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Legal Certainty and the Effectiveness of Taxpayer Safeguards in Tax Audits: An Exploratory Qualitative Study in Morocco.

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Abstract

This study examines how the effectiveness of taxpayer guarantees influences tax legal certainty within the framework of tax audit procedures in Morocco. In a context marked by ongoing fiscal reforms (2023–2026), the research seeks to understand how procedural safeguards, fundamental rights, and institutional practices collectively shape taxpayers' perceptions of fairness, predictability, and protection during tax audits. Given the scarcity of prior research on this topic both internationally and particularly in Morocco, a qualitative exploratory design was adopted. Semi-structured interviews were conducted with 30 tax experts, including tax inspectors, chartered accountants, and certified accountants. The corpus was analyzed using IRAMUTEQ through lexical analysis, Descending Hierarchical Classification, Correspondence Factorial Analysis, and similarity analysis. Findings reveal that taxpayer guarantees significantly enhance tax legal certainty by reducing administrative discretion, strengthening procedural fairness, and improving transparency during tax audits. Six thematic clusters emerged, highlighting key dimensions such as dispute resolution, procedural rights, systemic fairness, trust-building, and the role of tax guarantees in modernized audit processes. The results show that legal certainty arises from the combined effect of procedural guarantees, clear tax rules, effective communication, and institutional trust. Overall, the study concludes that strengthening and effectively enforcing taxpayer guarantees is a decisive lever for improving tax legal certainty in Morocco. When guarantees are clear, enforceable, and consistently applied, they not only protect taxpayers' rights but also foster voluntary compliance and support the transition toward a more cooperative, transparent, and trustworthy tax audit system.

Keywords: Taxpayer guarantees, Tax legal certainty, Tax audit, Morocco, Tax compliance.

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Introduction

Over the past three decades, concerns regarding legal certainty in taxation have gained significant momentum (Demin, 2020). This evolution has led to the development of a variety of mechanisms aimed not only at safeguarding taxpayers' rights, but also at enhancing the overall performance of tax systems, thereby improving revenue collection (Alm, 2019). Efforts undertaken by tax administrations to reinforce legal and fiscal security now extend well beyond the narrow scope of tax audits. A broader institutional review shows that these initiatives operate across two main areas: the domain of tax auditing itself and the broader sphere of tax law implementation (Alm et al., 2012).

The OECD has played a central role in advancing the concept of tax certainty, particularly within the context of tax audits and cross-border taxation. In an increasingly globalized economy characterized by mobile labor, digital transactions, and complex multinational operations, disputes over taxing rights have become more frequent. To address these challenges, the OECD emphasizes that enhancing tax certainty is essential for both taxpayers and tax administrations, as it fosters a predictable fiscal environment conducive to investment, employment, and sustainable economic growth. Through the Forum on Tax Administration (FTA), which brings together more than 50 advanced and emerging tax authorities, the OECD promotes a comprehensive framework built on effective dispute prevention and dispute resolution mechanisms. These include Mutual Agreement Procedures, bilateral and multilateral Advance Pricing Arrangements, the International Compliance Assurance Programme, joint audits, and Country-by-Country Reporting. Each of these tools is designed to prevent or resolve tax disputes efficiently, reduce the risk of double taxation, and strengthen trust between taxpayers and administrations. Collectively, these mechanisms position tax certainty as a cornerstone of modern tax governance and as a safeguard of taxpayer rights during audit procedures.

While international standards, particularly those promoted by the OECD, have significantly shaped global approaches to tax certainty and taxpayer protection, these principles have also influenced national reforms, including in Morocco. The Moroccan tax administration has progressively integrated the principle of legal certainty into its audit practices by introducing a set of measures designed to ensure a balanced relationship between taxpayers and the tax authority (DGI, 2024). This framework is grounded in clear procedural rules that safeguard taxpayers' rights throughout the entire audit process. These guarantees apply at every stage, from the preliminary phase preceding the audit, to the conduct of the audit itself, and finally to the post-audit period following the closure of the verification. In this sense, any taxpayer subjected to a tax audit benefits from enforceable procedural protections vis-à-vis the administration protections intended to uphold transparency, fairness, and the taxpayer's right of defense. A breach of these guarantees may, in principle, result in sanctions, underscoring the central role of legal certainty in the Moroccan tax audit system.

Taxpayer safeguards represent the necessary counterpart to the broad prerogatives granted to tax administrations in the pursuit of the public interest and the execution of tax audits. Reflecting on these guarantees therefore requires identifying an appropriate balance between the rights afforded to taxpayers and the authority exercised by the administration between the protection of individual liberties and the legitimate objectives of the general interest. In this perspective, taxpayer guarantees serve as a fundamental mechanism to ensure that the exercise of administrative powers remains proportionate, transparent, and respectful of due process. However, despite the growing relevance of taxpayer legal protection, research on this topic remains scarce in the Moroccan context. Theoretically, there is a noticeable lack of conceptual studies addressing the nature and scope of taxpayer guarantees. Methodologically, empirical investigations particularly exploratory qualitative studies are largely absent. Consequently, practical implications for policymakers, practitioners, and tax administrators remain limited.

This study therefore seeks to fill this gap by examining how fiscal guarantees influence the legal certainty of taxpayers during tax audit procedures in Morocco, addressing the following central research question: ***How do taxpayer guarantees shape and enhance legal certainty within the Moroccan tax audit framework?***

The main objective of this research is to analyze the effectiveness of taxpayer guarantees in strengthening tax legal certainty by identifying the procedural, institutional, and relational mechanisms through which these guarantees operate during tax audits. More specifically, the study aims to explore expert perceptions of the role played by taxpayer rights, audit procedures, and administrative practices in reducing uncertainty, limiting discretionary power, and fostering a more predictable and fair tax audit environment.

To answer this question, a qualitative exploratory approach was adopted, based on semi-structured interviews conducted with 20 specialists, including tax inspectors, chartered accountants, and certified accounting professionals. This methodological choice allows for an in-depth understanding of expert perceptions and practices regarding the effectiveness of taxpayer guarantees in ensuring legal certainty. The study aims to explore the perceptions and experiences of these professionals regarding the effectiveness of taxpayer guarantees in

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protecting taxpayers' rights while ensuring compliance with tax obligations. By examining the practical implications of these safeguards, this research seeks to deepen the understanding of their role in maintaining a balance between the prerogatives of the tax administration and the rights of taxpayers.

The article is structured into four main sections. The first presents the literature review, the second details the methodology, the third section provides the results and discussion. The article concludes with a fourth section that offers the conclusion and practical implications, emphasizing contributions to policy, practice, and future research.

