

The Contribution of Tax Governance Rules to Improving the Quality of the Tax System

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Abstract---This study seeks to examine in depth the role and contribution of tax governance rules in enhancing the quality and efficiency of the tax system. It emphasizes how effective governance mechanisms can substantially reduce tax evasion and fraudulent practices committed by taxpayers, which have a direct negative impact on the revenues of the public treasury. Since tax revenues represent one of the most essential and stable sources of government financing, improving the quality of the tax system has become a strategic objective that supports fiscal stability and sustainable economic development. The research highlights that weak governance and the absence of transparency and accountability mechanisms often result in inefficiencies and revenue losses, making tax reform a pressing priority for public administrations. The study argues that applying tax governance principles—such as integrity, accountability, transparency, and efficiency—within tax institutions can lead to significant improvements in tax compliance, citizen trust, and administrative performance. Through a thorough analysis of tax governance frameworks, the study demonstrates that the proper and consistent implementation of these principles has a positive and measurable effect on limiting tax evasion and fraud. Consequently, these improvements contribute to increasing tax revenues and strengthening the equity and credibility of the overall fiscal system. Ultimately, the research concludes that tax governance is not merely an administrative concept but a crucial instrument for achieving fairness, efficiency, and sustainability in public finance management.

Keywords---tax governance, tax administration, tax fraud and evasion, tax system, tax, taxpayer.

How to Cite:

Moussa, D., & Mabrouk, L. (2025). The contribution of tax governance rules to improving the quality of the tax system. *The International Tax Journal*, 52(5), 2673–2683. Retrieved from <https://internationaltaxjournal.online/index.php/itj/article/view/274>

The International tax journal ISSN: 0097-7314 E-ISSN: 3066-2370 © 2025

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Submitted: 09 June 2025 | Revised: 12 July 2025 | Accepted: 28 August 2025

Introduction

Tax revenues are considered one of the most vital and stable sources of income that governments depend on to finance public expenditures and sustain state functions. They constitute the backbone of the public treasury and play an essential role in achieving economic growth and social development. Taxes are not merely fiscal instruments for resource collection; they are strategic tools of fiscal policy used to ensure financial balance, promote equity, and stimulate investment.

In modern economies, an efficient and transparent tax system reflects the state's capacity to mobilize resources and manage them responsibly. Therefore, improving the quality and governance of tax systems has become a top priority for public administrations. Despite their importance, many countries—particularly those in developing contexts—suffer from persistent challenges related to tax fraud, evasion, and weak compliance.

The phenomenon of tax evasion represents one of the most critical obstacles to achieving fiscal equilibrium. It deprives the state of substantial revenues, undermines public trust, and distorts economic competition between compliant and non-compliant taxpayers. The decline in tax collection capacity also limits the government's ability to finance essential infrastructure, social programs, and public investments. Consequently, the efficiency of the state in fulfilling its economic and social responsibilities becomes seriously compromised.

In light of these challenges, it has become imperative to adopt new methods and governance frameworks that enhance transparency, accountability, and efficiency in tax administration. The emergence of the concept of tax governance responds to this need. It embodies a system of rules, principles, and practices designed to reform existing tax structures, strengthen institutional performance, and promote fairness and compliance.

Tax governance aims to ensure that taxes are levied, collected, and managed in accordance with sound legal, ethical, and administrative standards. By applying governance principles such as integrity, participation, and control, states can build greater trust between taxpayers and institutions, encouraging voluntary compliance. Moreover, well-implemented tax governance contributes to reducing loopholes in legislation and administrative processes that allow evasion and fraud to persist.

Through effective tax governance, the state can achieve several key objectives: ensuring optimal resource mobilization, enhancing fiscal discipline, and supporting socio-economic development. Ultimately, reinforcing governance within the tax system is not merely a technical reform, but a strategic necessity to guarantee the sustainability of public finances and the long-term stability of the national economy, we present the following problem :

To what extent does the application of tax governance rules contribute to improving the quality of the tax system?

