Ministry of Higher Education and Scientific Research

University Mohamed Seddik Benyahia – Jijel

Faculty of Law and Political Science

Department of Law

Laboratory of Advanced Legal Studies

The PRFU Research Team

"Frameworks for Strengthening the Relationship between the Administration and the Citizen in Algeria",

In coordination with the Directorate of Taxes of the Wilaya of Jijel,

Organizes a National Conference

entitled:

MECHANISMS FOR THE SETTLEMENT OF TAX DISPUTES IN ALGERIAN LEGISLATION

On November 17, 2026

Conference Topic and Problematic

The activities of the administration in the field of tax liability are traditionally divided into two parts.

The first part focuses on identifying the taxable base, determining it, and calculating the tax due. In this context, the administration appears as a public authority because of the powers it holds in terms of control, investigation, research, information gathering, and reassessment. These operations are commonly referred to as **assessment activities**.

The second part concerns the transfer to the Public Treasury of the various rights established under the tax assessment decision. For this purpose, the administration is granted a set of powers that allow it to compel the taxpayer to fulfill their obligations to the Public Treasury. It can also file a complaint to enforce criminal penalties.

To challenge the legality of the administration's actions in either of these areas, the legislator has established a specific procedural path, unusual in administrative law, which must be followed; otherwise, the legality of the tax obligation cannot be reviewed by the courts. Thus, the legality of acts in the first category is contested through **assessment disputes**, while the legality of acts in the second category is contested through **collection disputes**, in which the challenge focuses exclusively on the forced collection of the tax debt and nothing else.

Accordingly, the following problematic arises: **To what extent are the procedural mechanisms for contesting the legality of tax administration actions sufficient to protect the taxpayer?**

Objectives of the Conference

The conference aims to achieve several objectives, the most prominent of which are:

* Examine the mechanisms established by tax law for resolving tax disputes and assess their effectiveness given the specific nature of the parties involved.
* Discuss the effectiveness of pre-litigation procedures in reducing disputes brought before judicial authorities.
* Analyze the particularities of the legal framework for resolving assessment disputes and collection disputes.
*Evaluate the monopolistic role of the tax administration in combating tax fraud and enforcing criminal penalties.
* Derive conclusions and recommendations that could strengthen the legal framework for resolving tax disputes.

Conference Themes

The conference themes are as follows:

Theme One: The Effectiveness of Tax Dispute Resolution Mechanisms Relating to Tax Assessment Procedures.

Theme Two: The Specificity of Tax Dispute Resolution Mechanisms Relating to Tax Collection Procedures.

Conference Committees

Honorary President of the Conference

Prof. Dr. Noureddine Ben Ali Cherif, President of University of Jijel

General Supervisor of the Conference

Prof. Dr. Nabil Bouyebia, Dean of the Faculty of Law and Political Science

Conference Director

Prof. Dr. Abdelhalim Bouchekioua, Director of the Laboratory

Conference President

Dr. Hanane Mezhoud

Chair of the Scientific Committee

Dr. Mohammed DJabali

Members of the Scientific Committee

Faculty of the University of Jijel :

Full Name	Academic Rank	Full Name	Academic Rank
Sammar Nasreddine	prof	Bouchlif Noureddine	A/prof A
Grimes Abdelhak	prof	Benbekhma Djamel	A/prof A
Mouka Abdelkrim	prof	Messaoudane Ilyas.	A/prof A
Khelaf Fateh	prof	Azizi Djallel	A/prof A
Hachemi Hassen	prof	Belhireche Samir	A/prof A
Bouchekioua Abdelhalim	prof	Zarour Abdesselam	A/prof A
Boulaaraoui Essadek	prof	Haid Fatima	A/prof A
Bouache Wafia	A/prof A	Ben Amirouche Rima	A/prof A

External Faculty

Full Name	Academic Rank	Full Name	Academic Rank
Chiaoui Wafa / Algiers 1	prof	Bedair Yahia/ Tébessa	A/prof A
Bendaas Siham / Sétif 2	prof	Bouazza Nadhira/ Mila	A/prof A
Mejdoub Kaouther / Annaba	A/prof A	Rahmani Hassiba / Bouira	A/prof A
Garkous Fatiha/ Algiers	A/prof A	Djaffali Oussama/	A/prof A

Chair of the Organizing Committee:

Dr. Fatima Haid

Members of the Organizing Committee:

Full Name	Academic Rank	Full Name	Academic Rank
Mokhtar Yehiaoui	Assistant A	Lalaâma Zohir	A/prof A
Bouakkaz Saida	A/prof B	Bougsa Imane	A/prof B
Hentit Amar	A/prof B	Kardouh Linda	A/prof B

Participation Requirements

* The research paper must be related to one of the conference themes.

*The paper must adhere to the rules of scientific research in writing and referencing.

*The research must be original and recent, and it must not have been previously published or presented at other scientific events.

*The paper should be written in Arabic using **Simplified Arabic** font, size **16**, and in foreign languages using **Times New Roman**, size **14**.

*The paper must be accompanied by an abstract in a language different from the language of the paper.

*Footnotes should be automatically inserted at the end of the paper, font size **12**.

*The abstract must be written according to the attached template and limited to **one page**.

*The research paper should be **10 to 15 pages** in **A4 format**.

*Abstracts and full papers must be sent to the conference email:

taxlitigation2026@gmail.com

within the specified deadlines.

*All submissions will undergo **scientific peer review** by the conference's scientific committee, and authors will be notified of acceptance or rejection via email.

*Joint papers are not accepted **except for a PhD student with their supervisor**.

Important Dates

- Deadline for receiving submissions: October 10, 2026
- Notification of accepted submissions: October 30, 2026

Participation Form

First Name: ....

Last Name: ....

Academic Rank: ....

Institution: ....

Phone: ....

Email: ....

Conference Theme / Axis:

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Title of the Paper:

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Abstract of the Paper

(It should include the research problem and the main points, within a limit of 10 lines.)

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