clarify the role of digital transformation in activating the tax information system by evaluating the results achieved from implementing a digitisation strategy for the tax sector after using the Jebaitak and Masakak platforms, which are in line with the budget reform agenda. The study reached a number of conclusions and recommendations, namely that digital transformation has become a reality and has contributed to reducing the burden on tax collectors and employees, and has led to increased efficiency and effectiveness in the collection of tax resources compared to the previous manual system.

Keywords: digital transformation, tax sector digitisation strategy, tax collection, tax resources.

1. Introduction:

The tax sector is one of the most important sectors on which the state relies to finance public expenditure, as it is the primary source of public revenue for the treasury. The state therefore found itself faced with two choices: either to modernise and develop its working methods to ensure the improvement of tax administration and increase its performance, or to continue with traditional methods. Given the importance of the digital transformation pursued by many countries and international organisations, which is based primarily on modern information and communication technology with its various components, including technological infrastructure and modern communication and information systems, this has led to a change in the methods of providing tax services from paper-based to digital electronic methods. This means that there is an electronic tax

information system on an integrated platform that ensures the completion of the various stages of imposing and collecting various tax resources remotely, which in turn means that there is a direct relationship with the effectiveness of tax administration in performing its activities as a whole.

From the above, the main question related to this study can be posed as follows:

1.1. Problem statement:

Does digitisation contribute to enhancing the collection of tax resources in Algeria?

The main question can be broken down into the following sub-questions:

- What are the expected objectives of adopting digitisation as a modern approach to performing tax tasks?
- Do the Jebaitak and Masakak platforms enable the provision of high-quality services to taxpayers?

1.2 . Main hypothesis:

Digital transformation contributes to enhancing tax collection in Algeria.

1.3 Objectives of the study: The study aims to achieve the following:

- Clarify the concepts of digital transformation and digitisation and their many advantages.
- Highlight the factors for successful digital transformation.
- Highlight the content of the Jebaitak and Contribution platforms.

1.4 Importance of the study:

The importance of the study stems from the importance of the topic of digitisation, which is a priority for the country's highest authorities. At a recent meeting, the President emphasised the importance of evaluating digitisation in the sectors where it has been implemented, including the tax collection sector.

2. The concept of digital transformation and the digitisation of tax administration

In this section, we address digital transformation and its advantages, as well as the objectives of digitising tax administration, through the following elements:

2.1. Definition of digital transformation and digitisation:

We first define digital transformation in general, then digitisation of tax administration.

2.1.1. Digital transformation: This is the process of integrating digital information and communication technology into all areas of business, fundamentally changing the way in which an organisation or institution provides services to its customers. Innovative and intelligent modern

digital technologies are adopted to bring about operational and managerial transformations that are better aligned with changing customer requirements.

Through this policy, public institutions can improve their services, increase their efficiency and reduce administrative corruption, which is reflected in customer satisfaction and the governance of government institutions.

2.1.2. Digitisation: The process of converting written and printed records into electronic format, which may contain text, images, sound, or a combination of the above. This process results in an electronic document or file that can be used on the Internet or intranet. (Shariful, 2011, p. 02).

Thus, digitisation is the use of information and communication technology via the internet to process data and convert it into digital files that can be easily transferred, stored, and retrieved from anywhere and at any time with complete ease.

2.1.3. Definition of tax administration digitisation: the use of information and communication technology by the tax administration to carry out its tasks and responsibilities, with the aim of improving its services and simplifying procedures for taxpayers, thereby saving time and effort in completing tasks with the aim of increasing the effectiveness of tax collection and reducing tax evasion (Qanas and Zain, 2021, p. 218). It is also defined as a change in the function of tax administration due to the impact of the use of modern technologies, smart devices, the internet, and developments in e-government (Zhou, 2021, p. 508).

Every technology has its advantages and risks, the most significant of which are the violation of personal privacy, the destruction or alteration of content, and the danger of cyber attacks.

