

# THE IMPACT OF THE DIGITAL TRANSFORMATION OF THE TAX ADMINISTRATION IN ALGERIA ON THE TAXPAYER'S TAX COMPLIANCE (jibaya'ticPORTAL MODEL)

**Dahmoune Fatima<sup>1\*</sup>, Karmi Malika<sup>2</sup>**

<sup>1</sup>university blida 2, f.dahmoune@univ-blida2.dz.

<sup>2</sup> university blida2, m.kermi@univ-blida2.dz.

Received(08/04/2024)

Accepted(11/07/2024)

**Abstract:** This study aims to shed light on the impact of the digital transformation of the tax administration in Algeria on taxpayers' tax compliance by studying a sample of users of the "jibaya'tic" Portal in Algeria. The research questions were addressed using descriptive approach and survey questionnaire methodologies. This study found a positive relationship between the electronic declaration system and taxpayers' tax compliance. Frequent interruptions to service and the lack of features like online payment hinder the portals' effectiveness. Consulting with professionals and incorporating their feedback would be beneficial to address these issues.

**Keywords :**digital transformation; digitization of tax administration; electronic declaration portal; tax compliance.

**Jel classification code :** NX :1,2

---

\*Corresponding author

## **1- Introduction**

The digital revolution has changed every part of the world. It changes many aspects of our lives and our economic and social development (OECD, 2018,p.1;Etim, Jeremiah,& Dan,2020,p.42). The rapid growth of the digital economy requires a change in taxation(Gąsiorkiewicz, &Monkiewicz,2023,p.123;Hesami, Jenkins, & Jenkins,2024,p.1). The tax system should adapt to the digitalization of the economy and use flexible and new tax methods to perform its functions effectively(Gąsiorkiewicz, &Monkiewicz,2023,p.123). The technological revolution has transformed traditional paper-based administration tremendously, giving way to a digital system known as electronic administration. Tax administration has a crucial role in enhancing this digital transformation to achieve goals ranging from enhancing tax compliance and reducing burdens on taxpayers to improving revenue collection efficiency. This is especially important as the demand for electronics increases after disasters such as the COVID-19 pandemic. Therefore, it is essential to introduce an electronic tax system to reduce costs, improve the efficiency of taxpayers' work, and ensure compliance with tax laws (Henniche, 2022, p.86; Night, &Bananuka,2020, p.77; Mbise, &Baseka, 2023; Mbise, &Baseka, 2023, p.2). The application of artificial intelligence (AI), the Internet of Things (IoT), cloud computing, blockchain technology, and other innovations vastly increase the tax administration's ability to collect, process, and monitor tax information (Basse, Mulligan, &Ojo, 2022, p.1; Bellon, Dabla-Norris, Khalid, & Lima, 2022, p.1). Digital technologies offer excellent opportunities to strengthen tax administration and increase the efficiency of local tax collection drawn by its potential to improve tax compliance and reduce costs (Bellon, Dabla-Norris, Khalid, & Lima, 2022, p.1; Nose, &Mengistu, 2023, p.1). Information and communication technology (ICT) is the foundation of business, government, and society, bringing about changes and increasing productivity in different fields(Fossung, &Warah, 2022, p.30). In this context, the government is constantly exploring the potential of ICT to improve tax collection and reduce the risk of tax evasion and misreporting (Hesami, Jenkins, & Jenkins, 2024, p.1). As the dependence on digital technology increases, the need to manage ICT in tax administration has increased to increase the return on investment in this sector (AhmadiZeleti, Walsh, Ojo, & Mulligan, 2021, p. 298).

