



Tax Fraud Between Prevention and Remedy in Algerian Law

Hadjoudj saad*

Faculty of Law University of Algiers 1

Laboratory of Economic Law

s.hadjoudj@univ-alger.dz

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Abstract

Tax fraud is considered one of the most perilous phenomena adversely impacting the State's financial capacity. It leads to a reduction in tax revenue essential for financing public expenditure and undermines the principle of tax equity among taxpayers. Recognizing the gravity of this issue, the Algerian legislature has sought to confront it through a dual legal framework that combines both prevention and remediation. On the one hand, preventative mechanisms have been established, primarily embodied in tax declaration obligations, tax audits, and digitized data processing. On the other hand, stringent administrative, fiscal, and criminal sanctions have been enacted to serve as deterrents upon proof of fraud. Divided into two sections, this study examines the concept of tax fraud, its forms, causes, and preventative mechanisms, followed by the remedial and counteracting measures under Algerian legislation, with a view to assessing the efficacy of this legal framework and identifying any inherent shortcomings

Keywords: Tax fraud, Tax prevention, Tax audit, Fiscal sanctions, Algerian law

Introduction

Taxation occupies a pivotal position among the financial resources of the modern State, serving as the primary instrument relied upon by the Public Treasury to finance public expenditure and achieve economic and social balances. However, the efficacy of any tax system remains contingent upon the extent to which taxpayers discharge their fiscal obligations with honesty and transparency. In practice, this is not always realized, as certain

* Corresponding author



taxpayers resort to fraudulent practices aimed at evading their tax liabilities, either wholly or partially—a phenomenon known as tax fraud.

Given that this phenomenon poses a tangible threat to fiscal stability and to the principle of equal burden-sharing in public expenditure, the Algerian legislature has accorded it special attention. This is evidenced by the enactment of a comprehensive body of legal provisions distributed primarily across the Direct Tax and Similar Charges Code (Code des Impôts Directs et Taxes Assimilées) and the Tax Procedures Code (Code des Procédures Fiscales), alongside legislative texts pertaining to tax control and the fight against tax evasion and fraud.

The significance of this topic lies in the fact that countering tax fraud is not confined to ex-post remediation through the imposition of sanctions; rather, it extends to encompass an ex-ante preventative dimension aimed at averting its occurrence at the outset. This is achieved through strengthening tax control, enforcing declaration obligations, and leveraging information technology. Accordingly, the central research problem is posed as follows: To what extent has the Algerian legislature succeeded in balancing preventative and remedial mechanisms to counter the phenomenon of tax fraud?

To address this issue, this study is structured into two main sections: Section One examines the concept of tax fraud and its preventative mechanisms under Algerian law, while Section Two is devoted to analyzing the remedial and counteracting mechanisms against tax fraud within the same legislative framework

THE FIRST TOPIC: THE CONCEPT OF TAX FRAUD AND PREVENTIVE MECHANISMS IN ALGERIAN LAW

Tax fraud is one of the most critical challenges facing contemporary fiscal systems due to its financial, economic, and legal ramifications. It destabilizes public finances, impairs the State's capacity to mobilize public revenues, and undermines the principles of tax fairness and equal distribution of public burdens among taxpayers. Consequently, modern legislative frameworks—including Algerian legislation—have adopted an integrated legal structure that extends beyond the imposition of punitive sanctions on offenders to establish preventive mechanisms aimed at curbing tax fraud and fostering voluntary tax compliance¹

Because the efficacy of these preventive mechanisms relies heavily on conceptual clarity, analyzing this chapter requires a thorough examination of the definition, forms, and underlying causes of tax fraud as a foundational step toward understanding the legislative tools deployed by the Algerian lawmaker. Accordingly, this inquiry is structured into two

¹ Jihad Said Khasawneh, *Public Finance and Tax Legislation between Theory and Practice* (1st edn, Dar Wael for Publishing 2010) 228.



main sections: the first explores the definition, typologies, and causes of tax fraud, while the second focuses on the preventive mechanisms established under Algerian law.

FIRSTE REQUIREMENT: Definition, Typologies, and Causes of Tax Fraud

Tax fraud represents a severe infringement upon the fiscal order, depriving the Public Treasury of essential resources and violating the principle of tax equity.² Although the Algerian lawmaker has not provided an explicit statutory definition, legal jurisprudence defines tax fraud as any intentional, unlawful conduct undertaken by a taxpayer to evade or reduce tax obligations through fraudulent means or in direct violation of statutory provisions.

