

University of Mila Mohamed Boussouf

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# Business law

Tax law

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# Tax Law

## **Introduction:**

Tax law is a branch of public law that regulates the relationship between the state and individuals or companies regarding the payment of taxes. It defines the principles, rules, and procedures through which the state collects financial resources to fund public services such as education, health, security, and infrastructure. Tax law plays a key role in achieving social justice and economic stability.

## **Definition of Tax:**

A tax is a compulsory payment imposed by the government on individuals and organizations without direct benefit in return. Taxes are used to finance public expenditures and to regulate economic and social policies.

## **Objectives of Tax Law:**

- Fiscal Objective – To provide the state with necessary funds for public spending.
- Economic Objective – To influence economic activities, such as investment and consumption.
- Social Objective – To reduce inequalities among citizens through progressive taxation.
- Regulatory Objective – To control and guide certain activities, such as customs duties or environmental taxes.

## **Types of Taxes:**

Direct Taxes – Imposed directly on income or wealth, such as income tax or property tax.

Indirect Taxes – Imposed on goods and services, such as value-added tax (VAT) and customs duties.

## **Principles of Taxation:**

The main principles that guide the tax system are:

- Equity (Fairness): Every taxpayer should contribute according to their ability to pay.
- Certainty: The tax amount, time, and method of payment should be clear and predictable.
- Convenience: The tax system should be easy for taxpayers to comply with.
- Efficiency: The cost of tax collection should be minimized.

### **Tax Administration:**

Tax administration refers to the public authority responsible for collecting taxes, ensuring compliance with the law, and preventing tax evasion and fraud. The administration has the power to audit taxpayers, impose penalties, and enforce tax laws.

### **Conclusion**

Tax law is fundamental to the functioning of any modern state. It ensures the fair collection of resources and supports the government in achieving development goals. A transparent and efficient tax system builds trust between citizens and the state, encouraging compliance and economic growth.

### **Key Terms Glossary (المصطلحات الأساسية):**

Tax Law القانون الجبائي:

The body of rules governing taxation.

Taxpayer المكلف بالضريبة:

A person or company subject to tax.

Income Tax ضريبة الدخل:

A tax on earnings from work or investments.

Property Tax ضريبة الأملاك:

A tax on ownership of property.

Value Added Tax (VAT) الضريبة على القيمة المضافة:

A tax on goods and services at each production stage.

Direct Tax الضريبة المباشرة:

A tax paid directly by the taxpayer to the government

.Indirect Tax الضريبة غير المباشرة:

A tax paid through the purchase of goods or services

.Tax Evasion التهرب الضريبي:

Illegal act of avoiding paying taxes.

Tax Administrationالإدارة الجبائية:

The authority in charge of tax collection.

Fiscal Policyالسياسة المالية:

Government policy on taxation and spending.