Science of Law, 2026, No. 6, pp. 34-40
DOI: 10.55284/syf9fz49

Digital Transformation and its Role in Improving Tax Compliance in Algeria

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Keywords:
Algeria,
Digital transformation,
Moussahamatik,
Tax administration,
Jibayatic,
Tax compliance.

Abstract. This study aims to analyze the role of digital transformation in improving tax compliance in Algeria, in light of the growing challenges faced by the tax administration, particularly tax evasion and low levels of compliance. The findings reveal that the adoption of digital systems, such as the “Jibayatic” system and the “Moussahamatik” portal, has significantly contributed to simplifying tax procedures, improving the quality of services, enhancing transparency, and facilitating electronic filing and payment processes. This has positively impacted the increase of tax compliance levels and the reduction of tax disputes and evasion. Despite these positive outcomes, digital transformation still faces several challenges, including weak digital infrastructure, a lack of qualified human resources, limited coordination between different institutions, as well as technical and organizational issues. Therefore, the study recommends strengthening investment in digital infrastructure, developing human resources, enhancing the integration of information systems, and adopting innovative strategies based on artificial intelligence to improve the performance of the tax administration and promote tax compliance.

1. INTRODUCTION

In recent years, tax administration has undergone profound transformations as a result of the rapid development of information and communication technologies. Digital transformation has become one of the most important modern mechanisms adopted by countries to modernize their administrative and financial systems and improve the quality of public services.

Taxation is among the sectors that have benefited most from this transformation due to its direct connection with financing the public treasury and maintaining the state's financial balance. Consequently, improving tax compliance has become a strategic objective for any effective tax system.

In Algeria, with the increasing challenges related to tax evasion and low levels of tax compliance, the authorities have introduced several digital reforms aimed at modernizing tax administration, simplifying procedures, and enhancing transparency between tax authorities and taxpayers.

Accordingly, this study seeks to address the following research question:

To what extent does digital transformation contribute to improving tax compliance in Algeria?

To answer this question, the study first examines the conceptual framework of digital transformation and tax compliance. It then presents the current state of tax digitalization in Algeria and analyzes its role in improving tax compliance, before discussing the main challenges and proposing relevant recommendations.

2. CONCEPTUAL FRAMEWORK OF DIGITAL TRANSFORMATION IN TAX ADMINISTRATION AND TAX COMPLIANCE

2.1. Concept of Digital Transformation in Tax Administration

Digital transformation is defined as the process through which institutions transition to business models that rely on digital technologies with the aim of improving products and services and developing innovative solutions[1]. Accordingly, digital transformation in tax administration refers to the process of integrating modern technologies into tax administration in order to provide high-quality tax services to various stakeholders, as well as to implement tax payment and collection procedures more efficiently through digital platforms[2].

Digital transformation in tax administration also refers to the shift from traditional tax management systems to modern systems that rely on digital technologies for service delivery, data processing, and decision-making. This transformation encompasses the use of integrated information systems, electronic services, artificial intelligence, and the comprehensive digitalization of administrative procedures.

2.2. Concept of Tax Compliance

Tax compliance refers to the extent to which taxpayers fulfill their tax obligations by submitting all required tax returns accurately and on time, in accordance with the applicable tax laws, regulations, and administrative provisions in force at the time of filing.

Taxpayers who are considered tax compliant are those who correctly and accurately declare their various sources of income

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and pay the taxes due within the legally prescribed deadlines. Therefore, tax compliance reflects the taxpayer's commitment to meeting all legal tax requirements, including registration, declaration, reporting, and payment obligations. It is regarded as a key indicator of the efficiency of a tax system and the effectiveness of tax administration.[3]

3. DIGITAL TRANSFORMATION IN THE ALGERIAN TAX SYSTEM

3.1. Towards a Digital Tax Administration

The measures adopted to achieve an electronic tax administration in Algeria can be summarized as follows:[4]

