

Analytical Study of the Adoption of Compulsory Tax Collection Procedures in Algeria During the Period (2018-2022)

دراسة تحليلية لواقع اعتماد إجراءات التحصيل الجبري للضريبة في الجزائر خلال الفترة (2018-2022)

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Abstract:

This study seeks to examine the adoption of compulsory tax collection procedures in Algeria from 2018 to 2022, focusing on the causes and consequences of their inadequate adoption amid an increasing tax collection remnants. The Accounting Council saw in its assessment reports the persistent increase in the accumulation of unpaid taxes and fees, surpassing four trillion dinars in 2018.

The research revealed a limited adoption of compulsory collection procedures by tax administration agencies during the study period, restricted to office protocols such as "warnings" and the seizure of taxpayer funds stored by third parties. There was a limited dependence on alternative procedures, such as various seizure methods, temporary closure of professional establishments, and public auction sales. This results from a confluence of economic, administrative, technical, and legal factors, with the primary issue being the challenges in executing all procedures stemming from the inadequate legal training of tax administration staff and the protracted completion of the digitization process, which has adversely affected the efficacy of compulsory collection procedures and the promotion of tax compliance.

Keywords: compulsory collection, tax roll, revenue collection.

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I- Introduction :

Compulsory collection of diverse taxes and fees is becoming increasingly significant due to the economic and financial difficulties of Algeria, especially with the generation of requisite resources to fund public expenditure. The obstacles to tax collection predominantly originate from instances of tax evasion, tax fraud, and non-compliance with tax duties, particularly due to the declarative structure of the Algerian tax system.

While the mandatory collection of taxes and fees illustrates the authority conferred upon the tax administration by relevant laws and regulations, which empowers it to collect various dues, the actual practice reveals a constrained dependence on compulsory collection procedures, or at least a restricted application of these procedures with the intended efficacy. Tax schedules, indicative of the tax administration's endeavors in preparation through extensive oversight procedures that may extend beyond nine months, remain inconsequential (a misallocation of resources). This prompts numerous inquiries regarding the causes or reasons that substantially restrict the adoption of this collection method.

Based on the above, the research problem is: ***What factors contributed to the limited dependence of the Algerian tax administration on compulsory tax collection procedures between 2018 and 2022, and what is the resultant impact on the overall efficacy of the tax system?***

From this problem arise the following sub-questions:

- 1- What legal methods are implemented for the compulsory collection of taxes and fees under Algerian tax law?
- 2- What factors hinder the tax administration from implementing compulsory collection procedures in Algeria?
- 3- What is the effect of the inadequately compulsory collection of taxes and fees on the efficacy of the Algerian tax system?

I.1. Research Hypotheses:

To address the research problem, the following hypotheses are suggested:

H 1: The limited adoption of compulsory collecting procedures is associated with the interaction of several economic, administrative, legal, and technical factors that have created an unfavorable environment for their adoption.

H 2: The inadequate adoption of compulsory tax and fee collection procedures adversely affects the efficacy of the tax system in Algeria, especially concerning its deterrent function and the promotion of tax compliance.

I.2. Research importance:

The significance of the study arises from the critical role of tax collection, which is the pivotal phase in the technical organization of taxation. Without this phase, the prior steps of identifying taxable items and calculating them lose their relevance. Additionally, the study emphasizes the importance of compulsory tax collection due to its relationship with the collection of various taxable items established by tax base authorities. It is a crucial technique utilized to compel delinquent taxpayers to fulfill their tax obligations, hence ensuring justice towards the taxpayer.

I.3. Research objectives:

This study seeks to elucidate the actual conditions of compulsory collection procedures for diverse taxes and fees, as well as to examine the primary causes for the inadequate adoption of these procedures and the factors that affect it. This is due to the classification of tax debts as privileged debts that necessitate collection because of the disruption they cause to the state's financial equilibrium.

