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The contribution of local tax collection to the achievement of local development: a case study of the local communities of ElBayadh during the period 2010–2020

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Abstract :

This study attempts to measure the contribution of local tax collection to the achievement of local development by studying the case of ElBayadh local communities during the period 2010–2020. Findings shows that local communities, which are responsible for local development, get only a small share of local tax collection revenues, While the rest goes to the state treasury. In addition, the achievement of local development depends on the size of the available funding because the revenues from local tax collection in the local communities of ElBayadh cover just 50% of the ordinary expenditures, making local communities budget in deficit.

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The study provides a set of recommendations, mainly on the necessity of amending the laws and legislation related to the distribution of the revenues from local tax collection and their adaptation to the nature of each region, and abandoning the aid meant for specific sectors, and provides new mechanisms for funding the local communities to allow comprehensive local development.

Keyword: local tax collection. Local development. Local communities.

1. INTRODUCTION

The local tax collection is among the most important financial resources of the municipalities because it helps in the financial coverage of the functions and occupations and in executing the various tasks in order to achieve comprehensive local development. In this context, because local tax collection is a main source to cover the expenditures of the local communities, the legislation has determined a set of direct and indirect fees and taxes to be the main revenues of its budget. Some of these revenues go into the budget of the local communities, while others are shared with other bodies. The local communities relies heavily on the local tax collection for its financial revenues, and, thus, the partial tax collection leads to a deficit and an inability to cover the expenditures. This leads to a budget deficit and hinders local development in general and the achievement of the underlined goals in particular. On the other hand, if the funding sources of the local communities are various, allowing it to achieve self-funding, it can achieve sustainable local development and eliminate the need for the intervention of the state to help manage its issues.

Based on what has been said, we can raise the following problematic:

To what extent does the local tax collection contribute to funding the budget of the local communities and the achievement of local development?

To answer this question, we raise the following sub-questions:

- What is the local tax collection, and what is meant by the local communities?
- What are the mechanisms for funding the budgets of the local communities through local tax collection? And are they enough?

- What is the concept of the local development?

To answer these questions, we hypothesize that:

- The local tax collection contributes highly to the achievement of local development through funding the budgets of the local communities.
- The mechanisms for funding the budgets of the local communities through local tax collection achieve the underlined goals.

1.1 Importance of the study:

The contribution of local tax collection to the achievement of local development in Algeria is a very important topic from both the scientific and practical sides. The scientific importance of the topic lies in the fact that it shows the status quo of local tax collection in the local communities according to the applicable laws in light of the amendments imposed by the administrative reforms of the state. As for the practical side, it lies within studying the status quo of the legal styles of the local communities fiscal resources through showing how they are distributed and the extent of their effect on the budget of the local communities and, thus, showing the effect on the local development**.**

1.2 Aims of the study: This study aims at:

- Determining the concept of local tax collection in Algeria;
- Determining the concept of local development;
- Determining the concept of the local communities in Algeria;
- Determining the size of the contribution of the local tax collection to achieving local development in the local communities of ElBayadh.

1.3 Method of the study:

To answer the problematic of the study and check the validity of the hypotheses, we used the analytical descriptive method.

1.4 Axes of the study:

To achieve the aims of the study, we divided it into three main axes. The first is about the theoretical frame of local tax collection and local development. The second

is about the theoretical frame of the local communities. As for the third, it is about the size of the contribution of the local tax collection to the achievement of local development in the local communities of ElBayadh.

2. The theoretical frames of local tax collection and local development

The local tax collection is the main source of funding for the local communities. Its revenues are used for comprehensive local development, which depends on the availability of the necessary financial revenues to cover the expenditures on the various development actions.

2.1 Definition of the local tax collection:

- ✓ It refers to the fees and taxes that fund the budget of the local communities (Wilaya and the local communities). In addition, it is the taxes imposed by the Wilayas and municipalities. The local communities rely on a fiscal system that is separate from the general system of the state. Its revenues are distributed in specific shares among them (Rahmani, 2003, p. 55). In addition, the Algerian Legislator defines the local tax collection in Law 08/90 of April 11, 1994, as a set of taxes and fees the local inhabitants must pay to the municipalities and Wilayas by a deadline.

