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Title:

**The Algerian declarative tax system compared to
declarative systems in foreign countries
(France, Jordan, and USA)**

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

۱۴۳۸

"Gratitude and appreciation"

At the beginning of our words, I must first express my gratitude to Allah Almighty, who has guided us to reach this high level of knowledge and paved the way for us to be here today to discuss our Master's thesis.

We also extend our thanks and appreciation to our beloved parents and siblings, who have been our primary support in reaching where we are today.

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Dedication

To the inhabitants of my heart...

To a man of struggle, to the one who instilled Islamic values and principles, to the one who spent the prime of his youth raising his children, Nacer Ait Said, my dear father.

To the beating heart, to the symbol of tenderness, love, and sacrifice, to the one whose sincere prayers were the secret of my success, Mehaba Hakima, my dear mother.

To the symbol of loyalty, to the rose of my life, to my life partner, my dear sister, Ait Said Zineb. May Allah protect her from all harm...

To my brothers, the apples of my eyes, Radewan, Fouad, and Abd El Moumen.

I dedicate this humble effort to them, asking Allah, the Almighty, to benefit them with it. He is All-Hearing, All-Responsive.

Ait said maha

Dedication

First of all, I wanna thank me for believing in me,
For always being there for me and for never letting myself down when things
went really bad,
For never losing faith in my ability to overcome this challenges,
I'm grateful to myself for always finding the strength to keep going even in the
darkest times,
And for never letting anything take away my gorgeous smile I don't really want
it to be about thanking others except

To my father, who taught me values and principles, to the one whose name is
inseparable from mine, to my eternal joy, to the source of my strength, my pride. I
have always promised him this success, and here I am, fulfilling my promise and
dedicating it to him.

And my mother, who is the light of my days and the glow of my life, and whose
prayers always included my name, who spent her life in order for me to achieve my
ambition and soar to the highest ranks.

And to my brothers and the inspiration for my success, who created my strength
by extending their hands in times of weakness, bet on my survival and success, and
reminded me of the extent of my strength and ability (Mouhamed Moustapha
Maissem)

No one deserves my words instead, We did not reach the beginnings except with
His facilitation, we did not reach the endings except with His success, and we did not
achieve the goals except through His grace, so praise be to God

Belmiloud naima khalissa

Abstract

This study aims to analyze the declarative tax system in Algeria and compare it with similar systems in France, Jordan, and the United States. Taxes are a fundamental source of public revenue and reflect the economic and social development of a country. The study examines the similarities and differences in tax declaration processes and the use of technology among the studied countries.

The study employs a descriptive methodology to analyze theoretical aspects and an analytical approach to interpret results derived. It includes several objectives, such as identifying the strengths and weaknesses of the Algerian tax system and analyzing how to improve its efficiency by adopting best practices used in foreign systems.

The study emphasizes the importance of transparent and fair tax collection and highlights the positive impact that tax declarations can have on taxpayers and tax administration. By comparing the declarative tax system in Algeria with its counterparts in France, Jordan, and the United States, the study aims to provide recommendations that contribute to improving tax administration in Algeria and increasing its efficiency.

keywords: Declarative tax system ; Tax collection ; Algerian tax system; A comparative study ;Algeria ;France ;Jordan ;USA

المخلص:

تهدف هذه الدراسة إلى تحليل نظام التصريح الضريبي في الجزائر، ومقارنته بأنظمة ضريبية في دول أخرى في العالم مثل فرنسا والأردن والولايات الأمريكية المتحدة. تُعدُّ الضرائب مصدراً أساسياً للإيرادات العامة وتعكس التطور الاقتصادي والاجتماعي للدولة. من خلال هذه الدراسة سيتم تحديد أوجه التشابه والاختلاف في عمليات التصريح الضريبي واستخدام التكنولوجيا بين الدول محل الدراسة.

تم استخدام في هذه الدراسة المنهج الوصفي لتغطية الجانب النظري من خلال المسح المكتبي، والمنهج التحليلي لتفسير النتائج لتحليل نقاط القوة والضعف في النظام الضريبي الجزائري وتحليل كيفية تحسين كفاءته من خلال تبني أفضل الممارسات المستخدمة في الأنظمة الأجنبية. حيث تؤكد الدراسة على أهمية جمع الضرائب بشفافية وعدالة وتبسيط الضوء على الأثر الإيجابي الذي يمكن أن تحدثه التصريحات الضريبية على المكلفين والإدارة الضريبية من خلال مقارنة نظام التصريح الضريبي في الجزائر مع فرنسا والأردن والولايات الأمريكية المتحدة، بهدف تقديم توصيات تساهم في الاستفادة منها لتحسين الإدارة الضريبية في الجزائر.

الكلمات المفتاحية: النظام التصريحي الجبائي؛ التحصيل الضريبي؛ النظام الضريبي الجزائري؛ الدراسة

المقارنة؛ الجزائر؛ فرنسا؛ الأردن؛ الولايات المتحدة الأمريكية.

Index

"Gratitude and appreciation"	I
Dedication	II
Abstract	IV
List of tables	VII
List of images	VIII
Introduction	a

Chapter I: Theoretical Framework of the Study

Introduction	5
I.1 The concept of collection	5
I.1.1 Historical Overview of Taxation	5
I.1.2 Collection Concept	6
I.1.2.1 Taxation Definition:	6
I.1.2.2 Taxation objectives	7
I.1.3.1 Tax Characteristics:	8
I.1.3.2 Tax Principles:	8
I.1.3.3 Technical Aspects of Taxation	10
I.2 Tax Systems	10
I.2.1 The Concept of the Tax System	10
I.2.1.1 Definetion of The tax system	10
I.2.2 Tax Declarations:	11
I.2.2.1 Concept of Tax Declarations:	11
I.2.2.2The Importance of Tax Declarations	12
I.2.3.1 Definition of electronic tax declaration:	14
I.2.3.2 Advantages of Electronic Tax Declarations for the Tax Administration:	14
I.3 Previous Studies	15
I.3.1 University theses in arabic	15
I.3.2 Scientific Articles in Arabic	19
I.3.3Foreign studies	22

Chapter II: Case Study

II.1 The Algerian Tax System:	27
II.1.1 Definitions of the Algerian Tax System	27

II.1.2 Taxation Submission Systems in Algeria	27
II.1.2.1 Real Profit System:	28
II.1.2.2 Single Fixed Tax System (IFU).....	32
II.2 Foreign tax systems	38
II.2.1 The French tax system	38
II.2.1.1 Definitoin of the French system.....	38
II.2.1.2 The types tax in French system.....	39
II.2.2 The Jordan Tax System	45
II.2.2.1 Definition of the Jordan Tax System.....	45
II.2.2.2. the types tax in jordan system.....	45
II.2.3 The Tax System in the United States	48
II.2.3.1 Definition of the Tax System in the United States.....	48
II.2.3.2 the types tax in system the United States.....	49
II.3 A comparative study.....	53
II.3.1 A Comparison Between the Algerian Tax System and Foreign Tax Systems (France, Jordan, USA).....	53
II.3.2 Analysis of the differences tabel	59
Conclusion.....	61

List of tables

<i>Table 1: Comparison between our study and university theses in Arabic</i>	<i>18</i>
<i>Table 2: : Comparison between our study and Scientific articles in arabic</i>	<i>21</i>
<i>Table 3: Comparison between our study and previous foreign studies</i>	<i>23</i>
<i>Table 4: : the rates of the Professional Activity Tax.....</i>	<i>29</i>
<i>Table 5: the progressive tax brackets and categories of taxable profits.....</i>	<i>29</i>
<i>Table 6: the corporate profit tax rates</i>	<i>30</i>
<i>Table 7: the VAT rates.....</i>	<i>31</i>
<i>Table 8: : Declaration obligations for the Real Profit System.....</i>	<i>32</i>
<i>.Table 9: the rates of the single fixed tax.....</i>	<i>32</i>
<i>Table 10: represents: Declaration obligations for the sole tax system.....</i>	<i>33</i>
<i>Table 11: The corporate tax rate</i>	<i>40</i>
<i>Table 12: Income Tax Scale.....</i>	<i>43</i>
<i>Table 13: illustrates the VAT rates.....</i>	<i>45</i>
<i>Table 14: Income Tax Scale.....</i>	<i>46</i>
<i>Table 15: in the "The federal income tax has seven tax rates in 2024 as shown the following table.....</i>	<i>49</i>
<i>Table 16: Federal Corporate Taxes</i>	<i>51</i>
<i>Table 17: The estate and gift tax rates, as outlined in the table, are as follows:</i>	<i>52</i>
<i>Table 18: Comparison of the Algerian Tax System and Foreign Tax Systems (France, Jordan, USA)</i>	<i>54</i>
<i>Table 19: sample stady</i>	<i>61</i>

List of images

<i>Figure 1: illustrates the interface of the "Jibayatek" portal before entering the user code and password</i>	<i>35</i>
<i>Figure 2: illustrates the interface of the "Jibayatek" portal after entering the username and password.....</i>	<i>35</i>
<i>Figure 3: Illustrates the tax obligation lines that require.....</i>	<i>35</i>
<i>Figure 4: illustrates the procedure for distributing the professional activity tax.....</i>	<i>36</i>

List of abbreviations

	<i>English</i>	<i>french</i>	<i>Arabe</i>
IRG	<i>Gross income tax</i>	<i>Impot sur le revenu global</i>	الضريبة على الدخل الجمالي
IBS	<i>Corporate profit tax</i>	<i>Impot sur les bénéfices des sociétés</i>	الضريبة على ارباح الشركات
TVA	<i>Value add tax</i>	<i>La taxe sur la valeur ajoutée</i>	الرسوم على القيمة المضافة
TAP	<i>Professional activity tax</i>	<i>La taxe sur la activité professionnelle</i>	الرسوم على النشاط المهني
IFU	<i>Single flat tax</i>	<i>Impot forfaitaire unique</i>	الضريبة الثابتة الوحيدة
GST	<i>General sales tax</i>	<i>Taxe générale de vente</i>	ضريبة المبيعات العامة

General Introduction

Introduction

The rapid global development and the expansion of commercial and financial transactions have compelled various nations to seek new means and resources to fund their projects and public expenditures. Among the most significant of these resources are tax revenues, which countries use to meet their economic needs. Taxation is a fundamental component of the economy, reflecting the state's development on both economic and social levels. Taxes also have multiple impacts on both macroeconomic and microeconomic scales.

Taxation represents state authority and is intrinsically linked to its political structure. This authority is evident in the imposition of various taxes and fees on individuals and institutions to cover public spending, achieve societal interests, and ensure citizen protection. Additionally, it serves as a safeguard against external risks and adverse conditions.

Given that taxes are one of the primary sources of public financial revenues, the substantial funds generated by general taxes play a crucial role in achieving political, financial, economic, and social objectives. Consequently, countries have dedicated significant efforts to developing their tax systems to keep up with contemporary demands and maximize revenue collection.

This requires spending a modest portion on tax collection, prompting financial experts to understand tax costs and explore ways to reduce them, thereby contributing to the creation of an effective tax system. The core function of tax systems lies in collecting taxes and fees from taxpayers. This includes declarative systems that require taxpayers to submit periodic tax declarations to the tax administration. These systems aim to increase transparency and equity in tax collection, improve the quality of tax data, and facilitate the collection process.

The declarative tax system is one of the primary tools used by countries to collect taxes and fund government programs, aiming to enhance transparency and integrity in tax payments. Countries like Algeria, France, Jordan, and the United States have adopted the declarative tax system.

While the basic principles of tax declaration systems are similar among these countries, they differ in details and implementation, necessitating effective cooperation between citizens and tax authorities to achieve tax justice and equitable distribution of the tax burden. By comparing the declarative tax system in these countries, we can understand the differences and similarities in their approaches and applications, and how these systems affect the lives of citizens and national economies.

Statement of the problem:

Based on the above, the main research question is: What are the comparative aspects of the declarative tax system in Algeria compared to those in France, Jordan, and the United States?

Subsidiary Questions

1. What are the similarities and differences between the Algerian declarative tax system and those of France, Jordan, and the United States?

2. To what extent is technology used in the tax declaration process in Algeria compared to France, Jordan, and the United States?

3. Do the document requirements and tax declarations in the Algerian system differ from those in the other countries?

Hypotheses

1. There are significant differences between the Algerian declarative tax system and those of the countries under study.

2. Algeria uses modern and advanced technology compared to the systems in the countries under study.

3. The Algerian tax system is similar to those of the studied countries in terms of documentation and tax declarations.

Importance of the Study:

The significance of studying the Algerian declarative tax system compared to foreign declarative systems (France, Jordan, and the USA) lies in providing an opportunity to enhance the efficiency, fairness, and economic attractiveness of Algeria's tax system.

Research Objectives :

- Analyzing the Algerian tax system to identify strengths and weaknesses compared to foreign systems, aiming to improve deficiencies and reinforce strengths.

- Studying how to enhance the efficiency of the Algerian tax system in tax collection by applying best practices used in foreign systems.

- Demonstrating the impact of tax declarations on both taxpayers and tax administration.

Methodology Used :

To address the research problem scientifically and objectively, this study adopts a descriptive methodology in the theoretical aspect, supported by previous studies. In the practical part of the study, an analytical approach is employed as a tool to interpret the results obtained from interviews conducted with experts in the field, In addition to the comparative method, this involves comparing the Algerian declaratory tax system with the systems of the countries under study.

Study limitations:

- **Spatial Boundaries of the Study:** Countries under study (Algeria, France, Jordan, and the United States of America), Tax Center for the Province of Bordj Bou Arreridj.

- **Temporal:** Financial and tax laws for the year 2023/2024 for the countries under study.

- **Human limits of study:** The human limits of the study are university professors , tax officials, and accountants in Algeria (a university doctor in corporate taxation, accountants, a commission agent, and an accounting auditor).

✚ Reasons for the study:

- Personal Reasons:

- Personal interests of the researchers, And encouraging the supervising professor to do so.

- Desire to understand foreign declarative tax systems and gain experience in the field of taxation.

- Objective Reasons:

- Relevance and novelty of the topic.

- Connection to the tax aspect.

- Integral part of the tax system in many countries.

✚ Study difficulties

- Lack of relevant references on the subject of declarations in university libraries.

- Insufficient information available on the practical aspect of the subject.

- Difficulty in obtaining accurate and comprehensive information, especially about the countries under study.

✚ Study Structure:

To address the posed problem, we divided this study into two chapters. The first chapter includes the theoretical framework of the topic, divided into three sections. The first section discusses the nature of taxation, the second section delves into the tax system, and the third section includes previous scientific studies and literature review. In the second chapter, we focused on the empirical study, which revolves around a comparative empirical study between the Algerian tax system and the systems of the sample countries (France, Jordan, and the USA). This chapter is divided into three sections. The first section presents the Algerian tax system, the second section examines the tax systems of France, Jordan, and the USA, and the third section encompasses the comparative study. Finally, a conclusion was prepared, summarizing the results of the two chapters, clarifying the hypotheses testing, followed by a series of concluding suggestions, and ultimately formulating the study's prospects.

Chapter I:
Theoretical Framework of the Study

Chapter I: Theoretical Framework of the Study

Introduction

Taxation and the tax system are integral parts of the public finance systems of nations. Taxation serves as a primary means for funding government activities and achieving economic and social objectives. One of the methods of tax collection is through tax declarations, which require individuals and institutions to periodically submit reports containing the financial information necessary to calculate the due taxes.

In this chapter, we will address three main topics. In the first section, we will explore the historical background of taxation, its concept, and its characteristics. The second section will examine the tax system, with a focus on modern electronic tax declaration systems. In the third section, we will review a selection of previous studies related to the topic.

I.1 The concept of collection

Taxation is the study of taxes, fees, and duties, and various obligations imposed on individuals by the state by virtue of its authority over its territories and properties. It is governed by laws enacted by public authorities with the aim of determining the categories, rates, and ensuring the full collection of all its rights in order to cover all public expenses of the state.

1.1.1 Historical Overview of Taxation

- Administration of Taxation

Patterns of taxation throughout history have been influenced more by administrative policy. Customs duties were among the earliest taxes because they were easier to collect compared to domestic production. Simple sales taxes were common added tax (VAT). Property taxes -before the invention of the more efficient but complex value .axes were among the first direct taxes because they were easier to implement and poll t

- Taxation in Ancient Times

Taxes played a relatively minor role in the ancient world. Greece and Rome imposed During wartime, .consumption taxes, and customs duties were significantly important property taxes were temporarily imposed. In Rome, the "tributum" tax was paid by citizens and was usually levied as a poll tax; the base of this tax was later extended to include real .estate holdings

- The Middle Ages and Later Periods

In the Middle Ages, many ancient taxes were replaced by obligatory services and the system of "aids". Indirect taxes such as transit duties and market fees were common. Some German and Italian cities introduced poll taxes for the poor and wealth or income taxes for the rich.

- Political Controversies and Reforms

Taxes have been a major topic in politics throughout history. Taxes played a role in revolutions such as the American Revolution and the French Revolution. Wars often led to the introduction of new taxes, such as the income tax in Great Britain in 1799 and sales taxes in Germany and Great Britain during the world wars.

- Modern Trends

Modern developments in taxation include the transfer of taxing power from sovereigns to parliamentary bodies, increased tax levels, and the collection of taxes in money rather than goods. Tax farming has been abolished, and taxes are now assessed and collected by civil servants.

- Challenges and Developments

The rise of e-commerce has posed challenges for tax administration. Income taxes, payroll taxes, general sales taxes, and property taxes have become major revenue sources. The focus on the ability-to-pay principle and wealth redistribution has declined, with concerns about economic distortions caused by high tax rates emerging.

- Differences Between Developed and Developing Countries

Developed countries rely more on individual income taxes and less on corporate income taxes compared to developing countries. In developing countries, corporate taxes become more important as income levels rise. Social security taxes are more significant in developed countries due to advanced social systems. Generally, taxes represent a higher percentage of national output in developed countries. The tax systems of higher-income developing countries resemble those of developed countries more than those of poorer developing countries.¹

1.1.2 Collection Concept

1.1.2.1 Taxation Definition:

-Taxation noun /tæk'seɪʃn/: money that has to be paid as taxes²

-Tax is cash deductions imposed by the state on individuals to cover its expenses, in the form of a tax or fee. Whether an individual or a corporation, it is considered an economic regulation aimed at achieving profit. Therefore, from a legal perspective, everyone is subject to various types of taxes. Consequently, corporate tax, as the sum of legal tax deductions imposed on the economic entity, represents the source of state expense coverage through imposed taxes, regardless of the type of entity. The same applies to every individual who has made a profit, whether through profit-oriented activities or income. Taxation can be defined

¹ Fritz Neumark and Charles E. McLure, Taxation - Revenue, Equity, Efficiency , <https://www.britannica.com/money/taxation/History-of-taxation>, February 13 ,2024 ,20H30

² Oxford learner's dictionaries, Definition of taxation noun , [Oxford Learner's Dictionaries | Find definitions, translations, and grammar explanations at Oxford Learner's Dictionaries \(oxfordlearnersdictionaries.com\)](https://www.oxfordlearnersdictionaries.com/definition/oxford-learners-dictionary/taxation) ,24/05/2024, 21:42

as legislation and laws related to cash deductions in the tax system for individuals and entities is designed to finance the public treasury.¹

1.1.2.2 Taxation objectives

1. **Providing Financial Resources:** Taxation aims to provide the necessary financial resources for the state to cover its expenses and fund its developmental projects, reducing the need for foreign borrowing and avoiding its economic repercussions.
2. **Funding Projects and Investments:** Taxation is an important financial source for the state to finance various investments and projects, enhancing comprehensive economic development.
3. **Developing Productive Sectors:** Taxation can contribute to the development of productive sectors by reducing tax burdens and offering temporary exemptions, which encourages economic growth.
4. **Achieving Financial Balance:** Taxation helps the state achieve a balance between revenues and expenditures, which is essential for sustainable economic, social, political, cultural, and security development.
5. **Providing Necessary Revenues:** The state seeks to achieve significant financial revenues through general taxation, enabling it to spend freely without the fear of financial deficits, thereby enhancing its ability to plan and execute ambitious goals.
6. **Reducing Dependence on Petroleum Resources:** Despite the importance of petroleum taxation, the state also strives to diversify its revenue sources through general taxation to reduce dependence on oil and ensure the sustainability of financial resources.²

I .1.3 the concept of tax

Definition of tax noun from the Oxford Advanced Learner's Dictionary *:/tæks/*: money that you have to pay to the government so that it can pay for public services. People pay tax according to their income and businesses pay tax according to their profits. Tax is also often paid on goods and services.³

- Taxes in modern times constitute one of the most important sources of revenue in the general budget of governments, often earmarked to cover increasing expenditures and meet the requirements of financial and governmental policies across various sectors to achieve their diverse objectives. While definitions vary depending on different perspectives, it is generally

¹ بن خزناني امينة ، جباية مؤسسة ، جامعة محمد البشير الابراهيمي ، كلية العلوم الاقتصادية وتجارية وعلوم التسيير، برج بوعريرج، سنة 2019/2018، ص 8

² مقداد عباس ، الجباية كوسيلة الاقتصادية، مذكرة التخرج مقدمة لنيل شهادة ماستر أكاديمي جامعة عبد الحميد بن باديس ، كلية العلوم الاقتصادية والتجارية وعلوم التسيير ، مستغانم، 2018/2017 ، ص15

³ Oxford Learner's Dictionary، Definition of tax noun ، [Oxford Learner's Dictionaries | Find definitions, translations, and grammar explanations at Oxford Learner's Dictionaries \(oxfordlearnersdictionaries.com\)](https://www.oxfordlearnersdictionaries.com/Find-definitions-translations-and-grammar-explanations-at-Oxford-Learner's-Dictionaries) ،24/05/2024، 23:17

agreed that taxes are "a compulsory and final cash deduction imposed by the state through its own authority on natural and legal persons without compensation, pursuant to legislative and regulatory measures for public expenditure financing."¹

I .1.3.1 Tax Characteristics:

Based on the definition of tax, the characteristics can be summarized as follows:

- **Final Deduction:** Tax defense does not expect the refund of this financial amount but rather enters definitively into the state's budget.

- **Not in exchange for a specific service:** Meaning that the taxpayer does not benefit from a specific service in exchange for paying the tax, but rather benefits from public expenses.

- **Obligation:** This means that the taxpayer is required, not optional, to pay taxes, as every citizen is obliged to pay taxes within the state's laws.

I .1.3.2 Tax Principles:

The principles are the foundations and rules that the financial legislator follows when preparing the tax system in the country. These are the rules that the legislator must take into consideration when imposing taxes to ensure that the tax system becomes one that balances the interests of the state and individuals. Scholars of public finance, including "Adam Smith" in his work "The Wealth of Nations" in 1776, have worked on defining the most important of these principles upon which the process of imposing taxes is based, as follows:

- Principle of Justice and Equality:

This principle is not about subjecting all individuals in society to the same tax burdens in a single year, but rather according to their income and their ability to pay. Adam Smith states in this regard, "The subjects of every state ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities," meaning in proportion to the income they enjoy under the protection of the state.

