

The fiscal and economic function of agricultural real estate

الوظيفة الجبائية والاقتصادية للعقار الفلاحي

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Abstract:

Algerian agricultural land has been gradually divided between fertile plains, mountainous terrain, high plateaus, rugged slopes, and steppes used for livestock grazing. This document aims to assess the various land and tax reforms related to the agricultural sector. These reforms have further complicated the land tenure situation and highlighted the instability and uncertainty faced by beneficiaries, hindering agricultural development and food security due to unclear policies or deviations in their implementation. The neglect of the financial aspect, which represents a significant source of state revenue, promotes agricultural stability, and eliminates fictitious farmers, has been a contributing factor since 1989 Constitution.

Keywords: agricultural sector, agricultural policies, real estate policy, tax policy, agricultural real estate, agricultural investment.

الملخص:

تنوعت الأراضي الزراعية الجزائرية تدرجياً بين الأراضي الخصبة والأراضي الجبلية والهضاب العالية، والمنحدرات الوعرة، والسهوب التي تُستخدم كمراعي للماشية. تهدف هذه الوثيقة إلى تقييم مختلف الإصلاحات العقارية والضريبية المتعلقة بالقطاع الزراعي. هذه الإصلاحات زادت من تعقيد الوضع العقاري، وأبرزت حالة عدم الاستقرار والغموض التي يواجهها المستفيدون، مما أعاق التنمية الزراعية والأمن الغذائي؛ لعدم وضوح السياسات المعتمدة أو الانحرافات في تطبيقها. كما يُعد إهمال الجانب المالي، الذي يُمثل مصدراً هاماً لإيرادات الدولة وتعزيز الاستقرار الزراعي والقضاء على المزارعين الوهميين، عاملاً مساهماً منذ دستور 1989.

الكلمات المفتاحية: القطاع الفلاحي، العقار الفلاحي، السياسات الفلاحية، السياسات العقارية، السياسات الضريبة، الاستثمار الفلاحي .

Introduction:

During the colonial era, over 22,000 French and European settlers controlled 27 million hectares of fertile land, representing one-fifth of the country's arable land. The remaining four-fifths were held by 600,000 Algerian farmers, averaging 48 hectares per farmer.¹ In return, the French treasury paid tribute to these settlers. After independence, the land formerly held by the settlers was distributed among groups of farmers to manage as day laborers, without any tribute payments. By 1963, half of the vacant farms were under self-management, and in March of that year, the self-management decree was issued. The nationalization of agricultural land began with the establishment of the National Agrarian Reform Authority, which reclaimed 127 farms, totaling 200 hectares, and placed them under self-management. At that time, 150,000 workers were employed on these farms, under the umbrella of 2,300 administrative committees within the socialist sector. Reforms have continued uninterrupted to this day, taking various forms and structures.²

It is worth noting that the Algerian experience in the agricultural sector has not given sufficient attention to the tax system for agricultural activity, which has not served the national economy but rather burdened it. Therefore, this research paper will address this important topic and examine the significance of taxation in the Algerian agricultural sector, which will be discussed in the following sections.

TITLE1. National Investment in the Agricultural Sector:

As part of the reorganization of the socialist sector in 1969, the authorities made significant investments by introducing new rules for the country's economic activity. These rules favored reliance on petroleum resources over agriculture, leading Algeria in 1970 to import approximately one-third of its grain needs, 10% of its dry grain needs, 30% of its eggs, and 50% of its milk. Meanwhile, the agricultural sector remained largely unchanged, dominated by private ownership and a concentration of fertile land in the hands of a few landowners. For example, 3% of farms controlled 25% of the land used for grain cultivation. Furthermore, the agricultural sector at that time suffered from a high rural population and widespread unemployment, prompting rural-to-urban migration.³ In response, the late

¹ - Omar Bessaoud, *L'Algérie Agricole Et Rurale 60 Ans Après : De La Décolonisation Au Modèle Concessionnaire*, Insaniyat 30-06-2023, Volume 27, Numéro 2,; Pages 15-50.

²-Ben Shiba, *The Land Issue in Algeria: Between Equity and Efficiency*; <https://assafirabi.com/en/47248/2022/09/02/the-land-issue-in-algeria-between-equity-and-efficiency> .vue 24/03/2025.

³ - Bendjeffal Benabdellah ;*Algerian Agriculture: The Aftereffects of the History*; Research & Reviews: Journal of Agriculture and Allied Sciences (RRJAAS) Volume 8 Issue 1 ; February, 2019. Pp9-26.

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President Houari Boumediene launched the Agrarian Revolution project in 1971 under the slogan "The land belongs to those who work it." The project aimed to promote agriculture by organizing farmers into agricultural cooperatives, controlling supply and marketing through cooperatives, and establishing socialist villages to house beneficiaries. The agricultural revolution. In the first section, we will review agricultural land in national policy, and in the second section, the first national consultations on agriculture in 1992.¹

First Subtitle: Agricultural land in national policy:

Interest in agriculture began long ago. History tells us that when the Prophet (peace be upon him) migrated to Medina, the people of Medina granted him all the land inaccessible to water, allowing him to use it as he wished. Thus, unsuitable land was occupied by buildings and architectural structures. This pertains to the land itself. As for the farmers, history tells us of the care and support given to them, because the weakness of farmers leads to the weakness and eventual ruin of agricultural land, which in turn weakens the economy.² There is no better example of this than the saying of Ziyad ibn Abihi: "Treat the farmers well, for you will remain prosperous as long as they prosper."³

