

Tax privileges and quasi-tax privileges for the cultural and tourism sectors as an entry point to encourage investment in cultural tourism in Algeria - an analytical study-

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Abstract:

The aim of this research is to clarify the contribution of tax privileges and quasi-tax privileges, such as reductions and exemptions granted to the cultural sector, aimed at promoting this sector and encouraging investment in cultural tourism. This includes examining the various details of the amendments that have affected the tax law and studying their effectiveness in developing and encouraging tourism investment.

One of the findings of the research is that the state of cultural tourism in Algeria is an integral part of tourism as a whole, despite the cultural qualifications it possesses and the incentives granted for investment in the cultural sector, such as tax privileges and quasi-tax privileges.

Keywords :cultural tourism ; tax privileges, tourism investment.;

Jel classification code :L83 :Z32

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1-Introduction

In recent years, there has been a growing global interest in cultural tourism, which relies on promoting and utilizing cultural and civilizational heritage, both material and immaterial, of cities and regions. The spread of technological media and the information revolution have contributed to the increasing interest in this type of tourism, as they have become one of the most important pillars and sources of economic growth worldwide. This has led to the revitalization of the economies of many countries.

Algeria is one of the countries that is rich in resources, both underground and on its surface, including its cultural and civilizational heritage, which reflects its historical and cultural depth. Despite Algeria's possession of many tourism assets (natural, religious, cultural, and historical), and the potential local development that investment in these assets can achieve, it has not been optimally utilized, resulting in a loss of economic and social benefits that could be obtained from such investment.

In this context, and in order to break free from oil dependence and achieve the desired economic diversification, Algeria has recently enacted laws to encourage tourist investment, including tax incentives granted to the cultural sector. These measures aim to promote cultural tourism in Algeria.

Based on the above, the following question can be formulated:

What are the tax incentives granted to the cultural sector aimed at promoting cultural tourism in Algeria?.

2-The theoretical framework of cultural tourism :

Culture reflects the ways of life, historical development, and civilization of societies. Through the interaction between different peoples, cultures are transferred and interact through various means. In this context, tourism plays a crucial role in the transfer of culture between people. It creates a desire for many people to visit new countries and regions, explore different customs and traditions, and experience their cultural and historical heritage. Therefore, the importance of cultural tourism lies in developing relationships between people through the acquaintance that occurs between hosts and tourists.

2-1.Definition of cultural tourism:

Cultural tourism is defined as: "Any recreational activity in which the main motivation is the search for knowledge and emotions through the discovery of heritage such as cities, historical landmarks, religious buildings, or intangible heritage such as traditional festivals, national or local traditions"(Jameel, 2010, p. 108).

On the other hand, the World Tourism Organization defines it as: "Travel motivated by cultural interests, such as studies, artistic activities, or travel to

CHIKH TOUAMI BrahimTitle :Tax privileges and quasi-tax privileges for the cultural and tourism sectors as an entry point to encourage investment in cultural tourism in Algeria - an analytical study

participate in cultural events, visit sites, and monuments" (Jameel, 2010, p. 108)According to estimates by the World Tourism Organization, cultural tourism represents about 37% of the total global tourism market, and its growth rate is approximately 15% worldwide(Maher Abdel Aziz, 1997, p. 80).

2-2.Pillars of cultural tourism:

There are three fundamental pillars on which cultural tourism is based:

- The place: Referring to archaeological and heritage sites.
- People: Meaning the presence of conscious, trained, and qualified individuals.
- Time: Referring to the story of the site and its relationship with people.

These factors constitute the components of cultural tourism, and tourism has witnessed a transition from the traditional style to a new one, where culture plays a prominent role because cultural tourism is the ideal field for creating the connection between culture and development, and for this reason this is accompanied by a shift in the tourism material provided to tourists.

2-3.Components of Cultural Tourism Investment in Algeria:

Cultural tourism resources, known as cultural tourism wealth, attract many tourists and visitors. These resources are embodied in the following:

- Archaeological sites;
- Historical buildings, cities, and structures;
- Urban heritage and traditional architecture;
- Intangible and popular heritage (customs, traditions, beliefs, arts, and literature);
- Museums.

