

Behavior of Taxpayers and Payable against Property Taxes and Taxes on Rental Income in Lubumbashi, Congo (DRC)

Mawuwa Mpemba Fifi

¹ University of Lubumbashi, Faculty of Psychology and Educational Sciences
Building administratif, Route Kassapa, Lubumbashi, Haut-Katanga, Democratic Republic of Congo
mawuwafifi18[at]gmail.com

Abstract: *This study looks at the behavior of taxpayers and taxpayers liable for property and rental income taxes. The objective is to encourage taxpayers to participate in the realization of the Haut- Katanga/Democratic Republic of Congo Directorate of Revenue's land revenues, to assist the administration of Directorate of Revenue to build capacity to benefit the provincial government and to increase provincial revenues. Our research population is made up of 368 subjects from which we extracted a sample of 36 participants; including 18 agents of the Revenue Directorate of Haut-Katanga and 18 taxpayers from the commune of Lubumbashi: that of the Kalubwe district, Bakwa Kanda 1 Avenue and the Kabulamenshi district, General Muyumba Avenue. We arrived at the following results: Most of our participants stated that the rates collected are not proportional to the rates imposed by law, the state pays at the rate of 1000 Congolese francs the dollar but the tax is set at the day's rates, which is variable (currently 2010 Congolese francs the dollar). We assert that the Revenue Directorate of Haut- Katanga does not have sufficient material and human resources to be in permanent contact with taxpayers.*

Keywords: taxpayer's behavior, fiscal strategy, tax on rental income, DRH-KAT

1. Introduction

The inefficiency of the administration appears to be one of the major causes of the non- contribution of a large part to justice tax evasion in the Democratic Republic of Congo. Indeed, the elasticity of the tax procedure does not allow the tax administration to better collect taxes.

The Congolese tax system makes taxpayers fall back into tax evasion as the majority of the Congolese population does not live in the practice of tax culture.

It is true that the Congolese tax system is declarative. This means that it is the taxpayers and those liable to pay that go to the state to pay.

Nowadays, many Congolese people find it difficult to understand the fiscal issue, which is key to development in all developing countries, requires that taxpayers be called upon to contribute with their taxes to the province's revenues so that the provincial government can solve problems of public interest.

In the districts of the Lubumbashi commune referred to above, we found that several taxpayers of property taxes (FI) and rental income taxes were indifferent to contributing to the main account.

The Haut-Katanga Revenue Directorate (DRH-KAT in acronym) has initiated the property and rental income tax campaign in order to mobilize the province's revenue, as we are in the declarative system for the 2014 to 2018 fiscal year, where each owner is supposed to go and declare his plot of land, to enable the Haut-Katanga/Democratic Republic of Congo Revenue Directorate to update its files and maximize revenue. The agents of the Directorate of

Revenue of Haut-Katanga/Democratic Republic of Congo are ambassadors of the state in the field. They must act as role models, inspire confidence, be presentable, use good manners, common sense and good human and fiscal education. They do the groundwork to help the state and check how some have modified their houses by adding annexes. In order to do so, the State must be seized in order to earn its share and meet its objectives.

While respecting the freedom of taxpayers in the various processes such as determining the mapping of the geography of the place, the access process, the process of accessing plots, the presentation of the mission order, the census listing the number of plots on the avenue and then interviewing the owner of the plot, we have noticed that the agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo have reached a certain level of responsibility in the face of the challenge of the land. They inspire confidence because they demonstrate a certain level of honesty, a working spirit, a spirit of openness where recognition of results increases organizational performance. This is why we asked ourselves the following question:

What are the sources of the indifference displayed by taxpayers towards property taxes and taxes on rental income in the commune of Lubumbashi on behalf of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo?

For this work, we will start from the hypothesis that the sources of taxpayers' behaviour with regard to property taxes and taxes on rental income in the city of Lubumbashi are due:

- To the professional conscience of the agents of the Directorate of Revenue of Haut- Katanga/Democratic

Republic of Congo linked, among other things, to raising awareness on the withholding of rent due to taxes not reaching the taxpayers.

