

Algeria's Digital Transformation Strategy: Fiscal Vision 2030

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Abstract:

The study focused on Algeria's digital transformation strategy for the period 2025-2030, a strategic vision centered on tax reform. It included an analysis of a set of indicators used to measure and analyze this transformation, particularly for the period 2023-2024. It also presented the current status of these indicators, an assessment of the relevance of public service digitization reforms in light of their progress, and the first significant results of tax service digitization. The study led to several conclusions: some indicators showed positive results in terms of digital transformation, while others require increased attention. It also concluded that it is essential to pay closer attention to indicators and procedures that have deteriorated in this area, a crucial condition for the success of the strategy planned for 2030.

Keywords: Digital Transformation; Tax Digitization; E-Government; Digital Strategy; Tax Administration.

Jel classification code : O33 ; H20 ; H11 ; L86 ; H83.

Résumé :

Cette étude porte sur la stratégie de transformation numérique de l'Algérie pour la période 2025-2030, une vision stratégique axée sur la réforme fiscale. Elle comprend une analyse d'un ensemble d'indicateurs utilisés pour mesurer et analyser cette transformation, notamment pour la période 2023-2024. Elle présente également l'état actuel de ces indicateurs, une évaluation de la pertinence des réformes de numérisation des services publics au regard de leur avancement, ainsi que les premiers résultats significatifs de la numérisation des services fiscaux. L'étude a permis de tirer plusieurs conclusions : certains indicateurs ont montré des résultats positifs en matière de transformation numérique, tandis que d'autres nécessitent une attention accrue. Elle conclut également qu'il est essentiel de suivre de plus près les indicateurs et les procédures qui se sont détériorés dans ce domaine, condition cruciale à la réussite de la stratégie prévue pour 2030.

Mots-clés : Transformation Numérique ; Numérisation Fiscale ; Administration Electronique ; Stratégie Numérique ; Administration Fiscale.

Code de classification JEL : O33 ; H20 ; H11 ; L86 ; H83.

Introduction:

Digitization, in its various forms and in its links with different fields, has created overlaps which are generating increasing interest because of the advantages it offers to its users, institutions and individuals, whether in terms of saving time by reducing the time required for transactions and operations in various fields, or in terms of reducing costs and even simplifying procedures and related complexities, particularly with regard to compliance with a paperless policy, as is the case for various administrative transactions.

Like other countries, Algeria is compelled to keep pace with digital transformation and modernize its methods of communication and interaction between individuals and institutions across various sectors, including the tax administration. Most countries worldwide, including Algeria, have set 2030 as a strategic horizon for achieving their digitization goals. Therefore, the central question of the study is:

What is the current state of digital tax services within the framework of Algeria's 2030 digital transformation strategy?

Hypotheses: This study aims to test the following two hypotheses:

- **Hypothesis 1:** A lack of trust in electronic and online financial transactions is one of the main obstacles to the development of digitization in Algeria.
- **Hypothesis 2:** The digitization of tax services is among the most complex challenges of Algeria's digitization strategy.

Objectives: The main objectives of this study are:

- Identify the fundamental dimensions upon which the pillars of digital transformation rest.
- Determine Algeria's position in international rankings of digitization and online services.
- Analyze the results achieved in the digitization of tax services and the prospects for digital transformation in Algeria.
- Present and analyze the digital transformation strategy for tax services in Algeria up to 2030.

1- Algeria's Digital Transformation Strategy Project: Vision 2030

The High Commission for Digitalization in Algeria has developed a medium-term project, covering the period 2025-2030, to implement its digitalization strategy. This strategy focuses on public services and improving the overall quality of services, with a particular emphasis on strengthening digital transformation within the economic sector. The national strategy comprises 25 objectives organized into 5

main pillars. These pillars are aligned with the United Nations E-Government Development Index (EGDI).

