Journal of Quantitative Economics Studies | Volume 12, Number 01 (2026), PP.167-177 | EISSN: 2602-5183 * PISSN: 1033-2437

# Challenges of Digitizing the Algerian Tax System in the Context of Digital Transformation - A Field Study on a Sample of Professionals in Southeastern Algeria During the Year 2025 -

Messaoud KOUSKOUS [1, *]

[1] Kasdi Merbah University, Ouargla (Algeria) (Kouskous.messaoud@univ-ouargla.dz)

**Received:** 09/03/2026; **Accepted:** 19/04/2026; **Publishing:** 01/06/2026

**Summary:** This study aims to highlight the main challenges facing the Algerian tax system in the context of digital transformation. It introduces the concept of the tax system and sheds light on digitalization and its role in developing tax administration and improving its operational efficiency, in addition to presenting the main tax systems adopted in Algeria. The study also seeks to clarify the importance of adopting digital technologies in simplifying tax procedures and enhancing the effectiveness of tax management.

The study relied on a field investigation conducted through the distribution of a questionnaire addressed to a sample of professionals practicing in the southeastern region of Algeria. The collected data were analyzed using **SPSS** and **Excel**, which facilitated the processing of data and the scientific interpretation of the study results.

The study reached several findings, most notably that Algeria is working toward providing the necessary requirements for the digitalization of the tax system as a crucial step toward modernizing tax administration. The results also highlighted the importance of digitalization in improving the transparency, accuracy, and accessibility of tax information, as well as facilitating the monitoring and control of tax processes. This, in turn, contributes to improving the effectiveness of the tax system and strengthening trust between the tax administration and taxpayers.

**Keywords:** Digitalization ; Tax System ; Digital Transformation ; Algerian Environment.

**Jel Classification Codes :** H21, H26, H83, O33.

* Corresponding author

## I- Introduction :

The tax system constitutes one of the fundamental pillars upon which the state relies to ensure the financing of its public expenditures and the achievement of economic and social stability. Taxes and duties represent a principal source of funding for various public policies, while also contributing to guiding economic activity and ensuring a degree of equity in the distribution of fiscal burdens among different segments of society. With the accelerating economic transformations witnessed worldwide, in addition to the significant technological advancement, it has become necessary to modernize tax systems and adapt them to these changes in a manner that ensures improved effectiveness and enhances their capacity to achieve their financial and economic objectives.

Within this context, Algeria seeks to develop its tax system through the adoption of a set of reforms aimed at improving the performance of the tax administration and strengthening its effectiveness in the collection of financial resources. This effort takes place amid several challenges facing the tax system, including the expansion of the informal economy, the difficulty of monitoring certain economic activities, and administrative complexities that may affect the level of tax compliance among taxpayers. Therefore, it has become necessary to explore modern mechanisms that allow the simplification of tax procedures, the enhancement of transparency, and the improvement of the relationship between the tax administration and economic operators.

Among the most important mechanisms adopted in this field is the state's orientation toward the digitalization of the tax sector. In this regard, several information systems and electronic services have been introduced to facilitate tax declaration and payment processes. This orientation aims to reduce reliance on paper-based transactions, accelerate administrative procedures, and provide more efficient services to taxpayers. Digitalization also contributes to improving the accuracy of tax information and facilitating data exchange between different administrations, which helps strengthen tax control and reduce tax evasion.

In addition, digitalization seeks to establish a more transparent and efficient tax administration, as the use of modern technologies allows better monitoring of tax operations and improves the management of tax files, while also facilitating access to information for taxpayers. The use of digital systems also reduces direct contact between the administration and taxpayers, thereby minimizing administrative errors and enhancing mutual trust between the two parties.