2.2 Characteristics of the local tax collection:

It has a set of characteristics, namely:

- ✓ Regarding the authority of determining the tax pot, the Algerian Legislator assigned the municipalities the task of mobilizing special financial resources, mainly local taxes and fees, the incomes of their properties, and aids (Meliani, 2015, p. 45).
- ✓ Regarding the authority for estimating the tax average, the state determines all the types of taxes that go entirely or partially to the budgets of the local communities and their pots. The local communities have no freedom to determine the fiscal pot or impose specific taxes. The municipal assemblies are

granted the authority to impose fees according to proceedings ratified by the competent authority.

- ✓ &&l taxes, the state collects the taxes and then distributes them to the various authorities and municipalities. The municipalities do not have the authority to sue the tax evaders. Rather, they have the authority to collect some direct fees that are paid in return for some services. In addition, the process of distributing the fiscal resources to the various municipalities takes place through these state bodies (Ministry of Finance); the municipalities have no authority to refuse or object (Yahyaoui, 2004, p. 68).
- ✓ Dividing the taxes: the state determines the ratios of distributing the revenues of the taxes between it and the local communities. In addition, it determines the criteria followed in distributing the revenues of the common fund of the local communities and monitors its management through the Steering Assembly that is headed by the Minister of Internal Affairs and Local Communities, or his representative.

2.3 The structure of the local tax collection:

The Algerian Legislator obliges people to pay their taxes or fees, directly or indirectly.

First: the direct taxes: the direct taxes are applied to the value achieved by the tax payer from his income, wealth, or the estimation of the subject elements.

Second: the indirect taxes: The tax is indirect if the distributor can transmit its burden to another and, thus, becomes just a mediator. This tax has the stability and constancy of nature. Among the indirect taxes that are collected on behalf of the local communities,

Table 1: The distribution and percentages of the direct and indirect taxes

Designation of the tax		A/A	W	M	FCCL	SB	CIC	HH	NCTI	CTIC	FRE	FRH
DT	**PA**	GA 1.5%	0.4%	0.99%	0.75%	–	–	–	–	–	–	–
		AFS 03%	0.8%	1.6%	0.16%	–	–	–	–	–	–	–
	ET	MP	–	100%	–	–	–	–	–	–	–	–
		NMP										
	TPW	AAC	–	20%	–	60%	–	20%	–	–	–	–
	ST	2000 ~ 80000DA	–	100%	–	–	–	–	–	–	–	–
	FT	PA 05%	5%	40 %	5%	49%	1%	–	0.01%	0.24%	–	–
		OA										
	TEI	(07%–10%–15%)	–	50%	50%		–	–	–	–	–	–
	TP	(19%–23%–26%)	–	50%	50%		–	–	–	–	–	–
	SF	**AAC**	–	–	–	100%	–	–	–	–	–	–
	RF	**AAC**	–	–	–	100%	–	–	–	–	–	–
	CA	**AAC**	–	–	30%	50%	–	–	–	–	–	20%
	TTI	06 types	–	–	–	100%	–	–	–	–	–	–
		01 types	–	50%	–	50%	–	–	–	–	–	–
IT	**ST**	**SAC**	–	100%	–	–	–	–	–	–	–	–
	TEP	**PCD**	–	100%	–	–	–	–	–	–	–	–
	TP	A	–	100%	–	–	–	–	–	–	–	–
	HT	300,600,1200,2400DA	–	–	–	–	–	–	–	–	100%	–
	FT	AAIS	–	10%	15%	75%	–	–	–	–	–	–
		AAI	–	–	15%	85%	–	–	–	–	–	–
	RT	OPD	–	100%	–	–	–	–	–	–	–	–
	PT	500 ~1500 DA	–	100%	–	–	–	–		–	–	–

Source: prepared by the authors based on the finance laws.

NCTI: The national chamber of the traditional industry,**CTIC**: The chamber of the traditional industry and crafts, **FRE**: The fund of rehabilitation of the estates

FRH: The fund of the roads and the highways, **CIC**: Commerce and industry chamber, **SB**: State budget, **M**: Local communities, **A**/**A**: Amount/average, **W**: Wilaya

HH: Housing fund, **DT**: The direct taxes, **IT**: Indirect taxes.