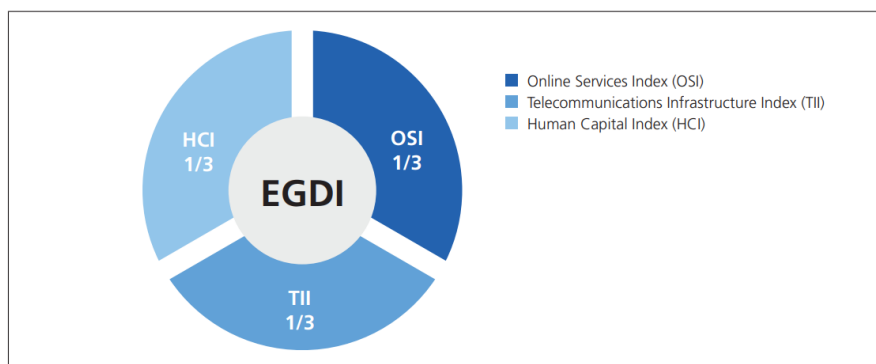
This index is a composite indicator that assesses a country's readiness, capacity, and progress in using E-Government and digitalization to deliver public services. It has become an essential tool for measuring the development of E-Government services globally.

The Global E-Government Development Index (EGDI) is based on 3 sub-indices:

- **Online Services Index**
- **Telecommunications Infrastructure Index**
- **Human Capital Index**

As illustrated in the following figure:

Figure N° 01: The 3 components of the E-Government Development Index (EGDI)



Source : (United Nations, 2026)

Algeria ranks 116th in the 2024 E-Government Development Index, with a score of 0.5956. This places it in category H2, considered a high level of E-Government development. Despite significant scores (0.8129 on the Telecommunications Infrastructure Index and 0.6418 on the Human Capital Index), the Internet Services Index reveals a weakness in the vitality, interaction, and activity of online services, with a score of 0.3320, below its potential (United Nations, E-Government Survey 2024 : Technical Appendix, 2024, p. 20). This ranking contrasts with that of 2018, when Algeria ranked 130th (Nations United, 2018, p. 135), indicating an acceleration of its digital transformation.

2- The Pillars of Algeria's Digital Transformation Strategy and Their Link to the E-Government Development Index:

Algeria's Digital Transformation Strategy for Vision 2030 comprises 5 pillars linked to the E-Government development sub-indicators adopted by the United Nations. This section of the study aims to highlight these pillars, outline their objectives, and compare them to the EGDI.

1-2- The Pillars of Algeria's Digital Transformation Strategy for Vision 2030:

The 5 pillars of Algeria's digital transformation strategy for the beginning of 2030 include 25 objectives distributed as follows (High Commission For Digitalization, 2024, pp. 14-20).

A- First Pillar: “Basic Infrastructure for Information and Communication Technologies”

The first pillar, concerning basic infrastructure for information and communication technologies, of Algeria's digital transformation strategy comprises 6 objectives:

- Guarantee quality connectivity for all individuals and families.
- Connect public bodies and institutions.
- Increase the return on investment of internet connectivity.
- Establish national data centers that comply with international standards.
- Promote the widespread use of the national domain (.dz).
- Offer competitive service packages for the export of cloud computing services.

The cloud computing is a key driver of digital transformation, providing firms with the infrastructure and capabilities they need to innovate and adapt in a rapidly changing business market, such as scalability and flexibility, allowing firms to respond quickly to market demands without the need to maintain significant on-premises infrastructure. Cloud computing's cost-effectiveness alters traditional IT spending, shifting from capital expenditures to a pay-as-you-go model that allows for better financial planning (Sravanthi Mallireddy, 2022, p. 3).

B- Second Pillar: “Human Capital and Training”

The second pillar, relating to human capital and training within the framework of Algeria's digital transformation strategy, comprises 2 objectives:

- Create a pool of specialists active in the field of information and communication technologies in order to support the public and private sectors with qualified personnel.
- Reduce the brain drain of information and communication technology specialists abroad.

C- Third Pillar: “Digital Government”

Digital government explores and supports the development and implementation of digital government strategies and initiatives that bring governments closer to citizens and businesses. It recognizes that technology is a strategic driver to not only improve public sector efficiency, but also to make policies more effective, and governments more open, transparent, innovative, participatory and trustworthy (OECD O. , 2026). The third axis, related to digital government, within Algeria's digital transformation strategy included 6 objectives as follows:

- Digitization of internal public sector management.
- Digitization of administrative procedures for citizens and institutions.
- Enhancing the attractiveness of the public sector to attract digital talent.
- Guaranteeing the digital identity of citizens and institutions.
- Establishing principles of multi-sectoral cooperation.
- Establishing principles of openness and data sharing.

