

Tax Collection in El Tarf Province in the Context of
Digitalization and International Tax Cooperation: Reality and
Prospects

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Abstract:

This study aims to demonstrate the reality and prospects of tax collection in El Tarf Province in light of the orientation towards digitalization, artificial intelligence tools, and international tax cooperation. This is achieved by understanding the contributions of these tools in increasing tax revenue through the province's seven districts during the years 2022-2023-2024, comparing the rates of increase or decrease over the three years, and estimating future collection prospects in light of current challenges.

The study concluded that the Directorate General of Taxes has created several digital tax platforms and programs and has established 35 international tax cooperation agreements, in addition to other international cooperations of a tax nature. This resulted in gaining foreign expertise that contributed to modernizing the Algerian tax administration, which positively reflected on local tax collection. This was confirmed by the tax revenue in El Tarf Province, which increased in 2024 due to the newly introduced digital measures, reaching 874.4 million dinars, representing a growth rate of 92.3% compared to 2023 and 5.5% compared to 2022. The study recommends enhancing digitalization in all areas of the tax administration, especially in the field of tax evasion, and accelerating the activation of the AI-based tax chatbot.

Keywords: Digitalization; Artificial Intelligence; International Cooperation; Digital Administration; Tax Collection.

Jel classification code : F68; H2; H71; O38.

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1-Introduction

The changes that have occurred in the tax system in recent years, resulting particularly from the digitalization of the economy, the rapid development of information and communication technologies, and the emergence of new forms of tax fraud and evasion schemes, have made it difficult for tax systems at local and international levels to keep pace and control the erosion of the tax base and profit shifting. This negatively affects the state's financial resources, making it necessary to resort to digital technology and international tax cooperation, which aims to protect state funds and tax revenues from cross-border tax evasion and fraud.

Therefore, the Directorate General of Taxes in Algeria, by strengthening its digital partnerships and adopting data exchange with various international government entities through international cooperations of a tax nature, seeks to facilitate tax procedures for citizens and companies. This orientation aims to provide integrated and fast electronic tax services, which contributes to reducing administrative burdens, saving time and effort, and enhances transparency and fairness in tax dealings. From this perspective, and in line with the continuous expansion in the digital world, the tax administration is currently making significant efforts to become an innovative and creative institution that responds to technological developments. It has set a major priority for establishing modern digital tax systems, both at the regulatory level and in terms of service quality, which is gradually moving towards technologies based on digital services.

In this context, the Directorate General of Taxes in El Tarf Province seeks to enhance its tax revenues by diversifying tax bases and increasing the effectiveness of local tax collection, in harmony with national policies aimed at promoting financial decentralization, combating tax evasion, simplifying procedures, and stimulating local economic activity. Thus, tax collection in El Tarf remains between the reality of challenges and the prospects for development, making it a vital subject for study in the context of achieving financial autonomy for local communities in Algeria. This study will review tax collection in the province and its development prospects through the seven districts of the province: El Tarf, Bouchegou, El Kala, Ben M'hidi, Drean, El Besbas, and Bouhadjar, analyzing the rates of development and contraction and estimating the reasons behind them, all within the framework of reliance on digital tax platforms and benefiting from international cooperations of a tax nature.

Based on the above, the following main question can be raised:

What is the reality and prospects of tax collection in El Tarf Province during the years 2022-2023-2024 in the context of the orientation towards digitalization and international tax cooperation?

Significance of the Study:

Given that the orientation towards digitalization is a comprehensive government vision in all fields, its application to the tax system is considered a priority due to the positive results it provides for local and national development. Tax collection provides a direct and sustainable source of funding for municipalities and provinces, enabling them to provide better local services, especially if the application of digital tax collection is enhanced through various newly created digital platforms, supported by international agreements and cooperations of a tax nature.

Objectives of the Study:

The study aims to achieve a number of points summarized as follows:

- Understanding the theoretical aspects of digitalization and international cooperations of a tax nature;
- Reviewing the newly created digital platforms in tax collection and various related operations;
- Presenting the amount of tax collection in El Tarf Province for the years 2022-2023-2024;
- Understanding the various prospects and challenges facing tax collection in El Tarf Province.

Study Methodology:

We relied on the descriptive method to present the study's contents and statistics, and on the analytical and comparative method to analyze the study's statistics and compare them over the three years of the study. We divided the study into three axes: the first addressed the digitalization of the tax administration in Algeria, the second pointed to Algerian-international cooperations and agreements of a tax nature, and the third was dedicated to presenting the various taxes and fees collected in El Tarf Province for the years 2022-2023-2024 and their development prospects.

2- Digitalization of the Tax Administration in Algeria :

The tax administration strives to perform its tasks of collecting public revenues. However, the spread of tax evasion has revealed the limitations of traditional administrative capacities in confronting it. Therefore, the need to find innovative solutions became urgent, and resorting to the digitalization of the tax administration was a strategic choice to enhance the efficiency of the tax administration, especially to expand the tax base, increase tax collection, and overcome the challenges posed by economic growth and rapid technological changes.

To implement digitalization in all fields, reliance on digital technology is essential. Digital technology is defined as: "a long series of numbers that can be acquired and whose code can be deciphered and read by the receiving computer" (Cherak and Fertas, 2024, p. 96). Digital technology provides the ability to analyze the big data collected across the entire value chain and translate it into useful information through several key pillars, including: cloud computing, big data, and simulation (Bramki and Hocine, 2024, p. 124).