PA: Tax on professional activity, **AFS**: The average of the fuels sector, **GA**: General average, **ET**: Estate tax, MP: The municipal properties (3-5-7-10%), NMP: The non-municipal properties (3-5-7-10%), **TPW**: Tax on properties (wealth), **AAC**: The amount according to the case, **ST**: Sanitation tax, **FT**: Flat tax, **PA**: The production activities, **OA**: Other activities, **TEI**: The tax on the estate incomes, **TP**: Tax on profits. **SF**: The stamp fees, **AAC**: The amount according to the case

RF: Registration fees, **CA**: Cars vignette, **TTI**: The tax on the total income (07 types)

ST: Slaughter tax, **SAC**: Sum according to the case

TEP: The tax on the estate permissions, PCD: Permission of construction, deconstruction…, **TP**: Tax on publicity, **A**: Advertisements, **HT**: Housing tax

FT: Flat tax (09%-19%), AAIS: The actions achieved inside the state, AAI: The actions achieved when importing, **RT**: Residence tax, OPD: Between 60DA and 600DA for one person per day, according to the rank of the hotel, **PT**: Parties tax

From the table, we deduce that the local communities do not take advantage of the taxes that have high profitability. In this context, they have small ratios, such as the tax on professional activity and the tax on added value. The biggest beneficiary is the state budget.

3. The theoretical frame of the local development:

The achievement of comprehensive local development is the most important objective for the local groups. It is made through the collaboration of the government and all the members of society. Local development has many definitions, such as the process where the efforts of the inhabitants and the governmental authorities are united to improve the economic, social, and cultural conditions of the local societies and to enable these societies to contribute to national development (Mohamed Jaber , 2000, p. 102). In addition, it is defined as the process through which we can achieve efficient collaboration between the efforts of the citizens and the public authorities (the state) to lift up the levels of the local gatherings economically, socially, and culturally for the sake of improving the quality of life in a comprehensive and complementary system (Abdul Motalib, 2001, p. 13).

Based on these definitions, we deduce that local development implies the notion of collaboration between all the actors to achieve development objectives that benefit the local inhabitants, who have a say in the development of the local territory. In addition, we can deduce some indexes that are related to the local development, such as:

- ✓ It relies on the local public's efforts.
- ✓ It needs continuous efforts to improve undesired conditions.
- ✓ The change from a specific situation into a better one.
- ✓ The care of all the categories, sectors, and domains.

3.1 The goals of local development are:

- ✓ The satisfaction of the basic needs of individuals (Ben Ghodbane, 2015, p. 31).
- ✓ The achievement of the self and the confirmation of a sense of belonging.
- ✓ The achievement of equality between individuals.

- ✓ Increasing the local income.
- ✓ Improving the living standards of individuals.
- ✓ Providing the freedom and ability to choose and express the opinion (Brahmi & Nadour, 2018, p. 85).

3.3the theoretical frame of the local communities:

The local communities have an important role in the achievement of the objectives of local development through the prerogatives and tasks assigned to them. They deal with the issues and aspirations of the individuals in society and execute the programs of comprehensive local development. In addition, the adoption of the local community system is almost unified in the entire world (Oulmi, 2006, p. 285).

4. The concept of the local communities:

The local communities are geographical units of the state territory. They are independent bodies in the Wilayas, cities, and villages. They deal with their issues and have a moral personality and financial independence (Hamdi, 1973, p. 17). In some states, they are referred to as the local rule because of their wide financial independence from the central state (to the point of being like a local government). We can distinguish the terms “local administration” and “local rule” because the latter includes aspects of traditional rule such as legislation, execution, and justice, while the former has nothing to do with legislation and justice because its role is limited to execution; the executive body is elected by the local people and is called in Algeria “the local communities” or "Wilaya.”.

The Wilaya: Ordinance 69-38 of May 23, 1969, on the Law of the Wilaya provides that the Wilaya is the territorial community of the state. It has a moral personality and financial independence. In addition, it is the decentralized electoral constituency of the state. It represents a space for the execution of the public, consultative, territorial, and solidarity policies of the state.

The local communities: Law 90/08 of the local communities defines it as a basic territorial community that has a moral personality and financial independence. It has a territory, a name, and a center. It is the basic political, administrative, economic, and cultural territorial community. It has a public moral personality with financial independence and the freedom of litigation.

