

# "Invisible" Phenomenon: A Resilience at Lubumbashi Taxes Center

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**Abstract:** *We conducted this study to clarify tax evasion that destroys the public treasury of the Democratic Republic of the Congo (DRC) more specifically at the Taxation Provincial Directorate of Lubumbashi. In DRC, the economic operator declares himself/herself his/her state's financial and balance sheet. This deposit will be followed by a tax audit in order to compare the accounting entries with their vouchers and the material elements of the commercial enterprise with regard to the tax legislation. In Lubumbashi, area of this research, the tax and accounting balance sheet confrontation born a phenomenon known as the invisible which is characterized by the presentation of accounting statements that are subject to distortions by hiding all or part of the revenue items taxable. Fiscally speaking, these distortions or placing false writings and figures are one of the forms of tax evasion. The empirical corpus collected by semi-structured interviews and chat interviews has been subject to thematic analysis according to the model proposed by Pedinelli (1994). The particularity of this research is focused on its richness in the specificity of the description of the practices of the actors and in the functions that these actors give to them. Not easy in this world where researchers are considered as outsiders (foreigners) unwelcome.*

**Keywords:** balance sheet, tax adjustment and resilience.

<sup>1</sup> INVISIBLE: This expression has two meanings: Invisible can be understood as the fact of establishing a balance sheet of a given company and later hide it from the State administration in charge of taxes. This expression can also be understood as money perceived or the services done by taxes controllers; accountants and economic operators during balance sheet control.

## 1. Introduction

Tax evasion is a topic that may interest several disciplines (sociology, psychology, penology, economics, philosophy, criminology, etc.), by the fact that it is a polymorphous, multidimensional human fact and a real social problem. Depending on the types of taxes owed by economic operators, this fraud also takes specific forms. It is in this context that this research focuses on tax fraud which happens when establishing the annual accounting year bill as required by the Tax Administration. Empirical, this work is based on the description of the practices and the meaning expressed by the participants on this umpteenth form of tax fraud. In fact, developing countries lose annually, a minimum of US \$ 50 billion due to tax evasion and harmful tax practices, according to Oxfarm (2000).

The phenomenon of the invisibles constitutes therefore a problem we want to study as Lupitshi (2009:87) sustains us in these terms: "at the basis of any scientific research process, it is considered that there is a problem in society generally thought of in terms of illness.

Referring to the social science research methodology as proposed by Quivy and Campenhoudt (2006), to address this research object we asked ourselves the following question: "what understanding of having the invisibles phenomenon at the Lubumbashi Tax Center in Lubumbashi?" As Haddar points out (2010: 79), understanding is about seeking and reconstructing what makes sense for social actors. It is the same for this research.

In regard to the subject matter we mobilized the theories of social networks and resilience which was found relevant like

reading grids that can allow us to discuss the results of this study.

## 2. Theoretical Foundations

The theoretical basis of the current research revolves around the following: grids of reading (theoretical approaches), the constituency of the concepts, the state of the question and an update on the nonuse of research hypotheses.

### 2.1. Reading Grids (Theoretical Approaches)

#### 2.1.1 Social networks as a first angle of approach according to Lemieux (1991)

The process of tax auditing of annual business accounts concerns state tax actors and economic operators through their agents (accountants, lawyers, etc.). The grid of the social networks from the perspective of Lemieux seemed relevant by the fact that control by tax agents happens in an economic universe where traders are networking (importers, customs declarants, suppliers' goods and services, management consulting, agents' economic operators, tax controllers ...).

Lemieux (1999: 1) show that in social structures social networks are structured around three axes.

- The dimension of belonging, which "refers, among participants, to the links of identification, differentiation or indifference";
- The ownership dimension, which refers to the types of relationships that actors and;
- The dimension of governance, which supports the mechanisms of control of each other.

### 2.1.2 Resilience as a second theoretical angle of approach

The paternity of the theory of resilience is given to Boris Cyrulnick, who knew the problem well since he was putting his own story on stage. He, whose parents were exterminated in the German concentration camps and who, hidden by a teacher, managed not only to survive, but also to become a famous doctor, could therefore speak with full knowledge of the facts.

This concept resilience appeared in the United States in the years 1980. Although Psychologists criticize Boris Cyrulnik for developing a concept that is too simplistic and of little use for the understanding of the human being, his work of popularization reaches a very wide audience. So, Rutter (1985) believes that the theory of resilience is characterized by a type of activity that puts into the mind a goal and a kind of strategy to achieve the chosen objective, both of which appear to have several connected elements: self-esteem and sufficient self-esteem; the belief in one's personal effectiveness and the disposition of a repertoire of solutions. It is very much influenced by two protective factors: safe and stable affective relationships and experiences of success and success.