- The stress felt by officials of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo in the face of pay inequity, which gives rise to a spirit of misappropriation of public funds.
- The lack of interest shown by staff in the face of insufficient human resources leading them to allocate the income received to the exact cause.
- A balance between the rates received by civil servants and those imposed by law.
- The procedure of the tax administration of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo in the face of the realities on the ground.

To carry out this research, we will use the psycho-social survey method and the descriptive method. Three techniques facilitated the production of data: the documentary technique, the interview and the questionnaire.

The elements of interest in our study are the statistics on the behaviour of taxpayers for the 2014 and 2018 financial years. It was carried out among taxpayers in the commune of Lubumbashi and Annex, and then among agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo.

This study falls within the field of occupational psychosociology, where we capture the interactions between the agents of the revenue department in Haut Katanga and taxpayers, and the influence between taxpayers and the tax payer.

Apart from the introduction and the conclusion, our text is structured around three axes, namely: conceptual and theoretical aspects, methodological aspects and research results.

2. Theoretical aspects

This part is essentially devoted to the presentation of the definitions of the basic concepts and theoretical elements related to this study.

2.1. Basic Concepts

We define these concepts in order to speak the same language with our readers throughout this work.

2.1.1. Organizational behaviors

According to J.L Bergeron et al (1979, p.19)[1] organizational behavior is a study and understanding of the individual, group and organizational determinants of the behavior of individuals and groups within work organizations.

For Robbin et al (2012, p.241) [2]organizational behavior is the study of the actions of individuals and groups in the work environment.

As for N. SILLAMY (1983, p.71)[3], it is a reaction of an individual in a given environment and in a given unit of time.

For us, we opt for the definition of organizational behavior according to the very object of psychology and according to behaviorists as the set of activities of an organization in interaction with the environment.

2.1.2. Taxpayer

According to SOPEL, Reflex (1508, P 342)[4] a taxpayer is a person who contributes to public charges by paying taxes. According to the French Dictionary of the Contemporary World (1930, p.52) a taxpayer is any person who contributes to public charges by paying taxes, or subjective referring to a person who contributes to the charges of a city or a State by paying his share of taxes.

For us, a taxpayer means the person who makes a public and mandatory contribution. The present study deals with the taxpayer concerned by the property tax and the tax on rental income in the commune of Lubumbashi in the different districts of Kabulameshi and Kalubwe on Bakwakanda Avenue and General Muyumba because we want to know if the tax culture is applied on the revenues of his taxes are mobilized.

2.1.3. Taxes

The conception and definition of a tax can change over time and space, that is to say, they can vary according to one's legal, social, or economic situation and according to the parameters of the moment:

According to the dictionary (1960, p.48) the tax is a compulsory levy determined on the resources or property of natural or legal persons and paid in money to meet the expenses of general interest of the State or local authorities. That of Professor BUABUA WA KAYEMBE (1993, P8) defines the tax as an annual contribution of a contributory nature taken over by individuals or legal entities residing in a State with a view to covering public charges.

For KITOPIKIMPINDE (2010, p.15) defines the tax as an annual contribution of a contributory nature taken over by natural or legal persons living in a State with a view to covering public charges or for the purposes of public authority interventions.

For us, we see taxation as an instrument of economic and social policy.

2.1.4. Property Taxes

GASTON JAZE (1583, P 71) defines in a general way the property tax as a pecuniary tax required of individuals (natural persons or legal entities according to fixed rules, by authority on a definitive basis and without direct counterpart in life to discover public charges.

- The property tax: according to () it is a tax based on two bases, the surface area of built and unbuilt financial properties.
- The property tax is due for a whole year on the basis of the taxable area existing on the first of January of the year and its tax rate is perfectly true annually according

to the degree of urbanization of the locality where the building or villa is located, undeveloped land and also varies according to the locality subdivided into different categories ranging from 1st to 4th.

