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Informal urban development in Algeria: A spatial struggle between bureaucratic-fiscal logic and socio-spatial challenges

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Abstract

This study examines the effectiveness of the Annual Electronic Summary Declaration as a modern digital tax instrument in strengthening tax files during fiscal audits within the broader framework of tax administration modernization in Algeria. Introduced under the Finance Act of 2021 and implemented in 2022, this electronic declaration represents a key component of the country's digital transformation strategy in the tax sector. Using a descriptive and analytical approach, the study explores the conceptual foundations of electronic tax declarations and fiscal auditing, while assessing the contribution of the Annual Summary Declaration to improving the quality, accuracy, and reliability of tax information used during audit procedures. The findings highlight that electronic tax declarations significantly enhance transparency, reduce information asymmetry, and support the effective programming and targeting of tax audits. However, the study also identifies several challenges hindering optimal implementation, including limitations in technological infrastructure, insufficient human resource training, and the need for stronger cybersecurity measures. The study concludes that the success of tax digitalization initiatives depends not only on the adoption of electronic tools but also on the availability of

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adequate material resources, skilled personnel, and a supportive legal and institutional framework. Accordingly, the Annual Electronic Summary Declaration constitutes an important step toward strengthening tax compliance and combating tax evasion, provided that these accompanying conditions are effectively addressed.

Keywords: Electronic Tax Declaration; Annual Summary Declaration; Tax Administration Modernization; Fiscal Audit; Tax Digitalization; Algeria. Introduction

Taxation plays a crucial role in the economy and fiscal policy of any state, as it constitutes the primary source of financing for the continuously increasing expenditures of the national budget. For this reason, Algeria has sought to reform its tax system by introducing amendments to tax legislation, modernizing the tax administration, and establishing contemporary supervisory bodies and institutions that enhance the effectiveness of oversight. In addition, the integration of information technology has been prioritized through the modernization of tax administration, the improvement of procedures related to tax declarations, and the adoption of electronic tax declaration services, all with the aim of strengthening tax files during the audit process.

Among these electronic tax declarations is the Annual Summary Report, introduced in 2022 pursuant to the Finance Act of 2021, as part of the broader modernization and digitalization of the tax administration.

Study Problem:

Accordingly, the central research problem may be formulated as follows:

To what extent does the Annual Summary Report contribute to strengthening tax files during tax audits within the context of the digitalization of the tax sector?

This problem gives rise to the following subsidiary questions:

- What are electronic tax declarations?
- What is the Annual Summary Report, and how significant is it?
- What is tax auditing?

To address these questions, and thereby the main research problem, the following hypotheses have been proposed:

- The Annual Summary Report contributes to strengthening tax files during tax audits.
- The modernization of tax administration requires adequate material and human resources.
- Electronic tax declarations serve as a means of reporting income and profits online.
- The Annual Summary Report, as an electronic tax declaration, assists the tax administration in programming the files subject to tax audits.

Study Objectives

The objective of this study is to demonstrate the role of the Annual Summary Report in strengthening tax files during the audit process in the context of the digitalization of the tax sector.

Study Significance

The significance of this research lies in highlighting the importance of the tax administration's orientation toward modernization, digitalization, and the adoption of information technology across its various departments in order to achieve public policy goals. These include increasing tax collection and combating all forms of fraud and manipulation aimed at tax evasion.

Study Methodology

This study employs a descriptive approach, focusing on the theoretical aspects of electronic tax declarations (specifically the Annual Summary Report) and tax auditing.

1. Fundamentals of Modernizing Tax Administration

The modernization of tax administration refers to the adaptation of its operations to economic, social, financial, and technological changes at the international level. The objective is to enable public authorities to expand tax revenues, improve services provided to taxpayers, and strengthen the guarantees offered to them (Lariba & Sahnoun, 2021, p. 511).

1.1 Reorganization of Tax Administration Structures

As part of the modernization of Algeria's tax administration, the state undertook a reorganization of its tax administration structures at both the central and external levels. This included the establishment of the following entities (Qannas & Zain, 2021, p. 218):

- Directorates of Large Enterprises (DGE);
- Tax Centers (CDI);
- Local Tax Centers (CPI).

