

Evaluating the Effectiveness of Digitizing Tax Services to Improve Tax and Financial Oversight: A Case Study of the Souk Ahras Tax Center

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Abstract---This study attempts to evaluate the performance of digitalizing tax services in bolstering tax and financial oversight with a special focus on Souk Ahras Province's Tax Center in Algeria. The study content analysis and organized interviews to examine the digital information system utilized within the center and workflow systems. It attempts to look at how the instruments bolster oversight performance and taxation compliance. The findings indicate that the tax department has come a long way in a bid to digitalize services offered to taxpayers and citizens in general. Particularly, the department has been integrated with a proper digital platform—SAP—to monitor and track the fiscal status of taxpayers. Tax and fiscal monitoring at the Souk Ahras Tax Center, on the other hand, still employs traditional methods, such as document verification and on-site visits. This begs for more digitization of monitoring activities in the near future.

Keywords---digitization, tax services, tax oversight, financial control, tax center.

Introduction

During times of rapid technological change, digitization can no longer be an option or a secondary endeavor, but rather a requirement. It is important in order to reach the highest possible efficiency of state institutions, most notably finance and tax administrations. The taxation system is among the most vital mechanisms employed to fund public policy and reach economic and social balance. Nevertheless, it has been affected by grave issues like bureaucracy, lack of transparency, and the inability to oversee undeclared economic flows for decades.

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In this respect, digital transformation of the tax authority has emerged as a major modern tool to offset these issues and improve the tax administration. Digitalization of the tax authority refers to implementing information and communication technology to all stages of the tax cycle, ranging from filing and auditing to collection. It simplifies procedures, maintains the level of administrative burden on taxpayers at an optimal, and promotes increased public trust in the transparency and credibility of the tax administration.

Besides, digital transformation equips tax authorities with advanced big data analytics capabilities and accurate monitoring of tax scenarios, leading to better monitoring and detection of accounting and financial irregularities, and enhanced response against tax evasion. Therefore, tax digitization cannot be considered administrative reform in itself but can be interpreted as a strategic move towards an equal and more efficient compatible taxation regime with the digital economy logics and improving the state's financial sovereignty.

This brings us to the research question of the study:

How is tax and financial control in the Souk Ahras Tax Center improved with the digitization of tax services?

Through this field study, we aim to provide a detailed description of the day-to-day practice of digital tax services at the Souk Ahras Tax Center. This article gives analytical description of the digital information system used and the workflow systems of the participating digital platforms and how they aid in the improvement of tax and financial management as well as tax compliance—be it in the processing of tax declarations or monitoring revenues collected. We gathered and analyzed data provided by key stakeholders in this regard at the center, trying to provide an accurate image of the case and suggest sensible, realistic recommendations.

Spatial and Temporal Scope of the Study

The field investigation took place at the tax center of Souk Ahras province in Algeria August 24 to August 28, 2025.

The center officially became operational on January 2, 2012. It functions as a unified management center, with its director overseeing it, consolidating all basic activities related to administration, collection, audit, and litigation. Such an organizational structure was put in place following the replacement of the previous regime—tax receivers, inspectorates, and provincial directorates—by a new system made up of regional and provincial tax centers following a reform initiated by the General Directorate of Taxes.

The Souk Ahras Tax Center sorts out one tax file for each taxpayer in its catchment area, including all fiscal information—except the property taxes, which are managed by the local tax centers until the specialized property services are operational.

Each province in Algeria has a single tax center serving all taxpayers within that jurisdiction, viz.:

- Enterprises under the real tax regime
- Enterprises not within the purview of the Directorate of Large Enterprises, with a turnover of more than 30 million Algerian Dinars (DZD) per annum.

The tax center operates across the following functional areas:

A. Tax Assessment (Tax Base):

- Manages the tax files of corporations and other legal entities in relation to income subject to **corporate income tax**.
- Administers the tax files of taxpayers under the **real tax regime** for **industrial, commercial, and non-commercial profits**.

B. Tax Collection:

- Operates tax schedules, collection orders, and collection of taxes, duties, and levies.

- Manages the physical payment operations, collections of revenues, and cash flow forecasts.
- Centralizes issuing of official documents of value, manages transactions, and keeps accounting records.

