

The contribution of the electronic tax declaration in raising the effectiveness of tax control**مساهمة التصريح الجبائي الإلكتروني في رفع فعالية الرقابة الجبائية****Dr. Asma BENSABEUR SLIMANE**University Of Ain Temouchent Belhadj Bouchaib - Ain Temouchent (Algeria),
asma.bensabeur@univ-temouchent.edu.dz**Received:** 28/02/2024**Accepted:** 31/03/2024**Published:** 31/03/2024**Abstract:**

This research aims to address a theoretical and empirical study seeking to explain the impact of electronic tax declaration on tax control in the framework of the tax center of the state of Ain Temouchent, Algeria on the data for the year 2023. The empirical analysis, using SPSS software with some specification tests such as the Pearson correlation coefficient test and the simple linear regression, suggests that there is a statistically significant correlation of 58.9% and the effect of the electronic tax declaration as an independent variable on the effectiveness of tax control by 34.7%. This result confirms that the use of electronic tax declaration contributes to activating the tax control system by avoiding many formal errors in the declarations which mean avoiding formal tax control and focusing on the rest of the types of effective tax control.

Keywords: Electronic tax declaration; tax control; JIBAYA'TIC; formal errors.**JEL Classification Codes:** H21, H25.**ملخص:**

يهدف هذا البحث إلى التطرق إلى دراسة نظرية وتطبيقية تسعى إلى توضيح أثر التصريح الضريبي الإلكتروني على الرقابة الجبائية في إطار المركز الجبائي لولاية عين تموشنت الجزائر على بيانات سنة 2023. باستخدام التحليل التجريبي تشير مخرجات برنامج SPSS من خلال بعض اختبارات المواصفات كاختبار معامل ارتباط بيرسون والانحدار الخطي البسيط، إلى وجود علاقة ذات دلالة إحصائية بالنسبة للارتباط بنسبة 58.9% وتأثير التصريح الضريبي الإلكتروني كمتغير مستقل على فعالية الرقابة الضريبية بنسبة 34.7%. وتؤكد هذه النتائج أن استخدام التصريح الضريبي الإلكتروني يساهم في تفعيل نظام الرقابة الضريبية من خلال تجنب العديد من الأخطاء الشكلية في الإقرارات التي تعني تجنب الرقابة الضريبية الشكلية والتركيز على بقية أنواع الرقابة الضريبية الفعالة.

كلمات مفتاحية: التصريح الضريبي; الإلكتروني الرقابة الضريبية; جبائتك; الأخطاء الشكلية.**تصنيفات JEL:** H21, H25.**Corresponding author:** Dr. Asma BENSABEUR SLIMANE, e-mail: asma.bensabeur@univ-temouchent.edu.dz

INTRODUCTION:

Following developments and the integration of technology in all areas, particularly economic, the Algerian tax administration is carrying out a modernization program in which a comprehensive reform of its structure and its mode of operation will be carried out in the form of an online reporting portal.

The new tax information system is currently under construction and undergoing improvements to refine the relationship with the company in order to form a strategic basis. This portal named "JIBAYATIC" is the first electronic declaration experience aimed at facilitating and simplifying tax liability. It allows the declaration of taxes and duties via the Internet network. The term "Jibaya'tic" is the combination between the Arabic word "jibaya" that's mean taxation and the abbreviation "TIC" corresponds to Information and Communication Technologies.

From the foregoing, it can be said that this study raises the following main question: "**what is the impact of electronic tax declaration via "jibayatic" portal on the tax control?"**

In order to clarify the problem, the following sub-questions can be asked:

- What is meant by electronic tax declaration and what are its advantages?
- What is the concept of tax control?
- How does the electronic tax declaration help to strenghten tax control?

To answer our problem, several answers can be proposed in the form of hypotheses:

- **H1** : There is a statistically significant relationship between the electronic tax declaration and tax control.
- **H2** : There is a statistically significant effect of the electronic tax declaration as an independent variable on the effectiveness of tax control.

The main objective of this study is to identify the electronic tax declaration system and its importance for tax administration through:

- Demonstrating the reality of applying the electronic tax declaration system.
- Highlighting the effect of applying the electronic tax declaration system on tax control.