1. The nature of tax governance

The concept of tax governance has emerged as a contemporary framework designed to reinforce the core principles of transparency, accountability, and efficiency within tax administrations. It constitutes a holistic approach that systematically structures the relationship between the tax authority, taxpayers, and the state, relying on a set of standards and principles that guarantee the sound management of all tax processes. Before examining the practical applications and implications of tax governance, it is imperative to elucidate its foundational nature. A clear understanding of tax governance is essential for evaluating its role in enhancing the quality of the tax system. Accordingly, this section will provide an in-depth discussion of the concept of tax governance, identifying its key stakeholders, objectives, and the principal rules that underpin its effective functioning :

1.1 The concept of tax governance

Several definitions have been provided for tax governance, and the most important among them will be presented below:

Tax governance is defined as “a process for drafting and implementing (establishing, amending, or repealing) tax texts while taking into account the basic governance rules for achieving objectives”. (Fenghour, 2017, p. 288). This perspective considers tax governance as a process that contributes to the creation, modification, or repeal of laws, with the aim of making them consistent with the goals of tax legislation.

It is also defined as “a set of rules and procedures carried out by the tax administration to ensure smooth operation, advancement, and increased confidence among stakeholders in order to achieve fairness, provide transparency, activate oversight, and enforce accountability for all involved, with the aim of achieving the objectives of tax legislation and increasing trust in the tax and economic system of the state”. (Salem & Al-Shtiewi, 2019, p. 556). This concept views tax governance as a collection of rules and procedures implemented by the tax administration to improve the quality of tax law enforcement and raise confidence in the tax and economic system.

Furthermore, tax governance is defined as “a set of principles, executive rules, and organizational procedures that ensure proper performance of the tax system as a whole, through a clear designation of the roles of the independent or influential parties involved, and prescribing that each party fulfills its duties voluntarily, with penalties imposed in case of breaches”. (Al-Momani & Al-Obeini, 2018, p. 191) This view regards tax governance as a set of principles, foundations, and organizational procedures that regulate the performance of the tax system and define the relationships between the tax administration and its stakeholders. It is also described as “a set of rules that determine how tax policy operates in countries, allowing for sound tax results and supporting structural reforms in the medium and long term”. (Alessandro et al, 2014, p. 96)

According to this definition, tax governance consists of a set of rules that help direct tax policy to achieve positive outcomes that improve the tax system. In summary, based on the aforementioned definitions, tax governance can be described as a set of principles and rules that contribute to improving the quality of the tax system and reducing its deficiencies and problems, in order to ensure better tax awareness among taxpayers.

1.2 Parties of Tax Governance:

The parties involved in tax governance are as follows:

1.2.1 Tax Legislation: This refers to the set of legal rules that govern the methods of imposing and collecting taxes, and stipulate the rights and obligations of both the tax administration and the parties related to it. (Eidi & Bouchikhi, 2021, p. 399)

1.2.2 Tax Administration: This is the body authorized by law to implement tax laws and legislation, interact with taxpayers, and collect the necessary taxes to finance the state’s public expenditures. (Hani Al-Tabie, 2017, p. 141)

1.2.3 Tax Community: This encompasses all persons who deal with the tax administration, whether natural or legal persons, who are obligated to pay taxes to the tax authority, in addition to accountants and auditors. (Salem & Al-Shtiewi, 2019, p. 558)

Based on the above, it is evident that the efficiency of tax governance requires effective coordination among its parties in order to raise the quality of the tax system.

