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Contribution Of The General Directorate Of Taxes To Congolese Public Tax Revenues

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Résumé – La fiscalité est l'un des moyens qui permet à l'Etat d'augmenter ses recettes et prend une place importante dans le budget de l'Etat car c'est à partir duquel qu'on peut financer les dépenses publiques, rembourser les dettes, et régler tous les besoins des activités économiques. Pour maximiser la mobilisation des recettes, les régies financières doivent donc éviter la pratique excessive des exonérations, exemptions et toutes augmentations de taxation qui, en réalité réduit les recettes. « Le gouvernement ne taxe pas pour obtenir l'argent dont il a besoin, le Gouvernement trouve toujours un besoin pour l'argent qu'il reçoit »

Les résultats découlant de l'analyse et interprétation de données sont repris ci-dessous :

Après observation et analyse à travers les résultats, il se dégage un constat selon lequel la DGI n'a pas été performant entre 2017 et 2019. Les analyses ci-haut montrent que la DGI a été performant en 2018, 2020 et 2021 ou les réalisations sont supérieures aux prévisions. Mais en moyenne de 6 ans d'étude la DGI a été performant en termes des réalisations des recettes fiscales.

Mots clés – Recette Fiscale, Mobilisation Des Recettes, Impôt, République Démocratique Du Congo.

Abstract – Taxation is one of the means that allows the State to increase its revenues and takes an important place in the State budget because it is from which we can finance public expenditure and repay debts. , and regulate all the needs of economic activities. To maximize revenue mobilization, financial authorities must therefore avoid the excessive practice of exemptions, exemptions and any tax increases which in reality reduce revenue."The government does not tax to get the money it needs, the Government always finds a need for the money it receives"

The results resulting from the analysis and interpretation of data are given below:

After observation and analysis through the results, a finding emerges according to which the DGI was not efficient between 2017 and 2019. The analyzes above show that the DGI was efficient in 2018, 2020 and 2021 or the achievements are higher than expected. But on average over 6 years of study, the DGI has been performing well in terms of achieving tax revenue.

Keywords – Tax Revenue, Revenue Mobilization, Tax, Democratic Republic Of Congo.

INTRODUCTION

Taxation is one of the means that allows the State to increase its revenues and takes an important place in the State budget because it is from which we can finance public expenditure and repay debts. , and regulate all the needs of economic activities. To maximize revenue mobilization, financial authorities must therefore avoid the excessive practice of exemptions, exemptions and any tax increases which in reality reduce revenue."The government does not tax to get the money it needs, the Government always finds a need for the money it receives"[1].

There is no country where citizens pay taxes with joy, the Democratic Republic of Congo is no exception to this rule and Congolese public finances suffer from chronic and glaring weakness in the capacity of the State. to mobilize the resources it needs to carry out its essential missions. Currently, existing companies in the Democratic Republic of Congo are facing dramatic situations which result in non-maximization of revenue and often lead to very cumbersome management that is not adapted to current realities. Many public enterprises are characterized by the lack of spirit of creativity and innovation, the situation of political and economic instability[2].

Generally speaking, the mobilization of public revenue in a country is dependent on the general state of the economy, that is to say that the level of economic and social development of a country influences the mode of mobilization revenues and the quantitative level of resources obtained. The resources are mainly used to finance public expenditure, such as those linked to the functioning of public administration, servicing the public debt, etc.

Public revenue plays an invaluable role in the process of wealth redistribution and promotion of well-being of all countries. The level and methods of creation and redistribution of wealth can generate growth or decline. “The government does not tax to get the money it needs, the Government always finds a need for the money it receives.” The experience of public finance management in the Democratic Republic of Congo shows that public revenues are still far from creating favorable conditions for economic growth, particularly due to the viability of mobilizing revenues and the burdens which characterize the tax system. in the DRC.

Congolese public finances suffer from a chronic and glaring weakness in the capacity of the State to mobilize the resources it needs to ensure its essential missions such as: order, security, diplomacy, territorial defense as well as that the exercise of economic activities and their regulations[3]. However, it should be noted that the methods of mobilizing resources in the DRC also constitute a major obstacle to economic development, to the extent that Congolese taxation is driven by the concern to provide the State with the means it needs. without worrying about taxes.