Exceptions are provided for land properties belonging to political communities, non-profit associations; embassies, consulates and diplomatic or consular housing subject to reciprocity: Our attention has been focused on the behavior of taxpayers and taxpayers liable for property taxes and taxes on rental income because we have had the task of raising awareness, to create a spirit against misappropriation of public funds, to raise awareness on professional ethics etc.

2.2. Theory on basic concepts

Our research is based on two theories: theory on the behavior of taxpayers in which we identified the following elements: public policies and tax control, the tax crime rate economic model of fraudulent behavior in taxation, significant damage etc.

2.2.1. Theory on taxpayer behaviour

Public economics economists have distinguished a general category to classify behaviors of which tax evasion is only a special case: the so-called "free rider" behaviors. Admittedly, the origin of the expression predates the public economy: but it has always designated, and continues to designate, the general behaviours of non-participation in collective action.

In economic terms, the definition is as follows: in a Pareto optimum solution, individuals must reveal their preferences for public (or collective) goods; but the fundamental characteristic peculiar to these goods is that the totality or public good provided is the disposition of or "consumed" by each individual belonging to the group; in such a situation the interest of the individual is undervalued the satisfaction derived from the existence or consumption of the public good and not to contribute to it; the contribution of an individual, in a large group, very little or not at all.

The quantity of the public good provides; but, on the other hand, non-contribution very significantly reduces the burden on the individual and, in particular, the individual tax levy. The public good may not be produced optimally or at all.

Significant damage can result for the group that faces a "paradox" according to some, a "social trap" according to others: individual rationality and the actions that result from it, lead to a situation that is collectively irrational.

The problem of the free rider has not been discovered by economists. The history of this awareness has not, it seems, been fully exposed. But it seems that one of the philosophers who first and most clearly analyzed it was the Englishman David Hume, in 1740, in "The Treatise of Human Nature", who based it on the size of social groups; and J.J. Rousseau in "Discourse on the Origin and Foundations of Inequality among the economic model of tax evasion behaviour: interest and limits

Optimal in the study of criminal phenomena for which, until then, legal, psychological and sociological models were exclusively used.

Public policies, and in particular tax control, aim at minimizing criminal activities, understood in the broadest sense and, in particular, tax evasion behaviour. These policies use a wide variety of means, ranging from prevention to repression, and are based on the general assumption that criminal behaviour can be deterred (deterrence).

Economically, the cost of crime to a community includes both the harm suffered by victims, in this case the loss of tax revenue (Godeffroy-Laffarge, 1984), and the public and/or private expenditure incurred in the fight against crime, the expenditure related to fiscal control. The social damage resulting from the crimes themselves, their prevention and repression; economic considerations which, at first glance, seem foreign to blood crimes for example, but which adapt to tax evasion.

G.S. Becker's analysis has a micro-economic basis and is based on the assumption that a potential criminal only commits a crime if the utility he or she expects from it is greater than the utility he or she would derive from spending time and resources on non-criminal activities. In other words, the number and extent of crimes committed by an individual is related, on the one hand, to the likelihood of the crime being discovered by public authorities and, on the other hand, to the strength of sanctions. This hypothesis is generally known as the deterrence hypothesis. G.S. Becker proposed complementary analyses on harm, the cost of arrests, and sanctions, to present a complete model, from which he drew normative conclusions on crime control policies.

G.S. Becker's theory has given rise to considerable developments in less than 20 years, apart from the so-called "deterrence" school (Dichiara-Galliher, 1984), the most notable continuator was Isaac Ehrlich (1973), who proposed the model of a "market" for crime related to public enforcement (Hoenack-Weiler, 1980). This author, following Becker, insists that crime and law enforcement are simultaneously determined, in such a way that it is impossible to analyze one without the other. This hypothesis implies that:

- If law enforcement and control are strengthened, criminals as rational actors, seeking to maximize their personal gains, will tend to prefer legal activities to illegal ones; this will result in a lower crime rate;
- If the crime rate increases, potential victims, as rational actors, seek to maximize their personal benefits, preferring increased public spending on enforcement and control.

2.2.2. Land tax theory

The main elements encountered in this theory are taxation as a physical, administrative and particular affair gathering all the laws and fiscal policy as the elaboration of a system or a reform project.