I.4. Research method:

To address many facets of the issue and resolve the study's problem, the descriptive method was employed, as it is deemed suitable for the study's nature. Through the analysis of diverse facts and statistics, the reality of compulsory collection and ascertain the factors contributing to its limited adoption by tax administration staff can be comprehended.

I.5. Literature review:

Numerous studies examine tax collecting in Algeria. Nevertheless, research on compulsory tax collection in Algeria is scarce. The most significant of which are as follows:

The study of Bessas Ahmed and Mohamed Doua (Basās & Muḥammad , 2021): This study analyzed the several compulsory collection procedures sanctioned by the tax administration regarding the transfer of tax debt from the delinquent taxpayer to the public treasury. The report solely outlined the legislative framework for the procedures implemented to recover the taxpayer's tax liabilities, lacking statistical data or analytical insight. Our study transcends merely presenting compulsory tax collecting procedures to analyze their impact on augmenting tax revenue and the underlying weaknesses, in light of the escalating collection remnants, as indicated by the Council of Accountants in its evaluation reports.

The study of Messaoudi Ali and Ayache Omar Ali (Sa'ūdī ' & Ayyāsh 'Umar , 2023): The study assessed the efficacy of collection procedures overall, with a specific focus on compulsory collection, as performed by the Illizi Tax Directorate from 2014 to 2021. This study examined multiple compulsory collection procedures and assessed the tax collecting process within the provincial directorate, utilizing numerous collection indicators, including those pertaining to the adopted compulsory collection procedures. The study determined that the compulsory collection procedures in the Illizi Directorate were ineffective, evidenced by the substantial outstanding collections and the limitation of these procedures to notification and seizure of debtors' assets held by third parties. The report advocated for the creation of a tax enforcement agency, as is customary in developed countries.

This study parallels ours in assessing the efficacy of compulsory tax collection procedures; however, our research emphasizes aggregate-level compulsory tax collection and investigates the extent to which these procedures augment financial resources and the extent of documented tax losses attributable to the inadequacies of tax administration agents in collecting the specified schedules.

To tackle the research problem, the study was divided into three parts: The initial part examines the conceptual and legal framework governing compulsory tax collection procedures and its significance. The second examines the efficacy of compulsory tax collection in Algeria. The third encompasses an analysis of the legal, administrative,

technical, and economic factors contributing to the inadequate adoption of compulsory tax collection procedures in Algeria.

II. The conceptual and legislative framework for compulsory tax collection procedures in Algeria and its significance:

Compulsory collection is a legal mechanism utilized by the tax authority to recover diverse taxes and fees from noncompliant taxpayers. In light of the possible issues arising from the potential violation of taxpayer rights, the Algerian legislature has instituted a framework of requirements and procedures to safeguard the rights of both parties: the taxpayer and the tax administration.

II.1. Concept and significance of compulsory tax collection:

Compulsory or coercive collection is a method employed by tax authorities as a legal recourse to recover various taxes and fees that remain unpaid despite voluntary or friendly attempts at collection. Within this framework, compulsory collection is defined as a set of legal and administrative measures taken by the tax administration against a taxpayer who is late or refuses to pay their tax debts, whether this taxpayer is a natural or artificial person, given the futility of amicable procedures and the expiry of the legally specified deadlines. This form of collection is frequently employed by collection organizations, represented by tax collectors (Basās & Muḥammad , 2021, p. 122).

The significance of compulsory collection procedures is increasing, especially considering the characteristics of the Algerian tax system, which is defined by a declarative nature rooted in the principles of trust and voluntary compliance. Compulsory tax collection procedures are essential tools for maintaining taxpayer compliance by deterring evaders and facilitating the collection of diverse taxes and fees, hence improving the efficacy of the tax system. The importance of compulsory tax collection is seen in its role in attaining the following objectives:

- Securing requisite funds to support the national treasury by collecting all owed taxes and fees.
- Attaining the principle of equity in taxation by addressing and preventing all manifestations of tax evasion.
- Enhancing the state's power and the esteem of its legal and tax framework by the rigorous enforcement of tax collection.

