

The tax system is an important element in determining the investment decision, so that it can provide occupational posts. Whenever the tax system is simpler and less complicated, and the more it contains tax incentives, the more attractive it will be for establishing the investment projects.

Unlike the other nations, since 1992 Algeria admitted some modifications in its tax system to make it more flexible in proportion to the economic changes. It pursues to put numerous solutions and procedures within its economic policy.

Among these solutions, there is a tax incentive for employment, which is a set of tax incentives granted by the state to small and medium institutions to establish them, providing occupational posts within them to assure and maintain them.

These small and medium institutions have a great importance in providing occupational posts. This type of institutions is one of the most significant economic sectors that can provide occupational posts. They can even exceed the big industrial institutions in this field, despite their small size and limitable capabilities.

The Algerian economy witnessed several stifling crises, starting with the explosion of the debt crisis in 1982 AD, followed by the crisis of the low oil price in 1986 AD. This situation had negative reflections on different levels, especially employment.

The occupational posts number decreased during this period from 122,000 to 74,000, which means 40%. Among the solutions that the state found and effectively contributed in reducing the unemployment problem and mitigating its effects is taking heed of the small and medium institutions.

Therefore, Algeria gave a great attention to this sector in order to benefit generally from its advantages and its role in reducing the unemployment particularly, and provided it with many tax incentives.

These incentives were within the investment laws. After the tax reform, the investment law was created in 1993. Next, the development of investment law was designed in 2001 in which a lot of tax incentives were offered to the small and medium institutions.

This law coincided with the high fuel prices starting from 2000 AD. Since 2001 AD, the government has followed financial policy, including taxation.

To sum up, the main problem of the National Forum is about:

To what extent can the Algerian tax system contribute in reducing the unemployment phenomenon?

Ministry of Higher Education and Scientific
Research
Oum El Bouaghi University, Algeria
Faculty of Economic, Commercial and Management
Sciences



**COFIFAS Labotary Organizes a national
Colloquium with ISBN on:**

**The role of the Algerian tax system
in providing occupational posts:
“Reality and Prospects”**



On: June 22/23, 2022

Suggested papers must be submitted via the following email:

confer.fiscalite@univ-oeb.dz

Colloquium Calendar:

- limited Date of papers reception: Mail 15, 2022
- Date of response to accepted articles: Mai 31, 2022
- Colloquium date: **June 15/16, 2022**

Forum moderators:

- Honorary president of the Colloquium: Prof. DIBI Zohir- Rector of the University
- General Supervisor of the conference: Prof. SERARMA abd El Ouahid-Dean of the faculty
- General coordinator of the conference: Prof. DJEBAR Bouketir- Director of COFIFAS Laboratory
- Conference president: Dr. TALEB Mohamed Elamine Oualid - Member of the socio-economic project
- President of the Scientific Committee: Dr. TELLOUCHE Mehdi
 - President of the Organizing Committee: Dr. HAMBLI Zohir

Participation form:

- Last name and first name:
- Scientific grade :
- Job :
- Affiliation :
- Phone :
- E-mail :
- Axis of the participation :
- Article title :

Target groups for this Colloquium:

The Colloquium attracts several categories and sectors in the field of entrepreneurship:

- Academics and researchers interested in tax system research;
- Professionals from projects support institutions, business incubators and accelerators;

Conditions for submitting scientific papers:

Scientific papers submitted to participate must meet the following requirements:

- Participation is open to all researchers, professors and doctoral students.
- The research submitted must be original and recent, and not previously published or participated in any scientific event.
- The research paper includes a summary of no more than 150 words in the language of the research and in a foreign language.
- Research papers are accepted in Arabic, French or English, and their number of pages should not exceed 20 pages, and should not be less than 12 pages, including references and an abstract.
- Using the Sakkal Majalla font size 14 for writing in the Arabic language, and the Times New Roman font size 12 for writing in a foreign language;
- The need to adhere to the methodological rules in preparing research papers, and to follow the APA method in documentation.
- The research paper must be within one of the forum's themes.
- Accepted research papers are published in the ISBN Book of Al-Multaqa.
- Entries should be sent via the forum's email **confer.fiscalite@univ-oeb.dz**
- no later than Mai 15, 2022, and accepted entries will be answered before Mai 31.
- The participation fee in the forum is estimated at 2000 DZD.

The Objectives:

- Familiarization with the Algerian tax system;
- Familiarity with the deterrent and motivating laws in the Algerian tax system.
- Familiarization with the various bodies managing tax incentives in Algeria.
- Getting to know the reality of unemployment in Algeria;
- Presenting practical proposals on the mechanisms of exploiting the Algerian tax system to create jobs.
- Learning about the experiences of other countries and ways to benefit from them..

Colloquium Axes:

- The first axis: the general framework for unemployment.
- The second axis: the Algerian tax system.
- The third axis: support bodies in Algeria.
- The fourth axis: the impact of the Algerian tax system on work levels.
- Fifth Axis: Successful international experiences in reducing unemployment.

