



جامعة الجلفة كلية الحقوق والعلوم السياسية

شهادة مشاركة

تمنح هذه الشهادة للأستاذ(ة): د/ نبيل قدوش، جامعة المسيلة
بمناسبة مشاركته(ا) في الملتقى الوطني (حضورى/ عن بعد) الموسوم بـ: **تقليبات السوق النفطية وانعكاساتها
على الميزانات العامة للدول - الجزائر أنموذجا**. المنعقد بقاعة المؤتمرات (حضوريا) و(عن بعد) عبر
تطبيق Google Meet يوم 28 نوفمبر 2024 .

بمداخلة موسومة بـ: **Regulatory Framework for Tax Control of Petroleum Revenues in Algeria**

عميد الكلية
عميد كلية الحقوق والعلوم
السياسية
الدكتور بن الصادق أحمد





جامعة الجلفة

كلية الحقوق والعلوم السياسية

تنظم الملتقى الوطني (حضورى / عن بعد) حول:

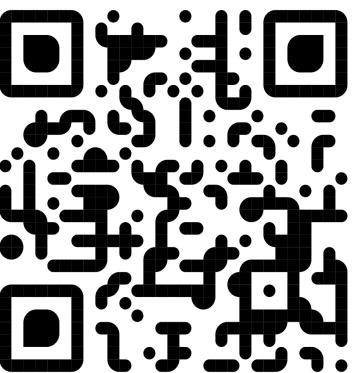
تقابات السوق النفطية وانعكاساتها على الميزانيات العامة للدول - الجزائر أنموذجا -

المؤسسة الشرفية للملتقى الوطني

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- ✓ المشرف العام الدكتور بن الصادق أحمد عميد الكلية.

هيئة الملتقى الوطني

- ✓ رئيسة الملتقى: الدكتورة بسعودة حليمية.
- ✓ نائب رئيس الملتقى: الأستاذ الدكتور عباس عبد القادر
- ✓ رئيس اللجنة العلمية: الدكتور بن العايب بلقاسم
- ✓ رئيس اللجنة التنظيمية: الدكتور لحرش فضيل شريف
- ✓ رئيس اللجنة التقنية: الدكتور بن سالم أحمد عبد الرحمن.



2024 / 28 / نونبر

رئيس الجلسة الافتتاحية

الدكتور بزيز محمد

برنامج الجلسة الافتتاحية

تلاؤة آيات قرآنية

النشيد الوطني

﴿كلمة السيد عميد الكلية الدكتور بن الصادق أحمد﴾

﴿كلمة رئيسة اطلقى الدكتور بسعود خليفة﴾

﴿اطرالمة الافتتاحية﴾

- للأستاذ الدكتور فرج سليم، - نائب العميد طا بعد التدرج والبحث العلمي
والعلاقات الخارجية -

- البروفيسور زوابعية عبد النور - رئيس قسم العلوم السياسية -
عنوان :

تأثير تقلبات اسعار النفط على السياسات اطالية للدول:
دراسة مقارنة بين الدول المصدرة والمستوردة
رابط الجلسة الافتتاحية

<https://meet.google.com/rhe-yrud-gnz>

الجلسة الأولى (حضورى) - 10:00 سا إلى 13:00 سا.

