

New Developments in the Digitalization of Tax Administration in Algeria (Tabiyoukom –Qassimatouka Platform): An Exploratory Study Based on a Sample of Taxpayers.”

HAMAMDA Farid¹

*Laboratory for Legal Studies and Research in
the Light of the Challenges of Major Danger--
University of Souk Ahras – Algeria-
f.hamamda@univ-soukahras.dz*

SERRAI Salah

*Laboratory of Economic Strategies and Policies
in Algeria
University of M'sila- Algeria-
salah.serrai@univ-msila.dz*

Received: 14/03/2026

Accepted: 09/05/2026

Published: 10/06/2026

Abstract :

The digitalization of the tax administration is one of the main challenges on which the state focuses its public policies, due to the strategic importance of this administration, which plays a major role in maintaining the state's budgetary balance and thus contributes to improving economic and social well-being.

This study aims to highlight the manifestations of the digitalization of the tax administration by presenting the main platforms and applications available to taxpayers, such as, TABIOUCOM, and QASSIMMATOUK. The effectiveness of these systems has become increasingly evident over the years, particularly through an in-depth analysis of the Tax Service Center in the Souk Ahras province.

Keywords: Digitalization – Administration – Taxation – Service Improvement

JEL classification codes: Z62 ;D73

¹ Corresponding author, Hamamda Farid. f.hamamda@univ-soukahras.dz

Introduction:

In order to keep up with technological developments and respond to new innovations, the tax administration has not limited itself to previous electronic applications or platforms. Rather, it has diligently worked to create digital applications and platforms that align with technological advancements observed globally (chouvel, 2020), and in Algeria in particular. The aim is to ensure speed, accuracy, and quality in service delivery, as well as to combat all forms of corruption affecting the tax administration. (beloutar, 2025)

This initiative is part of the broader tax system reform program, through which a comprehensive reform of the tax administration has been undertaken—both legislatively (Goudri, 2020) by adopting laws aligned with ongoing developments, and technologically, through the implementation of modern electronic systems to meet new challenges and advance the modernization and reform of Algeria's financial sector (Bouras Nadia & Bouâcha Moubarak, 2017)

Research Problem

From this perspective, the problem of this paper can be formulated through the following question: **What are the main new developments experienced by the tax administration in the field of the digitalization of its services?**

Importance of the Study

The challenge of digitalization represents one of the major aspirations pursued by most countries around the world through the digital transformation of many public services. It is also a strategic direction adopted by Algeria in order to improve the services of the tax administration. This topic has recently attracted increasing interest from specialized researchers due to its considerable importance.

Objectives of the Study

This study aims to highlight the main developments that have taken place in the tax administration sector in Algeria, particularly:

- To identify the most recent platforms introduced by the **General Directorate of Taxes**.
- To present the content and procedures for using the **Tabioukom** and **Qassimatouka** platforms.
- To conduct an exploratory field study involving a number of taxpayers in the wilaya of **Souk Ahras**.

- To attempt to assess the effectiveness of the **Tabioukom** and **Qassimatouka** platforms from the taxpayers' perspective.

Research Hypotheses

This study includes several hypotheses that we will attempt to confirm or reject, namely:

- The **Tabioukom** and platforms are easy for taxpayers to access and use.
- The **Tabioukom** and **Qassimatouka** platforms have been widely appreciated by taxpayers.
- The digitalization of certain fiscal stamps and tax stickers has helped reduce the traditional queues within the tax administration.
- The **Tabioukom** and **Qassimatouka** platforms are well secured against hacking attempts.

Study Axes

To address the research problem, this paper is structured around three main axes:

1. The new developments related to the **Tabioukom** platform.
2. The new developments related to the **Qassimatok** platform.
3. A field study on the effectiveness of the digitalization of services related to fiscal stamps and tax stickers.

Research Methodology

In order to address the research problem, we adopted an **exploratory method** to evaluate the effectiveness of the **Tabioukom** and **Qassimatouka** platforms, relying on a **questionnaire** as a data-collection tool and using **SPSS software** for data analysis.

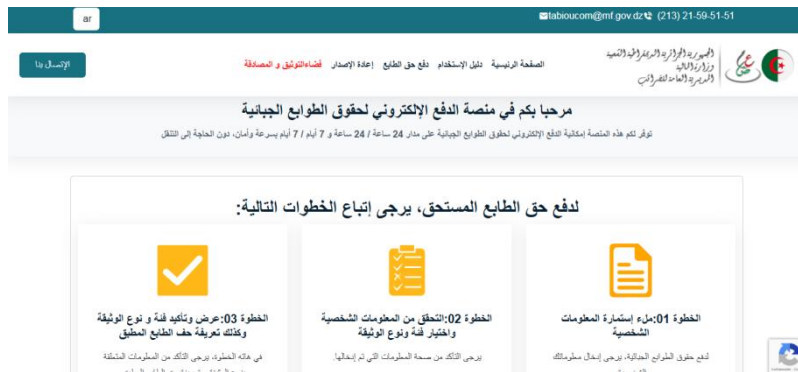
I. The "Tabioucom" Digital Platform

As part of the implementation of the Ministry of Finance's digitalization strategy, in line with the commitments of the President of the Republic to digitalize all sectors, the main objective is the promotion of good governance. Good governance is considered a key step in the comprehensive reform of political, economic, and administrative domains, including the financial sector, which is often exposed to various forms of corruption. (Siham Abad & Salah Eddine Soualem, 2022)

