

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"

ABSTRACT

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 (label) had decreased in the Province of Tshopo from 2012 to 2016. This invalidates our first hypothesis. The 2014 financial year remains the best performing year with a strong performance, confirming our second hypothesis.

Keywords : Comparative study, Receipts, Real Tax, Motorized Vehicles

I. INTRODUCTION

In this time when all the States of the world seek to develop through their resources, it matters that each country determines the source of its financings. For better arriving for this purpose, the recourse to the obligatory contributions taken by the State, generally in the form of taxes, near the physical people and morals becomes more and more a need.

Until the beginning of the Eighties are felt the effects of the theory of Keynes at the end which only the State appeared able to define and impel the strategies of exit of crisis for the

satisfaction of the collective needs. According to this theory, when the State notes a too slack demand, can act by stimulating the investment by a fall of interest rate or by a reorientation of the tax resources. [1]

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 [13].

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 [15].

The tax legislation of our country behaves of four basic texts, namely the Ordinance-laws n° 69-006 of February 10, 1969 relating to the real contribution, n° 69-007 of February 10, 1969 relating to the exceptional contribution about remunerations of the expatriate personnel, n° 69-009 of February 10, 1969 relating to the income-tax pertaining contributions on the incomes and n° 69-058 of December 5, 1969 relating to the contribution on the sales turnover [7]

The real taxes are taxes whose calculation and covering do not take account of the situation of the taxpayer. They strike same manner and without distinction the no all taxpayers. They are generally the taxes striking the detention of a tangible property (acquisition of a vehicle, of a land ground, a concession mining) or the exposure of an expenditure (CCA, VAT). [3].

However, in the tax Congolese legislation, by real tax, it is necessary to hear the tax which is taken under the terms of the possession of a good. Indeed, the article 1st of Ordinance-law N 69-006 of February 10, 1969 relating to the real tax as modified lays out: "it is established an annual real tax on the following bases: surface of the built and not built landed properties located in democratic Republic of Congo, vehicles and surface of the minings concession and hydrocarbons [3]. As, it is advisable to announce as the forest Code updated a tax on the forest

concession which is a right in rem on the cut of wood like on the detention of the forest concessions

This level, it is necessary to make the difference between the tax on the vehicles with the special taxes of road traffic which would have been created by the ordinance Law n° 88/029 of July 15, 1988. This tax gives place to the affixing of a stamp on the vehicle called label.

This General Tax Code takes again all *the legal texts* (laws and acts having the force of law of the central Executive) on *the interior taxation*, published in the Official Journal of the Democratic Republic of Congo, in particular that relating to the special tax of road traffic [12].

According to the tax authorities of the DR Congo, this tax strikes all the motor vehicles, i.e. any means of transport per ground, water and this, whatever the mode of propulsion used subject to certain exceptions envisaged by the law, the operative event of this tax are the setting in traffic which does of the owner of the vehicle individual or legal entity, the debtor with respect to the tax department. It is due for the whole year. If the tax due is a function of the twelfth month of use [3]

Moreover, some provisions of the Highway Code are reproduced in this General Tax Code for the simple reason that the registration of the cars and allowed trailers in national circulation comes under the responsibility of the Tax department. This way, this work makes it possible to its user to have also a total sight of the missions entrusted to this Administration. In the same spirit, it also includes the provisions relating to the methods of collection of taxes yielded by the State to the decentralized administrative entities, as determined by the Order in Council n° 089 of bearing 10 July 1998 fixing of the new nomenclature of the taxes authorized with the decentralized administrative entities, of common the administrative interest and the revenues from taxes yielded by the State to these entities [9]

However, the special tax of road traffic (lavel), is a right necessary for the use of the roads for all the vehicle admitted to circulate on the national public network whatever the quality of the owner his tax rate contrary to other taxes is fixed by administrative entities decentralized according to category left again. It is due for the whole calendar year whatever the date of putting into circulation or that of the outage.

