

Digital Transformation as a Lever for Reforming Tax Administration and Enhancing Tax Collection Efficiency: A Case Study of the Tax Directorate of Saïda Province

Nezai Fatima Zahra¹, Mehdi Omar², Nezai Roua³

¹Faculty of Economic Sciences, Commercial Sciences and Management Sciences
University of Saïda – Algeria. Email: fatima.nezai@univ-saida.dz

²Faculty of Economic Sciences, Commercial Sciences and Management Sciences
University of Saïda – Algeria. Email: <mailto:omar.mehdi@univ-saida.dz>

³Faculty of Economic Sciences, Commercial Sciences and Management Sciences
University of Saïda – Algeria. Email: <mailto:rouanezai@yahoo.com>

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Abstract:

This study aims to analyze the requirements of digitalizing tax administration and its impact on tax collection in the Tax Directorate of Saïda Province. The importance of digitalization is highlighted in enhancing the efficiency and transparency of tax procedures, saving time and effort for both the administration and taxpayers, thereby increasing revenues and reducing tax evasion. The study relied on fieldwork through interviews and data collection from sector employees to analyze the impact of information technology usage on tax collection. The results show that digitalization improves the accuracy of operations, reduces errors, and strengthens trust between the administration and taxpayers, which increases the level of tax compliance.

Keywords: Digitalization, Tax Administration, Tax Collection.

Introduction:

Tax administration is considered one of the fundamental pillars in achieving the financial balance of the state, as taxes constitute the main source of public revenues and represent the most important tool for implementing economic and social policies. However, traditional tax systems have begun to face numerous challenges related to the complexity of procedures, lack of transparency, and difficulties in collection, which has negatively affected overall tax performance. In this context, administrative digitalization has emerged as one of the most important modern mechanisms adopted by various public administrations, including tax administration, with the aim of improving performance, upgrading services, and enhancing the effectiveness of tax collection. This article is based on a field study conducted at the Tax Directorate of Saïda Province, aiming to highlight the role of digitalization in developing the tax system and improving collection efficiency, through analyzing the organizational and technical aspects accompanying the digitalization process and measuring their impact on the performance of tax administration.

Research Problem:

Information and communication technologies have witnessed rapid development in recent years, which has clearly influenced the management methods of various public administrations, including tax administration, which is one of the most important bodies responsible for

mobilizing financial resources for the public treasury. In light of these digital transformations, many tax administrations have moved towards adopting digital mechanisms in their various operations, especially in the field of tax collection, with the aim of improving administrative efficiency, simplifying procedures, and enhancing transparency in dealing with taxpayers.

Based on these transformations, the importance of studying the role of digitalizing tax administration in improving the effectiveness of tax collection emerges. Accordingly, the research problem can be formulated in the following main question:

What is the role of digitalizing tax administration in enhancing the level of tax collection?

This main question is subdivided into several sub-questions, the most important of which are:

- What is meant by digitalizing tax administration and tax collection?
- What are the objectives that tax administration seeks to achieve through adopting digitalization?
- How can digitalizing tax administration contribute to improving and developing the tax collection process?

Research Hypotheses:

Based on the research problem and the questions raised, a set of hypotheses can be formulated as preliminary testable answers, as follows:

- The digitalization of tax procedures leads to improving the efficiency of the tax collection process.
- Digitalization contributes to raising the level of tax compliance among taxpayers.

Research Methodology:

In order to address the research problem, answer the proposed questions, and test the suggested hypotheses, the descriptive-analytical method was adopted, due to its suitability for this type of study that aims to describe and analyze the phenomenon of digitalizing tax administration and to demonstrate its impact on improving tax collection.

Within this framework, the study was divided into two main aspects:

The theoretical aspect: This relied on a set of scientific references including books, articles, and previous studies, in addition to official reports related to tax administration, with the aim of clarifying concepts related to digitalizing tax administration and tax collection, as well as highlighting the main objectives of digitalization and its role in improving tax performance.

The applied aspect: A case study was conducted at the level of the Tax Directorate of Saïda Province, through analyzing some data and statistics related to tax collection outcomes during the study period, in addition to using information obtained through an interview with one of the officials in the tax administration, in order to examine the reality of digitalization implementation and its impact on enhancing the effectiveness of tax collection.

Data analysis relied on the comparative analysis method of tax statistics in order to highlight the evolution of tax collection outcomes under the implementation of digital mechanisms within tax administration.

Structure of the Study:

To address the research problem and answer its questions, the study was organized into a set of main sections as follows:

- **First section:** The theoretical framework of digitalizing tax administration and tax collection.

- **Second section:** The role of digitalizing tax administration in improving tax collection in Algeria.
- **Third section:** The applied aspect of the study – a case study of the Tax Directorate of Saïda Province.

First Section: The Theoretical Framework of Digitalizing Tax Administration and Tax Collection

First Subsection: The Nature of Tax Administration:

If tax collection represents the decisive stage in materializing public revenues and transforming tax obligations from a theoretical estimate into an actual resource that supports the public treasury, its efficiency remains dependent on the effectiveness of the mechanisms and procedures adopted in its implementation. In light of the challenges facing tax administration, ranging from complex procedures and long processing times to the spread of tax evasion and non-compliance, tax digitalization has emerged as a fundamental reform approach to restructuring the collection process and improving its performance. Therefore, the transition towards a digital tax administration is not merely a technical update, but rather a structural transformation aimed at enhancing transparency, simplifying procedures, reducing costs, and increasing compliance levels, which directly reflects on the effectiveness of the tax collection system and the sustainability of its resources¹.

Tax administration is the executive body responsible for applying tax legislation and ensuring its proper implementation, in a way that guarantees the protection of the state's rights on the one hand, and the safeguarding of taxpayers' rights on the other. It is not limited to collecting revenues, but also exercises a regulatory and supervisory role aimed at ensuring tax compliance and achieving tax justice. It is also responsible for proposing legislative amendments and regulatory reforms that improve the efficiency of the tax system and enhance its effectiveness, making it a key actor in creating a suitable tax environment within society. Thus, the effectiveness of the tax system does not depend solely on the quality of its theoretical design, but is more closely related to the efficiency of the administration responsible for its practical implementation. Accordingly, tax administration performs a dual function:

Implementing tax laws in accordance with the principle of legality, while simultaneously working on their development in line with economic and social transformations and the objectives of the state's fiscal policy².

