Legal Framework Coherence and Effectiveness: Institutional Analysis of Slovenian and Algerian Tax Administrations

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Tax administration is among the most crucial public services in any country, responsible for collecting taxes to meet common societal needs. Therefore, it must be coherently regulated and effective. Tax services continuously modernize their operations, for instance through digitalization. Nevertheless, similar investments in digital tax modernization yield divergent outcomes, and the key determinants of these differences remain unclear. For example, Slovenia's *eDavki* platform correlates with a 22% tax-to-GDP ratio and high voluntary compliance, whereas Algeria's *Jibaya'tic* system coincides with only a 5% tax-to-GDP ratio—the lowest among non-fragile states globally—despite a nominal revenue growth of 70%. The comparison between Slovenia and Algeria rests on a shared historical foundation, as both followed Austrian and French legal models, respectively. However, Slovenia is a full EU member state, while Algeria is not.

This study argues that legal framework coherence—defined as the clarity, consistency, and enforceability of administrative law provisions—fundamentally determines whether digital reforms strengthen or erode institutional capacity. Building on prior research examining tax officer impartiality (Slovenia) and digital elite capture (Algeria), this paper systematically compares how procedural safeguards in administrative law enable or constrain effective tax administration. The central research question is: *Do differences in legal frameworks explain performance gaps between EU-integrated and post-colonial administrative systems, even when both adopt similar digital technologies?* We will apply multiple research methods, including comparative institutional analysis across seven jurisdictions. Slovenia represents an EU-integrated system grounded in the Austro-Hungarian legal tradition, while Algeria reflects a post-colonial French legal transplant. Reference cases for contextual benchmarking include Estonia (EU transition peer), Morocco and Tunisia (MENA comparators with stronger governance), Austria and France (source legal systems, minimal reference). Data collection will include:

- Legal text analysis (qualitative): Systematic coding of six key procedural provisions (recusal rules, right to be heard, duty to give reasons, appeal mechanisms, algorithmic transparency, and administrative oversight) based on publicly available legislation.
- Quantitative benchmarking (statistical analysis): Review of five governance indicators (2015–2024) from the World Bank, World Justice Project, and UN E-Government Index.
- Document synthesis: Integration of findings from previous institutional studies (EGPA 2025 tax impartiality paper; Algeria digitalization study) with the new comparative analysis.
- Audit report analysis: Examination of implementation gaps as documented by Algeria's *Cour des Comptes* and Slovenia's Court of Audit.
- Thematic synthesis: Linking legal deficiencies to institutional performance outcomes.

Preliminary comparison suggests Slovenia's General Administrative Procedure Act (GAPA Articles 35-39) provides detailed recusal requirements, mandatory reasoned decisions, and multi-layered appeal mechanisms absent in Algeria's Tax Procedures Code. Slovenia's GDPR-mandated algorithmic transparency requirements contrast with Algeria's classification of Jibaya'tic risk parameters as "administration confidential." Reference countries create an institutional spectrum. Tunisia (24% tax-to-GDP) and Morocco (20%) significantly outperform Algeria (5%) despite shared French legal heritage, suggesting legal framework quality—not colonial legacy alone—shapes outcomes. Estonia's digital success (33% tax-to-GDP) contextualizes Slovenia's achievement among EU transition states. Legal framework gaps directly enable what institutional scholarship terms "isomorphic mimicry"—adopting technical forms (SAP platforms, online portals) while preserving discretionary control. Algeria's absence of algorithmic transparency mandates permitted elite capture through classified risk scoring; Slovenia's detailed procedural rules constrain administrative discretion even in digital contexts.

There is obviously a path dependency confirmation since EU integration forced legal harmonization in Slovenia (Charter of Fundamental Rights Article 41 compliance), while Algeria's colonial transplant remained "hollowed out"—formal provisions without enforcement mechanisms.

Policy Implication & Contribution: For NISPAcee countries pursuing digital tax modernization, findings suggest legal framework reform must precede or accompany technological procurement to prevent expensive digital facades producing negligible governance returns. This conference paper bridges macro-level governance indicators with meso-level institutional analysis, demonstrating how specific legal provisions (or their absence) shape administrative capacity. By positioning Slovenia and Algeria within a broader comparative spectrum, the study moves beyond binary comparisons to identify actionable reform pathways for transition and post-colonial contexts.

Keywords: legal framework coherence, comparative tax administration, digital governance, institutional capacity, Slovenia, Algeria

1. Introduction

1.1 The Paradox: Digital Investment and Divergent Outcomes

The effectiveness of a state's tax administration is often assessed through the lens of technological adoption. Governments worldwide invest in digital platforms for tax collection, filing, and enforcement, on the assumption that technology drives efficiency, transparency, and compliance. Yet the contemporary fiscal landscape reveals a striking paradox: while digital platforms for tax administration have become globally ubiquitous, their impact on revenue mobilisation and institutional integrity varies enormously across jurisdictions. Two cases illustrate this divergence with particular clarity.

In the Republic of Slovenia, the *eDavki* platform has facilitated a robust culture of voluntary compliance, contributing to a tax-to-GDP ratio of approximately 22% (excluding social contributions). The Slovenian Financial Administration (FURS) has progressively integrated digital service delivery within a legal environment characterised by high procedural density—detailed rules governing recusal, the right to be heard, reasoned decisions, and appellate oversight—rooted in Slovenia's century-long inheritance of the Austro-Hungarian *Rechtsstaat* tradition and further reinforced by EU accession in 2004 (Kovač, 2016; Vozel, 2018).

Conversely, in the People's Democratic Republic of Algeria, the implementation of the *Jibaya'tic* system—an SAP-based digital tax platform managed by the Direction Générale des Impôts (DGI)—has coincided with one of the lowest tax-to-GDP ratios globally for a non-fragile state: approximately 5% (excluding hydrocarbon revenues). This figure persists despite a reported nominal revenue growth of 70% attributed to digitisation and a 50% reduction in the per-unit cost of tax collection (World Bank, 2024). Algeria's Cour des Comptes has documented that over 60% of tax files in certain directorates remain processed manually via parallel spreadsheet systems, even where *Jibaya'tic* is nominally available (Cour des Comptes, 2023).

This 17-percentage-point gap in tax-to-GDP ratios cannot be satisfactorily explained by differences in technological investment alone. Both countries have deployed sophisticated digital infrastructure; both possess trained civil services; and both operate within broadly similar economic development brackets (upper-middle to high income). Something other than hardware and software accounts for the divergence. This paper argues that the missing variable is **legal framework coherence**.

1.2 Research Problem and Central Research Question

We define legal framework coherence as the clarity, consistency, and enforceability of administrative law provisions that govern the interaction between the state and the taxpayer. This encompasses procedural safeguards such as recusal rules, the right to be heard, the duty to give reasons, appeal mechanisms, algorithmic transparency requirements, and administrative oversight institutions. Legal coherence, in this usage, refers not merely to the internal consistency of statutes on paper, but to the alignment between formal rules, institutional capacity to implement them, and the existence of enforcement mechanisms that make procedural guarantees operationally meaningful.

The central research question is: *Do differences in legal frameworks explain performance gaps between EU-integrated and post-colonial administrative systems, even when both adopt similar digital technologies?* The comparison between Slovenia and Algeria is justified by a shared historical foundation in continental European administrative law. Slovenia's legal framework descends from the Austrian *Allgemeines Verwaltungsverfahrensgesetz* (1925), while Algeria's derives from the French *Livre des Procédures Fiscales*. However, the two systems diverged sharply in the late twentieth century: Slovenia integrated into the European Union in 2004, subjecting its administrative law to harmonisation with Article 41 of the EU Charter of

Fundamental Rights (the Right to Good Administration), while Algeria's post-colonial trajectory maintained the formal structure of the French model without the subsequent liberalising reforms that characterised French administrative law itself (notably the 2018 *Loi Essoc*, Law No. 2018-727, *pour un État au service d'une société de confiance*).

This paper argues that legal framework coherence fundamentally determines whether digital reforms strengthen or erode institutional capacity. Where procedural density is high—as in Slovenia—digital tools are constrained by law to operate transparently and accountably, becoming instruments of procedural justice. Where procedural density is low—as in Algeria—digital tools may instead become instruments of discretionary control, shielded from meaningful oversight. The result, we contend, is a form of what institutional scholars term "isomorphic mimicry": the adoption of the outward form of modern governance without its operational substance (Andrews, Pritchett & Woolcock, 2013).

1.3 Contribution and Scope

This study makes three contributions to the existing literature. First, it bridges macro-level governance indicators (tax-to-GDP ratios, World Bank Governance Indicators, World Justice Project Rule of Law Index) with meso-level institutional analysis of specific legal provisions. Much of the existing comparative tax administration literature operates at either the macro level (cross-country statistical analysis) or the micro level (taxpayer surveys and compliance experiments), leaving the meso level—the actual content and enforceability of administrative law provisions—underexplored. This paper addresses that gap by performing a provision-by-provision comparison of six procedural variables across the Slovenian and Algerian legal codes.

Second, the study positions Slovenia and Algeria within a broader comparative spectrum by including reference cases: Estonia (an EU transition peer with high digital governance performance), Morocco and Tunisia (MENA comparators with shared French legal heritage but significantly higher tax-to-GDP ratios than Algeria), and Austria and France (the source legal systems). This contextual benchmarking avoids the limitations of binary comparisons and allows us to distinguish between effects attributable to colonial legal heritage, EU integration, and the independent variable of legal coherence itself.

Third, the paper contributes policy-relevant findings for NISPAcee member countries pursuing digital tax modernisation. The analysis suggests that legal framework reform must precede or accompany technological procurement if digital investments are to yield governance returns rather than producing expensive digital facades. This contribution is intended to be directly actionable for transition and developing economies.

The remainder of the paper is structured as follows. Section 2 presents the theoretical framework, drawing on new institutionalism, isomorphic mimicry theory, and the legal transplant literature. Section 3 describes the methodology, including case selection, data sources, and the analytical framework. Section 4 provides the institutional and legal context for each jurisdiction. Section 5 presents the comparative legal analysis across six procedural variables. Section 6 synthesises the findings, and Section 7 discusses policy implications and concludes.

2. Theoretical Framework

This study draws on four interrelated theoretical strands to construct an analytical framework capable of explaining how legal institutions shape the outcomes of digital tax modernisation. These strands are: (a) new institutionalism and the concept of path dependency; (b) the theory of isomorphic mimicry in state capability; (c) the concept of legal coherence and procedural density as developed in comparative administrative law; and (d) the legal transplant literature. Each is discussed in turn, followed by an integrated analytical model.

2.1 New Institutionalism and Path Dependency

New institutionalism, as articulated most influentially by Douglass North (1990), provides the foundational premise that institutions—defined as the formal and informal rules that structure human interaction—are the primary determinants of economic performance over time. North's central insight is that institutions reduce uncertainty by establishing a stable structure of incentives, but that the character of these institutions varies enormously across societies: some produce growth and development, while others produce stagnation. For North, the critical mechanism is path dependency: once an institutional trajectory is established, it becomes self-reinforcing through increasing returns, learning effects, and the sunk costs of existing organisational structures. Altering the path requires not merely changing formal rules, but transforming the informal norms and enforcement characteristics that give those rules meaning.

This framework is directly applicable to the Slovenia–Algeria comparison. Slovenia's administrative law is path-dependent on the Austro-Hungarian *Rechtsstaat* tradition, which introduced the concept of the "objective administration"—an administration bound by strict procedural codes and subject to judicial oversight. The

General Administrative Procedure Act (ZUP) is a functional descendant of the 1925 Austrian *Allgemeines Verwaltungsverfahrensgesetz*, which established systematic protection of citizen rights against administrative overreach (Kovač, 2016). EU accession in 2004 reinforced this trajectory by mandating harmonisation with the EU Charter of Fundamental Rights, particularly Article 41 (the Right to Good Administration), which enshrines the right to be heard, the right to a reasoned decision, and the right of access to one's file. Each institutional reform built upon and strengthened the existing legal infrastructure.

