Critical Journal of Law and Political Sciences
Faculty of Law and Political Science
University of Tizi-Ouzou

Volume 21 Number 01
Year 2026 PP :277-290

THE SPECIFICITY OF THE FUEL ROYALTY COLLECTION PROCEDURE: WHAT EFFECTIVENESS?

Fatima Haid [1*]

Faculty of Law and Political Science, Mohamed Seddik Ben Yahia University, Jijel, Algeria[1].

Submission date: 12/02/2026 Acceptance date: 15/05/2026 Publication date:30/06/2026

Abstract:

There is no disagreement that the collection of fuels is considered one of the important resources of the public treasury, as it represents a wide percentage of its collected resources. However, the fuel royalty is an exception in terms of its collection and extraction, as the National Agency for the Valorization of Fuel Resources pays the fuel royalty to the tax administration after deducting the amount as stipulated in Article 36 of Law No. 19-13 regulating fuel activities, so as to distribute it legally.

This highlights the unique nature of its process, specifically the agency's prior deduction of revenue for its distribution. This justifies the agency's autonomous authority, acting as an institution that collects public treasury dues from taxpayers and assists the tax administration, represented by the Directorate of Large Enterprises, in collecting tax revenues. This supports and enhances the optimal collection of the tax, thus ensuring efficiency.

Keywords: Royalty, fuel, collection, efficiency, privacy.

خصوصية إجراء تحصيل إتاوة المحروقات: أيُّ فعالية؟

الملخص: لا يختلف اثنان حول اعتبار جباية المحروقات من الموارد الهامة للخزينة العمومية، حيث تمثل نسبة كبيرة جدا من بين مواردها المحصّلة، لكن تعرف إتاوة المحروقات نوع من الاستثناء في شق تحصيلها واستخلاصها، حيث تدفع الوكالة الوطنية لتثمين موارد المحروقات إتاوة المحروقات إلى إدارة الضرائب بعد اقتطاع المبلغ المطابق للحصة المنصوص عليها في المادة 36 من قانون رقم 19-13 المنظم لنشاطات المحروقات لتقوم بتوزيعه في نسب محددة قانونا لفائدتها ولفائدة سلطة ضبط المحروقات.

من هنا تبرز خصوصية تحصيل إتاوة المحروقات من جانب الاقتطاع القبلي للوكالة لإيرادها وتوزيعه. ما يبرر قولنا بتمتعها بسلطة ذاتية تمثل دور المؤسسة التي تجمع حقوق الخزينة العمومية من المكلفين بها وتساعد الإدارة الضريبية

[*]**Haid Fatima**: fatima.haid@univ-jijel.dz

ممثلة في مديرية المؤسسات الكبرى في تحصيل الحقوق الجبائية. ما يدعم ويعزز التحصيل الأمثل للإتاوة تحقيقا للفعالية.

الكلمات المفتاحية: الإتاوة، المحروقات، التحصيل، الفعالية، الخصوصية.

Détails de la procédure de perception des redevances sur les carburants : Quelle efficacité?

Résumé :

Il est incontestable que la collecte des carburants constitue une ressource importante du Trésor public, représentant une part significative de ses recettes. Toutefois, la redevance sur les carburants fait exception en matière de collecte et de versement. En effet, l'Agence nationale de valorisation des ressources combustibles verse cette redevance à l'administration fiscale après déduction du montant prévu à l'article 36 de la loi n° 19-13 régissant les activités liées aux carburants, afin d'en assurer la distribution légale.

Ceci souligne la spécificité de son processus, notamment la déduction préalable des recettes par l'agence en vue de leur distribution. Cette particularité justifie l'autonomie de l'agence, qui, en tant qu'organisme chargé de collecter les créances du Trésor public auprès des contribuables, assiste l'administration fiscale, représentée par la Direction des grandes entreprises, dans le recouvrement des recettes fiscales. Ce dispositif contribue à optimiser le recouvrement de l'impôt et, par conséquent, à en garantir l'efficacité.