The 6 global principles of openness and sharing of digital data include the presumption of openness, timeliness and completeness, accessibility and usability, comparability and interoperability, improved governance and citizen participation, and inclusive development and innovation (ODC, 2015, pp. 3-7).

D- Fourth Pillar: “The Digital Economy”

The fourth pillar, relating to the digital economy, encompasses the majority of the objectives of Algeria's digital transformation strategy. It is comprised of 8 objectives, divided between the digital transformation of institutions and businesses, the development of the digital industry and the national digital market, and improving the attractiveness of foreign investment, as follows:

- Reduce cash transactions.
- Promote the creation of startups and entities active in the digital sector.
- Make digital technology a driver of wealth creation for the national economy.
- Maximize the volume of exports of information and communication technology products and services.
- Ensure the emergence of international digital leaders.
- Increase foreign direct investment.
- Attract international digital players to Algeria.
- Increased use of digital systems in the internal management of small and medium-sized enterprises (SMEs).

Among the most widely used digital systems in internal business management are Enterprise Resource Planning (ERP) systems, Manufacturing Execution Systems (MES), Laboratory Information Management Systems (LIMS), and Process Control Systems (PCS) (Zeyan Miao, 2023, pp. 3-6).

Fifth Pillar: “The Digital Society”

The fifth pillar, relating to the digital society within the framework of Algeria's digital transformation strategy, comprises 3 objectives:

- Guarantee equitable and inclusive access to digital technologies and services.
- Increase citizen participation in digital life.
- Promote national digital content for all segments of society.

Comparison of the pillars of Algeria's digital transformation strategy with the Global E-Government Development Index:

The table below presents, on the one hand, the 5 pillars of Algeria's National Digital Transformation Strategy for early 2030 and, on the other hand, their corresponding sub-indicators for the Global EGDI.

Table N° 01: A strategic approach to Algeria's digital transformation and the international E-Government development index

Algeria's digital transformation strategy axes	EGDI Index
Axe 1 : Basic ICT Infrastructure	Telecommunications infrastructure index
Axe 2 : Human Capital and Training	Human capital index
Axe 3 : The Digital Governance	Online services index
Axe 4 : The Digital Economy	
Axe 5 : The Digital Society	

Source: Prepared by the researcher based on:
(High Commission For Digitalization, 2024)
(United Nations, E-Government Survey 2024 : Technical Appendix, 2024)

Table 1 compares Algeria's digital transformation strategy, as defined within the framework of Vision 2030, with the EGDI:

- For the "Information and Communication Technology Infrastructure" pillar, the corresponding sub-index is "Telecommunications Infrastructure" of the EGDI.
- For the "Human Capital and Training" pillar, the corresponding sub-index is "Human Capital" of the EGDI.

Regarding the pillars of "digital economy, digital society, and digital governance," these correspond to the "online services index" sub-index of the international index. Concerning the "digital economy" pillar, the national strategy stands out for its clear focus on this area, unlike the international index, which did not sufficiently highlight the importance given to the economic aspects of digitalization and E-government in defining its sub-indices. The national strategy has thus taken into account a crucial pillar that requires particular attention to support the acceleration of digital transformation.

Regarding the "Digital Society" pillar, while integrated into the national strategy, it was not explicitly highlighted by the international index, but implicitly included through its integration into the "Human Capital" and "Online Services" indices.

Generally speaking, the national strategy remains comprehensive, incorporating the sub-indices of the international index and developing them by specifically addressing the digital economy pillar.

Furthermore, like Algeria, Lebanon has also adopted a Digital Transformation Strategy 2020-2030, which rests on several key pillars similar to those adopted in Algeria: people (human resources), innovation, processes, citizen participation, and the legal framework (Lebanon Digital Transformation: National Strategy 2020-2030, 2022, pp. 31-57).

Similarly, Saudi Arabia adopted a public services digitization strategy in 2006, extending to 2030, with the ambition of ranking among the top three countries in the world in terms of public service digital maturity (National Platform GOV.SA, 2025).

