

Taxation Versus Processing of Personal Data

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Abstract: We often think that the services offered by internet giants like Google, Facebook, Viber, Yahoo, Gmail... are for a fee because in fact no payment is requested. But are we sure too because ultimately, these are for-profit companies whose profit amount is estimated about billions of dollars.

In truth, the internet giants operate thanks to the collection of personal data which is communicated voluntary or involuntary by internet users. Following this, the data will be analysed, filtered, and used in different ways which raises a lot of concerns on a legal and tax level.

Keywords: Taxation, personal data, internet, privacy, digital economy

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Introduction:

We live today in the digital age, a boon for most people. After long hours of waiting for a simple phone call, applications like Viber or Immo now offer the ability to send messages, share files, and even make phone calls from anywhere in the world. Other sites offer music, books, and novels for download.

We often think that the services provided by internet giants like Google, Facebook, Viber, Yahoo, Gmail, etc., are free because no payment is requested. But can we be so sure ? After all, these are for-profit companies, and their profits run into billions of dollars.

To understand how digital companies make profits, we need to focus on the source of those profits. In fact, we notice that certain applications can only be downloaded if they are allowed to access the address book, photos, browsing history, geolocation, or all the information contained on a smartphone. We also see that some websites can only be accessed if the user agrees to accept "Cookies"¹, whose primary function is to track the online activity of the user and, consequently, store and save information on the site's server.

Thus, the internet giants operate based on the collection of personal data, which is voluntarily or involuntarily shared by internet users. These data are then analyzed, filtered, and used in various ways². This vast amount of data, or what is now called "Big Data", is a goldmine ; it is the fuel of the digital economy³. This is explained by the fact that the information disclosed on the internet and collected by certain sites is later rented or sold to other companies for various reasons. It can be for commercial reasons, as is the case with Facebook, which uses the information shared on personal accounts (likes, comments, posts, etc.) to create targeted advertisements⁴. This is how a new market, the "Big Data" market, has emerged.

However, while the processing of personal data presents some advantages -such as facilitating access to certain websites and saving time- it also raises many concerns, both from a legal and tax perspective, which is why this issue is so important. First, it is worth noting that the manipulation of data is considered an infringement on individuals' privacy. Nowadays, simply connecting to the internet can reveal even the smallest details about a person, from their culinary preferences, clothing tastes, and political affiliations to their social status or geolocation.

¹ PUYRAIMOND Jean-Ferdinand, « *Le consentement de l'utilisateur d'Internet aux cookies* », In: Les Pages : obligations, contrats et responsabilités, Vol. 2020, no.73, 2020, p. 02 <http://hdl.handle.net/2078.3/232347> ; DINANT Jean-Marc, « *Les traitements invisibles sur Internet (Invisible processings on the Internet)* », Droit des technologies de l'information, In : Regards prospectifs : à l'occasion des vingt ans du C.R.I.D Dans Droit des technologies de l'information, Académia Bruylant, Bruxelles, 1999, pp. 271-299.

² The focus of this study is solely on analyzing the processing of personal data carried out by private websites, and not by public authorities.

³ Expression used by la revue mensuelle de l'association des anciens élèves et diplômés de l'école, La jaune et la rouge, Dossier Big Data le carburant de l'économie numérique, mars 2014, n° 693.

⁴ BEYNEIX Isabelle, « *Le traitement des données personnelles par les entreprises : big data et vie privée, état des lieux* », La Semaine Juridique, General Edition n° 46-47, 9 Novembre 2015, doct. 1260, p. 01 ; COLLIN Pierre et COLIN Nicolas, « *Missions d'expertise sur la fiscalité de l'économie numérique* », Ministère de l'économie et des finances, ministère du redressement productif, France, 2013, p. 31.

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To address this, most countries, including Algeria, have adopted legislation to protect the collection of personal data. This legislation aims, on one hand, to protect internet users during the collection or processing of their information, and on the other hand, to monitor websites that use information technologies, sometimes without users' consent, and with no time limits on how long the data can be retained.

From a tax perspective, the personal data market continues to be the subject of lengthy debates, particularly when it comes to taxing the revenues it generates. Today, the focus is on the revenues or profits derived from the collection of data, rather than just those from online sales of physical or intangible goods. This is partly due to the significant economic value of data, which is generally unknown to internet users, and partly due to the "free labor" provided by users, who often unintentionally and without charge give their data to companies. In fact, the profits generated from exploiting this data far exceed the value of the services provided to internet users, which encourages digital companies to engage in excessive data collection and storage. As a result, governments are trying to intervene to tax the actors of the digital economy, not only to increase tax revenues but also to limit the exploitation of personal data.