This tax has a difference with that of the tax on the vehicle in the sense that the last real tax strikes the vehicles in definite highly and paid direction without direct counterpart on behalf of the State to the service of the tax department whereas the special tax of road district sat on all the vehicles admitted to circulate on the road network allowed to circulate in Democratic Republic of Congo. It comprises primarily against service determined in favor of that which pays it and it is paid with the decentralized administrative entities [4]

Are exonerated from payment of this tax, the vehicles belonging to the State, the provinces, the cities, with the administrative units not having other people only those coming from budgetary subsidies, at the institutions, associations and establishments religious, scientific or philanthropic; in the States foreign and affected exclusively with the use of diplomatic agents like those pertaining to the international organizations: two-wheeled vehicles whose cylinder does not exceed 50 cm³; special machines (machine, tool, car ambulance, farming machine, hearses, vehicle for fire, freight vehicle de in the enclosure of a station, of a port or aerodrome). The rate or the taxable amount depends on the category, the weight or the power of the vehicle.

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 Congolese legislators 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. [14]. 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.

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". [6]

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 [8].

The treasure is in all the countries, the financial personification of the State. It perceives the public receipts (taxes), carries out the expenditure and borrows the State to meet its needs for the financings, temporary or final. The treasure is also a financial intermediary carrying on a banking. The resources which it gets decrease its needs for loans themselves.

The fundamental mission of the treasure is to carry out the finance law. Each year, this law is voted by the Parliament which authorizes the taking away of the taxes and the public expenditure during the following year.

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 technical

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

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

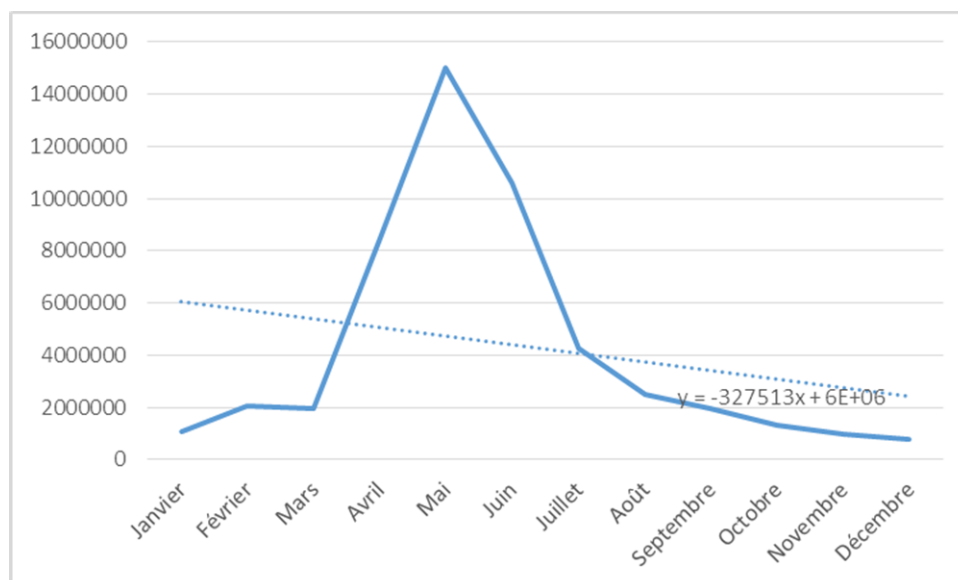
In this part, the receipts recovered monthly by the DGRPT from 2012 to 2016 are presented monthly and annually.