4.1 Characteristics of the local communities:

- ✓ **Administrative independence** (Airiat, 2018, p. 92):

It is one of the most important characteristics that result ordinarily from the recognition of the moral personality. This is confirmed by Article 01 of the municipal law in Algeria.

- ✓ **Financial independence:**

The moral personality and administrative independence of the local communities make it obligatory to recognize their financial independence.

5. the contribution of the local tax collection to the achievement of local development in the local communities of Elbayadh:

The city of ElBayadh changed into a Wilaya during the administrative division of 1984.

5.1 Structure of the municipal budget:

Article 179 of Law 11-10 provides that the budget of the local communities includes two departments: the department of management and the department of equipment and investment. Each one is divided into compulsory, balanced revenues and expenditures. Moreover,

First: the revenues of the budget of the local communities:

This includes the sum of the funds collected by the local communities from different sources to cover the expenditures during a given period of time to reach the objectives. The Algerian Legislator determined the revenues of the local communities in Article 170 of the Law of the Local communities 11-10 .

Second: The expenditures of the local communities:

The budget for the expenditures of the revenues includes the total of the funds spent during the determined period. They are divided as follows:

- ✓ Expenditures of the management department.
- ✓ Expenditures of the equipment and investment department.

Table 2: The distribution of the revenues from tax collection during 2010–2020

Years/ budget	State budget%	Municipalities budget%	Wilaya budget%	FCCL %	Special funds budget%	Total
2020	81.71	11.01	1.84	4.07	1.39	100%
2019	80.50	11.89	1.94	4.50	1.16	100%
2018	86.63	8.34	1.72	2.54	0.77	100%
2017	79.05	12.96	2.66	4.37	1.00	100%
2016	78.79	13.15	2.68	4.38	1.00	100%
2015	78.75	13.16	2.82	4.33	0.94	100%
2014	75.53	13.05	2.68	4.80	0.94	100%
2013	78.21	12.68	2.64	5.23	1.24	100%
2012	81.99	9.99	1.68	5.16	1.19	100%
2011	78.58	12.10	2.51	5.59	1.23	100%
2010	77.46	13.01	2.60	5.84	1.08	100%

Source: prepared by the researchers, relying on the statistics taken from the administrative accounts of the general directorates of taxes.

We notice from the table that the state budget benefits the most from tax collection, followed by the budget of the local communities.

5.2 The distribution of the revenues from tax collection:

Table 3: a relative structure of the taxes and fees that the local communities benefits of

Years	Estate tax	Sanitation tax	Property tax	Flat tax	Rent tax	Professional activity tax	The added value tax	Total
2020	3%	7%	0%	57%	0%	22%	11%	100%
2019	3%	5%	0%	57%	0%	21%	14%	100%
2018	2%	5%	0%	51%	0%	32%	9%	100%
2017	2%	4%	1%	47%	0%	33%	12%	100%
2016	2%	4%	1%	49%	0%	33%	12%	100%
2015	2%	4%	1%	46%	0%	36%	12%	100%
2014	2%	4%	0%	46%	0%	34%	15%	100%
2013	3%	5%	0%	40%	0%	36%	17%	100%
2012	3%	6%	1%	40%	0%	27%	22%	100%
2011	3%	5%	0%	34%	0%	37%	20%	100%
2010	2%	4%	0%	35%	2%	36%	20%	100%

