

# **The Impact of Tax Disputes on Tax Collection in Algeria A Case Study of the Directorate of Taxes of the Wilaya of Bordj Bou Arreridj (2021–2024)**

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## **Abstract :**

This study aims to delve into the issue of tax disputes, which holds great significance in the field of taxation due to the complexity of tax laws and the specific nature of their procedures, which distinguish them from other types of administrative disputes.

This has motivated us to undertake this research, which seeks to clarify and explain in detail the concept of tax disputes, their underlying causes, and the procedures they entail, in order to highlight their impact on the tax collection process-one of the most important sources of revenue upon which the state relies to finance the public treasury.

Ultimately, the study aims to enhance tax revenues and ensure the coverage of public expenditures, thereby contributing to economic development and growth across various sectors.

**Keywords: Tax disputes, Tax, Tax collection, Taxpayer, Complaint.**

**JEL classification codes: K34; H20; H26; H30; K41.**

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**Introduction:**

For taxation to serve as an effective instrument of public finance while avoiding undue pressure on society, legislators have established a framework of laws granting the tax administration specific rights, privileges, and mechanisms to identify, assess, and collect taxable resources.

During the process of determining the tax base, estimating the amount due, and implementing collection procedures, a dynamic relationship develops between two key actors. On one hand stands the tax administration, endowed with the powers and prerogatives of public authority, striving to ensure efficient revenue collection through various means. On the other hand, stands the taxpayer, who is often unaware of the relevant fiscal provisions and may seek to minimize or evade the imposed tax, either wholly or partially.

Inevitably, errors or inconsistencies may arise in tax assessment or during enforcement and collection activities. Such situations often lead taxpayers to challenge the decisions of the tax authorities, thereby giving rise to tax disputes. These disputes play a crucial role in maintaining a balance between administrative efficiency and taxpayers' rights, ensuring fairness, transparency, and trust in the fiscal system.

**Problematic:**

From the above, it is evident that there exists a relationship between tax disputes, as a mechanism for resolving conflicts between taxpayers and the tax administration, and tax collection, as a key component of public revenue. This raises the following research question: **How do tax disputes affect tax collection in Algeria?**

This research problem gives rise to the following sub-questions:

- What is the nature of tax disputes, and what procedures are followed to resolve them in Algeria?
- To what extent does the process of tax assessment generate disputes between the tax administration and taxpayers?
- How do tax disputes influence tax revenue performance in Algeria?

**Hypotheses:**

- Tax disputes serve as a safeguard for taxpayers' rights and as a mechanism for protecting public funds.
- Tax disputes arise as a result of the direct enforcement of tax legislation by the tax administration.
- Tax disputes exert a positive influence on tax revenue performance in Algeria.

**Importance and objectives:**

The significance of this study lies in the fundamental role that taxation plays in the national economy and in the fact that taxpayers constitute a key source of public revenue. It also stems from the legal provisions enacted by the tax legislator in the laws governing disputes between taxpayers and the tax administration, as well as the need to evaluate the effectiveness of these provisions and procedures in resolving such disputes, whether administratively or judicially.

Accordingly, this study aims to:

1. Explain the stages of tax dispute resolution and highlight their effectiveness for both taxpayers and the tax administration.
2. Enhance tax awareness among taxpayers by clarifying the main legal mechanisms available to them in dealing with the tax administration, particularly the procedure for filing a complaint with the Provincial Tax Directorate in accordance with the Tax Procedures Law.

## **I- Tax disputes**

Administrative disputes arise from conflicting interests between the parties involved, as each party seeks to maximize its objectives using all available legal means. Tax disputes occur within the same context but are distinguished by their specificity; they possess unique characteristics, features, and procedures that set them apart from other types of administrative disputes.

### **1. The concept of tax disputes, their elements, and types:**

Tax disputes have been defined in various ways by different researchers, each reflecting their own perspective. They are characterized by a set of core elements and can be classified into several distinct types.

#### **1.1 The concept of tax disputes:**

Tax disputes have been defined in several ways, including the following: Disputes, in linguistic terms, refer to a claim or litigation concerning any matter under contention. For example, the term can denote a disagreement between a supplier and a buyer, between employers and their employees, or between two companies. (Freija, 2008, p. 7)

Tax disputes carry two distinct meanings: a broad one and a narrow one. In the broad sense, they encompass any disagreement between the taxpayer and the tax administration that can be resolved through administrative or judicial procedures. In addition to disputes over assessment and collection, this includes appeals for the annulment of unlawful administrative decisions, claims for compensation arising from errors by the tax administration, as well as appeals and cases related to the application of statutory tax penalties. In the narrow sense, tax disputes are limited to cases in which the tax administration is directly involved and arise from its direct application of tax law to taxpayers. These disputes

concern the registration of taxpayers, the determination of their tax liabilities, and the collection of taxes from them. (Fares, 2008, p. 24)

Tax disputes are conflicts that arise between the taxpayer, on the one hand, and the tax administration, on the other, concerning the determination of the tax base, the calculation of taxes, and the various procedures employed by the tax administration for tax collection, all of which are governed by the rules and provisions of tax law.

### **1.2 Elements of tax disputes:**

Tax disputes can only be properly examined when the following three elements are present: (Mohamed Amin Kouidmi, 2019, p. 62)

➤ **Involvement of the tax administration:** The tax administration must be a party to the dispute, as it is responsible for determining tax liabilities and collecting taxes in accordance with the applicable tax legislation.

➤ **Applicability of tax law:** The relevant tax legislation must govern the resolution of the dispute, and its application is not affected by the existence of other laws.

➤ **Connection to a taxable act:** The dispute must relate to a tax-related act that affects the determination of tax liabilities, such as the registration of taxpayers and the assessment of their obligations to the state treasury.