Table I : Receipts recovered monthly in 2012 (in Congolese Francs)

Month	Amount	%
January	1,050,732	2.14
February	2,073,125	4.24
March	1,975,000	4.03
April	8,500,675	17.38
May	15,000,000	30.68
June	10,572,396	21.62
July	4,246,906	8.68
August	2,478,603	5.06
September	1,938,217	3.96
October	1,331,224	2.72
November	1,000,000	2.04
December	796,000	1.62
Total	48,889,753	100

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 let be 30.68%, follow-up of June with 10,572,396 FC let be 21.62%. It should however be observed that December only comes in last position with 796,000 FC let be 1.62%. 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.

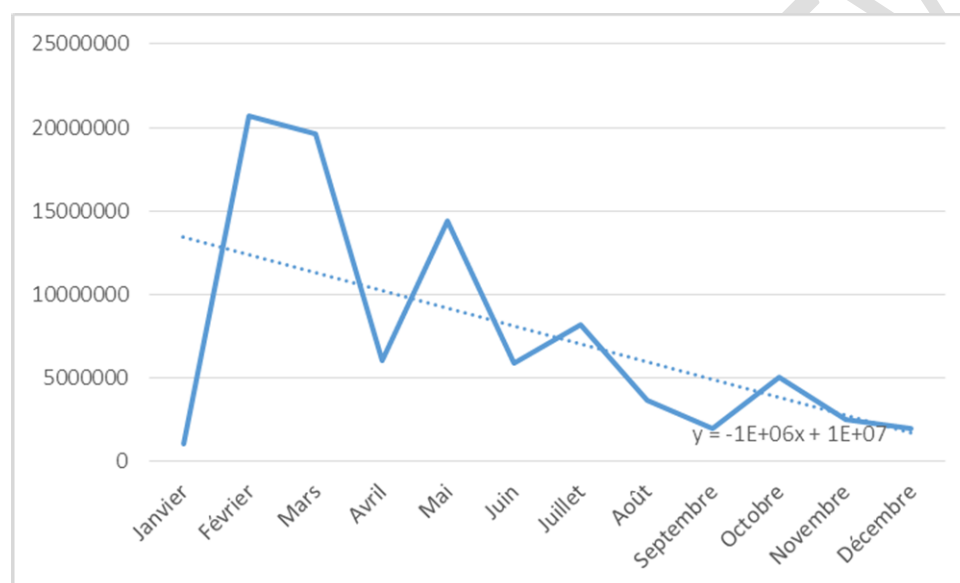
Table II : Receipts recovered monthly in 2013 (in Congolese Francs).

Month	Amount	%
January	1,084,691	1.18
February	20,667,000	22.65
March	19,604,000	21.49
April	6,083,339	6.66
May	14,399,200	15.78
June	5,900,015	6.46
July	8,212,609	9.00
August	3,683,773	4.03
September	2,019,146	2.21
October	5,051,609	5.53

November	2,500,000	2.75
December	2,000,000	2.19
Total	91,205,382	100

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 **let be 22.65%**, follow-up of March either 19,604,000 FC **let be 21.49%** and of May or an amount of 14,399,200 FC **let be 15.78%**. A weak realization was observed during January with only 1,084,691 FC **let be 1.18%**.



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 **Congolese Francs**)

