

Original Research Article

"Evolutionary and comparative Study of the receipts of the real tax on the motorized vehicles (labels) recovered by the General Direction of the Receipts of the Province of Tshopo from 2012 to 2016"

Objectives: This study aims to determine over time how the tax levied on motor vehicles has behaved in relation to the investment incentives put in place; to determine the year in which these receipts performed well among those considered in our study and to determine the year in which revenues were low.

Methods: The sample consisted of revenues from the tax on motor vehicles recovered by the General Revenue Directorate of the Province of Tshopo from 2012 to 2016 in Kisangani. We used the statistical method supported by the documentary analysis, the technique of observation and free interview for the collection of data.

Results: The study found that the real tax on motor vehicles (vignettes) had decreased in the Province of Tshopo from 2012 to 2016. The right of the general trend is $y = -2E + 07x + 1E + 08$, so the slope is negative with an angular coefficient of $-20\ 000\ 000$ is a decrease per year of this value. While incompressible revenues amount to $100\ 000\ 000$ Fc, that is to say, whatever the events, the province can realize the said sum. This invalidates our first hypothesis. The 2014 financial year remains the best performing year with a strong performance, confirming our second hypothesis.

I. INTRODUCTION

The concept of tax is not a new term to date. However, since antiquity, with the history and the events on the commercial activities, this concept appreciably evolved/moved through time. This concept existed already in other corners of planet organized better on the policy plans, social and economic, following the example Egypt, of Greece, of Rome, etc where they in kind received the tributes such as rice, the corn, fish, game, etc. (Jeze G, 1970).

In the Greek history, we learned that the sovereigns received the tributes, and in the Middle Ages, the tax changed aspect to become an obligation. Precisely during feudality where the Lords entrusted part of ground near vassal against payment of the agricultural produce (Saudhin, F, 1966).

In Africa, some nations, empires and kingdoms knew these phenomena similar to feudality, the striking example is that of the Kongo Kingdom, where the inhabitants would owe to the kings a provided annual tribute in kind. It is only towards the end of the Middle Ages that the tax took a new form, paid, either in kind or in rendered service, but rather by paying an amount fixed and paid in cash (Van Lierde CH, 1983).

As of its accession with independence, the Democratic Republic of Congo, could never escape this reality to be made develop. Reason for which at the time of the reform of 1967, the term "tax" changed name by the means of the legislators congolais became "*contribution*", to face the various public offices and with the development of the country. It is obvious that a modern State has the duty to ensure the wellbeing of its population. This is why the Congolese State proceeded to means which enable him to have the financial resources necessary, coming from the various sources inside the country: Taxes, Taxes, Royalties, Licences, Labels, etc. (Van Lierde CH, 1983).

The tax act called tax makes it possible to all the taxpayers to take part in the rebuilding and the development of their country by discharging their tax duties. This why the payment of tax became an obligation, a legal requirement for any taxable person in the entity where it is. Because this gesture defines the morals and the tax good citizenship of the taxpayers. The taxable people have the obligation to discharge several categories of taxes and taxes among which the Real Tax on the Motorized Vehicles, called "Labels". (Kakandu T, 2017)

With the peace which reigns in Kisangani since the end of the rebellions, the economic activity would have taken dash because, one says, "the noise of boots makes flee the investors". However since a good end of time, one does not hear any more these noises with like consequence, the revival of the economic activities (Luboya T, 2015).

From 2012 to 2016, there were many actions being able to facilitate this dash, in particular the adhesion of the Democratic Republic of Congo to space OHADA, the installation of a single counter for the creation of company, the Steering committee of the Reform of the Public Companies, "COPIREP" in initials, etc all these actions aim at the growth of the contribution of the companies in the budget of the State, in general, through the payment of the real tax on the motorized vehicles, called "labels" in province, in particular.

This situation caused a fundamental concern which beat about the bush hereafter:

- Which is the general tendency of the evolution of the receipts of the real tax on the motorized vehicles recovered by the General Direction of the Receipts of the Province of Tshopo "DGRPT", during the period from 2012 up to 2016?
- In which year the real receipts perceived by way of taxes on the motorized vehicles of DGRPT/Tshopo presented very strong and a weak realization of the receipts?

Referring to us with the questions of the problems, we formulated the assumptions according to which:

- The receipts of the real tax on the motorized vehicles perceived by DGRPT/Tshopo from 2012 to 2016 would evolve/move with the rise;
- The receipts perceived by way of real tax on the motorized vehicles in 2014 by DGRPT/Tshopo would present a rise compared to those perceived during other years considered and that the year 2016 would present less receipts.