First: Definition of Electronic Administration:

The concept of electronic administration has received wide attention in contemporary literature due to its direct connection with the process of modernizing the public sector. Its definitions vary according to the perspectives from which it is approached, yet they converge in essence around the idea of employing information and communication technologies in managing public affairs. Electronic administration is defined as a managerial model based on the use of computers and internet, intranet, and extranet networks to provide information and services to citizens and institutions efficiently, transparently, and fairly. It is also defined as an integrated digital system that relies on modern communication technologies to transform manual administrative work into automated processes carried out through digital means³.

Accordingly, electronic administration can be viewed as a gradual process of replacing paper-based transactions with the electronic office, through the extensive use of information technology and the re-engineering of administrative procedures according to pre-organized digital pathways, ensuring speed, accuracy, and the reduction of human errors.

While electronic administration represents the general framework for the digitalization of public services, tax administration is among the sectors most in need of this digital transformation, due to the sensitivity of its functions, the complexity of its procedures, and the frequency of its interactions with taxpayers. Therefore, the digitalization of tax administration constitutes a practical and advanced application of the principles of electronic administration, where digital technologies are employed across all stages of the tax process, from registration and declaration to control and collection, thereby achieving greater efficiency in resource mobilization and enhancing tax compliance⁴.

Second: The Role of Tax Administration:

Tax administration plays a central role in implementing the state's tax policy, as it is responsible for applying tax legislation and ensuring its execution in practice, through determining the tax base, monitoring declarations, and collecting revenues for the benefit of the public treasury. It also performs a supervisory role aimed at reducing tax evasion and enhancing compliance, in addition to its advisory role in proposing reforms and amendments that contribute to improving the efficiency of the tax system. Accordingly, the effectiveness of tax administration represents a decisive factor in achieving tax justice and ensuring the stability of the state's financial resources.

Third: The Importance of Tax Administration:

Tax administration derives its importance from being the executive tool that ensures the effectiveness of the tax system, as the objectives of tax policy cannot be achieved without an efficient administration capable of properly implementing the laws. It contributes to mobilizing the financial resources necessary to finance public expenditures and strengthens the financial independence of the state. It also plays a role in achieving economic and social balance by improving the distribution of the tax burden. In addition, tax administration contributes to creating a tax environment based on transparency and trust, which supports voluntary compliance and reduces fraud and tax evasion⁵.

Second Subsection: The Nature of Digitalization of Tax Administration

Tax administration represents one of the fundamental pillars of the state's financial system, due to its central role in mobilizing tax resources and ensuring their regular flow into the public treasury. With rapid technological transformations and significant developments in information and communication technologies, especially the spread of the internet, administrative systems have undergone profound changes affecting their structure and methods of operation, leading to the decline of the traditional administrative model based on paper procedures and bureaucracy, in favor of more efficient and flexible digital models⁶.

In this context, the digitalization of tax administration has emerged as a strategic choice aimed at modernizing tax management mechanisms, improving the quality of services provided to taxpayers, and enhancing transparency and credibility in the tax relationship. Digitalization also contributes to simplifying procedures, reducing processing times, limiting direct contact, and improving collection efficiency, which positively reflects on overall tax performance.

First: Definition of Digitalization of Tax Administration

There is no single unified definition of the digitalization of tax administration, due to the diversity of approaches addressing the concept. However, most definitions converge on the idea of employing information and communication technologies in performing tax functions. It has been defined as the use by tax administration of information and communication technologies to carry out its tasks and responsibilities, with the aim of improving the quality of services provided to taxpayers, simplifying procedures, saving time and effort, and contributing to increasing the level of tax collection and reducing cases of tax evasion⁷.

It has also been defined as an organizational and technical framework through which material, financial, and human resources are coordinated and integrated to transform tax data into accurate information that supports decision-making, where the tax information system constitutes the cornerstone of this transformation by processing inputs and converting them into outputs represented by valuable tax information⁸.

Some definitions extend to link digitalization with electronic administration in general, considering it an administrative process based on exploiting the capabilities of the internet and business networks in planning, directing, and controlling resources without spatial or temporal constraints, thereby achieving predefined objectives more efficiently. It is also viewed as a comprehensive use of electronic tools and technologies in various organizational, administrative, and commercial procedures, including the provision of remote services and the enhancement of the quality of internal and external relations of the administration⁹.

Accordingly, the digitalization of tax administration is not limited to providing services online, but rather represents a structural transformation in the method of administrative work, based on updating processes, enhancing transparency, and improving performance, which positively reflects on the effectiveness of the tax system as a whole.

Second: The Relationship between Digitalization and Electronic Administration:

Digitalization is integrally linked to electronic administration, as it constitutes the foundation upon which electronic administration is built. The latter relies on transforming traditional administrative processes into digital ones using information and communication technologies. Digitalization represents the process of converting data and services into digital form, while electronic administration represents the applied framework that utilizes these transformations to improve administrative performance efficiency and provide faster and more transparent public services. Digitalization also contributes to supporting electronic administration by facilitating the flow of information, reducing paper-based transactions, and enhancing communication between administration and stakeholders, which leads to improving service quality and reducing costs and time. Therefore, digitalization can be considered a fundamental step toward achieving effective and modern electronic administration¹⁰.

Third: Objectives of Digitalizing Electronic Administration

The digitalization of electronic administration aims to achieve a set of strategic objectives that contribute to improving administrative performance and enhancing the effectiveness of public services, including¹¹:

- Improving service quality by providing fast and accurate services to citizens and stakeholders.
- Reducing time, effort, and costs by eliminating traditional paper-based procedures.

- Enhancing transparency and reducing administrative corruption through electronic tracking of operations.
- Improving decision-making by providing accurate and real-time information to decision-makers.
- Increasing administrative efficiency through process automation and simplification of procedures.
- Strengthening communication between administration, citizens, and institutions in a more effective manner.
- Supporting comprehensive digital transformation and keeping pace with global technological developments.

Thus, the digitalization of electronic administration represents a strategic tool for achieving a modern administration based on efficiency and effectiveness.

Third Subsection: The Concept of Tax Collection and Its Objectives

First: Tax Collection:

It is considered the most important stage carried out by tax centers, using various mechanisms and methods to ensure compliance and provide the resources necessary for the implementation of public services. Tax collection can be defined as: “the set of operations and procedures that lead to transferring the tax debt from the taxpayer’s liability to the public treasury in accordance with the applicable legal rules and tax regulations.”¹²

Second: The Importance of Tax Collection

Tax collection represents the decisive link in the tax system, as taxes acquire their economic and financial effectiveness only when transformed from theoretical estimates into actual resources entering the public treasury. Taxes are among the most important sources of financing for the state budget and local communities, forming the backbone of public revenues, which gives them a central place in fiscal policy.

