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RESEARCH ARTICLE

LEGAL AND TECHNICAL PROBLEMS OF DIGITISING THE MOROCCAN TAX SYSTEM

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Abstract

Most of the economic, social and environmental reforms envisaged by countries attach crucial importance to the information revolution, which has become the major challenge of our time. Most nations are embracing it wholeheartedly, including Morocco, which has introduced a new tax reform plan with the enactment of Framework Law 19.69. This plan focuses on digitising and strengthening administrative services by relying on electronic media, which have become a pressing necessity in all Moroccan administrations. Electronic filing and electronic enforcement of all taxes are the main objective of the tax services. The 2020 pandemic has played a fundamental role in accelerating the adoption of digitisation, offering an alternative to physical interactions in various locations such as administrative departments, public institutions, markets, and others. However, this development has raised a number of tax and legal issues, particularly in terms of the technology used for electronic tax filing and payment. These changes have also had an impact on the world's tax systems, some of which are unable to keep pace with these advances. In addition, the emergence of e-commerce has added further complexity, particularly in terms of taxation and the challenges faced with social influencers generating significant revenues. Thus, the increasing adoption of electronic means in the tax field has raised legal and technical issues related to electronic tax filing and enforcement, just as e-commerce has become a major pillar of the global economic fabric, creating its own legal and technical challenges.

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Introduction:-

During the 20th century, the world witnessed a genuine revolution in the field of information, marked by a major global boom. This consolidated the pre-eminent position of electronic media, making them the central pillar of most economic and social transactions that punctuate the daily lives of every citizen. The digital revolution, combined with the intensive use of contemporary digital media in information and communications technologies, has brought about profound transformations in the daily lives of humanity. In a broad sense, technology has become one of the reliable mechanisms for achieving sustainable development. This evolution has had an impact on the management of

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resources as well as that of public and semi-public administrations, considered to be the driving force behind the development of nations.¹

What particularly struck me was the strengthening of a globalisation based on the liberalisation of markets and the expansion of trade in various forms, particularly electronic. This development has taken hold with considerable vigour in the economic sphere, leading to the abolition of customs restrictions and economic borders between countries. Local markets have evolved into a single, open global market for most nations. As a result, the world now seems reduced to a simple electronic panel, connecting North to South and East to West at the touch of a finger, enabling the instant transmission of news, data and information, facilitating communications and transactions in countries across the globe. This development has made many transactions more accessible and easier, replacing the formerly long and costly journeys between cities, sometimes requiring days or even months of travel, sometimes at the cost of human lives.²

All these factors have contributed to an unprecedented expansion of communications on a global scale. This growth has been underpinned by the increasing use of the Internet to facilitate all day-to-day transactions. From this observation, we can see that most countries have progressively directed their efforts towards improving electronic devices and media linked to the World Wide Web, the Internet, based largely on artificial technologies. These computer programmes, which have recently become indispensable in economic and social life, cover a wide range of areas of activity, both within factories and public administrations, thus contributing to economic, social and environmental progress. This development stems from the crucial importance of the information revolution, now seen as the major challenge facing most countries, including Morocco, which has adopted a new tax reform plan through framework law 19-69. This plan focused on digitising and strengthening repair services by relying on electronic media, which have become an urgent necessity in all Moroccan administrations for the performance of tax services, in particular the declaration and payment of taxes.

The global pandemic of 2020 has played a fundamental and effective role in the adoption of digitisation, offering an alternative to a wide range of services that were traditionally carried out through travel and direct meetings between individuals in places such as government departments, banks and other public institutions, as well as in markets and other locations. This development has given rise to a number of tax and legal issues, particularly in relation to the use of modern technologies for electronic tax filing and payment. It has also impacted tax systems in many countries, most of which are unable to keep pace with these changes, as well as e-commerce where taxes are imposed. Social influencers, who generate significant revenue by creating content, have also raised a number of issues.

This move towards the increasing adoption of electronic means in the tax field raises important legal and technical questions about electronic tax filing and enforcement, as well as the legal and technical challenges associated with the adoption of e-commerce.

In order to address these issues, we plan to approach these topics in the following way: we will begin with an in-depth study of the technical and legal issues raised by electronic tax filing and payment in the first part of our research. Then, in the second part, we will look specifically at the legal and technical issues associated with the taxation of e-commerce.