Today, we live in Algeria a country known since ancient times for its agriculture and fertile land, which necessitates focusing attention on agriculture. Given these resources, attention to agriculture must be given in terms of planning, preserving and maintaining agricultural land and preventing its use for other purposes, providing it with services on all levels—health, education, and connecting agricultural lands and regions to the road network. Discussing agriculture inevitably leads to discussing agricultural land in Algeria, which evokes a history where land was a central issue during the colonial period and the post-independence era. For over 60 years, land was at the heart of political and even ideological choices. A comprehensive legal framework was established to create a free real estate market, facilitating property transactions, ensuring land security, and

¹ - Gauthier De Villers ; L'État et la révolution agraire en Algérie, *Revue française de science politique* Année 1980 . pp. 112-139

² - Abdellaziz Rachid . The Governor's Contribution To The Food Security Of The Population Through Models Of The History Of Our Nation. *KADHAYA TARIKHIA*. Volume 6, Numéro 2, 2021-10-02, Pages 134-148.

³ - Hussein Ali Mahafzah, THE CONCEPTS OF SECURITY ACCORDING TO ZIYAD IBN ABEEH (45-53/H 665-672D) THROUGH HIS EXPERIENCE IN THE CITY OF BASRAH. *European Scientific Journal* May edition vol. 8, No.11. pp 87-107.

guaranteeing farmers' land tenure, with the aim of increasing access to agricultural land.¹

In Algeria, the land issue is crucial, albeit for varying degrees and for different reasons. Land is central to discussions and issues. This research paper will focus on the importance of taxation in the Algerian agricultural sector, where it is observed that tax contributions are not fully implemented due to:

1. A political and ideological choice to rely on peasants as the social base of the state.
2. Farmers are not subject to income tax due to economic considerations stemming from low income; this income is hypothetical for a large majority of farmers.
3. Purely technical limitations related to the impossibility of accurately assessing the tax base, i.e., the number of farmers whose income is subject to taxation.²

Second Subtitle: The first national consultations on agriculture in 1992:

Agricultural production resources were distributed to a large number of farmers as part of the agrarian revolution. These resources took the form of loans and livestock, following the establishment of the National Fund for the Agrarian Revolution. This fund was tasked with monitoring all expropriated, donated, and nationalized lands. In 1973, more than 650,000 hectares of private land were distributed to 60,000 farmers who did not own any agricultural land. This contributed to the formation of agricultural cooperatives, which numbered 6,000 and covered 1.1 million hectares. Additionally, 730 agricultural cooperatives were established with joint investments in production resources, and farmers received advance payments until the investment yielded results³.

The situation in 1980 was very complex as a result of agricultural policy, following the rise in food dependence on foreign sources. Despite the public

¹ - Bouchenaf Faiza ,The Challenges Of Developing The Strategic Agriculture In Algeria As A Mechanism To Guarantee The Sustainable Food Security –with Reference To The Experience Of The Wilayas Of El Oued And Mniaa- Volume 6, Numéro 3, 2024-11-01.Pages 171-185

² - Kouyane Rabah, Himrane Mohammed;Tax Incentives, Algeria's Mechanism in Making Food Available: Analytical Study During the Period (2010-2020);Finance and Business Economics Review Vol. 8, No. 1, March 2024, pp. 24-37

³ - Lakhdar Ben Shiba,op.cit

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sector's control of a third of agricultural equipment and the most fertile lands, it was unable to meet market demands.¹

Consequently, the state's focus shifted to establishing a suitable structural foundation through the construction of dams and the extension of electricity distribution networks, removing bureaucratic obstacles that hindered the transport and circulation of goods, and increasing the allocation of equipment and materials to all sectors operating in coordination with the agricultural sector. In 1984, the Land Reclamation and Agricultural Ownership Law was issued, leading to the restructuring of state property through the creation of 3,400 socialist farms covering 800 hectares.²

In 1987, the Agricultural Investments Law was issued, dissolving the socialist farms and distributing their assets among approximately 28,000 collective agricultural investments covering 60 hectares, with the number of beneficiaries ranging from 3 to 6 individuals. An additional 5,000 individual agricultural investments were also recorded, with an average area ranging between 8 and 9 hectares. In 1990, the Law on the Return of Nationalized Assets was issued. 445,000 hectares of land belonging to 22,000 former owners were reclaimed due to neglect that had led to decreased production.³

To implement this plan, public sector units were gradually transformed into independent economic entities. In 1987, collective agricultural investments were established. These investments resulted from the restructuring of public sector land by dividing it into groups of three or more workers who had the permanent right to utilize the land granted to them with complete freedom in their activities and dealings. The state granted the right to use the land in exchange for payment for equipment in installments. While the workers had freedom of activity and dealings, they also had the freedom to procure and sell their produce without any administrative interference. Thus, the public sector began to compete with the private sector.⁴

In 1990, with the country's adoption of a new economic model, the Land Orientation Law was enacted. This development was furthered by granting ownership of agricultural investments to their members, returning some

¹ - Land and Food Sovereignty in Algeria: <https://www.annd.org/data/file/files/10%20Algeria.pdf> vue le 15/02/2026.