1. Theoretical background

1.1. Theoretical foundations

1.1.1 Contract Theory

Contract theory provides a conceptual framework for analyzing formal and informal agreements between two or more parties, with a particular focus on how contractual arrangements can be designed to align incentives and regulate behavior under conditions of risk and uncertainty. According to Hart and Holmström (1986), contract theory seeks to explain how parties can maximize their benefits based on negotiated terms while reducing information asymmetries and mitigating conflicts of interest. In a complementary contribution, Grossman and Hart (1986) emphasized the importance of ownership rights and control mechanisms, arguing that contracts must incorporate provisions that help manage divergent interests between contracting parties.

Contract theory offers a highly relevant lens for analyzing fiscal relationships between tax administrations and taxpayers. Its application helps promote predictability, transparency, and clarity in the commitments of both parties' key elements for ensuring taxpayer legal certainty and encouraging voluntary tax compliance. Clearly defined contractual arrangements play a critical role in strengthening taxpayer legal certainty by offering explicit guarantees and protecting taxpayers from arbitrary interpretations of tax law. Clarity and predictability reduce uncertainty, support voluntary compliance, and help cultivate a climate of trust between taxpayers and the tax administration. A well-designed contract aligns incentives and reduces opportunistic behaviors (Hart & Holmström, 1987). In the tax domain, this means taxpayers are more likely to comply when they know that their rights are explicitly protected and that the rules governing their obligations are unambiguous. Clear contractual frameworks also limit the discretionary interpretation of tax provisions, reducing the risk of administrative abuse or taxpayer error. Tirole's (1999) contribution on incomplete contracts highlights the need for

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flexible but well-structured fiscal arrangements that can adapt to evolving legal and economic conditions. Such flexibility preserves taxpayer protection over time and avoids rigid or arbitrary application of the law, which could compromise legal certainty. Rhazouani (2019) further argues that rewarding taxpayer honesty can significantly enhance security in fiscal relationships. Incentive-based contracts that protect compliant taxpayers, for instance, through reduced audit frequency or specific benefits help prevent arbitrary or discriminatory tax audit practices. This aligns with the wider objective of contract theory: reducing uncertainty and promoting trustworthy, incentive-compatible interactions. Digital innovations also have implications for legal certainty. As Boudet (2013) suggests, electronic fiscal contracts have the potential to automate obligations, increase transparency, enhance traceability, and reduce the risk of discretionary or inconsistent administrative decisions. In sum, well-designed fiscal contracts strengthen taxpayer legal certainty by providing clear protections and obligations, limiting arbitrary interpretation, fostering voluntary compliance, and promoting equitable and transparent treatment by the tax administration.

1.1.2 Game Theory

Game theory provides a powerful analytical framework for understanding the strategic interactions between tax administrations and taxpayers, where each actor's decisions depend on anticipated responses from the other. Introduced into the fiscal domain by Graetz et al. (1986), this approach models tax non-compliance as a strategic game in which the administration evaluates the costs and expected returns of audits, while taxpayers weigh the benefits of underreporting against the risk of detection and sanctions. Strategic taxpayers adjust their declarations based on the perceived probability of audit, whereas honest taxpayers disclose their income accurately regardless of audit strategies. Uncertainty plays a central role, as tax authorities cannot directly observe true income levels and must make audit decisions based on imperfect information. The integration of information through greater transparency, improved communication, risk-management systems, and interconnected databases helps reduce informational asymmetries and enhances audit effectiveness. Game theory also explains the dynamics between cooperation (voluntary compliance reinforced by incentives) and conflict (fraudulent behavior prompting intensified audits), as well as the emergence of stable Nash-type equilibria where neither party benefits from altering its strategy. By anticipating behavioral responses, clarifying strategic interactions, and reducing uncertainty, game theory contributes significantly to strengthening taxpayer legal certainty, limiting arbitrary practices, and promoting a more predictable, transparent, and balanced fiscal relationship.

1.1.3 Tax Legitimacy Theory

The theory of tax legitimacy posits that taxpayers' compliance decisions are strongly influenced by their perceptions of the fairness, justice, and legitimacy of the tax system and the tax authority. Taxpayers are more likely to comply voluntarily when they view the tax administration as fair, transparent, and respectful of their rights. According to Tyler (1990), legitimacy rests on two core dimensions: procedural justice, referring to the fairness and transparency of tax procedures, and distributive justice, referring to the equitable distribution of the tax burden based on ability to pay. Feld and Frey (2007) expanded this framework by arguing that cooperation between taxpayers and tax authorities is grounded not only in deterrence but also in trust and perceived legitimacy. Likewise, Levi (1988) highlighted that higher perceived legitimacy reduces reliance on coercive enforcement because taxpayers accept their obligations in good faith.

Several principles underpin tax legitimacy. Procedural and distributive justice help shape perceptions of fairness, while trust in the tax administration promotes voluntary compliance. Social acceptance of tax rules and adherence to societal norms enhance taxpayers' willingness to comply. Reciprocity also plays a role: taxpayers are more cooperative when they believe the state provides adequate public services in return. Responsive regulation, as proposed by Feld and Frey (2007), suggests that legitimate administrations tailor their strategies according to taxpayer behavior, combining sanctions and incentives to maximize voluntary compliance.

Multiple factors influence perceived tax legitimacy, including fairness of the tax system, transparency of rules, consistent and impartial application of laws, effectiveness of public services, and the perceived balance between sanctions and rewards. Social and cultural norms further reinforce legitimacy by shaping collective expectations and behaviors. When these factors are optimized, taxpayers are more willing to comply, strengthening voluntary compliance and reinforcing legal certainty. Legitimacy plays a central role in enhancing taxpayer legal certainty. Higher perceived legitimacy increases trust in fiscal institutions, reduces disputes, improves predictability of decisions, and encourages voluntary compliance. It discourages tax evasion and promotes a stable fiscal environment in which taxpayer rights are respected. As demonstrated by Tyler (1990), Feld and Frey (2007), Levi (1988), and Kirchler et al. (2008), legitimacy is essential for fostering cooperation, reducing conflict, and ensuring the stability and fairness of the tax system.

