

CHALLENGES OF THE NEW ORGANIZATION OF THE TAX ADMINISTRATION IN ALGERIA

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Abstract

In the 50 years since Algeria gained its independence, and following the evolution of the tax system, the instability of the organization of the Algerian tax administration has been recognized. In 2000, the government implemented a new program which involves the reorganization of the tax administration based on taxpayer segmentation, which is a very difficult choice for Algeria, due to other sectors' levels of development, and the culture of the tax collectors and taxpayers.

Keywords: Tax Administration, Organizational Structure, Functional Organization, Taxpayer Segmentation.

I. INTRODUCTION

Tax administration is the instrument that shapes tax system objectives. It is the main mediator in the relationship between the legislator, who approves tax laws, and taxpayers, who are subject to those laws. Efficacy is the main factor that determines the success of a tax system that aims to ensure the regularity of public treasury financing, but also to achieve the other tax policy objectives pertaining to economic policy and the distribution of income (Pulse & Kamenov, 2013).

Despite this, the tax administration in Algeria has not achieved the stability necessary to enable it to become more efficient. Moreover, disturbance and repeated rapid restructuring have negatively affected not only the accumulation of the required administrative traditions but also the accomplishment of the tax administration's objectives and the continuity of its relationship with taxpayers.

The tax administration has undergone two big reorganizations since 1992, when general reforms were made (one reorganization approximately every 10 years). The first of these took place just after the 1992 reforms and focused on major concepts, mostly taken from the French model.² The second occurred after the promulgation of the law on tax procedures (Law 01-21 pertaining to the Law of Finances 2002), and focused on simplifying the tax administration and adapting it to suit its new tasks.

Although the reorganizations affected the entire structure of the tax administration, there is less interest in the central organs that set tax policy but do not, directly, intervene in the management of tax operations themselves. This is in contrast to external services that are, indeed, the

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² The French tax system distinguishes between State taxes and local taxes, and recognizes three main types of tax: taxes on capital, taxes on income, and taxes on consumption. In terms of the tax administration, the General Directorate of Taxes (DGI) was established in 1948 and is the organization in charge of all tax operations.

interface of the tax system, since they are permanently related to and in direct contact with taxpayers, and are in charge of all tax operations.

On the other hand, the new model was rapidly adopted with the objective of responding to important amendments to tax laws, because the tax administration had experienced many difficulties when trying to execute the different tax operations in their original form (McLaren, 2003). Moreover, this new model has been adopted by many countries and has proved to be efficient in them (Jacobs, Jiminez, Crawford, Osinski, Murdoch, Hinsz, Hodges, Pulse, Lethbridge, & Kamenov, 2013), but the situation in Algeria may be different if we take into consideration other factors, such as payment methods, and the level of information and communication technologies available.

Additionally, and regardless of the principle of tax law autonomy, the new model requires additional modifications to be made to the tax administration's legal arsenal. This is because the organization is subject to other laws and regulations, particularly the law pertaining to public accounting, which would contradict the new organizational chart, and to the law on the organization of the local authorities (provinces and municipalities).

In fact, when adopting this model, the government's objectives were simple and clear, and can be assumed in the research for more efficiency. However, when it was first implemented, there was ambiguity, not only because of the negative effects of the selective treatment of taxpayers, but also because the tax administration was not ready to benefit from the advantages of this new organization and the taxpayers were not able to understand how the new system worked.

In order to evaluate the impact of the adoption of the new model on the tax administration, this paper uses the descriptive analytical method and, when necessary, the comparative method, because the model was mainly inspired by the French model, with some modifications.

To be more practical, this paper will try to follow the evolution of the organization of the tax administration since Algeria became independent, and will then focus on the new model, its potential risks, and the conditions needed in order to deal with the new situation. I will then analyze how the reorganization has influenced each structure's tasks, and how it has impacted the principles of public finances and public accountancy. Finally, it is necessary to evaluate the preparations made by the tax administration before adopting this new model.

II. MODELS OF TAX ADMINISTRATION ORGANIZATION AND THEIR APPLICATION IN ALGERIA

The aim of the tax administration is to achieve the tax system's objectives, including collecting taxes with the minimum of costs, using the new methods to popularize tax culture (Pulse & Kamenov, 2013). In fact, "a fundamental task of any tax administration is to collect revenues with lowest possible costs" (Martinez-Vazquez & Timofeev, 2005). Therefore, before establishing a new organizational model, it is necessary to find an equilibrium between two variables: the costs of communication when using a large number of small administrative entities, each of which is in charge of a single task, and the cooperation costs involved when using one large entity which is in charge of all tax operations.