We can summarize the importance of this study in different points:

- Directing attention towards concepts related to electronic tax declarations as a modern concept and an emerging experience within of the modernization of tax administration.
- Knowing the importance of the electronic tax declaration for the tax administration, as it is a system that helps verify the validity of the declared information.
- Indicating the importance of applying the electronic tax declaration in carrying out the tax control process, through the role that's plays in the control process, preventing manipulations, and detecting errors and fraud.

There are several previous studies interested in this area of research, among them:

First study:

Mohammed KOUADRI, 2022, Digitization of the tax system and its role in supporting fiscal control in Algeria. (قوادري، 2022)

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This research aimed to present the digitization of the tax system and its effect on fiscal control. The descriptive and analytic approach was used to prepare this article. First, the researcher provided the definition of digitization and the extent of its use in the Algerian tax system. Second, he defined fiscal control and the role of digitization in reducing the phenomena of fraud.

The researcher reached a set of results, the most important of which are:

- The digitization of the tax system is the process of generalizing the technology of remote connection through the Internet between the various departments of the tax administration to enhance coordination and cooperation between these departments on the one hand. On the other hand, it ensures easy access to the necessary information by all tax administration departments, each according to his needs.
- The incompatibility of the digitization of the tax system with tax control through the failure to generalize the digitization system to all tax administrations first and with the rest of the financial sectors such as customs, state property management and others, which contributed to the failure to fight tax evasion and tax fraud such as inflating invoices.
- The process of adopting the "Taxian" system was based on tax declarations and collection operations only, without addressing the tax control aspect, and this is what led to the non-activation of the tax control performance.

Second study:

Siham ABBAD and Salah Eddine SOUALEM, 2022, Electronic tax declaration as a modern technology to activate the Algerian tax control system – a field study at Souk Ahras tax center-. (عباد و سوالم، 2022)

This study aimed to find out the contribution of using the electronic tax declaration as a modern input that depends on information and communication technology in activating the tax control system. The descriptive and analytic approach was applied to prepare this article through a questionnaire distributed to a sample of 28 employees in Souk Ahras tax center, by using the statistical analysis program SPSS. It was confirmed that there is a positive and statistically significant correlation between Using the electronic tax declaration and increasing the effectiveness of the tax control system. The results of the study concluded that :

- the electronic tax declaration contributes to enhancing the tax control system.
- The electronic tax declaration helps to classify the taxpayers electronically according to the importance of the activity and the volume of the declared income.
- It is possible to rely on the electronic tax declaration as a mechanism to support the tax control system because it guarantees the speed of processing tax information, in addition to its inclusion of all taxpayers.

Third study:

Fella MAHTAL and Ahmed BESSAS, 2020, The impact of applying the electronic declaration system on the formal tax control (A case study of tax centers in Laghouat). (محتال و بساس، 2020)

This study aimed to determine the impact of electronic tax declaration on formal tax control. First, it provided a theoretical framework for electronic tax declaration. Secondly, it presented the principal advantages and disadvantages of the process of formal tax control. The descriptive and analytic approach was applied to prepare this article through a questionnaire distributed to a sample of 50 employees in the Laghouat tax center and accountants, by using the statistical analysis program SPSS. The researchers concluded that:

- The application of the electronic declaration system obviates formal tax control. The electronic tax declaration helps to list and select important information automatically on behalf of the formal tax control administrator and monitors all declarations without exception instead of losing some of them during the formal control procedure.

1. Basic concepts of electronic tax declaration

1.1. Definition of electronic tax declaration

The Algerian legislator didn't provide a clear and direct definition of the electronic tax declaration but rather referred to it through the official website of the General Administration of Taxes by stating that it allows the tax declaration through the Internet, indicating the concerned taxpayers, its means and advantages. (DGI)

Thus, several researchers presented their definitions through their jurisprudence, whether through the legal term, formal or objective.