- Expanding remote communication technologies via the Internet among the various departments of the tax administration in order to strengthen cooperation and coordination, while facilitating access to the information required by each department according to its responsibilities.
- Launching an official website for the Directorate General of Taxes (DGT), which serves as a tax information portal. It provides access to various tax publications, declarations, legislation, and regulations, while also offering users a platform to submit inquiries, concerns, and suggestions.
- Introducing a new system for obtaining a Tax Identification Number (TIN), whereby taxpayers can submit registration requests electronically to the tax administration. This facilitates and accelerates the process of obtaining a tax identification number through online services.
- Implementing an electronic tax filing system as a pilot initiative within the framework of digital transformation, particularly for companies and businesses under the jurisdiction of the Large Taxpayers Directorate. This system enables taxpayers to submit their tax returns electronically through the "Jibayatic" platform, specifically created for this purpose.
- Adopting an online tax extract service, known as the electronic tax extract, through which taxpayers can obtain their tax certificates by entering their personal and tax-related information on the tax administration's website. This initiative aims to transform tax documents into a paperless format and further strengthen digital tax services.
- Gradually introducing electronic tax auditing practices as part of a broader strategy aimed at modernizing tax control mechanisms and adapting them to contemporary challenges, particularly the growth of e-commerce and the increasing use of electronic accounting and invoicing systems by businesses and institutions.

These measures represent significant steps toward building a modern, efficient, and digitally integrated tax administration capable of improving service delivery, enhancing transparency, and strengthening tax compliance in Algeria.

3.2. Forms of Digital Transformation in the Algerian Tax System

As part of the tax administration's efforts to integrate modern digital technologies into information management, the Directorate General of Taxes (DGT) has adopted a range of advanced information technology applications aimed at strengthening the digital transformation process and enhancing operational efficiency. The most important of these applications include:

3.3. Tax Information System SPA5

3.3.1. Forms of Digital Transformation in the Algerian Tax System (continued)

To support the modernization of tax administration, the Algerian tax authorities engaged the Spanish consulting firm INDRA-SITEMAS to implement the SAP information system, a comprehensive digital solution designed to modernize tax management and improve administrative efficiency. The system aims to achieve the following objectives:

- Comprehensive taxpayer management, allowing tax authorities to maintain detailed and accurate information on taxpayers according to their specific situations and characteristics.
- Promoting tax awareness and compliance among taxpayers through the adoption of electronic collection and payment technologies, making tax procedures more accessible and user-friendly.
- Improving tax collection performance by reducing the volume of outstanding tax debts that are difficult to recover, thereby increasing tax revenue and addressing issues related to weak tax culture and voluntary compliance.
- Providing rapid responses to taxpayers' concerns, whether related to tax matters or to the quality of reception and public service delivery within tax administration offices.
- Ensuring fast and efficient processing of large volumes of tax returns, enabling the administration to handle numerous declarations simultaneously while improving accuracy and reducing processing times.
- Facilitating the detection of tax fraud and tax evasion, through advanced data processing and monitoring tools that help identify taxpayers who fail to comply with their tax obligations or engage in fraudulent practices.

The implementation of the SAP system represents a significant step toward establishing a modern, data-driven tax administration capable of delivering better services, enhancing transparency, strengthening tax control, and improving overall tax compliance in Algeria.

3.3.2. The Jibayatic Tax Information System

Jibayatic is an integrated tax information system developed and launched by the Algerian Directorate General of Taxes (DGT). It was first introduced at the Tax Center of Bab Ezzouar, Algiers, on 7 May 2017, with the objective of digitalizing tax procedures and making them more accessible and efficient for both citizens and businesses.

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[4] Meroud F., & Douar I. (2025). Information and communication technologies as a mechanism to improve tax services in Algeria. *Algerian Journal of Public Finance*, 15(2), p275.

[5] Bouziane F., & Mouhieddine M. O. (2021, June 30). Modernization of tax administration as a mechanism to enhance trust and improve taxpayer services. *Economic Studies Journal*, 21(1), p156.

The system provides a wide range of electronic services covering various aspects of taxation, from tax declaration and filing to tax payment and file tracking. Through this platform, taxpayers can perform numerous tax-related operations remotely, reducing the need for physical visits to tax offices and simplifying administrative procedures.

