

The Taxpayer Guarantees in Facing the Authority of the Tax Administration During Tax Investigation

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Abstract---Tax plays an important role in the field of economic development as the primary resource for the public treasury, which led the legislator to create a legal system that works at the same time to achieve the constitutionally stipulated tax equality, and to provide guarantees for the taxpayer, allowing for a balance between him and the broad powers granted to the tax administration. For this reason, the laws regulating the relationship between the tax administration and the taxpayer were in the same direction as the constitutional legislator, as they worked to approve a set of guarantees aimed at protecting the tax taxpayer from possible abuses of the tax administration during the tax investigation phase.

Keywords---The taxpayer, Tax Administration, Guarantees, Tax investigation.

Introduction

In the current tax system, tax audits serve as a countermeasure to the self-assessment principle adopted in many legislations, including the Algerian one. This self-assessment system allows taxpayers to declare their assets, activities, and tax accounts and pay them on time. In return, the tax administration reviews these declarations to verify their compliance with reality. This is done according to specific rules, safeguards, and procedures that the legislator grants to taxpayers to defend their rights. These safeguards are essential in the legal framework that the tax administration must respect when exercising its powers during a tax audit, given the public authority privileges it enjoys, which are granted in favor of the taxpayer.

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This study focuses on reviewing the safeguards provided for in Algerian law when a taxpayer is subject to a tax audit, i.e., the stage that immediately follows the initial tax assessment stage and precedes the taxpayer's presentation for investigation by the tax administration.

Therefore, this study aims to shed light on the legal rules that govern the work of the tax administration, which are essentially the safeguards that the legislator guarantees to protect the taxpayer. The importance of these guarantees lies in their significant impact on the parties involved in the tax relationship. They provide the tax administration with the opportunity to exercise its powers during the tax investigation phase, given its role as a representative of the state in collecting its revenues. For the taxpayer, these guarantees represent an opportunity to learn about their rights, as recognized by the legislator, during the same phase.

This topic is of particular importance in light of the frequent amendments to financial laws, which make it more difficult to follow tax texts and rulings. The taxpayer usually finds himself in constant need to search for his legally guaranteed rights in order to protect himself from the broad powers enjoyed by the tax administration.

Based on the above, we will try to answer the following question:

Has the legislator succeeded in establishing sufficient guarantees for the taxpayer in the face of the broad powers of the tax administration during tax investigations?

To study the research problem and to answer it, to understand the topic, and to grasp its details and dimensions, we relied on the analytical method. This is evident from the analysis of the legal texts related to the topic. We also used the descriptive method, which is evident from the discussion of the various legal concepts covered by the topic.

Accordingly, we divided the study topic into two sections:

Section One: Deals with the guarantee of restricting the tax administration to the legal deadlines for tax investigations.

Section Two: Deals with the guarantee of preventing a new tax investigation for the same type and period.

Section One: Restricting the Tax Administration to the Legal Deadlines for Tax Investigations

Article 20, paragraph 1, defines a tax investigation as: "A set of operations aimed at monitoring tax returns relating to closed financial years", so that the tax investigation includes all accounting books and documents at the place of business.

In order to protect the taxpayer in case of excesses by the tax administration during the tax investigation, the legislator has required the tax administration to specify the duration of the investigation in the notice sent to the taxpayer, and has obliged it to respect this period under penalty of absolute nullity of the procedures.

The period granted to the tax administration allows it to verify the various documents prepared by the taxpayer, on the one hand, and on the other hand, it is considered a guarantee for the taxpayer that prevents the arbitrariness of the tax administration agents, since once this period has expired, he will be able to challenge all the procedures and cancel all the resulting effects, which was also confirmed by the Council of State ruling number 013161 dated November 23, 2004.