From this perspective, the close relationship between tax system reform and the adoption of digitalization as a strategic option for its development becomes evident. Digital transformation is not limited merely to updating technical tools; it also includes reorganizing working methods within the tax administration and developing management and control mechanisms. Consequently, the success of tax reforms in Algeria is largely linked to the success of the digitalization process and its generalization across the various levels of the tax administration, thereby contributing to improving the effectiveness of tax collection and strengthening the role of the tax system in supporting economic and social development. Accordingly, the main research problem of this study is formulated as follows:

**What is the reality of the digitalization of the tax sector in light of digital transformation within the Algerian accounting environment?**

**I.1. Sub-Research Questions:** In order to address the main research problem and further explore the subject, the following sub-questions are proposed:

- What is the reality of the tax system in the Algerian business environment?
- What are the requirements of the Algerian tax system in the context of digital transformation?
- What is the impact of digital transformation on the tax system in the Algerian business environment?

**I. 2. Research Hypotheses:** Based on the previously stated questions, the following hypotheses can be proposed:

- The implementation of the tax system in the Algerian business environment faces several organizational and procedural challenges that affect its effectiveness and the level of compliance with it.
- The Algerian business environment seeks to establish a digital tax environment aligned with digital transformation in order to improve the effectiveness of the tax system's performance.

- Digital transformation contributes to improving the efficiency of tax operations and enhancing the accuracy of financial data as well as the speed of their preparation and control.

### I.3. Importance of the Topic:

The study of the challenges and stakes associated with the digitalization of the Algerian tax system acquires significant importance in light of the global digital transformation, given its role in improving the effectiveness of the tax administration and simplifying tax procedures. Digitalization also contributes to enhancing transparency and reducing tax evasion, thereby supporting the increase of state financial resources. Furthermore, it helps improve the relationship between the tax administration and economic operators through the provision of faster and more efficient electronic services. Consequently, the digitalization of the tax system represents a fundamental step toward keeping pace with economic developments and strengthening the business climate in Algeria.

### I.4. Previous Studies:

**Mouri Soumia (2022),** Requirements for Activating Electronic Taxation to Enhance the Digitalization of the Algerian Economy: A Statistical Analytical Approach.

This study aims to address the subject of electronic taxation and its importance in improving, modernizing, and activating tax authorities in light of integration into the new global economy based on scientific knowledge and electronic transactions. It also examines the various difficulties and obstacles that hinder its implementation, particularly within the context of efforts to establish the foundations of the digital economy in Algeria. To address the research problem, a questionnaire-based study was conducted using the SPSS software in order to identify the main challenges facing electronic taxation and the requirements for its implementation, especially as Algeria seeks to strengthen its digital environment. The study concluded that it is necessary to focus on developing operational mechanisms for implementing and modernizing tax administration and orienting it toward digitalization in order to keep pace with global developments. It also proposed several recommendations aimed at advancing and facilitating its application, thereby contributing to increased tax revenue in Algeria. (Soumia, 2022)

**BOUZID Zohra and REZKI Mohamed (2024).**

This study examines the digital transformation of the Algerian tax administration, analyzing the opportunities, challenges, and success factors. Using a mixed methodology, the study combines qualitative and quantitative analysis. The results reveal that the perception and understanding of digitalization, while limited to the identification of obstacles, are crucial to the effectiveness of implementation strategies. The study underlines the importance of adopting a multi-dimensional strategic approach and recommends a progressive digitization strategy, enhanced training, investment in infrastructure, and the establishment of robust security protocols (BOUZID & REZKI Mohamed, 2024).

## II– Theoretical Framework of the Study:

### II.1. The Concept of Digitalization:

**First Definition:** Digitalization is defined as an electronic process aimed at producing digital or electronic codes, whether through paper documents, physical elements, or through analog electronic signals. Digitalization is therefore the process through which information is converted from its traditional form into a digital format, whether such information consists of images, textual data, audio files, or any other form (Houina, 2020).

**Second Definition:** It is a replication process that enables the transformation of a physical object into a sequence of numbers for the purpose of representing it in files readable by computers. It refers to any process by which data are converted into binary codes understandable by computers using scanning devices. In general, digitalization can be described as the process of converting any physical analog form into an intangible digital form.

**Third Definition:** Digitalization is the process of transforming information resources, in their various forms, into formats readable by computer technologies through the binary information system, which represents the fundamental unit of information within computer-based information systems. It involves converting information into a set of binary numbers through the use of specialized technologies and devices.

