

The Algerian Tax System Between The Logic of justice and the Logic of collection :An Analytical Study for the period(2014-2021)

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Abstract: This study examines the evolution of the Algerian tax system between 2014 and 2021 to assess the balance between the logic of justice and the logic of collection. Using a descriptive and analytical approach, it relies on official data from the Ministry of Finance and Finance Laws of the period. The results show that despite several reforms aimed at improving fairness, the Algerian tax system remains mainly oriented toward revenue collection. Direct taxes, particularly the corporate profit tax (IBS) and the global income tax (IRG), have shown limited performance and a narrow base, while indirect taxes, especially the value-added tax (VAT), dominate total revenues. This structure strengthens fiscal stability but weakens tax equity. The study concludes that a comprehensive reform is needed to enhance fairness, expand the formal tax base, and achieve a better balance between efficiency and justice.

Keywords: Algerian Tax System; Tax Justice; Tax Collection; Equity; Efficiency;

JEL Classification Codes: H20; H21; H26; H30

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Introduction:

Taxation represents one of the most important instruments through which the State ensures the financing of public expenditure and the redistribution of national income. In developing countries such as Algeria, the tax system plays a strategic role not only in generating revenues but also in promoting economic stability and social balance. However, the effectiveness of a tax system cannot be measured solely by its ability to collect revenues; it must also guarantee fairness among taxpayers and contribute to the achievement of social justice.

The Algerian tax system has undergone several reforms since the early 2000s with the objective of modernizing tax administration, broadening the tax base, and reducing dependence on hydrocarbon revenues. Despite these efforts, persistent structural imbalances remain, reflected in a narrow direct tax base, a heavy reliance on indirect taxation, and the limited contribution of the informal sector.

In this context, several international and national studies have examined the relationship between tax revenue mobilization and tax justice, particularly in developing and resource-dependent economies. The International Monetary Fund (IMF, 2015; 2019) highlights that while indirect taxes are effective tools for revenue collection, excessive reliance on them weakens the redistributive role of taxation and undermines tax equity. Similarly, the World Bank (2017) emphasizes that tax systems dominated by indirect taxation tend to impose a disproportionate burden on low- and middle-income households, thereby limiting vertical and horizontal equity. Moreover, the Organisation for Economic Co-operation and Development (OECD, 2018) stresses that improving tax fairness requires strengthening direct taxation and broadening the tax base rather than relying primarily on consumption taxes.

At the national level, several Algerian academic studies have analyzed the structural characteristics of the Algerian tax system; Benkhalfa (2016) shows that the predominance of indirect taxes in Algeria constrains the achievement of tax justice; Boualam and Abdelli (2018) argue that successive tax reforms have failed to effectively integrate

the informal sector into the tax system, resulting in a narrow tax base and unequal tax burden. More recently, Gandouz (2020) demonstrates that the decline in hydrocarbon revenues led fiscal policy to prioritize revenue collection objectives over equity considerations.

These studies provide valuable insights; however, they generally address tax justice and revenue mobilization separately, without adopting an integrated analytical approach that examines the Algerian tax system through both the logic of justice and the logic of collection.

These weaknesses raise an essential question: **does the Algerian tax system operate according to the logic of justice or rather according to the logic of collection?** This question constitutes the central problem of the present study; The main objective is to analyze the evolution of tax revenues in Algeria between 2014 and 2020 in order to identify the dominant orientation of the system. The research also seeks to highlight the degree of alignment between the principles of equity and the practical mechanisms of tax collection. To achieve this goal, the study relies on an analytical and descriptive method based on official statistics and legislative documents related to the tax system. The article is structured as follows: the first section presents the theoretical framework of the Algerian tax system, the second examines the concept of tax justice, the third outlines the methodological approach and data used, and the final section discusses the empirical results and the main conclusions.

I- The Algerian Tax System:

I.1.Different Definitions of the Algerian Tax System:

In its broad conception, the Algerian tax system can be viewed as a set of ideological, economic, and institutional elements forming the overall framework of the fiscal structure.

It reflects the socio-economic characteristics of the nation, and its configuration naturally differs between countries with advanced economies and those still developing (Musgrave & R.A & Musgrave, 1989) In a more specific sense, the tax system refers to the legal and administrative framework that governs the process of tax collection

through its successive stages, starting from legislation and extending to implementation (Stiglitz, 2000)

Therefore, the tax system can be defined as a coherent network of taxes and fiscal mechanisms that vary according to the prevailing social, economic, and political environment. Its ultimate objective is to realize the goals of fiscal policy and ensure harmony between state revenue needs and social equity (Tanzi, 2001)

I. 2. Objectives of the Tax System:

The tax system represents one of the most significant tools of public policy. Its fundamental objective is to secure adequate financial resources for the state in order to finance public services and support institutional operations (Musgrave & R.A & Musgrave, 1989). However, its role extends beyond revenue generation.

