

Invoicing of Commercial Transactions: Between Text and Application



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Abstract : Transparency is considered one of the most crucial factors in addressing potential market irregularities. The legislator has explicitly enshrined it as a principle and regulatory measure for all commercial practices between economic operators and consumers. This principle is codified in various legal texts stipulating important obligations ensuring transparency, particularly in the post-transaction and contract completion phase. These obligations primarily manifest through the mandatory invoicing requirement for any sale or service provision. Within this framework, the legislator has established civil, penal, and administrative sanctions for economic operators who fail to fulfill their duty of issuing invoices in any special system of sales or services, and providing them upon request. This underscores the significance and necessity of this obligation as a legal mechanism that guarantees market protection while simultaneously extending to consumer protection. The subject matter of this research paper is therefore of considerable importance, warranting renewed examination in light of the economic transformations that Algeria has experienced. It explores the efficacy of invoicing obligations in promoting market transparency and safeguarding consumer interests within the evolving economic landscape.

Keywords: Invoicing obligation, transparency, commercial practices, economic operator.

فوترة المعاملات التجارية بين النص والتطبيق

ملخص: تعتبر الشفافية من أهم العوامل التي ترصد لمواجهة السلبات المحتملة في السوق، كرسها المشرع صراحة كمبدأ وضابط لكل ممارسة تجارية تقوم بين الأعوان الاقتصاديين فيما بينهم وبين المستهلكين ضمن أحكام وردت في نصوص قانونية متعددة نصت على التزامات هامة تضمن تجسيد الشفافية خاصة في مرحلة لاحقة على التعامل واتمام العقد، من خلال الالتزام بالفوترة واعتمادها بشكل اجباري في أي عملية بيع أو تأدية خدمة، في هذا الإطار رتب المشرع جزاءات مدنية وأخرى جزائية وإدارية على العون الاقتصادي متى أخل بواجب تحرير فاتورة في أي نظام خاص من نظم المبيعات أو الخدمات وتقديمها لمن يطلبها. بذلك تبدو أهمية هذا الالتزام وضرورته كآلية قانونية تكفل حماية السوق

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وتمتد فتشمل حماية المستهلك في الوقت ذاته، ما يجعل موضوع هذه الورقة البحثية من المواضيع التي تستحق دراستها بشكل متجدد في خضم التحولات الاقتصادية التي عرفتها الجزائر .

الكلمات المفتاحية: الالتزام بالفوترة، الشفافية، الممارسات التجارية، العون الاقتصادي.

La Facturation des Transactions Commerciales : Entre le Texte et l'Application.

Résumé: La transparence est considérée comme l'un des facteurs les plus déterminants pour remédier aux éventuelles irrégularités du marché. Le législateur l'a expressément consacrée en tant que principe et mesure réglementaire applicable à toutes les pratiques commerciales réalisées entre opérateurs économiques et consommateurs. Ce principe est inscrit dans divers textes législatifs qui imposent des obligations essentielles visant à garantir la transparence, notamment dans la phase postérieure à la transaction et à la conclusion du contrat. Ces obligations se traduisent principalement par l'exigence de facturation obligatoire pour toute vente ou prestation de service.

Dans ce cadre, le législateur a instauré des sanctions civiles, pénales et administratives à l'encontre des opérateurs économiques qui manquent à leur devoir d'émettre des factures dans tout régime particulier de vente ou de service, et de les fournir à la demande. Cela souligne l'importance et la nécessité de cette obligation en tant que mécanisme juridique garantissant à la fois la protection du marché et celle des consommateurs. Le sujet de ce travail de recherche revêt ainsi une importance capitale, nécessitant un réexamen à la lumière des transformations économiques qu'a connues l'Algérie. Il explore l'efficacité des obligations de facturation dans la promotion de la transparence du marché et la protection des intérêts des consommateurs dans un contexte économique en mutation.

Mots-clés: Obligation de facturation; transparence; pratiques commerciales; opérateur économique.



Introduction:

The practice of economic activity in general, and the freedom of trade and competition in particular, is subject to a set of legislative and regulatory controls aimed at preventing any deviation from or violation of the economic system. The establishment of economic freedom does not imply chaos in commercial activity or manipulation of the law of supply and demand. Rather, it seeks to enshrine the principle of fair competition and, consequently, protect consumers from harm resulting from monopolistic commercial practices that lead to the restriction of trade and subsequent damage to the country's economy.

Based on the principle of free competition, while economic operators have the right to enter the market and exercise freedom of supply without restrictions to reach customers and satisfy their needs for products and services, they are subject to competition rules as legal entities addressed by these rules. They are obliged to comply with these rules and are thus entitled to protection. Therefore, the freedom to initiate their commercial activities requires that they be conducted in accordance with legal rules that prevent harm to market stability. This imposes various obligations on them, including the obligation of invoicing.

In this regard, countries, including Algeria, are betting on protecting and ensuring the stability of their national economies. This was evident through the issuance of Law No. 21/05 on combating illegitimate speculation to address the phenomenon of monopoly through economic control that imposes price transparency and, consequently, transparency in commercial transactions, by establishing a culture of invoicing for goods subject to speculation. Here, the effectiveness of the invoice as a mandatory procedure in ensuring balance at the market level and eliminating the parallel economy becomes apparent. Its effectiveness is also evident within the framework of commercial practice through the legally defined controls for dealing with it, and the important role it plays in informing the consumer and proving commercial transactions, in addition to other benefits it achieves, and the problems it may raise when dealing with it, which leads to the use of legally established alternatives when transacting.

Based on the above, we rise the following question: What are the legal frameworks established by the Algerian legislator for the mandatory adoption of invoice transactions to impose transparency in commercial practices and thus prices to ensure market protection?

To this end, we followed the content analysis method, employing it in analysing legal texts related to the subject of invoicing and its relationship to the law of commercial practices, as well as other laws and regulatory decrees related to it. The



descriptive method was also employed in determining the nature of the obligation to deal with invoices as a criterion for achieving transparency and integrity in commercial practices. Therefore, to answer the problem posed, we addressed the issue of imposing price transparency as a guarantee for market protection in the first section, while in the second section, we dealt with ensuring the effectiveness of penalties for non-compliance with invoicing to protect market competition.

The First Topic:

Imposing Price Transparency as a Guarantee for Market Protection

If imposing price transparency is one of the most important factors monitored to address potential market negativities, the Algerian legislator has explicitly enshrined the principle of transparency in commercial practices within the provisions of Law No. 04-02 relating to the rules applicable to commercial practices.¹ These rules play a complementary role to those established in Order No. 03-03 relating to competition,² as they indirectly contribute to maintaining competition in the market. The aim is to regulate all commercial practices between economic operators and consumers, and to establish effective consumer protection in their relationship with economic operators. This was expressed when the legislator stipulated a set of obligations aimed at enshrining transparency in commercial practices, including the obligation to adopt invoicing and the extension of this to the obligation to deliver invoices.