### **1.3 Types of Tax Disputes:**

Tax disputes can be classified into several types based on different criteria, as follows:

➤ **According to the nature of the disputed tax:** Despite the significant importance of distinguishing between direct and indirect taxes in both theoretical and practical contexts, no precise and universally accepted criterion has yet been established to reliably differentiate between these two types of taxes. Although multiple criteria have been proposed in financial and tax literature particularly administrative, economic, and technical criteria each has faced substantial criticism regarding its scope, relativity, and inability to comprehensively encompass all forms of taxation in practice. Consequently, each tax is governed by specific legislation, and tax disputes vary depending on the particular tax being challenged. (Abbas, 2012, pp. 172-173)

➤ **According to the interest affected by the challenged decision:** Under this criterion, tax disputes are classified into tax base-related disputes and tax collection-related disputes. Tax base-related disputes arise between the taxpayer and the tax administration regarding the value of the tax base used as the basis for calculating the taxes payable by the taxpayer. Tax collection-related disputes, on the other hand, concern compulsory rather than voluntary collection methods,

focusing on the procedures employed by the administration to recover its due revenues. (Al-Harazi, 2012, p. 37)

➤ **According to the authority before which tax disputes Are Presented:**

Under this criterion, tax disputes are classified into administrative disputes and judicial disputes. Administrative tax disputes are those presented before the tax administration that issued the decision. In such cases, the taxpayer may file an appeal with the competent authority, whether the dispute concerns the tax base or tax collection. The presentation of disputes before administrative appeal committees, which is optional, also falls within the scope of administrative disputes. Judicial tax disputes, on the other hand, are brought before the courts. The taxpayer may submit the dispute to the administrative court and, if dissatisfied with the court's ruling, subsequently appeal to the Council of State (Naim Fahi. Dawr, 1997, p. 46).

**1.4 Causes and significance of tax disputes:**

The causes of tax disputes are varied, ranging from legal and legislative factors to issues related to the tax administration's application of tax laws, as well as factors associated with the taxpayer, who is the central party in the dispute and is expected to be well-informed about the applicable laws and possess adequate tax awareness.

➤ **Causes of tax disputes:** Tax disputes arise from several factors, which are outlined below (Kheiri, 2013, pp. 14-23):

- **Causes related to tax legislation:** In general, tax disputes arising from tax legislation can be summarised as follows:

- **Violation of constitutional principles:** Tax legislation may conflict with constitutional principles governing taxation or deviate from the constitutional framework, such as violating the principle of tax fairness, which results in inequality among taxpayers in bearing the tax burden.

- **Conflicts or lack of coordination within legislation:** This includes contradictions between different provisions of tax legislation or between tax legislation and other laws and regulations related to taxation.

- **Causes related to the tax administration:** The causes of tax disputes associated with the tax administration include:

- **Abuse of authority:** Tax officials may misuse the powers granted to them under the law.

- **Errors in applying tax legislation:** Mistakes may occur due to officials' misunderstanding of tax laws or errors in the mechanisms, procedures, and methods of implementation.

• **Negative administrative phenomena:** Widespread issues in public administrations in general, and in the tax administration in particular, such as financial and administrative corruption.

- **Causes related to the taxpayer:** The causes associated with the taxpayer include:

• **Lack of tax awareness:** Taxpayers may fail to meet their obligations due to insufficient understanding of tax laws, often stemming from limited financial literacy.

• **Delays in tax payment:** Late payments result in penalties, thereby increasing the taxpayer's financial burden.

➤ **The importance of tax disputes:** Tax disputes are significant for the following reasons (Zaki, 2017, pp. 14-16):

• **As a benchmark for evaluating and assessing the administration's performance:** They serve as a crucial tool for monitoring the operations of the tax administration's field offices. The effectiveness of these offices can be assessed through the volume and nature of disputes, which may range from minor clerical errors to the interpretation of specific legal rules and procedures.

• **As the optimal means for addressing taxpayers' claims:** Tax disputes constitute the primary mandatory avenue for any individual adversely affected by the administration's actions in establishing, collecting, or monitoring taxes, and must be pursued before resorting to any other form of appeal.

### 1.5 Tax dispute procedures

Tax dispute procedures are characterized by their specificity, as they involve a stage in which the dispute arises between the taxpayer and the tax administration. This can occur either within the administration itself or before administrative appeal committees to resolve the dispute amicably, prior to its escalation to the judicial court.

➤ **Initial procedures at the tax administration:** The preliminary procedures for tax disputes at the Tax Administration, which involve filing a complaint, constitute the first step in resolving the dispute amicably between the taxpayer and the administration. This applies whether the dispute aims to correct errors in the tax base or collection procedures, or to seek relief in cases where the taxpayer is unable to pay the amounts owed.

➤ **Procedures before the appeal committees:** After submitting a complaint to the tax administration, if the decision issued does not satisfy the taxpayer's requests, the tax legislator provides two options: File a judicial case before the administrative court within the legally prescribed deadlines, or refer the dispute to the administrative appeal committees, which were specifically established to handle such cases.



It should be noted that recourse to the appeal committees is optional, not mandatory. A taxpayer may proceed directly to the courts; however, if they choose this route, they may not later revert to the appeal committees. (Tahri, 2007, p. 18)

Types of Appeal Committees in Algeria: Article 81 bis of the Algerian Tax Procedures Code specifies the types of appeal committees according to the amount of disputed tax. Each committee has a threshold authorizing it to issue opinions on matters relating to disputed cases. Based on this, the appeal committees are divided into:

- Provincial Appeals Committee.
- Regional Appeals Committee.
- Central Appeals Committee.

➤ **Judicial proceedings:** If the taxpayer is not satisfied with the decisions issued against them after completing all administrative procedures related to tax disputes at the level of the Tax Directorate, the legislator has authorised them to resort directly to the judiciary as a final remedy, by bringing the dispute before the competent judicial authorities without first resorting to the appeal committees, through filing a lawsuit seeking the annulment of the decisions issued against them by the Tax Administration. (Fnidis, 2014, p. 17)

• **Proceedings before the administrative court:** The Algerian legislator has granted the taxpayer the right to bring an action before the administrative court to resolve disputes arising between them and the Tax Administration. For the administrative court to examine such a case, a set of formal conditions, time limits, and specific situations must be met, as defined by the legislator in the Tax Procedures Code.