We can differentiate between justice as a goal of taxation and justice as one of its pillars. In the first case, we refer to the function of taxation as a tool for the distribution of income and wealth among individuals and social classes. In the second, it must be general and uniform, meaning it is imposed on all individuals and assets. The tax burden is distributed based on each individual's ability to pay.²

- Principle of Certainty:

This principle means that the tax should be clearly defined without ambiguity, especially regarding the schedule of payment, its form, amount, and the method of payment.

¹ د. بن خزناني امينة ، مرجع سبق ذكره ، ص 8 .

² عبد المجيد قدي ، النظام الاقتصادي في النظم الاقتصادية - دراسة مقارنة - رسالة ماجستير غير منشورة ، كلية العلوم الاقتصادية و علوم التسيير ، جامعة الجزائر ، الجزائر ، 1991، ص30.

All these elements must be clear, explicit, and known to the taxpayer so that they understand their rights and obligations. Additionally, this principle is based on the stability and consistency of the tax system, as frequent amendments to tax regulations negatively affect both the taxpayer and economic activity.

- Principle of Convenience in Collection:

This principle necessitates simplifying the procedures involved in the tax collection process. It means that the timing of payment should be convenient and appropriate for the taxpayer in terms of time and place, considering their circumstances so that they are not adversely affected by the tax when they pay it. Additionally, the taxpayer's ability to pay should be taken into account.

- Principle of Economy in Collection Expenses:

This principle means that tax revenues should exceed the amounts spent on their collection. In other words, the revenue from taxes should contribute to the financing of the public treasury rather than being consumed by collection expenses. The difference between what the taxpayer pays and the cost of collecting the tax should be significant, as increasing the tax burden reduces the revenues of the public treasury. The lower the collection expenses, the higher the tax revenue, which can be achieved by considering the following:

- * Deploying and directing employees according to needs, as employee salaries are expenses borne by the state treasury.
- * Using advanced technologies in tax collection, such as computer systems, to save time.
- * Efficient use of forms and bulletins related to the collection process.

Principle of Intervention:

Contemporary economists have added this principle to the previous ones, aligning with the evolving concept of the modern state. Previously, the state's role was limited to maintaining security and justice, known as the "night-watchman state." However, the state now intervenes in most individual activities, leading to more complex and diverse responsibilities. The state's intervention aims to limit individuals from overstepping their freedoms and to guide them towards exploiting certain economic sectors. It also aims to protect the national economy through its involvement in import and export processes. Taxation is one of the most important tools the state uses to control financial and economic policies.

1.1.3.3: Technical Aspects of Taxation

are which aspects, technical four involves Taxation

A-The Tax Base: The tax base represents the taxable amount on which the tax is calculated. Determining the tax base is one of the most crucial processes used for tax collection.

B- Collection: It is the process of deducting and collecting taxes from taxpayers, whether through amicable collection or through forced collection by imposing fines or seizures.

C- Supervision: In order to ensure the accuracy of the declaration and enforce its obligation, the state, through authorized bodies, conducts supervisory operations by comparing the declarations submitted by the taxpayer with the accounting outputs and auditing. This is in addition to coordinating with entities such as the Directorate of Commerce to verify the accuracy of the information.

D- Disputes: This is to manage disputes and disagreements between the tax authority and the taxpayer.¹

1.2 Tax Systems

A system is considered a set of elements and relationships, where the elements are the constituent parts, and the relationships are what connect the constituent elements of this system. As for the tax system, its definitions have varied in Arabic and foreign writings. The differences in tax systems between countries are mainly due to the differences in the nature of the economic systems in those countries.

1.2.1 The Concept of the Tax System

1.2.1.1 Definition of The tax system

The tax system is defined as "a set of legal and technical rules that enable tax deduction, encompassing its successive stages from legislation to assessment to collection."²

It is also defined as "a set of legal rules governing the tax deduction process in its successive stages, starting from determining the tax base, then calculating its value, and finally the method of its collection, which is referred to as the technical organization of taxation."³

From this, we conclude that the tax system is: "An integrated system of legal and technical rules that regulate the tax deduction process from start to finish, beginning with tax

¹د. بن خرناجي امينة ، مرجع سبق ذكره ، ص 11

²قاسمي ليلي ،مزيان سهيلة ،دور عصرنة الادارة الجبائية في تعزيز الشفافية الجبائية في الجزائر ، مذكرة ماستر ، جامعة محمد البشير الابراهيمى ، كلية العلوم الاقتصادية و التجارية و علوم التسيير ، برج بوعريريج ،سنة 2019/2018 ، ص 2 .

³قرفوس فتحة ،مديرية كبريات المؤسسات ، اطروحة دكتوراه ، جامعة الجزائر ،بن يوسف بن خدة ، 2017 ، ص 26 .

legislation and determination of its base, through calculating its value, and finally to the method of its collection. This system aims to ensure the application of justice and efficiency in the collection of tax revenues."

I.2.1.2 Tax System Characteristics

After understanding the concept of the tax system from a broad to a narrow perspective, we now delve into the various characteristics that must be present in the tax system in order to achieve the desired objectives. These characteristics include:

- The tax system should excel in its ability to achieve its objective through various supportive components aiding in reaching this goal. The objective of the tax system varies depending on the type of economic system (whether socialist or capitalist).

- The tax system should consider the taxpayers' ability to pay, not burdening them with the weight of taxes and high rates. It should avoid excessive taxation, take into account the personal circumstances of the individuals subject to it, and impose taxes that align with their capabilities to prevent them from resorting to tax evasion. Overburdening taxpayers with numerous taxes at high rates can impact the taxpayer's capital, gradually leading to its depletion, affecting the taxpayer's activities. This could result in project termination, thus hindering economic growth.

- The tax system should be characterized by fairness, whereby all members of society are subject to taxation according to their ability, ensuring that everyone contributes to public expenditures. The aim of this is to foster a sense of equality and solidarity within the community

The concept aims to eliminate the privileges that were prevalent in old political systems, where certain privileged classes were exempt from paying taxes. There is no justification for not subjecting one class to the same rules as another. Granting privileges to a specific social class would burden other societal groups with a heavier tax load.

- The tax system should be flexible, able to subject a new activity to taxation or exempt another activity based on the prevailing economic and social circumstances for a specific period. However, this change should not affect the essence of the tax system, ensuring its fundamental principles remain intact.

- Establishing a clear link between the taxpayer and the public treasury, aiming to reduce tension and disputes between them with the goal of pursuing public interests.

- The tax system should be characterized by clarity to facilitate understanding and comprehension by new employees, reducing the rate of tax evasion resulting from exploiting various loopholes within it.¹

I.2.2 Tax Declarations:

I.2.2.1 Concept of Tax Declarations:

¹جازية امير، عاشور يوسف، المنظومة الجبائية في الجزائر المشاكل و ضرورة الاصلاح، مجلة دراسات جبائية، المجلد 7، العدد2، الجزائر، 2018، ص74 و 75

Tax declarations are legal documents that establish a connection between the taxpayer and the tax authorities to facilitate communication between them. These documents contain information reflecting the financial status and business figures realized by the taxpayer, which determine the basis of tax assessments. A tax declaration can be defined as a set of processed and organized data capable of influencing the tax liability directly or indirectly.¹

1.2.2.2 The Importance of Tax Declarations

- Declarations are considered a result of the declarative tax system, which is automatic and satisfies the taxpayer themselves because they are more aware of their tax capacity. Hence, the specified compliance stems from their self-conviction in achieving it.

- The declaration method ensures fairness regarding the tax burden on the taxpayer. Considering their liquidity situation and reflecting their tax awareness. Tax compliance consists of two aspects: the commitment to declare by the taxpayer and the commitment to pay based on the declaration.

- Declaration is considered the easiest means for the taxpayer, fostering a sense of participation in determining the tax value due. The more the taxpayer feels like a partner in the process of estimating and determining their taxable income, the more their commitment to submitting declarations increases, positively impacting

-The digitization of tax declarations offers numerous advantages for taxpayers, especially businesses. Accessing digital information and electronic data has become increasingly common in many countries, particularly in Europe. Tax authorities are requesting taxpayers to provide information in electronic form.

•The Importance of Tax Declarations for Tax Administration

Tax administration's task is challenging compared to other departments as it is responsible for enforcing tax laws and revenue collection. The strength or weakness of this administration directly impacts the state's tax revenue success or loss. The effectiveness of tax administration can only be achieved through various factors, with one of the most important being that the taxpayer's declaration should not be seen as a threat but as an effective means to track all taxpayer income. Therefore, in this regard, the declaration details and purpose should be clear and accompanied by the taxpayer's charter that guarantees their rights and obligations. The importance of declarations for tax administration lies in:

- The declaration provides the tax administration with information regarding the inception of a new tax, a new funding source, enabling the administration to be informed about the taxpayer's activities and their commencement, allowing for correspondence, tax calculation, and collection.

¹ قحوش سمية، دور المراجعة الجبائية في تحسين جودة التصريحات الجبائية دراسة حالة مديرية الضرائب بولاية بسكرة - الجزائر -، مذكرة الماجستير علوم تجارية، تخصص محاسبة و جبائية، جامعة قاصدي مرباح، ورقلة، ص47، 2011/2012

- The declaration facilitates the tax administration's burden by significantly streamlining procedures and saving time based on the taxed item, while also reducing the likelihood of disputes and objections.

- For example, in Algeria, especially after the use of information technology in tax authorities, through the introduction of the Tax Identification Number (NIF) and mandating taxpayers to display it on all tax declarations and documents (as required by Articles 3, 4, 8 of the 2003 Finance Law), the tax administration has eased many challenges, particularly concerning tax classification for the taxable category.

- On the other hand, the tax declaration is not burdensome for tax authorities as this establishment was self-initiated, and therefore cannot be challenged by its submitter. Additionally, the administration does not incur significant expenses in the collection process, a method considered an important indicator of tax system progress.

- The declaration system is considered a communication tool between taxpayers and tax authorities, thus playing a significant role in enabling the administration to conduct audits on all activities. This system is built on mutual trust between the administration and taxpayers.

•The Importance of Tax Declarations in Combating Fraud and Tax Evasion

Tax evasion and fraud are considered one of the challenges faced by most countries worldwide, whether advanced or developing. All legislations aim to combat them through various means and methods due to their strong negative impact on state resources and economic performance, especially in a country like Algeria that seeks to establish market economy principles, where fair competition is considered a fundamental element along with enhancing justice among taxpayers, even at the expense of the state's credibility.

Fighting tax evasion is among the most profitable areas that a country should invest in without hesitation today. Establishing a specialized administration to combat tax evasion, as done by countries that are members of the Organization for Economic Cooperation and Development, can significantly contribute to effectively combating this phenomenon. Europe has recently considered it a matter of national security, given that this administration is under the Ministry of Interior in countries like Italy and Hungary.

- We have examples, both domestic and foreign, of combating tax evasion. In this context, Syria took the initiative through Law No. 25 of 2003 by establishing the Tax Investigation Directorate. Its mission is to combat evasion and smuggling by investigating documented information about the financial situations of taxpayers, collecting data and documents related to taxable incomes, detecting and investigating cases of evasion, and handling them with the relevant authorities. Similarly, Algeria, through Article 3 of the Complementary Finance Law of 2009, established the National Register of Fraudsters who commit tax, customs, banking, financial, and commercial violations, as well as those who fail to legally deposit their financial statements. Inclusion in this register leads to the denial of tax, customs privileges, administrative facilities, participation in public contracts, engaging in foreign trade-related operations as per Article 29 of the same law. France, at the beginning of 2009, initiated the deployment of a team of tax inspectors under the judicial police to combat tax evasion.

One of the most important methods used to estimate and measure tax evasion, and therefore combat it, is the non-compliance tax assessment method. Tax declarations and returns remain the sole evidence of the taxpayer's commitment to paying their taxes or at least being subject to or exempt from tax deduction. With the growing phenomenon of fraud and tax evasion, analysts have resorted to measuring this phenomenon based on analytical studies of tax returns. This involves leveraging the information contained therein and comparing it with declarations that include exemptions from certain fines and penalties granted by the state to taxpayers, in order to encourage them to declare their income. Consequently, tax evasion can be measured through the derived differences, or through detailed reviews of tax returns by experienced auditors, ensuring the accuracy and credibility of accounting records by comparing them with tax declarations submitted by the funders, determining the amount of tax due. This allows for estimating the extent of evasion by the difference between the calculated tax amount and the declared amount.¹

I.2.3 Electronic tax declarations

The tax administration aims to modernize its sector and adapt to a continuously evolving world, transitioning to a dynamic and active management style by integrating digital culture. The embodiment of electronic management represents a significant challenge that necessitates the intensification of efforts on a wide scale, proving its effectiveness and efficiency to meet the heightened challenges. In this context, the tax administration has introduced a new declarative system known as electronic declaration, which we will detail as follows:

I.2.3.1 Definition of electronic tax declaration:

There are various definitions for electronic tax declaration, where it is "allowing the taxpayer to declare taxes, including files or data, using technological means to transmit them to the tax authority in a modern way using the internet application provided by the tax administration to its taxpayers. The taxpayer uploads, reviews, and fills in their files, tracking their status for acceptance or rejection by the tax authority either through the alerts screen, the taxpayer's account, or email.

From the above, electronic tax declaration can be defined as an obligation undertaken by the taxpayer towards the tax administration, indicating the amounts and categories subject to tax, replacing the traditional paper-based method with a modern approach relying on automation and the internet service.²

I.2.3.2 Advantages of Electronic Tax Declarations for the Tax Administration:

The advantages of tax declarations for the tax administration can be summarized as follows:

¹ قحموش سمية ، مرجع سابق ، ص 49-51.

² قفلة محتال ، احمد بساس ، اثر تطبيق نظام التصريح الالكتروني في الرقابة الجبائية الشكلية (دراسة حالة المراكز الضريبية بالأغواط) ، مجلة دراسات العدد الاقتصادي ، المجلد 11، العدد 02، الجزائر، السنة 2020 ، ص، ص 60، 61،

- Reducing costs related to tax printouts requests.
- Providing reliable summarized data for prospective studies and analytical decision-making.
- Automating the process from receiving tax queries from taxpayers to tax payment.
- Automating accounting processes and the actual amount calculation for the main declaration and identifying taxpayers.
- Digitizing notifications directed to taxpayers while allowing auditors to compare information after the submissions.
- Obtaining timely tables for assessing performance of interests and monitoring collection levels by tax category and sector of activity for the Ministry of Finance.
- Eliminating paper printouts of tax declarations means eliminating bureaucracy.

Advantages of Electronic Tax Declarations for the Taxpayer:

The electronic declaration portal allows taxpayers to:

- Conduct operations from their premises with the General Tax Directorate and avoid traveling to submit tax declarations.
- Access the tax administration 24/7 throughout the week.
- Providing the taxpayer with information regarding their updated tax schedule along with their tax obligations.
- Accessing and reviewing their filed declaration forms.
- Reviewing their total tax debt.¹

1.3 Previous Studies

After addressing the most important theoretical aspects that discussed the topic of modern tax declaration systems applied globally, this section will delve into some studies that have tackled the subject of this thesis or are related to it. Additionally, we will attempt to compare these studies with our research in terms of their differences and similarities, and how we can benefit from them.

1.3.1 University theses in arabic

- قحموش سمية : بعنوان دور المراجعة الجبائية في تحسين جودة التصريحات الجبائية مذكرة مكملة لنيل شهادة الماجستير في العلوم الاقتصادية تخصص محاسبة وجباية جامعة قاصدي مرباح ورقلة الجزائر 2012/2011 حيث تهدف هذه الدراسة الى :

¹ فلة محتال ، احمد بساس ، مرجع سابق ، ص61، 62.

- Diagnosing the phenomenon of tax audit and highlighting its effective role in combating all types of tax evasion and fraud.

- Verifying the extent to which the profession of tax audit affects the quality of tax declarations, specifically how tax compliance by taxpayers through their tax declarations is influenced by the function of tax audit.

- Attempting to show that improving the quality of tax audits in the tax administration is a fundamental approach to expanding the tax base and improving collection to ensure the financing of development.

- Clarifying how to establish practical foundations for creating a system to implement effective and efficient tax collection.

- Identifying the necessary mechanisms to increase the effectiveness of the role played by tax audits in the context of the contemporary quality environment.

- Attempting to provide scientific solutions on how to manage the tax audit process in a way that achieves a balance between the goals of the administration and those of the taxpayers.

This study concluded several important findings, including:

- Tax audit as a mechanism forms an important part of the government's ability to manage a fair and equitable tax system. Good audit strategies and the processes used to educate and inform taxpayers about tax compliance reveal instances of tax evasion and fraud, ensuring the submission of accurate and appropriate reports and declarations.

- Additionally, the lack of simplicity and clarity in tax declarations and the inadequacy of the accompanying guidelines can make it difficult for taxpayers to deal with them.

- Improving relationships with taxpayers and the necessity of informing them about their tax rights and obligations, referring to the tax administration to provide them with necessary information, and participating in forums related to the administration or the Ministry of Finance to develop their tax culture and convince them of their duty towards tax compliance.

- Tax audits can play an important role in uncovering areas of tax evasion and recovering significant amounts for the state treasury.

رَفِيدَة لَمِيس بَرَحَال - نَادِيَة بِن بَلْقَاسِم : بَعْوَان مَدَى مَسَاهِمَة أَنْظَمَة التَّصْرِيح الجِبَائِي عَن بَعْد - جِبَائِيَتِك و مَسَاهِمَتِك - فِي تَحْسِين أَدَاء المَكْلِفِين بِالضَّرِيبَة (دَرَاة حَالَة شَرِكَة كُوندُور الكَترُونِيك) مَذَكْرَة مَاسْتَر ، تَخْصَص مَحَاسِبَة وَجِبَايَة مَعْمَقَة جَامِعَة مُحَمَّد البَشِير الإِبْرَاهِيمِي بَرَج بوعريريج ، السَّنة الدَّرَاسِيَة 2022-2023.

- This study aimed to demonstrate the impact of remote tax declaration systems on the performance of the tax administration. The study objectives can be summarized as follows:

- Understanding electronic tax declarations and their importance.

- Exploring the concept of tax digitization and how it is utilized in the tax system.
- Focusing on the electronic measures for digitizing the tax administration through the portals "Jibayatek" and "Mousahamatak."
- The study concluded several important results, including:
 - Tax declarations enable the creation of a dedicated information database for taxpayers.
 - The institution complies with its obligations within the specified deadlines thanks to electronic tax declarations.
 - Electronic declarations are automatically saved, eliminating the problem of lost or unmarked paper declarations due to the large number of declarations by taxpayers.
 - The adoption of the electronic tax declaration system by the institution did not change the types of declarations submitted, but only altered the means and method of declaration.
 - Electronic measures for digitizing the tax administration have facilitated access to services, requesting them, and attempting to keep up with developments in the field of taxation and collection through electronic means via "Jibayatek."
 - Despite the modernization of the tax administration, it still faces several obstacles.

- **قرقوس فتيحة : بعنوان "مديرية كبريات المؤسسات"، أطروحة دكتوراه، تخصص علوم في القانون الخاص، جامعة جامعة الجزائر 1 بن يوسف بن خدة، السنة الدراسية 19 جوان 2017.**

- This study aimed to:
 - Understand and analyze the relationship between the Directorate of Major Enterprises and the institutions under its jurisdiction within the legal and administrative context.
 - Analyze the relationship between the directorate and the institutions under its jurisdiction, and understand the challenges these institutions face in the field of taxation.
 - Review the legal and administrative frameworks that govern the work of the directorate and identify the powers and guarantees granted to the institutions.
 - Provide recommendations to enhance communication and trust between the institutions and the tax directorate, and achieve a balance between their interests.
 - Enrich legal and scientific research in the field of relationships between tax administration and economic institutions.
- The study concluded several important results, including:
 - Improving legislation related to value-added tax (VAT) by unifying the rate, simplifying declaration procedures, simplifying payment procedures, expediting the management of remote declaration and payment systems, and generalizing these systems to all categories, thereby strengthening the tax collection function.

- Adopting new contemporary administrative methods in tax administration that are based on risk management principles, and acquiring ready-made IT programs that allow for automated processing of tax information at all levels.

- Mandating the use of the tax identification number by all administrations (customs, taxes) to facilitate information exchange and simplify procedures and formalities for institutions.

- Continuing to improve services provided to taxpayers by simplifying procedures for resolving tax disputes.

- Improving the conditions and environment for dialogue between the administration and the taxpayer institutions to eliminate the latter's feeling of being unheard, especially during tax audit operations.

- Training competent staff capable of properly applying tax provisions in tax imposition, tax and fee collection, and tax auditing. The tax administration needs to achieve an acceptable level of competence, efficiency, and organization, which necessitates creating a modern and well-organized structure, far from any signs of backwardness, neglect, and indifference.

Table 1: Comparison between our study and University theses in Arabic

How to Benefit	Differences	Similarities	Previous Study
Understanding Tax Declarations and their Importance for both Taxpayers and Tax Administration in Combatting Tax Evasion	Relationship between Auditing and Tax Declarations and the Adopted Approach	Tax Declaration Study	Kahmouch soumia 2011/2012
Understanding Taxation Systems in Algeria and Taxpayers' Obligations	The contribution of remote tax declaration systems in improving the performance of taxpayers	Tax Compliance Systems in Algeria. Electronic Declarations	Rofaida lamis Berhal Nadia ben belkecem 2022/2023
General Understanding of the Tax System	Tax System Reforms in 1991	Definition of the Tax System and Taxes on Gross Income, Corporate Profits, and Value Added Tax	Guergous fatiha 2017

I.3.2 Scientific Articles in Arabic

د. فلة محتال والدكتور احمد بساس دراسة المجلة دراسات العدد الاقتصادي-2676 (ISSN 2013، بعنوان: اثر تطبيق نظام التصريح الإلكتروني على الرقابة الجبائية الشكلية. (دراسة حالة المراكز الضريبية بالأغواط.

- This study aimed to:
 - Provide a theoretical and field study on the impact of implementing electronic filing on formal tax audits.
 - Identify and analyze the opinions of the study community regarding the expected impact of implementing the electronic filing system, whether in enhancing the positives of formal audits, eliminating their negatives, or both.
- The study concluded several important results, including:
 - Electronic filing adds accuracy and quality to taxpayer declarations from the moment an account is opened, thereby eliminating the need for repeated formal declaration audits.
 - Through electronic filing, a dedicated information database for taxpayers can be created, accessible whenever needed.
 - Electronic filing helps automatically gather and select important information, effectively replacing the manual formal audit process and ensuring all declarations are reviewed without some being overlooked.
 - Electronic filing is available 24/7, reducing the burden on tax administration staff, who would otherwise only audit declarations during regular work hours. For taxpayers, electronic filing minimizes the risk of forgetting information that would require a return visit to the tax office.
 - Significant amounts previously allocated for paper declarations are saved with electronic filing.
 - Electronic filing ensures greater transparency and fairness for taxpayers.
 - Electronic filing allows for the automatic saving and marking of declarations, solving issues of lost or unmarked paper declarations due to the high volume.
 - Electronic filing performs formal audits effectively, making the formal tax audits conducted by tax administration staff redundant.

