

## The State's Authority to Impose Taxes on E-Commerce Revenues: Issues and Proposed Solutions

Dr. Adel Douadi

Lecturer Professor Class A

Faculty of Law and Political Science, University of Setif 2, Algeria .Email: [a.douadi@univ-setif2.dz](mailto:a.douadi@univ-setif2.dz)

Received: 15/07/2025 ; Accepted:10/11/2025 ; Published: 16/12/2025

### Abstract

In view of the state's pressing need for financial resources to enable it to discharge the various burdens incumbent upon it under the best possible conditions, it remains in constant and sustained pursuit of funding sources that secure its fiscal self-sufficiency, thereby allowing it to avert the risk of resorting to external borrowing. There is no doubt that taxation has been, and continues to be, one of the most important sovereign revenues upon which the State relies in financing its public budgets. To preserve its effectiveness, taxation must consistently be directed towards the most profitable activities to ensure a higher yield. While traditional commerce has long constituted the most lucrative domain for taxation, e-commerce, although it has now become a strong competitor to traditional trade, it has, at the same time, proven resistant to taxation owing to the practical enforcement issues it has raised, which necessitate the development of appropriate solutions to overcome them.

**Keywords:** Taxation; trade; e-commerce; evidence; taxpayer.

### Introduction

The internet has become a vast arena for conducting commercial operations because it has facilitated economic operators, producers and sellers alike in presenting their products, goods, and services; in return, it has enabled consumers to view and search, with ease, for what they desire in accordance with the available

quality and prices. This has led to e-commerce gaining considerable currency, a development that the Algerian legislature has recently become aware of and, accordingly, intervened by enacting a special law to ensure that e-commerce would not remain without a legal framework to govern and regulate it, namely, Law No. 18/05 of 10 May 2018 on e-commerce.<sup>1</sup>

Although e-commerce in reality represents a natural development of commercial transactions, which have never ceased to grow and prosper, amid states' continuous endeavour to build strong economies that enable them to remain competitive and to assert their presence in international relations, it has nonetheless imposed numerous challenges that states have had to confront and attempt to overcome. This is particularly the case in the fiscal domain, which many regard as more than vital for financing public revenues, as states have long relied and continue to rely upon tax receipts in structuring their general budgets.

In light of the substantial expansion of e-commerce transactions and the significant financial returns that ensue,<sup>2</sup> it is in the states' interest to subject such returns to taxation to benefit from their tax yield in implementing and achieving programmes and projects earmarked to serve the public interest.<sup>3</sup> However, if states still suffer from numerous difficulties and gaps with respect to the imposition and collection of taxes on traditional commercial transactions, then with respect to electronic commercial transactions, they will undoubtedly encounter

manifold problems should they decide to subject them to taxation, given the characteristics of e-commerce that make it difficult for the tax administration to control for the purpose of applying taxes that may be levied on its returns. Accordingly, in this research paper, we have deemed it appropriate to address the taxation of e-commerce revenues by examining a central problem: the obstacles that may hinder the imposition and collection of taxes on e-commerce revenues and the solutions that may be proposed to overcome them.

To answer this question, the research paper is organised as follows:

### **Section One: The Traditional Tax System for the Imposition and Collection of Taxes**

The tax system<sup>4</sup> is defined as the body of rules that, in legal terms, govern and, in technical terms, organise the processes of tax deduction, beginning with the selection and determination of the tax base (the taxable matter), moving through the method of calculating and determining the amount due (the tax rate and the method of assessing the base), and culminating in the mechanisms for its collection and the guarantees of payment (tax collection).<sup>5</sup> What concerns us here are the stages of assessing the tax base, determining its final amount, and collecting it.

#### **First: Assessment of the Tax Base**

In light of the contemporary tendency of states to adopt taxes on wealth rather than poll taxes on persons, which were applied in the past because they were incompatible with human dignity,<sup>6</sup> the determination of the tax due to the taxpayer depends primarily on assessing the taxpayer's taxable wealth. To that end, the tax administration follows several methods, some direct and others indirect.