First Requirement: The Economic Operator's Obligation to Adopt Invoicing

The transparency of invoice transactions is clearly evident through the determination of the scope of those obliged to use them, and thus the basis for their control by monitoring agents. Therefore, dealing with invoices is characterized as a legal obligation of a procedural nature imposed by the legislator on the economic operator. We will shed light on the nature of adopting invoicing in all commercial transactions by examining the content of this adoption and the legal necessity of adopting invoicing as a guarantee for market regulation.

¹ Law No. 04-02 of 23 June 2004, establishing the rules applicable to commercial practices, Official Journal No. 41 of 27 June 2004, as amended and supplemented by Law No. 10-06 of 15 August 2010, Official Journal No. 46 of 18 August 2010.

² Ordinance No. 03-03 of 19 July 2003, concerning competition, Official Journal No. 43 of 20 July 2003, as amended and supplemented by Law No. 08-12 of 25 June 2008, Official Journal No. 36 of 2 July 2008, and Law No. 10-05 of 15 August 2010, Official Journal No. 46 of 18 August 2010.



First Section: The Content of the Obligation to Adopt Invoicing in Commercial Transactions

This requires an investigation into the definition of an invoice and similar terms, then addressing its content through the project's recognition of legal conditions that must be met when keeping and writing it, leading to the mandatory scope of its use.

1- Defining the Invoice:

The matter has been subject to legal doctrine interpretation, with multiple definitions of the invoice,³ such as: "a writing created on the occasion of a sale or provision of services that proves the existence of this commercial transaction and clarifies its conditions". Others defined it as "a commercial document issued by the seller showing the products, quantities, and agreed price for the products or services provided by the seller to the buyer." Some have specified it as: "a written accounting document drawn up at the time of the sale or when providing the service to prove the existence of this contract, including the conditions of its conclusion and execution"⁴ Others have defined it as: "a written document in the context of a sale or service provision operation that testifies to the existence of a commercial transaction, where one party is a seller who is required to deliver it, and the other is a buyer who must request it mandatorily."⁵

Despite considering the invoice as one of the legal mechanisms for embodying transparency in commercial practices, and despite the legislator's terminological reference to it, a clear and specific definition was not provided either by the law on commercial practices or by special regulatory texts. This is notwithstanding its regulation in customs law, commercial law, and tax legislation.⁶ The legislator merely mentioned its provisions and stipulated the necessity of its issuance under the required legal conditions through Executive Decree No. 05-468.⁷ Based on Article 10 of Law No. 04-02 as amended and supplemented,⁸ and Article 2 of Executive Decree

³ ميلود قارة بن عيسى، النظام القانوني للفاتورة الالكترونية، مجلة معارف، قسم العلوم القانونية، العدد 21، ديسمبر 2016، ص 81.

⁴ محمد أمين مهري، النظام القانوني للممارسات التجارية في التشريع الجزائري، أطروحة دكتوراه علوم في الحقوق، فرع القانون الخاص، كلية الحقوق، جامعة الجزائر 01- بن يوسف بن خدة، 2016-2017، ص 27.

⁵ R. Bout and G. Cas, "Information on Prices and Sales Conditions," Lamy Economic Law - Competition - Distribution - Consumption, 2000, p. 512.

⁶ منير ميداوي وعائشة العروم، النظام القانوني للفاتورة، مذكرة ماستر تخصص قانون أعمال، كلية الحقوق جامعة حمة لخضر، الوادي، 2017/2016، ص 10.

⁷ Executive Decree No. 05-468 of 10 December 2005, specifying the conditions for drafting invoices, transfer notes, delivery receipts, and aggregate invoices, Official Journal No. 80 of 11 December 2005.

⁸ - سلمى بقار، محاضرات في قانون الممارسات التجارية، مطبوعة موجهة لطلبة السنة الثانية ماستر تخصص قانون أعمال، كلية الحقوق والعلوم السياسية، جامعة أحمد بوقرة بومرداس، الجزائر، 2020-2021، ص 40.



No. 05-468, it can be defined as the material process that reveals the conduct of any sales activity or service provision, i.e., the source and destination of each commodity, and proves the existence of a commercial transaction through multiple data confirming the nature of this transaction, to avoid any prohibited practice.⁹ The French legislator defined it as: "The writing directed on the occasion of a sale or service provision operation which testifies to the existence of a commercial transaction containing various data, primarily the price."¹⁰

Consequently, the invoice can be defined as: "A necessary document in the world of commerce, characterized by speed and credit in completing transactions, physically written by the economic agent, containing a set of legally specified data embodying any agreement for a commercial activity or its complement."

On the other hand, in the absence of an invoice, we question the possibility of adopting other documents in its place. The legislator, through Law No. 04/02 relating to the rules applicable to commercial practices,¹¹ declared the possibility of adopting a delivery receipt as a temporary substitute for the invoice in certain economic activities and transactions, including those related to agriculture and livestock breeding.¹²

2- Legal Conditions for Dealing with Invoices:

The legislator's endeavour to impose transparency in commercial practices is evident through subjecting the invoice content to a set of legal controls stipulated in the provisions of Executive Decree No. 05/468 to ensure their legal effects. We will address these consecutively.

A. Objective Conditions for Dealing with Invoices: These were stipulated in Article 03 of Executive Decree No. 05/468, consisting of mentioning certain details specified by the legislator relating to the transacting parties, the product or service, and the price.

1. Regarding the details related to the parties, the legislator required that the invoice must include the names, surnames, addresses, and tax identification of the transacting

⁹ As defined by the French Court of Cassation: "An invoice is considered a document issued by the merchant, recording the type and price of goods and services, the buyer's name and confirmation of debt acceptance, which is to be returned to the buyer after requesting payment of the specified amount." Thus, French jurisprudence considers an invoice to be a document, whether written on paper or in electronic form using a computer.

أنظر: ميلود قارة بن عيسى، مرجع سابق، ص 83.

¹⁰ See Article 10 of Law No. 04-02, as amended and supplemented, op. cit.

¹¹ حمزة قواس، نظام الأسعار في التشريع الجزائري، مذكرة ماجستير، تخصص قانون الأعمال، جامعة قاصدي مرباح- ورقلة، كلية الحقوق والعلوم السياسية، 2012-2013، ص 20.