The present study had the following aims:

- to present the evolutionary tendency of the receipts of the tax on the motorized vehicles in comparison with inciting measurements at the investment installation;
- to determine the year during which these receipts presented a strong realization and that which knew a weak realization of the receipts among those considered within the framework of our study.

II. METHODOLOGY

II.1. Population and sample

The whole of the recovered receipts constitute our population of study, from which we drew a sample from the observable data in the revenues from taxes. This sample consisted of receipts of the tax on the motorized vehicles recovered by the General Direction of the Receipts of the Province of Tshopo from 2012 to 2016 in Kisangani.

II.2. Data-gathering technical

To achieve the continued goals, we resorted to the abstract. It is within this framework that we carried out descents on ground, precisely with the General Direction of the Receipts of the Province of Tshopo, in initials "DGRPT", to take the statistics relating to the monthly recovered receipts there.

II.3. Processing data technique

The data collected in this study, after the examination, had been transformed into frequency, and then expressed as a percentage by the formula hereafter:

$$P \text{ or } \% = \frac{f}{N} \times 100.$$

III. RESULTS

III.1. Evolution of the receipts of the real tax on the motorized vehicles (label) recovered monthly by the DGRPT from 2012 to 2016

In this part, the receipts recovered monthly by the DGRPT from 2012 to 2016 are presented monthly and annually.

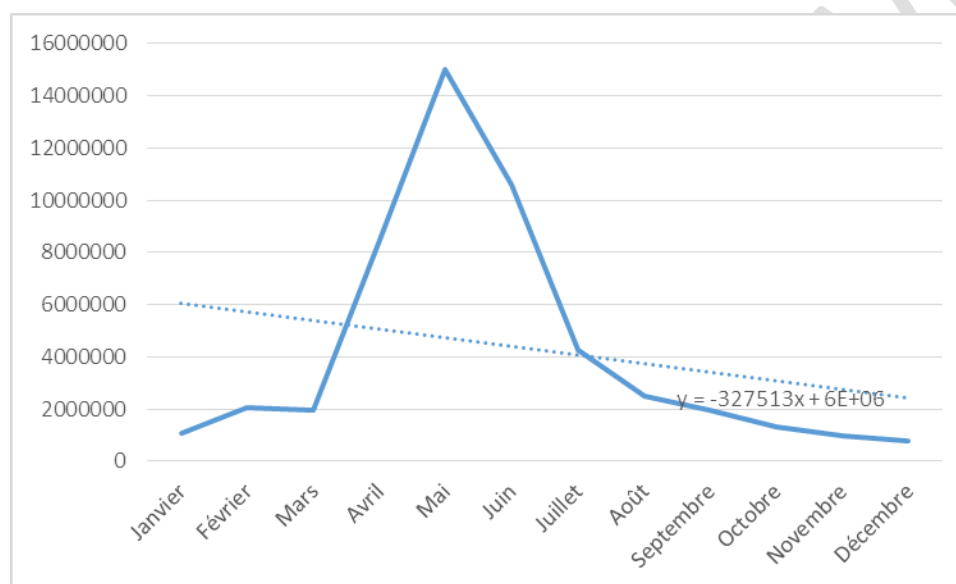
Table I : Receipts recovered monthly in 2012 (in Honest Congolais)

Month	Amount
January	1,050,732
February	2,073,125
March	1,975,000
April	8,500,675
May	15,000,000
June	10,572,396
July	4,246,906
August	2,478,603

September	1,938,217
October	1,331,224
November	1,000,000
December	796,000
Total	48,889,753

Source: General Direction of the Receipts of the Province of Tshopo.

The reading of table I points out to us that during the year 2012, the largest receipts were observed in May, with a peak of 15,000,000 FC, follow-up of June with 10,572,396 FC. It should however be observed that December only comes in last position with 796,000 FC. We present the situation of the year 2012 in the graph below.



Graph 1:Receipts of labels 2012

Source:Data processing by the software Excel 2017.