**1/Indirect Methods for Assessing the Tax Base:** Under these methods, the value of the taxable matter is assessed either by reference to external indicators or by means of a lump-sum assessment.<sup>7</sup>

**01) External Indicators Method:** Under this method, the tax administration relies on certain visible matters that enable it, albeit indirectly, to estimate the value of the taxable matter

possessed by the taxpayer, such as the number of employees (workers, domestic staff), the rental value of the taxpayer's property, the machinery used, and the number of vehicles. However, because certain forms of income display no external indicators (such as income from transferable securities and interest on debts, deposits, and insurance) and because some indicators may be inconsistent with reality, that is, they do not in fact reflect the taxpayer's financial position, reliance on this method does not achieve fairness. Accordingly, it has been applied only rarely, in a supplementary capacity, to verify the accuracy of the assessment.<sup>8</sup>

**02) Lump-sum assessment method:** As with the external indicators method, this method does not rely on facts concerning the value of the taxable matter owned by the taxpayer; instead, it relies on indicators, signals, and presumptions that enable the tax administration to estimate the tax base on a lump-sum basis, such as turnover, which is regarded as evidence of the profit a trader achieves, and the number of hours a physician works, which is also regarded as evidence of income, and so forth. Notably, to limit any arbitrariness on the part of the administration in using this method, the legislator stipulates the indicators upon which the administration must rely, to the exclusion of others; accordingly, the lump-sum assessment here is lawful. The lump-sum assessment<sup>9</sup> may also be consensual if it is based on an agreement between the tax administration and the taxpayer, such as an agreement on a particular figure upon which the tax is imposed. As a rule, the legislature does not permit the application of lump-sum taxation except in specific cases, such as the absence of regular and truthful accounting records, or where such records are disregarded because they are proven to be inconsistent with reality.

**2/Direct Methods for Assessing the Tax Base:** Under this method, the value of the taxable matter is assessed directly, either by the taxpayer, who declares and acknowledges the value of the tax base (the system of declarations/returns), or by the tax

administration (the system of administrative assessment).

**01) The System of Tax Declaration (Return):**

Under this system, the law requires the taxpayer to submit to the tax administration a written and detailed declaration of the taxpayer's tax base. Under the assumption of the taxpayer's good faith and honesty, this declaration is treated as truthful, subject to the administration's right to review it and verify its accuracy (a reviewed declaration) and then to amend it in the event of error or fraud on the basis of the taxpayer's data as derived from supporting documents, commercial books, and other records. Notably, the law may require a person other than the taxpayer to make the declaration on the taxpayer's behalf in relation to the tax base (income) where a legal relationship exists between them, such as an employment relationship, in which the employer is obliged to declare the workers employed. The wages paid to each of them are for the purpose of applying the rules governing income tax (on salaries and wages).<sup>10</sup>

**02) The System of Direct Administrative Assessment:** Because, under this system, the tax administration enjoys broad authority to determine the value of the tax base in a manner that may prejudice the taxpayer's interests, the legislator generally treats recourse to it as an exception; it may even be regarded as a form of sanction, since the tax administration is not empowered to resort to it except where the taxpayer fails or refuses to submit a tax declaration or where the declaration does not correspond to reality in that it contains errors or fraud. Notably, the tax administration's assessment is not final, and the taxpayer may challenge its validity in accordance with the law.<sup>11</sup>

**Second: Tax Assessment (Final Determination) or Tax Settlement**

After verifying that the matter is subject to the tax and determining the applicable tax rate and once the tax administration has assessed the taxable matter, it proceeds to the stage of tax settlement or final assessment. Tax settlement means determining the tax debt, that is,

specifying the amount that the taxpayer must pay to the tax administration to discharge the liability.<sup>12</sup>

Notably, tax settlement is principally linked to both accounting and fiscal rules, expressed through tax accounting, whereby the rules of tax law intervene in determining taxable profit rather than accounting profit, thereby arriving at the tax result that indicates, with precision, the amount of tax payable. Taxable profit = gross income – expenses, costs, and exemptions that must be deducted by law, whereas accounting profit = assets (revenues) – liabilities (expenses). One of the most significant differences between financial accounting and tax accounting lies in the realisation of revenue. While from an accounting perspective, the realisation of revenue primarily requires the completion of the process of earning the revenue and the existence of objective evidence that can be relied upon to determine the amount of revenue earned, the rule of unearned income adopted by tax accounting provides that taxes are imposed on the taxpayer according to the taxpayer's ability to pay; that is, tax collection should take place at the time when the taxpayer is most able to pay.