3- Study of the Level of Algeria's Strategic Digital Transformation:

To study the digital transformation of the 2025-2030 National Strategy, we rely on a set of indicators to assess digital development during the 2023-2024 period. We then present strategic estimates of Algeria's digital transformation, based on projected and anticipated achievements by 2030.

1-3- Measuring the Level of Online Services in Algeria

The greater the emphasis placed on diversifying services accessible to the public electronically, the greater the engagement and interest of both individuals and institutions in the face of the growing need to use more digital services, given the numerous advantages they offer.

To measure the level of online services in Algeria, we selected a set of key indicators from the E-Government services maturity index, which reached the following values during the 2023-2024 period:

Table N° 02: The 3 main pillars of the government services index in Algeria for 2023-2024

Indicators	2023	2024
Service availability and sophistication	% 41.16	%45
Service usage and user satisfaction	% 23.45	%49
Public outreach	% 53.47	% 50

Source : (ESCWA, 2025, p. 34)

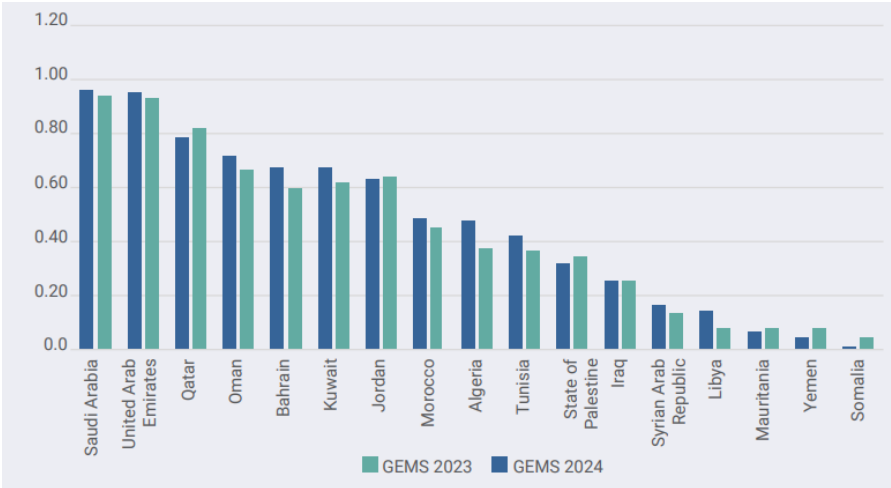
The availability and development of services improved during the period under review, as did their use and user satisfaction. However, service reach declined slightly in 2024. It is therefore crucial to develop digital access methods by expanding the range of available digital services and platforms.

Key proposals to increase service reach include: offering personalization options on web pages, improving mobile services, making mobile applications available in multiple languages, implementing a mobile system for collecting user feedback, and strengthening the digital security of applications and websites.

2-3- The results of the performance indicators for Algeria in 2024 are as follows:

The performance indicators relating to digital transformation, the promotion of digital technologies, and E-Government in Arabic countries saw outstanding progress between 2023-2024, as evidenced by the results of the Government and Mobile Services Maturity Index (GEMS).

Figure N°02: Overall GEMS results to Arabic countries for 2023-2024



Source: (ESCWA, 2025, p. 22)

Figure 2 shows that the maturity level of digital public services varies considerably across Arab countries. Saudi Arabia ranks first, followed by the United Arab Emirates, Qatar, Oman, Bahrain, Kuwait, and Jordan. The other Arab countries, including Algeria, generally fall below the average compared to other Arab countries assessed, their performance being measured by the Global Enterprise Mobile Services Maturity Index (GEMS).

However, the results of the 2023-2024 Online and Mobile Government Services Maturity Index show progress in most Arab countries. Algeria, in particular, achieved an intermediate ranking, rising from 37% in 2023 to 47% in 2024. This progress in Algeria (based on a dynamic analysis between 2023 and 2024) is considered positive, especially in light of the strategy planned for 2025-2030.

Generally, it is essential to prioritize support for various services in their digital formats, particularly regarding service visibility for users, accessibility via digital identity, user satisfaction on mobile devices, mobile service development, application availability on mobile platforms, and the implementation of accessibility features for people with disabilities, both on the e-portal and on mobile devices.