• **Proceedings before the council of state:** The Algerian legislator has also provided both parties to the dispute with the right to appeal before the Council of State, in accordance with the conditions laid down in Articles 90 and 91 of the Tax Procedures Code. The time limit for lodging an appeal before the Council of State on behalf of the tax administration runs from the date of official notification to the competent tax authority.

## **II- Tax collection**

Tax collection is considered one of the most important indicators for assessing the efficiency of a tax system, as it represents the final stage of taxation the stage that embodies the actual transfer of funds from taxpayers to the public treasury.

### **1. The concept and principles of tax collection:**

Although there are several definitions of tax collection, they all converge on the same core idea: it is the process through which the state recovers the tax

amounts due from taxpayers in accordance with the law. The process of tax collection holds great significance across various fields, both for the state as a primary source of public revenue and for the economy, as it ensures financial stability and supports economic growth.

### **1.1 The concept of tax collection:**

Tax collection represents the final phase of the tax administration process, marking the culmination of all preceding stages that were designed and structured to facilitate this ultimate step. This process takes place through the settlement of the tax obligation, either directly by the taxpayer or by a third party acting on their behalf. (Qaddi, 2011, p. 61)

Tax collection comprises a set of administrative and technical operations through which the monetary value of the tax liability is transferred from the taxpayer's ownership to the State Treasury. (Biltarne, 1997, p. 45)

Accordingly, tax collection may be defined as the aggregate of procedural and legal measures undertaken by the tax collection departments within the Tax Directorate, aimed at transferring the taxpayer's financial obligation to the Public Treasury, in strict conformity with the applicable legal framework and regulatory provisions governing this process.

### **1.2 Principles of tax collection:**

Tax collection is grounded in a set of fundamental principles that constitute the legal and procedural framework governing the fiscal system. These principles include the following: (Khalaf, 2018, p. 24)

➤ **The principle of certainty:** This principle provides that the taxpayer's obligation must be determined by clear and precise legislative provisions. Specifically, the tax rate, taxable base, and collection procedures must be explicitly defined by law so that taxpayers have full knowledge and understanding of their fiscal obligations. This ensures transparency, legal predictability, and protection against arbitrary administrative discretion.

➤ **The principle of convenience in collection:** Under this principle, the legislator is required to ensure that the timing of tax collection corresponds with the period in which the taxpayer's income is realized. Furthermore, collection procedures should be simplified and adapted to the taxpayer's financial circumstances, in order to minimize hardship and facilitate voluntary compliance with tax obligations.

➤ **The principle of annuality:** This principle stipulates that taxes shall be assessed and collected on an annual basis. Its primary purpose is to prevent the accumulation of tax liabilities over multiple fiscal years and to align tax collection with the accounting periods of business and investment entities, thereby ensuring consistency between taxation and financial reporting cycles.



## **2. Rules, methods, and legal instruments of tax collection**

The Algerian legislator has established a comprehensive legal framework aimed at achieving dual objectives: on the one hand, the protection and preservation of the State's fiscal rights and interests, and on the other, the safeguarding of taxpayers' legal rights and entitlements. In this context, the legislator has clearly defined the procedural mechanisms and methodologies that ensure the effective recovery of tax liabilities from taxpayers, as well as the legal instruments and documentary evidence required for the lawful and transparent execution of the tax collection process.

### **2.1 Rules Governing tax collection**

As previously highlighted, the legislator has established a comprehensive framework of rules designed to safeguard the rights and legitimate interests of both taxpayers and the State, these rules are structured as follows: (Mourad, 2011, p. 45-46)

- **Rules for the protection of taxpayers' rights:** To ensure fairness, transparency, and legal security in the tax process, the legislator has enacted several provisions that protect taxpayers' rights, including:
  - Strict compliance with statutory deadlines governing the collection of taxes;
  - The prohibition of any tax assessment or collection prior to the occurrence of the *taxable event* that gives rise to the tax obligation;
  - The taxpayer's right to submit objections and comments regarding the assessment made by the tax authority;
  - The right to formally challenge such assessments through prescribed administrative or judicial appeal procedures in cases where no agreement is reached with the tax administration.
- **Rules for the protection of state rights:** To preserve the fiscal interests and prerogatives of the State, the tax law establishes a set of guarantees and enforcement mechanisms, notably:
  - **Privileged status of tax debt:** Tax obligations constitute a privileged category of public debt, granting the State priority in recovery over all other creditors and outstanding claims.
  - **Administrative guarantees and access rights:** The law provides the tax administration with extensive rights of access and examination concerning taxpayers' records, documents, and supporting evidence necessary to determine and recover tax liabilities.
  - **Prohibition of Set-off:** Tax debts may not be subject to compensation or set-off. The tax administration must collect the full amount of tax due, while the

taxpayer retains the right to pursue any legitimate claims against the State through separate procedures.

- **Enforcement and prosecution:** The law prescribes procedural and judicial mechanisms for pursuing taxpayers who evade or refuse to pay their taxes, including measures that may lead to criminal prosecution of deliberate tax evasion.

### 1. Methods of tax collection:

Following the determination of the tax base and the assessment of the tax amount, the process proceeds to the tax collection stage, which is implemented through two primary methods: voluntary collection and enforced collection.

#### 2.1 Amicable tax collection method:

This method represents the ordinary and voluntary means through which taxes are collected with the consent of the taxpayer. It operates according to the following mechanisms: (Mariem, 2022, pp. 08-10)

- **Direct payment method (payment by the taxpayer):** Under this method, the tax liability is assessed, and the competent tax collection authority represented by the tax collector's office notifies the taxpayer of the amount due, the payment deadline, and the procedures to be followed to settle the tax obligation.

