Journal of International Commercial Law and Technology
Print ISSN: 1901-8401

Website: https://www.jiclt.com/

Article

Analysis and evaluation of the digitization of the tax System in light of international and national experience

Article History:

Name of Author:
Sellali boubakeur[1], tedjania hamza[2], labsi ali[3], difallah medelhadi[4], lebza hicham[5].

Affiliation:
[1]University center of barika, Algeria, *boubakeur.sellali@cu-barika.dz*
[2]University of Eloued, Algeria, *Tedjania-hamza@univ-eloued.dz*
[3]University of Eloued, Algeria, *Labsi-ali@univ-eloued.dz*
[4]University of Eloued, Algeria, *difallah-medelhadi@univ-eloued.dz*
[5]University of Eloued, Algeria, *hichem-lebza@univ-eloued.dz* .

Corresponding Author:
Sellali boubakeur

How to cite this article:
boubakeur S, *et. al* Analysis and evaluation of the digitization of the tax System in light of international and national experience. *J Int Commer Law Technol.* 2025;6(1):450–461.

Received: *12-03-2025*
Revised: *16-04-2025*
Accepted: *02-05-2025*
Published: *24-05-2025*

Abstract: The study aims to analyze and evaluate the digitization of the tax system in light of international and national experiences. This is achieved by presenting international experiences in this field, as well as Algeria's experience in digitizing the tax system. The study uses a descriptive approach to describe the main areas used by these successful experiences to improve the efficiency of the tax system. It also uses an analytical approach by analyzing indicators of the transition towards digitizing the tax system, including the ratio of digital tax services to total services, the share of tax administrations collecting electronically, and the tax returns submitted. We reached the most important conclusions, including that digitizing the tax system has contributed significantly to improving the performance of tax administrations and the quality of their services. Experiences in this direction vary, including emerging economies that have been able to develop their digital infrastructure, in addition to flexible and flexible legislation, among others. However, each country has its own specificities in implementing and achieving its results.

Keywords: Digitization, Tax System, International Experiences.

INTRODUCTION

Digital transformation is an absolute and objective necessity, given the rapid developments in information and communications technology (ICT), as well as the applications of artificial intelligence (AI), which have led to the emergence of a new technological phenomenon called digital transformation. This phenomenon is the integration of digital technologies and their rapid penetration into the infrastructure of all sectors in the country. These technologies include the Internet of Things cloud computing, big data analytics, artificial intelligence, and other technologies.

Accordingly, digital transformation is considered one of the most important and recent developments in information technology. Businesses in the digital age rely on an advanced infrastructure of technologies to maintain operational efficiency. Digital transformation refers to how administrations transform their core operations using digital technology to enhance their efficiency and address the new challenges posed by the technological revolution.

Algeria, like other countries around the world, seeks to keep pace with the emerging technological changes. It is among the countries that have made

significant strides in its pursuit of digital transformation in various fields. It has worked and continues to work to digitize tax administration to increase its efficiency and flexibility in providing modern services.

Study Problem

In light of the above, and in light of technological developments and their impact on the tax system, it has become necessary for the tax administration to adapt to these developments. Accordingly, the following problem can be posed:

To what extent is the digitization of the tax system effective in light of international experiences, and what is its impact on Algeria?

Study Importance:

Given that the tax system is an effective means of developing the tax system and improving the functioning of tax administration, tax digitization has become an inevitable and objective necessity imposed by technological transformations. This will inevitably help increase administrative efficiency and the collection process, reduce fraud and tax evasion, and facilitate transactions between taxpayers and taxpayers.

Study Methodology:

The study adopted a descriptive and analytical approach, reviewing the theoretical framework of the study variables and then analyzing indicators of tax administration efficiency in the field of digital transformation, based on international and national experiences, to arrive at the desired results and recommendations.

Dynamic Indicators of Digitization of the Tax System in Some Arab Countries

Digital transformation has made rapid progress over the past decade, as the cost of digital technology has declined and the use of powerful tools required for application development has become easier. Examples of this include lower costs: cloud storage is now 50% cheaper than it was a few years ago. This transformation also focuses on generating value by simplifying procedures and consistently attracting taxpayers to the use of electronic tax filing systems, electronic payment systems, and electronic documents. Value can be achieved by reducing compliance costs, increasing tax certainty, raising compl (hadid, 2022)iance levels, and evaluating e-tax performance, most notably the ratio of digital tax services to total services, the share of tax administrations collecting electronically, and the share of tax returns submitted electronically. Several Arab countries have achieved tangible success in this regard. (hadid, 2022)

Digitizing the tax system in some Arab countries.

In Tunisia, taxpayers are allowed to pay both value-added tax and corporate income tax electronically. In Sudan, the increasing number of taxpayers is one of the most prominent challenges facing public financial management in Sudan, which relies heavily on tax revenues, which contribute 83% of total taxes. According to data from the Ministry of Finance and Economic Planning, the number of registered taxpayers is limited compared to a population of approximately 41 million.

In 2015, the digitization of taxes was implemented using the "Ornik 15" electronic system. In addition, another service, "Aleena," was launched, which is considered the first electronic billing, payment, and collection service. It connects the systems of financial institutions, the private sector, and merchants to electronic connectivity systems, enabling the payment of corporate fees through the windows of several banks, ATMs, and smartphones operating in the field of electronic collection. The system also contributed to controlling arbitrary tax assessments and helped significantly and tangibly increase the number of taxpayers.