1.3 Objectives of Tax Governance:

The objectives of tax governance are as follows:

- Achieving tax reform in a balanced manner among all relevant tax stakeholders. (Midani, 2021, p. 16)

- Raising the level of tax awareness and creating a culture of compliance among taxpayers, as well as encouraging them to maintain the legally required accounting records. (Taibah & Bouazza, 2020, p. 953)
- Ensuring fairness in the application of tax laws and regulations, and organizing tax relations between taxpayers and the tax administration, as well as among taxpayers themselves. (Rachdi, 2017, p. 488)
- Enabling the tax administration to exercise oversight over the financial and accounting performance of companies, which helps to preserve tax revenues and maximize tax profits. (Baker, 2015, p. 14)
- Minimizing tax disputes between taxpayers and the administration to the lowest possible level. (Hani Al-Tabie, 2017, p. 142)
- Accurately identifying the tax community, which helps reduce tax evasion and limits the phenomenon of the parallel economy. (Hani Al-Tabie, 2017, p. 142)

The researchers believe that the primary goal of tax governance is to reform the tax system in all of its aspects, in order to achieve the objectives of tax policy, the chief of which is to increase tax revenues flowing to the public treasury.

1.4 Principles of Tax Governance:

The principles of tax governance are as follows: (Fenghour, 2017, pp. 294-296)

1.4.1. Principle of Consultation and Participation: This involves moving the process of drafting tax laws out of closed rooms into broader spaces for consultation and engaging specialists involved in tax legislation.

1.4.2 Principle of Vision: This refers to the ability to anticipate and foresee future developments, meaning that the current situation should be clearly understood through reports and statistics, with accurate readings for future scenarios based on the following:

- Genuine statistics, data, and indicators about the current situation;
- Impact assessments of tax measures;
- The level of the tax burden;
- The beneficiaries of various incentives.

1.4.3 Principle of Readability: After conducting consultations among experts, understanding the current reality, and forecasting the future, it becomes important to draft laws in both form and substance. Readability means that texts are understandable and applicable, aiming to combat ambiguity in tax legislation and avoiding complexity and misinterpretations that may lead to disputes and problems for taxpayers.

1.4.4 Principle of Security: This ensures that tax justice is maintained in application, thus protecting taxpayers from arbitrary decisions and administrative abuses, guaranteeing respect for the law and the dignity of the state.

1.4.5 Principle of Stability in Legislation: This means tax laws should be relatively stable because instability leads to:

- Inability to predict the future based on current realities;
- Disruption of development program implementation;
- Increased complexity for the tax administration in fulfilling its tasks.

1.4.6 Principle of Efficiency and Performance: This is a fundamental element in tax management, requiring a good understanding of the relationships between tax administration concepts and the results achieved in the form of financial resources, positioning tax authorities as key managers in relation to taxpayers and the results achieved.

1.4.7 Principle of Communication: This focuses on the existing relationship between the taxpayer and the tax administration, underlining that it is in the taxpayer's interest to have information about what the tax administration is doing or intending to do.

2. The Tax System:

The tax system is considered one of the fundamental tools for influencing economic activity to drive the engine of development. All countries around the world strive to adapt their tax systems to the economic realities in order to achieve their established objectives. Moreover, the tax system in any country blends ideological, legal, economic, and technical elements that contribute to the creation of an effective tax regime.

2.1 The Concept of the Tax System

There have been numerous definitions of the tax system provided by specialists in the field of taxation, including the following:

The tax system is defined as “a set of legislations, policies, and entities that organize, plan, manage, and implement the processes of mobilizing and collecting financial levies paid by natural and legal persons to the state in a compulsory and final manner, without any specific or direct return”. (Bsachi & Safha , 2020, p. 109)

This definition considers the tax system as a collection of legislations and laws that regulate and manage the deductions from taxes and fees paid by individuals and legal entities to the state. Some also see that the tax system has two concepts, one narrow and the other broad, as follows : (Ouchen , 2017, p. 31)

The narrow concept defines the tax system as “a set of legal and technical rules that enable the sequential process of tax deduction, from legislation to assessment to collection”. This definition sees the tax system as a set of laws and regulations that specify the method of tax imposition, calculation, and collection. The broad concept defines the tax system as “all ideological, economic, and technical elements whose combination and interaction lead to a specific tax entity”.

According to this definition, the tax system involves the interplay of various elements that together create a tax system aimed at achieving specific objectives determined by the state.

