

Analysis of the strategy of modernizing tax services offerings in Algeria: Approach using the quality process and survey to evaluate the opinion of taxpayers of the tax center « CDI » of Bejaia

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Abstract:

This article evaluates the strategy of modernizing tax services offerings in Algeria and discusses the prospects of adopting the quality approach within tax structures (DGE, CDI, CPI) at the national and local level. At the local level, we analyze the compliance of the tax center of Bejaia with the quality of service standard in terms of reception and handling of taxpayers' requests and then we evaluate the opinion of 45 taxpayers (transversal approach) with regard to the quality of the JIBAYATIC digital service offering. We develop a global and quantitative methodological approach by examining action measures, programs and modernization projects by addressing the perspectives and achievement reports and evaluate, through the survey method, the opinion of taxpayers of the tax center of Bejaia CDI. The results showed a development in the quality of the service offering through traditional channels, notably the access to the tax services, the reception and support of taxpayers, compliance with deadlines and listening granted to taxpayers. In terms of the quality of numeric service offering, the digitalization process is clearly progressing following the launch of the Jibaya'tic system in more than 92 CDI and CPI. Furthermore, the results of the survey showed that the tax structures of the wilaya of Bejaia recorded a clear improvement in the quality of the service offered thanks to respect for professional ethics and the introduction of the Jibaya'tic system which promoted traceability, transparency, monitoring of tax movements and therefore efficiency in the collections of tax resources.

Keywords: Modernization, Tax service, Jibaya'tic, Algeria.

Jel Classification Codes : E62 ; H2 ; P41.

Résumé:

Cet article évalue la stratégie algérienne de modernisation des offres de services fiscaux en Algérie et aborde les perspectives de l'adoption de la démarche qualité au sein des structures fiscales (DGE, CDI, CPI) au niveau national et local. Au niveau local, nous analysons en premier lieu, la conformité du CDI de Bejaia au standard de qualité de service en termes d'accueil et de prise en charge des requête et des préoccupations des contribuables, ensuite, nous évaluons l'opinion de 45 contribuables à l'égard de la qualité de l'offre de service numérisé JIBAYATIC. Nous développons une approche méthodologique globale et quantitative par l'examen des mesures d'action et des bilans de l'adoption de la stratégie de modernisation des offres de services fiscaux et évaluons par la méthode d'enquête, l'opinion des contribuables du CDI de Bejaia (coupe transversale). Les résultats de cette évaluation ont montré une amélioration de la qualité de l'offre de services relevant des canaux traditionnels notamment les conditions d'accès aux services, l'accueil et la prise en charge des

contribuables, le respect des délais et l'écoute accordées aux contribuables qui ont enregistré des résultats déplorables. Quant au processus de numérisation, son taux est en nette progression suite au lancement du système Jibaya'tic dans plus de 92 CDI et CPI au niveau national. Par ailleurs, les résultats de l'enquête ont montré que les structures fiscales de la wilaya de Bejaia ont enregistré une nette amélioration de la qualité de l'offre de service grâce au respect de l'éthique professionnelle et l'introduction du système Jibaya'tic qui a favorisé la traçabilité, la transparence, le suivi des mouvements fiscaux et donc l'optimisation des recouvrements.

Mots clés: Modernisation, service fiscal, Jibaya'tic, Algérie.

Jel Classification Codes : E62 ; H2 ; P41.

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I. Introduction

Today, the modernization of the tax administration through its transformation into digital mode constitutes a prerogative and a means of deploying tools to bring citizens closer to their administrations. Considerable efforts have been made to digitalize structures at central, regional and local level through the introduction of new information technologies (ICT) at ministerial level, and tax structures (tax centers and proximity). Many tax centers have introduced a new modernization programs marking a complete organizational overhaul through the establishment of the online declaration portal (Jibaya'tic) which constitutes a first experiment in teleprocedures intended to facilitate and simplify tax duty. This electronic tax declaration and associated payment system via the mass payment banking system (E-Banking) contributes to the modernization of the services offered by the Algerian tax administration and as well as to the efficiency in the collection of tax resources by eradicating possibilities of tax evasion and fraud. This teleprocedure system called JIBAYATIC permits to offer tax declaration and payment services remotely in an environment which ensures simplicity, user-friendliness and ease of use for taxpayers, particularly the management of large companies DGE, the tax centers CDI and proximity centers CPI. However, the functional enrichment and expansion of digitized tax services are at the heart of the reform already envisaged through the famous e-Algeria 2013 program, government action plans and international agreements and AA association programs. In order to optimize the performance of the Algerian tax administration, the new digitized system aims to streamline the flow of information between its users and to ensure the traceability and transparency of tax procedures in a secure environment. In this context, we evaluate at the global level, the strategy of modernization of tax service offers in Algeria and the results of the service quality benchmarks called the RQS provided by the general tax department DGI. Moreover, we examine the compliance of the CDI of Bejaia

with the quality of service standard in terms of reception and handling of requests and the opinion of 45 taxpayers with regard to the quality of the tax service offer digitized Jibaya'tic, counting on the pilot return of this first digitization experience carried out in the territory of the wilaya of Bejaia from 2022.

We take a global methodological approach by examining action measures, programs and modernization projects by addressing the perspectives and achievement reports. Furthermore, we develop the quantitative approach (transversal approach) by evaluating an opinion survey of 45 taxpayers in Bejaia using the survey method.

II. Analysis of the national strategy of the modernization of public administration

Through the e-Algeria 2013 project and the government's action plans, the country aimed to increase the diffusion and integration of ICT in public administrations and businesses in order to strengthen their governance and improve the functioning, organization structures and work within them as well as the quality of the service offering through their digitalization.