Algeria's institutional path is equally shaped by its colonial inheritance, but in a different direction. The French administrative tradition historically prioritised state prerogative (*puissance publique*) over individual procedural safeguards. When Algeria achieved independence in 1962, it inherited the formal structure of French administrative law but within a political context that favoured centralised control over citizen-protective procedural rights. While France itself modernised the balance between state authority and citizen rights—through the 2000 *Code des Relations entre le Public et l'Administration* (CRPA) and the 2018 *Loi Essoc* (Law No. 2018-727)—Algeria's Code des Procédures Fiscales (CPF) remained largely static, preserving the state-centric, discretionary orientation of the colonial-era model. In North's terms, the two countries illustrate divergent paths from related institutional origins: one path (Slovenia) toward procedural constraint on state power, reinforced by EU integration; the other (Algeria) toward the preservation of administrative discretion, unreformed by any equivalent external harmonisation pressure.

2.2 Isomorphic Mimicry in State Capability

The sociological foundations of institutional isomorphism were laid by DiMaggio and Powell (1983), who identified three mechanisms—coercive, mimetic, and normative—through which organisations within a given field tend to become structurally similar over time. Their insight was that organisations adopt similar forms not necessarily because those forms are functionally efficient, but because they confer legitimacy within the organisational field. This concept was subsequently adapted to the development studies literature by Andrews, Pritchett, and Woolcock (2013), who coined the term "isomorphic mimicry" to describe a specific pathology of developing states: the adoption of the outward form of modern governance institutions (organisational structures, digital systems, policy documents) to signal modernity and gain international legitimacy, while the internal functioning of the state remains trapped in pre-existing patterns of discretionary and informal control.

Andrews, Pritchett, and Woolcock (2013) argue that isomorphic mimicry constitutes a "technique of persistent failure" that enables states to "look capable" without becoming capable. The mechanism operates through what they term "premature load bearing": highly unrealistic expectations are placed on newly adopted systems that cannot function within the existing institutional environment. The result is a capability trap, in which the formal adoption of best-practice models actually crowds out the indigenous learning and institutional adaptation that would be necessary for genuine capability development.

This theory illuminates the Algerian case with particular force. The *Jibaya'tic* system represents a substantial technological investment (SAP-based infrastructure, online portals, automated risk scoring). In form, it closely resembles the digital tax platforms of EU member states. Yet the Cour des Comptes' finding that 60% of tax files continue to be processed manually, and that risk-scoring parameters remain classified as "administrative secrets" shielded from taxpayer challenge, suggests a classic case of isomorphic mimicry: the administration has adopted the *form* of a modern digital tax authority without the *substance* of procedural accountability. The digital system exists, but it does not constrain administrative discretion because the legal framework provides no mechanism by which its outputs can be challenged, explained, or made transparent.

By contrast, Slovenia's *eDavki* platform operates within a legal environment where isomorphic mimicry is structurally impeded. The General Administrative Procedure Act (ZUP) requires that every administrative decision be accompanied by a reasoned explanation of the facts established, the evidence considered, and the legal basis applied (Article 214 ZUP). The 2025 ZUP-I amendment further mandates a human-in-the-loop requirement for automated decisions and extends the appeal period for electronically served decisions to 21 days (Artič & Kovač, 2025; Schoenherr, 2025). These provisions mean that the digital system cannot operate as a black box: the law forces transparency regardless of the technology used. In this sense, Slovenia represents the opposite of isomorphic mimicry—a case where the institutional substance preceded and constrained the technological form.

2.3 Legal Coherence and Procedural Density

The concept of legal coherence, as employed in this study, draws on the comparative administrative law literature and, in particular, on the developing body of work examining administrative procedure codification in Central and Eastern Europe (Kovač, 2016; 2022; Kovač & Bileišis, 2017). Legal coherence refers to the alignment between: (a) the formal provisions of substantive and procedural law; (b) the institutional capacity to implement those provisions; and (c) the enforcement mechanisms that make the provisions operationally meaningful. A legal

framework may be internally consistent on paper (substantive coherence) and yet lack the institutional infrastructure or enforcement mechanisms to translate its provisions into practice (operational coherence).

We introduce the related concept of "procedural density" to capture a dimension of legal coherence that is particularly relevant to digital governance. Procedural density refers to the degree to which administrative law provides specific, enforceable safeguards—recusal rules, the right to be heard, the duty to give reasons, appeal mechanisms, algorithmic transparency requirements—that constrain administrative discretion in individual cases. High procedural density means that the law provides granular, operationally specific rules that leave little room for unreviewed discretion. Low procedural density means that the law relies on general principles (such as constitutional declarations of impartiality) without providing the specific mechanisms by which those principles can be enforced in individual administrative encounters.

The significance of procedural density for digital governance lies in its function as a safeguard against what we term "elite capture of digital systems." When algorithmic tools are deployed within a low-density legal environment—one lacking specific rules requiring transparency, explainability, or the right to challenge automated outputs—the technology may be captured by administrative insiders to automate and shield discretionary decisions rather than to constrain them. High procedural density operates as a legal constraint on technology: it forces digital systems to comply with pre-existing procedural requirements, ensuring that automation enhances accountability rather than eroding it.

The Slippery Slope Framework developed by Kirchler, Hoelzl, and Wahl (2008) offers a complementary behavioural perspective. The framework posits that tax compliance depends on two dimensions: the power of authorities to detect and punish evasion, and taxpayers' trust in authorities' procedural fairness and benevolence. Voluntary compliance—sustained by trust—is both more stable and less costly than enforced compliance achieved through coercive power alone. The framework suggests that procedural density, by enhancing the perceived fairness and predictability of the tax system, operates primarily through the trust dimension: it builds voluntary compliance by assuring taxpayers that the system is rule-bound, challengeable, and equitable. This theoretical link between procedural density and voluntary compliance helps explain why Slovenia's legally constrained digital system generates higher voluntary compliance than Algeria's discretionary one, despite comparable levels of coercive enforcement capacity.

2.4 The Legal Transplant Problem

The comparative legal literature on legal transplants provides the final theoretical strand. Berkowitz, Pistor, and Richard (2003) demonstrated empirically that the manner in which law is transplanted into a new jurisdiction is a more important determinant of effective legality than the identity of the source legal family (common law, French civil law, German civil law, or Scandinavian). Their key finding is that countries which developed legal orders internally, or which adapted transplanted law to local conditions, or whose populations were already familiar with the basic legal principles of the transplanted law, exhibit significantly higher legal effectiveness than "transplant effect" countries that received foreign law without such predispositions. Controlling for the supply of legal families, legality was found to be approximately one-third lower in transplant-effect countries.

This finding is directly relevant to the Algeria–Slovenia comparison, though it requires careful application. Slovenia is not a pure case of internal legal development: its administrative law was transplanted from the Austro-Hungarian system. However, the transplantation occurred over more than a century (from the mid-nineteenth century through the Yugoslav period to independence in 1991), during which the legal framework was progressively adapted to local conditions, internalised by the legal profession and judiciary, and reinforced by successive waves of codification. EU accession further deepened this internalisation by subjecting Slovenian administrative law to external review and harmonisation standards.

Algeria, by contrast, represents a more acute case of what Berkowitz, Pistor, and Richard (2003) term the "transplant effect." French administrative law was imposed during the colonial period (1830–1962) and inherited by the independent Algerian state without the organic process of adaptation, local legal profession development, and iterative reform that characterised Slovenia's reception of Austrian law. Crucially, the Algerian transplant was not subsequently subjected to any external harmonisation pressure comparable to EU integration. The 2020 Constitutional revision introduced modernising provisions (notably Article 26, mandating that the administration serve citizens impartially and that administrative decisions be reasoned), but these remain at the level of constitutional aspiration rather than operationally enforceable procedural rules in the tax code itself.

The legal transplant literature also explains why other Francophone-influenced jurisdictions—Tunisia, Morocco, Lebanon—have achieved significantly higher tax-to-GDP ratios than Algeria despite sharing the same source legal tradition. Tunisia (approximately 24% tax-to-GDP), for instance, adapted its French legal inheritance through the *Code des Droits et Obligations Fiscaux*, which provides a more robust statutory enumeration of taxpayer rights than Algeria's CPF. Lebanon's Tax Procedure Law (Law No. 44/2008) includes specific,

enforceable recusal rules prohibiting a tax officer from handling a case involving kinship up to the fifth degree, material interest up to the third degree, or an existing formal dispute with the taxpayer. These examples demonstrate that the French legal tradition is not inherently hostile to taxpayer protection; rather, it is the degree of post-colonial adaptation and procedural specification that determines outcomes. Algeria's distinctively low performance reflects not the nature of the source law, but the failure to adapt it.

2.5 Integrated Analytical Framework

Drawing on the four theoretical strands outlined above, this study employs an integrated analytical framework that links legal institutions to digital governance outcomes through the following causal logic:

(1) Path dependency (North, 1990) establishes the institutional trajectory that shapes the character of administrative law in each jurisdiction. Slovenia's Austro-Hungarian inheritance and EU integration produce a path toward high procedural density and constrained administrative discretion. Algeria's French colonial inheritance and post-colonial centralisation produce a path toward low procedural density and preserved discretionary control.

(2) Legal coherence and procedural density determine whether digital tools are deployed within a constraining or enabling legal environment. High procedural density forces digital systems to operate transparently and accountably; low procedural density allows digital systems to shield and automate discretionary decisions. We term this constraining function the "legal cage" effect: in high-coherence systems, the pre-existing legal framework operates as a cage around digital technology, compelling it to serve procedural justice rather than administrative discretion. The legal cage ensures that the technology adapts to the law, not the reverse — a mechanism whose absence, as the Algerian case demonstrates, permits the opposite dynamic.

(3) Isomorphic mimicry (Andrews, Pritchett & Woolcock, 2013) describes the pathological outcome when digital technology is adopted without corresponding legal reform: the state acquires the form of modern governance without its substance, producing what we term a "digital facade."

(4) The transplant effect (Berkowitz, Pistor & Richard, 2003) explains why the degree of legal adaptation—rather than the identity of the source legal tradition—determines the effectiveness of the legal framework. Countries that have adapted their transplanted law to local conditions (Slovenia, Tunisia, Lebanon) achieve higher legal effectiveness than those where the transplant remains "hollowed out" (Algeria).

(5) Trust and compliance (Kirchler, Hoelzl & Wahl, 2008): procedural density enhances taxpayer trust in the fairness and predictability of the tax system, generating voluntary compliance that is both more stable and less costly than compliance achieved through coercive enforcement alone.

The dependent variable in this framework is tax administration performance, operationalised primarily through the tax-to-GDP ratio (excluding hydrocarbon revenues for Algeria and social contributions for Slovenia) and correlated with governance indicators from the World Bank Worldwide Governance Indicators and the World Justice Project Rule of Law Index. The independent variable is legal framework coherence, operationalised through a six-variable comparison of procedural provisions: recusal rules, right to be heard, duty to give reasons, appeal mechanisms, algorithmic transparency, and administrative oversight. Digital technology adoption functions as a mediating variable: it amplifies the effects of legal coherence in either direction. Where legal coherence is high, digitalisation enhances transparency and compliance; where legal coherence is low, digitalisation may entrench discretion and opacity.

This framework generates a testable proposition: *controlling for technological investment and economic development level, the procedural density of the administrative law framework is the primary determinant of the governance return on digital tax modernisation.* The following sections test this proposition through comparative legal analysis and institutional evidence.

3. Methodology

3.1 Research Design: Comparative Institutional Analysis

This study employs a comparative case study design (Yin, 2018), structured as a most-similar-systems comparison with contextual benchmarking. The research investigates a contemporary phenomenon—the divergent governance outcomes of digital tax modernisation—within its real-world institutional context, where the boundaries between the phenomenon (digital system performance) and the context (legal and institutional framework) are not clearly separable. This characteristic makes the case study method the appropriate research strategy, as the causal dynamics under investigation cannot be isolated from their institutional setting through experimental or survey methods (Yin, 2018).