Accordingly, under tax accounting, unearned revenues are regarded as part of taxable income in the year or years in which they are collected, regardless of the year or years in which they are, in fact, considered earned. This is the case, for example, when sale prices are fixed and production quantities are fully determined so that revenues are realised upon completion of production and prior to sale.

**Third: Tax collection**

Tax collection refers to the totality of operations and procedures that, as a matter of law, are intended to transfer ownership of the tax amount from the taxpayer's estate to the state's public treasury. With respect to methods of tax collection, it is necessary to distinguish between the following:<sup>13</sup>

**1/Direct Remittance (Payment) of the Tax by the Taxpayer:** This method is among the easiest and most common methods. Under it, the taxpayer pays the amounts due directly to the tax administration, without the administration being

legally required to notify the taxpayer of the need to do so (the rule being that tax is an obligation to be paid without demand, rather than a debt that must be claimed). Payment may be made in a single instalment or in several instalments. The payment of the tax in instalments may be mandatory by virtue of a legal provision, in which case neither the taxpayer nor the tax administration has any choice; alternatively, the law may confer upon the administration the power to allow instalments, whereby the number, amounts, and due dates are agreed upon with the taxpayer within prescribed limits.

**2/Advance Instalments:** Under this method, the taxpayer pays the tax amount in periodic instalments during the tax year, in advance and on account of the tax, in accordance with a declaration submitted regarding the taxpayer's anticipated income for the coming year, on the basis of what was determined in the preceding year. At the end of the year, the tax administration conducts assessments and determines the tax amount. A final settlement is then carried out between the taxpayer and the tax administration: the taxpayer is required to pay any remaining balance, the excess over the assessed tax is refunded, or that amount is carried forward as an advance instalment on account of the tax.

**3/Withholding (Garnishment) at Source:** Instead of collecting the tax directly from the taxpayer, the tax law may oblige a specified entity or person other than the taxpayer, namely, the debtor with respect to the income (who is, in that respect, the debtor with respect to the tax), to deduct the amount of tax due directly from the income and then to remit it, on that person's own initiative, to the public treasury. The application of this method thus depends upon the existence of a legal relationship between the actual taxpayer, as creditor of the income, and the legal taxpayer, as debtor thereof, to oblige the latter, by law, to withhold the tax amount and pay it to the public treasury services.

**Section Two: The Concept of E-commerce and the Position of Tax Scholarship Towards it**

As the title indicates, in this section, we address, in sequence, the concept of e-commerce and then the position of tax scholarships on subjecting such commerce to taxation.

**First: The Concept of E-commerce**

The concept of e-commerce emerged in the early 1970s in the United States of America.<sup>14</sup> With respect to the World Trade Organisation, e-commerce is defined as<sup>15</sup> "all operations of buying and selling goods and services carried out through computer networks using methods specifically designed for that purpose," whereas the Algerian legislature defines e-commerce as<sup>16</sup> "the activity whereby an electronic supplier proposes or ensures the remote provision of goods and services to an electronic consumer by means of electronic communications."

Notably, what distinguishes e-commerce from traditional commerce is the following characteristics:<sup>17</sup>

**1. The Disappearance of Paper Documentation in Transactions:**

Electronic transactions are not associated with any paper documents exchanged in the course of the transaction, making it challenging to prove contracts and transactions. All procedures and correspondence between the parties to the transaction are conducted electronically without the use of any paper. Thus, the electronic message becomes the only legal instrument available to both parties in the event of a dispute. This, in turn, raises the issue of evidentiary proof, thereby constituting an obstacle to the growth of e-commerce.

**2. Worldwide sales:** This is expressed through the problem of removing the constraints of time and place. Recently, the emergence of giant companies conducting commercial activities worldwide has increased, and these companies have come to represent a challenge and a burden on national economies. With the expansion of e-commerce, small-scale companies have also begun to appear; by using the internet, they can conduct their activities

worldwide.<sup>18</sup> This aggravates the conflict between national economic interests and these companies' interests, and it opens the door to jurisdictional conflicts, differences among tax systems, and evidentiary issues.