Tax fraud manifests through various practices, including false tax declarations, concealment of profits or turnover, utilization of forged documents or fictitious accounting entries, failure to declare commercial activities, and the unlawful exploitation of tax exemptions. It must be distinguished from lawful tax avoidance, which relies on exploiting legal avenues to minimize tax burdens without violating the law.

The drivers of tax fraud stem from interconnected factors: economic causes (e.g., high tax burdens and low profitability), socio-cultural factors (e.g., lack of tax awareness and distrust in public administration), and regulatory deficiencies (e.g., legislative complexity, frequent statutory amendments, weak audit capacity, and inadequate inter-agency coordination).

Firstly Definition of Tax Fraud

While tax fraud is a central concept in fiscal law, the Algerian lawmaker has refrained from framing a comprehensive statutory definition, opting instead to criminalize specific fraudulent acts and enact corresponding statutory penalties. Consequently, legal scholars have defined the concept and delineated its core elements.

1. Legal Jurisprudence Definition

In legal scholarship, tax fraud is defined as any intentional and unlawful act by a taxpayer designed to escape all or part of a tax liability through deceitful or fraudulent methods—such as concealing the taxable base, submitting inaccurate records, forging documentation, or maintaining sham accounting ledgers—thereby causing direct financial injury to the Public Treasury.

² Oheib Salma Yagout, Tax Fraud (Master's thesis, Faculty of Law, University of Algiers 2003) 8



Recognizing its systemic impact, the Algerian lawmaker established constitutional protection for the fiscal framework under Article 82 of the 2020 Constitutional Amendment, which affirms the equality of taxpayers before public burdens and criminalizes non-compliant behaviors, including tax evasion and fraud³

From this perspective, tax fraud encompasses three constitutive elements:

- Material Element: A direct violation of statutory tax provisions.
- Deceitful Means: The use of fraudulent, manipulative, or forged documentation.
- Intent (Mens Rea): The deliberate intent to evade or minimize tax liabilities.

Secondly - Distinguishing Tax Fraud from Tax Evasion and Tax Avoidance

A clear legal distinction must be drawn between tax fraud and tax avoidance or minimization. Although both aim to reduce tax obligations, they differ fundamentally in legal nature, methods, and consequences.

- **Tax Fraud (Évasion fiscale frauduleuse):** An illegal act characterized by explicit statutory violations executed through deceptive maneuvers, such as unregistered commercial activities, invoice forgery, or false returns. It constitutes a criminal offense subject to administrative penalties and criminal prosecution.⁴

Given the prevalence of this offense, the Algerian lawmaker reclassified its legal qualification as a misdemeanor regardless of the evaded sum. This reform was enacted under Article 303 of the Direct Taxes and Similar Charges Code, as amended by Law No. 25-17 (Finance Act for 2025), designed to accelerate judicial proceedings through summary jurisdiction courts.⁵

- **Tax Avoidance or Tax Optimization (Optimisation ou Évitement fiscal):** The strategic exploitation of statutory gaps, ambiguities, or tax incentives to minimize liabilities without committing a formal breach of law. Although tax avoidance does not trigger criminal liability, it remains subject to policy criticism for eroding public revenues and disturbing tax fairness.

³- Presidential Decree No. 20-442 of December 30, 2020, promulgating the Constitutional Amendment approved in the Referendum of November 1, 2020 (Official Gazette No. 82).

⁴- Ben Cheikh Nour El-Din, 'The Offense of Tax Fraud in Algerian Legislation' (2021) 2(3) Maarif Journal for Legal and Economic Studies 19.

⁵- Law No. 25-17 of December 14, 2025, containing the Finance Act for 2025 (Official Gazette No. 85).



The distinguishing criterion rests on the legality of the means employed: if tax liability is minimized through fraudulent and illegal mechanisms, it constitutes tax fraud; if achieved through permissible statutory interpretations, it falls under lawful tax avoidance.

2. Material Manifestations and Typologies of Tax Fraud

Tax fraud assumes diverse operational forms depending on the nature of the economic activity and the techniques used. Legal scholarship categorizes these manifestations into active (positive) fraud and passive (omissive) fraud.