- **Indirect payment method (payment by a third party):** This method generally applies to indirect taxes, where another person referred to as the legal taxpayer or tax intermediary pays the tax on behalf of the actual taxpayer who ultimately bears the economic burden.

- **Advance instalment payment method:** According to this mechanism, the taxpayer, having the necessary expertise to estimate their annual tax liability, makes advance payments proportionate to their expected income and the anticipated tax amount. At the end of the fiscal year, the competent tax authorities carry out an assessment to determine the final tax liability and make the necessary adjustments based on the instalments previously paid.

- **Withholding at source:** Through this method, the tax administration collects the tax at the moment the taxpayer receives their income. In this case, the taxpayer does not directly remit the tax; instead, it is withheld and paid to the treasury by an authorised entity, such as the employer or financial institution responsible for disbursing the income.

#### 2.2 Enforced collection method

This method constitutes an extraordinary mechanism through which taxes are recovered by virtue of law, and, when necessary, with the assistance of law enforcement authorities. It is implemented through the following procedures: (Mahrazi, 2015, pp. 85-87)

➤ **Temporary closure:** The legislator grants the tax administration the authority to impose a temporary closure of the taxpayer's premises in cases where amicable collection has failed. This measure is expressly provided for under Article 146 of the Tax Procedures Law, which empowers the administration to take such action as a means of compelling compliance with tax obligations.

➤ **Seizure (attachment of property):** Seizure involves placing the assets of a taxpayer who has failed to meet their tax obligations under the control of the tax administration. Once the seizure is executed, the taxpayer loses the right to dispose of the attached property. This measure must be carried out in accordance with **Article 145 of the tax procedures law**. There are two forms of seizure:

**Executive seizure**, which enforces the collection of tax debts through the sale of the taxpayer's assets; And **precautionary seizure**, which serves to secure the taxpayer's property pending enforcement.

➤ **Sale of seized property:** The sale represents the final stage of the enforcement process available to the tax authorities. It may only be undertaken after the completion of the seizure procedure, particularly in cases of executive seizure.

The primary objective of the sale is to recover the tax amounts owed by converting the taxpayer's assets into funds payable to the tax administration.

## **2. Tax collection instruments**

Pursuant to Article 47 of Law No. 23-07 on the rules of public accounting and financial management, the public accountant (tax collector) is prohibited from collecting public funds except on the basis of a legally established and duly authorized instrument. Tax collection instruments take several forms, among which the following are the most significant:

1. **General roll (general assessment list):** This instrument applies primarily to the Global Income Tax and the Property Tax. It consists of a nominal register containing essential data relating to the taxpayers concerned. The general roll is prepared by the mechano-graphic (data processing) center in a matrix format, based on information provided by the Tax Inspectorate, and serves as an official basis for the execution of tax collection. (Silini, 2021, p. 105)

2. **Individual and collective assessment rolls:** These instruments may concern one or more types of taxes for a given fiscal year or for several fiscal years.

- The individual roll relates to a single taxpayer, while
- The collective roll covers multiple taxpayers, issued by the tax inspectorate based on undeclared information obtained during verification.

At the end of each month, these assessment rolls are consolidated into a summary document known as form D41, which is prepared by the Head of the Tax Inspectorate and approved by the Director of Taxation before being transmitted to the Tax Collector for execution. (Slimani, 2025, p. 97)

- **Declaration G50:** This declaration serves as a payment notification schedule and includes all taxes and fees collected either in cash or through withholding at source, payable by taxpayers under the real taxation system. It must be filed with the competent tax collection office within the first twenty (20) days of the month in which the tax liability arose or in which the withholding was made. This type of declaration is recorded in a special register known as **H61**, which is then transmitted by the tax collector to the Tax Inspectorate for verification. (Hussein, 2016, p. 26)

- **Declaration G51:** This declaration concerns income derived from the rental of built properties or portions thereof, as well as from the rental of commercial or industrial premises not equipped with their operational assets. It also applies to income generated from real estate contracts concluded between parties other than first-degree relatives, and from the rental of undeveloped properties of all types. The tax due must be paid no later than the **20th day of the month following** the month in which the rent was received, by submitting the J51 form to the tax collector responsible for the location of the rented property. (Amzian, 2008, p. 39)

- **Declaration G12 and G12 bis:** Taxpayers subject to the single flat-rate tax (IFU) regime are required to file an estimated declaration using **form G12**, as defined by the tax administration. This declaration includes the projected turnover and must be submitted to the tax collector competent for the place of business no later than June 30th of each year. (Kousa, 2011, p. 73)

### **III- Tax disputes and their role in tax collection at the tax directorate of Bordj Bou Arreridj province**

#### **1. Definition of the tax directorate of Bordj Bou Arreridj province**

The Tax Directorate is a public administrative authority with legal personality, tasked with establishing and collecting various taxes and enforcing applicable tax legislation. It is headquartered in the *Finance House* of Bordj Bou Arreridj Province and is administratively subordinate to the Regional Tax Directorate of Sétif.

The Directorate is composed of support structures, including sub-directorates within the main Directorate, as well as field offices outside the Directorate that directly serve taxpayers and manage their files. These structures include:

- Five (5) Tax Collection Offices;
- Five (5) Tax Inspectorates;

- Registration and Stamp Inspectorate;
- Guarantee Inspectorate for Investigation and Control;
- Tax Centre of Bordj Bou Arreridj Province;
- Local Tax Centre in Ras El Oued;
- Local Tax Centre in Bordj Bou Arreridj Province, inaugurated by the Governor in 2023 and commencing operations in February 2024.

Regarding human resources, the Provincial Tax Directorate currently employs **461 staff members**, including administrative officers, executives, and technical personnel, who perform their duties across the various internal and external departments of the Directorate.