It should be noted here that the time limits for tax investigations vary depending on the type of tax investigation, which is why the legislator has resorted to setting a time limit for the work of on-site investigators according to the nature of each investigation, as indicated in articles 20 bis paragraph 04 and 21 paragraph 04, which we will try to address in the following claims:

Requirement 1: Determining the Duration of the Accounting Investigation

The accounting investigation is one of the types of tax investigations that can be initiated by the tax administration against the taxpayer. It includes all the accounting documents issued by the taxpayer and is characterized by being general compared to the targeted accounting investigation and the in-depth investigation of the tax situation. The legislator has set the period of the accounting investigation as a general rule at three (03) months, under penalty of nullity of the procedures.

However, there are other cases where the duration of the investigation varies according to the annual turnover of the taxpayer, as stated in Article 20 paragraph 05 of the Tax Procedures Code, as follows:

- Service companies, if their annual turnover does not exceed 1,000,000 DA for each financial year under investigation.
- Other companies, if their annual turnover does not exceed 2,000,000 DA for each financial year under investigation.

These two cases are subject to the general rule concerning the duration of the investigation, which is three (03) months.

The aforementioned legal period is extended to six (06) months for the companies mentioned above, if their annual turnover exceeds 1,000,000 DA and does not exceed 5,000,000 DA for service companies. As for other companies, if their annual turnover exceeds 2,000,000 DA and does not exceed 10,000,000 DA for each financial year under investigation.

In the event that the annual turnover exceeds the legal ceiling set for both types of companies in the previous paragraph, the legislator has set the maximum duration of the accounting investigation at nine (09) months. This means that regardless of the turnover, the tax administration may not exceed the period of nine (09) months in its investigation with the taxpayer. This تحديد is an important guarantee for the taxpayer.

In addition to the above, the legislator has obliged the tax administration to draw up a report at the end of the investigation process, in which the taxpayer under investigation is summoned to sign it. In the event that the taxpayer refuses to sign it, this is indicated in the report.

It is worth noting that the guarantees of taxpayers in the face of the tax administration during the accounting investigation have been further strengthened after the issuance of the Finance Law for 2012, where Article 20 of the Tax Procedures Code was amended, which reduced the duration of the accounting investigation from four (04) months to three (03) months only.

The reduction in the duration of the tax investigation is considered a greater restriction on the tax administration, as it will find itself forced by law to stop the investigation if the legal period is met. It will also work under time pressure, on the one hand. On the other hand, the taxpayer can be relieved from administrative control as quickly as possible and resume his various activities, since it is not reasonable for him to remain under the pressure of control for a long time, with what this means of stopping his work and disrupting his commercial activity. Therefore, it seems that the legislator was keen to strike a balance between the necessity of the taxpayer being subject to the accounting investigation and the interest of the taxpayer who will be harmed if he remains under control for a long time.

As an exception to the rule that the tax administration is required to complete the accounting investigation within three (03) months, the investigation period may be extended by law in the following cases:

- **In the event of a force majeure**, as proven according to the provisions of the Civil Code, which prevents the tax administration officers from carrying out the on-site inspection within the period during which the tax administration was unable to carry out the inspection.
- **Responding to requests for clarification or justifications** sent by the tax administration to the taxpayer in case of indirect profit transfer transactions, according to the concept of the provisions of Article 141bis of the Direct Taxes Law. In this case, the investigation period is extended by the period granted to the taxpayer under investigation to respond to the requests

for clarification or justification. This extension is logical because the period taken by the taxpayer to respond was at the expense of the investigation period mentioned in the notification. Therefore, in order for the legislator to maintain a balance of interests between the two parties, it was necessary to establish a procedure for extension.

When the tax administration requests information from other tax administrations within the framework of administrative cooperation and exchange of information, the period is extended by one (01) year.

Determination of the Period of the Accounting Adjustment Investigation

The second type of tax investigation that the tax administration can carry out on the taxpayer is the accounting adjustment investigation.

Taxpayers subject to this type of investigation may be required to submit accounting and explanatory documents. However, this investigation cannot in any way result in a thorough and critical examination of the taxpayer's overall accounting.

What distinguishes this type of investigation is that it affects one or more types of taxes for a full or partial period, provided that it is not outdated. It can also affect a set of operations or accounting data for a period less than a tax year.