The tax system is also defined as “the set of taxes applied and enacted as laws and regulations, with the tax administration charged with collecting these taxes in accordance with recognized special and public laws, far from opposition and contradiction”. (Hammou & Ousrir , 2009, p. 51)

This definition sees the tax system as the laws and regulations that enable the tax administration to collect taxes as stipulated by law.

From the previous definitions, it can be said that the tax system consists of a set of taxes and fees levied by the state on individuals during a specific period, in order to achieve predetermined objectives. Furthermore, the tax system of a country reflects the nature of the prevailing social, political, and economic system of that country.

2.2 Characteristics of the Tax System

The tax system is distinguished by a set of characteristics, which are as follows: (Jazia & Yousfi, 2018, pp. 74-75)

- It is characterized by its ability to achieve the desired objectives through the interaction of various components that help realize these objectives, noting that the aims of the tax system differ according to the prevailing economic system in each country.
- It takes into account the financial capacity of taxpayers, ensuring that they are not overburdened by high tax rates. The system seeks to impose taxes that are compatible with taxpayers' ability to pay, in order to avoid problems of tax evasion.
- It achieves the principle of social justice, subjecting members of society to taxes that are appropriate to their ability to pay.
- It demonstrates flexibility according to prevailing economic and social conditions for a given period, allowing for certain activities to be taxed and others exempted as appropriate for those circumstances.

- It fosters a strong relationship between taxpayers and the tax administration, striving to find solutions for taxpayers and reduce tensions and conflicts in order to achieve the public interest.
- The tax system should be characterized by clarity to ensure good understanding of the laws and regulations by relevant staff, and to reduce tax evasion resulting from exploitation of legal loopholes.

2.3 Components of the Tax System

The tax system consists of two main components, as follows: (Hamidatou , 2019, pp. 20-21)

2.3.1 Legislation and Regulations:

Legislation and regulations organize the taxes and fees imposed by the state. The implementation of any tax or fee must always be supported by a legal basis to avoid any confusion, ambiguity, or misapplication in the way this tax or fee is applied. The purpose of legislation is to remove ambiguity and uncertainty in the minds of taxpayers by clarifying various legal procedures, which, in turn, facilitates the work of the tax administration and helps reduce tax evasion.

2.3.2 Tax Administration:

Administration is considered the fundamental element for carrying out specific functions, relying on the human and material resources available to it. In essence, administration is the process that requires leadership skills to coordinate efforts and available resources in order to guide them toward optimal utilization.

The tax administration, in particular, is the body responsible for tax collection, working on the basis of tax laws and regulations. Through its different organizational structures, the tax administration seeks to coordinate efforts to implement the tax system effectively.

2.4 Objectives of the Tax System

The tax system aims to achieve the following objectives: (Al-Wali, 2022, pp. 271-274)

2.4.1 Financial Objectives:

This is considered the traditional objective of the tax system, which primarily involves providing the necessary funds for the public treasury to cover general expenditures.

2.4.2 Economic Objectives:

Among the economic objectives sought by the tax system are the following:

- Encouraging investment in various fields: Investment incentives are provided through tax benefits, such as reducing taxes or granting full exemptions for certain important activities.
- Achieving economic stability: Economic life experiences fluctuations in the form of business cycles, ranging from booms to recessions. Through taxation, stability can be achieved as follows:
 - ✓ Increasing tax rates and imposing new taxes in the event of inflationary gaps;
 - ✓ Lowering tax rates and expanding the provision of appropriate tax incentives during economic downturns;
 - ✓ Protecting nascent national industries from foreign competition;
 - ✓ Achieving sectoral and regional balance in investment by using taxes as a tool to direct production factors toward sectors and regions that are either less desirable or need to be developed;
 - ✓ Contributing to job creation.

2.4.3 Social Objectives:

Taxes are used as a means to fulfill numerous social objectives, the most prominent of which are:

- Reducing income disparities among individuals;
- Limiting consumption of goods that negatively affect public health, such as tobacco and alcoholic beverages.