The digitalization of the financial sector and the optimal use of available resources help to realize several principles of good governance: participation, transparency, rule of law, equality, accountability, consensus, effectiveness, and efficiency (Asiya Ben Ayach & Mohamed Amin Okil, 2020)

The initiative also aims to bring the administration closer to citizens, improve the accessibility of public services, and enhance the quality of public service delivery, while ensuring principles of equality before public services, adaptability, and continuity of service.

On August 8, 2024, the new digital platform “**Tabioucom**” was officially launched, dedicated to the online payment of fiscal stamp duties. (finance, 2025)



A. Definition of the “Tabioucom” Platform.

“**Tabioucom**” is an application designed and developed by the **Directorate General of Taxes** using Algerian expertise. It is a digital platform aimed at facilitating the electronic and remote payment of fiscal stamp duties, as part of the Ministry of Finance’s efforts and in line with the strategic digital directives of the high authorities. The platform seeks to provide a smoother and more efficient payment experience for both citizens and businesses. As of November 2024, **75,614 stamp duty payment receipts** had been issued via the “Tabioucom” platform.

B. Services Offered by the “Tabioucom” Platform

- **Electronic Payment of Stamp Duties:** The platform allows users to pay online for stamp duties related to various documents and administrative procedures, saving time and effort.
- **Stamp Consultation:** Users can view the different types of available stamps and their corresponding fees.
- **Issuance of Payment Receipts:** After payment, users can obtain and print an electronic receipt, which serves as proof for the relevant authorities.

C. Objectives of the Creation of the “Tabioucom” Platform

The platform aims to improve and accelerate procedures, reduce the need for physical travel, and lessen the burdens on both citizens and institutions, while ensuring the protection of personal data and transaction security. (mahdi,

2025) Specifically, it allows for the payment of stamp duties related to passports issued in Algeria, national identity cards, and biometric driver’s licenses, using payment cards such as **Edahabia** and the **CIB interbank card**, available 24/7.

E. Theoretical Advantages of the “Tabioucom” Platform

The platform offers the following advantages:

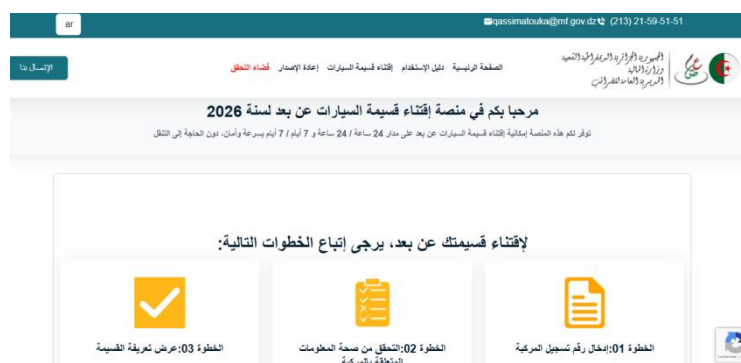
- **Time and Effort Savings:** Avoids the need to travel to post offices or local service centers to pay stamp duties.
- **Ease of Use:** Simple interface and intuitive navigation make payment accessible to all users.
- **Security:** Secure payment system protecting users’ financial and personal information.
- **Permanent Accessibility:** Payments can be made at any time (24/7) and from any location.

II. The “Qassimatouka” Digital Platform

In recent years, Algeria has made significant efforts to modernize and develop its tax administration as part of improving management and strengthening administrative efficiency, in line with technological and scientific advancements

Within this context, the digital platform “**Qassimatouka**” was launched on **March 5, 2025** by the **Directorate General of Taxes** to enable the online acquisition of automobile tax stickers via the website: <https://www.qassimatouk.mf.gov.dz>.

The launch of this platform represents a major milestone in the digitization of tax services, aiming to provide high-quality digital services that meet the highest standards of security and performance, while responding to the expectations of citizens (Goudri, 2020)



A. Definition of the “Qassimatouka” Platform

The “**Qassimatouka**” platform is an electronic portal that allows citizens to purchase their automobile tax stickers online in a simple and secure manner, without having to visit tax offices or post offices.

