



PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA  
MINISTRY OF HIGHER EDUCATION AND  
SCIENTIFIC RESEARCH

Ministry of Higher Education and Scientific Research  
University Mohammed Seddik Benyahia, Jijel  
Faculty of Law and Politic Sciences  
Department of Law

**In-Depth Legal Studies Laboratory**

Organizes:

National Conference on:

**Protection of the Taxpayer Rights Before the Tax  
Administration**

On: **October 23, 2025**

Bodies of the Conference:

□ **Honorary Conference Chairperson:**

**Prof. Noureddine BEN ALI CHERIF**  
(Rector of Jijel University)

□ **Conference Manager:**

**Prof. BOUIEBIA Nabil**  
(Dean of Law and Political Sciences Faculty)

□ **Conference Chairperson :**

**Prof. BOUCHEKIOUA Abdelhalim**  
(Director of In-depth Legal Studies Laboratory)

□ **Scientific Committee Chairperson:**

**Dr. HAYED Fatima**

□ **Organizing Committee Chairperson:**

**Dr. BOUACH Wafia**

Members of the Organizing Committee

Dr. Semmar Nasreddine Professor at the University of Jijel	Dr. Azizi Djalel Lecturer (A) at the University of Jijel
Prof. Kamli Mourad Professor at the University of Jijel	Dr. Bouleghlimat Soulef Lecturer (A) at the University of Jijel
Prof. Khallel Fateh Professor at the University of Jijel	Dr. Chouit Sabeh Lecturer (A) at the University of Jijel
Prof. Mouka Karim Professor at the University of Jijel	Dr. Sahout Djahid Lecturer (A) at the University of Jijel
Prof. Hayed Farida Professor at the University of Jijel	Dr. Djefali Oussama Lecturer (A) at the University of Tebessa
Prof. Hachemi Hacene Professor at the University of Jijel	Dr. Bouazza Nadira Lecturer (A) at the University Center of Mila
Prof. Chiaoui Wafa Professor at the University of Algiers 1	Dr. Rahmani Hassiba Lecturer (A) at the University of Bouira
Prof. Fethi Ouardia Professor at the University of Tizi Ouzou	Dr. Kamoun Houssein Lecturer (A) at the University of Bouira
Dr. Hessayem Samira Assistant Professor (A) at the University of Jijel	Dr. Denayeb Assia Lecturer (A) at the University of Jijel
Dr. Bouchelif Noureddine Lecturer (A) at the University of Jijel	Dr. Bedairia Yahia Lecturer (A) at the University of Tebessa
Dr. Zarour Abdessalem Lecturer (A) at the University of Jijel	Dr. Guergouss Fatiha Lecturer (A) at the University of Algiers 1
Dr. Mechtar Leila Lecturer (A) at the University of Jijel	Dr. Guendouz Fatiha Lecturer (A) at the University of Jijel
Dr. Hayed Souad Lecturer (A) at the University of Jijel	

Organizing Committee Chairperson:

**Dr. BAOUCH Wafia**

Organizing Committee Members:

Dr. BOUGUETTOUCHA Ouarda	Dr. KARDOUH Linda Dr. BOUKESSA Imame	Pr. YAHYAHOU Moukhtar
Dr. DJEBBALI Mohammed	Dr. BOUAKKAZ Saida	Pr. BAHLOUL Fatima Zahra
Dr. LALAMA Zouhir	Dr. HANTIT Ammar	
Dr. BECHATA Zahia		

Preamble:

Taxes are considered as an essential and stable resource for the public treasury in order to achieve political, economic, and social considerations. However, the collection of these taxes, according to the annual collection license, should be carried out in accordance with the constitutional principles. Moreover, to achieve this, the legislator has issued a set of legal texts devised in five legal texts in 1976 (Direct Tax and Similar Charges Law, Law of Indirect Taxes, Stamp Law, Registration Law, Law on Turnover Tax) as an objective and procedural texts at once, followed by the promulgation of a special procedural tax law on 2001, including the various procedures for imposing and collecting taxes by the administration enjoying its legal privileges (unequal parties), which raises the issue of the adequacy of guarantees or the legal and judicial rights of the taxpayer when facing the tax administration.