¹² L. Vogel, "Commercial Practices Law," lawlex, coll, juriBases, 2005-2006, No. 103, p. 68.



parties. The mandatory nature of these details makes the invoice precisely defined, eliminating ambiguity and doubt, and giving it probative value for its issuers.

2. The details related to the product or service provision included mentioning the quantity through the unit related to measurement, weight, or count. Regarding the precise design of the product, we note the importance of this information due to its direct impact on the transparency of commercial practices. This was confirmed by French jurisprudence,¹³ emphasizing the necessity for the invoice to contain a "precise designation". For instance, it is not sufficient to merely mention the product; its origin must also be stated. Moreover, the designation should not only include the nature of the product or service but must extend to include the brand or type, as well as its characteristic that ensures the transparency of applied prices.

3. Concerning the price element, this reinforces the idea that the invoice primarily represents the existence of this important and necessary element because it is the essence of every transaction and a guarantee for achieving transparency. In this regard, the legislator addressed, through Article 3 of Executive Decree No. 05/468, the importance of mentioning price details by requiring the invoice to include, in figures and letters, the unit price and the total price excluding taxes and value-added tax, and when applicable, discounts, reductions, or deductions granted to the consumer regardless of the date of sale. The latter were clearly defined by the legislator through Article 06 of the Executive Decree.

B. Formal Conditions for Dealing with Invoices:

These are conditions required by the legislator to give the invoice a legal aspect, being a mandatory procedure that makes it viable for transactions,¹⁴ in terms of:

1. The invoice must be written clearly, without any blots, deletions, or insertions.
2. It must be drawn up based on an invoice book, which is a stub book containing a continuous and sequential series of invoices that must contain the information stipulated in Articles 03 and 04 of the Executive Decree during the execution of the commercial transaction.
3. A new invoice book cannot be used until the first one is completely filled.
4. In case of cancellation, it must include the phrase "cancelled invoice" and clearly record this across the invoice's corner.
5. As signature is a fundamental and essential condition in any official writing, attributing the writing to its signatory and thus implying acceptance of what is written, the legislator required that the invoice must contain the wet stamp and signature of the economic agent.

¹³ See Article 10 of Executive Decree No. 05-468, op. cit.

¹⁴ See Article 3 of the aforementioned source.



The formal content was also defined,¹⁵ through the legislator's stipulation that it must include:

1. A sequential number, with the number series present, regular, and uninterrupted in the invoice book.
2. Other more important details related to the payment method, the date of invoice payment, and the date of its issuance.

Regarding the mention of this date, the question arises whether it relates to the date of delivery of the precisely named product in the invoice to be presented, as this is linked to the sales process itself. This leads us to conclude that the invoice delivery date is the product delivery date, not the sale date.

This raises an issue due to the time gap between the sale date and the product delivery date, as this time interval may disrupt market dynamics, potentially leading to immediate speculation, which could affect the transparency of commercial transactions. Therefore, we further question which date should be included in the invoice: the sale date after which the invoice is drawn up, or the product delivery date? The practical reality shows that the invoice date is the product delivery date, providing some flexibility in commercial practices between economic operators. However, this does not prevent the possibility of prohibited practices that breach transparency during the period between the sale date and the product delivery date.

From the above, we can conclude the paramount importance of the data recorded on the invoice as a means of proving the content of the commercial transaction and simultaneously verifying its compliance with the product's sale conditions. Based on this, it can be determined whether commercial practice violates the principles of free commercial competition in a way that constitutes illegal speculation. Thus, the invoice becomes legal evidence against the economic operator committing this violation, while at the same time being a guarantee for the proper conduct of commercial practices within the scope of transparency.

C. The Scope of the Obligation to Adopt Invoices in Commercial Transactions:

The Algerian legislator has regulated the domain of invoice usage through various legislative texts. By examining these texts, we can deduce the nature of activities subject to invoicing and the persons obligated to use them.

A. Nature of Activities Subject to Invoicing:

¹⁵ Law No. 18-13 containing the Supplementary Finance Law for 2018, dated 17 July 2018, Official Journal No. 42 of 15 July 2018.



Upon analysis of Articles 10 of Law No. 04-02, as amended by Article 04 of Law No. 18-13 relating to the Supplementary Finance Law for 2018,¹⁶ and Article 32 of Executive Decree No. 05-468, the activities subject to invoicing are as follows:

1. **Production:** Defined in Paragraph 03 of Article 09 of Law No. 09-03 on Consumer Protection and Fraud Prevention, production is an effort exerted by economic agents to obtain material goods, including agricultural and industrial production. Article 02 of Law No. 04-02, as amended by Law 10, extends the scope of production beyond agriculture and livestock rearing to include harvesting, marine production, slaughter, processing, manufacturing, transformation, assembly, and product packaging, including storage during the manufacturing phase prior to product marketing. A commodity is defined as any tangible item that can be transferred for consideration or free of charge. Ordinance No. 03-06 on Trademarks¹⁷ defines it as any natural, agricultural, traditional, or industrial product, whether raw or manufactured.
2. **Distribution:** This is a marketing activity that occurs between production and consumption, aimed at delivering the product from the producer to the consumer through specialized agencies, either affiliated with the producer or independent. A product has no value unless it reaches the consumer at the appropriate time, place, form, and agreed-upon price. Referring to Article 02 of Law No. 04-02, distribution activities carried out by importers, agents, livestock brokers, and wholesale meat sellers are considered economic agents obligated to issue invoices.
3. **Services:** The Algerian legislator defined a service in Paragraph 16 of Article 3 of the Law No. 09-03 as any provision, other than the delivery of goods, even if such delivery is ancillary to or supportive of the service. It is worth noting that Paragraph 02 of Article 02 of Executive Decree No. 05-468 stipulates that the sale to a consumer must be subject to an invoice. It is notable that the legislator did not address the issue of service provision, which we consider an oversight in regulating this operation, as the scope of invoice transactions with consumers is very broad, as confirmed by Article 02 of Law No. 04-02 and other related regulatory texts.

B. Persons Obligated to Adopt Invoice Transactions:

The legislator has mandated the provision of invoices in relationships between economic agents, whether for the sale of a product or the provision of a service. Invoices are also to be provided to consumers upon explicit request. The economic

¹⁶ Law No. 09-03 of 25 February 2003, relating to consumer protection and fraud suppression, as amended and supplemented, Official Journal No. 15 of 8 March 2003.

¹⁷ See Articles 3 of Law No. 04-02, and 2 of Executive Decree No. 05-468, op. cit., as well as Article 3 of Executive Decree No. 16-66 of 16 February 2016, determining the model document that serves as an invoice and the categories of economic agents required to use it, Official Journal No. 10 of 22 February 2016.



agent has been defined through various legal texts¹⁸ as any producer, trader, craftsman, service provider, intervener in the agriculture or fishing sector, or professional, operating within the framework of their normal professional activity to achieve the purpose for which they were established.