3-3- Digital Transformation Strategy Estimates by Objective:

The strategy comprised 5 pillars, mentioned previously, which defined 25 medium-term objectives for the period 2025-2030. The projected estimates for each objective at the end of the strategic period were as follows:

Table N°03: Expected quantitative estimate of the national strategic objectives for digitalization in Algeria to 2030

N	Objectifs	Estimation
1	Ensuring quality connectivity for all individuals and families	100%
2	Connecting public bodies and institutions	100%
3	Increasing returns on investments in internet connectivity	100%
4	Owning national data centers that comply with international standards	More than 5 national data centers
5	Providing competitive service offerings for exporting cloud computing services	Exporting cloud computing services
6	Promoting the widespread use of the national domain (.dz)	Access to half a million national domains (.dz)

7	A team of specialists active in the field of information and communication technologies (ICTs) is available to support the public and private sectors with qualified personnel.	500.000 an active specialist in the field of media and communication technologies
8	Reducing the brain drain of skilled professionals in information and communication technologies (ICTs)	Reducing the brain drain abroad by a percentage 40 %
9	Digitalization of internal public sector management	100%
10	Digitizing administrative procedures for citizens and institutions	100%
11	Enhancing the attractiveness of the public sector to attract digital talent	Reducing the brain drain by a percentage %20
12	Ensuring the digital identity of citizens and institutions	100%
13	Establishing principles of multi-sectoral cooperation	100%
14	Establishing principles of openness and data sharing	Developing a regulatory framework for data governance
15	Reducing cash transactions	Cancel cash payments for financial transactions exceeding a 500.000 dzd
16	Increasing the use of digital systems in the internal management of small and medium-sized enterprises (SMEs)	%80of small and medium enterprises/industries that use digital systems
17	Increasing the use of digital systems in the internal management of small and medium-sized enterprises (SMEs)	Creating 100,000 active digital startups/entities
18	Promoting the establishment of startups active in the field of digitalization	Achieving 20% of the gross domestic product
19	Achieving the highest export volume of information and communication technology products and services	Achieving \$500 million in exports of information and communication technology products and services
20	Ensuring the emergence of international leaders in the digital field	50 Digital Pioneers
21	Increasing foreign direct investment	Achieving \$1 billion in investments
22	Accessing international players active in the digitalization sector in Algeria	10major players active in the digital field
23	Ensuring equitable and inclusive access to digital technologies and services	Not specified
24	Enhancing public participation in digital life	Not specified
25	Promoting national digital content tailored to all segments of society	Not specified

Source: Prepared by the researcher based on:
(High Commission For Digitalization, 2024)

These estimates for each of the objectives of the national strategy are considered as initial quantitative targets, some of which may be revised to address them more realistically and to compare them to the extent to which they can actually be implemented, particularly those that relate to several variables.

4- Motivations and Advantages of Digitizing Tax Services:

Tax administration is a crucial sector in the digitization strategy. Traditional tax transactions are characterized by significant delays in processing taxpayer files, as well as numerous irregularities that auditing bodies struggle to correct due to the difficulty of ensuring accurate financial monitoring of the various stakeholders.

4-1- Motivations for Digitizing Tax Services: The motivations for digitizing tax services are numerous, but they also present several drawbacks that hinder the proper implementation of tax procedures. Among the most important are:

- **Tax evasion:** A global phenomenon, tax evasion encompasses all methods used to reduce tax revenue, even under seemingly justified pretexts. These methods can be fraudulent or abusive, even if implemented within the framework of legal or accounting practices, for commercial or financial purposes, by institutions or individuals, resulting in a decrease in tax revenue (Bocquet, 2012, p. 1). Digitalization therefore offers a solution that can curb this phenomenon.

- **Tax fraud:** This generally consists of using illegal methods and procedures aimed at concealing all or part of tax returns by hiding supporting documents that generate tax revenue. Digitalization is essential to reducing these illegal practices.

- **Poor communication with taxpayers:** Due to the intensity of the administrative activity of the tax authorities, it becomes difficult to constantly open the way to communication between tax administration agents and taxpayers, which leads to poor communication and, consequently, many errors and offenses; therefore, digitization can simplify communication between taxpayers and tax authorities.