A. Active Fraud (Positive Deceit)

Active fraud involves affirmative physical acts of forgery or misrepresentation designed to deceive tax authorities regarding the taxpayer's true financial standing. Primary forms include:

- **Falsification of Books and Accounting Records:** Maintaining dual accounting ledgers—one reflecting actual commercial operations and another presented to tax authorities—or entering inaccurate accounting entries.
- **Inflation of Deductible Expenses:** Inundating accounts with fictitious costs, shell invoices, or salaries for nonexistent employees to reduce net taxable income.
- **Creation of Shell Corporations:** Establishing sham entities that conduct no genuine economic activity to reroute profits, capture unauthorized tax incentives, or hide actual revenue streams.
- **Use of Forged Invoices:** Utilizing fabricated contracts or non-genuine documentation to substantiate non-existent transactions or disguise taxable operations.

B. Passive Fraud (Omissive Fraud)

Passive fraud occurs through the deliberate failure to fulfill statutory reporting obligations without necessarily employing complex fraudulent schemes. This omission deprives tax administration of the necessary data to assess taxes accurately. Major forms include:

- **Failure to Submit Tax Declarations:** Refusing to declare the commencement of economic activities or failing to file periodic tax returns within statutory deadlines, constituting a major component of the informal economy.⁶

⁶ - Morsli Abdelhak and Hemmal Hamza, 'Tax Evasion Between Punishment and Reconciliation in Algerian Legislation' (2020) 8(2) Journal of Judicial Jurisprudence for Legal and Economic Studies 164.



- **Concealment of Gross Revenue or Turnover:** Omitting sales, income, or profits from tax declarations, particularly cash transactions that lack audit trails.⁷
- **Non-Declaration of Secondary Outlets or Activities:** Operating commercial branches or expanding operations without notifying tax authorities, artificially suppressing the tax base.

3. Factors Driving the Prevalence of Tax Fraud

Tax fraud is driven by an interplay of economic, administrative, socio-cultural, and legal factors:

- **Economic and Financial Drivers:** Excessively high tax rates induce taxpayers to view fiscal duties as unbearable costs, incentivizing revenue underreporting.⁸ Financial crises, liquidity shortages, and the expansion of the informal economy—reliant heavily on cash transactions—further exacerbate non-compliance.
- **Administrative and Legislative Drivers:** Overly complex fiscal legislation, frequent statutory amendments, and operational limitations in tax oversight create structural vulnerabilities.⁹ Delays in digitalizing tax procedures further hinder transactional transparency.
- **Socio-Cultural Drivers:** Low tax literacy leads citizens to view taxation as a punitive extraction rather than a civic contribution to public services. Furthermore, a lack of trust in public fund management and perceived impunity encourage widespread non-compliance.
- **Legal and Enforcement Drivers:** Disproportionately weak statutory penalties relative to potential financial gains reduce the deterrent effect of enforcement. In addition, bureaucratic inefficiencies foster an environment prone to non-compliance.

Addressing tax fraud requires a holistic strategy encompassing statutory simplification, administrative modernization, digital integration, public awareness, and proportional enforcement.

SECOND REQUIREMENT : Preventive Mechanisms Against Tax Fraud in Algerian Law

⁷ -Ahcene Boussocket, *Précis of Special Penal Law* (12th edn, Part 1, Dar El Houma 2010) 436..

⁸ _ Saad Nabila, 'Tax Oversight and Its Role in Tax Collection' (Master's thesis, Akli Mohand Oulhadj University of Bouira 2015).

⁹ - Ibtisama, 'The Tax System Between Contemporary and Islamic Financial Thought' (Master's thesis, Constantine 1 University 2012) 112



The Algerian lawmaker has pursued a preventive approach to tax fraud, focusing on minimizing opportunities for non-compliance prior to their occurrence. This strategy combines statutory reporting requirements, tax audits, administrative modernization, digital transformation, and targeted deterrence.¹⁰

Taxpayers are subject to mandatory disclosure obligations, including declaring the commencement of activity and filing periodic returns concerning turnover and net income. Concurrently, tax authorities hold broad audit powers, ranging from desk reviews to field audits (vérification de comptabilité) and comprehensive personal tax evaluations (examen contradictoire de la situation fiscale personnelle).