Taken together, contract theory, game theory, and tax legitimacy theory offer complementary perspectives for understanding taxpayer legal certainty within tax audit processes. Contract theory emphasizes the importance of clear, transparent, and incentive-compatible rules that align the interests of taxpayers and the administration, reducing opportunism and strengthening predictability. Game theory highlights the strategic dimension of taxpayer–administration interactions, showing how behaviors evolve according to anticipated actions, information asymmetries, and the costs and benefits of compliance or evasion. Tax legitimacy theory adds a sociopsychological layer by demonstrating that perceptions of fairness, justice, trust, and reciprocity are essential for fostering voluntary compliance and reducing conflicts. Together, these three theoretical lenses show that taxpayer legal certainty is reinforced when fiscal rules are clear and balanced, when strategic behaviors are anticipated and managed, and when the tax system is perceived as legitimate, fair, and trustworthy.

1.2. Literature review

1.2.1 Tax legal certainty

Tax legal certainty refers to the degree to which taxpayers can clearly understand, anticipate, and predict the tax consequences of their actions. Kirchler (2007) emphasizes that legal certainty exists when tax rules are clear, stable, consistently applied, and interpreted in a manner that minimizes ambiguity for taxpayers. According to De Widt and Cuevas (2018), tax legal certainty describes a tax environment in which taxpayers are assured that tax laws will be applied transparently, fairly, and consistently over time. It ensures predictability in tax outcomes and reduces the risks associated with discretionary administrative decisions.

The OECD (2016) defines tax legal certainty as a condition in which taxpayers have confidence that tax rules will not change unexpectedly, that administrative interpretations will remain consistent, and that disputes will be resolved through reliable and timely mechanisms. Legal certainty supports investment decisions and fosters trust in the tax system.

1.2.2 Determinants of Tax legal certainty

1.2.2.1 Clarity and stability of tax legislation

A primary determinant of tax legal certainty is the clarity, accessibility, and stability of tax laws. Taxpayers are more likely to understand and comply with their obligations when tax rules are written clearly, avoid ambiguity, and are consistently applied. Kirchler (2007) argues that predictable and transparent tax rules reduce cognitive uncertainty and strengthen voluntary compliance. Similarly, the OECD (2016) emphasizes that stable legislation without frequent retroactive changes is essential to reinforce taxpayer trust and reduce compliance risks. When legal complexity is high, or when laws change frequently, taxpayers face greater information asymmetry and unpredictability, undermining legal certainty. Therefore, clear drafting, stable

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regulations, and accessible tax guidance form the foundation of a predictable tax environment (De Widt & Cuevas, 2018).

1.2.2.2 Predictability and consistency of administrative practices

Another critical determinant is the consistency and predictability of tax administration practices, particularly in the interpretation and enforcement of tax rules. According to James and Alley (2002), tax certainty depends not only on the law itself but also on how it is interpreted by tax officials during audits and assessments. Inconsistent or arbitrary decisions by tax authorities reduce legal certainty and create uneven treatment among taxpayers. The OECD (2017) highlights that predictable administrative behavior including clear guidance, standardized procedures, and advance rulings significantly enhances taxpayer confidence. Feld and Frey (2007) further argue that when taxpayers perceive the administration as fair, consistent, and non-arbitrary, voluntary compliance increases, and legal uncertainty decreases. Thus, administrative coherence is essential to reduce unpredictability in tax outcomes.

1.2.2.3 Quality of tax dispute resolution mechanisms

Effective and reliable dispute prevention and resolution mechanisms also play a major role in tax legal certainty. The OECD (2016) highlights tools such as Advance Pricing Arrangements (APAs), Mutual Agreement Procedures (MAPs), and advance tax rulings as essential instruments for clarifying taxpayer obligations and reducing litigation risks. Alm (2019) notes that predictable dispute resolution reduces the cost of uncertainty by providing taxpayers with assurance that disagreements will be resolved fairly and within a reasonable timeframe. Devereux and Vella (2021) add that delays, lack of transparency, or inconsistent judicial decisions worsen uncertainty and discourage compliance. Therefore, accessible, transparent, and timely dispute resolution systems contribute substantially to strengthening tax legal certainty and protecting taxpayers from administrative arbitrariness.

1.2.2.4 Enforcement practices and audit procedures

Tax legal certainty also depends on fair, transparent, and proportionate enforcement practices. When audit procedures follow standardized, published guidelines, taxpayers better understand their rights and obligations, reducing fear of unexpected administrative actions. According to Slemrod (2019), discretionary or unpredictable audits increase compliance costs and undermine confidence in the tax system. Feld, Frey, and Torgler (2006) argue that fairness in audit procedures such as respecting due process, providing clear explanations, and ensuring equal treatment directly influences perceptions of legal certainty. Additionally, the use of risk-based audit models, as recommended by the OECD Forum on Tax Administration (2017), reduces

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randomness in audit selection and improves predictability for taxpayers. Transparent enforcement therefore reinforces legal stability and strengthens the legitimacy of the tax system.

1.2.2.5 Trust, transparency, and institutional legitimacy

Institutional trust and perceived legitimacy are also key determinants of tax legal certainty. When taxpayers trust that the tax administration acts transparently, ethically, and in the public interest, they perceive the system as more predictable and fairer. Tyler (1990) highlights that procedural justice fair treatment, transparency, voice, and neutrality significantly shape trust in authorities. Feld and Frey (2007) emphasize that legitimacy reduces the need for coercive enforcement mechanisms because taxpayers comply voluntarily when they trust the administration. Levi (1988) adds that legitimacy reduces the risk of conflict, litigation, and evasion, thereby strengthening overall legal certainty. Trust and transparency thus play a central role in stabilizing fiscal relationships and reducing perceived uncertainty.

1.2.2.6 Access to information and taxpayer guidance

Access to timely and reliable tax information, guidelines, and digital tools also enhances tax legal certainty. When taxpayers can easily access instructions, online portals, explanatory notes, and calculators, uncertainty regarding obligations decreases. As shown by Ladi and Steible (2020), digital governance improves transparency and reduces information asymmetries between the administration and taxpayers. The OECD (2019) notes that modern tax administrations increasingly rely on digital platforms to provide real-time guidance, which reduces errors and improves predictability. Kirchler, Hoelzl, and Wahl (2008) emphasize that educating taxpayers and simplifying access to information promotes voluntary compliance and reduces legal ambiguity. Therefore, digitalization and communication are essential drivers of tax certainty.

1.2.3 Tax legal certainty in the context of tax control

Tax legal certainty becomes particularly critical in the context of tax control, where the discretionary power of the tax administration is most visible. Several studies have examined how audit design, sanctions, and taxpayer rights shape perceptions of certainty, fairness, and predictability.