The tax administration usually resorts to this type of investigation when it suspects the authenticity of the documents and transactions carried out by the taxpayer, which may be fictitious and conceal the true nature of its activity and aim at tax evasion.

The tax administration reviews the accounting documents and supporting evidence related to them, such as invoices, contracts, and receipts for orders or deliveries related to the taxes under investigation.

Article 20 bis, paragraph 04, sets the period of the accounting adjustment investigation at two (02) months only at the most, on pain of nullity of this procedure.

The period of the accounting adjustment investigation is considered shorter compared to the period of the accounting investigation. The reason for this shorter period can be explained by the fact that the accounting adjustment focuses on a specific type of tax and does not include all taxes, otherwise, it would be considered the same as the previous investigation. Therefore, it is assumed that it does not take a long time. Therefore, in order for the legislator to establish a firm guarantee for the taxpayer, he has set a clear deadline for the tax administration and has made it null and void if it is violated.

Likewise, the volume of accounting documents and evidence associated with the rectified investigation is not large compared to the accounting investigation, since the rectified investigation relates to one type of tax and therefore will only focus on the documents related to this type only, while the accounting investigation includes all taxes and then all documents related to the taxpayer's activity, which explains the reduction in the period compared to the accounting investigation.

In addition to the above, the rectified investigation that relates to the taxpayer's activity has a specific time period that is determined by the need for audit by the tax administration. Therefore, the period can be one year or more or less, consecutive or intermittent, and it is not necessary that it extend to four (04) years, which is the period of time specified by the legislator for the statute of limitations for tax investigations, otherwise it will be considered an accounting investigation.

In general, the obligation of the tax administration to a specific period in the rectified investigation in accounting, which may not be exceeded except for legal reasons mentioned exclusively in the legislation, is considered an important guarantee for the taxpayer in the face of the powers of the tax administration.

It is worth noting that the provisions related to the extension of the investigation period by force of law mentioned in the accounting investigation also apply to the rectified investigation in accounting.

Third Request: Determination of the Duration of the In-Depth Investigation into the Overall Tax Situation

The third type of tax investigation that the tax administration can conduct on the taxpayer is the in-depth investigation into the overall tax situation.

What distinguishes this type of investigation is that it covers two types of taxes, namely the tax on total income and the wealth tax, and it focuses exclusively on a specific category, namely natural persons who have a tax domicile in Algeria and had obligations related to these two taxes or did not have them, as well as those who do not have a tax domicile in Algeria, but have obligations related to these two taxes. In this type of investigation, tax administration officers verify the consistency between the declared income, on the one hand, and the assets or financial status and the elements that make up the taxpayer's lifestyle, on the other hand.

Selection of files for monitoring and investigation by the tax administration

The files to be monitored and subjected to this investigation by the tax administration are selected based on objective criteria and indicators, including:

- Individuals whose files have been flagged by the inspectorate for non-compliance and significant discrepancies between the income declared in the annual returns and the expenses used.
- When the inspectorate carries out an in-depth review of the file in its possession and extracts tangible indicators and evidence, it puts the declarations under scrutiny.
- Individuals who do not have a tax file, and whose daily life shows indicators that confirm the existence of significant hidden income.

The maximum period that the in-depth investigation can take is one year (01), from the date of receipt or delivery of the notice of investigation, in accordance with Article 21, paragraph 04 of the Tax Procedures Code.

The legislator has stipulated that if the tax administration does not comply with this legal period, the in-depth investigation procedures shall be null and void. This confirms the guarantees that the legislator has provided for the Algerian taxpayer.

It is worth noting that although the in-depth investigation into the overall tax situation relates to only one type of tax and is limited to taxpayers in the category of natural persons, it takes much longer than other types of tax investigations.

In our opinion, the reason for this relatively long period is that the target group for this type of investigation is the category of immigrants who have businesses outside the country, and at the same time they have obligations related to this tax inside the country. Therefore, their non-permanent presence requires the tax administration to extend the investigation period in order to achieve the desired objectives.