C. Tax Auditing and Oversight:

- Searches for, collects, and analyzes financial and fiscal information and audits taxpayer declarations.
- Develops and implements intervention and audit programs for taxpayers and evaluates the outcomes.

D. Tax Litigation:

- Reviews and processes taxpayer complaints.
- Follows up on administrative and judicial tax disputes.
- Processes VAT credit reimbursements.

E. Public Information and Services:

- Public information and taxpayer reception services are protected.
- Manages administrative procedures related to tax base activities, especially company registration and amendments to their legal status.
- Distributes informational materials and official forms for taxpayers under the center's jurisdiction.

The following figure illustrates the key departments and offices that make up the structure of the Tax Center in Souk Ahras Province:

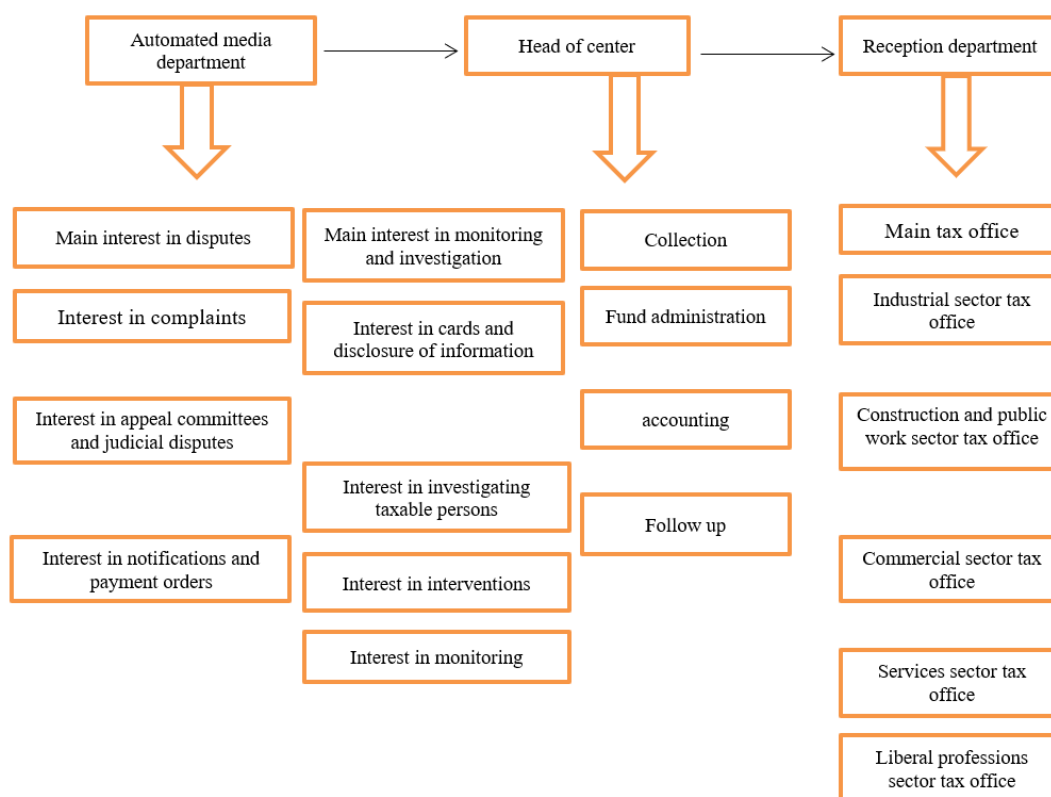


Figure 1: Organizational Structure of the Souk Ahras Tax Center

Source: Prepared by the researchers based on official data provided by the Souk Ahras Tax Center

2. Research Instrument

This study employed a **structured interview** as its main data collection tool. The structured interview serves as a verbal questionnaire through which the researcher directly gathers information from participants. Pre-formulated open-ended questions addressing the central issue of the study were posed to key informants, namely:

- The Director of the Tax Center,
- The Head of the Main Department for Investigation and Auditing,
- The Head of the Treasury Department at the Souk Ahras Tax Center.