In order to achieve the objectives of the tax system with regard to setting and collecting taxes, countries around the world follow different models, depending on their levels of development and the qualifications of the tax officials in charge of leadership, management, and execution

within them. Specialists distinguish between three main models (Kidd, 2010), but a mix of two or all three models can be used (Fjeldstad & Heggstad, 2011). These models are the type of taxes model, the functional model, and the taxpayer segment model.

II.1 The type of taxes model

This model is based on the distinction between taxpayers according to the nature or the types of taxes they are subject to. Therefore, every taxpayer deals with more than one sub-department, since the tax administration itself is organized on “separate multifunctional departments for each tax that were largely self-sufficient and independent of each other” (Organisation for Economic Co-operation and Development [OECD], 2004), and that should comprise all necessary structures (the tax base department, the tax collection department, the tax audit department, the tax disputes department etc.). Consequently, the tax administration would include at least the following sub-offices: an office in charge of taxes on income, an office in charge of taxes on capital, and an office in charge of taxes on consumption.

According to the OECD (2004), this is the oldest model. It has been implemented by many countries, including the UK, which used it until the end of the 17th century, and the US, which used it until the end of the Second World War. The structures of New Zealand and Australia’s tax administrations have been based on type of taxes since their creation, except for some short periods of time. Many other African countries (such as Mozambique, Tanzania, and Zambia) adopted this model before their tax systems were reformed (Fjeldstad & Heggstad, 2011).

This model permits efficient audit of each tax because officers become specialists, which enables them to set and collect taxes with fewer errors (Kidd, 2010). However, it has been widely criticized because of the high costs involved in the management model and the repetition of tasks required, which negatively affect its efficiency (e.g. the same list of taxpayers is created and updated more than once and for each sub-department. Finally, it requires all the necessary structures to be in place for each sub-department, including human resources, office supplies, and even the tax officers’ department (Jacobs et al., 2013).

Taxpayers experience complications, since they have to deal with more than one sub-department according to their activities. Therefore, they need to submit periodic declarations and pay the amounts required by every sub-department, which increases dissatisfaction and facilitates tax fraud (Dobrovič, Dobrovič, & Dobrovičová, 2014). Moreover, it is not easy for the many different sub-departments to cooperate in order to determine a taxpayer’s effective income or sales turnover (Mookherjee, 1997), or even to make comparisons. Finally, in addition to causing delays and additional costs (Adimoolah, 2009), it increases the possibility of corruption existing because, due to “the important number of points of contact between tax collectors and taxpayers and multiplying rules across different taxes, a type of tax structure opens greater opportunities for discretion in the application of tax laws, and hence, corruption” (Federal Board of Revenue, 2011).

In Algeria, the external services of the tax administration were organized according to types of tax (Executive Decree (87-212), 1987), as follows:

- Inspectorates for direct taxes;
- Inspectorates for indirect taxes and sales taxes;
- Inspectorates for registration fees and fiscal stamps.

However, the organization of the central structures was different; it was based on the functional model, with two directorates, the first in charge of tax audit, and the second in charge of studies and tax legislation.

This model has since been totally abandoned because of its limitations in relation to cooperation, particularly the fact that tax offices were the responsibility of municipalities' treasurers, which has negatively affected their ability to perform their principal function, that of collecting taxes (Algerian Accounting Court, 1997).

II. 2 The functional model

The functional model is based on the theoretical approach of gathering similar taxpayers and similar activities within the same tax departments because they require similar skills and similar instruments of control, which allows for deep specialization in a single activity, such as tax scope, tax collection, or tax control (METAC, 2010), instead of dealing with all tax operations within the same department (Kidd, 2010). This model is less complicated than the previous one. It permits all taxpayers to fall within one administration that covers all tax operations regardless the nature of the tax itself (Kidd, 2010). Therefore, each taxpayer would have contact with a single tax office instead of contacting a different entity about each type of tax (Hógye, 2008).

This model permits more efficiency and reduces administrative costs, since there is a single organ in charge of all administrative issues and human resource management (Dobrovič et al., 2014). Consequently, it allows for a greater focus on tax operations, especially tax scope and control, since there is one organ in charge of collecting all taxes, regardless of their nature. Furthermore, tax evasion becomes more difficult because all transactions are controlled by the same organ, which enables the tax administration to perform better. Even tax officers lose some of their discretionary authority because it is easy to discover any illegal privileges or misapplications of the law.

