Fiscal Justice: Between Theoretical Principles and Practical Application

النظرية العدالة الجبائية: بين المبادئ والتطبيق العملي

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الملخص:

يعتبر مبدأ العدالة الجبائية مطلبا أساسيا لتحقيق الاستقرار الاقتصادي في الدولة لاسيما عند الدول النامية بوجه عام والجزائر على وجه الخصوص والذي يهدف أساسا إلى زيادة التنمية الاقتصادية في ظل البيئة الجبائية وكذا تشجيع الاستثمارات المحلية والأجنبية لذا يتطلب توافر جملة من القوانين واللوائح ذات طابع ضريبي يسهل على المكلفين معرفة التزاماتهم الضريبية من ناحية ومن ناحية أخرى يساهم في تطبيق العدالة بصورة أفضل من حيث توزيع العبء الضريبي بصفة عادلة ومنصفة.

إن العدالة الجبائية أصبحت تشكل مبدأ جوهريا وشرطا ضروريا يهدف إلى تحقيق مصلحة الدولة ومصلحة المكلفين بها لأنها تعد ضمانة فعالة لهم في تلاقي إجحاف الأعباء الضريبية بهم كما تعمل على إعادة توزيع المداخيل والثروات وتقضي على الطبقية الاجتماعية وتخفف من حدة التميز بين فئات المجتمع.

الكلمات المفتاحية: العدالة الجبائية – الأعباء الضريبية – الاستقرار الاقتصادي – العبء الضريبي – النفقات

Abstract:

The principle of tax justice is a fundamental requirement for achieving economic stability, particularly in developing countries in general and in Algeria in particular. It primarily aims to promote economic development within a fair tax environment and to encourage both domestic and foreign investment. To achieve this, there must be a set of tax-related laws and regulations that facilitate taxpayers' understanding of their obligations on one hand, and contribute to the fair and equitable distribution of the tax burden on the other.

Tax justice has become an essential principle and a necessary condition aimed at serving both the interests of the state and those of taxpayers. It represents an effective guarantee against the unfair imposition of tax burdens, contributes to the redistribution of income and wealth, eliminates social class divisions, and helps reduce inequality among different segments of society.

Key words: Tax Justice-Tax Burdens -Economic Stability-Tax Burden-Expenditures

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Introduction:

The principle of justice occupies a position of utmost importance, as it implies that all legally equivalent entities are subject to the same legal treatment, regardless of their gender, color, language, ethnicity, or origin. This reflects the deliberate intent of the constitutional founder to structure it in order to uphold the rule of law and to entrench the genuine principles of democracy in all fundamental laws issued by the Algerian state, from the Constitution of 1963 up to the currently applicable Constitution of 2020.

The issue of justice in the Constitution does not merely concern the fundamental rights and public freedoms of members of society. It is addressed in accordance with Articles 34 to 77 of Presidential Decree No. 20-442, dated 30 December 2020, concerning the promulgation of the constitutional amendment ratified in the referendum of 1 November 2020, as published in the Official Journal of the People's Democratic Republic of Algeria.[1]

It has been structured within tax legislation centered on the concept of fiscal citizenship, in accordance with the provisions of Article 82-2 of the Constitution, which provides that: *"All taxpayers are equal before the tax, and the law determines the cases and conditions of full or partial exemption therefrom."* This occurs within the context of the ongoing debate regarding the necessity of imposing tax deductions, reflecting the positions of both liberal and socialist schools of thought.

In fact, an effective tax system generally relies on several indicators, among which justice constitutes a fundamental principle considered by the tax legislator in the course of reforms aimed at correcting deficiencies in prior provisions. These revisions, extending from the 1990s to the present day, have encompassed various aspects, including the institutional framework and the legislative structure. Specifically, these reforms addressed income taxes through the establishment of the Gross Income Tax (IRG) for the revenues of natural persons, and the Corporate Profit Tax (IBS) concerning the profits and income earned by legal entities, in addition to the Value Added Tax (VAT) applied to turnover without distinction, as a form of indirect tax legally imposed on the final consumer, in accordance with Articles 38 and 65 of Law No. 90-36 dated 31 December 1990, which comprises the Finance Law for the year 1991[2].