Responsibilities of the Main Department for Investigation and Auditing include:

- Collecting, processing, storing, and distributing financial, accounting, and tax-related information for analysis and use.
- Preparing and conducting tax audit programs, including on-site inspection and document check review of taxpayer returns within the power of the center.
- Creating statistical tables and conducting routine performance evaluations

This main department comprises four sub-units:

- **Department of Tax Cards and Comparisons:** A need to possess a local index of tax information relevant to taxation, that has the responsibility of making it accurate and collecting it in the right manner.
- **Tax Intelligence and Research Department:** Operates in task forces and is in charge of developing and implementing programs to gather fiscal data based on audit rights.
- In charge of organizing and carrying out measures including audit rights, site inspections, and verification as required for efficient tax calculation and collection. Department of Field Interventions

Tax Auditing Department:

- performs desk and on-site audits as part of specialized teams and creates regular reports evaluating the efficacy of audit plans.

The Treasury Department is responsible for:

- Collecting tax payments from taxpayers either based on self-declarations or as per issued tax statements.
- Enforcing measures prescribed under current legislation and regulations for the enforcement of tax collection.
- Maintaining financial records in accordance with general accounting principles and submitting financial reports to the Court of Auditors.

Interview Questions:

1. When was the digital transformation effectively implemented at the General Directorate of Taxes and, specifically, at your center?
2. What are the most important digital tax services provided by your center to taxpayers (individuals and companies)?
3. What are the main statistics related to the number of taxpayers submitting their declarations digitally through the platforms you offer from the beginning of the digital transition (2018) to today (2025)?
4. Have you been able to digitize all tax-related activities and services, particularly those involving financial and tax auditing?

5. In your opinion, how would you describe the current state of digital transformation at the Souk Ahras Tax Center since 2018?

3. Interview Content Analysis

Q1: When were the actual digital transformation implemented at the level of the General Tax Directorate in general and the center in particular?

The digital transformation began in August 2018 with the adoption of the SAP information system at the General Directorate of Taxes and most tax centers across Algeria. **This is a significant achievement in improving quality and performance of tax services. It was aimed at offering a digital interface between the taxpayers and the tax administration that is accessible, economical and less cumbersome. It aimed at offering a convenient, affordable and simple online platform between the taxpayers and the tax administration.** The program helped align services with taxpayers' expectations and expedite citizens' access to services and information by leveraging digital technologies and platforms, well beyond the potential of the previous manual, bureaucratic system.

Q2–Q3: What are the primary digital tax services offered to taxpayers (individuals or businesses), and what are the rates of use of online declarations from 2018 to 2025?

The Algerian General Directorate of Taxes, specifically the Souk Ahras Tax Center, has launched a range of digital services for making it easier for citizens and firms to deal with taxes. The most prominent of these services include:

"Jibayatic" Portal:

For taxpayers subject to the real or simplified tax regimes, an electronic platform was developed that enables them to make all tax payments and declarations online instead of going to tax authorities.

The most significant features of the Jibayatic portal include:

- Electronic submission of various tax declarations, such as **VAT (TVA), Corporate Tax (IBS), Business Activity Tax (TAP)**, and others.
- Payment of taxes electronically through secure electronic payment systems (e.g., bank cards or the "Edahabia" card).
- Downloading and printing of the **Tax Situation Certificate (Attestation de Situation Fiscale)**.
- Receiving declaration and payment notifications via email.
- Real-time monitoring of one's tax status (filings and payments).

The "Jibayatic" portal provides a wide range of digital services for the simplification of tax procedures for individuals and businesses. Besides its core functionality, the platform provides the following services:

- Access to the taxpayer's personal identification data;
- The ability to **print a payment notice** that includes detailed information on declared taxes and amounts due;
- Permanent tracking of submitted tax declarations and payments made.

https://mfdgi.gov.dz/portailpublic_ar/index.html

Table 1: Evolution of the Number of Taxpayers Using Online Declaration Services via the Jibayatic System

Years Index	2018	2019	2020	2021	2022	2023	2024
Remote declaration	/	200	800	900	1000	400	100
Total	/	200	1000	1900	2900	3300	3400

Source: Tax Center of Souk Ahras Province

Covered Time Frame: From 2018 until the present (2025) when digitization first began.

As shown in **Table 1**, the number of taxpayers utilizing the **online declaration system via the Jibayatic platform** has recorded a consistent year-over-year increase. Online declarants in 2018 were negligible in quantity since the digitization process had just begun.

