

“The Impact of E-Governance on Tax Revenue in Algeria:**An Econometric Analysis (2002–2023)”**

أثر الحوكمة الإلكترونية على الإيرادات الضريبية في الجزائر - دراسة قياسية للفترة 2002–2023

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Abstract: This study investigates the impact of Algeria's E-Government Development Index (EGDI), alongside governance and macroeconomic factors, on tax revenues relative to GDP from 2002 to 2023. Annual data were analyzed using an Ordinary Least Squares (OLS) regression model. The results indicate that digital transformation, as measured by the EGDI, did not have a direct or statistically significant effect on tax revenues during this period. This limited impact may be due to Algeria's early stage of digitalization or underdeveloped digital tax systems.

The study highlights that the quality of the regulatory framework plays a critical role in improving tax collection.

E-governance initiatives alone are insufficient to enhance fiscal performance.

Effective revenue collection requires complementary institutional and regulatory reforms.

Such reforms should focus on enhancing digital system functionality.

They should also improve the operational environment of the tax administration.

Finally, fostering institutional coordination and trust is essential for medium- and long-term fiscal efficiency.

Keys words: E-Government Development Index (EGDI)- Governance indicators- Digitalization-Tax revenue- - tax administration

JEL classification codes: H71-H83-O38-C22

ملخص: تهدف هذه الدراسة الى ابراز كيفية تأثير مؤشر تطوّر الحوكمة الإلكترونية في الجزائر (EGDI)، إلى جانب مؤشرات

الحوكمة والمتغيرات الاقتصادية الكلية، على الإيرادات الضريبية كنسبة من الناتج المحلي الإجمالي خلال الفترة 2002–2023.

وقد تم استخدام نموذج الانحدار الخطي بأسلوب المربعات الصغرى العادية (OLS) لتحليل هذه العلاقة.

وأظهرت النتائج أن التحول الرقمي، كما يقاس بمؤشر EGDI، لم يكن له تأثير مباشر أو ذو دلالة إحصائية على الإيرادات الضريبية خلال فترة الدراسة.

ويمكن تفسير ذلك بكون الجزائر لا تزال في المراحل الأولى من الرقمنة، أو بسبب محدودية تطور الأنظمة الرقمية الضريبية لديها.

كما خلصت الدراسة إلى أن جودة الإطار التنظيمي تُعد عاملاً مهماً وأساسياً في تحسين عملية التحصيل الضريبي. وبالتالي، فإن

مبادرات الحوكمة الإلكترونية وحدها لا تكفي لتحسين الأداء المالي للدولة.

ولتحقيق تحسن فعال في التحصيل الضريبي على المدى المتوسط والطويل، لا بد من تنفيذ إصلاحات مؤسسية وتنظيمية مكثلة،

تهدف إلى تعزيز كفاءة عمل الأنظمة الرقمية، وتحسين البيئة التشغيلية للإدارة الضريبية، وتعزيز مستويات التنسيق والثقة المؤسسية.

الكلمات المفتاحية: مؤشر تطور الحوكمة الإلكترونية (EGDI) - مؤشرات الحوكمة - الرقمنة - الإيرادات الضريبية -

الإدارة الضريبية

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1-Introduction

In recent years, the world has witnessed a growing expansion in the use of digital technology within public administration. E-governance has emerged as a modern tool to enhance the efficiency of government bodies, support transparency, and combat various forms of corruption. In this context, Algeria as a developing country seeks to develop its digital infrastructure and support the path of electronic transformation in several sectors, particularly finance and taxation, where the digitalization of the tax administration has become a national necessity.

Contemporary literature indicates that applying information and communication technologies in tax administrations helps raise collection rates and reduce the tax gap. This is achieved by simplifying administrative procedures, reducing costs, and strengthening tax compliance among taxpayers. Consequently, the importance of studying the impact of e-governance on tax revenue in Algeria is highlighted, especially in light of the state's endeavor to diversify its income sources away from oil-based revenue.