The tax system essentially responds to a short-term budgetary logic and not to a perspective of encouraging long-term investments. The tax system raises the problem of uneconomic taxation, characterized by a high tax rate and the multiplicity of taxes.There are several sources of financing to which the State can resort, it can mobilize local revenues or resort to internal or external loans. Among these public resources, we have among others: tax resources and non-tax resources.

Taxation is one of the main tools for implementing public finances in general and the economic and financial policy of a country in particular. So to achieve this, the State will have to resort to the four methods or processes of its financing which are: taxation, borrowing, external aid and the creation of currency to allow public support. In other words, it mobilizes local resources or resorts to internal or external borrowing.

In the DRC, the State organizes itself through its services, particularly financial authorities to supply the public treasury and ensure the proper functioning of the provinces for overall well-being; hence the creation of the DGI, DGRAD and the DGDA[4].

Thus, as part of our access research on “the analysis of the performance of the Directorate General of Taxes and its contribution to public revenue for 2017-2022”.

I. CONCEPT ON TAXATION

1.1. To fully understand taxation, you need to understand the business

In economics, the company is defined as an entity within which a certain number of men and women contribute their skills to produce goods and/or services and sell them in order to make a profit. These profits will make it possible to remunerate the various factors of production in the form of wages paid to employees, interest paid to money lenders, taxes claimed by the State and local authorities, and profits distributed to those who are legally the owners of the company[5].

With regard to this definition, we understand that the company as an economic agent remains at the center of the actions of other agents whom it remunerates in a direct or indirect manner. Also, to remunerate the State, the company plays a determining role in the collection of tax first as a direct taxpayer (the one who bears the tax), then as a legal payer (the one who collects the tax). tax for the State) and finally as information (that which facilitates the collection of tax). Likewise, the State plays several roles to help the company better carry out its activities. It intervenes in the organization of competition, it is a regulator (imposes compliance with a certain number of conditions), it ensures a certain protectionism (in favor of local production), it is a dominant customer (it also buys), he is a prescriber (he is at the origin of major projects) etc.

To understand the tax regime applicable to a company, you must understand the mechanisms of its creation, its operation, its activities, its issues as well as its responsibilities. In short, you must have as much legal, economic, financial and other information as possible about the said company before drawing the resulting tax consequences.

1.2. To fully understand business, you need to understand taxation

The role of taxation is also decisive in the operation and achievement of company objectives. Taxation goes beyond the simple concern of tax collection by arranging all legislative measures to improve the environment of the company's activities with a view to permanent and reassuring collection of public resources. In other words, taxation must be an incentive for investments. Its role is to ensure that tax levies are means which, through feedback, allow the continuity of the company's activities. The tax should not be heavy and overwhelming, but flexible and useful.

This entrepreneurial vision of productive taxation is necessary for business creators to consider the State as one of the real shareholders. Indeed, even if it does not sit in the general meeting of companies, in reality, by taking a portion of the profits, the State is an indirect partner.

1.3. Taxation and business management are two concepts that are closely interdependent

Taxation and business are so linked to history since the existence of organized societies that we are of the opinion of Professor KIBUEY who says that "inseparability is, in fact, a sacrosanct character of this cohabitation as much it is true that the tax authorities are almost always, for various reasons, alongside the company, even if they do not interfere in the daily actions of this management"[6].

This amounts to thinking that without business, there is no taxation and vice versa. The two are so interdependent that the texts which organize them (company statutes and tax law) do not escape this reality: nature of investment, tax expenditures, exemptions, loss carryforwards, depreciation deemed deferred, subsidies, social responsibility , coverage of essential services, etc.

1.4. Manager's attitude towards the company's tax obligations

In this “Taxation-Business” interdependence there are two important actors who represent both parties: the Tax Office and the company manager. Indeed, if the management of the tax system is entrusted to a state official, that of a company is the responsibility of a man in whom all the parties involved in it rest their hope of profits drawn from the company: he is the supreme manager.