In Algeria, within the framework of the modernization program, Information and communication technology is considered one of the most ambitious projects undertaken by the tax administration, as this program aims to establish an electronic administration that dedicates the use of modern information and communication technologies as a working tool and rapprochement between the

tax administration and its surroundings (Henniche, 2022, p.93). The establishment of the information system for the General Directorate of Taxes, "jibaya'tic," is an essential step for the tax administration, and It has been achieved thanks to the strengthening of the technological base, the upgrading of remote services, the improvement of institutional conditions, and the promotion of tax citizenship This study seeks to determine the impact of adopting the digitization of the tax administration in Algeria on tax payers' tax compliance by using "jibaya'tic" portal as a model and highlighting the most important short comings that the portal suffers from in its current form.

This research is guided by the central question of:

**What is the impact of the digital transformation of the tax administration in Algeria on taxpayer's tax compliance?**

This study is based on two main hypotheses, as follows:

H1: The electronic declaration system, "jibaya'tic" has a significant impact on the tax compliance of taxpayers.

H2: There is a moral impact that "jibaya'tic" portal in its current form contains a number of technical shortcomings.

To address the research questions and examine the hypothesis, this study employed a two-pronged methodological approach: descriptive approach and survey questionnaires.

The introduction sets the stage for the subsequent sections. Section 2 delves into the existing literature, Section 3 elucidates the research methodology employed to examine the topic, and Section 4 subsequently presents the findings and their interpretations. Finally, Section 5 offers a concluding discussion, summarizing the paper's key contributions.

## **2-Literature review**

### **2-1.Digital Transformation**

Digital transformation, a broader concept than mere digitization, leverages digital technologies and data to completely overhaul traditional business models and social systems (Henniche, 2022, p.93; Abdul Baqi, 2022; p.128). This fosters innovation, impacting everything from consumer behavior to government delivery (Henniche, 2022, p.93; Abdul Baqi, 2022; p.128). Examples include the Internet of Things, Big Data, and interconnected systems (Abdul Baqi, 2022; p.128). One key driver of this transformation is the rise of multi-sided online platforms, facilitating transactions between individuals outside traditional structures (e.g., marketplaces) (OECD, 2018, p.5). These platforms fuel the sharing and gig economies, offering services like temporary rentals and deliveries. Their impact extends beyond convenience, potentially integrating previously unreported

transactions into the formal economy, thereby increasing the tax base and government revenue (OECD, 2018, p.5).

The ubiquitous nature of digital transformation, accentuated by the COVID-19 pandemic, fosters the emergence of novel technologies and refreshes applications of existing ones (Gąsiorkiewicz, & Monkiewicz, 2023, p.45). This digital shift coincides with an increasingly competitive market and rising customer demands, necessitating organizational agility for businesses. Financial institutions, in response, are implementing innovative organizational and technological solutions to adapt (Gąsiorkiewicz, & Monkiewicz, 2023, p.45).. This broader digitalization of economic and social life signifies a global trend towards information-driven progress fueled by data collection and processing advancements. The COVID-19 pandemic further underscored the utility of these advancements, highlighting the value of computerization and internet-based communication.

## **2-2. Digitization of tax administration**

The digital tax administration, also known as electronic taxation or e-tax, utilizes electronic platforms or media for assessing, collecting, and administering taxes, providing high-quality public services and disseminating public administration information through ICT (Fossung, & Warah, 2022, p.32). Tax digitalization encompasses online platforms facilitating tax information gathering and administration, enhancing taxpayer experiences, and improving compliance strategies in the digital economy (Nose, & Mengistu, 2023, p.2; Bellon, Dabla-Norris, Khalid, & Lima, 2022, p.4).

Modern tax administrations prioritize digitalization; incorporating computer hardware, software, and mobile technology to modernize tax law, provides digital infrastructure, offer information and consultation support, and market digital taxation to taxpayers (Bellon, Dabla-Norris, Khalid, & Lima, 2022, p.4). Tax administrations, recognizing taxpayers as customers entitled to public services, have evolved to provide a range of tax services beyond mere collection, aligning with broader government digital transformations (Bassey, Mulligan, & Ojo, 2022, p.2 ). The adoption of digital technologies in tax administration, including e-filing, e-invoicing, and Electronic Fiscal Devices (EFDs), has consistently shown to enhance revenue collection and compliance (Nose, & Mengistu, 2023, p.5). Digitalization also facilitates real-time tax audits and improves processes such as transfer pricing documentation and defense (Hesami, Jenkins, & Jenkins, 2024, p.3). Moreover, it reduces paperwork, enhances expense management, mitigates risks such as fraud and tax evasion, and increases efficiency in tax administration and compliance management (Hesami, Jenkins, & Jenkins, 2024, p.9). Integrating technology further aids in data collection, supporting compliance efforts, reducing the shadow economy, and encouraging voluntary compliance