رئيس الجلسة: أ.د/ جمال عبد الكريـم

مقرر الجلسة: أ.د/ بيدى آمال

المتدخل	الجامعة	عنوان المداخلة
د/ بزيز محمد	جامعة الجلفة	دور الإتفاقيات الدولية في حماية السوق النفطية من التقلبات المؤثرة على أسعار النفط
أ.د/ هرشي طارق د/ مزاري نصر الدين	جامعة الجلفة	دور التكنولوجيا في تطوير الاقتصاد الجزائري وتعزيز الإيرادات غير النفطية: قراءة في الآفاق والتحديات
د/ ماجي عبد المجيد	جامعة الجلفة	تمويل عجز الميزانية العامة في الاقتصاد الإسلامي
أ.د/ بورزق أحمد د/ بن الأبيض بوبيكر	جامعة الجلفة	النظام القانوني للجباية البترولية في الجزائر
د/ بن الصادق أحمد د/ بشار رشيد	جامعة الجلفة	الطاقة المتعددة والحكومة البيئية أولوية استراتيجية في الجزائر
د/ بن سعدة حدة	جامعة الجلفة	انتهاج سياسة التنويع الاقتصادي كبدائل عن العائدات النفطية (الاستثمار في القطاع الفلاحي والصناعي والسيادي)
أ.د/ عباس عبد القادر د/ حملة العيد	جامعة الجلفة جامعة تمنغاست	البدائل الاقتصادية ودورها في استقرار وأمان الميزانية العامة في الجزائر
د/ بن سالم أحمد عبد الرحمن د/ منال بوعمارة	جامعة الجلفة جامعة الجزائر1	التنويع الاقتصادي خارج قطاع المحروقات : أي استراتيجية للجزائر؟
د/ حمزة عباس	جامعة الجلفة	مكانة الجباية العادلة في تمويل الميزانية العامة للدولة في الجزائر
د/ أحمد خالدي	جامعة الجلفة	Algeria's Energy Diplomacy: The effect of Trans-Saharan Gas Pipeline
د/ عصبي حليمة	جامعة الجلفة	أثر الأزمات الدولية على سوق النفط العالمية الازمة الليبية انماذجا
د/ سلماني سالم	جامعة الجلفة	الأساس القانوني للجباية البترولية في الجزائر
د/ بلعابيب بلقاسم أ.د/ دروم أحمد	جامعة الجلفة	ريادة الأعمال كبدائل للاقتصاديات النفطية - حالة الجزائر -
د/ طعيبة سمير	جامعة الجلفة	استدامة الإمدادات الطاقوية الجزائرية وتقلبات الأسواق الطاقوية العالمية
د/ لحرش شريف فضيل	جامعة الجلفة	من النفط إلى السياسات المالية: تأثير تقلبات السوق النفطية على الاقتصاد الجزائري في ظل التحديات المالية الراهنة

مناقشة عامة

الجلسة الثانية (عن بعد) - 10:00 سا إلى 13:45 سا.

رئيس الجلسة: أ.د/ بشار رشيد

مقرر الجلسة: أ.د/ بوزيدي إلياس (المركز الجامعي مغنية)

رابط الجلسة: <https://meet.google.com/rhe-yrud-gnz>

المتدخل	الجامعة	عنوان المداخلة
د/ بعلبل بنت نبي ياسمين د/ وال صبرين	جامعة تيارت جامعة المدية	النظام الجبائي البترولي الجزائري-آفاق واصلاحات
ط.د/ زكيري عبد المجيد ط.د/ عريان نجلاء	جامعة بسكرة	Tax Control on Petroleum Revenues in Algeria
د/ سعيد بن تيلة	جامعة تيزني وزو	الجباية البترولية في الجزائر: الإطار القانوني وتحديات التنفيذ.
د/ مالكي توفيق	جامعة تيسمسيلت	علاقة النمو الاقتصادي يتغير أسعار النفط
د/ عبد الحميد عفيف د/ رحال مراد	جامعة تبسة	مساهمة الجباية البترولية في تمويل الميزانية العامة والعوامل المؤثرة عليها (دراسة حالة الجزائر خلال الفترة 2000-2023)
د/ فوحال رياض	جامعة عين تموشنت	التنمية المحلية كآلية للاصلاح الاقتصادي وكدعاية للاستقرار المالي
د/ شایفة بدیعہ د/ خطوی مسعود	جامعة الأغواط	دور المؤسسات الناشئة في تحقيق الاستدامة المالية والتنمية الاقتصادية في الجزائر: التحديات وآفاق الدعم
د/ معقافي الصادق	جامعة المدية	تفعيل دور القطاع الفلاحي في تعزيز استقرار الميزانية العامة في الجزائر
د/ ليلى مجيد	جامعة بومرداس	النظام القانوني للجباية البترولية في الجزائر- دراسة تحليلية
د/ براهيمى اسماعيل	جامعة البليدة 02	التنمية المستدامة والاقتصاد الأخضر في الجزائر في ظل تقلبات أسعار النفط: التحديات والحلول القانونية لتشجيع الاستثمار في الطاقة المتعددة
د/ قوتال ابتسام د/ بن سالم المختار	جامعة الجزائر 3 المركز الجامعي آفلو	الحكومة والشفافية في إدارة الموارد النفطية: الدول المصدرة للنفط
د/ عفاف حراش	جامعة البويرة	الأمن الطاقوي الجزائري في ظل الأزمات الإقليمية (الأزمة الليبية أنموذجا)
د/ بن مسعود سعاد د/ شرفاوي العابد	جامعة الجلفة	مقارنة مفاهيمية حول أساليب تمويل عجز الميزانية في الاقتصاد الحديث.