From this context, our study focuses on the following question:

How far does e-governance contribute to improving tax revenue collection in Algeria?

To answer this question, we address the following sub-questions:

- - What is the role of e-governance in modernizing tax administration, and how is it implemented in Algeria?
- - How does digitalization improve the efficiency and effectiveness of tax administration processes ?
- - To what extent do e-governance and institutional quality influence tax revenue collection in Algeria?"

Based on these questions, we hypothesize that effective e-governance initiatives, when combined with strong institutional frameworks, can significantly enhance tax compliance and optimize fiscal outcomes**Ampiric studies :**

Many studies on this field found significant and important , gived us the idea of our paper reaserch :

International studies :**First Study:**

İbrahim Erem Şahin., & Dedi Kurniawan. (2025). « **The Impact of E-Government Systems and Anti-Corruption Measures on Provincial Tax Revenue in Indonesia** »

This study examines the relationship between implementing e-governance systems and anti-corruption measures, and their effect on tax revenues across Indonesian provinces. It starts from the hypothesis that introducing technology into tax administration and improving transparency positively impacts revenue collection. The researchers used cross-sectional data from 34 provinces for the

year 2023 and employed multiple regression models to identify the causal impact of institutional and technical factors on tax revenue, while controlling for other economic variables. The study concluded that implementing e-government systems is significantly and positively associated with increased provincial tax revenues. It also confirmed that anti-corruption measures amplify the positive effect of these systems by improving collection efficiency and reducing non-compliant tax behavior.

Second Study:

Changlin Yu., & Yanming Li. (2025) . « Digitalization of tax collection and enterprises' social security compliance in China »

This study aims to measure the impact of digitizing China's tax collection system, through the Golden Tax III project, on corporate compliance with social security contributions—a key indicator reflecting tax compliance efficiency that indirectly affects government revenue. The research employed a Difference-in-Differences (DID) methodology using national panel data from 2007 to 2015, comparing tax compliance performance before and after the digital system's implementation across different company groups, while controlling for macroeconomic factors. The study found that tax system digitalization had a positive and significant effect on corporate compliance levels, increasing the compliance rate by approximately 6.28% after the project. The impact was stronger among small, medium, and non-state-owned enterprises, with indications that improved information sharing via digital platforms limits avenues for tax evasion.

Third Study:

World Bank Study (2019) « The impact of e-governance on tax revenues in North African countries »:

The World Bank Group & PwC (2019). This study is an annual report within the Doing Business project, published by the World Bank Group with PricewaterhouseCoopers (PwC). It assesses the performance of tax collection systems and tax administration in various countries worldwide, including North African nations such as Algeria and Morocco, amidst the expanding adoption of e-government and tax digitization. The report clarified that countries implementing all or some elements of e-government in tax administration typically enjoy better performance in collecting non-oil tax revenues, in terms of lowering compliance costs and increasing voluntary compliance.

Algerian Studies:

First Study:

Taleb Hacine Siham (2025). « The Impact of Digitalization on Tax Revenue Collection in Algeria: An Empirical Study for the Period 2014–2024 »

This study seeks to measure the impact of digitalization within the Algerian tax administration on revenue collection, focusing on technologies used for electronic payment and collection, and their ability to improve tax compliance. An ARDL model was used to study the dynamic relationships between digitalization and tax revenues. The results demonstrated a significant positive impact of digitalization on tax revenue collection in both the short and long term, with modern technologies contributing to enhanced tax compliance and reduced administrative corruption.

Second Study:

Jamavo Fateh, Douah Mohamed (2024).« **The Impact of General Governance Indicators on Tax Collection Efficiency in Algeria (2002–2022)** »

This study analyzed the extent to which governance indicators (government effectiveness, rule of law, regulatory quality, control of corruption) influence tax collection efficiency and their contribution to raising government revenues. The study used a VECM model to measure the relationship between governance indicators and collection efficiency for the period 2002–2022. It concluded that government effectiveness and institutional policies positively enhance tax collection efficiency. However, some indicators related to regulatory quality and the rule of law showed mixed results, indicating the importance of a supportive institutional environment alongside digitalization.