² - SOUILEM Said, BEN RAMDANE Abdelkrim; Legal bases for the exploitation of agricultural property and ways to protect it, *Annals of Algiers University 1* . Volume: 39 N° 01 - 2025 P: 48 - 65.

³ - Rabia zahia .Akli Mohand Oulhadj; The Situation of Agricultural Investments between the Right of Permanent Usufruct and the Temporary Concession right in the Algerian Legislation, *Journal of legal and social studies* - Volume: 09 / N°: 02; année 2024pp 308-323

⁴ - LAOUBI, Khaled . YAMAO, Masahiro: The Challenge of Agriculture in Algeria: Are Policies Effective? *Journal of Agricultural and Fisheries Economics Japan*, No. 12, March 2012, pp 65-73.

nationalized lands to their owners, repealing the Agrarian Revolution Law, and granting complete freedom in agricultural practices and crop marketing.

In response to the effects and shocks resulting from successive policies and reforms, extensive national consultations were organized in 1992, which included representatives of a large number of stakeholders and university experts, with the aim of diagnosing the reality of the sector over the past 30 years, with the proposal of a new approach to the development of the agricultural economy, and the adoption of a new model of relations to be established between the administration and professionals in the context of the transition towards the global market. Following the recommendations of these consultations, the state took several measures to reorganize the sector by organizing a series of national forums to address specific topics, especially those related to the problem of agricultural land, so that in 1996 the National Office for Agricultural Lands (ONTA) was established, which was not activated on the ground until 2011.¹

TITLE 2 : Taxes as a Means of Stimulation:

Taxes are an important tool for regulation, guidance, and incentives. They must be economically aligned with the state's objective general goals in a specific area. While this is true in the real estate sector in general, and agricultural policy in particular, it seems that tax policy has not given this area the necessary attention. It is important to note here that taxes are applied equally to built and unbuilt properties, and to properties of an agricultural, industrial, or commercial nature. However, we cannot address real estate policy in the agricultural sector without considering the tax system in the area of agricultural exploitation, which appears to have completely failed to implement measures, as there is no concept of exploitation as a taxable entity.

In fact, a country's tax policy is characterized by the nature of the taxes and their assigned role in economic policy. Fiscal policy is important for the state's interventionist role, as it plays a regulatory role in activities; it is purely financial if it is limited to generating revenue for the state budget. However, a brief review of the property tax system reveals that it no longer serves any objective purpose; it is outdated and often incapable of influencing rural communities within the context of a functioning market economy. In the first section, we will discuss the property tax system in general, followed by taxes related to land ownership in the second section.

¹ -Vincent Ramette; Algerian Legal Research; <https://www.nyulawglobal.org/globalex/algeria1.html>. visited 15/3-2026.

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First Subtitle: The property tax system:

Algeria was introduced to a tax system by the French decree of June 21, 1918. This system underwent little development under the occupation, except for the tax reforms introduced in France in 1948 and 1959, which were not extended to Algeria. The Algerian tax system, like all major legislation, was not reformed until years after independence, in 1975 and 1976. Order No. 75-93, issued on December 31, 1975, containing the Finance Law for 1976, codified direct taxes and similar charges¹; Therefore, we distinguish between two periods, before and after 1989.²

A. Before the 1989 reforms:

The main purpose of the direct tax system was to provide the state budget with the resources necessary to finance economic development. The administratively based economy, coupled with effective centralization, left no room for incentives, including tax incentives. It is noteworthy that property taxes in Algeria changed only slightly compared to developments in other areas of law in general, and even in financial and tax law. Article 42 of the Direct Taxes and Similar Charges Law stipulated that property tax was levied only on built properties. This was later amended by Article 2 of the 2002 Finance Law³, Article 7 of the 2003 Finance Law⁴, Article 3 of the 2005 Finance Law⁵, Article 3 of the 2012 Finance Law⁶, and Article 5 of the 2017 Finance Law to include undeveloped properties, including agricultural land, as per Article 42/2 of the same law.⁷

1. Real estate properties exceeding the threshold specified by regulations, and in particular.
2. Properties that are not cultivated and are used for commercial and industrial activities.
3. Buildable land, regardless of its nature.
4. Parks, public gardens, and playgrounds.

¹ - Order No. 75-93, issued on December 31, 1975, containing the Finance Law for 1976, Official Gazette of the People's Democratic Republic of Algeria, No. 105 of 1975

² - Hayoula imane. Abdat Mourad, Evaluation of the Algerian tax system performance after tax reforms, Management & Economics Research Journal. Volume 5, Numéro 2, 2023-06-11. Pages 01-25

³ -Law No. 01-21 of December 22, 2001, concerning the Finance Law for 2002 (Official Gazette No. 86/2001, published late 2001/early 2002)

⁴ -Law No. 02-11 of December 24, 2002, concerning the Finance Law for 2003 (Official Journal No. 86/2002)

⁵ -Law No. 04-21 of December 29, 2004, concerning the Finance Law for 2005 (Official Gazette No. 85/2004)

⁶ -Law No. 11-16 of December 28, 2011 concerning the Finance Law for 2012 (Official Gazette No. 73/2011).

⁷ -Law No. 16-14 of December 28, 2016, concerning the Finance Law for 2017 (Official Journal No. 77/2016).