**II.2. Requirements of Digitalization:** For the digitalization process to succeed, several fundamental requirements must be provided, which can be summarized as follows (Mohamed, 2022):

1. **Legal Requirements:**These consist of a set of legislations and laws that must be enacted in order to establish the necessary environment for operation.
2. **Organizational and Administrative Requirements:** These refer to a set of modifications that must be introduced to the organizational structures, procedures, and administrative frameworks of state institutions with the aim of simplifying them, increasing their flexibility, and enhancing their effectiveness.
3. **Technical Requirements:** These are distributed into three main categories:
   - Requirements related to the infrastructure of communication networks and the Internet.
   - Requirements related to information infrastructure, particularly the existence of effective information systems capable of collecting data from their sources and ensuring their quality.
   - Requirements related to software tools, including the availability of qualified human resources capable of dealing with these tools efficiently and effectively.

**II.3. Digitalization Systems within the Algerian Tax Administration:**

❖ **Jibayatic**

"Jibayatic" is an integrated information system developed and launched by the Directorate General of Taxes for the first time at the Tax Center of Bab Ezzouar in Algiers on May 7, 2017. It aims to digitalize tax procedures and facilitate them for citizens and institutions. The system provides a wide range of electronic services covering various aspects of taxation, from tax declaration to payment and file tracking. The tax administration is working to expand and generalize its use throughout the national territory at the level of tax centers and local tax centers according to the pace of reception of new administrative structures (mf.gov.dz, 2025).

**A. Services Provided by the "Jibayatic" System:**

- ✓ **Tax Declaration:** The system enables taxpayers to submit their tax declarations electronically, whether periodic or annual, which saves time and effort and reduces the likelihood of errors.
- ✓ **Tax Payment:** Users can pay various types of taxes and duties electronically through the system using electronic payment cards or bank transfers.
- ✓ **File Tracking:** The system provides a service that allows taxpayers to track the status of submitted files and monitor the stages of their processing.
- ✓ **Access to Information:** Users can access various legal and regulatory texts related to taxation, as well as information regarding different tax procedures.
- ✓ **Other Services:**The system also provides other services such as requesting tax certificates, submitting complaints, and communicating with tax services.

**B. Advantages of Using the "Jibayatic" System:**

- Saving time and effort through online tax transactions without the need to visit tax offices.
- Ease of use through a user-friendly system accessible to all users, including non-specialists in taxation.
- High levels of security through data encryption and protection of users' personal information.
- Transparency in tax procedures, enabling users to understand their rights and obligations.
- Effective communication with tax services for inquiries and complaints.

❖ **"Mousahamatak" Portal**

The "Mousahamatak" portal is a modern digital platform developed by the Directorate General of Taxes to facilitate the process of tax declaration and payment remotely. This portal represents a qualitative addition to the electronic services provided by the Directorate, enabling citizens and companies to carry out their tax transactions easily via the Internet using electronic payment cards, including the Edahabia card of Algeria Post or the Interbank Payment Card (CIB) (mf.gov.dz, 2025).

**a) Services Provided by the "Mousahamatak" Portal:**

- Electronic submission of tax declarations (periodic or annual).
- Electronic payment of various taxes and duties.
- Tracking the status of submitted declarations.

- Access to legal and regulatory tax information.

**b) Advantages of the "Mousahamatak" Portal:**

- Saving time and effort by avoiding travel to tax offices.
- User-friendly design accessible to all users.
- High security standards ensuring data protection.
- Transparency regarding tax procedures.
- Continuous accessibility at any time and from any location.

❖ **"Tabioucom" Platform**

The "Tabioucom" platform is a digital application created and developed by the Directorate General of Taxes by Algerian competencies. It is a digital platform aimed at facilitating the electronic and remote payment of fiscal stamp duties. The platform was launched on August 8, 2024, within the framework of the Ministry of Finance's efforts in line with the digital strategic orientations of the higher authorities, which aim to digitalize services and provide a smoother and more efficient payment experience for citizens and companies. As of November 2024, a total of 75,614 payment receipts for stamp duties had been issued through the digital platform Tabioucom.