It is also defined as an official platform launched by the **Directorate General of Taxes** in collaboration with several public institutions to enable the remote and secure purchase of automobile tax stickers.

The platform allows users to immediately download the digital sticker after purchase, with the option to store it on a smartphone or print it for presentation during inspections.

B. Theoretical Advantages of the “Qassimatouka” Platform

Purchasing automobile stickers online offers several advantages:

- **Accessibility:** Purchase is possible at any time and from any location.
- **Speed:** The process takes only a few minutes, with immediate download.
- **Security and Transparency:** Secure payment environment supported by official authorities.
- **Reduced Congestion:** Limits crowds at tax offices and post offices.
- **Reprinting Option:** In case of loss, the sticker can be reprinted at no additional cost.

According to the **Directorate General of Taxes**, the electronically acquired sticker does not necessarily need to be affixed to the windshield; a digital or printed copy is sufficient for presentation during inspections. (Minister, 2025)

The **Qassimatouka** platform was established through cooperation among several institutions: the **Ministry of Finance**, the **Ministry of Interior and Local Government**, the **Ministry of Post and Telecommunications**, the **Economic Interest Grouping for Payment Systems (GIE Monétique)**, and the **Interbank Transaction Automation Company**.

This collaboration aims to strengthen the use of digital solutions in public transactions, contributing to digital transformation and improving the quality of services provided to citizens

III. Exploratory Field Study on a Sample Concerning the Reality of the Digitalization of the “Tabaakom” and “Qassimatik” Platforms at the Level of the Wilaya of Souk Ahras

1. Field Research Methodology and Study Tool

1.1. Field Research Methodology

In order to address the study’s research problem, we attempted to conduct an exploratory field study on a sample of taxpayers, accountants, and employees considered to be part of a local service of the tax administration during the year 2025.

We designed a questionnaire based on several references and after consulting a number of specialists in this field. We then distributed 54 questionnaires to the study sample. After receiving the responses, the study was conducted on the basis of 54 completed questionnaires.

1.2. : Study Tool

The collection of field data relied on a questionnaire designed according to the specific nature of the research topic. It consisted of two main parts.

The first part included four questions related to the personal data of the research sample (gender, level of education, academic specialization, and experience).

The second part included the questionnaire axes: the first axis contained 20 statements related to the independent variable, namely the digitalization of tax administration, while the second axis concerned the dependent variable, namely tax collection.

A five-point Likert scale was adopted to structure the response options for the statements, and their weights were determined as follows:

Table No. (01): Weights of response options and the arithmetic mean intervals according to the five-point Likert scale.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree.	Choix
5	4	3	2	1	Weight
5,00 -4,20	4,19 -3,40	3,39 -2,60	2,59 -1,80	1,00 – 1,79	Value

Source: Prepared by researchers

The interval length was determined by dividing the four intervals separating the maximum value (5) and the minimum value (1)—that is, 4—by the number of response options, which is 5. Thus, the interval length equals 0.80.

1.3. : Reliability Test of the Questionnaire and Normality of the Field Data

To conduct these tests, the Statistical Package for the Social Sciences (SPSS) software was used.

A. : Reliability and Validity Test of the Questionnaire

For this test, we relied on one of the most widely known tests provided by the SPSS program, namely Cronbach's Alpha coefficient. After entering the data into the program, the test results were as follows:

Table No. (02): Reliability Test According to Cronbach's Alpha Coefficient.

Number of Statements	Cronbach's Alpha Coefficient
40	0.950

Source: Prepared by the two researchers based on the results of the SPSS.

Given that the value of Cronbach's Alpha coefficient is **0.950**, which is higher than **0.6**, it can be said that if the same number of questionnaires were distributed to the same sample or to a similar sample from the same population, the response consistency rate would reach **97.47%**.

Therefore, it can be concluded that the questionnaire has a high degree of reliability.

The validity of the questionnaire is also measured by taking the square root of Cronbach's Alpha coefficient. In this case, the validity coefficient equals **97.47%**, which indicates that the questionnaire is capable of achieving the research objectives to a very high degree.

B. Analysis of Data Related to the Descriptive Characteristics of the Sample

In this part of the analysis, we present all the demographic characteristics of the studied sample in the form of the following percentage tables:

Table No. (03): Distribution of the individuals in the research sample according to the gender variable.

Variable: Gender	Frequency	Percentage
Male	21	38,9 %
Female	33	61,1 %
Total	54	100 %

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that the study sample, consisting of **54** individuals, is distributed according to the gender variable as follows: 33 women (61.1%), while the remaining **21** individuals are men (**38.9%**).

Thus, we can see that the majority of the study sample is composed of women.

Table No. (04): Distribution of individuals in the research sample according to the qualification level (education level).