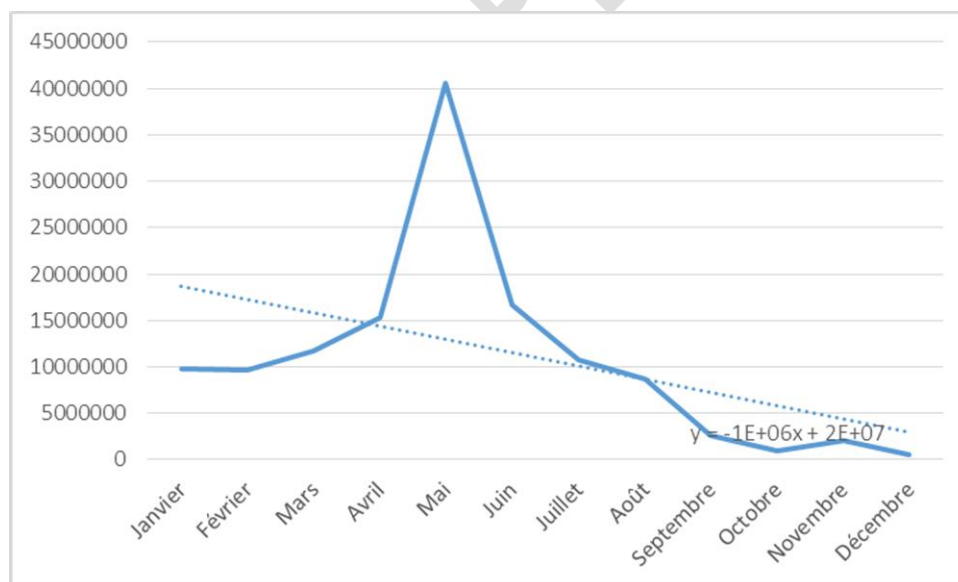
Month	Amount	%
January	9,732,301	7.51
February	9,632,601	7.44

March	11,738,732	9.06
April	15,365,000	11.86
May	40,606,309	31.36
June	16,707,369	12.90
July	10,787,198	8.33
August	8,706,000	6.72
September	2,638,200	2.03
October	1,000,000	0.77
November	2,000,000	1.54
December	532,671	0.41
Total	129,446,381	100

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 **let be 31.36%**, follow-up of June and April, is respectively 16,707,369 FC and 15,365,000 FC **let be 12.90% and 11.86%**. On the other hand, December recorded a weak amount that is to say 532,671 FC **let be 0.41%**.

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 $\gamma = -1E + 06E + 2E + 07$

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 Congolese Francs)

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

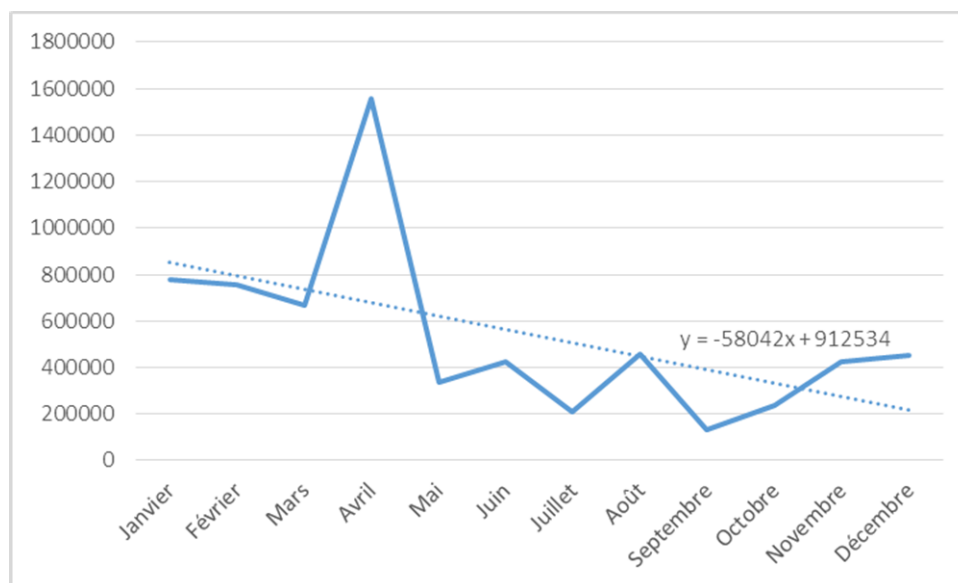
Advanced reason: the policy of dismemberment recommended by the constitution of the Republic, is of territorial cutting is the cause. The old Eastern Province was dismembered in four provinces, namely Bas-Uelé, Haut-Uelé, Ituri and Tshopo.