Mots clés : Redevances, carburant, collecte, efficacité, confidentialité.

*Haid Fatima: fatima.haid@univ-jijel.dz

Introduction:

Tax collection is an important resource of the public treasury, and it is divided into two main parts : ordinary tax collection and tax collection on fuel. The royalty that is the subject of our study falls under the category of fuel tax collection, as it is one of its forms.

Therefore, the hydrocarbons royalty is levied on every quantity or value of hydrocarbons extracted from the exploitation area at a rate of ten percent (10%). It is paid monthly, and the following quantities are excluded from this royalty calculation: quantities of hydrocarbons consumed to meet production needs, quantities lost without negligence before measurement, or quantities reinjected into the reservoir(s)[1], provided that the latter are subject to a development plan approved by the National Agency for the Valorization of Hydrocarbon Resources[2].

The collection license[3] established under the annual and corrective finance laws was embodied through the provisions of Articles 167 to 176 (10 articles) of Law No. 19-13. But this application is characterized by a kind of uniqueness and distinction, as the National Agency for the Valorization of Hydrocarbon Resources works to contribute to the collection of this royalty before it is paid to the tax administration, with a legally specified percentage deducted and redistributed to the two hydrocarbon agencies represented by the agency itself and the fuel regulatory authority[4].

What makes this topic important is the potential for optimizing revenue collection and, theoretically, reducing the burden on the tax administration in terms of collection and oversight procedures. It also aims to empower the agency, effectively replacing the tax administration. This leads us to pose the following question : **What are the characteristics of fuel royalty collection compared to other tax collections ?**

To address this issue, we will employ both descriptive and analytical methods. Accordingly, this research paper will be divided into two main chapters

1- The specificity of the fuel royalty collection procedure.

---

[1]- The term "reservoir" refers to the regional area whose interior or surface may contain hydrocarbons.

- See Article 2, Law n° 19-13 of December 11, 2019, Regulating hydrocarbon activities, JORA n° 79 of December 22, 2019.

[2]- See articles 167 and 171, from the same source.

- The National Agency for the Valorization of Hydrocarbon Resources, known as "ALNAFT," possesses legal personality and financial autonomy, and participates in the implementation of national hydrocarbon policy. (See Articles 2, 22, and 23 of the same source).

[3]- Article 16 of Organic Law n° 18-15 of September 2, 2018, relating to finance laws, JORA n° 53 of September 2, 2018, states : "An authorization is granted annually to collect taxes, duties, fees, as well as various types of contributions, revenues and other proceeds, for the benefit of the State, in accordance with the finance law…"

[4]- For more details about the two agencies, see : Chapter Two, Article 22 et seq., Law n° 19-13, previous source.

2- The effectiveness of royalty collection by the agency.

These will be detailed below.

THE FIRST TOPIC:
SPECIFITY OF THE FUEL ROYALTY COLLECTION PROCEDURE

The legislator made a difference and an exception to the original legal rule regarding the procedures for collecting the tax material in the hydrocarbons sector, by making the National Agency for the Valorization of Hydrocarbon Resources replace the tax administration in the original with regard to collecting the hydrocarbons royalty specifically, contrary to what is prevalent in ordinary taxation[1] that applies to other activities outside the field of hydrocarbons, as well as the various taxes and fees in the same tax material, where the administration receives declarations from taxpayers as well as following collection procedures in various types of direct and indirect taxes, in accordance with procedures specified by law (**First requirement**).

This is in addition to the legislator authorizing and framing a different procedure through which he created the exception, which is highlighted by the National Agency for the Valorization of Hydrocarbon Resources deducting a legally specified percentage of the royalty and redistributing it to the two hydrocarbon agencies - which is one of them[2] - (**Second requirement**).

First requirement : Fuel royalty : Declaration to the tax administration and payment to the National Agency.