II.1 The e-Algeria 2013 project

With a view to consolidating the performance of the growth indicators of the national economy, particularly of the actors and entities forming the different cogs of the economy, specifically businesses and administrations, this action plan is structured around twelve important axes aimed at achieving the following objectives (Algeria, e-commission, 2008, pp 13-20):

- Acceleration of the use of technology in the administration “e-administration prejet” with a plan of 860 actions aimed to renovate public sector communication by strengthening intranet and internet networks, the use of digital technologies, the renewal of the IT equipment, applications and specific software and the dematerialization of documentation and the digitization of services offered by introducing e-banking, e-investment, e-business and e-commerce and other offers (13 actions for businesses). Furthermore, this axis aimed at the adoption of a computerized, secure and transversal system by ensuring fluidity during the circulation of information for all administrations as well as establishing on a global scale, coherent coordination structures at the national and intersectoral level (Algeria, e-commission, 2008, pp 13-20).
- Bringing citizens closer to administrations by allowing them better access to their networks, equipment and digital resources through the generalization of the use of the Internet within families and public spaces. Furthermore, thanks to the promotion of the digital market and the strengthening of high and very high speed telecommunications infrastructure, the country intended to revive the ICT industry and promote exports of ICT products by encouraging companies to export IT services and products as well as strengthening supervision in the ICT

industry through innovation, training and research.

- Introducing the digital transformation by planning at the government level (e-Government) the support actions of economic and social actors as well as the material, technical and human tools necessary to promote the economic and societal development (ADNANE H., BENLAHCEN L., 2022, pp.438-439). Indeed, the challenge of managing change in the e-Government project hinges on the deployment of technological skills of personnel (BENRAOUANE S-A, 2010, pp. 10-12) through the implementation of a priority program in terms of “higher and professional training in the fields of ICT as well as the consolidation of capacities for the use of ICT at all levels” (Algeria, e-commission, 2008, pp 13-20). This electronic planning would be supported by the establishment of a permanent sectoral committee of the Ministry of Post and Information and Communication Technologies and the Center for Studies and Research in Information and Communication Technologies (CERTIC), etc. (Algeria, e-commission, 2008, pp 13-20).

II.2 The government's main action plans for 2012, 2014, 2017 and 2021

Through the government programs, in particular plans introduced in 2010-2014, 2015-2019 then 2021, the country is engaged in economic, legal and financial reform in a context of consolidation of the sphere economic and financial and to establish organizational and institutional reform. This reform aimed (Algeria, 2014, p22) to:

- Improve the governance of economic, institutional and legal entities and fight corruption in public management as well as bureaucracy by seeking a simplification of procedures and the integration of ICT in the service offerings provided by these structures.
- Consolidate the economic and financial sphere by continuing the reforms undertaken in particular as part of the modernization of the financial and banking system.
- Ensure better rapprochement between the administration and residents by revising the legal and regulatory framework.
- The continuation of the modernization of public administration, particularly tax, with an expansion of its network, notably the growth in the population of local structures in a context of seeking to improve the quality of tax services.
- Adoption of a quality method to service delivery through the implementation within structures of a new international quality assessment method called the service quality benchmark RQS.
- Optimize the performance of the tax administration at the local level by promoting improvement in tax collections and better reallocation of its resources.

II.3 International cooperation programs dedicated to strengthening government action programs: The MARA, AMECO and P3A I, II, III projects

By launching e-Algeria 2013 project and the government's plans aimed at continuing the reform, the tax system was affected by several measures aimed at

(Algeria, 2012, pp 13-14):

- The renovation of the tax administration by the establishment of new structures, namely the Departments of large companies DGE, Tax Centers CDI and proximity Tax Center CPI and other structures.
- Developing the quality of the tax service offering by improving procedures for welcoming and informing taxpayers.
- The minimization of fraud in the payment of tax.

The *government programs* for the period 2010-2014 involved an amount of 20,000 billion Da (Algeria, 2012, p 19) in order to implement all programs aimed at organizational and institutional strengthening. In addition to this colossal investment, this government project was supported by several international cooperation programs, notably the P3A European cooperation program entitled "Support to the General Tax Directorate for improving its performance". This projects aimed to complete the process of reforms and improvement of relations between the tax administration and its citizens. In addition, in a context of continuing these reforms and contributing to state programs, Algeria benefited from the support of European international cooperation over the period 2000-2018 through the financial system modernization projects MSF, the Modernization and Assistance for Administrative Reforms program (MARA), the Economic Management Support program (AMECO) and the P3A I, II and III programs. Over the period 2000-2011, an amount of 75 million Euros (Fekhart H., 2011) was invested through the MSF, MARA and AMECO projects. For the period 2009-2018, the amount of the P3A I, II and III projects involved a financial flow of 96 million Euros constituting the EU contribution and 3 million Euros for the Algerian counterpart.

- The MARA program: This project initiated over the period 2005-2008 involved an amount of 25 million euros. It aims to modernize public administrations, particularly areas, customs and taxes, and the establishment of regulations linked to commercial activities. As part of this program, the DGI has set itself the objectives of adjusting tax legislation, increasing the network of management structures, notably the DGE, the CDIs and the CPIs, as well as improving the skills of human capital. (EU P3A, 2014, p9).

- The AMECO program: This program aimed to support the management of the economy over the period 2007-2011. This project involved an investment of 20 million Euros intended to consolidate the economic and financial spheres at the sectoral and regional level (UE P3A, 2014, p 8).

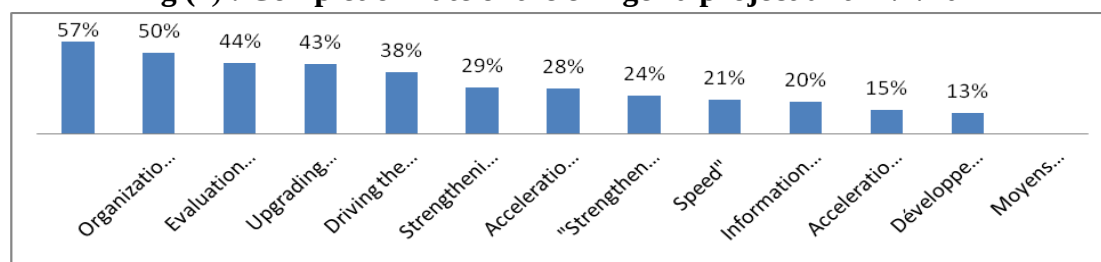
-The P3A project: The support programs for the implementation of the Association Agreement covered a total amount of 99 million euros over the period 2009-2018. They aimed to assist Algerian public administrations in the implementation of modernization and organizational restructuring programs by

providing them with expertise, technical assistance and the instruments to achieve the objectives of these programs. The implementation of the P3A program took place in three phases, namely P3A-I for the period 2008-2012 which was granted to France, P3A-II for the period 2012-2016 as part of the substantial technical assistance from the ministries of finance (5 million euro project) and P3A-III, 2016-2018 which aimed to ensure “the forecasting, monitoring and evaluation functions of the General Directorate of Forecasting and Policies » (EU P3A, 2014, pp 9-12).