KSSAISSIA aissa (2023) defined the electronic tax declaration as a legal action issued by the taxpayer, according to which he is obligated to submit an information statement to the tax administration via an electronic portal prepared by it, and it includes the total revenues he achieved during a specific period to enable the administration to obtain the necessary information electronically to establish Tax, its calculation and collection. (قسايسية، 2023، صفحة 627)

Through the means used, S. ABAD and S.D. SOUALEM (2022) presented the electronic tax declaration as a digital mechanism that facilitates the process of subscribing and depositing tax declarations for the taxpayer without moving to the headquarters of the tax administration. (عباد) (2146 صفحة، 2022، و سوالم، Also, the researcher Fallah MEHATAL and Ahmed BESSAS (2020) presented the concept of digitizing the tax sector through the technical means used, as they defined it as allowing the taxpayer to announce the taxes he is subject to, including files or data, using technological means to transfer them to the tax administration in a modern way using the Internet, in addition, it is an application that the tax administration puts at the disposal of the taxpayer so that he can download, review and fill in his files. (محتال و بساس، 2020، صفحة 60)

Through the foregoing, we can define the electronic tax declaration as a legal submission by the taxpayer of his monthly and annual declarations to the tax administration through an electronic portal that has forms in which information is entered in fields and options are granted. These data about revenues, taxes and fees that correspond to them are transferred to the tax administration with accuracy, confidentiality and speed.

1.2. Advantages of electronic tax declaration

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The electronic tax declaration offers a different set of advantages, some of which are directed to the taxpayer as the first target, and some of them are directed to the tax administration as the owner of the project.

1.2.1. Advantages for the taxpayer

- Speed in providing information and reducing the trouble of traveling to the tax administration to submit paper declarations.
- the taxpayer has an online declaration service available 24 hours a day, 7 days a week, which allows him additional time to declare his income compared to the paper declaration.
- the taxpayer has forms already pre-filled with information and amounts transferred concerning first personal details, secondly the balances of recount and installments between different periods and finally information between the different declarations of the same period.
- the taxpayer has an input assistance and automatic calculation that reduces errors as the electronic tax system detects and corrects them automatically.
- the taxpayer has an acknowledgment of receipt of his electronic declaration in his private space.
- Providing the taxpayer with information about his updated tax calendar with his tax obligations, in addition to the possibility of accessing and reviewing his previously deposited declarative forms, so he can identify his total tax debt.

1.2.2. Advantages for the tax administration

- The electronic declaration facilitates the work of the tax administration, as it saves time and reduces administrative procedures and thus reduces the possibility of falling into disputes and objections.
- Receiving all inquiries of taxpayers until they pay all their tax dues through automation on the one hand, in addition to abandoning paper declarations on the other hand, contributes to the elimination of bureaucracy.
- In line with the general policy of the state and the achievement of sustainable development, the reduction of costs related to paper tax publications works to implement a zero-paper policy in the management of public administrations, in addition to reducing equipment costs and reducing archive spaces.
- The electronic tax declaration helps to inventory and select the important information in automatically on behalf of the formal tax control work and to monitor all declarations without exception instead of losing some of them during the traditional formal tax control procedure.
- The electronic tax declaration controls the information effectively, and thus it is possible to dispense with the formal tax control carried out by the tax administration agents. (محتال و بساس، 2020، صفحة 69)
- The creation of a data bank in which all taxpayers at the national level and the statements submitted by them are counted and compared easily, accurately and at no cost.
- The Ministry of Finance obtains timely and permanent statistics that allow evaluation of the performance of the tax administration and following up on the level of collection

according to each type of tax and according to each sector of activity. (قناص و زين، 2021، صفحة 221)

1.3.Application of Algerian electronic tax system "JIBAYATIC"

The beginning of trend to digitize the tax system in Algeria through the launch of the tax information system "Jibayatic", which is an updated electronic information system that was adopted starting in the year 2017, and it has been implemented at the level of the directorate of major institutions and some directorates as a first stage before the comprehensive generalization. (قوادري، 2022، صفحة 235)

The process of digitizing any sector can only take place through evaluating digital capabilities and studying digital investment requirements in light of digital marketing activities, with the administration's will to change towards digital transformation. (بن سعيد و رديف، 2022، صفحة 335)

Since these structures were not equipped with the requirements of digitization, according to Article 58 of the Finance Law of 2008, this system was applied only to institutions affiliated with the Directorate of Large Institutions.