The principle is that the taxpayer is responsible for declaring income to the tax administration to which he belongs regionally, qualitatively and materially, according to legally defined standards, after which the tax imposed on him by law is paid according to the principle of tax legitimacy and in embodiment of the principle of equality[3] and tax justice in order to improve the relationship between the two parties[1],

[1]- See Articles 143 et seq., of Law n° 01-21 of December 22, 2001, relating to the Finance Law for the year 2002, JORA n° 79 of December 23, 2001, which established the Tax Procedures Law, from Article 41 to Article 200 thereof, as amended and supplemented by Law n° 25-17, dated December 14, 2025, which includes the Finance Law for the year 2026, JORA n° 88, of December 31, 2025.

[2]- For more details see :

- Order n° 76-101 of December 9, 1976, containing the Direct Taxes and Similar Charges Law, JORA n° 102 of December 22, 1976, amended and supplemented by Law n° 25-17 of December 14, 2025, containing the Finance Law for the year 2026, JORA n° 88 of December 31, 2025.
- Order No. 76-104 of December 9, 1976, containing the Indirect Taxes Law, JORA n° 70 of October 2, 1976, amended and supplemented by Law n° 25-17 of December 14, 2025, containing the Finance Law for the year 2026, JORA n° 88 of December 31, 2025.

[3]- See Article 82 of the The Constitution of the People's Democratic Republic of Algeria of 1996, promulgated by Presidential Decree n° 96-438, concerning the issuance of the text of the constitutional amendment approved in the referendum of November 28, 1996, JORA n° 76 of

without abuse before the tax authority that receives the tax declaration represented by the Directorate of Large Enterprises[2].

It should be noted that those liable for taxes on fuel collection[3] submit their declarations and pay the taxes, fees, and royalties included therein according to the "Your Tax" [4] system for the benefit of the tax administration in a digital framework in light of the tremendous technological development taking place, but the payment and payment are made to the "AlNAFT" agency according to the same digital system.

The exception to this rule is that the declaration is made at the level of the competent tax administration to which the taxpayer belongs - remotely - according to the system of your tax collection, but the payment and settlement is made at the level of the National Agency for the Valorization of Hydrocarbon Resources.

December 8, 1996, amended and supplemented by Law n° 02-03 of April 10, 2002, JORA n° 25, of April 14, 2002, further amended and supplemented by Law n° 08-19 of November 15, 2008, on the constitutional amendment, JORA n° 63 of November 16, 2008, amended by Law n° 16-01 of March 6, 2016, JORA n°14 of March 7, 2016, amended by Presidential Decree n° 20-442 of December 30, 2020, JORA n° 82 of December 30 2020, amended by Law n° 26-04 of March 26, 2026, JORA n° 22 of March 26, 2026, which stipulated that no tax can be created except in accordance with legal requirements and controls, and it also took into consideration the principle of equality between those obligated to pay it and in facing it, and it does not apply retroactively, and it added that any action aimed at circumventing that principle shall be punished with what is prescribed for tax evasion and fraud.

- See Article 139, the same source, which authorized Parliament to legislate in areas including the creation of multiple and varied levies, with the requirement to accompany this with the determination of their base, collection, reductions and exemptions.

[1]- For more details, see : Algerian Democratic Republic and Populaire, Ministry of Finance, General Direction of Imports, Direction of Contents, General Instruction on Procedural Contents, 1995, pp. 01-10.

[2]- See Article 2 et seq., Joint Ministerial Decree of February 21, 2009, which defines the organization of the external interests of the administration, JORA n° 20 of March 29, 2009. The Directorate of Major Enterprises - which includes major petroleum companies - located at the Ministry of Finance includes five sub-directorates, among them : the Sub-Directorate of Hydrocarbons Collection, which is responsible for maintaining the files of its major and investment companies in the field of Algerian and foreign hydrocarbons, in addition to carrying out a census of the taxpayers affiliated with this body.