Research conducted by the OECD shows that legal certainty depends not only on the clarity of tax legislation but also on the predictability of audit procedures and the availability of dispute-prevention tools such as advance rulings, APAs and MAPs. According to the OECD, risk-based audit selection and standardized procedures reduce unpredictability and strengthen taxpayers' expectations regarding how and when audits occur (OECD, 2016; OECD, 2017). These

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mechanisms play a central role in avoiding arbitrary administrative decisions and improving the transparency of tax control processes. Shim (2024) highlights that in corporate tax audits, perceived procedural justice matters, but the most influential factor in shaping taxpayers' acceptance of audit outcomes is the perceived power of the tax authority. This result nuances traditional assumptions: taxpayers may accept audit adjustments not because they view the process as fair, but because of the administration's authority. This distinction reveals a potential tension between formal legal certainty and the psychological acceptance of audit decisions (Shim, 2024). Yalti (2021) argues that taxpayer legal certainty during tax audits depends on the effective enforcement of procedural safeguards, including time limits, the right to be heard, access to appeals, and non-discrimination in audit selection. Yalti stresses that legal certainty is undermined when procedural rules apply only to taxpayers but are not enforceable against the administration. In this sense, tax certainty is achieved only when both parties—taxpayers and administration—are bound by transparent and symmetrical procedural obligations (Yalti, 2021).

A fourth contribution is provided by research on sanction practices during audit corrections, especially in VAT systems. Studies show that automatic sanctions applied after audit adjustments particularly when no real fiscal loss exists may be disproportionate and generate unnecessary disputes (Bousselham & El Ouazzani, 2020). These authors argue that disproportionate sanctions undermine legal certainty by creating unpredictability and eroding trust in the audit process. They recommend clearer legal norms, harmonized audit guidelines, and sanction regimes aligned with actual economic harm. Finally, comparative research on joint and cross-border audits shows that such procedures can both reinforce and weaken tax legal certainty depending on how taxpayer rights are protected (Pistone & Weber, 2019). When responsibilities, applicable procedures, and dispute-resolution mechanisms are unclear, cross-border audits create legal ambiguity and limit taxpayers' ability to defend their rights. However, when properly framed, joint audits can actually enhance certainty by avoiding inconsistent assessments and preventing double taxation (Pistone & Weber, 2019).

Taken together, these five strands of research show that tax legal certainty during tax control is multifaceted. It is shaped by the transparency and predictability of audits, the consistency of administrative behaviour, the proportionality of sanctions, and the robustness of procedural rights. These findings suggest that in contexts such as Morocco, strengthening legal certainty requires not only clear audit rules but also coherent enforcement practices, effective procedural safeguards, and the alignment of audit procedures with international standards.

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1.2.4 The influence of taxpayers guarantees on tax legal certainty

Taxpayer guarantees such as the right to information, the right to be heard, access to remedies, proportional sanctions, and protection against arbitrary audits play a decisive role in strengthening tax legal certainty. Several studies highlight how these guarantees reduce discretionary administrative power, improve predictability, and enhance trust in the tax system. First, Tyler (1990) demonstrates that procedural guarantees, including fair treatment, transparency, and the ability for taxpayers to express their views during tax procedures, significantly improve perceptions of legitimacy and legal certainty. When taxpayers believe that the administration respects due process, ambiguity and unpredictability decrease, resulting in greater voluntary compliance and reduced disputes. This finding highlights that taxpayer guarantees are not merely legal obligations but essential mechanisms for enhancing trust and predictability.

Feld and Frey (2007) argue that taxpayer guarantees shape what they refer to as the "psychological tax contract," where cooperation emerges when taxpayers perceive that their rights are respected. Guarantees such as appeal rights, access to information, and non-discriminatory audit selection reduce perceived arbitrariness and foster mutually reinforcing trust. According to their research, voluntary compliance increases significantly when taxpayer rights are protected, illustrating the direct link between guarantees and legal certainty. OECD studies emphasise that taxpayers' procedural guarantees—especially regarding audits, dispute resolution, and transparency—are fundamental pillars of tax certainty (OECD, 2016; OECD, 2017). The OECD argues that guarantees such as advance rulings, APAs, MAPs, and clear audit guidelines provide taxpayers with predictable outcomes and reduce uncertainty related to administrative discretion. These safeguards give taxpayers confidence that tax obligations will not change unexpectedly and that they have access to reliable remedies if disputes arise. Yalti (2021) highlights the need for guarantees that not only exist in law but are effectively enforceable against the tax administration. Time limits for audits, rights to receive detailed explanations, and guarantees of impartial treatment contribute directly to legal certainty. Yalti argues that when these guarantees are not respected, or when taxpayers lack effective means to enforce them, legal certainty is weakened, even if formal guarantees exist. Thus, enforceability is as important as the existence of rights. Fifth, Kirchler, Hoelzl, and Wahl (2008) show that guarantees related to respectful treatment, transparency of decisions, and proportional sanctions influence taxpayers' motivation to comply voluntarily. Their research indicates that coercive approaches combined with weak guarantees undermine legal certainty and increase conflict,

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whereas strong guarantees reduce perceived risks and strengthen the predictability of the tax environment. Taken together, these studies show that taxpayer guarantees are essential determinants of tax legal certainty. They reduce administrative arbitrariness, clarify expectations, and reinforce fairness in tax procedures. By protecting taxpayers' rights throughout tax control processes, these guarantees increase trust, improve dispute resolution efficiency, and create a more transparent and predictable fiscal environment.

2. Methodology and methods

2.1. Approach

The relationship between taxpayer guarantees and tax legal certainty within tax audit procedures remains largely underexplored, both internationally and particularly within the Moroccan context (Belahouaoui & Attak, 2023). This lack of conceptual and empirical research justifies the adoption of an exploratory qualitative approach capable of uncovering how these mechanisms operate in practice (Braun & Clarke, 2021; Creswell & Poth, 2016). From an epistemological perspective, the study is grounded in an interpretivist approach, seeking to understand meanings, perceptions, and subjective experiences attributed by experts to taxpayer guarantees and legal certainty in tax audits. The choice of Morocco as the empirical setting is especially relevant given the significant fiscal reforms currently underway, notably the comprehensive reform package implemented between 2023 and 2026 (Belahouaoui & Attak, 2024). These reforms aim to strengthen taxpayer compliance, reinforce tax audit procedures, and improve cooperation between taxpayers and the tax administration primarily through enhanced protection of taxpayer rights during audit processes.