Furthermore, the Algerian tax administration has embraced digital solutions—such as electronic filing, digital payment portals, and automated inter-agency data sharing—to enhance oversight and minimize manual intervention.¹¹

Firstly. Legislative and Technical Mechanisms (Fiscal Reform)

To close legislative loopholes, the Algerian lawmaker has introduced key technical reforms through annual Finance Acts and the Tax Procedures Code:

- **Mandatory Invoicing:** Tightening regulations around invoice issuance and retention to establish clear audit trails for commercial transactions and prevent phantom invoicing.
- **Regulation of Tax Incentives:** Establishing strict regulatory frameworks under the Algerian Investment Promotion Agency (AAPI) to ensure tax exemptions support genuine economic projects rather than tax avoidance schemes.
- **Transfer Pricing Oversight:** Regulating transactions between related entities and multinational enterprises through the arm's length principle to prevent artificial profit shifting abroad.

Secondly. Administrative and Technological Mechanisms (Modernization)

Modern prevention relies heavily on administrative restructuring and information technology:

¹⁰ - Ali Sahraoui, 'The Phenomenon of Taxation in Developing Countries and Its Impact on Investment' (Master's thesis, University of Algiers 1991) 31.

¹¹ -Tax Procedures Code, art 76 bis, as amended by Law No. 16-14 of December 28, 2016 (Finance Act for 2017), art 48.



- **Digitalization of Tax Administration:** Implementing centralized IT infrastructures, such as the "Jibaya'tic" platform, to streamline electronic declarations and processing, thereby reducing human intervention and potential corrupt practices.¹²
- **Single Tax Identification Number (NIF):** Utilizing the Numéro d'Identification Fiscale as a unique tracking identifier across commercial and financial operations to eliminate identity duplication.¹³
- **Inter-Agency Data Integration:** Establishing real-time digital links between the tax administration, customs, commercial registries, and financial institutions to cross-check taxpayer data.

3. Risk-Based Auditing and Preventive Sanctions

Preventive enforcement relies on enhancing detection capabilities and increasing the financial costs of non-compliance:¹⁴

- **Risk-Based Tax Audits:** Shifting from arbitrary inspections to automated risk analyses that target high-risk profiles based on data analytics.
- **On-Site Field Audits:** Empowering tax officers to conduct detailed physical inspections of accounting records and inventory in accordance with the Financial Accounting System (SCF).
- **Preventive Financial Sanctions:** Applying statutory penalties, interest charges, and reassessments. For instance, Article 192 of the Tax Procedures Code imposes a mandatory 10% surcharge for failing to submit tax declarations within statutory deadlines, establishing a direct financial deterrent against non-compliance.¹⁵

In conclusion, Algerian tax policy integrates statutory duties, technological modernization, and risk-based audits into a unified framework designed to safeguard public revenues and maintain fiscal equity.

SECTION II: REMEDIAL AND COMBATIVE MECHANISMS AGAINST TAX FRAUD IN ALGERIAN LAW

¹² -Law No. 19-14 of December 11, 2019, containing the Finance Act for 2020 (Official Gazette No. 81), art 111

¹³ - Law No. 05-16 of December 31, 2005, containing the Finance Act for 2006 (Official Gazette No. 85), art 41.

¹⁴ - Berraq Essa, 'The Role of Tax Oversight in Combatting Tax Fraud' (Master's thesis, École Supérieure de Commerce 2001) 76.

¹⁵ - Tax Procedures Code, art 192



While preventive measures constitute the primary line of defense against tax fraud by minimizing non-compliance opportunities and fostering voluntary adherence, fully countering this phenomenon requires robust remedial mechanisms that intervene once fraudulent behavior is uncovered. To this end, the Algerian lawmaker established a tiered enforcement system combining administrative fiscal sanctions—imposed by the tax administration within its regulatory powers—and criminal penalties, which fall under the exclusive jurisdiction of the judiciary when fraudulent acts constitute a criminal offense.

This dual system pursues several key objectives: recovering unpaid state revenues, ensuring general and specific deterrence, protecting tax fairness, and guaranteeing that all taxpayers contribute equitably to public expenditures under the law.

Accordingly, this section is organized into two main subsections:

- **Subsection I: Administrative and Fiscal Sanctions**
- **Subsection II: Criminal Penalties and Judicial Mechanisms**

Subsection I: Administrative and Fiscal Sanctions Against Tax Fraud

Administrative and fiscal sanctions serve as the initial enforcement mechanism against tax fraud. Upon detecting non-compliance, the tax administration exercises its statutory authority to rectify the taxpayer's legal standing and recover revenues owed to the Public Treasury.¹⁶ Primarily financial and administrative in nature, these sanctions aim to remediate damages, recover lost revenues, and deter taxpayers from recurring violations.