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Article 50 of the 1990 Finance Law;¹ stipulated an annual tax on properties of a commercial nature. Therefore, agricultural land was not affected by these property taxes, but it is subject to a unified general tax on agricultural production stipulated in Article 219 of the Direct Tax Law and introduced by Article 64 of the 1984 Finance Law.² This tax pertains to agricultural production, not to agricultural land itself.³

B. New Provisions Regarding Agricultural Taxes:

Following the 1989 reforms, and in particular the Land Orientation Law 90/25, the legislature gradually introduced, through finance laws, new provisions affecting ownership and rights in land transactions.⁴

Second Subtitle: Taxes related to land ownership

Natural persons, with or without tax residency in Algeria, are subject to property tax. The property tax rate is calculated based on the market value of the property and its actual rights, according to the following table which specifies the property tax rate⁵:

Market Values	Tax Rate
Less than or equal to 8,000,000 DZD	0%
From 8,000,001 to 10,000,000 DZD	0,5%
From 10,000,001 to 20.000,000 DZD	1%
rom 20,000,001 to 30,000,000 DZD	1,5%
From 30,000,001 to 50,000,000 DZD	2%
More than 50,000,000 DZD	2,5%

This tax is distributed between the state, municipalities, and the Local Authorities' Common Fund at the following rate: 60% to the state, 20% to the municipalities, and 20% to the Local Authorities' Common Funds.

1. Property Tax:

This tax, determined by the Direct Taxes and Similar Taxes Act, is collected for the benefit of municipalities and is based on built properties

¹ - Law No. 89-26 of December 31, 1989, published in the Official Journal No. 57 of December 31, 1989.

² -Law No. 83-21 of December 31, 1983, published in the Official Journal No. 53 of December 31, 1983.

³ - TIDJANE Nesrine : Tax expenditures as an investment recovery instrument: The Case of Algeria; Annals of Algiers University 1 Volume: -39 N° 02-2025 P:130-143.

⁴ - Zibar Chadli; Legal Frameworks and Agricultural Land Transformations in Algeria : journal Of Legal and Economic Studies, Vol 70 No1; 2024. Page : 629 – 652 .

⁵-Référentiel des prix de l'immobilier <https://www.mfdgi.gov.dz/fr/services-num/autres-services-numeriques/referentiel-des-prix-de-limmobilier>. vue le 20-4-2026.

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plus their expenses.¹ Until 1992, the legislature did not distinguish between built and unbuilt properties. Agricultural land was exempted by the 1994 Finance Law.²

2. Elements of Property Tax Assessment:

From the above, we observe that imposing property taxes is not intended to guide agricultural activity in general or promote a specific real estate policy. It is worth noting that since the implementation of the Agrarian Revolution, specifically in 1972, farmers and livestock breeders, whether in the public or private sector, have not had any tax levied on their income or earnings. The 1991 Supplementary Finance Law introduced registration fees only for administrative transactions granting the right to use public land: 500 DZD for individual farms (EAI) and 1,500 DZD for collective farms (EAC).³

This is the only tax paid by these farmers. For other farmers, the landowners, it was necessary to wait until 1994; for the 1994 Finance Law to reinstate the property tax on agricultural land, calculated at 3% of the market value of the property. It is important to note that these farms are not subject to any other taxes.⁴ the Finance Law for 1994 in Algeria. It establishes the State budget for the year 1994, amends various tax, customs and regulatory provisions.

Certainly, as many observers have warned, the tax exemption for farmers could have been justified at one point due to oil revenues. However, with the economic crisis, it is no longer fair to continue such a tax policy. This is largely true, as the incomes of certain categories of farmers have improved significantly compared to the wages of employees, whose incomes have declined due to the effects of inflation in recent years. This exemption also appears unjustified given the financial difficulties faced by rural communities whose main activities are agriculture and livestock farming.

Indeed,⁵ almost all municipalities-more than 800 out of 1,541-suffer from insufficient financial resources.¹

¹ - cherbali mouaz. Legal Nature of Real Estate Taxes and Fees and Their Role in Financing the Municipal Treasury. Legal and Economic Research; v 9 n 1; 2026. Pp 1051-1069 .

² - saad boutiara:Disputes entitlement to real estate ownership in construction over the property of others; Afak For Sciences Volume 6, Numéro 4, 2021-09-01; Pages 414-426.

³ - Mohand-ouidir Belloul. Loi D'orientation Foncière Et Droit De Propriété Privée, IDARA, 1991-12-01 V 1, N 2, Pages 111-122.

⁴ - Legislative Decree No. 93-18 of December 29, 1993 (Official Gazette No. 87 of December 29, 1993).

⁵ - Mohamed Ahmed Fouatih, Hacen Kahoui, Lemya Moumeni; The Importance of Local Government Revenues in Achieving Local Development,"The Case of the Municipality of Maghnia" Algerian Journal Of Public Finance; Vol 15 / N° 02,(2025), p 111_ 221.

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In short, it should be noted that no taxable assets have been assessed since independence. Furthermore, local authorities are calling for updated property values to reflect current market prices. The existing property tax exemption still only applies to professional assets necessary for carrying out industrial, commercial, artisanal, agricultural, or freelance activities, or used within the framework of these activities.