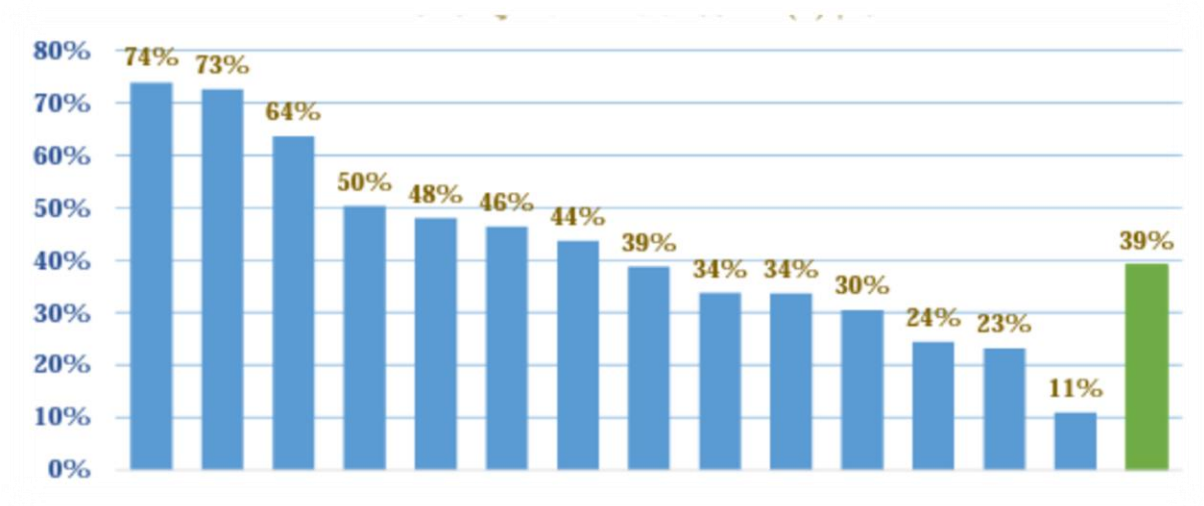
Jordan also represented the Kingdom. In 2005, taxpayers were able to electronically pay income tax and sales tax. This was the first e-government program to be implemented in government institutions and departments in the Kingdom. It enabled electronic self-assessment and electronic payment of outstanding balances without the need to visit the department, which is expected to enhance the speed of processing information. (hadid, 2022)

In Egypt, in 2018, the government moved to collect tax and customs duties for amounts exceeding EGP 5,000 electronically through the Electronic Payment and Collection Center of the Ministry of Finance (Arab Republic of Egypt, Ministry of Finance, 2022). The Ministry of Finance adopted a system to disseminate electronic payment and collection, leveraging the link between the Global Positioning System (GPS), the Treasury Single Account (TSA), and the Government Financial Management Information System (GFMIS) across the country. Accordingly, paper checks were replaced with the new electronic payment system. To increase the efficiency of the tax system, the Egyptian government (Ministry of Finance) seeks to begin the mandatory electronic filing of taxpayers' declarations for both value-added tax and income taxes. This will help enrich the tax database for economic activity, in addition to digitizing customs clearance systems through electronic signatures and the use of a single electronic database. (Fund, 2024)

In light of the increasing impacts related to

digital transformation, especially in the tax system, some Arab countries have worked on Developing a strategy that focuses mostly on upgrading the financial infrastructure and the extent of progress in this field, while strengthening the information and communications technology (ICT) infrastructure in general, and digital payments in particular, as Bahrain and the UAE lead the financial infrastructure index with percentages of 74% and 73%, respectively. This is due to Bahrain's increase in the number of current modern payment infrastructure systems, in addition to the digitization of the government payments system. Meanwhile, the UAE excels in financial infrastructure and ICT initiatives by activating initiatives and platforms for trade finance by increasing the number of modern technologies used in trading and payments. It also has incentives for modern financial technology companies, innovations in payment services, and strengthening the financial and ICT infrastructure. (Fund, 2024)

Figure 01: FinxAr Financial Infrastructure Index



Source: Arab Monetary Fund, FinXR Arab Financial Technology Index, April 2021, p. 10.

It is worth noting here the most important indicators used to measure the performance of electronic tax administration and how it is collected within this framework, namely the percentage of tax returns submitted electronically and the percentage of tax revenues collected electronically to total tax revenues.

From the table below, we see a discrepancy in the percentage of electronic tax returns in some Arab countries. Jordan and Egypt recorded a decline in the percentage of electronic tax returns to total tax returns, representing approximately 45% of total corporate tax returns in Jordan and approximately 49% of total sales tax returns, and 4.6% for income taxes. In Egypt, electronic tax returns represented approximately 48% of total corporate tax returns and approximately 4% of total income tax returns. (Economic, 2023)

Table 01: Tax returns submitted electronically to total tax returns by tax type

2021	2020	2019	2018	2017	2016	2015	
100	**100**	**100**	**100**	**100**	**100**	**Saudi Arabia**	**Income Tax**
4.6	**3.7**	**2.9**	**2.3**	**1.6**	**1.4**	**Jordan**	
-	**-**	**-**	**-**	**-**	**-**	**UAE**	
-	**3.92**	**-**	**-**	**-**	**-**	**Egypt**	
100	**100**	**100**	**100**	**100**	**100**	**Saudi Arabia**	**Corporate Tax**
45	**35**	**33**	**3.8**	**2.2**	**1.7**	**Jordan**	
-	**-**	**-**	**-**	**-**	**-**	**UAE**	
-	**-**	**12.55**	**-**	**-**	**-**	**Egypt**	
-	**-**	**-**	**-**	**-**	**-**	**Saudi Arabia**	**Sales Tax**
49	46.3	44.2	10.8	6.1	4.5	**Jordan**	
-	**-**	**-**	**-**	**-**	**-**	**UAE**	
-	**-**	**-**	**-**	**-**	**-**	**Egypt**	

100	**100**	**100**	**-**	**-**	**-**	**Saudi Arabia**	**Value Added Tax**
99	**99**	**9.8**	**5.7**	**1.4**	**1**	**Jordan**	
100	**100**	**100**	**-**	**-**	**-**	**UAE**	
-	**-**	**-**	**-**	**-**	**-**	**Egypt**	

Source: Arab Monetary Fund, "Digitizing Tax Collection in Arab Countries," 2021, p. 32.