مقدم عبيرات / امانة التونسي /سارة عبد العالي : بعنوان".النظام الضريبي الامريكي والسويسري والجزائري(دراسة مقارنة)، مجلة مجلة دراسات جبائية، العدد(02)، السنة جوان 2013.

This study aimed to:

- Clarify the capitalist philosophy adopted by the United States and Switzerland, including the freedom of work, production, ownership, and free market interaction.
- Understand how the tax system affects the economic, political, and social systems in both the United States and Switzerland.
- Explain how the tax system in the United States and Switzerland can form and evolve based on capitalist philosophy and political and social systems.
- Explore the role of the state in implementing the tax system and how tax revenues are directed towards achieving specific economic and social objectives.
- Explore how democracy influences the tax imposition process and how tax revenues are used transparently and effectively.

The study concluded several important results, including:

- There is an urgent need in Algeria to reform and improve the tax system to enable local communities to obtain sufficient financial resources to effectively perform their tasks and achieve comprehensive local development.
- It is crucial to empower local communities in Algeria with financial independence, as current means are insufficient to finance their expenditures.
- The tax system in Algeria needs to be reformed to be more effective and enable local communities to achieve financial autonomy.
- A local tax system should be established, allowing local communities to set and adjust tax rates at the local level according to their actual needs and economic capabilities.
- Local development can be achieved by enabling local communities to gain financial independence and develop a tax system that reflects the actual needs of each region.
- It is necessary to balance local and national financial needs by improving the tax system and allocating sufficient financial resources to each region according to its needs and capabilities.

- كماش حسين - بوخدوني لقمان : بعنوان رقمنا الإدارة الجبائية كتوجه لتحسين الخدمات في ظل الإصلاحات الضريبية في الجزائر 1992-2022(حالة البوابتان الإلكترونية جبايتك و مساهمتك).، مجلة المنتدى للدراسات و الأبحاث الاقتصادية ، المجلد 06 العدد 02 ص 767-782، السنة 2022.

- This study aimed to understand the substance of tax reforms in Algeria, clarify the organizational reforms for modernizing the tax administration, and learn about the electronic measures for digitizing the tax administration (Jibayatek and Mousahamatak).

- The study concluded several important results, including:

- Tax reforms in Algeria are effective, as evidenced by the annual tax revenue collected from regular taxation.

- Organizational reforms for modernizing the tax administration are advanced. This progress is evident in the legislation and regulations established to impose order and move away from the chaotic traditional system. The state has also initiated the creation of the Directorate of Major Enterprises, tax centers, and local tax offices, which has enhanced its ability to manage, supervise, serve taxpayers, and facilitate services.

- Electronic measures for digitizing the tax administration are encouraging for investment. This encouragement is reflected in the facilities provided by the state to both local and foreign investors, such as reducing some tax rates and making services more accessible and easier to request. By attempting to keep up with developments in tax collection through digital means via the portals Jibayatek and Mousahamatak, Algeria aims to improve the country's financial policy to achieve economic development and boost the national economy.

- The Algerian tax system has become closer in structure to international tax systems. Tax reforms have simplified the tax system and increased the financial productivity of regular taxation, although it still falls short of the desired goals.

- The tax administration strives to keep up with developments in communication and digital transformation by performing its administrative functions either wholly or partially online, leveraging the advantages of the internet, which are beyond description.

Table 2: : Comparison between our study and Scientific articles in arabic

Previous Study	How to Benefit	Differences	Similarities
Ahmed bessas /Fella mehtal 2020	Advantages of electronic tax declarations for both the taxpayer and the administration	Electronic declaration in tax control	Types of electronic tax declarations and their obligations for both the taxpayer and the administration
Kemache houciné /boukhdouni lokmane 2022	Familiarizing with the portals (JABAYATIC-MOUSSAHAMATIK)	Tax reforms in Algeria 1992/2022	Electronic tax and fee declaration
Mgedem abirat /amina eltounssi	US tax system	Swiss tax system	Comparative study The difference

/sara abd elali 2013			between systems
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I.3.3 Foreign studies

Saeed Mikhled Ahmad Al-Naimat1

Title Theoretical and Analytical Study of Tax Law in Jordan According to the Income Tax and Sales Tax and Its Relationship with Revenues and Tax Evasion Magazine International Journal of Financial Research. Vol. 4, No. 3; 2013

3. The Goals of Studies

1- To introduce the theoretical framework for the understanding of tax, the kinds of tax, and the advantages of tax.

2- To know the tax percentage for the payers and legal persons with different activities.

3- Introduction of theoretical framework to show the effects of changes between old income tax law and new income tax law.

4- To know the realization of the tax payers for the importance the tax and effect of tax on them.

The Results:

The statistical analysis of the questionnaire has achieved the following results:

1- There is an impact for the amendments of the Income Tax Act on the taxpayers.

2- There is a commitment from the taxpayers to pay their due taxes.

3- There is a close monitoring and high mechanism from the government to collect the taxes.

4- There is an obvious awareness from the taxpayers to the importance of income tax.

5- There is an impact for the taxes on the state's imports.

-صالح يحيى عبد القادر الفريجات: بعنوان "تقدير الحجم الأمثل للعبء الضريبي في الأردن باستخدام منحنى لافر، مجلة البلقاء للبحوث و الدراسات، المجلد (24)، العدد (2)، السنة 2022.

This study aimed to estimate the tax burden on the Jordanian economy, which affects economic activity and exceeds the limit of tax stress, and to compare it with the optimal size by:

- Measuring the feasibility of imposing new taxes, increasing existing tax rates, or decreasing them under current variables.

- Assessing the suitability of taxes given the economic conditions.

The study concluded several important results, including:

1. The optimal rates are higher than the actual tax revenue rates in Jordan, indicating that current tax rates are lower than they should be.

2. The optimal rates are higher than the actual income and profit tax rates in Jordan, suggesting that the prevailing tax rates are lower than they should be.

3. Amending the income tax law is politically and economically justified. The effects on citizens were not considered, nor was the overall tax system, to avoid entering a phase of tax stress.

4. Income tax rates in Jordan are lower than global rates, yet the tax burden in Jordan is higher than the global level.

Table 3: Comparison between our study and previous foreign studies

Previous Study	How to Benefit	Differences	Similarities
Freijat-Al Yahya Saleh 0202	The Jordanian Tax System	Estimating the Optimal Tax Burden Volume	"Understanding the Jordanian System and Types of Taxes in Jordan
Saeed Mikhled Ahmad Al-Naimat 0222	understanding the concept of tax, its importance, and the characteristics of an effective tax system.	the relationship between income and tax evasion	The concept of tax, its objectives, and the characteristics of the tax system

Conclusion

In light of the previous discussions in this chapter about the nature of taxation, its concept, and its objectives, as well as the examination of tax systems in terms of their concept and characteristics, and the importance of tax declarations for taxpayers and tax authorities in combating tax evasion, this summary provides an overview of the key points.

Additionally, the impact of electronic declarations on taxpayers and tax authorities was addressed. Tax declarations are a tool designed to simplify the taxation process through the submission of declarations. This makes tax collection easier for tax authorities and enables them to determine and efficiently collect the due tax amounts. Overall, the goal of tax declarations is to achieve integrity, tax fairness, and transparency. By submitting declarations, taxpayers can transparently disclose their income and financial assets to the tax authorities, which enhances transparency and reduces opportunities for tax evasion.

Chapter II: Case Study

Introduction

After completing the theoretical part of the research, which addressed various aspects related to taxation, declarative tax systems, and their relationship with electronic declarative systems, this chapter is dedicated to exploring and analyzing the similarities and differences between the Algerian tax system and the tax systems of the countries under study (France, Jordan, and the USA). It will highlight the comparison of the Algerian declarative tax system with the declarative systems in France, Jordan, and the USA.

This chapter will review the declarative tax system in Algeria, France, Jordan, and the USA, exploring their similarities and differences and analyzing the disparities. Our study will be supported by interviews with experts to understand the challenges and opportunities facing the Algerian tax system and provide valuable recommendations for its improvement. This chapter is divided into three sections:

- Section 1: The Algerian Tax System.
- Section 2: Foreign Tax Systems (France, Jordan, and the USA).
- Section 3: Comparative Study.

Chapter II: Case Study

II.1 The Algerian Tax System:

The collection is considered a key influential tool and an engine of economic activity, so all countries, including developed and on the path of growth, were It always tries to adapt its tax policies to the current economic reality.

II.1.1 Definitions of the Algerian Tax System

The tax system is broadly defined as the set of legislation, policies, and institutions that regulate, plan, manage, and implement the processes of collecting financial deductions that individuals, both natural and legal, owe to the state in a serious and final manner, in exchange for specific and direct benefits.¹

. The taxation system represents a specific and selected set of technical forms of taxes that align with the economic, social, and political conditions of society. Together, they form a comprehensive tax structure that operates in a defined manner through tax legislation, laws, and executive regulations to achieve the objectives of tax policy.²

Based on the previous definitions, it can be inferred that "the taxation system is a comprehensive set of laws, policies, and institutions that regulate, plan, manage, and execute the collection of financial dues owed by individuals, whether natural or legal, to the state in a formal and final manner. This system is designed to align with the economic, social, and political conditions of society, and it consists of various forms of taxes that together form a comprehensive tax structure. This system operates through tax legislation, tax laws, and executive regulations to achieve the objectives of tax policy and provide specific and direct benefits to society."

II.1.2 Taxation Submission Systems in Algeria.

The taxation system is defined as a set of legal, technical, and tax rules enabling the tax deduction at its successive stages from legislation to connection and collection³ with the aim of achieving the prescribed objectives. It also constitutes the method of identifying the

¹بصاشي هدى ، واقع النظام الجبائي الجزائري و أثره على الاستثمار ، مجلة البحوث في العلوم المالية و المحاسبة ، المجلد05، العدد 02، الجزائر ، 2020، ص 109.

²جازية امير ،عاشور يوسفى ، المنظومة الجبائية في الجزائر المشاكل و ضرورة الاصلاح ، مجلة دراسات جبائية ، المجلد 7 ، العدد2 ، الجزائر ، 2018،ص73

³بورخيس مريم ، اثر انظمة الاخضاع الضريبي على وظيفة التسيير الجبائي في المؤسسة الاقتصادية دراسة ميدانية بولاية ورقلة،مذكرة ماستر ، جامعة قاصدي مرباح ،كلية العلوم الاقتصادية و التجارية و علوم تسيير ، ورقلة ، سنة2017/2018،

taxpayers, as well as their accounting obligations and the method and deadlines for fulfilling them.

The choice of system for the taxpayer depends on several conditions, including: the business number verified by the taxpayer, the nature of the activity practiced, and its legal form.¹

II.1.2.1 Real Profit System:

- Individuals who achieve an annual business number exceeding 8,000,000 DZD, and legal entities regardless of their achieved business number, are compulsorily subject to the Real Profit system.

- Compulsory under the Real Profit system for:
 - Real estate development and land division activities.
 - Import activities of goods intended for resale in their original condition.
 - Purchase and resale activities on condition of wholesale sale.
 - Activities carried out by agents.
 - Activities carried out by clinics, private health institutions, and medical laboratories.
 - Classified catering and hospitality activities.
 - Operators engaged in refining and recycling precious metals and traders of gold and platinum products.
 - Public works, irrigation, and construction.

Declaration Obligations:

Taxpayers subject to the Real Profit system are required to pay all taxes and fees owed by them. They must declare and pay taxes before the 20th of the following month using the G50 document. Taxpayers must declare the following taxes and fees:

- Value Added Tax (TVA)
- Professional Activity Tax (TAP)
- Global Income Tax (IRG/S)
- Other taxes and fees, including installments of IBS and IRG, as well as the tax settlement balance on total income imposed on profits and movable capital.

¹ رفيدة لميس برحال ، نادية بن بلقاسم ، مدى مساهمة أنظمة التصريح الجبائي عن بعد -جبائتك و مساهمتك- في تحسين اداء المكلفين بالضريبة دراسة حالة شركة كوندور الكترونيك، مذكرة ماستر ، جامعة البشير الابراهيمي ،كلية العلوم الاقتصادية و تجارية و علوم التسيير ، برج بوعريرج ، سنة 2022/2023 ، ص6 .

Annual income declaration is required using document 01 if the taxpayer operates as a natural person. Annual profit declaration is required using document G04 if the taxpayer operates as a legal entity. Additionally, the tax budget must be submitted before April 30th.¹

Components of the Real Profit System:

Taxpayers subject to this system are required to declare and pay the following taxes and fees:

- Professional Activity Tax (TAP):

The Professional Activity Tax is a fee imposed on the total amount of professional income earned by taxpayers subject to the Real Profit system. The rates of the Professional Activity Tax vary according to the sector of activity. The table below represents the rates of the Professional Activity Tax:²

Table 4: : The rates of the Professional Activity Tax

Applied Rate	Sector of Activity
%2	Petroleum Transportation Pipelines
%2.4	Other Activities

Source: Prepared by the two students based on the Article 222 of the direct taxes and similar fees law version 2023, General Directorate of Taxes, Algeria, <https://mfdgi.gov.dz/>
And this tax has been canceled in accordance with the 2024 Finance Law.

- The Tax on Gross Income (IRG)

The tax on gross income (IRG) is based on the income of natural persons. The total net income consists of the sum of net incomes from various sources and is calculated according to a progressive schedule, where:³

The table represents the progressive tax brackets and categories of taxable profits.

Table 5: the progressive tax brackets and categories of taxable profits.

Application Field	Progressive tax scale	
	Taxable income installment (DZD)	Applied Rate
Industrial and commercial profits		
Non-commercial professional profits	Less than 240,000	%0

¹ رفيدة لميس برحال ، نادية بن بلقاسم ، مرجع سابق ، ص 6 و 7.

² المادة 217، 222 من قانون الضرائب المباشرة و الرسوم المماثلة ، وزارة المالية ، المديرية العامة للضرائب ، الجزائر ، نسخة 2023 ، ص 83 و 86.

³ المادة 1 من قانون الضرائب المباشرة و الرسوم المماثلة ، وزارة المالية ، المديرية العامة للضرائب ، الجزائر ، نسخة 202، ص 12.

Agricultural revenues	From 240,001 to 480,000	%23
Revenues earned from renting built and non-built properties	From 480,001 to 960,000	%27
Returns on movable capital	From 960,001 to 1,920,000	%30
Salaries, wages, pensions, and lifetime annuities	From 1,920,001 to 3,840,000	%33
Capital gains resulting from relinquishment	Greater than 3,840,000	%35

Source: Prepared by the students based on Article 104 and 2 of the Direct Tax and Similar Fees Law version 2023 ,General Directorate of Taxes, Algeria, <https://mfdgi.gov.dz/>

- Corporate Profit Tax (IBS)

An annual tax is established on the total profits or income earned by companies and "other legal entities referred to in Article 136. This tax is called "Corporate Profits Tax."¹

This tax applies to all industrial and commercial institutions, public entities, cooperative companies, their affiliated associations, and companies that have opted to be subject²

to this tax.

Table 6: The corporate profit tax rates

Application Field	Applied Rate
Production of goods	%19
Construction, public works, irrigation, tourism, and baths activities, excluding travel agencies	%23
Other activities	%26

Source: Prepared by the two students based on the Article 150 of the direct taxes and similar fees law version 2023, General Directorate of Taxes, Algeria, <https://mfdgi.gov.dz/>

¹المادة 135 من قانون الضرائب المباشرة و الرسوم المماثلة ، وزارة المالية ، المديرية العامة للضرائب ، الجزائر ، نسخة 2023 ، ص 47.

²المادة 136 من قانون الضرائب المباشرة و الرسوم المماثلة ، وزارة المالية ، المديرية العامة للضرائب ، الجزائر ، نسخة 2023 ، ص 47.

- Value Added Tax (TVA)

Value Added Tax is considered an indirect tax as it pertains to the final consumer. The tax is applied to sales transactions, real estate transactions, and services of an industrial, commercial, or artisanal nature, as well as import operations.

Operations that are mandatory subject to VAT include:

- Sales and deliveries at the original condition.
- Real estate transactions.
- Operations generated from practicing a freelance activity.
- Operations carried out by banks.
- Operations according to wholesale sales terms.
- Operations conducted electronically.

Operations that are mandatorily subject to VAT:

- Export.
- Petroleum companies.
- Other taxpayers subject to different taxation.
- Institutions benefiting from the exemption purchase system.¹

Table number. illustrates the VAT rates.

Table 7: The VAT rates.

Applied Rate	19% Standard Rate
	%9 Reduced Rate

Source: Prepared by the two students based on the direct taxes and similar fees law version 2023, General Directorate of Taxes, Algeria, <https://mfdgi.gov.dz/>

- Taxpayers subject to the actual profit system obligations:

In addition to the required presence declaration imposed on all taxpayers regardless of their respective tax systems, taxpayers under the actual profit system are exclusively obligated to make monthly declarations using Form G50, which includes taxes and fees paid in cash and through withholding from source. These obligations include the tax on total income, categorized as IRGS wages, the professional activity tax (TAP), the value-added tax (TVA), corporate profit tax, as well as other taxes and fees payable in other cases such as stamp duty. Additionally, declarations must be made using Form G50A by institutions not subject to VAT. Taxpayers are also obligated to make periodic declarations, including advances on corporate profit tax and total income tax.²

Taxpayers who generate industrial and commercial profits must subscribe to the declaration of their net result, while taxpayers under structures equipped with the "Jibaytek" information system must subscribe to an annual summary statement (ERA)³, as stipulated in Article 18 of the Direct Taxes and Similar Charges Law version 2023.

¹ رفيفة لميس برحال ، نادية بن بلقاسم ، مرجع سبق ذكره ، ص9

² رفيفة لميس برحال ، نادية بالقاسم ، مرجع سابق ، ص12.

³ المادة 7 من قانون المالية، وزارة المالية، المديرية العامة للضرائب، الجزائر، نسخة 2022، ص 5.

Table 8: : Declaration obligations for the Real Profit System

Declaration	Form	Deposit Date
Declaration of presence	G08(appendix 1)	Within the first 30 days from the start of the activity
Monthly and periodic declarations	G50(appendix 2)	Within the first 20 days of the following month
Annual declarations	G11(appendix3), G01(appendix4), G04(appendix 5)	Before April 30th of each year.
The annual detailed statement	ERA(appendix6)	The declaration is made electronically annually.

Source: Prepared by the students based on articles 183, 18, and 110 of the Direct Taxes and Similar Charges Law, 2023. General Directorate of Taxes, Algeria, <https://mfdgi.gov.dz/>

II.1.2.2(Single Fixed Tax System (IFU :

The single fixed tax (IFU) is a unique tax covering the total taxes of the real system: income tax, professional activity tax, and value-added tax. It is imposed on natural persons engaged in commercial, industrial, or artisanal activities, as well as technical and traditional cooperatives, whose turnover does not exceed 8,000,000 DZD, except for those who choose the tax imposition system according to real profit or the simplified systemes exempted Activiti from this tax system include:Exempted from this tax are the following activities

- Real estate development and land division activities.
- Importation of goods intended for resale in their original condition.
- Purchase and resale activities according to wholesale sales terms.
- Activities conducted by agents.
- Activities conducted by clinics, private healthcare institutions, and medical laboratories.
- Classified catering and hotel activities.
- Operators engaged in refining and recycling of precious metals, and traders of gold and platinum products.
- Public works, irrigation, and construction. ¹

Table 9: the rates of the single fixed tax

Applied Rate	Production and sale of goods %5 activities
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¹ المادة 282 مكرر 1 من قانون الضرائب المباشرة و الرسوم المماثلة ، وزارة المالية ، المديرية العامة للضرائب ، الجزائر ،

نسخة 2023، ص 106 .

	% 12 for other activities
--	---------------------------

of the Direct Taxes and Similar 282 Prepared by the students based on Article :Source
,2023 ,Charges Law General Directorate of Taxes,Algeria, <https://mfdgi.gov.dz/>

- **Taxpayer obligations under the sole tax system IFU:**

In addition to the existence declaration that all taxpayers under tax regimes are obligated to, taxpayers exclusively under the sole tax system are obligated to subscribe to two additional declarations with their business number. These declarations are the estimated declaration with the business number, as according to Article 1 of the Tax Procedures Law, taxpayers are required to subscribe to an estimated declaration with the business number during the same submission year. The administration specifies its form, no later than the thirtieth of June of each year, as a maximum.¹ As for the second declaration, it is the final declaration with the business number, as stated in Article 282 bis 2, where taxpayers under the sole tax system are required to subscribe to a final declaration at the end of the year containing the actual achieved business number.²

The following table represents the declarations that taxpayers subject to the sole tax system must submit:

Table 10: Declaration obligations for the sole tax system

Declaration	Form	Deposit Date
Declaration of presence	G08	Within the first 30 days of commencing operations.
The estimated declaration with the business number	G12(appendix7)	From June 1st to June 30th of each year.
The final declaration with the business number	G12 BIS(appendix 8)	January 20th of the year (N+1).

The source: Prepared by the students relying on Direct Tax and Similar Fees Law, Articles 183 and 282, and Article 1 of the Tax Procedures Law. 2023,General Directorate of Taxes,Algeria, <https://mfdgi.gov.dz/>

II.1.3 The Electronic Declaration of Taxes and Tees

The Algerian tax administration has adopted the implementation of the electronic declaration system and the abandonment of paper declarations through the portals "Jibayatek" and "Mousahmatak". Taxpayers declare the amounts and assets subject to tax using the

¹المادة من قانون الاجراءات الجبائية ، وزارة المالية ، المديرية العامة للضرائب، نسخة 2023 ، الجزائر، ص5 .

²المادة 2 مكرر 282من قانون الضرائب المباشرة و الرسوم المماثلة، وزارة المالية ، المديرية العامة للضرائب ، نسخة 2023 ، الجزائر ، ص107.

electronic data processing and internet service. Access to these portals can be done remotely through internet connection from a computer, tablet, or mobile phone.

II.1.3.1 The electronic declaration portal "Jibayatek"

represents a significant step for the tax administration following the establishment of the Directorate General of Taxes' information system. It enhances the technological infrastructure, upgrades remote services, improves conditions for institutions, and strengthens tax compliance. The summarized advantages of the "Jibayatek" information system are as follows¹:

- Regarding administration:

Full automation of all administrative procedures, starting from taxpayer reception to collection and management of tax files.

Rapid exchange of information between departments and with various institutional entities through the development of multiple interfaces.