- **Limited financial information:** Tax administrations face difficulties in obtaining and understanding the diverse financial information concerning taxpayers, including all their domestic and international business transactions with suppliers and customers (purchases and sales, exports and imports), their banking and postal transactions, and any other transactions with financial implications. Digitization would allow tax administrations to access this information.

4-2- Advantages of digitizing tax services: Digitizing tax services offers numerous advantages, the most important of which are (OECD, 2020, pp. 12-16):

- **Time savings:** Digitizing tax services speeds up file processing and improves communication between taxpayers and the tax authorities. Time is a crucial factor in optimizing the efficiency of the tax administration.
- **Cost reduction:** Digitizing tax services helps reduce operational costs by limiting the use of paper documents and face-to-face interactions, which are significant sources of expense. The General Tax Administration has already begun implementing measures to reduce the number of documents required from taxpayers when creating or closing their tax files, as well as when issuing tax assessments (Ministry of Finance, *Windows on Finance: From Independence to the Digital Revolution, 2025*, p. 58). These measures should further reduce operational costs.
- **Increased Transparency of Transactions:** Digitalization enables greater transparency in tax services, which helps reduce, or even eliminate, illegal transactions, abuse, fraud, and various forms of financial corruption, including tax evasion and fraud.
- **Increased Accuracy:** Digitalization strengthens oversight and facilitates its implementation by tax officials through more precise collection of information relating to taxpayers and their financial transactions. This makes it easier to compare their declarations with their actual transactions.
- **Tax Awareness:** The digitalization of tax administration contributes to improving individuals' tax literacy in their dealings with taxes, regardless of their situation or whether their actions are voluntary or not. This is made possible by the transparent transmission of information from the various departments related to the tax base, on which individuals or taxpayers are required to pay taxes.

4-3- Strategy for the Digitalization of Tax Services in Algeria: The digitalization of tax services in Algeria has seen significant development thanks to the creation and activation of several digital portals and platforms. These initiatives include the official website of the General Tax Administration (Ministry of Finance, Web Site 1, 2026), as well as the official websites of numerous external services.

This website serves as the primary digital interface for taxpayers and as a communication channel with the various stakeholders involved in tax collection. It also provides access to various tax documents and declaration forms, as well as information on taxpayers' rights and obligations with respect to the tax administration.

This website has been redesigned in accordance with Algeria's Digital Transformation Strategy for 2030 and contributes to the implementation of its various pillars, particularly:

- Pillar 3, "Digital Government," by working towards achieving the 6 objectives defined in the strategy.

- Pillar 4, relating to the “digital economy,” aims to reduce cash transactions, leverage digitalization as a driver of wealth creation for the national economy, and increase the use of digital systems in the internal management of institutions.
- Pillar 5, relating to the “digital society,” aims to encourage taxpayers to contribute to greater civic participation in the digital sphere.

The General Tax Administration, also provides technical support to its various internal and external services and ensures the training of its human resources to guarantee the effective delivery of digital tax services.

5 - Digitization Procedures for Tax Services in Algeria:

In line with the general trend towards the digitization of public administration in Algeria and within the framework of the implementation of the digitization strategy for 2030, the General Tax Administration has established several digital services through portals and platforms, including (Ministry of Finance, Modernization and updating of the tax administration in Algeria, 2026):

5-1 - The "Jibayatic" Digital Portal for Remote Procedures:

This information system (Your Taxes), created by the General Tax Administration, aims to digitize tax procedures and simplify them for citizens and institutions. It offers a wide range of electronic services covering various tax aspects, from filing to payment and case tracking (Ministry of Finance, Web Site 2, 2026).

A- Services offered by the " Jibayatic" system: Among the main services offered by this system are:

- **Tax return:** Thanks to this system, taxpayers can file their taxes electronically, regardless of the filing frequency (monthly, quarterly, semi-annually or annually), saving them time and energy and reducing the risk of errors.
- **Tax payment:** This system allows for the electronic payment of various types of taxes and duties by credit card or bank transfer.
- **Case tracking:** This system allows taxpayers to track their tax files and monitor the processing of their requests.
- **Access to information:** Users of this system can consult various legal and regulatory texts related to taxation, as well as information on different tax procedures and relevant publications and brochures.
- **Other services:** This system allows users to communicate continuously with the tax authorities, file complaints, request documents, and access other services.