3. **Spatial separation:** The internet enables institutions to manage their commercial dealings efficiently from any location worldwide. A company's information centre may be located anywhere without affecting performance. Indeed, it has become customary for a single company to have more than one center in more than one country to achieve faster communication and to serve customers on the basis of their geographical locations.
4. **Difficulty and/or Impossibility of Identifying Identity:** As a rule, the parties to an electronic commercial transaction do not see one another, and they may not know all the essential information about each other, as is the case in traditional commercial dealings. As a result, online sellers may find it challenging to complete the tax forms required by legislative authorities. Such sellers may exploit this to evade tax by failing to record these transactions in official accounting books.<sup>19</sup>
5. **Digital Products:** The internet has enabled the electronic delivery of certain products, such as computer software, music recordings, video films, electronic books, research, and reports, alongside certain services such as consultations. This poses a challenge for authorities, as there are, to date, no agreed-upon mechanisms for taxing intangible digital products.<sup>20</sup>
6. **Rapid Changes in the Governing Rules:** Although a final formulation of the rules specific to the tax regime for electronic commercial transactions has not yet been established, the governing legislation and related initiatives are changing rapidly. It is therefore

necessary to formulate a legislative framework characterised by flexibility and amenable to amendment so that it may keep pace with technological progress.

## **Second: The Position of Tax Scholarship on Subjecting E-commerce to Taxation<sup>21</sup>**

Among the issues that have resulted in extensive divergence and marked variation within tax scholarship is the question of whether e-commerce revenues should be subject to taxes. Scholars have been divided into two trends. First, e-commerce revenues should be excluded from the scope of taxation. At the same time, the other argues the contrary, calling for their taxation.

The first trend, which rejects subjecting e-commerce revenues to taxes, has sought to support its view with several arguments, among the most important of which are as follows:

1. Businesspeople and projects should be encouraged to enter into transactions through the global internet network, which assists, on the one hand, in keeping pace with modern technology and the age of communications and, on the other hand, in acquiring experience in concluding transactions electronically, together with the associated acquisition of expertise in electronic matters.
2. Avoiding the problem of double taxation that may arise as a result of imposing taxes twice;
3. E-commerce is a modern field; therefore, the process of imposing taxes upon it is characterised by ambiguity and instability. Accordingly, exempting e-commerce projects from taxation affords time to study the tax treatment of e-commerce revenues in developed countries and to adopt what suits developing countries. It also provides an opportunity to train tax cadres ("tax inspectors") to deal with modern technology.
4. Imposing taxes on e-commerce revenues may limit growth and impede it, but it is

still in its infancy in developing countries.

5. The privacy of the electronic consumer will be threatened if a tax is imposed on e-commerce revenues because the information required for assessing and collecting the tax depends on the names and addresses of purchasers and the nature of their purchases, which may endanger the confidential use of the internet; this may, in turn, affect the willingness to engage in e-commerce, which constitutes the foundation of e-commerce.

The trend that supports the idea of subjecting e-commerce revenues to taxes has likewise supported its position with a set of arguments, including the following:

1. Exempting e-commerce revenues from taxes while subjecting traditional commerce revenues to taxation would breach the principle of equity.
2. The difficulties that impede the imposition of taxes on e-commerce, whether at the enumeration or tax audit stage, should not stand as an obstacle to subjecting it to taxation. In this context, it is possible to establish the conditions and foundations necessary for such taxation, particularly those relating to forms, documents, and decisions connected to the taxability of transactions conducted by electronic means;\*
3. The early imposition of taxes on e-commerce will enable the tax administration to gain practical experience and present the problems and difficulties encountered in collecting taxes on e-commerce revenues to competent officials so that they may be studied and the necessary measures taken.
4. E-commerce may lead to an increase in unemployment rates within the state. Accordingly, imposing taxes on this form of commerce constitutes an appropriate opportunity to obtain funds

and revenues to support and combat the unemployment resulting from such commerce.

### **Section Three: The Problems of Imposing Taxes on E-commerce Revenues and the Mechanisms for Addressing Them**

Although the prevailing trend is to impose taxes on e-commerce revenue, the practical application of this approach faces several problems that continue to arise with particular acuity, necessitating the search for mechanisms to address them.