مناقشة عامة

الجلسة الثالثة (عن بعد) - 10:00 سا إلى 13:45 سا.

رئيس الجلسة: د/ بن العايب بلقاسم

مقرر الجلسة: د/ تناح أحمد

رابط الجلسة: <https://meet.google.com/mrf-sszx-fru>

المتدخل	الجامعة	عنوان المداخلة
د/ تمزور فتحية	جامعة الأغواط	الاستثمار السياحي في الجزائر ودوره في ترقية الاقتصاد الوطني
د/ عمر زغودي	المركز الجامعي آفلو	الإطار المفاهيمي للجباية البترولية في الجزائر
د/ زيان الحاج	جامعة الجلفة	تحليل سلوك مؤشرات الموازنة العامة في ظل تقلبات أسعار النفط في الجزائر للفترة 2000-2024
د/ نبيل قدوش	جامعة المسيلة	Regulatory Framework for Tax Control of Petroleum Revenues in Algeria
د/ بن شعاعة عمر	جامعة التكوين المتواصل	مساهمة الجباية البترولية في توازن الموازنة العامة الجزائر
أ/د الهادي خضراوي أ/ مسعودة بلخضر د/ علي عثمانى	جامعة الأغواط جامعة الأغواط المركز الجامعي آفلو	الاستثمار في المجال السياحي كبدائل عن الجباية البترولية في الجزائر
د/ محمد ماحي	المركز الجامعي آفلو	البدائل الاقتصادية الجديدة في الجزائر دراسة تحليلية
ط.د/ إبراهيم سليماني ط.د/ عزيز غاني	جامعة الشلف جامعة تلمسان	مدى تأثير الجباية البترولية على الموازنة العامة في الجزائر
د/ عينة أحمد	جامعة الجلفة	علاقة الجزائر بالمنظمات المالية الدولية وانعكاسها على الموازنة العامة في ظل الجزائر

مناقشة عامة

الجلسة الإختتامية : قراءة التوصيات
من طرف رئيس لجنة التوصيات
البروفيسور عباس عبد القادر.

Regulatory Framework for Tax Control of Petroleum Revenues in Algeria

nabil keddouche

Abstract :

The Algerian legislator has organized a number of mechanisms to regulate the relationship between the administration and the taxpayer and on the basis of granting the tax administration powers and rights that enable it to carry out its role without hindrance.

Fiscal control of petroleum revenues in Algeria is considered one of the most important mechanisms that empowers the fiscal administration to ensure the accuracy of statements and the field application of tax laws and legislation, and thus correct errors, wastes and violations that are discovered by those charged with oversight through fiscal and administrative investigation as it is a vital tool in managing the state's financial resources. The effective means that guarantees the interest of the public treasury on the one hand, and on the other hand, deters taxpayers and makes them aware that the tax administration has a permanent presence, and this is what Reflected on Their statements and behaviors towards their tax commitment

Keywords: petroleum collection, fiscal control, public accounting.