Currently, the electronic tax declaration system concerns only taxpayers belonging to the new tax structures such as tax centers, neighborhood tax centers and the Directorate of Large Enterprises. (DGI) According to the text of Article 161 of the Tax Procedures Law, legal persons and companies affiliated with the Directorate of Large Institutions ... must subscribe to their declarations and pay the taxes via the electronic method.

2. Basic concepts of tax control

2.1.Definition of tax control

Tax control is an independent kind of state control focused on the implementation of tax legislation by taxpayers, detecting, preventing and eliminating tax offenses. (ZHUK, 2018, p. 57)It is the right conferred on the tax administration by law, that can view and verify the correctness and credibility of the statements submitted by the taxpayers, and this is to collect the money imposed on its owners. (محتال و بساس، 2020، صفحة 62) Also, Article 18 of the Tax Procedures Law indicates that the tax administration monitors the declarations and documents used for each tax, right or fee. More precisely, it is the examination of declarations, tax documents, and documents of taxpayers, regardless of their tax personality type, to ensure the validity of the information contained in their tax files and to compare all declarations and information obtained. (سيليني و عنون، 2021، صفحة 93)

Through the foregoing, we can define tax control as the total legal operations carried out by the tax administration agents with the aim of comparison and convergence between the information declared by the taxpayer and the information obtained to settle the differences and increase the tax revenue.

2.2.Relation between electronic tax declaration and Tax control

The questions related to the impact of the electronic tax declaration and tax control were treated by several searches as (محتال و بساس (2020) and (سيليني و عنون (2021) etc. Most of them show that there is a correlation between the electronic tax declaration and the tax control.

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The advantages of the electronic tax declaration include the avoiding of errors when entering the data, calculating the tax, the difference in the tax base between the different declarations, transferring balances between periods..etc eliminating many cases of formal tax control for the same taxpayer on the one hand. on the other hand, facilitates detecting cases of tax evasion and non-declaration of the total tax that must be performed among the different taxpayers.

3. Research Methodology

To study the subject, we used the descriptive approach to present the theoretical aspect of its various concepts based on previous studies. On the applied side, we adopted the analytical approach to study the relationship and impact between electronic tax declaration and tax control.

3.1. Sample

To choose a study sample, the community that enables us to answer the main problem must be identified. Since the subject of the study pertains to each of the electronic tax declarations and their impact on improving the effectiveness of the tax control work, we directed our study towards the tax administration agents represented by the workers of the tax center of the Wilaya of Ain Temouchent.

On the other hand, the sample must be large enough to trace a general trend. For this, we got up to 30 views from the total Study community of 42 tax administrators' agents. So, the study was carried out on more than 71% of workers of the Ain-Temouchent tax center.

3.2. Data collection

To understand the nature of the relationship between the electronic tax declaration and the tax control, we established a questionnaire that was submitted to the tax administration agents.

The questionnaire was divided into two axes, the first axis dealt with the opinions of the studied sample about the electronic tax declaration. As for the second axis, it was devoted to the impact of this statement on tax control.

To operationalize these axes, the answers to the questionnaire were determined according to a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

4. Findings of the Study

First, we are interested in testing the reliability and validity measures of the study variables. Then, we present the demographic Variables analysis. Finally, we present the results of inferential statistics.

4.1. The validity and reliability of the questionnaire

To measure the consistency of all paragraphs of the questionnaire with the axis to which it belongs, the validity of the internal consistency of the paragraphs of the questionnaire was calculated based on the correlation coefficients between each paragraph of the questionnaire

axes and the total score of the axes to which it belongs. We also studied the constructive validity of the questionnaire by examining the correlation coefficient between each axis of the questionnaire with the total rate of its paragraphs, as shown in the following tables.

Table (1): Internal validity of the first axis items

Paragraphs	Correlation coefficient	Probability value
The electronic tax declaration provides confidentiality and privacy for taxpayers' information.	,605**	<,001
The good internet flow allows the tax service to function well on the website.	,654**	<,001
The “Jibayatic” website is characterized by ease and speed of access.	,695**	<,001
The electronic declaration gives the information reliability, quality and speed.	,782**	<,001

Source: Prepared by the researcher based on the outputs of the SPSS program 28

It is noticeable from the results that all items are statistically significant, as their statistical value is less than 0.05, which confirms the existence of a strong correlation between the paragraphs of the first axis and the axis itself.