Automated accounting operations: treasury operations, allocation of fees to professional activities, and the actual account of the principal amount declared, along with taxpayer identification.

Digitization of notifications directed to taxpayers, allowing investigators to perform a comparison process between the information received after the filing.

Timely access to tables allowing the assessment of departmental performance and monitoring of collection levels by tax type and sector of activity.

- For taxpayers

the electronic declaration portal serves as a solution that enables them to:

Conduct operations from their premises with the General Directorate of Taxes, avoiding the need to travel to submit tax declarations.

Access tax administration services 24/7 throughout the week.

Receive information about their updated tax schedule along with their tax obligations.

Access and review their submitted declaration forms.

Make tax and fee payments online.

Review their total tax debt.

Submit appeals (jurisdictional appeals, conditional reductions, etc.).

¹كماش حسين ، بوخدوني لقمان ، رقمنة الادارة الجبائية كتوجيه لتحسين الخدمات في ظل الاصلاحات الضريبية في الجزائر 1992-2022 حالة بوابتان الالكترونيتان "جبايتك" و "مساهمتك" مجلة المنتدى للدراسات و الابحاث الاقتصادية ، المجلد 06 ، العدد 02 ، الجزائر ، 2022 ، ص 775.

As a first step, companies concerned must apply to the tax administration offices, whether it's the Directorate of Major Companies or the tax centers equipped with the "Jibayatek" information system, in order to obtain their identification code and secret number.

Figure 01: illustrates the interface of the "Jibayatek" portal before entering the user code and password.

Figure 1: illustrates the interface of the "Jibayatek" portal before entering the user code and password.



Source: General Directorate of Taxes , Algeria, the electronic portal " Jibaytek "
["www.jibayatic.mfdgi.gov.dz"](http://www.jibayatic.mfdgi.gov.dz)

After accessing the portal using the username and password, taxpayers can view all the services provided on the portal and their declarative obligations, whether monthly or annually, through the "Obligat depot del" icon.¹

Figure 02: illustrates the interface of the "Jibaytek" portal after entering the username and password.



Source:General Directorate of Taxes , algeria, "Jibaytek" electronic portal
[,www.jibayatic.mfdgi.gov.dz](http://www.jibayatic.mfdgi.gov.dz)

The monthly declaration process is straightforward, where the taxpayer declares each tax separately after selecting the tax line they wish to declare

of the deadline for completing the electronic declaration The taxpayer is notified-
 2.process for each type of tax that requires declaration

Figure 2: Illustrates the tax obligation lines that require".declaration

¹ كماش حسين ، لقمان بوخدوني ، مرجع سابق ، ص776.

² كماش حسين ، لقمان بوخدوني ، مرجع سابق ، ص777.

Formulaire	Période	Début de période	Fin de période	Type de revenu	Date d'échéance	Date du justificatif
Etats Récapitulatifs Annuel	Année 2020	1 janv. 2020	31 déc. 2020	Etats Récapitulatifs Annuel	20 juin 2022	>
IRG: Salaires	Avril 2022	1 avr. 2022	30 avr. 2022	Impôt revenu global - Salaires	22 mai 2022	>
TAP: Régime général	Avril 2022	1 avr. 2022	30 avr. 2022	Taxe sur acte professionnelle	22 mai 2022	>
TVA: Régime général	Avril 2022	1 avr. 2022	30 avr. 2022	Taxe sur la valeur ajoutée	22 mai 2022	>

Source: General Directorate of Taxes , algeria,electronic portal "Jibaytek"
[,www.jibayatic.mfdgi.gov.dz](http://www.jibayatic.mfdgi.gov.dz)

The taxpayer must enter the amounts of the tax bases in the appropriate fields, while the calculation process is automated. The accuracy of the operations can be verified through the validation button. If there are no errors, the declaration can be submitted by clicking the validation button. If there are no errors, the declaration can be submitted by clicking the validation button.

In case of delayed electronic declaration beyond the specified deadlines on the portal, relevant fines will be automatically imposed and calculated.

For the declaration of the professional activity tax (TAP) at the portal level, after entering the tax base amounts and calculating the total amount due, the taxpayer must distribute the total amount of the tax according to each region and municipality.

Figure 3: Illustrates the procedure for distributing the professional activity tax

Code Wilaya	Localité	Montant TAP	Clé de devise	Pourcentage
15A	1501	83436	DZD	1.5%-2%
19A	1013	47269	DZD	1.5%-2%
16A	1627	126228	DZD	1.5%-2%
15A	1623	54251	DZD	1.5%-2%
35A	3526	253788	DZD	8.8%-2%

source : General Directorate of Taxes , algeria,Jibaytek" electronic portal " ,www.jibayatic.mfdgi.gov.dz

-After confirming the declaration, the taxpayer proceeds to the payment process, where they select the bank account through which the tax amount will be paid.

- Additionally, .Afterwards, the taxpayer prints the form and the payment notification they can verify the declaration by the disappearance of the declared tax line from the portal's interface

II.1.3.2 Electronic Declaration Portal "moussahamatic "

¹ كماش حسين، لقمان بوخدوني، مرجع سابق، ص 777 .

The new portal "moussahamatic " represents a new experience in remote procedures. Its purpose is to facilitate administrative processes and simplify tax obligations for taxpayers by allowing them to declare and pay taxes online. This portal has been introduced at the level of tax collection offices affiliated with provincial directorates that do not have tax centers or neighborhood tax centers. The General Directorate of Taxes has chosen to gradually disseminate the " moussahamatic" portal at the level of tax collection offices (2022).¹

- This service allows taxpayers the opportunity to settle their tax obligations online and directly facilitate a suitable payment process through financial transfer via the collective payment banking system.

-For the electronic declaration to be considered valid, it must be accompanied by the issuance of the payment order linked to the transaction, as specified in this service.

This service is provided to taxpayers affiliated with provincial tax directorates that do not have tax centers or neighborhood tax centers. It eliminates the physical aspect of the following manual procedures:

- Monthly Tax Declaration (G50)
- Bank localization request
- Paying taxes and fees related to issued declarations.
- Statements related to the presumptive tax system: Estimated statement series (G12) and final statement series (G12bis).

Engaging in this service grants the taxpayer the right to a private and secure space in the 'Your Contribution' portal, which provides the following functions:

- Access to personal identification data (with the option to update access code).
- Assistance in entering tax and fee declaration data with automatic calculation.
- Remote payment of declared taxes and fees via bank card or gold card.
- Continuous monitoring of issued declarations and completed payment transactions.
- Comprehensive documentation of all services provided by the "moussahamatic" portal.

After entering the data, the taxpayer is provided with a login code to access their private space. The declaration remains in draft status within the taxpayer's space, and no other party can access it. The declaration is sent by clicking on the 'Submit Declaration' button, and once submitted, it is transferred to the payment section. This constitutes a declaration of ensuring the correct receipt of the declaration.

¹ كماش حسين ، لقمان بوخدوني ، مرجع سابق ، ص 779.

- Afterwards, the taxpayer proceeds to pay the declared taxes and fees remotely, where they can pay the due fees using a bank card (Commercial International Bank (CIB) debit card) or a gold card. While paying their declared obligations, they can choose one of the payment cards, with the maximum limit for the CIB debit card set at five million Algerian dinars (5,000,000 DZD) and the maximum limit for the gold card set at one million Algerian dinars (1,000,000 DZD).¹

- After a successful payment, the taxpayer is notified within their private space of the outcome through receiving a receipt confirming the executed payment process. In cases of force majeure that permanently affect the portal's readiness and accessibility, the General Directorate of Taxes undertakes to inform the taxpayer enrolled in the alternative system for declaring and paying tax obligations, without compromising the taxpayer's rights.

- The data transmitted is considered legally issued by the enrolled taxpayer or their authorized representative. The electronic authentication system of the portal is the cornerstone of this principle.

- During the declaration entry process, the data undergoes monitoring to enhance its not affect the tax compliance level of the declaration credibility. This monitoring does content, which is the responsibility of the relevant authorities to assess. In this regard, the declarative principle of the Algerian tax system is preserved within the portal's functions

- The portal is equipped with an electronic certificate obtained from an authentication authority, ensuring its legitimacy for the enrolled taxpayer. Pre-encryption of data exchange operations between the electronic portal and the computer login tool, electronic panel, and others for the enrolled taxpayer occurs before transmission over the internet. Therefore, all exchanges are guaranteed.

- Issuing a receipt ensures the taxpayer's proper acknowledgment of the declaration and remote payment. Additionally, it preserves all tax declarations and payment transactions that are technologically exploitable by the tax authorities in the archive, in the form submitted by the taxpayer.²

II.2 Foreign tax systems

II.2.1 The French tax system

II.2.1.1 Definitoin of the French system :

based on the direction Générale des Finances publiques and french tax law The French tax system is a comprehensive set of laws and regulations that govern the imposition of taxes on individuals and companies in France, aiming to generate revenue for the government and ensure taxpayer compliance. This system is based on the principle of progressive taxation, where tax rates increase with the taxpayer's income or wealth. It includes various taxes such

¹ كماش حسين ، لقمان بوخدوني ، مرجع سابق ، ص779 و ص780.

² كماش حسين ، لقمان بوخدوني ، مرجع سابق ، ص780.

as income tax, value-added tax (TVA), and corporate tax, as well as other taxes like wealth tax, inheritance tax, and gift tax. The system aims to achieve fairness, equity, and promote economic growth and social welfare.

II.2.1.2 The types tax in French system :

The French tax system includes a variety of taxes such as income tax, value-added tax (VAT), and corporate tax, in addition to other taxes such as wealth tax, inheritance tax, and gift tax.

II.2.1.2.1 Corporate Income Tax (IS) :

The corporate tax primarily concerns the profits earned by certain companies and legal entities.

Determination of the taxation of profits

In accordance with the provisions of the first paragraph of Article 209 of the Tax Code (CGI) relating to territorial rules, the place of operation of companies primarily determines - subject to reservations arising particularly from the application of international conventions - the taxation of profits subject to corporate tax.

Corporate tax applies to profits generated by companies within the company when corporate tax (IS) is imposed:

-If they fall under the category of capital companies, which includes joint-stock companies (SA, SAS), limited liability companies (SARL), and stock limited liability companies (SCA). This also includes companies practicing medicine and pharmacy (SEL, SELARL);

-Depending on their activity, some legal entities are subject to corporate tax even if they are not classified as capital companies. This includes civil companies engaged in industrial or commercial activities and associations that generate financial returns;

-Corporate tax is imposed only on the profits of the company if it operates in France, meaning it must engage in regular commercial activities in the country;

-Generally, the company is not subject to tax on profits generated abroad, and it must declare the profits earned by the company on French territory as a whole.¹

You must declare the corresponding profits and pay corporate tax in France, in addition to contributing to rental income if applicable:

- If you engage in real estate trading activities in France;

- If you are a foreign capital company and own a stake in a French company (SCI, GIE, participating company, SNC, etc.);

- If you rent out properties in France yourself, through a company, or through a real estate civil company.

¹ Direction Générale des Finances publiques·France ·IMPÔT SUR LES SOCIÉTÉS. 16/02/2023.
<https://www.impots.gouv.fr> 3/05/2024.

Paragraph 2 of Article 218 A of the General Tax Code states that legal entities engaging in activities or owning assets in France without having their main offices there are subject to taxation at the place determined by decision of the Minister of Economy and Finance

Article 23 ter in Appendix IV to the General Tax Code determines the location for imposing taxes on companies and legal entities engaging in activities or owning assets in France without having their main offices as follows:

- For companies or legal entities engaging in activities in France in one or more establishments, the place is the main establishment;

- For companies or legal entities regularly engaging in business or professional activities in France without having an establishment, it's the foreign business tax service;

- For companies or legal entities owning real estate properties in France without engaging in any non-real estate activities, it's the location of these real estate properties.

-If the application of this rule results in multiple places of taxation, the tax related to all relevant real estate properties is determined by the foreign business tax service.

Normal Corporate Tax Rate¹

Taxable Activities:

You must declare the corresponding profits and pay corporate tax in France, as well as contribute on rental income if:

- You engage in real estate trading activities in France;
- You are a foreign capital company holding a stake in a French company (SCI, GIE, holding company, SNC, etc.);
- You rent out properties in France either personally, through a company, or through a real estate investment company.²

- **The normal corporate tax rate :**

The normal corporate tax rate is determined in accordance with the provisions of the first paragraph of Article 219 of the General Tax Code.

The normal corporate tax rate is 25% for financial years commencing on or after January 1, 2022 (for reference: it was 28% and 26.5% respectively for financial years commencing on January 1, 2020, and January 1, 2021).

Table 11: The corporate tax rate

Profits included	Turnover ≤ 10 M€	Turnover > 10 M€
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¹Direction Générale des Finances publiques France IMPÔT SUR LES SOCIÉTÉS. 13/09/2023. <https://www.impots.gouv.fr> 3/05/2024.

² Direction Générale des Finances publiques IMPÔT SUR LES SOCIÉTÉS MAJ International-professionnels 13/09/2023 . <https://www.impots.gouv.fr> 3/05/2024

Between 0 € and 42,500 € (1)	15%	25%
Beyond 42,500 €	25%	25%

Source:the first paragraph of Article 219 of the General Tax Code, Direction Générale des Finances publiques, ,France,<https://www.impots.gouv.fr>

The new ceiling of €42,500 (compared to €38,120 previously) applies to the taxation of results for financial years ending on or after December 31, 2022, and subject to the conditions for benefiting from the reduced rate provided for in section b of article 219 of the CGI.

For financial years ending on or before December 30, 2022 (inclusive), the ceiling is €38,120.

Corporate tax due at the normal rate is calculated by applying this rate to the taxable profit rounded to the nearest euro without any deductions at the base, or discounts for low taxes.

Companies with a turnover of at least €7.63 million and whose corporate tax exceeds €763,000 are also liable for the social contribution, which represents 3.3% of the corporate tax due.¹

- DECLARE AND PAY CORPORATE TAX.

Since January 1, 2015, all companies subject to the real taxation regime are required to electronically transmit their financial statements and attachments.

This procedure allows the concerned companies to transmit, in dematerialized form, either directly (EFI procedure) or through one or more authorized service providers called "EDI partners", their financial statements and most of their attachments.²

Tax Obligations

All companies must file their financial statements electronically.

The declaration (form number 2065-SD)(appendix 9) along with its attachments must be submitted either:

- On the second working day following May 1 if the fiscal year coincides with the calendar year;
- Within three months of the end of the fiscal year, if the closing date is not December 31.

You must calculate and pay corporate tax voluntarily. The payment is spread throughout the year and is done using installment statements (number 2571-SD)(appendix 10) and final statements (number 2572-SD)(appendix 11) transmitted electronically.¹

¹ Direction Générale des Finances publiques France IMPÔT SUR LES SOCIÉTÉS.
16/02/2023<https://www.impots.gouv.fr> 3/05/2024

² Direction Générale des Finances publiques France. DÉCLARER ET PAYER L'IMPÔT SUR LES SOCIÉTÉS
. 04/08/2020. <https://www.impots.gouv.fr> 4/05/2024

II.2.1.2.2 The income tax (IR)

- Definition of The income tax,

The income tax (IR) is a direct tax that applies to all income received by individuals during a fiscal year. In France, this tax was established in France over a century ago, the income tax is also known by the acronym IR. Instituted by the Finance Act of 1914, the first year of taxation came into effect in 1916. Initially implemented to finance the war effort and the country's reconstruction.²

This tax applies to all income received by individuals during a fiscal year.

Any person with tax residence in France and not exempt from taxes must declare their income tax annually.³

The different sources of income that are subject to income tax (IR) are as follows in France:

- Salaries
- Investment income
- Replacement income (Social Security benefits, unemployment benefits, etc.)
- Capital gains
- BIC, or industrial and commercial profits
- BA, or agricultural profits
- BNC, or non-commercial profits
- Pensions and annuities
- Remuneration of directors of certain companies, etc.⁴

Taxable Income

Individuals with their tax domicile in France are subject to French income tax on their entire income from both French and foreign sources, regardless of their nationality.

Income tax is calculated based on the various incomes of the tax household, including the taxpayer, their spouse, and their children or dependents. The tax rate is determined according to a progressive scale ranging from 0 to 45%, depending on the family quotient.

¹ Direction Générale des Finances publiques. IMPÔT SUR LES SOCIÉTÉS. 13/09/2023.

<https://www.impots.gouv.fr> 4/05/2024

² Direction Générale des Finances publiques. France Infonet impôt sur le revenu 12/11/2020. <https://infonet.fr/> 16/05/2024. H 19:00

³ Direction Générale des Finances publiques. France impôt sur le revenu. www.impots.gouv.fr 16/05/2024. h 20:30

⁴ Direction Générale des Finances publique. France. Infonet impôt sur le revenu 12/11/2020 <https://infonet.fr/> 16/05/2024. H 19:00.

The calculation methods come with numerous provisions allowing for extensive customization of taxation. In addition to deductions, there are numerous tax reductions and credits, such as a tax reduction for employing a domestic worker and a tax credit for childcare expenses.¹

Table 12: Income Tax Scale

Taxable Income (per family quotient part)	tax rate
Below 11,294 euros	0%
Between 11,295 and 28,797 euros	11%
Between 28,798 and 82,341 euros	30%
Between 82,342 euros and 177,106 euros	41%
Over 177,106 euros	45%

Source : Jean -victor semeraro,Le barème de l'impôt sur le revenu ,26/04/2024 ,10h57, capital1er site économique de france, www.capital.fr , 15/05/2024

- **Income Tax Declaration**

You have to report your income to the tax department if you are resident in France or your tax domicile is in France, and if you live abroad but your resources come from France, you must also declare your income.

You should make this statement even if you have received little (or no) resources.

This can allow you to benefit from:

- Get a notice of non-taxation necessary to qualify for certain aid (e.g. housing aid)
- Request reimbursement of tax credits to which you are entitled

Example :

You can get a refund of a child care expense tax credit, whether it's at your home or outside.

- In 2024, you can report your income on paper form if you are in any of the following :

Your principal residence is not equipped with internet access

Your main residence is equipped with internet access, but you are not able to file your return online

¹ Direction Générale des Finances publiques france impot sur le revenu. www.impots.gouv.fr , 15/05/2024 , 20:30.

You will use the pre-filled paper return received in April/May 2024. Depending on your situation, it's the declaration 2042 (appendix 12) or No. 2042 C (appendix 13). The declaration No 2042 RICI (appendix 14) groups the major tax reductions and credits, and If you don't receive a printout (1st declaration, change of address, change of family situation), you can download the necessary declarations from the end of April/beginning of May on Service-Public.fr or on the tax website.

Some income is to be reported on a accompanying declaration. You can also download them online.

The main supporting declarations are as follows:

- Form 2044 for property tax return.
- Form 2074 for the declaration of capital gains.
- Form 2047 for income received abroad.

Before signing your return, you must check information indicated and, if necessary, correct and complete them. And You must contact the supporting documents to file a paper return only if the documents are prepared by you (e.g. a detailed list of your actual costs).However, keep the other supporting documents for 3 years in the event of a request from the administration.

The tax return must be filed by 21 may 2024 at 11:59 pm, including for French residents abroad.

Notice:You must use a paper return if you are reporting for 1^{re} once your income, and you weren't attached to your parents' statement the previous year. ¹

II.2.1.2.3 Value added tax (TVA)

Individuals or legal entities engaging in economic activity independently or on a regular basis are subject to value-added tax (TVA), where such activity must involve a direct consideration.

The operations subject to value-added tax (TVA) include the following:

- Sales.
- Services.
- Intracommunity acquisitions (AIC).
- Imports.

Individuals conducting these types of operations are liable for value-added tax (VAT).

¹ Direction de l'information légale et administrative (Premier ministre) mpôt sur le revenu - Déclaration de revenus annuelle .17/04/2024, www.service-public.fr 16-05-2024 . H 20:20.

Table 13: illustrates the VAT rates

Percentage	Application
20%	The standard rate applied to most goods and services
10%	Prepared food products, hotel accommodation, public transportation, and other services such as museum and zoo admissions
5.5%	Books, medical equipment, some unprocessed food, equipment and services for disabled individuals, cultural and artistic activities online for beneficiaries outside France
2.1%	Medicines, press and blood products, sale of animals for slaughter, processed meat, newspapers, and magazines

Source: Prepared by the two students based on the Direction Générale des Finances publique, france, TVA, 11/05/2022, www.impots.gouv.fr

II.2.2 The Jordan Tax System

II.2.2.1 Definition of the Jordan Tax System :

The Jordanian tax system is a set of laws and principles that regulate the imposition and collection of taxes in the Hashemite Kingdom of Jordan. This system primarily relies on the constitution, which sets forth general tax principles such as the legality principle, stating that taxes can only be imposed or amended by law, and the principles of equality and social justice, ensuring that taxes are progressive, with higher income individuals paying a greater percentage of their income compared to lower income individuals. The Jordanian tax system also relies on statutory laws like the Income Tax Law and its amendments, which specify detailed rules regarding taxpayer definitions, tax obligations, and tax administration. This system includes constitutional constraints that protect taxpayer rights and ensure the achievement of equality and social justice.¹

II.2.2.2. the types tax in jordan system :

The main types of taxes in the Jordanian tax system are:

II.2.2.2.1 The income tax :

Income tax is a tax imposed on the profits and income earned by individuals and companies. This tax is collected by the state and used to fund public services and government projects. In Jordan, income tax includes income earned from salaries, wages, business activities, and crafts both within and outside the country. The tax rates vary based on the type of income and the tax category, ranging from 7% to 20% for individuals and from 14% to 35% for companies depending on the sector. The law aims to effectively regulate and collect

¹ Malkawi, Bashar H.; Haloush, Haitham A. 'The Case of Income Tax Evasion in Jordan: Symptoms and Solutions' *Journal of Financial Crime*, 15(3), 282-294.

taxes, provide exemptions and incentives, and ensure compliance through a system of tax filings and audits.

The income subject to this tax:

Any income generated in the Kingdom for any person, regardless of their place of residence, is subject to taxation, including the following types of income:

1. Income derived from business activities.
2. Interest, commissions, discounts, currency exchange differences, profits and returns from banks, and other legal entities.
3. Royalties.
4. Income from the sale of goods, whether sold within the Kingdom or exported from it.
5. Income from the sale or rental of movable property located in the Kingdom.
6. Income from the rental of real estate located in the Kingdom and income from mortgages.
7. Income from the sale or rental of intangible assets located in the Kingdom, including goodwill.
8. Income from insurance premiums received under reinsurance contracts for risks located within the Kingdom.
9. Income from telecommunications services, including international communications.¹

Table 14: Income Tax Scale

Category	Tax Rate
Taxation of Taxable Income for Individuals	
1. Seven percent for every dinar of the first 10,000 dinars	7%
2. Fourteen percent for every dinar exceeding 10,000 dinars	14%
3. Twenty percent for every dinar thereafter	20%
Taxation of Taxable Income for Legal Entities	
1. Fourteen percent for the industrial sector	14%
2. Twenty percent for all legal entities (except specified)	20%
3. Twenty-four percent for specific industries (telecom, etc.)	24%

¹ المادة 17 من قانون رقم 34 لسنة 2014 ، قانون ضريبة الدخل و تعديلاته ، دائرة الدخل و المبيعات ، الاردن،

2024/05/05 ، [jo.https://jstc.gov](https://jstc.gov.jo)

4. Thirty-five percent for banks	35%
----------------------------------	-----

Source: Prepared by the two students based on:

المادة 11 مه قانون رقم (33) لسنة 2013، قانون ضريبة الدخل و تعديلاته، دائرة الدخل و المبيعات، الاردن،

[/https://istd.gov.jo](https://istd.gov.jo)

. Individuals with taxable income must submit their tax returns using the approved form by the end of the fourth month following the end of the tax period.

