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LOSS OF EARNINGS IN ROAD TAX EXEMPTION OPERATIONS FOR MOTORCYCLES IN THE CONGOLESE TOWN OF KIKWIT

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Abstract: This article addresses the issue of determining the level of revenue shortfall in road taxation operations in the City of Kikwit. The author identifies the institutions responsible for road regulation, within the framework of taxes and duties, determines the level of contribution of transport sector revenues to the development of the City of Kikwit, and highlights the benefits that road users receive from the payment of taxes and duties to the State.

I. INTRODUCTION

Some say that the mobility of people and goods is the driving force behind any economic development of a nation. From this, we can easily imagine the importance of the transport sector in our country. It should be noted for the record that on the eve of independence, certain circumstances led the State to be the main, if not the only, actor. However, following the awakening of private initiatives, the considerable and rapid expansion of demand for transport services over the years, to which is added the lethargy that the public provision of said services has been experiencing for some time, the State was forced to tolerate that of private providers, most of whom offer their own individually. It is certainly for this reason that there are, nowadays, a significantly high number of operators in various networks of this sector, specifically in the road sector. Yet some of them seem to be neglected despite having the capacity to generate revenue for the public treasury. Paradoxically, the Congolese authorities complain about the revenue they generate compared to the expenses they have to face. We must give the State the means! " This is the slogan that justifies, at least in part, the measures undertaken to reduce this gap, measures which, in our opinion, will end up increasing the burden on certain operators who already regularly and punctually honor their fees. On the other hand, we can study the feasibility of collecting taxes linked to transport which the State does not claim and which, we believe, would better fill the deficit than these additional revenues obtained by manipulating the

taxes and duties in force. (MWANZA WA MWANZA, 1997). To consider only the case of individuals - providers of transport services which, among other things, constitute the substance of our experience, we quickly realize that they are not recognized by the State as companies of any size, even less as debtors to the right extent. It is therefore important to know whether they have the right to sell their services without worrying about their obligations towards society, or to immediately bring to mind the idea that the causes placing this fact on the margins of the "formal" are only attributable to the laxity observed in the regulation of said offer.

Taxation is certainly nowadays, if not the main source, but at least the reliable source of state revenue, for the means of its policy. To do this, in the Democratic Republic of Congo, the State has been able to organize its own financial authorities, responsible for the management and collection of taxes from taxpayers, in this case the General Directorate of Revenue of Kwilu, DGREK in acronym, one of the financial authorities of the Ministry of Finance. Thus, in all countries where taxes are discussed, there are characteristics that are not similar everywhere, but can sometimes be similar from one State to another. Thus, in the DRC, the tax system is essentially declarative: this means that taxpayers, whose good faith is presumed, submit declarations deemed sincere and accurate. In return, the tax administration has the power to control the accuracy of declarations relating to all taxes or other duties owed by taxpayers (ROLAND L. & THEIRRY, 1998). It is in this organization of taxes, in the eyes of the law, that we encounter concepts such as penalties, revenues, General Directorate of Taxes, Directorate of Large Enterprises and others. These terms, sometimes impressive, but key and encompassing, thus deserve an in-depth study. Nowadays, in the Democratic Republic of Congo, taxes constitute one of the main revenue resources available to the State, to cover public expenses. Its management falls under the jurisdiction of financial authorities and other institutions recognized by Congolese law, in this case the General Directorate of Revenue of



Kwilu. Based on the Congolese tax system which is essentially declarative, Congolese law itself determines, in a tax declaration, the basis for calculating taxes and duties which must be paid on the due date according to this payment method. This system, which is based on trust, requires agents and taxpayers to behave correctly with regard to reporting obligations, formal obligations and tax payment deadlines. However, taxes are still not paid with a light heart. Abuses or failures relating in particular to deliberately understating taxable income, evading taxation in part or in full, non-compliance with reporting and payment obligations as well as customary formalities are often observed. Thus, to overcome these shortcomings, since the taxpayer's good faith is always presumed, it is up to the tax administration to have the exclusive power to verify, on the basis of documents or on site, the accuracy of tax declarations and other duties owed by taxpayers and to regularize their tax situations.