In this context, we find that Algeria has qualifications in the cultural and historical field that enable it to develop a rich, diverse, and competitive tourism offering. This can be achieved by exploiting the archaeological heritage, various cultural and religious landmarks, as well as centers of production, craft activities, local festivals, traditional arts, and games. This rich heritage must be evaluated in order to gain a share of the nearby and distant tourism markets. The prehistoric sites in Algeria, such as tombs, artifacts, and religious sites, have the opportunity to develop high-end tourism. This can be done through organizing courses with important themes that integrate historical figures and religious and historical sites. Therefore, it is necessary to exploit the landmarks that bear witness to Algerian civilization throughout its historical stages as they represent factors for economic and social development and reflect Algeria's contribution to human civilization.

Algeria's affiliation to the Mediterranean, Islamic, and African spaces at the same time, and the succession of many ancient civilizations on it, have made it unique with diverse historical, urban, and cultural landmarks. To confirm its rich material heritage, we mention the Algerian sites classified as world cultural heritage by the United Nations Educational, Scientific and Cultural Organization (UNESCO) according to the year of classification.

The following is a table showing the globally classified archaeological sites in Algeria:

Table N°1: Archaeological sites in Algeria classified internationally

Site	Province	Year of Classification	Notes
BeniHam mad Castle	M'Sila	1980	The completion and construction of the BeniHammad Fortress dates back to 1007-1008 AD, by HammadibnBuluggin. It is considered one of the landmarks of the Islamic state in Algeria and is an extension of the Hammadid dynasty.
The ancient city of Djmila	Setif	1982	Djémila or Cuicul is located at an altitude of 900 meters above sea level and contains courtyards, structures, churches, arches, and Roman-style houses.
Tassili n'Ajjer barn	Illizi and Tamanras set	1982	The Tassili Caves are composed of volcanic and sandy rocks known as "rock forests." The caves are located on a high plateau, surrounded by steep cliffs, and their walls contain a collection of engravings dating back to an ancient civilization.
The ancient city of Timgad	Batna	1982	Originally established in 100 AD by Emperor Trajan as a military settlement, it has a square courtyard and its design is based on columns overseen by the cardo and decumanus, which are the two main roads that cross the city.
The ancient city of Tipaza	Tipaza	1982	An ancient commercial center, it was occupied by the Romans to serve as a strategic base for opening up the Mauritanian kingdoms. It also includes a number of Phoenician, Roman, Byzantine, and ancient Christian artifacts.
WadiMiza b	Ghardaia	1982	Founded in the 10th century AD by the Ibadis around their buildings, which were designed in a simple and practical architectural style to adapt to the surrounding environment.
Kasbah of Algiers	Algiers	1992	The Kasbah overlooks small islands where a commercial center was established since the 4th century BC.

			It includes the remains of a fortress, ancient mosques, Ottoman palaces, in addition to a traditional urban structure.
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Source : [https://ar.wikipedia.org/wiki/Date viewed: 20/06/2023](https://ar.wikipedia.org/wiki/Date%20viewed%3A20%2F06%2F2023)

2-4.Obstacles to investment in cultural tourism in Algeria:

There are numerous obstacles and barriers that hinder the exploitation of both tangible and intangible heritage and prevent their optimal use for the development of cultural tourism in Algeria. Some of these obstacles include:

- Lack of encouraging incentives to attract this type of investment;
- Weak or absent tourism culture in many cases;
- Deterioration of political stability, especially in the 1990s, and its lasting effects;
- Lack of coordination and integration between private and public media institutions, the Ministry of Tourism, and various parties involved in tourism, in order to highlight the cultural tourism sector and provide an accurate portrayal of cultural tourist sites through documentaries and other means, on a regular basis according to the tourist seasons;
- Neglect of cultural tourism development by local communities and the absence of elected councils to prioritize it in local development plans;
- Weak economic and social infrastructure at the local level;
- Weak traditional industries and overlapping responsibilities between organizations;
- Conflicting and dispersed responsibilities among ministries.

2-5. The economic importance of tourism investment:

Investment as a term refers to the utilization or allocation of funds in areas or investment opportunities believed by the investor to be economically feasible and to achieve the best return with the lowest level of risk. One of these areas is tourism investment, which directs part or all of the investor's funds to available tourism investment opportunities(Faraj Saad , 2015, p. 04).

It is also defined by the World Tourism Organization as the investment development of tourism that meets the needs of tourists and host sites, while protecting and providing opportunities for the future in resource management in a way that meets the requirements of economic, social, and cultural issues, achieving cultural integration, environmental factors, biodiversity, and supporting life systems(Othmani, 2017, p. 192).