. Heirs or representatives must submit a tax return for deceased individuals within ninety days of the date of death.(appendix 15)

. Guardians, trustees, appraisers, liquidators, and bankruptcy agents must submit tax returns for those they represent.

. Married couples with taxable income can file a joint tax return with their consent.

. Certain categories are exempt from filing tax returns according to a system established for this purpose¹.

II.2.2.2.2 General Sales Tax (GST) / Value-Added Tax (VAT)

- Definition of Sales Tax:

Sales tax applies to the sale of any goods, services, or both, unless such sale is non-taxable or exempt under the provisions of this law.²

.The importation of any goods or services from outside the Kingdom or from free zones, cities, and markets, is subject to tax, unless such importation is non-taxable or exempt under the provisions of this law.

- Goods and Services Subject to Special Tax:

- Mineral lubricating oils, preparations, and lubricating materials consisting of mineral lubricating oils, and additives containing at least 70% by weight of petroleum oils or mineral oils.
- Soft drinks.
- Beer, including non-alcoholic beer.
- Undenatured ethyl alcohol.
- Intoxicants and alcoholic beverages, including wine and other fermented drinks.
- Tobacco and tobacco products.
- Cars.
- Mobile phone and mobile radio subscription services.
- Petroleum derivatives.
- Air travel tickets to destinations outside the Kingdom, which include a departure segment from any of the Kingdom's airports.
- Horses.

¹ المادة 17 من قانون رقم 33 لسنة 2013 ، قانون ضريبة الدخل و تعديلاته ، دائرة الدخل و المبيعات ، الاردن ، <https://istd.gov.jo> , 2024/05/05

² Oxford university ،A look at tax regulations for investors in Jordan ،<https://oxfordbusinessgroup.com/> ،2015 ، 18-05-2024 ،H 23:00.

- Perfumes.
- Cosmetics.
- Precious and semi-precious stones.
- Artistic and antique pieces.

- General Sales Tax (GST) Rate:

Under this law, a general tax of 16% is imposed on the importation of any goods or services or the sale of any of them, based on the value of these goods or the fee for these services¹.

- Declaration of general and private sales tax

- The taxpayer who is obligated to pay the general tax must submit a declaration to the department every two months, specifying their sales of goods and services, their values, and the amount of general tax due. The two months are considered one tax period (Appendix 16).
- The taxpayer who is obligated to pay the special tax must submit a monthly declaration to the department, specifying the value of their sales of goods and services subject to the special tax, and the amount of tax due. Each month is considered one tax period (Appendix 17).
- The director is responsible for determining the start and end of the tax period for the registrant.

The director has the authority, in special cases, to extend the tax period for the taxpayer, provided it does not exceed six months. The taxpayer must submit the declaration on the approved form from the department for each tax period, even if no sales were made during that period. They must pay the due tax within the month following the end of the tax period, and the director may grant an additional extension of up to one month for this purpose².

II.2.3 The Tax System in the United States

II.2.3.1 :Definition of the Tax System in the United States

The overall tax system in the United States is progressive, meaning that the percentage of income paid in taxes increases as income increases. This means that individuals or households with higher incomes not only pay a larger amount in taxes, but they also pay a higher percentage of their income in taxes. For example, a person earning \$100,000 annually might pay 25% of their income in taxes, while someone earning \$30,000 might only pay 10%. Conversely, the tax system can also be regressive or proportional. A regressive tax system is one where the percentage of income paid in taxes decreases as income increases, while a

¹ المادة رقم 6 قانون الضريبة العامة على المبيعات و تعديلاته ، قانون رقم 6 لسنة 4994 ، دائرة الدخل و المبيعات ، الاردن ، ص 4.

² المادة 16 من قانون الضريبة العامة على المبيعات و تعديلاته ، قانون رقم 6 لسنة 1883 ، دائرة الادخل و المبيعات ، الاردن ، <https://istd.gov.jo> ، 202/05/05.

proportional tax system means that everyone pays the same tax rate regardless of income. A particular tax system may contain elements of more than one approach, such as imposing a flat tax rate on income up to a certain amount and then progressively increasing rates on higher income. Within the overall tax system, some taxes might be progressive while others might be regressive, which is the case in the United States¹.

II.2.3.2 the types tax in system the United States :

II.2.3.2.1 Federal Income Taxes

The federal income tax in the United States is considered the most visible, complex, and debated tax. This tax was established with the ratification of the 16th Amendment to the United States Constitution in 1913. It is imposed on wages, salaries, as well as income from other sources such as interest, dividends, capital gains, self-employment income, alimony, and prizes.

The profits subject to federal income tax in the United States include:

- Wages and salaries.
- Interest.
- Dividends.
- Capital gains.
- Self-employment income.
- Food allowances.
- Prizes²

federal - Tax Scale:

Table 15: in the "The federal income tax has seven tax rates in 2024 as shown the following table

Tax Rate	For Single Filers	For Married Individuals Filing Joint Returns	For Heads of Households
10%	\$0 to \$11,600	\$0 to \$23,200	\$0 to \$16,550
12%	\$11,600 to \$47,150	\$23,200 to \$94,300	\$16,550 to \$63,100
22%	\$11,600 to \$100,525	\$94,300 to \$201,050	\$63,100 to \$100,500

¹ Brian Roach·Taxes in the United States: History· Fairness· and Current Political IssueTufts University Global Development And Environment Institute· page 1 and 2

² Brian Roach·Taxes in the United States: History· Fairness· and Current Political IssueTufts University Global Development And Environment Institute· page 4

24%	\$100,525 to \$191,950	\$201,050 to \$383,900	\$100,500 to \$191,950
32%	\$191,950 to \$243,725	\$383,900 to \$487,450	\$191,950 to \$243,700
35%	\$243,725 to \$609,350	\$487,450 to \$731,200	\$243,700 to \$609,350
37%	\$609,350 or more	\$731,200 or more	\$609,350 or more ¹

Source : Alex durante , 2024 tax brackets ,9/11/2024,[Tax Foundation | Principled Research. Insightful Analysis. Engaged Experts.](#) , 15/05/2024

II.2.3.2.2 Social Insurance Taxes

federal programs such as Social Security, Social insurance taxes include taxes for Medicaid, and Medicare. These taxes are imposed on salaries and wages, as well as income employment. For employees, these taxes are deducted directly from their paychecks -from self employed individuals must pay these -ir pay stubs. Selfand appear as "FICA" taxes on the .taxes when filing their federal tax returns

Social insurance taxes are divided into two parts: a 12.4% tax to fund Social Security, d Medicare, which is where the employee and employer each pay half, and a 2.9% tax to fun also split between the employee and employer. Income above \$106,800 is exempt from Social .Security tax, while the Medicare tax applies to all wages

income individuals pay a lower-Social insurance taxes are regressive because higher income individuals. For example, someone -percentage of their income compared to average earning \$45,000 pays 7.65% of their income in taxes, while someone earning \$300,000 pays ².only 3.7%

II.2.3.2.3 Federal Corporate Taxes

Corporate tax is the tax imposed on corporations, requiring them to submit federal tax forms that are in many ways similar to the forms individuals complete. Corporate taxable income is defined as total revenues minus the cost of goods sold, wages and salaries, depreciation, repairs, interest paid, and other deductions. Therefore, corporations can take advantage of various deductions to reduce their taxable income, potentially resulting in paying less or even no tax at all, and sometimes even receiving a refund from the federal government. Corporate tax rates change gradually, similar to personal income tax rates, and are calculated on a marginal basis, ranging from a minimum rate of 15% to a maximum marginal rate of 39%. Like individuals, the effective tax rate corporations pay is lower than their marginal tax rate.

¹Alex durante , 2024 tax brackets , [Tax Foundation | Principled Research. Insightful Analysis. Engaged Experts.](#) , 15/05/2024

² Reference previously mentioned, page 6

Table 16: Federal Corporate Taxes

Income Range	Tax Rate
\$0 to \$50,000	15%
\$50,000 to \$75,000	25% + \$7,500
\$75,000 to \$100,000	34% + \$13,750
\$100,000 to \$335,000	39% + \$22,250
\$335,000 to \$10,000,000	34% + \$113,900
\$10,000,000 to \$15,000,000	35% + \$3,400,000
\$15,000,000 to \$18,333,333	38% + \$5,150,000
\$18,333,333 and up	35% ¹

مقدم عبيرات، أمنة التونسي، سارة عبد العالي، النظام الضريبي الأمريكي والسويسري والجزائري (دراسة مقارنة)، مجلت دراسات جباييت، العدد 02، الجزائر، جوان 2013، ص 87

- The profits subject to federal corporate tax:

The profits subject to federal corporate tax are the owners of companies or commercial entities that operate as independent entities and generate income from their business activities.²

II.2.3.2.4 Federal excise taxes

Federal excise taxes are taxes imposed on the production, sale, or use of specific goods, typically collected from manufacturers and retailers. These taxes encompass a wide range of products such as tires, telephone services, air travel, transportation fuels, alcohol, tobacco, and firearms. Unlike sales taxes, these taxes are usually embedded in the price of the product, and consumers often do not clearly perceive the excise taxes they pay. Excise taxes serve as an example of regressive taxes, as individuals with lower incomes tend to spend a higher proportion of their income on products subject to these taxes, especially gasoline, tobacco, and alcohol products.

II.2.3.2.5 Federal Estate and Gift Taxes

The estate and gift taxes are federal taxes imposed on the wealthiest Americans when large estates are transferred to beneficiaries or when large gifts are given. The estate tax is applied to the value that exceeds the exemption amount and is imposed on large estates when they are transferred to beneficiaries after the owner's death. The gift tax is imposed to prevent individuals from transferring their assets to beneficiaries tax-free during their lifetime. These taxes are considered the most progressive element of the BG federal tax system, as they are paid exclusively by individuals with considerable assets, and the majority of these taxes are paid by a very small percentage of the wealthy.

¹ مقدم عبيرات، أمنة التونسي، سارة عبد العالي، النظام الضريبي الأمريكي والسويسري والجزائري (دراسة مقارنة)، مجلة دراسات جباييت، العدد 02، الجزائر، جوان 2013، ص 87

² Reference previously mentioned ، page 6 and 7

Table 17: The estate and gift tax rates, as outlined in the table, are as follows:

Year	Exemption Amount	Estate Tax Rate	Gift Tax Exemption	Maximum Gift Tax Rate
2001	\$675,000	55%	-	-
2009	\$3.5 million	45%	Gifts under \$13,000	45%
2010	No estate tax	-	-	-
2011	\$1 million	55%	-	-

Source: Brian Roach, Taxes in the United States: History, Fairness, and Current Political Issue Tufts University Global Development And Environment Institute, page 6 and 7

II.2.3.2.6 State and Local Taxes

Like the federal government, state governments also rely on tax revenues to fund public Expenditures and transfer programs. Similar to the federal government, state governments depend on various tax mechanisms, including income taxes, excise taxes, and corporate taxes. Therefore, much of what was previously discussed applies to the tax structures in place in most states. However, there are some important differences worth mentioning.

First, most states (45 as of 2010) have implemented some type of general sales tax. State sales tax rates range from 2.9% (Colorado) to 8.25% (California). Some states reduce the tax rate on certain goods considered necessities, such as food and prescription drugs. For example, the general sales tax in Illinois is 6.25%, but most food and drug sales are taxed at only 1%. Some states with sales taxes exempt certain necessities from taxation entirely. In most states, localities can impose a separate sales tax. While local sales taxes are generally lower than state sales taxes, there are exceptions. In New York, the state sales tax is 4%, but local sales taxes are often higher than 4%.

Unlike income taxes, sales taxes tend to be quite regressive. The reason for this is that low-income households tend to spend a larger share of their income on taxable items compared to high-income households. Consider gasoline – an item that tends to be a smaller share of total expenditures as income rises. An increase in state taxes on gasoline impacts low-income households more than high-income households. Some states, such as Idaho and Kansas, offer low-income households a tax credit to compensate for the regressive nature of state sales taxes.

Forty-one states levy an income tax. Most of these states have several progressive tax brackets (up to 12 rates) similar to federal income taxes. However, state income taxes tend to be much less progressive than federal income taxes. Six states have only one income tax rate, meaning their income tax approaches a flat tax. Several more states approach a flat tax because the top rate applies at a low income or the rates are relatively constant. For example, Maine's two tax rates are 6.50% and 6.85%.

Another important difference between the federal tax system and the taxes imposed at the state and local levels is the use of property taxes. In fact, property taxes tend to be the largest revenue source for state and local governments. The primary property tax levied in the

U.S. is a tax on real estate, including land, private residences, and commercial properties. Generally, the tax is an annual assessment calculated as a proportion of the property's value, although the formulas used by localities differ significantly. Property taxes are commonly collected at a local level, but a share of property taxes is allocated for state purposes. Property taxes tend to be regressive, although less regressive than excise and sales taxes. The reason for this is that high-income households tend to have a lower proportion of their assets subject to property taxes. While renters do not directly pay property taxes, most economists conclude that the costs of property taxes are largely passed on to renters in the form of higher rents¹ .

II.3 A comparative study:

A comparative study is considered an essential part of academic research as it provides a comprehensive view of the subject to be analyzed from different perspectives. This study aims to present a comparative analysis of the Algerian declaratory tax system in comparison with foreign tax systems.

II.3.1 A Comparison Algerian Tax System and Foreign Tax Systems Between th (France, Jordan, USA)

We will compare the two systems by presenting the nature of each system, the types of taxes that comprise the system, as well as both electronic and paper declarations. This is illustrated in the table below.

¹ Previous Reference, page 7 .8.9

Table 18: Comparison of the Algerian Tax System and Foreign Tax Systems (France, Jordan, USA)

DATA	Algeria	France	Jordan	U.S.A
The nature of the system	declarative	declarative	declarative	declarative
Type of system	<ul style="list-style-type: none"> - Real Profit System - Single fixed tax system - simplified system(canceled) 	- Real Profit System	- Unified system	- Unified system
The taxes that comprise this system	<ul style="list-style-type: none"> - in real profit system: - tax on gross income : it consists of 6 categories -corporate profit tax - value-add-tax (TVA) Taxes and other fees :(wealth tax - purification fee - health fee - internal consumption fee - insurance fee) - Single fixed tax system:Single fixed tax a yearly single tax imposed on natural persons who are self-employed , professionals , traders , and craftsmen 	<ul style="list-style-type: none"> -income tax : impsed on individuals - corporate tax - value add tax (VAT) - Taxes and other fees 	<ul style="list-style-type: none"> Income tax :it is divided into two types , income tax for individuals and corporate income tax - property tax 	<ul style="list-style-type: none"> - Federal Income Taxes- - Social Insurance Taxes - Federal Corporate Taxes - Federal excise taxes - Federal Estate and Gift Taxes - State and Local Taxes

<p>Electronic and paper declarations</p>	<p>- in real profit system:form (G50) is used to declare corporate income tax , gross income tax ,VAT , and DT the declaration is monthly and can be submitted either on paper or through »jibayatic» portal - Single fixed tax system:Annual paper tax declaration Form G12 : estimated declaration and form G12 Bis : supplementary declaration</p>	<p>Income tax :People who are filing their tax return for the first time and were not included in their parents' tax return the previous year must use the paper return. Individuals residing in France or whose tax domicile is in France, and even those living abroad but whose resources come from France, must report their income to the tax department using form 2042 within the specified time frame via the official website www.service-public.fr. Corporate Taxes: all companies subject to the</p>	<p>The income tax : Individuals and companies with taxable income must submit their tax returns using the approved form (Appendix 10) by the end of April. As for married couples with taxable income, they can file a joint tax return.General and private sales tax: The taxpayer subject to the general tax must submit a declaration to the department every two months using the specified form (Appendix 11). As for the taxpayer subject to the special tax, they must submit a</p>	<p>Declaration of the federal income tax : - Citizens and residents of the United States use Form 1040 to file their annual income tax return. (appendix 18) - Payment and filing are done electronically via the official website www.irs.gov by April 15.1 Declaration of the federal Corporate Taxes: Companies must file a tax return regarding their financial information using Form 1120(appendix 19) through the official website www.irs.gov2. An automatic six-month extension for filing the tax return can be requested using Form 70043 , but this does not postpone the payment due date . - The payment and filing deadline is April 15 for regular corporations. - The payment and filing deadline is March 15 for small corporations and partnerships. Declaration Federal Estate and Gift Taxes : Wealthy individuals are required to declare and pay</p>
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Department of the Treasury Internal Revenue Service instructions for form1040 dec 27 2023

www.irs.gov America page 3 and 7

² Department of the Treasury Internal Revenue Service U.S. Corporation Income Tax Returnjan 17 2024.www.irs.gov America

³ business income tax information and other returns 4 dec 2024 [Internal Revenue Service | An official website of the United States government \(irs.gov\)](https://www.irs.gov) America

		<p>real taxation regime are required to electronically submit their financial statements using form number (2065-SD) via the official website [https://www.impots.gouv.fr/international-professionnel/impot-sur-les-societes] -As for the value-added tax (VAT), it is a withholding at source.</p>	<p>monthly declaration to the department using the specified form (Appendix 12). Both of these taxes can be declared either paper form in to the Income and Sales Tax Department or electronically through the official website www.istd.gov.jo</p>	<p>this tax by completing Form 706(appendix 20) and submitting it to the S within 9 months of the IR decedent's date of death. An extension of 6 months can be requested using 1.Form 4768</p> <p>Declaration Federal excise tax Taxpayers must use : IRS Form 720(appendix21)which is , a federal excise tax return. The form requires details about the type and quantity of taxable products that were produced or distributed during the reporting period. The form is filed on a quarterly basis. The filing deadlines for the form are:</p> <p>April 30 for the first - quarter (January, February, (March</p> <p>July 31 for the second - (quarter (April, May, June</p> <p>October 31 for the third - quarter (July, August, (September</p> <p>January 31 for the fourth - quarter (October, (November, December2</p> <p>Declaration State and local The filing of these :taxes taxes depends on the state in which the taxpayer resides and the laws .applicable in that state</p>
--	--	---	---	---

¹ Department of the Treasury Internal Revenue Service « United States Estate (and Generation-Skipping Transfer) Tax Return» sep 5, 2023 «[Internal Revenue Service | An official website of the United States government \(irs.gov\)](https://www.irs.gov) » america «page 2

² Department of the Treasury Internal Revenue Service « Quarterly Federal Excise Tax Return » mar 7, 2023 « [Internal Revenue Service | An official website of the United States government \(irs.gov\)](https://www.irs.gov) » america «page

Source: Prepared by the two students based on previous studies.

II.3.2 Analysis of the differences table

Analytical Study of Expert Opinions on the Differences Between the Algerian Declarative Tax System and the Tax Systems of France, Jordan, and the United States

Declarative tax systems are fundamental tools for collecting government revenue, with -Jordan, and the United States relying on taxpayers' self ,countries like Algeria, France - declarations to ensure tax compliance. However, each country implements this system .differently to suit its economic and legislative contexts

General Nature of the System

n a declarative tax system, which means that individuals and All these countries rely o .companies must declare their income and profits to the tax authorities using specific forms

Type of System

-Algeria: The tax system varies and includes the real profit system, the single lump - .(sum tax, and the simplified system (which was abolished according to the 2023 law

France, Jordan, and the United States: A unified tax system is applied, encompassing - .various types of taxes under a single framework

Taxes Comprising the System

a: The tax system includes taxes such as the general income tax, corporate profit Algeri - added tax (VAT), and the professional activity tax, along with other taxes and fees. -tax, value duals, employed indivi-sum tax imposed annually on self-There is also the single lump .professionals, traders, and craftsmen

The system includes income tax (for individuals and companies), VAT, and : France - .other taxes and fees

The system includes income tax (divided into individual income tax and : Jordan - .and property tax (corporate income tax

United States: The system includes federal income taxes, Social Security taxes, federal - .corporate taxes, federal excise taxes, federal estate and gift taxes, and state and local taxes

Electronic and Paper Declarations

the real profit system, the G50 form is used to declare corporate income Algeria: In - tax, general income tax, VAT, and professional activity tax, submitted monthly either on sum tax requires an annual paper -paper or through the "Jibayatik" portal. The single lump aration using the G12 form for the initial declaration and the G12 Bis form for the decl .supplementary declaration

France: Individuals filing their tax return for the first time must use the paper - official website. Companies submit declaration, while other tax returns are filed online via the SD via the official website, with -their financial statements electronically using form 2065 .VAT collected at source

Jordan: Individuals and companies must file their tax returns using the approved form - by the end of April, which can be submitted either on paper or electronically Appendix 10) b) via the official website. Sales tax declarations are submitted bimonthly or monthly, depending .on the type of tax

l returns using form 1040 United States: Individuals and residents must file their annua - electronically via the official website by April 15. Companies submit their returns using form and can request an automatic extension using form 7004. Other federal taxes, such as 1120 .pecific declarations according to set schedulestate and gift tax and excise tax, require s

-The declarative tax system in Algeria is characterized by its diversity and complexity compared to the unified systems in France, Jordan, and the United States. The use of tions in these countries enhances compliance and technology and electronic declara transparency. Algeria can benefit from these countries' experiences by adopting technology to .simplify tax processes and improve compliance and transparency in its tax system

Conclusion

Chapter Two provides a comparative study of declarative tax systems in Algeria, France, Jordan, and the United States. It begins with an overview of the Algerian tax system, characterized by its legislation and regulations governing tax collection. The chapter then analyzes the tax systems in France, Jordan, and the United States, highlighting the use of technology in tax declaration processes. The study concludes with a detailed comparison of these systems, emphasizing their similarities and differences. Finally, it offers recommendations to improve the efficiency and transparency of the Algerian tax system by adopting best international practices.

General Conclusion

Conclusion

In this study, we attempted to address the issue of understanding the comparative aspects between the declarative tax system in Algeria and the tax declaration systems in France, Jordan, and the United States. The declarative tax system in Algeria is considered a fundamental building block in the construction of the tax system and achieving financial transparency. It represents the mechanism taxpayers use to submit their tax declarations and forms the basis for efficient and organized tax collection. Despite the importance of this system, it faces challenges related to the efficiency of tax collection.