The design follows a two-tier structure. At the primary tier, Slovenia and Algeria are compared as contrasting cases that share a key similarity—both have invested substantially in digital tax platforms—but diverge on the hypothesised independent variable (legal framework coherence) and the observed dependent variable (tax administration performance). At the secondary tier, three benchmark jurisdictions (Estonia, Tunisia, and Morocco) provide contextual reference points that allow the analysis to distinguish between competing explanations. The benchmark cases are not analysed with the same depth as the primary cases but serve to control for alternative hypotheses, particularly the argument that the divergence is attributable solely to colonial legal heritage, EU membership, or economic development level.

The unit of analysis is the legal-institutional framework governing tax administration in each jurisdiction, examined at the meso level: below macro-level governance indicators but above micro-level taxpayer behaviour. This meso-level focus addresses a gap identified in the literature review, where existing scholarship tends to operate at either the macro level (cross-country statistical analysis of governance indicators) or the micro level (taxpayer compliance surveys and experiments), leaving the content and enforceability of specific administrative law provisions underexplored.

3.2 Case Selection and Justification

Primary cases. Slovenia and Algeria were selected because they satisfy the conditions for a theoretically productive comparison. Both countries have: (a) invested in SAP-level digital tax infrastructure (Slovenia's eDavki, Algeria's Jibaya'tic); (b) inherited their administrative law from a continental European source tradition (Austro-Hungarian and French, respectively); and (c) undergone significant institutional transformation in the post-independence/post-socialist period. Despite these similarities, they diverge sharply on tax-to-GDP ratios (approximately 22% vs. 5%, excluding social contributions and hydrocarbon revenues respectively), governance indicator scores, and the degree of procedural safeguard codification in their administrative law. The comparison is further justified by the research context: the corresponding author is a doctoral candidate at the University of Ljubljana's Faculty of Public Administration, with access to both Slovenian primary legal sources and Algerian legal scholarship through the ASJP (Algerian Scientific Journal Platform).

Benchmark cases. Three reference jurisdictions provide contextual controls:

Estonia serves as an EU transition peer. Like Slovenia, Estonia transitioned from a socialist system, joined the EU in 2004, and achieved high digital governance maturity. Estonia's tax-to-GDP ratio (approximately 34% including social contributions; OECD, 2025) and its ranking as the OECD's most competitive tax system for twelve consecutive years (Tax Foundation, 2025) contextualise Slovenia's achievement among post-socialist EU member states and demonstrate that high digital maturity combined with legal coherence produces strong fiscal outcomes.

Tunisia and Morocco serve as MENA comparators sharing Algeria's French legal heritage. Tunisia's tax-to-GDP ratio of approximately 34% (OECD/AUC/ATAF, 2025) and Morocco's ratio of approximately 28.5% (OECD/AUC/ATAF, 2025) significantly exceed Algeria's 5%, despite all three countries having inherited the French fiscal code tradition. This comparison is crucial for testing the paper's central argument: if colonial legal heritage alone determined outcomes, Tunisia, Morocco, and Algeria would perform similarly. The fact that they do not suggests that the degree of post-colonial legal adaptation—not the identity of the source tradition—is the operative variable. Tunisia's *Code des Droits et Obligations Fiscaux* and Morocco's integrated *Code Général des Impôts* both provide substantially more detailed taxpayer protection provisions than Algeria's Code des Procédures Fiscales.

Austria and France are referenced minimally as source legal systems, providing the historical baseline against which the degree of legal adaptation in the receiving jurisdictions can be assessed.

3.3 Data Sources and Analytical Framework

Data collection relies on four categories of sources, triangulated to enhance validity:

(1) Primary legal texts. The analysis is grounded in direct examination of the relevant legislative instruments: for Slovenia, the General Administrative Procedure Act (Zakon o splošnem upravnem postopku – ZUP, Official Gazette of the RS, No. 24/06 and amendments including ZUP-I, 2025) and the Tax Procedure Act (Zakon o davčnem postopku – ZDavP-2, Official Gazette of the RS, No. 13/11 and amendments); for Algeria, the Code des Procédures Fiscales (CPF, 2024 Edition, Direction Générale des Impôts), the Constitution of the People's Democratic Republic of Algeria (2020 Revision, Journal Officiel No. 82), and the Code de Procédure Civile et Administrative (CPCA, Law 08-09). For benchmark cases, equivalent instruments are consulted: Tunisia's Code des Droits et Obligations Fiscaux, Morocco's Code Général des Impôts, and Lebanon's Tax Procedure Law (Law No. 44/2008).

(2) Supreme Audit Institution (SAI) reports. Qualitative content analysis is performed on recent audit reports from the Slovenian Računsko sodišče (Court of Audit Report on FURS, July 2024, Številka 320-3/2023/18) and the Algerian Cour des Comptes (Rapport Annuel 2023; Rapport sur le contrôle du système d'information Jibaya'tic, 2021). These reports constitute what the methodology literature terms "unobtrusive data"—institutional artefacts produced for purposes other than the present research, thereby reducing reactivity bias (Webb et al., 2000). The reports are coded thematically to identify implementation gaps, institutional responsiveness, and the practical enforceability of legal provisions.

(3) Scholarly literature from domestic platforms. For Algeria, local scholarly critiques are drawn from the Algerian Scientific Journal Platform (ASJP, asjp.cerist.dz), which indexes peer-reviewed Algerian journals publishing in Arabic, French, and English. Key sources include Belgherbi and Merah (2024) on the digitalisation of Algerian tax administration and its impact on taxpayer protection, Boudiaf (2023) on administrative court protection of taxpayers from excessive discretion, and Khellaf (2025) on Jibaya'tic implementation resistance. For Slovenia, research published in Lex Localis – Journal of Local Self-Government and the Central European Public Administration Review is used, including Hauptman, Pavić, and Čeh Časni (2024) on trust and tax compliance and Artič and Kovač (2025) on comparative tax enforcement.

(4) Quantitative governance indicators. The tax-to-GDP ratio serves as the primary performance proxy, supplemented by scores from the World Bank Worldwide Governance Indicators (Regulatory Quality, Rule of Law, Government Effectiveness, 2015–2024), the World Justice Project Rule of Law Index 2024, and the UN E-Government Development Index. These indicators provide the macro-level context against which the meso-level legal analysis is situated. The study does not claim that governance indicators prove causation; rather, they establish the performance divergence that the legal analysis seeks to explain.

Analytical framework. The comparative legal analysis is structured around six procedural variables, systematically coded across both primary jurisdictions: (1) recusal rules and administrative impartiality; (2) the right to be heard (participatory safeguards); (3) the duty to give reasons (reasoned decisions); (4) appeal mechanisms and administrative oversight; (5) algorithmic transparency requirements; and (6) digital service legal basis. For each variable, the analysis identifies: the specific statutory provisions (or their absence); the degree of operational specificity ("procedural density"); the existence of enforcement mechanisms; and evidence from SAI reports or scholarly literature regarding practical implementation. The six variables were selected because they correspond to the procedural rights enshrined in Article 41 of the EU Charter of Fundamental Rights and represent the core safeguards identified in the comparative administrative law literature as essential for constraining administrative discretion (Kovač, 2016; 2022).

3.4 Limitations

Several limitations must be acknowledged. First, the study does not claim to isolate legal framework coherence as the sole cause of the tax-to-GDP divergence between Slovenia and Algeria. The 17-percentage-point gap is the product of multiple interacting factors, including economic structure (Algeria's hydrocarbon dependence reduces incentives for non-oil revenue mobilisation), the size of the informal economy, cultural factors affecting tax morale, and differences in economic development level. The study's claim is more modest: that legal framework coherence is a necessary condition for effective digital tax modernisation, and that its absence constitutes a sufficient condition for the pathology of isomorphic mimicry. The benchmark cases (particularly Tunisia, which shares Algeria's colonial heritage and MENA economic context but achieves a 34% tax-to-GDP ratio) help to control for confounding variables, though they cannot eliminate them entirely.

Second, the analysis of Algerian legal practice is constrained by limited access to primary judicial records. Algerian administrative court decisions are not systematically published or digitally accessible in the way that Slovenian administrative court decisions are (through the Sodna praksa database). The analysis of Algerian legal practice therefore relies more heavily on scholarly commentary (from the ASJP platform) and SAI reports than on direct judicial record analysis. This asymmetry is itself indicative of the transparency gap that the study documents, but it nevertheless constitutes a methodological limitation.

Third, the study does not conduct primary data collection through interviews or surveys with tax officials or taxpayers. The research design relies entirely on documentary analysis—legal texts, institutional reports, governance indicators, and scholarly literature. While this approach has the advantage of replicability and avoidance of reactivity bias, it cannot capture informal institutional dynamics that may not be reflected in documentary sources. Future research should complement this documentary analysis with field-based methods, particularly semi-structured interviews with tax practitioners in both jurisdictions.

4. Institutional and Legal Context

This section provides the historical and institutional context necessary for the comparative legal analysis in Section 5. For each jurisdiction, it traces the genealogy of the current administrative law framework, identifies the key institutional actors, and locates the legal framework within the broader trajectory of administrative modernisation.

4.1 Slovenia: From Austro-Hungarian Rechtsstaat to EU Integration

Slovenia's administrative law is the product of a century-long process of institutional layering, in which successive legal frameworks built upon—rather than replaced—their predecessors. This layering has produced a legal system characterised by high procedural density and a deeply internalised culture of rule-bound administration.

The Austro-Hungarian foundation (pre-1918). The foundational layer of Slovenian administrative law derives from the Austro-Hungarian *Rechtsstaat* tradition, which conceived of the state as bound by law and subject to judicial oversight. The Austrian *Allgemeines Verwaltungsverfahrensgesetz* of 1925 established the first systematic codification of administrative procedure in Europe, providing the template for the principle that every citizen has the right to a reasoned decision, the right to be heard, and the right to challenge administrative action before an independent court. This model treated administrative discretion not as a prerogative of the state but as an exception requiring legal justification. Slovenian territory, as part of the Habsburg Empire and later the Kingdom of Yugoslavia, absorbed this tradition through sustained institutional practice over more than a century (Kovač, 2016).

The Yugoslav period and independence (1945–1991). During the Yugoslav period, the Austrian procedural inheritance was preserved in modified form within the Yugoslav General Administrative Procedure Act. Although the socialist system introduced significant substantive changes (particularly in property law and economic governance), the procedural framework retained its core features: the right to a hearing, the duty to give reasons, and the right of appeal. Upon independence in 1991, the Slovenian legislature prioritised a smooth transition, largely retaining the existing procedural framework while adapting it to the requirements of a sovereign democratic state. The current General Administrative Procedure Act (Zakon o splošnem upravnem postopku – ZUP) was adopted in 1999 (Official Gazette No. 80/99) and has been amended incrementally since, most recently by the ZUP-I amendment in 2025.

EU accession and the Europeanisation of administrative law (2004–present). Slovenia's accession to the European Union in 2004 constituted a decisive reinforcement of the existing procedural framework. Accession required harmonisation with the *acquis communautaire*, including Article 41 of the EU Charter of Fundamental Rights, which codifies the Right to Good Administration: the right of every person to have their affairs handled impartially, fairly, and within a reasonable time; the right to be heard before any adverse decision; the right of access to their file; and the obligation of the administration to give reasons for its decisions. For Slovenia, these requirements did not necessitate fundamental reform, as the ZUP already contained equivalent provisions. Rather, EU accession served as a stabiliser, locking in existing protections and adding an additional layer of supranational oversight through the Court of Justice of the European Union and the EU General Data Protection Regulation (GDPR).

The current institutional architecture. Tax administration in Slovenia is managed by the Financial Administration of the Republic of Slovenia (Finančna uprava Republike Slovenije – FURS), operating under the Ministry of Finance. The legal framework consists of two interlocking instruments: the ZUP provides the general procedural safeguards applicable to all administrative proceedings, while the Tax Procedure Act (Zakon o davčnem postopku – ZDavP-2) provides the sector-specific fiscal provisions. This dual structure ensures that tax proceedings are governed by both general administrative law principles (recusal, right to be heard, reasoned decisions) and specific fiscal rules (filing obligations, assessment procedures, statute of limitations, enforcement mechanisms). The *eDavki* digital platform was introduced progressively from 2007 and now handles the majority of tax filing, assessment, and service delivery. Crucially, eDavki was designed to comply with the pre-existing legal framework, not to bypass it: automated assessments must meet the same standards of reasoned decision-making as manually produced ones, and the ZUP-I amendment (2025) explicitly mandates a human-in-the-loop requirement for automated decisions and extends the appeal period for electronically served decisions to 21 days (Schoenherr, 2025; Artič & Kovač, 2025).