Thus, the fiscal tool can be a double-edged sword : on the one hand, it protects the citizen from the abusive exploitation of their data; on the other hand, it aims to preserve the state's tax revenue. That being said, it is important to question the taxation applicable to this new taxable subject. Should a specific tax be established for the activity of collecting and exploiting personal data ? Or should traditional fiscal rules based on the principle of territoriality continue to apply?

The most widely shared hypothesis is based on recent proposals developed in this area on the international scene and in comparative law. These seem to favor both options; even a specific tax always relies on existing concepts in international taxation, namely the principle of territoriality and the concept of a permanent establishment. These two concepts, derived from international tax treaties, have until today been considered the foundation for taxing business profits, although they do present -let's note it-certain shortcomings⁵.

The specificity of this tax, however, lies in its objective, which is to regulate the "Big Data" market. But before delving into this section, titled "Specific Taxation as a Regulatory Tool", it is essential to first define this new taxable subject. The first section is titled "Personal Data, This New Taxable Subject".

To address the research question, the methodology used relies primarily on scientific analysis, which is, first and foremost, factual, meaning based on actual facts, such as the massive processing of personal data on which the digital economy is built. It is also a comparative study based on the analysis of research and proposals made by international organizations and the experience of certain foreign countries.

As for the tools used in this research work, they primarily consist of journal articles related to the "processing of personal data", theses and dissertations on "corporate taxation,"

⁵ See it this way : YELLES CHAOUICHE Nassima, « *Le régime fiscal des implantations internationales d'entreprises* », Thèse de Doctorat, Faculté de droit, Université d'Oran 2, 2018.

Algerian legal and regulatory texts, as well as documents from various national and international organizations dealing with the taxation of personal data processing.

TITLE I : PERSONAL DATA, THIS NEW TAXABLE SUBJECT

Personal data is a new fiscal resource in the digital economy; however, it is still poorly understood by states and, in particular, tax administrations. Yet its importance and value are not negligible⁶. According to predictions from the World Economic Forum, the global data market will be worth over 500 billion dollars by 2024. As early as 2011, statistics from the United Nations (UN) showed that more data were created that year than in all of human history⁷. Thanks to the internet, companies have found a new, more lucrative and more economical challenge, as the individual has become the product, while the economic value of this data is often overlooked⁸.

In Algeria, e-commerce has surged over the past decade, and the number of online sales and service sites has grown rapidly. Here too, most sites, particularly those offering services, do not require any financial compensation in return. While the activity spread quickly, its legal framework remained underdeveloped, both for e-commerce itself and for the protection of personal data transmitted via the internet. In Algeria, these two aspects were only addressed by law from 2018 onward. Prior to this, the focus was on establishing general rules for electronic signatures (as opposed to traditional handwritten signatures) and electronic certification. These two processes were covered by the law of February 1, 2015⁹. It took three more years for a law, dated May 10, 2018¹⁰, to regulate e-commerce activities. One month later, Algerian lawmakers decided to regulate personal data processing with Law 18-07¹¹, which aims to liberalize data collection activities, as the income they generate is now considered taxable. The goal of this legislation is to liberalize the activity while regulating it.

Personal data thus constitutes a new taxable resource, based on particular concepts such as "free labor of internet users". In other words, what makes this taxable resource so unique is the fact that digital companies make internet users work for free, voluntarily or not, by providing their data without knowing its true value (**First Subtitle**). This clearly stimulates businesses -both traditional and digital- to engage in data collection and processing. The second and third steps of the data processing process are addressed in the **second Subtitle**. After the data is communicated by the users, it must be filtered and then used.

⁶ COLLIN Pierre et COLIN Nicolas, *Op. cit.*, p. 130.

⁷ Institut Montaigne, « *Big data et objets connectés. Faire de la France un champion de la révolution numérique* » : Rapp., avr. 2015, spéc. p. 3. Quoted by Robert Kirkpatrick, Director of UN Global Pulse, « *on the Value of Big Data* », theglobalobservatory.org, 5 novembre 2012.

⁸ BEYNEIX Isabelle, *Op. cit.*, p. 01 ; The same expression is used by WOLF Philipe « *Quand vous ne voyez pas le service payant, c'est que vous êtes le produit (revendu)* ». WOLF Philipe, « *Les trois paradoxes de la sécurité* », Revue mensuelle de l'association des anciens élèves et diplômés de l'école, La jaune et la rouge, Dossier Big Data le carburant de l'économie numérique, mars 2014, n° 693, p. 11.