#### **First: Problems of Imposing Taxes on E-commerce Revenues**

In practice, the most significant challenges and problems confronting the imposition of taxes on e-commerce revenues are as follows:

**1/Determining the State with Jurisdiction to Impose Taxes (the Principle of the State's Tax Sovereignty):** There is no doubt that the exchange of goods and services, whether tangible or digital, through e-commerce transactions within a single state entitles that state to impose taxes on those transactions. For goods and services exchanged through e-commerce at the international level, it is necessary to distinguish between tangible goods, which do not give rise to any difficulties, as they cross international borders and states can, through their customs administrations, impose taxes upon them and collect them when such goods cross their territorial borders, and digital goods and services, which do not appear in a tangible form and cross state borders without permission, are delivered electronically in a manner that is difficult to record or audit at borders. This type of good and service raises questions about the state's entitlement to impose taxes on it: is it the state of destination or the state of origin?<sup>22</sup>

**2/The Problem of Tax Enumeration:** This problem arises because many e-commerce transactions are intangible. The concept of e-commerce is multidimensional and takes numerous forms and levels: it may occur between commercial enterprises, between commercial enterprises and consumers, or between commercial enterprises and

governmental bodies. It may take place within a single state or between states; it may even occur between two foreign states through a local intermediary. It may also take the form of legal, fiscal, or medical consultations.<sup>23</sup>

**3/Tax Equity:** With the increasing divergence of tax rates across the world and within the framework of mobility enabled by information and communications technology, an imbalance in tax equity has begun to emerge, driven by technological advancement. Owners of extensive capital holdings can transfer taxable funds to regions and states with lower tax rates. At the same time, the income of the employed taxpayer remains subject to tax at a higher rate than the rate to which the incomes and returns of capital owners will be subject after being transferred from one state to another.

**4) Difficulty of Proving Electronic Transactions:** Most laws governing registration, authentication, and proof of contract require that such contracts be drawn up in the form of written documents. If the law requires writing as a condition for contract validity, then electronic commercial contracts are void; if writing is required for evidentiary purposes, then proving the formation and performance of the contract becomes impossible in the context of e-commerce. This problem arises particularly in contracts formed as trade in services, where performance is effected through the internet in an intangible manner, in addition to the parties' use of electronic money.<sup>24</sup>

**5/The Absence of Specific Mechanisms for Collecting Tax on E-commerce Revenues:** Whatever the basis upon which tax on e-commerce revenues is to be imposed, whether on the basis of the state of destination or the state of origin, assigning responsibility for tax collection solely to the seller, in the absence of other collection mechanisms, is expected to lead to a definite reduction in tax receipts.

#### **Second: Proposed Solutions for Imposing Taxes on E-commerce Revenues**

In light of the significant problems raised by taxing e-commerce revenues, numerous attempts have been made to propose solutions and alternatives. Perhaps the most important of

these are the proposed taxes to which e-commerce is to be subjected, namely:

**1/Imposing a consumption tax,** that is, shifting from imposing a tax on income to imposing a tax on consumption and property, because both are of low elasticity and difficult to conceal. This type of tax helps collect taxes from those who evade payment, including those who generate high incomes from intangible transactions conducted via the internet, because such incomes are, in any event, spent on various forms of consumption. Another idea within the same framework is imposing a tax on consumers through companies that provide internet services (ISPs).<sup>25</sup> Under this approach, these companies would charge their clients for transactions conducted via the internet; that is, they would collect various taxes on sales conducted through the network and then remit those receipts to the government, meaning these companies would function as intermediaries between consumers and the government. Several criticisms have been directed at this tax: its application is incompatible with laws that protect the confidentiality of transactions, and imposing such a tax would increase the tax burdens borne by consumers, hindering the development of new information and communications technology.

**2/Imposing a Levy on Electronic Equipment:** The substance of this proposal is that a levy should be imposed on electronic equipment known as a PC (personal computer) that enables access to the internet. A distinguishing feature of this levy is that it does not prompt institutions or users to flee or relocate because it is based primarily on the material link that connects the user to the internet.