Economically, the tax system contributes to promoting stability and growth by influencing investment behavior, production decisions, and income distribution (Tanzi, 2001).

It serves as a lever for stimulating key economic sectors, correcting market imbalances, and supporting national development strategies (Stiglitz, 2000); Socially, the tax system pursues the principle of fairness through the equitable distribution of the tax burden based on individuals' ability to pay.

In doing so, it seeks to reduce inequalities, strengthen social cohesion, and enhance citizens' trust in public institutions

In summary, the objectives of the tax system encompass fiscal, economic, and social dimensions, all converging toward sustainable development and an optimal balance between equity and efficiency in public finance

I. 3. Functions of the Tax System

The tax system fulfills several fundamental functions that extend beyond its fiscal purpose. The first and most evident function is the fiscal function, which ensures the state's ability to generate sufficient financial resources to fund public expenditures and sustain essential

services such as health, education, and infrastructure (Musgrave & R.A & Musgrave, 1989) Through efficient tax collection, the government can maintain financial stability and meet its social and developmental obligations.

The second is the economic function, which enables the state to influence macroeconomic variables such as investment, consumption, and employment. By adjusting tax rates and structures, public authorities can stimulate economic growth, support priority sectors, and mitigate cyclical fluctuations (Stiglitz, 2000) (Tanzi, 2001). In this regard, taxation becomes an instrument of economic regulation rather than a mere source of income.

The third is the social and redistributive function, which seeks to promote equity by ensuring a fair allocation of the tax burden among citizens. Progressive taxation and targeted fiscal policies contribute to reducing income disparities and enhancing social cohesion (Stiglitz, 2000)

This function reinforces the legitimacy of the tax system and fosters trust between citizens and the state

Finally, the developmental function of the tax system aims to support sustainable development by encouraging investment in productive activities, promoting innovation, and securing the financial foundations necessary for long-term growth

II- The Concept of Tax Justice:

II.1. Different Definitions of tax justice

Tax justice is one of the fundamental concepts that has attracted wide attention in economics, due to its growing importance in modern economic thought.

The need to achieve fairness within the tax system has become increasingly evident.

This concept represents one of the essential pillars upon which a tax system should be built, and it is also considered one of the key

objectives that fiscal policy seeks to attain in order to ensure balance and social equity.

Tax justice is closely linked to the principle of social justice, as it arises when there is a general social consensus on distributing financial burdens and costs in an equitable manner. With the expansion of the state's role in providing public services, the need to impose taxes fairly has become a necessary condition for achieving tax justice.

Several scholars of public finance have defined tax justice as a flexible principle that evolves over time and changes according to the circumstances of each society. It cannot be confined within a fixed or absolute framework, as it is affected by the degree of complexity involved in determining the true taxable capacity of individuals or entities subject to taxation.

Moreover, tax justice is not an absolute or static concept but a relative one that varies from one person to another and from one social context to another. This relativity appears clearly in the difficulty of reconciling the principle of fairness in the distribution of the tax burden with the broader objectives of tax policy, such as achieving social justice and economic efficiency. Even when the pursuit of fairness is genuine, opinions may differ on how to achieve it, leading to diverse interpretations that reflect differences in economic and political perspectives.

In this context, several questions arise regarding the extent to which justice is achieved within taxation—whether by examining taxpayers' ability to bear the tax burden, analyzing their income levels, or assessing the fairness of the tax system in distributing that burden among them (Nassira, 2011) (Arabassi, 2008)

II.2 Types of Tax Justice

Tax justice is based on the principle of imposing taxes on all individuals and forms of wealth in a general and comprehensive

manner, while allowing for certain exceptions related to the nature and conditions of the taxable income (Abdelhadi, 2015/2016) .

II.2.1. Horizontal Justice:

Horizontal justice refers to the principle that individuals with equal income should be treated equally in terms of taxation. In other words, people who earn the same level of income should bear the same tax burden, provided that they are in comparable social and economic circumstances.

However, this principle does not necessarily imply absolute equality among taxpayers, as their financial obligations and social conditions—which may influence their ability to pay taxes—must also be taken into account.