[3]- The parties liable for hydrocarbon royalties, according to Article 171 of Law n° 19-13 (see above), are :

- The national company Sonatrach in the case of an upstream concession, production sharing agreement, or risk service contract ;
- The contracting parties in the case of a participation agreement.
- For further details on the forms of hydrocarbon contracts, see : Section 1 of Chapter 4, entitled "Special Provisions for Hydrocarbon Contracts", Articles 76 to 88 (see above).

[4]- This system offers online services to taxpayers to simplify tax compliance by allowing them to file and pay taxes. Upon filing a tax return, an automated payment notification is generated, ensuring correct receipt of the return and avoiding typographical errors associated with traditional paper forms. under the title, "A Presentation on Your Taxes," accessed on February 2, 2026, at 2:00 p.m. Available on : https://mfdgi.gov.dz/portailpublic_ar

The legislator explicitly stipulated this in Articles 175 and 176 of Law No. 19-13, which state respectively that the hydrocarbon royalty must be declared to the tax authority and paid no later than the fifteenth (15th) day of the month following the month of production. The National Agency for the Valorization of Hydrocarbon Resources then pays the hydrocarbon royalty to the tax authority after deducting the amount corresponding to the share stipulated in Article 36 above[1].

In addition to what the legislator has done in accordance with Article 174 of the aforementioned text, which stipulates that the determination of the fuel royalty shall be done by the national institution or by the parties contracting with it, stressing in the same context that it shall be declared to the tax administration and paid to the National Agency for the Valuation of Fuel Resources by bank check or by any authorized means of payment.

We conclude from these provisions that the legislator gave the National Agency for the Valorization of Hydrocarbon Resources an important role as an auxiliary body in collecting royalties from those liable for them, making it enjoy authority and status towards them in the collection stage without declaring it, which means keeping the investigation procedure - which can be carried out on the declarations submitted by the taxpayers - within the powers of the tax administration because it is carried out immediately after the declaration is submitted.

In this case, the taxpayer deals with the tax administration regarding the declaration of the royalty, and also deals with the National Agency for the Valorization of Hydrocarbon Resources "AlNAFT" regarding the collection and payment.

We also conclude that this feature reduces tax evasion in this regard, as the administration to which the taxpayer belongs, being a contractor with it or... undertakes to collect and extract what is due from him for the benefit of the public treasury, so it is difficult for him to use fraudulent methods and maneuvers in order to evade paying this levy.

From this perspective, we find that this specific measure regarding fuel royalties is not found in the other taxes imposed on taxpayers under the same tax collection system, which are as follows[2]:

- Survey tax
- Tax on fuel income
- Tax on output
- Tax on compensation for foreign contracting partners
- Lump-sum royalty on pre-production.

Here we see that the law regulating hydrocarbon activity has deviated from the norm and created an exception and a difference regarding the collection of

[1]- This element will be addressed according to the material mentioned in the following section.
[2]- See Article 162 et seq., Law n° 19-13, previous source.

hydrocarbon royalties by making the task and role of collecting them in favour of the National Agency for the Valorization of Hydrocarbon Resources instead of the tax administration, while keeping the declaration of income to be done at the level of the tax administration according to a digital or non-digital system by those responsible for it.

What can be concluded, based on the above, is that the legislator did not adopt this approach arbitrarily or frivolously, but rather aimed to facilitate collection and make it in this manner an optimal collection of the public treasury's rights, especially since it is paid monthly.

Second requirement : Deducting a percentage of the royalty and redistributing it by the National Agency

We mentioned that the Hydrocarbon Resources Valuation Agency has a pivotal and important role, which is evident through its authority to collect the hydrocarbon royalties determined by the national institution or the parties contracting with it, and then to pay and remit them to the tax administration.

This advantage and authority was supported and strengthened by the law regulating hydrocarbon activity with another important procedure, which is to deduct the amount determined by Article 36 of Law No. 19-13 and redistribute it to the benefit of the two hydrocarbon agencies.