The receipts carried out by the DGRPT during year 2012 presented a peak during May but also a ditch at the beginning of the year and at the end of the year which could be explained by the celebration of the festivals of beginning and end of the year and the installation of certain measurements of exemption which are accompanied to make it possible the population to celebrate these festivals in all quietude. The general tendency is with the fall and represented by the line:

$$y = -327513x + 6E + 06$$

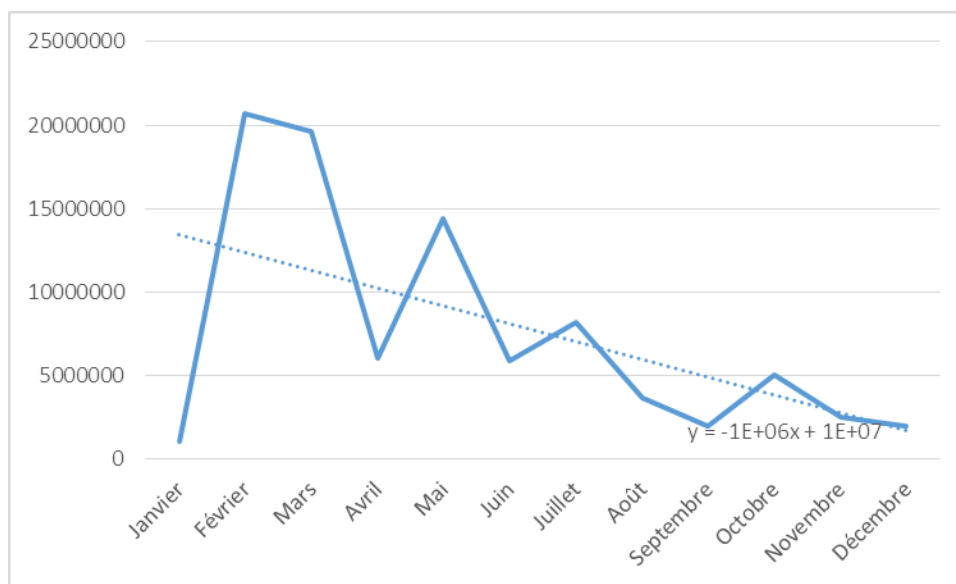
Table II : Receipts recovered monthly in 2013 (in Honest Congolais).

Month	Amount
January	1,084,691
February	20,667,000
March	19,604,000
April	6,083,339
May	14,399,200
June	5,900,015
July	8,212,609
August	3,683,773
September	2,019,146
October	5,051,609
November	2,500,000
December	2,000,000
Total	91,205,382

Source: General Direction of the Receipts of the Province of Tshopo.

The analysis of the contents of this table indicates that on the total revenues of 91,205,382 FC recovered in 2013, February provided a greater proportion of about 20,667,000

FC, follow-up of Mars either 19,604,000 FC and of May or an amount of 14,399,200 FC. A weak realization was observed during January with only 1,084,691 FC.



Graph 2:Receipts of labels 2013

Source:Data processing by the software Microsoft Excel 2017.

As we notice it in this graph, the receipts evolved/moved in teeth of saw during the year 2013 and the general tendency arises by the line $y = -1E + 06E + 1E + 07$ whose slope is negative and stiff.

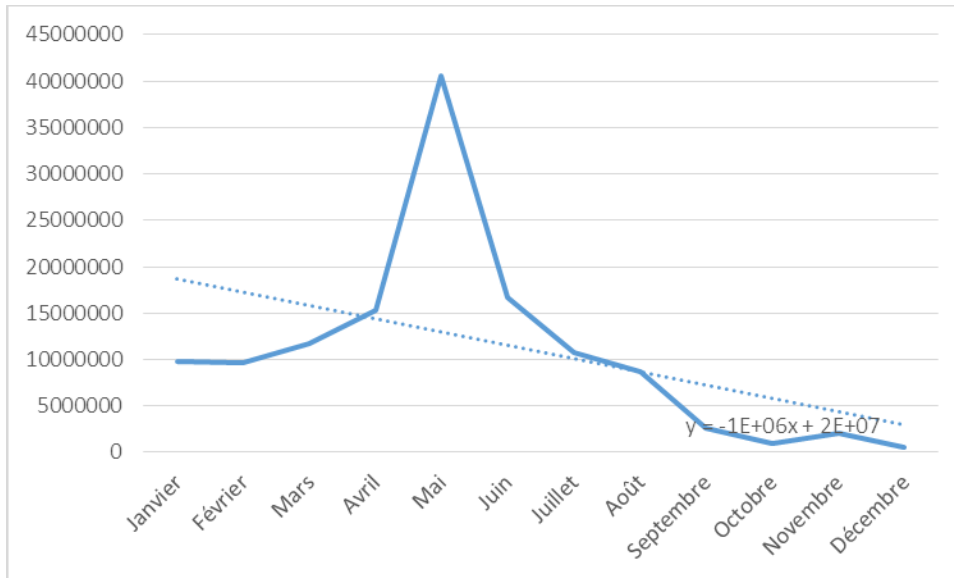
Table III : Receipts recovered monthly in 2014 (in Honest Congolais)

Month	Amount
January	9,732,301
February	9,632,601
March	11,738,732
April	15,365,000
May	40,606,309
June	16,707,369
July	10,787,198
August	8,706,000
September	2,638,200
October	1,000,000
November	2,000,000
December	532,671
Total	129,446,381

Source: Directorate-General of the Receipts of the Province of Tshopo.