**1) Services Provided by the "Tabioucom" Platform:**

- Electronic payment of fiscal stamp duties for various documents and transactions.
- Inquiry regarding available stamp types and their prices.
- Issuance of electronic payment receipts that can be printed as proof of payment (mf.gov.dz, 2025).

**2) Main Advantages of the "Tabioucom" Platform:**

- Saving time and effort by avoiding travel to post offices or local centers.
- Ease of use through a simple interface and user-friendly design.
- Secure payment system protecting users' financial and personal information.
- Continuous accessibility (24 hours a day, 7 days a week) from any location.

### II.4. The Concept of the Tax System:

Two main concepts can be presented for the tax system as follows:

❖ The tax system is defined as **a set of legal and technical rules that enable the tax deduction process throughout its successive stages, from legislation to assessment and collection.**

Tax policy is generally implemented within the framework of a particular tax system; therefore, the tax system represents the practical translation of tax policy. Accordingly, it constitutes a selected and specific set of technical forms of taxation that correspond to the economic, social, and political conditions of society. These elements together form an integrated tax structure that operates through tax legislation, laws, and executive regulations in order to achieve the objectives of fiscal policy.

❖ The tax system is also defined as **a set of ideological, economic, and technical elements whose interaction results in a specific tax entity.** This entity represents the tangible manifestation of the system, whose characteristics necessarily differ between economically advanced societies and less developed ones (Al-Batariq, 2001).

### II.5. Characteristics of the Tax System:

The tax system should take into account taxpayers' ability to pay and should not impose excessive tax burdens through high rates or the multiplication of taxes. It should also consider the personal circumstances of taxpayers and impose taxes consistent with their financial capacity in order to avoid tax evasion. Excessive taxation may negatively affect taxpayers' capital and gradually weaken it, eventually affecting their economic activity and possibly leading to the termination of the project, which in turn hinders economic growth.

The tax system should also be characterized by fairness, whereby all members of society are subject to taxation according to their ability to pay and all contribute to public expenditures. The objective of this characteristic is to eliminate privileges that prevailed in older political systems where certain privileged classes were exempt from taxes. There is no justification for exempting one group without another, as any privilege granted to a specific social group increases the tax burden on other groups within society.

The tax system should also be flexible, allowing the taxation of new activities or the exemption of certain activities according to prevailing economic and social circumstances without affecting the fundamental structure of the tax system. It should also strengthen the relationship between taxpayers and the public treasury while reducing tensions and disputes between them in pursuit of the public interest.

Finally, the tax system should be characterized by clarity so that its features can be easily understood, facilitating comprehension by new employees and reducing tax evasion resulting from the exploitation of loopholes within the system (Jazia & Achour Youssef, 2018).

## III- Practical Framework of the Study :

### III.1. Population and Sample of the Study:

The study population consists of accountants (preparers of financial statements), employees in the tax sector, and university professors specializing in accounting, taxation, and digital transformation. A sample from the southeastern region of Algeria was selected as the study population, including accountants, tax sector employees, and university professors interested in accounting, taxation, and electronic transformation, as they represent the group most concerned with the subject of the study.

Due to the inability to conduct field visits, an electronic questionnaire was prepared and distributed via email and social media platforms. As for the offices located in the Wilaya of Ouargla, 50 questionnaires were distributed, including paper-based ones, of which 26 completed questionnaires were retrieved after collection. Regarding the electronic questionnaire, 16 responses were received, which had been distributed via email and Google Forms. Thus, the final study sample consisted of 42 valid responses used for analysis.

### III.2. Study Instruments:

#### 1. Questionnaire

A questionnaire was developed to examine the reality and challenges of digitalizing the tax sector in the context of digital transformation within the Algerian accounting environment. The analysis was conducted using SPSS version 22. The following steps were followed in designing the questionnaire:

1. Gathering information from previous studies.
2. Preparing preliminary questions for the questionnaire.
3. Submitting the questionnaire for review to a group of academics and professionals to collect their suggestions.
4. Producing the final version of the questionnaire after incorporating the received suggestions.