In this context of institutional transformation, an exploratory qualitative study offers an appropriate methodological framework (Tisdell et al., 2025) to investigate how taxpayer guarantees influence tax legal certainty during tax audits. The study relies on semi-structured interview guides conducted with 30 tax experts, including tax inspectors, chartered accountants, fiscal advisors and certified accountants. This approach allows for an in-depth exploration of their perceptions and professional experiences regarding the effectiveness of taxpayer guarantees and their role in safeguarding legal certainty throughout tax audit procedures in Morocco.

2.2. Data collection

Data were collected in two phases using a semi-structured interview guide composed of four thematic axes (see **Erreur ! Source du renvoi introuvable.**).

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Table N°1: Structure of the interview guide

Axe	Description
Axe 1	Understanding of tax legal certainty in the context of tax audits
Axe 2	General tax guarantees granted to taxpayers
Axe 3	Fundamental rights and procedural safeguards during tax audit procedures
Axe 4	Influence of tax guarantees on taxpayer legal certainty

Source: Developed by the authors

The first phase consisted of five face-to-face interviews conducted with experienced tax professionals to pre-test and refine the interview guide. This pilot phase enabled us to adjust the wording, sequencing, and clarity of the questions before launching the second phase. The second phase involved 25 participants (see **Erreur ! Source du renvoi introuvable.**), contacted via email and LinkedIn. The interviews were carried out between July 2025 and September 2025. A total of 30 interviews requests were sent out, yielding 25 completed interviews, in addition to the 5 interviews from the pilot phase, resulting in an overall response rate of 83%.

Table N°2: Characteristics of study sample

Characteristic	Description	Frequency	%
Gender	Male Female	15 10	60% 40%
Age	25–35 years 36–45 years 46 years and above	8 7 10	27% 23% 33%
Professional experience	Less than 10 years 10 to 20 years More than 20 years	6 10 14	20% 33% 47%
Position (Status)	Tax auditors Chartered accountants Certified accountants	10 12 8	33% 40% 27%

Source: Created by the authors

2.3. Data analysis

After completing the data collection, the interview transcripts underwent a thorough data cleaning process, which involved correcting transcription inconsistencies, removing irrelevant elements, and organizing the material according to the four thematic axes of the interview guide. Once cleaned, all interviews were compiled into a single comprehensive corpus to facilitate a holistic analysis of the qualitative material.

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A textometric analysis was then conducted using the software IRAMUTEQ, which is widely recognized for its capacity to process large qualitative corpora through advanced statistical and linguistic techniques (Chaves et al., 2017; Ramos et al., 2018). The analysis began with a lexical frequency examination to identify the most recurrent words and expressions used by participants. This step provided an initial overview of the dominant concepts and themes emerging from the interviews. Subsequently, a Descending Hierarchical Classification (DHC) was performed to classify text segments into coherent thematic clusters. This procedure allowed us to group participants' discourse into classes reflecting shared semantic structures and recurring ideas (Camargo & Justo, 2013). Following the DHC, a Correspondence Factorial Analysis (CFA) was applied to explore associations between themes, words, and categories of participants, providing a multidimensional interpretation of relationships within the corpus. Finally, a Similarity Analysis Visualization was generated to map the co-occurrence networks of key terms (Souza et al., 2018). This graphic representation helped identify central concepts, connections between ideas, and structural patterns in the participants' perceptions concerning taxpayer guarantees and tax legal certainty. This combined analytical approach allowed for a rigorous, systematic, and empirically grounded examination of the qualitative data, consistent with established recommendations for textometric and thematic analysis in qualitative research (Braun & Clarke, 2021; Creswell & Poth, 2018).

3. Results and discussions

This section presents the main statistical features of the corpus as a preliminary step before examining the thematic classes and interpretative dimensions derived from the analysis. Before exploring the thematic outputs, **Erreur ! Source du renvoi introuvable.** provides a general statistical summary of the corpus processed through IRAMUTEQ, offering an overview of its size, lexical diversity, and structural composition.

Table N°3: General summary of the statistical analysis of the corpus

Concept	Total number
Number of occurrences	9 995
Number of lexical forms (words)	1 764
Active forms	1 735
Supplementary forms	28
Class number on DHC	6

Source: Created by the authors using IRAMUTEQ software

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The statistical overview indicates a substantial and lexically rich corpus, reflecting the diversity of perspectives contributed by the 30 experts. The high number of occurrences and forms demonstrates strong semantic density, while the proportion of hapax legomena suggests a wide conceptual variation across interviews. These characteristics confirm the suitability of the corpus for robust textometric analysis and reinforce the reliability of the subsequent classifications and interpretative findings. Following the statistical overview of the corpus, a lexical frequency analysis was conducted to identify the most salient concepts used by the participants. **Erreur ! Source du renvoi introuvable.** presents the thirty most frequently used active words, which form the lexical foundation of the subsequent hierarchical and factorial analyses.

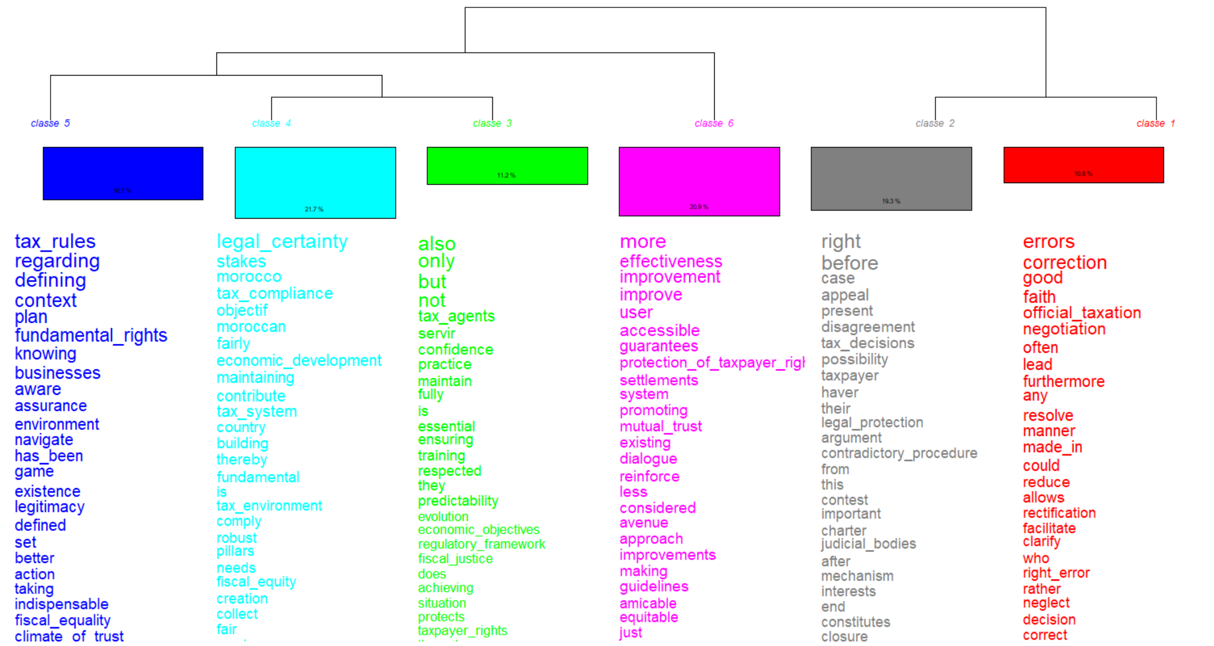
Table N°4: The 30 most frequently used active words