It is worth noting that the legislator has determined the start of the calculation of the in-depth investigation period into the overall tax situation from the date of receipt or delivery of the investigation notice, and the end of the period is either at the end of the maximum legal period of one year (01) or the date of receipt of the notice of reassessment by the taxpayer, unless the deadline is extended for the exceptional reasons mentioned above.

However, when we examine the accounting investigation or the accounting rectification investigation, we find that it gives another criterion for the end of the investigation in addition to the fulfillment of the legal period, which is the preparation of a report in which the taxpayer subject to the investigation is summoned to sign it. In case of refusal to sign, the report shall indicate this.

The reason for the legislator's neglect of this procedure in the in-depth investigation into the overall tax situation, and its mention in the two previous types, is that the in-depth investigation into the overall tax situation specifically includes the category of immigrants, who find it difficult to be permanently present in the territory of the state. This has forced the legislator to adopt a new approach that relies on the reassessment notification document rather than the report in determining the end of the investigation.

With reference to the above, reading Article 21 Paragraph 04 of the Tax Procedure Law, which clarifies how the period of in-depth investigation of the comprehensive tax situation is calculated, indicates that this period is calculated from the date of receipt or delivery of the notification of the start of the investigation to the taxpayer. However, upon initial reading of Articles 20 and 20 bis, which deal respectively with the accounting investigation and the corrective accounting investigation, we do not find any reference to the start date of the investigation.

However, by analogy with the provisions relating to the in-depth investigation, we can say that the start date of the calculation period of the investigation is the date of receipt or delivery of the notification by the taxpayer, which is the same date that allows us to calculate the limitation period for the investigation.

We believe that the legislator should not have omitted this rule in the previous two investigations, given its significant impact in establishing effective guarantees for the benefit of the taxpayer.

In addition, a real problem can arise if the in-depth investigation of the overall tax situation coincides with the investigation of the accounting, or the targeted investigation of the accounting. In this case, what is the actual period that the tax administration must respect?

For example, the latter may use the duration of the in-depth investigation of the tax situation to justify its continued investigation of the accounting, on the grounds that the duration of the first investigation is longer than the second.

We do not find an explicit text in the Tax Procedure Code that deals with the issue of overlapping or concurrent investigation procedures, which is a shortcoming in the organization of tax investigations.

However, we believe that despite the overlapping of investigations in terms of time, each type of tax investigation has its own procedures and deadlines, and its results are separate from the others, and is treated in isolation from the others.

Consequently, the tax administration is not allowed to use its powers to extend the period of tax investigations as it pleases, nor to take advantage of a long investigation period and extend it to a shorter investigation period, as it must comply with the texts that specify the duration of the investigation for each type regardless of the overlap between them.

Section Two: Prohibition of Conducting a New Tax Investigation of the Same Type and Same Period

Usually, a tax investigation ends at the end of its period or the preparation of a report signed by the taxpayer, and the tax administration may not renew the tax investigation procedure on the same taxes and for the same period of time mentioned in the notification.

The legislator has prohibited the possibility of conducting a second investigation of the same type, for the same period and for the same rights, and considered it a guarantee for the taxpayer, so that the tax administration does not abuse the use of this legal tool, and the taxpayer does not remain under permanent investigation, and consequently his work may be disrupted, and his reputation affected, and his future mortgaged, and he feels insecure about tax interests, not to mention that the actors in the business environment have an excessive sensitivity to time, as they are affected by it negatively and positively, and being under the threat of tax investigations makes them hostage to administrative action and can lead them to bankruptcy.

It is from this perspective that the legislator has provided for this prohibition in order to protect the taxpayer from the risks of permanent and continuous investigations.

However, the legislator has authorized the tax administration to open a new investigation in exceptional cases, if the taxpayer has used fraudulent maneuvers or provided incomplete or incorrect information during the investigation.