The table above shows that Arab countries lead in this indicator, which recorded a rate of 100% for all taxes collected in the Kingdom of Saudi Arabia, including income, corporate, value-added, and customs duties. The rate in the UAE is 100% for both value-added and excise taxes. Morocco comes in next place with a percentage of digital tax revenues that constitute about 97% of the total corporate tax revenues and 96% of the total sales tax revenues. Meanwhile, the percentage of digitally collected income tax revenues decreases to about 70% of the total revenues of this tax. Jordan comes in with percentages of digitally collected tax revenues ranging between 55 and 57% for each of income, corporate, and sales taxes. Meanwhile, the percentage of digitally collected tax revenues in Egypt decreases to constitute 17% of the total income tax revenues and about 16% of the total customs duty revenues. This is illustrated in the following figure. (Fund, 2024)

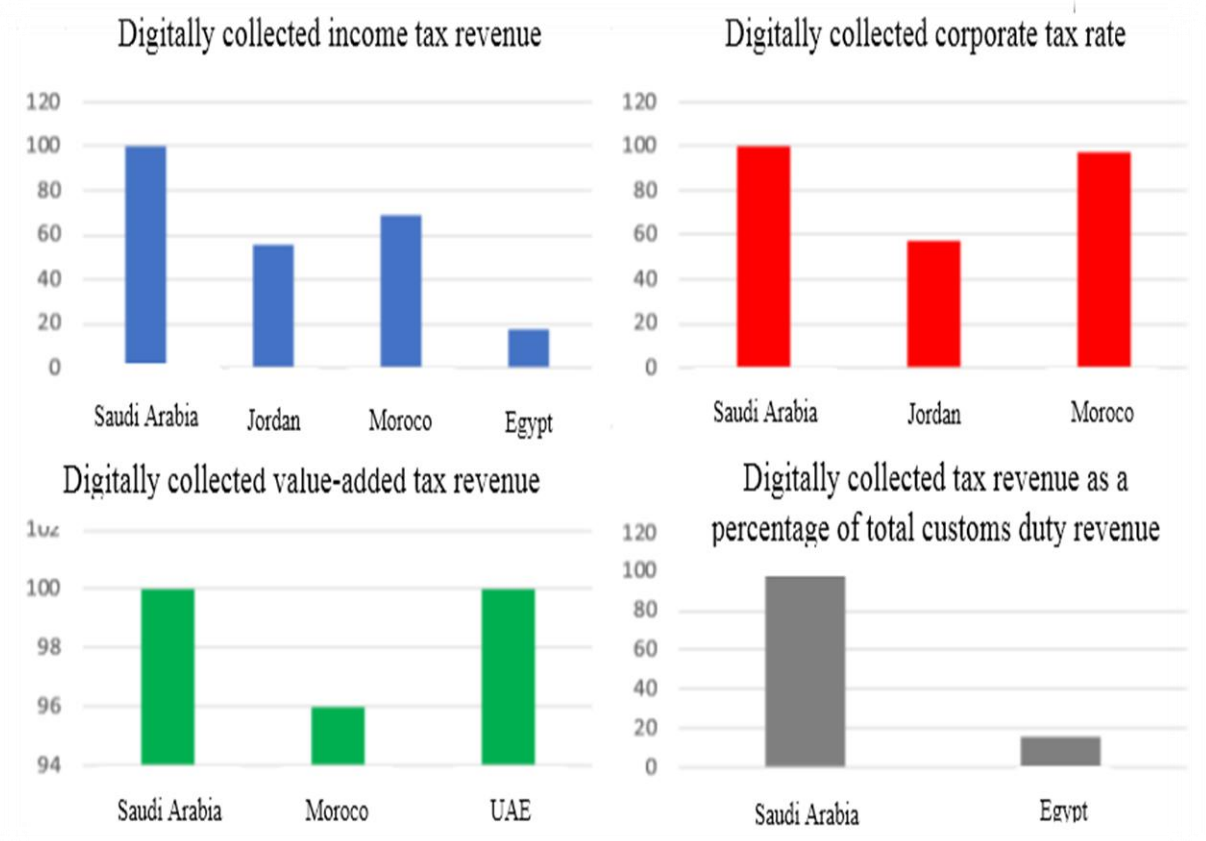


Figure 2: Percentage of tax revenues collected electronically to total tax revenues
Source: Arab Monetary Fund, "Finxr Arab Fintech Index," April 2021, p. 32.

Global experiences in the impact of the shift towards digitizing the tax system, focusing on the experiences of China and Estonia.

Digitizing tax administration is an important step in the comprehensive digital transformation the world is witnessing across various fields. With rapid technological developments and the increasing reliance on digital solutions, traditional tax collection and processing systems are no longer sufficient to meet the needs of the modern era. Consequently, many countries have adopted models to develop their tax systems in line with international developments and to benefit from the advantages of modern technology.

Digital transformation is one of the most important factors influencing tax administration and its various systems. The adoption of technology can lead to successful and sustainable tax reforms and reduce barriers to compliance. The COVID-19 pandemic, which has sparked a boom in the use of digital commerce, has made this change highly urgent for tax administrations. It also allows authorities to simplify

procedures and reduce the compliance burden on taxpayers. Research shows, for example, that the digital transformation process in South Korea reduced compliance costs by up to 19% in the period 2011-2016. In light of this, the experiences of some emerging countries (China and Estonia) that have succeeded in digitizing tax administration and their various impacts will be presented.