2.2. Advantages of digitising tax administration

The government's move to digitise tax administration was intended to improve its performance of its various tasks and the way it provides those services to taxpayers, and will change its future policies and directions. The following is a summary of the advantages offered by digitisation:

- Reducing pressure on officials: This is achieved by reducing the volume of tasks performed by officials, from tracking all procedures related to the examination of taxpayers' data for taxation, collection, control and disputes, as well as the management of tax files. This is achieved by digitising these processes, which will enable all agents to access the information system through monitoring facilities and the rapid exchange of data between departments and other institutional

departments through the development of multiple interfaces via national and even international interactive platforms.

- Assistance in analysing data and information for decision-making: by providing graphs in a reasonable time frame, allowing for the evaluation of the effectiveness of departments in all aspects and monitoring the level of collection by type of tax and by economic sector.
- Better control of tax resources: by combating the parallel and illegal economy and all forms of fraud, and reducing the cost of ordering tax forms.
- Provision of quality services to users: by reducing the processing of complaints submitted by taxpayers, facilitating taxpayers' access to their tax accounts through a control access key, and introducing remote declaration and payment procedures. (Baali and Abdelghars, 2021, pp. 10, 11)
- Achieving tax administration neutrality: The provision of tax administration services electronically will eliminate discrimination between individuals, as the use of electronic administration will help eliminate and eradicate cases of bribery. Due to the nature of its work, tax administration employees are highly susceptible to bribery given the financial transactions between them and citizens. Through this system, there will be no direct meetings between the taxpayer requesting the service and the tax employee, and the associated bribery and illegal benefits (Ben Arous, 2022, pp. 142, 143).
- Keeping pace with technological changes in tax administration: This shift in the way tax administration works confirms its adaptability to change, given the advantages of this system in improving its work in terms of simplifying procedures and speeding up the processing of tax service requests. (Ben Arous, 2022, p. 144).

2.3. Objectives of digitising tax administration:

Digitisation achieves several objectives, including the following:

- ✓ Automating repetitive procedures and tasks that are tedious to perform manually.
- ✓ Reducing the risk of error when recording tax liability data relating to taxpayers.
- ✓ Digitising tax files and gradually phasing out paper files.
- ✓ Ensuring that information is available at all times to enable decision-makers to take decisions.
- ✓ Prepare accounting and tax audit programmes based on objective and verifiable criteria.
- ✓ Automatically save taxpayers' tax files.
- ✓ Establish cooperation and integration with public and other organisations in the search for information.

2.4. Digital tax services

The incorporation of technology into tax work activates its true potential, given the capabilities that technology offers. Perhaps the most important tax tasks that technology helps to accomplish are electronic tax registration, electronic tax returns, and electronic tax collection. These are explained below:

2.4.1 Electronic tax registration:

Modern technology allows the tax administration to evaluate the taxpayer's electronic registration service online to save time and effort, ensuring that the taxpayer has a unified number regardless of their activity or location in the country. Electronic registration is used to store and preserve taxpayer identification information and issue an identification number that serves as the taxpayer's digital tax identity for recording the exchange of information between government agencies. (Ben Arous, 2022, p. 155).

2.4.2 Electronic tax return: The electronic tax return applies to the paper tax return, with the difference between the two lying in the method used to submit them, as the taxpayer relies on modern computer and internet technologies to submit the electronic tax return.

2.4.3. Electronic tax collection:

The electronic tax collection system in the country also contributes to reducing costs, facilitating procedures, and reducing pressure and congestion in collection centres compared to traditional methods, which often lead to delays in tax debt collection (Muftah and Ben Halima, 2022, p. 167). The success of the electronic collection system requires the following:

- Generalising the use of individual identification in all dealings with the tax administration, and ensuring that taxpayers have a bank account through which they can settle their debts with the tax administration.
- Providing security and protecting digital assets from hacking.
- Promoting tax culture among taxpayers and guiding them through automated media on how to complete tax transactions online themselves (Maazouz, 2022, p. 531).