II.2. Conditions for the tax administration to implement compulsory tax collection procedures:

The enforcement of tax and fee collection necessitates specific preliminary and formal conditions, which are outlined below:

- 1- The preliminary conditions for the adoption of compulsory tax collection (Basās & Muḥammad , 2021, p. 124):

A- The presence of a tax debt: Tax administration officials in the tax collection departments are unable to take action against taxpayers unless they have a compulsory collection document as stipulated by tax legislation. Collection vouchers are presented as rolls, which may be a general roll created by the regional computer information center based on the list provided by the tax inspectorate. These rolls encompass essential taxpayer information, including name, surname, tax identification number, statistical number, type of

tax, year of tax imposition, and tax amount, along with sections designated for advances and payments and for marginalizing the collection voucher. Alternatively, they may consist of individual and collective rolls that detail a tax, fee, or a set of taxes or fees for one individual or a group, prepared and certified by the president of the inspectorate and the provincial director of taxes. Additionally, there are other collection vouchers, such as those issued by environmental inspectorates or by disbursing authorities to rectify errors arising from wage payments to workers and employees.

B- Enforcement of the due date: The tax debt's due date is a critical issue, as it marks the commencement of compulsory collection and payment. The debt becomes due on the first day of the third month subsequent to the month in which the roll is entered for collection for general rolls. The supplementary rolls for direct taxes and similar fees indicate that the debt is payable thirty (30) days from the collection due date. Regarding the supplementary matters arising from incomplete or absent declarations, the debt becomes due fifteen (15) days following the date of notification. Upon the occurrence of a waiver, termination of the establishment, cessation of a commercial or non-commercial profession, demise of the user or taxpayer, relocation beyond the jurisdiction of the tax collection, tax center, or neighborhood tax center, or voluntary or involuntary sale, the total tax must be collected immediately upon the entry of the roll for collection (Law on Direct Taxes and Similar Fees, Article 354, 2025). Consequently, it is impermissible to prosecute taxpayers under any circumstances until the tax is due.

2- Formal conditions for the compulsory tax collection procedure:

The compulsory tax collection procedure necessitates specific formal conditions, chiefly concerning the notification mechanism and its content. Notification is conducted via a letter with a receipt acknowledgement or by tax administration agents designated for this duty, who are legally permitted to pursue it, provided they possess a minimum rank of inspector and are sworn in. The notification encompasses details regarding the date, the collector's appointment, the tax agent's appointment, the recipient of the order, and the subject matter (Sa'ūdī ' & Ayyāsh 'Umar , 2023, p. 593).

II.3. Tax collection procedures:

A taxpayer who fails to voluntarily settle tax debts within the legally specified deadlines is subject to compulsory tax collection procedures, by legal force of the rolls issued by the Minister of Finance (Tax procedures Law, Article 143, 2025). Compulsory collection is associated with a series of procedures, outlined below (Sa'ūdī ' & Ayyāsh 'Umar , 2023, pp. 594-598):

1- Notification:

The notification document is deemed a "notification of the existence of a tax debt," serving as a mechanism to suspend the four-year statute of limitations and transition it to the civil statute of limitations. This is the initial phase of the compulsory collection of diverse taxes and fees, commencing with the issuance and distribution of the document, which may be served one day following the tax due date. This legal document, without which all other procedures become invalid, includes a set of data that may comprise the taxpayer's name, surname, and address, the tax item number, the activity and year of the penalty, the debt amount, and the name and signature of the reporting agent, the signature of the tax collector,

tax center, local tax center, or directorate of major companies (Tax procedures Law, Article 159, 2025).

The tax administration may, one day after sending the notification in the tax collection procedure, and if the taxpayer fails to respond, commence the subsequent compulsory actions outlined below, which encompass the seizure and temporary closure of professional premises, and potentially sale.

