The Impact of the Application of the Digital Economy on Tax System Efficiency: Case Study of the Tax Direction – Oran City

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Received: 20/07/2026 *Accepted: 20/09/2026* *Published:30/09/2026*

Abstract:

This study aims to explore the impact of the application of the digital economy in its various dimensions (digital payment, digital tax invoicing, and digital technology techniques) on improving the efficiency of tax systems. Employing a descriptive-analytical approach by utilizing a questionnaire, the study concludes that the digital economy has a positive effect on improving the efficiency of tax systems. The study recommends the development of electronic tax procedures due to their importance in enhancing the performance of tax systems in terms of collection, control, and communication.

Keywords: Digital Economy; Efficiency; Tax systems.

JEL Classification codes: O33, H21, H20**.**

1. Introduction:

Taxes, in all their various forms, are one of the primary sources that governments rely on to collect public revenue. They are also considered an effective tool for implementing a country's economic policies, not to mention the role of the tax system in fostering social and economic balance and justice within society as a whole, which in turn leads to economic stability and sustainable development. It is also worth noting the need to emphasize the ability of taxpayers to pay taxes in accordance with their income and spending capacity, which confirms that modern tax philosophy is based on the idea that the state's right to impose and collect taxes stems from the principles of solidarity and social justice, through the collective efforts of all members of society to bear the financial burden according to their respective means and income, so that the state can provide public services and undertake economic projects. Therefore, the authorities seek to make decisions and employ all administrative and legal means to compel taxpayers to pay the taxes owed, which will enhance the performance and efficiency of the tax system.

Modern digital economy technologies can also be used to accurately record the financial data of institutions and individuals, detect any manipulation of financial data, and track illicit financial transactions, thereby ensuring transparency, accuracy, and integrity in the state's financial operations.

1.1. Research Problem:

As a result of the emergence of the term "digital transformation," which has brought about several changes in various fields, tax authorities are seeking to digitize their procedures and services and focus on utilizing various modern digital economy technologies, as these procedures align with the trends in tax systems aimed at monitoring and controlling tax collection operations and combating tax evasion, which will contribute to achieving tax justice.

Based on the foregoing, the research problem centers on the following main question:

Does the implementation of the digital economy (including digital payment, digital tax invoicing, and digital technology techniques) have an impact on the efficiency of the tax system?

The following sub-questions stem from the main research question:

- Does digital payment have an impact on the efficiency of the tax system at the Tax Directorate of Oran province?

-Does digital tax invoicing have an impact on the efficiency of the tax system at the at the Tax Directorate of Oran province?

-Does digital technology have an impact on the efficiency of the tax system at the Tax Directorate of Oran province?

1.2 Study Hypotheses:

Based on the research problem and research questions, we can formulate the following hypotheses:

1.2.1 - Main Hypothesis:

$\boldsymbol{H_0}$ There is no statistically significant impact of the implementation of the digital economy in its various dimensions (digital payments, digital tax invoicing, digital technology techniques) on the tax systems efficiency.

1.2.2 - Sub-hypotheses:

The main hypothesis of the study is divided into the following sub-hypotheses:

$\boldsymbol{H_{01}}$ There is no statistically significant impact of the digital payments on the tax system efficiency in the Tax Directorate of Oran.

$\boldsymbol{H_{02}}$ There is no statistically significant impact of the digital tax invoicing on the tax system efficiency in the Tax Directorate of Oran.

H_{03} There is no statistically significant impact of the digital technology techniques on the tax system efficiency in the Tax Directorate of Oran.

1.3 Objectives of the Study:

The objectives of this study are as follows:

- To identify the impact of the digital economy (digital payments, digital tax invoicing, and digital technology techniques) on the efficiency the tax system efficiency in the Tax Directorate of Oran.
- To examine the development and modernization of the tax system and its role in reducing tax evasion.
- To examine the importance of using modern digital economy tools in tax collection operations and the administration of the tax system.

1.4 Significance of the Study:

- **The Academic Aspect:** The significance of this study lies in its focus on a unique topic—namely, determining the impact of the digital economy on the efficiency of the tax system—given the scarcity of previous studies in this field ; consequently, it will contribute new academic insights.

- **Practical Aspect**: The importance of this field study lies in evaluating the impact of the digital economy, in all its dimensions, on improving the performance of tax systems, and in providing recommendations to support this.