In line with digital technology, the public authorities in Algeria have made the modernization of public administration one of the main pillars of the government's public policy, aimed at achieving an administration characterized by transparency in management, efficiency in performance, and accuracy in decision-making, which will inevitably be reflected in providing quality public service that meets the aspirations of the citizen. Therefore, the bet today is closely linked to establishing a modern administration that enhances citizen confidence in the practices of administrative activity and raises the level of credibility of state institutions. Considering taxation as one of the fundamental tools in determining economic policy through its role in mobilizing financial resources, the orientation note related to preparing the draft finance law and the state budget for 2024-2026 included basic axes aimed to materialize the economic recovery program and the modernization of the tax administration. The Directorate General of Taxes has made significant strides in implementing this program, which is part of the strategic plan for modernizing the finance sector. (Laziz, November 2024, p. 01)

This modernization, among its goals, is to enhance tax collection, which is defined as a set of processes and procedures that lead to the transfer of the tax debt from the taxpayer's account to the public treasury according to the legal rules and the tax applied in this framework. As for the digitalization of the tax administration, it means using technology and digital tools to improve and simplify the procedures of the tax administration, aiming to improve the efficiency and effectiveness of tax processes and reduce errors and manipulation in tax data. The digitalization of the tax administration includes many processes such as: tax registration, filing tax returns, tax collection, and following up on tax investigations. Using technology

enables tax administrations to improve tax collection, monitor tax compliance, and improve services provided to taxpayers. The main objectives of digitalizing the tax administration can be listed as follows (Ramzi and Maarif, 2024, p. 18):

- Accelerating and simplifying tax processes, reducing the time and costs associated with tax management.
- Ensuring transparency of operations and reducing corruption through accurate tracking and mechanical monitoring of tax activities.
- Providing better services to taxpayers by providing online services and facilitating the filing of tax returns and payment.
- Enhancing revenue collection with less effort, strengthening the ability to detect and combat tax evasion through more advanced data monitoring and analysis systems.
- Keeping pace with technical developments and providing a modern infrastructure that supports sustainable innovation in the tax field.

Within the framework of its reform strategy, and in view of the new aspirations of taxpayers, the Algerian tax administration decided, despite being a regulatory administration, to rise to a modern and service-oriented administration. Consequently, new structures were created at the level of external services, which we summarize as follows (Directorate General of Taxes, Information Bulletin, 2024):

- Directorate of Large Enterprises;
- Tax Center;
- Proximity Tax Center;
- National Tax Council.

The aforementioned structures have contributed to reducing the documents required for tax files, in order to limit unnecessary time waste for taxpayers. The Directorate General of Taxes has simplified the conditions and methods for creating and closing a tax file, as well as issuing some tax documents. These files include the following (Directorate General of Taxes, <https://www.mf.gov.dz>, 12/05/2026):

- Creating a tax file / natural person: 04 documents instead of 09.
- Creating a tax file / legal person: 06 documents instead of 11.
- Creating a tax file: 02 documents instead of 07.
- For files related to the system of privileges of the National Agency for Investment Development, the National Fund for Youth Employment Support, the National Fund for Unemployment Insurance, and the National Agency for Managing Micro-credit, in addition to the documents required for creating a tax file, the number of required documents is 03 instead of 15.
- For issuing an extract from the tax roll: It is not issued upon the taxpayer's request, and no document is required for its issuance.

The modernization of tax collection mechanisms to enhance financial resources has been manifested in the digitalization of tax procedures. Digitalization contributes to expanding the taxpayer base, enhancing the efficiency of existing tax procedures, and opening new horizons for their development. The Directorate General of Taxes has launched a set of digital platforms as follows:

2.1. Electronic Portal for Requesting Tax Identification Number: An electronic platform that allows citizens or companies to submit their applications for obtaining a tax identification number online. It also allows the taxpayer to verify their tax identification number. The goal of this service is to facilitate the process of obtaining the tax number, save time, and simplify administrative procedures. Obtaining the Tax Identification Number (NIF) online by economic operators has been possible since May 8, 2016. (<https://nifenligne.mf.gov.dz> , 26/05/2026)

2.2. Electronic Declaration and Payment Portal "Djeibaitek": This is a private, secure space for taxpayers, provided by the "Djeibaitek" information system, which was officially launched at the Tax Center of Bab Ezzouar in Algiers on May 7, 2017. The tax administration is working on disseminating and generalizing it nationwide, at the level of Tax Centers and Proximity Tax Centers according to the pace of reception of the new structures. (<https://jibayatic.mf.gov.dz>, 26/05/2026)

Regarding the Tax Directorate of El Tarf Province, the Djeibaitek system has been deployed and put into service in the three proximity centers of the province, according to the following schedule:

Table N° 01: Deployment of the Djeibaitek System in the Proximity Tax Centers of El Tarf Province

Proximity Tax Centers of El Tarf Province	Date of Djeibaitek System Deployment
El Tarf Proximity Center	July 08, 2024
El Kala Proximity Center	August 04, 2024
Drean Proximity Center	November 04, 2024

Source: (Tax Directorate of El Tarf Province, 2026)

2.3. Electronic Declaration and Payment Portal "Moussahamatik": This service allows taxpayers to settle all their tax obligations online and directly perform the declaration and payment process remotely, via the Gold Card, bank payment cards (CIB), or bank transfer. This applies to all persons, whether subject to the real regime or the single lump-sum tax system, affiliated with

services not equipped with the "Djeibaitek" information system. (<https://mfdgi.gov.dz/moussahamaticar/#!>, 28/05/2026)

2.4. Digital Platform "Tabaekoum": The finance sector witnessed the launch of the new digital platform "Tabaekoum" for remote provision of stamp duties on August 08, 2024. This is an important step towards the digital transformation of services provided by the tax administration and facilitating procedures for citizens and institutions, contributing to building a modern state that relies on technology and communications in providing its streamlined services. The launch of the "Tabaekoum" digital platform resulted from fruitful cooperation between several parties, including the Ministry of Finance, the Ministry of Interior, Local Communities and Urban Planning, the Ministry of Post and Telecommunications, the Automated Payment Group (GIE Monétique), the Company for Automated Payment and Interbank Automatic Transactions (SATIM), and the Foundation for Supporting Digital Development (EADN). (<https://tabioucom.mf.gov.dz>, 28/05/2026)

2.5. Tax Management System (SGF): The Directorate General of Taxes developed the Tax Management System (SGF), which can be considered a solution for improving the management of various tax processes and procedures at the basic services level of the Directorate General of Taxes related to the tax file, pending the deployment of the Djeibaitek information system. This system features many advantages, including (Directorate General of Taxes, <https://www.mf.gov.dz>, 14/04/2026):

- Robust database and High degree of clarity and transparency;
- Ease of use by agents;
- Robust internal network between various services;
- Ease of information and data storage processes;
- Ease of information transfer between various services.

