

Assessment of the financial performance of the Algerian tax system in terms of ordinary taxation

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Abstract:

The purpose of this contribution is to measure the ability of the Algerian tax system to supply the state budget with the necessary resources, in an environment where oil tax revenues are constantly decreasing. This mainly involves evaluating the financial performance of the tax system in terms of ordinary taxation and, to a lesser extent, petroleum taxation, and thus demonstrating the preponderance of one over the other. Base our judgment on the nature of our tax system. By taking a specific periodization, the performance of the tax system will be assessed through, on the one hand, the evolution in absolute values of the various elements of levies and, on the other hand, according to its efficiency through fiscal pressure.

Keywords: Algerian tax system, ordinary taxation, tax, petroleum taxation.

JEL Codes: H1, H2