The Chinese Experience:

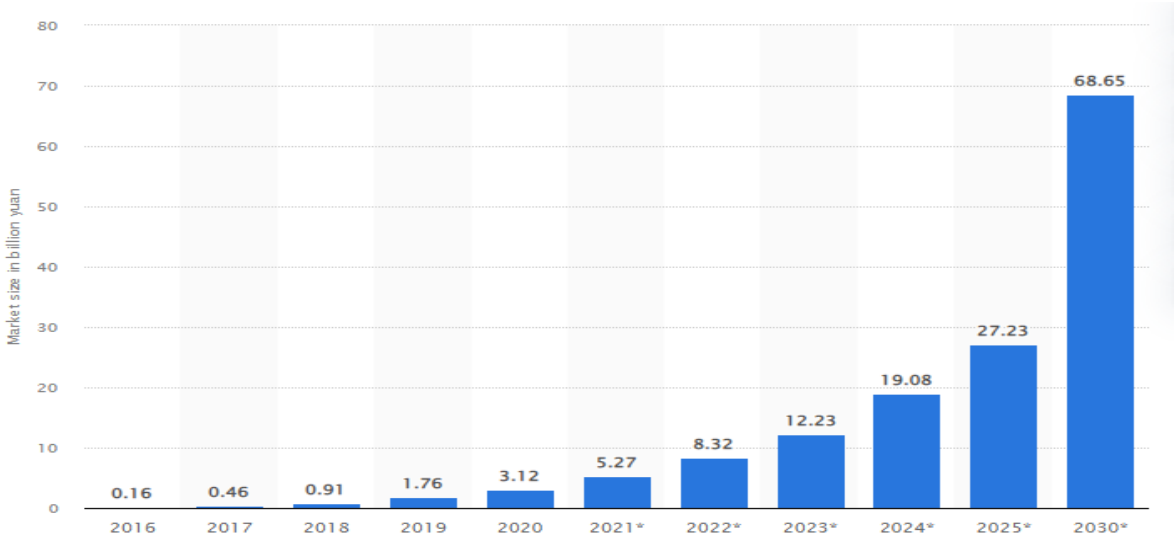
China is considered a world leader in digitalization. Efforts to digitize tax administration began in the 1990s, with the gradual establishment of a digital tax administration system in 1994 under the slogan "The Golden Tax System." Designed for the registration and payment of value-added tax (VAT), the first phase continued until 1998. The second phase of the GTS II system was operational from 1998 to 2003, and the system entered into force in September 2008. In 2015, the "GTS III" improvement plan was launched in China. This plan reforms the modern tax administration system, aiming for a single platform, two-level processing, three-level coverage, and four-level systems. This refers to a unified technical platform that includes both hardware and software. Two-level processing refers to data processing at the state and county levels for tax administration. Three-level coverage means that the implementation of GTS III will gradually cover all taxes and all stages of tax administration work, including both state and local tax offices and their links with other tax authorities. Other government departments, such as industry, commerce, and customs, refer to four systems: the tax collection system, the external data management and exchange system, the internal administrative organization system, and the risk management and supervision system. (Economics, 2019)

As of 2019, the State Tax Administration (STA) presented its "Internet Tax+" action plan, with the following five main objectives: strengthening cooperation with other stakeholders in society, improving taxpayer services, achieving digital invoicing, increasing transparency, and utilizing smart applications, including big data and artificial intelligence, for both the tax administration and taxpayers (STA). Since this year, the system has been rolled out nationwide, with the GTS III system covering five levels of tax administration offices with more than 36,800 users. (blockchain-and-cryptocurrency, 2023).

As with GTS III, starting in 2016, the STA introduced the application of big data technology in risk analysis and audit targeting, and the so-called "Thousand Group" project. This IT-based approach improves services and strengthens responsibilities to enhance tax-related compliance, improve service management capabilities, and achieve integration and professionalism. The advantages of these approaches include improved work efficiency, thus creating a new type of recruitment mechanism and a new type of relationship between the service and law enforcement, with individualized services for large taxpayers. This situation includes improved communication between the tax administration and companies and enhanced information exchange. In August 2018, the implementation of blockchain e-invoices for VAT also began as a pilot program, via the Public-Private Partnership cooperation model. The biggest advantage of the block chain e-invoice system over traditional VAT invoices is its security. (www.pwc.co.uk, 2022)

It can also be applied in a number of areas to reduce administrative burden and tax collection at a lower cost, helping to narrow the tax gap (https://www.pwc.co.uk), while tracking where and when VAT is paid, thus reducing VAT fraud. By October 25, 2019, a total of 7,528 taxpayers in catering, parking, retail, internet services, finance, and other industries had completed registration and access, and issued a total of 9.72 million blockchain e-invoices, with a total invoice amount of 6.11 billion yuan,The size of the blockchain application market in China exceeded three billion yuan in 2020. According to forecasts, blockchain technology has huge potential, with the market size expected to reach more than 27 billion yuan by 2025 and nearly 69 billion yuan by 2030. Many industries are applying blockchain technology. Key examples are the finance, government, and logistics industries. The following figure shows the size of the blockchain applications market in China from 2016 to 2020 with estimates through 2030: (Administration, 2021)

Figure 3: Blockchain Application Market Size in China from 2016 to 2020



Source :https://www.statista.com

At the end of 2018, the STA launched a nationwide direct personal income tax application to adapt to the individual income tax reform. As of May 2019, there were more than 70 million users of the application, representing 70% of the taxpayer user base. (Kim, 2021)

In 2017, China saw a significant reduction in compliance and payment time, from 832 hours and 37 payments in 2004 to 142 hours and 7 payments. This was due to a number of reforms made by China in this area, in addition to the abolition of the business tax and the digitization of VAT compliance. These reforms were accompanied by rational taxpayer education programs and the transition of tax authorities to a more customer-centric model. (blockchain-and-cryptocurrency, 2023)

Estonia's Experience:

Estonia is considered one of the most advanced digital societies in the world. It is one of the best countries in keeping up with and using technology to facilitate the transition to the formal economy and the development of Estonia's economic activity. Estonia ranked first in entrepreneurship activity by the World Economic Forum in 2017, first in startup friendliness by Index Venture in 2018, and among the top European Union countries in the 2020 Digital Economy and Society Index (DESI).

It also ranked second in internet freedom by Freedom House and first in the Bertelsmann Foundation's Digital Health Index. This success is due to the Estonian government's focus on digital literacy in the economic sphere. As of 2019, Estonia's statistics on digitalization showed that 99% of Estonian citizens had an electronic identity card to authenticate themselves for digital transactions. Estonia's system is among the most advanced in the world, allowing not only authentication but also digital signatures, with approximately 1.2 million people using it. Estonia had approximately 1.3 million citizens in 2014, outperforming the rest of the world in securing their digital identity through online access to voting, tax payments, and other electronic transactions. 99% of international services are conducted online. With the COVID-19 pandemic, Estonia has undergone a digital transformation, thanks to its existing technological infrastructure and digital culture.