Introduction:

The role of hydrocarbons in advancing economic and social development in Algeria is greatly highlighted, as the state has paid

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special attention to this sector since independence, starting with the reforms that were represented in a package of amendments to the laws governing this sector, starting with the nationalization of hydrocarbons during 1963 and reaching the stage of Algeria's accession to the Organization of Nations. Petroleum exporter OPEC, and amendments were made to the laws governing this sensitive sector, making it more open to the outside world and more attractive to foreign companies and investments.

Algeria, like the oil-exporting countries, relies on petroleum collections as a primary source of financing its expenditures, as it occupies a prominent position within public revenues, which are represented in the various royalties imposed from the exploitation of public wealth in the ground paid by petroleum companies.

Petroleum collection is considered one of the most important resources of the public treasury, as it overwhelms the total tax revenue by occupying the largest percentage compared to regular collection. Due to the sensitivity and importance of these fiscal revenues, the state has determined a set of measures that allow oversight to prevent fraud and tax evasion that some petroleum companies, especially foreign ones, resort to as a result of loopholes Tax.

In order to know the various fiscal control procedures on the revenues paid by petroleum institutions and companies to the public treasury, we raise the following problem:

How did the Algerian legislator organize fiscal control over petroleum revenues?

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To answer this problem, we divide our study into two axes as follows:

The first axis: the concept of petroleum collection

Many countries rely heavily on petroleum revenues to finance their national budgets, and Algeria is one of the oil-producing countries, which made petroleum collection one of the pivotal factors in achieving management of public treasury revenues. In the beginning, petroleum collection was subject to French laws such as the mining law, and after the nationalization of hydrocarbons in 1971, it became subject to Algerian laws, starting from Law No. 14-86 until the Hydrocarbons Law No. 05-07 of the year 2005, and thus there is an Algerian petroleum tax that is subject to the economic conditions prevailing in Algeria and the world, and contributes greatly to achieving economic stability and supporting the wheel of development.

-1- Definition of petroleum collection:

Petroleum collection contributes significantly to the state's revenues, and this is due to the control of the fuel sector, which is considered one of the most important sectors with high returns. It is a type of tax imposed by the state on economic activities related to its petroleum activities, which pays in exchange for a license to exploit the oil in the ground. Whether it is liquidation or collection, provided that it is in the field of petroleum collection, and this is confirmed by Article 83 of the Petroleum Collection Law No. 07-05 relating to fuel, which is The following ¹:

- The fee paid monthly on petroleum income.
- The monthly tax paid on the output of profits.
- 07-05 All rights and fees contained in Articles 53.67.31.52, of the Law

-2- Characteristics of petroleum collection:

For Algeria, the hydrocarbons sector is one of the most important sectors due to the diversity of its activity and the large size of its capital, which has made it unique from the rest of the sectors, which are represented in the following ²:

- The correlation between petroleum collection and the international rules followed by OPEC.
- Petroleum collection is a financial resource that the state relies on to bring in money to cover the expenses of other sectors.

Petroleum taxes are imposed in return for licenses to exploit the subsoil, which is owned by the state, while regular taxes are on a solidarity basis without any compensation.

-All fuels are subject to tax laws, without exception, at the various stages of their manufacture.

-The hydrocarbons sector is strategic and seeks to achieve greater revenues by exploiting underground resources.

-Petroleum collection revenues contribute to supporting investments, cooperation and partnership within an organized framework.

-The petroleum collection system is based on petroleum activities specified in Order 91-21 amending Law 14-86, in addition to

general system taxes related to the technical development of the hydrocarbon sector.