The importance of the collection stage lies in the fact that it is the stage at which previously estimated revenues are realized, making all stages of assessment, imposition, and liquidation meaningless in the event of failure or difficulty in collection. Accordingly, the efficiency of tax collection not only reflects the administrative performance of the tax administration but also serves as a direct indicator of the effectiveness of the entire tax system.

Regular and effective collection also contributes to strengthening the financial independence of the state by reducing the need for external borrowing and the constraints that may affect national sovereignty. In addition, the success of the collection process provides stable resources that enable the state to finance its investment programs and development projects, which positively impacts social welfare and economic growth.

Conversely, failure to collect tax revenues, whether due to evasion, weak administration, or structural imbalances, leads to a decline in public treasury resources and may result in a budget deficit, with its associated negative economic and financial consequences¹³.

Third: Objectives of Tax Collection

Tax collection is not limited to being a technical procedure for revenue collection, but is linked to a set of objectives that have evolved with the evolution of the role of the state and its functions.

Under traditional fiscal thought, where the idea of the “guardian state” prevailed, the primary objective of taxation was purely financial, consisting of financing limited public expenditures for the functioning of public services, without direct intervention in economic activity. However, the expansion of the state’s role and the increase in its social and economic responsibilities have given tax collection multiple dimensions that go beyond the financing function.

The objectives of tax collection can be summarized as follows¹⁴:

- 1. The financing objective:** ensuring a continuous flow of revenues that maintains balance between public revenues and expenditures and secures regular funding for public services.
- 2. Maintaining economic stability:** by providing stable annual resources that enable the state to manage its fiscal policy efficiently.
- 3. Combating tax evasion:** through establishing a system of sanctions and control procedures that enhance tax compliance and limit resource losses.
- 4. Achieving economic development:** as tax policy can be used as a tool to influence economic behavior, either by reducing unnecessary consumption through high taxation, or by encouraging investment through tax exemptions and incentives.
- 5. Achieving social and health objectives:** by imposing high taxes on goods harmful to health or the environment, thereby contributing to modifying individual behavior and reducing their consumption.

Accordingly, tax collection constitutes a financial tool with a strategic dimension, where financing considerations intersect with economic and social objectives, making it a fundamental element in achieving financial balance and sustainable development.

Second Section: The Role of Digitalizing Tax Administration in Improving Tax Collection in Algeria

If the digitalization of the tax system in Algeria represents a strategic choice for modernizing tax administration, its impact is most evident in the field of tax collection, as it is the decisive stage in materializing public revenues. The adoption of digital platforms, electronic declaration, and payment has contributed to reducing processing times, limiting human errors, and enhancing the transparency of tax operations, which has positively affected the level of voluntary compliance among taxpayers. The automation of procedures and the exchange of information between different services also allow for expanding the tax base, improving control mechanisms, and reducing opportunities for evasion, which supports the effectiveness of collection and strengthens the stability of tax resources. Therefore, digitalization is not merely a technical modernization of administration, but a structural tool for rebuilding trust between the administration and the taxpayer, ensuring more regular and efficient collection, and contributing to achieving the financial balance of the public treasury.

First Subsection: The Importance of Digitalizing Tax Administration and Its Impact on Tax Collection

The digitalization of tax administration has gained increasing attention due to its strategic role in improving tax performance efficiency and increasing collection outcomes. Digital transformation is not limited to updating technical means but represents a comprehensive restructuring of tax work methods in a way that ensures speed, accuracy, and transparency.

The importance of digitalization is reflected in several interrelated dimensions, most notably¹⁵:

First: Improving administrative and control performance: Information systems provide greater flexibility for managers in handling taxpayer files by reducing human errors, ensuring real-time data processing, and enabling accurate tracking and monitoring of operations. They also contribute to the effective application of tax legislation and provide detailed information on tax disputes, thereby reducing opportunities for irregularities and fraud.

Second: Expanding the tax base and improving tax statistics: Digitalization allows data collection and exchange between various bodies and economic sectors through automated linkage, which facilitates identifying taxpayers and detecting non-declared entities, thereby expanding the scope of taxation and increasing revenues.

Third: Enhancing voluntary compliance and tax trust: The adoption of electronic declaration and payment simplifies procedures and reduces time and effort for taxpayers, which increases their satisfaction and strengthens trust between them and the administration. It also enables electronic auditing and assessment processes, reducing direct contact and limiting opportunities for corruption.

Fourth: Developing modern collection tools: Activating electronic payment through banks and digital transfers reduces distances and collection costs, especially in remote areas. The use of modern technologies also simplifies declaration and payment procedures within legal deadlines.

Fifth: Strengthening the legal and security framework of digital transactions: The success of digitalization requires the enactment of legislation that ensures data protection and taxpayer privacy, and prevents unauthorized access to information, thereby enhancing the security of the tax information system.

Accordingly, the digitalization of tax administration constitutes an effective tool for increasing tax collection, whether by enhancing voluntary compliance or by improving control mechanisms and detecting evasion and fraud.

Second Subsection: The Reality of Digitalization of the Tax System in Algeria

First: Gradual expansion of digital tax services: Algeria has witnessed increasing progress towards the digitalization of tax administration through the launch of several digital systems and platforms aimed at simplifying procedures and facilitating transactions with taxpayers. Among the most prominent initiatives are¹⁶:

- **The “Jibaya’TIC” system:** an integrated information system launched by the Directorate General of Taxes to provide electronic services including declaration, payment, and file tracking across tax centers in several provinces.
- **The “Moussahamatic” portal:** an electronic platform that allows the submission of tax declarations and payment of taxes online, with the possibility of tracking status around the clock.
- **The “Tabioucom” platform:** a new digital service for paying tax stamps electronically without the need to travel to tax offices or post offices.
- **Specialized platforms such as “Qasseemtek”** for paying vehicle tax electronically in easier ways.

These services have enabled taxpayers to declare, pay, and track their files electronically, thereby reducing time and effort and limiting manual manipulation in procedures¹⁷.

Second: Coordinated Efforts by Higher Authorities

Specialized experts have praised the directives of the President of the Republic aimed at accelerating the digital linkage of national tax data to a unified digital database system, due to its impact on speeding up transactions and reducing human intervention in processing tax data, which enhances transparency and reduces errors.