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

Month	Amount	%
January	777,730	12.10
February	758,330	11.80
March	668,090	10.40
April	1,555,784	24.22
May	334,245	5.20
June	421,960	6.56
July	208,550	3.24
August	456,300	7.10
September	129,830	2.02
October	239,186	3.72
November	422,484	6.57
December	450,630	7.01
Total	6,423,119	100

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

Within sight of this table, it is observed that April carried out a great receipt of about 1,555,784 FC **let be 24.22%**. On the other hand, September carried out a weak receipt of about 129,830 FC **let be 2.02%**. 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.

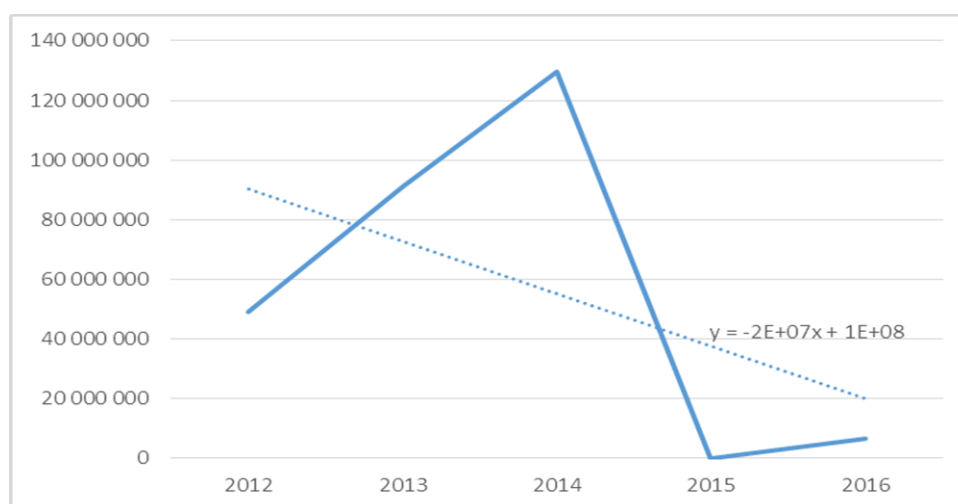
Table VI: Table synthesis of the annual receipts recovered from 2012 to 2016 (in Congolese Francs).

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.

DISCUSSION

The public receipts play a priceless role in the process of creation of the richnesses and the promotion of the wellbeing of any country. The level and the methods of creation of the richnesses can generate the growth to slow down it.

The experiment of management of the finance public in DR Congo shows that the public receipts are still far from creating the conditions favorable to the economic growth in particular because of the viability of mobilization of the receipts and gravities which characterize the mode of imposition in DR Congo.

The Congolese's public finance suffer from a weakness chronic and shouting of the capacity of the State to mobilize the resources which it needs to ensure its essential missions such as the law and order, safety, the diplomacy, the defense of the territory, as well as the economic regulation.

On a purely illustrative basis, it is important to note that the DR Congo is today one of the countries in Africa if not of the world whose tax pressure ratio is excessively low. In 2004, this level indicator of mobilization of the public resources reached its level low, while accounting for 3.5% of the GDP. When it is known that the size of the economy narrowed considerably, such a level of tax levy can give place only to thin resources. [10]

According to our analyses, we made the report according to which during the year 2015, no document in connection with the revenues from taxes was found. What indicates bad forecasts owing to the fact that the province could not function without the revenues from taxes. The reason of dismemberment of the province advanced by the direction of this financial control is not truly founded, because the principle of continuity of the administration must be respected.

Compared with other years under study, we noted that the year 2014 presented a more significant share of the receipts of the tax on the vehicles in the province, with on the whole 129,446,381 FC and a small proportion of the receipts was recorded during the year 2016 with 6,423,119 FC with on the whole 275,964,635 FC put all the period of the study.