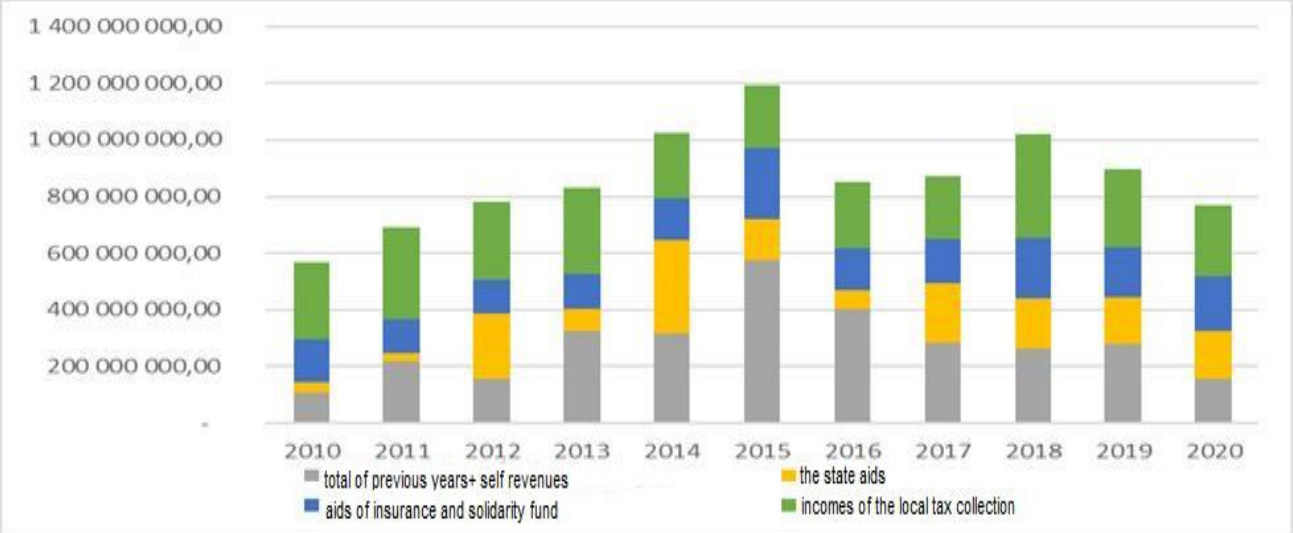
Source: prepared by the researchers relying on the statistics taken from the administrative accounts of the general directorates of taxes.

The table shows that the biggest ratio of the local taxes goes to the flat tax due to the fiscal system implemented on the tax payers who exercise commercial activities or crafts and whose turnover does not exceed the limit specified by the law of direct taxes. In addition, the tax on the added value is in the 2nd rank. This tax helps the local communities because 66% of it goes to its budget.

3. The development of the revenues and expenditures of ElBayadh local communities during 2010-2020:

✓ The development of revenues and public expenditures in the department of management in the local communities of ElBayadh during 2010-2020:

Figure 1: The development of the general revenues in the department of management in the local communities of ElBayadh during 2010-2020:



Source: prepared by the researchers relying on the budgets of the local communities of ElBayadh during 2010-2020.

From the numbers and results shown in the table, we see that:

- The revenues of the local communities include the state aid, the aid of the insurance fund, and the various self-resources of the local communities, in addition to the local tax collection.

- The general revenues differ according to the differences in the elements of funding previously mentioned.

Table 4: The contribution of the local tax collection to the management expenditures during 2010–2020.

Years	**The total of the expenditures of the management department**	**Incomes of the local tax collection**	**The rate of the contribution of the local tax collection to the expenditures of the management department**
2010	313 979 873,70	272 310 883,25	87%
2011	464 980 481,64	326 281 164,23	70%
2012	604 204 285,66	276 491 413,92	46%
2013	360 943 503,79	304 889 463,83	84%
2014	519 860 608,15	227 022 048,54	44%
2015	773 738 073,33	223 816 898,94	29%
2016	555 988 113,45	232 173 202,82	42%
2017	598 921 723,51	223 583 016,59	37%
2018	729 909 972,85	366 903 119,92	50%
2019	726 771 983,43	278 459 304,12	38%
2020	650 490 262,14	250 298 966,77	38%