-3- types of petroleum collection

There are two types of petroleum collection: pre-existing in the research phase and post-exploitation, which are as follows:

A. Exploration stage taxes: Taxes are paid to the state that owns the land for the right to explore for oil, with a specific location and duration allocated for the operation.

It is based on two taxes:

Entry tax: is a tax paid for entry in exchange for granting a license.

Rental tax: It is paid by the taxpayer who has obtained a license to conduct the search and exploration process.

B. Exploitation stage taxes: At this stage, the tax is paid in the form of payments distributed on the basis of the quantities produced in the research area. They are of two types:

Entry into production tax: This process takes place through stages distributed in batches, and production is capped daily while research is underway. The higher the production, the higher the value of the tax.

Rental tax in the exploitation stage: The rent in this stage is paid in the same way as the research and exploration stage, except that the value of the tax is high and fixed throughout the exploitation stage.

Royalty tax : This tax is considered one of the most important rights due in the field of oil investments, as its value is directly

proportional to the amount of production, and it is often paid in cash and sometimes in kind through payments, in which the investor is obligated to pay the royalty to the landowner with whom he has contracted, and it also varies. Royalty tax rates from one country to another according to the quantity of production.³

Income tax : This system was used by producing countries whose income depends on petroleum revenues, where the tax rate was estimated at 50% and continued until the European countries imposed a rate of 55% after the Tehran and Tripoli agreement.⁴

Second: Petroleum collection systems

The rights of investors are protected and the duties of investors are guaranteed by means of regulatory systems between the investor and the owner of the land ownership, which are as follows :

1- Franchise system⁵:

Iran and Britain adopted this system for the first time in 1991, and it was the first contract concluded in this regard despite the geopolitical circumstances that prevailed at that period. It is an act in which the state grants the right to research and exploration to companies in exchange for financial surpluses.

This system is characterized by the following:

-Tendering is the only way to obtain investment-oriented licenses.

- Determine the duration of the exploration period from 3 years to 5 years.

-Define the search area precisely.

-The royalty tax is progressive if oil production increases.

-2- Contract System: This system gives the state that has the right to negotiate a profit-sharing system for countries that are able to bear the risks of research, unlike developing countries that are forced by risks not to enter into this type of contract due to their lack of foreign currency required by the process of research and exploration and their inability to obtain Advanced technological techniques in the field of petroleum, and the most important features of these contracts are the following ⁶:

-The company abandons the excavation site and does not recover its expenses if nothing is discovered after an estimated period of time from 6 to 12 years.

-The duration of the search increases to 25 years or more according to agreement if oil is found.

-The foreign company is compensated for all losses and expenses it incurred, by benefiting from 30% to 40% of total production.

-3- contracting contracts

These contracts differ from others in terms of the duration of research and exploration, the duration of the contract, and who In terms of the compensation that foreign companies receive, as well

as in terms of management, this type of contract is characterized by the following:

- The contracting company has the right to purchase a certain percentage of oil at special prices in accordance with its partnership with the state that owns the land.
- The contracting company bears all research and exploration expenses as interest-free loans paid by the national company in the event that there is oil. However, in the event that there is no oil, the foreign company bears the expenses without compensation.
- The contracting company is committed to marketing if requested to do so, provided that it compensates its expenses with the knowledge of the partnership owner.⁷

Here are other types of contracting contracts, such as service contracts that exist in Saudi Arabia, Iran, and Kuwait. These contracts are similar to industrial service contracts, where fees are paid. In exchange for excavation.

The second axis: The legal framework for fiscal control in Algeria

It is known that Algeria is one of the countries that relied on collections as a source of financing its expenditures, which required the legislator to establish practical and technical supervisory controls that are used in all fields and facilitate, improve and take decisions to detect and address various violations, as well as correct errors, omissions and non-conformities, and set evaluation criteria.

Performance, in order to preserve public treasury funds and combat manipulation and embezzlement.