There is a precision as for the taxation as for the others who have studied to define it and its various concepts which

constitute its specificity compared to other notions. Each author brings his precisions and this leads to controversies and disagreements which reside in the nature of the approach that each one uses, it varies according to the point of view considered by the author and we will take this into account throughout our writing.

2.2.3. Taxation

Taxation is a matter for individuals, administrative and particular. It is defined as the set of laws, means allowing the State to feed the treasury through the design of taxes. In its most general sense, the term "taxation" refers to all compulsory contributions that the State and local authorities levy on the assets of individuals and legal entities.

In other words, taxation is the set of laws, regulations and practices relating to taxation.

It is therefore necessary to understand that "taxation is a generic term that includes taxes, fees and parafiscal levies". And, the most important mass of these resources comes from taxation.

a) Fiscal policy

It refers to the elaboration of a system or a reform project and supposes the determination of the volume of the structure of the compulsory levy, the distribution of their charges between the agents and the social category, the definition of their calculation model and collection.

3. Methodological aspects

In this section, we present our field of investigation, the study population, the research sample, the methods and techniques used.

We conducted this study in the commune of Lubumbashi in the different districts KABULAMENSHI, KALUBWE, in the period from 2017 to 2018. We chose this research framework because we are working on the behavior of taxpayers with regard to property taxes and taxes on rental income in the city of Lubumbashi at the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo.

We conducted this research in the context of intelligence, education and forced collection of property and rental income taxes from taxpayers and debtors. In which BAKWAKANDA Avenue and GENERALE MUYUMBA Avenue are located.

The Lubumbashi Urban Revenue Authority (DRL) is headed by a division head and this division is composed of 8 heads of offices namely:

- Thumbnail desk (IRV)
- Tax office
- Debt collection office
- Followed office
- Finance Office
- Property Tax Office
- And office rental income tax and
- Administrative office

This study focuses only on the last two offices: IRL and IF.

- FI: property tax
- IRL: tax on rental income

2.3. Description of the population

The population of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo, Lubumbashi Urban Revenue Office, as well as taxpayers and taxpayers of the KABULAMENSHI, av, GENERAL MUYUMBA and KALUBWE, av, BAKWA KANDA neighborhood. Is represented as follows.

2.3.1. Research population

Table 1: Research Population

No.	Categories	Staff	Total
1	Agents of the HRDKAT Urban Office	136	136
2	Taxpayers	182	182
3	Redevables	50	50
Total			368

This table shows that the total population of our research is 368: of which 136 represent the agents of the revenue department of Haut-Katanga, 182 represent the number of taxpayers in the different districts of the commune of Lubumbashi, having participated in this survey, including: The KABULAMENSHI neighborhood, Avenue GENERAL MUYUMBA and the KALUBWE neighborhood, Avenue BAKWA KANDA. Finally, 50 taxpayers who represent the tenants on behalf of the State.

2.3.2. Sample

For the purposes of this work, sample is defined as the reduced number of individuals extracted from the population or problem.

Our sample is composed of 36 individuals in different categories and groups: 18 subjects represent agents of the Revenue Directorate of Haut-Katanga/Democratic Republic of Congo/Lubumbashi Urban Office, 18 others represent taxpayers and taxpayers on behalf of the state.

In our study we relied on the random-sampling method: it involved giving a few individuals in the population the same probability of being selected in the sample as those who agreed to participate in our study.

2.4. Research method

All scientific work requires the use of the method.

For this present work, the method is a mental approach by which the man of science seeks to discover new knowledge so said, we have resorted to the method of inquiry which according to SCHAEFFER (1967, P178)[5] it is a field survey that a researcher can work, especially what is related to the approaches of field work.

2.4.1. The psychosocial survey method:

This method was useful to us in that it makes it easier for us to gather the opinion of each taxpayer with respect to property and rental income taxes according to the direction

of the issue, i.e., opinions, in order to obtain the necessary information for our study.

2.4.2. The descriptive method

This allowed us to describe certain behaviors of taxpayers facing these taxes on behalf of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo.