2.6. AI-Powered Chatbot: In the context of the digital transformation witnessed globally, and the development of artificial intelligence techniques, which are not limited to industrial and commercial sectors only but also extend to the public sector, particularly the tax administration, and given the social and economic impacts resulting from the use of artificial intelligence that cannot be ignored, by providing innovative solutions to various challenges faced by institutions, the Directorate General of Taxes intends to continue digitizing its services and adopting modern technologies such as artificial intelligence to enhance its efficiency and transparency. This will be done by undertaking a first experiment in the field of information and communication through the launch of a new artificial intelligence service represented by the "Chatbot", scheduled for the first half of 2025. It aims to improve the user experience of the official website of the Directorate General of Taxes and provide answers and guidance to frequently

asked questions about taxes, saving time for citizens and economic operators, especially employees, based on the tax knowledge base being created and gradually enriched to include all tax procedures and operations. (Nahab, 2024, p. 28)

3. Algerian-International Tax Cooperation Agreements

International tax cooperation supports state authority and mobilizes sufficient financial resources to fund public expenditures and the national economy. It serves as a supervisory tool to protect state funds and tax revenues from cross-border tax evasion and fraud and helps verify the legitimacy of funds transferred abroad. Therefore, the Algerian Directorate General of Taxes attaches great importance to international cooperation and strengthening its relationships with international tax organizations, keen to benefit from exchanging expertise and experiences in international tax administration. This aligns with its strategic vision of building a sophisticated tax environment supporting sustainable development, aims to enhance economic exchanges, develop foreign investments, resolve international tax disputes, and digitalize the administration, especially under the new investment law aimed at attracting local and foreign investments while simplifying procedures. Consequently, international tax agreements have expanded, reaching 35 agreements to date, summarized in the following table:

Table N° 02: International Tax Agreements

Geographic Region	Country	Agreement Date	Effective Date
Maghreb Union Countries	Maghreb Union	1991/07/23	In Effect
	Mauritania	2011/12/11	In Effect from 2016/11/04
	Tunisia	1985/02/09	Replaced by Maghreb Union agreement
	Libya	1988/06/19	
	Morocco	1990/05/25	
Arab Countries	Saudi Arabia	2013/12/19	In Effect from 2016/03/01
	Syria	1997/09/14	Not in Effect
	Jordan	1997/09/16	In Effect from 2001/07/14
	Oman	2000/04/09	In Effect from 2004/01/01
	Egypt	2001/02/17	In Effect from 2003/05/17
	Yemen	2002/01/29	Not in Effect
	Bahrain	2000/06/11	In Effect from 2003/09/24

	United Arab Emirates	2001/04/24	In Effect from 2004/06/25
	Lebanon	2002/03/26	In Effect from 2009/07/19
	Iran	2008/08/12	In Effect from 2010/03/16
	Qatar	2008/07/03	In Effect from 2011/03/17
	Kuwait	2008/04/20	In Effect from 2016/01/18
African Countries	South Africa	1998/04/28	In Effect from 2008/12/23
Asian Countries	Indonesia	1995/04/28	In Effect from 2000/11/21
	North Korea	2001/11/24	In Effect from 2006/08/31
	China	2006/11/06	In Effect from 2007/07/27
American Countries	Canada	1999/02/28	In Effect from 2000/12/26
European Countries	France	1999/10/17	In Effect from 2002/12/01
	Italy	1991/03/02	In Effect from 1995/06/30
	Belgium	1991/12/15	In Effect from 2003/01/10
	Portugal	2003/12/02	In Effect from 2006/05/01
	Spain	2002/10/05	In Effect from 2006/07/01
	Austria	2003/06/17	In Effect from 2006/12/01
	Germany	2007/11/12	In Effect from 2008/12/23
	Bulgaria	1998/10/25	In Effect from 2005/04/11
	Turkey	1994/08/02	In Effect from 1996/12/30
	Switzerland	2006/06/03	In Effect from 2009/02/06
	Romania	1994/06/28	In Effect from 1996/07/11
	Russia	2006/03/10	In Effect from 2008/12/18
	Ukraine	2002/12/14	In Effect from 2004/07/01
	Bosnia	2009/02/08	In Effect from 2010/12/20
	Britain	2015/02/18	In Effect from 2017/01/01
	Netherlands	2018/05/09	In Effect from 2020/07/31
	Denmark	2023/09/30	Not in Effect

Source: (Ministry of Finance, 2024, Pages 172-173)

In addition to the agreements outlined in the previous table, the Directorate General of Taxes has engaged in several other international tax cooperations, including:

3.1. Algeria's Accession to the Belt and Road Initiative "BRITACOM Mechanism": In realization of its aspirations, the Directorate General of Taxes ratified the protocol agreement establishing the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), which it signed in 2019

through the Algerian embassy in Beijing (China). Thereby, the Algerian Directorate General of Taxes became a prominent founding member of this organization. The latter is an abbreviation for the full name "Belt and Road Initiative Tax Administration Cooperation Mechanism". It is an official, non-profit mechanism among the Belt and Road mechanisms initiated by China in 2017 on the remnants of the Silk Road established in the 19th century, to connect China with the world in an attempt to enhance regional connectivity and embrace a brighter future, thus making it the largest infrastructure project in human history. The secretariat headquarters of this mechanism is located in Beijing, the capital of China. The Directorate General of Taxes has strengthened its international presence thanks to the BRITACOM mechanism, and its presence has been strong and honorable, earning it respect and appreciation from its peers, which has positively reflected on its international reputation. This is evident through its effective participation in various activities organized by BRITACOM, such as forums, seminars, and thematic days, whether in person or via remote conferencing technology. (Chercharri, 2024, Pages 07-10)