In the same context, the digital transformation of Estonia's tax administration is part of a long-term shift towards electronic transactions. In 2000, for the first time, e-tax was introduced in Estonia, allowing tax filing online. Taxpayers can file their tax returns online. This e-tax covers not only individual income tax returns, but companies can also file income tax, social taxes, insurance, and pension fund contributions through e-tax. Instead of submitting a paper application, which can take weeks to process and distribute a refund, filing an individual's tax returns electronically can only take five days to receive a refund. Through these developments, users of e-tax have steadily increased from 59% in 2004 to 92.4% in 2010 and 95% in 2015. By 2019, approximately 98% of tax returns were submitted online using the digital identification method. It also takes taxpayers less than two minutes on average to complete a tax return, which can be illustrated by The following figure:

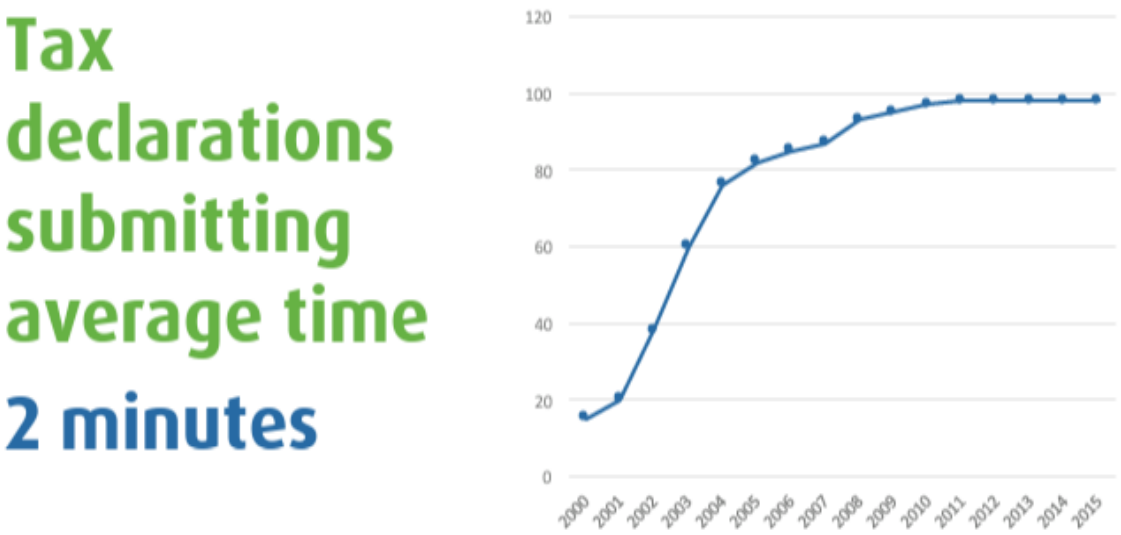


Figure 4: Average time to submit tax returns

Source : ega-esitlus-eEstonia_2016 As taxpayers in Estonia take a very short time to pay the income tax, VAT, and tax return, the following table shows the difference between the time taken for the online service and the time taken for the offline service:

Table 2: The difference between the times spent on the online service and the offline service:

Service	Time spent on e-service	Time spent on offline service	Time savings (min)
Establishing a company	30	510	480
VAT declaration	7	68	61
Tax declaration	10	78	68
i-Voting	6	44	38
Parliamentary legislation system	7	26	19
Self-Service of the Unemployment Fund	13	37	24

Source: e-Estonia.com

With the positive development in dealing with the informal economy due to digitization and digital transformation that Estonia has achieved, we note from the following figure that the tax gap decreased from 2.71% of GDP in 2010 to 1.18% of GDP in 2020.