2- Temporary closure of professional premises:

This procedure does not entail expropriation; instead, it involves the suspension of the debtor's utilization of their property for professional activities. Such a procedure seeks to compel the debtor to alleviate their tax obligations by temporarily suspending their professional resources. The closure decision is initially communicated; it is made by the director responsible for major companies and the provincial tax director, based on a report provided by the regionally competent tax collector. If the taxpayer affected by the closure decision fails to settle their tax debt or enroll in a tax collector-approved entitlement register within 10 days of notification, the bailiff or prosecuting agent shall execute the closure decision communicated by the legally designated prosecuting agent or bailiff. The closure duration shall not surpass six months under any circumstances.

3- Seizure:

Seizure is a legal procedure that permits the tax authority to confiscate the moveable and immovable assets of a taxpayer to liquidate them for the purpose of settling unpaid debts. The seizure procedure encompasses all movable assets, money held by third parties, and real property. Seizure is executed by subjecting these assets to judicial authority in anticipation of their sale and the recovery of tax liabilities. A seizure is often executed via a seizure report, which encompasses several details, including a notification reminder, a description of the seized objects, the appointment and signatures of guardians, and a sale date, if applicable. We can categorize seizures into the following types: executive seizure, precautionary seizure, seizure of agricultural products, seizure of moveable assets, seizure of real estate, and others (Shy'awy, 2010, p. 193).

4- Public Auction:

The Algerian tax legislation has empowered the tax administration to liquidate the debtor's assets to recover outstanding taxes and fees. The auction occurs no sooner than eight whole days following the seizure. It culminates in the conveyance of ownership of the movable assets to the last bidder. It is contingent upon a series of formal procedures, which we delineate as follows:

A- Authorization for Auction: The auction procedure necessitates a permit issued by the governor or an authorized representative. If the requisite permit is not acquired within 30 days, the provincial tax director may let the administrative agent responsible for the auction to commence the auction. However, the circumstances alter when the seized products or commodities are perishable or any other substance that is biodegradable or constitutes an environmental hazard. An expedited auction may take place upon approval from the director overseeing major companies or the provincial tax director.

B- Evaluation of seized assets prior to auction: A Valuation and Auctions Committee is constituted, with its members designated by the provincial tax director. It is tasked with

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appraising seized items and engaging in the auction procedure. The valuation of seized property may also be conducted by other authorized entities, such as the Registration Department.

C- Auction Announcement: Following the acquisition of an auction permit from the governor or provincial tax director, the announcement process commences. The notification must be disseminated ten days before the auction date in an announcement sanctioned to publish lawful announcements within the district or province of the premises' location. The announcement is recorded in the auction report. The auction may not take place if the formalities of the announcement are not adhered to.

D- Drafting the Auction Report: The auction report is prepared subsequent to the completion of the auction of the seized properties. It comprises a collection of data, notably the auction date, the executive instrument, the seizure report and date, the announcement date, and the appointed agent.

III. Examination of the Efficacy of Compulsory Tax Collection in Algeria (2018-2022):

Despite being a legal method enabling the Algerian tax administration to recover all outstanding taxes and fees due to taxpayer noncompliance or delays, compulsory tax collection is, at best, inadequately effective. Consequently, this section of the study will endeavor to examine the actual situation of compulsory tax collection in Algeria through various financial and procedural dimensions.

III.1. Development of Tax Collection Remnants in Algeria from 2018 to 2022:

Collection remnants denote the aggregate sums arising from unpaid taxes, fees, and related penalties payable by the taxpayer, encompassing both prior and current fiscal periods, which have surpassed their respective due dates. Collection remnants in Algeria are observed to rise annually, as evidenced by the subsequent table:

Table No. (01): Tax collection of tax rolls for various taxes and fees from 2018 to 2022