## **2. Tax disputes and their role in enhancing Tax Collection**

To assess the effectiveness of tax disputes and their role in improving tax collection, a field study was conducted to evaluate the outcomes of registered and resolved tax complaints. This analysis aimed to clarify the extent of their impact on tax collection performance.

### **1.1 Evaluation of Registered and Resolved Complaints**

This section evaluates the outcomes of tax-related complaints in terms of their number and the type of decisions rendered during the period **2021–2024** across three administrative levels:

- The **Protest Office** (Bureau des réclamations)
- The **Appeals Committees Office** (Bureau des commissions de recours)
- The **Judicial Litigation Office** (Bureau du contentieux judiciaire)

All data were obtained from the **Sub-Directorate of Tax Disputes**.

#### **1.1. Outcomes of Complaints at the Protest Office**

**Table (01): Outcomes of Tax Complaints at the Protest Office (2021–2024)**

<b>Year</b>	<b>Registered Complaints</b>	<b>Reviewed Complaints</b>	<b>Review Rate</b>	<b>Rejected</b>	<b>Partial Reduction</b>	<b>Full Reduction</b>
2021	889	716	80.53%	276	250	190
2022	1151	914	79.40%	429	278	207
2023	1153	832	72.15%	345	306	181
2024	599	573	95.65%	300	196	77

***Source:** Prepared by the researcher based on data obtained from the Directorate.*

#### **Analytical Commentary on Table (01):**

The data presented in the table reflect the evolution of taxpayer complaints and their administrative treatment over the four-year period (2021–2024). A detailed analysis reveals several notable trends:

#### **Fluctuation in the Number of Complaints:**

The number of registered complaints peaked in 2022 and 2023 (with 1,151 and 1,153 cases respectively), followed by a sharp decline in 2024 to only 599 complaints. This downward trend could indicate improved accuracy in tax assessments or increased taxpayer compliance and satisfaction with the initial decisions issued by the tax administration.

## 1.2 Review rate and administrative responsiveness:

The review rate remained relatively high during the period, ranging between 72.15% and 95.65%. The highest rate was recorded in 2024, suggesting a more efficient handling of complaints and possibly better internal coordination within the tax administration. Conversely, the lower rate in 2023 (72.15%) may reflect either a backlog of unresolved cases or resource constraints.

## 1.3 Resolution outcomes:

The outcomes show a balanced distribution between rejection and acceptance of complaints. Across all years, the number of rejected complaints consistently exceeded the number of full reductions, confirming that most tax assessments were legally and procedurally sound. However, the relatively high number of partial reductions (ranging from 196 to 306 cases per year) indicates that the administration remains open to revising tax liabilities when justified, thereby enhancing taxpayer trust and administrative transparency.

### Interpretation of the 2024 Results:

The year 2024 stands out with the highest review rate (95.65%) but the lowest number of complaints. This combination may imply that the tax administration achieved a significant improvement in responsiveness and efficiency, possibly due to digitalization, better case management, or preventive communication measures that reduced the number of disputes at their source.

### Overall assessment:

The data suggest that the tax complaint mechanism is functioning effectively, balancing fiscal protection (through justified rejections) and taxpayer rights (through reasonable reductions). Nonetheless, the variation in review rates across years underscores the need for consistent procedural standardization and possibly enhanced staffing or digital tools to ensure timely and equitable treatment of all complaints.

## 1.2. Outcomes of appeals at the appeals committees office

### Results of clemency requests

Table (02): Results of clemency requests at the appeals committees office (2021–2024)

Year	Registered Clemency Requests	Reviewed Requests	Review Rate	Rejected	Partial/Full Reduction
2021	217	203	93.35%	161	42



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Year	Registered Clemency Requests	Reviewed Requests	Review Rate	Rejected	Partial/Full Reduction
2022	260	260	100%	181	79
2023	281	271	96.49%	149	122
2024	117	117	100%	66	51

***Source:** Prepared by the researcher based on data obtained from the Directorate.*

**Analytical commentary on table (02):**

This table presents the outcomes of clemency requests submitted by taxpayers to the Appeals Committees Office over a four-year period (2021–2024). The analysis provides valuable insights into the administrative responsiveness, procedural efficiency, and fairness of the tax authority's treatment of financially distressed taxpayers.

**Trends in the number of requests:**

The data show a gradual increase in the number of clemency requests between 2021 and 2023, reaching a peak of 281 requests in 2023, before sharply declining to 117 in 2024. This pattern suggests that the early years of the study witnessed greater financial distress among taxpayers or heightened awareness of the clemency mechanism. The decline in 2024 may indicate improved economic conditions or a stricter application of eligibility criteria by the administration.

**Administrative efficiency (Review rate):**

The review rates were consistently high, ranging from 93.35% to 100%, indicating strong procedural discipline and timely handling of requests. The 100% review rate achieved in both 2022 and 2024 reflects full administrative responsiveness, likely facilitated by the moderate workload and effective organization of the Appeals Committees.

**Outcomes of requests (Rejection vs. reduction):**

The distribution between rejected and approved requests reveals important insights:

-In 2021 and 2022, rejections dominated (161 and 181 cases respectively), implying that many applicants did not meet the strict legal or evidentiary requirements for clemency.

-However, by 2023, the number of approved reductions (122 cases) nearly matched rejections (149 cases), suggesting a shift toward greater flexibility or improved documentation provided by taxpayers.

-In 2024, despite the smaller number of total requests, partial/full reductions (51 cases) represented a considerable proportion of the total, confirming that decisions were increasingly individualized and evidence-based.

**Interpretation of administrative behavior:**

The sustained high review rates and the balanced outcomes indicate that the tax administration successfully combines rigorous control with social sensitivity. Clemency is not granted arbitrarily but rather based on verified financial hardship or compelling social circumstances, as evidenced by the consistent yet moderate number of accepted reductions.