through improved taxpayer services and simplified filing processes (Hesami, Jenkins, & Jenkins, 2024, p.10). The transformative effects of digitalization extend beyond domestic tax policies to international tax rules, prompting ongoing debates and shaping tax systems to harness opportunities while ensuring effectiveness (OECD, 2018, p.1,p.5). These developments underscore the imperative for tax administrations to adapt to digital advancements, maximizing benefits and addressing challenges in the evolving tax landscape.

### **2-3.Tax compliance and digitalization**

The emergence of electronic tax systems (e-tax) has revolutionized tax administration. E-Tax systems provide taxpayers with a convenient online platform to record taxpayer-identification numbers, file returns and manage payments (Night, &Bananuka, 2020, p.76) The transition to electronic taxation offers significant benefits to both governments and taxpayers.

For governments, electronic tax systems simplify the reporting process and make it easier for taxpayers to comply with regulations. Research shows a positive relationship between user-friendly electronic tax systems and improved tax compliance. In addition, e-tax reduces tax authorities' processing time and costs by automating administrative tasks (Night, &Bananuka, 2020, p.76). Electronic recording can also effectively improve property tax collection, as shown in the study( Nose, &Mengistu, 2023, p.5).

Taxpayers benefit from the convenience of electronic filing, eliminating the need to physically visit the tax authorities and saving valuable time and effort (Night, &Bananuka, 2020, p.76, p.77; Fossung, &Warah, 2022, p.33). As discussed in (Hesami, Jenkins, & Jenkins, 2024, p.11), pre-populated tax forms enabled by electronic invoicing can minimize errors and simplify tax reporting processes. With prefilling, the focus shifts to addressing taxpayer issues as early as feasible and resolving .

Electronic tax systems can support transparency by facilitating access to tax data and information (OECD, 2018, p.6).There are points to consider when using electronic tax systems. As noted, some taxpayers may be reluctant to embrace new technologies. Ensuring system security and data privacy is critical to maintaining taxpayer trust (Night, &Bananuka, 2020, p.76; Fossung, &Warah, 2022, p.33).

Technological development will increase the possibilities of electronic tax systems in the future. "Compliance" approaches that use pre-populated tax returns based on available data can further reduce the compliance burden on taxpayers (OECD, 2018, p.6, p.7). Advances in data analytics can be used to personalize communication with taxpayers and identify areas for process

**Dahmoune Fatima, Karmi Malika , The impact of the digital transformation of the tax administration in Algeria on the taxpayer's tax compliance**

improvement. Tax administrations increasingly simplify tax management by offering self-service options through mobile and web applications (OECD, 2018, p.7).

In conclusion, the emergence of electronic tax systems represents a major change in tax administration. By providing a user-friendly and easy-to-use platform, the e-tax system helps improve tax compliance and provides a more efficient experience for taxpayers.

#### **2-4. Digitization of tax administration in Algeria**

The tax administration in Algeria has approved the implementation of the electronic declarations system replacing paper declarations. This system is powered by two portals, "jibaya'tic" and "Moussahama'tic," , taxpayers can easily and securely submit their tax declarations online, reporting their tax amounts and taxable bases via the Internet (BELLOUL, 2022, p.404).