2.4.4. Mechanisms of electronic digital services for the Algerian tax administration

Digital technology has opened up new horizons and opportunities for digitising tax data and improving the quality of information through the use of modern methods and techniques in information and communication technology. Many governments have therefore turned to digitising tax administration with the aim of developing more efficient mechanisms for collecting tax

revenues, through the adoption of electronic documents (such as electronic invoices, electronic declarations and electronic payments) for the submission of tax information, on the one hand, and connecting the various tax administrations to an open platform that is available around the clock and is characterised by speed and ease of use, This means that these administrations must be provided with a high-speed internet connection at all times, which helps taxpayers to file their tax returns or make electronic payments without having to visit the tax administration in person (Bolvos and Hajj, 2019, pp. 79, 80). Electronic services include

2.4.4.1. The website of the Directorate General of Taxes <https://www.mfdgi.gov.dz/> in Arabic and French to enable taxpayers to consult the various tax laws and regulations in force, and to find out about the various taxes and fees, their rates and methods of payment. the geographical location of the Directorate General of Taxes' services, as this service provides contact details for all structures affiliated with the Directorate General of Taxes, including addresses and fax numbers. The application also allows users to find directions to these locations via Google Maps. (Laraiba and Sahnoun, 2021, p. 517).

2.4.4.2. The 'Jbaytek' electronic declaration portal:

As part of the digitisation of public services, the General Tax Directorate has developed a remote declaration system. After using information and communication technology as a means of disseminating tax information, the tax administration moved from transferring tax information to using information and communication technology in its relationship with taxpayers by introducing the 'Jbaitek' remote declaration system.

The adoption of online declaration and electronic payment technology for taxpayers subject to the Directorate General of Large Enterprises (DGE), namely foreign institutions and companies operating in the hydrocarbon sector or whose turnover exceeds a certain threshold, was a first step. so that, for them, the remote declaration system is mandatory from January 2018 and must be complied with, and they can pay all taxes and fees by electronic payment. For taxpayers affiliated with tax centres and local tax offices, the remote declaration system is optional. (Ramadliya and Guidri, 2020, p. 478)

Taxpayers can declare their tax obligations via the website <https://www.mfdgi.gov.dz/portailpublic>. The process of filing declarations is easy and simple: taxpayers only need to enter the taxable amount, and the website's algorithms calculate the amount of tax due. This online portal offers numerous advantages for both the tax authorities and taxpayers.

2.4.4.3 The ‘Masaahatak’ electronic declaration and payment portal

The ‘Masaahatak’ portal is a new experiment in remote procedures, designed to facilitate administrative procedures and simplify tax obligations for taxpayers by allowing them to declare and pay taxes online. This portal has been introduced at the level of tax offices belonging to provincial directorates that do not have a tax centre or a local tax centre, and the General Directorate of Taxes has opted for the gradual roll-out of the ‘Your Contribution’ portal at the national level.

3. Assessment of tax revenue development

We will first address tax revenues in Algeria in the first section, then move on to assessing tax revenues for the period under review in the second section.

3.1 Tax resources

There is no doubt that one of the most important financial resources on which the public treasury relies in most countries is that which comes from ordinary taxation and extraordinary taxation, represented by petroleum taxation in Algeria, which has accounted for a significant proportion since independence, despite a noticeable decline in recent years. However, its share remains small and varies according to the prevailing conditions in that fiscal year and the economic situation of the country, which are as follows:

3.2. Ordinary revenues: These are the resources from which the state obtains funds every year without

interruption and consist of the following main elements:

-Taxes: Taxes and fees represent a significant proportion of tax resources in most countries and are divided into:

- ✓ Direct taxes: These are taxes that are borne directly by the taxpayer and cannot be transferred to another person.
- ✓ Indirect taxes: These are the opposite of direct taxes, meaning that the taxpayer can transfer the burden to another person.

There are many types of taxes, and their forms vary according to place and time. Each has a financial, economic and social impact on the economic development of the state and the taxpayer himself.

-Fees: Fees are considered a source of public revenue for the state and rank second after state property in terms of importance. They are revenues that enter the state treasury on a regular basis

and are then used by the state to finance its public expenditures and achieve public benefits for society.

3.3. Extraordinary revenues: In Algeria, these are represented by oil revenues, which have accounted for the majority of state revenues since independence. The government is attempting to gradually replace them with ordinary revenues, as in other countries around the world. Although the state has managed to reduce their share in recent years, it has not yet achieved its target.