By **2019**, the number had grown to **200 taxpayers** filing their returns online. This figure rose significantly in the year 2020 to 1,000 and continued to grow in the year 2021 to approximately 1,900 taxpayers. With 2,900 users in 2022, 3,300 in 2023, and 3,400 online declarants overall by 2024, the rising trend persisted.

This constant increase is mostly due to the General Directorate of Taxes requiring e-filing for specific taxpayers.

The administration enabled this through the organization of open-door meetings for:

- Raising awareness about the importance and legal obligation of online tax filing;
- Demonstrating how to access and use the digital platform;
- Enabling taxpayers to complete their obligations without going to the tax center in person.

It is worth noting, however, that **approximately 100 taxpayers** were still unable to file their declarations online due to **technical issues**.

Table 2: Statistics on Taxpayers Registered in the SAP System by the Center

years index	2018	2019	2020	2021	2022	2023	2024
Registrants in the Jibaytiq system	1000	500	700	300	400	200	400
total	1000	1500	2200	2500	900	3100	3500

Source: Prepared by the researchers based on data provided by the Treasury Department at the Souk Ahras tax center.

Table 2 illustrates the growth in the number of taxpayers **registered in the Jibayatic digital system**. In **2018**, the number of registered users stood at **1,000**. By 2019, this had increased to 1,500, and to 2,200 in 2020, it rose further to **2,200**. The growth continued in **2021**, reaching **2,500 registered users**. A sharp decline occurred in 2022, when there were just 900 registrations. Following this, there was a sharp uptick in 2023, reaching 3,100 users, and by 2024, there were 3,500 registered taxpayers.

The year-on-year growth in registrations can be explained by two primary factors:

- The overall increase in the number of taxpayers, as more and more individuals and businesses entered the tax system;
- The process of former non-digital taxpayers, the majority of which were bound by technical or know-how constraints for online submission, and finally registered and assisted to use the platform.

"Moussahamatak" Portal

The "Moussahamatak" portal is a specific digital platform designed for taxpayers in the context of the Fixed Unified Tax (IFU – Impôt Forfaitaire Unique), e.g., small traders, craftsmen, and some liberal professions.

Important characteristics of the Moussahamatak portal:

- Annual online declaration of the **Fixed Unified Tax**;
- **Automated tax calculation** based on the taxpayer's identification number (NIF) and business details;
- **Electronic payment** of taxes via **Edahabia card** or **bank card**;
- Immediate download of **payment receipts** following a successful transaction;
- Receipt of **email confirmation messages** upon completion of each step.
<https://mfdgi.gov.dz/moussahamaticar>

The users access the portal by visiting the general homepage and selecting the "Private Space" in order to proceed to login.

The following figure illustrates the user interface of the platform used for carrying out remote tax-related procedure

The "**Moussahamatak**" portal is currently available at **tax receiver offices (recettes des impôts)** under **provincial tax directorates** that **do not yet have an operational Tax Center or Local Tax Office**.

As such, this portal **is not yet active** at the **Souk Ahras Tax Center**.

The General Directorate of Taxes is currently undertaking the gradual introduction of the "Moussahamatak" portal in all the tax receiver offices and local tax centers throughout the country.

"Kassimitak" Platform

The "Kassimitak" platform is a new online service provided by the General Directorate of Taxes enabling the owners of cars to purchase car tax stamps (car tax stickers) on the Internet, without visiting post offices or tax offices.

The new proposal aims to simplify tax requirements and allows customers to easily receive tax stamps on their vehicles. The system increases transaction security, reduces time and allows customers to quickly pay and charge their brands with just a few clicks.

Important services offered through Tabiaakum include:

- Selection of the **vehicle type and specifications**;
- **Choosing the relevant province**, since stamp fees vary depending on both vehicle engine size and geographic location;
- **Automatic calculation** of the applicable stamp value;
- **Electronic payment** of the vehicle tax stamp;
- After a successful transaction, the stamp is instantly downloaded and printed.
<https://qassimatouka.mf.gov.dz>

Table showing the number of vouchers purchased from the center:

Years	2024	2025 first semester
Number of tax forms for vehicles	5928	4022

Source: Prepared by the two researchers based on data provided by the Tax Center Receipts Department in Souk Ahras Province

"Tabiaakum" Platform:

This is an electronic platform for the **prepaid payment of tax stamps** related to official documents (administrative documents).