2.5. Search techniques

For this work, technique is the set of instruments or tools we use to collect data.

- **The documentary technique:** allowed us to collect information on property taxes and taxes on rental income at the urban revenue office in Lubumbashi to know what the law says about these taxes in front of the taxpayers as well as those liable to pay them.
- **Questionnaire technique:** In order to get a picture of the behavior of taxpayers with regard to property and rental income taxes at the Directorate of Revenue in Haut-Katanga/Democratic Republic of Congo, we chose the questionnaire technique, which is a series of questions concerning the problem being investigated.

2.6. The determination of the themes

This step consisted in determining the axes, aspects and parameters that are the subject of each question in the questionnaire, as follows:

- Rental holdback awareness
- The balance between the rate received and the rate imposed
- Fraudulent behaviour in relation to the public fund
- The allocation of income received to the exact cause
- The procedure of the tax administration of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo.

4. Presentation, analysis and interpretation of results

In this chapter, we will review, present and analyze the data collected and interpret the results.

4.1. Data presentation and analysis

As we have just announced, we have focused our attention on the sources of the indifference shown by taxpayers and taxpayers to property and rental income taxes. The responses we received are varied in relation to the form of Items our subjects responded to. This logic we have constructed this table according to the category of the subjects questioned.

We segmented our sample into two categories:

The first category concerns the agents of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo, whose staff is 13 and the second category concerns the taxpayer.

Is the issue of the professional conscience of the agents of the Directorate of Revenue of Haut- Katanga/Democratic

Republic of Congo related, among other things, to the sensitization of the tax authorities? (I.F) & (IRL)

Table 2: Low awareness of the rental deduction

No.	Answers	Category	Frequencies
1	Yes	Agent	8
2	No	Agent	7
3	Often	Agent	2
4	Sometime	Agent	1
5	Regularly	Agent	0
Total			18

Analyzing this table relating to the low sensitivity of the rental withholding tax, we see that 8 subjects, i.e. 44%, are unaware that the low awareness is not linked or cannot be the cause due to property taxes or the rental withholding tax, 7 subjects, i.e. 23%, say no, 2 subjects, i.e. 11%, state that often 1 subject, i.e. 5%, says that at times and another who abstained.

To the question related to the balance between the rates perceived by civil servants and those imposed by law?

In the next phase we want to know if the rate received does not correspond to the rate imposed.

Table 3: Correspondence between the received and the imposed rate

No.	Answers	Category	Frequencies
1	Yes	Agent	5
2	No	Agent	8
3	Often	Agent	2
4	Sometime	Agent	3
5	Regularly	Agent	0
Total			18

In the light of this table relating to the perceived rates compared to the imposed rates, we note that 5 subjects or 27% say yes; 8 other subjects or 44% say no; 2 subjects or 11% say often and 3 subjects or 16% think that it is at times, so overall, it emerges from these results that most of our surveys affirm that these perceived rates do not correspond to the rates imposed by the law.

Concerning the stress felt by the agents of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo in the face of the wage inequity that gives rise to a spirit of misappropriation of public funds?

Table 4: Fraudulent behavior in relation to the public fund

No.	Answers	Category	Frequencies
1	Yes	Agent	9
2	No	Agent	9
3	Often	Agent	0
4	Sometime	Agent	0
5	Regularly	Agent	0
Total			18

In relation to this table on fraudulent behavior, we note that 9 subjects or 50% say yes, 9 subjects or 50% say no; and the rest abstain. It indicates from this table that as many as 63% of subjects on public officials of the Revenue Directorate of Haut-Katanga/Democratic Republic of Congo may be at the root of the lack of trust inspired by taxpayers.

In order to know the non-affected of perceived income, we asked this question: the non-affected of perceived income to the exact cause of the perception may be at the root of the behaviors.

Speaking of the little interest of agents in the face of the lack of human resources leading them to the allocation of income received to the exact cause?