B- Advantages of using the " Jibayatic " system: The General Tax Administration considers that this system offers several advantages to its users, including: - **Saving time and effort:** The system simplifies procedures with the tax authorities electronically, thus eliminating the need for users to travel.

- **Ease of use:** Designed to be intuitive, simple, and clear, this system allows even those without technical skills to adopt it easily.

- **Security:** The system is characterized by its security and the protection of users' personal data.

- **Transparency:** The system is characterized by its transparency, providing users with comprehensive information, particularly regarding their rights and obligations.

- **Effective Communication:** This system facilitates digital communication between users and the tax authorities, allowing them to ask questions or file complaints.

C- Expected Results: The "Jibayatic" information system is expected to achieve the following results (Ministry of Finance, Windows on Finance: From Independence to the Digital Revolution, 2025, p. 165).

- Fast data processing.

- Creation of a taxpayer file.

- Centralization of data relating to taxpayers' activities and assets.

- Provision of timely information to decision-makers.

- Monitoring of taxpayer information.

- Digitization of tax files and gradual elimination of paper documents.

- Copying and archiving of tax files.

- Implementation of interfaces with other public bodies for access to tax information.

5-2- The "Moussahamatic" Digital Portal for Online Tax Filing and Payment:

The "Moussahamatic" portal is a modern digital platform developed between 2021 and 2023 by the Directorate General of Taxes to simplify online tax filing and payment. This portal is an important complement to the electronic services offered by the Directorate, allowing individuals and businesses to easily and quickly complete their tax procedures online using electronic payment cards, by mail, or via interbank transfer (Ministry of Finance, Web site 3, 2026).

A- Objectives of Creating the "Moussahamatic" Portal: The main objectives of creating this portal are as follows:

- **Simplify tax procedures for citizens:** By facilitating online filing, the portal partially eliminates time and location constraints, while reducing the effort and travel required by taxpayers.

- **Strengthen transparency and accountability:** by making necessary information accessible in a clear and secure manner; by promoting transparency, particularly in tax filing, while minimizing delays and errors; and by improving communication to answer taxpayers' questions and address their complaints.
- **Improve the efficiency of tax administration:** through better management of tax data, which includes automating tax processes, and by effectively contributing to increased tax revenue by reducing tax fraud.
- **Support digital transformation in Algeria:** by encouraging the use of information and communication technologies, facilitating digital communication, and supporting the broader development of the digital economy, given the interconnectedness of tax services with numerous sectors.

B. Services offered by the "Moussahamatic" portal: Among the most important are:

- **Tax returns:** The portal allows taxpayers to submit their periodic tax returns (monthly, quarterly, semi-annually or annually) electronically, anytime, from anywhere.
- **Tax payments:** The portal offers an electronic payment service for various types of taxes and duties, thus avoiding the need to visit tax offices.
- **Tracking of returns:** Portal users can track the status of their submitted returns and view updates.
- **Access to tax information:** The portal allows users to access various legislative and regulatory texts relating to taxes, as well as information on different tax procedures.

5.3. Multiple digital platforms: In addition to the aforementioned digital portals, the General Tax Administration has established several electronic platforms to facilitate access to tax services, including:

A. The "Electronic Tax Identification Number" (TIN) platform:

The Electronic Tax Identification Number (TIN) (Ministry of Finance, Web Site 4, 2026) is a service offered by the General Tax Administration. It aims to simplify obtaining a tax identification number for individuals and businesses. This unique number is mandatory for all natural and legal persons and must appear on various official documents, such as invoices.

B. The "Tabiocom" Platform:

This digital platform, created and developed by the General Tax Administration on August 8, 2024, aims to facilitate the electronic and remote payment of tax stamps.

This initiative is part of the Ministry of Finance's efforts and the national strategy, which seeks to digitize services and offer a smoother and more efficient payment experience for citizens and businesses. The platform allows users to obtain and pay stamp duties online (Ministry of Finance, Web Site 5, 2026).