The desired objectives of tourism investment can be summarized as follows:(Bouaklilin, 2006, p. 48)

- Achieving regional balance;
- Supporting balance of payments; preserving national heritage;
- Increasing national income;
- Diversifying sources of financing the national economy;

- Attracting foreign capital flows;
- Providing employment opportunities and reducing unemployment rates;
- Developing infrastructure, both economic infrastructure related to public facilities, public works, transportation, and communication, and social infrastructure associated with health structures, banks, and services that contribute to improving living standards.

In addition, the tourism investment strategy should take into account the following considerations: identifying tourism projects as part of a development tourism plan; selecting tourism projects based on economic and social feasibility studies and the time frame of the plan; prioritizing national funding sources over other financing sources; developing legislative and administrative structures that support tourism projects; identifying available advantages and incentives for investment projects in line with investment needs; and ensuring the applicability and employability of selected projects(Al-Zahrani & Hussein Kabashi, 2008, p. 16).

- Identifying tourism projects as part of a developmental tourism plan;
- Selecting tourism projects based on economic, social, and temporal feasibility studies;
- Giving priority to national sources of funding over other sources;
- Developing supportive legislative and administrative structures for tourism projects;
- Recognizing the advantages and incentives available for tourism investment projects that align with investment needs;
- Assessing the applicability and employability of selected projects.

Adopting an effective strategy for tourism investment in various tourism sectors, considering the above points and directions, is expected to positively contribute to achieving local development goals, especially in terms of environmental resource sustainability.

Various tourism activities, whose main activity is tourism, form the fields of tourism investment, whether related to hotel and restaurant industry, travel agencies and tourism transportation, water utilization and camping sites, or the exploitation of beaches and facilities with tourism and cultural characteristics.(Fathis, 2022, p. 81).

Investment in tourism projects is gaining increasing importance due to the significant role it plays in the growth of national economies. This importance includes: (Yedu & Boukhari, 2014, p. 04).

- Tourism investments involve long-term fixed assets with a duration of 20 to 25 years, which entail various political and social changes with varying risks;
- Returns from tourism investments are not quick due to the long duration of investments;
- Tourism investments do not require complex elements such as technology, as they heavily rely on the human element;

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- Tourism investments contribute to supporting the economy of any country by providing new employment opportunities that contribute to tourist income;
- Tourism investments are considered invisible exports and cannot be transferred from one place to another.
- Development and rehabilitation of tourist attractions to increase tourism revenues, contributing to an increase in national income and improving the balance of payments;
- Providing the necessary capital to stimulate economic growth and increase productive capacity in any country;
- Finding developmental projects that provide economic returns to the country and stimulate the economic cycle.

3- Efforts to encourage investment in cultural tourism through tax benefits and quasi-tax benefits in Algeria:

Tax incentives are one of the most important tools of state tax policy, through which they seek to expand the investment scope of various economic activities by providing various exemptions and tax facilitations to taxpayers in order to encourage them to undertake investment activities.

The Algerian legislator has granted several tax and quasi-tax privileges within the various tax laws in order to promote tourism investment in general, including cultural tourism investment. Tourism and cultural activities in the Algerian tax system, like other activities, are subject to taxation. However, due to the distinctiveness and importance of these activities in development, as they are included in programs considered a priority by the government, they have been granted reduced tax rates and several tax privileges.

3-1. Nature of Tax Privileges

Tax privileges or incentives are referred to as those benefits stipulated in Law No. 16/09 concerning investment promotion, which are granted to investors within the framework of the National Agency for Investment Development during the implementation and operation stages, regardless of the investor's nationality, source of investment, or investment location, as the aim is to promote investment itself rather than the investor. (Yamah & Rahmoni, 2014, p. 05).

In addition, there are tax privileges specified in tax legislation, which include reducing tax rates, tax base, or tax obligations granted to beneficiaries under certain conditions.(Murad, 2002, p. 177).

3-2. Distinctive Characteristics of Tax Privileges

3-2-1.Optional Procedure

The policy of tax privileges is characterized as an optional procedure because it allows economic agents the freedom to choose whether to comply with the conditions contained in the incentive programs.

3-2-2.Targeted Procedure:

The policy of tax privileges requires the state to sacrifice tax revenues that are not automatic. It aims to direct economic agents towards activities and sectors in need of support and development.

3-2-3. Benefit-Counterbalance Availability:

Economic agents benefit from tax privileges in exchange for their commitment to invest in economic projects that align with the objectives formulated within the framework of the state's development policy.