However, this model also has many limitations with regard to service quality because each organ focuses on its specific functions separately to the others, which devolves responsibilities and means that additional costs are incurred in order to ensure good coordination (METAC, 2010). Furthermore, the centralization of all decisions could create congestion at the Ministry of Finance, which intervenes in the management of the system, although that is outside the scope of its original tasks (Kidd, 2010). On the other hand, taxpayers can find themselves in uncertain positions because several organs could be involved; one in charge of tax scope and calculation, another for tax collection, and a third for disputes and control.

Algeria implemented the functional model within tax reforms that took place in 1992, when inspectorates of direct taxes were merged with inspectorates of indirect taxes to form a single inspectorate in charge of all tax operations within its territorial jurisdiction, while tax offices were responsible for the collection of all taxes regardless of their nature.

The central administration was also organized into central directorates and sub-directorates following the functional model (Executive decree 90-190, 1990). However, the central directorate of tax disputes was organized according the nature of taxes, including sub-directorates for VAT, income tax, and so on (Executive decree 95-55, 1995), which created some difficulties in terms of cooperation. Furthermore, the organization of the central offices was often based on the nature of taxes, e.g., the office of tax on income, the office of VAT, the

office of indirect taxes, the office of hydrocarbon taxation, and the office of real-estate taxation etc. (Inter-ministerial order of February 21, 2009).

II. 3 The taxpayer segment model

This model is a result of the non-compatibility between large and small taxpayers. “Large business taxpayers have different characteristics and tax compliance behavior and, therefore, present different risks to the revenue” (OECD, 2009). Although large taxpayers represent less than 1% of the total taxpayers, their contributions represent the largest part of the public resources, thus the tax administration would prefer to treat them better and give them priority rather than fragmenting its efforts on other taxpayers (The World Bank, 2004). Consequently, and inspired by the way in which customers are treated within the private sector, a national entity was created to ensure that large firms received better treatment with regard to taxation (European Commission, 2007), as the tax administration would treat taxpayers as clients of the national community otherwise (Baurer, 2005).

According to the OECD’s Centre for Tax Policy and Administration:

the common identification criteria used to define taxpayers as large business or to place them under the responsibility of the large business unit include:

- amount of turnover or gross sales;
- value of assets;
- amount of tax paid;
- operating in certain business sectors (e.g. banking, insurance, oil, etc.);
- engaged in international business activities; and
- number of employees. (OECD, 2009)

This model overcomes the limitations of the two previous models. First, it allows for the clarification of responsibilities and the avoidance of the devolvement of responsibilities, because the same organ deals with all tax operations for one taxpayer from the beginning until the cessation of his activity. Second, it allows for the clarification of the relationship between taxpayers and the tax administration, because taxpayers deal with one entity which is in charge of all tax activities, including tax scope, tax collection, dispute resolution, tax control etc.

However, this model is characterized by the multiplication of the administrative costs, as these would be repeated for every organ. It also allows for the centralization of the most highly qualified tax officers, who are likely to be put in charge of large taxpayers, meaning that the other offices could suffer from marginalization, which would affect their efficiency. In the worst cases, the centralization of all tax operations within a single entity would facilitate incorrect behaviors and corruption, because the responsible parties would be able to plan cases to avoid any contradictions.

In 2003, the Algerian government updated its legal framework to adopt this new model, but made some modifications to it to account for country-specific issues and in order to take the realities of other sectors into consideration.

III. TAXPAYER SEGMENTATION: THE SPIRIT OF THE NEW ORGANIZATION OF THE TAX ADMINISTRATION

The new model based on taxpayer segmentation was adopted with the objective of responding to the heterogeneity of taxpayers, but some difficulties were encountered during its application, even before all offices had implemented it. Moreover, it requires an integrated system of information and communication technology that permits the prompt and efficient transfer of information between the different organs and, therefore, allows for virtual management of tax documents to take place. Finally, it is worth noting that the lack of utilization of information technology by taxpayers, banks, and financial institutions make it very difficult for the tax administration to get the necessary data in real time.

As such, the tax administration should ensure that it has a physical presence in order to verify the real situations of all taxpayers who are supposed to visit tax offices and present their documentation during a period of 30 days, according to art. 183 and art. 192 of the Law of Direct Taxes (2018). However, these 30 days are, in fact, resumed on two days of receptions for a maximum of six (6) hours per week and, taking into consideration the huge number of people that would come in every time, and the very few officers in charge of reception and orientation, this may lead to a real crisis within the tax offices and negatively affect taxpayers interests (Gutierrez, 2002).

III.1 The dual criteria to determine jurisdictions

Law 02-11 of December 24, 2002, pertaining to the Law of Finance, 2003, required the creation of a directorate for large taxpayers, and tax centers for small and medium-sized taxpayers. This re-organization was implemented by an executive decree pertaining to the organization of the external services of the tax administration and its tasks (Executive Decree 06-327, 2006). This new organization classifies each corporate taxpayer, firstly according to their global sales turnover, and also according to other factors, such as the nature of their activity and their geographical location, in order to determine which tax centers they should deal with.