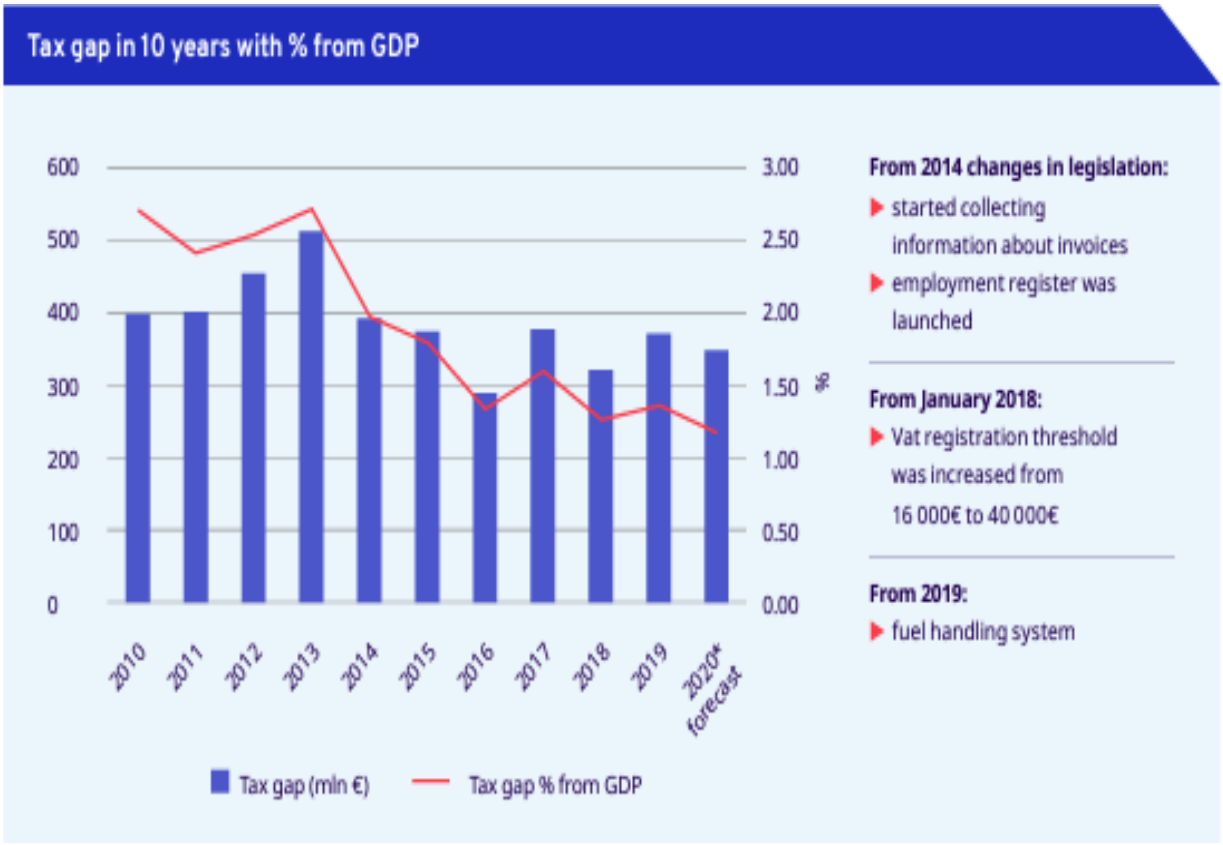


Figure 5: Tax gap as a percentage of GDP
Source: Estonia Tax and Customs Board 2020

In addition to the 2001 e-ID system, Estonia built a digital information exchange system, X-Road, in 2001. This system, according to a World Development Bank report, is considered the backbone of e-Estonia. It is a technological and regulatory environment that enables more secure online data exchange between information systems. X-Road is based on an interoperable ecosystem. One of the advantages of X-Road is that it allows for automatic data exchange between countries. In early 2017, automatic data exchange was established between Estonia and Finland. It offers more than 3,000 electronic services and more than 1,300 information exchange systems, processing more than 1.5 billion transactions annually. Furthermore, X-Road enabled a digital income tax return system by linking labor tax records to each citizen's tax records. The electronic tax filing system was established by the Tax and Customs Committee through X-Road. According to 2016 statistics, Estonia received approximately 98% of its revenue through e-tax.

Analyzing and Evaluating the Digital Transformation of the Tax System in Algeria

Algeria has made strenuous efforts to modernize and develop its tax administration and keep pace with the state's new digitalization trends, as part of its efforts to improve the efficiency of the administrative apparatus. These efforts have resulted in numerous achievements, all aimed at improving the performance of the tax administration and simplifying tax procedures for taxpayers. This allows them to declare taxes and fees electronically, enhancing transparency and speed of processing, and contributing to reducing traditional transactions.

The General Directorate of Taxes in Algeria has also implemented a modernization program aimed at completely restructuring its structure and operating methods. A new tax information system is currently being developed, and improving business relations is a strategic foundation for it. This electronic portal represents a first in electronic procedures designed to facilitate and simplify tax compliance. It enables the electronic submission of tax returns through the creation of an electronic platform called "**Jabaytak**," which can be analyzed into a number of elements: (M.F.A, 2025)

- Integrated information systems: Integrated information systems have been developed to cover various tax operations, contributing to streamlining procedures and reducing errors.
- E-Services: Several e-services have been launched, allowing taxpayers to complete their transactions remotely, such as filing tax returns and paying taxes.
- Electronic Data Exchange: Platforms have been established for electronic data exchange

between the tax administration and taxpayers, contributing to expediting procedures and reducing administrative burdens.

• Improving Tax Administration Efficiency:

• Staff Training: Several training courses have been organized to develop employees' tax skills and equip them with the necessary skills to use modern technologies.

• Simplifying Procedures: Tax procedures have been simplified and standardized, contributing to easier interactions with the tax administration.

• Combating Tax Evasion: Strict measures have been taken to combat tax evasion, such as exchanging information with tax administrations in other countries and imposing deterrent penalties.

• Enhancing Transparency and Accountability:

• Disseminating Information: Numerous pieces of information have been published about the tax system and the laws governing it, contributing to increased transparency.

• Activating Monitoring Mechanisms: Monitoring and auditing mechanisms have been activated to ensure compliance with tax laws and regulations.

• Combating Corruption: Strict measures have been taken to combat corruption in the tax administration.

The General Directorate of Taxes' "Jibayatik" information system

Jibayatik is an integrated information system developed and launched by the General Directorate of Taxes, aiming to digitize tax procedures and facilitate them for all taxpayers. This system offers a wide range of electronic services covering various aspects of taxation, from tax declaration to payment and file tracking. The Tax Administration is working to disseminate and generalize it across the country, at tax centers and neighborhood tax centers, according to the pace of receipt of new structures.

The "Jibayatik" system also represents an important step towards digitizing the tax administration in Algeria and improving its performance. It aims to facilitate and streamline tax procedures for taxpayers and enhance transparency and efficiency in this area. (M.F.A, 2025)

Services Provided by the "Jabaitek" System

The most important services provided by the "Jabaitek" system are as follows:

• Tax Declaration: The system allows taxpayers to submit their tax returns electronically, whether periodic or annual, saving time and effort and reducing the possibility of errors.

• Tax Payment: Through "Jabaitek," users can pay various types of taxes and fees electronically, using electronic payment cards or bank transfers.

• File Tracking: The system provides a service for tracking files submitted by taxpayers, enabling them to know the stages of their file processing and view any developments.

• Accessing Information: Through "Jabaitek," users can review various legal and regulatory texts related to taxes, in addition to obtaining information about various tax procedures.

Other Services: The system provides various other services, such as requesting tax certificates, filing complaints, and communicating with tax authorities.

Advantages of Using the "Jibayatak" System

• Saving Time and Effort: Users can complete their tax transactions online by accessing the Jibayatak platform via the link: https://jibayatic.mfdgi.gov.dz without having to travel to tax offices.

• Ease of Use: The system is designed to be user-friendly, making it accessible to all users, even non-tax specialists.

• Security: The system features a high level of security, as data is encrypted and users' personal information is protected.