In comparison with countries like France and the USA, which rely on advanced electronic systems that allow taxpayers to file declarations quickly and easily, Algeria faces challenges in fully adopting these technologies. While Jordan focuses on improving its digital infrastructure, Algeria needs to double its efforts to develop its tax system and enhance tax collection efficiency.

In conclusion, the continuous updating of the tax system and the adoption of modern technologies reflect Algeria's aspirations to build a transparent and efficient tax system. This requires strengthening cooperation between the public and private sectors and directing investments toward modernizing digital infrastructure to enhance tax compliance and achieve greater financial equity in the country.

Hypotheses Testing

First Hypothesis: the hypothesis has been proven, "There are several fundamental differences between the Algerian declarative system and the tax systems of other countries such as Jordan, France, and the United States. These differences include various aspects such as tax procedures, tax rates, auditing, and monitoring."

Second Hypothesis: the hypothesis has been disproven, "While countries like France, Jordan, and the United States rely on modern and advanced technology, Algeria is gradually adopting this technology."

Third Hypothesis: the hypothesis has been disproven, "Although the tax systems in Algeria, France, Jordan, and the United States may be similar in some respects, they differ in many aspects, including the documents and tax declarations due to differences in tax laws and regulations in each country, the deadlines, and the acceptable methods for submitting documents and tax declarations. The technology used in tax collection and declaration also leads to differences in the required documents and tax declarations."

Study Results

After studying the various aspects related to the declarative tax systems in Algeria and comparing them with the systems in the countries under study (France, Jordan, and the USA), and analyzing the respondents, the following results were concluded:

- The declarative tax system is a vital tool in the process of tax collection and achieving tax transparency.

- Algeria relies on digital technologies to facilitate the tax declaration process but is still in advanced stages, whereas France and the USA use advanced modern technology that enables taxpayers to submit declarations quickly and easily, with Jordan improving its digital infrastructure.

- France, the USA, and Jordan adopt the feature of electronic declaration and payment, unlike Algeria, which relies only on electronic declaration.

- The alignment of the tax system with taxpayers' mentality is considered the fundamental factor that governs or builds the tax system of any country.

- Despite tax reforms, there are still some shortcomings that need to be addressed and reviewed.

Recommendations

- Enhance the infrastructure for electronic declarations.

- Collaborate with developed countries to benefit from their expertise in managing tax systems.

- Simplify tax procedures and reduce bureaucracy in the declaration process, making it easier for taxpayers to comply with tax laws.

- Use modern technology to improve data quality and speed up the processing of tax declarations, in line with best practices adopted in other countries.

- Enhance the transparency of the tax system and provide comprehensive information to taxpayers about tax laws and regulations.

- Study and adopt best practices and successful experiences in tax declaration systems from other countries and adapt them to the Algerian context.

Study Perspectives

- Comparing Algerian tax legislation with that of other countries.

- Evaluating the efficiency of the Algerian tax system in revenue collection.

- Comparing the effectiveness between the Algerian system and those of other countries in combating tax evasion and achieving tax justice.

- Studying the use of technology in declarative tax systems, such as electronic filing and modern management systems.

- Identifying the main challenges facing the declaratory tax system in Algeria.

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Appendices

Appendix 01

تاريخ الإستلام	الجمهورية الجزائرية الديمقراطية الشعبية	وزارة المالية
	تصريح بالوجود	المديرية العامة للضرائب
	يكتبه المكلف بالضريبة الخاضع إلى:	مديرية الضرائب
	- الضريبة على أرباح الشركات - الضريبة على الدخل الإجمالي	ولاية (1)

سلسلة G رقم 8 (2007) المطبوعة الرسمية الجزائر

الإسم واللقب أو التسمية:	.....
اسم الشهرة التجاري:	.....
عنوان المقر الإجتماعي:	.....
رقم السجل التجاري:	..... ح.ج. البريدي أو البنكي:
رقم بطاقة الحرفي أو رقم الاعتماد:	..... الهاتف:
ر.ت. الاحصائي:	..... ر.ت. الجبائي:
عنوان المؤسسة في الجزائر (الشركات الأجنبية) (2):	.....
صفة المصروح: مالك - مستأجر - مسير حر - مسير أجير (1):	.....
تاريخ بدء النشاط:	.....

الشكل القانوني للشركة	
(ضع علامة في القائمة المناسبة)	
<input type="checkbox"/> مؤسسة فردية.	<input type="checkbox"/> شركة تعاونية.
<input type="checkbox"/> شركة فعليه.	<input type="checkbox"/> مؤسسة عمومية (شركة).
<input type="checkbox"/> شركة التضامن.	<input type="checkbox"/> مؤسسة عمومية.
<input type="checkbox"/> شركة مدنية مهنية.	<input type="checkbox"/> شركة ذات الإقتصاد المختلط.
<input type="checkbox"/> جمعية بالمشاركة.	<input type="checkbox"/> وحدة اقتصادية محلية (ولائية أو بلدية).
<input type="checkbox"/> شركة ذات مسؤولية محدودة.	<input type="checkbox"/> أخرى:
<input type="checkbox"/> شركة المساهمة.	
<input type="checkbox"/> شركة أجنبية: أذكر الشكل القانوني:	
طبيعة النشاط الرئيسي:	.....
نشاطات ثانوية أخرى:	.....
عناوين المؤسسات الثانوية الأخرى:	.....
.....
.....
.....
مكان مسك المحاسبة:	.....
إسم وعنوان المحاسب:	.....

(1) لشطب العلامة غير العلامة

(2) بالنسبة للشركات الأجنبية تقدم نسخة طبق الأصل لعقد أو عقود الأشغال أو الدراسات.

يشهد بصحته من طرف المصروح الممضي أسفله الذي يعترف بإطلاع على التزاماته الجبائية.

بـ في
الإمضاء

يجب إيداع هذا التصريح في الأيام الثلاثين (30) الأولى
الموالية لتاريخ بدء النشاط، لدى مفوضية الضرائب
المرافقة.

Appendix 02

<p>DIRECTION GENERALE DES IMPOTS Direction des Impôts BBA Inspection des impôts de : CDI Recette des impôts de : CDI Commune: BBA</p>	<p>Année: 2024 Mois : JANVIER Trimestre</p> <p>A rappeler Obligatoirement</p> <p>Identifiant fiscal / N.I.S Article d'imposition</p>	<p style="text-align: center;">IMPOTS ET TAXES PERCUS AU COMPTANT OU PAR VOIE DE RETENUE A LA SOURCE DECLARATION TENANT LIEU DE BORDEREAU-AVIS DE VERSEMENT</p> <p>M. _____ (nom et prénom-raison social) (الاسم-اللقب-اسم الشركة)</p> <p>Activité: _____ Adresse: _____</p>	<p style="color: red; font-size: small;">La présente déclaration doit être déposée à la recette des impôts dans les VINGT PREMIERS JOURS DU MOIS</p> <p>CODE ACTIVITE</p>
--	--	---	---

Taxe sur l'activité professionnelle au taux de 1,5%			
Code	Opérations imposables	الرسوم على النشاط المهني بمعدل رقم الأعمال	
		Brut	Imposable
C1A11	Affaires bénéficiant d'une réfaction de 25%		-
C1A12	Affaires bénéficiant d'une réfaction de 30%		-
C1A13	Affaires sans réfaction		-
C1A14	Affaires exonérées		-
C1A20	Recettes professionnelles (Professions libérales)		-
TOTAL		-	-

Acomptes IBS	
المستحقات على الحساب للضريبة على أرباح الشركات	
Acomptes et solde I.B.S	Détermination des acomptes et du solde de liquidation
E1M10	A payer (D.A)
	-
	TOTAL
	-

IRG salaires et autres retenues à la source IRG/IBS			
الضريبة على الدخل الإجمالي على الأجرز والأقطاعات الأخرى من المصدر كل من الأجرز			
	Revenu imposable	Taux	A payer (D.A)
E1L20	Catégories de revenus soumis à une retenue à la source	Barème	
E1L30	IRG / Traitements, salaires, pensions et rentes viagères	10%	
E1L40	IRG / RCDC (titres nominatifs)	15%	
E1L60	IRG / Bénéfices distribués par les sociétés de capitaux	50%	
E1L80	IRG / Revenus des bons de caisse anonymes	24%	
E1M30	IRG / Autres retenues à la source		
E1M40	IBS / Entreprises étrangères non installées (Prest. services) (1)		
	IBS / Autres retenues à la source		
	TOTAL	-	0

(1) Joindre relevé détaillé des retenues

Appendix 03

Série G-n°11 (2015)

الجمهورية الجزائرية الديمقراطية الشعبية
REPUBLIQUE ALGERIENNE DEMOCRATIQUE ET POPULAIRE

وزارة المالية
MINISTRE DES FINANCES
المديرية العامة للحساب
DIRECTION GENERALE
DES IMPOTS
service

Numéro d'Identification Fiscale :
Article d'imposition

DECLARATION DES BENEFICES PROFESSIONNELS

IMPOT SUR LE REVENU GLOBAL
(Régime du Bénéfice Réel)

TAXE SUR L'ACTIVITE PROFESSIONNELLE

Déclaration à faire
parvenir au service du
lieu de votre activité
avant le 1^{er} Mai

ANNEE D'IMPOSITION
RESULTAT DE L'EXERCICE
PERIODE DUAU

Timbre à date
du service

A IDENTIFICATION DE L'ENTREPRISE :

1) Désignation de l'Entreprise (Non et Prénoms ou raison sociale):

2) Date et lieu de Naissance :

3) Nature des activités exercées (Souligner l'activité principale) :

Code Activité : Numéro du Registre de Commerce :

Numéro (s) de compte (s), Bancaire (s) ou CCP :

4) Adresse du siège de l'entreprise ou du principal établissement :

-au 1^{er} janvier 20...

Téléphone Fax Email

-au 1^{er} janvier 20... (en cas de changement d'adresse en cours d'année)(*):

Téléphone Fax Email

5) Adresse des établissements secondaires : (Si le cadre est insuffisant, joindre un état suivant le même modèle)

Désignation de l'établissement	Adresse de l'établissement	N° Article	commune	wilaya
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

5) Adresse du domicile du déclarant ou des associés pour les sociétés de personnes et numéro d'identification fiscal de chacun d'eux :

Nom et Prénom	Part de bénéfice	Adresse	NIF
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

TENUE DE COMPTABILITE

PERSONNEL SALARIE DE L'ENTREPRISE

CABINET DE COMPTABILITE:

Adresse

Numéro d'Identification Fiscale

(*)En cas de changement d'adresse en cours d'année, mentionner également l'ancienne adresse.

Appendix 05

Série G n° 04 (2016)

الجمهورية الجزائرية الديمقراطية الشعبية
REPUBLIQUE ALGERIENNE DEMOCRATIQUE ET POPULAIRE

وزارة المالية
MINISTRE DES FINANCES
المديرية العامة
للمضرائب
DIRECTION GENERALE
DES IMPOTS
service

Numéro d'Identification Fiscale [.....]

Article d'imposition [.....]

DECLARATION DE L'IMPOT SUR LES BENEFICES DES SOCIETES TAXE SUR L'ACTIVITE PROFESIONNELLE

ANNEE D'IMPOSITION [.....]
DECLARATION RELATIVE A L'EXERCICE CLOS LE : [.....]
OU PERIODE DU [.....] AU [.....]

Déclaration à faire
parvenir au service du
lieu de votre activité
avant le 1^{er} Mai

Timbre à date
du service

A IDENTIFICATION DE L'ENTREPRISE:

1) Désignation de l'entreprise (Raison sociale, forme juridique et nationalité) : [.....]

2) Activités exercées (souligner l'activité principale) : [.....]

Code Activité : [.....] Numéro du Registre de Commerce : [.....]

Numéro (s) de compte (s), Bancaire (s) ou CCP : [.....]

3) Adresses en Algérie :

- du siège social ou du principal établissement :

-Au 1^{er} janvier 20[.....]

Téléphone [.....] Fax [.....] Email [.....]

-Au 1^{er} janvier 20[.....] (en cas de changement d'adresse en cours d'année)

Téléphone [.....] Fax [.....] Email [.....]

4) Adresse des établissements secondaires : (Si le cadre est insuffisant, joindre un état suivant le même modèle)

Désignation de l'établissement	Adresse de l'établissement	N° Article	commune	wilaya

5) Nom, Prénom et Adresse du représentant légal en Algérie pour les entreprises non résidentes. [.....]

Téléphone [.....] Fax [.....] Email [.....]

TENUE DE COMPTABILITE

PERSONNEL SALARIE DE L'ENTREPRISE

CABINET DE COMPTABILITE : [.....]

Adresse [.....]

Numéro d'Identification Fiscale [.....]

Appendix 06

SAP Multichannel Foundation | x +

jbayatic.mfdgi.gov.dz/mondossier/index.html?sap-client=400&sap-language=FR#/ERAForms/ERA

Etats Récapitulatifs Annuelles pour la période 2024

Dividendes distribués	0
Chiffre d'affaire (C.A)	0
Résultat opérationnel	0
Sous-traitance générale	0
Consommations de l'exercice	0
Autres consommations	0
Autres services	0
Éléments extraordinaires (Charges)	0
Résultat ordinaire	0
Produits financiers	0
Immobilisations financières	0
Perte Comptable	0
Résultat fiscal	0
Charges de personnel	0
Rémunérations dirigeants	0

Contrôler Sauveg. version prélimin.

Taper ici pour rechercher

FR 25°C Très ensoleillé 19:30 02/06/2024

SAP Multichannel Foundation | x +

jbayatic.mfdgi.gov.dz/mondossier/index.html?sap-client=400&sap-language=FR#/ERAForms/ERA

Etats Récapitulatifs Annuelles pour la période 2024

Etats Récap

États Recapitulatifs

	2024
Chiffre d'affaires net des Rabais, remises, ristournes	0
Solde clients	0
Provisions clients	0
Provisions Stocks	0
Stocks	0
Capitaux propres	0
Résultat net comptable de l'exercice	0
Dividendes distribués	0
Chiffre d'affaire (C.A)	0
Résultat opérationnel	0
Sous-traitance générale	0

Contrôler Sauveg. version prélimin.

Taper ici pour rechercher

FR 25°C Très ensoleillé 19:30 02/06/2024



Appendix 07

الجمهورية الجزائرية الديمقراطية الشعبية REPUBLIQUE ALGERIENNE DEMOCRATIQUE ET POPULAIRE		Série G N°12	
DIRECTION GENERALE DES IMPOTS DIRECTION DES IMPOTS DE LA WILAYA DE Bordj Bou Arreridj CPI / Inspection des Impots de :	المديرية العامة للضرائب مديرية الضرائب لولاية مركز الضرائب الجواربي / مقتضية الضرائب ل : قباجة الضرائب ل : بلدية :		
Recette des Impots de : ABANE RAMDANE Commune de Bordj Bou Arreridj			
نظام الضريبة الجزائرية الوحيدة - التصريح التقديري برقم الأعمال أو الإيرادات المهنية لسنة 2023 - REGIME DE L'IMPOT FORFAITAIRE UNIQUE (IFU) - DECLARATION PREVISIONNELLE DU CHIFFRE D'AFFAIRES OU DES RECETTES PROFESSIONNELLES DE L'ANNEE 2023			
تكتب لدى قباجة الضرائب في أجل أقصاه 30 جوان للسنة 2023 A souscrire auprès de la recette des impots au plus tard le 30 juin de l'année 2023			
I - IDENTIFICATION DU CONTRIBUABLE			
- Nom, Prénoms / Raison sociale : - Activité (s) exercée (s) : - Date du début d'activité : - Activité exonérée :	- الاسم واللقب / اسم المؤسسة : - النشاط أو النشاطات الممارسة : - تاريخ بداية النشاط : - نشاط معفي :		
ANADE (Ex-ANSEJ) <input type="checkbox"/> CNAC <input type="checkbox"/> ANGEM <input type="checkbox"/> Exonération des activités artisanales <input type="checkbox"/> Autres exonérations <input type="checkbox"/>	و.و.ت.ق.م <input type="checkbox"/> من و.ت.ق.ب <input type="checkbox"/> و.و.ت.ق.م <input type="checkbox"/> إعفاء الأنشطة الحرفية <input type="checkbox"/> إعفاءات أخرى <input type="checkbox"/>		
- Adresse du lieu d'exercice de l'activité : - Adresse du domicile du contribuable : - Numéro d'Identification Fiscale (NIF) : - Numéro d'article d'imposition :			
- عنوان ممارسة النشاط : - عنوان إقامة المكلف بالجزيرة : - رقم التعريف الضريبي : - رقم المادة :			
II - CHIFFRE D'AFFAIRES/RECETTES PROFESSIONNELLES PREVISIONNELS EN (DA)			
رقم الأعمال/الإيرادات المهنية التقديرية (دج)			
طبيعة النشاط Nature de l'activité	معدل الجزيرة Taux de l'IFU	رقم الأعمال/الإيرادات المهنية التقديرية Chiffre d'affaires/recettes professionnelles prévisionnels	الجزيرة الجزائرية الوحيدة المستحقة IFU du
		الإجمالي Global	خاضع Imposable
نشاطات الإنتاج أو بيع السلع Activités de production ou de vente de marchandises	5%		معفي Exonéré
خدمات أو نشاطات أخرى Prestations de services ou autres activités	12%		
	المجموع Total	-	-
(1) المكلفون بالجزيرة الخاضعون لنظام الجزيرة الجزائرية الوحيدة حسب هامش الربح Contribuables relevant du régime de l'IFU suivant la marge bénéficiaire (1)			
III- MARGE BENEFICIAIRE EN DA			
رقم الأعمال التقديري			
طبيعة النشاط Nature de l'activité	معدل الجزيرة Taux de l'IFU	رقم الأعمال التقديري Chiffre d'affaires prévisionnel	مبلغ هامش الربح التقديري المخضع للضريبة montant de la marge bénéficiaire prévisionnelle imposable
		الإجمالي Global	المستحقة IFU du
نشاطات الإنتاج أو بيع السلع Activités de production ou de vente de marchandises	5%	-	-
أشهد بصحة المعلومات الواردة في هذا التصريح. J'atteste de l'exactitude des renseignements portés sur la présente déclaration.			
BBA في A , le	ختم وإمضاء المكلف بالجزيرة : Cachet et signature du contribuable :		
(2) أو مخصص للمكلف بالجزيرة الذين يمارسون، بصفة جزئية، نشاطات بيع منتجات ذات هامش ربح محدد، يقل عن معدل الجزيرة الجزائرية الوحيدة.			
(1) Cadre réservé aux contribuables commercialisant exclusivement des produits dont la marge bénéficiaire réglementée est inférieure au taux de l'IFU.			

Appendix 08

<p>الجمهورية الجزائرية الديمقراطية الشعبية REPUBLICUE ALGERIENNE DEMOCRATIQUE ET POPULAIRE</p>	<p>Série G N°12 Bis</p>
<p>DIRECTION GENERALE DES IMPOTS DIRECTION DES IMPOTS DE LA WILAYA DE</p>	<p>المديرية العامة للجزائر مديرية الضرائب لولاية</p>
<p>CPI / Inspection des Impots de : BORDJ BOU ARRERIDJ</p>	<p>مركز الضرائب الجواربي/مفتشية الضرائب ل :</p>
<p>Recette des Impots de : BBA Commune de BORDJ BOU ARRERIDJ</p>	<p>قباضة الضرائب ل : بلدية :</p>
<p>نظام الضريبة الجزائرية الوحيدة - التصريح النهائي برقم الأعمال أو الإيرادات المهنية لسنة 2023 - REGIME DE L'IMPOT FORFAITAIRE UNIQUE (IFU) - DECLARATION DEFINITIVE DU CHIFFRE D'AFFAIRES OU DES RECETTES PROFESSIONNELLES DE L'ANNEE :..... 2023 الفترة من : 01/01/2023 إلى 31/12/2023 Période du ...01/01/2023..... au ...31/12/2023.....</p>	
<p>تتدب لدى قباضة الضرائب في أجل أقصاه 20 جانين للسنة س+1 A souscrire auprès de la recette des impôts au plus tard le 20 janvier de l'année N+1</p>	
<p>I - IDENTIFICATION DU CONTRIBUABLE معلومات خاصة بالمكلف بالضريبة</p>	
<p>- Nom, Prénoms / Raison sociale :</p>	<p>- الإسم و اللقب / إسم المؤسسة :</p>
<p>- Activité (s) exercée (s) :</p>	<p>- النشاط أو النشاطان الممارسة :</p>
<p>- Date du début d'activité :</p>	<p>- تاريخ بداية النشاط :</p>
<p>- Activité exonérée :</p>	<p>- نشاط ممتن :</p>
<p>ANADE (Ex-ANSEI) <input type="checkbox"/> CNAC <input type="checkbox"/> ANGEM <input type="checkbox"/></p>	<p>Exonération des activités artisanales <input type="checkbox"/> Autres exonérations <input type="checkbox"/></p>
<p>وحدات م</p>	<p>إعفاء الأنشطة الحرفية</p>
<p>- Adresse du lieu d'exercice de l'activité :</p>	<p>- عنوان ممارسة النشاط :</p>
<p>- Adresse du domicile du contribuable :</p>	<p>- عنوان إقامة المكلف بالضريبة :</p>
<p>- Numéro d'identification Fiscale (NIF) :</p>	<p>- رقم التمرين الجاني :</p>
<p>- Numéro d'article d'imposition :</p>	<p>- رقم المادة :</p>
<p>- Numéro d'article d'imposition :</p>	<p>- رقم الهاتف :</p>
<p>II - VOLET RESERVE AUX SALAIRES إطار مخصص للأجور</p>	
<p>- Nombre de salariés :</p>	<p>- عدد المستخدمين :</p>
<p>- Montant global brut des salaires versés * :</p>	<p>- المبلغ الكلي الخام للأجور المدفوعة :</p>
<p>- Montant global brut des salaires versés * :</p>	<p>- مبلغ الأعباء الإجمالية المدفوعة * :</p>
<p>- Montant annuel de l'IRG acquitté * :</p>	<p>- المبلغ السنوي للضريبة على الدخل الإجمالي المسدد * :</p>
<p>(* Ces informations concernent l'année N (* هذه المعلومات تتعلق بالسنة ن</p>	
<p>Si vous êtes un nouveau contribuable, cocher la case suivante <input type="checkbox"/></p> <p>إذا كنت مكلف بالضريبة جديد، ضع علامة في الخانة الموالية</p>	