In respect of the large taxpayers' directorate, Algeria used almost the same criteria as other OECD countries, but with some differences. The following table (Table 1) summarizes the different variables used in this model.

Table 1: Comparison of the characteristics used to determine the scope of the large taxpayers' directorate in Algeria and selected OECD countries.

	Algeria	France	Canada	Ireland	UK
Sector of activity	Hydrocarbons	Not applicable	Not applicable	Banks and financial companies	Not applicable
Turnover level	More than 100 Million DZA	More than 400 Million €	More than 250 Million Can\$	More than 162 Million €	More than 50 Million €
Owing tax	Not applicable	Not applicable	Not applicable	More than 16 Million €	More than 43 Million €
Number of employees	Not applicable	Not applicable	Not applicable	Not applicable	More than 250
Foreign companies	Applicable under some conditions	Not applicable	Not applicable	Not applicable	Applicable under some conditions

Source: (OECD, 2009)

III.1.a Sales turnover is the base used to determine the field of competence

Taxpayer sector of activity is the main criterion used within the tax administration's new organizational structure to allocate taxpayers to departments. Therefore, taxpayers working within the hydrocarbon sector and taxpayers whose total turnover exceeds 100 million DZA are within the Large Companies Directorate. Taxpayers with a total turnover of between 30 million DZA and 100 million DZA use tax centers. Finally, taxpayers subject to the single flat tax and taxpayers with a total turnover of less than 30 million DZA use local tax centers

However, the organization of the central administration is mainly based on the functional model: the directorate for tax legislation, the directorate for disputes, the directorate for tax operations and tax collection, the directorate for control and tax audits, and the directorate for administrative issues. The same rule applies to the organization of the sub-directorates, but these are sometimes based on tax type (e.g. the directorate of disputes includes a sub-directorate for Value Added Tax disputes, a sub-directorate for the revenue tax disputes, and so on). Offices are often organized according to tax type, with some exceptions.

III.1.b The declining use of geographic criteria

Geographic criteria are becoming less important and the new organizational structure is primarily based on taxpayer sector of activity. However, the size of Algeria (2.4 million km²) pushed the government to determine the geographic jurisdiction for each organ. Therefore, the large taxpayers' directorate has a national competence, but the jurisdictions of tax centers and local tax centers were determined by the Minister of Finance, who took levels of economic activity and total numbers of taxpayers into consideration in order to respect the constitutional

principle that devolves the administration to local level if that best serves citizens (Hógye, 2008).

Although local tax centers have not yet been established all over the country, the Ministry of Finance has had the final word: there is one tax center for every province (Ministerial Order of August 1, 2013). This decision may have created some difficulties in terms of management, especially in provinces where important economic activity takes place and large provinces in the south of the country that are very difficult to control.

III.2 The risks of adopting the new administrative organization

The adoption of this new model requires some preliminary conditions to be in place within the tax administration and related organs that are absent at the moment:

- It would have been preferable to deliver the necessary professional training before implementing this new model (Mookherjee, 1997) following the same principle used in many other countries, because it is not possible to continue with the old ideas and the old leaders (Bejaković, 2001). In fact, without professional training, tax officers could confuse tax centers with the old inspectorates of taxation, because their tasks are sometimes similar (The World Bank, 2004). According to the OECD (2009), “most participating countries provide training to their employees not only in the technical tax area but also in other personal, managerial and leadership skills, such as communication, negotiations, managing employees, and conflict resolution and project management.”
- It is also important to improve the payment methods available, especially with regard to electronic payments and electronic filing. This new model was, in fact, inspired by the model used in France, which is a developed country, and its administration and citizens are habituated to using information and communication technology.
- In addition, this new model would result in more overlapping tasks, which is contradictory with other laws and regulation, especially the principle of separating public accountancy and authorization tasks (Law 90-21, 1990).

III.2.a Possibility of overlapping functions

The application of the new organizational model brings new challenges. Total sales turnover fluctuation is a serious issue, because a taxpayer who realizes a turnover of 100 million DZA one year may not realize the same turnover in subsequent years, requiring his tax file to be transferred from the large taxpayers’ directorate to a tax center if he realizes a turnover of more than 30 million DZA, or to a local tax center if the turnover is less than that. If his turnover increases again, his file must be returned to the large taxpayers’ directorate, and so on.