To this end, the agency deducts 0.5% of the royalty revenues. This amount is distributed as follows:

- Sixty percent (60%) to the National Agency for the Valorization of Hydrocarbon Resources,
- Forty percent (40%) to the Hydrocarbons Regulatory Authority.

This is what was confirmed by the same legal text regarding the collection and redistribution of the royalty after the National Agency for the Valorization of Hydrocarbon Resources deducted its rights, through the provision of Article 42, paragraph 23, which states that : "**The National Agency for the Valorization of Hydrocarbon Resources is specifically tasked with the following :**

- Collecting the hydrocarbon royalty and redistributing it to the tax administration after deducting the amount corresponding to the percentage specified in Article 36 above".

From what has been presented, we can see that the agency collects its own revenues in this context, noting that it receives a larger percentage compared to the Hydrocarbons Regulatory Authority. This justifies its prominent position and crucial role in implementing national hydrocarbons policy.

Therefore, the procedure for collecting fuel royalties is characterized by a kind of specialness and uniqueness in the agency's self-deduction of its revenue from the royalties paid by those obligated to pay them, and as an exception to the principle of

the generality and comprehensiveness of revenues within the framework of the state's general budget[1].

When we make a simple comparison between the tasks and powers of the tax administration and the National Agency for the Valuation of Hydrocarbon Resources, we find that the legislator did not authorize the tax administration to deduct its revenues from the taxes, fees and royalties collected, unlike the "ANAFT" agency, which enjoys this status and advantage that justifies its authority, thus creating a departure from the rest of the procedures and the rest of the rights granted to the rest of the administrations and authorities in collecting their revenues, despite his statement that this agency is not subject to the rules applicable to the administration, especially with regard to its organization and operation and the basic law for the workers employed in it, according to Article 24 of Law No. 19-13[2].

Therefore, this particularity makes the National Agency for the Valorization of Hydrocarbon Resources enjoy privileges and powers in relation to taxpayers, specifically royalty. It is a supportive, helpful and assisting hand to the tax administration regarding the collection of hydrocarbon royalty after deducting its revenues and rights according to the percentage determined by law, to be distributed later to itself and to the Hydrocarbon Regulatory Authority after it is determined (royalty) by the national institution or by the parties contracting with the national company "Sonatrach", according to Article 174 of Law No. 19-13[3].

Following this foreign and strange approach, which differs from the rest of the legal controls, the legislator made the principle of preference and priority for the National Agency for the Valuation of Hydrocarbon Resources in collecting revenue from among its revenues, and then it undertakes to pay the remainder to the tax administration, represented by the Directorate of Large Enterprises located at the level of the Ministry of Finance in the capital.

THE SECOND TOPIC: EFFECTIVENESS OF THE AGENCY IN COLLECTING THE ROYALTY

There is no disagreement that the procedure for collecting fuel royalties by the National Agency for the Valorization of Hydrocarbon Resources will have a positive impact on the public interest of the state, and this is not difficult for the legislator if he authorized it to the tax administration (collection). Rather, this path followed by it

[1]- See Article 38, Law n° 18-15, cited above. For further details, see :
- Fatima Meftah, The General Budget between Basic Law 84-17 and the New Draft Organic Law on Finance Laws, Journal of Law and Political Science, n° 4 of June 2016, p. 329.
- Suzi Adli Nachid, Fundamentals of Public Finance : Public Expenditures – Public Revenues – The General Budget, Halabi Legal Publications, Lebanon, 2008, p. 347.
[2]- See Article 24 of Law n° 19-13, previous source.
[3]- See Article 24 of Law n° 19-13, same source.

achieves an addition in order to reduce the taxpayer's use of fraudulent methods in order to evade paying the royalties (**First requirement**), as well as achieving optimal tax collection in light of the taxpayer's dealings with two entities that enjoy authority and sovereignty, namely the tax administration on the one hand, and the National Agency for the Valorization of Hydrocarbon Resources on the other hand (**Second requirement).**