TITLE3: Agricultural taxes as a tool for achieving economic balance:

In Algeria, the tax system introduced after independence was designed to adapt to the new socio-economic realities that had emerged over the years, emphasizing the financial function of taxes. This ensured the tax revenues necessary for managing public affairs. This largely explains the initial instability of agricultural taxes and their subsequent complete exemption following the agrarian revolution, aimed at assisting farmers in managing their farms and encouraging production. The transition from a centrally planned economy to a market economy necessitates the establishment of economic regulatory tools that allow the state to intervene within the framework of a comprehensive economic policy. Taxes are a crucial tool enabling the state to intervene to achieve and maintain economic equilibrium.

The first subsection will address the procedures for determining agricultural profits, the second subsection will examine the developmental foundations of the agricultural sector, and the third subsection will discuss the factors contributing to the success of agricultural sector reforms.

First Subtitle: Procedures for Determining Agricultural Profits:

Agricultural profit is determined by assessing the value of land according to region and production levels, using economic mechanisms as follows; Agricultural income encompasses all income generated from agricultural activities and livestock farming, regardless of their nature, whether modern or traditional.² Agricultural income also includes income generated from:

- Poultry, beekeeping, rabbit, and snail farming;
- Fungal cultivation in underground cisterns;

¹ - Boutricha Ahmedi, Chaib Baghdad;The Financial Management of the Municipality between Obstacles and Reforms to Achieve Local Development:A field Study in the Municipality of Sidi Bel Abbas within the Period between 2014 and 2017. Journal of Economic Papers; Volume : 12 N°:02 (2021), P: 423-440.

² - Kouyane Rabah, Himrane Mohammed; Tax Incentives, Algeria's Mechanism in Making Food Available:Analytical Study During the Period (2010-2020), Finance and Business Economics Review Vol. 8, No. 1, March 2024, pp. 24-37.

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- Forestry products related to cork, tree bark, and gum extraction;
- Nurseries exclusively engaged in the production of tree plants and viticulture;
- Esparto grass harvesting

Regarding livestock farming activities;

This includes raising all types of livestock, particularly sheep, cattle, goats, camels, and horses. Poultry farming, beekeeping, oyster farming, mussel farming, and rabbit farming are considered livestock farming activities. Poultry and rabbit farming are only considered livestock farming activities under two conditions:

- 1- They must be carried out by the farmer personally on their farm.
- 2- They must not be of an industrial nature.

If these two conditions are not met, this income falls under the category of industrial and commercial profits.¹

The question that arises here is, how is taxable income determined?

Taxable income in Algeria is determined through a declarative system where taxpayers (both individuals and companies) report their annual income, which is then verified by the tax; Agricultural income used as the basis for income tax is determined according to the tariffs and operating costs established by the Wilaya Committee (Article 10 of the Tax Procedures Code). These tariffs and costs are determined, as applicable, by inference, unit, or area productivity, for each Wilaya, municipality, or group of municipalities. The procedures for implementing this article are determined by a joint decree issued by the Minister of Finance and the Minister of Agriculture.²

For agricultural activity, income for each farm is determined according to:

- the type of crops, - the cultivated area, - the average yield.

¹ - De Boer, J., Technological and socio-economic changes, including urbanization, and the impact upon animal production in Asia. Animal production and rural development. Proceedings of the Sixth AAAP Animal Science Congress. Vol. 1: Bangkok1992. p. 57-72.

² -Les dispositions de l'article 93 du décret législatif n° 93-18 du 29 décembre 1993 portant loi de finances pour 1994, ont institué le code des impôts directs et taxes assimilées: Art. 93. - L'article 54 du décret législatif n° 92-04 du 11 octobre 1992 portant loi de finances complémentaire pour 1992 est modifié et complété comme suit : « Art. 54. - Les dispositions introduites par l'article 38 de la loi n° 90-36 du 31 décembre 1990 portant loi de finances pour 1991, constituent le code des impôts directs et taxes assimilées. Elles remplacent et abrogent les dispositions annexées à l'ordonnance n° 76-101 du 9 décembre 1976 portant code des impôts et taxes assimilées ».

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To determine yield, farming methods, irrigation, and the productivity of the cultivated land must be taken into account. The committee stipulated in Article 10 of the Tax Procedures Code determines:

- The average yield per hectare, expressed in quantity;
- The average prices per hectare or per unit, which are linked, as applicable, to a weighted average obtained from a minimum and maximum threshold established by the Wilaya (province), the municipality, or a group of municipalities;
- The costs per hectare. Article (7 bis 1 of the Tax Procedures Code) For livestock farming, income is determined according to: The growth of cattle, sheep, goats, and camels;
- The number or quantities achieved for poultry, rabbit, snail, and mushroom farm products;
- The number of beehives for beekeeping activities (7 bis 2 of the Tax Procedures Code)

The net taxable income for agricultural activity is determined as the difference between the average yield per hectare, expressed in value, and the accepted costs, multiplied by the cultivated area (Article 38 of the Direct Tax Code). For livestock farming, the net taxable income is the product of the average market value and the number of livestock heads per species, subject to a 60% reduction (Article 39 of the Direct Tax Code). For poultry, bee, rabbit, snail, and mushroom farming, the net taxable income is determined by applying an average tariff, as applicable, to the number of units or quantities produced (Article 40 of the Direct Tax Code).¹