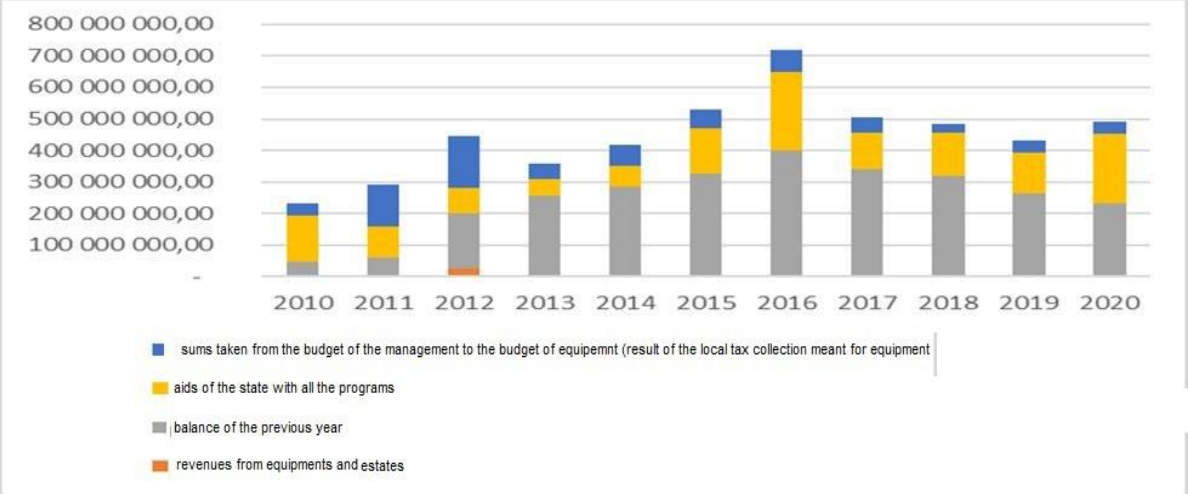
Source: prepared by the researchers relying on the budgets of the local communities of Elbayadh during 2010–2020.

From the table and figure, we notice that the contribution of the local tax collection to covering the public expenditures of the management department of

Elbayadh local communities differs from one year to another due to the amount of taxes collected from one side and the size of the programmed expenditures. In this context, the coverage rates were acceptable at 87% in 2010, while in 2015 there was a big deficit as the local tax collection contributed only 29% of the total expenditures. These numbers affected to a large extent the development at the local level, mainly on the social side, related to the expenditures of the employees, the various aids granted to cultural, sporting, and social associations, and the various vulnerable categories of society.

4. The development of revenues and expenditures in the department of equipment and public investment of the local communities of ElBayadh during2010–20200

Figure 2: The development of the general revenues in the department of equipment and public investment of the local communities of ElBayadh during 2010-2020



Source: prepared by the researchers relying on the budgets of the local communities of ElBayadh during 2010-2020.

From the table, we notice that the equipment budget of the local communities relies highly on the state's aid with their various programs. This limits the financial independence of the local communities and its freedom in recording the development

programs because the state aid is generally oriented toward specific programs that the local communities has no authority over, save execution.

Table 5: The contribution of the local tax collection to the public expenditures of the local communities of ElBayadh—the department of equipment and investment during 2010–2020.

Years	The sums cut from the budget of the management for the equipment budget (the outcome of the local tax collection meant for equipment)	The contribution of the local tax collection to the general revenues of the equipment budget		The contribution of the local tax collection to the expenditures of the equipment budget	
		The total of the collected revenues for the department of equipment and investment	The contribution rate	The total of the expenditures of the department of equipment and investment	The contribution rate
2010	35965224.37	230819606.14	16%	170619168.03	21%
2011	132687270.24	292572594.13	45%	110933252.79	120%
2012	164772461.01	446133399.64	37%	187679120.07	88%
2013	47907562.76	357194659.48	13%	64507292.07	74%
2014	65870419.19	416596345.22	16%	90109835.34	73%
2015	56824581.96	528654392.28	11%	154641444.47	37%
2016	68476760.15	728033781.33	10%	383598770.04	18%
2017	48869237.36	504843403.52	10%	18428204470	27%
2018	29075788.50	483972853.20	6%	218949061.91	13%
2019	39160801.51	433329292.69	9%	206162954.29	19%
2020	35724180.55	490167248.28	7%	289659827.76	2%