III. Perspective and assessments of the achievements of the e-Algeria project and the government's action plans

The author Ali Kahlane (Kahlane A., 2018), indicated that until January 1, 2017, the rate of achievement of the E-Algeria 2013 project is around 29% with 287 actions carried out of a total of 1000 actions planned to implement the 12 planned axes. An envelope of more than 383.02 billion dinars was paid to implement 287 actions, 21.27% of which targeted the modernization of public administrations, i.e. 81.476 billion DA. Around 84% of the planned actions carried out concerned the modernization of public administration which recorded the completion of 242 actions out of the 868 planned, i.e. an achievement rate of 28%. For the rate of achievement of the axis relating to the integration of ICT in companies, it reached a rate of 15% with 2 planned actions carried out (2 actions out of 13) for an amount of more than 29.114 billion Da. Actions aimed at bringing citizens closer to their administration by facilitating their access to ICT equipment and networks amounted to nearly 151 billion Da or approximately 40% of the total budget devoted to the e-Algeria project. Of the 14 planned actions carried out, three actions were completed, representing an achievement rate of 21%. The strengthening of the high and very high speed telecommunications infrastructure involved an amount of 104.5 billion Da which enabled the completion of 5 actions out of the 20 actions planned with an achievement rate of 25%. In terms of promoting international cooperation and evaluation and monitoring mechanisms as well as organizational measures, an amount of 2.8 billion Da was invested to establish 11 planned actions carried out of a total of 19 planned actions. Finally, for the development of human skills, an envelope of 1.6 billion Da was deployed to implement 1 action carried out of a total of 8 actions, i.e. an achievement rate of 13%.

Fig (1) : Completion rate of the e-Algeria project until 1/1/2017



Source: Created by the authors using data from Kahlane, A. (2018). « Status of e-Algeria 2013 as of 12/31/2016.

III.1 Perspective of the modernization of the tax administration in Algeria: New organizational plan and launch of the process of dematerialization of services

The report on achievements provided by the Ministry of Finance showed that the reform undertaken had positive effects through a transformation within the organization of the tax administration, in particular through (:

- The creation of the Department of Large Enterprises DGE;
- The creation of Tax Centers (CDI) and proximity Tax Centers (CPI) and others communication structures.
- Simplification of tax procedures;
- The rearrangement of the different tax categories;
- The reorganization of services.
- The dematerialization of tax procedures, particularly electronic declaration and electronic payment, through the introduction of the "JIBAYATIC" information system.

In order to optimizing the tax administration and the collection of tax revenue, the architecture of the administration has been recomposed into three tax areas constituting the primary contacts for all taxpayers falling within of Algerian law. This renewal of the organizational plan appears through the adoption of three structures, namely:

- The Department of Large Companies DGE created in 2006: This structure attached to the DGI is the sole contact for the large-scale entities in Algeria and which are large companies under Algerian law with a turnover of more than 2 billion Da or under foreign law (by agreement) whose turnover is more than one billion Da. This structure responsible for managing corporate tax files is made up of 5 sub-directors (the sub-directorate responsible for hydrocarbon taxation, the sub-directorate responsible for tax files for common law companies and non-residents, the sub-directorate for control and of files, the litigation sub-direction and the resources sub-direction), a revenue service (tax revenue) and two others services (Ministries of finance, 2024).
- The Tax Center CDI created in 2008: This structure is attached to the tax department of the wilaya DIW and is responsible for the tax files of companies

falling under the real regime and not eligible for the DGE. It is broken down into three types of CID (type 1 between 8,000 and 120,000 files, type 2: between 8,000 and 4,000 and type 3: less than 4,000 files) (DGI, 2009, pp 1-6). The CDI includes three main services (main management service, main control and research service and the main litigation service), a revenue service and two services (reception and information service and the IT and information service).

Table (1) : Structures attached to tax services

	2008	2018	2024
The number of tax centers CDI	5 pilots projects	67	69 (operational 46)
The number of tax proximity centers CPI	0	244	258 (operational 147)

Source: established by the authors from the OFFICIAL JOURNALS OF THE ALGERIAN REPUBLIC N° 73, N° 64, N° 1729, letter DGI, 2008, p3.

- The Tax Proximity Center CPI launched in 2013: This structure is attached to the Wilaya Tax Department DIW. It is the structure dedicated to the management of taxpayer files under the IFU regime (individual companies), individuals covered by IRG agricultural income, land income, wealth tax and public establishments of an administrative or association or other organizations. It is made up of three main services (main management service, main control and research service and the main litigation service), a revenue service and two services (reception and information service and the IT service) (DGI, 2013, p 6). Analysis of the assessment of achievements showed a remarkable increase in the population of structures attached to tax services, particularly in the number of CPIs and CDIs created. As part of the restructuring of the tax administration, the creation of 255 CDI and 65 CPI was planned until 2020. In 2024, these programs made it possible to create 69 tax centers CDI (only 46 centers are currently opérational), an increase of 3% compared to 2018 and 258 tax proximity centers CPI (only 147 centers CPI are currently opérational), an increase of almost 6% (Ministry of Finance, 2020, pp 12-13). Furthermore, in the context of launching the process of dematerialization of tax procedures a system called JIBAYATIC has been introduced since 2017. This proposed system, which is free, simple and easy to handle, allows dematerialization of the manual tax declaration procedure and total automation of tax procedures. At the national level, since the launch of the Jibaya'tic system in 2017, its integration rate within CDI structures has increased significantly, going from 7.4% in 2017 (with the launch of 6 pilot projects) to 91.3% in 2024, or around 42 CDI equipped with the Jibaya'tic digital service offering. With the notable growth in the population of CPIs dedicated mainly to the IFU taxpayer, the number of CPIs equipped with the Jibaya'tic system has reached a number of 50 CPIs out of 147, representing an integration rate of 34.01% up to in 2024.