Unit: Billion DZD

Years	Rights inspected during the year (*)	Cancellations		Collections (rolls and voluntary)		Remnants of collections at the end of the period
		Value	%	Value	%	
2018	4922,106	271,53	5,52	144,16	3,10	4506,41
2019	5210,298	222,567	4,27	101,157	2,03	4886,573
2020	8996,644	131,001	1,46	3254,133	36,7	5611,70
2021	6642,426	466,476	7,02	102,029	1,53	6073,922
2022	7170,063	517,610	7,219	87,102	1,31	6565,351

Source: Prepared by the authors based on: (Majlis al-muḥāsabah, 2018, p. 26), (Majlis al-muḥāsabah, 2019, p. 37), (Majlis al-muḥāsabah, 2020, p. 37), (Majlis al-muḥāsabah, 2021, p. 41), (Majlis al-muḥāsabah, 2022, p. 47)

(*): The rights inspected throughout the year encompass the remnants of the preceding year in addition to the rights inspected in that same year.

The table illustrates the progression of tax indicators from 2018 to 2022, with the volume of inspected rights rising from 4,922.106 billion Algerian dinars in 2018 to 7,170.063 billion Algerian dinars in 2022. This may signify an extension of the tax base, potentially resulting from a rise in the number of taxpayers, an increase in economic activity, or more efficacy in tax control and audit functions. Nonetheless, we do not observe that this enhancement has influenced the real tax revenue levels, which were significantly lower than the volume of inspected rights. The increase in the volume of collected remnants is seen year over year. This may suggest a deficiency in the overall tax collecting system, namely with the compulsory collections due to its inadequate adoption or activation.

The data in the preceding table illustrates the increasing trend in cancellations, which can be effectively attributed to appeals and objections submitted by taxpayers, frequently associated with the invalidity of the establishment or re-establishment of the tax base, as well as the inadequacy of the files referred for compulsory collection in fulfilling legal conditions. Besides the cancellations sought by the tax collector due to his inability to collect, these also indicate the presence of collection losses stemming from potential collections.

III.2. Analysis of the amount of compulsory collection utilized for the collection of various tax rolls in Algeria from 2018 to 2022:

The assessment of compulsory collection efficiency primarily hinges on its impact on the collection of diverse tax rolls arising from tax audit activities, in relation to amounts collected voluntarily or amicably. The subsequent table presents facts pertaining to the rolls gathered by the tax administration from 2018 to 2022, utilizing both amiable and compulsory collection methods.

Table No. (02): Compulsory Collection in Algeria for the Years 2018-2021 Unit: Billion DZD

Unit: Billion DZD

Year	Collection through rolls	Compulsorily collected amounts	Rate of compulsory collection %	Voluntarily collected amounts	Rate of voluntary collection %
2018	144,16	36,274	25.16	107.886	74.83
2019	71.564	32,206	45	39.358	55
2020	61.106	22,832	37,36	38.274	62.64
2021	102.029	49,898	48.90	52.131	51.10
2022	87.107	39.50	45.35	47.607	54.65

Source: Prepared by the authors based on: (Majlis al-muḥāsabah, 2018, p. 27), (Majlis al-muḥāsabah, 2020, p. 40), (Majlis al-muḥāsabah, 2020, p. 39), (Majlis al-muḥāsabah, 2021, p. 43), (Majlis al-muḥāsabah, 2022, p. 50)

The statistics in the preceding table illustrate the inadequacy of the compulsory collection method in attaining the comprehensive collection of tax rolls, frequently stemming from tax control procedures. The collection rate, at most, did not surpass 49%. This signifies the limited efficacy of compulsory collection in comparison to voluntary collection of diverse tax bases. This suggests that the tax administration in Algeria favors amicable collection reliant on taxpayer compliance, rather than resolving the flaws that diminish the effectiveness of compulsory collection.

III.3. Analysis of the degree of the tax administration's dependence on compulsory tax collection procedures in Algeria from 2018 to 2022:

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Compulsory collection procedures are one of the legally sanctioned tools employed by the tax administration to recover outstanding taxes and fees. This results from the failure to attain voluntary collection owing to insufficient tax compliance among taxpayers. In this context, assessing the adoption rate of compulsory collection procedures by the tax administration in Algeria from 2018 to 2022 is essential for understanding and analyzing the performance of the tax administration in this area. The subsequent table delineates the diverse compulsory measures adopted between 2018 and 2022, categorized by type and quantity.