⁹ Law No. 15-04 of February 1, 2015, setting the general rules relating to electronic signature and certification, J.O.R.A., No. 06 of February 10, 2015, p. 6.

¹⁰ Law No. 18-05 of May 10, 2018, on electronic commerce, J.O.R.A., No. 28 of May 16, 2018, p. 4.

¹¹ Law No. 18-07 of June 10, 2018, on the protection of individuals in the processing of personal data, J.O.R.A. No. 34 of June 10, 2018, p. 10.

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First Subtitle : The Concept of Free Labor by Internet Users

It is the development of the internet that has driven the expansion of the "Big Data" market for multiple public and private purposes¹². Moreover, it is not only computers, tablets, or smartphones that are connected to the internet, but also other devices like watches and glasses. It is, therefore, difficult to be discreet when users employ these various "spy" devices.

In fact, many data are unconsciously disclosed by internet users. For example, IP addresses -equivalent to a phone number- are stored on the website server. By leaving traces, these data can be used to create profiles and identify individuals¹³. On the other hand, some data are deliberately and individually provided, such as names, birth dates, email addresses, and geographic locations. This is how Facebook managed to obtain the CVs of its millions of users.

Under Algerian law, Article 03 of Law No. 18-07 of June 10, 2018, defines personal data as any information related to identified or identifiable natural persons. The identification of a person may be direct, i.e., when methods are used to recognize the person by their name, or indirect, when the methods only identify the user by their location or IP address. In addition to direct and indirect data, the aforementioned article provides examples of personal data, which may include physical data (height, shoe size, skin color...), physiological, genetic (DNA), biometric (signature, fingerprints...), psychological (intelligence, dementia...), economic (revenue, salary...), cultural (preferred entertainment...), or social (family status...).

Thus, Algerian law adopts a broad definition based primarily on any type of information related to a natural person that is processed or exploited. In comparative law, it has been highlighted for some years now that users -atural persons- play a significant role in the production chain. They are considered "volunteers" or "quasi-collaborators" of companies, as their data are collected without financial compensation. Indeed, in a globalized world, digital companies have managed to extend their activities worldwide while getting their users to work for free¹⁴.

Others, however, do not hesitate to describe this relationship as "master-slave"¹⁵ since the information stored on the user's server is almost automatically disclosed without compensation to websites.

Thus, it can be said that it is thanks to the growing number of internet-connected people and their free participation that digital economy companies make more money. Moreover, it should be noted that even though digital companies offer free services to their users, the revenue they derive from exploiting the data far outweighs the value of the service provided to users.

One can therefore challenge the "free" nature of the personal data market. Indeed, it seems that this data trade grants rights only to digital companies, while no financial compensation is

¹² On the processing of personal data by public authorities, see : art. 07 § 05 of law 18-07 ; In comparative law : OCHOA Nicolas, « *La spécificité de la protection des données personnelles en matière fiscale – l'exemple de l'annulation probable du FATCA* », Gestion et Finances publiques, 2017/6, n° 06, pp. 75-80.

¹³ BEYNEIX Isabelle, *Op. cit.*, p. 01.

¹⁴ COLLIN Pierre et COLIN Nicolas, *Op. cit.*, p. 130.

¹⁵ DINANT Jean-Marc, « *Les traitements invisibles sur Internet* », *Op. cit.*, p. 272.

provided to internet users. For this reason, the collaboration of internet users in generating the digital companies' revenue should be remunerated fairly. It would be unjust and unhealthy to exploit all types of information and then resell them at a high price simply because the person connected to the internet wanted to check their email inbox.

Second Subtitle : The Filtering and Commercializing Personal Data

After data collection by various websites, the next step is filtering. Indeed, personal data will only have value if they are analyzed and filtered to meet specific needs. This involves high-speed analysis... For instance, Google's search engine analyzes real-time internet user requests and provides instant results.

In practice, it involves algorithms used by digital companies to propose products based on recent purchases, searches, or browsing history¹⁶. These filtered personal data serve multiple purposes, such as processing. Algerian lawmakers also adopt this broad definition, considering it to be one or more operations applied to personal data, whether or not automated. Several examples are listed, including collection, recording, organization, storage, modification, locking, encryption, and even deletion and destruction¹⁷.