##### **2-4-1. Electronic Declaration Portal "jibaya'tic"**

The "jibaya'tic" system is a new online tax declaration system implemented by the Algerian General Directorate of Taxes; the main objective of this system is to encourage taxpayers to use it for their tax declarations. This innovative system alleviates typical taxpayer barriers, such as long queues when submitting tax returns (BELLOUL, 2022, p.404).

##### **2-4-2. Electronic Declaration Portal " Moussahama'tic"**

"Moussahama'tic" is a digital space that falls within the policy of the General Directorate of Taxes under the slogan "Declare and pay... without moving to our offices." This application allows the taxpayer to conduct various tax operations remotely without moving to the relevant departments. What distinguishes this service is that it facilitates the remote filing of tax returns and payment of taxes (BELLOUL, 2022, p.405).

### **3- Materials and methods**

In this study, survey questionnaires were used to answer the paper's research questions and to test the study hypotheses

#### **3-1. questionnaire design**

To assess the impact of digitalization on taxpayers' tax compliance and behaviours, we developed a questionnaire based on our analysis of existing research on tax policy and technology adoption(). The questionnaire design phase was preceded by an exploratory phase of document analysis (Etim, Jeremiah, & Dan, 2020, p.5; Klibi, 2016, p.7), which informed the research on the state of digitization in Algeria. This last one was helpful in discovering that digitalization in Algeria is based on two portals: "jibaya'tic", Directed to taxpayers affiliated with the Directorate of Large Institutions and "Moussahama'tic", directed to taxpayers affiliated with state tax directorates (<https://mfdgi.gov.dz/>).

The “jibaya'tic”portal was chosen to study the impact of digitization on tax compliance in Algeria.

After considering all aspects of the problem, coordinating with professors and some experts, and identifying the final goals that the study aims to achieve through the survey, the principal axes of the survey were structured and formulated as follows:

- Tax compliance (dependent variable)
- Electronic Declaration System through the “jibaya'tic” PORTAL (Independent variable)
- The drawbacks that the “jibaya'tic” portal encounters.

This research targets the category of accountants in Algeria. Through online research, we identified 60 email addresses for accountants located in the two major cities of Algiers and Blida. The final questionnaire was then converted into an electronic version (e-questionnaire) and sent to these identified individuals via email.

#### 4-Results

**Table N°1: nternal consistency analysis using Cronbach's alpha**

Number	Statements	Significance level
1	Electronic Declaration System through the “jibaya'tic”portal	0.834
2	Tax compliance	0.882
3	The drawbacks that “jibaya'tic”portal encounters	0.843
	Cronbach's alpha ( )	0.921

**Source:** prepared by the author based on the outcomes of SPSS25

As shown in the previous table, all Cronbach's alpha values fall within the very high range (0.921) which indicates the reliability of the questionnaire items.

#### 4.2 Characteristics of respondents

**Table N°2: Electronic Declaration System through the “jibaya'tic”portal**

Number	Statements		%
<b>Respondents: gender</b>	Male	37	74.0
	Female	13	26.0

**Dahmoune Fatima, Karmi Malika , The impact of the digital transformation of the tax administration in algeria on the taxpayer's tax compliance**

<b>Respondents: age</b>	Less than 30	16	32.0
	Between 30 and 40	25	50.0
	Between 40 and 50	7	14.0
	Over 50	2	4.0
<b>Educational level</b>	Licence	25	50
	Master	15	30
	Doctorat	10	20
<b>Respondents: Experience</b>	High (more than 5 years)	34	68.0
	Low (less than 5years)	16	.32.0

**Source:** prepared by the author based on the outcomes of SPSS25.

**Table N°2** Shows that a majority of the sample members, with 50 members being university graduates, hold academic qualifications that suggest the ability to understand the questionnaire questions. Additionally, 68 % of respondents have more than five years of experience, which indicates exposure to both traditional and electronic tax declaration methods this will make the answers more effective.