3.2. Cooperation with the US Treasury within the Framework of Technical Assistance: The relations between the Algerian tax administration and the United States of America were embodied in the establishment of technical assistance in the field of taxation, falling within the framework of implementing the US-North Africa Economic Partnership (USNAEP). (Ministry of Finance, 2024, Page 174)

3.3. Cooperation with the International Monetary Fund (IMF): This international institution has largely supported the tax administration in designing the modernization strategy. The International Monetary Fund continuously contributes periodically through analyses and recommendations in the field of tax legislation and regulation. (Ministry of Finance, 2024, Page 175)

3.4. Cooperation with the World Bank: The digitalization path of the Directorate General of Taxes was designed with the assistance of financial support from the World Bank, to enable contracting a company with global experience and renown, tasked with managing and implementing the project on behalf of the Directorate General of Taxes. (Ministry of Finance, 2024, Page 175)

3.5. Cooperation with the European Union: The Algerian government, in agreement with the European Union, launched technical cooperation projects through the program supporting the bilateral partnership agreement between Algeria (Ministry of Finance / Directorate General of Taxes) and the European Union in the tax field. This contributed to launching partnership projects like the (MARA) program. (D G T, <https://www.mf.gov.dz>, 14/05/2026)

3.6. Cooperation between the Directorate General of Taxes (DGI) and the French Directorate General of Public Finance (DGFIP): in 2004, the Algerian and French finance ministers signed a Partnership Memorandum for Growth and Development. This agreement, concluded at the political level, was followed by the signing of two consecutive (02) twinning agreements supporting training and institutional aspects. They are as follows: (Ministry of Finance, 2024, Page 176)

- A twinning agreement between the National School of Taxes in Koléa (Algeria) and the (CNPF) Tiffer (France), signed in November 2005. It aims to develop the partnership between the two training institutions;
- A twinning agreement between the Algerian Large Enterprises Directorate and the French Large Enterprises Directorate, signed in December 2006, aiming primarily to develop expertise in managing large enterprises and communication with stakeholders.

3.7. Launch of the Twinning Project between Algeria and the European Union in the Field of International Taxation: This project concerns the institutional twinning between the Algerian Directorate General of Taxes and the consortium composed of the French Directorate General of Public Finance (DGFIP) and the Swedish Tax Agency. It was launched on April 27, 2023, under the title "Improving the Performance of the Directorate General of Taxes in the Field of International Taxation", funded by the European Union. This project will allow for the study and adaptation of best practices to the Algerian context within the framework of cooperation and partnership between Algerian, French, and Swedish administrations. (Ministry of Finance, 2024, Page 178)

3.8. Cooperation within the Framework of the Center for Meeting of Tax Administration Managers (CREDAF): The Center for Meeting of Tax Administration Managers (CREDAF) is considered a space for exchanging experiences and sharing good practices. It consists of thirty (30) countries - including Algeria - distributed across four continents. CREDAF emphasizes dialogue and consultation among tax administration managers regarding problems of developing tax systems.

3.9. Algeria's Accession to the Regional Initiatives of the Global Forum's Africa Initiative: Algeria joined the Yaoundé Declaration on November 30, 2021, and thus became a member of the "Africa Initiative" aiming to increase tax transparency and information exchange in Africa. The goal is to help the concerned countries improve international tax cooperation to combat illicit financial flows, particularly by enhancing assistance in tax collection in Africa. (Directorate General of Taxes, Information Bulletin, 2024, Page 5)

4. Tax Collection in El Tarf Province for the Years 2022-2023-2024

El Tarf Province, like other provinces, seeks to collect the maximum revenue through its local tax collection, control, and combating tax evaders. Tax collection plays an important role in development through the various taxes collected in the province, which contribute to financing the provincial and state treasuries. The Provincial Tax Directorate, through its various services across the seven districts of the province, aims to accompany, follow up, monitor taxpayers, and facilitate their procedures to ensure a greater yield. The Local Communities Solidarity and Guarantee Fund also contributes to local development and is considered an integral part of the province's tax collection, as it provides directed subsidies for accomplishing many developmental projects locally. In this section, we will review the most important taxes collected locally in El Tarf Province according to the seven districts of the province over the last three years.

The districts of El Tarf Province collected considerable amounts for the Local Communities Solidarity and Guarantee Fund over the last three years, which we present in the following table:

Table N° 03: Value Added Tax (VAT) Collected in El Tarf Province for Years 2022/2023/2024

Unit: DZD

Districts	2022	2023	2024
El Tarf	57,869,179	7,638,800	8,299,081
Bouteldja	18,711,260	2,135,812	1,263
El Kala	32,395,814	1,147,849	1,029,637
Ben M'hidi	76,088,446	13,680,428	17,917,070
Drean	37,765,477	5,189,390	7,936,652
El Besbas	22,820,368	10,491,424	4,680,479
Bouhadjar	11,511,763	1,120,732	984,689
Total	257,162,307	41,404,435	40,848,871

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

Through the above table, the amounts of Value Added Tax collected in the districts of El Tarf Province during the years 2022/2024 are clear. The largest amount was collected in 2022, estimated at 257,162,307 DZD, with a significant decrease during 2023 and 2024 by about 84% compared to 2022. This may be due to the decrease in import bills in the last two years, during which imports were reduced to the minimum in all fields, thus leading to a decrease in the Value Added Tax applied to imported goods and services. It may also be due to the slowdown in

economic activity or the many exemptions granted by the state to some operators to encourage them, or granted to youth within the framework of the National Agency for Support and Development of Entrepreneurship (NESDA) and various other support bodies. All districts of the province recorded a noticeable decline, with fluctuations in some districts over the years.