• Transparency: The system provides transparent information about tax procedures, helping users understand their rights and obligations.

• Effective Communication: The system allows users to easily communicate with tax authorities to ask questions and file complaints.

How to Use the "Jabayatek" System

This system is used by:

• Creating an Account: Users must create an account on the system through the General Directorate of Taxes' website.

• Logging in: After creating an account, users can log in using their username and password.

• Using Services: After logging in, users can benefit from the various services offered by the system, such as tax declarations, payment, and file tracking.

The new portal for remote declaration of your contribution, Moussahama'tic

The "Moussahama'tic" portal is a modern digital platform developed by the General Directorate of Taxes to facilitate the process of declaring and paying taxes remotely. This portal is a qualitative addition to the electronic services provided by the Directorate, allowing citizens and companies to complete their tax transactions easily and conveniently online. This can be done using remote electronic payment cards, such as the Algeria Post Gold Card or the Interbank Payment Card (CIB). (M.F.A, 2025)

Services provided by the "Moussahamaticar" portal via the link: https://mfdgi.gov.dz/moussahamaticar

• Tax declaration: "Moussahamaticar" enables taxpayers to submit their tax returns

electronically, whether periodic or annual, at any time and from anywhere.

• Tax payment: The portal provides online payment of various types of taxes and fees, eliminating the need to travel to tax offices.

• Declaration tracking: Through "Moussahamaticar," users can track the status of their submitted declarations and view any updates.

• Tax information access: The portal provides users with access to various legal and regulatory texts related to taxes, as well as information on various tax procedures.

- Advantages of using the "Moussahamaticar" portal

• Saving time and effort: Users can complete their tax transactions online without having to travel to tax offices, saving them time and effort.

• Ease of use: The portal is designed in an easy-to-use manner, making it accessible to all users, even non-tax specialists.

• Security: The portal features a high level of security, as data is encrypted and users' personal information is protected.

• Transparency: The portal provides transparent information about tax procedures, helping users understand their rights and obligations.

• 24/7 Accessibility: Users can access the portal's services anytime, anywhere, allowing them to manage their tax transactions with flexibility.

How to Use the "Your Contribution" Portal:

- **Registration**: Users must create an account on the portal using their personal or company information.
- **Login**: After creating an account, users can log in using their username and password.
- **Service Selection**: Users must select the service they wish to use, whether it is to file a tax return, pay taxes, or view information.
- **Data Entry**: Users must enter the required information accurately and correctly.
- **Application Submission**: After entering the information, users can submit the application and continue processing it.

Updating and Modernizing the Tax Administration of the "Your Contribution" Portal

The "Your Contribution" portal represents an important step towards modernizing the tax administration in Algeria. It aims to:

• Simplify tax procedures for citizens

• Facilitate the declaration process: Instead of having to fill out complex paper forms and travel to tax offices, taxpayers can easily complete their transactions online. This reduces errors and speeds up the processing process.

• Save time and effort: Using "Your Contribution" eliminates the need to allocate time and effort to travel to tax offices, allowing citizens and businesses to focus on their core activities.

• Accessibility anytime, anywhere: Users can access the portal from anywhere, at any time, allowing them to manage their tax transactions with complete flexibility.

• Clear and accessible information: "Your Contribution" provides clear and detailed information about tax procedures, helping users had better understand their rights and obligations.

• Declaration tracking: Users can track the status of their submitted declarations, enhancing transparency and reducing the possibility of errors or delays.

• Effective Communication with Tax Authorities: The portal allows users to easily communicate with tax authorities to ask questions and submit complaints, contributing to resolving many problems and improving the efficiency of tax administration through:

• Process Automation: "Your Contribution" contributes to automating many tax processes, reducing the need for human intervention and speeding up the processing process.

• Improving Data Management: The portal helps better collect and analyze tax data, enabling the tax administration to make more effective decisions.

• Combating Tax Evasion: Digitizing tax procedures contributes to reducing opportunities for tax evasion, thereby increasing the state's tax revenues.

• Encouraging the use of the digital space: "Your Contribution" is a good example of how technology can be used to facilitate citizens' lives and improve government services. It also promotes digital transformation and encourages the use of electronic services in various fields.

Tabioucom Platform:

The Tabioucom platform is an application created and developed by the General Directorate of Taxes with Algerian expertise. It is a digital platform aimed at facilitating the process of paying tax stamps electronically and remotely. This platform was launched on August 8, 2024, as part of the Ministry of Finance's efforts in line with the digital strategic directives of higher authorities, which aim to digitize services and provide a smoother and more efficient payment experience for citizens and businesses. By November 2024, 75,614 stamp duty payment receipts were issued via the Tabioucom digital platform. (M.F.A, 2025)

Services provided by the Tabioucom platform:

Electronic payment of tax stamps. The platform allows users to pay tax stamp fees for various documents and transactions online, saving time and effort.

• **Stamp Inquiry**: Through the platform, users can inquire about the types of stamps available and their prices.

• **Payment Receipts**: After payment, users

can obtain an electronic payment receipt, which they can print and use as proof of payment at the relevant authorities.

Key advantages of the Tabioucom platform:

• Saving time and effort: Avoiding the need to travel to post offices or neighborhood centers to pay stamp duties.

• Ease of use: A simple design and an easy-to-navigate user interface make the payment process easy for everyone.

• Security: The platform provides a secure payment system that protects users' financial and personal information.

• 24/7 accessibility: Users can access the platform and make payments anytime (7 days a week) and from anywhere.

How to Use the "Tabioucom" Platform:

Users can access the "Tabioucom" platform via the General Directorate of Taxes' website or directly via the platform's dedicated link: (M.F.A, 2025)

• **Login**: Using the platform requires logging in by filling out a personal information form. This is followed by verifying personal information and selecting the category and type of document.

• **Selecting the Stamp Type**: The user selects the type of tax stamp they wish to pay, then displays and confirms the category and type of document, as well as the applicable stamp duty rate.

• **Entering the Required Data**: The user must enter the required data to complete the payment process.