Important services offered by Tabiaakum consist of:

- Electronic payment for stamps on passports, identity cards, driving licenses, and other official documents;
- Issuance of an electronic receipt that serves as proof of payment;
- Ability to download the receipt and submit it directly with administrative files;
- Accessing the platform, selecting the type of stamp needed, paying online, and downloading the payment receipt.

Table showing the number of fiscal stamps purchased from the center

Years fiscal stamps	2024	2025 first semester
Foreign travel duty stamp	172662	43300
Commercial register stamp	1881	402
Passport stamp	2350	1860
Administrative documents (ID card & driving license)	5000	1300

Source: Prepared by the two researchers based on data provided by the Tax Center Receipts Department in Souk Ahras Province.

- From these statistics, we observe that although the platforms are fully operational with all remote services, including electronic payment options, a significant portion of citizens still prefer to purchase both vouchers and fiscal stamps directly from the tax center. This may be due to a lack of trust in the reliability of online purchases, which are meant to ease the burden of travel, effort, and waiting in queues. In other words, they may lack digital literacy.
- However, despite this, a comparison of the statistics from 2024 and 2025 shows a noticeable decrease in the number of in-person purchases. This indicates that citizens have begun adopting the remote purchasing option through the platforms.

Tax Identification Number (NIF):

The Tax Identification Number (NIF) was established by the 2006 Finance Law and must be presented in all commercial transactions or matters related to the taxpayer's financial obligations as proof of tax registration. NIF is appointed as Director of Tax Affairs to Natural Persons and Corporations:

- For **natural persons born in Algeria**, the identification is based on a birth certificate extract issued within the last six months by the municipality of birth.
- For **natural persons born abroad** who have acquired or reclaimed Algerian nationality, identification relies on an official document substituting the birth certificate issued within the last year. If obtaining a birth certificate extract is impossible, a certified copy of a passport, identity card, or foreign resident card is used.
- For **legal entities with headquarters in Algeria**, identification is based on the original or certified copy of the articles of incorporation, registration certificate (if registered in the commercial registry), and registration number.
- For **legal entities without a headquarters in Algeria**, the same certified documents apply.

The NIF consists of 15 figures in nature and 20 figures in corporate or administrative organizations, according to the taxpayer category. It is issued by tax authorities and encoded on magnetic cards or similar media.

Historical and Procedural Background:

The issuance of Tax Identification Numbers and magnetic cards began in 2007 with a focus on major companies. To strengthen foreign trade, bank localization and NIF-based customs clearance were

obligatory. As a result, the NIF became mandatory for natural and legal persons involved in governmental procurement and investment promotion programs (such as CNAS, ANDI, ANGEM, and ANSEJ).

The NIF can be obtained by submitting online requests via email to the tax administration.

Remote Services and Verification:

Both legal and natural persons can do the following using this platform.

- Submit tax identification number requests remotely;
- Print the receipt of application submission;
- Track the application processing status online;
- Print the tax identification certificate.

In order to expedite the process of obtaining the NIF at provincial directorates, tax centers, and local tax offices, the General Directorate of Taxes also implemented a decentralized application. Collective applications for tax numbering can be made to make the process easier for organized groups like farmers, independent contractors, and craftspeople. Taxpayers can verify the reliability of all nif.gov. dz MFDGI [https://](https://nil.mfdgi.gov.dz) Using the official control portal at <https://nil.mfdgi.gov.dz>. For security and integrity reasons, the Tax Bureau must notify fraudulent or unclear NIF using the specified email address.

<https://nifenligne.mfdgi.gov.dz/>

- **Have you managed to digitize all tax activities and services, especially in terms of improving tax and financial control?**

Although there has been a significant and noticeable digital transformation in the tax sector—particularly regarding remote electronic declarations and the adoption of an information system (SAP) that better manages the category of taxpayers concerning their activities and assets—this system relies on modern procedures for processing data related to tax imposition on taxpayers. It facilitates the receipt of other taxes and fees, and coordinates connected activities vis-à-vis tax oversight. This has made tracking and monitoring taxpayers easier.