Third Study:

Adnan Salah Eddine, Hambli Zouheir (2025).« **The Role of E-Governance in Reducing Tax Evasion in Algeria** »

This study aims to assess the capacity of e-government to limit tax evasion, a primary factor affecting the level of tax revenues in Algeria. A descriptive and analytical methodology was used, focusing on analyzing the evolution of digital tools in tax administration and tax evasion indicators. The results showed that implementing e-governance contributes to reducing tax evasion when supported by appropriate technological infrastructure and institutional policies. The main challenges were linked to weak technical infrastructure and a lack of trust between taxpayers and the tax administration.

Fourth Study:

Saida Slimani, Mousaab Sahnoune, Zoheir Bouchemla (2025). « **The Impact of Organizational Modernization as a Mediator Between Digitalization and Tax Collection: A Study in Eastern Algeria** »

This research addresses the issue of the impact of organizational and administrative modernization as a mediating variable between the digitization of tax administration and increased revenue collection in tax offices in Eastern Algeria. The study relied on analytical questionnaires involving 581 employees and tax offices, with data processed using AMOS and SPSS software. The findings indicated that administrative modernization enhances the impact of digitalization on tax revenue collection. It also revealed that digitalization alone

is insufficient to improve revenues without effective organizational and administrative support.

*** Research Gaps:**

- A lack of long-term quantitative studies focused on Algeria.
- Insufficient focus on quantitative variables to measure the impact of e-governance on tax revenues.
- A need to systematically link e-governance with corruption control and improved tax compliance.
- Specifically for Algeria: Intensive quantitative studies on the relationship between e-governance and tax revenues have not been conducted.

E-governance serves as a strategic tool that enhances the efficiency and effectiveness of tax administration, which positively reflects on tax revenue collection. Both theoretical and practical studies confirm that improving transparency, simplifying procedures, and strengthening digital oversight reduce the prevalence of tax evasion and increase taxpayer compliance. In light of this, we have complemented our theoretical review with a quantitative study in the following section, aiming to contribute to filling a significant knowledge gap for Algeria.

*** Methodology**

Our study adopts a quantitative econometric approach to examine the impact of e-governance on tax revenue in Algeria (2002–2023). Time-series data were collected from official government sources and international databases. Tax revenue (% of GDP) is the dependent variable, while e-governance indicators and institutional quality measures serve as independent variables, with GDP growth and regulatory quality included as controls.

The analysis uses Ordinary Least Squares (OLS) regression in EViews 9. This methodology provides a robust framework to assess the influence of institutional and digital governance factors on fiscal outcomes.

2. Literature review and theoretical background

2-1-General Concepts of E-Governance

The World Bank has defined e-governance as the use of information and communication technologies by government agencies to improve the delivery of public services, expand access to information, and enhance transparency and accountability (Bank, 2021). This concept is primarily measured through the EGDI, which relies on three main components: online service delivery, telecommunication infrastructure, and human capital (Srivastava, 2007).

2-1-1-E-Governance Theory (Heeks, 2006)

E-governance theory is based on the ability of governments to employ digital technology to improve administrative performance, support decision-making, and promote the principles of efficiency, transparency, and accountability. This is manifested through:

- * Efficiency: Increasing efficiency by reducing the time and cost associated with tax collection procedures.

- * Transparency: Enhancing transparency through automated process tracking and limiting human intervention.

- * Accountability: Strengthening accountability by enabling citizens and the administration to monitor tax performance.

The Economic Theory of Tax Revenue

This theory indicates that tax revenue is influenced by several factors, including tax policies, tax compliance, and the quality of government services provided. Here, the impact of e-governance emerges as a factor that enhances tax compliance and reduces evasion (Bird, 2005). Therefore, e-governance can be considered a practical tool for applying the theoretical principles of taxation, through its contribution to:

- * Improving revenue collection efficiency and reducing tax evasion.