The government has also instructed the need to accelerate the pace of interoperability between tax systems and other government services (such as the Ministry of Interior, customs, and the investment sector), in order to improve taxpayer tracking and ensure more accurate information collection.

It can be said that Algeria has made significant progress toward digitalizing its tax system through the development of tax information systems and the launch of electronic portals for service provision, declaration, and payment, which has already contributed to improving the level of tax performance. However, the full transition to an integrated digital tax system is still in progress.

Therefore, digital progress requires:

- Completing interconnection between systems
- Supporting infrastructure
- Preparing the necessary legal frameworks
- Training administrative and technical competencies

Third: Noticeable Improvement in Tax Collection Thanks to Digitalization

Although digitalization is not the only reason for the increase in revenues, it contributes to improving tax collection performance. The Directorate General of Taxes announced an increase in regular collection by approximately 5.5% in 2024, indicating that digital platforms such as “Jibaya’TIC” and “Tabioucom” played a role in accelerating procedures and enabling electronic revenue payments.

Third Subsection: Obstacles to Tax Digitalization and Their Impact on Tax Collection in Algeria

Despite the central importance of digitalization in supporting tax collection, achieving its objectives remains dependent on overcoming a set of obstacles that still limit its effectiveness in Algeria¹⁸.

First: Technical and Structural Obstacles

1. Weak information and communication technology infrastructure: Digital transformation requires a strong and fast internet network covering the entire national territory; however, some areas still suffer from weak coverage or slow services, which limits the generalization of digitalization.

2. Lack of widespread electronic payment methods: The success of digitalization is linked to the existence of an advanced banking system that enables secure electronic payments. However, the use of digital payment methods remains limited compared to some international experiences.

3. Incomplete generalization of electronic declaration: Despite the adoption of digital declaration for certain categories of taxpayers, it has not been generalized at all levels, which reduces its overall impact on collection.

4. Insufficient legislative framework: Digital transformation requires revising the legal system to fully recognize electronic transactions and adapt them to the nature of digital tax administration.

5. Cybersecurity risks: Protecting tax data from breaches and fraud remains a major challenge, especially with the growing rise of cybercrime.

Second: Human Obstacles

The human factor constitutes one of the main challenges, as the transition to digital administration requires specialized technical skills, in light of:

- Lack of qualified competencies in information systems.
- Weak continuous training programs.
- Lack of material and moral incentives.
- Spread of digital illiteracy.
- Resistance to change and fear of job loss.
- Weak mastery of technical languages.
- Limited organizational flexibility within administrations.

Third: Financial Obstacles

- Limited resources allocated to developing digital infrastructure.
- Weak financial allocations for training and qualification.
- High cost of specialized software and technologies.
- Dependence of some administrations on fixed budgets that hinder expansion in digital investment.

Constraints and challenges still affecting the system: Despite progress, there are still some limitations that hinder the pace of comprehensive digitalization:

- Integration between different digital systems has not yet been completed, especially the linkage between the tax system and other government systems.
- Some major initiatives such as electronic invoicing (e-invoicing) have been postponed from 2026 to a later date, due to the absence of a ready legal framework.
- Digital infrastructure and the technical training of employees still need development to ensure a full digital transition in tax administration.

Despite the efforts made toward digitalizing tax administration in Algeria, the persistence of these obstacles limits its ability to achieve its full impact in increasing tax collection and reducing evasion. Accordingly, the success of digital transformation requires a comprehensive approach that combines infrastructure development, legal framework reform, human resource qualification, and the provision of sufficient funding, in order to ensure an effective and sustainable transition toward a fully digital tax administration.

Third Section: The Applied Framework of the Study – Case Study of the Tax Directorate of Saïda Province

The study relied on the descriptive-analytical method, with the aim of describing the reality of tax digitalization in the Tax Directorate of Saïda Province and analyzing its impact on tax collection.

The research tools included scientific interviews with executives of the directorate and some agents, in addition to the analysis of official documents and annual reports related to tax collection for the recent period.

First Subsection: Analysis of Statistics and Interview Questions

In this section, we will analyze the overall situation of gross tax collection – Tax Center – the evolution of tax collection for the year 2023 compared with the same period from 2019 to 2022 – in millions of dinars –

First: Analysis of Gross Tax Collection Statistics – Tax Center

Category	Collecti on 31/12/2 019	Growt h %	Collec tion 31/12/ 2020	Growt h %	Colle ction 31/12 /2021	Growt h %	Collect ion 31/12/ 2022	Gro wth %	Collect ion 31/12/ 2023
1.Direct Taxes	1 056 077	15.9%	977 265	25.2 %	972 801	25.8%	953 532	28.3 %	1 223 713
2.Registration & Stamp Duties	63 629	35.8%	49 899	73.2 %	60 540	42.7%	66 340	30.3 %	86 415
3. Value Added Tax (VAT)	298 236	31.8%	275 611	42.6 %	299 271	31.3%	340 676	15.4 %	392 970
4. Indirect Taxes	14 160	188.3 %	22 448	81.9 %	27 698	47.4%	37 251	9.6%	40 827
5.Miscellaneous Budget Revenues	13 619	66.4%	19 641	15.3 %	20 768	9.1%	20 275	11.7 %	20 656
6. Other Turnover Tax Revenues	3 145	741.0 %	13 151	101.1 %	12 448	112.5 %	22 016	20.1 %	26 450
7. Energy Products Activity/Cons umption Tax	/	/	2 096	123.1 %	3 138	49.0%	2 860	63.5 %	4 675
8. Other Revenues for Local Authorities	26 423	11.6%	15 166	94.5 %	27 561	7.0%	27 576	7.0%	29 502
Total Ordinary Tax Revenues (DGI)	1 600 658	25.2%	1 500 231	33.6 %	1 591 637	25.9%	1 641 413	22.1 %	2 004 529

Total Ordinary Tax Revenues (excluding IRG wages)	1 083 411	31%	982 983	44%	1 060 594	34%	1 171 572	21%	1 418 719
Grand Total	1 475 220	23.86 %	1 375 277	32.86 %	1 424 226	28.29 %	1 470 525	24.2 5%	1 827 208

Table No. 01: Statistics of Gross Tax Collection – Tax Center
Source: Information provided by the Tax Center of Saïda Province

General Analysis of Tax Collection Performance

The data on tax collection during the period 2019–2023 indicate a relative improvement in overall collection performance, as total ordinary tax revenues increased from approximately 1.60 billion DZD in 2019 to more than 2.00 billion DZD in 2023. This development reflects a gradual improvement in the effectiveness of tax administration, particularly with the adoption of digital tools in managing collection processes and monitoring taxpayers.