Furthermore, the tax administration is actively working to expand and generalize the use of Jibayatic across the national territory. Its deployment is being progressively extended to tax centers and local tax offices in accordance with the pace of commissioning new administrative structures and digital infrastructures.

The implementation of Jibayatic represents a major step in Algeria's tax digitalization strategy, aiming to improve service quality, enhance transparency, facilitate taxpayer compliance, and increase the efficiency of tax administration operations.[6]

3.3.3. The Jibayatic Tax Information System

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The system offers a comprehensive range of electronic services covering various aspects of tax administration, from tax registration and declaration to payment processing and file tracking. Through this platform, taxpayers can complete numerous tax-related procedures remotely, thereby reducing administrative burdens, minimizing travel to tax offices, and improving service efficiency.

As part of the Directorate General of Taxes' strategic plan for digital transformation and the modernization of tax services, the implementation of Jibayatic has been progressively expanded throughout the country. In this context, on 7 September 2025, the Directorate General of Taxes extended the operational deployment of the Jibayatic information system to 14 additional tax centers and local tax centers, marking a significant step toward the nationwide digitalization of tax administration.

The expansion of Jibayatic reflects the government's commitment to strengthening digital governance within the tax sector by enhancing service accessibility, improving transparency, accelerating administrative procedures, and fostering greater tax compliance among taxpayers. Through its continuous deployment, the system contributes to building a modern, efficient, and citizen-oriented tax administration capable of meeting the challenges of the digital era.[7]

This system focuses on the dematerialization of all tax operations and the full automation of tax document processing procedures, with the objective of providing the tax administration with an advanced information technology platform that supports the efficient execution of its missions and the achievement of its strategic goals.

Furthermore, Jibayatic contributes to the development of new opportunities for collecting, managing, and sharing tax information, thereby improving the quality and reliability of tax data. Through the integration of modern digital technologies, the system facilitates the rapid exchange of information among tax administration departments and enhances the overall efficiency of tax management processes.

As a result, the Jibayatic Information System is considered one of the most significant modern digital technologies adopted by Algerian tax centers for the digitalization of tax procedures. It plays a crucial role in modernizing tax administration, reducing paperwork, accelerating administrative processes, improving service delivery, strengthening transparency, and promoting higher levels of tax compliance among taxpayers.[8]

The tax information system, "Jibayatak," offers numerous advantages and services for both the tax administration and taxpayers, including[9]:

- Comprehensive digitalization of all tax administrative operations, starting from taxpayer reception and registration, through tax declarations, tax base assessment, tax collection, and the management of taxpayers' tax files.
- Remote access to tax services, allowing taxpayers to carry out tax-related procedures directly from their premises in communication with the Directorate General of Taxes, without the need for physical travel to tax offices.
- 24/7 access to tax administration services, enabling taxpayers to use the platform at any time and on any day of the week.
- Provision of updated tax information, including taxpayers' tax calendars and reminders regarding their tax obligations and deadlines.
- Access to submitted tax returns, allowing taxpayers to view and consult their filed declarations, including the centralized declaration for the Professional Activity Tax (PAT).
- Electronic payment of taxes and duties through secure online payment channels.
- Consultation of total tax liabilities, enabling taxpayers to monitor their outstanding tax debts and obligations.
- Online requests for tax certificates, facilitating the issuance of official tax documents without visiting tax offices.
- Submission of appeals, claims, and reservations, allowing taxpayers to exercise their rights through electronic procedures.
- Applications for tax incentives and benefits, enabling taxpayers to request and follow up on various tax advantages granted under applicable tax legislation.

Through these services, Jibayatic significantly contributes to improving the efficiency, transparency, and accessibility of tax administration while encouraging voluntary tax compliance and reducing administrative burdens for taxpayers.