II. THEORICAL FRAMEWORK

Knowing that taxation is a matter for individuals, administrative bodies and individuals. It is defined as the set of laws and means enabling the State to raise funds through tax revenue. In other words, taxation is the set of laws, regulations and practices relating to taxation. (BERNARD et AL 1978), It is therefore necessary to understand that: "taxation is a generic term covering taxes, duties and parafiscal levies." And the significant bulk of these resources comes from taxation. The basis of this study underlie two main scientific theories, the liberal theory of tax of Keynes (1940) stipulates that the tax, to the extent that it is progressive, can by itself stabilize the economic situation outside of any other action of the public power aimed at reducing budgetary interventionism on the one hand and the theory of optimal taxation which is in itself a branch of economics which seeks to design a system of

taxation which maximizes collective well-being by balancing the need to finance the State with the minimum of economic distortions, by seeking a distribution of income which is both efficient and fair on the other hand. The latter establishes rules for the design of taxes, by suggesting that marginal tax rates should be decreasing for the highest incomes in order to avoid discouraging work and investment, while ensuring a sufficient level of revenue for the State.

III. METHODOLOGY FRAMEWORK

With the final sample formed on a basis of 50 individual motorcyclists surveyed. The methodological framework of this study is made of case study and descriptive methods which refer to the research questions, the design of the study and the analysis of the data carried out on this theme of road taxation. These two methods were associated with the techniques of collecting information subject to interpretation and explanation to respond to the problem raised from the outset including the documentary study for the collection of secondary data, the interview technique to communicate directly orally with motorcyclists, drivers of motorcycles in the city of Kikwit and the observation technique to understand the realities that motorcyclists go through in their movements with other stakeholders, in this case the Road Traffic Police (PCR).

IV. FINDINGS AND DISCUSSION

Legal framework for road traffic controllers

According to Ministerial Order No. 0002/CAB/MIN/TVCD/2022 of January 21, 2022 amending and supplementing Order No. 0010/CAB/MIN/TVC/2019 on the organization and operation of the National Road Safety Commission, abbreviated as "CNPR", in its 4th section provides the following provisions:

Section 4 : Road inspection staff

Article 17

The Corps of Road Inspectors is a specialized technical service whose members are authorized as Judicial Police Officers with limited jurisdiction to handle all traffic violations involving road safety. They are responsible for prevention, road user protection, and statistics and documentation of traffic accidents. They are selected based on their knowledge of the new Highway Code and their proven expertise in traffic and motorized vehicle driving techniques, traffic stops, and road sign monitoring. Road Inspectors duly authorized as Judicial Police Officers are the only category of CNPR officers qualified in accordance with Article 4 of Law No. 78/022 of August 30, 1978, establishing the new Highway Code, to be deployed in the field to help ensure road users comply with traffic rules.

Road Tax System Nomenclature

The tax system nomenclature is based on the documents sold to users. Therefore, we present the institutions and the documents they make available to road users:

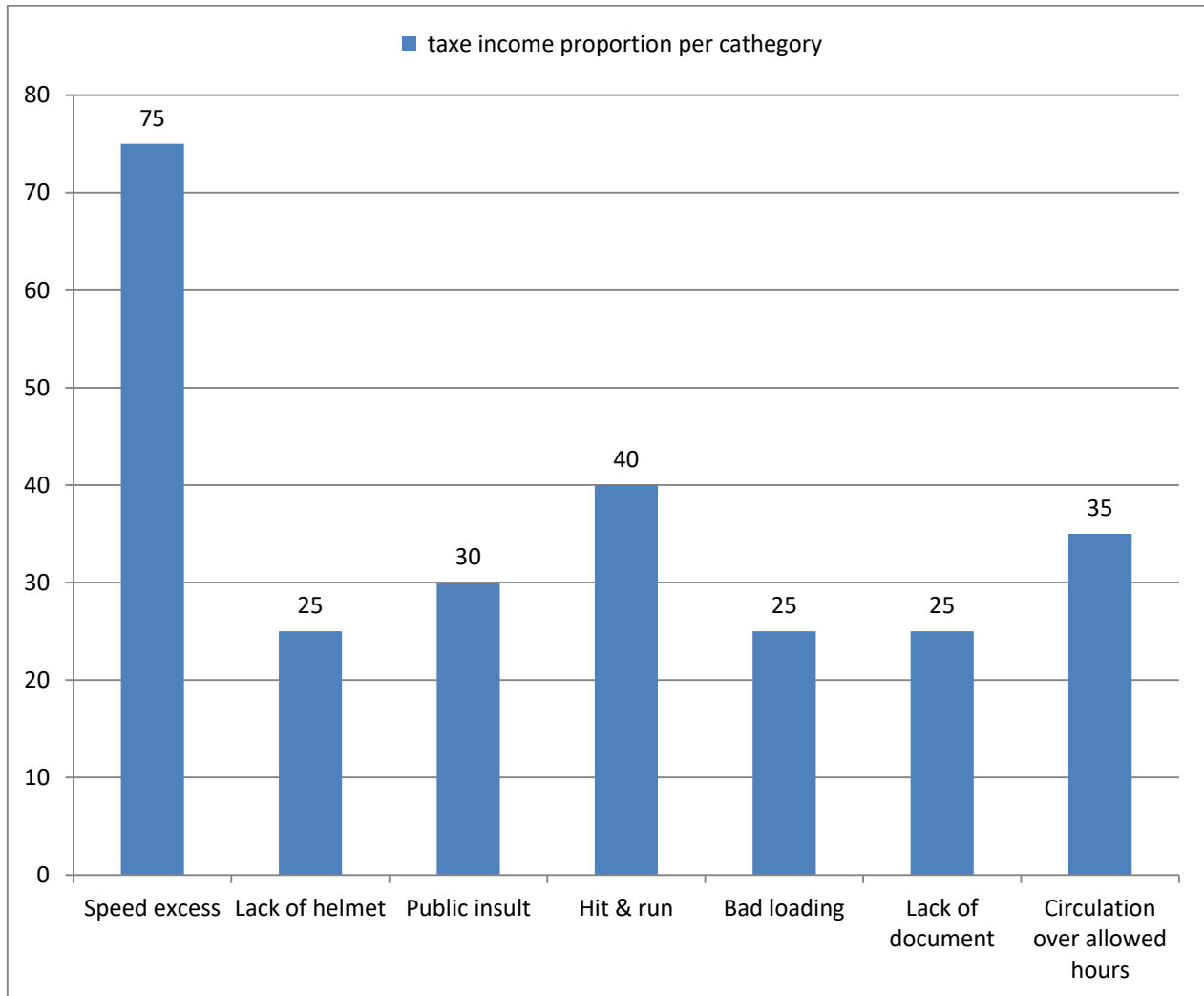
N°	INCOME GENERATION ACT
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Rate



I	ISSUANCE OF CERTIFICATE OF LOSS OF BOR DOCUMENTS	
	• Individuals	10\$/15days
	• Legal Entities	20\$/15days
II	GUARDING TAX BY THE CONGOLESE STATE POLICE	
	• Individuals	100\$/Ag/ms
	• Legal Entities	200\$/Ag/ms
III	TRAFFIC POLICE TRANSACTION FINES	
01	Acceleration by a driver about to be overtaken	30 à 50 \$
02	Failure to wear a safety helmet for motorcycle drivers and passengers	20 à 35 \$
03	Stopping or parking at night or in poor visibility without lighting	40 à 60 \$
04	Prohibited stopping or parking	20 à 35 \$
05	Significant change of direction without prior warning (without a turn signal)	20 à 35 \$
06	Driving on the left, on a dual carriageway without	20 à 50 \$
07	Driving outside the carriageway	20 à 35 \$
08	Driving at night or in poor visibility without lighting	40 à 60 \$
09	Driving without a license plate	45 à 90 \$
10	Improper technical conditions (brake, false, etc.)	20 à 35 \$
11	Driving with an open door	20 à 50 \$
12	Driving while intoxicated	50 à 100 \$
13	Driving without a driver's license	30 à 60 \$
14	Failure to wear a seat belt	20 à 35 \$
15	Failure to have vehicle documents	20 à 35 \$
16	Hit and run	25 à 60 \$
17	Possession/presentation of false vehicle documents	25 à 50 \$
18	Damage caused to the public highway by the fault of any user	50 à 100 \$
19	Speeding	50 à 100 \$
20	False maneuvers	20 à 35 \$
21	Crossing or overlapping a continuous line	20 à 35 \$
22	Hindering or obstructing traffic	20 à 35 \$
23	Disturbance (noise, dust, smoke, noxious gas)	20 à 35 \$
24	Maintaining false passage with an oncoming vehicle	20 à 50 \$
25	Improper loading	20 à 35 \$
26	Important impounding of any vehicle in motion	20 à 35 \$
27	Simple theft	50 à 300\$
28	Public insults	50 à 100 \$
29	Public drunkenness	20 à 100 \$
30	Threats	20 à 200 \$
31	Failure to provide assistance	50 à 100\$
32	Contempt and violence against authorities	50 à 500\$
33	Public outrage against public morality	50 à 500\$
34	Presence of minors in a drinking establishment	50 à 200\$
35	Incitement to civil disobedience	50 à 100\$
36	Screening of children's films (names accepted)	100 à 300\$
37	Dissemination of false noise	20 à 100\$
38	Concealment of objects	50 à 200\$
39	Unlawful retention of documents	20 à 100\$
40	Racism and tribalism	500 à 1000\$
41	Violation of professional secrecy	50 à 200\$
42	Deception regarding quality and quantity	50 à 200\$
43	Nighttime disturbance	20 à 100\$
44	Use of forged documents	100 à 1000\$
45	Usury or loans at excessive interest	20 à 100\$
46	Usurpation of public office	100 à 500\$