The manager's attitude towards the company's tax issues is decisive. He prints the image that the Tax Authority should have of his company, he decides on the type of partnership (constructive or conflictual), he ensures compliance with tax obligations by his company and reports to all stakeholders.

Tax risks are obvious (non-compliance with tax rules and obligations) and can prove fatal if managers are not careful. Indeed, the tax penalties resulting from a company balance sheet audit can range from the simple payment of tax (principal including penalties) to criminal sanctions for managers in the event of proven fraud.

Hence, a tax culture (optimizing taxation while respecting the rules in force) among all the company's employees concerned, management of the tax inspection period must be put in place in order to minimize better tax risk.

1.5. VSunderstanding of taxation as a means of managing tax obligations

Any bad behavior by the taxpayer is accompanied by tax penalties and/or fines, ignorance can cause the company and its stakeholders to lose thousands or even millions of dollars. The success of an organization also depends on the ability of leaders to respect the commitments made. The characteristics of a company are closely linked to its activity, the personality of its managers, its legal structure and its shareholders, the strategy adopted, the methods of its development as well as its mode of governance.[7].

1.6. Tax management, legal framework of taxation

This chapter is subdivided into three sections, the first of which concerns corporate tax management, the second talks about the legal framework for Congolese business taxation and the third focuses on the presentation of the Générale des Carrières et des Mines.

1.6.1. Business tax management

Tax management is extremely important for any business, whether small or large. It plays a vital role in the financial stability and long-term growth of a company. The first and most obvious reason why tax management is important is to ensure legal compliance. Businesses are required to comply with the tax laws in force in their country, and to meet their tax obligations in a timely manner. Failure to comply with these obligations can result in heavy fines, legal sanctions and a poor company reputation.

Effective tax management allows businesses to legally reduce their tax burden by optimizing their tax structure. This involves taking advantage of all tax exemptions, deductions and tax credits for which the business is eligible. By using these optimization strategies, businesses can reduce their overall tax burden, freeing up resources to invest in other key areas of the business. Poor tax management can lead to disputes with tax authorities. These disputes can be costly in terms of legal fees and wasted time, and they can also have a negative impact on the company's reputation. Prudent tax management helps avoid these disputes by ensuring accurate documentation and compliance, thereby reducing tax adjustment and audit risks.

Tax management also allows businesses to plan their long-term finances effectively. This involves forecasting future tax obligations, managing cash flow, and making informed financial decisions with tax implications in mind. Effective tax planning can help businesses forecast future profits and make strategic decisions about investment and growth. Proper tax management also helps preserve a company's brand image and reputation. In a context where ethics and corporate social responsibility are increasingly appreciated, transparent and legal tax management strengthens the confidence of customers, suppliers and investors. Companies that are perceived to be fiscally socially responsible have a competitive advantage over those that are involved in tax evasion or avoidance practices.

1.6.2. Objectives of tax management

The objectives of tax management are to maximize revenues to finance public activities, promote tax fairness among taxpayers, encourage economic growth and ensure efficient use of public resources. First of all, maximizing tax revenue is one of the main objectives of tax management. Governments need financial resources to finance public spending, such as education, health, infrastructure and social services. Effective tax management aims to identify the most viable sources of tax revenue and exploit them optimally to ensure adequate financing of government activities.

Then, tax fairness is another priority of tax management. It is essential to create a tax system in which each taxpayer pays a fair share of tax based on their financial capacity. This means that taxes must be progressive, meaning that individuals or businesses with higher incomes generally pay a higher percentage of their income in taxes than those with lower incomes. Tax fairness also ensures that tax benefits and burdens are distributed fairly among different categories of taxpayers. Another vital objective of fiscal management is to encourage economic growth. Excessive taxation can hinder economic growth because it diminishes the wealth of individuals and businesses, thereby reducing their ability to invest and consume. Good tax management therefore aims to maintain reasonable tax rates to stimulate investment, employment and consumption, which generates sustainable economic growth.