Anaut (2005) adds in another study that resilience is a multifactorial process resulting from the interaction between the individual and his environment, including variables internal to the subject (psychic structure, personality, defensive mechanisms ...) and external variables (characteristics of the socio-emotional environment). The result is forms of specific resiliences resulting from a dynamic and evolving process that is specific to each subject. The interaction between risk factors and protective factors may lead to resilience or vulnerability. We can emphasize the filter effect internal and external protective factors in the face of aversive events. In other words, the protective factors act as "mediating mechanisms" of resilience. It was completed by Manciaux (2001), for whom, to terminate means to recover, to rebound, to go forward after an illness, a trauma, a stress. It is to overcome the trials and crises of existence, that is to say, to resist, then to overcome them to continue to live as best as possible.

By putting together the ideas of the authors we quoted above, we say that resilience is a capacity and / or a process that can be reconstructed to overcome or sublimate traumatic situations and aversive experiences. Resilience refers to recovery, reconstruction, surpassing, transformation, and sublimation after trauma. Resilience therefore defines a complex individual (or even collective) psychological process from which a person (group) finds, develops and manifests again his ability to develop and project himself into the future after a "trauma" or "trauma" smashing "composed of deleterious and deadly elements, caused by difficult living conditions, and / or severe or repeated trauma.

With regard to the phenomenon "invisible" at the Provincial Directorate of Taxes in Lubumbashi, we believe that resilience is a process that allows any actor involved in the production of this phenomenon to cope with a traumatic situation due to the suffering caused by the manner of

operation of the Congolese tax authorities. That is in order to retrieve a progress that will enable them to recover a satisfactory quality of life, or even to acquire and develop sublimated qualities despite the stress or adversity that normally entails the serious risk of a negative outcome that causes behavioral disorders and pathologies that appear and develop as a result of histories bound to the suffering of any actor, to broken family relationships or to confronting traumatic life events.

## 2.2 Circumscription of concepts

This perspective leads us to define some concepts that are used in this work. This is a balance sheet, tax adjustment and resilience.

### 2.2.2 Accounting balance sheet

Here, the accounting balance sheet means all of the financial statements that the taxpayer files with the tax authorities as an appendix to the tax return on Profit and Benefits.

### 2.2.2. Tax adjustment

The tax adjustment is the rectification of the elements used as a basis for calculating the taxes declared by the taxpayer. Generally, it leads to the establishment of tax surcharges at the expense of this taxpayer.

### 2.2.3 Resilience

According to Poilpot (2010), the etymological meaning of the word resilience comes from the Latin *salire* that is to say, to jump backwards, rebound, to be repulsed, to spring and the prefix *re*, indicates the repetition, the recovery. To cancel is to bounce back, to go forward, after suffering a shock or a trauma. It is also terminating a contract with adversity. Thus, for Régine (2007), resilience is the ability of a being to live, to succeed and to develop despite adversity.

## 2.3 State of the question

The literature on this form of economic crime, which is tax evasion conceived as a mechanism of adaptation after the desertion of the missions of the Congolese State, is abundant. It is illustrative that we cite the following sources and authors.

Kawit Yav, Amadi Mustapha and Mbale Kizekele (2018) conducted a study to understand tax evasion as a system by the fact that most Tax Administration agents appropriate certain taxpayers. Their research was carried out in the services of the Synthetic Tax Center of the Kenya Commune in Lubumbashi (CIS Kenya) as a research area. In addition, they are mobilized two reading tables first, symbolic interactionism as Le Breton and secondly, the social actor of Debuyst. The descriptive method and thematic analysis of Blanchet and Gotman, allowed them to identify the salient themes that characterize the phenomenon of appropriation of taxpayers. Without being considered only an economic crime (tax fraud), this appropriation of taxpayers is also a dysfunctional tax services. But, this dysfunction solves some problems related to the relationship between the tax authorities and taxpayers. What makes it a system.