Appendix 09

 RÉPUBLIQUE FRANÇAISE <i>Liberté Égalité Fraternité</i>	Formulaire à déposer en double exemplaire	N° 2065-SD 2024  N° 11004*25 Formulaire obligatoire (art. 223 du Code général des impôts) Date d'entrée en vigueur
IMPOT SUR LES SOCIÉTÉS		
Exercice couvert le	et clos le	Régime simplifié d'imposition
Déclaration souscrite pour le résultat d'ensemble du groupe		Régime réel normal
Si PME innovantes, cocher la case ci-contre		
Si option pour le régime optionnel de taxation au tonnage, art. 239-6 B (entreprises de transport maritime), cocher la case		
A IDENTIFICATION DE L'ENTREPRISE		
Désignation de la société :		Adresse du siège social :
GIRET	MAT :	
Adresse du principal établissement :		Ancienne adresse en cas de changement :
RÉGIME FISCAL DES GROUPES		
Les entreprises placées sous le régime des groupes de sociétés doivent déposer cette déclaration en deux exemplaires (art 223 A à U du CGI)		
Date d'entrée dans le groupe de la société déclarante		
Pour les sociétés filiales, désignation, adresse du lieu d'imposition et n° d'identification de la société mère :		
GIRET		
B ACTIVITÉ		
Activités exercées	Si vous avez changé d'activité, cocher la case	
C RÉCAPITULATION DES ÉLÉMENTS D'IMPOSITION (cf. notice de la déclaration n°2065-SD)		
1. Résultat fiscal		
Bénéfice imposable à 15 %	Bénéfice imposable au taux normal	Déficit
Résultat net de cession, de concession ou de sous-concession des brevets et droits de propriété industrielle assimilés imposable au taux de 10 %		
2. Plus-values		
PV à long terme imposables à 15 %	PV à long terme imposables à 10 %	PV exonérées (art. 238 quinquies)
Autres PV imposables à 10 %	PV à long terme imposables à 0 %	
3. Abattements sur le bénéfice et exonérations		
Entreprise nouvelle, art. 44 sexies <input type="checkbox"/>	Jeunes entreprises innovantes, art. 44 sexies 0 A <input type="checkbox"/>	Autres dispositifs <input type="checkbox"/>
Reprise d'entreprise en difficulté, art. 44 septies <input type="checkbox"/>	Zone franche d'activité nouvelle génération, art. 44 quaterdecies <input type="checkbox"/>	Zone de restructuration de la défense, art. 44 terdecies <input type="checkbox"/>
Bassins urbains à dynamiser (BUD), art. 44 sexdecies <input type="checkbox"/>	Zone franche urbaine - Territoire entrepreneur, art. 44 octies A <input type="checkbox"/>	Zone de revitalisation rurale, art. 44 quindecies <input type="checkbox"/>
Bassins d'emploi à redynamiser (art. 44 duodécies) <input type="checkbox"/>	Zone de développement prioritaire, art. 44 septdecies <input type="checkbox"/>	
Société d'investissement immobilier cotée <input type="checkbox"/>	Bénéfice ou déficit exonéré (indiquer + ou - selon le cas)	Plus-values exonérées relevant du taux de 15 %
4. Option pour le crédit d'impôt outre-mer : dans le secteur productif, art. 244 quater W du CGI (cocher la case)		
D IMPUTATIONS (cf. notice de la déclaration n°2065-SD)		
1. Au titre des revenus mobiliers de source française ou étrangère, ayant donné lieu à la délivrance d'un certificat de crédits d'impôts		
2. Au titre des revenus acquis en vertu d'une convention fiscale conclue avec un État étranger, un territoire ou une collectivité territoriale d'outre-mer, un crédit d'impôt représentatif de l'impôt de cet État, territoire ou collectivité		
E CONTRIBUTION ANNUELLE SUR LES REVENUS LOCATIFS (cf. notice de la déclaration n° 2065-SD)		
Revenues nettes soumises à la contribution de 2,5 %		
F CONTRIBUTION TEMPORAIRE DE SOLIDARITÉ (cf. notice de la déclaration n° 2065-SD)		
Assiette de la contribution temporaire de solidarité au taux de 30 %		
G ENTREPRISES SOUMISES OU DÉSIGNÉES AU DÉPÔT DE LA DÉCLARATION PAYS PAR PAYS CbCIDAC4 (cf. notice du formulaire n° 2065-SD)		
1. Si vous êtes la société mère de groupe soumise au dépôt de la déclaration n° 2250-SD (art. 223 quinquies C-1-1 du CGI), cocher la case ci-contre		
2. Si vous êtes la société mère de groupe et que vous avez désigné une autre entité du groupe pour souscrire la déclaration n° 2250-SD, indiquer le nom, adresse et numéro d'identification fiscale de l'entité désignée		Nom/Adresse N°
3. Si vous êtes l'entreprise désignée au dépôt de la déclaration n° 2250-SD par la société mère de groupe (art. 223 quinquies C-1-2 du CGI), cocher la case ci-contre		
Dans ce cas, veuillez indiquer le nom, adresse et numéro d'identification fiscale de la société mère de groupe		Nom/Adresse N°
4. Si vous n'êtes ni la société mère de groupe, ni une entité du groupe désignée pour souscrire la déclaration n°2250-SD, indiquer la désignation, l'état de résidence et le numéro d'identification fiscale de l'entité du groupe qui souscrit la déclaration pays par pays		Nom État de résidence N°
H COMPTABILITÉ INFORMATISÉE		
L'entreprise dépose-t-elle d'une comptabilité informatisée ? <input type="checkbox"/> OUI <input type="checkbox"/> NON <input type="checkbox"/> Si oui, indication du logiciel utilisé		
Vous devez obligatoirement souscrire le formulaire n° 2065-SD par voie dématérialisée. Le non respect de cette obligation est sanctionné par l'application de la majoration de 0,2 % prévue par l'article 1730 du CGI. Vous trouverez toutes les informations utiles pour déclarer sur le site www.impots.gouv.fr		
S'agissant des notices des bases fiscales, elles sont accessibles uniquement sur le site www.impots.gouv.fr		
Nom et adresse du professionnel de l'expertise comptable :		Nom et adresse du conseil :
Tél :		Tél :
OGA/OMGA (Valeur conventionnée) (Cocher la case correspondante)	Identité du déclarant :	
Nom et adresse de l'OGA/OMGA ou du titulaire du certificat conventionné :	Date :	Lieu :
N° d'agrément de l'OGA/OMGA ou valeur ou certificat conventionné	Qualité et nom du signataire :	
Examen de conformité fiscale (BCF) <input type="checkbox"/>	Signature :	
Présidente :		

Appendix 10



IMPOT SUR LES SOCIETES ET CONTRIBUTIONS ASSIMILEES ACOMPTE

2571-SD



N° 12402721
Art. 339 Annexe II au CGI
2024

DENOMINATION

Adresse

SRCT <input type="text"/>			
Exercice social du <input type="text"/> au <input type="text"/>			
Versements d'IS et des contributions assimilées			
	Imputations	Montants à payer	Multiplicateurs (Art. 1993 du CGI)
Impôt sur les Sociétés.....	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dont crédit d'impôt pour la compétitivité et l'emploi	<input type="text"/>		
Dont report en arrière de déficit	<input type="text"/>		
Dont crédit d'impôt pour investissement en Corse	<input type="text"/>		
Dont crédit d'impôt recherche	<input type="text"/>		
Dont réduction d'impôt mécénat	<input type="text"/>		
Dont réduction d'impôt collectivités outre-mer et Nouvelle-Calédonie	<input type="text"/>		
Dont crédit d'impôt recherche collaborative	<input type="text"/>		
Dont création d'impôt logement locatif intermédiaire	<input type="text"/>		
Dont réduction d'impôt prêt à taux zéro mobilité	<input type="text"/>		
Dont excédent du précédent exercice	<input type="text"/>		
Contribution sur les Revenus Locatifs		<input type="text"/>	
Contribution Sociale		<input type="text"/>	<input type="text"/>
Montant d'impôt sur les sociétés et contributions assimilées à payer :		<input type="text"/>	
Plus-value article 208C du CGI (SIC)		<input type="text"/>	
Montant total à payer :		<input type="text"/>	

Paiement, date et signature du redevable	
Date : <input type="text"/>	Téléphone : <input type="text"/>
Chèque <input type="checkbox"/>	Télépaiement <input type="checkbox"/>
Virement <input type="checkbox"/>	

Le télépaiement est obligatoire quelque soit le chiffre d'affaires de votre entreprise. Une pénalité de 0,2% sera appliquée (article 1738 du CGI)

Paiement du relevé d'acompte par « imputation »

Contribution visée	<input type="text"/>	Date de l'échéance	<input type="text"/>	Montant à imputer	<input type="text"/>
--------------------	----------------------	--------------------	----------------------	-------------------	----------------------

Cadre réservé à l'administration				
Somme	<input type="text"/>	Date	<input type="text"/>	N° d'opération : <input type="text"/>
		Date de réception : <input type="text"/>		

Les dispositions de l'article 39 et 40 de la loi n° 78-17 du 6 janvier 1978 relative à l'informatique, aux fichiers et aux bases, modifiée par la loi n° 2004-601 du 6 août 2004, garantissent les droits des personnes physiques à l'égard des traitements des données à caractère personnel.

Appendix 11

Dénomination
Adresse

Le formulaire 2572 est dédié à la liquidation de l'impôt sur les sociétés et des contributions assimilées : paiement du solde ou constatation d'un excédent d'impôt. Les demandes de remboursement de crédits d'impôt doivent figurer obligatoirement sur le formulaire 2573.

NOUVEAUTES

- Prise en compte de la contribution temporaire de solidarité pour le premier exercice ouvert à compter du 1^{er} janvier 2022.
- Prise en compte de la créance d'impôt en faveur des investisseurs institutionnels dans le logement locatif intermédiaire (ZLI) et de la réduction d'impôt prêt à taux zéro mobilité (TZM) à compter du 1^{er} janvier 2023.
- Rétablissement du crédit d'impôt en faveur de la rénovation énergétique des bâtiments à usage tertiaire au titre des dépenses engagées entre le 1^{er} janvier 2023 et le 31 décembre 2024.
- L'article 35 de la LOI n° 2023-1322 du 29 décembre 2023 de finances pour 2024 a instauré un nouveau crédit d'impôt au titre des investissements dans l'industrie verte (C3IV). Celui-ci pourra être porté en case 40 et déclaré dans les formulaires 2069-PCI ou 2068-CG, le cas échéant.

SIREN : Exercice social du au :

I - IS Brut

	Base	Taux	Montant
I-A1 Impôt sur les sociétés dû au titre de l'exercice			
I-A1 Impôt sur les sociétés (au taux normal à 25 %)		25%	
I-A2 Impôt sur les sociétés (au taux réduit)		15%	
I-A3 Impôt sur les plus-values nettes			
I-A4 Autre impôt à taux particulier			
I-A5 Total IS Brut			IS

II - Créances

II-A - Créances non reportables et non restituables

IMPORTANT : Les montants des créances du II-A doivent être portés pour le montant total.

II-A01	Crédits d'impôts sur valeurs mobilières imputable sur IIS		18
II-A02	Crédits d'impôt étrangers, autres que sur valeurs mobilières imputables sur IIS		17
II-A03	VEL - Réduction d'impôt pour mise à disposition d'une flotte de vélos		18
II-A04	PRE - Réduction d'impôt pour souscription au capital des sociétés de presse		07
II-A05	Nouvelles créances non répertoriées ci-dessus		44
II-A06	Sous total (total des lignes II-A01 à II-A05)		
II-A07	IS dû après imputation des créances non reportables et non restituables dans la limite de l'impôt dû (II-A05 - II-A06)		

II-B - Créances reportables (au titre de l'exercice pour le montant total et solde des créances reportables des exercices antérieurs)

IMPORTANT : Les montants des créances de II-B doivent être portés pour le montant total. Celui des années antérieures se doit comporter que le solde restant à imputer.

Créances reportables et non restituables

II-B01	MEC - Réduction d'impôt au titre du mécénat au titre de N (différent UE ou EEE)	40	38
II-B02	MEC - solde de créance des exercices antérieurs (Exercices N-5 à N-1)		
II-B03	COM - Réduction d'impôt collectivité outre-mer et en Nouvelle-Calédonie au titre de N		92
II-B04	COM - solde de créance des exercices antérieurs (Exercices N-5 à N-1)		
II-B05	TZM - Réduction d'impôt prêt à taux zéro mobilité au titre de N		07
II-B06	TZM - solde de créance des exercices antérieurs (Exercices N-5 à N-1)		

Créances reportables et restituables


II-B07	CIC - Crédit d'impôt compétitivité emploi - Année N (montant du préfinancement)	05	04
II-B08	CIC - Uniquement exercices > 12 mois - Année N-1 (montant du préfinancement)		
II-B09	CIC - solde de créance des exercices antérieurs (Exercices N-3 à N-1)		
II-B10	COR - Crédit d'impôt pour investissement en CORSE au titre de N		33
II-B11	COR - solde de créance des exercices antérieurs (Exercices N-3 à N-1)		
II-B12	RAD - Report en arrière de déficits au titre de N		34
II-B13	RAD - solde de créance des exercices antérieurs (Exercices N-5 à N-1)		
II-B14	CIR - Crédit d'impôt recherche au titre de N		31
II-B15	CIR - solde de créance des exercices antérieurs (Exercices N-3 à N-1)		
II-B16	CRIC - Crédit d'impôt recherche collaborative au titre de N		05
II-B17	CRIC - solde de créance des exercices antérieurs (Exercices N-3 à N-1)		
II-B18	ZLI - Créance d'impôt en faveur des investisseurs institutionnels dans le logement locatif intermédiaire au titre de N		06
II-B19	ZLI - solde de créance des exercices antérieurs (Exercices N-3 à N-1)		
II-B20	Nouvelles créances non répertoriées de N		00
II-B21	Type de créance portée dans la ligne II-B20		
II-B22	Sous total (total II-B01 à II-B20 sauf la ligne II-B12 et moins les données préfinancement dans la limite de la créance définitive)		
II-B23	IS dû après imputation des créances reportables dans la limite de l'impôt dû (II-A07 - II-B22)		

II-C - Créances non reportables et restituables au titre de l'exercice

IMPORTANT : Les montants des créances du II-C doivent être portés pour le montant total.

II-C01	FOR - Crédit d'impôt formation des dirigeants d'entreprise		22
II-C02	RAC - Crédit pour le rachat d'une entreprise par ses salariés		23
II-C03	FAM - Crédit d'impôt famille		24
II-C04	CIN - Crédit d'impôt pour dépenses de production d'œuvres cinématographiques		25
II-C05	BIO - Crédit d'impôt en faveur de l'agriculture biologique		45
II-C06	PHO - Crédit d'impôt pour dépenses de production d'œuvres phonographiques		46
II-C07	AUD - Crédit d'impôt pour dépenses de production d'œuvres audiovisuelles		63


Appendix 12



2042
N°1338 * 23

DÉCLARATION DES REVENUS 2023

23



RÉPUBLIQUE FRANÇAISE
*Liberté
Égalité
Fraternité*

**DIRECTION GÉNÉRALE
DES FINANCES PUBLIQUES**

Vous déposez une déclaration pour la première fois: cochez

Joindre une copie de justificatif de votre identité
(carte d'identité, passeport, livret de famille, carte de séjour...)

Vous avez déjà déposé une déclaration. Indiquez:

N° RP

N° fiscal

N° fiscal du conjoint

NUMÉROS PERMETTANT DE LA DÉCLARATION EN LIGNE DE FENÊTRE MOBILE AVEC D'IMPÔT

ÉTAT CIVIL

DÉCLARANT 1 Monsieur Madame

Nom de naissance

Prénoms

Date de naissance:

Lieu de naissance:

situation: commune sans rattachement à l'étranger

Nom auquel vos courriers seront adressés (hors d'usage 2 ans le prénom)

Votre téléphone

Votre mail

DÉCLARANT 2 Monsieur Madame

Nom de naissance

Prénoms

Date de naissance:

Lieu de naissance:

situation: commune sans rattachement à l'étranger

Nom auquel vos courriers seront adressés (hors d'usage 2 ans le prénom)

Votre téléphone

Votre mail

ADRESSE AU 1^{er} JANVIER 2024

Adresse

CP DE FRANCE COMMUNE

Appartement

Statut Propriétaire Locataire Titulaire Titulaire sans rattachement Hors du territoire Non résident

CHANGEMENTS D'ADRESSE

Vous avez changé d'adresse en 2023 Date du déménagement

Adresse

CP DE FRANCE COMMUNE

Appartement

Vous avez changé d'adresse en 2024 Date du déménagement

Adresse actuelle

CP DE FRANCE COMMUNE

Appartement

SIGNATURE DU OU DES DÉCLARANTS

A

le

S'ils vous sousscrivez une déclaration d'impôt sur la fortune immobilière, cochez (PF)

S'ils vous déposent la déclaration au titre d'un mandat, apposez votre cachet et cochez (DTA)


EMPLACEMENT DU

N°



N° DE TRAIL

N° DE PAYS

N° DE PAYS



Appendix 13

<p>2042 C  N°11222 * 26</p> <p style="font-size: 2em; font-weight: bold;">23</p> <p>  RÉPUBLIQUE FRANÇAISE <small>Liberté Égalité Fraternité</small></p> <p> DIRECTION GÉNÉRALE DES FINANCES PUBLIQUES</p>	<p style="font-size: 1.5em; font-weight: bold;">DÉCLARATION COMPLÉMENTAIRE REVENUS 2023</p> <p style="font-size: 1.5em; font-weight: bold;">COMPLÉMENTAIRE</p>	<p>Nom</p> <p>Prénom</p> <p>Adresse</p>	
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1 | SALAIRES, GAINS D'ACTIONNARIAT SALARIÉ

Rabais excédentaire sur options sur titres	1TP	DÉCLARANT 1		1UP	DÉCLARANT 2			
Gains de levée d'options attribuées à compter du 28.9.2012; gains d'acquisition d'actions gratuites attribuées à compter du 28.9.2012 sur décision prise au plus tard le 2.8.2015; gains d'acquisition d'actions gratuites attribuées sur décision prise à compter du 31.12.2016 pour leur fraction excédant 300 000 €	1TT			1UT				
Gains d'acquisition d'actions gratuites attribuées sur décision prise du 8.8.2015 au 30.12.2016; gains d'acquisition d'actions gratuites attribuées sur décision prise à compter du 31.12.2016 pour leur fraction n'excédant pas 300 000 €								
- gain imposable Après abattement	1TZ							
- abattement pour durée de détention	1UX							
- abattement de 50 %	1WZ							
- abattement fixe départ à la retraite d'un dirigeant de PME	1VZ							
Gains et distributions provenant de parts ou actions de <i>carried-interest</i>	1NX			1OX				
Gains et distributions provenant de parts de <i>carried-interest</i> soumis à la contribution salariale de 30 %	1NY			1OY				
Agents généraux d'assurance option pour le régime fiscal des salariés:								
- salaires imposables	1GG			1HG				
- salaires exonérés	1AQ			1BQ				
Indemnités pour préjudice moral Fraction supérieure à 1 million d'euros	1PM			1QM				
Salariés impatriés: salaires et primes exonérés	1DY			1EY				
Sommes exonérées provenant du CET ou de jours de congé non pris, affectées à l'épargne retraite d'entreprise	1SM			1ON				
		DÉCLARANT 1	DÉCLARANT 2	1 ^{ER} PERS. À CHARGE	2 ^E PERS. À CHARGE			
En 2024 vous ne percevez plus de salaires déclarés lignes 1GB, 1GE, 1GG, 1AG	1GB	cochez <input type="checkbox"/>	1GL	cochez <input type="checkbox"/>	1GP	cochez <input type="checkbox"/>	1GQ	cochez <input type="checkbox"/>
En 2024 vous ne percevez plus de pensions déclarées lignes 1AQ, 1AM	1HK	cochez <input type="checkbox"/>	1HL	cochez <input type="checkbox"/>	1HP	cochez <input type="checkbox"/>	1HQ	cochez <input type="checkbox"/>

SALAIRES ET PENSIONS EXONÉRÉS RETENUS POUR LE CALCUL DU TAUX EFFECTIF

Salaires et pensions de source étrangère (exonérés si on la convention applicable), après déduction de l'impôt étranger
Salaires des détachés à l'étranger (y compris marins-pêcheurs) exonérés en application de l'article 81A du code général des impôts.
Indiquez par ces revenus ligne 8F.