Regarding Value Added Tax (VAT); Agricultural activity falls outside the scope of VAT, according to the provisions of Article 1 of the CTCA Law. However, all intermediate wholesale transactions of taxable agricultural products or similar products are subject to VAT. There is also a real estate registration fee, a fixed fee for agricultural land as specified in the table (Article 353-2 of the Registration Law). If the area is less than 5 hectares, the applicable fee is 3,000 DZD. From 5 to 10 hectares, the fee is 6,000 DZD. More than 10 hectares, the fee is 9,000 DZD.²

¹ - Smain Aissa , Mohammed Nacef ; Accounting and Tax Treatment of the Agricultural Sector According to the Financial Accounting System and Algerian Tax Legislation (Supported by Illustrative Examples) Journal of Economic Integration Vol: 12 - N°: 03 / (September 2024) pp:1-16.

² - La loi de finances pour 1999 en Algérie est la loi n° 98-12 du 13 Ramadhan 1419 correspondante au 31 décembre 1998. Elle a été publiée au Journal Officiel n° 98 de l'année 1998.

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It should be noted that the rates and operating fees are determined by the Wilaya Committee and approved by a decision of the Regional Director of Taxes within thirty (30) days of the committee's conclusion. In the event of non-payment of the commission, the last approved rates are renewed for a period not exceeding two (2) years. Every farmer or livestock breeder must submit a declaration of their agricultural income to the tax inspector in the district where their farm is located by March 1st of each year. They must also submit a general declaration to the tax inspector in their place of residence by April 30th of each year.¹

Income tax on agricultural income, equivalent to 30% of the contributions due for the last tax year, must be paid during the tax year, from September 20th to October 20th, via a payment slip from the farm. The tax due for each fiscal year, regardless of the actual profit, cannot be less than 10,000 Algerian dinars (DZD). This fixed minimum is refundable on the first day of the third month following the month in which it is collected. Chemical and organic products imported by veterinary pharmaceutical manufacturers are exempt from duties and taxes. (Article 32 of the Finance Law 2008) and the Finance Law for the year 2023 stipulates in its Article 65 the authorization to clear agricultural equipment and machinery that is less than seven (07) years old.²

Second Subtitle: The tax reporting system for farmers:

Farmers should be viewed as economic contributors by restoring the prestige of the agricultural profession and treating them in the same way as employees of institutions in the tax field.

A. Gross Income Tax (GIT):

In 2001, the supervised declaration system was reinstated, requiring farmers whose receipts exceed 200,000 DZD to maintain a daily inventory ledger, which is extracted and recorded by the direct tax inspector through their contributions, specifying their professional income and expenses. It is important to note that in 2005, a permanent total exemption was granted for income derived from cereals, dried legumes, and dates, for a period of ten years, as follows:

1- Income derived from agricultural and livestock activities carried out on newly developed lands.

¹ - *ibid.*

²-Algeria Individual Significant developments; <https://taxsummaries.pwc.com/algeria/individual/significant-developments#>. consulted 2062-04-30.

2- Income derived from agricultural and livestock activities carried out in mountainous regions.¹

B. Corporate Income Tax (I.B.S):

In 2004, small and medium-sized production companies were established in the southern provinces and the High Plateaus regions, eligible for the Economic Development Fund for these areas. These companies benefit from a reduction in corporate income tax levied on their activities in the production of goods and services. This reduction is estimated at 15% in the High Plateaus provinces and 20% in the southern provinces for a period of five years from January 1, 2004. In 2011, an exemption from income tax was introduced for income generated from activities related to fresh milk intended for consumption. This measure applies particularly to milk collectors and producers, with the aim of encouraging milk production in Algeria.²

Also benefiting from a permanent exemption under the Corporate Income Tax Exemption are agricultural mutuals, specifically agricultural investment funds, banking and insurance operations carried out exclusively with their members, and agricultural supply and purchasing cooperatives and their federations accredited by the services approved by the Ministry of Agriculture. Cooperatives for the production, processing, preservation, and sale of agricultural products, and their affiliated unions, are authorized by the relevant departments of the Ministry of Agriculture in accordance with legal and regulatory provisions, with the following exceptions:

1. Sales conducted in a retail outlet separate from their main establishment.
2. Processing operations involving products or by-products other than those intended for human or animal consumption or those that can be used as raw materials in agriculture or industry.
3. Operations carried out with authorized or approved users other than partners. This exemption applies to operations conducted by grain cooperatives and their affiliates with the Algerian Interprofessional Cereals Office (OAIC) concerning the purchase, sale, processing, or transport of grain. The same applies to grain cooperatives operating within the framework of programs established by or authorized by the OAIC.³

¹ - Kouyane Rabah, Himrane Mohammed ; Tax Incentives, Algeria's Mechanism in Making Food Available: Analytical Study During the Period (2010-2020); Finance and Business Economics Review Vol. 8, No. 1, March 2024, pp. 24-37

²-Hamidi Aissa ;The impact of government subsidy for investment projects in job creation:An empirical evidence-case of Algeria during the period 1995-2016 Journal of the New Economy Vol:11/ N°:02/P2(2020), p59-78

³ - Kouyane Rabah, Himrane Mohammed; op.cit.