Based on the foregoing, this paper aims to examine the current state of the principle of justice in Algerian tax legislation

To address the question at hand, this study will be organized into the following two sections:

Title1: The theoretical framework of the principle of tax justice.
Title 2: The practical application of the principle of tax justice and its implications in Algerian legislation.

1-Tilte I:The theoretical framework of the principle of tax justice

Tax justice is considered one of the foundational principles established by the **liberal economic philosopher Adam SMITH**, alongside the principles of certainty, equity, and economy in expenditures. Its origin can be traced back to Article 13 of the 1789 Declaration

of the Rights of Man and of the Citizen, which emphasizes the obligation of citizens to contribute through taxation.

Due to the relative nature of the term “tax justice,” a precise legal definition has been lacking. Moreover, scholars and legal theorists have not reached a consensus on its constituent elements, despite its crucial role in raising tax awareness through the equitable distribution of tax burdens, serving as a standard of legal security, positively contributing to political stability, and combating crimes such as tax evasion and fraud.

1.1-First Subtitle: The Concept of Tax Justice

Tax justice can be regarded as a constitutional principle within public finance. Despite its significance, the national constitutional founder limited its definition to the concept of justice in **Article 37 of Presidential Decree No. 20-442**, which states:

"All citizens are equal before the law and have the right to equal protection. No one may invoke any discrimination based on birth, race, sex, opinion, or any other personal or social condition or circumstance."

The absence of a specific definition of tax justice is justified by its relative nature, as its meaning depends on the prevailing social philosophy in society. Attempts to link tax justice to an objective standard have sparked debates among scholars due to the difficulty in measuring the effect of taxation on each taxpayer and the challenge of precisely determining the tax burden borne by each individual.[3] ،Accordingly, scholars and jurists have sought to address this issue by proposing several definitions, of which only a few will be mentioned below.

.Professor **Jacques Percebois** maintains that tax justice is achieved by ensuring fairness through the distribution of the tax burden, such that each bears their equitable share.[4]

Professor **Bernard Duvignaud** associates tax justice with taxpayers’ income, considering that the principle is realized when all those subject to taxation contribute to covering public expenditures in proportion to their respective incomes.[5]

Tax justice has been defined as the principle whereby individuals are required to contribute to the financing of the public treasury according to their taxable capacity. In other words, individuals should be subject to different tax burdens depending on their economic situation: the more affluent a citizen is, the heavier the tax burden they must bear, and vice versa. [6].

Tax justice is achieved when all taxpayers are subject to an equitable tax burden, which fosters a sense of fairness and a relative willingness to comply. In this context, the wealthy bear a greater tax burden than the poor, meaning that the tax system embodies the principles of equality, universality, individuality of taxation, and the avoidance of double taxation. It is under these conditions that tax justice can truly be realized.[7]

Financial law scholars consider tax justice to be one of the fundamental pillars of taxation, or one of its core principles. It is clearly manifested in legal provisions governing the imposition, collection, and recovery of taxes, in proportion to the taxpayer's ability to pay.[8].

In conclusion, tax justice constitutes a fundamental principle in the design of financial systems, aiming to distribute the tax burden among members of society in a fair and equitable manner, taking into account their financial capacity and ensuring equal treatment without discrimination on the basis of income or wealth, while safeguarding the public interest in accordance with the state's supreme constitutional values.

According to the proposed definition, tax justice rests on several essential components, which can generally be summarized as follows:

a/Legality of Taxation:

No tax may be imposed, amended, or abolished except by virtue of a legal text issued by the legislative authority, thereby protecting citizens from any potential arbitrariness by the tax administration. This principle is enshrined in Article 82-1 of the Constitution, which states: *"No tax may be established except by law."*

b/Equality in Taxation:

Equality in taxation means the absence of discrimination among citizens of the same country in the application of taxes, while considering their taxable capacity, in accordance with the principle of tax territoriality, unless a legal text or tax treaty provides otherwise. This requires that all individuals in the same economic position be subject to the same tax burden, as provided under Article 82, paragraphs 2 and 3 of the Constitution, which stipulate: *"All taxpayers are equal before taxation, and the law shall determine the cases and conditions of full or partial exemption therefrom. Taxation is one of the duties of citizenship."*