3-2-4. Tax Privileges as a Controlled Measure:

Tax incentives are a special measure directed at a specific category of taxpayers, and this category must adhere to certain criteria such as residency and duration of benefiting from the incentive. These criteria are determined by the legislator and serve as necessary conditions for enjoying the benefits and as guarantees to achieve the desired objectives.

3-3. Objectives of Granting Tax Privileges

Through granting tax privileges, the tax legislator seeks to regulate tax benefits and achieve a variety of objectives in terms of significance, nature, and aiming for: (Lemushi, 2018, p. 06)

- Increasing the competitiveness of local businesses in foreign markets.
- Achieving investment balance across all sectors.
- Providing a suitable and encouraging environment to attract foreign direct investment.
- Alleviating the tax burden so that economic entities can achieve self-financing and accumulate capital.
- Strengthening the production structure and improving productivity by increasing the return on production factors, thus reducing investment costs and enabling competition with foreign products while encouraging exports beyond the energy sector.
- Expanding employment opportunities by providing resources that allow economic agents to reinvest them in the form of additional productive branches or establishing new institutions.

3-4. Different Aspects of Tax Privileges

3-4-1. Tax Exemptions:

This refers to the identification of revenues that are fully or partly exempt from taxation. These exemptions can be permanent or temporary. Permanent exemptions mean the state's waiver of its tax rights for the entire lifespan of the project, while temporary exemptions mean the state's waiver of its tax rights for a specific period until the activity being encouraged enters the production and operational phase.

3-4-2. Tax Rate Reductions:

Tax reductions are an important element of the tax equation to alleviate the tax burden. They are based on certain conditions and obligations, or on the taxpayer's economic situation that allows them to benefit from these reductions. These tax expenditures can take several forms, including: reduced rates related to expenditure, reduced rates related to economic sectors, and reduced rates related to a specific category of taxpayers.

3-4-3.Tax reductions:

This refers to the state reducing the amount of tax due on investors in exchange for their commitment to certain conditions, such as reinvesting a portion of their profits. These tax reductions take the form of specific percentages of the tax amount, which are determined according to the political, economic, and social objectives that the state seeks to achieve.(Maaifi, 2011, p. 55).

Tax reductions can be classified into:

A. Tax reductions specific to the tax base:

These are tax measures that allow for the deduction of certain parts of income through deductions made on the taxable material. These deductions can be based on actual or arbitrary expenses, according to an amount determined by tax legislation. This allows the taxpayer to achieve a tax saving resulting from a change in the progressive or proportional rate towards reduction, by reducing the size of the taxable material when the rate is ascending or proportional.

B. Tax rate reductions:

This refers to subjecting the taxpayer to lower tax rates than the normal rates used in the tax system, such as the rate imposed on reinvested profits instead of the regular rate on company profits.

3-4-4.Tax loans:

A tax loan is a loan provided to the general treasury from the profits earned by the taxpayer. It is deducted from the total tax while being added to the taxable income. Tax loans are considered one of the effective methods for managing tax loan systems, as it involves determining the amount of the tax loan provided to eligible institutions by depositing the amount in a special tax account (accounting entry). The institution then operates as a normal taxpayer according to the applicable legislation, including the requirement to submit the declaration. The tax due is deducted from the special tax account. This enables the government to control the revenue waived at any time and know the amount of tax benefits still available to the institution. Therefore, investment deductions can be managed in a way that is similar to tax deductions while ensuring similar results.

3-4-5.Tax deferral:

Under this system, the institution benefits from being exempt from tax for a certain period of time. In some cases, this period can be extended with a reduced rate of taxation. One advantage of tax deferral for investors is that they are not subject to taxes in the early years of the activity. Since investments extend over the long term, investors are concerned with calculating the return on investment after the tax deferral period.

The above mentioned forms of tax expenditure are commonly used in various tax legislations, particularly in countries belonging to the Organization for Economic Cooperation and Development (OECD). However, there are other forms of tax expenditure, including:

A. Tax deductions:

Tax deductions are tax measures that allow for a reduced tax rate. Generally, tax deductions are applied to taxpayers with low income. This mechanism is adopted in the French tax system.

B. Family quotient:

The family quotient is applied when the family unit is considered as the taxable entity. It is a benefit granted to families.(Melikaoui, 2015, p. 144).

3-5. The conditions that govern tax incentive policies are as follows:

The effectiveness of tax incentives is only achieved if a set of conditions are met, namely:(Lala , 2002, p. 178).