If an invoice is a written document in the context of a sale or service provision where one party is a seller required to deliver it and the other a buyer who must request it, we can consider this seller as the producer, intermediary, or distributor. For the latter, the distribution phase represents a fundamental marketing function as it aims to deliver products to the consumer after production. Often, the distributor's activity extends to marketing itself, or it may be limited to a specific task of merely transporting goods from the producer, manufacturer, or first importer to the wholesaler¹⁹. The obligation of each economic agent to adopt invoicing in their activities remains an imperative necessity and a legal guarantee within the framework of transparency in commercial practices.

In principle, the buyer is considered the second party in the sale transaction, such as a purchaser of materials or products, or even a service requester. This can be a natural or legal person, a trader or otherwise. Thus, the transparency of commercial practices requires imposing a strict penal policy on the buyer due to their positive role in the relationship with the seller, by holding them responsible for requesting the invoice during the sale, or else they too would be subject to prosecution. In this regard, French jurisprudence considered that both the seller and the buyer have complementary and reciprocal obligations - the former to deliver the invoice and the latter to request it.²⁰

Furthermore, it is worth noting that the imposition of transparency and emphasis on invoice obligation extends to include another economic agent in this relationship, namely the goods carrier. The absence of invoicing for the latter has created a fertile market for speculators. Therefore, the carrier's obligation to maintain documentation indicating the source and destination of their goods can help prevent and address illegal speculation.

¹⁸ محمود جاسم الصميدعي و ردينة يوسف، "سلوك المستهلك"، دار المناهج، الأردن، 2007، ص200.

¹⁹ والي نادية، الزامية التعامل بالفوترة على ضوء قواعد قانون الممارسات التجارية، مجلة الحقوق والعلوم الانسانية، المجلد 15، العدد الأول، جامعة لبويرة، الجزائر، 2022، ص 689.

²⁰ مسكين حنان، التزام العون الاقتصادي بالفاتورة كوسيلة لضمان شفافية الممارسات التجارية، مجلة الاجتهاد القضائي، المجلد

12، العدد22، جامعة محمد خيضر، بسكرة، الجزائر، 2020، ص 597.



Second Section: The Legal Necessity of Adopting Invoices as a Guarantee for Market Regulation

Invoices are considered a legal guarantee to combat illegal speculation in a stage preceding the act of speculation, thus forming a priori protection for every commercial transaction. This represents the preventive aspect. Additionally, invoices contribute to securing these transactions from any monopolistic practices through ex post protection.

1- The Preventive Importance of Invoices in Protecting Legitimate Competition

To achieve transparency in commercial transactions between economic agents, the preventive importance of invoices becomes evident, playing an effective role in enshrining the principle of transparency and integrity in commercial practices.

A. Invoices as a Mechanism for Achieving Transparency in Commercial Practices:

Invoices work to regulate the market from all unfair and non-transparent practices. Transparency in commercial transactions is one of the foundations upon which Law 04-02, which determines the general rules applicable to commercial practices, is based. Through this, the legislator aims to protect the rights of economic agents and consumers in the market. This is achieved through the information contained in the invoice, which simultaneously serves as an informative tool for the consumer regarding all collections and fees.²¹ The invoice reveals and embodies the transaction in all its details in this document, which is held by both parties and subject to oversight by relevant authorities.²²

²¹ مسكين حنان، مرجع سابق، ص 297.

²² Ordinance No. 75-59 of 26 September 1975, containing the Commercial Code, Official Journal No. 101 of 19 December 1975, as amended and supplemented by Law No. 05-02 of 6 February 2005, Official Journal No. 11 of 2005.



B. Manifestations of Invoices Enshrining Transparency in Commercial Practices:

This is evident through the following:

- a. Given the information contained in the invoice, which embodies a true picture of each commercial transaction, it is considered a legal mechanism to verify the extent to which the economic operator respects the provisions of sale and its obligations, and the extent to which it takes necessary measures in this regard.²³
- b. Invoices enable the state to monitor commercial activities and obtain a realistic picture of the volume, nature, and trends of economic exchanges.
- c. Invoices are a mechanism that allows tax and customs administrations to determine their dues and monitor the extent to which the economic operator respects their provisions.
- d. They also provide a picture of the trader's financial situation, and thus are considered in case of bankruptcy or judicial settlement.

2. The Ex-Post Importance of Invoices as a Measure to Protect the Market: This is evident as follows:

A. Invoices as a Means of Accounting and Proof:

Invoices serve as a means of accounting due to their effective role in assisting traders in carrying out accounting operations for activities that have been concluded. According to Article 9 of the Commercial Code, ²⁴invoices must be retained to facilitate this process. The same applies to the tax administration and institutions as a tool for understanding the financial situation. Therefore, the Algerian commercial legislator has granted invoices the status of a commercial, legal, fiscal, and accounting document. They prove the purchase or sale of a product or the provision of a service, which also renders them a means of proof based on Article 30 of the Commercial Code. This article enshrines the principle of freedom of evidence in commercial matters through the phrase "invoice and accepted," indicating that the legislator has set conditions for their acceptance as a means of proof.²⁵ This relates to their compliance with the necessary conditions and information stipulated by Executive Decree No. 05/488, which determines the conditions for writing invoices, transfer documents, delivery receipts, and summary invoices and the methods thereof. Consequently, invoices constitute evidence in the hands of consumers against economic operators who, through their existence, seek to respect the principles of

²³ والي نادية، مرجع سابق، ص 689.

²⁴ مسكين حنان، مرجع سابق، ص 599.

²⁵ المرجع السابق، ص 597.



transparency and integrity in their transactions with consumers, and are valid for 10 years.²⁶

B. Invoices as a Means of Control and Inspection:

The Algerian legislator has enshrined the principle of freedom of commercial practices between economic operators. However, this freedom is subject to exploitation by its owners in practicing activities that may cause market disruption. Therefore, the legislator has restricted this freedom in a way that ensures the integrity and transparency of transactions. Intervention through control via special invoices in the fiscal domain was implemented as a means to combat tax violations, enabling control agents to ensure the treasury's right to taxes imposed on economic operators.²⁷ Thus, control may lead to the detection of an economic operator's breach of their obligation to adopt invoices in all transactions, and the necessity to deliver them promptly when requested or even when not requested. This establishes mechanisms for assigning legal responsibility when these obligations are breached.