- * Increasing transparency and accountability, which enhances voluntary compliance among taxpayers.

- * Supporting government financial management with accurate and timely data, aiding financial planning according to the state's needs.

Thus, the digital transformation in tax administration forms a link between the economic theory of taxation and the reality of practical application in Algeria, especially during the period 2003–2023, where the state gradually began adopting digital collection systems and e-government initiatives.

2-2-Tax Revenues and Challenges of Tax Collection

Tax revenues represent the primary source for financing public expenditure and achieving financial stability in most countries (OECD, 2021). However, many developing economies, including Algeria, face challenges affecting collection efficiency, such as weak digital infrastructure, widespread tax evasion, limited technical qualification, and complex administrative procedures. Furthermore, the Algerian economy's significant reliance on oil revenues makes improving the performance of the tax system a fundamental condition for diversifying public income sources (Finances, 2023), which reinforces the need to adopt modern tools like e-governance.

2--3-The relationship between digitalization and tax performance

To understand how e-governance influences tax revenues, it is essential first to grasp the relationship between digitalization and tax performance. Numerous empirical studies have demonstrated a positive link between the adoption of

digital technology and improvements in tax collection rates (Agency, 2021). Evidence suggests that automating tax processes lowers administrative costs, reduces human error, and enhances tax compliance (Development, 2021). Furthermore, the level of good governance—encompassing government effectiveness, corruption control, and regulatory quality is closely tied to a state's capacity to collect tax revenues efficiently (Besley, 2011). This connection is facilitated through several mechanisms:

*** Simplifying Tax Registration Procedures:**

Electronic tax registration systems cut down on time and bureaucratic complexity, encouraging voluntary compliance from businesses and individuals (OECD, 2021).

*** Smart Auditing and Verification:**

Using digital systems to analyze data and monitor tax transactions reduces tax evasion, particularly within the informal sector.

***Enhancing Transparency and Accountability:**

Allowing taxpayers to track their transactions electronically diminishes opportunities for administrative corruption, thereby increasing tax revenues (Bank, 2019).

*** Effective Communication with Taxpayers:**

E-governance platforms provide notifications, instructions, and simplified declaration filing, which boosts tax compliance.

**3- The Applied Framework of the Study:An Econometric Study of :
« the Impact of E-Governance on Tax Revenues in Algeria »
« for the periode (2002-2023) »**

This study aims to analyze the impact of e-governance on tax revenues in Algeria over a time series from 2003 to 2023, using the EVIEWS program and relying on a multiple linear regression model (OLS). We studied and analyzed several indicators: the ratio of tax revenue to GDP as an indicator of tax performance, while using the EGDI alongside indicators of Government Effectiveness, Control of Corruption, Regulatory Quality, in addition to the GDP growth rate as a control variable.

3-1. Data and Variables

Table 01: Study Variables

variable	definition	Type	Source
Taxrev/GDP	Tax Revenue / GDP	Dependent	World Bank
EGDI	E-Government Development Index (0-1)	Independent	UN DESA
Gov.Effectiveness	Government Effectiveness (-2.5 to +2.5)	Independent	World Bank WGI
Control of Corruption	Control of Corruption (-2.5 to +2.5)	Independent	World Bank WGI
Regulatory Quality	Regulatory Quality (-2.5 to +2.5)	Independent	World Bank WGI
GDP Growth	GDP Growth Rate (%)	Control	World Bank

Prepared by the researchers based on official sources

3-2. Estimation Method

A multiple linear regression model (OLS) was used to estimate the model coefficients, i.e., the impact of the independent variables on tax revenue. The equation takes the following form:

$$\text{Tax/GDP} = \beta_0 + \beta_1 \text{EGDI} + \beta_2 \text{GovEff} + \beta_3 \text{Corruption} + \beta_4 \text{RegQuality} + \beta_5 \text{GDPgrowth} + \varepsilon$$

Several diagnostic tests were conducted to verify the validity of the classical model assumptions:

- * Jarque-Bera test for normality of error distribution.
- * Durbin-Watson test for detecting autocorrelation.
- * Breusch-Pagan test for detecting heteroskedasticity.