First requirement : Reducing the possibility of the taxpayer using fraudulent methods to evade paying the royalty

Since the taxpayer is responsible for the royalty on fuels, he has a relationship with the tax administration regarding the tax base, represented by the declaration of the royalty, on the one hand, and he has a relationship with the National Agency for the Valorization of Hydrocarbon Resources regarding the collection, extraction and payment of that royalty, on the other hand, this allows for reducing and limiting the possibility of the taxpayer following fraudulent practices that justify actions aimed at evading the base, monitoring and payment of the tax[1].

The National Agency for the Valorization of Hydrocarbon Resources is the one that the legislator has authorized to have many and varied powers within the provisions of Article 42 of Law No. 19-13, which include the power to grant exploration licenses, monitor their implementation, and grant allocation decisions related to hydrocarbon contracts and upstream concessions...

This puts this agency in a relationship with the contractor as an investor on the one hand and a taxpayer on the other, meaning that it has two relationships with him at the same time, thus holding two legal statuses, namely that he is an investor and that he is a taxpayer at the same time[2].

Therefore, by taking on these economically important tasks, the agency can create a cooperative and participatory relationship between it and the taxpayer/investor, which works to reduce and limit the possibility of him following fraudulent methods and maneuvers that affect the rights of the public treasury.

The tax administration authority monitors the tax base, and the agency is supposed to monitor the collection within the framework of this exceptional and distinctive approach that puts it at the forefront with the taxpayer - represented by the national institution Sonatrach or the parties contracting with it - especially in light of its taking over the issue of collecting the royalty and then deducting the percentage of the revenue, after which it takes over paying the remainder to the tax administration.

[1]- See Article 34, Law n° 01-21, previous source.

[2]- See Article 5 of the Investment Law, Law n° 22-18 of July 24, 2022, relating to investment, JORA n° 50 of July 28, 2022, which states that : An investor is any person, whether national or foreign, "resident or non-resident".

As a result, the agency is authorized to collect taxes amicably or by force in cases of non-payment by the taxpayer. This right encompasses a range of precise tax powers[1] and can also be exercised within the framework of international tax cooperation[2]. Consequently, a dispute can arise between the national agency and the taxpayer[3].

These practical considerations support, enhance and confirm the element of effectiveness regarding the collection procedure, which is achieved by facilitating this process further, as long as it is carried out by the National Agency for the Valorization of Hydrocarbon Resources "ALNAFT", which has a pivotal and sovereign role in light of its important competencies that directly affect the public interest.

Second requirement : Achieving optimal collection of the fuel royalty

Tax collection is considered one of the important revenues for the public treasury. It is collected annually or monthly as determined by law, either amicably when the taxpayer commits to paying it, or forcibly when the taxpayer refuses to pay within the legally specified deadlines.

Therefore, the collection mechanism and its procedures are reflected in the collection achievements, as the Court of Accounts recorded in a report issued by it in 2018 a decline in the revenues collected from petroleum taxation compared to what was expected from approximate rates of about 2.26%, due to the accumulations of past years and the failure to carry out all the follow-ups by the tax administrative authority[4], which leads to keeping the rights of the public treasury with those legally obligated to pay them (harming the public interest) and consequently shaking the confidence between the two parties, the administration and the taxpayer, and creating a discordant relationship that does not serve the public interest at all.

This report includes the collection of fuels in all its forms. Thus, on this basis, the legislator took a completely different approach by following exceptional procedures outside the familiar legal controls with provisions that are in line with the public interest and can lead to achieving an ideal tax collection that is in line with what is actually expected regarding the fuel royalty.