**4-1.Determine the relationship Electronic Declaration System and Tax compliance**

This study will examine the relationship between the electronic return system and tax compliance through the following research approach stages:

**4-3-1 Electronic Declaration System through the “jibaya'tic”portal**

Table 2 presents the results of a survey on taxpayers' attitudes towards the Electronic Declaration System through the “jibaya'tic”portal, aiming to evaluate the contribution of this change to overall taxpayer satisfaction.



**Table N°3: Electronic Declaration System through the “jibaya'tic”portal**

N	Statements	Mean	SD
1	Save time when fulfilling tax obligations	3.68	1.077
2	Contributed to reducing tax declaration costs	3.52	1.054
3	Reduces the effort expended when preparing the tax declaration and spares the taxpayer the calculation errors .and typographical errors inherent in paper procedures	3.56	0.861
4	Helps taxpayers understand their updated tax calendar and .their latest tax obligations	3.78	0.996
6	Enhance the taxpayer’s ability to pay his tax obligations electronically	3.62	1.323
7	.Contribute to accelerating the tax collection process	3.68	0.794
8	Contributed to the taxpayer’s compliance with tax declarations within the specified deadlines	3.74	0.922
9	It contributed to making tax declarations more credible	3.59	0.910
10	The tax declaration portal affects tax compliance	3.74	0.910
	Total	3.63	

**Source: prepared by the author based on the outcomes of SPSS25**

Statistical analysis of the survey related to taxpayer experience with “jibaya'tic” reveals a strong positive correlation among the 50 participants, indicating high internal consistency within this group. The average score across all items in this section is 3.63. ("Agree"), with a standard deviation of 0.683. This suggests that using “jibaya'tic” has led to taxpayer satisfaction, particularly regarding time savings and reduced tax declaration preparation costs. Consequently, it contributed to improved compliance with tax filing deadlines.

#### **4-3-2. Tax compliance (dependent variable)**

The second part of the questionnaire consists of six questions that explore the concept of tax compliance in more detail. These questions ask respondents about their understanding of tax compliance based on their interactions with tax authorities.

**Table N°3:tax compliance (dependent variable)**

N	Statements	Mean	SD
1	Save time when fulfilling tax obligations.	4.05	0.903.
2	Contributed to reducing tax declaration costs.	4.12	0.824.
3	Commitment to declare in accordance with Algerian tax legislation.	4.32	0.683
4	Calculating and paying the tax in accordance with Algerian tax legislation	4.30	.0.735
5	Informing the Tax Directorate of any changes to the data received when registering the declaration or deduction.	3.96	0.880
6	The taxpayer's commitment to declare and pay the tax electronically reflects the extent of tax compliance	3.72	0.809.
	Total		4.07

**Source: prepared by the author based on the outcomes of SPSS25**

Analysis of descriptive statistics related to tax compliance revealed an average score of 4.07 on a 5-point agreement scale. This suggests a high level of consensus among respondents regarding the importance of the survey items related to tax compliance.

#### **4-3-3 Normal distribution test**

Prior to testing the study hypotheses, it must be verified that the data follow a normal distribution .

The Central Limit Theorem (CLT) assures us that the data likely follows a normal distribution if the sample size is sufficiently large, typically considered to be above 30 (N > 30).(Bouabdallah Saleh,2006, p.83).

#### **4-3-4 Simple linear regression analysis and hypothesis testing**

To assess the impact of digitizing the tax administration on taxpayers' tax compliance, a simple linear regression model was chosen due to its straightforwardness and suitability for analyzing linear relationships. The specific equation for this model is provided below:

$$y = f(x_i) = \beta_0 + \beta_1 X + \epsilon_i$$

**y:** Estimated value of tax compliance

**xi:** electronic declaration system usage

**β<sub>1</sub>:**Slope coefficient to electronic declaration system

$\beta_0$ :The level of tax compliance in the absence of using the electronic declarationsystem

$\epsilon_i$ :Error term

**Table N°4:correlation between the Electronic Declaration System and tax compliance**

Model	Correlation coefficient	R-squared	Adjusted R-Squared	
1	0.721	0.520	509	0.449

**Source: prepared by the author based on the outcomes of SPSS25.**

Table (6 ) reveals a strong positive correlation between the use of the Electronic Declaration System through the , “jibaya’tic” portal and tax compliance, with a Pearson correlation coefficient of (r = 0.721). This suggests that taxpayers who use the portal are likely more compliant with tax regulations.