The tax burden differs where the economic situations of taxpayers vary, meaning that tax treatment changes according to differences in economic capacity—this is referred to as **vertical equity**. Conversely, tax treatment is equal when taxpayers share the same economic situation, which is referred to as **horizontal equity**.[9]

c/Personalization of Taxes:

Taxation takes into account the personal circumstances of the taxpayer.[10]It aligns with the taxpayer's varying circumstances and corresponds to the modern concept of financial justice by leaving them what is necessary to meet family burdens. Its basis is the individual's income (such as salary, profits, or other revenues), family situation (such as the number of children, spouse, or support of relatives), and special circumstances (such as disability, …).
(chronic illnesses, natural disasters) and authorized deductions (such as housing loans, educational expenses).

The personal nature of the tax is characterized by its flexibility and its ability to adapt to the economic and social circumstances of individuals, making it an effective tool for achieving tax justice, especially when applied according to the principle of progressivity[11].

d/Generality of Taxation:

The generality of taxation means that its provisions apply to all individuals (the personal aspect) and all assets and activities subject to tax (the material aspect) within the territorial scope of the state, unless explicitly excluded by a legal provision or a tax agreement.[12]This makes the generality of taxation one of the fundamental pillars for achieving tax justice and neutrality.

e/Tax Transparency:

Tax transparency refers to the clarity and ease of access to information related to the tax system, including (tax laws and regulations, tax collection procedures, distribution of the tax burden among different groups, and how tax revenues are utilized). The importance of transparency lies in enhancing trust between citizens and the state, combating tax crimes, improving economic efficiency, and attracting investment.

f/Oversight of Tax Laws:

Tax laws are subject to constitutional oversight in two forms. First, **prior oversight**, known as preventive oversight, occurs before the tax laws are published in the Official Gazette of the People's Democratic Republic of Algeria regarding their constitutionality before the Constitutional Court, pursuant to Article 190 of the Constitution. By law, the President of the Republic, the President of the Council of the Nation, the President of the People's National Assembly, the Prime Minister (or the head of government, depending on the case), forty (40) deputies, or twenty-five (25) members of the Council of the Nation have the right to challenge these laws before their issuance, as provided in Article 193 of the Constitution.

Second, **subsequent oversight**, which takes place after tax laws enter into force, allows citizens, according to Article 195 of the Constitution, to indirectly challenge their provisions through what is called a plea of unconstitutionality before the judiciary. The judge, in turn, refers the plea to the Constitutional Court to decide on the constitutionality of the contested tax provision.

Independent bodies, such as the **Court of Accounts**, can also ensure that tax laws comply with constitutional rights in terms of tax imposition and collection. This is stipulated in Article 199, Paragraph 1 of the Constitution, which states: *"The Court of Accounts is a supreme independent institution responsible for overseeing public property and funds. It is entrusted with subsequent oversight of the state's, local authorities', and public establishments' funds, as well as the state-owned commercial capital."*

g/Non-Retroactivity in Tax Legislation: Tax laws should not be applied retroactively to preserve the stability of financial transactions, unless such provisions benefit the taxpayer,

thereby protecting legal certainty and trust in the tax system. This is stipulated in Article 82-4: *"No tax, levy, duty, or any entitlement of any kind shall be applied retroactively."*

1.2-Second subtitle: Types of Tax Justice

In the absence of a precise legislative definition of tax justice at the national or comparative level, the field remains open to multiple doctrinal interpretations aiming to define the concept and establish its criteria. However, due to differing philosophical, economic, and social foundations adopted by scholars and intellectual schools, doctrinal classifications of tax justice have varied.

Liberals, such as philosophers and economists **Adam Smith** and **Milton Friedman**, focused on economic efficiency and minimal state intervention, leading them to favor **horizontal tax justice** (equality of treatment) and **benefit-based tax justice** (tax in exchange for service).

In contrast, socialists, including **Karl Marx** and **John Rawls**, emphasized social justice, advocating **vertical tax justice** (progressive taxation) and **ability-to-pay tax justice** to redistribute wealth.