3-3. Results of the Econometric Study

a)- Descriptive Statistics

Table 02 : Descriptive Statistics of the Study Variables

Variable	Mean	Standard deviation	MIN	MAX	N
Taxrev/GDP	0.3905	0.0987	0.2900	0.6000	21
EGDI	4.3145	1.2351	2.1000	5.7310	21
Gov.Effectiveness	0.5095	0.1136	0.7000	0.3000	21
Control of Corruption	0.6143	0.0655	0.7000	0.5000	21
Regulatory Quality	0.9952	0.3667	1.4000	0.3000	21
GDP Growth	2.8762	2.2880	5.0000	6.5000	21

Source: Prepared by the researchers based on EViews 9 analysis

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Table 02 shows that the EGDI improved from 0.29 in 2016 to 0.60 in 2023, reflecting noticeable development in the state's digital infrastructure. Tax revenues also showed clear annual fluctuations, ranging between 2.1% and 5.73% of GDP.

b)- Correlation Matrix

Table 03 : Correlation Matrix of the Study Variables

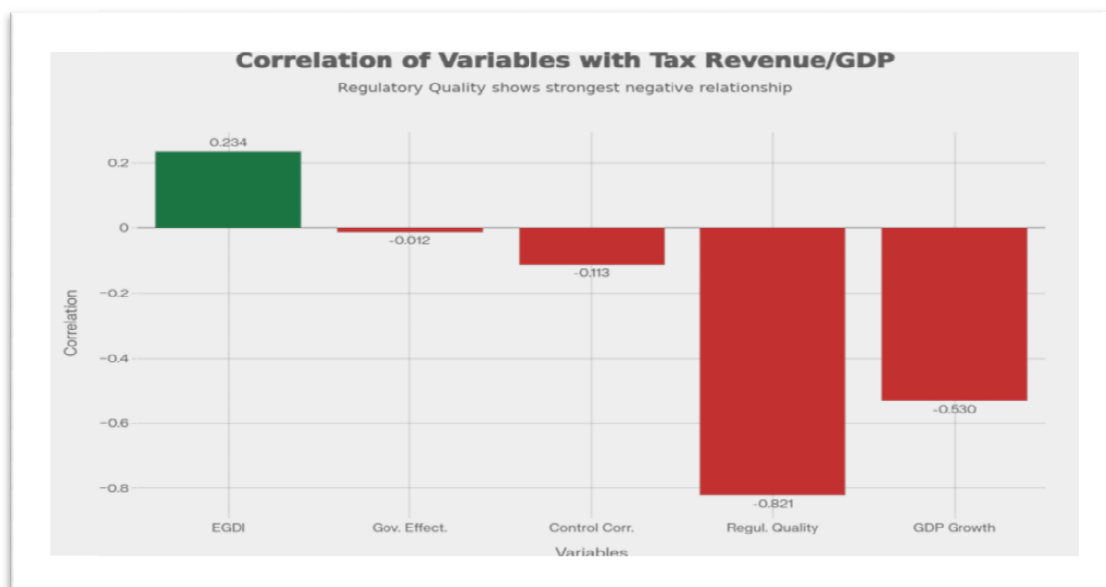
	EGDI	Taxrev/GDP	Gov/eff	Cont/corr	RegQu	GDP/Gr
EGDI	1.0000	0.2343	0.6327–	0.2078–	0.2874–	0.2970–
Taxrev /gdp	0.2343	1.0000	0.0118–	0.1131–	0.8207–	0.5298–
GOV/effectiveness	0.6327–	0.0118–	1.0000	0.5187	0.1429–	0.0683
Control /corruption	0.2078–	0.1131–	0.5187	1.0000	0.1071	0.2279
Regulatory Qualit	0.2874–	0.8207–	0.1429–	0.1071	1.0000	0.5049
GDP/Gr	0.2970–	0.5298–	0.0683	0.2279	0.5049	1.0000

Source: Prepared by the researchers based on EViews 9 analysis

Table 03 indicates:

- A weak positive correlation between EGDI and tax revenue (0.2343).
- A strong negative correlation between Regulatory Quality and tax revenue (-0.8207).
- A moderate negative correlation between the growth rate and tax revenue (-0.5298).