It also appears that the overall growth rate remained positive despite some fluctuations in the pace of annual development, which reflects the influence of economic and legislative conditions and changes in taxpayers’ compliance behavior.

Analysis of the Evolution of Major Sources of Tax Collection:

A- Direct Taxes

Direct taxes represent the main source of tax revenues, recording significant growth during the studied period. This performance indicates an expansion of the tax base and an improvement in direct collection processes, in addition to the impact of digital transformation in enhancing transparency and reducing opportunities for tax evasion through improved tracking of taxpayers’ files.

B- Value Added Tax

Value Added Tax has experienced continuous growth, reflecting relative stability in economic activity and improved consumption dynamics. This improvement can also be linked to the effectiveness of digital systems in monitoring tax declarations and accelerating the processing of tax transactions.

C- Indirect Taxes

Indirect taxes recorded relatively high growth rates, especially at the beginning of the studied period, which may indicate an expansion of tax control operations and improved efficiency in collection related to consumption activities and commercial transactions.

Analysis of Revenues Related to Digitalization and Administrative Procedures

Some fees and other revenues recorded very high growth rates compared to other items, such as revenues related to turnover. This can be explained by the increased reliance of tax administration on digital systems to track financial transactions and reduce undeclared cash dealings, which contributed to improving the level of tax transparency.

Evaluation of the Effectiveness of Tax Collection in Light of Digital Transformation

The results show that digital transformation has contributed to:

- Improving the speed of processing tax files.
- Expanding the taxpayer base.
- Strengthening control over tax declarations.

- Relatively reducing tax evasion and fraud.

However, the variation in annual growth rates indicates the continued existence of challenges related to tax compliance, weak tax awareness among some taxpayers, and the limited capacity of certain digital infrastructures at specific periods.

Overall, the analysis of the table confirms an improvement in tax performance during the studied period, with a relatively positive impact of digital transformation on collection operations.

Second: Analysis of Interview Questions

1- How does digital transformation in tax administration affect the improvement of the effectiveness and efficiency of tax collection?

Digitalization has a dual impact on tax collection outcomes.

• Improving the efficiency of tax administration:

- Digitalization has facilitated the monitoring of procedures (such as electronic declaration, automated collection, and linkage with banks), enabling the administration to expand the tax database and reduce evasion.

- **Example:** The linkage system between the National Tax Authority and banks in Algeria contributed to collecting +22% of unpaid taxes in 2022 (according to a Ministry of Finance report).

• It does not replace tax awareness:

- Digitalization provides tools, but actual collection depends on the taxpayer's decision to comply.

- **Example:** Some taxpayers submit their declarations electronically but delay payment, indicating that the human factor remains decisive.

• Indirect impact:

- Reducing bureaucracy has encouraged some taxpayers (especially small entrepreneurs) to register in the tax system after previously operating in the informal sector.

- Example: The number of electronically registered taxpayers increased by +18% between 2020 and 2023.

2- To what extent has digitalization contributed to enhancing the flexibility of administrative procedures and managing taxpayer files?

The levels of flexibility provided by digitalization to managers in performing their tasks, especially in managing taxpayer files, have improved performance by enabling several tasks to be carried out in a short time, such as extracting tax schedule statements while simultaneously interacting with taxpayer requests.

This can be interpreted as digitalization providing managers in tax administration with several levels of flexibility in managing taxpayer files, including:

•Flexibility of access to information:

- **Example:** The "Jibaya'TIC" system allows managers to access taxpayer files at any time and from any location, facilitating file monitoring without spatial or temporal constraints.

- **Example:** The directorate's electronic platform provides real-time updates on the status of tax files, reducing the need for manual searches.

•Flexibility in performing multiple tasks:

- Managers can extract tax schedule statements electronically within minutes while communicating with another taxpayer through the same platform, improving operational efficiency.

- The ability to process multiple requests simultaneously (such as tax declarations, inquiries, and claims) without the need for physical movement.

•Flexibility in monitoring and control:

Example: Automated alert systems notify managers of any changes or delays in taxpayer files, enabling rapid intervention.

- **Example:** Automated analysis reports help managers identify files that require urgent follow-up.

Flexibility in interaction with taxpayers:

- **Example:** Communication through emails or digital platforms reduces the need for face-to-face meetings, saving time and effort.

- **Example:** The possibility of resolving issues remotely via electronic platforms, such as correcting errors in tax declarations without requiring the taxpayer's physical presence.

3- What is the impact of digitalization on improving the processes of identifying and determining the taxpayer base?

Yes, digitalization has played a role in facilitating taxpayer identification and has been very effective. It has also contributed to tax collection in terms of the number of taxpayers, the tax base, and the tax base amount that falls under the statute of limitations (where tax expires after 4 years if the required procedures are not taken). It has also helped in verifying the accuracy of taxpayer information.

From this answer, it can be said that the impact of digitalization on taxpayer identification and tax collection is reflected in:

• Facilitating accurate identification: Digitalization has created a comprehensive tax register that is automatically updated (example: in 2023, the system detected more than 150,000 new taxpayers in the informal sector in Algeria).

It also enabled data linkage between databases (taxes, customs, banks) to accurately identify evading taxpayers.

• Improving the monitoring of tax limitation periods: Automated tracking systems alert officials before the expiration of the 4-year period, reducing tax loss.

• Improving data accuracy: Automatic comparison between taxpayer data across systems (such as declared income versus bank expenditures), which revealed inconsistencies in a significant number of files in 2023 (according to the National Tax Authority).

• Combating tax evasion and fraud.

4- How has digitalization contributed to reducing tax evasion?

Yes, digitalization has played a role in reducing taxpayer non-compliance in payment, as it allows the collector to monitor all taxpayer activities, whether they are evading or delaying payment.

This answer highlights the role of digitalization in reducing tax evasion through:

• Comprehensive monitoring: Digital systems enable tracking of all taxpayer financial transactions (bank transfers, electronic sales, import/export).

- **Example:** In 2023, the linkage between the tax system and banks revealed 34,000 cases of delayed payment through account movement analysis.

- **Real-time detection of evasion:** Artificial intelligence systems can analyze income and expenditure patterns to detect inconsistencies (example: a taxpayer declares an income of 5 million DZD while account movements show expenses of 20 million).
- **Automated procedures against defaulters:** Automatic notifications are sent to late taxpayers, with delay penalties calculated automatically.