The new portal for remote declaration of your contribution, Moussahama'tic[10] :

The "Moussahama'tic" portal is a modern digital platform developed by the Algerian Directorate General of Taxes to facilitate the remote filing and payment of taxes. It represents a significant addition to the electronic services provided by the tax

[6] Ministère des Finances. (2026). Retrieved from: https://www.mf.gov.dz/index.php/ar/documentation-ar/grands-dossiers-ar/2173-2025-02-06-14-34-12

[7] Direction Générale des Impôts. (2026, 28 février). Retrieved from: https://mfdgi.gov.dz/about-us-ar/actu-ar/lancement-jibayatic-07092025

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[9] Ministère des Finances. (2026). Retrieved from: https://www.mf.gov.dz/index.php/ar/documentation-ar/grands-dossiers-ar/2173-2025-02-06-14-34-12

[10] Shahra, S. B. (2025). Tax control reality and requirements for strengthening it under digital transformation and artificial intelligence in Algeria. *Tax Studies Journal*, 14(27), p199–200.

administration, enabling both individuals and businesses to complete their tax transactions easily and efficiently via the Internet.

The platform supports online payments through the Algeria Post Edahabia Card and the Interbank Payment Card (CIB), thereby promoting the digitalization of tax procedures and reducing reliance on traditional administrative methods.

Services Provided by the "Moussahama'tic" Portal

- Tax Filing:
  The platform enables taxpayers to submit their tax declarations electronically, whether periodic or annual, at any time and from any location.
- Tax Payment:
  It allows users to pay various taxes and duties online, eliminating the need to visit tax offices physically.
- Tracking Tax Declarations:
  Taxpayers can monitor the status of their submitted declarations and follow any updates related to their processing.
- Access to Tax Information:
  The portal provides access to legal and regulatory texts related to taxation, as well as information concerning various tax procedures and obligations.

Through these services, Moussahama'tic contributes to simplifying tax compliance, improving service quality, enhancing transparency, and encouraging the adoption of digital tools within the Algerian tax system.

4. RESULTS OF DIGITAL TRANSFORMATION IN ALGERIAN TAX ADMINISTRATION IN THE FIELD OF TAX CONTROL

Digital transformation constitutes one of the most important reforms aimed at modernizing tax administration and improving its efficiency. It has significantly changed the management of taxation in Algeria through the automation of procedures and the reduction of human intervention in administrative processes. These developments have had a positive impact on both the performance of the tax administration and taxpayers.

4.1. Evolution of the Number of Taxpayers Subject to Tax Audits

The taxpayer population constitutes the foundation of the tax base. Consequently, the evolution in the number of taxpayers subject to tax audits and supervised by tax administrations equipped with the **Jibayatic** platform serves as an important indicator of the effectiveness of digital transformation.

The following table illustrates the development in the number of taxpayers subject to tax audits within tax administration structures operating under the **Jibayatic** system.

Table 1. Evolution of the Number of Taxpayers Subject to Tax Audits and Affiliated with Tax Administrations Equipped with the Jibayatic Platform during the Period (2021–2024).

Category	2021	2022	2023	2024
Natural Persons	655	985	1,258	1,333
Legal Persons	525	655	854	1,112
Total	1,180	1,640	2,112	2,445

Source: Statistics of the Directorate General of Taxes (2025).

The data presented in Table No. (01) indicate a continuous increase in the number of taxpayers subject to tax audits within tax administrations equipped with the Jibayatic platform during the period 2021–2024.

The number of natural persons subject to tax audits increased from 655 taxpayers in 2021 to 1,333 taxpayers in 2024, reflecting a significant expansion in the scope of tax control activities. Similarly, the number of legal persons rose from 525 in 2021 to 1,112 in 2024.

Overall, the total number of taxpayers subject to tax audits increased from 1,180 in 2021 to 2,445 in 2024, representing an increase of approximately 107.2% over the period.

This growth can be attributed to the progressive implementation of digital transformation initiatives, particularly the deployment of the Jibayatic information system, which has enhanced the tax administration's ability to collect, process, and analyze taxpayer data efficiently. The availability of digital information and automated procedures has facilitated the identification of high-risk taxpayers, improved audit targeting mechanisms, and strengthened the effectiveness of tax control operations.

Consequently, these developments demonstrate the positive impact of digitalization on expanding tax audit coverage, improving tax administration performance, and promoting higher levels of tax compliance in Algeria.

4.2. Results of Tax Audits

Table 2. Evolution of the Results of Tax Audit Forms during the Period (2021–2024).
Unit: 24 Million Algerian Dinars (DZD).