**Table N°7: Fisher variance test of the effectiveness of the electronic declaration system and tax compliance .**

Model	Sum of square	DF	MEDIUM SQUARE	Calculated Fisher's F-statistic	Sig
Regressions	10.843	1	10.483	51.897	0.000
Residue	9.696	48	0.202		
Total	20.178	49			

**Source: prepared by the author based on the outcomes of SPSS25**

The previous table clearly shows that the calculatedFisher's F-statistic of 51.897, is significantly higher than the critical value from the F-distribution table( 2.03) at the degree of freedom 49. This suggests a statistically significant relationship between the variables at a significance level of 0.000.

**Table N°8: Linear Regression Analysis of the Effect of the Electronic Declaration System on Tax Compliance.**

Model	Non-standardized coefficient		Beta	T	Sig
	B	Standard error			
dependent variable	1.617	0.347	-	4.654	0.000
(Independent variable	0.678	0.094	0.721	7.204	0.000

Source: prepared by the author based on the outcomes of SPSS25

Based on the results in Table 8, the regression coefficient for the application of the electronic tax system, "jibaya'tic" is 0.678, which indicates that a one-unit increase in , "jibaya'tic" use is associated with an average increase of 0.678 in tax compliance.

$$Y=0.678X+1.617$$

#### 4-4. The drawbacks that, "jibaya'tic" portal encounters

A survey of tax declaration system users found that while the collection portal positively impacted tax compliance, they still identified some challenges, as detailed in the following table:

**Table N°9: The drawbacks that the "jibaya'tic" portal encounters**

N	Statements	Mean	SD
1	The portal is limited to remote authorization without remote payment.	3.86	0.990.
2	The portal experiences frequent outages.	4.18	0.825.
3	portalservices are limited to the permit, with no other services available.	3.86	0.926
4	The taxpayer is not compensated for the time the connection to the is interrupted	4.10	0.647.
5	Corrections cannot be made to the various statements without consulting the Tax Administration.	3.96	0.757
6	The portaLin its current form does not enhance tax compliance	3.60	.0.904
	Total		3.92

Source: prepared by the author based on the outcomes of SPSS25

The previous table highlights shortcomings in the electronic tax declaration process. The respondents believe that despite the advantages achieved by the portal in tax compliance, it still contains several critical technical deficiencies that would significantly affect the proper conduct of the tax collection process.

The password change requirement every three months suggests a need for a more robust security system on the tax administration's end. Additionally, frequent internet outages and the inability to make independent corrections were identified as issues. This is supported by the statistical analysis, where the average score for all items in the (fourth axis) was 3.92 (agree) with a standard deviation of 0.833.

#### **4-5.Hypothesis testing**

##### **H1:The electronic declaration system,“jibaya’tic” has a significant impact on the tax compliance of taxpayers**

Ealed a strong positive correlation( 0.721) between the electronic declaration system and tax compliance. This means that as the use of the electronic system increased, tax compliance also significantly improved. This finding was statistically significant, with a t-value exceeding (7.204) the critical t-value(2.009).

##### **H2: There is a moral impact that ,“jibaya’tic” portal in its current form contains a number of technical shortcomings**

The analysis of the respondents' answers confirms our hypothesis. Statistical analysis showed that most sample members agreed that the portal in its current form has several technical deficiencies. The majority of the answers fell into the 'agree' category, with an average score estimated at 3.50.

#### **5- Conclusion**

The digital transformation of the tax administration represents a qualitative shift that provides tremendous benefits to taxpayers and the administration alike. The electronic system allows taxpayers to complete their tax transactions quickly and conveniently without the need to travel to tax offices. It also reduces the administrative burdens on tax employees, allowing them to focus on more critical tasks.