1.2 Digitization of the Tax Administration

The Algerian state has also pursued the digitization of the tax administration through the use of information and communication technologies, as outlined below:

1.2.1 Official Website of the General Directorate of Taxes

The official website of the General Directorate of Taxes provides essential services to taxpayers by regularly updating its content in line with amendments to tax legislation. It publishes legislative and regulatory texts and informs taxpayers of tax-related news. The most significant services include (Toumi & Amara, 2018, pp. 41-42):

- A dedicated email address (contact_dgi@mf.gov.dz) allowing taxpayers to submit inquiries and obtain tax-related information;
- A complaints email service (doléances@mf.gov.dz) enabling taxpayers to file grievances and concerns;
- Three official pages on social media platforms: Google+, Twitter, and Facebook;
- A subscription to the General Directorate of Taxes' newsletter, which provides updates on financial laws, tax legislation, circulars, and other developments;
- A practical tax calendar designed to remind taxpayers of their obligations.

1.2.2 Digitization of Tax Identification Procedures

The General Directorate of Taxes provides taxpayers with access to the electronic portal <http://nif.mfdgi.gov.dz> to obtain a Tax Identification Number (TIN). Through this platform, taxpayers may track applications for tax registration, issue tax registration certificates, validate TINs, submit inquiries related to tax identification, and verify the authenticity of tax identification certificates (Hammouch & Boudayaf, 2021, pp. 208-209).

1.2.3 Online Filing and Payment via the “Jibayatic” System

The General Directorate of Taxes engaged the Spanish consulting firm INDRA-SISTEMAS to develop a tax information system based on the ERP-SAP model. This system, known as “Jibayatic,” represents a secure, specialized online portal integrated into the tax information system. It serves as a key pillar of Algeria’s tax administration modernization, offering services for online filing and payment of taxes and duties via the platform: <https://jibayatic.mfdgi.gov.dz>. The system was officially launched at the Bab Ezzouar Tax Center in Algiers on April 4, 2017, and subsequently extended to other branches of the tax administration (Lariba & Sahnoun, 2021, pp. 517-518).

1.3 Requirements for the Modernization of Tax Administration

The modernization of tax administration in Algeria requires the establishment of suitable political, economic, human, and technological environments in order to achieve the intended objectives. Among these requirements are the following (Raki & Amari, 2020, pp. 31-32).

- Availability of electronic tools and information technology devices;
- Promotion of a culture of using e-administration;
- Flexible legislation and regulations that facilitate the functioning of electronic tax administration;
- Provision of a modern communications network and an advanced telecommunications infrastructure, both wired and wireless;
- Training of tax administration staff in the latest methods of using computers, managing networks, and handling databases;
- Ensuring a high level of cybersecurity and electronic confidentiality to protect both national and personal information.

2. Theoretical Framework of Electronic Tax Declarations

2.1 Concept of Tax Declarations

Tax declarations are defined as “legal documents that link the taxpayer with the tax administration services to facilitate communication between them. These documents contain information reflecting the taxpayer’s financial liability and business figures, which determine the bases of taxable income”.

A tax declaration is also defined as a legal obligation undertaken by the taxpayer toward the tax administration in accordance with legal procedures stipulated in tax legislation. The declaration contains information concerning the taxpayer’s results—whether profit or loss—on the basis of which the payable tax is determined. The tax administration is required to review and audit the submitted declarations (Mehtal & Bessas, 2020, p. 58).

2.2 Concept of Electronic Tax Declarations

An electronic tax declaration can be defined as the direct transmission of tax information to the tax authority via a computer, using the Internet, without resorting to any paper copies .

It may also be defined as “online tax declaration, a procedure that aims to declare income without resorting to paper-based forms” .

Another definition describes it as “an application made available by the tax administration to taxpayers, enabling them to download, review, and complete their files. The taxpayer can then monitor the status of the file—whether accepted or rejected by the tax administration—through notification screens, their personal account, or via email” (Qannas & Zain, 2021, p. 220).

Furthermore, it is defined as “the process by which taxpayers are allowed to declare their due taxes, including files or data, using technological means to transmit them to the tax administration in a modern manner via the Internet” (Mehtal & Bessas, 2020, p. 60).

2.3 Types of Electronic Tax Declarations

It is worth noting that the tax administration has not modified the substantive content of tax declarations; rather, the declarations remain the same as those previously recognized. The change lies only in the method of submission, which has shifted from paper-based to electronic filing. A distinction is made between periodic tax declarations, which vary depending on the system applicable to the taxpayer: these may be monthly or annual (under the real profit system), or estimated and supplementary declarations (under the single lump-sum tax system). In addition, there are non-periodic tax declarations, which are submitted once only, such as declarations of existence, cessation of activity, or transfer of business (Qannas & Zain, 2021, p. 221).