Type of Tax Audit	2021	2022	2023	2024
Documentary Audit	880	620	580	520
Targeted Audit	1,550	1,250	960	575
Accounting Audit	1,785	1,540	1,200	985

Source: Statistics of the Directorate General of Taxes (2025).

The data presented in Table No. (02) show a gradual decline in the amounts recovered through the various forms of tax audits during the period 2021–2024.

The results of the documentary audit decreased from 880 million DZD in 2021 to 520 million DZD in 2024. Likewise, the proceeds generated by the targeted audit fell from 1,550 million DZD to 575 million DZD over the same period. The accounting audit, which recorded the highest amounts among all audit forms, also experienced a decline from 1,785 million DZD in 2021 to 985 million DZD in 2024.

Although these figures indicate a reduction in additional tax assessments resulting from audit activities, this trend should not necessarily be interpreted as a decline in the effectiveness of tax control. On the contrary, it may reflect the positive effects of digital transformation within the tax administration.

The deployment of digital systems such as Jibayatic and Moussahama'tic has improved transparency, facilitated access to tax information, and strengthened monitoring mechanisms. As a result, taxpayers are increasingly encouraged to comply voluntarily with their tax obligations, leading to fewer tax irregularities and lower levels of tax evasion.

Furthermore, the digitalization of tax procedures enables the tax administration to identify risks more accurately, improve taxpayer monitoring, and enhance preventive control mechanisms rather than relying solely on corrective audits. Consequently, the decline in audit adjustments may be considered an indicator of improved tax compliance and a more efficient tax administration system.

Overall, these results suggest that digital transformation has contributed to strengthening tax governance, improving taxpayer behavior, and supporting the modernization of the Algerian tax system.

Based on the data presented in the previous table, the following observations can be made:

- It can be observed that the highest amount of additional taxes and penalties was recorded in 2021, reaching a total of 4,215 million DZD. This reflects the extent of tax non-compliance and tax evasion in Algeria during that period. One of the main contributing factors may have been the repercussions of the COVID-19 pandemic, which negatively affected taxpayers' ability to fulfill their tax declaration and payment obligations.

4.3. Results of Tax Disputes Related to Tax Audits

Table 3. Cases Processed in the Field of Tax Disputes Related to Tax Audits during the Period (2021–2024).

Category	2021	2022	2023	2024
Cases Processed by Provincial Tax Directorates	625	600	525	411
Cases Processed by Tax Centers	455	235	211	125

Source: Statistics of the Directorate General of Taxes (2025).

4.4. Analysis of the Results

The data presented in Table No. (03) reveal a continuous decline in the number of tax dispute cases processed during the period 2021–2024**.**

At the level of the Provincial Tax Directorates, the number of processed cases decreased from 625 cases in 2021 to 411 cases in 2024. Similarly, the number of cases handled by Tax Centers dropped significantly from 455 cases in 2021 to 125 cases in 2024.

Overall, the total number of processed tax dispute cases fell from 1,080 cases in 2021 to 536 cases in 2024, despite the fact that the number of taxpayers subject to tax audits in 2024 was considerably higher than in 2021.

4.5. Challenges of Tax Administration Digitalization in Algeria

Despite the efforts made to digitalize the tax administration through the development of electronic platforms such as Jibayatic and Moussahama'tic, these initiatives still face several shortcomings that limit their overall effectiveness. Among the most significant challenges are:

- The absence of a unified information system that enables real-time and comprehensive data exchange between tax administrations and other key institutions, including:
- Customs authorities, for comparing tax declarations with customs data and detecting inconsistencies.
- The Commercial Registry, for accurately identifying taxpayers and updating their legal and business information.
- Banking institutions, for monitoring certain financial transactions and strengthening tax control mechanisms.

This lack of interoperability and integration between information systems limits the tax administration's ability to perform efficient risk analysis, detect tax fraud and evasion, and enhance tax compliance. Consequently, the effectiveness of tax audits and data-driven decision-making remains below its full potential.

as well as[11] :

4.5.1. Institutional Challenges

The Algerian tax system is characterized by a certain degree of bureaucracy, as decision-making processes and the implementation of reforms often pass through multiple administrative levels. This situation slows down the pace of digital transformation and delays the adoption of innovative solutions.