Order	**Active forms**	**Freq.**	**Order**	**Active forms**	**Freq.**
1	Taxpayers	176	**16**	Taxpayer charter	18
2	Taxpayers' rights	145	**17**	Confidence	18
3	Tax administration	122	**18**	Respect	17
4	Legal certainty	87	**19**	Tax transparency	16
5	Tax guarantees	86	**20**	Predictability	16
6	Tax control	66	**21**	Errors	16
7	Tax system	58	**22**	Effectiveness	16
8	Taxpayer	48	**23**	Tax rules	15
9	Morocco	39	**24**	Tax compliance	15
10	Tax audit	27	**25**	Fundamental rights	15
11	Audit Procedures	26	**26**	Equity	15
12	Tax obligations	25	**27**	Tax communication	15
13	Taxpayers Protection	24	**28**	Legal framework	15
14	Equitable	22	**29**	Contest	15
15	Tax procedure	20	**30**	Trust	15

Source: Created by the authors using IRAMUTEQ software

The lexical frequencies reveal a strong emphasis on notions directly related to taxpayer protection, legal certainty, and the functioning of tax audits—indicating that participants consistently anchor their reflections in the interplay between institutional practices, taxpayer rights, and perceived fairness.

Figure N°1 : Descending Hierarchical Classification (DHC)



Source: Created by the authors using IRAMUTEQ software

The recurrent use of terms such as taxpayers' rights, legal certainty, trust, predictability, and equity suggests that the experts view taxpayer guarantees as essential mechanisms shaping confidence in the Moroccan tax system. This lexical profile provides a coherent entry point into the deeper thematic structures identified in the following classifications. Following the lexical analysis, the Descending Hierarchical Classification (DHC) based on the Reinert method identified the main semantic clusters structuring participants' discourse (**Erreur ! Source du renvoi introuvable.**). This procedure grouped the corpus into six distinct thematic classes, each representing a coherent core of meaning reflecting the perceptions of the tax experts. Table 5 summarizes these thematic profiles, highlighting the most characteristic active terms associated with each class.

Table N°4: Results of the classification method Reinert – Profiles

Class	%	Thematic profile	Most characteristic active forms
Class 1	10.84%	Error correction & tax rectification dynamics	Errors, correction, official taxation, negotiation, rectification, right of error, declarations, litigation, tax control, tax administration
Class 2	19.28%	Taxpayer rights, disputes & appeals	Tax rights, disagreement, tax decisions, taxpayer, legal protection, argument, contradictory procedure, contestation, taxpayer charter, judicial bodies, administrative appeal

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Class 3	11.24%	Trust, fairness & communication in the tax relationship	Tax agents, confidence, predictability, regulatory framework, fiscal justice, taxpayer rights, tax system, tax communication, perception, mutual respect, taxpayer charter, understanding
Class 4	21.69%	Legal certainty, compliance & tax environment	Legal certainty, Morocco, tax compliance, tax system, tax environment, pillars, fiscal equity, tax fairness, tax laws, promotion, efficiency, tax control
Class 5	16.06%	Protection, legitimacy & fundamental rights	Tax rules, fundamental rights, assurance, legitimacy, fiscal equality, climate of trust, protection, tax obligations, security, taxpayer protection, tax procedures
Class 6	20.88%	Tax guarantees & modernization of fiscal procedures	Tax guarantees, protection of taxpayer rights, mutual trust, fiscal texts, fiscal legislation, verification tools, tax transparency, simplification, processing, equitable manner, digital technologies

Source: Created by the authors

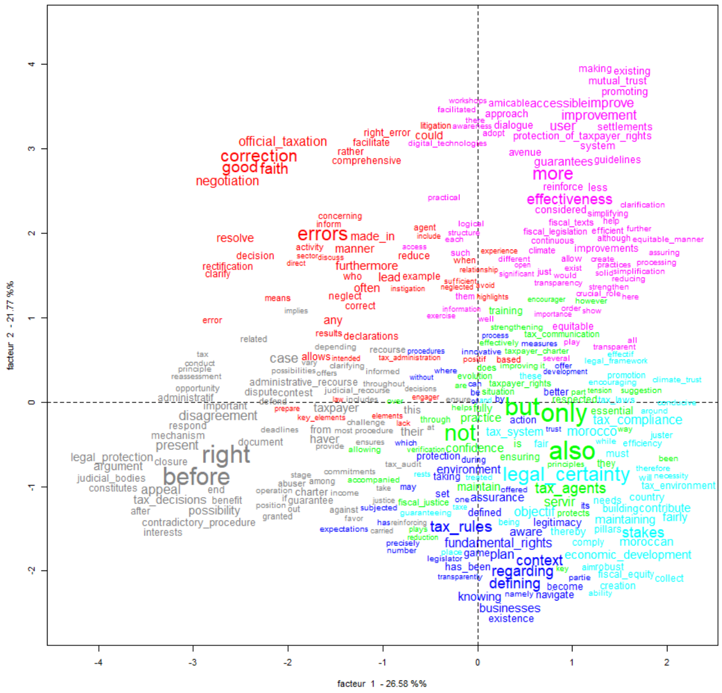
The classification reveals a coherent structuring of the experts' discourse around two main thematic poles:

(1) The foundations of tax legal certainty (Classes 2, 3, 4, and 5), encompassing rights, trust, equity, and the legal framework; and

(2) The operational mechanisms of tax control (Classes 1 and 6), including rectification, procedures, and taxpayer guarantees.

Together, these six classes illustrate a nuanced perspective in which tax guarantees, transparency, and institutional trust emerge as central drivers of legal certainty within the Moroccan tax audit system.