**Table N° 04: Professional Activity Tax (PAT) Collected in El Tarf Province
for Years 2022 and 2023**
Unit: DZD

Districts	2022	2023
El Tarf	64,377,990	57,869,179
Bouteldja	82,888,054	18,711,260
El Kala	31,402,520	32,395,814
Ben M'hidi	64,866,579	76,088,446
Drean	40,021,978	37,755,477
El Besbas	17,925,304	22,822,036
Bouhadjar	17,469,770	11,511,763
Total	318,952,195	257,153,975

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The table above shows the collections of the Professional Activity Tax in El Tarf Province for the years 2022 and 2023, the last two years for this tax before its abolition. An important tax measure included in the 2024 Finance Law involved the abolition of the Professional Activity Tax (PAT) and the creation of a Local Solidarity Tax (LST), the latter for which we have not received the specific collections in El Tarf Province due to the recentness of its application. The table shows a decrease in the provincial collections of the Professional Activity Tax by approximately 20%. At the district level, the districts of El Kala, Ben M'hidi, and El Besbas witnessed a slight increase in 2023 compared to the previous year, while the remaining districts witnessed a considerable decrease, especially the Bouchegou district, where the decrease approached 78%.

Table N° 05: Single Lump-Sum Tax (IFU) Collected in El Tarf Province for Years 2022/2023/2024

Unit: DZD

Districts	2022	2023	2024
El Tarf	23,066,132	18,120,715	25,936,495
Bouteldja	5,615,454	886,286	6,034,049
El Kala	12,102,202	11,389,042	12,918,987
Ben M'hidi	16,859,823	15,978,494	22,041,077
Drean	18,039,393	14,948,859	19,348,703
El Besbas	9,652,627	8,316,456	8,227,465
Bouhadjar	11,243,339	9,918,049	15,881,683
Total	96,578,970	79,557,901	110,388,459

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

the table shows clear fluctuations are evident in the total collection of the Single Lump-Sum Tax in El Tarf Province. It witnessed a noticeable decline in 2023 (approximately 79.5 million dinars compared to 96.5 million in 2022). Collections experienced a strong recovery in 2024, reaching about 110.3 million dinars, exceeding the 2022 level. The total collection achieved a growth rate of 38.7% between 2023 and 2024, which is a very positive indicator reflecting an improvement in local economic activity and tax effectiveness. The districts of the province witnessed considerable growth and noticeable recovery; most districts not only regained their previous level but surpassed it, indicating a general improvement in the economic environment or the efficiency of the tax administration, especially the "Ben M'hidi", "Bouhadjar", and "El Tarf" districts, which were the main drivers of growth in the province in 2024, except for the El Besbas district, which witnessed a consecutive decline during the study years. This may indicate persistent structural problems such as taxpayer evasion and their submission of unrealistic declarations, or due to weak economic activity in the district, or ongoing tax difficulties. Therefore, the tax service in the El Besbas district must conduct a detailed analysis to understand the reason for the continuous decline in collections.

Districts	2022	2023	2024
El Tarf	512,586	1,281,754	6,423,893
Bouteldja	484,173	4,413,508	562,412
El Kala	2,829,260	918,575	3,713,437
Ben M'hidi	43,576,916	610,793	4,805,530
Drean	1,124,259	5,912,721	2,100,552
El Besbas	2,143,135	738,743	2,092,981
Bouhadjar	1,508,574	184,427	0
Total	52,178,903	14,060,521	19,698,805

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The table indicates sharp and significant fluctuations in the total collection of the Real Estate Transfer Tax at the level of El Tarf Province. This tax is imposed upon the transfer of property ownership from one person to another, whether through sale, gift, exchange, or inheritance, and is paid once at the time of the transaction. Collections decreased tremendously in 2023 to about 14.06 million dinars compared to 52.18 million dinars in 2022 (a decrease of 73%). Then they witnessed a considerable recovery in 2024, reaching 19.70 million dinars, but they are still much lower than the 2022 level.

The El Tarf district achieved exceptional performance in 2024 and achieved massive growth compared to 2022 (an increase of more than 12 times). This may be due to the activation of digitalization measures and improved tax administration efficiency. The El Kala district followed the same path and achieved considerable growth in 2024 compared to 2022. Most districts witnessed recovery from the 2023 decline in the last year, except for the Bouchegou district, which achieved a significant decline in the last year. Meanwhile, we do not have information for the Bouhadjar district for 2024 to find out if it recovered from the 2023 decline or not yet.

Table N° 07: Real Estate Royalty (RF) Collected in El Tarf Province for Years 2022/2023/2024
Unit: DZD

Districts	2022	2023	2024
El Tarf	7,041,302	8,539,652	10,064,722
Bouteldja	892,315	8,379,135	798,092
El Kala	4,754,139	4,387,007	5,567,269
Ben M'hidi	705,106	4,605,441	5,634,900
Drean	3,427,791	2,735,100	3,348,081
El Besbas	1,435,539	1,743,303	1,907,770
Bouhadjar	912,601	970,513	774,911
Total	19,168,793	31,360,151	28,095,745

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The previous table concerning the collections of the Real Estate Royalty in El Tarf Province, this royalty which is considered an annual tax imposed on property owners in their capacity as owners, regardless of sale or transfer of ownership, and is calculated based on the area or rental value of the property, and is a recurring annual tax. The table shows the existence of significant fluctuations but less severe than the Real Estate Transfer Tax table (Table 06). It shows a huge leap in collection in 2023 (31.36 million dinars) compared to 2022 (19.17 million dinars), an increase of 63.6%. Collections decreased in 2024 to 28.10 million dinars, but they are still higher than the 2022 level by 46.6%.

Regarding the districts of the province, the Bouchegou district achieved sharp fluctuations and highly unstable performance. It achieved a leap in 2023, which might be due to a large investment project that paid royalties that year, while performance returned in 2024 to its normal level and slightly lower, indicating the unsustainability of that source. The Bouhadjar district also achieved a continuous decline over the three years. This indicates stagnation or contraction in the real estate activity subject to the royalty there. The various other districts saw an improvement in their collections. In general, the Real Estate Royalty collections appear better than the Real Estate Transfer Tax, with a positive growth trend in the medium term that should be invested in, especially after the transition to digital real estate which allows access to the nature of real estate transactions digitally.