**3/Imposing a Levy on Electronic Mail:** In the context of implementing this levy, a United Nations report on development proposed the establishment of a tax on electronic mail. The objective of the United Nations in adopting this proposal is to create a form of balance in internet use between wealthy and poor countries. This idea stems from the observation that internet use is confined to a minority of the population, primarily in developed countries. The amount of

this levy does not exceed USD 0.010 per hundred electronic mail messages sent, and its revenues are used to finance internet connections in poor countries. What is observed regarding this levy is that it is not of a tax-purpose nature aimed at achieving equity in taxation; it is also of negligible value, and it is imposed on an activity that is not wholly commercial, as electronic mail messages may be sent for acquaintance, chatting, and so forth.<sup>26</sup>

Notably, other attempts have centred on adopting a system of taxation based on electronic counting units, the so-called *Bytetax*, pursuant to which the tax is collected on the basis of the quantity of digital bits.<sup>27</sup> This information is used in the transmission of information or the conclusion of such transactions. The origin of this levy traces back to the call first launched in 1994 at the Club of Rome by the researchers Ide Thomse and Cordel Arthur; the idea was then revived in 1996 by a group of European experts who addressed social and societal themes in January 1996 under the title "Building European Society and Ensuring Information for All." The two researchers advocated this levy and sought its adoption to halt losses arising from the erosion of the tax base due to the shift from traditional commerce to e-commerce, which is difficult to monitor for tax purposes via conventional methods.

What is observed regarding this tax is that it resembles a production tax; however, the difference is that the latter is imposed on a specific product, whereas the *Bytetax* does not target a particular product in and of itself. Instead, it is imposed on the "bit" units consumed in transmitting information or in concluding a transaction, regardless of the means used to transmit those units, which

represent exchanges carried out or transactions concluded, such as remote lectures, file transfers, and interbank clearing. In this way, those who consume more bits are required to pay more tax.

### Conclusion

In light of the remarkable developments in communication and connectivity in our contemporary world, this has had a profound impact on the emergence of the digital economy, which, in turn, has given rise to e-commerce. E-commerce has continued to attract significant attention from various operators and stakeholders in the commercial field, on the one hand, from consumers, on the other hand, and from governments and decision-makers, on the third hand. Everyone has come to find what they seek through e-commerce: operators have become able to present their products and services to the most significant possible number of interested parties, thereby facilitating the acquisition of as many customers and clients as possible, through whom they can achieve greater returns and incomes; consumers, meanwhile, have become able to search with ease for the goods and services they need, on terms and with a quality they deem suitable; and governments have come to view e-commerce as an important source capable of generating substantial revenues for the public treasury to cover public expenditure, by seeking to subject its returns to taxation. However, as we have seen above, imposing taxes on e-commerce revenues is by no means a simple matter, owing to numerous and varied obstacles to its practical implementation. This has made it necessary to identify solutions, as many governments and tax scholars view the taxation of e-commerce revenues as inevitable.

### Endnotes:

---

<sup>1</sup> *Official Gazette* (Algeria), no. 28 (16 May 2018).

<sup>2</sup> Amar Yahiaoui, *Musāhamah fī Dirāsāt al-Māliyya al-Āmma* (Algiers: Dār Hūma, 2005), 101.

<sup>3</sup> Reḍa Khalessi, *Shadharāt al-Māliyya al-Āmma* (Algiers: Dār Hūma, 2016), 322.

<sup>4</sup> Nacer Mourad, *Faaliyyāt al-Nidham al-Daribi bayna al-Nadhariya wa-al-Tatbiq* (Algiers: Dar Houma, 2003), 17–18.

<sup>5</sup> Cherif Ismail, *Asasiyat hawl al-Nidham al-Jiba'i al-Jaza'iri*, 1st ed. (Algiers: Dar Titla, 2015), 15.

<sup>6</sup> Rifaat El Mahjoub, *Al-Maliya al-Amma*, vol. 1 (Cairo: Dar al-Nahda al-Arabiya, 1964), 176.

<sup>7</sup> Saoudi Mohamed Tahar, *Al-Maliya al-Amma*, 1st ed. (Batna: Dar Qana, 2009), 108.



---

<sup>8</sup> Mohamed Abbas Mehrez i, *Iqtisadiyat al-Maliya al-Amma*, 3rd ed. (Algiers: Diwan al-Matbouat al-Jamiya, 2008), 250–51.

<sup>9</sup> Khaled Chahada et al., *Oussous al-Maliya al-Amma* (Amman: Dar Wael lil-Nashr, 2004), 162.

<sup>10</sup> Reda Khalessi, *Chadharat al-Nadhariya al-Jiba'iya* (Algiers: Dar Houma, 2014), 188.