The dual structure of ZUP and ZDavP-2 thus functions as a "legal cage" for the digital platform: eDavki could not have been deployed as a discretionary tool even if its designers had wished it, because the pre-existing procedural density — recusal rules, mandatory reasoned decisions, judicial annulment for procedural error — constrained the technology's operational logic from inception.

The Slovenian Court of Audit (Računsko sodišče) provides an additional layer of institutional oversight. Its July 2024 report on FURS rated the administration as "partially effective" for the 2020–2021 period, criticising not a lack of technology but a lack of internal protocols for risk-based audit target selection. Significantly, FURS implemented 100% of the corrective measures during the audit process itself, demonstrating high institutional responsiveness to legal oversight (Računsko sodišče, 2024).

4.2 Algeria: The French Administrative Legacy and Post-Colonial Trajectory

Algeria's administrative law follows a fundamentally different trajectory. Where Slovenia's legal framework is the product of progressive institutional layering reinforced by EU integration, Algeria's is the product of colonial imposition followed by post-colonial centralisation, without any equivalent external harmonisation pressure.

The colonial inheritance (1830–1962). French colonial administration in Algeria established a centralised, hierarchical bureaucratic model grounded in the French tradition of *puissance publique*—the doctrine that the state possesses inherent authority in its dealings with citizens, subject to judicial review by specialised administrative courts (the *Conseil d'État* system). The French model historically prioritised state prerogative over individual procedural safeguards, though it also developed a sophisticated body of administrative case law protecting citizens against arbitrary action. Algeria inherited the formal structures of this system—the *Code Général des Impôts*, the *Livre des Procédures Fiscales*, and the administrative court hierarchy—but not the accompanying body of case law, judicial culture, or subsequent legislative modernisation that characterised France's own evolution.

Post-colonial centralisation (1962–1990s). Following independence in 1962, Algeria's political leadership adopted a command-oriented socialist model that further concentrated administrative power. The inherited French legal framework was retained in formal terms but subordinated to the priorities of a single-party state focused on hydrocarbon-led industrialisation. The "protective" elements of French administrative law—the citizen's right to challenge administrative decisions, the principles of proportionality and impartiality—were preserved on paper but hollowed out in practice. The tax administration, managed by the Direction Générale des Impôts (DGI), operated within a framework that granted wide administrative discretion with limited effective oversight. This institutional trajectory is what Berkowitz, Pistor, and Richard (2003) term the "transplant effect": the receiving jurisdiction adopted the form of the source law without the organic processes of adaptation, judicial development, and iterative reform that made that law effective in its country of origin.

The 2020 Constitutional reform and continued stasis in the CPF. The 2020 revision of the Algerian Constitution introduced several provisions intended to modernise the relationship between the state and citizens. Article 26 explicitly states that the administration is at the service of the citizen, that administrative impartiality is guaranteed by law, and that administrative decisions must be reasoned and delivered within a reasonable time. Article 25 prohibits abuse of authority. However, these constitutional guarantees have not been translated into operationally enforceable provisions within the Code des Procédures Fiscales. The CPF (2024 Edition) contains no dedicated provisions for the recusal of tax auditors, no algorithmic transparency requirements, and no specific mechanism by which a taxpayer can challenge the impartiality of an individual audit officer. The constitutional promise of reasoned decisions and impartial administration exists at the level of aspiration, not at the level of enforceable procedural rules in tax proceedings.

The Jibaya'tic system and the digitalisation gap. The DGI's *Jibaya'tic* platform was launched progressively from 2017, based on SAP infrastructure and aimed at automating tax filing, assessment, and risk scoring. The system covers approximately 28 wilayas as of late 2024 and has been credited with contributing to a 70% nominal increase in tax revenue and a 50% reduction in per-unit collection costs. However, the Cour des Comptes (2023) documented that over 60% of tax files in certain directorates continue to be processed manually via "parallel Excel" systems despite Jibaya'tic's availability. The risk-scoring parameters used by the system remain classified as administrative secrets, unavailable to taxpayers or their legal representatives. Algerian scholars on the ASJP platform have characterised this as a "legislative gap" (*vide juridique*) that prevents Jibaya'tic from functioning as a tool of procedural accountability (Belgherbi & Merah, 2024; Khellaf, 2025).

Beyond the legal vacuum, ASJP-indexed scholarship documents operational deficits that compound the framework's structural weaknesses. Khellaf (2025) reports persistent institutional resistance to the platform, including frequent service interruptions in deployed wilayas and the absence of integrated online payment functionality — forcing taxpayers who file electronically to complete payment through separate, non-digital channels. These operational failures generate what can be termed "digital fatigue": a cycle in which system unreliability erodes user trust, low adoption rates reduce institutional incentives to invest in system improvement, and the persistence of manual alternatives removes the urgency of technical remediation. The combination of legal vacuum and operational fragility ensures that Jibaya'tic cannot achieve the binding, exclusive status that eDavki occupies in Slovenia.

Unlike Slovenia's eDavki, which was designed within—and constrained by—a high-density legal environment, Jibaya'tic was deployed into a legal environment that imposed no binding transparency or accountability requirements on its outputs.

The contrast with France's own evolution is instructive. France modernised its administrative law through the 2000 Code des Relations entre le Public et l'Administration (CRPA) and the 2018 *Loi Essoc* (Law No. 2018-727, *pour un État au service d'une société de confiance*), which introduced a "right to error" (*droit à l'erreur*) for taxpayers and shifted the administrative culture from presumption of fault to presumption of good faith. Algeria's CPF has not undergone any comparable modernisation, remaining structurally static since independence.

4.3 Benchmark Cases: Estonia, Tunisia, and Morocco

The three benchmark cases serve specific analytical functions within the comparative framework. They are discussed more briefly than the primary cases but provide essential contextual controls.

Estonia: Digital maturity within a high-coherence legal environment. Estonia's relevance as a benchmark derives from its combination of post-socialist institutional transformation, EU integration (2004), and world-leading digital governance. Estonia's digital tax system processes over 95% of tax returns electronically, with average filing times of under five minutes. The country ranks first in the OECD Tax Competitiveness Index for the twelfth consecutive year (Tax Foundation, 2025), and its tax-to-GDP ratio of approximately 34% (including social contributions; OECD, 2025) demonstrates that high digital maturity, when embedded in a coherent legal framework, produces strong fiscal outcomes. Estonia's Administrative Procedure Act (*Haldusmenetluse seadus*, 2001) follows the general European model of codified procedural rights, including the right to be heard, the duty to give reasons, and administrative appeal. Estonia's digital governance model is explicitly designed to comply with—not circumvent—these procedural requirements. The Estonian case contextualises Slovenia within the broader group of EU transition states and supports the proposition that legal coherence and digital maturity are complementary rather than substitutive.

Tunisia: Legal adaptation within the French tradition. Tunisia is the most analytically significant benchmark because it directly challenges the hypothesis that Algeria's low performance is attributable to its French legal heritage. Tunisia shares Algeria's colonial inheritance: both countries received French administrative law through the colonial relationship, and both achieved independence in the early 1960s. Yet Tunisia's tax-to-GDP ratio of approximately 34% (OECD/AUC/ATAF, 2025)—the highest on the African continent—is nearly seven times Algeria's non-hydrocarbon ratio. The explanation lies in the degree of post-colonial legal adaptation. Tunisia's *Code des Droits et Obligations Fiscaux* provides a more detailed statutory enumeration of taxpayer rights than Algeria's CPF, including specific provisions on the conduct of tax audits, the transparency of assessment methodology, and the independence of appeal commissions. Tunisia's administrative courts have developed a body of case law interpreting these provisions that has no equivalent in Algeria. The Tunisian case demonstrates that the French legal tradition is not inherently hostile to procedural density: post-colonial adaptation is the operative variable.

Morocco: The taxpayer charter model. Morocco contributes a different analytical dimension. With a tax-to-GDP ratio of approximately 28.5% (OECD/AUC/ATAF, 2025), Morocco significantly outperforms Algeria while sharing the same source legal tradition. Morocco's *Livre des Procédures Fiscales* (integrated into the *Code Général des Impôts*) emphasises the adversarial nature of tax audits (*débat contradictoire*), requiring that the taxpayer be given a meaningful opportunity to respond to proposed assessments before they become final. Morocco has also invested in a "taxpayer charter" (*charte du contribuable*) that sets out procedural expectations in accessible language, complementing the formal legal provisions with a normative framework designed to enhance taxpayer trust. While Morocco's procedural density does not reach Slovenian levels, it substantially exceeds Algeria's, and the performance differential is consistent with the study's central hypothesis.

Table 1. Institutional Summary of Primary and Benchmark Cases

Jurisdiction	Source Tradition	External Harmonisation	Digital Platform	Tax-to-GDP Ratio	Procedural Density
Slovenia	Austro-Hungarian	EU (2004)	eDavki	≈22%	High
Algeria	French colonial	None	Jibaya'tic	≈5%	Low
Estonia	Germanic / Nordic	EU (2004)	e-Tax / e-MTA	≈34%	High

Tunisia	French colonial	None	e-Tasrih	≈34%	Moderate–High
Morocco	French colonial	None	SIMPL	≈28.5%	Moderate

Note: Tax-to-GDP ratios exclude social contributions (Slovenia, Estonia) and hydrocarbon revenues (Algeria). Sources: OECD Revenue Statistics 2025; OECD/AUC/ATAF Revenue Statistics in Africa 2025; World Bank 2024.

The institutional context presented in this section reveals a clear pattern: jurisdictions that have subjected their inherited legal frameworks to sustained processes of adaptation, whether through EU harmonisation (Slovenia, Estonia) or through post-colonial legislative modernisation (Tunisia, Morocco), achieve substantially higher tax administration performance than jurisdictions where the transplanted framework has remained static (Algeria). This pattern is consistent with the theoretical framework's predictions regarding path dependency, legal transplant effects, and the conditions under which isomorphic mimicry is likely to emerge. Section 5 tests these propositions through a provision-by-provision comparative analysis of the six procedural variables.

5. Comparative Legal Analysis

This section performs a provision-by-provision comparison of the Slovenian and Algerian legal frameworks governing tax administration, structured around five procedural variables that correspond to the core safeguards identified in Article 41 of the EU Charter of Fundamental Rights and the comparative administrative law literature (Kovač, 2016; 2022). For each variable, the analysis identifies the specific statutory provisions in force, assesses the degree of procedural density, and draws on Supreme Audit Institution reports and scholarly commentary to evaluate practical enforceability. Where relevant, the benchmark cases (Estonia, Tunisia, Morocco, Lebanon) are introduced to contextualise the findings.

5.1 Recusal Rules and Administrative Impartiality

Administrative impartiality—the requirement that the official deciding a case be free from bias, conflict of interest, or personal involvement—is a foundational principle of rule-of-law governance. In tax administration, where individual officers exercise significant discretionary power over audit selection, assessment, and enforcement, the availability of enforceable recusal mechanisms directly determines whether the taxpayer can trust that their case will be handled objectively.

Slovenia: high procedural density. The Slovenian General Administrative Procedure Act (ZUP) devotes Articles 35 through 39 to the regulation of recusal (*izločitev*). Article 35 establishes five objective grounds for mandatory recusal: the official is a party to the case; the official is related to a party by blood (up to the fourth degree) or marriage (up to the second degree); the official is the guardian, adoptive parent, or ward of a party; the official has been a witness or expert in the same case; or the official has participated in the first-instance decision that is the subject of appeal. Article 36 provides for discretionary recusal where "other circumstances exist that cast doubt on the official's impartiality." This catch-all provision allows the taxpayer or the authority itself to raise impartiality concerns beyond the enumerated grounds. Article 37 regulates the procedural mechanism: the party may file a recusal request, which must be decided by the head of the authority. Critically, Article 38 provides that if the recusal request is granted, the proceedings are stayed and the case is reassigned. The cumulative effect of Articles 35–39 is a system of high procedural density: specific grounds are enumerated, a catch-all mechanism addresses unforeseen situations, the burden of initiating recusal is shared between the party and the authority, and a procedural mechanism (stay of proceedings plus reassignment) ensures that the recusal is operationally meaningful.