Several considerations were taken into account when preparing the questionnaire items, including:

- **Simplicity and clarity of questions.**
- **Avoiding excessive questions** to prevent fatigue and loss of focus during response.
- **Three-point Likert scale:** A three-point Likert scale was used for responses related to the three main dimensions of the questionnaire, with assigned weights.

The weighted arithmetic mean range was determined by calculating the scale span (3−1=2), then dividing it by the highest value of the scale to obtain the cell length ($2/3 \approx 0.66$). This value was added to the lowest scale value (1) to determine the minimum limit of the first cell. Accordingly, the cell ranges were defined as follows: (1–1.66), (1.67–2.33), and (2.34–3). For the three-point Likert scale

#### 2. Presentation of Study Results:

- **Distribution of the Sample by Educational Qualification:** The study sample consisted of 42 participants. Among them, 5 participants (11.9%) held a Bachelor's degree, 14 participants (33.3%) held a Master's degree, 12 participants (28.6%) held a postgraduate Master's degree, and 11 participants (26.2%) held a Doctorate. These results are presented in **Table 04** in the appendices.
- **Distribution of the Sample by Occupation** : Regarding the participants' occupations, 24 were tax professionals (57.1%), 5 were accountants responsible for preparing financial statements (11.9%), and 13 were university professors (31.0%). The detailed distribution is shown in **Table 05** in the appendices.
- **Distribution of the Sample by Seniority** : The participants' work experience varied, with 9 participants having less than 5 years of experience (21.4%), 21 participants between 5 and 10

years of experience (50.0%), and 12 participants with more than 10 years of experience (28.6%). These figures are presented in **Table 06** in the appendices.

- **Descriptive Statistics for Axis One: Tax System Implementation** : For the statements related to the first axis, which examines the implementation of the tax system, the mean scores ranged between 2.55 and 2.83. The statement "The tax administration provides sufficient information to help businesses understand tax laws" recorded the highest mean of 2.83, while "Applying the tax system contributes to improving the business environment in Algeria" recorded the lowest mean of 2.55. These results are summarized in **Table 07** in the appendices.
- **Descriptive Statistics for Axis Two: Digitalization Requirements of the Tax System** For the second axis, related to the requirements for digitalizing the tax system, mean scores ranged from 2.64 to 2.88. The statement "Electronic platforms help improve communication with the tax administration" received the highest mean of 2.88, while "Using technology increases the transparency of tax transactions" received the lowest mean of 2.64. The detailed statistics are shown in **Table 08** in the appendices.
- **Descriptive Statistics for Axis Three: Impact of Digital Transformation on the Tax System** : For the third axis, related to the impact of digital transformation, mean scores ranged between 2.60 and 2.79. The statement "Digital transformation contributed to improving the performance of the tax system" recorded the highest mean of 2.79, while "Digital transformation contributed to reducing errors in tax transactions" recorded the lowest mean of 2.60. These results are presented in **Table 09** in the appendices.
- **T-Test Results for the Three Axes** : The T-test results for the three axes indicated statistically significant values with p-values of .000 for all axes. The detailed results, including T-values, degrees of freedom, and confidence intervals, are shown in **Table 10** in the appendices.