Kawit Yav, Amadi Mustapha and Mbale Kizekele (2018), in order to elucidate a problem situation, they sought to understand tax litigation perceived as psychological suffering. So, they say that their research is not conceived *ex nihilo* (from nothing). This is based on the observation of the practices that operate in the tax community in the area of dispute resolution between economic operators and the Tax Administration in the Democratic Republic of the Congo). The research field is the Litigation Division and the Support and Litigation Office of the Directorate General of Taxes (DGI) of Katanga in Lubumbashi.<sup>1</sup> Theoretical approaches, techniques for collecting and analyzing the data used make it possible to understand what the actors call "pain psychic" and the paths taken by the interviewees to deviate the bureaucratic formalism (respect of tax procedures) towards pragmatism in order to resolve their dispute tax. Although this second way does not follow the process provided by the tax legislation, in the manner of the economists, the participants behave rationally involving "weigh the relative costs and benefits to their actions."

According to Oxfarm (2000), as we have pointed out, are the developing countries annually lose at least 50 billion US dollars due to tax evasion and harmful tax practices. This sum is 6 times greater than the sum that would be necessary to send all the children of the world to primary school. Similarly, this sum is three times greater than the amount needed to provide basic medical care for all developing countries. In the end, this sum would be close to the annual amount of official development aid worldwide, the same source continues.

According to Jacques (2009: 162) because of the complexity of the demonstrations and the power of the natural and legal persons involved, it is essential to carry out a rigorous analysis of the facts by proceeding with a precise search for the causes and effects of the violation of economic rights.

Szabo, D. (1997) (5) shows that economic crime is a vast polymorphic phenomenon whose magnitude of effect is of considerable importance. Indeed, besides affecting in their economic interests a considerable number insured, taxpayers, consumers or economic agents of all kinds, it is ultimately likely to cause moral or consequential damages when, as is the case of tax fraud or in some countries corruption, it is considered very widespread and little repressed.

As a social problem, Fongang, D. (2010): 16) shows that among the most high-profile crimes, there is terrorism, prostitution, corruption, counterfeiting, smuggling, tax, customs and other frauds, fraud and emigrant trafficking etc.

These few illustrative studies deal with tax evasion in its statistical dimension compared to other sectors of citizenship (lack of profit), its disapproval (immoral aspects), and its causes (etiological aspects) and at its broadcasting (amplification by the European press).

<sup>1</sup> Despite the territorial subdivision of the former Katanga Province; Haut-Katanga, Lualaba, Haut-Lomami and Tanganyika, The Directorate General of Taxes keeps the same denomination and its provincial headquarter is still in Lubumbashi.

But our work stands out by the fact that it's about a descriptive study of the actors' practices and their perception (meaning) that they give. Studying how the Tax Administration works, this research is conducted according to the criminological paradigm of social reaction.

It goes without saying that as research on elements self-reported by the actors, an increased deontological effort was mobilized in order not to distort the attitude of the surveyed subjects by bringing them into confidence and developing an attitude of empathy to 'integrate their' world. Thus, following the empirical interviews held with the participants, the data came from the field by referring to a malleable interview guide according to the contexts of the interviews granted by each participant. It is therefore a qualitative research based on an essentially inductive approach that did not have as a reference the initial hypotheses, in order not to restrict the field of research with fixed questions. As research is not a juxtaposition of made field accounts, the collected data were subject to thematic analysis according to the variant Pedinelli (1994) with major consequences as the subdivision of the constituent sections of text from the data of the natural categories advanced by the participants.

## 2.4 Presentation from the Lubumbashi Tax Center

The Lubumbashi Tax Center is one of the services of the Provincial Tax Directorate of Katanga. The study on the operation of this service is based on the fact that by itself, this service performs roughly 95% of tax incomes assigned to the Provincial Directorate of Katanga. The tax office of Lubumbashi is located at number 12, Kapenda, in the commune of Lubumbashi in Lubumbashi in the province of Haut-Katanga. The choice of this center is explained by the fact that it manages economic operators whose annual turnover is between eighty million and three billion five hundred million Congolese Francs (which would be equivalent to about 500 thousand US and 2 million US dollars). Apart from the economic operators in the Large Companies Directorate, these economic operators are the second largest category in terms of tax potential.