Table (2) : The integration rate of the Jibaya'tic system within the structures attached to the CDI and CPI tax services

	2017	2018	2024
Tax centers intergrating « Jibaya'tic service »	6 Projets pilotes	22	42
“Jibaya'tic” digital integration rate	7,46%	32,83%	91,30%
CPIs intergrating « Jibaya'tic service »	0	0	50
“Jibaya'tic” digital integration rate	0	0	34,01%

Source: established by the authors from letters from the DGI number 85 and 90, Monthly Bulletin of the DGI.

III.2 Perspectives of the adoption of the quality approach: Analysis of the results of the service quality benchmarks (RQS) and the overall performance indicators of the quality of service of the tax administration

In 2012, the DGI took the initiative to gradually adopt within the DGE, CDI and CPI structures a new method of evaluating the quality of service enshrining in its foundations the principle of "respect for rights and ethics professional" by setting up a reception system based on the offer of quality service respecting international standards. This quality evaluation technique designated by the RQS quality benchmark is based on the commitment of the public administration to respect 20 quality practices guaranteeing better taxpayer satisfaction. The RQS is made up of 5 important areas including an evaluation of the degree of compliance with certain commitment numbers. The RQS focused on three important evaluation measures which are (DGI, 2012, pp 1-7):

- Mystery calls: this indicator is used to audit telephone reception. It is made up of 4 indicators weighted to a coefficient measuring respectively (the rate of successful calls with a coefficient of 10%, the rate of response quality with a coefficient of 45%, the rate of lifting of anonymity with a coefficient of 15% and the coverage rate with a coefficient of 30%). From these four weighted indicators, a global and synthetic measure is determined by the development of a global indicator synthesizing all the indicators and measuring the overall compliance rate of telephone calls.
- The material observation: this component concerns an evaluation of the physical reception through the evaluation of 6 indicators which are respectively the availability of services, the lifting of anonymity, the conditions of physical reception, confidentiality, listening to taxpayers and telephone reception conditions. From these indicators, an overall synthetic rate of compliance with the material finding is obtained.
- Mail processing: this involves checking compliance with deadlines, dates and accuracy of the response, etc. This conformity assessment of mail processing focused on the following indicators: compliance with the mention of service contact details, compliance with the mentions of date, subject and place of issue

of the mail, compliance with the 30-day response deadline working hours and clarity and accuracy of the response.

In addition to this compliance rate measurement, the RQS provides the results of reception opinion surveys through evaluations of taxpayer satisfaction in relation to the three summary measures (telephone reception, physical reception and mail processing). Through these three satisfaction rates, an overall satisfaction measure is synthesized. Furthermore, by referring to the previous results, an overall performance indicator (overall indicator of the quality approach) is identified to measure the quality of service. The latter is calculated by the sum of the 5 weighted synthetic indicators and which are given as follows:

- Conditions of access to services (weighting coefficient 15%);
- The conditions for supporting taxpayers (weighting coefficient 10%);
- The quality of service provided (weighting coefficient 30%);
- Respect of deadlines (weighting coefficient 15%);
- Listening to taxpayers (weighting coefficient 30%).

Referring to the results of the quality of service benchmarks published by the DGI until 2018, the analysis of the weighted synthetic indicators of the quality of service revealed the following points (DGI, 2013 and 2015, Monthly Bulletins No. 65, 66, 82, p5, pp 4-6, pp 2-4):

- The indicator “compliance with the conditions of access to tax services”: the hearing of the DGI structures showed a rate of compliance with display commitments in terms of mentioning service contact details, satisfactory and clear improvement (based on a 15% weighting). This indicator increased significantly from 11.5% in 2015 to 13.65% in 2018.
- The supporting taxpayers indicator: the evolution of this indicator shows a very satisfactory rate confirming compliance with the commitments of all the structures interviewed.

Table (3) : Evolution of performance indicators of structures attached to the tax administration

Performance indicators	2015	2017	2018
Conditions of access to services	11,50%	11,65%	13,65%
supporting taxpayers	9,93%	9,90%	9,79%
the quality of service provided	21,91%	22,25%	25,25%
respecting deadlines	9,50%	10,65%	11,06%
listening to taxpayers	20,59%	20,70%	20,16%

Source: established by the authors from letters from the dgi numbers 65, 66 and 82, Monthly Bulletin of the DGI and ALGERIE ECO, 2019, “Taxes: the quality of service declined in 2018”,

- The quality of service indicator: the latter shows a marked improvement but remains slightly lower than the basic weighting rate set at 30%.
- Compliance with deadlines: for this indicator, the rate remained below the

average set at 15% but indicates an increase confirming the effort made to respond to requests from taxpayers of the audited structures as quickly as possible.

- The indicator « listening to taxpayers »: the listening rate is satisfactory. Its rate experienced a slight decline, recording a rate of 20% compared to a weighting of 30%.

Table (4): Result on the evolution of the overall service quality indicator ING-RQS

In %	2012	2013	2014	2015	2016	2017	2018
The rate of the overall quality of service indicator (ING-RQS)	72,2	79,8	80,5	73,43	72,62	74,26	79,96

Source: established by the authors from letters from the dgi numbers 65, 66 and 82, Monthly Bulletin of DGI and ALGERIE ECO, 2019, "Taxes: the quality of service declined in 2018".

The overall service quality indicator (ING-RQS) showed a regression in service quality with a loss of more than 8 points between 2014 and 2016 then an upward recovery indicating an improvement with a gain of 7 points between 2016 and 2018. Thanks to progress and compliance with commitments aimed at a quality of service practice, the score was very satisfactory, approaching a rate of almost 80% in 2018.