• **Payment**: The user enters their payment card information to complete the electronic payment process.

• **Payment Confirmation**: After completing the payment, the user receives payment confirmation and can print the electronic payment receipt.

From the above, it can be said that the digital transformation in Algeria represents a positive step towards improving the efficiency of tax administration and developing the country's economic infrastructure. Despite existing challenges, continued investment in technology and enhanced digital awareness can lead to better long-term outcomes, boosting economic growth and reducing reliance on oil tax revenues.

Despite the challenges facing the digital transformation of the tax sector, digital platforms such as "Musahamatak" and "Jabaitak" represent serious steps towards achieving this transformation. By learning from leading international experiences, Algeria can build an integrated system to modernize tax administration, increase its efficiency, and enhance tax collection. This requires a focus on developing digital infrastructure and training personnel to ensure the sustainability of this transformation. Despite the efforts made, the digital transformation in the tax sector in Algeria continues to face several challenges, most notably weak digital infrastructure, a lack of cultural and digital awareness among taxpayers, and resistance to change within administrative structures. However, the Algerian tax system, through the "Musahamatak" and "Jabaitak" platforms, is demonstrating tangible positive results in improving the efficiency of the tax system. The platforms have streamlined declaration and payment procedures and reduced paperwork, enhancing taxpayers' confidence in a robust system that is responsive to digital transformations, similar to other economic sectors. (M.F.A, 2025)

CONCLUSION

Digital transformation has contributed to significant gains, particularly in terms of tax administration efficiency, as well as in terms of developing more efficient mechanisms for tax transactions and collection methods. This has often enabled significant financial savings, thus achieving the objectives of fiscal policy and the economy as a whole. Digitizing tax operations has also played a significant role in expanding the tax base, combating tax evasion, and increasing tax efficiency through the transition to electronic systems for tax compliance and collection. These systems now enable tax administrations to collect accurate and immediate information on salary payments, company profits, and sales of goods and services, providing a complete picture of tax entitlements and accurate forecasts of tax revenue levels, as well as the immediate collection of taxes electronically.

Many emerging economies, including some Arab countries, have made significant progress in digitizing tax operations and increasing tax collection across several fronts in recent years. The study aimed to analyze some of the experiences that have contributed to increasing the efficiency of tax administration, attempting to derive the foundations for their success. The study reached a set of findings and recommendations, which will be reviewed as follows:

• There is a disparity in the development of digital and ICT infrastructure in emerging countries compared to developing Arab countries. This is due to factors and incentives that facilitate the provision of a high-level technology base and the extent of internet penetration.

• The introduction of electronic systems for filing and paying taxes has reduced tax compliance and payment times. The compliance and payment index has significantly declined in emerging countries compared to Arab countries. This is due to the use of electronic filing and electronic payment, as well as the simplification of tax systems in developed countries.

• The use of modern technologies in the tax field, such

as blockchain and electronic invoicing, has contributed to combating tax fraud and increasing tax revenue, especially in countries that have adopted value-added tax.

• Algeria seeks to modernize and digitize its tax system by employing modern and advanced technologies, such as the remote procedures portal "Jabaytak" and the remote declaration and payment portal "Musahmatak."

• The tax administration is paying significant attention to the dimensions of digital transformation, particularly information systems, modern technology, and online communication.

• The Algerian tax administration is working to improve its tax services to meet the desires and aspirations of taxpayers.

• The two online portals, "Jabaytak" and "Musahmatak," facilitate communication between the two parties and ensure transparency and credibility in transactions.

• The improvement of tax administration services is closely linked to the extent of reliance on digital transformation and its technologies.

• Digital transformation contributes significantly to the improvement of tax services provided.

• Emerging countries (China and Estonia) have achieved significant tax savings, particularly in countries whose tax authorities have adopted digital technology. Tax administrations' interactions with taxpayers have become faster and more efficient through the use of modern technologies such as mobile phones, email, payment platforms, and other technologies.

• Further efforts are needed to improve the efficiency of tax administration in line with digital developments and transformations, such as the "Your Tax" and "Your Contribution" portals.

• The need to continuously update and improve tax services to meet taxpayers' expectations and ensure effective tax collection.

• Further efforts are needed to enhance communication between the tax administration and taxpayers using modern digital technologies.

• Tax administrations must place greater emphasis on innovation to provide services that meet taxpayers' expectations.

- • Digital transformation relies on many technologies, such as artificial intelligence, big data, the Internet of Things, and other technologies. This requires countries to keep pace with all transformations so that their impact is positive, whether in terms of tax administration efficiency, increased collection, or on taxpayers. To avoid any problems in this direction, governments must adjust tax legislation in accordance with the developments and transformations witnessed by the world.

REFERENCES

1. Administration, D. T. (2021). *Wuzhen Action Plan（2019-2021）*. www.britacom.org.
2. blockchain-and-cryptocurrency. (2023). *chinas-blockchain.* chinas: https://www.iss.europa.eu. (s.d.).
3. Economic, U. A. (2023). *Arab economic indicators.* Abu Dhabi - United Arab Emirates: Arab Monetary Fund.
4. Economics, V. U. (2019). *Based on the meeting between the Vienna University of Economics and Business (WU) Global Tax Policy Centre (GTPC) and the Tax Collection and IT Administration Department of the STA, in the STA's office.* Based on the meeting between .
5. Fund, A. M. (2024). *Digital transformation in Arab countries.* Ligue arabe: Fonds monétaire arabe.
6. hadid, a. (2022). Electronic banking services and the extent to which they respect the rights of taxpayers. *Journal of Legal and Economic Studies*, 12.
7. Kim, Y. R. (2021). *Blockchain Initiatives for Tax Administration (éd. 69 UCLA LAW REV. (forthcoming)).* Quinney College of Law: University of Utah.
8. M.F.A. (2025). *Digital transformation of tax administration.* Algerian: https://www.mf.gov.dz/index.php/ar/documentation-ar/grands-dossiers-ar/2173-2025-02-06-14-34-12.