1.5 Study Model and Variables:

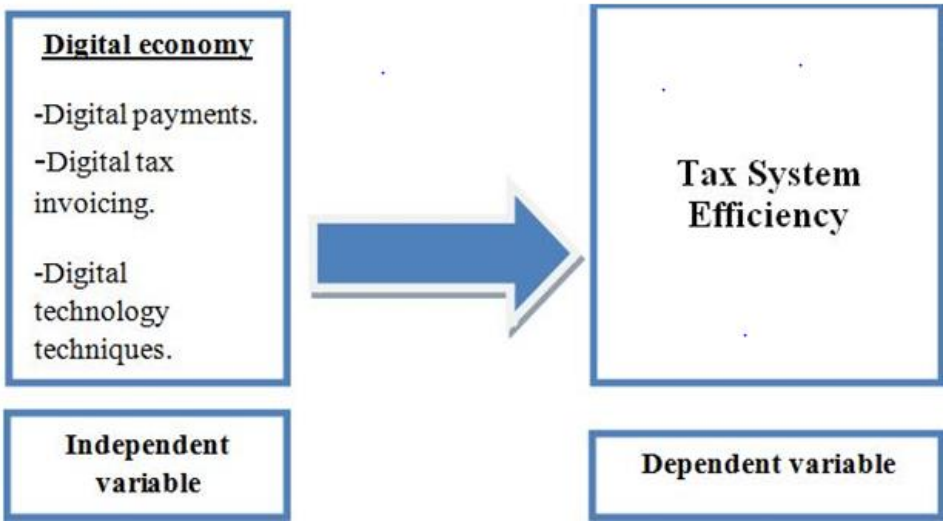
1.5.1 Study Variables:

The study variables are as follows:

- **Independent variable:** The digital economy in its various dimensions (digital payments, digital tax invoicing, digital technology techniques).
- **Dependent variable:** The tax system efficiency.

1.5.2 Study Model:

Fig 1: Study Model



Source: Prepared by the researcher

1.6 Previous Studies:

The topic of the digital economy is of interest to many researchers, as evidenced by various Arab, local, and foreign studies that have addressed this subject. Among the most important of these studies, we will review the following:

1.6.1 Arabic Studies:

1-(Al-Shakhatra, 2020): The Impact of the Tax System on Tax Collection Efficiency in Jordan.

This study aimed to examine the impact of the tax system on improving tax collection efficiency in Jordan from the perspective of tax auditors. The study employed a questionnaire-based approach, and relied on a descriptive-analytical approach. The results showed that the tax system, in all its dimensions, plays a role in improving tax collection efficiency.

2- (Fadel and Taha, 2023): The Role of Blockchain Technology in the Digitization of Tax Accounting and Its Implications for Tax Compliance: A Field Study.

This study aimed to evaluate the role of blockchain technology in the digitization of tax accounting and its implications for compliance. The study concluded that the distinctive features of blockchain technology can assist in the digitization of tax accounting, which positively impacts the level of tax compliance by improving tax transparency, enhancing tax privacy and confidentiality simultaneously, improving accuracy and eliminating arbitrary estimates, increasing the efficiency of tax collection and improving the tax audit system, reducing tax compliance costs, and enabling the taxation of digital economy activities.

3- (Shehata, 2020): The Role of Activating Digital Transformation Mechanisms in Improving the Efficiency of the Egyptian Tax System as a Foundation for Reducing Tax Evasion.

The study aimed to analyze the role of digital transformation mechanisms as a foundation for enhancing financial inclusion in the development of the tax system and its various pillars (legislation, tax administration, and taxpayers and to clarify their implications for curbing tax evasion practices. It concluded that the tax system must be digitized by introducing a modern technological environment, which would modernize the tax administration system, simplify procedures for taxpayers—thereby contributing to tax justice— regulate the tax community, facilitate the filing of electronic tax returns, and enable tax officials to perform their duties to reduce instances of tax evasion.