So, the fuel agency can achieve the desired effectiveness and support the procedures to collect the fuel royalty specifically (that is to say, the stage prior to the

[1]- HALOUI Khalil, Taxpayer guarantees in the context of tax control in Moroccan law, doctoral thesis in private law, University of Grenoble, Paris, Presented on : 02 December 2011, p36.
[2]- LAMBERT Thierry, tax procedures, Montchréstien-lesctenso, Edition 2013, p.46.
[3]- ESCLASSAN Marie-Christine, "The settlement of tax disputes by the administration in France", Revue de Finances Publiques, n° 132, Paris, 01/11/2015, p.106.
[4]- The annual report of the Court of Accounts for the year 2018, accessed on February 02, 2026, at 02.00 p.m. Available on : https://ccomptes.dz/ar/

dispute stage)[1], especially since the taxpayer deals with it through contracts related to the practice of its activity. In addition, the royalty payer is responsible for determining and paying it, which allows us to judge and say that it is effective.

However, what is objectionable about this proposal, despite its supposed advantages, is that the law grants the agency broad collection powers through self-collection of resources on the one hand, as well as collecting the rights of the public treasury on the other hand, and it does not follow it with a procedure for carrying out compulsory collection when the levy is not paid amicably by the taxpayer, whether by following the procedure of temporary closure of the premises or seizure of the sale in accordance with Article 14 and subsequent articles of the Tax Procedures Law. Rather, it is carried out by the tax administration through its agents represented by the collectors, which is supposed to be carried out by the agency since it is the one that undertakes the procedures for collection and collection of the levy.

The evidence for our saying this is enshrined in the provisions of Article 165 of the law regulating the activity of hydrocarbons, which leads to reducing the effectiveness of this particularity that characterizes the procedures for collecting this levy and reducing the sovereignty and authority of the agency in pursuing compulsory collection procedures despite carrying out the procedure of amicable collection.

Here we observe a kind of oscillation between specificity and generality, which minimizes effectiveness, given that the agency handles amicable collection procedures while the tax administration pursues exceptional, enforceable collection in cases of non-payment. This reduces the agency's collection powers and, consequently, the effectiveness of this procedure, which has no parallel in ordinary tax and petroleum-related regulations.

As a result, based on the above, we conclude that the agency’s position is equal to that of the tax administration in performing its tasks related to paying the royalty, and even exceeds it to the point of obtaining its revenue from it itself and redistributing it to it according to the percentage specified by law, which makes it of considerable importance and enjoys sovereignty and authority accordingly.

[1]- TROTABAS Lois et COTTERET Jean Marie, Droit fiscal, 8th edition, Dalloz, Paris, 1997, p.259.
- ESCLASSAN Marie-Christine, "The settlement of tax disputes by the administration in France", Op cit, p.106.

Conclusion

This research paper, which focused on the specific procedures for collecting hydrocarbon royalties and attempted to highlight their effectiveness, yielded several key findings, including:

- The legislator granted the National Agency for Hydrocarbon Resources Valorization (ALNAFT) the authority to collect hydrocarbon royalties.
- The procedure for declaring the royalties to the tax administration, specifically the Directorate of Large Enterprises, remains in place.
- The royalties are determined and paid by the entities liable for them, namely the national company Sonatrach or the contracting parties.
- Royalty payments are made to the National Agency for Hydrocarbon Resources Valorization, rather than the tax administration, as an exception.
- The law deviates from the norm by granting the agency a sovereign role in the collection of royalties, particularly given their redistribution as part of its revenue.
- This specific approach facilitates, strengthens, and supports collection, leading to optimal tax collection and reducing tax evasion and fraud.

Amid these positive results, we offer the following recommendations:

- Replacing the tax administration with the National Agency for the Valorization of Hydrocarbon Resources diminishes the role of the latter, which enjoys privileges and powers to carry out its duties. Therefore, it would be preferable if the legislator did not deviate from the norm to preserve the prestige of the tax administration, as collection procedures are not beyond the administration's capabilities.
- Determining and paying the hydrocarbon levy is the responsibility of those obligated to pay it -similar to the automatic declaration system in ordinary tax legislation -which grants the National Agency the authority to undertake amicable and coercive collection procedures, if necessary. This creates an overlap between its functions and those of the tax administration. Therefore, it would be preferable if the legislator included an explicit provision in this regard, clearly specifying the entity responsible for carrying out this procedure.