Qualification Level	Secondary or Lower	Bachelor's Degree or Equivalent	Master's Degree	Magistère	Other Diplomas	Total
Frequency	6	27	18	02	01	54
Percentage	11,1 %	50,0 %	33,3 %	3,7 %	1,9 %	100 %

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that the study sample is distributed according to the qualification level as follows: **27 individuals (50.0%)** hold a Bachelor's degree or equivalent, representing the largest proportion. They are followed by **18 individuals (33.3%)** with a Master's degree. Next are those with a secondary education level or lower, totaling **6 individuals (11.1%)**.

Then come **2 individuals (3.7%)** with a Magistère degree, and finally, **1 individual (1.9%)** holds other diplomas.

Thus, we can conclude that the majority of the study sample has a university-level education. The predominance of this level can be explained by the requirements associated with working in the tax center.

Table No. (05): Distribution of individuals in the research sample according to the job function variable.

Job Function	Head of Center	Deputy Director	Department Head	Employee	State IT Engineer	Accountant	Taxpayer	Total
Frequency	1	4	11	22	1	4	11	54
Percentage	1,9 %	7,4 %	20,4 %	40,7 %	1,9 %	7,4 %	20,4 %	100 %

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that the study sample is distributed according to the job function as follows: **22 individuals (40.7%)** occupy the position of Employee, representing the largest proportion.

Next are the positions of Department Head and Taxpayer, each with **11 individuals (20.4%)**.

Then come the positions of Deputy Director and Accountant, each with 4 individuals (7.4%).

Finally, the smallest proportion (1.9%) is represented by 1 individual as Head of Center and 1 individual as State IT Engineer.

Table No. (06): Distribution of individuals in the research sample according to the professional experience variable.

Professional Experience	Professional Experience	5 to 10 years	11 to 15 years	More than 15 years	total
Frequency	12	10	18	14	54
Percentage	% 22,2	% 18,5	% 33,3	% 25,9	%100

Source: Prepared by the two researchers based on the results of the SPSS program.

From this table, we observe that the study sample is distributed according to the professional experience variable as follows: 18 individuals (33.3%) have 11 to 15 years of experience, representing the largest proportion.

Next are those with more than 15 years of experience, totaling 14 individuals (25.9%).

Then come individuals with less than 5 years of experience, numbering 12 (22.2%), and finally, those with 5 to 10 years of experience, numbering 10 (18.5%).

We can thus conclude that the majority of the study sample has significant professional experience, which makes their responses objective due to their expertise in the field.

2. General Orientation of the Sample's Responses on the Two Axes

To determine the general orientation (arithmetic mean and standard deviation) of the sample's responses for each statement of an axis or for the axis as a whole, it is necessary to create a new variable representing the sample's responses across the entire axis.

For example, we denote the variable for the responses on Axis 1 (independent variable: digitalization of tax administration) by the symbol R1, and the variable for the responses on Axis 2 (dependent variable: tax collection) by the symbol R2.

After analyzing the field data representing the sample's choices for the statements of Axes 1 and 2 using the SPSS program, the results were as follows:

Table No. (07): General orientation of the responses of the individuals in the sample concerning the two axes.

Accès S					Accès A				
Statement	Arithmetic Mean	Standard Deviation	Choice	Importance in the Axis	Statement	Arithmetic Mean	Standard Deviation	Choice	Importance in the Axis
S01	3,8704	,82522	Agree	18	01 A	3,9815	,68655	Agree	8
S02	3,9815	,81242	Agree	14	02 A	3,8148	,87035	Agree	16
S03	4,0185	,59845	Agree	10	03 A	4,0000	,75235	Agree	7
S04	4,0556	,76273	Agree	8	04 A	3,8519	,91954	Agree	14
S05	4,4444	,76889	Strongly Agree	2	05 A	3,8889	,81650	Agree	12
S06	4,3704	,75975	Strongly Agree	3	06 A	3,7963	,95916	Agree	18
S07	4,3519	,70463	Strongly Agree	4	07 A	3,8148	,99193	Agree	15
S08	4,1111	,83929	Agree	5	08 A	4,2963	,83845	Strongly Agree	2
S09	4,0000	,91115	Agree	12	09 A	3,6667	,91115	Agree	19
S10	4,0370	,82332	Agree	9	10 A	3,9259	,82076	Agree	10
S11	4,0000	,93162	Agree	11	11 A	3,6296	1,12092	Agree	20
S12	3,8704	,99140	Agree	17	12 A	3,8889	,83929	Agree	11
S13	3,9444	,83365	Agree	15	13 A	3,8148	,70240	Agree	17
S14	3,8704	,75351	Agree	19	14 A	3,8704	,84778	Agree	13
S15	3,6852	,88646	Agree	20	15 A	4,1111	,79305	Agree	6
S16	3,9074	,78352	Agree	16	16 A	3,9630	,75143	Agree	9
S17	4,0556	,78708	Agree	7	17 A	4,2593	,55577	Strongly Agree	3
S18	3,9815	,87934	Agree	13	18 A	4,2222	,57188	Strongly Agree	4
S19	4,0926	,95697	Agree	6	19 A	4,1481	,62668	Strongly Agree	5
S20	4,4630	,57340	Strongly Agree	1	20 A	4,4259	,71643	Strongly Agree	1
Overall Mean	4,0556	,49542	Agree		Overall Mean	3,9685	,51371	Agree	

Source: Prepared by the two researchers based on the results of the SPSS program.