Finally, fiscal management must ensure efficient use of public resources. This means spending taxpayers' money responsibly and transparently, avoiding waste and corruption. Effective tax management also requires rigorous budget planning, regular evaluation of government programs and optimal allocation of resources to meet the needs of society.

II. DISCUSSION OF STUDY RESULTS

In this chapter we will carry out an empirical analysis of the level of performance of the DGI and its contribution to public revenue.To do this, it is subdivided into three sections, the first of which presents the analysis materials, the second concerns the level of execution of each tax and calculations of the differences between forecasts and achievements, so the third concerns the contribution of the DGIin state revenue.

2.1. Presentation of analysis materials

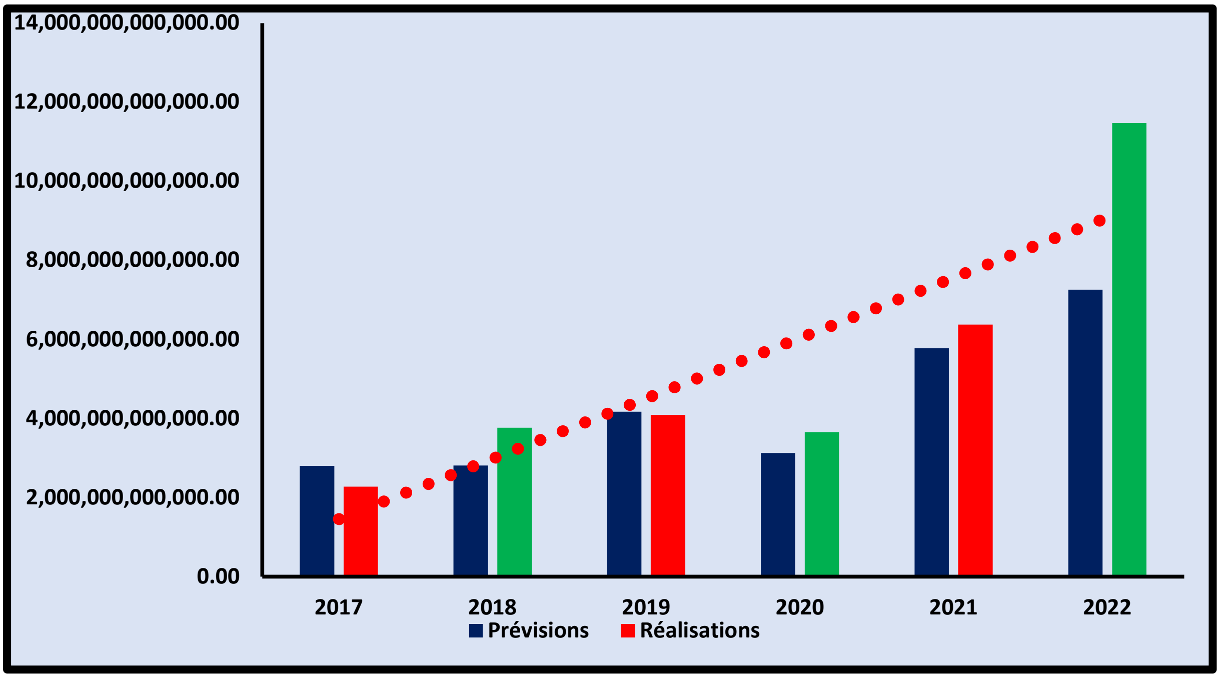
We preferred to group these taxes into 6 levy categories, including: taxon remuneration; the tax on profits and profits; taxes and duties on goods and services; other recipes; VATand IBP oil producers.