Table No. (3): Evolution of the Tax Administration's Dependence on Coercive Collection procedures in Algeria for the Collection of Diverse Taxes and Fees from 2018 to 2022

Description	2018		2019		2020		2021		2022	
	Numbr	%	Numbr	%	Numbr	%	Numbr	%	Numbr	%
Warning	485 194	543,7	431941	71.58	251315	71.57	422412	71.96	467446	70.15
Notice to Non-Owners	159 613	24,19	159301	26.40	5 9293	26.47	149724	25.5	182015	27.32
Payment Schedule	12 502	89,1	10373	1.72	6606	1.88	14531	2.47	15773	2.37
Seizure	266	0,04	62	0.01	9	0.003	125	0.02	212	0.03
Auction	0	0,00	3	0	144	0.04	0	0	0	0
Closure Decisions	2 218	0,34	1757	0.29	142	0.04	312	0.05	8590	0.13
Total	659 794	100	603437	100	351147	100	583979	100	666.305	100

Source: (Majlis al-muḥāsabah, 2021, p. 42), (Majlis al-muḥāsabah, 2022, p. 50)

The initial observation from the table reveals a significant differential in the adoption of compulsory collecting procedures, with office procedures, especially warnings, prevailing at a rate surpassing 70% for the period from 2018 to 2022. Focusing on the warning as a notification is instinctive, as it represents the initial phase of compulsory tax collection. Nevertheless, due to the absence of alternative procedural adoptions and the increasing collection remnants, this renders the procedure largely ineffective in recovering tax debts. It is exclusively utilized to postpone the four-year statute of limitations and diminish it to the civil statute of limitations. The other procedures, including various sorts of seizures and temporary closures of professional and retail establishments, are markedly ineffective, frequently approaching negligible levels. Although strict enforcement mechanisms exist, they remain unimplemented, reflecting a level of administrative and legal stagnation. This may indicate the Algerian tax administration's intention to implement voluntary collection devoid of any economic or social consequences. Despite the near-total dependence on office procedures coinciding with the COVID-19 pandemic for part of the research period, an examination of the Accounting Council's reports indicated that this trait is fundamentally ingrained in the tax administration's operations concerning compulsory tax collection.

Therefore, it may be asserted that the tax administration in Algeria, in its adoption of compulsory tax collection, frequently confines itself to issuing warnings rather than employing more effective enforcement strategies. This may adversely affect tax collections and the tax system, especially with deterrence and attaining tax compliance.

III.4. Monitoring the evolution of tax disputes over compulsory tax collection procedures in Algeria from 2018 to 2022:

This section examines disputes over tax collection and the insufficient regulation of the legislative framework governing various compulsory tax collection procedures from 2018 to 2022. This indicates a substantial extent of the inadequate execution of compulsory tax collection procedures.

Table No. (4): Analysis of the quantity of addressed grievances arising from compulsory tax collection procedures in Algeria from 2019 to 2022

Reason for grievance	2019	%	2020	%	2021	%	2022	%
Tax collection procedures	823	1.93	1231	3.61	1853	4.66	3099	6.64
Miscellaneous	41787	98.07	32872	96.39	37948	95.34	43539	93.36
Total	42610	100	34103	100	39801	100	46638	100

Source: Prepared by the authors based on: (Majlis al-muḥāsabah, 2019, p. 42), (Majlis al-muḥāsabah, 2020, p. 41), (Majlis al-muḥāsabah, 2021, p. 45), (Majlis al-muḥāsabah, 2022, p. 52)

The preceding table indicates that the rate of processed grievances about compulsory collection procedures is generally acceptable, not surpassing 7% of the total grievances recorded and addressed in 2022. This rate is deemed substantial due to the adopted collection procedures, which were determined to be exceedingly inadequate.