Our plan for solving this problem is as follows:

1. The first section deals with the legal and technical issues raised by electronic tax filing and payment.
2. The first part will deal with the legal issues surrounding electronic declarations.
3. The second part will deal with the technical problems of electronic declarations.
4. The third section will look at the legal issues surrounding electronic tax payments.
5. The fourth part will look at the technical problems of electronic tax payment.
6. For the second topic, we will look at the legal and technical difficulties involved in taxing e-commerce.
7. The first requirement will be to examine the difficulties involved in determining who is liable for the tax.
8. The second requirement concerns the difficulty of determining which country has the right to impose the tax.

¹Ezzedine Al-Khousani: L'administration électronique au Maroc: obstacles et enjeux pour le développement, Revue Al-Marikha d'études juridiques et judiciaires.

Murad Jaafari: The digital revolution and its impact on public administration in Morocco, Your Law Magazine. ²

9. The third requirement deals with the difficulty of identifying the BITTAX digital unit. The fourth difficulty relates to the use of electronic money.

The first section: Legal and technical issues raised by electronic tax filing and payment.

To undertake this research, we will first address the first requirement, which deals with the legal issues associated with electronic tax filing. Then, in the second section, we will focus on tax-related issues. In parallel, we will reserve the fourth requirement to deal with the technological issues associated with the performance of electronic tax filing.

Requirement 1: Legal problems of electronic declaration.

Our daily lives rely heavily on communications systems, but the situation resulting from the health emergency and travel restrictions caused by the coronavirus crisis has disrupted this system. Digital means have therefore been adopted to enable the continuity of activities at a distance. The COVID-19 pandemic clearly highlighted the urgent need to adopt digitisation in order to provide services to citizens, particularly those in quarantine.³

The Moroccan legislator has sought to regulate the electronic tax return service by enacting a set of laws and legal provisions defining the characteristics and procedures of this service. These provisions are set out in decisions issued by the Minister of the Economy and Finance, as well as in appendices and periodic documents specifying the use of this service. However, given the scale of this service, the nature of its participants, the evolution of its technologies and the legal roles it plays as a means of proof and argument before the courts, there are gaps in these regulations. It was necessary for the legislator to enact laws to regulate it, but it seems to consider this issue only as an introductory document, which is manifested mainly through the following problems and legislative gaps:

Indeed, the Moroccan legislator has not provided a precise definition of the electronic tax return. Instead, it has focused on the possibility of its implementation and formulation, as well as on some of the effects arising from this approach. This gap leads us to conclude that the Moroccan legislator has not provided the required legal definition for electronic tax filing, nor has it specified what type of filing could be implemented. Article 1 of the regulatory decrees states that: "Taxpayers may file their tax returns and make their tax payments electronically with the Directorate General of Taxes".

The second requirement: Technical problems with electronic declarations.

Electronic management is an administrative process that relies on the distinct capabilities of the Internet and commercial networks to plan, direct and control the resources and core capabilities of an institution without geographical boundaries. Its objective is to achieve the institution's goals by using electronic communications networks through connected digital media. The OECD (Organisation for Economic Co-operation and Development) defines e-government as the use of information and communication technologies, particularly the Internet, to improve the management of public services, including tax administration.⁴

This has resulted in the practical implementation of the electronic tax return service encountering certain imbalances. These can be seen as problems hindering the achievement of the desired objectives with the emergence of the electronic tax return service. These problems can be summarised in the following points:

If the aim of electronic declarations is to provide flexibility and ease of use for tax managers and tax authorities in fulfilling their tax obligations, then the first condition to be met by the debtor must be to benefit from this service. The problem lies not so much in this condition itself, but in the procedure required to meet it. At present, participation in the electronic tax service obliges taxpayers to follow a largely traditional procedure that requires their physical presence at the relevant authorities. This procedure includes the presentation of a national identity card and other documents to verify identity, tax references and other required documents. This raises a fundamental problem, as the procedure for the debtor to have the right to fulfil his tax obligations via electronic declaration is very restrictive and maintains the need to resort to different departments, such as provincial and departmental offices to obtain identity documents, as well as the police to obtain a residence certificate and other institutions.

³The State and the Law in the Time of the Corona Pandemic, collective author, Revival of Law Sciences Series, The State and the Law, May 2020 issue

⁴Younis Malih, L'e-gouvernement au Maroc entre réalité et résultat, Master de Droit des Conflits, Faculté des Sciences Juridiques, Economiques et Sociales, Meknès, October 2014.