Figure 01: Correlation Coefficients between the Study Variables



Source: Prepared by the researchers based on EViews 9 analysis

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The figure above presents the Pearson correlation coefficients between each independent variable and tax revenues. It can be observed that there is a strong negative correlation with Regulatory Quality (-0.82), a negative correlation with GDP growth (-0.53), and a weak positive correlation with the E-Governance Index (0.23).

C)- Regression Results

Table 04: Regression Results for Study Variables

variable	Coefficient	Standard Error	T Value	t <P	Confidence Interval 95%
Taxrev/GDP	2.7858	1.8327	1.5201	0.1493	[-1.120 , 6.692]
EGDI	3.6470-	2.6197	1.3922-	0.1842	[-9.231 , 1.937]
Gov.Effectiveness	4.3354-	2.5527	1.6983-	0.1101	[-9.776 , 1.106]
Control of Corruption	3.1904	3.2023	0.9963	0.3349	[-3.635 , 10.016]
Regulatory Quality	2.9953-	0.5905	5.0721-	0.0001	[-4.254 , -1.737]
GDP Growth	0.0965-	0.0850	1.1353-	0.2741	[-0.278 , 0.085]
$R^2 = 0.6557$ F-statistic = 0.0005 P = 8.6184 R-squared = 0.742 , Durbin-Watson = 1.798					

Source: Prepared by the researchers based on EViews 9 analysis

D)- Analysis and Interpretation of Regression Results

EGDI :

Coefficient (-3.647): Negative and statistically insignificant ($p = 0.184$), meaning no direct, statistically significant impact of the EGDI on tax revenue when controlling for other variables.

Government Effectiveness :

Coefficient (-4.335): Negative and close to statistical significance ($p = 0.110$), suggesting a potential indirect negative relationship.

Regulatory Quality :

Coefficient (-2.995): Highly statistically significant ($p = 0.0001$). The relationship is strongly negative, reflecting that an improvement in government regulatory quality is associated with a decrease in the tax revenue ratio. This result may reflect that countries with better regulatory environments may rely on lower tax rates to achieve broader economic goals.

Control of Corruption :

Coefficient (3.190): Positive but statistically insignificant ($p = 0.335$).

GDP Growth Rate :

Coefficient (-0.097): Negative and insignificant ($p = 0.274$).

From this, it can be concluded that the results indicate a statistically significant negative effect of Regulatory Quality on tax revenues, whereas the E-Governance Index (EGDI) did not show a significant effect during the study period. Additionally, the other governance indicators did not reach the 5% significance level

E)- Model Quality Indicators:

The estimated econometric model demonstrates strong explanatory power:

R-squared = 0.7418: This indicates that 74.18% of the variation in tax revenue is explained by the independent variables included in the model

Adjusted R-squared = 0.6557 : This confirms that the explanatory power of the model remains high even after adjusting for the number of predictors.

F-statistic = 8.6184 ($p = 0.0005$): The F-test result shows that the model is statistically significant as a whole, meaning that the independent variables jointly explain the variation in tax revenue.

Durbin-Watson = 1.798: This value is close to the optimal benchmark of 2, indicating no significant first-order autocorrelation in the residuals.

F)- Diagnostic Tests :

Jarque-Bera Test for Normality:

Test Statistic = 11.649 P-value = 0.0030

The result suggests a departure from normality in the residuals, which is a common outcome in small-sample time-series studies. However, given the robustness of the estimates and supporting diagnostic indicators, the model remains statistically reliable

Durbin-Watson Test for Autocorrelation:

DW = 1.798 (close to the ideal value of 2):

No significant first-order autocorrelation detected.