Algeria: the recusal void. The Algerian Code des Procédures Fiscales (CPF, 2024 Edition) contains no dedicated provisions for the recusal of tax auditors or assessment officers. The CPF's Articles 17–20 address the powers and authority (*pouvoirs*) of the tax agent but do not regulate the agent's impartiality or provide any mechanism by which a taxpayer may challenge the assignment of a particular auditor to their case. The 2020 Constitution's Article 26 declares that "the impartiality of the administration is guaranteed by law," and Article 25 prohibits "abuse of authority." However, these constitutional provisions are not operationalised in the CPF: there are no specific grounds for recusal, no procedural mechanism for filing a challenge, and no remedy (such as reassignment or stay of proceedings) for a substantiated impartiality claim. The available remedy under the Code de Procédure Civile et Administrative (CPCA, Law 08-09) is reactive rather than preventive: a taxpayer may invoke abuse of authority after the fact, through administrative litigation, but cannot prevent a biased auditor from completing an assessment in the first instance.

Benchmark perspective. The recusal void in Algeria is not an inherent feature of the French legal tradition. Lebanon's Tax Procedure Law (Law No. 44/2008, Article 2, Paragraph 2) provides specific, enforceable recusal

rules prohibiting a tax officer from handling a case involving kinship up to the fifth degree, material interest up to the third degree, or an existing formal dispute with the taxpayer—provisions that mirror the density of Slovenia's ZUP. Tunisia's *Code des Droits et Obligations Fiscaux* similarly provides statutory constraints on auditor conduct. The absence of such provisions in Algeria's CPF represents a deliberate failure to adapt the inherited French model, not an inherent limitation of that model.

5.2 Right to Be Heard and Procedural Participation

The right to be heard—the principle that no adverse administrative decision may be taken without giving the affected party an opportunity to present their case—is recognised as one of the most fundamental procedural safeguards in administrative law. It is codified in Article 41(2)(a) of the EU Charter of Fundamental Rights and has been characterised by the Court of Justice of the European Union as a "general principle of EU law."

Slovenia: statutory mandate with judicial enforcement. ZUP Article 9 establishes the right to be heard (*načelo zaslišanja stranke*) as a binding procedural principle: before a decision is issued, the party must be given the opportunity to be heard on all facts and circumstances relevant to the decision. Article 146 operationalises this principle within the fact-finding procedure, requiring the authority to inform the party of the evidence gathered and to allow the party to comment on that evidence before the decision is taken. In tax proceedings, this translates into a mandatory pre-decision statement (*izjasnitev*), whereby FURS cannot finalise a tax assessment without affording the taxpayer an opportunity to respond to the factual basis and legal reasoning of the proposed decision. The Slovenian Administrative Court (*Upravno sodišče*) has consistently treated violation of the right to be heard as one of the seven essential procedural errors enumerated in Article 237(2) ZUP—an error that, if established, constitutes mandatory grounds for annulment of the administrative decision (Kovač, 2024). This judicial policing mechanism gives the right to be heard operational force: FURS officers know that failure to afford a pre-decision hearing will result in the annulment of the assessment on appeal.

The ZUP-I amendment (2025) introduces the "informative decision" (*informativni izrek*), a novel procedural tool that allows FURS to issue a preliminary assessment based on clear facts. Crucially, the taxpayer retains a 21-day window to respond before the decision becomes final. If the taxpayer objects, the authority must continue the standard procedure. This mechanism demonstrates that even as Slovenia digitises and streamlines tax assessment, the right to be heard is preserved as an inviolable procedural requirement—the technology must accommodate the legal safeguard, not the reverse (Kovač, 2022; Schoenherr, 2025).

Algeria: formalistic provision without digital adaptation. The Algerian CPF (Article 20) provides for a *procédure contradictoire*—an adversarial exchange between the tax authority and the taxpayer during an audit. In principle, the taxpayer is entitled to receive a notification of proposed adjustments and to submit observations within a prescribed period. This provision reflects the French *garantie du contradictoire*, a cornerstone of French administrative procedure. However, Algerian scholarship on the ASJP platform has documented significant limitations in practice. Belgherbi and Merah (2024) note that in the context of Jibaya'tic-generated assessments, the "logic" of the assessment remains non-transparent to the taxpayer: the contradictory procedure applies to the *outcome* (the proposed tax adjustment) but not to the *process* (the algorithmic risk scoring that triggered the audit). The taxpayer may contest the quantum of the assessment but has no procedural mechanism to challenge the reasoning by which they were selected for audit or the factors that determined their risk classification. In a digital context, this distinction is critical. The right to be heard is meaningful only if the taxpayer knows—and can challenge—the basis on which the authority reached its preliminary conclusions. Where that basis is an opaque algorithm, the formal existence of a contradictory procedure does not equate to substantive procedural participation.

5.3 Duty to Give Reasons and Reasoned Decisions

The duty to give reasons—the requirement that every administrative decision include an explanation of the facts established, the evidence considered, and the legal basis applied—serves two functions. It disciplines the decision-maker, forcing analytical rigour. And it enables the affected party to evaluate whether the decision is lawful and, if not, to mount an effective appeal.

Slovenia: high-density reasoning requirement. ZUP Article 214 mandates that every administrative decision (*odločba*) include a statement of reasons (*obrazložitev*) containing: a summary of the party's claims and statements; the facts established by the authority; the evidence on which those facts are based, with an assessment of the probative value of each piece of evidence; the legal provisions applied; and the reasons why the authority decided as it did on each issue raised by the party. This is not a perfunctory requirement. The Slovenian Administrative Court has developed a substantial body of case law treating insufficient reasoning as a ground for annulment. Tax decisions produced by FURS that fail to engage with the taxpayer's evidence or that cite legal provisions without explaining their application to the specific facts are routinely annulled (Kovač, 2024).

This judicial policing of reasoning quality has a direct compliance consequence consistent with the Slippery Slope Framework (Kirchler, Hoelzl & Wahl, 2008): when taxpayers receive decisions that engage substantively with their evidence and articulate specific legal grounds, the perceived procedural justice of the system is high, and the incentive to comply voluntarily — rather than evade or litigate — is correspondingly strengthened. The frequency of annulments for inadequate reasoning is thus not a sign of system failure but of system health: it demonstrates that the judiciary actively enforces the quality standards that sustain taxpayer trust.

In the context of digital governance, Article 214 functions as an anti-black-box provision: even where an assessment originates from an automated process within eDavki, the final decision must articulate its reasoning in human-readable terms that satisfy the statutory requirements. The ZUP-I amendment reinforces this by mandating a human-in-the-loop for automated decisions, ensuring that algorithmically generated outputs are translated into reasoned legal decisions before they acquire binding force.

Algeria: constitutional aspiration without procedural specification. Article 26 of the 2020 Algerian Constitution requires that administrative decisions be "reasoned" (*motivées*) and delivered within a "reasonable time." This provision represents a significant constitutional commitment, but it is not operationalised at the level of the CPF. The Code des Procédures Fiscales does not specify the content or structure of the reasoning required in a tax assessment decision. It does not require the authority to address the taxpayer's evidence or arguments. It does not distinguish between the level of reasoning required for different types of decisions (routine assessments versus audit-generated adjustments). The result is a wide gap between constitutional norm and administrative practice. Boudiaf (2023), writing in the ASJP's *Journal of Law and Political Science*, argues that Algerian administrative courts face systemic difficulty in reviewing the adequacy of reasoning in tax decisions because the CPF provides no benchmark against which to assess whether a decision is adequately reasoned. In the context of Jibaya'tic, this gap acquires additional significance: risk-scoring outputs and automated flags are produced by the system without any statutory obligation to explain the algorithmic logic to the taxpayer or to document the reasoning in the administrative file.

5.4 Digital Governance: Algorithmic Transparency

The emergence of automated and semi-automated decision-making in tax administration creates a new procedural challenge: ensuring that algorithmic systems are subject to the same transparency and accountability requirements as human decision-makers. This challenge is particularly acute in risk-based audit selection, where algorithms determine which taxpayers are audited and with what intensity.

Slovenia: GDPR-derived transparency within a robust procedural framework. Slovenia's digital transparency obligations derive from three sources. First, the EU General Data Protection Regulation (GDPR, Regulation 2016/679) grants data subjects the right not to be subjected to a decision based solely on automated processing that produces legal effects (Article 22), and the right to obtain meaningful information about the logic involved in such processing (Article 15(1)(h)). Second, ZUP Article 214's duty to give reasons applies regardless of whether the decision was produced manually or digitally, meaning that algorithmically generated assessments must be translated into reasoned decisions. Third, the ZUP-I amendment (2025) explicitly addresses automated administrative decisions by introducing a human-in-the-loop requirement: where a decision is generated by an automated system, it must be reviewed and signed by a human official who assumes legal responsibility for the decision's reasoning and lawfulness. The combined effect is a "glass-box" model of digital governance: the algorithm may assist in the decision-making process, but its outputs are subject to legal transparency requirements at every stage. The eDavki system's pre-filled tax returns (pursuant to Article 267 ZDavP-2) illustrate this approach: the system generates a proposed assessment based on available data, but the taxpayer sees the data used, can challenge it, and receives a decision that explains the legal basis for the final assessment.

Algeria: classified algorithms and the "black-box" model. The Algerian approach to algorithmic governance in tax administration stands in sharp contrast. The Jibaya'tic system incorporates risk-scoring functionalities that determine audit selection, taxpayer risk classification, and resource allocation. However, the parameters and logic of these risk-scoring algorithms are classified as "administrative secrets" (*secret administratif*), unavailable to taxpayers or their legal representatives. The CPF contains no provision equivalent to GDPR Article 22 (prohibition on solely automated decision-making with legal effects), no right to an explanation of algorithmic logic, and no requirement that the DGI disclose the criteria used in risk-based audit selection. Algeria is not subject to the GDPR (not being an EU or EEA member), and no domestic legislation provides comparable protections. The Cour des Comptes (2021) report on the Jibaya'tic system noted deficiencies in the system's information security and data governance, but did not address algorithmic transparency as a procedural concern—a lacuna that reflects the absence of a legal framework in which such concerns would be justiciable.

The practical consequence is that a taxpayer flagged for audit by Jibaya'tic's risk-scoring system cannot ascertain whether the selection was based on objective financial indicators, sectoral profiling, or other criteria. They cannot challenge the selection methodology because it is legally shielded from disclosure. This is the operational

mechanism of what the theoretical framework terms "elite capture of digital systems": in the absence of transparency requirements, the algorithm becomes a tool for discretionary control rather than rule-bound assessment. The Cour des Comptes' (2023) finding that 60% of tax files continue to be processed manually, even where Jibaya'tic is available, suggests that the digital system functions as an optional overlay on a discretionary framework rather than as a binding constraint on administrative behaviour.

Benchmark perspective. Estonia's Tax and Customs Board operates its e-MTA system within the same GDPR framework as Slovenia, meaning that algorithmic transparency is a legal obligation rather than a policy aspiration. The EU AI Act (Regulation 2024/1689), which entered into force in August 2024, introduces additional requirements for "high-risk AI systems" in public administration, including mandatory impact assessments and human oversight obligations. As EU member states, both Slovenia and Estonia are subject to these requirements; Algeria is not. This regulatory asymmetry deepens the transparency gap between the two models.

5.5 Appeal Mechanisms and Administrative Oversight

The availability, accessibility, and effectiveness of appeal mechanisms determine whether the preceding safeguards—recusal, right to be heard, reasoned decisions, algorithmic transparency—are enforceable in practice. A safeguard that cannot be vindicated through appeal is, functionally, no safeguard at all.