IV. Analysis of the compliance of the CDI of Bejaia with the quality standard of reception service and handling of taxpayers' requests and evaluation of the opinion of 45 taxpayers with regard to the quality of the Jibaya'tic digital service offering (CDI Bejaia pilot project 2022)

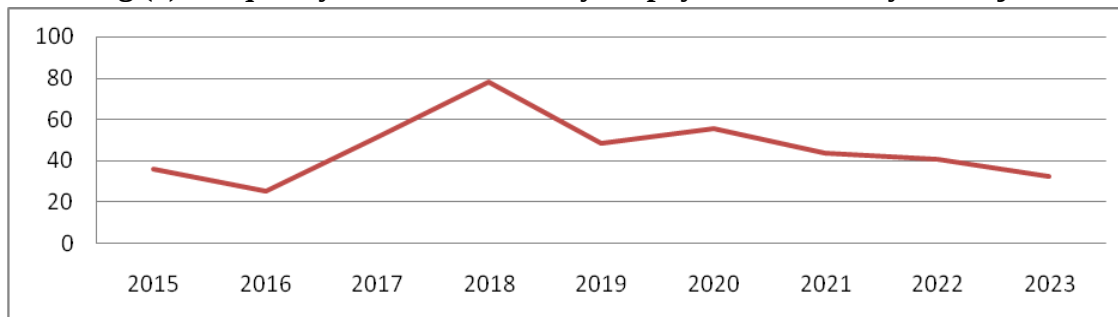
In this part, we evaluate the quality of the reception service offer and handling of requests from taxpayers relating to the tax structures attached to the wilaya of Bejaia by focusing on tools relating to traditional channels such as the report materials (frequency of annual visits: reception service, telephone calls as well as non-contentious requests and their processing). Furthermore, we examine the opinion of 45 taxpayers reporting to the Bejaia CDI and their assessment of the *quality of the JIBAYATIC digital service offering*.

IV.1 Analysis of the compliance of the CDI of Bejaia with the quality standard of reception service and handling of taxpayers' requests

The frequency of annual visits by taxpayers reporting to the tax structures attached to the wilaya of Bejaia has relatively decreased, going from nearly 36% in 2015 to 32% in 2023. This drop in visits is explained by the effort made to promote a better tax communication strategy based on providing taxpayers with intelligent tools (online documentation, leaflets and other information tools available at the tax reception service level: CDI, CPI, etc.) and digitalized

services (Jibaya'tic platform) promoting the substitution of tools relating to traditional channels with digitalized ones. Furthermore, this reduction can be induced by the improvement in the processing of requests implying a reduction in the number of material contacts made.

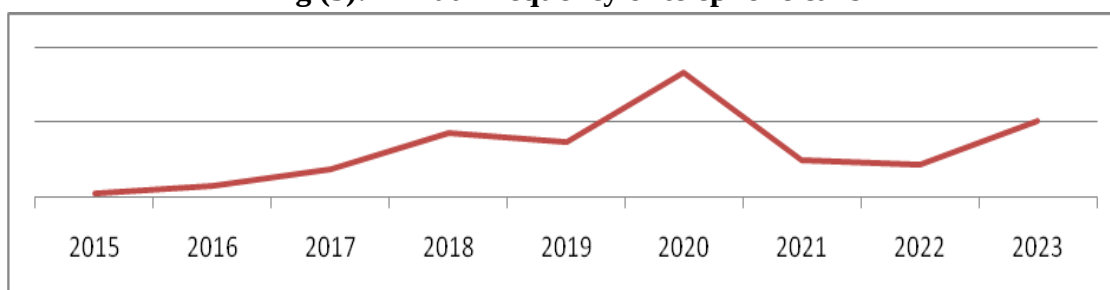
Fig (2): frequency of Annual visits by taxpayers in the wilaya of Bejaia



Source: established by authors from data collected at the Bejaia CDI.

The number of annual telephone calls received in relation to the active tax population increased relatively between 2015 and 2020 then decreased slightly from 2021, going from less than 0.4% in 2017 to nearly 2% in 2020 then to approximately 1% in 2023. This less and less frequent use of the telephone communication tool is explained on the one hand by the use of physical contact (annual visits) compared to telephone calls which the proportions of its annual figures represent rates lower than 2 % and on the other hand, the adoption of digital technology as a communication tool promoting remote information.

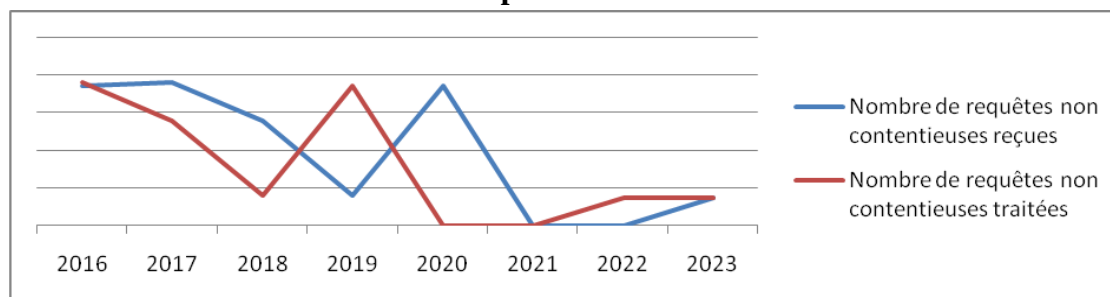
Fig (3): Annual frequency of telephone calls



Source: Established by authors from data collected at the CDI of Bejaia

In terms of non-contentious requests received, tax structures recorded a remarkable drop in the number of requests received between 2016 and 2023. The response rate to these requests is of the order of 100%. These results consolidate the hypothesis of respect for the commitment of the tax administration to promote good tax communication and a constantly evolving quality of service in order to achieve the objectives of the renewal of the tax service focused on an integrated administration-administrated relationship and coherent and an increasingly digitalized service offering.

Fig (4): Evolution of the number of non-contentious requests received and processed



Source: established by authors from data collected at the Bejaia CDI.

IV.2 Analysis of the quality of the JIBAYATIC service offer: Results of the opinion survey of 45 taxpayers of the CDI of Bejaia (transversal research)

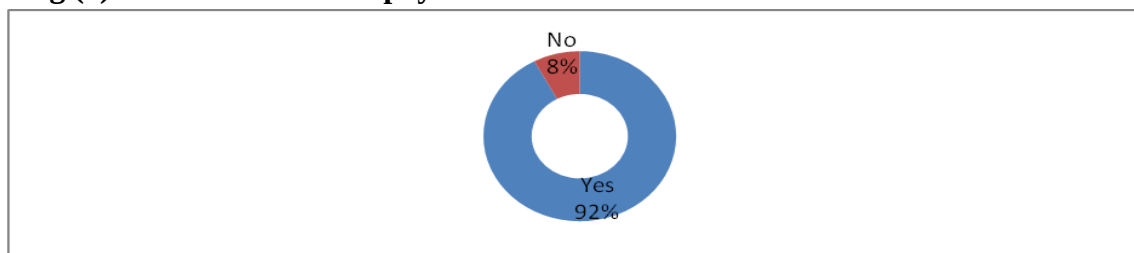
The questionnaire is a method of collecting data allowing the study of an observable event within a sample of individuals constituting a given population. In this study, we opt for transversal research which consists of selecting a sample of individuals representative of a population at a given time. However, through a questionnaire composed of multiple choice questions, we analyze the opinion of 45 taxpayers of the CDI of Bejaia for the period of 2022-2023. This opinion survey makes it possible to assess the quality of the JIBAYATIC digital service offering launched as a pilot project during the year 2022. In this context, we are directing the study on the analysis of the following three parameters;