With the reading of this table, it is pointed out that during the year 2014, May recorded a high amount of the receipts of about 40,606,309 FC, follow-up of June and April, is respectively 16,707,369 FC and 15,365,000 FC. On the other hand, December recorded a weak amount, that is to say 532,671 FC.

Graph 3 illustrates the evolution of the receipts recorded during the year 2014:



Graph 3:Receipts of label 2014

Source: Data processing by the software Excel 2017.

It comes out from this graph that the month when the General Direction of the Receipts of the Tshopo Province carried out a strong mobilization of the receipts was that of May and after it is the free fall. Which proves the general tendency of the year represented by the line $y = -1E + 06E + 2E + 07$

This function also indicates, as we notice it, a negative slope of 1,000,000 FC is a fall of 1,000,000 FC per month and whose noncompressive receipt is estimated at 20,000,000 FC.

Table IV : Receipts recovered monthly in 2015 (in Franc congolais)

Month	Amount
January	0,00
February	0,00
March	0,00
April	0,00
May	0,00
June	0,00
July	0,00
August	0,00
September	0,00
October	0,00
November	0,00
December	0,00
Total	0,00

Source: Directorate-General of the Receipts of the Province of Tshopo.

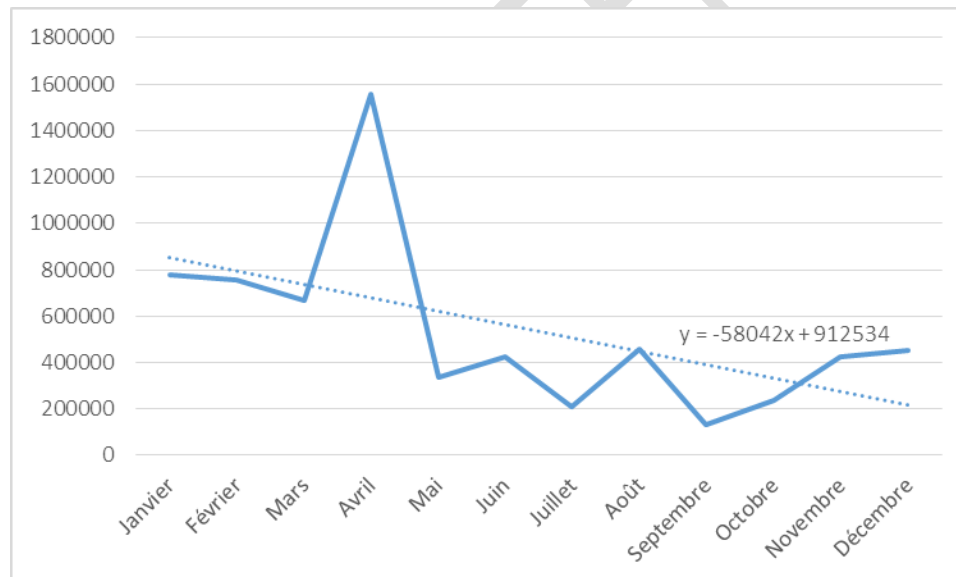
The table above indicates opacity in the management of this tax during this year following the bouillabaisse and with the inadvertency which elected residence within the General Direction of the Receipts of Provincial of Tshopo, because no financial document was found. Advanced reason: the policy of dismemberment recommended by the constitution of the Republic, is of territorial cutting is the cause. The old Eastern Province was dismembered in four provinces, namely Bas-Uelé, Haut-Uelé, Ituri and Tshopo.

Table V : Receipts recovered monthly in 2016 (in Francs congolais)

Month	Amount
January	777,730
February	758,330
March	668,090
April	1,555,784
May	334,245
June	421,960
July	208,550
August	456,300
September	129,830
October	239,186
November	422,484
December	450,630
Total	6,423,119

Source: Directorate-General of the Receipts of the Province of Tshopo.

Within sight of this table, it is observed that March carried out a great receipt of about 1,555,784 FC. On the other hand, September carried out a weak receipt of about 129,830 FC. Graphically the situation arises as follows:



Graph 4: Receipts of labels 2016

Source: Data processing by the software Excel 2017.