-The reduction in tax rates on desired economic activities should be accompanied by an increase in tax rates on undesired economic activities.

- The relative tax burden before the reduction in tax rates on desired economic activities should be relatively high, making the tax reduction an effective tax advantage.

- The relationship between the relative profits achieved in desired economic activities and undesired economic activities after taxation should be in favor of the former. In other words, the reduction in tax rates on desired economic activities should lead to a change in relative profits in favor of those activities.

- The projects or investment opportunities available in desired economic activities should yield positive results. If the results are negative, especially in the initial stages, the tax incentives become ineffective or less effective in directing investments towards those activities.

3-6. Tax concessions granted to the cultural sector in the field of direct taxes in Algeria:

within the framework of implementing the government's program to encourage entrepreneurs and investors, laws regulating the investment process have been enacted. These laws include tax privileges and quasi-tax privileges granted to the cultural sector to promote it. The privileges include:

- Permanent exemption of the revenues generated by theater groups from the income tax, as stated in Article 13 of the Direct Taxes and Similar Fees Law.
- Deductibility of amounts allocated to financial advertising, sponsorship, and youth initiatives, up to 10% of total wages, without exceeding 30,000,000 Algerian dinars (DZD), according to Article 169 of the Direct Taxes and Similar Fees Law.

Activities with a cultural nature are also eligible for this deduction if they aim to:

- Restore, renew, rehabilitate, repair, support, and enhance classified historical landmarks and sites.
- Restore museums and museum collections and preserve them.
- Raise awareness and provide public education through any means about the cultural heritage, both tangible and intangible.
- Revive local traditional ceremonies.
- Organize cultural festivals, either as institutions or as part of activities aimed at promoting cultural heritage, disseminating culture, and enhancing national languages.

- Article 13 of the Direct Tax and Similar Fees Law states that amounts collected in the form of fees and copyrights by artists, authors, musicians, and inventors for literary, scientific, artistic, or cinematic works are exempt from income tax. However, amounts received by these artists through cultural exchange agreements, national holidays, festivals, cultural and artistic events organized under the auspices of the Ministry of Culture and the National Office of Culture and Information are excluded from the income tax base.
- Donations and payments made by taxpayers residing in Algeria are eligible for a 40% reduction in income tax, up to a maximum of 5% of taxable income when these donations and payments are made to:
 - Institutions or associations with public benefit;
 - Works or entities with public benefit of an educational, scientific, humanitarian, sports, educational, cultural nature, or those contributing to heritage preservation, environmental protection, or dissemination of culture.
- Exemption from property registration fees imposed on properties dedicated to public or public interest facilities, that do not generate income. Also, exemption applies to properties belonging to the state, provinces, municipalities, and public institutions with administrative characteristics operating in the fields of education, scientific research, health and social protection, culture, and sports.

3-7. Tax privileges granted to the cultural sector in the field of work numbers royalties:

- Exemption from value-added tax on imported art pieces, paintings, sculptures, and other artistic products, as well as all sculptures from the national cultural heritage imported by national museums, as part of the recovery of the national cultural heritage abroad, for the purpose of enriching museum collections.
- Articles 9 and 12 of the Work Numbers Royalties Law provide exemption from value-added tax for sporting, poetic, artistic, and general cultural events organized within national and international cooperation movements.
- Exemption from all acquisition and import rights and fees (value-added tax, customs duties, etc.) for books and imported works intended for sale in the context of festivals, exhibitions, and book fairs organized under the auspices of the Ministry of Culture, as well as textbooks and university books, which are granted exemption in the form of quotas.
- Exemption from all rights and fees on acquisitions and imports carried out by the Algerian National Cinema Museum as it relates to the following products and equipment:
 - Cinematographic films, printed and extracted, which contain or do not contain sound, or contain only sound recording;
 - Other publications, including photographs, prints and photographs;