47	Violence and assault	20 à 100\$
48	Violation of domicile	50 à 300\$



Revenue shortfall from motorcycle roadside inspections

Table 3.2. Change in motorcycle taxi revenue from the sale of license plates by the DGREK/KIKWIT from 2019 to 2022

Years	Realisations
2019	82.666.500FC
2020	91.800.000FC
2021	110.200.000FC
2022	98.333.000FC

We see in the table above that the Kwilu Revenue Directorate generates significant revenue for the proper functioning of the Province's Budget, which helps to carry

out short and long term projects set by the government for the benefit of the population.

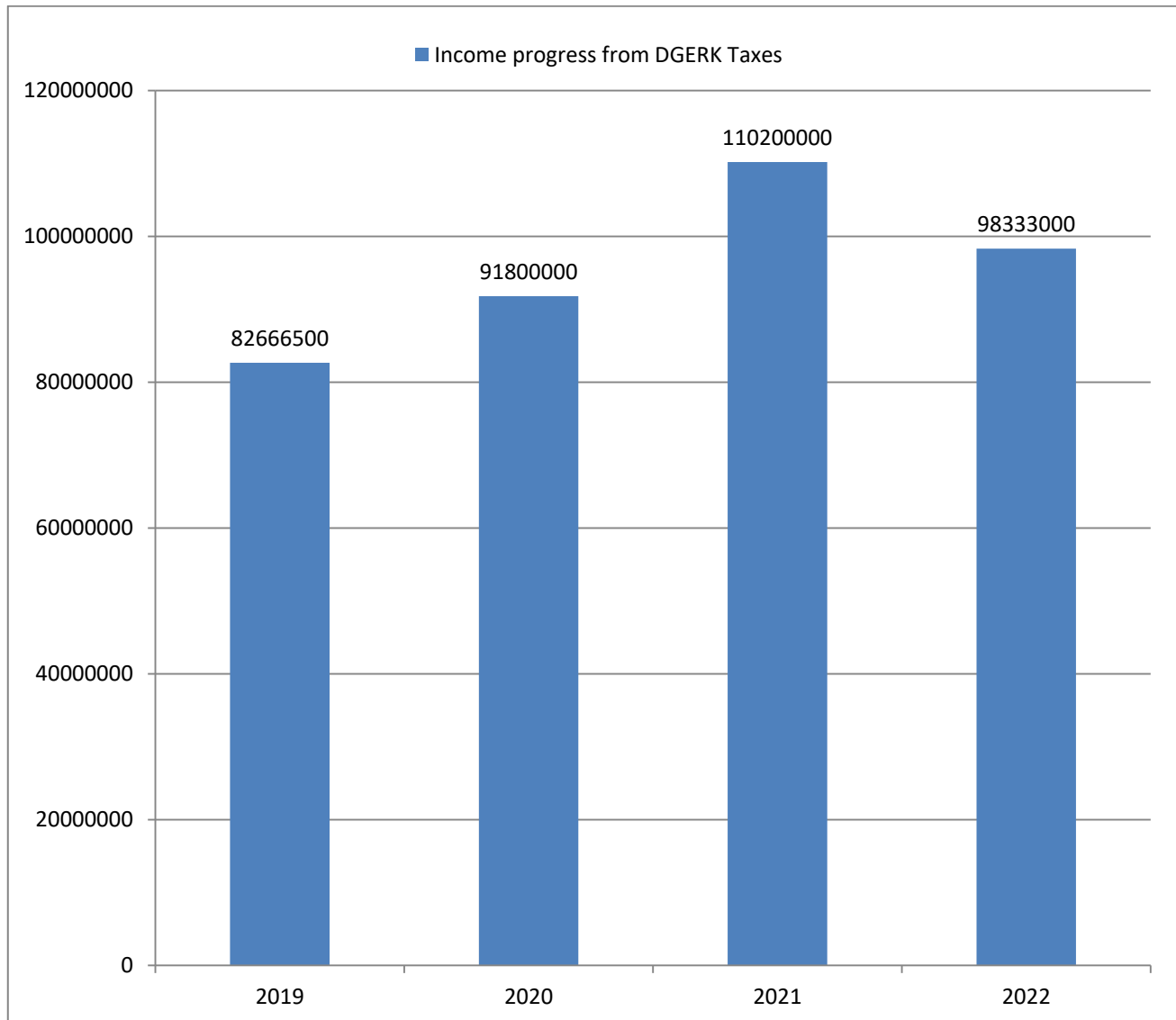


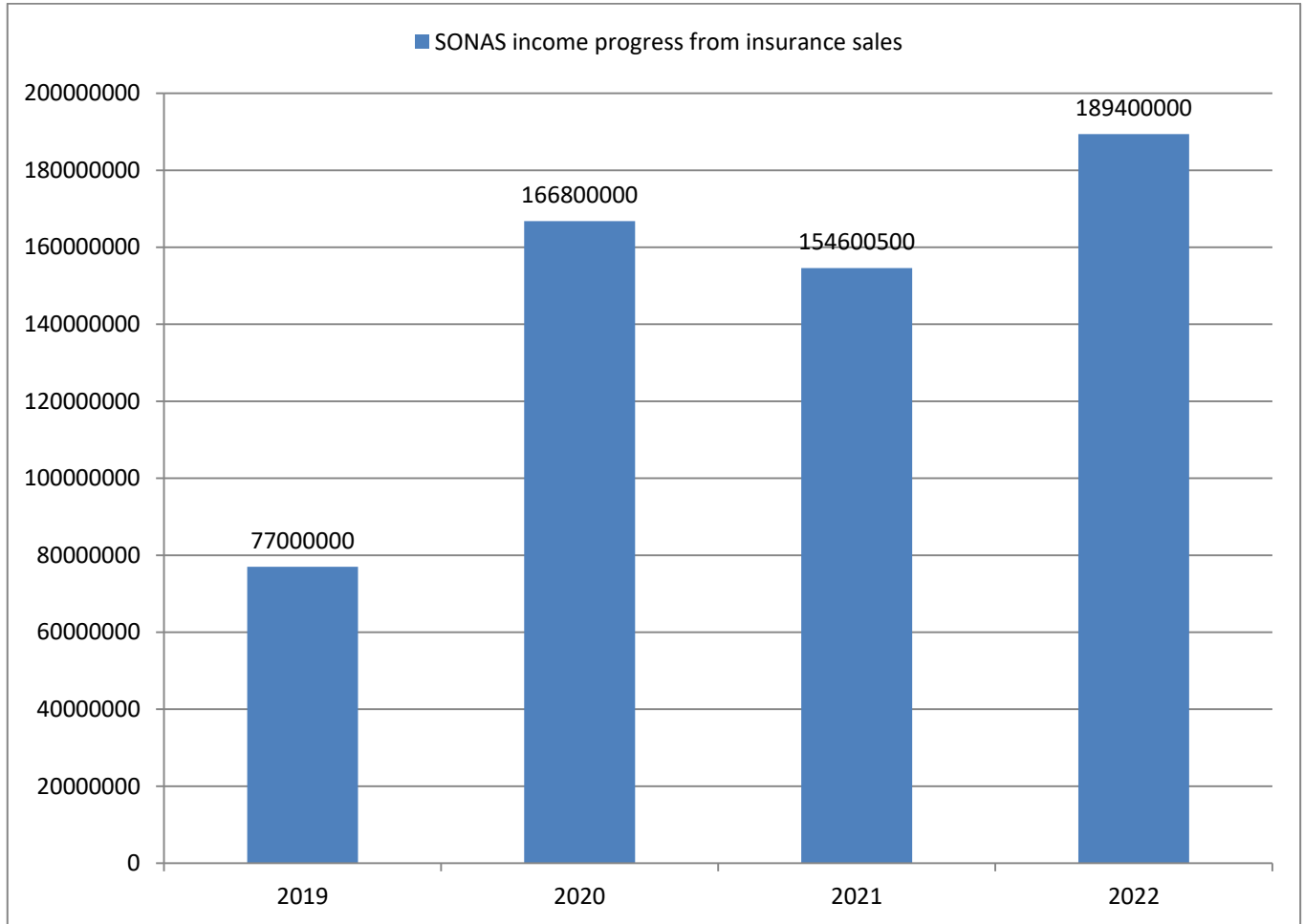
Table No. 3.3. Evolution of motorcycle taxi revenue from the sale of insurance by SONAS/KIKWIT from 2019 to 2022