Besides, the volume of processed cases concerning compulsory tax collection procedures has escalated from 823 grievances in 2019 to 3,099 grievances in 2022, reflecting a 276.55% increase. This constitutes a substantial percentage considering the limited use of compulsory collection procedures. This signifies the incorrect adoption of certain procedures or the capriciousness of the tax administration in their application.

IV. Analysis of the legal, administrative, technical, and economic factors contributing to the inadequate adoption of compulsory tax collecting procedures in Algeria from 2018 to 2022:

The preceding section indicated the deficiency in compulsory tax collection, evidenced by the escalating collection remnants, which amounted to 6,565.361 billion Algerian dinars by the conclusion of 2022. This complements the inadequate performance of the tax administration, attributable to its insufficient dependence on compulsory collection procedures, which are legally sanctioned to transfer tax debts from the taxpayer to the public treasury. Several issues contribute to the inadequate adoption of compulsory collection procedures by the tax administration, which can be stated as follows:

IV.1. Legal and legislative factors:

They are enumerated as follows:

- 1- The deficiencies of several stipulations within the Tax Procedure Law:

The legislative provisions governing compulsory tax collection procedures, outlined in Articles 143 to 153 of the Tax Procedure Law, exhibit deficiencies in precision, rigor, and clarity, particularly concerning the notification document, which is the initial phase. A compulsory procedure for commencing tax collection, the specifics of which are

undetermined, as are the deadlines for taxpayer responses. This grants discretionary authority to tax administration authorities, indicating insufficient rigor in execution. This is compounded by the absence of a definitive hierarchy of priorities for tax collection and the omission of comprehensive tax collection procedures, necessitating reliance on the general provisions of the Civil and Administrative Procedure Law (Qarqous, 2021, pp. 212-213).

- 2- The simplicity of contesting compulsory tax collection procedures in the lack of legislative safeguards:

The Algerian legislator, pursuant to tax legislation (Tax Procedure Law, Articles 153 and 154, 2025), permits taxpayers to contest tax collection procedures imposed upon them, thereby safeguarding their rights against the capriciousness of the tax administration and rectifying any errors made. This leads to the cessation of tax collection procedures via a first administrative grievance to the tax authority, which may then be escalated to the court system if the complaint remains unresolved at the administrative level (Shy'āwy, 2010, p. 195).

- 3- The legislative void concerning cross-border international tax collection:

The lack of agreements or implementing documents for international cooperation in tax collection hinders the ability to collect different taxes and fees on moveable or immovable assets located outside the borders of Algeria. Tax legislation lacks a mechanism for collecting from taxpayers with foreign assets, so undermining the tax administration's oversight of its revenue base (Tījān, 2022, p. 44).

IV.2. Administrative and Organizational Factors:

This can be succinctly summarized as follows:

- 1- Insufficient coordination among the tax administration's divisions and pertinent authorities:

The Accounting council's 2022 evaluation report identified the absence of interoperability among the tax administration, banks, and financial institutions as a significant barrier for compulsory tax collection (Majlis al-muḥāsabah, 2022, p. 51). Inadequate collaboration between the tax administration and pertinent entities, including law enforcement, the judiciary, and financial institutions, hinders the timely recovery of money that may enhance tax collection.

- 2- Insufficient specialized training for tax administration staff in compulsory tax collection.

The insufficient training of tax administration staff in compulsory tax collection procedures, which are predominantly legal in nature, is a contributing factor that hinders the execution of all procedures and renders compulsory collection procedures susceptible to tax disputes.

- 3- Administrative Bureaucracy:

The tax administration's limited dependence on compulsory collection procedures is attributable to several factors. In its 2018 report, the Accounting council identifies the tax

administration's inadequate dependence on administrative closures, seizures, and real estate auction due to (Majlis al-muḥāsabah, 2018, p. 103):

- ✓ The necessity of securing prior approval from the regionally competent governor, which is challenging to obtain.
- ✓ The challenges associated with seizing movable assets, including issues related to their preservation and subsequent sale, which may incur additional costs for the tax administration (Basās & Muḥammad , 2021, p. 134).