From this perspective, it is scientifically necessary to address the main doctrinal classifications of tax justice and analyze their theoretical contents to highlight the scholarly perspective, determine the foundations of each approach, and assess their applicability in contemporary tax systems, particularly in Algerian tax law.

1- Fiscal Justice According to the Standard of Equality (Équité fiscale selon la norme d'égalité)

Fiscal justice, in light of the standard of equality, is assessed by the degree of equal tax treatment afforded to taxpayers, as emphasized by several jurists, most notably *Léon Duguit*. It is generally divided into two categories:

A. Horizontal Fiscal Justice (Équité fiscale horizontale):

Horizontal fiscal justice is regarded as one of the fundamental pillars of any fair tax system. The concept emerged prominently during revolutionary movements, particularly the French Revolution of 1789, which called for the abolition of unjust fiscal discrimination resulting from the dominance of the feudal system founded on class-based distinctionsAt that time, the nobility and the clergy[13] enjoyed complete or nearly complete exemptions from tax levies, in stark contrast to the lower classes—particularly peasants and artisans—who bore the heaviest fiscal burden despite their limited financial capacities. [14].

As a result of the equality it establishes among taxpayers possessing the same contributive capacity, and given its role as an effective instrument in building trust between citizens and the State, horizontal fiscal justice has led most countries worldwide-including

Algeria-to explicitly enshrine this principle in their national constitutions and to incorporate it within their legal systems. This aims at ensuring legal equality in the distribution of the tax burden and preventing all forms of discrimination among citizens who are in the same financial situation.

B. Vertical Fiscal Justice (Équité fiscale verticale):

Vertical fiscal justice, also referred to as *equité fiscale radiale*, represents one of the most significant developments in modern tax thought since the 19th century. The concept was strengthened in the writings of prominent thinkers, most notably *Adam Smith*, who considered that a fair tax is one levied in proportion to an individual's ability to pay.[15]

In response to major economic and social transformations, and in line with the orientation towards social justice, most countries—including Algeria—have sought to institutionalize vertical fiscal justice in their constitutions and tax systems by adopting a progressive tax regime. This system takes into account disparities in income and wealth, and is founded on the principle that each individual should bear the tax burden according to his or her financial capacity, rather than on an equal footing with others.

2- Fiscal Justice According to the Standard of Benefit (Équité fiscale fondée sur l'utilité):

The benefit-based standard of fiscal justice is grounded in the idea that individuals should contribute to public expenditures in proportion to the benefits they derive from state services. Under this view, taxation is considered as the price paid by citizens in return for the public goods and services they receive, whether in the form of security, education, infrastructure, or other public facilities.

The historical roots of the benefit-based theory of fiscal justice trace back to the 18th and 19th centuries, with the rise of the classical liberal school of thought. This school maintained that state intervention should remain limited and that citizens should be required to contribute to public expenditures only to the extent that they benefit from state services. Among the most notable scholars of this approach are *Jean-Baptiste Say*, *Erik Lindahl*, and *David Hume*.[16]

The benefit-based theory of fiscal justice has also been adopted by many states in the form of specific taxes and fees, particularly those of a local or service-oriented nature, such as sanitation fees.

3- Fiscal Justice According to the Ability-to-Pay Principle (Équité fiscale selon le critère de la capacité contributive):

The theory of fiscal justice based on the ability-to-pay principle has received wide endorsement from jurists and economists, among them *John Stuart Mill*, *Adolphe Wagner*, *Louis Trotabas*, and *John Rawls*. This is because it rests on a fundamental principle: every individual must contribute to financing the public expenditures of the State in proportion to his or her contributive capacity, rather than in relation to the public services he or she

receives. [17] which is generally determined on the basis of annual income, net wealth, or consumption expenditure

4- Socially-Oriented Fiscal Justice (Équité fiscale sociale):

Socially-oriented fiscal justice aims to incorporate the principle of social justice in the distribution of tax burdens among members of society, so as to achieve a certain balance between social classes. This perspective has been endorsed by many jurists and scholars, among the most prominent being the French economist *Thomas Piketty* and the jurist *Abdel-Razzak Al-Sanhouri*.:[19]It is based on three (03) core principles, which are [18]

a.Vertical justice: by requiring individuals to pay taxes according to their financial capacity, imposing higher taxes on luxury goods while granting exemptions or reductions on essential goods.

b. Horizontal justice by treating taxpayers with similar incomes equally, while working to close tax loopholes to reduce tax-related crimes.

c. Social dimension by using tax revenue to finance public services that benefit lower-income groups, implementing income redistribution policies through social support, and taking social circumstances into account (e.g., exemptions for low-income earners).