The platform allows users to pay stamp duties online for various documents and transactions, saving time and effort. Users can also view the types of stamps available and their prices, generate an electronic payment receipt, and print it to present as proof of payment to the relevant authorities.

C-The "Qassimatouka" Platform:

Launched on March 5, 2025, this digital platform allows users to obtain their vehicle tax sticker online. It contributes to the development of digital tax services while ensuring security and performance to meet citizens' needs. Vehicle owners can thus obtain their vehicle tax sticker for all types of vehicles (passenger cars, commercial vehicles, etc.) remotely, downloaded digitally along with the electronic payment receipt (Ministry of Finance, Web Site 6, 2026).

D- Digital Services for Online Tax Filing and Payment:

In addition to the previously mentioned digital portals and platforms, applications and digital links have been developed for several tax services, such as a real estate price database (for sales and rental transactions) and a simulation application for calculating income tax (IRG) (Ministry of Finance, Web Site 7, 2026).

Furthermore, in 2026, all taxpayers were required to begin processing and submitting their tax returns electronically by opening an account called a **"Business Partner."** This is an individual technical number created by the local tax administration for each taxpayer (natural or legal person) and used primarily on the **"Jibayatic"** Platform. This account centralizes all tax transactions, such as income tax returns (G50, G12, G12 Bis, etc.), payments, and other tax services for taxpayers.

Conclusion:

Faced with the accelerating pace of the business environment, digital transformation has become essential to the success of economic and trade relations, whether for goods or services. The demand for digital services is a major trend, both for individuals and institutions, given the advantages offered by digital media in their various forms.

Algeria, like other countries around the world, has committed to keeping pace with this rapid digital transformation by progressively improving the level of public services through the use of information and communication technologies. This

study assessed Algeria's adoption of the digitization of public administration, particularly in the area of tax services, through an analysis of the components of the EGDI to 2024.

Hypothesis Test Results:

Hypothesis 01: Low trust in electronic transactions and online payments is one of the main obstacles to the development of digitalization in Algeria: The data and results of the study show that the level of digitalization of electronic transactions, particularly financial ones, is low in Algeria. This is explained by users' lack of trust in this payment method and their preference for traditional methods such as cash or check payments. This finding therefore constitutes a hindrance to the development of digitalization in Algeria, which confirms the validity of this hypothesis.

Hypothesis 02: The digitization of tax services is among the most complex challenges of Algeria's digitization strategy. Despite efforts to promote digitization in Algeria, as evidenced by the country's digital transformation strategy program, particularly its 25 objectives for 2030, which demonstrates considerable interest in this transition, tax administrations face major difficulties in generalizing the various digitization technologies within their services. Indeed, these administrations are in constant contact with taxpayers, a significant proportion of whom lack proficiency with digital tools and media, thus confirming the validity of this hypothesis.

This study allowed the following results:

- Despite positive developments in some indicators of digital transformation in Algeria, several indicators are declining.
- Although a substantial institutional framework exists, the technological level, the availability of online services, and the dissemination of electronic content to the Algerian public sector remain generally weak.
- It appears that human capital is not sufficiently familiar with the concept of digital government in Algeria.
- The digital portals "Jibayatek" and "Mousahsamtek" represent crucial steps toward the digitization of tax administration in Algeria, particularly due to the advantages they offer users by simplifying tax procedures for citizens and institutions, and by strengthening transparency and efficiency in this area.

The study's main recommendations are as follows:

- Raise public awareness and inform citizens about the content, importance, and operation of e-government.
- Increase emphasis on promoting the digitization of public services in general, and encourage the use of electronic transactions in financial and tax services in particular.

- Pay particular attention to the e-participation index and all its components, by developing teleconsultations, facilitating electronic transactions, and enabling electronic decision-making processes.
- Emphasis should be placed on raising awareness of the importance of digital transactions for various public services, particularly tax services.
- Further efforts must be made to improve several indicators, such as providing communication and support tools for individuals, demonstrating service accessibility, facilitating access to services via digital identity, improving user satisfaction on mobile devices, developing mobile services, and ensuring the availability of applications on mobile platforms.
- It is essential to offer personalization options on user-accessible web pages, improve the development of mobile services, implement a system for collecting user feedback on mobile devices, and strengthen security across all digital channels.

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