- Conditions of access to the Jibaya'tic service and application of the principle of respect for confidentiality
- Availability of the service and the necessary documentation to download and complete through the system
- Efficiency, transparency and speed of processing and responses to requests for information on time.

A- Assessment of the conditions of access to the Jibaya'tic service and the application of the principle of respect for confidentiality

Around 92% of taxpayers surveyed are aware of the new Jibaya'tic system and are integrated into the system since the new regulations require them to make their declarations online. New taxpayers, 8%, have just integrated their file into the CDI and are unaware of the system's functionalities.

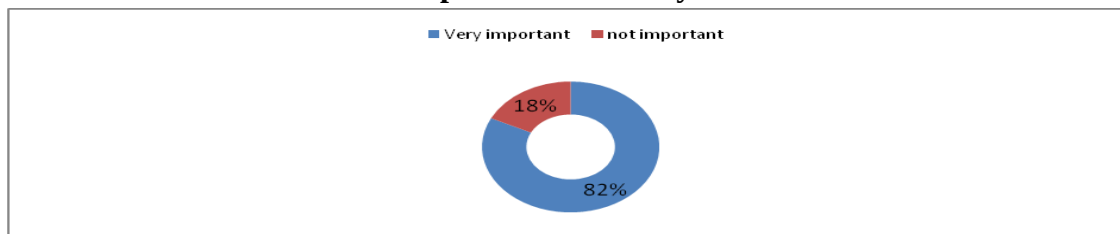
Fig (5): The number of taxpayers informed of the introduction of DJIBAYA' TIC



Source: established by authors from data processed by SPSS IBM 20 software.

In terms of assessing the usefulness of the system, 82% of taxpayers find that this system is very important because it offers secure access through protection by a confidential password updated every three months. Access to the platform is easy with around 92% of taxpayer responses affirming the ease of access to the system.

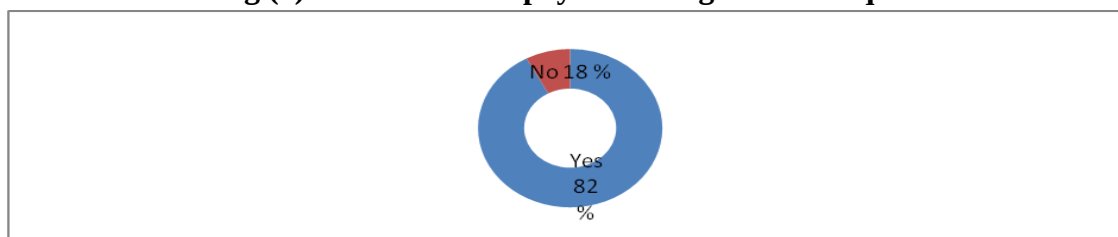
Fig (6): The rate of appreciation of the importance of the DJIBAYA' TIC system compared to the old system



Source: established by authors from data processed by SPSS IBM 20 software.

The method of accessing to the system involves making a request to join the system. In fact, 82% of respondents made a request for access since taxpayers who contact the CDI for all form requests (C20, roll extract, G50 or payment of IRG installments, etc.) must first complete the request for access to the platform.

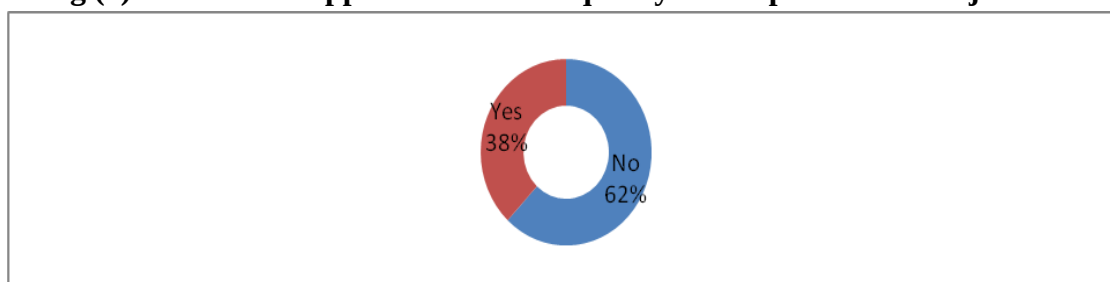
Fig (7): Number of taxpayers having made a request



Source: established by authors from data processed by SPSS IBM 20 software.

In the event that the taxpayer has not made a request, the administration will provide him with a special form to assign him a confidential password allowing him to access the JIBAYATIC system.

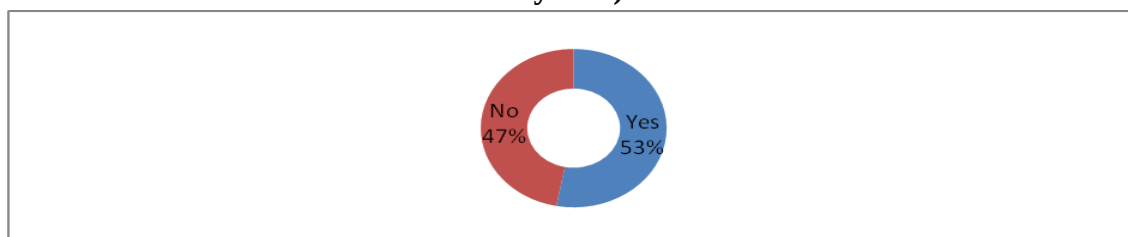
Fig (8): The rate of appreciation of the quality of reception of the Bejaia CDI



Source: established by authors from data processed by SPSS IBM 20 software.