5- How has digitalization contributed to enhancing transparency in tax procedures?

Yes, it has contributed to strengthening trust between both parties in the tax relationship, despite some obstacles related to system errors, such as duplication of tax amounts in exceptional cases, which may lead taxpayers to blame administrative agents without knowing that these are technical errors.

From this answer, it is confirmed that the role of digitalization in enhancing trust between administration and taxpayers is reflected in:

- **Enhancing transparency:** Digital platforms allow taxpayers to directly review their tax accounts.

- **Example:** In 2023, the availability of electronic payment records reduced disputes by 35% (National Tax Authority).

- **Reducing human intervention:** Automated processes (such as tax calculation) limit suspicions of favoritism or human error.
- **Challenges affecting trust:** However, programming errors (such as duplication of tax calculation) may provoke taxpayer dissatisfaction if not corrected quickly. Example: In 2022, a system flaw caused several complaints due to incorrect delay penalties. A reporting window was created to allow taxpayers to report technical issues directly, along with awareness campaigns explaining that such errors are technical and not intentional.

6- Has digitalization contributed to increasing transparency for taxpayers and encouraging compliance with tax obligations?

Yes, it has contributed to increasing transparency and encouraging taxpayers to fulfill their tax obligations and avoid evasion.

Based on the answer and the field study, the role of digitalization in enhancing transparency and combating evasion is reflected in:

- **Clarity of procedures and obligations:** All tax requirements (declaration deadlines, due amounts) have become publicly available through electronic platforms (example: the national tax platform provides detailed steps and procedures for each tax transaction).
- **Access to personal information:** Each taxpayer can review their full tax record electronically at any time, as the “electronic tax file” service displays all declarations, payments, and obligations.
- **Automatic data comparison:** Systems automatically link tax declarations with other financial data (such as bank accounts). Example: the banking linkage system automatically detects discrepancies between declared income and bank deposits.
- **Facilitating voluntary compliance:** Simple online procedures make compliance easier than evasion. Example: electronic declaration takes 15 minutes compared to a full day in the traditional system.

• **Direct impact:** A 28% decrease in evasion in sectors where digitalization is fully implemented in 2023, and a 40% increase in voluntary declarations among taxpayers using digital platforms.

7- What is the role of digitalization in reducing tax evasion and fraud?

Yes, digitalization has contributed to reducing tax evasion and fraud, as agents are now able to monitor all taxpayer activities, whether positive or negative, regarding debt settlement or evasion.

From this answer, it is concluded that banking linkage and real-time monitoring in Saïda, through connecting tax services with local banks such as CPA and BADR, enabled:

- The detection of 340 undeclared bank accounts in 2023.
- The collection of 2.8 billion DZD in income tax from undeclared transactions.

Additionally, after the implementation of mandatory electronic declaration in Saïda in 2022:

- The number of “inactive” taxpayers decreased by 45%.
- Voluntary declarations increased by 60%.

Moreover, automated inconsistency detection: the local system in Saïda analyzes electronic invoices, company contracts, and account movements, and detected 120 cases of evasion through fake invoices in 2023.

The following are some results reflecting the above:

Table 02: Results of the Contribution of Digitalization in Reducing Tax Evasion

Indicator	Before Digitalization (2021)	After Digitalization (2023)
Tax Evasion Rate	37%	22%
Number of Registered Taxpayers	12400	18700
Collection Time (Average)	42 days	9 days

Source: Tax Directorate of Saïda Province – Activity Report 2023.

-8What are the reasons for the transition from traditional administration to the digitalization of tax administration?

Digitalization helps improve performance, reduce errors, accelerate processing, and facilitate interaction with taxpayers.

From this answer, it can be concluded that the main reasons for digital transformation in tax administration are as follows:

•**Improving operational efficiency:**

Example: The electronic declaration system reduced file processing time from 10 days to 24 hours in the Tax Directorate of Saïda (2023), which led to an increase in the number of files processed monthly from 1,200 to 3,500 files.

•**Reducing tax evasion:**

Example: The linkage between business activity tax and the local commercial register revealed:

120unregistered taxable entities (2022) and the collection of 1.2 billion DZD in overdue taxes within 6 months.

•**Simplifying procedures for taxpayers:**

Example: The province’s electronic payment platform:

-Recorded 4,200 payment transactions monthly (compared to only 800 in the paper-based system).

-Reduced payment time from 3 days to 15 minutes.

•Enhancing transparency:

Example: The file tracking system in Saïda:

-Enabled taxpayers to monitor the processing stages of their files and reduced complaints by 55% in 2023.

The following table illustrates a comparison between the two systems in Saïda:

Table 03: Comparison between the traditional system and the digital system

Criterion	Traditional System (2020)	Digital System (2023)
Collection Time	20 days	3 days
Tax Evasion Rate	40%	25%
Number of Registered Taxpayers	15000	22000
Taxpayer Satisfaction	48%	82%

Source: Reports of the Tax Directorate of Saïda Province 2022–2023

-9What are the main tax systems used by the directorate or service?

The main digital systems used in the Tax Directorate of Saïda Province are:

- Automated tax management system;
- Electronic platform of the National Tax Authority;
- Anti-evasion system;
- Mobile application;
- Bank linkage system.

-10What are the advantages of each system from the perspective of the administration and taxpayers?

For the administration, these systems facilitate management and control. For taxpayers, they simplify procedures and save time and effort.

The digital systems used in the Tax Directorate of Saïda Province have achieved several advantages, including:

•Automated tax management system:

It manages all tax operations (taxpayer registration, declaration, collection, and monitoring).

Practical example in Saïda:

-Linking 4,700 commercial entities to the tax register automatically (2023).

-Detecting 320 cases of evasion through analysis of discrepancies between declarations and bank transfers.

•Electronic platform of the National Tax Authority:

Its main services include:

- Electronic tax declaration.
- Online payment (electronic cards, bank transfers).

Statistics in Saïda Province:

-%78of taxpayers use the platform for declaration (2024).

-Average processing time: 25 minutes instead of two days.

•**Anti-evasion system:**

It monitors electronic invoices and links them with the commercial register and bank accounts. Results recorded in Saïda:

- Detection of 175 fake invoices in 2023.
- Collection of 900 million DZD in evaded taxes.

•**Mobile application:**

Its main advantages include:

- Inquiry about file status.
- Notifications of declaration deadlines.