Among the most significant technical problems associated with the electronic tax return is the need to resort to traditional procedures in cases where it is not possible to use the electronic service to fulfil the obligation to submit the tax return. Although the Moroccan legislator has provided for this requirement as an alternative solution to some of the technical problems that might prevent the debtor from using the Internet to fulfil his obligations to the tax authorities, in practice this creates a certain injustice to the debtor's right to apply the electronic procedure to which he had initially committed.

Indeed, the legislator should provide for an extension of the deadline for filing the declaration in the event of certain technical obstacles. However, this extension should not be longer than that provided for in the normal declaration procedure. In addition, technical means should be put in place to enable communication with the Directorate General of Taxes in order to remedy any malfunction that may affect this service. This is crucial to avoid any recurrence, especially given that the filing of tax returns is subject to strict deadlines and deadlines that must be adhered to or risk tax fines for late filing.

The third requirement: Problems Legal For performance E-mail For tax.

E-government is an essential link in the construction of a modern concept of public services. It has led to a fundamental transformation in the way services are delivered to citizens, marking a milestone in the elimination of complexities and barriers to public services. The introduction of the e-government concept aims to deliver public services in an innovative way. This development has led to significant improvements in the way these services are delivered, encouraging the development of the tasks and activities of institutions. Many successive government initiatives have therefore sought to establish electronic public services, with the aim of promoting concepts that embody the foundations of good governance: transparency, control, accountability and responsibility, the rule of law and justice, and speed in responding to citizens' requests, thus helping to rationalise public services.⁵

We note that the Moroccan legislator has regulated the electronic tax service in terms of the provisions relating to electronic payments and returns. However, we can identify certain problems, such as :

Within the legal framework of the electronic tax service, the legislator has attempted to establish regulations for the electronic execution of taxes. However, this attempt has not aimed to establish a complete regulation covering all aspects of this service, from access to enforcement. Indeed, fully regulating the electronic enforcement procedure, with all its complexities and length, is an arduous task. Instead, the legislator has sought to define the essential characteristics of this service, leaving it to the Direction Générale des Impôts, which effectively controls this service via its periodic publications, to define the rules for enforcing this tax obligation.

A problem arises from the lack of co-ordination between legislative requirements and the provisions set out in these publications, particularly with regard to the relationship between the entities responsible for this service and taxpayers. In addition, these publications are only accessible in the vicinity of the Kingdom's Tax and Treasury Department. The employees, in particular those managing the payment service, remain unknown to the taxpayer. As a result, the taxpayer is forced to act in accordance with the administration's orders, without reflection or in-depth examination. It is therefore possible that the taxes imposed in this way may be obsolete or not due, as there may be legal reasons which cancel them out and render them null and void.

Among the essential obligations imposed on the debtor as part of the electronic tax payment service are the submission of a bank identification declaration and the provision of a bank deduction authorisation. A careful analysis of the wording of these two points reveals that the fulfilment of this obligation occurs after engagement in the electronic service, i.e. when the obligation to pay tax electronically is fulfilled. However, it is important to note that this requirement could complicate the implementation of the electronic service and thus hinder the achievement of the objectives behind the introduction of this service.

In the case of corporation tax, payments are generally made in four instalments throughout the financial year. If each payment requires the submission of a bank identification statement and a direct debit authorisation, this could add unavoidable complexity for the debtor. Furthermore, in addition to the inherent complexity of the electronic portal, it has been observed that most taxable persons use individuals with considerable expertise and competence. These may be former government employees recommended for their experience or accounting firms specialising in these

⁵Abdel Fattah Bayoumi Haggag, *Le gouvernement électronique et son système juridique*, first edition 2004.

procedures to facilitate execution and declaration. These services are generally subject to a fee, resulting in additional costs for the citizen, whether the service is provided by a professional, an accountancy firm or an employee of specialised agencies, currently known as local agencies, present in various districts and localities.

