



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



Raising Tax Certainty in Algeria

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A clear tax system and simplified administrative procedures





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1. A CLEAR TAX SYSTEM AND SIMPLIFIED ADMINISTRATIVE PROCEDURES

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Clarity of tax legislation

2

Transparency of administrative procedures

3

Stability of tax laws





Implementation of the Information System (SI-JIBAYA'TIC)

E-declaration and E-payment of (fulfilment of tax obligations remotely).

Simplification of formalities relating to administrative procedures

A series of pragmatic and concrete measures designed to facilitate relations between the administration and its users => Elimination of documents or procedures frequently required previously.

1.1

Clarity of Tax Legislation

Reduction in processing times for litigation claims

Shortening of processing circuits and decentralization of litigation decisions.

Reducing reply times

Reduction of response times to taxpayer requests related to administrative acts.



Implementation of the Quality Service Reference (QSR), aimed at professionalizing in-person and telephone reception functions.

Publication of press releases on the Tax Administration official website and on its pages on various social media networks.

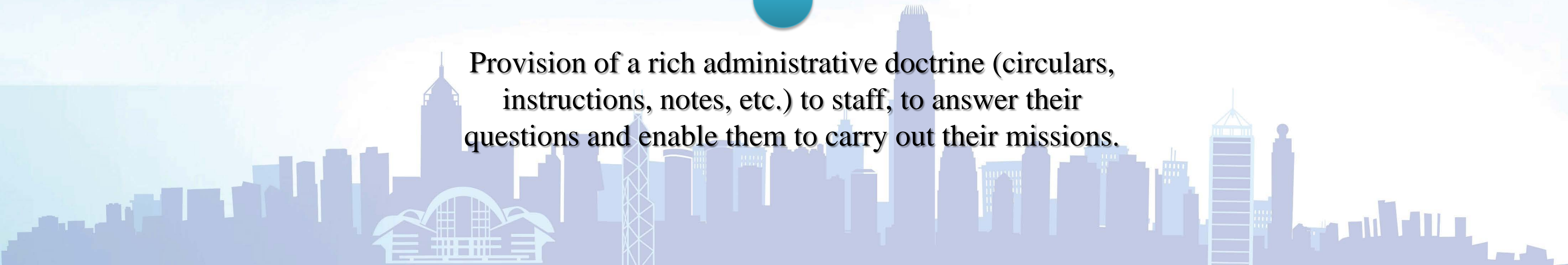
Organization of open days by tax administration structures.



Organization of information seminars on new financial law measures.

Organization of training sessions for Tax Administration staff.

Provision of a rich administrative doctrine (circulars, instructions, notes, etc.) to staff, to answer their questions and enable them to carry out their missions.





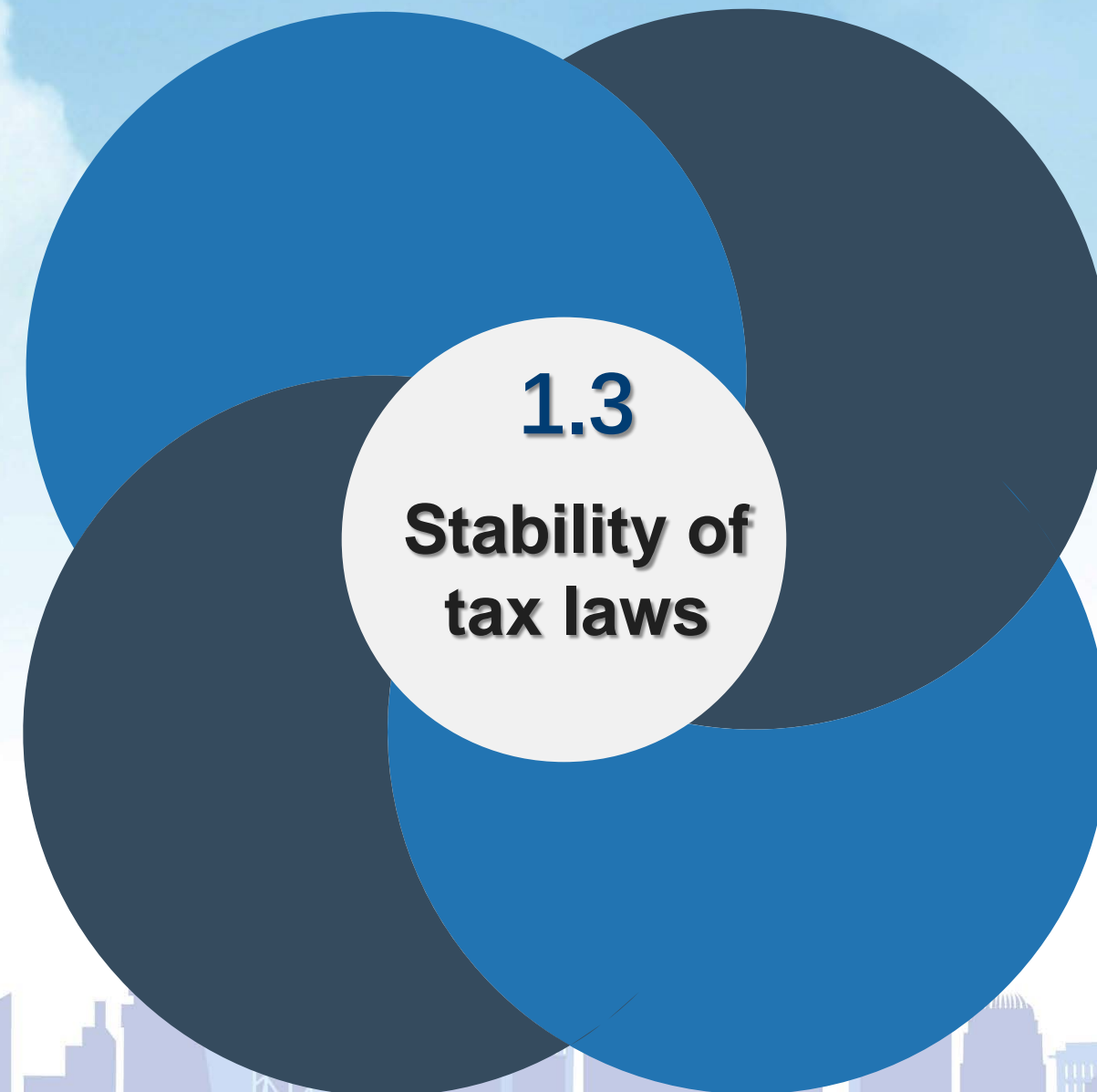
The tax provisions introduced in the latest finance laws consist mainly of measures in favor of the taxpayer, in particular:

01. Granting of tax Advantage

Exemptions and tax alleviation in terms of Corporate Profit Tax (IBS), Global Income Tax (IRG) and Single Flat-Rate Tax (IFU) and deletion of taxes such as (Professional Activity Tax (TAP)

03. Revision of the scale of Global Income Tax (IRG)

Which led to the reduction of the Global Income Tax in order to preserve the purchasing power of citizens.



02. Increase in the ceilings for deduction of burdens

Softening burdens deductibility requirements when determining the taxable benefit result.

04. Strengthening taxpayer guarantees

In matters of Tax control and litigation [arbitration procedure, Legal Suspension of Tax Payment, establishment of additional means of appeal (appeal to the Administrative Court)...]



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EFFECTIVE MECHANISMS FOR PREVENTING TAX DISPUTES





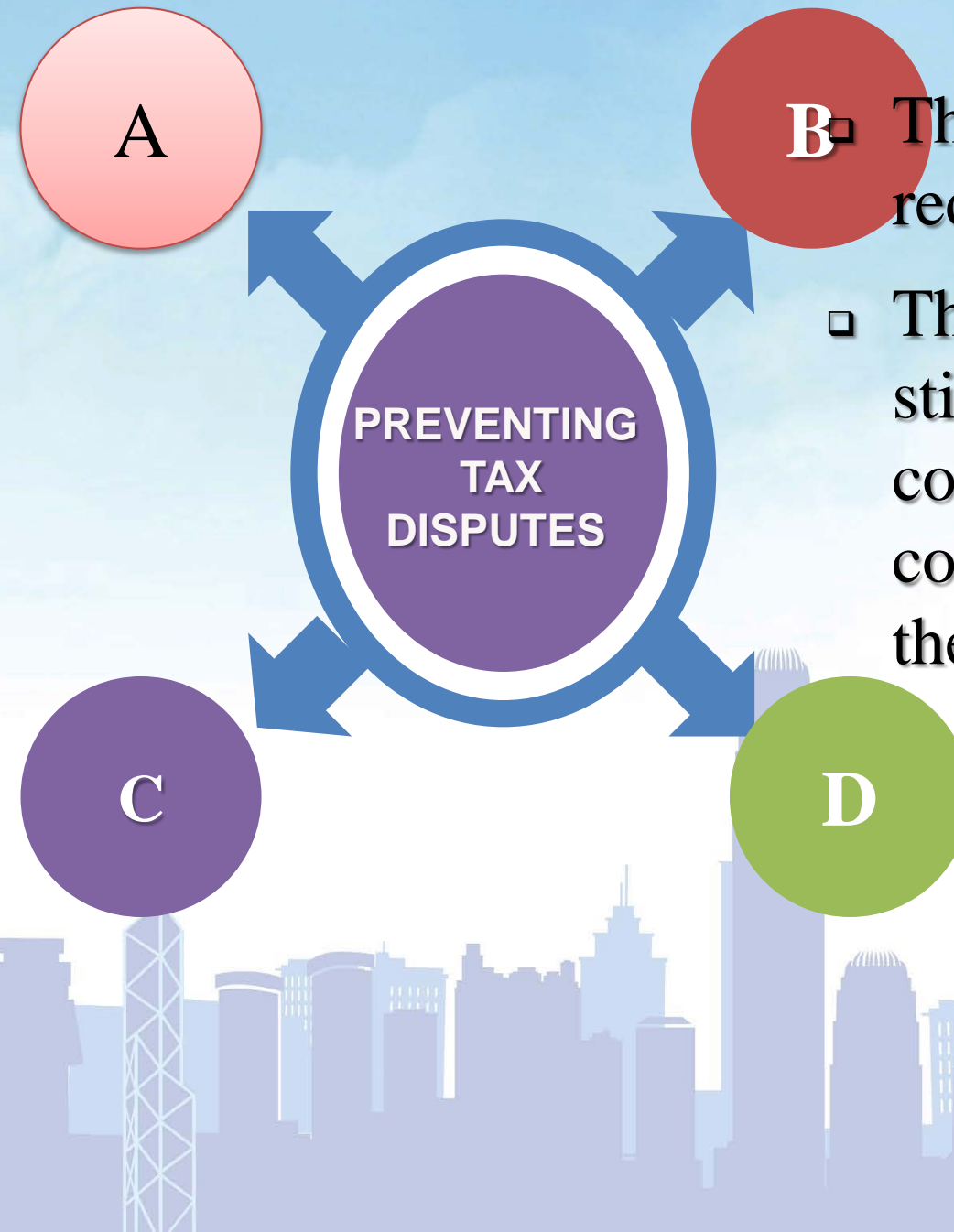
2. EFFECTIVE MECHANISMS FOR PREVENTING TAX DISPUTES

Proactive measures can significantly reduce the likelihood of tax disputes

Adversarial debate during the various tax audit procedures

Tax Ruling

It constitutes a precise and definitive response to the request of the taxpayer who wishes to know the taxation applicable to a factual situation with regard to the tax legislation in force.



Conditional Tax discount

- The administration undertakes to grant a reduction in the penalties and tax fines applied;
- The taxpayer undertakes to pay the amounts still payable by him within the period set in the contract and waives any litigation proceedings concerning the rights and penalties covered by the contract.

Tax Director's Arbitration Procedure.



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DISPUTE RESOLUTION MEASURES





3. DISPUTE RESOLUTION MEASURES

Effective resolution methods are adopted by the Tax Administration, in particular:

Appeal to the appeals committees

Contesting the decision issued during the preliminary appeal phase, in the event of dissatisfaction by the taxpayer (optional appeal procedure)

- **Appeal to the Administrative Court:** referral to the first instance and appeal ;