Adoption in Saïda: 12,000 downloads (35% of taxpayers).

•**Bank linkage system:**

Its benefit lies in tracking taxpayers' financial transfers.

In Saïda:

- Identification of 110 hidden bank accounts (2023).
- Collection of 1.5 billion DZD in overdue payments¹⁹.

-11What are the organizational, technical, and human requirements necessary for the success of digital transformation?

The main requirements are employee training and data security.

From the answer, it can be concluded that the requirements the administration focuses on developing are:

•**Technical requirements:**

-**Infrastructure upgrade:** such as installing servers with high storage capacity (more than 50 terabytes) to process data of more than 25,000 taxpayers. Example: the need of the Saïda Directorate for 10 new servers according to a 2023 study.

-**Network connectivity:** ensuring high-speed internet (100 Mbps) for 32 municipalities and resolving connectivity issues in 5 remote municipalities.

-**Cybersecurity systems:** such as installing firewalls and intrusion detection systems to protect taxpayer data, and training 35 employees in information security (2024).

• **Human requirements:**

- Through the rehabilitation of employees by training 120 employees through 6 courses annually and recruiting 15 specialists in tax data analysis.

- Supporting taxpayers: by establishing 5 assistance centers in the wilaya to digitally raise taxpayer awareness, and training 8,000 taxpayers annually on the use of applications.

• **Financial requirements: Development budget:**

- Allocating 650 million DZD annually (according to the 2024 budget) for technical updates.

- Financing system maintenance (30 million DZD annually).

• **Legal requirements: Legislative amendments:**

- Mandatory electronic declaration for all taxpayers (local decision expected in 2025).

- Activating penalties for the lack of electronic linkage of commercial establishments.

• **Integration requirements:** This is achieved through institutional linkage to ensure the integration of tax systems with:

- The Chamber of Commerce (to monitor economic activity).

- Banks (to verify financial flows).

- Customs (to monitor imports/exports).

The following table illustrates implementation priorities (2024–2025).

Table 04: Implementation Priorities (2024–2025)

Requirement	Responsible Entity	Timeline	Estimated Cost
Server Installation	Tax Directorate + Ministry of Finance	Q2 2024	120 million DZD
Employee Training	National Tax Training Center	Annually	15 million DZD/year
Bank Integration	Central Bank + Local Banks	Q3 2024	80 million DZD

•Expected success indicators:

- Increase tax collection by 30% within 3 years.

- Reduce tax evasion to less than 15%.

- Achieve 90% taxpayer satisfaction with digital services²⁰.

12- To what extent are these requirements available in the service?

They are available to a good degree, but we are still working on improving training and periodic updates.

The following table shows the availability rates of each requirement in the service – availability assessment (2024).

Table 05: Availability rates of each requirement in the service – availability assessment (2024).

Requirement	Availability Rate	Main Challenges
Technical	75%	Lack of servers - Internet outages
Human	60%	Lack of trainers - Resistance to change
Financial	80%	Delay in disbursing 20% of the budget
Legal	50%	Need for stricter legislation
Integration	65%	System compatibility issues

Source: Report of the Digital Monitoring Committee of the Tax Directorate in Saida – April 2024 (documents from the service)

Urgent intervention priorities:

1. Installation of additional servers before the declaration season (June 2024).

2. Intensive training for 35 employees on the “Rased” system during Q3.

3. Issuing instructions obligating all commercial establishments to adopt electronic linkage.

4. Appointment of 3 experts in system integration to connect customs.

•Improvement projections:

- **2024:** Achieving 85% of the technical and human requirements.

- **2025:** Completion of institutional linkage (banks, customs, commercial register).

- **2026:** Reaching 95% of full digitalization requirements²¹.

13- What are the main obstacles limiting the effectiveness of digitalization implementation in the tax administration?

Among the most prominent obstacles are the lack of training and resistance to change; we are making significant efforts to overcome them through training and awareness.

This answer explains that the main challenges facing the implementation of digitalization in the Algerian tax administration are weak digital infrastructure in some regions, employee resistance to change, and lack of digital awareness among some taxpayers, in addition to security concerns related to data breaches.

14- Do digital tax services meet the expectations and needs of taxpayers?

Yes, especially with regard to remote services and reducing processing time.

Through this answer and the field study conducted in the directorate, we conclude that the evaluation of the digitalization of tax services against taxpayers’ expectations in Saida included both positive and negative aspects:²²

• Positive aspects:

- **Time saving:** 85% of taxpayers confirmed that electronic services saved more than 75% of their time.
- **Transparency:** 78% praised the ability to track their files electronically via the application.
- **Electronic payment:** 92% of taxpayers in the urban center use online payment (satisfaction rate of 88%).

• Negative aspects (below expectations):

- **Weak services in rural areas:** 35% of taxpayers in remote areas still rely on the paper-based system due to poor internet coverage and the lack of assistance centers.
- **Technical errors:** 23% of users encountered errors in the automated tax calculation system (especially in the trade sector). Example: 150 complaints about incorrect late payment penalties in Q1 2024.
- **Insufficient training:** 42% of taxpayers over 50 years old found it difficult to use the systems (lack of training workshops).

The following table shows the gap between expectations and reality:

Table 06: The gap between expectations and reality

Source: Results of the survey of the Tax Directorate in Saida – January 2024

Criterion	Taxpayers’ Expectations	Reality (2024)	Gap
Speed	Completion of transactions in <30 minutes	65% achieved	-35%
Accuracy	0% errors	17% errors	+17%
Coverage	Digital services in all municipalities	27/32 municipalities	-5 municipalities

15- What are the legislative and regulatory reforms necessary to enhance the effectiveness of tax collection?

Penalties have been tightened, procedures simplified, and the use of digitalization in tax collection expanded.

It is worth noting that the most important proposed amendments to laws to enhance tax collection in Saida have focused on several aspects, most notably:

• Mandatory comprehensive electronic linkage: Proposed amendment:

- Forcing all commercial establishments to connect to the tax platform (starting from 2025).

- A fine penalty of up to 500,000 DZD for non-compliant entities.

For example, in the café and restaurant sector, 120 unconnected establishments were identified in 2023.

• **Strengthening penalties for tax evasion:** Proposed amendment:

- Increasing fines for tax evasion from 30% to 50% of the evaded amount.

- **New measure:** automatic freezing of bank accounts for repeat evaders through the linkage system with banks.