In terms of quality of communication, 62% of taxpayers indicated that the reception service at CDI constitutes for them the main source of communication of information and guidance on the operation of the Jibaya'tic system and tasks to be accomplished via the system, in particular the procedures for access, electronic declaration, electronic payment and rectification of data and others.

Fig (9): The rate of appreciation of the quality of the system in terms of facilitating the completion of tele-procedure operations (electronic declaration and payment system)



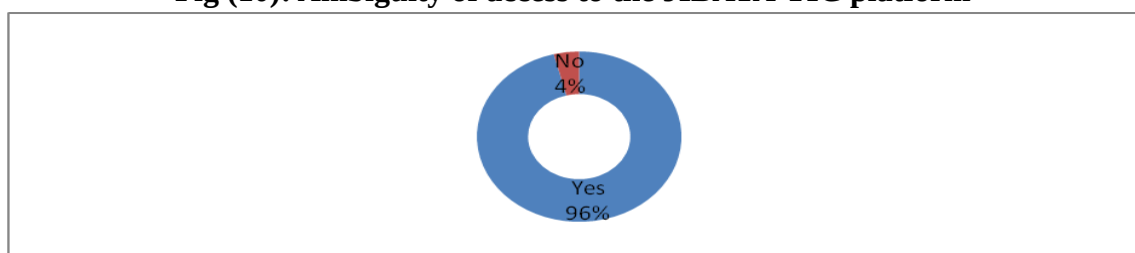
Source: established by authors from data processed by SPSS IBM 20 software.

The completion of tele-procedures on the platform seems to be ambiguous. Some taxpayers use professionals in the field, i.e. accountants, to carry out online declaration procedures. As a result, 53% of taxpayers in the real regime are monitored by the auditors, however the remaining 47% make their declarations themselves but with the involvement of the tax administration through the electronic declaration system.

The teledeclaration and telepayment service offer is free. 89% of taxpayers confirm this free service while 11% ignore this offer.

Technically access to the platform is easy. Connection problems often occur and affect the quality of service provided by the system. Although handling the system's functionalities requires a minimum of accounting and IT skills, 96% expressed a problem accessing the Jibaya'tic platform. Furthermore, taxpayers make their online declaration at the latest deadlines, which sometimes congests the network.

Fig (10): Ambiguity of access to the JIBAYA'TIC platform



Source: established by authors using SPSS IBM 20 software.

Taxpayers indicated that:

- 62% of these difficulties are due to bad internet connection, especially during monthly tele-declaration deadlines such as the G50. During this period, the access of the majority of taxpayers to make their payment before the 20th of the month congests the network because any delay involves automatic penalization by the system.

Table (5): The causes of ambiguities in access to the platform

	the workforce	% valid
Bad connection	28	62,2
Difficulty of handling	9	20

Others	8	17,8
Total	45	100,0

Source: established by authors using SPSS IBM 20 software

- 20% indicated problems linked to difficulty of handling, unfamiliarity with IT tools and lack of digital citizenship. In terms of difficulties due to bad connection, the waiting time to access the platform exceeds 1 minute for more than half of the respondents, i.e. 53%. This connection problem is due to low internet speed. The rest of the taxpayers indicated a quick and standard access time.

Table (6): Assessment of the waiting time to access the platform

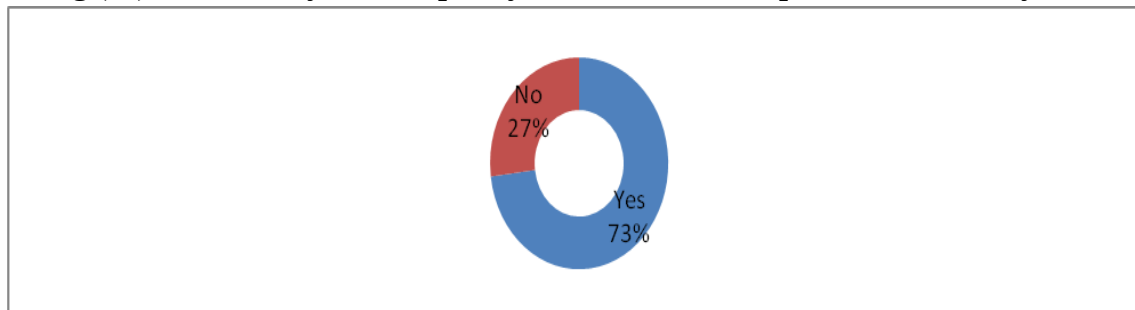
	the workforce	% valid
30 seconds	5	11,1
Less than d'1 minute	16	35,6
More than 1 minute	24	53,3
Total	45	100,0

Source: established by authors using SPSS IBM 20 software.

B- Assessment of the service availability parameter and the necessary documentation to be downloaded via the system

Around 73% of taxpayers indicated that the platform subscription file is available and the procedure is simple. 27% present difficulties and ignore the steps to survive.

Fig (11): Availability and simplicity of documentation provided via the system



Source: established by authors using SPSS IBM 20 software.

Around 50% of taxpayers confirm the availability of the documentation because it is available on the DGI website (download) as well as leaflets at the CDI reception service level. The 50% are unaware of this availability since they lack the culture and desire to research the websites, particularly those of the tax department. The electronic payment service is available on the site with around 16% of responses indicating having made the payment via e-banking. The remaining 84% indicated that they used the cash payment method at the debt collection agent level. Around 51% of taxpayers appreciated online payment and 49% still preferred cash over the counter due to a lack of digital citizenship among this population. Furthermore, the Jibaya'tic system grants the option of printing a payment notice on the site. The latter includes all information relating to the taxpayer as well as their regularization status.

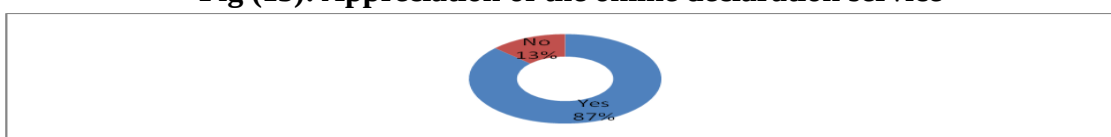
Fig (12): Availability and use of the electronic payment service



Source: established by authors using SPSS IBM 20 software.