Painting1. Presentation of DGI data on forecasts and achievements (in billion CDF)

Year	Forecast	Realization
2017	2,803,704,088,791.01	2,270,835,069,155.96
2018	2,809,952,033,191.05	3,770,499,875,416.28
2019	4,172,582,124,759.00	4,089,726,733,222.76
2020	3,122,406,623,723.70	3,655,402,442,789.09
2021	5,775,292,273,343.97	6,375,984,053,291.12
2022	7,254,997,750,280.24	11,470,270,098,481.00
Total	**25,938,934,894,089.00**	**31,632,718,272,356.20**

Source: based on data from the General Tax Directorate Report

Chart1. Presentation of DGI data on forecasts and achievements



Source: based on data from the General Tax Directorate Report

Comment: Concerning the analysis of the table and graph above, we clearly see that the revenues generated by the DGI have evolved in an upward manner throughout the years.

2.2. Discussions about executions

With regard to table 1 in the appendix we note a low execution rate for the remuneration tax which is68.57, but a more than proportional increase in the IBP which is 116.97%.Taking into account the means implemented, the DGI succeeded in achieving80.99% of revenues for the benefit of the State.

According to the results of the table and graph in Annex 2, the DGI achieved a record of107.17% of revenues concerning the remuneration tax, 187.75% of the revenues were mobilized for the profit tax, 172.37% of the revenues were realized in the same year, concerning the other revenues and finally 172.19% was mobilized for VAT. Overall, the DGI managed to mobilize a record 134.18% of revenues for the 2018 financial year. In comparison with the last financial year, we note that there is an increase in terms of mobilized revenues, where there is a performance in terms of achieving objectives which increases from 80.99% in 2017 to 134.18% in 2018, a difference of 53.99%.

Reading the table and graph 4 in the appendix, the results clearly indicate that the DGI, in relation to its budgetary allocations, managed to achieve 89.52% of revenue from the remuneration tax, an added value of the order of 108.07% was observed for the tax on profit and profit,regarding other recipes there was a record of the order200.99%, hence a more than proportional increase than other years with a gap between 2018 and 2019 of 28.8% and89.93% were recorded for Value Added Tax. For the year 2019, the DGI managed to achieve97.44% of revenues for the benefit of the State.

Regarding the table and graph in Appendix 4, we see a record execution rate during this year of 2020 with a more than proportional increase in the level of execution. Taking into account the means implemented, the DGI succeeded in carrying out117.07% of revenues for the benefit of the State.

From the table and graph in annex 5, the results clearly indicate that the DGI, in relation to its budgetary allocations, managed to execute 102.95% of revenue on remuneration tax, a loss of around 114. 35% compared to 2020 was observed for income tax and profit,regarding other recipes there was a record of the order311.99%, hence a more than proportional increase than other years with a gap between 2020 and 2021 of 151.8% and 125.74% was recorded for the Ipb oil production.

Regarding the graph in Annex 6, we note a low execution rate for the remuneration tax which is90.54 compared to the previous year, but a more than proportional increase in the IBP which is 238.74%.Taking into account the means implemented, the DGI succeeded in achieving158.10% of revenues for the benefit of the State.

2.3. Analysis of gaps and performance within the DGI

2.3.1. Gap analysis

Gap analysis is a fundamental step in the management control process. To calculate a variance, you must calculate the difference between the actual and forecast revenues[8].

GAP = Achievement−Forecast

The gap sign has no meaning in itself. It depends on the convention, but also on the object studied. Thus, if the achievement is greater than the forecast, then the deviation is positive or favorable. Whereas if the achievement is lower than the forecast, then the deviation is negative or unfavorable.

The evaluation of the performance of the DGI must be made on the basis of the criteria of the results of the deviations.

After observation and analysis through the results of the table in Appendix 8, a finding emerges according to which the DGI was not efficient between 2017 and 2019. The analyzes above show that the DGI was efficient in 2018, 2020 and 2021 where achievements are greater than forecasts. But on average over 6 years of study, the DGI has been performing well in terms of achieving tax revenue.

2.3.2. Contributions of DGI revenues to public revenues

In this point, it will be a question of presenting the result to measure the contribution of DGI revenue to public revenue, by calculating certain coefficients.

It is clear from the table and graph 7 in the appendix that the revenues of the DGI experienced fluctuations during the period under analysis with more than proportional growth.