5- Tax Justice with a Legal Dimension (Équité fiscale juridique):

Many scholars have called for the establishment of the legal dimension in tax justice, given the clarity and rigorous organization it provides, which makes the tax system more coherent. Among the prominent scholars who emphasized the importance of precise codification and legal oversight in achieving tax justice, based on respecting the principles of legality and transparency, is **Gaston JEZE**[20] It is based on three (03) main elements [21]

A- **Constitutional Dimension:** This involves adherence to constitutional provisions regulating tax administration, respect for the fundamental economic and social rights of citizens, and compliance with constitutionally enshrined principles of equality and non-discrimination.

B- **Legislative Dimension:** This includes clarity and linguistic precision of tax laws, avoiding ambiguities that may lead to multiple interpretations, and ensuring proportionality between legal texts and practical application.

C- **Procedural Dimension:**

- **Implementation Mechanisms:** All taxpayers are subject to tax procedures, preventing arbitrary application of the law, and ensuring oversight of tax administration officials.

- **Rights Guarantees:** Taxpayers have the right to objection and appeal, the independence of dispute resolution bodies is ensured, and administrative discretion is limited by legal principles.

6- **Tax Justice with an Economic Dimension (Équité fiscale économique):** The economic dimension of tax justice is considered one of the most important perspectives from which the tax system is evaluated, according to many scholars and economists, notably **John MAYNARD KEYNES** and **Maurice DUVERGER**.[22] Given that the role of taxation is not limited to financing public expenditures but also extends to influencing the overall economic life through guidance, stimulation, and rebalancing, this dimension requires that tax policy be designed to achieve economic efficiency through tax neutrality, economic incentives, and simplification of the tax system.

2-Tilte I: The practical application of the principle of tax justice and its implications in Algerian legislation

Since the early 1990s, Algeria has undergone profound economic transformations imposed by the repercussions of the global financial crisis and the decline in oil prices in the late 1980s, as well as the shift toward a market economy following the adoption of comprehensive structural reforms within the framework of economic adjustment programs with international financial institutions. This reality created an urgent need to reconsider the national tax structure, which was influenced by the legacy of a centralized system characterized by rigidity and violations of the principles of equality and fiscal fairness, hindering the establishment of a reciprocal relationship between the tax administration and taxpayers.

In this context, the Ministry of Finance, represented by the General Directorate of Taxes, undertook a comprehensive review of the tax legislation. Manifestations of tax justice were embodied within the current tax system across several dimensions, which will be analyzed in the first section, followed by an assessment of their effectiveness in the second section of this study.

2.1-First Subtitle: The Manifestation of Tax Justice in the Algerian Tax System

The Algerian legislator has sought to uphold tax justice by establishing a legislative and organizational framework, particularly concerning income taxes and turnover-based taxes [23].This was accompanied by the adoption of procedural reforms aimed at simplifying the tax system and enhancing transparency, contributing to the reduction of tax disputes and the consolidation of trust between the tax administration and taxpayers.

In this context, this legislative intent was embodied in a set of provisions included in the annually updated tax laws through the Finance Acts, aiming to establish a more effective tax justice aligned with the requirements of the economic and social reality.

First -Taxes on Income:

Under this heading, we will address the revenues generated by both natural persons and legal entities.