In addition, the lack of effective coordination among key sectors such as finance, customs, commerce, and telecommunications hinders the establishment of an integrated and efficient national database. Consequently, information sharing remains limited, reducing the effectiveness of tax administration and weakening efforts to improve tax compliance.

4.5.2. Technical Challenges

Despite the progress achieved in recent years, the tax information system still faces several technical constraints, including:

- Insufficient digital infrastructure, particularly in remote and inland regions where access to reliable internet services remains limited.
- Limited use of advanced data analytics technologies (Big Data Analytics), which are essential for risk assessment, fraud detection, and data-driven decision-making.
- Cybersecurity vulnerabilities, which raise concerns regarding the protection of sensitive tax data against cyberattacks, unauthorized access, and information breaches.

[11] Shahra, S. B. (2025). Tax control reality and requirements for strengthening it under digital transformation and artificial intelligence in Algeria. *Tax Studies Journal*, 14(27), p199–200.

These technical limitations may reduce the efficiency and reliability of digital tax services and undermine taxpayers' confidence in electronic platforms.

4.6. Human Resource Challenges

The shortage of qualified professionals in the fields of digital technologies and information systems constitutes one of the main obstacles to the successful digital transformation of the Algerian tax administration.
The effectiveness of any digital tax reform largely depends on the availability of skilled personnel capable of:

- Managing and operating digital platforms and information systems.
- Maintaining and upgrading technological infrastructure.
- Developing innovative digital solutions adapted to evolving tax administration needs.

Furthermore, resistance to change among some employees represents an additional challenge, as the transition from traditional administrative methods to digital processes often requires significant organizational and cultural adjustments.

5. CONCLUSION

In light of the findings, it becomes clear that digital transformation represents a fundamental pillar in modernizing and enhancing the effectiveness of the tax administration in Algeria. It has contributed to simplifying administrative procedures, improving service quality, and strengthening trust between the tax administration and taxpayers. Moreover, it has played a significant role in reducing tax evasion and increasing tax compliance through the adoption of advanced digital systems such as "Jibayatic" and "Moussahama'tic," which have enabled the digitalization and acceleration of tax processes.

However, achieving the full impact of this transformation remains dependent on the ability of the tax administration to overcome a set of challenges, whether technical, human, or organizational. Therefore, the success of digitalization does not rely solely on the introduction of technology, but rather requires a comprehensive strategic vision that integrates technological innovation, human resource development, and institutional improvement.

6. RECOMMENDATIONS

- Strengthening digital infrastructure:

Greater investment should be directed toward improving communication networks and information systems, especially in inland regions, to ensure equal access to digital services for all taxpayers. This includes enhancing internet speed, securing servers, and ensuring service continuity.

- Developing and training human resources:

Human capital is a key factor in the success of digital transformation. Continuous training programs should be organized for tax administration staff in modern technologies, data analysis, and cybersecurity. In addition, taxpayers should be made aware of how to effectively use digital platforms.

- Enhancing system interoperability and integration:

It is essential to establish a unified information system linking key institutions such as tax authorities, customs, banks, and the commercial registry. This would enable real-time and accurate data exchange, improving tax control and facilitating early detection of tax evasion.

- Strengthening cybersecurity and data protection:

With increasing reliance on digital systems, securing tax information becomes crucial. Advanced security technologies such as encryption and intrusion detection systems should be adopted to ensure data confidentiality and build user trust.

- Simplifying procedures and improving user experience:

Digital platforms should be made more user-friendly through simple interfaces, clear guidelines, and effective technical support services, thereby encouraging voluntary tax compliance.

- Adopting artificial intelligence and advanced data analytics:

Artificial intelligence can be used to analyze taxpayer behavior, predict tax evasion risks, and enhance audit processes, thereby improving the efficiency of tax administration and strengthening compliance.

- Promoting transparency and tax awareness:

Tax awareness campaigns and educational programs should be implemented to highlight the importance of tax compliance in supporting the national economy, while also providing clear and updated information on taxpayers' rights and obligations.

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