2.4.4 Environmental Objectives:

Environmental problems lead to increased economic costs for individuals and the state. Pollution causes diseases that affect humans, animals, and plants, leading to indirect economic costs. To mitigate these issues, governments impose what is known as an environmental tax on institutions that harm the environment, with the aim of reducing environmental problems.

2.4.5 Political Objectives:

The tax system is influenced by political circumstances and also influences them. States use it to assert their sovereignty and strengthen their influence within their geographic boundaries, using it as a tool to reduce threats and express positions toward the policies of certain countries. They offer tax incentives to countries whose policies align with their own, while increasing customs duties on countries with opposing stances.

3. The Contribution of Tax Governance Principles to Improving the Quality of the Tax System

It has become imperative to enhance the quality of the tax system, particularly as tax evasion emerges as a negative phenomenon that undermines the tax system and its objectives. As a result, the issue of tax governance has become one of the most critical concerns for countries today, as reflected in the tax reforms they undertake to address the problems and deficits facing their tax systems. The contribution of each principle of tax governance to improving the quality of the tax system can be outlined as follows: (Bouchoucha , 2021, pp. 111-121)

3.1 Principle of Consultation and Participation:

Before applying the principle of consultation and participation: The absence of this principle leads to:

- Failure to address the problems and shortcomings in previous legislation and laws;
- Lost opportunities to benefit from the expertise and experience of tax specialists;
- Drafting laws that are inconsistent with current realities;
- Creating laws that do not align with the objectives of tax policy.

After applying the principle of consultation and participation: Implementing this principle results in:

- Addressing the problems and deficiencies present in previous laws and regulations;
- Leveraging the expertise and experience of specialists involved in drafting tax laws;
- Creating laws that correspond to current realities;
- Drafting laws that align with the objectives of tax policy.

The application of the principle of consultation and participation leads to the proper drafting of accurate laws, thereby reducing fraud and tax evasion and consequently increasing tax revenues.

3.2 Principle of Vision:

Before applying the principle of vision: Failure to implement this principle leads to:

- The lack of accurate statistics about the current situation;
- The absence of correct future readings of statistics;
- Making random, short-sighted, and situational decisions;
- Resorting to issuing supplementary laws to introduce exceptional and ad hoc measures.

After applying the principle of vision: Implementing this principle leads to:

- Availability of accurate statistics about the current situation;
- Accurate future projections based on statistics;
- Avoiding random and situational decisions with a narrow outlook;

- Refraining from issuing supplementary laws for exceptional and situational measures.

The application of the principle of vision results in the drafting of laws that comply with the current situation and offer a forward-looking perspective, which contributes to limiting fraud and tax evasion.

3.3 Principle of Readability:

Before applying the principle of readability: Failure to apply this principle leads to:

- Lack of accurate statistics about the current situation;
- No proper future reading of statistics;
- Making random, temporary, and narrow-sighted decisions;
- Resorting to issuing supplementary laws to add temporary and exceptional legislation.

After applying the principle of readability: Applying this principle results in:

- Availability of accurate statistics about the current situation;
- Proper future reading of statistics;
- Avoiding random and narrow-sighted decision-making;
- Not resorting to issuing supplementary laws to add temporary and exceptional legislation.

Applying the principle of readability leads to drafting laws that correspond to available realities and are future-oriented, which helps reduce fraud and tax evasion.

3.4 Principle of Security:

Before applying the principle of security: Failure to apply this principle means there is no guarantee of legal protection for the taxpayer against arbitration and abuse by the tax administration in the application of the law.

After applying the principle of security: Applying this principle ensures legal protection for the taxpayer against abuses by the tax administration in the application of the law.

When the taxpayer feels legally protected, it creates ongoing communication with the tax administration and prevents disputes between them, which helps reduce the phenomena of tax evasion and fraud.