**3. Analysis of Study Results:**

- **. Descriptive Analysis of Means and Standard Deviations Distribution of the Sample by Educational Qualification:** The study sample consisted of 42 participants. Among them, 5 participants (11.9%) held a Bachelor's degree, 14 participants (33.3%) held a Master's degree, 12 participants (28.6%) held a postgraduate Master's degree, and 11 participants (26.2%) held a Doctorate. These results are presented in **Table 04** in the appendices.
- **Distribution of the Sample by Occupation** : Regarding the participants' occupations, 24 were tax professionals (57.1%), 5 were accountants responsible for preparing financial statements (11.9%), and 13 were university professors (31.0%). The detailed distribution is shown in **Table 05** in the appendices.
- **Distribution of the Sample by Seniority** : The participants' work experience varied, with 9 participants having less than 5 years of experience (21.4%), 21 participants between 5 and 10 years of experience (50.0%), and 12 participants with more than 10 years of experience (28.6%). These figures are presented in **Table 06** in the appendices.
- **Descriptive Statistics for Axis One: Tax System Implementation** : For the statements related to the first axis, which examines the implementation of the tax system, the mean scores ranged between 2.55 and 2.83. The statement "The tax administration provides sufficient information to help businesses understand tax laws" recorded the highest mean of 2.83, while "Applying the tax system contributes to improving the business environment in Algeria" recorded the lowest mean of 2.55. These results are summarized in **Table 07** in the appendices.
- **Descriptive Statistics for Axis Two: Digitalization Requirements of the Tax System** For the second axis, related to the requirements for digitalizing the tax system, mean scores ranged from 2.64 to 2.88. The statement "Electronic platforms help improve communication with the tax administration" received the highest mean of 2.88, while "Using technology increases the transparency of tax transactions" received the lowest mean of 2.64. The detailed statistics are shown in **Table 08** in the appendices.
- **Descriptive Statistics for Axis Three: Impact of Digital Transformation on the Tax System** : For the third axis, related to the impact of digital transformation, mean scores ranged between 2.60 and 2.79. The statement "Digital transformation contributed to improving the performance of the tax system" recorded the highest mean of 2.79, while "Digital transformation contributed to reducing errors in tax transactions" recorded the lowest mean of 2.60. These results are presented in **Table 09** in the appendices.

➢ **T-Test Results for the Three Axes** : The T-test results for the three axes indicated statistically significant values with p-values of .000 for all axes. The detailed results, including T-values, degrees of freedom, and confidence intervals, are shown in **Table 10** in the appendices.

**4. Testing the Study Hypotheses:**

**Hypothesis 1:**

- **H0:** The accounting environment does not apply the tax system at a specific level in the context of digital transformation.
- **H1:** The accounting environment applies the tax system at a specific level in the context of digital transformation.
- **Result:** T-test significance = 0.000 → reject H0, accept H1.

**Hypothesis 2:**

- **H0:** Algeria does not seek to provide digital infrastructure to establish a digital tax business environment.
- **H1:** Algeria seeks to provide digital infrastructure to establish a digital tax business environment.
- **Result:** T-test significance = 0.000 → reject H0, accept H1.

**Hypothesis 3:**

- **H0:** Digital transformation has no effect on the tax system in the Algerian business environment.
- **H1:** Digital transformation has an effect on the tax system in the Algerian business environment.
- **Result:** T-test significance = 0.000 → reject H0, accept H1.

**5. Summary of Findings:**

- A moderate level of tax system application was observed, with some procedures still complex and requiring simplification.
- Opinions varied regarding the clarity and ease of application of tax laws within institutions.
- Digitization provided certain facilitation in tax declaration and payment processes.
- Successful digitalization requires strong digital infrastructure and effective electronic platforms.
- Training and qualifying human resources in the tax administration is essential to meet digital transformation requirements.
- Digital transformation contributed to faster processing of tax transactions and reduced administrative errors.
- Tax sector digitization enhances transparency and improves tax collection.
- Digital transformation aids in developing the tax system to meet modern business environment requirements.
- Further development of digital tax services is needed to achieve higher effectiveness.
- Digitizing the tax system represents a critical step toward improving the business environment and supporting economic development in Algeria.
- The absence of a strong and significant impact of digital transformation on the effectiveness of the tax system, as the results showed that the level of digitalization remains moderate and has not yet reached the level of creating a fundamental transformation in tax performance.
- The persistence of complexity in tax procedures despite the introduction of digitalization, indicating that current digitalization is formal or partial and has not translated into actual and comprehensive simplification of processes.
- The weak statistical relationship between digitalization and the improvement of tax compliance or financial performance, reflecting the limited impact of current digital systems.
- The lack of full effectiveness of digital platforms (such as electronic declaration and payment), due to shortcomings in infrastructure or limited use by taxpayers.
- The absence of a clear impact of digitalization on significantly reducing administrative errors, despite some relative improvement.
- The lack of a noticeable improvement in the level of tax transparency sufficient to be considered statistically significant.
- The insufficient qualification of human resources to keep pace with digital transformation, which limits the effectiveness of implementing digital systems.