However, control mechanisms at the central level still follow traditional methods, such as document reviews and field inspections. This does not mean that it's impossible to fully digitize all taxpayer activities; rather, it largely depends on the nature of the control procedures applied. A good example is the accounting and financial records audit procedure, which continues to be performed regularly and traditionally but is initiated based on data submitted remotely by the taxpayer, and subsequently checked up on by field audits.

Below is a real example of a case subject to tax and financial control, illustrating all the steps of the accounting and financial audit of a taxpayer:

- **Preparatory Stage for the Accounting and Financial Audit**

This involves preparatory actions performed by the auditor before starting the audit. The auditor must gather the necessary information through communication with the taxpayer and collect sufficient data and clarifications to assist in conducting the accounting investigation over four consecutive years without expiration.

The taxpayer in question (referred to as X) is an individual operating in the public works sector (ETB), with a commercial address in Souk Ahras Province. This taxpayer is subject to the real tax regime under number 182270010301999800000.

Tax Identification Number (NiF): 27013326751

The activity is subject to various taxes, including the Professional Activity Tax (TAP), Income Tax (IRG), and Value Added Tax (TVA). The years under audit are 2020, 2021, 2022, and 2023.

- **Field Stage for the Accounting and Financial Audit**

After the preparation period, the audit team made the first on-site visit on 18/02/2024, inspecting the premises of the audited company. Physical examination in this initial audit included physical verifications before thorough examination of accounting records and

financial statements. The idea was to facilitate the administration to carry out physical verifications whose utility is lost if delayed, including:

- Inspecting production means and conducting a physical inventory of movable and immovable assets;
- Physical inspection of inventory with official documentation;
- Verifying inventory records as of the inspection date;
- Checking the presence of accounting documents and financial reports;
- Counting cash and reviewing the sales prices applied by the company.

Due to the lack of facilities for on-site auditing and legal restrictions preventing auditors from taking accounting books off-site, the taxpayer agreed to the auditors' request to sign a commitment for receiving and returning the accounting documents after inspection.

The accounting and financial investigation consisted of examining all the company's books and financial records through two phases:

- **Phase One: Formal Review of Accounting**

To verify compliance with regulations, a physical inspection of accounting books and financial records made available to the auditor for the audited years was conducted. This ensured the actual presence of accounting documents (journals and inventories) and supporting evidence (invoices, receipts, licenses), and checked the accuracy of the recorded data.

Key observations after taking into account the taxpayer's account are:

- The journal book is numbered and stamped by the relevant court president;
- The inventory book is numbered and stamped similarly;
- Monthly declarations were filed within legal deadlines;
- Annual declarations were also submitted on time.

- **Phase Two: Content Review of Accounting**

After the formal review, the auditor proceeded to assess the substance of the accounting, focusing on financial and accounting information that affects the gross profit or added value. They are classified as follows: purchases, inventory, work-in-progress, and sales.

- Operating accounts related to purchases, inventory, and sales;
 - Balance sheet accounts consisting of assets, liabilities, expenses, revenues, and results.
- During the audit of mandatory books and financial records, compared with monthly and annual declarations submitted by the company, the auditor identified several deficiencies and oversights.
- **Deficiencies in the Taxpayer's Accounting:**
Upon examining the company's bank accounts against the accounting records and reviewing some expenses and revenues, several deficiencies were found, including:
 - Missing detailed inventory schedules in the inventory book for all audited years;
 - Missing invoices related to expenses, duplicate invoice entries;
 - Failure to declare amounts received shown as credits in the company's current bank account;
 - Accounting entries without supporting documents;
 - Unjustified debts
 - Overstated transport rental expenses during 2023;
 - Purchase invoices not recorded as company assets in 2023;
 - Undeclared portion of turnover for all years under investigation.
 - **Determining Tax Bases and Reporting Preliminary Results**
After the audit and review of books, financial documents, and declarations, which led to identifying the aforementioned deficiencies, auditors must make necessary adjustments and corrections to reformulate the tax bases and report preliminary results.

The actual turnover is calculated using software that accounts for the turnover, new tax values, and applied penalties based on tax rules and rates.