Finally, to understand the interest of our research in this center, it should give the official missions that are not hers in taxes collection. In the performance of his duties, the Head of Division - Head of the Lubumbashi Tax Center is assisted by eight commanders and heads of offices in the offices below:

- The Collection Office deals with the collection of documents. In fact, it is the Bureau that makes entries, internally, in terms of bank payments carried out by economic operators. He also takes care of the sums due to the State by very specific procedures in the matter;
- The Budget Management and General Services Office, whose role is to manage the credits allocated to this center, the coordination, the harmonization and the management follow-up on the part of the fiscal penalties (sums foreseen for the various staff bonuses of the agents. Premiums for the agents said center. Finally, this office manages the assets, furniture and buildings placed under the responsibility of the Center;
- The Information Technology Department, whose responsibilities are: analysis, development,

implementation and maintenance of applications and IT equipment, management of computer operating and communication systems, between this Center and the General Tax Directorate in Kinshasa and technical assistance in this area, other services of the Tax Center of Lubumbashi;

- The Home, Liaison and Information Office is a hub between the Center and the Field Services. This office is the administrative hinge, in terms of correspondence, extension of tax legislation, etc., between the Lubumbashi Tax Center and third parties. It also ensures the exchange of emails between this Center and the secretariat of the Provincial Directorate of Taxes of Katanga ;
- The Office of Appointment and Litigation has the task of litigating cases submitted to the Head of Division as administrative claims. In the area of jurisdiction, the latter can only decay (subtract from the amount due to the public treasury) the amounts lower or equal to 50, 000 US dollars. It has the power to reject contentious claims that are unfounded and do not fulfill the elements provided for by the tax legislation. Step outside this threshold, the Provincial Director of Taxation who is competent to relieve economic operators in contentious claim, the amounts located between 50, 000 and 499, 999 US dollars. Finally, the Director General of Taxes is responsible for amounts exceeding 500 thousand US dollars. In addition to the examination of tax disputes between the Tax Administration and economic operators, this Office is responsible for preparing reports (monthly and yearly). ;
- The Strategic Office followed up on reporting obligations under current taxes (the tax return and bank payments are monthly, quarterly and half-yearly. It manages traders who work in mining sectors, telecommunications and banking institutions and banks
- Management Office regularizes or straight; monthly or annually, the tax position of failed economic operators in tax and;
- The Tax Audit Office is responsible for auditing the accounts or balance sheets of commercial companies. This control mainly concerns annual taxes (taxes on profits and profits, taxes on the remuneration of national workers, taxes on expatriates' remuneration, movable taxes based on income received by partners, etc.).

### Methodological device

Regarding the methodological device we used the method of observation while inspiring the study conducted by Fernandez and Catteeuw (2001) which describe various parameters of the observation device. It is a question of defining the situation of observation (natural environment or arranged environment), the field of observation (global or focused), the sequence of the observation (narrative or attributive), the nature of the observables (strong inference, weak inference), the observer-observed relation (participative observation with the relation or externally structured observation), the visibility of the observation device, the aim of the observation (explanatory or functional). For Chahraoui and Bénony (2003), observation occupies a central place in clinical psychology and concerns all situations. It implies the existence of two poles: observing subject and object observed. It is a matter of identifying significant behavioral, ideological, linguistic,

emotional and cognitive phenomena, in order to give them a meaning by placing them in the dynamics, the history of a subject and in the context of observation and in the updated inter-subjective movement. The oral semi-structured interview as a technique of data collection inspires us in places where the observation remained silent. The interview allowed us to highlight the practices of the senses as well as the representations of the actors in the production of the phenomenon of the invisible in the direction of taxes in Lubumbashi. Our analysis focuses on the search for meaning of the actors' discourses to detect these meanings; we resort to the thematic analysis. According to Pedinelli (1994), the thematic analysis is above all descriptive, it corresponds to a complexity of the simple question, what does the subject speak about? It proceeds by dividing the discourse and identifying key themes that can be analyzed differently depending on the research questions and objectives.

### Presentations of data, analysis and discussion of results

Finally, the results of this work focus on the description of the participants' practices, the meaning that the participants give to their practices and the reciprocal social representations of the participants. We present some of them in the following texts.

#### A) From the description of the practices point of view said to be *invisible* by the participants

To the question of, what to understand by the term invisible in tax circles in Lubumbashi? The following response elements were formulated by the participants are to describe different forms of practice which includes the concept.

- 1) *Invisible* understood as the balance sheets not within the reach of the administration of Taxes

According to the tax law, the accounting of business enterprises must be presented to the administration of Taxation and those companies keep a copy at their level. But by this practice, some commercial companies prepare their balance sheets that they hide from the Tax Administration. The reasons are mentioned in the practices of accountants who respect the injections of their boss.