## IV- Conclusion:

The digitization of the tax sector in Algeria represents a strategic and significant initiative to align with the digital transformation of the modern business environment. The study's findings indicate that the application of the tax system still faces challenges, notably the complexity of certain procedures and the variability in the clarity of legal provisions. On the other hand, the successful digitization of the tax system requires the provision of advanced digital infrastructure and the development of the information systems supporting tax operations.

The study also emphasized the importance of qualifying human resources and providing continuous training programs to meet the requirements of digital transformation and ensure operational efficiency. Conversely, digitization has contributed to accelerating tax transaction processing and improving their accuracy, in addition to enhancing transparency and efficiency in the management of tax operations.

Accordingly, digitization represents a vital mechanism for improving the performance of the tax system, increasing its effectiveness, and supporting the business environment in line with economic developments and the requirements of modern development in Algeria.

## - Appendices:

**Table 1: Distribution of the Sample by Educational Qualification**

| Category | Frequency | Percentage |
|---|---|---|
| **Bachelor's degree** | 5 | 11.9% |
| **Master's degree** | 14 | 33.3% |
| **Postgraduate Master's degree** | 12 | 28.6% |
| **Doctorate** | 11 | 26.2% |
| **Total** | 42 | 100% |

**Table 2: Distribution of the Sample by Occupation**

| Category | Frequency | Percentage |
|---|---|---|
| **Tax Professional** | 24 | 57.1% |
| **Accountant (Financial Statements Preparer)** | 5 | 11.9% |
| **University Professor** | 13 | 31.0% |
| **Total** | 42 | 100% |

**Table 3: Distribution of the Sample by Seniority**

| Category | Frequency | Percentage |
|---|---|---|
| **Less than 5 years** | 9 | 21.4% |
| **5–10 years** | 21 | 50.0% |
| **More than 10 years** | 12 | 28.6% |
| **Total** | 42 | 100% |

**Table 4: Descriptive Statistics for Axis One – Tax System Implementation**

| Statement | N | Mean | Std. Deviation |
|---|---|---|---|
| Tax laws in Algeria are clear and easy to understand for institutions. | 42 | 2.60 | 0.497 |
| Procedures related to tax declaration and payment are easy to apply. | 42 | 2.69 | 0.604 |
| The level of taxes imposed on institutions is appropriate compared to their financial capacity. | 42 | 2.69 | 0.517 |
| The tax administration provides sufficient information to help institutions understand tax laws. | 42 | 2.83 | 0.437 |
| The tax system is applied fairly among different institutions. | 42 | 2.74 | 0.627 |
| Electronic services have facilitated dealing with the tax administration. | 42 | 2.60 | 0.734 |
| Applying the tax system contributes to improving the business | 42 | 2.55 | 0.705 |

| Statement | N | Mean | Std. Deviation |
|---|---|---|---|
| environment in Algeria. | | | |
| **Overall Mean** | **42** | **2.67** | **0.589** |

**Table 5: Descriptive Statistics for Axis Two – Digitalization Requirements**

| Statement | N | Mean | Std. Deviation |
|---|---|---|---|
| Internet access and digital equipment are essential for digitizing the tax sector. | 42 | 2.86 | 0.354 |
| Electronic systems facilitate tax declaration and payment. | 42 | 2.81 | 0.505 |
| Training employees in digital skills is necessary for successful digitization. | 42 | 2.76 | 0.484 |
| Electronic platforms help improve communication with the tax administration. | 42 | 2.88 | 0.328 |
| Digitizing tax services reduces errors and speeds up procedures. | 42 | 2.76 | 0.532 |
| Using technology increases the transparency of tax transactions. | 42 | 2.64 | 0.692 |
| Digitalization contributes to improving the business environment in Algeria. | 42 | 2.67 | 0.650 |
| **Overall Mean** | **42** | **2.77** | **0.507** |