While the state's role is evident through its efforts to achieve balance in markets and supply them with necessary or widely consumed materials, this is done through periodic monitoring and control to identify and discover that commercial practices constitute a form of illegal speculation. This is as stated in Article 23 of Law No. 02/04 mentioned earlier in the case of prohibited below-cost selling, in a manner that enables agents to discover that the sale process is carried out at less than the real cost price, which leads to harm to economic operators unless it comes in accordance with the exception stated in Article 19 of the same law, i.e., in the case of selling perishable goods.²⁸

In the same context, the legislator has granted the authority to inspect and control violations targeting invoices to qualified officials, including judicial police officers and agents, employees belonging to special corps under the administration responsible for commerce, agents belonging to tax administration services, some agents of the administration responsible for commerce, consumer protection associations and professional associations, and any natural or legal person with an interest.²⁹

²⁶ والي نادية، مرجع سابق، ص 690.

²⁷ See Articles 49 and 65 of Law No. 04-02, op. cit.

²⁸ عائشة بوعزام، فعالية الفاتورة في إطار ممارسة التجارة الالكترونية على ضوء التشريع الجزائري، مجلة القانون العقاري والبيئة، المجلد 9، العدد 02، 2022، ص 12.

²⁹ The text states: "The State undertakes to prepare a national strategy to ensure market equilibrium, by working to stabilize prices and limit illegal speculation in order to preserve the purchasing power of citizens and prevent the exploitation of circumstances for the purpose of unjustified price increases, particularly for essential goods or widely consumed products."



All qualified persons are obligated to conduct field controls in accordance with the procedures stipulated in Articles 50 to 59 of Law No. 04/02 mentioned earlier, through examination of all documents, drafting of reports, seizure of goods, inspection, and preparation of investigation reports.³⁰ Similarly, Article 03³¹ of Law No. 21-15 on combating illegal speculation³² stipulates the role of agents responsible for economic control in protecting the market through follow-up and investigation. This procedure involves economic operators presenting invoices that justify commercial operations of buying and selling goods and merchandise under investigation, i.e., tracking the commercial path of the material from its exit from the factory until it reaches the consumer. The Wilaya (provincial) Directorate of Commerce verifies the arrival of widely consumed materials to the local market from their producer to the retail distributor and their presentation to consumers. In case of scarcity or shortage of any widely consumed material, it becomes easy to identify the cause of this scarcity.

The importance of invoices becomes evident when the law grants the Wilaya Directorate of Commerce the authority to compel economic operators to declare storage facilities affiliated with their commercial premises in accordance with Ministerial Instruction No. 190 dated March 29, 2020. This is to facilitate the control process on one hand and to add transparency to the commercial transactions of the economic operator and refute all suspicious practices, including illegal speculation, on the other hand. Failure to declare storage facilities is considered an act of illegal speculation.³³ Therefore, these are procedures linked to the reality of mandatory adoption of invoice transactions, which would avoid the occurrence of illegal speculation, including monopoly, and thus protect the market.

Second Requirement: The Obligation to Deliver or Present the Invoice to the Consumer

Transparency is one of the matters required by good faith in the execution of commercial transactions, as it includes disclosure of necessary information in a manner that ensures the protection of rights arising from it. In another context related

³⁰ Law No. 21-15 of 28 December 2021, relating to combating illegal speculation, Official Journal No. 99 of 29 December 2021.

³¹ دهانة بشير وشوقي مدلل، دور أعوان الرقابة الاقتصادية في مكافحة المضاربة غير المشروعة، مداخلة قدمت ضمن أعمال الملتقى الوطني الخامس والعشرون - حضوري وعن بعد، بعنوان رقابة الأسعار ومكافحة المضاربة غير المشروعة - واقع وتحديات كلية الحقوق والعلوم السياسية - جامعة الشهيد حمة لخضر - الوادي، بتاريخ 06/03/2024، ص 06.

³² Executive Decree No. 05-468 of 10 December 2005, specifying the conditions for drafting invoices, transfer notes, delivery receipts, and aggregate invoices, Official Journal No. 80 of 11 December 2005.

³³ بن عمورة عائشة، المرجع السابق، ص 16.



to imposing the principle of transparency, especially regarding prices towards the consumer, the Algerian legislator embodied this principle in the scope of commercial practices through a fundamental aspect, which is the delivery of the invoice as a legislative measure and with a mandatory character. Every economic operator is obliged to invoice their sales or service provision, being required to write it and then deliver it or what stands in its place as a standard relied upon to achieve transparency. This appears in the relationship between economic operators among themselves, and in the framework of the relationship between the economic operator and the consumer, leading to the features of invoicing commercial transactions concluded electronically.

First Section: Achieving Transparency in the Context of the Relationship Between Economic Agents

The obligation of economic agents to deal with electronic invoices is a step that allows for transparency in commercial transactions. Transparency lies in protecting the rights of economic agents by knowing their rights and its role in informing the consumer about all collections and data. An economic agent may deal with another economic agent in a commercial transaction, so they are obliged to deal with invoices and deliver them to the economic agent regarding any sale of goods or provision of services. The legislator, through Article 10 of Law 02/04, indicates that the origin of dealings between economic agents must be accompanied by an invoice, where the seller is obliged to deliver it, and the buyer has the right to demand it, as enshrined in Article 02 of Executive Decree 05-468.³⁴

In addition to the importance of the invoice in the fiscal field, it ensures necessary information for economic agents about prices in the post-contract period. Therefore, the obligation to write the invoice during commercial transactions and deliver it to the economic agent would allow verification of any legal prohibition of selling at a loss or matters related to payment terms.

Second Section: Achieving Transparency in the Context of the Relationship Between the Economic Agent and the Consumer

Requesting an invoice by the consumer is mandatory, as it is a means of guaranteeing their rights and those of the economic agent alike. However, the Algerian legislator left the choice to demand the invoice or not to the consumer. The invoice is very important during commercial transactions due to its subsequent

³⁴ The Algerian legislator explicitly exempted, in the first phrases of the first paragraph of Article 04, invoices prepared through electronic transmission from the requirement of containing the seller's wet stamp and signature, stating: "The invoice must contain the wet stamp and signature of the seller unless it is prepared through electronic transmission..."



effects, especially in the field of delivery and warranty, as well as ensuring after-sales services. Therefore, when the consumer requests the invoice, they become acquainted with all information related to the economic agent, as well as the commercial operation including its date, quantity, price, discounts, fees, and others. This confirms that the clarity of the commercial transaction would enshrine the principle of transparency in this dealing. As for those who do not request it, either out of ignorance or negligence or even those who do not see it as important, they have missed out on proof of commercial transactions.³⁵

Third Section: Features of Invoicing for Electronically Concluded Commercial Transactions

The Algerian legislator has kept pace with the requirements of electronic commerce by requiring the adaptation of traditional means to suit the nature and characteristics of this electronic medium. In the provisions of Executive Decree No. 05-468, reference was made to what can be called "electronic invoice," where Paragraph 1 of Article 11 stipulates: "As an exception to the provisions of this decree, it is permitted to write and send invoices through electronic transmission, which is an invoice sending system that includes all equipment and information systems that allow one or more persons to exchange invoices remotely."