### **Overall assessment:**

The data demonstrate that the Appeals Committees play a corrective and humanitarian role within the tax system. While maintaining fiscal discipline through high rejection rates, they also ensure social equity by granting justified reductions. The trend toward more balanced outcomes (especially in 2023–2024) signals a maturing administrative approach that integrates both efficiency and fairness..

### **Results of appeals before the provincial appeals committee**

**Table (03): Outcomes of Appeals before the Provincial Appeals Committee (2021–2024)**

Year	Registered Appeals	Reviewed Appeals	Review Rate	Rejected	Partial Reduction	Full Reduction
2021	128	84	65.63%	43	30	11
2022	215	131	60.93%	69	43	19
2023	242	165	68.18%	81	43	41
2024	240	139	57.91%	64	55	20

*Source: Prepared by the researcher based on data obtained from the Directorate.*

### **Analytical commentary on table (03):**

This table presents the results of taxpayer appeals submitted to the Provincial Appeals Committee over a four-year period. These appeals represent cases escalated beyond the initial administrative review, reflecting taxpayers' efforts to contest decisions made at lower administrative levels.

### **Volume and trends of appeals:**

The number of registered appeals increased from 128 in 2021 to 242 in 2023, followed by a slight decline to 240 in 2024. This upward trend indicates a growing engagement of taxpayers in pursuing formal appeal mechanisms, likely due to either the perceived fairness of the process or dissatisfaction with prior decisions.

### **Review rate:**

The review rates are relatively low compared to other administrative levels (ranging from 57.91% to 68.18%). This can be attributed to the complexity of cases submitted at the provincial level, the need for detailed examination, and procedural delays inherent in higher-tier administrative reviews.

### **Outcomes of appeals:**

The number of rejected appeals consistently represents roughly half of the reviewed cases, indicating that a significant portion of appeals did not meet the required legal or evidentiary standards.

Partial and full reductions are notable, especially in 2023, where combined reductions account for 84 cases (51% of reviewed appeals). This suggests that new evidence or arguments presented at the provincial level can materially alter the outcome, supporting the idea that the appeals system functions as a corrective mechanism.

#### **Interpretation of administrative effectiveness:**

The moderate review rates highlight challenges in processing appeals efficiently at this administrative tier, which may be due to higher case complexity and stricter verification requirements.

The distribution of outcomes demonstrates administrative prudence: rejections maintain fiscal discipline, while reductions reflect responsiveness to legitimate taxpayer claims and financial hardship.

#### **Overall assessment:**

The table underscores the dual role of the Provincial Appeals Committee: ensuring compliance with tax laws while allowing for rectification of potential errors or unfair initial assessments.

Compared to lower-tier administrative bodies, this level of appeal sees fewer processed cases proportionally, but the impact of each decision is higher, as evidenced by the substantial number of reductions granted based on supplemental documentation or taxpayer declarations.

**Table (04): Summary of Appeal Files before the Regional Appeals Committee at the Appeals Office**

Year	Registered Appeals	Examined Appeals	Study Rate	Decided Appeals Rejected
2021	13	13	100%	10
2022	16	16	100%	10
2023	31	31	100%	24
2024	0	0	—	—

*Source: Prepared by the researcher based on data obtained from the Directorate.*

#### **Analytical comment:**

##### **Low number of appeals:**

The table shows that the number of appeals submitted to the Regional Appeals Committee is very low, ranging from 13 to 31 cases during 2021–2023, with zero cases in 2024.

This low number indicates that most taxpayers accepted the decisions issued at earlier administrative levels, such as the Protests Office or the Provincial Appeals Committee, and did not feel the need to escalate their cases to the regional level. This could be due to either satisfaction with previous decisions or a perception that the likelihood of success at the regional level is limited.

##### **100% Examination rate:**

All submitted appeals were fully examined, meaning that the committee reviewed every single case. This is facilitated by the small number of cases, allowing the committee to conduct thorough evaluations without delays or

backlogs. This reflects the efficiency of the Regional Appeals Committee and indicates a clear and prompt procedural mechanism for resolving disputes.

#### **Explanation for the low volume of appeals:**

Appeals to the regional level usually occur after taxpayers have already gone through multiple stages, including requests for tax relief or provincial-level appeals

Therefore, the low number of appeals suggests that most taxpayers accept the intermediate decisions, while the high rejection rate shows that previous administrative decisions are generally legally sound and well-founded.

#### **Administrative and legal implications:**

The combination of a low number of appeals, full examination, and predominantly rejected cases demonstrates the robustness of the administrative tax system and reinforces confidence in decisions made by local tax authorities. The Regional Appeals Committee serves as a final safeguard for taxpayers, but it is not a level routinely used except in exceptional circumstances.

The analysis indicates that the Regional Appeals Committee operates efficiently due to the limited number of appeals, and most taxpayers only escalate their cases in exceptional situations. This reflects both the strength of previous administrative decisions and the effectiveness of the tax dispute resolution system from the initial stages.

#### **Summary of legal disputes at the judicial litigation office**

The following table presents the number of legal cases filed by taxpayers before the *Judicial Litigation Office* and the corresponding decisions rendered.

**Table (05): Summary of legal cases at the judicial litigation office**

Year	Registered Cases	Examined Cases	Study Rate	Decided Cases
				Rejected
2021	58	08	13.79%	08
2022	65	15	23.07%	12
2023	62	12	19.35%	07
2024	65	11	16.92%	11

*Source: Prepared by the researcher based on data obtained from the Directorate.*

#### **Analytical comment:**

The data show that the number of judicial disputes is minimal, demonstrating that taxpayers tend to accept administrative and committee-level decisions, resorting to court action only in rare situations. The low study rate is attributed to the lengthy and complex judicial procedures. Moreover, the high proportion of rejected cases compared to those granted reductions supports the conclusion that decisions issued by the Provincial Director of Taxes are generally well-founded and legally consistent.