1.6.2 Foreign Studies:

1- (Fan, 2021): Tax Enforcement and Firm Investment Efficiency: Evidence from Staggered Implementation of Tax Administration Information System

This study examined the impact of increased tax enforcement accompanying the new tax administration system on the efficiency of corporate investments, drawing on the phased implementation of the third phase of the Golden Tax Project (GTP III) in China. The study found that firms improved their investment efficiency after local tax offices adopted the new system. An analysis of potential mechanisms revealed that stricter tax enforcement acts as a proxy for corporate governance, as it has positive indirect effects on the quality of financial reporting.

2- (Adebisi & Gbegi ,2020):Digital taxation and SME performance in Nigeria.

This study aimed to explore the mediating role of e-tax system adoption in the relationship between attitudes toward the e-tax system and tax compliance. It also sought to examine the mediating effect of e-tax system adoption in the relationship between attitudes toward the e-tax system and tax compliance, using evidence from small and medium-sized enterprises (SMEs) in Nigeria (SME) . The study employed a quantitative research methodology and found that the problem of non-tax compliance remains prevalent among small businesses, even though they are one of the economic agents that can be a source of increased government revenue through taxes, and that an e-tax system must be implemented to achieve tax compliance.

3- **(Nazarov et al., 2019):**

This study aimed to define the digital economy and determine its role in the development of the Russian economy, while reviewing the current state of tax regulation of the digital economy in Russia and related issues during the period (2010–2020).

The study used the least squares method via multiple linear regression. The study concluded that tax legislation must be amended Regarding the emerging field of e-commerce, the development of taxation on the digital economy raises many concerns: on the one hand, it deprives governments of tax revenue,

and on the other hand, it gives digital companies based abroad an advantage over their local competitors who pay taxes.

4- **(Mgadm, et al., 2021):**

Examined the relationship between the digital economy and economic prosperity in 28 developed countries and 27 developing countries during the period (1990–2020) in a manner Mutual Integration. The study concluded that digital technologies have a positive impact on economic growth, and the results showed that there is a short- and long-term relationship between information and communication technology (ICT) and economic growth in both groups of countries. It also called for developing countries to adopt appropriate measures to harness the positive effects of digitalization in increasing levels of sustainable economic growth by focusing on human capital and relying on sound government policies across all sectors of the economy.

2. Theoretical Framework:

2.1 Digital Economy:

Digital economy is a modern term in the economic sector, referring to new mechanisms that help improve the quality and performance of digital financial operations. Facilitates and provides transactions to customers at a lower cost and with greater speed, both locally and internationally. This highlights the importance of digital economy and its role in delivering financial services with high efficiency, particularly in remote areas, and in reducing the time costs of transactions. It also increases security and transparency in all transactions, which positively impacts customer satisfaction and fosters long-term loyalty among clients of banks and financial institutions.

2.1.1 Definition of digital economy:

Digital economy is defined as a new innovation that offers products and services to the public, saving them time and effort

through the significant changes brought about by the use of modern digital economy technologies (Al-Rida, 2025, p35).

It also refers to the set of economic and financial products that rely primarily on technology to improve the quality of traditionally offered products and services, thereby contributing to increased efficiency in service delivery (Abdul-Razaq et al., 2020,p 50).

In this regard, we also note that the use of digital economy in its various forms may contribute to changing perceptions of certain management concepts, thereby shifting organizational culture toward a culture of digitization and digital transformation in service delivery (Abu Shanab et al., 2011, p20).

Consequently, the tax authority is making significant efforts to digitize its procedures and services, with the aim of improving their quality and providing them electronically to taxpayers and stakeholders with minimal effort, time, and cost. These services include taxpayer registration, tax collection, monitoring of compliance status, and requests for tax installment plans. (Abdel Moneim and Al-Farran, 2021, p 65).

2.1.2 Forms of digital economy technologies used to improve the efficiency of tax systems:

There are several forms of digital economy technologies that tax authorities use to improve their system, which in turn enhances their performance and the efficiency of tax collection procedures, as well as combats tax evasion (Adebisi and Gbegi, 2020, p13).

2.1.2 .1 Digital Payment:

Tax systems have demonstrated that the digital payment strategy, as a form of digital economy, makes services available to taxpayers, given the role that digital payment plays in enhancing the efficiency of tax systems. Thus, the practical application of digital payment methods in most countries worldwide, specifically in the areas of verification, reconciliation, and collection, has demonstrated its efficiency, speed, and effectiveness in generating significant tax revenue compared to traditional payment methods,

in addition to its role in reducing tax evasion and avoidance. This is due to the characteristics of the digital payment system, which have enabled efficiency, speed, and transparency within tax systems (Jihan, 2019, p 45).