- **Appeal to the Council of State:** the decision rendered by the competent administrative appeal court may be appealed before the Council of State by way of cassation (annulment).

Administrative Remedies

Prior appeal before the Director of Tax Administration (Provincial Tax Department / Large Taxpayer Directorate), or before the Head of Centers (Tax Center / Proximity Tax Center)

First stage of the contentious procedure which constitutes a mandatory means of appeal.

Legal Remedies

Amicable procedures within the framework of tax conventions

→ First written phase between the competent authorities concerned during which the tax administrations exchange their position on the case,

→ A second phase of negotiation during joint commissions between the competent authorities



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COHERENT INTERNATIONAL TAX RULES





4. COHERENT INTERNATIONAL TAX RULES

Ratification of tax conventions



- ❑ Algeria has ratified several tax conventions for double taxation avoidance with various countries.
- ❑ These conventions provide in particular the information exchange for tax purposes (art. 26), in order to combat tax fraud and tax evasion.
- ❑ Assistance in tax collection. This standard is provided for by certain tax conventions by Algeria (art. 27).





4. COHERENT INTERNATIONAL TAX RULES

Algeria's membership in international tax cooperation organizations:

- Global Forum on Transparency and Exchange of Information for Tax Purposes dated in **August 30, 2021**;
- Algeria signed the Yaoundé Declaration in **November 2021** and became the 33rd member of the Africa initiative for cross-border assistance in tax collection;
- Accession to the Multilateral Convention on Mutual Administrative Assistance (MAAC), => A multitude of forms of administrative cooperation between States in the establishment and collection of taxes.
(in the process of formalizing the signature stages).



Implementation of
the guidelines



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Thank you