#### **Impact of tax litigation on tax collection**

After evaluating the recorded complaints and their outcomes, the following section compares the reduction rates and amounts in dispute with collection balances to assess the impact of tax litigation on tax collection for the years 2021–2024.

## 1. Summary of reductions and disputed amounts at the objections office

**Table (06): Summary of reductions and disputed amounts at the objections office**

Year	Disputed Amounts (DA)	Granted Reductions (DA)	Collection Balances (DA)	Reduction Rate (%)
2021	200,222,996.97	100,581,775.60	283,100,587.37	29.31%
2022	313,162,241.42	113,227,816.06	199,934,425.36	16.36%
2023	846,304,744.08	234,929,566.00	611,375,178.08	27.75%
2024	333,057,553.33	107,770,268.06	255,287,287.27	32.63%

*Source: Prepared by the researcher based on data obtained from the Directorate.*

### Analytical Comment:

#### Trends in disputed amounts:

The table shows a significant increase in disputed amounts in 2023, reaching 846 million DA, compared to 313 million in 2022 and 200 million in 2021. This spike may indicate either an increase in taxpayer disputes due to higher assessed taxes or a greater awareness among taxpayers regarding their rights to contest tax assessments.

In 2024, the disputed amounts decreased to 333 million DA, suggesting a stabilization in the number of disputes or adjustments in tax assessments.

#### Granted reductions:

The reductions granted fluctuate between 16.36% and 32.63% of the disputed amounts. While the absolute reduction amounts increase with higher disputes, the percentage reduction rate does not consistently correlate with the disputed totals, reflecting case-specific decisions and the nature of the claims.

The relatively moderate reduction rates indicate that the tax administration maintains strict adherence to tax laws, granting reductions only when justified.

#### Collection balances:

Collection balances represent the remaining amounts to be recovered after reductions. Despite fluctuations in disputed amounts and reductions, the collection balances remain substantial, e.g., 611 million DA in 2023, which confirms the effective retention of most tax revenues despite disputes.

This suggests that the protests and reductions do not substantially undermine overall tax collection, highlighting administrative efficiency.

#### Reduction rate analysis:

The reduction rates (16.36% to 32.63%) show that while some cases benefit from significant reductions, the majority of the disputed amounts remain subject to collection, ensuring that the fiscal impact of disputes is controlled.

The highest reduction rate in 2024 (32.63%) may reflect cases with strong legal grounds for reductions or adjustments due to taxpayer financial difficulties.

The table demonstrates that the Protests Office plays a key role in balancing taxpayer rights and revenue protection. While reductions are granted to ensure fairness and compliance with legal standards, the bulk of disputed amounts is successfully collected, maintaining the integrity of the tax system and contributing to fiscal stability.

## 2. Summary of reductions and disputed amounts at the appeals office

**Table (07): Summary of reductions and disputed amounts at the appeals office**

Year	Disputed Amounts (DA)	Granted Reductions (DA)	Collection Balances (DA)	Reduction Rate (%)
2021	100,111,498.27	16,763,629.10	83,347,869.17	16.75%
2022	116,288,498.00	20,590,698.00	95,697,800.00	17.70%
2023	190,841,445.00	57,111,585.00	133,729,860.00	29.92%
2024	118,356,869.00	38,220,689.00	80,136,180.00	30.29%

*Source: Prepared by the researcher based on data obtained from the Directorate.*

### Analytical

### Comment:

#### Trends in Disputed Amounts:

The table indicates a steady increase in disputed amounts from 2021 (100 million DA) to 2023 (191 million DA), followed by a decrease in 2024 (118 million DA).

The increase suggests that more taxpayers challenged their assessments at the appeals stage, possibly due to perceived errors or dissatisfaction with initial decisions.

The drop in 2024 could reflect either fewer disputes being escalated or a resolution of common dispute patterns in prior years.

#### Granted reductions:

Reductions granted rose significantly in 2023 and 2024, reaching 57 million DA and 38 million DA respectively, with reduction rates of 29.92% and 30.29%.

This increase in reduction rates indicates that appeals were often successful in securing partial or full relief for taxpayers, highlighting the effectiveness of the appeals review process in correcting or adjusting assessments.

#### Collection balances:

Collection balances show the remaining amounts to be collected after reductions.

Despite higher reductions in 2023-2024, collection balances remain substantial (133 million DA in 2023 and 80 million DA in 2024), demonstrating that the appeals process does not drastically compromise overall tax collection.

This balance indicates a careful approach where reductions are granted only when legally justified, maintaining fiscal stability.

#### Reduction rate analysis:

The reduction rate increased from 16–18% in 2021–2022 to nearly 30% in 2023–2024, suggesting that later appeals often involved more substantial disputes or stronger evidence supporting taxpayers' claims.

High reduction rates may also reflect consideration of taxpayers' financial difficulties, especially in cases eligible for relief under legal provisions.

The data illustrates that the Appeals Office serves as a crucial mechanism for fair dispute resolution, allowing taxpayers to challenge assessments while still safeguarding revenue collection. Granted reductions are significant but do not compromise the majority of the disputed amounts, showing a balance between taxpayer rights and fiscal responsibility.



### **3. Summary of reductions and disputed amounts at the judicial litigation office**

**Table (08): Summary of reductions and disputed amounts at the judicial litigation office**

<b>Year</b>	<b>Disputed Amounts (DA)</b>	<b>Granted Reductions (DA)</b>	<b>Collection Balances (DA)</b>	<b>Reduction Rate (%)</b>
2021	100,011,598.27	0.00	100,011,598.27	0%
2022	109,667,760.00	26,466,349.00	83,201,411.00	24.13%
2023	140,660,706.00	22,182,622.00	118,478,084.00	15.77%
2024	15,786,107.00	0.00	15,786,107.00	0%

*Source: Prepared by the researcher based on data obtained from the Directorate.*

#### **Analytical comment:**

##### **Disputed amounts:**

The number shows relatively modest disputed amounts compared to the Protests and Appeals offices, ranging from 15.8 million DA in 2024 to 140.7 million DA in 2023.