2.1.2 .2 Digital Tax Invoicing:

The Digital tax invoicing is a form of information system based on the electronic processing of invoices, including their issuance and storage via electronic means (Altarwneh and Alobisat, 2015, p 206).

In addition, the implementation of digital tax invoicing systems for receiving, collecting, and approving invoices enables the relevant authorities to tighten oversight of commercial transactions through the digital exchange of all invoice data, which helps them control and combat the shadow economy (Zidan, 2021, p 85).

2.1.2 .3 Digital Technology Techniques:

Digital technology Techniques are defined as an information system with an open and flexible architecture designed to integrate innovative technologies capable of ensuring unified, stable, and consistent storage of all data related to the organization and its environment. Digital Technology Techniques operates in accordance with that environment by converting data into information and applying it wisely and judiciously in decision-making processes, thereby helping to gain competitive advantages over other organizations. (Sarafamangla & Farazana, 2021, p 27),

2.2. Efficiency of tax system:

Today, the tax ratio and tax effort are considered as the main indicators for the measurement of the efficiency of tax system. Tax efficiency is most often called as the tax effort. The efficiency of tax system with tax effort shows to what extent the tax system has been able to use the existing capacity, therefore, tax system should do its best to achieve the objective, and hence tax efficiency is

based on tax effort. One of the aspects of an efficient tax system is that increase in its tax revenues should be higher and faster than the increase in gross national product. Indeed, this system should be able to appropriately respond to the increase of gross national product (shahroodi, 2010, p. 43).

2.2.1 Effective factors in the ability of the government in tax collection:

In general, the expansion of the culture of tax payment in the society in a way that people assume the payment of taxes as their duty, and have a proper understanding of the responsibilities and duties of the government in receiving a percentage of national products and expending it on providing the requirements of the people, would effectively influence the payment of taxes.

The ability of the government in tax collection depends not only on structural factors, but also on official factors. In many developing countries, the low level of tax revenues is due to the fact that the tax laws are not carried out properly and perfectly, and this, in turn, results from the inefficiency of the official system and the executive methods of allocation and collection systems (Nikchehreh, 2002, p65)

According to Saad (2022) the success of the tax system must be based on improving the efficiency of tax administration and enhancing its performance, as this entails numerous positive effects, including tightening oversight, ensuring full collection of the state's public revenue without loss, and curbing tax evasion, which leads to the reform of the tax system.

2.2.2 Factors Related to the Decline in the Efficiency of Tax Systems:

Any deterioration or decline in the efficiency of the tax system may result from a number of factors, the most prominent of which are:

- Failure to collect tax revenues.
- Weak material and human resources.
- Low effectiveness of training programs for tax system officials.
- Lack of focus on promoting methods of communication and cooperation among various stakeholders within the tax system (Matar, 2024, p 109).

2.2.3 Requirements for Improving the Efficiency of Tax Systems:

Shakhatra (2020) argues that improving the efficiency of the tax system is based on the following:

- Developing a tax system based on sound principles, free from loopholes and abuses.
- Combating double taxation.
- Working to support fair competition among taxpayers and addressing tax evasion practices.
- Supporting tax integration by fostering cooperative communication among taxpayers within the tax system.

2.2.4 The Importance of Digital Technology for Tax Administrations:

The flow of information and data to the General Tax Authorities begins from all internal and external sources and includes details of commercial transactions, contracts, and purchases and sales for all categories and individuals in society who are subject to income tax or value-added tax. This data is categorized at the General Tax Environment Center, and then transferred to the Tax Direction. This process is referred to as the automated phase in which data is obtained (Ahmed, 2022, p 20). Other data from the private sector—whether from individuals or legal entities—is also submitted in the form of reports presented as their own analyses during the tax period, along with their final accounts (Abu al-Futooh, 2016, p 33).

2.3 Rationale for Using Digital Technologies in the Tax System:

2.3.1 Definition of Tax:

Tax is defined as "a financial levy that the competent state authorities collect compulsorily from taxpayers without compensation, in pursuit of financial, economic, and social objectives at the level of the state and all members of society" (Al-Qaisi, 2000, p 45).