And where The Moroccan legislator has attempted to distinguish in the exercise of the roles that the user of electronic services may play vis-à-vis the preachers The person in charge Concerning recognition And the official Concerning performance, and in the second round as far as possible The person in charge Concerning recognition, the signing of the performance and its implementation, if the last rule is good for this recognition, then the first rule involves an injustice that could lead to the responsibility of The person in charge Concerning the execution of a decision that he or she did not prepare, but rather ordered in order to implement the obligation to recognise and execute at the same time, and we therefore believe that it is preferable to distinguish the tasks or roles. And the official About each of them. This becomes a responsibility The person in charge Recognition is independent of the responsibility of the person in charge of execution.⁶

One of the legislative problems raised by electronic tax payments is that of proof, since the Moroccan legislator, as part of the requirements governing electronic tax payments, has not regulated the methods of proof of the implementation of this tax payment, even though it states that the debtor will receive receipts and notifications of each payment process. However, the problem that arises here is to what extent can these receipts and notifications constitute admissible proof?

The fourth requirement: Technical problems relating to electronic tax payment.

Following the effective implementation of electronic tax payment procedures by the Directorate General of Taxes, we note that the various taxable companies participating in this service are not free from certain imbalances, the most significant of which are as follows:

The first problem with the electronic tax payment service lies in the procedure for implementing this obligation, in particular the notification received by the debtor as soon as he signs for the electronic payment. They are asked to confirm their bank account for direct debits, thereby authorising the debit via an electronic signature, as specified in the terms and conditions. Once this signature has been provided, an automatic notification is sent declaring that the electronic payment has been set up. However, although the Moroccan legislator has specified in the electronic payment terms and conditions that confirmation is required via a receipt or credit advice to the Treasury, the debtor receives notification as soon as the signature is made, without the payment necessarily being made.

In reality, there may be insufficient funds in the bank account to cover the amount of the tax debt, or even none at all. Despite this, once the debtor signs for the electronic payment, he or she receives the aforementioned notification. However, according to the legislation, payment is only considered to have been made when a credit note is received by the Directorate General of Taxes for the benefit of the public treasury account. Therefore, the debtor should only receive notification once the payment has actually been made, so that he can be accurately informed of his tax situation with the tax authorities.⁷

Second section: the legal and technical difficulties of taxing e-commerce

Undeniably, in the trade of goods and services, whether physical or digital, carried out through e-commerce transactions within a single country, this gives that country the right to impose a tax on those transactions. Similarly, for goods and services traded via e-commerce on an international scale, it is essential to distinguish between the following types of goods:

Physical goods:

These goods do not present any major difficulties because they cross international borders, enabling countries to tax them via their tax authorities and to collect these taxes when the goods enter their territory.

B - Digital services, which have no physical form and move across countries without border controls, being provided electronically, present challenges in determining the right of the state to tax them, whether in the country

Revue marocaine de l'administration locale et du développement, no. 158, May-June 2021. ⁶

Although this service faces a number of problems and obstacles, it nevertheless meets with the approval of a large number of specialists in the field. ⁷

of destination or the country of origin. It should be noted that, although digital goods and services currently pose problems, their scale is not yet considered serious. However, this could change in the coming years, as the most recent statistics show that international sales of digital goods and services represent only a small fraction of the e-commerce sector. In the USA and Europe, for example, they make up only three to five per cent of total online sales respectively.⁸

With the growing expansion of global e-commerce and the relationship between the structure of the tax system on the one hand, and modern technology on the other, tax authorities are faced with a number of challenges. These include the complexity of determining the identity of the debtor (the first challenge), followed by the question of which state has the right to impose the tax (the second challenge). Next, we address the difficulty of defining and specifying the BITTAX numerical unit (the third difficulty). Finally, we will conclude by discussing the challenges associated with the use of electronic money (the fourth difficulty).

The first requirement Difficulty in determining the identity of taxpayers

Countries around the world face a major challenge due to the lack of specific mechanisms for subjecting electronic transactions to tax rules. The difficulty of determining the identity of the parties involved in these electronic transactions (the debtor in particular) is a crucial aspect. In the digital world, where the parties do not physically see each other, this opens the door to manipulation and tax evasion, as these transactions can easily go unrecorded in the books.

The growing emergence of high-value digital products, such as digital programmes, devices and media, also poses challenges for taxation. Products such as photographs, audio recordings, medical or educational services available directly online make determining their tax treatment complex. E-commerce transcends the usual localisation boundaries for commercial activities, making it difficult to monitor commercial activities in terms of localisation and taxation. This situation also raises questions about the jurisdictions applicable to tax obligations in e-commerce, as technical servers may migrate to countries offering more attractive tax advantages. This highlights the need to review tax strategies to monitor and regulate this new model of trade and transactions. Increased international cooperation is essential to solve these problems, even if the conclusion of agreements between several countries to control this sphere currently seems difficult to achieve.