In practice, this data will either be stored by the site that collected it (e.g., Google, which keeps search histories for several years), or used for various purposes, sometimes unknowingly. For example, the GAFA (Google, Apple, Facebook, Amazon), considered the giants of the internet, use it to understand customer behavior and preferences. This is why they are sometimes referred to as "personal and behavioral data". To this end, companies sell data or, more accurately, statistics to their commercial partners-such as the number of times an internet user has searched for a specific product, service, or other.

For example, when dealing with medical data, research labs are keen to identify which medications interest a large portion of the population so they can produce more of them. All it takes is calculating which medicine has been most searched online over a set period. The same applies to searches about specific diseases, which can help laboratories target a customer base to sell appropriate medications¹⁸.

The sale of data or statistics is of interest to nearly every company. This includes airlines, railways, banks, financial institutions, insurance companies, and telecommunications operators... From this perspective, we can say that data facilitate access to certain websites, stimulate innovation, and advance scientific research, all under the umbrella of what is known as preventive medicine. However, data can also be diverted, manipulated, and exploited by other sites known as "data brokers". Indeed, there are several sites worldwide specializing in data processing for resale, such as IQVIA¹⁹, Xiti, and Localytics. For example, it has been revealed that Doctissimo (a health website) sends health-related data to its commercial partners, such as Xiti and Localytics²⁰.

¹⁶ BEYNEIX Isabelle, *Op. cit.*, p. 01.

¹⁷ See article 03 of law No. 18-07.

¹⁸ For medical data, see Article 05 of Law 18-07.

¹⁹ Multinational specialized in health data.

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Similarly, the Snowden affair serves as a notable example, where a young IT specialist from the NSA (National Security Agency) revealed to the press that the agency was monitoring all means of communication worldwide and thus collecting information on citizens, politicians, and even heads of government. It is, therefore, worth questioning the legality of such data manipulation²¹.

TITLE 2 : SPECIFIC TAXATION AS A REGULATORY TOOL FOR PERSONAL DATA COLLECTION

The collection of taxes owed by taxpayers has always been a source of many challenges, even within the framework of traditional commerce. The situation becomes even more complex when it comes to virtual commerce, which transcends state borders. The reason for this difficulty in imposing taxes is that the specifics of the virtual economy make it difficult to apply, in a strict sense, international tax rules based on the principle of territoriality and its corollary, the permanent establishment²². These two concepts, which form the foundation of international taxation, are adopted by the majority of states, including Algeria²³.

In comparative law, several proposals have been made to tax these profits²⁴. In the report presented by Pierre COLLIN and Nicolas COLIN, they proposed, more than ten years ago, a specific tax on the collection and use of personal data²⁵. The authors of this report were inspired by the contemporary mission of taxation, which is regulation. Therefore, the proposed tax should aim at regulation, and consequently, minimizing the processing of personal data by companies that do not comply with data protection legislation. This is a type of incentivizing taxation aimed at encouraging taxpayers to adopt rational behavior in this area... (**Second subtitle**), but it is taxation based on the fundamental concepts of international tax law, namely "permanent establishment" (**First Subtitle**).

First Subtitle : A Necessary Return to Traditional Notions of International Tax Law

The tax regime applicable to foreign companies was shaped based on the model of bilateral treaties related to the prevention of double taxation. This model, which Algeria also follows, was initially developed by the League of Nations (LN), and later, after its dissolution,

²⁰ Localytics is an analytics management application for mobile, designed to help brands improve, engage, and retain their users.

²¹ WOLF Philippe, *Op. cit.*, p. 12.

²² In this context, see : YELLES CHAOUCHE Nassima, « *Le Commerce Electronique, un Défi pour la Souveraineté Fiscale des Etats* », publié à la Revue IDARA de l'Ecole Nationale d'Administration, Alger, n° 46/1 - 2017, ISSN 1111 – 3561, pp. 39-64.

²³ In Algeria, it is only very recently that the state has decided to tax digital economy activities. The Finance Law for 2020 extended the application of the value-added tax (VAT) to online sales activities, setting a tax rate of 9% (compared to 19% for other goods). In this regard, see : YELLES CHAOUCHE Nassima, « *La TVA comme solution au problème de taxation du commerce électronique?* », Revue Européenne et Internationale de Droit Fiscal, n° 3-2021, pp. 383-390.

Other taxes are provided for, namely the single flat-rate tax (IFU), with the rate set at:

- 0.5% if these activities are carried out by a self-employed individual;
- and 5% for other taxpayers.