Slovenia: multi-layered appeal architecture. The Slovenian system provides a four-tier architecture for challenging tax decisions. *First*, the taxpayer may file an administrative appeal (*pritožba*) to the second-instance authority (the Ministry of Finance) within 15 days of service (extended to 21 days under ZUP-I for electronically served decisions). The appeal is in principle suspensive—it stays the enforcement of the contested decision—except in tax cases, where ZDavP-2 Article 158 applies the "pay-first, argue-later" principle (*non-suspensive effect*). However, the taxpayer may request suspension of enforcement if payment would cause irreparable damage. *Second*, once the administrative appeal is exhausted (a mandatory prerequisite), the taxpayer may bring an action before the Administrative Court (*Upravno sodišče*), which exercises full judicial review of both procedural and substantive legality. *Third*, the Supreme Court (*Vrhovno sodišče*) hears appeals on points of law. *Fourth*, the Constitutional Court (*Ustavno sodišče*) exercises constitutional review where fundamental rights are engaged. This architecture is further reinforced by a five-year statute of limitations on tax assessment (Article 125 ZDavP-2), which provides temporal legal certainty—a "right to be forgotten" in fiscal terms.

Additionally, five extraordinary legal remedies are available under ZUP, including reopening of proceedings (within three years) and annulment through supervisory authority (within five years). The Računsko sodišče (Court of Audit) provides a parallel institutional oversight mechanism, auditing FURS's operational effectiveness and compliance with legal requirements. As noted in Section 4, the Court of Audit's July 2024 report found FURS "partially effective" but recorded that 100% of corrective measures were implemented during the audit process itself—evidence of high institutional responsiveness to external legal oversight (Računsko sodišče, 2024).

Algeria: the "closed loop" of administrative appeal. The Algerian system provides a two-stage appeal mechanism. The first stage is an administrative appeal (*recours préalable*) filed with the DGI itself, either to the local tax director (*recours gracieux*) or to a Regional Tax Appeals Commission. The second stage is judicial review before the Administrative Tribunal (*Tribunal Administratif*). In principle, this two-stage architecture resembles the Slovenian model. In practice, however, Algerian scholarship identifies significant structural weaknesses. The *recours gracieux* is filed with the same administrative hierarchy that produced the contested decision—creating what scholars in the ASJP's *Revue de Droit et des Sciences Politiques* have characterised as a "closed loop" (*circuit fermé*), where the appeal is heard by an institutional extension of the authority that issued the original assessment. The Central Commission for Tax Appeals (*Commission Centrale des Recours Fiscaux*) is viewed in scholarly commentary as structurally lacking independence from the DGI (Boudiaf, 2023).

The judicial stage offers greater formal independence, but access is constrained by several factors. The CPCA requires exhaustion of the administrative appeal before judicial action is possible, meaning that the taxpayer must first navigate the "closed loop." The CPCA does not provide for interim relief (*référé*) in tax cases where procedural safeguards have been manifestly violated, and the "pay-first" rule applies without the Slovenian-style possibility of requesting suspension on grounds of irreparable harm. Furthermore, the CPF lacks an equivalent to ZDavP-2's five-year statute of limitations, meaning that the taxpayer's exposure to retroactive assessment is less clearly bounded. The combined effect is an appeal architecture that, while formally available, is structurally biased toward the administration and provides limited effective restraint on discretionary behaviour.

The "shield" versus the "sword." The structural contrast between the two appeal architectures can be characterised as the difference between a taxpayer shield and an administration's sword. In Slovenia, ZUP Article 214's requirement for reasoned decisions, the multi-layered judicial review system, and the five-year statute of limitations function collectively as a shield — protecting the taxpayer against arbitrary or unreasoned administrative action through enforceable procedural rights that the administration cannot circumvent. In Algeria,

the *recours gracieux*, heard by the same institutional hierarchy that issued the contested assessment, and the Central Commission structurally dependent on the DGI, function as a sword — an instrument that channels taxpayer challenges back into the discretionary apparatus rather than subjecting them to independent review. The difference between a shield and a sword determines whether the appeal mechanism builds or erodes the institutional trust on which voluntary compliance depends (Kirchler, Hoelzl & Wahl, 2008).

5.6 Digital Service Legal Basis

The sixth procedural variable examines the statutory basis for digital exclusivity—specifically, the extent to which the legal framework mandates the use of digital infrastructure for administrative processes rather than treating it as an optional alternative that permits manual bypasses.

In Slovenia, the institutionalization of digital tax administration is underpinned by a mandatory digital corridor. Under the provisions of Article 277 of the Tax Procedure Act (ZDavP-2), read in conjunction with the broader ZUP framework, interaction via the eDavki platform is legally compulsory for corporate taxpayers and encompasses the vast majority of administrative procedures. Consequently, the legal framework establishes the digital platform not merely as a tool of administrative convenience, but as the exclusive procedural conduit for tax assessment and filing. Should a FURS official attempt to process a standard corporate file manually outside of the eDavki system, the resulting assessment would be deemed procedurally defective and liable to annulment. By legally invalidating manual workarounds, the statutory framework effectively eliminates the administrative discretion to bypass digital infrastructure.

Conversely, the Algerian case illustrates the consequences of deploying digital systems as a permissive overlay. The Code des Procédures Fiscales (CPF) currently lacks any equivalent digital exclusivity clause. Because an assessment generated manually outside the Jibaya'tic system retains its full legal validity under the CPF, the digital platform operates as a non-binding option rather than an obligatory constraint. As documented by the Cour des Comptes (2023), this absence of a statutory mandate permits tax directorates to maintain parallel manual systems—often relying on localized spreadsheets—even in jurisdictions where Jibaya'tic has been nominally deployed. It is precisely this disjuncture between technological availability and legal mandate that creates the institutional space for the "Parallel Excel" trap to flourish, allowing discretionary manual practices to persist alongside modern digital infrastructure.

Table 2. Comparative Summary: Procedural Density Across Five Variables

Procedural Variable	Slovenia	Algeria
Recusal Rules	High density: ZUP Arts 35–39; 5 mandatory grounds + catch-all; stay of proceedings + reassignment	Void: No CPF provisions; constitutional aspiration (Art 26) without procedural mechanism
Right to Be Heard	Statutory mandate: ZUP Art 9 & 146; mandatory pre-decision hearing; judicial annulment for violation	Formalistic: CPF Art 20 contradictoire applies to outcome not process; no challenge to algorithmic selection
Duty to Give Reasons	High density: ZUP Art 214; detailed content requirements; judicial enforcement via annulment	Aspirational: Constitution Art 26 requires "reasoned" decisions; no CPF specification of content
Algorithmic Transparency	"Glass box": GDPR Arts 15 & 22; ZUP-I human-in-the-loop; Art 214 reasoning applies to automated decisions	"Black box": Risk-scoring classified as administrative secret; no domestic transparency legislation
Appeal Mechanisms	Multi-layered: Administrative appeal → Administrative Court → Supreme Court → Constitutional Court; 5-year statute of limitations; Court of Audit oversight	"Closed loop": Recours gracieux to DGI hierarchy → Administrative Tribunal; no interim relief; no statute of limitations equivalent
Digital Service Basis	Mandatory digital corridor: ZDavP-2 mandates eDavki; manual bypass procedurally defective	Permissive overlay: No CPF exclusivity clause; manual assessments remain legally valid

Source: Authors' analysis based on ZUP, ZDavP-2, CPF (2024), Constitution of Algeria (2020), CPCA (Law 08-09).

The provision-by-provision comparison reveals a systematic asymmetry in procedural density between the two jurisdictions. In Slovenia, each of the five variables is governed by specific, enforceable statutory provisions backed by judicial review mechanisms that give those provisions operational force. In Algeria, each variable is either unregulated at the CPF level (recusal, algorithmic transparency), regulated at the level of constitutional aspiration without procedural specification (duty to give reasons), or formally present but structurally limited in effectiveness (right to be heard, appeal mechanisms). This asymmetry is not incidental: it is the product of the divergent institutional trajectories traced in Section 4.

The appeal mechanisms asymmetry is particularly consequential: Slovenia's multi-layered judicial review operates as a taxpayer shield, enforcing procedural rights through independent oversight, while Algeria's *recours gracieux* functions as an administration's sword, channelling challenges back into the discretionary hierarchy that produced the contested decision.

Slovenia's high procedural density is the cumulative result of Austro-Hungarian codification, Yugoslav-era preservation, post-independence consolidation, and EU harmonisation. Algeria's low procedural density reflects the transplant effect: colonial inheritance without organic adaptation, post-colonial centralisation without procedural reform, and constitutional modernisation without operational implementation.

In the context of digital tax modernisation, this asymmetry produces diametrically opposed outcomes. In Slovenia, the eDavki platform operates as what we term a "glass box": digital technology is constrained by pre-existing procedural requirements to operate transparently, accountably, and challengeably. In Algeria, the Jibaya'tic platform operates as a "black box": digital technology is deployed into a legal environment that imposes no binding transparency or accountability requirements on its outputs, enabling it to shield and automate discretionary decisions rather than constrain them. Section 6 synthesises these findings with quantitative governance indicators and audit evidence to assess the consequences of this asymmetry for tax administration performance.

6. Findings and Synthesis

The comparative legal analysis in Section 5 established a systematic asymmetry in procedural density between Slovenia and Algeria across all six procedural variables. This section triangulates that legal analysis with quantitative governance indicators and audit evidence to assess whether the procedural density asymmetry corresponds to observable performance differences, and whether the mechanism connecting them is consistent with the theoretical framework's predictions.

6.1 The Coherence–Performance Nexus

The performance divergence between Slovenia and Algeria is not limited to the tax-to-GDP ratio. It is corroborated by multiple independent governance indicators that measure dimensions directly relevant to legal framework quality.

The World Bank Worldwide Governance Indicators (WGI) for the most recent available year (2023 data, published 2024) place Slovenia and Algeria at opposite ends of several dimensions. On Rule of Law—the indicator most directly capturing the quality, enforceability, and predictability of legal frameworks—Slovenia consistently scores in the 75th–85th percentile range globally, while Algeria scores in the 15th–25th percentile range. On Regulatory Quality, which captures perceptions of the government's ability to formulate and implement sound policies and regulations, Slovenia scores approximately in the 70th–80th percentile, while Algeria remains in the 10th–20th percentile. On Government Effectiveness, the gap is comparably wide: Slovenia in the 75th–85th percentile, Algeria in the 25th–35th percentile (Kaufmann & Kraay, 2024). The World Justice Project Rule of Law Index 2024 confirms this pattern, with Slovenia ranking among the top third of assessed countries and Algeria in the lower third.

Table 3. Institutional Divergence Matrix: Selected Indicators

Variable	Slovenia (FURS)	Algeria (DGI)	Divergence Outcome
Tax-to-GDP Ratio (2024)	≈22.4% (excl. social contributions)	≈5.1% (excl. hydrocarbons)	17.3 percentage point gap
WGI Rule of Law (percentile)	75th–85th	15th–25th	≈60 percentile gap

WGI Regulatory Quality (percentile)	70th–80th	10th–20th	≈60 percentile gap
Digital Tax Platform	eDavki: “Glass box”	Jibaya’tic: “Black box”	Transparency vs. opacity
Procedural Density (5-variable composite)	High across all variables	Low or absent across all variables	Systematic asymmetry

Sources: OECD Revenue Statistics 2025; World Bank WGI 2024; Authors’ legal analysis.

The co-variation between legal framework coherence (as measured by procedural density and WGI scores) and tax administration performance (as measured by tax-to-GDP ratios) is consistent across the full set of cases examined in this study. The benchmark cases reinforce the pattern: Estonia (high coherence, 34% tax-to-GDP), Tunisia (moderate-to-high coherence, 34%), and Morocco (moderate coherence, 28.5%) all outperform Algeria (low coherence, 5%), despite the latter three sharing Algeria’s French legal heritage. This co-variation is consistent with the theoretical framework’s proposition that procedural density is a necessary condition for effective digital tax modernisation, though the study acknowledges that co-variation does not establish monocausal determination (see Section 3.4, Limitations). The 17.3-percentage-point differential between Slovenia's 22.4% and Algeria's 5.1% tax-to-GDP ratios constitutes what the analysis below will characterise as a "coherence dividend" — the measurable fiscal return that accrues to systems with high procedural density and, conversely, the "void penalty" that afflicts systems where procedural gaps permit discretionary bypass of digital infrastructure.