IV.3. Technical and Digital Factors:

Technical and digital factors are critical components in the digital era, and their deficiency can adversely affect tax collection procedures. They are enumerated below:

1- The partial digitization of tax administration departments:

The tax administration has achieved notable advancements in digitalization via the "Jibaytic" information system and the "Mousashamatic" portal, along with several additional platforms, including "Tabioucom" and "Qassimatouka" (General Tax Directorate website, 2025). The absence of voluntary membership in these systems hinders the realization of their intended advantages, such as:

- ✓ Advanced data analysis facilitated by information systems grounded on resource planning systems.
- ✓ Sending tax rolls and notifications over registered email, which is more expedient than traditional mail and mitigates issues of delay or loss.

2- Insufficient technological infrastructure:

Algeria has achieved notable progress in the digitization of governmental departments. Nonetheless, reality exposes distinct technical deficiencies that hinder electronic coordination and interoperability among multiple government entities, including the Trade Register, Customs, banks, and others. This results from the insufficient interconnection of diverse information systems, which constrains the efficacy of tax collection procedures.

IV.4. Economic and Financial Obstacles:

The most significant of these are:

1- The expansion of the parallel economy and tax evasion:

The Accounting Council highlighted in its 2022 report that the utilization of pseudonyms or the names of deceased individuals hinders the tax administration's ability to execute follow-up procedures for taxpayers listed on the National Fraud Card (Majlis al-muḥāsabah, 2022, p. 50). Besides, the expansion of the parallel economy obstructs the ability to trace the actual assets of taxpayers subject to taxation.

2- Inadequacy of the deterrent sanctions framework:

The inadequate enforcement of collection procedures, due to factors such as the absence of follow-up procedures concerning sales and the challenges associated with enforcing the physical coercion penalty outlined in Article 303 of the Direct Taxes and Similar Fees Law (Majlis al-muḥāsabah, 2022, p. 52), undermines the efficacy of these procedures and diminishes the integrity of the tax system overall.

V. Conclusion:

In safeguarding the rights of the public treasury and ensuring justice before tax authorities, the tax legislator has empowered the tax collector, as a public accountant, to implement a range of compulsory tax collection procedures, including warnings, seizures, temporary premises closures, and public auctions, to transfer tax debts from delinquent taxpayers to the public treasury. This study intended to investigate the efficacy of compulsory tax collection and the reasons contributing to its deficiencies.

• Research Findings:

- The tax administration experiences an escalating collection remnants, which surpassed 6 trillion Algerian dinars in 2022 during the research period. This partially indicates the inadequacy and inefficacy of the compulsory collection procedures established by the tax administration.

- The tax legislator has authorized the tax administration to implement a series of escalating actions for the collection of tax debts, ranging from "warnings" as notifications of the debt to seizures, temporary premises closures, and public auctions.

- The tax administration, in executing compulsory tax collection procedures, concentrates on nearly all clerical activities, including "warnings," which serve as notifications to circumvent the four-year statute of limitations that terminates the tax administration's authority to collect various taxes and fees, as well as to seize the debtor's assets from third parties as a method of seizure. The remaining procedures are largely underutilized.

- The tax administration's inadequate reliance on compulsory collection procedures is associated with its preference for amicable collection predicated on taxpayer compliance, rather than addressing loopholes that compromise compulsory collection efficacy.

- The insufficient application of compulsory tax collection procedures undermines the principle of fairness before tax authorities, potentially weakening the overall tax system.

• Research Recommendations:

- The tax administration should establish a department comprising prosecuting agents proficient in both tax and legal domains, capable of intervening when the tax collector is incapacitated.

- Expedite digitization initiatives and the associated mechanisms, such as email, to facilitate engagement with diverse taxpayers.

Referrals and references:

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