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C. Value Added Tax:

In 2008, the state transitioned to exempting from Value Added Tax (VAT) payments made under loan agreements for the leasing of agricultural machinery produced in Algeria. Exemption from Value Added Tax (VAT) for harvesters manufactured in Algeria. A reduced VAT rate of 7% applies to insecticides, fungicides, and wormicides intended for agricultural use. In 2010, tractors intended for agricultural use were excluded from the new vehicle tax, exclusively for public economic enterprises (E.P.E.).¹

C. Tax on Agricultural Property:

Starting in 2010, Law 10-03 of August 15, 2010, stipulated that the concession for agricultural land in the state's private domain is fixed for a period of forty years, renewable, redeemable, and reallocated, subject to the payment of annual fees, the conditions of which are specified in the Finance Law. To provide the National Office for Agricultural Lands (ONTA) with stable resources to carry out its tasks, particularly those related to the organization of agricultural properties, the 2010 Supplementary Finance Law established a 5% tax on the royalty due under the concession for agricultural land in the state's private domain. This fee must be collected from concession holders by the State Property Administration with the assistance of ONTA. In principle, the use of state property requires payment of a fee by the beneficiary. This fee, determined under the concession agreement for state-owned agricultural land, is calculated annually, without taxes, according to the region, potential, and land classification (irrigated or dry), per hectare.²

AGRICULTURAL L POTENTIAL AREAS	PRICES IRRIGATED LAND	PRICES DRY LAND
A	15.000 DZD	3.000 DZD
B	10.000 DZD	2.000 DZD
C	5.000 DZD	1.000 DZD
D	800 DZD	

We also add that the exemptions apply to:

a) Agricultural facilities (barns and stables).

b) A three (3) year exemption is applied to eligible young investors with assistance from the National Youth Employment Fund, as well as to

¹ - Smain Aissa, Mohammed Nacef. op.cit.

² -Lachache mohamed ; The legal nature of the annual royalty for granting the agricultural concession in the framework of law N° 10-03, Algerian Journal of Law and Political Science 2023-06-01 Volume 8, Numéro 1, Pages 421-436.

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investments made by individuals eligible for the support scheme to establish an activity governed by the National Unemployment Insurance Fund.

The third Subtitle: The developmental foundations of the agricultural sector:

For the agricultural sector to develop and fulfill its assigned tasks, a set of foundations is required:

1- Creating productive efficiency in the agricultural sector by training farmers, managers, and specialists, encouraging young people to work in the agricultural sector, and using modern agricultural methods.

The necessity of paying attention to the laws regulating land ownership and agricultural taxation laws, as the latter have a significant impact on agricultural productivity. A person who owns a plot of land knows in advance that the fruit of their labor is increased production, and consequently, increased income and contribution to the national economy. This fosters a stronger sense of connection to and interest in the land than if the land belonged to someone else, whether an individual or a legal entity.

2- The necessity of establishing and expanding rural banks and loan cooperatives, which would achieve two advantages:

a- The first advantage: Providing banks and loan cooperatives with the necessary information about the circumstances and capabilities of farmers, which serves as collateral for loans, in addition to their contribution to attracting farmers' savings.

b-The second advantage: Providing the agricultural sector with access to loans in a simplified and rational manner, free from bureaucratic and administrative procedures.

3- The necessity of creating and expanding rural markets to enable farmers to market their surplus production, along with the need to improve and reduce transportation, marketing, and storage costs, and to eliminate monopolies. All these factors will increase agricultural productivity.

4- Working towards liberalizing agricultural product prices, as the central planning phase and its substandard pricing of agricultural products have negatively impacted these products, given that agricultural product prices have effects in several areas.

The relationship between agricultural product prices and the prices at which farmers purchase their production inputs directly affects the nature, quality, and quantity of what they can produce.

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The selling prices of agricultural products are a factor that determines the costs of the agricultural sector because they significantly affect agricultural production.

5. Work to stimulate savings to create capital accumulation, alongside modernizing desert agriculture by increasing the percentage of irrigated land through dam construction and the creation of water reserves. Liberalize agricultural product prices to enable farmers to generate income that can be reinvested rather than consumed. Integrate production with social realities, connect training centers with the agricultural sector, and increase financial investment in agriculture to provide the necessary inputs for material and service production.

6- Non-hydrocarbon exports should be promoted through the development and diversification of the agricultural sector. This will enable it to meet domestic needs and export surplus production. This necessitates the services sector playing its role in coordinating between sectors. For example, transportation is essential for delivering agricultural produce to factories for processing into manufactured consumer goods, and it is also crucial for delivering consumer goods to local consumers.¹

The success of agricultural sector reforms requires a set of measures:

1. While the current reforms and the resulting near-total privatization of the agricultural sector are important and have positive effects, their success hinges on:

a. Transferring the purchase and distribution of means of production, along with the transfer of monopolistic powers from government bodies to the private sector, and providing suitable conditions for obtaining financial resources, particularly in hard currency, to finance imported agricultural production inputs. This necessitates attention to agricultural credit and ensuring it operates according to market mechanisms, both in terms of loan terms and interest rates.

b. Liberating agricultural products from the restrictions imposed by marketing agencies, which led to the emergence of a parallel market that generated profits at the expense of both producers and consumers.

c. The necessity of establishing clear and transparent land laws that permit private land ownership and provide conditions for its preservation. The state should be responsible for infrastructure such as transportation, etc. The

¹-Selt Mohammed Mostefa: Rural and agricultural development in Algeria: what policies for what results? Al-riyada for Business Economics Journal. N2.June 2025 pp- 278 -291.