Personal Income Tax (PIT):

The tax legislator imposes a single annual tax on the total net income of natural persons derived from: industrial and commercial profits, non-commercial professional profits, agricultural profits, income from renting built and unbuilt properties, returns on movable capital, salaries, wages, pensions, lifetime rents, and capital gains resulting from the transfer of built or unbuilt properties, real rights, shares, or similar securities. This tax is applied in accordance with the principle of territoriality stipulated in Article 3 of the Direct Taxes and Similar Duties Code, unless otherwise provided by law.

The manifestations of tax justice in its application are reflected as follows:

a. Equality before tax burdens : All income earned within the national territory is subject to taxation, regardless of the taxpayer's nationality or place of residence, ensuring equal treatment between residents and non-residents.

b. Consideration of taxpayers' ability to pay: Progressive tax brackets (ranging from 0% to 35%) are applied, requiring higher-income earners to pay higher rates, as illustrated in the table below. This approach helps achieve social objectives by exempting or reducing the tax burden on low-income groups and mitigating income distribution disparities, thereby contributing to vertical equity.

Taxable Income Bracket (DZD)	Tax Rate
Up to 240,000 DZD	0%
From 240,001 DZD to 480,000 DZD	23%
From 480,001 DZD to 960,000 DZD	27%
From 960,001 DZD to 1,920,000 DZD	%30
From 1,920,001 DZD to 3,840,000 DZD	%33
More than 3,840,000 DZD	%35

Transparency and clarity in determining the tax base, achieved by defining the net taxable income after deducting actual expenses (such as expenses arising from engaging in cultural activities, salaries paid by institutions engaged in genuine work, social charges and social security contributions, and depreciation), which ensures that the tax is calculated on the basis of real income.

- Avoidance of double taxation through international tax treaties, which protects taxpayers from the injustice of being taxed twice on the same income.
- Distinguishing between types of income to ensure fair taxation, meaning that each taxpayer pays taxes according to the nature of their income, whether fixed (such as salaries) or variable (such as profits), as well as according to the risks and efforts involved (e.g., a merchant bears higher risks than an employee).

-Corporate Income Tax: This tax applies to the net profits realized in Algeria by legal entities classified under Article 136 of the Direct Taxes and Similar Duties Law, unless a legal text provides for exclusion. Its fairness is generally reflected in the following aspects:

- Horizontal equity, firstly, by subjecting all companies, regardless of their legal form (capital companies or partnerships), to the same rules for determining the tax base and rate, while taking into account the specifics of the activity or region if provided by law; and secondly, ensuring equal treatment for companies generating the same profits, so they pay the same tax without discrimination.
- Vertical equity, by linking the tax to the company's actual net profit, ensuring that more profitable companies bear a greater tax burden, while applying reduced rates or exemptions for start-ups, small companies, or those operating in regions requiring development, considering their limited capacity to pay.
- Social equity, through tax incentives granted to companies investing in priority sectors or in the highlands and southern regions, supporting regional balance and sustainable development.
- Procedural equity, by establishing clear and simple procedures for companies to declare profits and pay taxes, preventing arbitrariness while guaranteeing the right to appeal before the tax administration in case of disputes over tax assessment.
- Equity in tax burden distribution, by requiring profitable companies to bear the largest share of budget financing, while easing the burden on strategic activities or low-margin sectors, alongside measures to combat tax crimes.

Second: Turnover Tax (VAT)

The introduction of the Value Added Tax (VAT) replaced the previous general production and service taxes (TUGP and TUGPS), addressing some of the shortcomings of the former turnover-based system. Its scope now covers most goods and services traded in the market, with legal exemptions and exceptions.

The aspects of tax fairness for VAT can be summarized as follows:

-Horizontal equity, where all VAT payers conducting the same activities and/or providing the same services and achieving the same turnover are subject to the same tax rate (standard rate 19% and reduced rate 9%), without discrimination between natural persons and legal entities.
-Vertical equity, by linking the tax burden to the size of consumption or transactions: the higher the turnover, the higher the collected tax, reflecting the taxpayer's economic capacity. Reduced rates are applied to lessen the burden on basic goods and services, while luxury goods are subject to higher rates.
-Social equity, through exemptions or reductions for basic goods, protects the purchasing power of low-income groups.

-Procedural equity, by simplifying declaration and collection procedures, ensuring that all VAT payers have the same conditions and legal deadlines, while guaranteeing the right to reclaim refundable VAT, especially for exporters or investors.