2.4 Advantages of Electronic Tax Declarations

In general, electronic tax filing is considered more efficient than manual filing, as it reduces the control procedures required under paper-based submissions. The main advantages of electronic tax declarations can be summarized as follows :

2.4.1 Advantages for the Tax Administration

- Enhancing the efficiency of tax administration by reducing both the time needed to process tax files and the error rate.
- Reducing printing costs for paper forms, thereby saving storage space.
- Lowering administrative costs by decreasing the number of employees responsible for receiving, reviewing, sorting, and storing declarations.
- Assisting the tax authority in improving efficiency, effectiveness, and transparency, while simultaneously reducing tax collection costs.

2.4.2 Advantages for the Taxpayer

- Reducing the likelihood of errors and, consequently, avoiding penalties.
- Saving time and eliminating the need to travel to tax offices to submit declarations, since filing can be done at any time and from any location.
- Benefiting from user-friendly access to updated tax information, monitoring periodic declarations, and tracking outstanding tax liabilities.
- Enabling faster reimbursement of taxes compared to manual filing.

3. Theoretical Framework of the Annual Summary Statement

3.1 Definition of the Obligation to Submit the Annual Summary Statement

The annual summary statement is a newly introduced mandatory declaration that does not involve the payment of taxes or fees. This declaration must be filed electronically through the online portal for declaration and payment, Jibayatik, by May 20 of each year at the latest. Failure to meet this deadline results in the application of a late penalty.

The annual summary statement is accessible on the public portal for online declaration and payment, Jibayatik, at the following link: <https://www.mfdgi.gov.dz/portalpublic> (Directorate General of Taxes Ministry of Finance, 2022). This declaration must be filed exclusively in electronic form and cannot be submitted in paper format to the relevant authorities.

The annual summary statement to be completed concerns the financial data of fiscal year 2021, which are to be extracted from the tax package, Series C No. 02, and/or the financial statements of the same year, as well as the annual wage declaration, Series C No. 29. However, given that the tax provisions of the 2021 Finance Act—which established the annual summary statement—entered into force on January 1, 2021, taxpayers subject to this new declarative obligation are also required to submit the annual summary statement under the same conditions for 2021, with respect to data pertaining to fiscal year 2020.

3.2 Procedures for Subscribing to the Annual Detailed Report

Subscription to the Annual Detailed Report is carried out by following these steps (Directorate General of Taxes Ministry of Finance, 2022, p. 02):

- Accessing the Jibayatik platform;
- Logging into the taxpayer's account;
- Submitting the Annual Detailed Report online;
- Entering the required data and verifying its accuracy.

3.3 Taxpayers Required to Submit the Annual Summary Report

The obligation to submit the Annual Detailed Report applies to the following categories (Directorate General of Taxes Ministry of Finance, 2022, p. 02):

- Legal entities subject to corporate income tax under the jurisdiction of the Directorate of Large Enterprises;
- Taxpayers affiliated with tax centers equipped with the Jibayatik information system, namely:
 - Legal entities subject to corporate income tax;
 - Natural persons subject to global income tax in the category of industrial and commercial profits;
- Subsidiaries of corporate groups, as well as parent companies subject to the special tax regime applicable to corporate groups, as defined under the provisions of Article 138 bis of the Code of Direct Taxes and Similar Levies. Both the parent company and its subsidiaries are required to file the Annual Summary Report individually.

3.4 Legal Framework of the Annual Summary Report

The legislator has defined the legal framework for the Annual Summary Report through the following provisions of the Code of Direct Taxes and Similar Levies:

- Article 18: Taxpayers realizing industrial and commercial profits are required to file, under the same conditions set forth in Articles 151, 151 bis, and 152 of this Code, a declaration of their results for the preceding fiscal year. Taxpayers falling under structures equipped with the Jibayatik information system must additionally file an Annual Summary Report containing information derived from the aforementioned declaration and supporting schedules. If the filing deadline falls on a public holiday, the due date is postponed to the next working day.
- Article 151 bis 1: Legal entities referred to in Article 136 must file electronically, no later than May 20, an Annual Summary Report containing the information derived from the annual declaration of results and its supporting schedules.
- Failure to file the Annual Summary Report electronically, filing it late, and/or submitting a report containing information inconsistent with that provided in the annual declaration of results shall result in the application of the penalties set out in Article 192 bis of this Code (Directorate General of Taxes Ministry of Finance, 2022, p. 01).