In this regard, we will discuss the concept of fiscal control, and the agencies specialized in petroleum fiscal control.

First : The concept of fiscal control

Oversight is based on verifying whether everything is proceeding in accordance with the prescribed method, strict instructions, and established rules. Its objective is to identify areas of weakness or error in order to correct them and prevent their recurrence. Oversight works to uncover various illegal and immoral behaviors before and after they occur, such as : fraud and tax evasion. It is a useful means of addressing imbalances and deviations and then imposing the necessary penalties on their perpetrators.⁸

Therefore, it can be said that control can be a preventive means that aims to identify areas of defects and deviations before they occur in order to avoid them, and a therapeutic tool that aims to identify weaknesses and errors in order to work to correct or change them.

-1- Definition of fiscal control

There are many definitions regarding fiscal control, but they all fall into one form and we summarize them as follows:

A.Diagnosing the level of accounting writings and what is compatible with the tax law, such as verifying this content with evidence such as the statements provided.⁹

B .It is a set of formal and material operations carried out by tax administration agents to ensure the accuracy of the operations and information provided by Legal and natural persons liable for tax.¹⁰

It can be said that tax control is the sum of operations carried out by the administration in order to verify the accuracy of the taxpayer's tax declarations and their conformity with what exists in reality, with the aim of detecting and evaluating fraudulent operations that aim to deceive and evade paying tax.

-2- Objectives of fiscal control:

The objectives of fiscal control that it seeks to achieve are as follows¹¹ :

-Ensuring compliance and compliance with the various financial transactions of those charged with laws and regulations.

-Strengthening the principle of responsibility and accountability to punish taxpayers for any deviations or violations they commit to evade paying their tax dues.

-Providing services and information that contribute significantly to identifying deficiencies and defects in applicable legislation to assist the tax administration in taking corrective measures, and preparing statistics that show the rate of tax evasion.

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-Identifying deviations and detecting errors helps the tax administration know and comprehend their causes, evaluate their impact, and thus take appropriate decisions to confront the problems that result from that.

-Preventing and combating financier deviations in various forms, such as : theft, negligence, or negligence in performing and carrying out his duties towards society.

-Achieving fiscal justice among taxpayers by establishing a basic principle of deductions, which is reflected in ensuring equality among all taxpayers in front of the tax.

-Preserving public funds from tax evasion and protecting them to ensure the enhancement of tax revenues, which reflects an increase in public spending and the revival of the national economy. 3 reasons for tax control

To carry out fiscal control¹²:

Fiscal control as a means of following up on tax declarations : It is an important tool that will follow up the declaratory system, because the taxpayer is the one who personally determines the basis for imposing The tax is declared to the tax administration, and through tax control the validity and legality of the written declarations is verified and their credibility is ensured.

Fighting tax evasion. It is known that there are some taxpayers who evade paying it through various fraudulent methods¹³ , which makes it necessary to have a supervisory mechanism aimed at

preserving the rights of the public treasury and combating fraud and tax evasion.

Second : Oversight of the fiscal administration

The Algerian legislator granted the tax administration laws and legislation regulating the tax, how it is imposed, and the methods of collecting it, enabling those charged with it to be informed, inspected, and to correct errors before or after they occur. In an effort to organize the process of tax control, ensure good conduct, and preserve the treasury's rights from loss, the legislator also established a legal framework for the right to granted control.

For the tax administration, it also specified the tax agencies responsible for it.

-1-The right to censorship

The right to oversight is represented in all the formal and material operations carried out by the agents of the tax administration, which allow the verification of the validity and integrity of the statements and statistics submitted by the taxpayer, by comparing them with external data, and this is done in accordance with this right.

A. Requesting clarifications and inquiries : This procedure can be used when carrying out an investigation into accounting, examining accounting books and documents and comparing them for the elements of exploitation to ensure the accuracy of the statements submitted by the taxpayers. The inspector can also request the provision of all supporting accounting documents

related to the statements that would prove the validity of the results and declared statements.