²⁴ See also : WOLF Marc, « *La TVA pour surmonter la crise de la territorialité fiscale* », Revue européenne et internationale de droit fiscal, Bruylant, n° 1-2017, pp. 94-101.

²⁵ COLLIN Pierre et COLIN Nicolas, *Op. cit.*, p. 121 et s.

by the United Nations (UN) and the Organisation for Economic Co-operation and Development (OECD)²⁶.

Since the development of this model, a fundamental principle has been adopted to tax the profits of foreign companies: the principle of territoriality. This principle generally provides for a division of taxation rights between the source state of the profits and the state of residence of the beneficiary. In other words, a company whose headquarters are abroad is only taxable in a state if it has a physical and material presence in that same state. This presence is manifested by the establishment of a permanent establishment in the relevant territory. It is a rather broad concept that encompasses any fixed business installation carrying out a given activity in the name and on behalf of the company. For example, a permanent establishment can take the form of a construction site, a mine, a branch, a management office, a store, etc²⁷.

Although this permanent establishment criterion is primarily based on the physical presence of an installation, it still seems useful, with some modifications, to impose taxes on the profits generated by digital companies. The solution examined by the French National Digital Council (CNN) focused on a new concept: the "virtual permanent establishment"²⁸. The Council did not attempt to define this concept precisely, but it clarifies -like most legal doctrines- that current tax rules based on the concept of permanent establishment as a tax criterion are not suited to the intangible nature of the internet. Thus, the solution would be to abandon this concept and instead focus on the criterion of "virtual permanent establishment", which would involve taxing a taxpayer whenever they engage in regular online activities directed at consumers in France²⁹.

As for the COLLIN and COLIN report, it later tried to define this concept. It argues that the virtual presence of a permanent establishment is contingent upon conducting an activity within a state's territory, an activity that relates to the processing of personal data of clients throughout their internet connection³⁰. This concept therefore highlights two points : the first is

²⁶ On this subject, see the thesis of YELLES CHAUCHE Nassima, « *Le régime fiscal des implantations internationales d'entreprises* », Thèse de Doctorat, Université Oran 2, Faculté de Droit, 2018 ; See also : AIS Souhila, « *Les conventions internationales en droit fiscal* », Mémoire de Magistère en Droit Comparé des Affaires, Université d'Oran, Faculté de droit, 2010-2011.

²⁷ See the definition of permanent establishment in Article 05 of the OECD Model Tax Convention on Income and Capital, relating to double taxation and the fight against tax fraud and evasion. According to this same article, a foreign enterprise has a permanent establishment in a state when it is represented there by a dependent agent acting on behalf of the enterprise and having powers enabling them to conclude contracts in the name of the enterprise.

²⁸ On the concept of virtual permanent establishment see : YELLES CHAUCHE Nassima, « *Le régime fiscal des implantations internationales d'entreprises* », Thèse de Doctorat, Université Oran 2, Faculté de Droit, 2018, p. 196 ; Stéphane GELIN, Clément HERR, « *L'imposition des profits des entreprises numériques : vers l'établissement stable virtuel et au-delà !* », Revue européenne et internationale de droit fiscal, Bruylant, n° 2-2021, pp. 193-201.

²⁹ Avis n° 8 du Conseil National du Numérique relatif à ses pistes de réflexion en matière de fiscalité du numérique, 14 février 2012, p. 06.

³⁰ COLLIN Pierre et COLIN Nicolas, *Op. cit.*, p. 123.

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the virtual presence of the company when it is conducting its activity³¹, and the second concerns the free collaboration of internet users³².

Thus, research has focused on the virtual presence of the company and its function. In the context of the OECD Advisory Technical Group's work, several criteria are identified to recognize the existence of a "virtual permanent establishment". Among these is "professional presence on-site", which requires that, to impose taxes on e-commerce activities, signs of the company's economic presence must be evident within the territory of a state³³. In the case of "Big Data", this is possible when the foreign company or site carries out data processing activities³⁴.

Therefore, the goal for the tax administration would be to prove that the virtual company is regularly engaged in activities related to the processing of personal data within its territory.

In summary, the same idea applied in traditional economics is transferred to the digital economy. It is still about maintaining the concept of sharing taxation rights between the source state and the state of residence, that is, between the state of the company's establishment and the state where the virtual permanent establishment is located.