Bibliography List:

1. **Book:**
   - Suzi Adli Nachid, Fundamentals of Public Finance : Public Expenditures – Public Revenues – The General Budget, Halabi Legal Publications, Lebanon, 2008.
2. **These:**
   - HALOUI Khalil, Taxpayer guarantees in the context of tax control in Moroccan law, doctoral thesis in private law, University of Grenoble, Paris, Presented on : 02 December 2011.
3. **Journal article:**
   - ESCLASSAN Marie-Christine, "The settlement of tax disputes by the administration in France", Revue de Finances Publiques, No. 132, Paris, 01/11/2015, p.106.
   - Fatima Meftah, "The General Budget between Basic Law 84-17 and the New Draft Organic Law on Finance Laws", Journal of Law and Political Science, n° 4, June 2016, p. 329.
   - LAMBERT Thierry, "tax procedures", Montchréstien-lesctenso, Edition 2013, p.46.
   - TROTABAS Lois et COTTERET Jean Marie, "Droit fiscal", 8th edition, Dalloz, Paris, 1997, p.259.
4. **Internet websites:**
   - "A Presentation on Your Taxes," accessed on February 2, 2026, at 2:00 p.m. Available on: https://mfdgi.gov.dz/portailpublic_ar
   - The annual report of the Court of Accounts for the year 2018, accessed on February 02, 2026, at 02.00 p.m. Available on: https://ccomptes.dz/ar/
5. **Legal texts:**
   - The Constitution of the People's Democratic Republic of Algeria of 1996, promulgated by Presidential Decree n° 96-438, concerning the issuance of the text of the constitutional amendment approved in the referendum of November 28, 1996, JORA n° 76 of December 8, 1996, amended and supplemented by Law n° 02-03 of April 10, 2002, JORA n° 25, of April 14, 2002, further amended and supplemented by Law n° 08-19 of November 15, 2008, on the constitutional amendment, JORA n° 63 of November 16, 2008, amended by Law n° 16-01 of March 6, 2016, JORA n°14 of March 7, 2016, amended by Presidential Decree n° 20-442 of December 30, 2020, JORA n° 82 of December 30 2020, amended by Law n° 26-04 of March 26, 2026, JORA n° 22 of March 26, 2026.
   - Organic Law n° 18-15 of September 2, 2018, relating to finance laws, JORA n° 53 of September 2, 2018.
   - Order n° 76-101 of December 9, 1976, containing the Direct Taxes and Similar Charges Law, JORA n° 102 of December 22, 1976, amended and supplemented by Law n° 25-17 of December 14, 2025, containing the Finance Law for the year 2026, JORA n° 88 of December 31, 2025

- Order n° 76-104 of December 9, 1976, containing the Indirect Taxes Law, JORA n° 70 of October 2, 1976, amended and supplemented by Law n° 25-17 of December 14, 2025, containing the Finance Law for the year 2026, JORA n° 88 of December 31, 2025.
- Law n° 01-21 of December 22, 2001, relating to the Finance Law for the year 2002, JORA n° 79 of December 23, 2001, amended and supplemented by Law n° 25-17, dated December 14, 2025, which includes the Finance Law for the year 2026, JORA n° 88 of December 31, 2025.
- Law n° 19-13 of December 11, 2019, Regulating hydrocarbon activities, JORA n° 79 of December 22, 2019.
- Law n° 22-18, dated July 24, 2022, relating to investment, JORA n° 50 of July 28, 2022.
- Ministerial Decree of February 21, 2009, which defines the organization of the external interests of the administration, JORA n° 20 of March 29, 2009.