In general, we observe that the orientation of the sample's responses to the statements of **Axis 1 (R1)** as a whole shows that the **arithmetic mean is 4.0556**, which falls within the range of the **Agree** option (3.40 – 4.19), with a **standard deviation of 0.495**.

Therefore, it can be said that the **general orientation of the sample's responses regarding Axis 1**, related to the **digitalization of tax administration**, is centered around the **Agree** option, with a low standard deviation.

After reviewing the orientation of the sample's responses to the statements of **Axis 2 (R2)** as a whole, we find that the **arithmetic mean is 3.9685**, which also falls within the **Agree** option range (3.40 – 4.19), with a **standard deviation of 0.513**.

Thus, we can conclude that the **general orientation of the sample's responses regarding Axis 2**, related to **tax collection**, is also centered around the **Agree** option, with a low standard deviation.

3. Calculation of the Pearson Correlation Coefficient Between the Two Study Axes

To determine the relationship between the two variables **R1** and **R2**, we set the following hypotheses:

- **Null Hypothesis (H0):** There is **no statistically significant correlation** between the study axes R1 and R2. This hypothesis is accepted when the **significance level (Sig.) of the Pearson correlation coefficient is greater than 0.01**.
- **Alternative Hypothesis (H1):** There is a **statistically significant correlation** between the study axes R1 and R2. This hypothesis is accepted when the **significance level (Sig.) of the Pearson correlation coefficient is less than or equal to 0.01**.

After using the SPSS program, the results of the **Pearson correlation coefficient test** were as follows:

Table No. (08): Pearson Correlation Coefficient Between Axes R1 and R2.

tax collection	Digitalization of tax administration		
0.777	01	Pearson correlation coefficient	Digitalization of tax administration
0.000		Moral level (sig)	
54	54	Sample size	
01	0.777	Pearson correlation coefficient	tax collection
	0.000	Moral level (sig)	
54	54	Sample size	

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that the **Pearson correlation coefficient** between the two study axes (**Axis 1 and Axis 2**) is **0.777**, with a **significance level (Sig.) nearly zero, i.e., less than 0.01**.

Referring to the **Pearson correlation coefficient scale**, this value falls **above 0.5 with a positive sign**, indicating that the relationship between the two study variables (**Axis 1 and Axis 2**) is a **relatively strong positive relationship**.

Test of Normality for the Field Data Distribution

To verify whether the **field research data** follow a normal distribution, we used **two tests** provided by the SPSS program:

- **Kolmogorov-Smirnov test**
- **Shapiro-Wilk test**

The following hypotheses were formulated:

- **Null Hypothesis (H0):** The data for the two axes (**R1, R2**) follow a **normal distribution**. This hypothesis is accepted when the **significance level (Sig.) is greater than 0.05** (for the Kolmogorov-Smirnov test) and **less than 0.05** (for the Shapiro-Wilk test).
- **Alternative Hypothesis (H1):** The data for the two axes (**R1, R2**) do **not follow a normal distribution**. This hypothesis is accepted when the **significance level (Sig.) is less than 0.05** (for the Kolmogorov-Smirnov test) and **greater than 0.05** (for the Shapiro-Wilk test).

According to the **SPSS results**, the test outcomes were as follows:

Table No. (09): Normality Test for the Field Research Data.

Shapiro Wilk test			Kolmogorov Smirnov Test			
Sig.	Df	Statistic	Sig	df	Statistic	
0.502	54	0.980	0.200	54	0.079	R1
0.035	54	0.953	0.000	54	0.171	R2

Source: **Prepared by the researchers based on the results of the SPSS program.**

We observe that the significance level for the data of **Axis 1 (R1)** in the Kolmogorov-Smirnov test is **0.200**, while in the Shapiro-Wilk test it is **0.502**, which presents a **contradictory situation**.

In other words, according to the first test, the data follow a normal distribution, whereas according to the second test, the data do not follow a normal distribution.

Given that the study sample size is **54**, we rely on the results of the Shapiro-Wilk test. Therefore, we reject the null hypothesis (H0) and accept the alternative hypothesis (H1), which means that the data for **Axis 1 (R1)** do not follow a normal distribution.