Accountant Pape told us the following :

*" Normally we draw up the balance sheet so that the company knows if it has realized the profit or loss. But, our bosses, based on this initial assessment requires us to prepare a balance sheet figure too low to present to the State Tax Administration, another high figure to present to bankers or banking institutions to show the economic health of the enterprise. ».*

As the theory of resilience shows, the production of different forms of accounting balance sheets is a strategy developed by economic operators and responds to specific goals such as that of benefiting from the advantages of the economic network, to fool and thus to defraud the Administration of Taxes, etc. ). This is an ambivalent attitude, as we can say, but relying on the basis of a rational calculation, looking over his financial interest.

- 2) *Invisible* understood as the sum of money to share between the tax agents and the agent of the economic operator.

It's not just tax officials who are involved in the perception of benefits materials from economic operators. In this register there are also the agents of the economic operators. This reality has been told us during one of our conversational interviews held in the cabinet of the Counselor, Mr. Asipate from DIOGENE MINING Company in these words:

*" Each year our boss disponibilise an envelope to give to tax auditors so that it condones the reality of our accounting. As their partner, this auditoral so gives me something, often the ten percent of the envelope. That's the invisible".*

In such circumstances, the sharing of *invisible* art by tax agents and attorneys of taxpayers can be interpreted as the price of silence between the parties working in networks.

- 3) *Invisible* understood as "a strategic reserve" of the economic operator

Following the multiplicity of controls State services, some traders have estimated that it is in the profits made by the trading company that must be set aside a sum of money to counter these "harassments". Mrs. Makuta (economic operator) for example told us that:

*We are the victims of the untimely controls of the agents of the State. Whether you are in good standing or not, you will always give them money. This drives us to draw truncated balance sheets to keep a reserve to release.*

That is what shows the resilience grid, by dint of being a victim of multiplicity and dishonesty some tax auditors. The p taxpayers adopt protective attitudes by drawing the profits made by the company, the tip of money otherwise called by the players the fees.

## **B) From the point of view of the meaning given to the phenomenon invisible by the participants**

To the question of what meaning participants give to the balance sheets that operators have deposited with the tax authorities (tax reports), non-fiscal balance sheets (those deposited in banks and banking institutions and state economic services), money delivered or to services returned to the tax officials, the following elements of answers show the diversity of meanings given by the actors.

### **2.5 Acknowledgment by IFCS Agents**

The meaning that tax officials give vis-à-vis the *invisibles* concerns both the balance sheets and the agent issued by the taxpayers.

#### **2.5.1. Tax balances included as "accounting packages"**

Most tax officials do not believe in the sincerity of the figures contained in the various balance sheets presented by economic operators. That is why they reject them. Regarding this, Tshibala, multi-purpose tax auditor told us that:

*" When checking balance sheets, if you dare to compare the reported figures on the stock of goods with the physical goods contained in the deposit, the differences are always very significant. That's why we reject these accounting packages ".*

#### **2.5.2 Invisibles understood as "the risk of the trade"**

Tax auditors are aware that taking money from the taxpayer who has submitted a false balance sheet is a shortfall to the detriment of the Treasury. So he puts the pros and cons before *engaging* in this *occupational hazard*. Here is an illustration in these words of the auditor Mopapa:

*"If an advisor shows that we have turned a blind eye to a false balance sheet, the high tax hierarchy and the legal authorities can sanction us;so we need a risk premium when we do not respect the tax laws".*

The preparation and verification of the balance sheets, are operated by actors who work in networks, in which each party tries to impose itself, to make the maximum profits either on behalf of the company (managing partner), or on behalf of stakeholders (auditors and agents).

#### **2.5.3. Invisibles understood as "the job conservation pledges"**

Most of the agents questioned about the allocation of money collected from economic operators as a result of the control of the balance sheets showed that political power is constantly turning to the tax authorities in order to meet their needs, which perpetuates its place in the operation of the tax system.

Mr. Musulman repeated it during our talks under these terms:

*"It is almost every week that our head of office is in Kinshasa to see the authorities of the General Direction of the Taxes. These comings and goings had to be done by the Provincial Tax Director but, it is a chief of office who does it. He weighs more than the Director because; it is him who manages daily taxpayers especially failing ones. Without invisibles, the Heads of Kinshasa fire you, because they too are accountable in government departments, politicians and other members of specialized agencies tailgating them."*

#### **2.5.4 Invisibles understood as "pledges of appointment to the profitable post"**

Most tax officials and above all senior managers, have shown that their implementation also depends on the highest bidder. Those who guarantee the decision-makers of the volume of the invisibles to pay them benefit from allocations to services with high fiscal potential.

