

Abdelhafid Boussouf University Center – Mila

Faculty of Economics, Commercial & Management Sciences

Departement Of Economics

Lectures On : Tax System/Tax Accounting

Addressed To 3rd Year Students – 2nd Semester

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Tax System/Tax Accounting

Introduction

The tax system consists of laws and regulations governing how individuals and businesses pay taxes to the government. Tax accounting involves the preparation and filing of tax returns and ensuring compliance with tax regulations.

Types of Taxes

1. **Income Tax** – Tax on personal or corporate earnings.
2. **Sales Tax** – A tax on goods and services purchased by consumers.
3. **Corporate Tax** – A tax on business profits.
4. **Value-Added Tax (VAT)** – A consumption tax levied at each stage of production.

Key Terms

- Tax system = النظام الضريبي
- Tax accounting = المحاسبة الضريبية
- Income tax = ضريبة الدخل
- Corporate tax = الضريبة على الشركات
- VAT (Value-Added Tax) = ضريبة القيمة المضافة