We also observe that the significance level for the data of **Axis 2 (R2)** is greater than **0.05**. Therefore, we reject the alternative hypothesis (H1) and accept the null hypothesis (H0), indicating that the data for **Axis 2 (R2)** follow a normal distribution.

4. Test of Difference Between Two Means (Mann-Whitney U Test)

To determine the influence of the sample characteristics with two modalities on the sample's responses concerning Axis 1, and given that the data for this axis do not follow a normal distribution, and that the gender variable has two modalities (male or female), we will use the non-parametric test for difference between two means (Mann-Whitney U test).

The hypotheses are as follows:

- **Null Hypothesis (H0):** There is **no** effect of the descriptive variable **gender** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the significance level (Sig.) is greater than **0.05**.
- **Alternative Hypothesis (H1):** There is an effect of the descriptive variable **gender** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the significance level (**Sig.**) is less than **0.05**.

Based on the **SPSS program**, the results of this test were as follows:

Table No. (10): Test of Difference Between Two Means (Mann-Whitney U Test).

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of R1 (Digitalization of tax administration) is the same across categories of Gender.	Independent-Samples Mann-Whitney U Test.	.528	Retain the null hypothesis.
2	The distribution of R1 (tax collection) is the same across categories of Gender.	Independent-Samples Mann-Whitney U Test.	.880	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

From this table, we observe that the significance level related to the effect of the gender variable on the sample's responses to the statements of **Axis 1** is **0.662**, which is **greater than 0.05**.

Therefore, we accept the null hypothesis (**H0**) and reject the alternative hypothesis (**H1**), meaning that there is no effect of the gender variable on the sample's responses concerning the statements of Axis 1.

4. Test of Difference Between Means (Kruskal-Wallis)

A. Test of the Effect of the Education Level Variable

To determine the influence of the sample characteristics with more than two modalities on the sample's responses regarding **Axis 1**, and given that the data for this axis do not follow a normal distribution, and that the education level variable has more than two modalities (professional, university, or postgraduate), we will use the non-parametric test for difference between means (Kruskal-Wallis test).

The hypotheses are as follows:

- **Null Hypothesis (H0):** There is **no effect** of the descriptive variable **education level** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the **significance level (Sig.) is greater than 0.05**.
- **Alternative Hypothesis (H1):** There is an **effect** of the descriptive variable **education level** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the **significance level (Sig.) is less than 0.05**.

Based on the **SPSS program**, the results of this test were as follows:

Table No. (11): Test of Difference Between Means (Kruskal-Wallis) for the Effect of the Education Level Variable.

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of R1 (Digitalization of tax administration) is the same across categories of education level.	Independent-Samples Kruskal-Wallis Test	.498	Retain the null hypothesis.
2	The distribution of R1 (tax collection) is the same across categories of education level.	Independent-Samples Kruskal-Wallis Test	.251	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that the significance level related to the effect of the education level variable on the sample's responses to the statements of **Axis 1** is **0.848**, which is **greater than 0.05**.

Therefore, we accept the null hypothesis (**H0**) and reject the alternative hypothesis (**H1**), meaning that there is no effect of the education level variable on the sample's responses concerning the statements of Axis

B. Test of the Effect of the Job Function Variable

To determine the influence of the sample characteristics with more than two modalities on the sample's responses regarding **Axis 1**, and given that the data for this axis do not follow a normal distribution, and that the scientific specialty variable **has** more than two modalities (public law, private law, or other specialty), we will use the non-parametric test for difference between means (Kruskal-Wallis test).

The hypotheses are as follows:

- **Null Hypothesis (H0):** There is **no effect** of the descriptive variable **scientific specialty** on the sample's responses to the statements of Axis 1.

This hypothesis is accepted when the **significance level (Sig.) is greater than 0.05.**

- **Alternative Hypothesis (H1):** There is an **effect** of the descriptive variable **scientific specialty** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the **significance level (Sig.) is less than 0.05.**

Based on the **SPSS program**, the results of this test were as follows:

Table No. (12): Test of Difference Between Means (Kruskal-Wallis) for the Effect of the Scientific Specialty Variable.

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of R1 (Digitalization of tax administration) is the same across categories of scientific specialty.	Independent-Samples Kruskal-Wallis Test	.002	Reject the null hypothesis.
2	The distribution of R1 (tax collection) is the same across categories of scientific specialty.	Independent-Samples Kruskal-Wallis Test	.017	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Source: **Prepared by the researchers based on the results of the SPSS program.**

From this table, we observe that the significance level related to the effect of the scientific specialty variable on the sample's responses to the statements of **Axis 1** is **0.250**, which is **greater than 0.05.**

Therefore, we accept the null hypothesis (**H0**) and reject the alternative hypothesis (**H1**), meaning that there is no effect of the scientific specialty variable on the sample's responses concerning the statements of Axis 1.