Determining the location of the purchaser is also of great importance in implementing the European Union's proposals concerning the application of value added tax (VAT) on the sale of digital products. The seller needs to know the buyer's location and country of residence in order to determine whether the buyer is in an EU country and thus apply VAT. The difficulty lies in the current technological capacity to make this determination, and the process itself does not help to solve it.⁹

The second requirement: Difficulty in determining which country has the right to impose the tax.

This rule is in line with the traditional practice of taxing sales of goods and services. Under this principle, the tax is borne by the consumer and collected by the seller who makes the delivery. Thus, the country entitled to impose the tax is the country of destination of the goods and services. Several authors, notably McLure in 1997, have argued in favour of imposing taxes on e-commerce based on the place of consumption of the goods or their delivery. According to this proposal, the country of destination, where the goods or services are received, would be the place of taxation. (McLure) recommended a complete overhaul of the US sales tax system, focusing on simplifying tax procedures for sellers and taking their feedback into account. His proposal included the following elements:

A - A similar tax base for all, including e-commerce and traditional commerce.

B - Exemption for all purchases and for traders whose sales do not exceed a certain amount.

C - Ask Internet sellers to register their names and sales with the towns in which they are located
Citron Dans le quel.

⁸1. Boyle, J. M. Peteson, W. J. Sample and T. L. Schottenstien 1999, The Emerging International Tax Environment for electronic journal, 28: 357-382.

⁹ Khaled beganCAI-Sahli, "The Level of Tax Challenges Facing E-Commerce from the Perspective of Tax Managers in the State of Kuwait", a thesis for the degree of Master, majoring in Accounting, College of Business, Middle East University. Page 42, 2011.

D - The existence of a legal framework similar to this rule he proposes "McClure" The others have obvious advantages: the seller needs to know the buyer's address in order to make a decision. Adjust Extent of his tax obligations This rule protects the sales tax base It guarantees immediate performance.

This rule protects the seller provided he makes reasonable efforts to verify the buyer's address.¹⁰ However, this principle makes the problem more complex, because the consumer's purpose is not always known to the seller. The buyer may use multiple technological means that conceal his true location and reveal it in another country that cannot tax him. sales tax, such as the anonymity of the Internet And its immaterial nature Make it easier for customers To conceal and not reveal their identity By concealing their physical locations, whether for reasons of confidentiality or to avoid paying tax¹¹.

The third requirement: The difficulty of determining the BITTAX numerical unit.

Faced with the legal and technical challenges of imposing taxes on e-commerce, a proposal has been put forward to introduce a new alternative tax called the "digital unit tax". This tax is seen as a measure of last resort, applied where other methods of tax imposition are not available, thus aiming to preserve the integrity of the tax base in the face of erosion due to digital commerce.¹²

It is assumed that this tax is part of a wider idea to replace Value Added Tax (VAT) based systems for intangible (digital) goods and services by imposing a tax based on the density of transmission or communication of information. This measure takes into account the number of digital units (BITS), an analogue unit that indicates the intensity of dissemination independently of the actual value of this connection. It should be noted that each byte (BYTE) is made up of eight digital units (XBITS) and is used to represent one character in each connection.¹³

In this respect, a unitary digital tax was previously proposed by Arthur Cordell and ide Ran in a working paper entitled "The New Revolution of Nations", presented at a meeting held at the Club of Rome in 1996. The idea of this tax was conceived following the frozen adjustment of information technologies, which have contributed significantly to the emergence of a new and vast economy, increasing productivity without generating equivalent growth in terms of jobs and businesses.

Initially, most people worked in agriculture, but with the advent of machines, they turned to business and industry. Over the decades, mechanisation has opened up new sectors, and these workers have moved into services. However, even this sector has become automated, raising uncertainties about the future of global employment. This transition is marked by the development and efficiency of information, which reached its peak recently with the rise of artificial intelligence, leading to the potential disappearance of many jobs.¹⁴

One of the tax researchers believes that there will be a real difficulty in determining and controlling this tax if goods are transferred electronically over the network. This would require precise control and procedures to track these transactions carried out via the Internet in order to subject them to tax and prevent tax evasion. At present, countries' tax legislation needs to be developed to formulate a tax model to determine their sovereignty over the income generated by these transactions.