Figure N°2 : Factorial correspondence analyses (FCA)



Source: Created by the authors using IRAMUTEQ software

Table N°5: Summary of zones derived from the Correspondence Factorial Analysis

Zone	Classes	Key terms	Analysis
Zone A: Procedural Disputes & Error Management	**Class 1 & Class 2**	errors, correction, rectification, negotiation, disagreement, contradiction, appeal, legal protection	This zone captures the operational and contentious aspects of tax control. It includes both error/rectification procedures (Class 1) and tax disputes and taxpayer rights in disagreements (Class 2). Together, they illustrate the procedural landscape where taxpayers interact with the administration when problems or disagreements arise.
Zone B: Rights, Equity & Normative Foundations	**Class 3 & Class 5**	predictability, trust, communication, mutual respect, fundamental rights, legitimacy, protection, equity	This zone reflects the foundational principles of fairness, legitimacy, and fundamental rights in tax control. Class 3 highlights relational and communication dimensions, while Class 5 emphasizes rights, equity, and protection. Together, they show that legal certainty is grounded in respectful relationships and equitable treatment.

Zone C: Legal Certainty, Systemic Compliance & Guarantees	**Class 4 & Class 6**	legal certainty, compliance, tax system, environment, fairness, guarantees, transparency, digital technologies	This zone represents the systemic and structural dimension of the Moroccan tax system. Class 4 focuses on legal certainty, fairness, and compliance, whereas Class 6 centers on tax guarantees, transparency, and modernization. Combined, they illustrate a forward-looking view where guarantees and reforms reinforce legal certainty in the tax audit process.

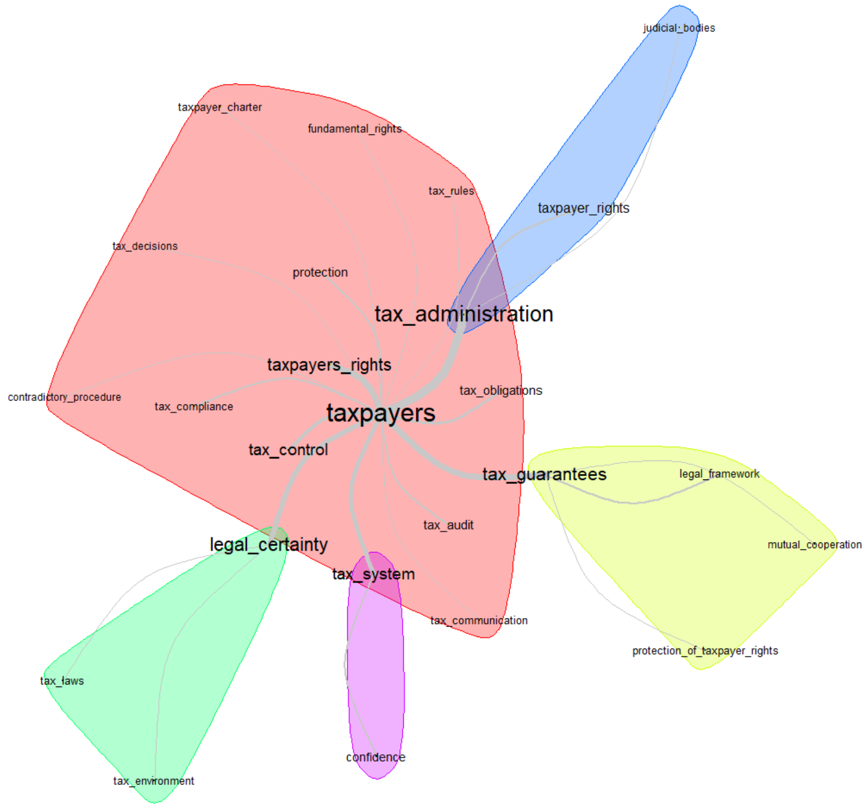
Source: Created by the authors

The regrouped zones reveal a clear organization of expert discourse:

- **Zone A** focuses on *procedural justice* through corrections, disputes, and appeals.
- **Zone B** reflects the *ethical and relational foundations* necessary to ensure taxpayer trust and fairness.
- **Zone C** integrates *systemic reforms, guarantees, and legal certainty*, aligning with Morocco's current fiscal transformation.

Together, these three zones show that taxpayer legal certainty is multi-dimensional, combining procedural effectiveness, normative fairness, and systemic guarantees.

Figure N°2 : Similarity analysis representation



Source: Created by the authors using IRAMUTEQ software

To further enrich the interpretation of the textual corpus, a similarity analysis was conducted using IRAMUTEQ. This method makes it possible to visualize the network of co-occurrences between the most significant terms and to identify clusters of closely associated concepts. Figure 3 presents the similarity graph, illustrating the central and peripheral semantic structures that organize the discourse of tax experts regarding taxpayer guarantees and tax legal certainty within the Moroccan tax audit context.

Central Red Cluster. Taxpayers, administration relationship & core audit dynamics:

The red cluster forms the semantic core of the graph and revolves around central terms such as "taxpayers," "tax administration," "taxpayers' rights," and "tax control." This dominant cluster represents the structural relationship between taxpayers and the tax administration, highlighting how rights, obligations, and administrative procedures converge during tax audits. The frequent association of terms like protection, tax compliance, contradictory procedure, tax decisions, and fundamental rights indicates that experts view the audit environment as a highly interactive space where the balance of power is regulated by legal safeguards and administrative duties. This cluster depicts the heart of the tax audit process, emphasizing the institutional interdependence between administrative actions and taxpayers' defensive rights.

Blue Cluster. Judicial Oversight & Taxpayer Rights Remedies:

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The blue cluster is centered on “judicial bodies” and “taxpayer rights.” It represents the appeal mechanisms and legal remedies available to taxpayers when disputes arise during or after the audit process. The proximity of these terms suggests that experts consider judicial oversight as a key external guarantor of legal certainty, particularly when administrative procedures alone cannot resolve disagreements. This cluster underlines the importance of accessible and impartial judicial recourse, reinforcing taxpayers’ confidence in the fairness of the tax system. In sum, this zone reflects the formal legal protection dimension of tax certainty.

Yellow Cluster. Tax Guarantees, Legal Framework & Cooperative Mechanisms:

The yellow cluster is anchored around “tax guarantees,” “legal framework,” “mutual cooperation,” and “protection of taxpayer rights.” This cluster portrays the normative and cooperative aspects of the fiscal relationship.

It shows that taxpayer guarantees are not only formal rights but also tools for building a culture of cooperation between the administration and taxpayers. Terms like mutual cooperation, legal framework, and tax guarantees highlight the experts’ belief that transparent rules, clear procedures, and strengthened rights contribute to a more stable and predictable audit environment. This cluster reflects the impact of modern fiscal governance reforms on improving trust and legal certainty.