Table 5: The non-allocation of the received income

No.	Answers	Category	Frequencies
1	Sometime	Agent	8
2	Yes, of course	Agent	7
3	Not at all	Agent	2
4	Explain how	Agent	0
5	Other	Agent	1
Total			18

With regard to this table, we can see that the axes are divided; 8 subjects, i.e. 44% say sometimes; 7 subjects, i.e. 38% say yes of course; 2 subjects, i.e. 11% either think that it is not true at all; 1% or 5% do not have to express themselves. Overall we say that the non-allocation of collected revenue to the exact cause of collection, perhaps at the root of the persistent behavior of taxpayers with regard to property taxes and taxes on rental income at the Directorate of Revenue in Haut-Katanga/Democratic Republic of Congo.

Aiming at the procedure of the tax administration of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo facing the realities on the ground?

Table 6: Inefficiency of the tax administration of the Revenue Directorate of Haut-Katanga/Democratic Republic of Congo

No.	Answers	Category	Frequencies
1	Yes	Agent	6
2	No	Agent	9
3	Sometime	Agent	2
4	Usually	Agent	1
5	Other	Agent	0
Total			18

It emerges from this table that 6 subjects (33%) said yes, 9 subjects (50%) thought it was no, 2 subjects (11%) said it was sometimes, 1 subject (5%) said it was sometimes and another abstained. This table shows that the ineffectiveness of the tax administration of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo in the face of controls and monitoring may be at the root of the failure to mobilize revenue at the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo.

For the second category we built two tables also for the taxpayers of the kalubwe and kabulamenshi neighborhood.

Is the issue of the professional conscience of the agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo related, among other things, to the sensitization of the tax authorities? (I.F) & (IRL)

Table 7: Low awareness of the rental holdback

No.	Answers	Category	Frequencies
1	Yes	Taxpayer	9
2	No	Taxpayer	6
3	Often	Taxpayer	3
4	Sometime	Taxpayer	0
5	Regularly	Taxpayer	0
Total			18

Analyzing this table, we see that 9 participants, or 50% say yes, 6 participants, or 33% say no, 3 participants, or 16% say that often and 2 participants have abstained. We have thus revealed that, according to the taxpayers, the low awareness of withholding tax is due to the taxes and the information does not reach them.

To the question related to the balance between the rates perceived by civil servants and those imposed by law?

Table 8: Non correspondence between the rate charged and the one imposed by the law

No.	Answers	Category	Frequencies
1	Agree	Taxpayer	8
2	Disagree	Taxpayer	4
3	Strongly agree	Taxpayer	5
4	Strongly disagree	Taxpayer	1
5	Other	Taxpayer	0
Total			18

It appears from this table that 8 participants or 44% agree; 4 participants or 22% disagree; 5 other participants or 27% certify that it is surely; 1 participant or 5% says that it is not at all and in order the last one abstained so we conclude that the taxpayers declare that the rates collected do not correspond to the rates imposed by the law and that this would incite the taxpayers not to fulfill their civic duty.

Concerning the stress experienced by the agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo in the face of the wage inequity that gives rise to a spirit of misappropriation of public funds?

Table 9: Fraudulent behaviors

No.	Answers	Category	Frequencies
1	Yes	Taxpayer	9
2	No	Taxpayer	9
3	Sometime	Taxpayer	0
4	Often	Taxpayer	0
5	Other	Taxpayer	0
Total			18

In the light of this table, we notice that 9 subjects or 50% said yes; 9 subjects or 50% said no and the rest abstained. Overall, we see that fraudulent behaviour with public funds can be at the root of the lack of trust aspired to by taxpayers. Speaking of the little interest of agents in the face of the lack of human resources leading them to the allocation of income received to the exact cause?

Table 10: The non-allocation of revenue collected to the exact cause of the collection

No.	Answers	Category	Frequencies
1	Sometime	Taxpayer	8
2	Yes of course	Taxpayer	7
3	Not at all	Taxpayer	3
4	Explain	Taxpayer	0
5	Other	Taxpayer	0
Total			18

We found that 8 participants or 44% say it is sometimes, 7 participants or 38% say it is sometimes; 3 participants or 16% say it is not at all and the remnants of subject c are abstained, so non-assignment may be at the root of persistent taxpayer behavior with respect to property and rental income taxes according to taxpayers.