It is also defined as "a monetary amount imposed by the state, collected from every taxpayer on a definitive and non-refundable basis, in accordance with the tax laws in force in the country; the purpose of this imposition is to ensure citizens' contribution to state revenues and to cover state expenditures, in addition to achieving the state's social or economic objectives (Abonsar, 2021, p 33).

2.3.2 Justifications for the Use of Digital Technology in the Tax System:

The Algerian tax system began implementing digital and electronic technologies in 2019 as part of a project to modernize the country's tax system. This project aims to improve the efficiency, transparency, and effectiveness of the tax system, with digital tax audits now being conducted across all tax directorates. Employees were also trained and empowered to use digital tax systems, with a focus on providing technical and operational support to users and those interacting with the tax system. The initiative seeks to improve the system by increasing tax revenues, reducing arrears, combating potential fraud and evasion, and achieving overall fairness and transparency.

3. Study Methodology:

This study generally adopted a descriptive-analytical approach, employing a survey method through a questionnaire distributed to a random sample of employees at the Tax Directorate of Oran. This questionnaire consisted of a set of questions measuring the study variables for the purpose of collecting primary data, which was processed using the Statistical Package for the

Social Sciences (SPSS v23). Subsequently, the hypotheses were tested to formulate the final results.

3.1 Research Tool:

Data was collected through a questionnaire designed to assess the use of digital economy and its impact on the efficiency of the tax system. The questionnaire included 20 items divided into two main sections:

Section One: Digital economy in its three dimensions (15 items).

Section Two: tax systems efficiency (5 items).

Each item was rated on a five-point likert scale, and the questionnaire also collected demographic information such as age, gender, educational level, and monthly income.

3.2 Study Population and Sample:

The study population consists of all employees of the Tax Directorate of Oran Agency, while the study sample included 70 employees selected randomly from the study population.

3.3 Characteristics of the Study Sample:

The study sample is characterized by several demographic characteristics, which can be summarized as follows:

3.3.1-Gender:

Table 1: Distribution of the study sample by gender

Variable	Level	Frequency	Percentage
Gender	Male	50	72%
	Female	20	28%
	Total	**70**	100%

Source: Prepared by the researcher based on the SPSS outputs.

Table **1** shows that the number of males in the sample was 50, representing 72%, while the number of females was 20, representing 28%.

3.3.2-Age:

Table 2: Distribution of the study sample according to the age variable

Variable	Level	Frequency	Percentage
Age	25–under 35	10	14%
	35–44 years old	17	24%
	45–55 years old	13	18%
	55 years and older	10	14%
	Total	**70**	100%

Source: Prepared by the researcher based on the SPSS outputs.

Table **2** shows that the highest percentage of the sample distribution by age variable was 24% for the age group (35–under 45 years), while the lowest percentage was 14% for the age group (55 years and older).

3.3.3-Educational Level:

Table 3: Distribution of the study sample according to the educational level variable

Variable	Level	Frequency	Percentage
Level Of Education	Secondary level and below	10	14%
	Bachelor's	15	21%
	senior technician	20	29%
	Engineer	25	36%
	Ph.D.	00	00%
	Total	**70**	**100%**

Source: Prepared by the researcher based on the SPSS outputs.

Table **3** shows that the highest percentage distribution of the sample by educational level was 36% for engineering degree holders, while the lowest percentage was 14% for secondary level and below.

3.3.4-Monthly Income:

Table 4: Distribution of the study sample according to the Monthly Income variable

Variable	Level	Frequency	Percentage

Monthly income	Less than 30,000 AD	05	07%
	from 30,000 AD–49,000 AD	15	21%
	from 50,000 AD–69,000 AD	40	57%
	70,000 AD and above	10	15%
	Total	**70**	100%

Source: Prepared by the researcher based on the SPSS outputs.

Table 4 shows that the highest percentage of the sample distribution by monthly income variable was 57% for the income category (from 50,000 AD to 69,000 AD), while the lowest percentage was 7% for the income category below (30,000 AD).

3.4- Reliability of the Study Instrument:

To test the reliability of the questionnaire items, alpha Cronbach coefficient was used, as shown in the following table:

Table 6: Reliability Coefficients for Study Variables

Variable	Number of Items	Reliability Coefficient
Digital payment	5	0.81
Digital tax invoicing	5	0.75
Digital Technology Techniques	5	0.72
Tax Systems Efficiency	5	0.80
Internal Consistency of the Study Instrument	20	0.78

Source: Prepared by the researcher based on the SPSS outputs.