We will specify the most important types of taxes and fees applied in the Algerian tax system in the following points:

3.4. Tax on total income

Tax on total income is one of the most important direct taxes. It is classified into six groups, and we will only present the groups that concern Algerian institutions in this regard, limiting ourselves to presenting professional profits and agricultural profits.

The tax base for gross income tax on professional profits constitutes the tax base for gross income tax, excluding professional profits from taxable profits, which is determined in the same way as taxable profits subject to corporate income tax, This is done according to the actual estimate by keeping regular accounts in order to determine the accounting result by calculating the difference between the income from the seventh group accounts and the expenses from the sixth group accounts, then making the necessary adjustments required by the tax provisions outside the accounts in order to determine the tax result based on the accounting result, taking into account the differences between the tax and non-deductible expenses, with the deduction of non-taxable income.

3.5. Corporate income tax:

The corporate income tax referred to in Article 135 of the Direct Taxation and Similar Fees Law is an annual tax on the total profits or income earned by companies and other legal entities. This tax is called corporate income tax.

It is a declarative tax based on the taxpayer's mandatory declaration by sending a tax budget to the tax inspectorate before 1 May each year to verify profits. It is levied at the following rates:

- 19% for goods production activities,
- 23% for construction, public works, irrigation, tourism and baths, excluding travel agencies,
- 5% for all other activities.

3.6. Business taxes

These taxes include a set of indirect taxes called expenditure taxes, which contribute various amounts to tax revenue, the most important of which are value added tax, internal consumption tax and tax on petroleum products.

-Value added tax: Value added tax was established in Algeria under the 1991 Finance Act. Although the rates applied in recent years have not undergone many changes, the 2017 Finance Act amended the value added tax rates and set new rates estimated at: a reduced rate of 9% and a standard rate of 19%, depending on the type of activity carried out by the taxpayer.

-Tax on petroleum products: This is the most recent of the taxes and duties adopted in Algeria, replacing the tax on professional activity. The Minister of Finance has stated that its revenue far exceeds that of the TAP.

- Tax stamps: These provide the state treasury with considerable sums.

- Other fees: These are fees imposed on certain activities.

The modest level of regular tax revenue in our country in recent years is due to several reasons, including the following:

Frequent cases of tax fraud and evasion due to a lack of tax awareness.

- Weak tax administration laws.
- Lack of rigour among some tax officials.
- Absence of the rule of law.
- Lack of necessary material and human resources.
- Absence of tax deterrents.

- As for the other tax centres and local centres in the provinces, the reason is the lack of widespread use of the electronic system, the lack of resources, the poor training of tax officials, and the fear of some of the digital transition, with the blatant collusion of some with businessmen.

While we note that petroleum revenue, which constitutes the majority of tax revenue, is linked to external factors such as fuel prices and their fluctuations on the world market, as well as fluctuations in the US dollar, which is the currency used in these exchanges, the efforts made remain insufficient in terms of regular tax collection.

Nevertheless, we note a general improvement in total tax revenues in recent years, which encourages the state to continue its modernisation strategy in order to meet the challenges and opportunities of the modern age.

-In the area of administrative structures: The modernisation of tax administration in this area can be assessed by the progress of the project to create new administrative structures at the level of the external services of the tax administration. This project is one of the state's largest administrative projects, aimed at achieving optimal performance, simplifying administrative procedures and improving the services provided to taxpayers.

3.7. Efficiency of digitization in boosting tax revenue:

Efficiency is generally measured by the extent to which pre-planned objectives are achieved compared to the costs of operating the electronic system by the administration through the deployment of technologies and the activation of electronic platforms (Jabateek and Masakateek platforms). Efficiency can also be measured using a relative scale, which represents a relative measure as the quotient of the achieved objectives divided by the planned objectives.

There is also another measure, which is the degree of user satisfaction with the system in terms of achieving the objectives by both taxpayers and tax administration employees. It can also be measured by the added value it achieves for the administration. We must not forget that efficiency is linked to effectiveness. We will present two tables showing the development of tax collection and effectiveness measured by several indicators, as follows:

3.7.1.Evolution of tax revenue:

The evolution of ordinary and petroleum tax revenue for the period 2018-2022 is shown in the following table.