A. The right to conduct an in-depth investigation : This is the right granted to the tax administration in order to benefit from all the rights and guarantees stipulated by the law, whether it is a matter of investigating the accounting or an in-depth investigation of the entire tax situation. In this case, the taxpayers must fully fulfill the obligations of a tax and accounting nature, especially the filing of tax declarations.¹⁴

-2-Guarantees for the conduct of the investigation

- Prior notification : Tax administration agents cannot conduct any tax control without sending a notice of the control in exchange for receipt from the taxpayer attached to the charter and duties of the taxpayer subject to control in order to inform him. The latter has a deadline of 10 days to prepare. An accounting period in the case of accounting control, and a period of 15 days as a minimum in the case of an in-depth investigation. In any case, the taxpayer can request an extension of the period.

- The Charter of Taxpayers Subject to Tax Control: Before starting the investigation process, it is mandatory for the Controller to send or give the taxpayer the Charter of Taxpayers and Controllers, which is a document that summarizes in a good and clear manner the basic rules of tax control as well as the rights and duties of the taxpayers. The Controller grants this document, accompanied by the notification of the investigation, to the taxpayer and Controller. On the first day of admission.

-Seeking help from a consultant or agent : Every taxpayer subject to tax control can seek the help of an advisor of his choice, a lawyer, an accountant, a tax consultant, and he can also appoint someone to represent him during the period of conducting the tax control. The absence of the taxpayer does not prevent him from carrying out sudden physical inspection checks, which lose their value. In the event that it is not performed¹⁵.

- Determining the duration of supervision : The duration of the criminal investigation is specified by law, as ¹⁶:
- In the case of an in-depth investigation into the entire tax situation, this period cannot exceed one year starting from the date of receipt or delivery of the notification of the investigation.
- As for the field of accounting investigation, the duration of the investigation into the accounting books and documents on the spot cannot take more than four months. The duration of the on-site investigation in all cases must not exceed one year. However, the tax administration is not restricted by the period of on-site monitoring or control .

-Using legally proven fraudulent maneuvers.

- The taxpayer provides incomplete or incorrect information during the investigation.
- Failure to respond or late response to requests for clarifications and justifications.

3- The authority responsible for fiscal control over petroleum revenues in Algeria :

These are the bodies that carry out the oversight process and are legally authorized to do so. In order to effectively control the management of the files of taxpayers, the General Directorate of Taxes established an administrative regulatory directorate that follows up on petroleum institutions. Which are :

A – Directorate of Major Institutions :

It is a directorate affiliated with the General Administration of Taxes that undertakes fiscal oversight of major institutions in Algeria. It was established on September 28, 2002. The emergence of this administration comes in view of the importance of the revenues of taxpayers of a moral nature (institutions) compared to those of a natural nature (individuals). It follows up on large companies that Its turnover is not less than 100 million DZD. This directorate began its project in the year 2002, and this project was completed in the year 2005. Which stipulated the organization and work of the sub-directorate of the directorates of major institutions, and it began its work in the year 2006.¹⁷

Its work is not limited to petroleum institutions only, but also to industrial and commercial institutions.

B : The general organizational structure of the Directorate of Major Institutions

The Directorate of Major Institutions is divided into five branches¹⁸ :

- Sub-Directorate of Fuel Collection.
- Sub-Directorate of Management.

- Sub-Directorate of Control and Cards.
- Sub-Directorate for Disputes.
- Sub-Directorate of Means

C- Tasks of the Directorate of Major Institutions ¹⁹:

With regard to institutions subject to its area of jurisdiction, the Directorate of Major Institutions is responsible for the tasks of collection, collection, control, and tax disputes and fees incurred by natural and legal persons, groups formed by force of law or in effect, or entities, regardless of their legal form, and regardless of the location of their main institution, actual directorates, or headquarters, and its tasks can be limited. The oversight is as follows :

- Searching for, collecting and processing tax information and monitoring declarations.
- Preparing and implementing intervention and monitoring programs for tax taxpayers and evaluating their results.