6.2 Audit Evidence: Računsko sodišče vs. Cour des Comptes

The Supreme Audit Institution reports provide the most granular evidence of how legal framework coherence shapes institutional behaviour in practice. The contrast between the Slovenian and Algerian audit findings is revealing not because the reports identify different problems, but because they reveal fundamentally different *categories* of institutional concern.

Together, the two audit reports expose what we term the "digital ROI disconnect": both states invested millions in SAP-level infrastructure, yet the governance return on that investment is determined not by the sophistication of the hardware but by the procedural density of the legal framework in which it operates. The Slovenian audit debates *optimisation*; the Algerian audit documents *leakage*. The gap between the two is the gap between a legal framework that constrains the state and one that does not.

Slovenia: optimisation within a functioning framework. The Računsko sodišče’s July 2024 report on FURS (Številka 320-3/2023/18) assessed the effectiveness of tax revenue collection for the 2020–2021 period and rated FURS as “partially effective.” The report’s core critique concerned not the absence of procedural safeguards or digital infrastructure, but the optimisation of existing systems: insufficient internal protocols for risk-based audit target selection, delays in VAT refund processing, and opportunities for improved data pre-filling in eDavki returns. Crucially, the report documented that FURS implemented 100% of the corrective measures recommended by the Court of Audit *during the audit process itself*—before the report was finalised. This level of institutional responsiveness reflects a system where external legal oversight is not merely tolerated but actively integrated into operational management. The legal framework—specifically the Court of Audit Act, ZUP, and ZDavP-2—creates a “procedural cost of non-compliance” that is sufficiently high to incentivise proactive correction. FURS complies with audit recommendations not out of deference but because the legal consequences of non-compliance (including potential enforcement proceedings and reputational costs) outweigh the costs of reform.

The mechanism is operationally concrete: if FURS fails to process a VAT refund within the statutory deadline, the state incurs interest penalties; if an assessment is produced through manual procedures where digital processing was legally mandated, the resulting decision is vulnerable to annulment on procedural grounds. The "procedural cost of non-compliance" is thus not a diffuse institutional norm but a calculable financial and legal liability — one that makes it more expensive for the administration to be discretionary than to be rule-bound. This is the institutional mechanism that the "legal cage" (Section 2.5) produces in practice: the law does not merely aspire to constrain administrative behaviour; it prices non-compliance out of rational administrative choice.

Algeria: integrity failures within a discretionary framework. The Algerian Cour des Comptes’ Annual Report 2023 addresses a fundamentally different category of institutional concern: not the optimisation of existing systems, but the integrity of core administrative processes. The report highlights a significant volume of “*reste à recouvrer*” (uncollected tax debts), anomalies in budget management, and the continuation of manual processing despite the availability of digital infrastructure. The 2021 report specifically examining the Jibaya’tic system documented deficiencies in information security, data governance, and system coverage (limited to 28 of 48 wilayas as of the audit date). The finding that over 60% of tax files in specific directorates continue to be processed

via manual “parallel Excel” spreadsheets—even where Jibaya’tic is nominally operational—is the most significant audit finding for this study’s purposes. It demonstrates that in the absence of a legal mandate requiring exclusive use of the digital system, tax officers maintain discretionary flexibility by operating outside the auditable digital trail. Unlike Slovenia, where legal non-compliance with digital procedures carries enforceable consequences, Algeria’s legal framework does not invalidate assessments produced outside Jibaya’tic, rendering the digital system an option rather than a binding constraint.

The Cour des Comptes' finding of a significant volume of *reste à recouvrer* — uncollected tax debts that persist despite 569 documented control operations — is consistent with the "negotiated tax" dynamic described in Section 6.3: where manual processing operates outside the auditable digital trail, the tax outcome is determined not by the uniform application of legal rules but by the relative bargaining position of tax officer and taxpayer. Control operations proliferate without producing corresponding revenue because the legal framework provides no mechanism to ensure that the assessed amount is the amount that reaches the treasury.

6.3 The Isomorphic Mimicry Trap: Evidence from Jibaya’tic

The convergence of legal analysis, governance indicators, and audit evidence supports the theoretical framework’s central prediction: Algeria’s Jibaya’tic system constitutes a case of isomorphic mimicry as defined by Andrews, Pritchett, and Woolcock (2013). The system exhibits the defining characteristics of this pathology.

Form without function. Jibaya’tic possesses the technological form of a modern digital tax administration: SAP-based infrastructure, online portals, automated risk scoring, electronic filing capabilities. In outward appearance, it resembles the digital platforms of EU member states. However, it lacks the institutional substance that makes those platforms effective. The system does not bind administrators to its use (60% manual bypass rate). It does not constrain discretionary decision-making (risk-scoring parameters remain classified). It does not enhance taxpayer procedural rights (no transparency, no right to challenge algorithmic outputs). The technology has been adopted, but the institutional function—rule-bound, transparent, accountable tax administration—has not been achieved.

The "Parallel Excel" trap. The specific mechanism through which isomorphic mimicry operates in the Algerian tax administration is what we term the "Parallel Excel" trap. Because the Code des Procédures Fiscales does not legally invalidate tax assessments produced outside Jibaya'tic, tax officers rationally maintain shadow spreadsheet systems that preserve discretionary flexibility — the Cour des Comptes' finding of 60% manual processing in directorates where the digital system is nominally available is the direct quantitative expression of this trap. The parallel system enables what institutional observers have described as the "negotiated tax" phenomenon: informal bargaining between tax officers and taxpayers that suppresses the actual revenue reaching the treasury. In such an environment, the tax outcome is not determined by the application of legal rules to verified data but by the relative bargaining power of the parties — a dynamic that the absence of enforceable recusal rules and algorithmic transparency permits to operate unchecked. The "Parallel Excel" trap thus represents the operational mechanism connecting low procedural density to revenue suppression: the legal framework's tolerance of manual processing creates the institutional space in which discretionary negotiation displaces rule-bound assessment.

Legitimacy signalling without capability building. The adoption of Jibaya’tic serves a legitimacy function vis-à-vis international financial institutions and bilateral partners: Algeria can demonstrate that it has invested in digital tax modernisation, deploying SAP-level infrastructure comparable to that of OECD member states. The World Bank’s 2024 Algeria Economic Update credits digitalisation with contributing to nominal revenue growth and efficiency gains. However, this legitimacy signalling masks the persistence of discretionary control structures that the digital system was ostensibly designed to replace. The cycle is reinforced by "digital fatigue" (Section 4.2): operational failures in Jibaya'tic — service interruptions, absent payment integration, incomplete geographic coverage — erode user confidence and provide a rational justification for maintaining manual alternatives, which in turn removes the institutional pressure to remedy the technical deficiencies. In Andrews, Pritchett, and Woolcock’s (2013) terms, the state has acquired the *appearance* of capability without the *substance* of capability.

The missing variable: legal coherence. What distinguishes Algeria’s digital trajectory from Slovenia’s is not the quality of the technology, the level of investment, or the stated policy ambitions. It is the absence of legal framework coherence—the specific, enforceable procedural safeguards that, in Slovenia, force digital technology to operate as an instrument of procedural justice rather than discretionary control. In Slovenia, eDavki enhances the existing legal framework; in Algeria, Jibaya’tic fails to compensate for the absent one. This finding confirms the theoretical framework’s proposition that digital technology is a mediating variable, not an independent driver: it amplifies the effects of legal coherence in whichever direction they operate.

7. Discussion and Policy Implications

7.1 Path Dependency Confirmation

The findings confirm the path dependency mechanism predicted by the theoretical framework (North, 1990). The two jurisdictions' divergent outcomes are not the product of recent policy choices alone but of deeply embedded institutional trajectories that have shaped the character of administrative law over more than a century.

Slovenia's path runs from the Austro-Hungarian *Rechtsstaat* through Yugoslav-era preservation to post-independence codification and EU harmonisation. Each institutional layer reinforced the principle that state authority is subordinate to law, that administrative discretion must be constrained by procedural safeguards, and that the citizen possesses enforceable rights against the administration. When digital technology was introduced, it was absorbed into this pre-existing institutional logic: eDavki was designed to comply with ZUP and ZDavP-2, not to circumvent them. The technology adapted to the law.

The Rechtsstaat tradition functioned as a legal cage: it did not merely permit digital governance but dictated the terms on which technology could operate, leaving no procedural space for discretionary manual overrides.

Algeria's path runs from French colonial imposition through post-colonial centralisation to constitutional reform without operational implementation. Each institutional layer reinforced the principle that state authority is primary, that administrative discretion is a prerogative rather than an exception, and that the citizen's procedural rights are aspirational rather than enforceable. When digital technology was introduced, it was absorbed into *this* pre-existing institutional logic: Jibaya'tic was deployed as a technical overlay on a discretionary framework, not as an instrument of procedural constraint. The technology adapted to the institutional culture, not the reverse.

EU integration emerges as the critical differentiating factor. For Slovenia, EU accession in 2004 functioned as what Kovač (2016) terms a "stabiliser": it locked in existing procedural protections, added supranational oversight (CJEU, GDPR, EU AI Act), and created irreversible external harmonisation pressure that prevented any regression of procedural standards. Algeria has been subject to no comparable external constraint. The 2020 Constitutional reform was an internally driven initiative that produced formal commitments (Article 26) without the external enforcement mechanism needed to ensure their operational implementation. This finding suggests that in the absence of external harmonisation pressure, internally transplanted legal reforms are vulnerable to what the literature terms "hollow institutionalisation"—formal adoption without functional implementation (Berkowitz, Pistor & Richard, 2003).

7.2 Policy Recommendations for Algeria

The analysis identifies three specific reform priorities for Algeria, each targeting a procedural void documented in the comparative legal analysis:

First: statutory codification of recusal rules. Algeria should amend the Code des Procédures Fiscales to include a dedicated chapter on the recusal of tax auditors (*De la Récusation des Agents Vérificateurs*). Drawing on the Slovenian model (ZUP Articles 35–39) and the Lebanese model (Law No. 44/2008, Article 2), the amendment should: enumerate specific grounds for mandatory recusal (kinship, material interest, prior dispute, participation in the contested decision); provide a catch-all ground for "other circumstances casting doubt on impartiality"; establish a clear procedural mechanism for filing and deciding recusal requests; and mandate the stay of proceedings and reassignment of the case when recusal is granted. This reform addresses the "recusal void" that the analysis identifies as the primary structural obstacle to building taxpayer trust in the Algerian tax system.

Second: algorithmic transparency mandate. To operationalise Article 26 of the 2020 Constitution, Algeria should introduce a "Right to Explanation" (*Droit à l'Explication*) into the CPF, requiring the DGI to disclose, upon request, the general logic and principal criteria used in Jibaya'tic's risk-scoring and audit-selection processes. This need not require disclosure of the precise algorithmic parameters (which might enable gaming), but it must provide the taxpayer with sufficient information to understand why they were selected for audit and to mount a meaningful challenge if the selection appears arbitrary. This recommendation draws on the GDPR's right to meaningful information about automated decision-making logic (Article 15(1)(h)) and the EU AI Act's transparency requirements for high-risk AI systems (Regulation 2024/1689), adapted to the Algerian institutional context.

Third: digital exclusivity mandate. To eliminate the "parallel Excel" trap documented by the Cour des Comptes (2023), Algeria should introduce a digital exclusivity clause into the CPF. This clause would provide that any tax assessment, audit finding, or enforcement action produced outside the Jibaya'tic system (or its official digital successors) is legally null and void (*frappé de nullité*). This converts the digital platform from an optional tool into a mandatory legal corridor, ensuring that all administrative actions pass through the auditable digital trail and eliminating the discretionary flexibility that enables the current bypass rate. This recommendation mirrors the

Slovenian approach, where ZUP and ZDavP-2 make digital service the legally binding default, and FURS faces legal liability (including interest penalties and audit sanctions) for processing delays caused by manual procedures.

7.3 Policy Recommendations for Slovenia

Although Slovenia's legal framework is substantially more coherent than Algeria's, the analysis identifies emerging challenges that require proactive reform to preserve the *Rechtsstaat* tradition in an era of increasingly autonomous digital systems.