II.2.2. Vertical Justice:

Vertical justice, on the other hand, aims to impose a progressively increasing tax burden that corresponds to each taxpayer's financial capacity.

Accordingly, individuals with higher incomes are subject to higher tax rates than those with lower incomes, based on their greater ability to contribute to public expenditures. This form of justice is achieved through a **progressive tax system** that takes into consideration the economic and social conditions of each taxpayer.

Therefore, ignoring the differences among taxpayers and applying a uniform tax to everyone without distinction does not result in genuine justice. (Hussein, 2021)

As researcher *Alaa Al-Tahli* points out, a tax system cannot achieve fairness if it overlooks the real disparities among taxpayers. This underscores the necessity of considering both social and financial factors in taxation to ensure an equitable distribution of the tax burden according to each individual's ability to pay.

II.3. Approaches to Achieving Tax Justice

Tax justice relies on several approaches to assess the extent to which it is achieved. The most prominent among them are (Mohamed, 2011):

II.3.1. The Ability-to-Pay Approach:
This approach is based on the objective principle of imposing taxes according to the taxpayer's capacity to pay, regardless of the nature of income or expenditure. It avoids any form of punishment or privilege and evaluates the fairness of taxation based on the individual's real financial ability to contribute (Youssef) .

II.3.2. The Benefit Approach:
This approach is founded on the idea of reciprocity between what an individual pays in taxes and the benefits or public services received from the state. The greater the benefits an individual obtains from public services, the higher their tax contribution should be, and vice versa. However, this approach is often criticized for its failure to account for unequal abilities to pay, as it focuses solely on the benefits received without considering the diverse social and economic circumstances of taxpayers.

II.4. Foundations of Tax Justice

For a tax system to achieve the intended level of fairness, it must be grounded in a set of fundamental principles, which can be summarized as follows (Mohamed, 2011):

II.4.1.Universality

Tax justice requires that taxation encompass all individuals and entities without exception, in accordance with their ability to pay. This means that all sources of income and wealth should be subject to taxation, regardless of their type or origin. However, the reality of the Algerian tax system reveals several exceptions, either due to legal exemptions or the informal nature of certain economic activities, which results in large segments of taxpayers remaining outside the tax base

II.4.2.Equality

Tax justice also requires that taxpayers be treated equally before the tax law, without discrimination based on social, economic, or

professional status.
Article 64 of the Algerian Constitution explicitly states that citizens shall contribute to public expenditure according to their ability to pay (Constitution of the People's Democratic Republic of Algeria).

II.4.3.Proportionality

This principle implies that taxation should be linked to the taxpayer's financial capacity, increasing as that capacity rises. This is embodied in progressive taxation, which is generally regarded as fairer than proportional or flat-rate taxes.

II.4.4.Avoiding Double Taxation as a Condition for Tax Justice

Double taxation constitutes one of the main obstacles to achieving tax justice, as it leads to multiple taxes being imposed on the same tax base or on the same taxpayer, whether domestically or internationally. In this regard, Algeria continues to experience cases of double taxation, particularly in international transactions, despite having signed several treaties to prevent it.

Moreover, the domestic tax system still exhibits forms of overlap between direct and indirect taxes, as well as within certain tax categories themselves.

II.5. Manifestations of the Absence of Justice in the Algerian Tax System

The lack of tax justice in Algeria is reflected in several key aspects, the most significant of which are:

II.5.1.The Criterion of Fair Burden Distribution

This criterion is based on the need to distribute the tax burden among taxpayers in a fair manner, proportional to their ability to pay. However, in practice, there exists a substantial imbalance in this distribution, leading some groups to bear a tax burden that exceeds their financial capacity, while others with greater economic means are partially or entirely exempt.

II.5.2.Tax Evasion and Fraud

Tax evasion is one of the clearest indicators of tax injustice, as some individuals and entities manage to escape paying the taxes legally due, while others comply fully.

The persistence of this phenomenon is largely attributed to weak oversight mechanisms and excessive administrative bureaucracy, which hinder effective enforcement (Moneim, 1981).

II.5.3.Inefficiency of the Tax Administration;

The tax administration suffers from several deficiencies, notably difficulties in collection, weak monitoring systems, and complex administrative procedures.

These shortcomings negatively affect the state's ability to ensure both equitable taxation and efficient revenue collection simultaneously.