2.2-Second Subtitle: Gains and Obstacles of the Principle of Tax Justice

The application of the principle of tax justice in Algerian legislation has enabled the achievement of a set of legal, economic, and social gains; however, it still faces several structural and functional obstacles that require ongoing reforms.

First – Gains from the Application of the Principle of Tax Justice

The application of the principle of tax justice in Algerian legislation, as a pivotal step towards building a more effective tax system, has resulted in several significant gains, as outlined below:

1-Achieving tax justice and social balance, and reducing disparities through its contribution to income redistribution among social groups via a tax system based on the principle of fiscal capacity. In addition, vulnerable groups benefit from tax reductions or exemptions, which have helped improve their purchasing power.
2-Strengthening voluntary compliance of taxpayers regarding declaration and payment of taxes due to their perception of the system's fairness, which has contributed to reducing tax crimes.
3-Obliging the legislator to consider the principle of tax justice when enacting any legal provision of a fiscal nature, given that it is constitutionally enshrined, thereby enhancing the legal legitimacy of the tax system and providing greater scope for judicial appeals in case of violation.
4-Granting taxpayers a set of legal guarantees vis-à-vis the tax administration, such as the right to be informed and the right to appeal, has contributed to strengthening the principle of tax governance.
5-Raising awareness among individuals about the importance of taxation, instead of viewing it as a fiscal burden, contributes to achieving the public interest.
6-Increasing tax collection as a result of applying tax justice by broadening the tax base and integrating new groups, has enhanced the state's fiscal capacity and provided financial resources to support public services.
7-Adopting a fair tax policy aimed at encouraging productive economic activity, particularly in the High Plains and the Grand South, has helped create jobs and promote balanced local development.

Second – Obstacles to the Application of Tax Justice

Despite the enshrinement of the principle of tax justice in tax laws and regulations, its practical implementation faces several obstacles, the most prominent of which are:

1-The complexity of the tax system, due to the multiplicity of taxes and fees, their intricacy, and frequent amendments, makes it difficult for taxpayers to understand their obligations and negatively affects the achievement of actual equality in tax treatment.

2-Limited application of progressive taxes, especially on high incomes, with a focus on salaried employees, which weakens distributive justice in the Algerian tax system.

3-The spread of tax crimes due to weak monitoring and collection mechanisms, particularly in unstructured sectors, results in compliant taxpayers bearing a heavier tax burden.

4-Imbalance in tax incentives, where large economic operators sometimes benefit at the expense of small and medium enterprises, in addition to the absence of effective evaluation of their impacts.

5-The tax administration enjoys extensive administrative powers, particularly in assessing the tax base, which inevitably leads to discrimination or violations of the principle of justice.

6-Weak tax culture among citizens, who perceive taxation as a burden rather than a contribution to serving the public interest.

7-The absence of regular evaluation reports on the impact of tax justice on Algeria's economic and social reality.

8-The prevalence of the informal economy leads to individuals evading tax obligations, thereby undermining the foundations of tax justice.

Conclusion:

The application of relative tax rates to turnover-related operations serves to achieve horizontal tax justice.

In conclusion, despite the legal updates and partial or complete revisions applied to income taxes and turnover taxes in various annual and corrective Finance Laws—intended to combat the tax burden and achieve both vertical and horizontal justice—some drawbacks remain. These limitations, alongside the positive developments, have led the financial authorities, especially the Minister of Finance, to call for urgent adoption of new institutional and structural tax reforms.

Such reforms are necessary in light of the worsening phenomenon of tax-related crimes, including tax fraud and evasion, which stem from the absence of perceived tax justice and the heavy burden placed on taxpayers.

To address this, a set of recommendations has been proposed, including the followings:

-Introducing structural reforms aimed at simplifying tax legislation.
-Enhancing the principle of transparency.
-Reducing tax corruption.
-Improving tax monitoring and collection mechanisms.
-Strengthening trust between the tax administration and taxpayers through effective governance.

-Fair use of tax revenues will undoubtedly contribute to increasing voluntary compliance with tax laws.

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