C. Test of the Effect of the Experience Variable

To determine the influence of the sample characteristics with more than two modalities on the sample's responses regarding Axis 1, and given that the data for this axis do not follow a normal distribution, and that the experience variable **has** more than two modalities (**less than 10 years, 10 to 20 years, or more than 20 years**), we will use the non-parametric test for difference between means (Kruskal-Wallis test).

The hypotheses are as follows:

- **Null Hypothesis (H0):** There is **no effect** of the descriptive variable **experience** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the **significance level (Sig.) is greater than 0.05.**
- **Alternative Hypothesis (H1):** There is an **effect** of the descriptive variable **experience** on the sample's responses to the statements of Axis 1. This hypothesis is accepted when the **significance level (Sig.) is less than 0.05.**

Based on the SPSS program, the results of this test were as follows:

Table No. (13): Test of Difference Between Means (Kruskal-Wallis) for the Effect of the Professional Experience Variable.

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of R1 (Digitalization of tax administration) is the same across categories of professional experience.	Independent-Samples Kruskal-Wallis Test	.157	Retain the null hypothesis.
2	The distribution of R1 (tax collection) is the same across categories of professional experience.	Independent-Samples Kruskal-Wallis Test.	.234	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

. Source: Prepared by the researchers based on the results of the SPSS program

From this table, we observe that the **significance level** related to the effect of the **professional experience variable** on the sample's responses to the statements of **Axis 1** is **0.536**, which is **greater than 0.05**.

Therefore, we accept the null hypothesis (H0) and reject the alternative hypothesis (H1), meaning that there is no effect of the professional experience variable on the sample's responses concerning the statements of Axis 1.

5. Test of Difference Between Two Means (Student's t-Test)

To determine the influence of the sample characteristics with two modalities on the sample's responses regarding **Axis 2**, and given that the data for this axis follow a normal distribution, and that the gender variable has two modalities (male or female), we will use the parametric test for difference between two means (Student's t-test).

The hypotheses are as follows:

- Null Hypothesis (**H0**): There is no effect of the descriptive variable gender on the sample's responses to the statements of **Axis 2**. This hypothesis is accepted when the significance level (Sig.) is greater than 0.05.

- Alternative Hypothesis (**H1**): There is an **effect** of the descriptive variable **gender** on the sample's responses to the statements of **Axis 2**. This hypothesis is accepted when the significance level (Sig.) is less than 0.05.

Based on the SPSS program, the results of this test were as follows:

Table No. (14): Test of Difference Between Two Means (Student's t-Test).

Moral level	Calculated statistics	Degree of freedom	
0,562	1,376	29	The second axis

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that the **significance level** related to the effect of the **gender variable** on the sample's responses to the statements of **Axis 2** is **0.562**, which is **greater than 0.05**.

Therefore, we **accept the null hypothesis (H0)** and **reject the alternative hypothesis (H1)**, meaning that there is **no effect of the gender variable** on the sample's responses concerning the statements of Axis 2.

6. Test of Difference Between Means (One-Way ANOVA)

To determine the **influence of the sample characteristics with more than two modalities** on the sample's responses regarding **Axis 2**, and given that the data for this axis **follow a normal distribution**, we will use the **parametric test for difference between means (One-Way ANOVA)**.

The descriptive variables studied are as follows:

- **Education level:** professional, university, or postgraduate.
- **Scientific specialty:** public law, private law, or other specialty.
- **Professional experience:** less than 10 years, 10 to 20 years, or more than 20 years.

The hypotheses are as follows:

- **Null Hypothesis (H0):** There is **no effect** of the descriptive variables with more than two modalities on the sample's responses to the statements of Axis 2. This hypothesis is accepted when the **significance level (Sig.) is greater than 0.05**.
- **Alternative Hypothesis (H1):** There is an **effect** of the descriptive variables with more than two modalities on the sample's responses to the statements of Axis 2. This hypothesis is accepted when the **significance level (Sig.) is less than 0.05**.

Based on the **SPSS program**, the results of this test were as follows:

Table No. (15): Test of Difference Between Means (One-Way ANOVA).

Moral level	Calculated statistics	Degree of freedom	
0,065	1,376	28	Academic qualifications
0.071	1,851	28	Job title
0.088	1.037	28	Professional experience

Professional Experience | 28 | 1.037 | 0.088

Source: Prepared by the researchers based on the results of the SPSS program.