The legislator first recognized the guarantee of the impossibility of renewing the tax investigation for the same taxes and for the same period in the 1992 Finance Law. By referring to the texts of the Tax Procedures Code, it is clear that the legislator has distinguished between the provisions relating to the

accounting investigation and the in-depth investigation of the tax situation, and those relating to the corrective investigation. We will clarify them in the following points:

Point 1: The impossibility of conducting a new tax accounting investigation

When the tax administration officers complete the general or corrective tax accounting investigation, the tax review phase begins. This latter phase is completed by the final determination of the assessment amounts with the issuance of the tax settlement schedule, or when the taxpayer explicitly or implicitly declares his agreement with the results of the investigation.

So, did the legislator allow the tax administration to conduct a new investigation after the completion of the tax review procedures?

According to the legal texts in force, the legislator has explicitly prohibited the possibility of conducting a new tax investigation, whether general or corrective, in accounting, by stating the following:

"... When the accounting investigation for a given period is completed, for a tax, fee or group of taxes, [...] the administration cannot start a new control of the same accounting records, invoices or memoranda for the same taxes and fees and for the same period."

This restriction on the tax administration is a guarantee to protect the taxpayer, as it prevents the tax administration from starting a new investigation, except in the case of fraudulent practices by the taxpayer or the provision of incomplete or incorrect information.

This explicit and clear prohibition assumes that the tax administration cannot rely on a mistake made during the investigation, procrastination, negligence, or other reasons to justify reopening a new investigation. The taxpayer is not obligated to do anything unless there are proven deficiencies or omissions resulting from his actions or fraudulent acts. This can be inferred from the spirit of Article 20 paragraph 08 of the Tax Procedures Code, which states:

"... Except if the taxpayer has used fraudulent maneuvers or given incomplete or incorrect information during the investigation."

Regarding the tax investigation adjusted for accounting, we do not find an explicit text that prevents the tax administration from reopening the investigation. Does this mean that the tax administration can investigate the taxpayer again during this type of investigation?

Upon careful examination of the text of Article 20 bis paragraph 02 of the Tax Procedures Code, we find that it states that the investigation adjusted for accounting is subject to the same rules that govern the general investigation in accounting. Therefore, we conclude that the administration is prohibited from reopening the adjusted investigation for the same period and for the same rights.

We believe that the legislator should have explicitly stated this guarantee and clearly prohibited the administration from reopening the investigation, instead of phrasing it in a general way that could be misunderstood by the tax administration and lead to a reduction in the rights enjoyed by the taxpayer.

However, the tax administration may exploit this ambiguity in the texts of the law and use its privileged position to reopen the adjusted investigation for accounting based on the principle of legality, because the prohibition in its original form must be explicit and clear in the law, not inferred by inference that opinions may differ on its veracity or usefulness.

In addition to the above, the legislator opened the door for the tax administration to conduct an in-depth investigation later, after the adjusted investigation and returning to the period in which the audit was carried out. However, it stipulated that the tax administration must take into account the rights claimed as a result of the additional reassessment at the adjusted investigation.

This latter procedure does not conflict with the principle of prohibiting the tax administration from reopening the investigation for the same type, the same period, and the same accounting restrictions, because it talks about the possibility of opening a tax investigation for a different type than the first type.

Can we infer from this ruling regarding the possibility of conducting an in-depth investigation after the adjusted investigation the possibility of conducting any investigation after another, or is it limited to this case only?

Legal texts do not prevent the tax administration from opening another investigation after the first investigation is closed. The principle of prohibition applies to the same type, the same period, and the

same accounting restrictions. If the type of investigation differs, the prohibition is automatically dropped.

The tax administration is also not prevented from conducting multiple different accounting investigations at the same time on the taxpayer. The restriction on the tax administration applies only to the same type, the same period, and the same accounting restrictions. It does not apply to different types of tax investigations at the same time.

However, we prefer that different tax investigations not be conducted at the same time. This is because they will take a long time and the taxpayer under investigation will be tied up, which will disrupt their business and reduce their safeguards against the tax administration by putting them in a position of weakness.