Green Cluster. Legal Certainty, Tax Laws & Tax Environment:

The green cluster centers on “legal certainty,” “tax laws,” and “tax environment.” This zone captures the macro-legal and systemic dimension of the experts’ discourse.

Experts associate legal certainty with the stability, clarity, and quality of tax laws, as well as with the broader tax environment shaped by reforms and institutional changes. The co-occurrence of environment, tax laws, and legal certainty highlights a systemic view: taxpayer protection is not only procedural but also embedded in the coherence and reliability of the legislative framework. This cluster therefore reflects the structural foundations of legal certainty in Morocco.

Purple Cluster. Tax System, Confidence & Communication:

The purple cluster links “tax system,” “confidence,” and “tax communication.” This group of terms reflects the relational and communicational dimension of taxpayer–administration interactions. Experts highlight the importance of transparency, clear communication, and predictable administrative behavior in reinforcing trust. The association between confidence and tax communication suggests that legal certainty also depends on how effectively the administration informs, guides, and interacts with taxpayers. This cluster emphasises the role of administrative behavior and communication quality in shaping perceptions of fairness and certainty.

Overall, the similarity graph reveals a multidimensional structure in expert discourse. At the center, the relationship between taxpayer rights and administrative actions dominates. Surrounding this core, four thematic clusters highlight complementary dimensions: judicial protection, legal guarantees and cooperation, systemic legal foundations, and trust-based communication. Together, these clusters demonstrate that tax legal certainty emerges from the convergence of procedural guarantees, systemic stability, and relational trust, confirming the key role of taxpayer guarantees in securing fair and predictable tax audit outcomes in Morocco.

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Conclusion

This study set out to explore how the effectiveness of taxpayer guarantees influences tax legal certainty within the context of tax audit procedures in Morocco. Drawing on an exploratory qualitative approach and the insights of 30 tax experts, the findings provide a comprehensive understanding of the mechanisms through which guarantees shape taxpayers' perceptions of fairness, predictability, and protection during tax controls. Overall, the results reveal that taxpayer guarantees constitute a central pillar of legal certainty, operating at both procedural and systemic levels. Experts consistently emphasized that clear rights, transparent procedures, and enforceable safeguards not only protect taxpayers from arbitrary administrative actions but also enhance trust in the tax system. The lexical, hierarchical, and similarity analyses converge to show that legal certainty emerges from a balance between:

(1) procedural guarantees such as the right to be heard, the contradictory procedure, proportional sanctions, and access to appeals;

(2) systemic guarantees, including transparent communication, simplified procedures, digitalization, and stable legal frameworks; and

(3) relational guarantees grounded in mutual respect, taxpayer–administration cooperation, and institutional trust.

The study also demonstrates that the Moroccan fiscal environment is undergoing significant transformation through the 2023–2026 reform cycle, which aims to strengthen compliance, improve audit practices, and reinforce taxpayer rights. Within this evolving context, the findings indicate that taxpayer guarantees play a decisive role in reducing uncertainty, limiting discretionary power, and ensuring equitable treatment during tax audits. In particular, guarantees related to transparency, fairness, and the right to contest administrative decisions are perceived as the most influential in securing a legally predictable audit environment.

In response to the research objective, the study concludes that the effectiveness of taxpayer guarantees has a substantial positive influence on tax legal certainty in Morocco's audit system. The stronger and more enforceable these guarantees are, the more confident taxpayers feel regarding the audit process, which in turn promotes voluntary compliance and improves overall tax governance. Conversely, weak or inconsistently applied guarantees generate ambiguity, distrust, and a heightened perception of risk among taxpayers. Ultimately, the study highlights that effective taxpayer guarantees are not merely procedural tools, but essential components of a modern, fair, and trustworthy tax system. Strengthening these guarantees through clearer legislation, transparent audit guidelines, enhanced communication, and greater institutional accountability represents a critical pathway for consolidating legal certainty and fostering a more cooperative fiscal relationship in Morocco.

The findings highlight the need for policymakers and tax authorities to reinforce the legal and procedural framework governing tax audits. Strengthening taxpayer guarantees such as the right to information, clear audit notifications, contradictory procedures, proportional sanctions, and accessible avenues of appeal can significantly improve legal certainty and reduce disputes. The study also underscores the importance of risk-based audit models, digitalization of procedures, and transparent guidelines to limit administrative discretion and ensure consistent practices across regional tax centers. Policymakers should integrate these insights into ongoing reforms (2023–2026) to promote a more predictable and equitable tax environment, thereby enhancing taxpayer trust and overall tax governance. For tax managers, including chartered accountants, fiscal auditors, and tax advisors—the results emphasize the importance of mastering taxpayer guarantees and integrating them into audit preparation and compliance strategies. Strengthening internal processes to ensure accurate declarations, maintaining documentary evidence, and advising clients on their procedural rights contribute directly to reinforcing legal certainty during audits. Tax managers should also promote transparent interactions with tax agents, anticipate audit procedures, and use legal guarantees (such as the right to be heard or contestation avenues) to better defend taxpayers' interests.

This study presents several limitations that should be acknowledged. From a theoretical perspective, the available literature on the relationship between taxpayer guarantees and tax legal certainty particularly within the context of tax audits remains relatively scarce. This limited theoretical foundation made it challenging to build on established models or conceptual frameworks, highlighting the novelty but also the exploratory nature of the research topic. Methodologically, the study relies exclusively on a qualitative design, which, although appropriate for an exploratory investigation, inherently limits the generalizability of the findings. The insights derived from tax experts provide valuable depth and contextual understanding, yet they do not capture the perceptions of all stakeholders, particularly taxpayers themselves. Moreover, qualitative analyses are subject to interpretation bias, even though rigorous analytical procedures were implemented to ensure reliability.

These limitations open several promising avenues for future research. First, a comprehensive theoretical study, grounded in a systematic literature review, should be conducted to consolidate the conceptual foundations of taxpayer guarantees, legal certainty, and tax audit practices. Such a review would help develop a more robust and integrative theoretical framework for

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understanding the mechanisms linking guarantees to legal certainty. Second, future research should move toward a quantitative phase, building on the conceptual model identified in this study. A structured survey administered directly to taxpayers could be used to empirically test the proposed relationships and measure the impact of taxpayer guarantees on perceived legal certainty during tax audits. This mixed-method progression from qualitative exploration to quantitative validation would provide stronger empirical evidence and support the development of actionable policy recommendations.

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