Table (2): Internal validity of the second axis items

Paragraphs	Correlation coefficient	Probability value
The “Jibayatic” website collects information about the seller and buyer to facilitate the tax control process.	,651**	<,001
The electronic tax declaration helps to limit and select important information so that it makes it easier for the tax administration agents to analyze the information.	,730**	<,001
The electronic tax declaration carries out the formal tax control process on behalf of the tax administration agents.	,798**	<,001
The Adoption of electronic tax examination through electronic input eliminates the need for paper data.	,822**	<,001

Source: Prepared by the researcher based on the outputs of the SPSS program 28

It is noticeable from the results that all items are statistically significant, as their statistical value is less than 0.05, which confirms the existence of a strong correlation between the paragraphs of the first axis and the axis itself.

Table (3): The constructive validity of the questionnaire

Axes	Correlation coefficient	Probability value
First axis: Electronic tax declaration.	,589**	<,001
Second axis: Tax control.	,589**	<,001

Source: Prepared by the researcher based on the outputs of the SPSS program 28

It is clear from the table that the correlation coefficients are significant at a significance level of 0.01, as the probability value for each axis is less than 0.01. This demonstrates the existence

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of a very strong correlation between the two axes of the questionnaire and the overall average of its paragraphs.

By calculating the internal and constructive validity of the questionnaire, it can be said that it is valid in its final form and that its paragraphs can measure what they were found to measure. In addition to internal and constructive validity, reliability is considered one of the important characteristics that must be available in a measurement tool. A stable tool gives the same results if it is repeatedly applied to the same individuals under the same conditions. Therefore, we tested confidence by using the Cronbach's alpha coefficient method as shown in the following table:

Table (4): The Cronbach's alpha coefficient of the questionnaire

Total of paragraphs	Cronbach's alpha coefficient
24 paragraphs.	,895**

Source: Prepared by the researcher based on the outputs of the SPSS program 28

It is clear from the table that the value of Cronbach's alpha coefficient is greater than 0.6, and this confirms that there is strong reliability in the study scale.

4.2. Analysis of Demographic Variables

The demographic information of the sample follows the following statistical distribution.

Table (5): Demographic Variables analysis

Academic qualification	%	Professional Experience	%	Function	%
Higher Secondary	13	Less than 5 years old	17	Administrative assistant	10
Bachelor's Degree	53	Between 5 and 15	23	Principal inspector	76
Post Graduate	27	Between 15 and 25	33	Departmental Inspector	7
Another diploma	7	More than 25	27	Other functions	7
	100		100		100

Source: Prepared by the researcher.

The table results show that most of the respondents hold a bachelor's Degree or more, have significant professional experience of more than 15 years and have a principal inspector position at least, according to the following percentages, respectively: 80%, 60% and 38%.

It can be noted through the characteristics of the respondents that the answers provided by them are reliable and helpful in the analysis, which confirms the previous results of the validity and reliability of the questionnaire.

4.3. Testing the study hypotheses and analyzing the results:

Through this element, we will attempt to test the various hypotheses related to the study and analyze the various results obtained from these applied tests.

4.3.1. Testing the first hypothesis:

The first hypothesis addresses the extent to which there is a relationship between the use of electronic tax declaration and the level of tax control. This hypothesis and its null hypothesis were formulated as follows:

- **H1/0:** There is no statistically significant correlation between the use of the electronic tax declaration and the level of tax control in the tax center of the state of Ain Temouchent at the significance level of 0.05.
- **H1/1:** There is a statistically significant correlation between the use of the electronic tax declaration and the level of tax control in the tax center of the state of Ain Temouchent at the significance level of 0.05.

To test this hypothesis, we used the simple Pearson correlation coefficient and the results are represented in the following table:

Table (6): The test of Pearson correlation coefficient

The electronic tax declaration		
,589**	Pearson correlation coefficient	Tax control.
,001	Sig (bilatérale)	

Source: Prepared by the researcher based on the outputs of the SPSS program 28

The results of the table show that there is a strong correlation between the independent variable represented by the electronic tax declaration and the dependent variable represented by the level of tax control in the various departments of the tax center of the state of Ain Temouchent. This correlation was estimated at 58.9%, and it is statistically significant as the significance level is less than 0.05.