III-The Impact of Direct and Indirect Taxes on Fiscal Justice in Algeria: A Case Study of the 2014–2021 Period”

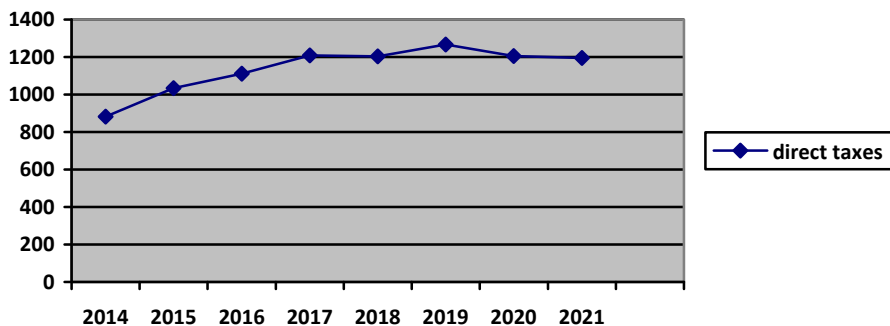
III.1.Evolution of Direct Tax Revenues (2014–2021)

Table(1) : statistics on direct tax revenues for the period from 2014 to 2021.

YEAR	2014	2015	2016	2017	2018	2019	2020	2021
REVENUE	882.06	1034.94	1110.33	1208.29	1204.06	1266.17	1204.92	1194.03

source: Prepared by the researcher based on statistics from the Ministry of Finance
(Unit : Billion Algerian Dinars)

Figure(1) :direct tax revenues for the period from 2014 to 2021.



source: Prepared by the researcher based on statistics from the Ministry of Finance
(Unit : Billion Algerian Dinars)

Direct tax revenues in Algeria between 2014 and 2021 experienced fluctuations mainly linked to fiscal policies and economic shifts. Following the collapse of oil prices in 2014, the government sought to broaden the tax base and tighten control to offset the decline in petroleum revenues, leading to a notable increase in 2015 that continued until 2017 thanks to administrative reforms and the revision of tax exemptions.

In 2018, revenues slowed down due to incentives granted to investors, then rose again in 2019 as a result of strengthened tax oversight. In 2020, revenues fell sharply due to the COVID-19 pandemic and the resulting economic contraction, before stabilizing in 2021 with the onset of economic recovery.

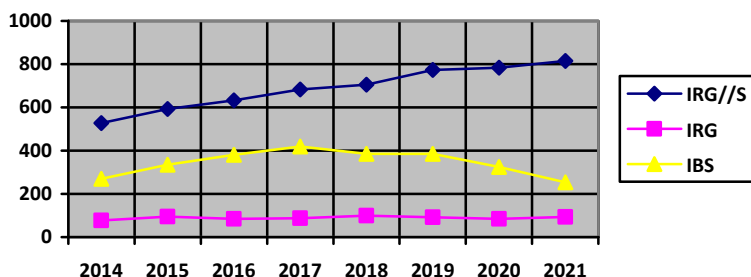
This trend shows that fiscal performance during the period was a direct reflection of the Finance Laws' orientations, which aimed to strike a balance between resource collection and tax fairness. Direct taxes include the Global Income Tax (IRG), the Payroll Tax, and the Corporate Profit Tax (IBS), each contributing differently to the overall tax burden.

Table (2) :Evolution of Direct Tax Revenues During the Period 2014-2021

YEARS	IRG	IRG/S	IBS
2014	77.31	527.24	269.85
2015	94.96	592.13	335.19
2016	84.77	632.87	380.38
2017	87.54	683.57	419.95
2018	98.70	704.45	385.27
2019	92.32	773.45	384.73
2020	84.77	784.03	324.48
2021	93.57	814.53	253.87

source: Prepared by the researcher based on statistics from the Ministry of Finance
(Unit : Billion Algerian Dinars)

Figure (2) :Evolution of Direct Tax Revenues During the Period



Source: Prepared by the researcher based on statistics from the Ministry of Finance
(Unit : Billion Algerian Dinars)

III.1.1. Analytical Overview of the Evolution of Direct Tax Revenues in Algeria (2014–2021)

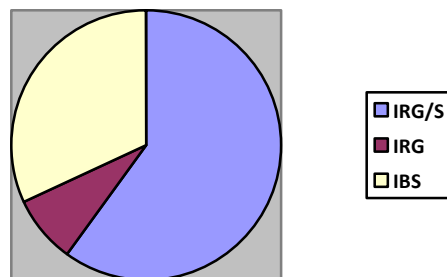
The evolution of direct tax revenues in Algeria between 2014 and 2021 reflects the impact of successive Finance Laws aimed at adapting to economic changes, especially after the decline in hydro carbon revenues.