Années	Réalisations
2019	77.000.000FC
2020	166.800.000FC
2021	154.600.500FC
2022	189.400.000FC

Source : Survey

The National Insurance Company, a technical and commercial company, has legal personality and enjoys a monopoly on all insurance operations in the Democratic Republic of Congo, although the insurance market has already been liberalized. It alone insures all lines of insurance in the country.

During the years under review, it generated revenues of 145,000,500 FCFA in the first year, and 189,400,000 FCFA in 2022 from the sale of receipts, which insure motorcycle users and other persons related to road use.



N°	Checking points	Traffic			Arbitrary taxes	
		Daily	monthly	Yearly	Rate	Loss
01	SUKANTIMA	2.712	81.360	976.320	1000	976.320.000
02	KIKWIT 4	3.340	100.200	1.202.400	1000	1.202.400.000
Loss of earnings						2.178.720.000

Organizational Limitations of Motorcycle Traffic Control Traffic police officers sometimes take advantage of citizens' ignorance to demand exorbitant amounts of money from them in the event of a traffic violation or fine. To address this problem, the General Directorate of Administrative and State Revenue (DGRAD) has published a table of all the amounts to be paid when stopped on the road. The study reveals, in the following lines, the interministerial decree on the organization and functions of the Institutions on the collection of revenue due to violations. Dismayed by the organization of the inspection, we note in this article that the organization of road safety in the City of Kikwit does not reflect the aforementioned ministerial article because road users are not protected fairly, several misdeeds are observed on the ground, including: (i) Harassment of MOTORCYCLISTS even if

the latter has a valid document; (ii) Lack of intervention by SONAS at the scene of the accident, even though it is the recognized company to seek recourse in the event of an accident for road users.

Moreover, it is reported that SONAS does not intervene even if the person is registered and holds the Payment Receipt confirming the insured's obligation to be assisted in the event of an accident.

Solutions for the Future of the City of Kikwit

Given the traffic accidents committed by the majority of taxi drivers, the main cause of which is ignorance of the highway code (four people crammed onto a motorcycle). Having recognized all these threats, most of which are committed by taxi drivers who are not well trained in the Highway Code, civic and highway code training became