As one can note in graph 4, the climax of covering of receipts of the real tax on the motorized vehicles is April but evolution in teeth of saw. The smoothing of these receipts gives

us the following straight regression line $y = -58\,042x + 912\,534$. As in the preceding years, the slope is also negative with a noncompressible receipt of 912,534 FC.

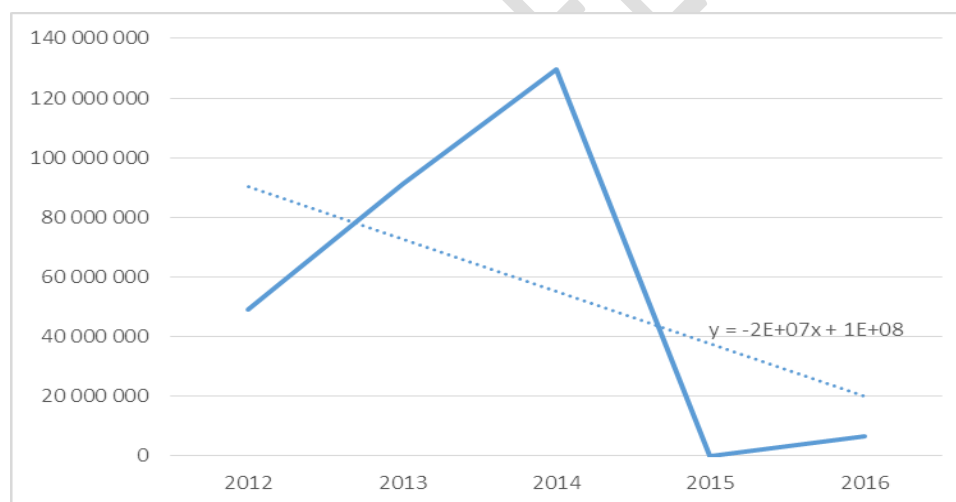
Table VI: Table synthesis of the annual receipts recovered from 2012 to 2016 (in Franc congolais).

Years	2012	2013	2014	2015	2016
Amount	48,889,753	91,205,382	129,446,381	0	6,423,119

Source: Our design starting from the preceding tables

This table the annual receipts from 2012 to 2016 the real tax on motorized vehicles (labels). However we have to release his evolution, either with the rise or the fall. What will show the capacity of mobilization of this tax during the years understudy.

To allow us to analyze these data, we wanted to present them in only one table where we visualize the various evolutions of the aforementioned period of which below. To enter the receipts recovered by the DGRPT, we appreciated to gather the monthly receipts with share and the annual receipts in addition. From this table, it arises that the receipts in 2014 are high with a strong realization and the year when the control was not powerful is 2016.



Graph 5: receipts of labels 2012-2016

Source: Data processing by the software Excel 2017.

The general tendency of total revenues of the years provided by the line $y = -2E+07x + 1E+08$, informs us that the slope is negative with an angular coefficient of -20,000,000 is a fall

per year of this value. While the incompressible receipts amount to 100,000,000 FC, i.e. whatever the events the Province of Tshopo can carry out the aforementioned sum.

CONCLUSION

At the end of this study on the evolution and the comparison of the receipts of the real tax on the motorized vehicles (labels)", the aim in view was to release the evolution of the real tax on the motorized vehicles of the Province of Tshopo during the period of 2012 to 2016, recovered by the General Direction of the Receipts of the Province of Tshopo.

After inciting measure and feasibility study taken by this provincial control, in order to answer the multiple loads of the Province for its development, it arose from the results below:

- the real tax on motorized vehicles (labels) evolved/moved with the fall in the Province of Tshopo of 2012 to 2016. The line of the general tendency is $y = -20,000,000x + 1E+08$, therefore the slope is negative with an angular coefficient of -20,000,000 is a fall per year of this value. While the incompressible receipts amount to 100,000,000 FC, i.e. whatever the events the province can carry out the aforementioned sum. This thus cancels our first assumption.
- 2014 remains the most powerful year with a strong realization, thus confirming our second assumption.

However, for more performance, we suggest that the DGRPT has the obligation to re-examine its policy with respect to its taxpayers to maximize the receipts more:

- by the systematic policy of popularization to stimulate tax good citizenship near the taxpayers;
- by channeling the receipts with the Treasury;
- it must banish the corruption and the trading of favours and promote the payment by the banking way with the help of the note of perception document filled.

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