<sup>11</sup> Mohamed Abbas Mehrez I, *Al-Madkhal ila al-Jibaya wa-al-Dara'ib* (Algiers: ITCIS, 2010), 122.

<sup>12</sup> Khalessi, *Chadharat al-Nadhariya al-Jiba'iya*, 189.

<sup>13</sup> Adel El Ali, *Al-Maliya al-Amma wa-al-Qanoun al-Mali wa-al-Daribi*, vol. 1, 2nd ed. (Amman: Dar Ithraa lil-Nashr, 2011), 173ff.

<sup>14</sup> Makhloufi Abdelwahab, *Al-Tijara al-Ilktrouniya abr al-Internet* (PhD diss., Faculty of Law and Political Science, University of Batna, 2012), 14.

<sup>15</sup> Quoted in Tarchi Mohamed and Bouflih Nabil, “Al-Tijara al-Ilktrouniya fi al-Douwal al-Arabiya bayna al-Waqi wa-al-Ma'moul,” *Majallat Iqtisadiyat Chamal Ifriqiya* 14, no. 2 (2018): 38.

<sup>16</sup> See art. 6 of Law No. 18/05 cited above.

<sup>17</sup> Rachid Allam, *Awa'iq Tatwour al-Tijara al-Ilktrouniya fi al-Watan al-Arabi: Dirasat Halat al-Jaza'ir* (master's thesis, Arab British Academy for Higher Education, 2010), 103.

<sup>18</sup> Mohamed Abdellah Chahine, *Al-Tijara al-Ilktrouniya al-Arabiya bayna al-Tahaddiyat wa-Fouras al-Noumou* (Cairo: Dar Hamithra lil-Nashr wa-al-Tarjama, n.d.), 20.

<sup>19</sup> Dadan Abdelwahab, “Al-Jibaya al-Iftiradiya wa-al-Tijara al-Ilktrouniya,” *Majallat al-Ouloum al-Iqtisadiya wa-Ouloum al-Tassir* (University of Ouargla), no. 3 (2004): 155.

<sup>20</sup> Touahir Mohamed Tehami et al., “Tahaddiyat al-Tijara al-Ilktrouniya lil-Noudhoum al-Daribiya,” paper presented at the National Colloquium on E-commerce, Faculty of Economic Sciences, Commercial Sciences, and Management Sciences, University of Ouargla, 15–17 March 2004, 2.

<sup>21</sup> Ihsane Chaker Abdellah et al., “Mawqif al-Fiqh min al-Dariba ala al-Dakhl al-Najim an al-Tijara al-Ilktrouniya,” *Majallat Jamiat Tikrit lil-Ouloum al-Qanouniyya wa-al-Siyasiyya*, no. 14 (2012): 147ff.

<sup>22</sup> Ali Mohamed Kazem Moussaoui, “Al-Dariba ala al-Dakhl al-Najim min al-Tijara al-Ilktrouniya,” 20 February 2019, <https://www.academia.edu/29135509/>

<sup>23</sup> Souhad Kachkoul Abd, “Athar al-Tijara al-Ilktrouniya fi Fard al-Dara'ib,” *Majallat al-Ouloum al-Iqtisadiyya wa-al-Idariyya* (College of Administration and Economics, University of Baghdad) 68 (2012): 469.

<sup>24</sup> Azzouz Ali, “Jibayat al-Mouamalat al-Ilktrouniya,” *Majallat al-Riyada li-Iqtisadiyat al-Aemal* (University of Chlef), no. 1 (2015): 74.

<sup>25</sup> Kacham Ismail, “Dara'ib al-Tijara al-Ilktrouniya bayna al-I'faa wa-al-Ikhda',” *Majallat Dafatir Iqtisadiyya* (University of Djelfa), no. 1 (2015): 151.

<sup>26</sup> Gachi Youssef, *Faaliyat al-Nidham al-Daribi fi Dhill Ifrazat al-Awlama al-Iqtisadiyya* (master's thesis, University of Bumerdes, 2009), 11–112.

<sup>27</sup> Kabas Hassan Awad, “Mouchkilat Fard wa-Tahsil al-Dara'ib fi Oqoud al-Tijara al-Ilktrouniya,” *Majallat al-Rafidayn lil-Houqouq* (College of Law, University of Mosul), no. 43 (2010): 226.