necessary. Apart from civic training, there were other practical trainings to learn the highway code in order to open up other horizons for these young people for future prospects. The study we undertook helped us to understand that tax is one of the major factors that the Congolese State could indeed use to develop the country thanks to tax civic responsibility and good management of the revenues that come from it. In short, the study reveals that the road sector is of great interest for the evolution and development of our society, which is why it deserves a lot of scientific study in order to bring more clarification to its proper functioning in order to allow the State to benefit from it equitably. The National Insurance Company, a technical and commercial company, has legal personality and enjoys a monopoly on all insurance operations in the Democratic Republic of Congo, although the insurance market has already been liberalized. It alone insures all branches of insurance in the country. During the years under study, it generated revenues of 145,000,500 FC in the first year, and 189,400,000 FC in 2022 in the sale of Receipts which play the role of insuring motorcycle users and other people related to the use of the Road. Given the data in point 3.1.4, the officers of the Road Traffic Police sometimes take advantage of the ignorance of citizens to demand exorbitant amounts to pay in the event of an infraction or traffic ticket. To overcome this problem, the General Directorate of Administrative and State Revenues (DGRAD) has published a table of all the amounts to be paid when stopped on the road. And the Road Traffic Police must be serious in its activities while maintaining the ministerial legislation presented in point 3.1.2. Regarding the road tax nomenclature, while following the order of the Minister according to which the Corps of Road Inspectors is a specialized technical service whose members are authorized as Judicial Police Officers with limited jurisdiction to deal with all traffic violations involving road safety. They are responsible for prevention, protection of road users, statistics and documentation of traffic accidents. They are selected on the basis of their knowledge of the new Highway Code and their proven expertise in traffic techniques and driving of motorized vehicles, questioning and monitoring of road signs.

V. CONCLUSION

We have now reached the end of our research on "determining the level of shortfall in road tax operations in the City of Kikwit from 2019 to 2022". The objective of this study was to assess the contribution of motorcycle taxi activities to the revenue of the City of Kikwit and to raise the awareness of these authorities on the collection of this tax. To verify our hypothesis and the achievement of the objectives assigned to this study, the analytical method was used, supported by observation, documentary and interview techniques. After interpreting the data, we found that financial authorities contribute significantly to state revenues. According to the data presented by SONANS,

during the years under study, it generated revenues of 145,000,500 FC in the first year, and 189,400,000 FC in 2022 from the sale of receipts, which plays the role of insuring motorcycle users and other people related to the use of the road. The contribution of motorcycle taxi activities could go beyond the current budget achievements of the City of Kikwit, if the collection were done normally. But in reality, the City of Kikwit does not take this seriously, as can be seen from the gap between the budget forecast that the City of Kikwit reserves for the motorcycle taxi sector and the amount paid by this sector. Following these analyses, it appears that our initial hypothesis has been invalidated, but also our objectives have been achieved. However, in light of all of the above, without risking proposing fixed solutions for mobilizing state revenue, we suggest the following:

- (i) The non-inclusion of certain political and administrative authorities in tax revenue collection procedures;
- (ii) Respect for the term of office of a political mandate, regardless of the reasons;
- (iii) Non-interference by other state departments in the responsibilities of financial authorities;
- (iv) Optimization of the appropriate system for combating tax fraud, tax evasion, corruption, the culture of impunity, tax incivility, counterfeiting, piracy, and money laundering;
- (v) The Congolese state, like a natural person, approves needs to be met: the pay of civil servants, the police, the army, ensuring the security of citizens and the integrity of the national territory, the construction of schools, roads, ports, hospitals, factories, etc.
- (vi) State intervention is proving increasingly important to ensure the well-being of its population. To achieve this, the state must be provided with the necessary resources to properly implement its policy, which is clearly outlined in a spatiotemporal document, the state budget. It is an act by which the revenue and expenditure of public bodies are forecast and authorized for a specific period, generally one year. To the Authorities of the City of Kikwit, (i) to properly regulate the motorcycle taxi sector because it presents significant sources of revenue for its budget; (ii) to assess the actual number of motorcycle taxis in Kikwit; (iii) to stop this financial hemorrhage which constitutes a loss of revenue for the City of Kikwit and (iv) to carry out regular and systematic monitoring of motorcycle taxis. To the Motorcycle Taxi Associations, (i) to be transparent in the collection of 500FC that they collect from each motorcycle taxi for the town hall tax account, because this tax can help the Town Hall for the development of urban roads. Other researchers may use this study to explore other aspects of the "Motorcycle Taxi" phenomenon given that we limited ourselves to the angle of its impact on the revenue of ETDs in the case of the City of Kikwit. On the other hand, during these three years of our study, the financial authorities have contributed significantly to the State budget. These revenues allow the government to significantly improve the pay of



civil servants, to pay more to the police and the army on the one hand and on the other hand, to achieve the revolution of modernity advocated by the Head of State through the implementation of the major works policy: construction of roads, bridges, schools, hospitals ... as well as the rehabilitation of certain boulevards, airports throughout the national territory.

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