Conclusion :

Through our study of this topic, we conclude that the nature of the state requires the existence of mechanisms that guard its capabilities and control them at the same time, and perhaps the most important capabilities of the treasury are Public revenues are petroleum revenues. Paying attention to petroleum collection was a must, given that it is its basic and important resource. For this reason, the Algerian legislator sought to preserve this wealth through a package of fiscal laws related to fuels since independence, which has undergone several amendments and reforms that would fill all fiscal gaps in order to avoid... For fraud

and tax evasion, and in line with developments taking place in the world in the field of hydrocarbons.

Footnotes:

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² - عصمانى مختار، دور الجبایة البترولیة في تحقيق النمو الاقتصادي المستدام في الجزائر، مذكرة ماجستير، كلية العلوم الاقتصادية والتجارية والتسيير، جامعة سطيف 1، 2014، ص 12.

³ - محمد يونس الصانع، أنماط عقود الاستثمارات النفطية في ظل القانون الدولي، مجلة الرافدين للحقوق، المجلد 12، العدد 46، العراق، 2010، ص 246-247.

⁴ - شرقى جوهر، بناء نموذج تتبئى للجبایة البترولیة، مذكرة ماجستير، تخصص القياس الاقتصادي، جامعة الجزائر، 2003/2002، ص 8.

⁵ - محمد يونس الصانع، مرجع سابق، ص 240.

⁶ - حسين عبد الله، اقتصاديات النفط والغاز، الموسوعة العربية للمعرفة من أجل التنمية المستدامة، دار العربية للعلوم، المجلد 4، بيروت، 2007، ص 401.

⁷ - محمد يونس الصانع، مرجع سابق، ص 282.

⁸ - فنيدس أحمد، الرقابة الجبائية في الجزائر، دار الجامعة الجديدة، الاسكندرية، 2018، ص 9.

⁹ - Ministère des finances. DGT-DRV-guide de vérification, édition 2001, p13.

¹⁰ - Ahmed HAMIMI l'audit comptable et financier-édition Berti Algérie, 2001, p172.

¹¹ - كردي سهام، الرقابة الجبائية على المكلفين في النظام الضريبي الجزائري، مطبعة مزوار، الجزائر. 2009، ص 14.

¹² - بن عامر مهام، عون حبيبة، تنظيم الرقابة الجبائية في اطار تطوير المديرية العامة للضرائب ومحاسبة، 2003 ص 11 - 12.

¹³ - عباس عبد الرزاق، التحقيق المحاسبي والنزاع الضريبي، دار الهدى للطباعة والنشر والتوزيع، الجزائر، 2012، ص 22.

¹⁴- فنيس أحمد، مرجع سابق، ص 40-41.

¹⁵- ميثاق المكلفين بالضريبة الخاضعين للرقابة، وزارة المالية، المديرية العامة للضرائب، منشورات 2010، ص 20-21.

¹⁶- يحيى محيوت، قانون الاجراءات الجبائية، ط2، دار ... للنشر والطباعة والتوزيع الجزائري، 2006 ص 17-18.

¹⁷- المادة 3، المرسوم التنفيذي رقم: 06-327، المؤرخ في 18 سبتمبر 2006، يحدد تنظيم المصالح الخارجية للإدارة الجبائية وصلاحياتها، الجريدة الرسمية العدد 59، الصادرة في 24 سبتمبر 2006.

¹⁸- المادة 3، الفقرات 1 إلى 5 ، المرسوم التنفيذي رقم: 06-327.

¹⁹- المادة 3، الفقرات 3 ، المرسوم التنفيذي رقم: 06-327.