Hence, we reject the null hypothesis and accept the alternative hypothesis that confirms the existence of a statistically significant relationship between the use of electronic tax declaration and the level of tax control.

4.3.2. Testing the second hypothesis:

The second hypothesis is the causal hypothesis because it addresses the extent of the impact of the use of the electronic tax declaration on improving tax control at the tax center of the state of Ain Temouchent. This hypothesis and its null hypothesis were formulated as follows:

- **H2/0:** There is no statistically significant effect of the use of the electronic tax declaration on the level of tax control in the tax center of the state of Ain Temouchent at the significance level of 0.05.
- **H2/1:** There is a statistically significant effect of the use of the electronic tax declaration on the level of tax control in the tax center of the state of Ain Temouchent at the significance level of 0.05.

To test this hypothesis, we used simple linear regression and the results are represented in the following table:

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Table (7): The Simple linear regression of the effect of electronic tax declaration on the level of tax control. Récapitulatif des modèles^b

Model	R	R-deux	R-deux Ajusté	F	Sig
1	,589 ^a	,347	,324	14,879	<,001 ^b

a. prédicteurs: (constante), The first axis

b. variable dépendante: The second axis

Coefficients ^a						
Modèle		Coefficients non standardisés		Coefficients standardisés	t	Sig.
		B	Erreur standard	Bêta		
1	(Constante)	0,974	,659		1,478	,151
	The first axis	,695	,180	,589	3,857	<,001

a. Variable dépendante : Second axis

Source: Prepared by the researcher based on the outputs of the SPSS program 28

The results of the first table show that there is a strong positive correlation between the independent variable (electronic tax declaration) and the dependent variable (tax control), which is estimated at 0.589, while the square of the correlation is estimated at 0.347, which means that the electronic tax declaration system affects the level of tax control in the tax center of the state of Ain Temouchent by an amount equivalent to 34.7%, while 65.3% is due to other factors that were not included in the study.

As for measuring the overall significance of the model, the analysis of variance showed that the F value estimated at 14.879 is considered statistically significant, as the probability value was estimated at 0.001, which is less than 0.01. Therefore, we say that the regression model is significant, meaning that there is at least one of the regression coefficients different from zero. The results of the second table show that the value of the regression constant α is equal to 0.974, while the value of the regression coefficient β is equal to 0.695, which is statistically significant because the probability value corresponding to its t value is estimated at 0.001, which is less than 0.01.

From this, we can say that there is a statistically significant effect of the use of the electronic tax declaration on improving the level of tax control in the tax center of the state of Ain Temouchent so the regression equation takes the following form: **$(Y = 0.974 + 0.695X)$**

Level of tax control = 0.974 + 0,695 Use of the electronic tax declaration.

Hence, we reject the null hypothesis and accept the alternative hypothesis that confirms the existence of a statistically significant effect of the electronic tax declaration on the effectiveness of tax control.

4.3.3. discussion of results

Our study of the impact of applying electronic tax declaration mechanisms on tax control led to confirmation of both hypotheses proposed, which were explained through a number of the following points:

First hypothesis:

It has been confirmed that there is a statistically significant relationship between electronic tax declaration and tax control estimated at 58.9%. This result confirms that the electronic tax declaration facilitates the tax declaration process for the taxpayer and helps to ensure that the information provided is correct.

Through this study, we can confirm that the accuracy of the electronic tax declaration enables avoiding accounting errors and transferring common information between various declarations for the same period or successive periods, in addition to the presence of various basic necessary declarations for that period on the platform to avoid forgetting one of them, while specifying the deadlines for filing them.

Also, the electronic tax declaration helps to properly preserve the filed declarations and avoid errors and thus the efficiency of the tax control process and avoid or reduce the taxpayers' resort to legal disputes that may result in this case from technical problems and poor Internet flow, as confirmed by many researchers (635 صفحة، 2023، (قسايسية،) and (413 صفحة، 2022، (بلول،)، in addition to the saturation of the JIBAYATIC website and the inability to access the platform on the one hand, and the lack of training for both employees and taxpayers on the other hand.