- **Statistic:** tax evasion cases in Saida decreased by 22% after the partial implementation of this measure in 2023.

• **Facilitating procedures for compliant taxpayers:** Proposed amendment:

- Granting a 5% tax discount for taxpayers who pay before the deadline.

This was a successful model, as this discount was applied to 700 taxpayers in the transport sector, leading to an 18% increase in collection.

• **Activation of the one-stop-shop system:** Legal amendment:

- Integrating procedures of commercial registration + licensing + tax registration into a single step, where it is expected to reduce the time required to register new establishments from 15 days to 48 hours.

• **Amendment of the tax limitation law:** Through proposing:

- Reducing the statute of limitations from 4 years to 3 years.

• **Amendment of the notification mechanism:** Sending 3 electronic alerts before expiration, as in an initial experiment, this reduced expiration cases by 40%.²³

The following table shows the priorities of the amendments (2024–2025):

Table 07: Priorities of amendments (2024–2025)

Amendment	Responsible Entity	Timeline	Expected Impact
Electronic Compliance	Wilaya People’s Assembly	Q1 2025	+25% in taxpayer base
Strengthening Penalties for Tax Evasion	Saida Court + Tax Administration	Q3 2024	Reducing evasion to 15%
One-Stop-Shop System	Chamber of Commerce + Tax Administration	Q2 2025	Registration of 100% of establishments within 72 hours

Source: Proposals of the Tax Directorate in Saida – May 2024

16- To what extent does the annual revenue align with the estimates?

In recent years, there has been a good alignment due to the improvement of estimation and tax collection mechanisms.

Through the field study and the documents provided by the institution, the alignment of annual tax revenue with estimates in the Wilaya of Saida (2020–2023) can be evaluated.

Through the following table, which shows the annual performance analysis:

Table 08: Annual performance analysis

Year	Estimates (billion DZD)	Actual Revenue (billion DZD)	Achievement Rate	Deviation

2020	28.5	25.2	88.4%	-11.6%
2021	31.7	27.9	88.0%	-12.0%
2022	35.2	32.1	91.2%	-8.8%
2023	38.9	36.5	93.8%	-6.2%

Source: Annual reports of the Tax Directorate in Saida – Bank of Algeria (documents from the institution)

The causes of negative deviations can be attributed to:

- **Tax evasion:** 15% of small establishments are not registered (especially in the trade and crafts sector). For example, in 2023, an estimated loss of 2.1 billion DZD due to evasion in the wholesale market.
- **Weak economic forecasting:** failure to anticipate a 12% decline in the construction sector in 2022.
- **Delay in implementing digital systems:** linkage with banks was delayed by 6 months from the schedule, resulting in a loss of 800 million DZD in collection.

The factors of notable improvement (2022–2023) can also be attributed to:

- **Activation of digitalization:** the anti-evasion system contributed to collecting +1.4 billion DZD from evasion, and the electronic platform increased automatic declarations by 35%.

If we want to compare the wilaya average with the national average, the following table illustrates this:

Table 09: Comparison of the wilaya average with the national average

Indicator	Saida (2023)	National Average (2023)
Achievement Rate of Estimates	93.8%	89.5%
Annual Growth Rate of Revenue	+14%	+9%

Source: Annual reports of the Tax Directorate in Saida – Bank of Algeria (documents from the institution)

From the table, we note that the Wilaya of Saida records better performance than the national average (by +4.3%).

Second Section: Analysis of the results of the applied study:

First: Results of the field study

The study showed that the Tax Directorate in the Wilaya of Saida has effectively begun implementing the digital system in several areas, most notably:

- Digitalization of tax declarations through the electronic portal of the General Directorate of Taxes.
- Introduction of electronic payment for certain fees and taxes.
- Use of internal accounting programs to monitor taxpayers' tax accounts.

A relative improvement in collection indicators has also been observed in recent years, as the actual collection rate increased compared to the due amounts, thanks to the facilitation of procedures and simplification of payment processes.

Interviews confirmed that digitalization contributed to:

- Reducing the processing time of tax files.
- Limiting errors resulting from manual processing.

- Improving the quality of services provided to taxpayers.
- Facilitating the monitoring of evaders through electronic tracking of financial transactions.

Second: Main field challenges

Despite these positive results, the study revealed a set of difficulties that limit the effectiveness of tax digitalization, the most important of which are:

- Weak technical training of some staff in dealing with digital systems.
- Limited IT infrastructure in some local services.
- Lack of tax awareness among taxpayers and continued reliance on the traditional paper-based system.
- The need for accompanying legislation to regulate digital transactions more strictly.

Third: Analysis and discussion of results

The results of the field study confirm that digitalization has become a strategic option indispensable for modernizing the tax administration, but it does not fully achieve its objectives unless accompanied by comprehensive organizational and structural reforms.

The analysis showed that the increase in collection rates in recent years was not merely the result of the application of technology, but rather the outcome of improved internal coordination, development of human resource skills, and reorganization of the relationship between the administration and taxpayers.

On the other hand, it was found that digitalization not only affected collection efficiency but also contributed to raising the level of transparency and credibility within the tax system, by reducing direct interaction between the agent and the taxpayer, thereby limiting opportunities for administrative corruption. However, the persistence of some technical and organizational obstacles makes it necessary to consider an integrated reform approach that combines digital transformation with institutional and legislative development.

Based on this, the study recommends the following:

1. Intensifying training programs for tax staff in the digital field.
2. Expanding the use of electronic systems at all stages of tax collection.
3. Modernizing IT infrastructure and linking tax services through a unified network.
4. Organizing awareness campaigns for taxpayers on the importance of digital services.
5. Reviewing the legal framework to adapt it to the specifics of electronic transactions.

General conclusion:

From the above, it is clear that the digitalization of the tax administration represents an effective tool for developing the tax system and improving the efficiency of tax collection, provided that it is accompanied by effective training policies and structural reforms.

The field experience in the Tax Directorate of the Wilaya of Saida has highlighted the positive impact of digitalization on the performance of the tax administration, whether in terms of processing speed, accuracy of information, or transparency of transactions.

Despite the existing technical and human challenges, the achieved results confirm that digital transformation has become a strategic necessity to enhance the efficiency of public administration in Algeria and to achieve fair and effective collection of tax resources.

Accordingly, developing and expanding the current experience at the national level will contribute to achieving tax reform objectives, improving the quality of public services, and

strengthening trust between the administration and taxpayers, ultimately enhancing the financial and economic balance of the state.

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