The legislator also stipulated, under Article 3 of the same decree, among the data that must be available in the invoice, the electronic address of both the seller and the buyer, when necessary, i.e., in the case of electronic contracting. The explicit terms in Paragraph 1 of Article 04 require that the invoice be processed electronically when issued³⁶, which necessitates that it be signed electronically to arrange its legal effects as an effective tool to instill confidence and reassurance in the field of remote dealing³⁷. This was embodied in the will of the Algerian legislator by recognizing the electronic signature through the text of Article 323 bis 1 of the Civil Legislation³⁸ whenever the identity of the signatory can be verified and the signature is prepared

³⁵أسامة محمود حميدة، الالتزامات المتقابلة لأطراف البيع الدولي والأحكام المشتركة بينهما، رسالة دكتوراه في القانون، جامعة

الخرطوم - كلية القانون، 2004، ص 177.

³⁶ Article 323 bis 1, added by Article 44 of Law No. 05-10 of 26 June 2005, supplementing Ordinance 75-58 containing the Civil Code, Official Journal No. 44, 2005, which states: "..., provided that the identity of the person who issued it can be verified and that it is prepared and preserved under conditions ensuring its integrity."

³⁷ Decision of 1 August 2013 defining the concept of preparing forged or courtesy invoices, as well as the methods of applying the penalties prescribed for them, Official Journal No. 30 of 21 May 2014.

³⁸ The legislator did not define tax fraud but referred to its manifestations in various legal texts related to taxation. On this basis, the crime of tax fraud can be defined as: "The evasion or



and preserved in a place that ensures its integrity, as confirmed in Paragraph 2 of Article 327 of the same law when we are dealing with an electronic signature.

From this standpoint, the use of the electronic signature was a legislative indication of the trend towards writing electronic invoices to have that legal existence in the field of electronic dealing. Therefore, with the launch of the electronic invoice and the replacement of the traditional paper invoice with an electronic version, it would remove many of its negatives while maintaining it as a stand-alone document. If the traditional invoice requires multiple and somewhat tedious steps to process, as when the buyer completes a certain transaction, they must wait for the seller to create the invoice, deposit it safely, complete a form for it as a reference for their commercial activity in the financial affairs department, and wait until the returns of that transaction are processed and then received, the use of an electronic invoice enables the buyer to shorten all these steps using a single click on their personal device. Therefore, it is necessary to develop an information or logistical system that allows the creation of an electronic invoice that is qualified to guarantee their financial rights and thus a mechanism for inspection and management by tax authorities regarding the seller's activity.

The features of the electronic invoice were clarified through the provisions set forth in Executive Decree No. 05-468. The refinement of these provisions awaits the issuance of regulatory texts that will be implemented in accordance with the specifics of electronic sales, as indicated in the second paragraph of Article 20 of the Electronic Commerce Law. Until their issuance, the regulation of invoices remains subject to the aforementioned Executive Decree, which also declared the necessity of issuing legislation to complement the regulation of electronic invoices due to the nature of their issuance.

Furthermore, the Algerian legislator considered the invoice, under commercial law, as a means of proving commercial contracts, but not civil contracts, due to the requirements of commercial transactions for speed, trust, and credit. This necessitates its presence in the context of the information revolution, where there is an increase in the number of consumers attracted to the world of e-commerce, followed by an increase in electronically concluded contracts of a civil nature, including sales. The contractual imbalance between the contracting parties has become evident, thus making the invoice a legal guarantee for both commercial and civil contracts alike. This issue was addressed by the Algerian legislator through the issuance of the Electronic Commerce Law, which established legal means to provide necessary protection for legal relationships arising from such commerce. The invoice was

attempted evasion, in whole or in part, through fraudulent practices in declaring, settling, or collecting a tax base, right, or fee to which the person is subject."



included among the obligations and responsibilities of the seller as an electronic supplier, as explicitly stated by the legislator in Article 20 of the Electronic Commerce Law, which reads: "Any sale of a product or provision of a service via electronic communications shall result in the preparation of an invoice by the electronic supplier, to be delivered to the electronic consumer. The invoice must be prepared in accordance with applicable legislation and regulations. The electronic consumer may request the invoice in paper form." It is clear from the text that the legislator decided on the mandatory invoicing of sales contracts concluded via the internet, due to the importance of this tool in proving the legitimacy and legality of this type of remote contracting, given the specificity of sales concluded at a distance.

The Second Topic: Ensuring the Effectiveness of Sanctions for Non-Compliance with Invoicing to Protect Market Competition

An economic agent may, during the course of their commercial activity, engage in behaviors that hinder their commercial freedom in accordance with the principles of free competition and freedom of investment and industry. These practices have been enumerated by the Algerian legislator, particularly in Order No. 03-03 relating to competition, and Law No. 04-02 concerning the rules applicable to commercial practices, which established legal responsibility for their violation. Given that the state's economic and social stability is inevitably linked to consumer protection, Law No. 21-15 on combating illegal speculation was issued in light of the spread of this phenomenon. This stability is connected to the effectiveness of the invoicing system and its role in achieving transparency and integrity in commercial transactions, thus contributing to limiting the spread of illegal speculation. The legislator has focused on subjecting it to specific regulation by criminalizing violations of its provisions and punishing perpetrators. Therefore, we will examine the forms of violation of the invoicing system (First Requirement) and address the penalties resulting from violations of the invoicing system (Second Requirement).

First Requirement: Forms of Violation of the Invoicing System

An economic agent may resort to issuing an illegal invoice that violates the invoicing system in the course of their commercial activity. The manifestations of this violation can be summarized in several forms as follows:

A. Non-conforming Invoice: Based on Article 34 of Law No. 04-02, which sets the rules applicable to commercial practices, the legislator has characterized an invoice as non-conforming when it violates the provisions of Article 12 of this law. Article 12 stipulates that the invoice must be drawn up according to the conditions and procedures specified in Executive Decree No. 05/468. We can conclude that a non-



conforming invoice is one that does not include the conditions for its preparation or one that includes these conditions but contains incorrect information. This results in considering the economic agent as having committed the offense of issuing a non-conforming invoice when they prepare it.