1. Financial Penalties and Fiscal Surcharges¹⁷

Financial penalties and surcharges are vital instruments deployed by the Algerian lawmaker to address statutory breaches, specifically targeting non-compliance with reporting, payment, or disclosure obligations:

- **Penalties for Non-Filing or Late Filing:** The tax framework strictly obligates taxpayers to submit existence declarations upon commencing business and periodic returns detailing turnover, income, and profits. Failure to observe these deadlines incurs statutory fines and surcharges proportional to the severity of the violation.
- **Sanctions for Inaccurate or Incomplete Declarations:** When declarations underreport income, artificially inflate costs, or understate turnover, tax authorities adjust the taxable base and apply statutory surcharges. These penalties escalate significantly upon establishing bad faith (*mauvaise foi*).

¹⁶ - Administrative complaints must be addressed to the Provincial Tax Director (or the head of the competent tax center) via registered mail with acknowledgment of receipt, or delivered directly against a receipt.

¹⁷ -Direct Taxes and Similar Charges Code, art 533 (addressing the detection, recording, and prosecution of indirect tax violations via formal process-verbal records).

**Footnotes:****2. Reassessment of the Tax Base and *Ex Officio* Tax Assessments**

Beyond monetary fines, the Algerian lawmaker grants tax authorities the power to reassess the taxable base whenever filed returns are deemed unreliable or when taxpayers refuse to produce required accounting records.¹⁸ This authority applies specifically to:

- Failure to maintain accounting ledgers in compliance with statutory standards.
- Refusal to produce books, accounts, and supporting documents upon request.
- Discrepancies between submitted returns and data gathered by tax authorities.
- Discovery of concealed business operations or undisclosed turnover.

In such circumstances, authorities initiate *ex officio* assessment procedures (taxation d'office), establishing the true taxable base using available empirical data to ensure taxpayers fulfill their actual statutory tax obligations.

3. Effects of Administrative Sanctions and Taxpayer Safeguards

To prevent arbitrary administrative actions, the Algerian lawmaker balances enforcement powers with fundamental statutory safeguards protecting taxpayers:

- **Adherence to Audit Procedures:** Audits and tax reassessments must strictly comply with statutory procedures established in the Tax Procedures Code.
- **Right to Submit Observations:** Taxpayers retain the right to formally dispute audit findings and present counter-arguments prior to final reassessments, upholding the adversarial principle (principe du contradictoire).
- **Right to Appeal:** Taxpayers may challenge administrative decisions through internal administrative channels and, if necessary, escalate disputes to competent administrative courts.

When fraudulent behavior involves severe deceit that threatens the economic order, administrative measures are supplemented by criminal proceedings¹⁹

Subsection II: Criminal Penalties and Judicial Mechanisms Against Tax Fraud

Criminal prosecution represents the most severe response to tax fraud, transitioning the matter from an administrative infraction to an economic crime subject to judicial jurisdiction upon demonstrating intent (*mens rea*) and fraudulent maneuvers.

¹⁸ -. Tax Procedures Code, arts 18, 19 (empowering tax authorities to conduct accounting audits and comprehensive personal tax audits—*VASF*E—and adjust tax bases accordingly).

¹⁹ -. Direct Taxes and Similar Charges Code, art 303 bis: "Whosoever intentionally evades the assessment, or the total or partial payment of taxes and duties, shall be punished by a fine ranging from 50,000 DZD to 500,000 DZD and imprisonment from one (01) year to five (05) years, or by only one of these two penalties..."



Algerian legislation prescribes criminal penalties to protect the national financial system and punish deliberate deceit, such as forging records, submitting false returns, or concealing commercial activities.

1. Criminal Penalties Prescribed for Tax Fraud

- **Custodial Sentences:** Imprisonment applies to intentional tax fraud where non-compliance constitutes an explicit crime against state revenue collection. Sentences vary based on offense severity and are heightened for repeat offenders or organized fraudulent schemes.
- **Criminal Fines:** Imposed alongside or in lieu of custodial sentences, penal fines serve a punitive function distinct from administrative surcharges aimed at revenue recovery.
- **Supplementary Penalties:** Courts may impose additional sanctions, including prohibitions on exercising specific commercial activities, forfeiture of civil rights, or public posting of judicial convictions.