3.5 Procedures for Completing the Annual Summary Report

The Annual Summary Report contains **22 fields**, which must be completed using information drawn from the following documents (Directorate General of Taxes Ministry of Finance, 2022):

- The annual declaration of results (Forms Series G4 and Series G11);
- Supporting schedules of the tax package (Form Series G2);
- The declaration of salaries and various wages paid during the year (Form Series G29).

The fields of the Annual Summary Report may be explained as follows (Directorate General of Taxes Ministry of Finance, 2022):

Field No.	Field Definition	Information Source
1	Net turnover after deductions, rebates, and discounts	Tax return, Series G No. 2 - Income Statement
2	Customer balance	Tax return, Series G No. 2 - Balance Sheet (Assets)
3	Provisions for customer accounts	Tax return, Series G No. 2 / Table 8, "Loss of Value for Customer Accounts (1)"
4	Provisions for inventories	Tax return, Series G No. 2 / Table 8 - Column "Provisions accumulated at year-end" under "Loss of Value for Inventories"
5	Inventories	Tax return, Series G No. 2 - Balance Sheet (Assets)
6	Shareholders' equity	Tax return, Series G No. 2 - Balance Sheet (Liabilities)
7	Net result of the financial year	Tax return, Series G No. 2 - Income Statement
8	Distributed profits	Tax return, Series G No. 2 / Table 10, "Distributed Shares"

9	Turnover	Return G No. 4 or G No. 11 - Table B, Professional Activity Tax - Total turnover achieved [(1) + (2)]
10	Operating result	Tax return, Series G No. 2 - Income Statement
11	General subcontracting	Tax return, Series G No. 2 - Income Statement
12	Depreciation for the financial year	Tax return, Series G No. 2 - Income Statement
13	Other depreciations	Tax return, Series G No. 2 - Income Statement
14	Other services	Tax return, Series G No. 2 - Income Statement
15	Extraordinary items - Expenses	Tax return, Series G No. 2 - Income Statement
16	Ordinary result	Tax return, Series G No. 2 - Income Statement
17	Financial products	Tax return, Series G No. 2 - Income Statement
18	Financial assets	Tax return, Series G No. 2 - Balance Sheet (Assets)
19	Accounting loss	Tax return, Series G No. 2 - Table 9
20	Taxable income	Tax return, Series G No. 2 - Table 9, "Taxable Result"
21	Staff expenses	Tax return, Series G No. 2 - Income Statement
22	Managers' salaries	Tax return, Series G No. 2 - Income Statement; Wage and salary declaration for the year (Series G No. 29)

Source: (Directorate General of Taxes Ministry of Finance, 2022, p. 04).

4. Theoretical Context of Tax Auditing

4.1 Concept of Tax Auditing

Fayol defined auditing as: "verifying whether everything proceeds according to the established plan, issued instructions, and prescribed rules; its purpose is to identify areas of weakness or error in order to correct them and prevent their recurrence".

Another scholar defines tax auditing as: "the examination of declarations, records, documents, and files of taxpayers subject to taxation, whether natural persons or legal entities, with the aim of verifying the accuracy of the information contained in their tax files".

From the foregoing, tax auditing can be defined as an organized process carried out by the tax administration with respect to taxpayers, through the examination of their overall tax situation in order to ensure the accuracy of their tax files.

4.2 Objectives of Tax Auditing (Aiter, 2011/2012)

- Legal Objective: This consists in verifying the extent to which taxpayers' various financial activities comply with laws and regulations. In safeguarding the integrity of these frameworks, tax auditing emphasizes the principle of responsibility and accountability, imposing penalties on taxpayers for any deviations or violations intended to evade their fiscal obligations.
- Economic Objective: Tax auditing aims to increase public treasury revenues, thereby expanding the funds available for public expenditure, which in turn contributes to the economic well-being of society.
- Social Objectives: These are reflected in two principal aims:
 - Ensuring tax justice among taxpayers by establishing a fundamental principle of taxation, namely that all taxpayers stand equally before the tax system.
 - Preventing and combating taxpayer misconduct in its various forms, such as tax evasion, negligence, or failure to fulfill fiscal duties.
- Administrative Objective: Tax auditing plays a crucial role in strengthening the efficiency and effectiveness of the tax administration through the services and information it provides. Its contributions can be summarized in two main points:
 - By highlighting deficiencies and gaps in existing legislation, tax auditing helps the administration adopt corrective measures.
 - By identifying deviations and detecting errors, tax auditing provides the administration with insights into their causes and consequences, thereby enabling it to take appropriate decisions to address the resulting issues.