Second Subtitle : An Incentive-Based Taxation for Rational Processing of Personal Data

The specific taxation of data processing is also an incentive-based taxation. As demonstrated earlier, the idea of incentive-based taxation in the context of personal data processing is a French proposal. According to the expert report presented by a State Councillor and a French tax inspector, it would be advisable not to waste time seeking an international consensus on the taxation of profits. Instead, it would be more prudent to apply incentive-based taxation based on the exploitation of collected data by websites³⁵.

It is an incentive-based taxation in the sense that it aims to encourage taxpayers to adopt rational behavior aligned with general interest objectives such as: the protection of public and individual freedoms while encouraging the emergence of new online services³⁶.

The idea would be to tax digital companies based on their behavior in relation to the exploitation of personal data. Thus, a company that applies a high level of data protection would be taxed less than one that exploits data without legal limits³⁷. The same approach is applied in environmental taxation, for taxes on polluting or environmentally harmful activities, except that instead of applying to polluting activities, it would apply to the processing of personal data in its broad sense.

³¹ OCDE, « *Les règles actuelles d'imposition des bénéfices industriels ou commerciaux prévues par les conventions conviennent-elles au commerce électronique ?* », rapport final du Centre Politique et d'Administration Fiscales, 2005, p. 72.

³² COLLIN Pierre et COLIN Nicolas, *Op. cit.*, p. 121 et 123.

³³ OCDE, « *Les règles actuelles d'imposition des bénéfices industriels ou commerciaux prévues par les conventions conviennent-elles au commerce électronique ?* », *Op. cit.*, p. 72.

³⁴ On the definition of data processing, see below.

³⁵ COLLIN Pierre and COLIN Nicolas, *Op. cit.*, p. 130.

³⁶ *Ibid*, p. 05 of the summary.

³⁷ *Ibid*, p. 131.

The aim is to discourage, through taxation, practices that do not align with general interest objectives, while at the same time encouraging, through tax reductions or exemptions, practices that are in line with these objectives³⁸. In other words, this taxation encourages taxpayers to adopt rational behavior regarding the collection and processing of data, for two reasons. The first is that the revenues generated from the exploitation of data far exceed the utility of the service provided to internet users. This situation motivates internet companies to adopt excessive levels of data collection.

The second reason, which is more important, lies in the legal protection of these data. It is noteworthy that the Algerian Constitution and law now protect individuals in the processing of their personal data. This is a fundamental, constitutional right, the violation of which is punishable by law³⁹.

In this case, any data processing can only be carried out after the explicit consent of the person who owns the data. Article 7 of Law 18-07, mentioned earlier, specifies this. It also states that the processing should not infringe upon the rights of individuals to their honor and personal or professional reputation. In this sense, the processing of data should not have as its direct or indirect objective any harm to human dignity, honor, or privacy of internet users. This also applies to public freedoms, such as freedom of movement, freedom of expression, freedom of business, commerce and industry, and the freedom of competition, etc⁴⁰.

Thus, Algerian law in this area is based on a few fundamental principles, which also constitute guarantees for internet users, namely: the prior consent of the individual internet user ; transparency or the right to access, meaning the right to know whether data is being processed, and for what purpose; the right to deletion or closure of data.

Are these principles always respected ? As for the consent of internet users before any data processing, it is generally due to ignorance and lack of time that users accept the terms of the website. Regarding transparency and the right to access, it is true that all sites publish a privacy policy through which they explain how data will be processed, for what purpose, and for how long. That being said, this privacy policy is usually very detailed and written in an incomprehensible manner, which discourages users from reading it. As for the right to deletion, it is regrettable to note that it is not entirely automatic, meaning that it is almost never possible to refuse the communication of data, or else access to the desired site will be denied.

CONCLUSION :

It emerges from the above that the fiscal tool can be a long-term solution, on the one hand, in protecting the rights of internet users against the abusive or excessive use of their data, and on the other hand, in protecting the financial interests of the state. A long-term solution because the amount of data that will be collected in the future will continue to increase. Indeed, it could be argued that the internet has become indispensable in our lives. The dependence on connected devices is a given and will never change. However, even with an incentive tax, one might

³⁸ *Ibidem*.

³⁹ Constitution of November 1, 2020, promulgated by Presidential Decree No. 20-442 of December 30, 2020, Official Journal of the Algerian Republic (J.O.R.A.), No. 82 of December 30, 2020, p. 04.

⁴⁰ Article 02 of law No. 18-07.

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pessimistically wonder if, in the end, we are not forced to accept the end of the concept of privacy, because the tax in question only encourages companies to reduce, not to stop, the abusive processing of personal data.

Is consent to the invasion of privacy ultimately the price to pay to access a simple weather website?