For the electronic declaration procedure, the majority of taxpayers indicated that the annual electronic declaration is advantageous and allows them to submit the income tax return without travel expenses or additional costs. This procedure facilitates the collection and processing of information and allows the tax administration to have a single view of the tax files processed.

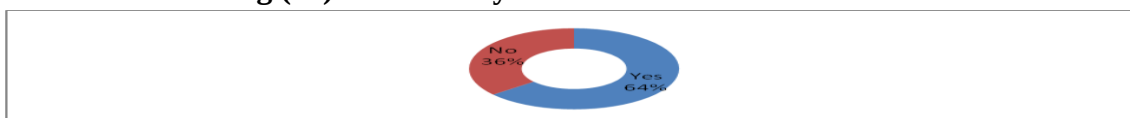
Fig (13): Appreciation of the online declaration service



Source: established by authors using SPSS IBM 20 software.

Jibaya'tic offers the possibility of rectifying data entry errors through the intermediation of the debt collection agent. Around 63% of taxpayers accessed this functionality through the Jibaya'tic system via the data entry agent with the application presentation sealed and signed by the interested party.

Fig (14): Availability of error rectification features

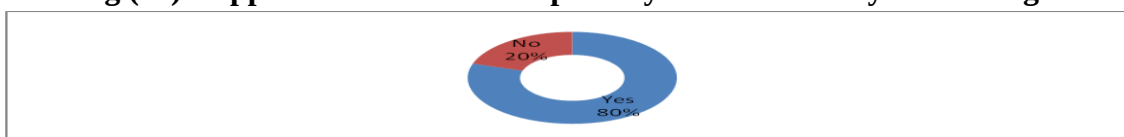


Source: established by authors using SPSS IBM 20 software.

C- Efficiency, transparency and speed of processing and responding to requests for information on time

Around 80% of taxpayers indicated that the system ensures the transparency and traceability of exchanges by making it easier for them to follow procedures, visualize tax movements for teledeclaration and recovery and fulfill their tax obligations when filing tax documents monthly declarations or annual balance sheets. During the online declaration procedure, taxpayers are obliged to make their annual declarations in the form of an abbreviated annual balance sheet called (ERA).

Fig (15) : Appreciation of the transparency and traceability of exchanges

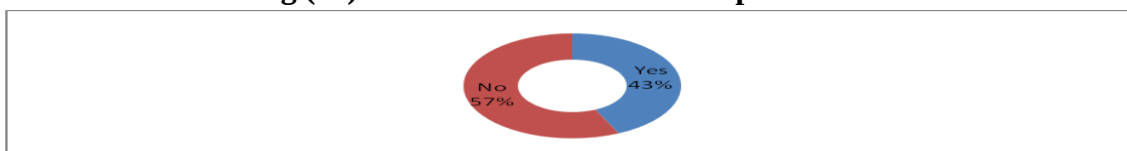


Source: established by authors using SPSS IBM 20 software.

The majority of taxpayers indicated that this system is a means of optimizing collections through its traceability, the monitoring of different tax movements

and its system for visualizing the status of regularization by offering online the possibility of printing the payment notice. Around 43% of taxpayers often received responses to their request, particularly for any changes to tax regulations and other information. The latter are often advised and informed by the tax administration, their accountant or through their investigation. The rest of the respondents indicated that they are not often notified and sometimes incur penalties.

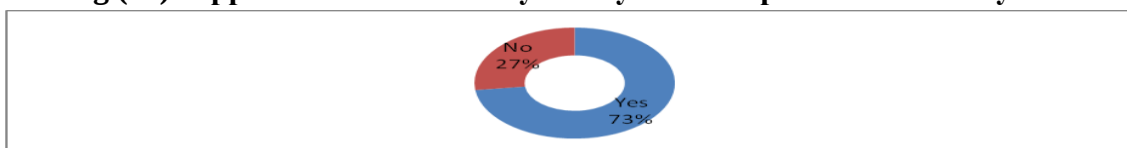
Fig (16) : Assessment of on-time response rates



Source: established by authors using SPSS IBM 20 software.

The majority of taxpayers understand the importance of the Jibaya'tic system which is more advantageous compared to the old system in terms of reconciling the taxpayer administered to its administration, rapid and cost-free processing, transparency and traceability of exchanges offered by monitoring, visualizing tax movements and facilitating the fulfillment of tax obligations. A minority, 27% of respondents, still prefer direct communication and rapprochement in physical and direct mode.

Fig (17): Appreciation of the Jibaya'tic system compared to the old system



Source: established by authors using SPSS IBM 20 software.

The majority of taxpayers (77%) measure the extent of the penalties incurred during declaration and payment delays, particularly with this new digital system. These delays are often linked to problems of system saturation (congestion due to late declaration), bad connection and low internet speed and generally non-compliance with declaration and payment deadlines.

Table (7): Are the penalties greater than those previously imposed?

	the workforce	% valide
Yes	35	77,8
No	10	22,2
Total	45	100,0

Source: established by authors using SPSS IBM 20 software.

V. Conclusion

The modernization of the tax service offering constitutes a capital asset for consolidating the digital transition process of public tax administrations in Algeria and promoting professionalism through respect for the taxpayer's right to access dematerialized services that comply with standards and regulations

international standards. The success of the programs aimed at the adoption of a strategy of modernization of tax services appears through the development of a more elaborate reception system, more efficient support for taxpayers, compliance with deadlines and listening granted to taxpayers in compliance with required standards. At the level of the wilaya of Bejaia, the tax structures have complied with the recommendations set out in the plans to improve the reception service and respect for professional ethics. The launch of the “JIBAYA’TIC” platform and other digital services have undoubtedly marked the beginning of the renewal of the tax service offer in Algeria by putting online intelligent tools facilitating the tax duty of taxpayers and offering means of calculating rights and penalties and tracking of tax movements with transparency, traceability and accuracy. The majority of taxpayers surveyed understood the importance of the Jibaya'tic system and its contribution to ameliorate the tax services particularly through its speed of processing files, its applications facilitating the monitoring and visualization of tax movements and its optimization by minimizing the risks of errors and late payment. This tax management will undoubtedly offer better control of flows, a fight against unpaid debts and therefore efficiency in the tax resource collection activity.

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