Aiming at the procedure of the tax administration of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo facing the realities on the ground?

Table 11: The inefficiency of tax administration

N°	Answers	Category	Frequencies
1	Yes	Taxpayer	8
2	No	Taxpayer	7
3	Often	Taxpayer	3
4	sometime	Taxpayer	0
5	Regularly	Taxpayer	0
Total			18

In analyzing this table, we found that 8 participants or 44% said yes; 5 participants or 27% said yes; 3 participants or 16% said sometimes and the rest said only sometimes.

Finally, taxpayers, seeing that the inefficiency of the tax administration. From the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo in the face of controls and monitoring perhaps at the root of the non mobilization of revenue to the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo.

4.2. Interpretation of the results

The sield of explanation, now how each of these behaviors of taxpayers and agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo influence from one category to another and vice versa.

- 1) For agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo
In case of the low sensitivity of the rental withholding tax due to taxes, do not reach you as agents of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo.
- 2) The low sensitivity is at the root of the non-contribution in the Treasury account, but this does not prevent the multiple state. Its sensitivity strategies.
- 3) On the question of the perceived rate not being in line with the rates imposed by law, most of our surveys state that the rates perceived are not proportional to the rates. Legislated i.e. the state pays at the rate of 92 and the tax is set at the current rates.
- 4) Starting from the fraudulent behavior of public funds that could be at the root of the lack of confidence aspired by taxpayers in the sense that among the problem experienced by underdeveloped countries and the problem of mismanagement the most worrying is that of taxation because taxation is a key element of the

economy that should be well controlled to ensure maximum financing of the budget and to avoid unpleasant effects on the economy of the country.

- 5) Failure to allocate collected income to the exact cause of collection may be at the root of persistent taxpayer behavior with respect to property and rental income taxes. On the whole, the agents of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo. Say yes, of course. There are several sources of income but unfortunately. This money does not enter faithfully into the provincial treasury account.
- 6) Talking about the inefficiency of the tax administration of the Revenue Directorate of Haut-Katanga/ Democratic Republic of Congo. In the sense of the failure to mobilize revenue at the Revenue Directorate of Haut- Katanga/ Democratic Republic of Congo. In the sense that this is due to the breadth of the tax procedure or better its length or elasticity.

In short: we can say that the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo does not have the means of insufficient human resources and financial means to motivate its staff during field trips and that the latter would be the taxpayer to subscribe and pay its taxes as it should.

At this stage, we explain how the behavior of taxpayers in the KABULAMENSHI and KALUBWE neighborhoods, they react to property and rental income taxes. As we announced for the second category, that of taxpayer.

- 1) Compared to the rates received that do not correspond to the rates imposed by law. We cannot say that the rate collected does not correspond, but rather that, the rate collected fixed by the law is rather exorbitant in relation to the income of taxpayers. Given that the tax-paying citizen, crushed by tax, feels that he is unfairly presumed by the taxman who claims an increasing fraction of his resources. Beyond the temptation to seek to legally or illegally evade the taxes that every year are increasingly higher.
- 2) On the issue of fraudulent behavior, public funds may be the basis for the lack of trust aspired to by taxpayers. We deduce that it is true that the fact that we have a very high cost of taxes to pay at the basis of the determinant of public funds the higher the cost the more taxpayers seek to circumvent the duties and taxes, paid in close collaboration with the agents of the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo. Whatever mechanism the Directorate has undertaken the program to eliminate all illegal collections and reduce collections without compensation. And apart from this program, which is ongoing, the government has undertaken another one aimed at consolidating collections into a single collection. This is the strategy of perception synthesizing. (Gadriel mwepu in 2010.
- 3) As for the non-allocation of revenue collected to the exact cause of collection, which may be at the root of the persistent behavior of taxpayers with regard to property taxes and taxes on rental income in the Directorate of Revenue of Haut- Katanga/Democratic Republic of Congo. In the sense that taxation is one of the foundations of sovereignty because the absence of

financial resources means that no governance can lead to public policy (taxation), taxation is a powerful instrument of economic regulation capable of influencing consumption, encouraging savings or guiding the organization and production of companies. The province of Haut-Katanga needs the financial means to meet its multiple burdens, and to achieve this it must rely on internal resources (production, taxes, and levies).