B. Forged Invoice and Courtesy Invoice: These were addressed by the Decision dated August 1, 2013,³⁹ which regulates their provisions. Article 02 of this Decision defines a forged invoice as any invoice issued by an economic agent for the benefit of another economic agent, containing false information unrelated to the unit price, quantity sold, or method of payment. It is prepared without initiating any specific goods delivery or service provision, for the purpose of reducing tax assessment bases, concealing commercial operations, transferring and laundering capital, financing illegal operations, or obtaining loans from banking institutions to finance investment projects. Article 3 of the same Decision defines a courtesy invoice as the manipulation or concealment on the invoice of the identity and address of suppliers or customers, or the voluntary acceptance of using a false identity or pseudonym, with the aim of reducing the amount of taxes to be paid.

C. Failure to Invoice: According to Article 33 of the aforementioned Law No. 04-02, the crime of failure to invoice is considered any violation of Articles 10, 11, and 13 of the same law. Consequently, failure to invoice is considered a violation in cases of not providing an invoice, issuing an invoice without mentioning the mandatory information, using a delivery receipt instead of an invoice in the mentioned commercial transactions without authorization from the administration in charge of commerce, or failing to provide the invoice to qualified officials who conduct investigations and penalize violations. Some jurisprudence considers the act of failure to invoice as equivalent to the crime of tax fraud, which is punishable by law. Manifestations⁴⁰ of this arise through concealing or attempting to conceal the quantity, exact name, and unit price without taxes of products sold or services provided, as well as if the invoice does not include the name or registered address of the electronic supplier or consumer, and the tax identification number. In the context

³⁹ عائشة بوعزم، الجرائم الجبائية داخل الشركات التجارية، أطروحة دكتوراه، تخصص قانون الأعمال المقارن، كلية الحقوق والعلوم السياسية، جامعة وهران 2 أحمد بن أحمد، الجزائر، 2014-2015، ص 129 .

⁴⁰ Executive Decree No. 10-299 of 9 November 2010, containing the special status of employees belonging to the specific corps of the tax administration, Official Journal No. 74 of 5 December 2010. Also, the observation of crimes stipulated in Law No. 21-15 relating to combating illegal speculation, op. cit.



of e-commerce practices, these constitute the material elements of the crime of tax fraud.⁴¹

Second Requirement: Penalties Resulting from Violation of the Invoice System

If inspection reveals that an economic agent or consumer has violated the conditions for issuing an invoice or has failed to issue one, this subjects them to prosecution. If found guilty, the legal penalty stipulated in Law 04/02 must be imposed, or the financial penalty stipulated in special legislation, along with penalties resulting from failure to invoice electronic transactions.

First Section: Penalties Contained in Law 04/02:

During the application of the law that defined the rules applicable to commercial practices, the legislator has provided one set of penalties applicable to economic agents in case of violation of any provisions regulating invoices, which may be divided into:

A. Principal Penalties: Article 33 of this law sets out the penalty applicable to the crime of non-invoicing. Each invoice that infringes on what has been established in Articles 10, 11, and 13 of this law punishes the offender with a fine estimated at 80% of the amount that should have been invoiced, independently of the amount of it. Article 34 of the same law punishes the crime of non-conformity when the invoice contravenes the provisions of Article 12 of this law, with a fine of ten thousand DA up to fifty thousand DA. This article does not apply if the non-conformity concerns the name or social address of the seller or buyer, as well as their tax identification, address, quantity, exact name, and unit price excluding taxes for products sold or services provided, as the legislator has classified the omission of these as non-invoicing, subject to the provisions of Article 33 mentioned above. Article 47 of the same law addresses recidivism, where an economic agent who has been convicted and temporarily prohibited from practicing their activity commits another violation within less than a year of the previous conviction. In such cases, the penalty is doubled, and the administrative closure procedure provided for in Article 46 of this law may be taken against them. The judge may also rule to temporarily prohibit them from practicing their activity or strike off their commercial register.

B. Complementary Penalties: These are penalties that the legislator has made available for the judge to impose at their discretion, including:

⁴¹ Law No. 02-11 of 24 December 2002, containing the Finance Law for 2003, Official Journal No. 86 of 25 December 2002, amended by Ordinance No. 06-04 of 15 July 2006, containing the Supplementary Finance Law for 2006, Official Journal No. 47 of 2006.



1. **Seizure:** Goods subject to non-invoicing or non-compliant invoicing violations may be seized, as well as equipment and materials used in committing the offense, with due regard for the rights of bona fide third parties. The seizure may be physical or constructive, in accordance with the provisions of Articles 40 to 45 of the same law.
2. **Confiscation of Goods:** Confiscation is the deprivation of a person's ownership or possession of a specific item related to the violation committed, transferring it to the state treasury or elsewhere, compulsorily from its owner pursuant to a judicial ruling, in accordance with Article 44 of Law 04/02.
3. **Administrative Closure:** This refers to prohibiting the offender from practicing their commercial activity. This penalty is issued for violating the provisions specified in Article 46 of Law 04/02. This measure is taken based on a decision by the territorially competent Wali to close the commercial premises for a maximum period of 60 days.
4. **Publication of Decisions:** The territorially competent judge or magistrate may order the publication of their decisions in full or in summary in the national press, or their posting in prominent letters in locations they specify, at the expense of the offender or the person finally convicted.

Second Section: Penalties Contained in Special Legislation

The legislator was correct in expanding the jurisdiction of agents authorized to monitor the market as stipulated in the provisions of Executive Decree No. 10-299, which includes the special status law for civil servants belonging to special corps.⁴² This expansion encompasses all authorized agents affiliated with the administration in charge of commerce, as well as authorized agents affiliated with tax administration services. The legislator's intent was clear in protecting the market through the intervention of these agents due to their proximity to commercial markets, their ability to deal with traders, and their extensive knowledge of traders' affairs and commercial activities. Consequently, they can effectively observe market realities and identify any legal violations, including the extent to which each economic agent adheres to the invoicing requirement for all commercial transactions, with the aim of accurately determining the tax base.⁴³

Firstly: Penalties Contained in Finance Laws:

In application of the provisions of Law No. 02-11 containing the Finance Law for 2003,⁴⁴ specifically Article 65,⁴⁵ the Ministerial Decision dated 01/08/2013 was

⁴² See Article 65 of Law No. 02-11 containing the Finance Law for 2003, op. cit.

⁴³ See Article 193 of Ordinance No. 76-101 of 9 December 1976, containing the Direct Tax Code, as amended and supplemented.