Salaires	1AC	DÉCLARANT 1		1BC	DÉCLARANT 2		1CC	1 ^{ER} PERS. À CHARGE		1DC	2 ^E PERS. À CHARGE
Marins-pêcheurs exerçant hors des eaux territoriales françaises	1GE	cochez <input type="checkbox"/>		1HE	cochez <input type="checkbox"/>		1IE	cochez <input type="checkbox"/>		1JE	cochez <input type="checkbox"/>
Frais réels joignez la liste détaillée sur papier libre	1AE			1BE			1CE			1DE	
Pensions de source étrangère	1AH			1BH			1CH			1DH	
Pays de provenance des revenus de source étrangère	Déclarant 1 RSE										
	Déclarant 2 RSE										
	Personne à charge RSH										

SIGNATURE DU OU DES DÉCLARANTS

À		Le	
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Appendix 14

2042 RCI
cerfa
N° 15637*08

**DÉCLARATION
REVENUS 2023**

**RÉDUCTIONS D'IMPÔT
CRÉDITS D'IMPÔT**

23

REPUBLIQUE FRANÇAISE
*Liberté
Égalité
Fraternité*

DIRECTION GÉNÉRALE
DES FINANCES PUBLIQUES

Nom

Prénom

Adresse

Services à la personne, emploi à domicile
SI vous avez indiqué en case 7DB des dépenses d'emploi à domicile ou de services à la personne, vous devez indiquer ci-dessous le montant correspondant à chaque type de dépenses :

Garde d'enfants de moins de 3 ans et de moins de 18 ans handicapés à domicile.....	BDA	
Accompagnement des enfants de moins de 3 ans et de moins de 18 ans handicapés*.....	BDB	
Assistance et aide aux personnes âgées ou handicapées.....	BDC	
Conduite du véhicule personnel des personnes âgées, des personnes handicapées ou atteintes de pathologies chroniques*.....	BDD	
Accompagnement des personnes âgées, des personnes handicapées ou atteintes de pathologies chroniques*.....	BDE	
Entretien de la maison et travaux ménagers.....	BDF	
Petits travaux de jardinage (dépenses limitées à 5000€ par an et par foyer).....	BDG	
Travaux de petit bricolage (dépenses limitées à 500€ par an et par foyer).....	BDH	
Garde d'enfants de 3 ans et plus à domicile.....	BDI	
Accompagnement des enfants de 3 ans et plus*.....	BDJ	
Soutien scolaire à domicile ou cours à domicile.....	BDK	
Soins d'esthétique à domicile pour les personnes dépendantes.....	BDL	
Préparation de repas à domicile.....	BDM	
Livraison de repas à domicile*.....	BDN	
Collecte et livraison à domicile de linge repassé*.....	BDO	
Livraison de courses à domicile*.....	BDP	
Assistance Informatique et Internet à domicile (dépenses limitées à 3000€ par an et par foyer).....	BDQ	
Soins et promenades d'animaux de compagnie pour les personnes dépendantes.....	BDR	
Maintenance, entretien et vigilance temporaires à domicile.....	BDS	
Assistance administrative à domicile.....	BDT	
Téléassistance et visio assistance.....	BDU	
Interprète en langue des signes.....	BDV	
Conduite du véhicule des personnes en cas d'invalidité temporaire*.....	BDW	
Accompagnement des personnes présentant une invalidité temporaire*.....	BDX	
Assistance aux personnes ayant besoin d'une aide temporaire à leur domicile.....	BDY	
Coordination et délivrance des services à la personne.....	BZZ	
Accueil familial.....	BEA	

* Cette activité doit être comprise dans une offre globale de services à la personne

	DÉCLARANT 1	DÉCLARANT 2	PERS. À CHARGE
Cotisations syndicales des salariés et pensionnés sauf option frais réels.....	7AC	7AE	7AG
Nombre d'enfants à charge poursuivant leurs études	COLLÈGE	LYCÉE	ENS. SUPÉRIEUR
Enfants à charge.....	7EA	7EC	7EF
Enfants à charge en résidence alternée.....	7EB	7ED	7EG
Frais de garde des enfants de moins de 6 ans nés à compter du 1.1.2017	1^{er} ENFANT	2^e ENFANT	3^e ENFANT
Enfants à charge.....	7GA	7GB	7GC
Enfants à charge en résidence alternée.....	7GE	7GF	7GG

Nom et adresse des bénéficiaires

SIGNATURE DU OU DES DÉCLARANTS

À _____ Le _____

Appendix 15

CED:PR15.F29



وزارة المالية / دائرة ضريبة الدخل والمبيعات
قرار ضريبة الدخل السنوي / خاص بالأثران (المخصص الطبيعي)
للتعريفات الضريبية 2023 وما يليها

نوع الأثران	الفقرة الضريبية
عادي	معامل

اسم المكلف		
الرقم الضريبي		
الرقم الوطني / جواز السفر لغير الأردني		
تاريخ بداية السنة المالية	تاريخ نهاية السنة المالية	
طبيعة النشاط		
الاسم التجاري		
العنوان		
العينة		
صندوق البريد	نوع	
الرمز البريدي	الخطي	
البريد الإلكتروني		
العينة		

الدخل الصافي من النشاط الصناعي من داخل المملكة (16 + 1701 - 1801)	19	الدخل الصافي من النشاط الصناعي من داخل المملكة (16 + 1701 - 1801)	
المبيعات (111 + 112)	11	المبيعات (111 + 112)	
صافي المبيعات المحلية	111	صافي المبيعات المحلية	
صافي مبيعات التصدير	112	صافي مبيعات التصدير	
تكلفة الإنتاج (121 + 122 + 123)	12	تكلفة الإنتاج (121 + 122 + 123)	
تكلفة المواد الأولية المستخدمة في الإنتاج (1211 + 1212 + 1213 + 1214)	121	تكلفة المواد الأولية المستخدمة في الإنتاج (1211 + 1212 + 1213 + 1214)	
مواد أولية أول المدد	1211	مواد أولية أول المدد	
مشتريات مواد أولية محلية	1212	مشتريات مواد أولية محلية	
مشتريات مواد أولية مستوردة	1213	مشتريات مواد أولية مستوردة	
مواد أولية آخر المدد	1214	مواد أولية آخر المدد	
المصاريف الصناعية المباشرة (12213 + 12223 + 12231)	122	المصاريف الصناعية المباشرة (12213 + 12223 + 12231)	
الرواتب والأجور والمزايا الأخرى	12213	الرواتب والأجور والمزايا الأخرى	
الإيجارات والخلوات المنطوقة	12223	الإيجارات والخلوات المنطوقة	
الإستهلاكات والاطفايات	12231	الإستهلاكات والاطفايات	
المصاريف الصناعية غير المباشرة الأخرى	123	المصاريف الصناعية غير المباشرة الأخرى	
تكلفة البضاعة المنتجة (12 + 131 - 132)	13	تكلفة البضاعة المنتجة (12 + 131 - 132)	
بضاعة تحت التصنيع أول المدد	131	بضاعة تحت التصنيع أول المدد	
بضاعة تحت التصنيع آخر المدد	132	بضاعة تحت التصنيع آخر المدد	
رصيد البضاعة جاهزة (141 - 142)	14	رصيد البضاعة جاهزة (141 - 142)	
بضاعة جاهزة أول المدد	141	بضاعة جاهزة أول المدد	
بضاعة جاهزة آخر المدد	142	بضاعة جاهزة آخر المدد	
تكلفة المبيعات (13 + 14)	15	تكلفة المبيعات (13 + 14)	
الدخل الإجمالي من الصناعة (11 - 15)	16	الدخل الإجمالي من الصناعة (11 - 15)	
الإيرادات الأخرى	1701	الإيرادات الأخرى	
المصاريف الإدارية والعومية (من جدول رقم 95000)	1801	المصاريف الإدارية والعومية (من جدول رقم 95000)	
الدخل الصافي من النشاط التجاري من داخل المملكة (26 + 1702 - 1802)	29	الدخل الصافي من النشاط التجاري من داخل المملكة (26 + 1702 - 1802)	
المبيعات (211 + 212)	21	المبيعات (211 + 212)	
صافي المبيعات المحلية	211	صافي المبيعات المحلية	
صافي مبيعات التصدير	212	صافي مبيعات التصدير	
تكلفة المبيعات (251 + 252 - 253)	25	تكلفة المبيعات (251 + 252 - 253)	
بضاعة أول المدد	251	بضاعة أول المدد	
صافي المشتريات (2521 + 2522)	252	صافي المشتريات (2521 + 2522)	
صافي المشتريات المحلية	2521	صافي المشتريات المحلية	
صافي المشتريات المستوردة	2522	صافي المشتريات المستوردة	
بضاعة آخر المدد	253	بضاعة آخر المدد	
الدخل الإجمالي من التجارة (21 - 25)	26	الدخل الإجمالي من التجارة (21 - 25)	
الإيرادات الأخرى بما فيها صافي الدخل من التجارة الإلكترونية	1702	الإيرادات الأخرى بما فيها صافي الدخل من التجارة الإلكترونية	
المصاريف الإدارية والعومية (من جدول رقم 95000)	1802	المصاريف الإدارية والعومية (من جدول رقم 95000)	

Appendix 16

CED:PR15.F25

نوع الأقرار	الفترة الضريبية
□ محلي	
□ عادي	



وزارة المالية / دائرة ضريبة الدخل والمبيعات
قرار ضريبة الدخل العمومي / خاص بالحركات (المخصص للاجباري)
(صناعية/ تجارية/ عتقات/ مقاولات/ خدمات/ أخرى)
للفترة الضريبية 2023 وما يليها

المدينة / مركز خدمات		الرقم الوطني / رقم المسجل	تاريخ نهاية السنة المالية	اسم العميل	الرقم التدريبي	تاريخ بداية السنة المالية	نوع النشاط	اسم العميل
المدينة / مركز خدمات								
نشاط القنوي								
□ غير ارش	□ ارش							
□ غير مقيم	□ مقيم							
□ لا يوجد	□ يوجد							
□ لا يوجد	□ يوجد							
تاريخ نقل الضمانات								
اسم العميل القانوني								
رأس مال الشركة								
الدخل الصافي من تأجير العتقات الواقعة في المملكة (1804 - 1704 + 411)		(43)			(19)			
الدخل الإجمالي من تأجير العتقات الواقعة في المملكة (في حال وجود دخل من الخلو أو المفاتحة فيدرج ضمن مصدر الدخل رقم 6)		411						
الإيرادات الأخرى		1704						
المصاريف الإدارية والعمومية (منقولا من الجدول رقم 95000)		1804						
الدخل الصافي من نشاط المقاولات / الإسكانات من داخل المملكة (1805 - 1705 + 51)		(59)						
الدخل الإجمالي من داخل المملكة (512 - 511)		51						
إيرادات المصاريف / الإسكانات		511						
تكلفة المصاريف / الإسكانات		512						
الإيرادات الأخرى		1705						
المصاريف الإدارية والعمومية (منقولا من الجدول رقم 95000)		1805						
الدخل الصافي من نشاط الخدمات من داخل المملكة (1807 - 1707 + 73)		(79)						
صافي الإيرادات (7312 + 7311)		733						
صافي إيرادات الخدمات المحلية		7311						
صافي إيرادات الخدمات المقصورة		7312						
تكلفة الإيرادات المباشرة		732						
الدخل الإجمالي من الخدمات من داخل المملكة (732 - 733)		73						
الإيرادات الأخرى (وتعمل فوائد وأرباح محطة الأوربي المالية لخدمات الاتصالات الاساسية وحركات تعدين المواد الاساسية)		1707						
المصاريف الإدارية والعمومية (منقولا من الجدول رقم 95000)		1807						
الدخل الصافي من مصادر الدخل الأخرى من داخل المملكة (87 + 85 + 84 + 82)		(89)						
الدخل الصافي من العتقات وفوائد ودائع		82						
الدخل الصافي من الخلو والمفاتحة والتهرة		84						
أرباح بيع الأسهم أو حصص الشركات باستثناء المدفوع عنها ضريبة قطعية		85						
الدخل الصافي من أي إيرادات أخرى		87						
الدخل الصافي المعدل من النشاط الزراعي داخل المملكة (304 - 305)		(304 - 305)			(309)			
الدخل الإجمالي من النشاط الزراعي (302 - 308)		303						
الإيرادات الأخرى (من النشاط الزراعي)		1730						
المصاريف الإدارية والعمومية		1830						
الدخل الصافي من النشاط الزراعي		305						
إعفاء أول (50000) دينار من الدخل الصافي المخصص للاجباري المتعلق داخل المملكة من النشاط الزراعي		304						
الدخل الصافي من كافة المصادر من داخل المملكة (309 + 89 + 79 + 59 + 43 + 29 + 19)		99150						
نطرح أية تعديلات (مجموع البنود من (993201 - 993211) (أرفق كيف تعديلي بهذه التعديلات)		9932						
		993201						
		993202						
		993203						
		993204						
		993205						

Appendix 17

CED-PR15.F12

Ministry of Finance
Income & Sales Tax Department



وزارة المالية
دائرة ضريبة الدخل والمبيعات

إقرار بالضريبة العامة على المبيعات									
نوع الإقرار <input type="checkbox"/> عادي <input type="checkbox"/> معدل									
اسم المسجل		الرقم الضريبي		رقم الهاتف		رقم الفاكس		رقم الخلو	
العنوان البريدي		ص.ب		المحافظة		البلد		الفترة الضريبية من	
الرمز البريدي		من		من		من		إلى	
رقم IBAN الخاص بالمكلف									
البريد الإلكتروني									
الرجاء قراءة دليل تعبئة الإقرار قبل تعبئة البيانات أدناه مع ضرورة الكتابة بخط واضح ومقروء									
الرقم	البيان		القيمة		الضريبة العامة				
	فلس	دينار	فلس	دينار	دينار	دينار			
1	الرصيد المدور من الفترة السابقة								
2	المشتريات المحلية الخاضعة للضريبة بنسبة		16%						
			10%						
			4%						
			أخرى						
			صفر						
مشتريات الأصول والمصاريف الخاضعة للضريبة									
3	المستوردات الخاضعة للضريبة بنسبة		16%						
			10%						
			4%						
			أخرى						
			صفر						
الخدمات المستوردة الخاضعة للضريبة									
4	المستوردات مؤجلة توريد الضريبة								
5	المشتريات والمستوردات المعفاة								
6	المبيعات المحلية الخاضعة للضريبة بنسبة		16%						
			10%						
			4%						
			أخرى						
			صفر						
7	المبيعات المحلية للجهات الخاضعة لنسبة الصفر								
	المبيعات المحلية من السلع والخدمات الخاضعة لنسبة الصفر								
8	المبيعات المصدرة								
9	المبيعات غير الخاضعة للضريبة								
10	المبيعات المحلية المعفاة								
11	ضريبة غير قابلة للتخصم (تخصم مبيعات معفاة)								
12	حركة تعديل لصالح المسجل								
13	حركة تعديل لصالح الدائرة								
كيفية احتساب الضريبة المستحقة والرد والرصيد المدور للفترة القادمة									
14	دينار	فلس	ضريبة الخانات (13 + 11 + 6) - (12 + 3 + 2 + 1) موجبا مبلغ مطلوب دفعه						
15			ضريبة الخانات (13 + 11 + 6) - (12 + 3 + 2 + 1) سالبا عن الخانات من (16 - 18)						
16			هل ترغب باسترداد الضريبة العامة عن السلع والخدمات المصدرة ان وجدت؟ <input type="checkbox"/> نعم : عن المبلغ المطلوب استرداده حسب معدلات التصنيع. <input type="checkbox"/> لا : ضع صفر .						
17			هل ترغب باسترداد الضريبة العامة التي مضى على دفعها أكثر من شهرين؟ <input type="checkbox"/> نعم : يرجى مراعاة دليل تعبئة الإقرار . <input type="checkbox"/> لا : ضع صفر .						
18			لإحتساب الرصيد المدور أصلحك للفترة القادمة احتسب المعادلة التالية: - 15 (17 + 16)						
19			في حال وجود مواد محملة بضريبة خاصة واستخدمت في إنتاج سلح أخرى تخضع للنسبة العامة وتم تصديرها وترغب في استرداد الضريبة الخاصة يجب احتساب المبلغ المطلوب استرداده حسب معادلة التصنيع وتكثيفه في هذه الخانة						

Appendix 18

CED:PRI5.F22

Ministry of Finance
Income & Sales Tax Department



وزارة المالية
دائرة ضريبة الدخل والمبيعات

إقرار بالضريبة الخاصة على المبيعات										
نوع الإقرار <input type="checkbox"/> عادي <input type="checkbox"/> معدل										
		الرقم الضريبي						اسم المسجل		
		رقم الخطوي		رقم الفاكس		رقم الهاتف				
		الفترة الضريبية		المحافظة		ص.ب		العنوان		
		المهلة القانونية لتقديم الإقرار		البلد		الرمز البريدي		البريدي		
						رقم IBAN الخاص بالمكلف				
الرجاء قراءة دليل تعبئة الإقرار قبل تعبئة البيانات أثناء مع ضرورة الكتابة بخط واضح ومفروق						البريد الإلكتروني				
الضريبة الخاصة		القيمة		البيان		الرقم				
		دينار	طنس							دينار	طنس
									1	الرصيد المدور من الفترة السابقة
									2	المشتريات المحلية الخاضعة للضريبة الخاصة
									3	المستوردات الخاضعة للضريبة الخاصة
									4	المشتريات والمستوردات المعفاة
									5	المبيعات المحلية الخاضعة للضريبة الخاصة
									6	المبيعات المحلية للجهات الخاضعة لنسبة الصفر
									6	المبيعات المحلية من السلع والخدمات الخاضعة لنسبة الصفر
									7	المبيعات المصدرة
									8	المبيعات المحلية المعفاة
									9	ضريبة غير قابلة للخصم (تخص مبيعات معفاة)
									10	حركة تعديل لصالح المسجل
									11	حركة تعديل لصالح الدائرة
									12	كيفية احتساب الضريبة المستحقة والرد والرصيد المدور للفترة القادمة
									12	ضريبة الخانات (5 + 9 + 11) - (1 + 2 + 3 + 10) موجبا مبلغ مطلوب دفعه
									13	ضريبة الخانات (5 + 9 + 11) - (1 + 2 + 3 + 10) سالبا عن الخانات من (14 - 15)
									14	هل ترغب باسترداد الضريبة الخاصة عن السلع المصدرة ان وجدت؟ <input type="checkbox"/> نعم : عنى المبلغ المطلوب استرداده حسب معدلات التصنيع . <input type="checkbox"/> لا : ضع صفر .
									15	لاحتساب الرصيد المدور لصالحك للفترة القادمة احضب المعادلة التالية: - (13 - 14)

Appendix 19

Form 1040 <small>Department of the Treasury—Internal Revenue Service</small>	U.S. Individual Income Tax Return	2023 <small>OMB No. 1545-0047</small>	<small>IRS Use Only—Do not write or staple in this space.</small>			
For the year Jan. 1-Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____			See separate instructions.			
Your first name and middle initial _____ Last name _____		Your social security number _____				
If joint return, spouse's first name and middle initial _____ Last name _____		Spouse's social security number _____				
Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse			
City, town, or post office. If you have a foreign address, also complete spaces below. _____		State _____		ZIP code _____		
Foreign country name _____		Foreign province/state/country _____		Foreign postal code _____		
Filing Status						
Check only one box.						
<input type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____						
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No						
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien						
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind						
Dependents (see instructions):						
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
Income						
Attach Form(s) W-2 here. Also attach Forms W-2D and 1099-D if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)					1a
	b Household employee wages not reported on Form(s) W-2					1b
	c Tip income not reported on line 1a (see instructions)					1c
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)					1d
	e Taxable dependent care benefits from Form 2441, line 2b					1e
	f Employer-provided adoption benefits from Form 8839, line 29					1f
	g Wages from Form 9919, line 6					1g
	h Other earned income (see instructions)					1h
	i Nontaxable combat pay election (see instructions)	ii				
	z Add lines 1a through 1h					1z
Attach Sch. D if required.	2a Tax-exempt interest	2a	b Taxable interest		2b	
	3a Qualified dividends	3a	b Ordinary dividends		3b	
	4a IRA distributions	4a	b Taxable amount		4b	
	5a Pensions and annuities	5a	b Taxable amount		5b	
	6a Social security benefits	6a	b Taxable amount		6b	
	c If you elect to use the lump-sum election method, check here (see instructions)					<input type="checkbox"/>
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here					<input type="checkbox"/>
	8 Additional income from Schedule 1, line 10					8
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income					9
	10 Adjustments to income from Schedule 1, line 2b					10
	11 Subtract line 10 from line 9. This is your adjusted gross income					11
	12 Standard deduction or itemized deductions (from Schedule A)					12
	13 Qualified business income deduction from Form 8805 or Form 8805-A					13
	14 Add lines 12 and 13					14
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income					15
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 104003 Form 1040 (2023)						

Appendix 20

Form 7004
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0293

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form7004 for instructions and the latest information.**

Print or Type	Name	Identifying number
	Number, street, and room or suite no. (if P.O. box, see instructions.)	
	City, town, state, and ZIP code (if a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . .
- 5a** The application is for calendar year 20__ , or tax year beginning ____, 20__ , and ending ____, 20__ .
- b Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions—attach explanation.)

6 Tentative total tax	6		
7 Total payments and credits. See instructions	7		
8 Balance due. Subtract line 7 from line 6. See instructions	8		

Appendix 21

Form 706 (Rev. August 2019) Department of the Treasury Internal Revenue Service	United States Estate (and Generation-Skipping Transfer) Tax Return ▶ Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2018. ▶ Go to www.irs.gov/Form706 for instructions and the latest information.	OMB No. 1545-0015			
Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name	2 Decedent's social security no.		
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code	3b Year domicile established	4 Date of birth	5 Date of death	
	6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.			
	6c Executor's social security number (see instructions)				
	6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.				7b Case number
	7a Name and location of court where will was probated or estate administered				
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.				9 If you extended the time to file this Form 706, check here <input type="checkbox"/>
	10 If Schedule R-1 is attached, check here <input type="checkbox"/> 11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), check here <input type="checkbox"/>				
	1 Total gross estate less exclusion (from Part 5—Recapitulation, Item 13)				1
	2 Tentative total allowable deductions (from Part 5—Recapitulation, Item 24)				2
3a Tentative taxable estate (subtract line 2 from line 1)				3a	
b State death tax deduction				3b	
c Taxable estate (subtract line 3b from line 3a)				3c	
4 Adjusted taxable gifts (see instructions)				4	
5 Add lines 3c and 4				5	
6 Tentative tax on the amount on line 5 from Table A in the instructions				6	
7 Total gift tax paid or payable (see instructions)				7	
8 Gross estate tax (subtract line 7 from line 6)				8	
9a Basic exclusion amount				9a	
b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)				9b	
c Restored exclusion amount (see instructions)				9c	
d Applicable exclusion amount (add lines 9a, 9b, and 9c)				9d	
e Applicable credit amount (tentative tax on the amount in line 9d from Table A in the instructions)				9e	
10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)				10	
11 Allowable applicable credit amount (subtract line 10 from line 9e)				11	
12 Subtract line 11 from line 8 (but do not enter less than zero)				12	
13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)				13	
14 Credit for tax on prior transfers (from Schedule Q)				14	
15 Total credits (add lines 13 and 14)				15	
16 Net estate tax (subtract line 15 from line 12)				16	
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)				17	
18 Total transfer taxes (add lines 16 and 17)				18	
19 Prior payments (explain in an attached statement)				19	
20 Balance due (or overpayment) (subtract line 19 from line 18)				20	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of executor		Date		
	Signature of executor		Date		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	
	For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 20548R Form 706 (Rev. 8-2019)				

Appendix 22

Form 720
(Rev. June 2024)
Department of the Treasury
Internal Revenue Service

Quarterly Federal Excise Tax Return

See the instructions for Form 720.
Go to www.irs.gov/Form720 for instructions and the latest information.

OMB No. 1545-0023

Check here if:
 Final return
 Address change

Name	Quarter ending
Number, street, and room or suite no. (if you have a P.O. box, see the instructions.)	Employer identification number
City or town, state or province, country, and ZIP or foreign postal code	

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Part I				
IRS No.	Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax	IRS No.	
53	Domestic petroleum superfund tax*			53
18	Domestic petroleum oil spill tax			18
16	Imported petroleum products superfund tax			16
21	Imported petroleum products oil spill tax			21
54	Chemicals (other than ODCs)			54
17	Imported chemical substances			17
98	ODCs			98
19	ODC tax on imported products			19
Communications and Air Transportation Taxes (see instructions)		Tax		
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air*			26
28	Transportation of property by air*			28
27	Use of international air travel facilities*			27
Fuel Taxes		Tax		
		Number of gallons	Rate	
60	(a) Diesel, tax on removal at terminal rack		\$.244	} 60
	(b) Diesel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack)		.244	
104	Diesel-water fuel emulsion		.198	104
105	Dyed diesel, LUST tax		.001	105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	} 35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack		.184	} 62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
13	Any liquid fuel used in a fractional ownership program aircraft (see instructions)		.141	13
14	Aviation gasoline*		.194	14
112	Liquefied petroleum gas (LPG) (see instructions)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (see instructions)		.183	120
121	Liquefied hydrogen		.184	121
122	Fischer-Tropsch process liquid fuel from coal (including peat)		.244	122
123	Liquid fuel derived from biomass		.244	123
124	Liquefied natural gas (LNG) (see instructions)		.243	124

* See instructions to ensure correct rate.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10175Y

Form **720** (Rev. 6-2024)