The currently applicable definition of a permanent establishment, which requires a physical presence or relies on the principle of universality of income as a basis for imposing a tax on international transactions, is not appropriate. It therefore suggests that a network of computers should be established at the level of the General Tax Authority, the Sales Tax Authority and the Customs Authority, connected to the Internet. In addition, full co-ordination must be put in place between these services to exchange information on e-commerce transactions.

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11_ Houghton Kmdall and Walter Hellerstion, 2000, National taxation of e-commerce: a perspective Brigham Young University Law Review 2001 P10.

12HOUGHTON Kendall and We Hellerstien 2000 State Taxation of Electronic Commerce Perspective on Proposals for Change and their Constitutionality Brighan Youthg University Law Review 200 1 p10,

¹³Houghton, K. L. and Gary e Cornia 2000, The National Tax Associations Project on Electronic Commerce and Telecommunications Taxes National tax journal, 53 1361.

¹⁴ 19 Ibrahim Kamel: Al-Shawabik sales tax on e-commerce, Studies on Sharia and legal sciences in Iraq, volume 34 (supplement for the year 2008/2009).

Banks and financial institutions should be required to inform the tax authorities of financial transfers by deducting a certain percentage of these transfers from the tax due, whether they are from individuals, institutions or companies. This would allow tax to be deducted directly at source.

The fourth requirement: Difficulty in using electronic money.

Some economists believe that electronic money will gradually replace cash in commercial transactions. This is because the electronic chips embedded in cards will contain individuals' money balances, making it possible to settle payments and accounts. However, this transition to electronic money could increase the challenges faced by tax authorities.

Electronic payments are often made without accounting records or the possibility of checking these records, thus providing opportunities for tax evasion. In addition, cash transactions leave no clear accounting trail.

According to one researcher, an electronic payment or payment system is a system developed for the purpose of processing payment methods for invoices for products, goods and services, as well as settling their accounts electronically over the Internet. This system comprises several methods, including

Would you like me to go on and list the different electronic payment methods I've mentioned?

- 1) - The digital wallet is special software that stores the owner's credit card electronic money, identity card and address data, and the electronic wallet automatically prepares this data and information via electronic commercial purchase transactions.
- 2)- Digital credit card systems, which are systems that provide secure credit card payment services over the Internet and aim to protect information transmitted between users, shopping sites and transaction banks.¹⁵
- 3)- Another type of card that operates in open systems is the debit card, or A debit card is a plastic card that authorises its holder to transfer a certain financial value from their account to the seller's account by presenting identification. A debit card is issued by the bank to a consumer. The cardholder can use this card to transfer money from his or her personal account at the issuing bank to the seller's bank, and when the purchase is made, the electronic cash register records the sale value and stores it together with the name of the card issuer. At the same time, or late on the day of the sale, the seller sends the recorded transaction data to the bank that holds his or her account, and the seller's bank then claims debits from the consumer's bank or cardholder. When the consumer's bank sends its approval In order to repay the debts, the seller's bank increases the balance on the seller's account The transaction is therefore recorded¹⁶.

Conclusion:-

In light of the global impact of globalisation, borders between countries have become blurred, transforming our world into a small village. Technological advances, particularly in the fields of information and communications technologies, have marked an unprecedented revolution in the third millennium. This technological development has seen the emergence of new concepts such as management information systems, e-commerce, e-business, e-government and artificial intelligence. It has also given rise to a major concept: e-government, a crucial tool for providing remote services, improving public infrastructure and increasing the efficiency of local and regional administrative activities.

Despite the challenges and problems that it may raise, electronic management represents an effective and efficient means of bringing the administration closer to the citizen. It aims to reconcile government and citizens, with the ultimate objective of improving the services provided to citizens by bringing them closer to government.

¹⁵ Vito Tanzi, Globalisation and the termites that devour the tax structure, Journal of Finance and Development, International Monetary Fund. Volume 38, number 1 2001, pp. 35-22.

¹⁶ Younis Arabic bDiscussion on procurement and electronic payment, the challenges of tax and customs systems, Institute of Training and Legal Reform Khartoum 2016