⁴⁴ Law No. 18-05 of 10 May 2018, relating to electronic commerce, Official Journal No. 28 of 16 May 2018.



issued defining the concept of preparing fraudulent invoices or courtesy invoices, as well as the methods of applying the prescribed penalties. The legislator has imposed both principal and complementary penalties on economic agents who adopt this type of invoice, fail to invoice, or fail to present invoices.

- A. Regarding the principal penalty, based on the aforementioned Ministerial Decision and through Article 04 thereof, the legislator has imposed a tax fine equal to 50% of the invoice value. In cases of non-invoicing or failure to present invoices, the fine varies according to the nature of the commercial activity practiced by the economic agent. For retailers, a fine of 50,000 DA is applied; for wholesalers, 500,000 DA; and for producers or importers, a financial penalty of 1,000,000 DA. In case of recidivism, the legislator has intensified the penalty by doubling the amounts, each according to the nature of the offense, to 100% of the value of the fraudulent invoice.
- B. The complementary penalty consisted of the confiscation of all movable goods transported without invoicing, along with the confiscation of the means of transport unless it belongs to the owner of the goods, referring in this regard to the provisions stipulated in the Code of Criminal Procedure.⁴⁶

Secondly: Penalties Contained in Tax Law:

Invoices contribute to accurately determining the tax base. Therefore, if an economic agent engages in fraudulent commercial practices by presenting a forged or untruthful document for use when requesting a reduction, deduction, exemption, or refund of value-added tax, or to benefit from tax advantages for certain categories, such behavior can affect the economy, increase market randomness, and weaken competitive capacity. Here, the legislator has imposed a tax fine⁴⁷ consisting of a tax of not less than 50%, rising to 100% in case of non-payment. Any attempt to evade tax wholly or partially subjects this person to a financial penalty ranging between 50,000 DA and 10,000 DA, or imprisonment for 5 years.

Third Section: Complementary Technical Penalties Introduced by E-Commerce Law

Penalties of a technical nature were stipulated by Law No. 18-05 relating to electronic commerce⁴⁸, which represents a departure from the general rules stipulated in the Penal Code, as they are executed through electronic means, specifically through an intermediary with the ability to control information and communication

⁴⁵ As amended by Ordinance No. 06-04 of July 15, 2006 on the Supplementary Finance Law of 2006, Official Journal No. 47 of 2006.

⁴⁶ See the text of Article 65 of Law No. 11-02 containing the Finance Law of 2003, op. cit.

⁴⁷ See the text of article 193 of Ordinance No. 76/101 of 09/12/1976 on the amended and supplemented Direct Tax Law.

⁴⁸ Law No: 18-05 of 10/05/2018 on Electronic Commerce Official Journal No. 28 of 16/05/2018.



technologies, represented by the Center for Scientific and Technical Research. These penalties are as follows:

A. Closure of the electronic supplier's website by order of the judge when they breach their obligations and violate the provisions in force in the field of electronic commerce, including dealing with electronic invoices as a mandatory obligation. The closure period ranges from 1 month to 6 months, as established by the legislator through Articles 37 and 38 as a result of violating the provisions of Articles 03 and 05 of the same law.

B. Suspension of the website of the electronic supplier through which they present their electronic commercial offer, proposing the provision of goods and electronic services via electronic communication, for failing to meet the condition of prior registration in the commercial register. This is stipulated in the provisions of Article 42, paragraph 2 of Law No. 18-05, whereby the website remains suspended until the electronic supplier regularizes their legal status by registering and obtaining a registration number in this register, which is one of the details the legislator requires to be included in the invoice due to its importance in ensuring transparency in commercial practice.

C. According to Article 43 of Law No. 18-05, the legislator has imposed a special penalty on the electronic supplier's failure to carry out the necessary registration procedures in the commercial register prior to practicing commerce, as this is a prerequisite. This penalty is exposure to the suspension of domain name registration, carried out by a qualified body for granting domain names in Algeria based on a ministerial decision. However, this is under penalty of closure of the electronic site. The registration of domain names for the electronic supplier is suspended as a precautionary measure for a period not exceeding 30 days. This is more of an administrative sanction than a penal one, as it is issued by an administrative service affiliated with the Scientific and Technical Research Center.



Conclusion:

In response to market requirements and realities, the Algerian legislator has surrounded the invoice and the obligation to use it with a set of legal controls through legislative and regulatory provisions. Legal sanctions have been imposed against any breach of these regulations to protect and ensure the transparency of commercial practices. The effect of violations is not limited to civil penalties but extends to administrative sanctions and more severe criminal penalties, which have been reinforced by the intervention of the Algerian legislator and the issuance of Law No. 21-05 relating to combating illegal speculation. This law establishes legal mechanisms that contribute to ensuring market equilibrium by prohibiting any exploitation of circumstances to unjustifiably increase prices, thereby protecting the purchasing power of consumers.

We have also concluded that the invoice constitutes an effective protection for citizens primarily and contributes to enhancing their purchasing power without exploiting circumstances leading to unjustified price increases. Furthermore, it contributes to spreading tax equity among traders by defining methods and procedures for monitoring and collecting state tax revenues through it. To achieve all this, the Algerian legislator has established procedural rules that govern the field of goods transactions, which is verified through periodic market inspections. Thus, the effectiveness of the invoice is evident when it ensures a true picture of all commercial activities, which is what we mean by establishing transparency in commercial practices. It enables economic agents to know the extent to which they may fall victim to any discriminatory treatment that another economic agent may resort to. It also benefits consumers in knowing the extent to which they too may fall victim to these practices. Consequently, the invoice serves all parties involved in commercial practices, from economic agents at any stage of consumption to the purchasing consumer, ensuring their rights against manipulation, fraud, or deception, thus providing a guarantee in case of complaint filing.

The Algerian legislator's approach in regulating invoices and mandating their use reflects a comprehensive strategy to enhance market transparency, protect consumer rights, and ensure fair economic practices. This legal framework not only serves as a deterrent against unfair commercial activities but also as a tool for economic stability and consumer protection. The multi-faceted nature of the penalties - civil, administrative, and criminal - underscores the seriousness with which the state views violations in this domain, aiming to create a robust and fair commercial environment.

Moreover, the invoice's role in promoting tax equity among traders highlights its significance beyond mere transaction documentation. It serves as a crucial instrument in the state's fiscal policy, enabling more accurate and fair taxation. This aspect of



invoice regulation contributes to the broader economic goals of revenue collection and fiscal responsibility.

In conclusion, the Algerian legislative framework surrounding invoices represents a balanced approach to addressing market realities while safeguarding the interests of all stakeholders in the commercial ecosystem. By enforcing transparency, combating speculation, and protecting consumer rights, these regulations aim to foster a more stable, fair, and prosperous economic environment in Algeria.

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