Districts	2022	2023	2024
El Tarf	285,419	106,033	340,256
Bouteldja	91,058	165,370	99,650
El Kala	1,675,773	68,100	1,718,153
Ben M'hidi	303,448	427,800	334,482
Drean	357,998	0	412,257
El Besbas	175,577	337,326	210,238
Bouhadjar	481,998	55,750	0
Total	3,371,271	1,160,379	3,115,036

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The previous table indicates sharp fluctuations in the collections of the Vocational Training Tax at the level of El Tarf Province. This tax is directed towards supporting vocational training in municipalities. It is imposed on institutions that employ workers at a rate of 1% of their wage mass, except for institutions benefiting from exemptions. The table indicates that collections decreased significantly in 2023 to about 1.16 million dinars compared to 3.37 million dinars in 2022 (a decrease of 65.6%). Then they witnessed a noticeable recovery in 2024, reaching 3.12 million dinars, almost returning to the 2022 level. Most districts of the province achieved in 2024 a return of collections to a level very close to the 2022 level after an exceptional year in 2023, achieving overall a growth rate of 168% between 2023 and 2024, which is an indicator of the effectiveness of collection measures, except for the Bouhadjar district, for which we were unable to obtain its collections related to 2024, to find out the extent of its recovery.

Table N° 09: Residence Tax (TS) Collected in El Tarf Province for Years 2022/2023/2024

Unit: DZD

Districts	2022	2023	2024
El Tarf	75,000	0	77,400
Bouteldja	559,900	32,000	212,600
El Kala	413,430	156,360	615,340
Ben M'hidi	0	0	0
Drean	0	0	0
El Besbas	0	0	0
Bouhadjar	0	0	0
Total	1,048,330	188,360	905,340

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The above table specializes in showing the collections of the Residence Tax in El Tarf Province. This local tax is imposed on hotel establishments, youth hostels, tourist residences, and all accommodation places for each overnight stay of their guests. It is directed to finance municipalities, especially in tourist areas. The table revealed significant fluctuations and a general decline at the provincial level. Collections decreased sharply in 2023 to about 188,360 dinars compared to 1,048,330 dinars in 2022 (a decrease of 82%). Then they witnessed some recovery in 2024, reaching 905,340 dinars, but they are still 13.6% lower than the 2022 level. The table shows that four districts (Ben M'hidi, Drean, El Besbas, Bouhadjar) have no collection of the tax during the three years, as they comprise non-tourist municipalities that may not include hotel establishments subject to the tax. The Provincial Tax Directorate must investigate the reasons for the lack of collection in those districts to ensure the existence of a comprehensive and accurate database of establishments (hotels, inns, etc.) that are required to pay this tax in all districts without exception, to find out whether the reason for the low collections is due to the absence of hotel establishments or due to tax evasion. Meanwhile, the El Kala district took the lead, being a local and national tourist destination par excellence, achieving noticeable growth of 49% compared to 2022, which is a very positive indicator of it being a leading destination in the province and the largest contributor to revenue in 2024, especially during the summer period. As for the Bouchegou district, despite its recovery from the very low 2023 level (32,000), its collections in 2024 only amounted to 38% of the 2022 value. The El Tarf district saw its

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collections return to a level very close to 2022, while its 2023 collections were not available. Its performance remains stable but very modest.

Table N° 10: Other Local Fees (Slaughter, Advertising, ...) Collected in El Tarf Province for Years 2022/2023/2024
Unit: DZD

Districts	2022	2023	2024
El Tarf	13,938,613	8,591,122	21,196,386
Bouteldja	7,217,823	4,079,789	10,066,698
El Kala	11,405,534	7,249,011	15,963,119
Ben M'hidi	14,991,599	9,392,688	20,875,741
Drean	13,713,581	7,834,880	516,979,230
El Besbas	12,251,323	7,370,702	16,673,121
Bouhadjar	6,641,999	4,631,308	69,682,730
Total	80,160,472	49,149,500	671,437,025

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The previous table shows the collections of various other local fees at the level of El Tarf Province. The table indicates a qualitative leap in collection in 2024, where the total jumped to 671.4 million dinars compared to 49.1 million in 2023 and 80.2 million in 2022. This represents growth of 1266% compared to 2023 and 737% compared to 2022. The performance in 2023 was low across all districts compared to 2022 (a total decrease of 39%), before witnessing this exceptional rise in 2024. All districts of the province without exception witnessed enormous growth in 2024. However, the size of this growth and its absolute level differ significantly, especially the Drean district, which jumped to (516.9 million) after being (13.7 million), followed by the Bouhadjar district with exceptional growth as well, and the other districts with considerable growth. This makes these significant collections a tributary for local development in the concerned districts and the province as a whole, especially with the exploitation of digital platforms (Djeibaitek - Moussahamatik) in collecting those fees.

Table N° 11: Tax Revenues in El Tarf Province for Years 2022/2023/2024*Unit: DZD*

Taxes and Fees	2022	2023	2024
Value Added Tax (VAT)	257,162,307	41,404,435	40,848,871
Single Lump-Sum Tax (IFU)	96,578,970	79,557,901	110,388,459
Professional Activity Tax (PAT)	318,952,195	237,914,205	/
Real Estate Transfer Tax (TF)	52,178,903	14,060,521	19,698,805
Real Estate Royalty (RF)	19,168,793	31,360,151	28,095,745
Vocational Training Tax (TA)	3,371,271	1,160,379	3,115,036
Residence Tax (TS)	1,048,330	188,360	905,340
Other Local Fees (Slaughter, Advertising,...)	80,160,472	49,149,500	671,437,025
Total	828,621,241	454,795,452	874,489,281

Source: (Researcher's preparation based on documents provided by the El Tarf Province Tax Directorate, 2026)

The previous table illustrates the total tax revenue from various local taxes and fees in El Tarf Province. The table reveals enormous fluctuations but with an ultimately positive trend. Total revenues decreased sharply in 2023 to about 454.7 million dinars compared to 828.6 million dinars in 2022 (a decrease of 45.2%). Then they witnessed an exceptional and unprecedented leap in 2024, reaching 874.4 million dinars, representing growth of 92.3% compared to 2023 and 5.5% compared to 2022.