Ms. Mimi (Head of Office), one of our interlocutors, showed us this reality lived in the Tax Center of Lubumbashi and that we resume in the sequence of extract from the following interview:

*"... When there are rumours that the establishment of the Lubumbashi Tax Center Managers is under*

way, the Heads of the Office are leaving their posts. Likewise, most of the Division Heads of the Katanga Provincial Tax Directorate pack their bags to go to Kinshasa. It is the one that guarantees decision makers that there is food and drink that benefit from the most cherished positions? Positions such as Heads of Centers, Heads of Tax Audit, Management, Collections or Strategic Areas. This is what we are experiencing ... And that is what makes the auditors complain about the distribution of Invisibles who go, almost all of them to Kinshasa, according to our leaders.... "

Operating in a complex network, the payment of invisibles therefore appears beyond a strategy for obtaining tax positions, but a condition to be maintained at the key positions, no matter the national or provincial of Tax direction.

## 2.6 Meanings given by Accountants

The meaning given to the practices invisibles, according to the accountants, is based on the balance sheet, but also on the money released by the economic operator.

### a) Tax assessments understood as "valuing the accounting profession"

With the organization of the accounting body which led the economic operators to submit certified balance sheets by certified chartered accountants, they believe that their profession is valued. Accountant Lelimba described it to us in these terms;

*" The art texts on Resolution No.010/COM / SP/ 2018 October 9, 2018 state that accountants companies are the only ones to deal with Taxes; No more periods when even tax officials were drawing up balance sheets for their friends economic operators, it values us and it gives us weight » .*

Indeed, the vagueness that existed before the publication of this resolution that strengthens the laws on the creation and organization of the National Order of the Chartered Accountant, left accountants in a "jungle" environment in which they felt frustrated by the immersion of "intruders" in their profession.

### b) Tax balances considered as "folklore"

Despite the implementation of texts governing the board of the profession of Chartered Accountants in DR Congo, some accountants always admit that some Taxes officers do not reflect the obligations contained in these texts. The old practices persist in some economic operators and agents of deposits. It is for this reason that a manager of a branch of the company Defodefo told us :

*"Do you believe that we are in collusion with the bosses from all points of view? No, you are wrong. The bosses require us to draw up balance sheets without giving us any evidence. As well, the IRS agents record and analyze balance sheets without seeing whether accountants have validated them is still folklore".*

The psychological trauma persists in the head of the accountants who had believed that with the advent of the publication of the texts organizing their business that the dictates of corporate leaders would disappear. Similarly, they would be the only interlocutors appointed before the Tax Administration.

### c) The perceived invisibles considered as "crumbs of crumbs"

Some accountants have admitted that the money that taxes auditors receive to condone defective accounting is only a minimal sum that does not cheer them of *crumbs*. It is for this reason that Pyspa trustee Lumuka said:

*"If the auditors find flaws in the accounting that we present, it is because it is sitting on futilities. And therefore the crumbs handed to the auditors are only amounts ridiculous and drawn from unreal and minus figures"*

That is to say, there is a gap between the prescribed tax legislation and the practices of the actors who do not put them in force. As a result, the responsibility of the accountants appears as a façade responsibility.

## 3. Conclusion

As a theoretical research, this comprehensive study allowed us to recognize the diversity of Congolese fiscal realities, to decode the meaning of behaviors displayed by participants and to highlight the individual representations that express themselves in the practices of the phenomenon of simple but complex appearance that is the *invisible* phenomenon.

The Democratic Republic of the Congo is ranked among the countries where the poverty index shows that two-thirds of its population live on less than two US dollars a day. The civil servants working in an environment predisposing them temptations leading to their exposure to practices that generate the shortfall to the Treasury. And from this follows the different interpretations and representations of the meanings they give to their practices. The same situation is also experienced by the economic operators who create coping mechanisms in this environment of *fiscal cannibalism*. From each other and acting as a sprawling network, it must be remembered that these practices lead to the flow of tax incomes destined for the Congolese State through their consumption at the source. This work makes a diagnosis on fiscal predation because it reveals the factors explaining the basis for the production of the phenomenon *invisibles* and the meaning given by those involved in its production.

There is no crime, be it economic, without victims. To paraphrase Blais and Perrin (2010: 12), the success of social controls (criminal or non-criminal) can be intimately linked to our understanding or conception of a phenomenon. In the manner of a physician, this diagnosis directs him in prescribing appropriate medication against a determined disease. As to us, we have a diagnosis that would allow decision-makers to consider a holistic therapy.

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