Therefore, it is preferable to explicitly prohibit the possibility of opening different investigations during the same period in order to provide a clear guarantee for the taxpayer against the privileges enjoyed by the tax administration.

Requirement Two: Inability to Conduct a New In-Depth Tax Audit of the Overall Tax Situation

The in-depth audit of the overall tax situation, as previously mentioned, relates exclusively to two types of taxes: the tax on total income and the wealth tax. It also includes only natural persons, as confirmed by Article 21 of the Tax Procedures Code, which states:

"Tax administration officials may initiate an in-depth audit of the overall tax situation of natural persons who have a tax domicile in Algeria for the purposes of the tax on total income and the wealth tax, whether or not they have obligations related to these two taxes.

Persons who do not have a tax domicile in Algeria may also be subject to this audit when they have obligations under the same two taxes."

The essence of this guarantee granted to the taxpayer is that it is not possible to conduct the in-depth tax audit again. Consequently, the legislator has tied the hands of the tax administration and prevented it from monitoring or requesting accounting documents from the taxpayer after they have been the subject of a previous audit.

Requirement Two: Prohibition of a New In-Depth Tax Audit of the Overall Tax Situation

The in-depth audit of the overall tax situation, as previously mentioned, is limited to two types of taxes: the tax on total income and the wealth tax. It applies only to natural persons, as confirmed by Article 21 of the Tax Procedures Code, which states:

"Officials of the tax administration may initiate an in-depth audit of the overall tax situation of natural persons who have a tax domicile in Algeria for the purposes of the tax on total income and the wealth tax, regardless of whether they have any obligations related to these two taxes.

Persons who do not have a tax domicile in Algeria may also be subject to this audit if they have obligations under the same two taxes."

The essence of this guarantee granted to taxpayers is that an in-depth tax audit cannot be conducted more than once. The legislator has therefore tied the hands of the tax administration and prevented it from monitoring or requesting accounting documents from taxpayers after they have been the subject of a previous audit.

This type of investigation does not pose major problems since it is related to only two types of tax rights and concerns taxpayers in the natural persons category.

During this investigation, the auditors monitor the taxpayer's financial and material situation and its compliance with his declared income. It is a personal investigation that relies mainly on the taxpayer's standard of living.

Therefore, in order to verify the taxpayer's real situation, the tax administration officers may resort to monitoring all types of sources of income or wealth. They may also contact all administrations and departments with which the taxpayer deals to ensure that he is not evading taxes or submitting unrealistic declarations about his financial situation.

For example, they may contact the social security authorities, the commercial register, financial and real estate institutions, etc., and even observe his lifestyle and consumption patterns to determine his real material situation.

We are entitled here to ask about these procedures: do they affect the taxpayer's private life and take it out of its general character or not?

It seems that the broad powers granted to the tax administration to investigate and verify the taxpayer's financial situation constitute a kind of assault on the taxpayer's privacy, as it investigates their lifestyle and personal consumption with their family, which are personal and private matters for individuals, and the mere act of seeking to know them constitutes an interference in their private life.

Therefore, the legislator should have been satisfied with the accounting and financial documents or any other documents requested by the tax administration and submitted by the taxpayer to support their declarations, instead of resorting to other forms that affect privacy in the service of tax investigation purposes.

Conclusion

After analyzing the subject of the taxpayer's guarantees in the face of the tax administration's authority during the tax investigation, we have reached a set of results that we summarize as follows:

1. The Algerian legislator has recognized many guarantees for the taxpayer, enshrined in legal texts, which aim to protect him from the possibility of arbitrariness by the tax administration in dealing with him.
2. The taxpayer is considered the weaker party in the tax relationship, while the tax administration enjoys many privileges.
3. The legislator aims, by granting the taxpayer a set of guarantees, to achieve a balance in the relationship between him and the tax administration, and thus to embody the principle of equality in taxation stipulated in Article 82 of the Constitution.
4. The legislator granted the taxpayer the freedom to make a tax return, and gave the administration the authority to supervise his statements.
5. The legislator obliged the tax administration to notify the taxpayer in case of a change of investigators.
6. The legislator bound the administration's officers to a specific period for the tax investigation and made its violation absolute nullity of the investigation procedure.
7. Reducing the duration of the tax investigation is considered a restriction on the tax administration, and therefore a very important guarantee for the taxpayer in dealing with the tax administration.
8. The legislator prevented the possibility of conducting a second investigation of the same type, for the same period and for the same rights, and considered it a guarantee for the taxpayer against the arbitrariness of the tax administration.

After presenting the findings, we propose a set of suggestions that can address the shortcomings in the system of safeguards for taxpayers under tax investigation. We summarize them as follows:

- 1) Due to the complexity and ambiguity of many tax laws, the tax administration should organize regular awareness days to educate taxpayers on different tax procedures.
- 2) It is necessary to dedicate specific safeguards in cases where the legislator grants exceptional powers to the tax administration, such as in the case of a surprise audit.
- 3) It is necessary to require a certain level of education for tax advisors to ensure that they fulfill their purpose of serving the taxpayer's interest.
- 4) It is necessary to generalize the electronic declaration system because it plays a significant role in digitizing the tax sector and thus providing more effective safeguards for the taxpayer's interest.
- 5) It is necessary to unify the provisions for the organization of different types of tax investigations to make it easier for taxpayers to understand them.
- 6) It is necessary to recognize the taxpayer's right to access administrative documents and consider it a safeguard for them.
- 7) Review the procedures that the tax administration can take during the in-depth tax investigation of the overall tax situation, in a way that ensures that it does not interfere in the private life of taxpayers, such as investigating their lifestyle and personal circumstances.

References

- 1- See Article 20 paragraph 1 of the Tax Procedure Code.
- 2- The decision issued by the State Council Judiciary states that "...with reference to Article 190 of the Direct Taxes Code, the conduct of the tax investigation within the specified period of six (06) months is a fundamental procedure that applies to the investigation on the spot originally, and in the offices of the Tax Administration as an exception to the general rule, on the one hand, and the cases of extension of the aforementioned period are determined by Article 190 mentioned above, and do not include the case of conducting the investigation at the tax level."
- 3- See Article 20 paragraph 5 of the Tax Procedure Code.
- 4- Law 16-14, dated December 28, 2016, containing the Finance Law for 2017, O.G., No. 77 issued on December 29, 2016, which amended Article 20 bis paragraph 04 of the Tax Procedure Code.
- 5- See Article 20 bis paragraph 01 of the Tax Procedure Code.
- 6- See Article 20 bis paragraph 01 of the Tax Procedure Code.
- 7- See Article 20 bis paragraph 01 of the Tax Procedure Code.
- 8- See Article 20 bis paragraph 04 of the Tax Procedure Code.
- 9- See Article 20 bis paragraph 05 of the Tax Procedure Code.
- 10- See Article 21 of the Tax Procedure Code.
- 11- See Article 33 of Law No. 91-25, containing the Finance Law 1992, dated December 16, 1991, O.G., No. 65, issued in 1991.
- 12- See Article 20 paragraph 08 of the Tax Procedure Code.
- 13- Law 18-18 dated December 27, 2018, containing the Finance Law for 2019, O.G. No. 79 issued on December 30, 2018.
- 14- See Article 20 bis paragraph 02 of the Tax Procedure Code.
- 15- See Article 20 bis paragraph 06 of the Tax Procedure Code.
- 16- See Article 21 paragraph 01 of the Tax Procedure Code.
- 17- Article 21 paragraph 06, which was amended by Article 24 of Law 15-18 containing the Finance Law for 2016, states that "...when a thorough investigation of the overall tax situation for income tax is completed, the tax administration may not thereafter initiate a new investigation or audit of documents relating to the same period and the same tax, unless the taxpayer has provided insufficient or incorrect information during the investigation or has used fraudulent methods."
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