5- RESULTS AND DISCUSSION

The study period witnessed a sharp and continuous decline in Value Added Tax (40.8 million in 2024 compared to 257.2 million in 2022 and 41.4 million in 2023), thus representing the weakest point in tax revenues. This significant decrease (by -84% from 2022) is very concerning and may be due to several reasons previously discussed.

As for other local fees (Slaughter, Advertising.....etc.), they achieved exceptional performance (671.4 million compared to 80.2 million in 2022 and 49.1 million in 2023), becoming the second largest contributor to growth. This leap (by 737% from 2022 and 1266% from 2023) indicates a major improvement in the effectiveness of the tax administration and an increase in local economic activity subject to these fees.

Most other taxes and fees achieved positive performances, except for the Real Estate Transfer Tax and the Residence Tax, which fluctuated over the years. But

overall, it can be said that the local tax revenues of the province are very significant, but they are driven by government transfers (the Local Communities Solidarity and Guarantee Fund) which helps cover the deficit.

Therefore, to increase tax collection in the province and reach the desired prospects, the exceptional financial surplus of 2024 must be invested in productive projects that enhance local economic growth and generate future revenues, such as developing micro-activity zones in line with the direction of His Excellency the President of the Republic and his government, and not just to cover current expenses. Efforts should be made to support fees that achieve significant collections to maintain their yield and possibly increase them, address the imbalance in the collection of some types of local taxes, especially the Value Added Tax, and work to identify the reasons for its decline, modernize the tax administration, generalize the use of electronic means, and enhance digitalization in various tax activities to ensure a greater yield.

In the case of El Tarf Province, the huge leap in the collection of other local fees (671 million DZD in 2024) indicates an enhanced ability to finance these services directly from own-source revenues. It grants the municipality a reasonable degree of tax autonomy; when municipalities have their own revenue sources (such as the Single Lump-Sum Tax IFU which recovered to 110 million DZD in 2024), they become more accountable to their citizens regarding how money is spent, enhancing transparency and good governance.

Furthermore, investment in productive projects using tax revenues (such as developing activity zones or supporting agriculture) can stimulate the local economy, create jobs, and achieve future collection prospects. This is especially true given that El Tarf Province achieved an exceptional tax surplus in 2024, representing a golden opportunity for such investments. In conclusion, it can be said that the contribution of tax administration digitalization, by benefiting from the experiences of countries with which it has tax agreements, has contributed to enhancing tax revenue in El Tarf Province. However, it remains unstable currently. Own-source revenues must be enhanced, invested wisely, and structural shortcomings addressed to allow these taxes to become a strong driver for sustainable local development, poverty reduction, and achieving the effective decentralization aspired to by the authorities.

Therefore, enhancing the digitalization of the tax administration, international cooperation, and tax agreements contributes to raising local and national tax collection to reach the desired prospects. This requires: (Ramzi and Maarif, 2024, Page 20)

- **Training and Qualification:** Training staff to use digital systems effectively and providing continuous technical support;
- **Laws and Legislation:** Having laws and legislation that support the digital transformation and ensure data protection and user rights;

- **Communication with Taxpayers:** Enhancing communication with taxpayers, raising their awareness of the benefits of using digital systems, and facilitating tax procedures for them;
- **System Interoperability:** Achieving seamless and accurate interoperability between various digital systems and software used to improve and accelerate management;
- **Technological Infrastructure:** Providing high-speed, secure communication devices and networks to ensure the continuity and ease of digital operations;
- **Cybersecurity:** Protecting sensitive data by applying the latest cybersecurity measures to counter electronic threats;
- **Innovation and Continuous Improvement:** Adopting a purpose of continuous improvement and embracing new technological innovations to develop and improve the digital services provided;
- **Change Management:** Managing the change process effectively to ensure the adoption of new digital systems by staff and users.

Thus, achieving these factors can contribute significantly to the success of tax administration digitalization and the achievement of its desired goals.

Furthermore, artificial intelligence and its contemporary uses represent a great opportunity to transform the tax administration into a more efficient and transparent system. It is considered a very major factor in the coming years, God willing, for reaching the prospects in tax collection. However, achieving this goal requires combining the efforts of the government and concerned institutions, investing in infrastructure and technology, training staff, and enhancing cybersecurity to overcome challenges and work together to build a fairer and more transparent future in the field of tax administration. AI opens a broader horizon for the tax administration in its endeavor to make tax procedures more efficient and transparent by offering the following advantages: (Nahab, 2024, Page 29)

- **Improved Data Accuracy:** AI can "detect errors and inconsistencies in tax data, increasing the accuracy of tax calculations;
- **Customized Tax Services:** AI can provide tax services tailored to the needs of each individual taxpayer;
- **Increased Efficiency and Transparency:** AI-based systems can provide detailed reports on tax procedures. AI technologies contribute to automating many routine tasks, improving data accuracy, and reducing human error, leading to increased efficiency and transparency in the tax administration;
- **Detection of Tax Evasion:** and combating it by analyzing huge amounts of data and detecting suspicious patterns in tax data, which helps in fighting tax evasion;

- **Improved Taxpayer Experience:** This is evident in providing customized tax services, simplifying procedures, reducing the time and effort required to settle tax affairs, in addition to providing user-friendly interfaces and offering immediate support. Despite the numerous benefits offered by AI in the tax field, there are many challenges that the tax administration must consider and overcome in its endeavor for digital transformation and achieving the set prospects, including:
- **Investment Cost** in developing solutions supporting AI, as developing advanced security systems and AI requires significant investments in infrastructure and technology, which may represent a financial burden;
- **Staff Training:** The digital transformation requires retraining staff on the new skills required by the digital work environment;
- **Cybersecurity:** Cybersecurity is one of the most important challenges facing the digital transformation of the tax administration to protect tax data from breaches, necessitating taking all necessary measures to protect tax data from cyber attacks;
- **Regulatory Framework:** The disparity between the development of modern technological techniques and the legislation and laws regulating them requires keeping pace with technological development and establishing a clear legal framework to regulate the use of modern digital techniques in the tax administration and their use in a way that ensures fairness and transparency in decision-making.