From this table, we observe that:

- The **significance level** related to the effect of the **education level variable** on the sample's responses to the statements of **Axis 2** is **0.065**, which is **greater than 0.05**. Therefore, we **accept the null hypothesis (H0)** and **reject the alternative hypothesis (H1)**, meaning that there is **no effect of the education level variable** on the sample's responses concerning the statements of Axis 2.
- The **significance level** related to the effect of the **scientific specialty variable** on the sample's responses to the statements of **Axis 2** is **0.071**, which is **greater than 0.05**. Therefore, we **accept the null hypothesis**

(H0) and **reject the alternative hypothesis (H1)**, meaning that there is **no effect of the scientific specialty variable** on the sample's responses concerning the statements of Axis 2.

- The **significance level** related to the effect of the **professional experience variable** on the sample's responses to the statements of **Axis 2** is **0.088**, which is **greater than 0.05**. Therefore, we **accept the null hypothesis (H0)** and **reject the alternative hypothesis (H1)**, meaning that there is **no effect of the professional experience variable** on the sample's responses concerning the statements of Axis 2.

IV. Conclusion

In conclusion, this study highlights the major importance of digitalizing the tax administration as a modern method that has become an imperative. Digitalization aims to facilitate and simplify the various operations of the tax sector, both for officials and taxpayers. It also contributes to the modernization of this sensitive sector and to the improvement of its revenues, which play a crucial role in supplying the public treasury with the necessary resources.

Faced with rapid changes observed worldwide and in Algeria in particular, the government has adopted digitalization and worked to extend it across all sectors, especially the financial sector, by integrating electronic technologies within all branches of the tax administration. The objective is to increase management efficiency and performance. It is also undeniable that digitalization plays a decisive role in improving tax collection in less time and at lower cost, as well as in combating various forms of tax fraud and evasion, which have gradually decreased in recent years following the introduction of digitalization.

Results

This research has led to several conclusions, the main ones being:

1. Digitalization within the tax administration is exemplified by the creation of the Directorate General of Taxes' electronic portal, allowing taxpayers to consult laws and their updates, and to file their tax returns remotely via the digital platforms and portals made available to them.
2. Digitalization constitutes one of the fundamental pillars of the modernization strategy of the tax administration.
3. Digitalization broadens the taxpayer base, contributing to the mobilization of new fiscal resources.
4. Electronic tax declarations at tax centers contribute to the increase of tax revenues.
5. Insufficient human and material resources remain an obstacle to the effectiveness of digitalization and may negatively affect tax collection.

Recommendations

Based on the results obtained, the following recommendations can be made to strengthen the effectiveness of digitalization in the tax administration:

1. Implement an information network connecting various tax administrations to other public administrations to facilitate information exchange and increase tax revenues.
2. Continue reforms and modernization of the tax administration by generalizing the use of technologies and improving services, notably by simplifying procedures for remote declaration and payment.
3. Further promote digital transformation and encourage the use of modern technologies in the services provided by the tax administration.
4. Involve taxpayers in the fiscal reform and modernization process by consulting them, listening to their proposals, and considering them as essential partners in the fiscal domain.
5. Generalize the use of the electronic tax declaration system to all taxpayers, notably by organizing training sessions for their benefit.

I. Bibliography List

1. Asiya Ben Ayach & Mohamed Amin Okil, ., ., (2020). Digitalization of Public Services as a Mechanism to Streamline Public Service in Algeria. *Ma 'alem Journal for Legal and Political Studies, University Abdel Rahman Mira, Béjaïa, Algeria*, 4(2), 263-264.
2. beloutar, m. (2025). Digital transformation and its relationship to tax collection in Algeria - the Oum El Bouaghi tax center as a case study -. *Journal of Research in Financial and Accounting Sciences*, 10(2), 211.
3. Bouras Nadia & Bouâcha Moubarak, A. V. (2017). Improving Electronic Services Based on Quality Criteria,. *Journal of Social and Human Sciences, Larbi Tebessi University, Tébessa*, 10(02), 55.
4. chouvel, f. (2020). *finance publique* (Vol. 23eme). paris: gualino.
5. finance, m. (2025, 03 13). *tabiougoum*. Consulté le 03 13, 2025, sur <https://tabiougoum.mf.gov.dz/>: <https://tabiougoum.mf.gov.dz/>
6. Goudri, -A. S. (2020). Activating E-Government Services in Algeria: The Modernization of Tax Administration as a Mode. *Journal of Economic and Administrative Research, University of Lounici Ali, Blida 2, Algeria*, 14(2).
7. Minister, F. (2025, 03 13). *qassimatouk*. Consulté le 03 13, 2025, sur <https://www.qassimatouk.mf.gov.dz/>: <https://www.qassimatouk.mf.gov.dz/>
8. Siham Abad & Salah Eddine Soualem. (2022). Electronic Filing as an Innovative Technology for Activating the Algerian Tax Control System: A Field Study at the Tax Center,. *Journal of Legal and Economic Studie University Mohamed Cherif Messaadia, Souk*, 5(1).