The low volumes indicate that few taxpayers escalate their cases to judicial proceedings, likely because most disputes are resolved in earlier administrative stages or because judicial procedures are lengthy and complex.

##### **Granted reductions:**

Reductions are minimal and irregular, with 0 DA in 2021 and 2024, and moderate reductions in 2022 and 2023.

The irregularity reflects the strict legal scrutiny in judicial proceedings, where only cases with strong legal or factual grounds result in tax relief.

##### **Collection balances:**

Collection balances remain almost equal to the disputed amounts in most years, demonstrating that judicial disputes have little impact on overall revenue collection.

Even in years with reductions (2022 and 2023), a significant portion of the disputed amounts is still collected.

##### **Reduction rate:**

The reduction rate varies significantly: 0% in 2021 and 2024, 24.13% in 2022, and 15.77% in 2023. This variation indicates that judicial interventions rarely alter the tax base substantially, confirming that administrative assessments and prior appeal decisions are generally well-founded.

The data suggest that the Judicial Disputes Office plays a limited role in affecting overall tax collection. While it ensures legal recourse for taxpayers, its influence on revenue is minimal due to low dispute volumes, strict judicial scrutiny, and high adherence to initial assessments. This emphasizes the effectiveness of the administrative stages (Protests and Appeals) in resolving the majority of disputes.

#### **Overall analysis and interpretation**

**From the three tables, we observe the following:**

The total amounts of reductions are relatively small compared to the disputed amounts across the three offices, which indicates the efficiency of tax officers and their commitment to applying tax laws when issuing tax settlements or reviewing requests for tax cancellations. The reduction rates achieved at the end of the observed years are low, resulting in significant remaining collection balances.

From this, we can infer that tax disputes do have an impact on tax collection, primarily through the nature of the decisions issued in taxpayer complaints. Rejection decisions positively affect tax collection because they preserve the disputed amounts, which represent sums legally due from taxpayers and must be collected by the tax collectors, thereby protecting public treasury funds.

On the other hand, decisions granting reductions have both positive and negative effects on tax collection. Reductions resulting from contentious appeals have a positive effect, as they represent legally recognized rights granted to taxpayers after taxes were initially imposed in violation of tax laws, and therefore do not reduce the actual collectible revenue. Conversely, reductions granted through administrative clemency negatively affect tax collection, because the taxes in question are initially legal, but are reduced due to the taxpayer's social or financial hardship. Consequently, reductions must be granted prudently to avoid significantly diminishing revenue and adversely affecting the public treasury.

To assess the effectiveness of tax disputes and their impact on tax collection, we evaluated the registered and resolved complaints in terms of number and decision type, and compared the disputed amounts with granted reductions based on statistics provided by the Sub-Directorate of Tax Disputes. After observation and analysis, we concluded that tax disputes provide taxpayers with an opportunity to recover their rights through granted reductions. However, at the same time, these reductions can negatively influence tax collection, particularly when granted as a form of relief, thereby impacting the treasury.

Therefore, it can be concluded that tax disputes alone are not sufficient to enhance tax collection, and the tax administration must adopt additional methods to increase the overall collection rate.

#### **IV- Conclusion**

Taxes represent one of the principal sources of public revenue for the state, which has prompted the legislator to establish a set of rules and procedures to determine taxable items, accurately assess their value, and regulate their collection. Given the debtor-creditor relationship between the tax administration and the taxpayer, disputes may arise regarding the amount of tax or the methods of its collection. In such instances, taxpayers may challenge the administration when they perceive that the taxes imposed are unjustified or arbitrary, giving rise to what is known as a tax dispute.

This study has examined the legal mechanisms available for resolving tax disputes at different stages, from administrative procedures within the Tax

Directorate to judicial recourse. It has also analyzed the entire tax collection process, which plays a crucial role in financing the public treasury, based on a field study of various tax dispute cases at the Tax Directorate of Bordj Bou Arreridj Province. By analyzing relevant data and statistics, the study has assessed the effectiveness of tax dispute mechanisms, their impact on tax collection, and tested the underlying hypotheses, ultimately leading to several key findings and recommendations.

### **1. Key findings:**

- Tax disputes hold significant practical importance as they facilitate dialogue between taxpayers and the tax administration, enabling the avoidance of costly litigation and fostering trust, particularly when erroneous administrative decisions are corrected.
- Tax disputes are distinguished from other administrative disputes by their specificity. Frequent amendments to tax legislation often generate disputes, which can hinder tax collection and delay the state's revenue.
- Complaints must be filed within the legally prescribed deadlines and in compliance with the formal and substantive requirements set forth by Algerian law.
- The efficient handling of most complaints, coupled with the relatively low number of cases reaching judicial dispute resolution, demonstrates the effectiveness of administrative mechanisms for resolving tax disputes.
- Provincial appeal committees have received insufficient attention from the legislator, leaving them ambiguous and largely unknown to many taxpayers due to unclear regulatory provisions.
- The absence of judges specialized in tax law has resulted in reliance on general expert opinions, despite the fact that court-appointed experts are not tax specialists.
- Tax collection is negatively affected by reductions granted under assistance requests.

### **2. Recommendations:**

- Consolidate and unify tax legislation into a single comprehensive code to enable tax officials to fully understand all provisions and allow taxpayers to clearly recognize their rights and obligations.
- Enhance tax awareness among taxpayers through educational programs and open days, explaining amendments and provisions introduced by supplementary finance laws, and emphasizing the importance of taxation in national development.

- Strengthen the independence and effectiveness of administrative appeal committees by equipping them with specialized tax expertise.
- Improve transparency and communication by creating official social media pages for each provincial tax directorate, enabling taxpayers to access timely information and facilitating direct interaction with the administration.

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