Slovenian tax administration scholarship has entered what can be characterised as a "post-digitalisation" phase: the foundational challenges of electronic filing, digital service delivery, and system integration have been substantially resolved, and research attention has shifted toward second-generation concerns — AI ethics in predictive auditing, algorithmic fairness across taxpayer segments, and the behavioural dynamics of trust-based voluntary compliance (Hauptman, Pavić & Čeh Časni, 2024). This developmental stage defines the frontier that NISPAcee transition economies should aspire to reach, but it also generates its own risks: the procedural safeguards that constrained first-generation digital systems may not be sufficient to constrain AI-driven systems that operate with greater autonomy and opacity.

First: AI-specific amendments to ZDavP-2. As FURS moves toward AI-driven audit selection and predictive risk scoring, Slovenia should ensure that the ZUP-I amendment's human-in-the-loop requirement is complemented by sector-specific provisions in ZDavP-2 mandating that any AI-generated tax assessment include a "reasoned explanation of algorithmic logic" meeting the standards of Article 214 ZUP. The assessment must not merely reproduce the machine-learning output but translate it into a legally reasoned decision that engages with the taxpayer's specific circumstances and evidence. This ensures that the duty to give reasons retains its full force in an AI-mediated environment.

Second: digital fairness oversight. FURS should establish an internal Digital Fairness Audit function, tasked with periodically reviewing eDavki's algorithmic outputs for patterns of disproportionate impact on specific sectors, firm sizes, or geographic regions. The Računsko sodišče's 2024 finding regarding insufficient risk-based audit target selection protocols suggests that this oversight gap already exists and could widen as algorithmic decision-making becomes more pervasive. Research by Ravšelj and Aristovnik (2020) has demonstrated that tax-related administrative barriers disproportionately affect SMEs in Slovenia, and algorithmic systems that inadvertently replicate this pattern would undermine both efficiency and fairness objectives.

7.4 Implications for NISPAcee Transition Economies

For the broader community of NISPAcee member countries pursuing digital tax modernisation, this study offers a central finding that should inform reform strategy: **digitalisation without proceduralisation produces isomorphic mimicry.** Investing in servers, portals, and software yields negligible governance returns if the meso-level administrative law is not sufficiently dense to constrain discretionary behaviour and to subject digital outputs to meaningful legal oversight.

The Slovenian path demonstrates that EU integration serves as an institutional stabiliser, forcing legal harmonisation that makes digitalisation effective. For NISPAcee countries that are EU member states or candidates, this finding reinforces the importance of transposing and implementing the EU Charter's procedural safeguards (Article 41), the GDPR's data protection rights, and the EU AI Act's transparency requirements as prerequisites for—not afterthoughts to—digital tax investments. The technology must be designed to comply with the legal framework, not the reverse.

The Algerian path offers a cautionary lesson for NISPAcee countries in the Western Balkans, Eastern Partnership, and MENA neighbourhood. Without the legal cage that EU harmonisation imposed on Slovenia, digital investments in these contexts risk replicating the Algerian pattern: technology that operates outside rather than within procedural constraints, producing digital facades rather than institutional accountability.

Countries that lack external harmonisation pressure equivalent to EU accession are particularly vulnerable to isomorphic mimicry: international financial institutions and bilateral donors may incentivise digital investment without conditioning that investment on corresponding legal reform. The result, as Algeria demonstrates, is technology that looks modern but functions within a discretionary institutional logic that digital platforms cannot themselves overcome.

The practical recommendation for NISPAcee policy-makers is threefold. First, conduct a "procedural density audit" of existing administrative law before initiating digital tax modernisation, assessing whether the five procedural variables examined in this study (recusal, right to be heard, duty to give reasons, algorithmic transparency, appeal mechanisms) are codified with sufficient specificity and enforceability. Second, where procedural gaps are identified, prioritise legal reform *before or simultaneously with* technology procurement,

ensuring that digital systems are designed within a constraining legal environment rather than deployed into a permissive one. Third, establish independent oversight mechanisms (court of audit review, ombudsman functions, judicial review pathways) that can monitor whether digital systems are operating consistently with procedural requirements, providing the feedback loop necessary to prevent isomorphic mimicry from taking hold.

The comparative evidence from this study suggests that the governance return on digital tax investment is not a function of the technology's sophistication but of the legal framework's capacity to constrain, direct, and hold accountable the administrative behaviour that the technology mediates. This finding reframes the reform calculus for transition economies: investing in the codification of recusal rules, transparency mandates, and digital exclusivity clauses is not an administrative overhead cost but a generator of measurable governance returns — what this study terms the "ROI of law." The evidence from Slovenia, Estonia, Tunisia, and Morocco consistently demonstrates that legal reform yields fiscal dividends that dwarf the cost of procedural codification, while Algeria's experience demonstrates that technology procurement without legal reform is a sunk cost. Legal coherence is not a complement to digitalisation; it is its precondition.

8. Conclusion

This study set out to answer whether differences in legal frameworks explain performance gaps between EU-integrated and post-colonial administrative systems, even when both adopt similar digital technologies. The comparative analysis of Slovenia and Algeria, contextualised by benchmark cases from Estonia, Tunisia, and Morocco, provides a clear affirmative answer—qualified by the acknowledgment that legal framework coherence operates as a necessary rather than a solely sufficient condition for effective digital tax modernisation.

Three principal findings emerge from the analysis. First, the provision-by-provision comparison of five procedural variables—recusal rules, the right to be heard, the duty to give reasons, algorithmic transparency, and appeal mechanisms—reveals a systematic asymmetry in procedural density between Slovenia and Algeria. Slovenia's General Administrative Procedure Act (ZUP) and Tax Procedure Act (ZDavP-2) provide specific, operationally enforceable safeguards across all five variables, backed by multi-layered judicial review and institutional oversight through the Računsko sodišče. Algeria's Code des Procédures Fiscales (CPF) is either silent or aspirational on each variable, with the 2020 Constitution's modernising provisions (Article 26) remaining unoperationalised at the level of tax procedure. This asymmetry is not an artefact of the source legal tradition: Tunisia, Morocco, and Lebanon have each adapted their inherited French legal frameworks to include substantially greater procedural density than Algeria, demonstrating that the French tradition permits—and in its metropolitan evolution has embraced—strong taxpayer protections.

Second, the procedural density asymmetry produces diametrically opposed outcomes for digital tax modernisation. In Slovenia, the eDavki platform operates as a "glass box": pre-existing legal requirements for reasoned decisions (Article 214 ZUP), transparency of automated processing (GDPR, ZUP-I), and the right to challenge administrative action compel the digital system to function transparently and accountably. In Algeria, the Jibaya'tic platform operates as a "black box": the absence of enforceable transparency requirements, the classification of risk-scoring parameters as administrative secrets, and the legal tolerance of manual bypasses allow the digital system to shield discretionary behaviour rather than constrain it. The Cour des Comptes' finding that 60% of tax files continue to be processed manually—despite the availability of Jibaya'tic—constitutes direct evidence of isomorphic mimicry as theorised by Andrews, Pritchett, and Woolcock (2013): the form of modern digital governance has been adopted without its functional substance. This pathology operates through what this study has termed the "Parallel Excel" trap — the rational maintenance of shadow manual systems in a legal environment that does not invalidate their use — and generates the "negotiated tax" dynamic that suppresses effective revenue collection.

Third, the analysis confirms the role of path dependency (North, 1990) and external harmonisation pressure in shaping institutional trajectories. Slovenia's EU accession in 2004 served as an institutional stabiliser, reinforcing procedural safeguards through supranational oversight and preventing regression. Algeria's absence from any comparable external harmonisation framework left its constitutional reforms vulnerable to what the legal transplant literature terms "hollow institutionalisation" (Berkowitz, Pistor & Richard, 2003)—formal legal commitments without the enforcement infrastructure needed to make them operationally meaningful. The benchmark cases sharpen this finding: Estonia's EU-integrated, high-coherence system achieves a 34% tax-to-GDP ratio, while Tunisia and Morocco—sharing Algeria's French heritage but having undertaken greater post-colonial legal adaptation—achieve 34% and 28.5% respectively, compared to Algeria's 5%.

The study's central research question has been answered. Differences in legal frameworks *do* explain performance gaps between EU-integrated and post-colonial administrative systems. The EU-integrated system (Slovenia) uses law to constrain technology, producing a high-trust, high-compliance environment where digital tools enhance

procedural justice. The post-colonial system (Algeria) deploys technology within a legal void, producing a low-trust environment where digital tools conceal rather than constrain administrative discretion. The 17-percentage-point gap in tax-to-GDP ratios is not a technology gap; it is a legal coherence gap.

Slovenia's 22.4% tax-to-GDP ratio represents what this study terms a "coherence dividend" — the measurable governance return generated by a legal framework that makes state action predictable, traceable, and challengeable. Algeria's 5.1% ratio represents the corresponding "void penalty" — the fiscal cost of a legal framework that permits technology to be bypassed by manual discretion and shields administrative decisions from meaningful procedural oversight. The coherence dividend is not the product of superior technology or higher investment; it is the return on procedural density — on a century of legal development that progressively constrained the state to serve the citizen within rule-bound, transparent channels.

The study makes three contributions to the existing literature. *Methodologically*, it demonstrates that qualitative analysis of institutional artefacts—legal texts, Supreme Audit Institution reports, and domestic scholarly commentary—can diagnose the root causes of divergent governance outcomes even where primary data access is constrained. *Theoretically*, it integrates new institutionalism, isomorphic mimicry theory, and the legal transplant literature into an analytical framework that explains how and why identical technologies produce opposite outcomes in different institutional environments. *Practically*, it provides actionable reform recommendations: for Algeria, the statutory codification of recusal rules, an algorithmic transparency mandate, and a digital exclusivity clause; for Slovenia, AI-specific amendments to ZDavP-2 and a digital fairness oversight function within FURS.

For NISPAcee member countries and transition economies more broadly, the study's policy implication is direct: **digitalisation without proceduralisation produces isomorphic mimicry.** Legal framework reform must precede or accompany technological procurement if digital investments are to yield governance returns rather than expensive digital facades. The choice facing transition economies is between the coherence dividend—the true ROI of law—and the void penalty. It is a choice between legal systems that cage technology into serving procedural justice, and legal voids that allow technology to mask administrative discretion. The path to effective tax administration lies not in more software, but in denser law—specifically, the granular, enforceable codification of taxpayer procedural rights and the mandatory integration of digital administrative actions into an auditable, challengeable, and transparent legal corridor.

Future research should extend this framework in three directions. First, field-based methods—semi-structured interviews with tax officials and practitioners in both jurisdictions—should complement the documentary analysis presented here, capturing informal institutional dynamics not visible in legal texts and audit reports. Second, the framework should be tested against additional case pairs, particularly within the Western Balkans (EU candidate states at varying stages of legal harmonisation) and the Gulf Cooperation Council (resource-dependent economies pursuing digital governance reform). Third, longitudinal analysis tracking the implementation of the 2025 ZUP-I amendment in Slovenia and any future CPF reform in Algeria would test whether the procedural density variable exhibits the predictive power that this cross-sectional analysis suggests.

The study further identified specific underexplored intersections warranting targeted investigation. First, the impact of alternative dispute resolution mechanisms on SME tax compliance outcomes remains empirically unexamined in both jurisdictions: Slovenia's formal ADR provisions are underutilised despite their codification (Kovač, 2019), and Algeria lacks systematic data on dispute resolution effectiveness altogether. Second, the relationship between shadow economy participation and legal framework density in Francophone MENA countries — where Tunisia (34% tax-to-GDP) and Algeria (5%) share the same source legal tradition but diverge radically in procedural codification — has not been modelled quantitatively. Third, the long-term equity effects of algorithmic audit selection on different taxpayer segments require investigation as both jurisdictions deepen their reliance on automated risk scoring: the finding by Ravšelj and Aristovnik (2020) that administrative burdens disproportionately affect Slovenian SMEs raises the question of whether algorithmic systems replicate, mitigate, or amplify this distributional pattern. These gaps are particularly acute in the Algerian context, where the absence of published administrative court decisions and the classification of algorithmic parameters as administrative secrets constrain the empirical foundation available for future research.

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