2. Judicial Prosecution Procedures and Evidentiary Requirements

Tax offenses feature distinct procedural rules given the tax administration's central role in detecting infractions and gathering evidence. Because the criminal act involves violating statutory tax obligations, the primary offender is the taxpayer upon whom the legal duty falls—namely, the passive party in the statutory tax relationship.²⁰

- **Initiation of Prosecution:** Criminal prosecution for tax crimes typically requires formal initiation or authorization by competent tax authorities holding technical data on the taxpayer's status.
- **Proving the Offense:** Establishing criminal tax fraud requires proving two main elements: the material act of statutory violation through fraudulent means, and the specific criminal intent to evade tax liabilities.

CONCLUSION

This study demonstrates that tax fraud remains one of the most critical challenges confronting modern fiscal systems. Its pervasive effects extend beyond eroding State financial resources to distorting the principle of tax equity and impeding the capacity of public authorities to achieve economic and social policy objectives. Recognizing the gravity of this phenomenon, the Algerian lawmaker has established a comprehensive policy combining preventive strategy with remedial enforcement.

From a preventive perspective, the lawmaker has strengthened taxpayer disclosure duties, modernized tax audit mechanisms, and digitalized the tax administration. Enhanced inter-agency data sharing facilitates the early detection of fraudulent practices and curtails non-compliance opportunities. On the remedial front, Algerian law enforces a graduated regime of

²⁰ Ahmed Fathi Sorour, *Tax Crimes* (Dar Al-Nahda Al-Arabiya 1990) 130.



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sanctions: administrative and fiscal penalties primary serve to rectify non-compliant positions and recover lost public revenues, while criminal penalties apply when fraudulent conduct escalates to the level of a tax crime.

Despite these legislative developments, the efficacy of this legal framework faces practical impediments, notably the complexity of fiscal regulations, the expansion of the informal economy, and operational constraints in human and technical resources within the tax administration. Additionally, challenges persist regarding judicial prosecution procedures and the burden of proving intent in criminal tax offenses.

Enhancing the fight against tax fraud in Algeria necessitates continuing fiscal reform through full digital transformation, expanding real-time inter-agency data integration, and simplifying tax legislation to ensure legal clarity. Promoting tax literacy and voluntary compliance among taxpayers remains equally vital. Furthermore, delivering specialized training for tax administration personnel and judicial officers handling fiscal disputes is essential to increasing the efficiency of fraud detection and adjudication.

Ultimately, combatting tax fraud must not rely solely on deterrence. Effective enforcement requires building a balanced relationship between the tax administration and taxpayers—one grounded in transparency, trust, and compliance—thereby safeguarding public resources while upholding the principles of justice and equality in public burdens.

1 -Jihad Said Khasawneh, *Public Finance and Tax Legislation between Theory and Practice* (1st edn, Dar Wael for Publishing 2010) 228.

2 - Oheib Salma Yagout, *Tax Fraud* (Master's thesis, Faculty of Law, University

3 - Presidential Decree No. 20-442 of December 30, 2020, promulgating the Constitutional Amendment approved in the Referendum of November 1, 2020 (Official Gazette No. 82).

4-. Ben Cheikh Nour El-Din, 'The Offense of Tax Fraud in Algerian Legislation' (2021) 2(3) *Maarif Journal for Legal and Economic Studies* 19.

5 -. Law No. 25-17 of December 14, 2025, containing the Finance Act for 2025 (Official Gazette No. 85).

6- Morsli Abdelhak and Hemmal Hamza, 'Tax Evasion Between Punishment and Reconciliation in Algerian Legislation' (2020) 8(2) *Journal of Judicial Jurisprudence for Legal and Economic Studies* 164

7- . Ahcene Boussocket, *Précis of Special Penal Law* (12th edn, Part 1, Dar El Houma 2010) 436..

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11 -Tax Procedures Code, art 76 bis, as amended by Law No. 16-14 of December 28, 2016 (Finance Act for 2017), art 48

12 -Law No. 19-14 of December 11, 2019, containing the Finance Act for 2020 (Official Gazette No. 81), art 111

13- Law No. 05-16 of December 31, 2005, containing the Finance Act for 2006 (Official Gazette No. 85), art 41.

14- Berraq Essa, 'The Role of Tax Oversight in Combatting Tax Fraud' (Master's thesis, École Supérieure de Commerce 2001) 76.

15 - Tax Procedures Code, art 192