Conference Problematic:

The issue of protecting the rights of the taxpayer is both important and challenging, given the numerous amendments that affect both substantive and procedural tax laws, as well as the technical nature of this subject itself. Additionally, the taxpayer faces an administration that has sufficient authority to carry out its duties, (A strong party in the relationship) versus a weak party stripped of any authority other than what the law provides in terms of rights, not to mention the repeated annual amendments that affect this matter due to its connection to an aspect that knows no stability at all (financial and accounting ones), which raises many questions, the most important of which are:

- To what extent does the legislator dedicate the rights to the taxpayer in exchange for the powers granted to the tax administration?
- How sufficient are the rights of the taxpayer to confront the tax administration?
- Is the relationship between the taxpayer and the tax administration collaborative?
- What is the role of the tax administration and administrative appeal committees in supporting the rights of the taxpayer?
- To what extent can the judiciary be considered a guarantee for the protection of the rights of the taxpayer?

### Conference Objectives:

This conference aims to achieve several objectives, the most important of which are:

- Highlighting the legal protection established in favor of the taxpayer against the tax administration.
- Evaluating the protection granted to the taxpayer during the mandatory and optional stages of dispute (administrative and judicial ones) in terms of its effectiveness.
- Proposing recommendations in the form of alternative mechanisms that provide and enhance the protection of the taxpayer's rights against the tax administration, achieving a kind of balance in the legal positions of both parties to avoid the possibility of the taxpayer using deceptive methods to evade the tax payment.

### Conference Themes:

- **Topic One:** The Conceptual Framework for the Legal and Judicial Protection of Taxpayer Rights.(Taxpayer, tax administration, taxpayer rights, administrative authorities, legal protection, judicial protection).
- **Topic Two:** Protection of Taxpayer Rights during the Tax Investigation Process. (Right of access, inspection, in-depth investigation of the overall tax situation, reassessment...)
- **Topic Three:** Protection of Taxpayer Rights during the Mandatory Dispute Phase.(Complaint) (Timing, the authority to which the complaint is submitted, suspension of payment, the authority of administrative decisions...).
- **Topic Four:** The Role of Administrative Appeal Committees in Protecting Taxpayer Rights. (Optional dispute phase) (Its composition, authority of their opinions, suspension of payment...).
- **Theme Five:** The Role of the Judiciary in Enhancing the Protection of Taxpayer Rights.(Evidence, suspension of execution...)

### Conference Participation Conditions:

1. Participation is to be in one of the topics of the conference by the researchers, doctoral students, and professionals.
2. The paper must not be published, submitted for publication, or previously presented in other scientific works.
3. The paper must be in Arabic, French, or English languages
4. The number of pages should be 10 or more.
5. The paper must be annexed by an abstract in the language of the research and in English.
6. Use the font type Arabic Simplified, size 14, with a margin of 2.5 cm on all sides of the paper, and a line spacing of 1.15, with size 12 for the margins, with respect of scientific standards.
7. All papers will be subject to scientific review by the scientific committee of the conference.
8. No paper will be scheduled unless it is sent in full.
9. The paper will be published in the conference proceedings book with an international numbering.

### Important Dates:

Deadline for submitting the complete paper: **October 10, 2025.**

Response to the accepted papers on: **October 18, 2025.**

The complete papers are sent to the following email:

[droitfiscal25@gmail.com](mailto:droitfiscal25@gmail.com)

### Participation Form:

- First Name:**
- Family Name:**
- Academic Rank:**
- Path:**
- Institution:**
- E-mail:**
- Phone number:**
- Topic:**
- Abstract:**