From 2014 to 2016, the government focused on mobilizing domestic resources by broadening the tax base and tightening control, which led to an increase in revenues from the Corporate Profit Tax (IBS) and the Global Income Tax (IRG).

Between 2017 and 2019, fiscal policy emphasized improving compliance, digitalization, and the recovery of arrears, which helped stabilize revenues at relatively high levels. During 2020–2021, the COVID-19 pandemic negatively affected tax collection, but as economic activity resumed in 2021, IBS revenues rose again, while IRG remained weak due to the contraction of the formal economy.

Overall, Algeria has gradually shifted from reliance on petroleum taxation toward strengthening domestic taxation. However, this transition remains limited by a narrow tax base, the dominance of wage-based taxation, and the persistence of the informal sector, making fiscal reforms more adaptive than structurally transformative.

Figure (3) :The Share of Each Direct Tax in Total Revenue



Source : Prepared by the researcher based on data from the Ministry of Finance

Analysis:

A comparative analysis of the components of direct tax revenues during the period 2014–2021 reveals a clear structural imbalance in the distribution of the tax burden among different types of taxes. The global income tax – wages category (IRG/Salaries) consistently represents the largest share of direct tax collection, accounting for approximately 55% to 65% of total direct tax revenues throughout the period. This demonstrates the Algerian tax system's strong reliance on source-based deductions from salaried workers, making this group the primary bearer of the direct tax burden.

The corporate profit tax (IBS) represents around 30% to 35% of total direct tax revenues on average, with its share fluctuating according to economic conditions and business profitability. Meanwhile, the global income tax – non-wage category (IRG/Non-salaried) remains marginal, rarely exceeding 10%, due to the limited efficiency of tax collection from self-employed individuals and the large size of the informal sector.

This disparity reflects a high degree of fiscal concentration on the formal wage-earning segment, while the potential tax base related to private and independent activities remains underutilized. As a result, the burden of direct taxation falls disproportionately on salaried taxpayers, raising concerns about both horizontal and vertical tax equity within the Algerian fiscal system.

III.2.Evolution of Indirect Tax Revenues:

Table(3) Evolution of indirect Tax Revenues During the Period 2014-2021

YEARS	Total Revenues from Indirect Taxes	Including VAT	Including TIC
2014	1 196.02	49.09	756.33
2015	1 312.46	60.16	828.17
2016	1 413.68	64.16	891.51
2017	1 540.76	70.58	991.59
2018	1 666.70	84.26	1092.93
2019	1 762.86	88.38	1129.44
2020	1 687.15	94.03	1061.33
2021	1 818.99	107.65	1150.19

Source: Prepared by the researcher based on data from the Ministry of Finance
(Unit : Billion Algerian Dinars)

Analysis:

Between 2014 and 2021, indirect taxes in Algeria experienced notable growth, particularly in Value Added Tax (VAT) and Domestic Consumption Tax (TIC). This rise was driven by increasing import volumes and successive Finance Law reforms that broadened the tax base and strengthened customs oversight. Although revenues declined in 2020 due to the COVID-19 pandemic, they quickly recovered in 2021 with the gradual resumption of economic activity.

In contrast, the performance of direct taxes such as the Global Income Tax (IRG) and Corporate Profit Tax (IBS) remained limited despite ongoing reforms, mainly because of weak compliance and the persistence of the informal economy. As a result, tax justice was only partially achieved, with little real impact on income redistribution.

This situation highlights the dominance of the logic of collection over the logic of justice within Algeria's tax system. While indirect taxes provide quick but socially regressive revenues, direct taxes embody fairness but remain less efficient in collection. Achieving balance between these two logics requires structural reform to enhance tax administration efficiency, broaden the taxable base, and ensure that the tax burden better reflects each group's actual economic capacity.

VI- Matrial and method :

The present study adopts a descriptive and analytical approach in order to examine the evolution of the Algerian tax system between 2014 and 2020. The analysis is based primarily on secondary data collected from official publications of the Algerian Ministry of Finance, particularly the annual statistical bulletins and the Finance Laws of the examined period. Additional information was drawn from national reports, research articles, and international databases that address tax performance and revenue composition. The methodological framework combines quantitative analysis, through the interpretation of statistical indicators related to direct and indirect tax revenues, with qualitative analysis, through the assessment of structural and institutional factors influencing tax collection. This dual approach makes it possible to identify both the trends and the underlying causes of changes observed in the tax system. The study focuses on three main variables:

1. Direct tax revenues, including corporate profit tax (IBS) and global income tax (IRG);
2. Indirect tax revenues, mainly value-added tax (VAT) and internal consumption tax (TIC);
3. The overall evolution of total tax revenues, reflecting the structure and orientation of the tax system. Data were analyzed over a seven-year period to detect patterns of fluctuation, stability, or growth. The results were interpreted in light of legislative reforms and major economic events, such as the fall in oil prices in 2014 and the COVID-19 pandemic in 2020.