**Table 6: Descriptive Statistics for Axis Three – Impact of Digital Transformation**

| Statement | N | Mean | Std. Deviation |
|---|---|---|---|
| Digital transformation has helped reduce errors in tax transactions. | 42 | 2.60 | 0.701 |
| Using electronic systems facilitated tax declaration procedures. | 42 | 2.74 | 0.587 |
| Digitalization has accelerated the processing of tax files. | 42 | 2.69 | 0.604 |
| Digital transformation has contributed to improving the performance of the tax system. | 42 | 2.79 | 0.470 |
| Using modern technology has enhanced transparency in the tax system. | 42 | 2.64 | 0.533 |
| Digitalization has helped improve tax collection. | 42 | 2.64 | 0.618 |
| Digital transformation has improved communication between institutions and the tax administration. | 42 | 2.62 | 0.661 |
| Digital transformation has contributed to developing the tax system in line with modern developments. | 42 | 2.71 | 0.554 |
| **Overall Mean** | **42** | **2.68** | **0.591** |

**Table 7: T-Test Results for Axis One – Tax System Implementation**

| T | df | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference |
|---|---|---|---|---|
| 58.972 | 41 | 0.000 | 2.67007 | 2.5786 – 2.7615 |

**Table 8: T-Test Results for Axis Two – Digitalization Requirements**

| T | df | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference |
|---|---|---|---|---|
| 57.460 | 41 | 0.000 | 2.76871 | 2.6714 – 2.8660 |

**Table 9: T-Test Results for Axis Three – Impact of Digital Transformation**

| T | df | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference |
|---|---|---|---|---|
| 59.642 | 41 | 0.000 | 2.67857 | 2.5879 – 2.7693 |

**Table 10: Summary of Mean Differences and Overall Result**

| Axis | Mean Difference | Overall Mean | Std. Deviation |
|---|---|---|---|
| Axis One | 2.67007 | 2.67 | 0.589 |

| Axis | Mean Difference | Overall Mean | Std. Deviation |
|---|---|---|---|
| Axis Two | 2.76871 | 2.77 | 0.507 |
| Axis Three | 2.67857 | 2.68 | 0.591 |

**Table 10: T-Test Results for the Three Axes**

| Axis | T | df | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference |
|---|---|---|---|---|---|
| Axis One | 58.972 | 41 | 0.000 | 2.67007 | 2.5786 – 2.7615 |
| Axis Two | 57.460 | 41 | 0.000 | 2.76871 | 2.6714 – 2.8660 |
| Axis Three | 59.642 | 41 | 0.000 | 2.67857 | 2.5879 – 2.7693 |

## Referrals and references:


1. BouziD, Z., & Rezki, M. (2024). Digitalization of the Algerian tax administration: A multidimensional approach to challenges, opportunities, and success factors. *Journal of Administrative and Financial Sciences*.
2. Ministry of Finance Algeria. (2025). *Major dossiers*. Retrieved February 6, 2025, from https://www.mf.gov.dz/index.php/ar/documentation-ar/grands-dossiers-ar/2173--14-34-12
3. Al-Batriq, Y. A. (2001). *Tax systems*. Alexandria: Al-Dar Al-Jami'iyya.
4. Jaziya, A., & Ashour, Y. (2018). The tax system in Algeria: Problems and the need for reform. *Journal of Tax Studies*.
5. Houina, R. F. (2020). University digital libraries as a model for transition toward work in the digital environment. *Biolovia Journal of Library and Information Studies*, 17.
6. Soumaya, M. (2022). Requirements for activating electronic taxation to enhance the digitization of the Algerian economy. *Economic Notebooks Journal*.
7. Mohamed, Q. (2022). Digitization of the tax system and its role in supporting tax control in Algeria. *Forum Journal of Economic Studies and Research*, 238.


**How to cite this article by the APA method:**

Messaoud KOUSKOUS (2026), Challenges of Digitizing the Algerian Tax System in the Context of Digital Transformation - A Field Study on a Sample of Professionals in Southeastern Algeria During the Year 2025 -, Journal of Quantitative Economics Studies, Volume 12 (Number 01), Algeria: Kasdi Marbah University Ouargla, PP. 167-177.

The copyrights of all papers published in this journal are retained by the respective authors as per the **Creative Commons Attribution License**.

Journal Of Quantitative Economics Stadies **is licensed under a** Creative Commons Attribution-Non Commercial license **(CC BY-NC 4.0).**