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From Paper to Platform: How Digitalization is Driving the Transformation of Morocco's Tax System

Jmahri Maryem¹, Issam El Filali²

^{1,2} Chouaib Doukkali University-Morocco

ABSTRACT

Digital technologies are increasingly transforming public administration, offering new pathways to improve the performance and transparency of tax systems. In Morocco, recent efforts by the tax authority to implement online tax filing, e-payment systems, and the digitization of procedures signal a shift toward more modern and accessible fiscal management. This article examines how digitalization can serve as a catalyst for enhancing tax system efficiency in Morocco, focusing on its potential to streamline processes, increase tax compliance, and reduce fraud. Based on a qualitative methodology, the study draws on official reports, regulatory frameworks, and selected case examples of digital tools currently in use. The findings highlight significant progress in administrative simplification and data reliability. However, the study also identifies key challenges, including digital inequality among taxpayers, limited support for small businesses, and resistance to technological change. The article concludes with practical recommendations to reinforce Morocco's digital tax transition, emphasizing the need for inclusive design, user-centered solutions, and targeted support for vulnerable groups.

Keywords: E-payment, Tax compliance, Tax administration, Process simplification, Digital inequality, Fiscal data systems, Fiscal performance