2.3.3. Adjustment right(or regression line)

Mathematically, we can write it in the form of the fitting line of the form:Or :

$$y = a + bx_i$$

- y represents the dependent variable (Public revenue); And,
- x represents the independent variable where the revenues of the DGI;

- a and bcoefficient to be determined.

This equation will allow us to calculate certain coefficients throughout our study, namely:

- the correlation coefficient (r); And,
- the coefficient of determination (R^2)

2.4.Calculation of the estimation coefficient (b)

The coefficient b represents the slope of the adjustment line, and is called: adjustment, estimation or regression coefficient of (y) to (x). It measures the variation of the dependent variable (y) when the independent variable (x) varies by one (1) unit.

The formula for calculating this coefficient looks like this:

next :

$$\mathbf{b} = \frac{\begin{vmatrix} \mathbf{N} & \sum \mathbf{y_i} \\ \sum \mathbf{x_i} & \sum \mathbf{x_i y_i} \end{vmatrix}}{\begin{vmatrix} \mathbf{N} & \sum \mathbf{x_i} \\ \sum \mathbf{x_i} & \sum \mathbf{x_i^2} \end{vmatrix}} = \frac{N\sum x_i y_i - N\overline{X}N\overline{Y}}{N\sum x_i^2 - \left(N\overline{X}\right)^2} = \frac{\sum x_i y_i - N\overline{XY}}{\sum x_i^2 - N\overline{X}^2} = \frac{\operatorname{cov}(X,Y)}{S_2(X)}$$

2.5. Calculation of correlation coefficient(r)

The correlation coefficient is the specific measure that quantifies the strength of the linear relationship between two variables in a correlation analysis. The coefficient is denoted r in a correlation report.To measure the intensity or degree of the correlation between Y and X we use a measure called linear correlation coefficient, or simply correlation coefficient[9].

The correlation coefficient (r) is calculated by the formula:

$$\mathrm{r} = \frac{\sum\left(x_i - \overline{X}\right)\left(y_i - \overline{Y}\right)}{\sqrt{\left[\sum\left(x_i - \overline{X}\right)^2\right]\left[\sum\left(y_i - \overline{Y}\right)^2\right]}} = \frac{\sum x_i y_i - N\overline{XY}}{\sqrt{\sum\left(x_i - \overline{X}\right)^2}\sqrt{\sum\left(y_i - \overline{Y}\right)^2}} = \frac{\operatorname{cov}(X,Y)}{S(S).S(Y)}$$

This coefficient varies between -1 and +1. Its interpretation is as follows:

- **ifr_{xy}> 0**, the two variables are positively correlated, that is to say the increase (or decrease) of one positively (or negatively) affects the variation of the other;
- **ifr_{xy}< 0**, the two variables are negatively correlated, that is to say the increase (or decrease) of one negatively (or positively) affects the variation of the other;
- **ifr_{xy}= 0**, the two variables are not correlated.

These coefficients can determine the strength or degree of connection between two variables. When the value of the coefficient (in absolute value) is between:

- 0.025 and 0.25 that there is a very weak relationship between the two variables considered;
- 0.25 and 0.50, the relationship between the variables is weak;
- 0.25 and 0.65, indicates a moderate relationship;
- 0.65 and 0.80, indicates a strong relationship;
- 0.80 and 1, indicates a very strong relationship.

2.6. Analysis of descriptive statistics and correlation

2.6.1. Descriptive statistics

The analysis of descriptive statistics constitutes the essential preliminary phase of any quantitative study. It allows you to give a general overall state through the minimum, the maximum, the average and the median. The following table provides descriptive statistics relating to the quantitative variables used in our analysis: public revenue andDGI revenues.

Reading Table 9 in the appendix, the average revenue of the DGI is 191,000. Billion CDF, a minimum level of 2,270 billion CDF, and a maximum of 1,150 billion CDF. Regarding public revenue, it managed to mobilize 1,250,000 billion CDF on average, a minimum level of 893,000 billion CDF, and a maximum of 2,300,000 billion CDF.

The correlation coefficient is the specific measure that quantifies the strength of the linear relationship between two variables in a correlation analysis.