6- CONCLUSION

Through this study, which addressed tax collection in El Tarf Province in the context of the orientation towards digitalization, international tax agreements, and its development prospects, there is no doubt that the 21st century witnessed the spark of the artificial intelligence revolution, heralding a new era of endless possibilities and announcing the beginning of a new chapter in human history. It is an opportunity to achieve a qualitative leap in the field of digitalization, especially the digitalization of the tax administration, which contributes to economic growth. International tax cooperation serves to support state authority and mobilize sufficient financial resources to fund public expenditures and the national economy. It is a supervisory means to protect state funds and tax revenues from cross-border tax evasion and fraud, and it also helps in ascertaining the legitimacy of funds transferred abroad.

Therefore, the Algerian Directorate General of Taxes attaches great importance to international cooperation and consolidating its relationships with international bodies and organizations of a tax nature, to comply with global standards and keep pace with good tax practices to achieve its strategic vision of building a sophisticated tax environment supporting sustainable development. Moreover, the international tax cooperation undertaken by the Directorate General of Taxes translates the government's keenness to implement its action plan, which includes a set of measures and mechanisms to: enhance the growth of economic exchanges, develop foreign investments, resolve international tax disputes, and digitalize the tax administration, especially in light of the new investment law aimed at attracting local and foreign investments while facilitating their procedures. This has been embodied through international tax agreements that have expanded, reaching 35 agreements as of 2024.

Based on the tax statistics covering various types of taxes collected in El Tarf Province during the years 2022-2023-2024, the study revealed enormous developmental potential and deep structural challenges. On one hand, the year 2024 witnesses an exceptional boom in tax collection in the province and a noticeable improvement in the collection of some local fees. This performance is considered a positive indicator of a potential capacity to enhance the financial independence of the province's municipalities and fund economic and social development projects. However, this positive picture hides structural fragility behind it; the near-total reliance on government transfers makes tax collection hostage to the fluctuations of central policy, while the main own-source revenue streams, led by the share of Value Added Tax (VAT), are experiencing an unjustified collapse. The sharp fluctuation in the performance of some taxes also reveals fundamental deficiencies in the local tax system, which has begun to

improve gradually as a result of the orientation towards digitalization and digital collection via dedicated platforms, which allowed for a noticeable improvement in revenues collected in the last year of the study period compared to previous years.

Based on the foregoing, the following results can be reached:

- The Ministry of Finance seeks to modernize the tax administration and provide citizens with quality public service, with an increasing focus on digital technologies and their integration into the tax system, hence new digital structures were created;
- Among the most important digital platforms and programs created by the Directorate General of Taxes are: the electronic portal for requesting the tax identification number, the electronic declaration and payment portal "Djeibaitek", the electronic declaration and payment portal "Moussahamatik", the digital platform "Tabaekoum", the Tax Management System (SGF), and the AI-based chatbot;
- Algeria has established 35 international tax cooperation agreements, not to mention other cooperations of a tax nature, which serves to protect state funds and tax revenues from cross-border tax evasion and fraud, and also helps in ascertaining the legitimacy of funds transferred abroad;
- International agreements and cooperations have contributed to gaining foreign expertise that contributed to modernizing the Algerian tax administration, which positively reflected on local tax collection;
- The Tax Directorate of El Tarf Province seeks to enhance tax collection in the province and raise citizens' awareness of the importance of their tax contribution. The Directorate has also worked on implementing some digital procedures and improving digital services, yet tax evasion remains a challenge that requires modernizing methods to combat it;
- Tax collection for the years 2022/2024 in El Tarf Province experienced fluctuations during the study years but with a final positive trend. Total revenues decreased sharply in 2023 to about 454.7 million dinars compared to 828.6 million dinars in 2022 (a decrease of 45.2%). Then they witnessed an exceptional and unprecedented leap in 2024, reaching 874.4 million dinars, representing growth of 92.3% compared to 2023 and 5.5% compared to 2022;
- Most local tax collections saw noticeable improvements in 2024 compared to 2022 and 2023, despite fluctuations in other types, such as the Value Added Tax;
- The application of the digital platforms and programs adopted by the tax administration contributed to increasing tax revenue in El Tarf Province, but it remains unstable currently. Own-source revenues must be enhanced by strengthening digitalization in all areas of the tax administration, especially in the field of tax evasion;

- El Tarf Province has promising prospects in tax collection due to the assets it possesses that allow for this, especially in light of enhancing reliance on digitalization and newly introduced artificial intelligence tools;
- Tax collection in El Tarf Province faces several challenges, most notably weak tax awareness among taxpayers, especially in remote areas, in addition to the failure of the tax administration to identify all taxpayers in some areas and their tax evasion.

Based on the aforementioned results, the following recommendations can be made:

- Monitor the digital platforms that have been created and the extent of their use by taxpayers affiliated with various provincial tax directorates across the country;
- Enhance the use of digitalization and artificial intelligence tools in all structures and procedures for payment, collection, and control within all services and structures of the El Tarf Province Tax Directorate, and accelerate the commissioning of the AI-based tax chatbot;
- Investigate the reasons for the decline in Value Added Tax revenues in El Tarf Province, enhance tax oversight, and simplify collection procedures;
- Enhance governance and transparency to build local taxpayer trust, whereby the improvement of local services (cleanliness, sanitation, roads) should be visibly linked to the collection of taxes and fees, thus promoting tax culture and voluntary compliance with payment;
- Utilize the local assets of El Tarf Province to increase the tax collection rate and achieve the desired prospects.

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