- Photo or cinematographic laboratory equipment and equipment.
- Exemption from value-added tax for paper exclusively used for book production and printing according to the specified specifications in the joint decision between the Minister of Finance and the Minister responsible for Culture.
 - Exemption from value-added tax for the transfer of art pieces, collections, artifacts, and manuscripts of national heritage to museums, public libraries, manuscript and archive services, as stipulated by Article 37 of the Supplementary Finance Law for the year 2009.
 - Application of the reduced rate of VAT, estimated at 9%, to sales operations related to albums or photo books and children's drawing or coloring albums.
 - Operations related to books, including printing, publishing, and sales, are subject to VAT at the applied rate for the book itself.
 - Restoration operations of cultural heritage sites and places are subject to the reduced rate of VAT (9%).
 - Printed and digitally published books are subject to VAT at the reduced rate (9%).
 - Theatrical performances, ballets, music concerts, circuses, shows and various entertainment events are subject to VAT at the reduced rate (9%).
 - However, all sales made for export purposes by antiquities traders or on their behalf, related to art objects, old books, furniture, and collectibles, as well as sales related to oil paintings, watercolors, postcards, drawings, original sculptures, engravings, and lithographs, except for sales related to nature history collections, oil paintings, watercolors, postcards, original sculptures, engravings, and lithographs issued by artists who are alive or deceased within the past 20 years, are subject to VAT under the same rates and conditions applicable within national territory (Article 13 of the Law on Fees on Works Numbers).

3-8. Tax privileges granted to the cultural sector in the field of registration rights:

- Exemption of acquirer, donor, heir, or legal agent of an artwork, old books, manuscripts, artifacts, or documents of high artistic or historical value from registration rights related to ownership transfer when they are endowed to the state (Article 38 of the Supplementary Finance Act for 2009).

3-9. Tax privileges granted to the cultural sector in the field of stamp duties:

- Exemption from paying stamp duty for entry to zoos and museums (Article 102 of the Stamp Duty Law).

3-10. General provisions

exempting craftsmen and small enterprises subject to Algerian law from: providing good execution guarantees when engaged in public operations for the restoration of cultural properties (Article 77 of the Supplementary Finance Act for 2009).

4-Conclusion :

Cultural tourism has occupied a significant place in the global tourism market, accounting for about 37% of the total global tourism market, according to statistics from the World Tourism Organization. Cultural tourism takes on various forms and resources that vary based on tourists' preferences and objectives for their visit. These various forms play an important role in development and achieving economic diversification.

In order for cultural tourism to be complete and achieve integration and cohesion among the various sectors related to tourism, especially the domestic sector, it is necessary to work on promoting cultural and civilizational awareness, disseminating different researches and writings about historical and cultural sites, and contributing to heritage preservation in both material and immaterial aspects, as well as working on its development through documentation and preservation of archaeological artifacts.

The focus on cultural tourism should be one of the principles underlying tourism policy. The balance between tourism and culture projects should be ensured in order for tourism to have its effective and influential role. It goes beyond the fields of tourism and culture, even if it originates from them, it also addresses the broader concept of development. The cultural field is a means of local community development through the development, protection, and rehabilitation of cultural landmarks, supporting handicraft industries, and other fields that tourists interact with.

Among the measures adopted by Algeria to promote this type of tourism is the tax incentive mechanism for the cultural sector in order to encourage cultural tourism investment, through granting a range of tax and quasi-tax privileges.

4-1. Research Findings:

- The topic of tourism in general, including cultural tourism, is of great importance considering its economic dimension, especially in light of the state's trend towards economic diversification.

- Despite the benefits that can be realized from tourism investment in the cultural sector due to the tax and quasi-tax privileges granted to the cultural sector, it has been unable to provide added value to cultural tourism, especially in the absence of a clear strategy for the development and promotion of cultural heritage in its material and immaterial aspects.

- There is a disconnect between policy design and program distribution for culture projects on one hand, and tourism projects on the other hand, especially in the absence of a common strategic vision.

- Cultural tourism acts as a safety barrier to preserve cultural values and stands as a barrier against globalization. It is an identity bet and a regional challenge.
- The tax and quasi-tax privileges granted support sectors that are intended to be promoted through encouraging investments in these sectors and achieving economic diversification.
- There are clear interests by the state regarding the encouragement of tourism investment in general, including cultural tourism, as reflected in the size of the tax and quasi-tax privileges granted to the cultural sector.

4-2. Research Findings:

- Work on organizing and protecting cultural heritage and developing tourist awareness in order to preserve it.
- Coordinate efforts between the culture and tourism sectors by unifying cultural and tourism policies and programs.
- Work on establishing a strategy that forms a social, tourist, and cultural region that can be an opportunity to participate in establishing a leading culturally-identified society that enables international distinction.
- It is necessary to have strict control and deterrent laws accompanying the policy of granting tax incentives in order to achieve the desired goals of granting these privileges, otherwise they may turn into a waste

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