- **Tables for Reformulating Turnover and Profits:**

Table 3: Turnover Reformulation Table

Years	2020	2021	2022	2023
Declared turnover	1.000.000	1.200.000	1.500.000	1.600.000
Recovered discrepancy after accounting audit	180.00	216.000	270.000	180.000
Turnover after preliminary adjustment	1.180.000	1.416.000	1.770.000	1.888.000
Amount of tax reductions	200.00	210.000	250.000	270.000
Verified turnover	980.000	1.206.000	1.520.000	1.618.000

Source: Main Department of Research and Control, Tax Center of Souk Ahras Province.

The initial adjustment of the turnover is carried out after correcting errors found during the accounting audit. Then, any undeclared differences in turnover are recovered and added to the declared turnover to establish the initial adjustment of the turnover. To ascertain the actual realized turnover, the required tax deductions listed in the above table are then subtracted. The recalculation of the taxes and fees due (including VAT and TAP) is based on this amount.

2- Table Showing the Recalculation of Profits:

Table 4: Demonstrates the profit recalculation process

Years	2020	2021	2022	2023
Actual turnover	980.000	1.206.000	1.520.000	1.618.000
Profit margin	14%	14%	14%	14%
Net commercial profits	137.200	168.840	212.800	226.520

Source: Main Department of Research and Control, Tax Center of Souk Ahras Province.

After making the necessary adjustments and corrections and readjusting the turnover, it is essential to recalculate the value of industrial and commercial profits, estimated at 14% of the realized turnover. This recalculated profit value will then serve as the basis for reassessing the corporate income tax (IBS).

3- Table for Readjusting the Professional Activity Tax (TAP):

Years	Actual turnover	Recovered difference	Absolute tax rate	Penalties	Total amount recovered
2020	980.000	380.000	1.5%	570.000	8.360
2021	1.206.000	506.000	1.5%	759.000	11.132
2022	1.520.000	720.000	1.5%	10.8000	15.840
2023	1.618.000	718.000	1.5%	10.7700	15.796

Source: Main Department of Research and Control, Tax Center of Souk Ahras Province.

The tax base for the recovered difference is calculated by finding the difference between the actual realized turnover and the declared turnover. Based on this result, the payable amount (tax liability) is determined by applying the Professional Activity Tax (TAP) rate of 26%.

Fines are calculated at varying rates depending on the amount of recovered tax liabilities. Since the recovered amount does not exceed 50,000 DZD, a 10% penalty is applied as follows:

- 15% if the evaded amount is less than or equal to 50,000 DZD.
- 25% if the evaded amount exceeds 50,000 DZD but is less than or equal to 200,000 DZD.
- 25% if the evaded amount exceeds 200,000 DZD.

4- Table for Readjusting the Value Added Tax (TVA):

Table 6: Illustrates the readjustment of the Value Added Tax

Years	Actual Turnover	Declared Turnover	Recovered Difference	Absolute Tax Rate	Duties	15% Penalties	Total Amount Recovered
2020	980.000	600.000	380.000	19%	72.200	10.83	83283
2021	1.206.000	700.000	506.000	19%	96.140	14.421	110561
2022	1.520.000	800.000	720.000	19%	136.800	20.520	157.320
2023	1.618.000	900.000	718.000	19%	136.420	20.420	156.883

Source: Main Department of Research and Control, Tax Center of Souk Ahras Province.

5- Table for Readjusting the Corporate Income Tax (IBS):

Table 7: Shows the adjustment of the Corporate Income Tax (IBS)

Years	Amount of Industrial and Commercial Profits and Commercial Profits	Recovered Difference	Absolute Tax Rate	Duties	10% Penalties	Total Amount Recovered
2020	137.200	17.000	26%	4.420	442	4.862
2021	168.840	38.600	26%	10.036	1.003	11.039
2022	212.800	45.000	26%	11.700	1.170	12.870
2023	226.520	16.200	26%	4.121	421	4.633

Source: Main Department of Research and Control, Tax Center of Souk Ahras Province.

The tax base subject to the Corporate Income Tax (IBS) — the recovered difference — is calculated in the same manner as before. In this case, the recovered difference is found by subtracting the declared industrial and commercial profits from the realized profits. Then, a 26% tax rate is applied to determine the recovered liabilities. The penalty is set at 10%, since the amount of liabilities does not exceed 50,000 DZD.