3.5 Principle of Stability in Legislation:

Before applying the principle of stability in legislation: Failure to apply this principle leads to:

- Frequent amendments to tax laws, resulting in ambiguity and complexity of application;
- Obstructing the work of the tax administration in performing its tasks.

After applying the principle of stability in legislation: Applying this principle results in:

- Less frequent amendments to tax laws;
- Facilitating the work of the tax administration in fulfilling its duties.

Legislative stability leads to correct understanding and clarity of laws, makes it difficult for taxpayers to exploit loopholes, and helps the tax administration to uncover exploited loopholes, all of which contribute to reducing the occurrence of tax evasion and fraud.

3.6 Principle of Efficiency and Performance:

Before applying the principle of efficiency and performance: Failing to apply this principle leads to not achieving the main goal of tax policy, which is maximizing the financial resources flowing into the public treasury.

After applying the principle of efficiency and performance: Applying the principle of efficiency and performance leads to achieving the fundamental objective of tax policy, which is maximizing the financial resources flowing into the public treasury.

The effectiveness of tax law corresponds to an increase in financial resources entering the public treasury. This indicates a reduction in tax fraud and evasion practiced by the taxpayer.

3.7 Principle of Communication:

Before applying the principle of communication: Failing to apply this principle leads to:

- Loss of trust between the taxpayer and the tax administration;
- The absence of a platform for dialogue and discussion between the tax administration and the taxpayer.

After applying the principle of communication: Applying this principle leads to:

- The generation of trust between the taxpayer and the tax administration;
- Opening channels for dialogue and discussion between the tax administration and the taxpayer.

Implementing the principle of communication ensures continuous interaction between the taxpayer and the tax administration, which positively reflects on the satisfaction of both parties (the administration and the taxpayer). This makes the taxpayer less inclined to resort to deceptive means to evade paying taxes.

Based on the above, the failure to implement tax governance principles results in tax laws and regulations being characterized by ambiguity, complexity, and difficulty in application, which causes the tax system to suffer from problems and deficiencies. This, in turn, prevents the achievement of the objectives set by tax policy on the one hand, and leads to an increase in tax fraud and evasion on the other hand. Conversely, applying tax governance principles contributes to improving the quality of the tax system and reducing its flaws and issues, thereby achieving the objectives of tax policy and reducing the phenomena of tax fraud and evasion. Therefore, it can be said that tax governance aims to enhance the quality of the tax system and minimize its problems and shortcomings.

Conclusion

Tax governance has become one of the essential tools that enables the sound management of the tax system, helping to address the growing challenges that hinder the effective operation and application of the tax system. It can be said that tax governance plays a significant role in enhancing the quality of tax administration and reducing its shortcomings and issues. This is achieved by introducing reforms to tax laws and regulations to close existing loopholes and address deficiencies in the tax system. Such reforms contribute to minimizing the phenomena of tax fraud and evasion. For tax governance to fulfill its intended purpose, its principles must be adopted, as they ensure the improvement of the tax system's quality, which in turn leads to better tax performance and a reduction in fraud and tax evasion.

The main findings of this study can be summarized as follows:

- Tax fraud and evasion lead to a financial drain on the state, resulting in a decrease in public revenues, which in turn compels the search for alternative sources of funding that may have negative effects. Furthermore, fraud and tax evasion undermine fair competition among individuals and deprive citizens of public services due to a lack of financial resources.
- An effective tax system relies on tax governance to enhance its quality and reduce its disadvantages and problems.
- Tax governance principles work to address all the issues facing the tax system, thus raising its quality so it can fulfill its primary objective: securing tax revenues to finance the public treasury and combating fraud and tax evasion that impede revenue collection.

Recommendations

Based on the results obtained, the following recommendations can be made:

- Engage all tax specialists in guiding tax policy.
- Work toward the digitization of the tax system and the use of modern technologies.

- Focus on developing human resources through training courses.
- Build communication bridges between taxpayers and the tax administration to create opportunities for dialogue and discussion between both parties.

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