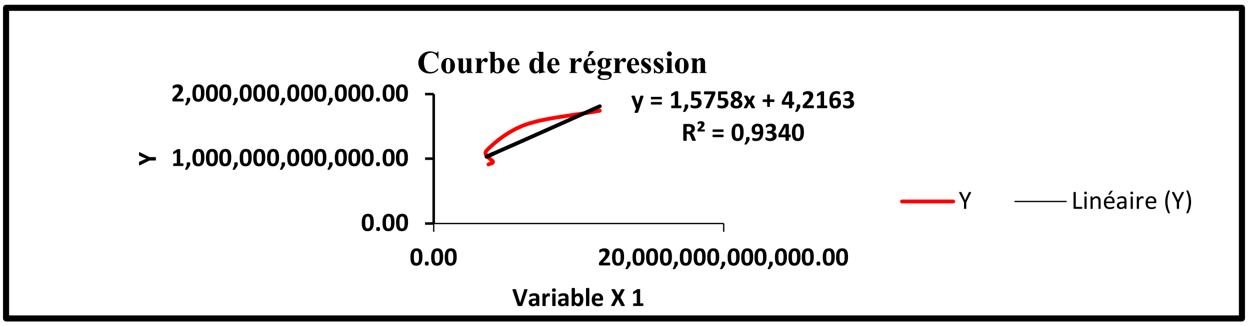
From this correlation matrix, we note the different positive relationships between the variables. Indeed, the degree of connection of two variables is between (0.90 and 1), a very strong positive correlation of (0.95) emerges between the recipesof the DGI and public revenues.

2.6.3. Coefficient of determination (R^2)

The dependence of (y) on (x) is measured by the coefficient of determination or coefficient of explanation(R^2).R-squared is a statistical measure of how close the data is to the fitted regression line. It is also known as the coefficient of determination, or the coefficient of multiple determination for multiple regression.

By using the statistical method of simple linear regression, that is to say with a single independent variable Xt (observation of year t) orthose of the DGIand Y1 the dependent or explained variable (the recipespublic), b the constant. The following regression line emerges with a positive slope and a zero intercept:

Chart 1.Regression curve betweenDGI revenues and public revenues



Source: Author on Microsoft Excel from data in table 10

After manipulating different figures, we arrived at the following results forthe overall revenue of the DGI and the revenue of the DGI from the professional tax on remuneration:**R2=r2**;**R2=0.93.**Hence the independent variable (DGI revenues) considered fully explains the dependent variable (public revenue) with a coefficient of determination of 93%.

Reading this table in appendix 11, we arrived at the results according to which the revenues of the General Directorate of Taxes contribute to public revenues of 0.414 or 41.4%**.**.

III. CONCLUSION

Taxation is one of the means that allows the State to increase its revenues and takes an important place in the State budget because it is from which we can finance public expenditure and repay debts. , and regulate all the needs of economic activities. To maximize revenue mobilization, financial authorities must therefore avoid the excessive practice of exemptions, exemptions and any tax increases which in reality reduce revenue.“The government does not tax to get the money it needs, the Government always finds a need for the money it receives”

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After observation and analysis through the results, a finding emerges according to which the DGI was not efficient between 2017 and 2019. The analyzes above show that the DGI was efficient in 2018, 2020 and 2021 or the achievements are higher than expected. But on average over 6 years of study, the DGI has been performing well in terms of achieving tax revenue.

With regard to legislative reform, the Directorate General of Taxes must: consolidate the reform of indirect taxation (VAT); strengthening the legislative system on transfer pricing; the improvement of tax procedures in the sense of strengthening the effectiveness of the action of the Tax Administration; the reform of direct taxation by the institution of a corporate tax and a personal income tax.

As for the staff capacity building reform, the General Directorate of Taxes must: continue to popularize tax legislation; the organization of training sessions on the control, in particular, of companies in the mining, banking, hydrocarbon and telecommunications sectors and on the preparation of budgetary revenue forecasts as well as the maintenance and analysis of statistical data on tax revenue.

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