This methodological design allows the study to link empirical trends with theoretical reflections on the logic of justice and the logic of collection.

V- Results and discussion:

The main findings of the analytical study conducted on the Algerian tax system between 2014 and 2021 can be summarized as follows:

- **Overall Evolution:** Tax revenues in Algeria experienced continuous fluctuations during the study period, influenced by both economic conditions and fiscal adjustments introduced through annual Finance Laws.
- **Direct Taxes:** Direct tax particularly the corporate profit tax (IBS) and the global income tax (IRG) recorded limited growth and contributed less to total revenues. Their share remained relatively small due to a narrow tax base and the prevalence of informal economic activities.
- **Indirect Taxes:** Indirect taxes, mainly the value-added tax (TVA) and the internal consumption tax (TIC), represented the largest portion of fiscal revenues. Their growth was more stable and consistent, but their regressive nature makes them less equitable for low-income households.
- **Structural Imbalance:** The dominance of indirect taxes compared to direct taxes indicates that the Algerian tax system remains oriented toward collection efficiency rather than tax justice. The current structure benefits revenue mobilization but weakens fairness and redistribution.
- **impact of External Shocks:** External factors such as the fall in oil prices in 2014 and the COVID-19 pandemic in 2020—had significant effects on tax performance, leading to revenue volatility and highlighting the vulnerability of the fiscal system. In summary, the empirical results confirm that while Algeria has made

notable efforts to reform its tax system, it continues to operate mainly under the logic of collection, with limited progress toward achieving a fair and equitable tax structure.

The findings reveal a persistent imbalance in the Algerian tax system, where revenue mobilization continues to prevail over tax fairness. Despite recent reforms, direct taxation remains weak due to structural and administrative constraints, limiting the system's capacity to ensure vertical equity. Heavy reliance on payroll taxes and the insufficient taxation of the informal sector further undermine horizontal fairness. At the same time, the dominance of indirect taxes particularly value-added tax (VAT) reflects a preference for stable and easily collectible revenues, but at the cost of increasing the burden on low- and middle-income households. As a result, the tax system appears effective in resource mobilization yet insufficient in promoting equity. Achieving a sustainable balance between efficiency and justice therefore requires deep institutional reforms, expanded digitalization, and the progressive integration of informal activities into the formal tax base.

Conclusion

This study demonstrates that the Algerian tax system remains primarily oriented toward revenue collection rather than distributive justice. Although administrative modernization and legislative reforms have advanced, tax revenues still rely heavily on indirect taxation, weakening the system's redistributive function. Direct taxes central to the principle of ability to pay continue to represent a limited share of revenues due to a narrow tax base, weak compliance, and the persistence of informality. While indirect taxes provide fiscal stability, they impose a disproportionate burden on lower-income groups, thereby reducing overall equity. Addressing this imbalance requires comprehensive tax reform aimed at strengthening direct taxation, enhancing transparency, integrating informal activities, and expanding the use of digital tools. Ultimately, reconciling

efficiency and fairness remains a major challenge for Algeria's public finance and calls for a long-term vision grounded in accountability and social equity.

Building on these findings, the study emphasizes the need to rebalance the Algerian tax system through targeted policy measures. Strengthening direct taxation is essential to restoring its redistributive role notably by broadening the tax base and limiting excessive exemptions to better reflect taxpayers' ability to pay. In parallel, improving horizontal equity requires the gradual integration of informal economic activities through incentive-based and simplified tax regimes rather than purely coercive approaches.

While indirect taxes especially VAT remain crucial for revenue stability, their regressive effects necessitate careful adjustment, including differentiated rates on essential goods and targeted compensation mechanisms for vulnerable households. Furthermore, accelerating tax administration digitalization can enhance transparency, reduce evasion, and improve compliance through better data management and institutional coordination. Ultimately, achieving a durable balance between tax justice and efficiency requires a comprehensive reform strategy rooted in transparency, institutional strengthening, and long-term economic and social development.

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