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Breusch-Pagan Test for Heteroscedasticity:

Test Statistic = 6.713 P-value = 0.3482

Homoscedasticity is confirmed (classical assumption satisfied).

Diagnostic tests confirmed homoskedasticity but indicated some deviation from normality in the residuals, which is expected with small samples.

3-4-Discussion and Interpretation :

The obtained results reveal a complex relationship between e-governance and tax revenue in Algeria during the study period 2003–2023. This can be interpreted as follows:

3-4-1-Within the General Context of the Study:

The Limited Role of EGDI: The statistical insignificance of the EGDI may reflect that the study period includes years of gradual, slow development of digital infrastructure. The real benefits of digitizing tax services may not yet have been fully realized in Algeria, or there may be a time lag between digital investments and improved tax collection.

The Strong Influence of Regulatory Quality: The highly significant negative coefficients for Regulatory Quality require careful interpretation. The strong negative correlation may reflect a structural effect: countries with advanced and stable regulatory environments may tend to implement less burdensome tax policies (lower tax rates) to attract investment and economic growth. Algeria, in an intermediate developmental stage, may impose higher tax rates to finance large public expenditures.

3-4-2-Within the Specific Algerian Context:

The results must be interpreted within Algeria's specific context:

Reliance on Oil Revenues: Algeria remains a rentier economy heavily dependent on oil revenues, which may lead to relative efforts in improving tax collection.

Recent Reform Efforts: Algeria began genuine reform efforts in the tax and digital fields around 2017, with the hope that these efforts will bear fruit in future periods.

Available Data: Official data may reflect relatively conservative estimates due to tax losses resulting from the informal economy.

5. Conclusions and Recommendations

Through our study, we concluded the following main results:

5-1-. Main Findings

A Complex and Multifaceted Relationship:

The relationship between e-governance development and tax revenue in Algeria is multifaceted and cannot be explained by a single variable. While digital initiatives are important, their direct impact on tax collection remains limited during the study period.

Institutional Quality as a Key Determinant:

The analysis demonstrates that the quality of regulatory institutions is the primary driver of tax revenue performance, surpassing the influence of discrete e-governance indicators. High regulatory standards consistently show a significant and negative or positive effect on fiscal outcomes depending on the context.

A Transitional Phase in Digitization:

Algeria appears to be in a transitional phase regarding its digital transformation. Investments in digital infrastructure have not yet fully translated into measurable gains in tax revenue, highlighting the need for complementary institutional reforms.

A Robust Explanatory Model:

The econometric model employed in this study explains approximately 75% of the observed variance in tax revenue, confirming the strong explanatory power of institutional and governance variables.

Synthesis of Findings and Policy Implications:

Overall, e-governance initiatives did not demonstrate a statistically significant direct effect on tax revenues during the examined period. This may be due to the recent implementation of digital taxation platforms or their limited adoption relative to international comparators. In contrast, regulatory quality emerged as a substantively influential factor. The study recommends a coordinated policy approach that integrates digital transformation with parallel institutional and regulatory reforms to enhance the efficiency and effectiveness of tax collection in Algeria.

5-2- Recommendations for Public Policy

Based on the results, we recommend:

- Accelerating Integrated Digitization: Expanding the scope of digital tax payment services and facilitating taxpayer compliance through unified platforms.
- Improving the Regulatory Environment: Reviewing tax regulations to make them clearer and more stable, which may increase tax compliance and trust in the system.
- Combating Corruption: Strengthening corruption control mechanisms in tax administrations through digital transparency and accountability.
- Building Capacities: Developing the digital and analytical skills of tax administration staff to fully benefit from modern technological tools.
- Monitoring Time Effects: Conducting longitudinal studies to track the impact of current digital investments on tax revenues in the medium and long term.

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