3.5 Results of Hypothesis Testing:

To test the validity of the hypotheses, we first conduct a multiple linear regression analysis to determine the impact of the independent variable with its dimensions on the dependent variable, as follows:

Table (07): Results of the multiple regression analysis to test the effect of the independent variable with its dimensions on the dependent variable.

Dependent variable: tax system efficiency						
Independent variables	**B**	**Beta**	**T. test**		**R^2**	**Adj.R^2**
			Value	**Sig**		
Constant	(1,36)		5,48	(0,00)	0,550	0,521
Digital payment	0,24	0,31	3,45	(0,01)		
Digital tax invoicing	0,19	0,25	2,63	(0,04)		
Digital Technology Techniques	0,20	0,28	2,97	(0,02)		

Source: Prepared by the researcher based on the SPSS outputs.

Table 07 shows that the coefficient of determination (R^2) was estimated at 0.550; this means that 55% of the variations in tax system efficiency stemming from variations in the dimensions of the digital economy.

The values of the impact factor (B) were as follows: (0.24) for the digital payment dimension, (0.19) for the digital tax invoicing dimension, and (0.20) for the digital technology techniques dimension. This means that a one-unit increase in the digital economy as measured by the dimensions of digital payment, digital tax invoicing, and digital technology techniques leads to an increase in tax system efficiency of 24% attributable to digital payment, 19% to digital tax invoicing, and 20% to digital technology techniques.

With regard to the significance test for each independent variable individually, we find that the t-test indicates the presence of an effect for the independent variables (digital payment, digital

tax invoicing, and digital technologies), with t-values for these variables amounting to (0.01), (0.04), and (0.02) respectively, which are below the assumed significance level ($\alpha \leq 0.05$). This means that these variables are statistically significant in the regression model.

Secondly, we conducted the analysis of variance (ANOVA) for the regression model as follows:

Table (08): Analysis of variance for the multiple regression model (ANOVA)

Source	F. test	
	Value	**Sig**
Regression	18,6	0,000

Source: Prepared by the researcher based on the SPSS outputs.

Table (08) shows that the F-test value is 18.64, which is statistically significant at the 0.000 level; this explains the effect of the independent variables as a whole on the dependent variable and, consequently, the significance of the model.

4. CONCLUSION:

The use of the digital economy solutions is generally aims to improve the services provided to better meet the needs of beneficiaries. Additionally, it aims to reduce the time and effort required to provide and access these services. The digitization of the tax systems is also one of the main objectives pursued by various tax authorities to facilitate cooperation and operational communication among different parties. Consequently, it has become necessary to develop and digitalizing the tax systems to

improve its efficiency and achieve the targeted administrative development.

In this context, it is essential to provide the necessary resources to develop and build the capacities of the tax staff, train them for using modern technological and techniques tools as well as various artificial intelligence applications, and strive to develop communication networks and infrastructure to deliver tax services and eliminate various forms of tax fraud and evasion.

- **Study Findings:** The final results derived from this study revealed the following:

1- The use of the digital economy has a positive impact on the tax system efficiency in the Tax Directorate of Oran, as the most changes in the tax system efficiency can be explained by digital economy factors.

2- The use of digital payments has a positive impact on the tax system efficiency in the Tax Directorate of Oran.

3- There is a positive effect of digital tax invoicing on the tax system efficiency in the Tax Directorate of Oran.

4. Digital Technology techniques have a positive impact on the tax system efficiency in the Tax Directorate of Oran.

- **Study Recommendations:** In light of the above findings, we recommend the following:

1- The need to adopt an integrated and phased approach to digitizing the tax control system based on an analysis of existing tax gaps.

2- The need for the integration between digital tax systems and other digital data systems at the level of government e-services.

3- The provision of necessary resources to develop and build the capacities of employees and train them on digital tax and audit methods, including financial applications, big data technologies, and artificial intelligence techniques.

4- Tax authorities should focus on the periodic development of the digital financial tools that they use, and provide guidance on how to

use new digital services to increase their adoption by the tax directions employees.

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