Final Stage of the Accounting Audit

After delivering the final notification to the taxpayer “S,” the auditor prepared a detailed report including all field events and procedures, from the initial notification of the accounting audit to the issuance of the tax adjustment schedules. The report contains the following:

- Accounting audit report No. 14, issued on 2023/03/12 by the preliminary audit team, including the taxpayer’s tax identification details;
- Investigation procedures detailing all steps taken by the auditor, supported by evidence documents: notification of audit, initial notification, taxpayer’s response, and final notification;
- Approval from the head of the audit team and the deputy director of tax control, confirming proper conduct of the investigation;

- Information from the Tax Center regarding the change in the taxpayer's status from a natural person to a legal entity, and the regular filing of tax returns despite no prior settlement by the inspectorate;
- The accounting system relies on computerized processes, with legal books and accounting records available;
- Rejection of the accounting records both formally and substantively, communicated by notice sent to the taxpayer's address, citing the absence of accounting books and documents as the reason.

Question: What is your opinion on the state of digitalization at the Tax Center of Souk Ahras from the start of the digital transformation in 2018 until now?

To facilitate data sharing with administrations and business partners, the General Directorate of Taxation set up electronic platforms for remote tax declaration and payment. The Tax Center of Souk Ahras has been using these platforms since 2018, in particular. An important step in the direction of digital transformation is this. Higher-quality services, quicker processing times, and less direct contact that could lead to misunderstandings or corruption have all been advantageous to taxpayers as a result of these initiatives. It is estimated that in nearly seven years, the center has digitalized 90 percent of activated functions at the provincial level. However, there are still many challenges in the digitization process, the most significant of which is the lack of adequate digital infrastructure, especially in remote or rural areas like the M'dawerch district, which still uses the outdated inspectorate system. Furthermore, some employees and taxpayers use digital tools poorly due to digital illiteracy.

Conclusion

This study has examined the key digital tax services provided by the platforms activated at the Souk Ahras Tax Center, which significantly enhance the center's performance and improve the quality of digital services offered to both taxpayers and residents of the province.

Study Results:

- The tax sector in Algeria has made considerable progress in digitizing tax services, both for taxpayers and citizens, especially at the Souk Ahras Tax Center, one of the first centers to implement and operate digital systems.
- The center uses the SAP information system, which allows for monitoring and tracking the taxpayer's status through their tax identification number, thereby improving tax and financial control.
- The digital tax services available to taxpayers at the center include: Jibaytek platform, Qasimatak, Tab'ak, and the National Tax Identification Number (NIF) platform — all activated except for the Musahamtak platform, which is planned for future activation.
- Although citizens can obtain vehicle registration certificates and tax stamps via their respective platforms (which have been operational since 2024), many people still prefer to visit the center in person. This may be due to a lack of trust in the credibility of digital services or because some official bodies, such as municipalities, sometimes reject these digital documents.
- Payment processes are still carried out traditionally, with no electronic payment system in place.
- Field inspections and document verification are two areas where tax and financial control procedures are still done the old-fashioned way.

Study Recommendations:

Considering the findings, the following suggestions are put forth:

- Update digital tax services by activating dispute resolution services on the "Jibaytek" platform, offering new services that allow taxpayers to check their tax status without visiting the center, and digitizing tax and financial control processes.
- Increase and activate digital tax services for taxpayers under the real system and the single lump-sum tax system in all provincial directorates and tax centers across the country.
- To improve tax and financial control and streamline tax collection and dispute resolution in an efficient and economical manner, the Ministry of Finance should fully digitize all of its external departments, including the General Directorate of Taxes, Customs, State Property, Insurance Funds, and Commercial Registry.
- Complete the tax information system to cover tax control processes and electronic declaration processing, enabling automatic control and requiring taxpayers to submit all their financial and accounting documents electronically.
- Activate electronic tax payment remotely by linking tax collection offices with postal and banking services in Algeria to enable electronic payment cards.
- Enable taxpayers to electronically file and pay taxes by turning on the Musahamtak platform's digital tax services across all tax centers.
- Regulate Algerian markets in line with the economic cycle by digitizing all commercial operations conducted in local markets, facilitating tax authorities' monitoring and increasing state revenues.

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