- 4) We believe that these two possibilities offered to the provincial directorate of the Directorate of Revenue of Nagorno-Katanga/Democratic Republic of Congo taxes and duties remain the essential resources since their sums are not to be reimbursed, with particular interest being attached to their mode of collection in order to achieve revenue maximization to the extent possible the revenues related to the various activities organized by the Directorate of Revenue of Nagorno-Katanga/Democratic Republic of Congo.
- 5) Speaking of the inefficiency of the tax administration of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo in the face of controls and monitoring may be at the root of the non mobilization of revenue at the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo of course in the sense that the internal organization of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo pulls these delays to the width of the tax procedure at best its length or its elasticity. Except we can affirm that the Directorate of Revenue of Haut-Katanga does not have sufficient material, human means allowing it to enter in permanent contact with the taxpayers so that the latter manage to subscribe to pay the taxes which have already been subscribed. Given that our tax system is declarative. Which means that every taxpayer is supposed to go from locking up his goods to the management. From the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo. According to its categorization, and the nature of the assets.

5. Conclusion

Our research focused on the sources of the indifference shown by taxpayers and debtors towards property and rental income taxes at the Revenue Directorate of Haut-Katanga in the city of Lubumbashi, Lubumbashi Urban Revenue Office. Only one concern was raised in this study, that of the behavior of taxpayers and its effects on property taxes and taxes on rental income of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo.

As a hypothesis: The behavior of taxpayers with regard to property taxes and taxes on rental income in the city of Lubumbashi at the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo would be due to the lack of confidence of taxpayers on regard to the inequality of the law and the misappropriation of public funds, to name but a few;

This application had the objective of encouraging taxpayers to participate in the revenue generation of the Haut- Katanga Province, to allow the provincial government to solve the province's various problems.

We used the psychosocial survey method and the descriptive method. For the production of the data, we used the following techniques: Concerning data processing, we detected them by means of percentage (%) We have achieved the following results: For agents of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo.

In the case of the low sensitivity of the rental withholding tax due to taxes, you will not receive any information from the Directorate of Revenue of Nagorno- Katanga/ Democratic Republic of Congo.

The low sensitivity is at the root of the non-contribution in the treasury account, but this does not prevent the multiple state. Its sensitivity strategies.

On the question of the rate collected not corresponding to the rates imposed by law, most of our surveys state that the rates collected are not proportional to the rates. Legislated i.e. the state pays at the rate of 92 and the tax is set at the rates of the day.

Starting from the fraudulent behaviour of public funds that could be at the root of the lack of confidence aspired by taxpayers in the sense that among the problems that underdeveloped countries are experiencing and the problem of mismanagement the most worrying is that of taxation, because taxation is a key element of the economy that needs to be well controlled to ensure maximum financing of the budget and to avoid unpleasant effects on the country's economy.

We believe that these two possibilities offered to the provincial directorate of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo taxes and levies remain the essential resources since their sums are not to be repaid, with particular interest being attached to their mode of collection in order to achieve revenue maximisation as far as possible the related revenues from the various activities organised by the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo.

Speaking of the inefficiency of the tax administration of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo in the face of controls and monitoring may be at the root of the failure to mobilise revenue at the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo of course in the sense that the internal organisation of the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo draws these delays from the width of the tax procedure at best from its length or its elasticity. Except we can affirm that the Revenue Directorate of Haut-Katanga does not have sufficient material and human resources to be in permanent contact with taxpayers to ensure that the latter manage to subscribe to pay the taxes that have already been subscribed. Given that our tax system is declaratory. Which means that every taxpayer is supposed to lock up his assets with the management. From the Directorate of Revenue of Haut-Katanga/Democratic Republic of Congo according to its categorization, and the nature of the assets.

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