Of course, transferring tax files from one administrative entity to another is not easy and creates many complications, especially as tax files are ordinary sheets of papers and no other copies are kept. Therefore, much information may be lost or disappear during transportation, leaving the tax administration unable to determine responsibilities.

In addition, transferring tax files from one entity to another can confuse taxpayers and make their positions unclear, as they must wait for their records to be reviewed each year in order to find out which administrative entity is in charge of their tax management. In fact, it is in a taxpayer’s interest to realize or to declare a lower turnover in order to avoid moving to the capital (for the large taxpayers’ directorate), or one of the provinces’ capitals (for a tax center),

which goes against the government's objective of creating large exporters and competitive corporates, and certainly involves additional costs (transportation, information transfer etc.).

Additionally, there are always long discussions about the importance of the regional tax directorates, because these entities have, essentially, been created in order to assist with professional training and retraining. However, they are dependent on the central services of the General Directorate of Taxation (Executive decree (91-60), 1991), which has negatively affected their work (Algerian Accounting Court, 1997). Therefore, many specialists recognize this organ as an additional bureaucratic barrier between the central administration and its external services in charge of tax operations (Högye, 2008).

The role of the provincial tax directorate has fluctuated between supervising inspectorates and tax offices, including the provision of the necessary instruments (human and material resources), without forgetting that the provincial director is the Minister of Finance's representative within the tax sector. However, the new organizational model devolves a significant number of the tasks allocated to the provincial director to the chiefs of the tax centers and local tax centers, creating some overlapping jurisdictions. Otherwise, the provincial directors' new tasks would be limited to human management and general management, and they would lose an important part of their essential missions with regard to the management of tax operations.

III.2.b Impact on the principle of separation between the public accountant and authorizing officer

The separation between the authorizing officer and the public accountant is a fundamental principle of the Algerian public financial system (Shah, 2007). It is dealt with by Law 90-21 of August 15, 1990 pertaining to public accounting, which determines each player's role (Chouvel, 2003). This principle requires that each player must be independent from the other although their functions are related. Therefore, the public accountant, who collects taxes due (Chouvel, 2003), "does not report to the authorizing officer. He or she is a staff member of the ministry of finance's treasury. The public accountant is empowered to reject any irregular payment orders issued by the authorizing officer" (Shah, 2007).

Generally, and regardless of the difficulties in realizing it in tax administration when compared to realizing it in the administration of public expenditure, this principle of separation has been always respected. The inspectorate of taxation determines the scope of taxes and their exact amounts, and the tax collection services ensure that taxes are collected. There is no hierarchical power between these two organs, which gives tax collectors (and the public accountant) a large amount of autonomy.

Even though the provincial director is the unique representative of the Minister of Finance and is, consequently, the legal authorizing officer, his relationship with the tax collectors is purely administrative, and limited with regard to human resources and general administrative issues. The rule is that tax collectors are part of the public accountant's network, as defined by Law 90-21 pertaining to the public accountant.

There is a serious disruption of the principle within the new model, because the director of large taxpayers, chiefs of the tax centers, and chiefs of the local tax centers are authorizing officers, and have hierarchical power over the tax collectors (the public accountant), which is, in fact, working in a service related directly to its authority (Inter-ministerial order of February

21, 2009). This new order would put the principle of public accountant autonomy in doubt and raise serious questions about the responsibility of the authorizing officers, since they are also involved in tax assets and collection operations. Additionally, would they be subject to the special rules that make public accountants personally financially responsible for compliance and administrative errors?

IV. CONCLUSION

Tax administration has different objectives around the world, which makes it difficult to develop a uniform model which is able to achieve all objectives. The fact that a tax administration needs to perform complicated tasks in a changing climate means that any organizational model developed cannot be definitive. However, specialists recognize the importance of tax administration organization when it comes to the reform of a tax system.

During the last twenty years, Algeria sought to improve its tax administration's organization in order to improve efficiency and to facilitate its relationship with taxpayers. However, the results were limited when compared to how other sectors had evolved, making the tax administration more removed from society.

This and other factors would make the adoption of any new model a problem in itself, because the new organs are seen by tax officers and taxpayers as high, intermediate and low level versions of the old inspectorates: a large one in Algiers (directorate of large taxpayers), a medium-sized one in each province (tax centers), and small ones – dependent upon the decisions of the Minister of Finances – (local tax centers). This is, in fact, incorrect because it is a new organization with radically different competences and tasks, requiring more work to be carried out with regard to training and the dissemination of information (The World Bank Group, 2011). It is also necessary to take the resistance to change that would develop as a result of the new distribution of authority into account. Therefore, we must take sufficient time to evaluate the results attained by using this model when compared to its objectives and tools.

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