The 3rd Belt and Road Initiative Tax Administration Cooperation Forum

——Enhancing Tax Administration Capacity Building in the Post-pandemic Era

19-21 September 2022
Algiers Algeria
THE ALGERIAN TAX ADMINISTRATION STRATEGIC APPROACH TO STRENGTHENING ITS CAPACITIES AND IMPROVING ITS PERFORMANCE

Djamila SADOUDI
Director of Studies
General Directorate of Taxes
Ministry of Finance
01 Tax reforms undertaken as part of an overall public finance reform

02 Information exchange in taxation field

03 Modernization of the Tax Administration and improvement of its performance

04 Training strategy and career management
Tax reforms undertaken as part of an overall public finance reform
Tax reforms undertaken as part of an overall public finance reform

Increasing Resources and socio-economic development
Tax Reforms

1. Strengthening tax justice (equitable distribution of the tax burden between economic agents, equitable redistribution of national wealth)

2. Improvement of the business climate and development of tax Civic-Mindedness (Implementation of mechanisms and systems facilitating and encouraging the act of investing and production, strengthening of legal security, simplification of procedures, etc.).

3. Mobilization and diversification of tax resources
LES DÉFIS DE LA DGI

Modernization
- Simplification of procedures
- Degitization of tax procedures

Broadening of the tax base
- Revision of the application field of certain taxes and duties
- Inclusion of the informal market

Control of tax information
- Establishment of a national taxpayers file
- Mutualizing of information (creation of interfaces)

Improvement of the public service
- Online service (information, downloadable tax documents)
- Teledeclaration-Telepayment / Diversification of payment means
PART TWO

Information exchange “IE” in taxation field
Information research

Collection and cross-checking of information allowing a better understanding of the tax base

Communication Right

Conclusion of information sharing protocols with various institutions and potential organizations
National Information Exchange Device

Gateways and interfaces for automatic exchange of information with various public bodies and institutions

On the Operational plan

Exchange and reconciliation of interdepartmental information, to ensure interoperability, and optimal use of tax data,
Conventional Information Exchange «IE» System

IE on requests

Tax Collection Assistance

Instrument implemented in application of bilateral tax treaties.
Membership of Algeria at the World Transparency and Information Exchange Forum for Tax purposes.

01

Algeria has joined this forum in 2021. Member 163rd.

02

Algeria signed the Yaoundé Declaration in November 2021. Member 33rd of the Africa initiative for cross-border assistance in terms of tax collection.

Need to strengthen international tax cooperation.
PART THREE

Modernization of the Tax Administration and improvement of its performance
On the organizational level

A gradual generalization of the concept of unique tax interlocutor:

**Directorate of Large Companies (DGE) (2006)**
- Made for large taxpayers (whose turnover exceeds 2 MILLIARDS DA)
- Manages approximately 2,000 companies under the common law regime, as well as hydrocarbon Tax Regime.

**Centers of Taxes ‘CDI’ (2008)**
- Made for medium-sized businesses and the liberal professions under the real tax regime,

**Proximity Centers of Taxes (CPI)**
- Made for small flat-rate taxpayers (currently subject to the regime called “Unique flat-rate Tax (IFU)"
- Managing 1,000 to 13,000 taxpayers per center-15000 Tax payers
Process re-engineering

- Reengineering of specialized processes for the overhaul of the DGI's information system => Definition of new “specialized" processes,

- Implementation of a mapping of processes and sub-processes taking into account the new organization,

- Establishment of a functional map including a detailed description of the functional requirements of the Information System

- Creation of interoperable interfaces with the information systems of other sectors.
ERP-type solution (SAP TRM – ECC/EHP7), covering all of the General Directorate of Taxes mission:

1. Taxpayer Reception

02. Taxpayer file management

03. Declarations management “Tax base and taxe liquidation » Following-up of defaulters, making adjustments

04. Collection management and bookkeeping

05. Tax control management

06. Appeals and litigation management

07 Management and dashboard (Based Information “BI”I)
"JIBAYA’TIC" System

- Automate the entire tax process;
- Improve tax collection;
- Mastering tax information;
- Control tax management costs

- Benefit from online services:
  - Access to his/her online tax situation;
  - Fulfill his/her online declaration and payment obligations;
  - ;;;;;
The portal MCF (Multi-Channel Foundation) of the « SI-JIBAYA’TIC » solution was put into service in May 2017 with the deployment of the remote declaration service. It was expanded in 2019 with electronic payment functionalities by banking direct debit.

- 01. Access and view his/her filed declaration forms
- 02. Create and modify declarations
- 03. Automatic accounting in real time of debts and printing of notices to pay
- 04. Consult and modify (if necessary) his/her personal data
- 05. View his/her total tax debt
- 06. Consult the calendar of his/her tax obligations
- 07. Possibility of recording, monitoring the Banking Standing Order request and printing the related certificates;
- 08. e-payment by banking direct debit
Other applications

Simplification of administrative procedures and improvement of online services offered to taxpayers

01
- MOUSSAHAMATIC
  Online declaration/payment portal by credit Card

02
- Taxpayers online registration (Nif Online)

03
- Tax Identification Number (NIF) Authentication
  http://nif.mfdgi.gov.dz

04
- Website the General Directorate of Taxes
  www.mfdgi.gov.dz

05
- MASSARI (Human Resources Management)
PART FOUR

Training strategy and career management
The generalization of the information system and the digitization of tax management has become an imperative, significantly observed with the advent of the COVID 19 pandemic => Evolution of working methods

- Support the digitization of services, by programming training for the benefit of end users of the two solutions (JIBAYA'TIC and MASSARI) and the MOUSSAHAMA'TIC portal, provided by qualified trainers from the General Directorate of Taxes
- Set up an online training platform to ensure continuous improvement and tutoring operations
- Ensure the training of new IT profile skills in order to ensure the evolutionary and curative maintenance of the Jibayatic information system;
- Strengthen the process of knowing the auditors to generalize the audit and internal control activity of the Information System ““SI-JIBAYA'TIC”
Human Resources “HR” management is moving towards Jobs-Skills management, based on a human resources management information system called MASSARI.

- Prospective management where skills needs will be constantly assessed in order to respond to them in a timely manner by all available means (training, tutoring, reengineering of working methods).
- Transfer of skills to agents who do not master the JIBAYATIC information system to ensure a new generation in case of a “Turn Over” (resignation, transfer, illness)
- Permanent updating of the pool of skills for the applications for senior positions.
THANKS FOR YOUR ATTENTION