Based on the above, and according to researchers Fella Mahtal and Ahmed Bassas (2020, pp. 86-87), the electronic tax declaration eliminates formal errors that are the essence of formal tax control and thus reduces the number of cases that are subject to this type of control, it also helps to select important information in an automated and extensive manner.

Second hypothesis:

It has been confirmed that there is a statistically significant effect of the electronic tax declaration as an independent variable on the effectiveness of tax control. First, this result confirms that the electronic tax declaration affects the level of tax control by 34.7% since the use of the electronic tax declaration contributes to activating the tax control system because it works to exploit time and program more files for tax control (2161 صفحة، 2022، (عباد و سوالم،). Especially avoiding many formal errors in the declarations allows for reducing the size of the files programmed for formal tax control and focusing on the rest of the types of effective tax control and activating them (68 صفحة، 2020، (محتال و بساس،) .

Second, the rate of impact of the electronic tax declaration on the effectiveness of tax control, estimated at 34.7%, is a weak value compared to the expectations expected from the tax administration digitization. This is due to several reasons, which were also confirmed by a group of researchers ((2022، (بلول،) (2022، (قوادري،) (2023، (قسايسية،)):

The tax system digitization is not consistent with tax control by not spreading the tax system digitization to all tax administrations, tax provinces and the rest of the sectors.

The non-inclusion of tax procedures in the electronic tax system "JIBAYATIC", especially the tax control axis did not provide all the automated procedures related to studying the data related

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to giving back taxes, tax collection, tax litigation, etc., in addition to the inability for all tax agents to access the electronic tax system.

Conclusion.

The main objective of our study is to test the correlation and effect of electronic tax declaration on the effectiveness of tax control in Ain Temouchent tax center on 2023 data. To achieve this goal, we tried to answer the following problem: what is the impact of electronic tax declaration via the "Jibayatic" portal on tax control? through a theoretical study that included a group of previous studies in addition to the basic concepts of the electronic tax declaration, its advantages and how to apply it in Algerian tax centers, we also presented the basic concepts of tax control and their relationship to the electronic tax declaration.

As for the applied aspect, we tried to answer the problem through a questionnaire directed to 42 individuals from the tax center employees of the state of Ain Temouchent in the year 2023. These data were analyzed using the SPSS program, where the validity and reliability of the study tool were first addressed through the internal validity of each axis separately and the constructive validity of all axes that were statistically significant, i.e. less than 0.05. Then the Cronbach's alpha coefficient was tested, which was estimated at 0.895, which confirmed the validity of the questionnaire.

Then, to test the hypotheses and analyze the results, the Pearson correlation coefficient was used, which confirmed the existence of a strong and statistically significant relationship between the electronic tax declaration variable and the tax control variable. That is, confirms the first hypothesis, which shows that the use of the electronic tax declaration allows for avoiding formal errors through the tax taxpayers' declarations, in addition to avoiding the loss of declarations at the level of the various tax departments, thus avoiding formal tax disputes between the tax taxpayer and the tax administration.

As for the second hypothesis, it was confirmed through a simple linear regression test, which confirmed that there was an effect of using the electronic tax declaration as an independent variable of 34.7% on the effectiveness of tax control as a dependent variable because it allows reducing the number of files programmed for formal tax control and programming more files for the rest of the more effective types of tax control. It also allows for reducing the time required for each file submitted for control through permanent, easy and simple access to the various electronic tax files.

However, this effect is insufficient about the expectations of application the tax system digitization, and this is due to the failure to generalize the digitization system to all tax administrations. That means, the inability to access the information of all taxpayers related to the taxpayer programmed for tax control to increase the effectiveness of the latter. In addition to not including all tax control procedures from the beginning of the file to its end within the electronic tax system via the JIBAYA'TIC portal.

From the above, we conclude that there is an impact, but not at the required level, so the General Directorate of Taxes must adopt a set of measures, including:

- Extending the tax administration digitization to all tax administrations in the various regions of the country;

- Strengthening the digitization system through good training for tax employees and providing them with the necessary financial capabilities;
- Completing the tax administration digitization program by providing the JIBAYA'TIC portal with all tax procedures available at the level of this administration.

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