In a study led to Lubumbashi, the receipts of the tax on the motorized vehicles of 2001 to 2005 were estimated at 152,307,867,41 FC with a peak during the year 2005, that is to say 163,655,759 FC. [10]

Taking into consideration these result in the two provinces, a question returns to the spirit according to which: for the receipts of the tax on the vehicles prove less significant whereas, we know it well all, with the significant number of the vehicles, these receipts should be re-examined with the rise and that could make it possible the public authority to reinflate the Treasury. But the made report is that of a small proportion of these tax resources. Which would be then the reasons of this ambivalence on the level of the Treasury?

The atomization of the Congolese tax system increases the cost of the tax collection and the arrangements contracted between the taxpayers and the agents of tax department contribute to the erosion of the tax collection. Its inefficiency is noticed more especially as its administration is not able to manage and to evaluate its wallet.

In addition, the receipts carried out by the Directorate-General of Taxes (DGI) of the province of Katanga dropped by 31% in 2009 compared to 2008, increased by 39% in 2010 compared to 2009; still dropped by 15% in 2011 compared to 2010 and 42% in 2012 compared to 2011. [11]

The receipts of 2008 are due to the rigour founded by the board of management of the tax authorities of the time especially while fighting against the mechanisms of tax evasion, while the rise of 2012 is due to the introduction of the Value-added tax (VAT) which relatively increased the increase in the revenues from taxes of the DGI. The weaknesses are due to the repercussions of the international financial crisis which touched the companies which are the principal taxpayers of the DGI. [11]

This weak mobilization of the revenues from taxes in the financial controls could be explained by the diversions of the public funds on the one hand and the tax evasion of other. In addition, the financial control should exert its power of authority for the application of the principle of authority in the covering of the revenues from taxes. This principle of authority constitutes the right to order and the capacity to be made obey; it distinguishes two kinds of authority, the statutory authority related to the function and the personal authority related to the intelligence, know-how.

The problems of the fraud are, with the image of the phenomenon, complex. It seems a limit with the capacity to impose and consequently implies the confrontation of the taxable people and the State. By opposing the collection of the official resources, the fraud constitutes a subject of concern for the governments. This concern is several orders. It overlay initially a purely financial dimension because the fraud generates a loss of tax resources. Nevertheless, if the fraud burdens the capacities with the governments to face their expenditure, it also constrained the equitable distribution of the burden of the public financing between the taxable people by increasing the load of those which remain honest. All things considered, the fraud

opposes at the same time the effectiveness and the equity of the collection of the public resources [3].

However, it is necessary to note that the methods of mobilization of the DR Congo resources also constitute a large barrier to the economic development, insofar as the Congolese taxation is ordered by the concern to equip the State with the means which it needs without being concerned with requirements of the economic growth.

The mode of imposition answers primarily a budgetary logic of short term and not a prospect for incentive of the long-term investments. The tax system raises the problem of an antieconomic imposition, characterized by a tax rate high and multiplicity of the taxes and taxes. [5]

Thus, the true development of the man, it is the man himself. This is why, the development of people is especially a question of mentality and not so much a purely economic question. Thus, in our country, the DR Congo, if to pay the taxes, must always be socially regarded as a sign of weakness of being able and with the lack of the relations, one will be able beautiful to change systems but the results will not be less disappointing.

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.

In short, we can conclude by saying that any State needs an administration organized for its correct operation. In democratic Republic of Congo, the Directorate-General of the Taxes has a significant share in the balance in the budget of the State.

Indeed, the passage of a taxation which answers the objectives of socio-economic development of the country should not only reinflate the case of the State but the revival should have fallen down positive the or significant ones on the mobilization of revenues from taxes, by founding a good reading of the tax texts.

Moreover, several taxpayers do not know the language used by the administration when well even everyone tries to speak it. Thus, the mission of ensuring a broad diffusion of taxation rules and the comprehension of the language also allow a better bringing together taxpayers to discharge and also the acceptance of the tax by the taxpayers.

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 dument filled.

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