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formal change in agricultural land ownership only has real meaning through the reorganization of land and assets into units that can be owned or leased to their users, generating significant revenue for the public treasury.¹

2. It is essential to establish and promote a suitable policy for training and research in the agricultural field by providing the necessary financial resources. The reality in Algeria, as in other developing countries, demonstrates that this field does not receive the necessary attention despite its crucial role in the development of the agricultural sector. While approximately \$5 billion is spent on agricultural research globally, the share allocated to developing countries does not exceed \$1.3 billion.²

3. Experience, based on the stages the agricultural sector in Algeria has undergone and the various regulatory, legal, and structural measures, shows that explanations based solely on these measures are insufficient if those working in the agricultural sector are not actively involved. The transition from self-management to the agricultural revolution and then to agricultural holdings is a prime example of this. This makes the issue of agricultural organization more closely linked to its overall integration with other sectors than to the legal status of agricultural exploitation. The fragility of the agricultural base and the weakness of agricultural productivity are a result of the absence of sound agricultural policies and will that would put an end to the speculation that has plagued the agricultural sector and provide the necessary means to enhance the value of agricultural work.

4- Working to develop and encourage the agricultural sector through a transparent and effective agricultural policy that would restore its prestige, ensure the stability of the workforce, and put an end to rural migration.

Making agriculture one of the strategic sectors in economic development will allow for a reduction in food dependency and the achievement of the goal of developing and diversifying non-hydrocarbon exports, thus restoring the agricultural sector to its true importance and role. This is especially crucial after the agricultural sector, under central planning, was a lagging and marginalized sector in the planned development strategy.

Conclusion:

The shortcomings in the planned development strategy have led to a lack of cohesion and interdependence between sectors, as well as a mismatch between economic and social growth. Furthermore, the ambiguity of the legal framework is a major problem plaguing the agricultural sector,

¹ - Bouchenaf Faiza. Op.cit

² - Selt Mohammed Mostefa. Op.cit

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particularly after the 1987 Agricultural Investment Law. This necessitates addressing the issue of agricultural land ownership, which has negatively impacted investment, production, and productivity. On the other hand, it is also essential to restore the status of the actual farmer. Achieving comprehensive agricultural development requires the participation and responsibility of the farmer, shifting from a system of subsidized farmers to one where the farmer is an economic agent responsible for agricultural development. This requires enhancing and streamlining agricultural investment through competition, transforming it into a profit-driven development sector rather than one based on rent-seeking.

In addition, developing the agricultural sector requires facilitating access to loans. In this context, several measures have been taken, such as rescheduling the agricultural debts of 20,500 farmers, amounting to 4.2 billion Algerian dinars out of a total debt of 8.3 billion dinars. The difference of 4.1 billion DZD represents the amount of unscheduled debt that was allocated for uses outside the agricultural sector. This illustrates the existence of beneficiaries of agricultural loans who are not farmers. The rescheduling of agricultural debts, overseen by professional agricultural organizations, has succeeded in excluding those who have infiltrated the agricultural sector by refusing to reschedule their debts.

Under the concession agreement, fees are levied on the beneficiary, and state-owned private lands are registered according to potential areas and land categories (irrigated or dry) per hectare annually, excluding taxes. To address the existing imbalance between agricultural and fiscal policies, and to ensure that farmers are treated as citizens—taxpayers who contribute to the tax system—the tax administration must make a significant effort to establish fairness in the tax base. This will prevent agricultural taxpayers from perceiving taxes as an injustice or financial penalty. Furthermore, the tax administration must remove any obstacles hindering the proper implementation of agricultural taxation practices.

These situations necessitate an agricultural policy that defines the concept of the farmer's profession, achieves integration and coordination within the agricultural sector, and harmonizes with other sectors. Any agricultural policy that views the farmer as an economic agent whose product's price is determined by the market must also address obstacles related to financing, land instability, the development of domestic and export markets, inadequate irrigation, insufficient rural job creation, the misuse of agricultural resources, low productivity, and the lack of intensive agricultural production.

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In 1991, the agricultural sector represented 18% of the GDP and employed 1,200,000 people, equivalent to 25% of the active population. It should be noted that the arable land has been steadily declining over the past 30 years, dropping from 0.82 hectares per capita in 1962 to 0.1 hectares per capita in 1991. Addressing this requires:

1. Eliminating speculators and parasites from the agricultural sector and encouraging genuine beneficiaries and producers.
2. Ensuring the availability of production inputs in the required quantity and quality, delivered on time, and avoiding the past practice of delaying seed delivery after the harvest season.
3. Encouraging technological development to increase productivity and profitability, while facilitating access to necessary loans for investment financing, expanding agricultural areas, developing strategic crops, and promoting agricultural research.
4. The necessity of creating a regional agricultural market to enhance regional trade.
5. Activating the agricultural tax system.
6. The need to link scientific research to the problems of society and its various sectors—industrial, agricultural, and service-oriented, both private and public—through comprehensive studies of these problems and the development of solutions that serve comprehensive development programs.

Finally, we cannot deny the significant efforts made by the state to address shortcomings in this sector and support farmers in this profession, but these efforts still fall short of expectations.

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