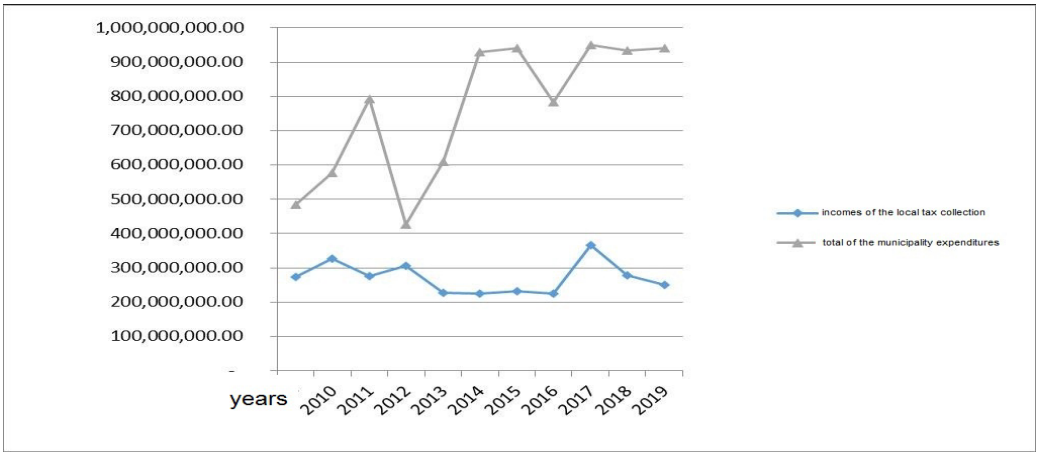
Source: prepared by the researchers relying on the budgets of the local communities of ElBayadh during 2010–2020.

From the numbers recorded, we notice the extent of the contribution of the local tax collection to the expenditures of the department of equipment and investment in ElBayadh local communities and the different rates from year to year. In this context, we find that in 2011, all the expenditures of the department were covered by the local tax collection revenues, and a surplus of 20% was recorded. However, in other years such as 2015, 2018, and 2020, there was a deficit due to

many factors, such as:

Economic factors include fluctuations in oil prices and the resulting economic shrinkage that negatively affects various local and national economic activities. The late bad health conditions that affected the national economic movement as a whole.

Figure 3: The contribution of the local tax collection to the public expenditures of the local communities of ElBayadh during 2010–2020



Source: prepared by the authors relying on the budgets of the local communities of ElBayadh during 2010–2020.

From the figure, we can deduce that the revenues of the local tax collection cover a low rate of the expenditures of the local communities of Elbayadh because in 2012 the coverage was 73%, which is the highest rate thanks to the austerity policies; however, in 2015 and 2016, the coverage rate was less than 30%, while in 2019 it was 27% due to the low collection compared to the increase of the various expenditures.

5. Conclusion:

Upon studying the topic of the contribution of the local tax collection to the achievement of local development in the local communities of Elbayadh during 2010–2020, we found out that:

- ✓ The local communities take advantage of the low rates of revenue from taxes and fees that have high profitability.
- ✓ The local tax collection contributes partially to the achievement of local development by funding the budgets of the local communities.

The mechanisms of funding the budget of the local communities through the local tax collection do not achieve the objectives because the main objective is to make the local communities financially independent, which is not the case in the local communities of ElBayadh, where the revenues from the local tax collection cover less than 50% of the expenditures on management, equipment, and investment. This makes the local communities of ElBayadh unable to pay ordinary expenditures and undertake development projects. In this context, it always waits for the various aids that are directed at specific sectors and cannot be touched. This, in turn, hinders local development and shows the absence of financial independence due to the nature of the poor local communities's industry. In this vein, the absence of an industrial fabric in the local communities, the bankruptcy of most of the national companies, such as Sopati Company, the shutdown of most of the national institutions, and the shift towards pastoral activity by the local inhabitants (which is exempt from taxes) highly reduced the incomes of the local communities and led to its financial deficit.

- ✓ Thus, we can recommend some solutions, such as:
- ✓ The state should waive some highly profitable taxes for the municipalities instead of providing conditioned aid for specific sectors in order to foster the financial independence of the municipalities.

- ✓ The fiscal bodies must be equipped with human and material resources to improve the process of tax collection and increase revenues.
- ✓ A percentage of the total collected sums must be devoted to the municipalities instead of subjecting each tax and fee to various distribution ratios.
- ✓ Municipalities must be encouraged to invest in productive sectors like those in developed states.
- ✓ The investment atmosphere inside the local communities must be improved, and investors must be encouraged through the necessary facilities.
- ✓ The industrial zone must be taken advantage of, and gatherings for small and medium-sized companies must be established.
- ✓ The available funding tools must be used, such as loans, either from financial companies or the state budget.
- ✓ The legislation that organizes the management of the local communities must be rethought.
- ✓ The legislation and laws of local tax collection must be rethought, taking into consideration the nature of the economic activities of each region.

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