4.3 Forms of Tax Auditing

Tax auditing takes several forms that enable the administration to fulfill its functions. These may be summarized as follows:

- Formal Audit: This represents the initial stage of tax auditing. It concerns the tax declarations submitted by taxpayers, whereby the tax auditor examines the information provided by the taxpayer in terms of form rather than substance.
- Document Audit: Unlike the formal audit, the document audit entails a comprehensive review of taxpayers' declarations and their comparison with the information available to the tax administration, as well as additional data obtained from other administrative bodies. Such data typically concern transactions and contracts concluded between these bodies and the taxpayer.
- On-Site Audit: In contrast to the document audit, the on-site audit involves direct interventions by investigators at the premises where taxpayers conduct their business activities. The purpose of these interventions is to verify the accuracy and integrity of the declarations submitted, through the field examination of accounting books and records, together with all supporting documents and justifications. The aim is to detect potential tax evasion by comparing the declared elements with those observed in practice. This form of investigation comprises two methods:

- Accounting audit.
- In-depth audit of the overall tax position.

4.4 Rights and Obligations of Taxpayers Subject to Tax Auditing (Taxation, 2022)

4.4.1 Rights

- Prior Notification: Tax auditing procedures may not be initiated without prior notification of the concerned taxpayer. An official notice must be sent to the taxpayer subject to the audit, accompanied by a receipt confirming acknowledgment of the notice.
- Access to the Taxpayers' Audit Charter: Before the commencement of investigative procedures, the auditor is legally required to send or provide the taxpayer with the Taxpayers' Audit Charter. This document concisely and clearly outlines the fundamental rules governing tax audits, as well as the rights and obligations of taxpayers. The auditor must provide this document along with the notice of audit on the first day of the intervention.
- Right to Seek the Assistance of a Tax Advisor: To ensure the validity of audit procedures, it must be explicitly stated that the taxpayer may engage an advisor of their choice during the audit, either for consultation or representation. However, the advisor's presence is not mandatory during surprise audits intended to examine material elements that may lose evidentiary value if delayed.
- Right to Review and Respond to Audit Findings: Any taxpayer subject to tax auditing procedures, regardless of their type, has the right to review the detailed results of the audit. Within this framework, the taxpayer may submit any observations or objections deemed necessary within a period of 40 days.

4.4.2 Obligations

The obligations that taxpayers must observe and comply with, in order to benefit from the rights granted and to avoid penalties resulting from non-compliance, consist primarily of accounting-related duties. These include:

- Application of Accounting Standards: Maintaining accounting practices that align with the requirements of the prevailing accounting system.
- Keeping Statutory Accounting Records: Maintaining the accounting books mandated by the Commercial Code, most notably the general journal and the inventory book, which must be kept in accordance with legal provisions.

In addition, taxpayers must fulfill other tax-related obligations concerning the organization of the process of transferring tax payments to the relevant tax authorities. Full compliance is required with the regulations and procedures imposed by the tax administration through the prescribed tax declarations and their respective submission deadlines.

Conclusion. This study leads to the following key findings:

- The annual summary statement contributes to strengthening the tax file during tax audits by providing indicators that enable the tax administration to program files for investigation without the need to scrutinize annual tax declarations.
- Electronic tax declarations help reduce processing time and enhance the efficiency of the tax administration by enabling the monitoring of a larger number of files, thereby increasing overall tax revenue.
- Electronic tax declarations contribute to the elimination of administrative bureaucracy.
- For taxpayers, electronic declarations simplify the filing process and spare them the inconvenience of traveling to tax offices.
- The modernization of tax administration requires the availability of adequate material and human resources to ensure success.
- There is a pressing need to provide the necessary material and technological means to support the modernization of tax administration.
- The training and development of human resources are essential to ensure greater mastery of information technology.
- It is necessary to activate electronic payment alongside electronic declaration.
- The process of electronic declaration should be generalized across all departments and provinces.

Ethical Considerations

This study was conducted in accordance with recognized academic and research ethics standards. The research is based exclusively on publicly available legal texts, official reports, and academic literature. No personal or confidential taxpayer data were collected, processed, or analyzed. As such, the study does not raise ethical concerns related to privacy, informed consent, or data protection.

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