In the context of its efforts to keep pace with global developments, Algeria has moved from traditional systems of tax declaration and collection to the electronic tax declaration system through two electronic portals, “jibaya’tic” and “Moussahama’tic”. Through these portals, it achieved positive benefits that contributed to raising the level of tax compliance among taxpayers.

While Algeria has made strides in digitizing its tax administration, further improvements are necessary. Frequent interruptions to service and the lack of features like online payment hinder the portals' effectiveness. To address these issues, consulting with professionals and incorporating their feedback would be beneficial.

#### **6- bibliography**

**Dahmoune Fatima, Karmi Malika , The impact of the digital transformation of the tax administration in Algeria on the taxpayer's tax compliance**

- Etim, R. S., Jeremiah, M. S., & Dan, P. B. (2020). Tax compliance and digitalization of Nigerian economy: The empirical review. *American International Journal of Social Science*, 9(2), 42-50.
- OECD (2018), "Tax and digitalisation", OECD Going Digital Policy Note, OECD, Paris, [www.oecd.org/going-digital/topics/tax](http://www.oecd.org/going-digital/topics/tax).
- Gąsiorkiewicz, L., & Monkiewicz, M. (2023). *Digital finance and the future of the global financial system: Disruption and innovation in financial services*. Routledge.
- Hesami, S., Jenkins, H., & Jenkins, G. P. (2024). *Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns*. *Digital Government: Research and Practice*.
- Henniche, A., (2022), Reflections of application e-management on tax administration performance in Algeria, *Journal of Taxation Studies*, 11(2), 85-103
- Night, S., & Bananuka, J. (2020). The mediating role of adoption of an electronic tax system in the relationship between attitude towards electronic tax system and tax compliance. *Journal of Economics, Finance and Administrative Science*, 25(49), 73-88.
- Mbise, K. S., & Baseka, L. (2023). The Impact of Digital Systems on Tax Compliance Among SMEs. *The Journal of Informatics*, 3(1).1-14
- Bassey, E., Mulligan, E., & Ojo, A. (2022). A conceptual framework for digital tax administration-A systematic review. *Government Information Quarterly*, 39(4), 101754.
- Bellon, M., Dabla-Norris, E., Khalid, S., & Lima, F. (2022). Digitalization to improve tax compliance: Evidence from VAT e-Invoicing in Peru. *Journal of Public Economics*, 210, 104661.
- Fossung, M. F., & Warah, C. N. (2022). An Assessment of Tax Digitalisation and Tax Compliance Relationship in Cameroon: The Mediating Role of Behavioural Intentions. *Journal of Finance and Accounting*, 10(1): 30-43
- Abdul Baqi, H. s. H. (2022). The impact of digital transformation on tax compliance in light of the global Corona crisis. *Sixth Scientific Conference of the Faculty of Commerce*, 42(1), 110-197.

- AhmadiZeleti, F., S. Walsh, G., Ojo, A., & Mulligan, E. (2021).A Case of the Governance of Digital Technology in Tax Administration. In Proceedings of the 14th International Conference on Theory and Practice of Electronic Governance, 298-307
- Nose, M., &Mengistu, A. (2023). Exploring the Adoption of Selected Digital Technologies in Tax Administration: A Cross-Country Perspective. IMF Notes, 2023(008).
- BELLOUL,F. (2022). E-administration and its role in activating tax performance (jibaya'tic-moussahamtic as models). Revue Critique De DroitEt Sciences Politiques, 17(2), 398-416.
- Klibi, M. F. (2016). Using international standards as a complement to overcome the unachieved nature of local GAAPs: The case of a developing country. Journal of Applied Accounting Research, 17(3), 356
- BouabdallahSaleh, ,(2005/2006), Lectures on Mathematical Statistics, Faculty of Economic, Commercial and Management Sciences, University of M'sila, 2005/2006,.