Table No. 01 Tax revenue trends 2018-2022: (Unit: million DZD)

Statement	Regular collection	Petroleum collection
2018	2711762	2349694
2019	2843465	2518488
2020	22625168	1394710
2021	2762032	19270051
2022	2987963	211921

Source: Bank of Algeria website <https://www.bank of Algeria.dz>

The table above shows that tax revenue increased between 2018 and 2019, then declined due to the COVID-19 pandemic after 2019, specifically in 2020, before rising again in 2021 -2022, whether in terms of regular or petroleum revenues. It is clear that regular revenues exceeded

petroleum revenues, as shown by national statistics. This demonstrates the effectiveness of the electronic tax system implemented since 2016, which reflects the tax efforts made to upgrade and diversify regular tax revenue sources as a strategic policy implemented by the state.

Petroleum revenues have been included in the table for the purpose of comparing Algeria's sources of tax revenue for the period as an indicator.

Table No 02 shows the Vito Tanzi index.

Number	Index	Analysis	Level
1	Focus	The system relies on several taxes and fees.	Very acceptable
2	Contrast	Some taxes generate very low revenues, leading to weak tax revenues.	Unacceptable
3	Regression	The planned targets are not commensurate with the actual amounts collected from taxes and fees.	(Poor)
4	Specification	There is diversity in the types and rates of taxes and fees.	Unacceptable
5	Achievement	High tax burdens and exemptions	Unacceptable
6	Objectivity	High gross income tax rates compared to other types	Unacceptable
7	Delay in collection	Reliance on a self-assessment system for taxes and fees, which allows for tax evasion and fraud and makes it difficult to collect corporate income tax	Very unacceptable
8	Implementation costs	Frequent disputes with taxpayers, leading to an increase in the number of tax officials and higher tax burdens	Very unacceptable

Source: Mohamed Ben Halla, Omar Qaman, Study on the Efficiency of the Algerian Tax System for the Period 2016-2022, adapted from Business and Trade Economics Magazine, Volume 09/Issue 02 (2024), p. 448.

The table above shows the ineffectiveness of the tax system during the period under review. Perhaps after the completion and equipping of the planned structures in the coming years, the electronic tax system will become more effective and efficient.

4. Findings and recommendations:

Based on the above, the most important findings and recommendations extracted from this study can be presented as follows:

4.1. Findings: Among the findings we have reached and in response to the main hypothesis of this study are the following:

- Tax digitisation has contributed to improving tax resources, according to government reports since the adoption of digital transformation.
- The Jebaitak and Masaktak platforms have achieved taxpayer satisfaction and need to spread the culture of digitisation, which is part of Algeria's efforts to digitise its tax administration to achieve institutional governance.
- Digital transformation has become a necessity in the current digital age, which means harnessing advanced information and communication technologies to bring about radical changes in working methods.
- Tax system reforms to digitise tax administration have been carried out by introducing new methods of providing tax services that rely more on information and communication technologies.
- In order for the currently operating electronic tax system to achieve all its objectives, the digitisation of economic, financial and legal life must be generalised.
- The digitisation of tax administration provides an advanced model for tax administration in the management of its internal operations and in the way it deals with taxpayers.

2.4. Recommendations:

- Accelerate the completion of tax centres and neighbourhood tax offices in all states and major cities.
- Continuous training and qualification of human resources.
- Acquisition of equipment to assist tax officials in carrying out their duties more easily.
- Activation of national platforms within the framework of the integration of economic activity sectors in order to collect information on transactions subject to taxes and duties.
- Continuous re-engineering of the tax information system to keep pace with the country's financial development,

- Reform of the financial accounting system, which has not been updated since its adoption in 2007 and implementation in 2010,
- Adopting International Public Sector Accounting Standards (IPSAS) in line with the budgetary reform enshrined in Law 18/15.
- Imposing stricter penalties on fraudsters and tax evaders, regardless of who they are.

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