

Value Added Tax (VAT), Myth or Reality?

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Abstract: *The choice of this subject is motivated by the desire to carry out a critical study on the rules of law which govern the relations between actors around the value added tax (V. A. T.) in the case of taxpayers under the tax center of Lubumbashi. that is to say, to study it in its context, its adoption and its application, because we noted in the interactions, practice, the stakes and the representations between actors tend to show that this law presents weaknesses in its design and in its application. In addition, we mobilized two reading grids on the one hand, symbolic interactionism according to Le Breton (2004) and on the other hand, the social actor of Debuyst (1990). In view of all the above, we prefer to carry out a study which will not only identify the weaknesses but also which will bring about a project to modify the rules of law which govern the relations between actors around value added tax (V. A. T.). This sub-point gives way to the one reserved for the introduction of this research.*

Keywords: Value Added Taxes, tax and taxpayer

1. Introduction

This dissertation has the interest of presenting a model that will result from the analysis of field data which will show the interactions between actors around the management of VAT in the determination of the prices of imported goods in the city of Lubumbashi in ground floor. The theory that we plan to design will allow the Congolese legislator to put in place a law that will generate revenue in the public treasury without causing much loss, as is currently the case.

This will make it possible to have another view of value added tax beyond legal glasses, hence a psycho-social view of the actors involved in the management of value added tax within the tax center of Lubumbashi. This work will allow all readers to understand the value added tax, the practices, the issues and the representations of the different actors around it.

1.1 Value Added Taxes

For Disile and Saraf (2004) VAT is an indirect tax on consumption. The overall added value of a product is none other than its price excluding tax at the time of release for consumption. Thus the end consumer of a good or service pays the full VAT at the time of purchase. However, the State recovers this same tax in fractions and each time there is a contribution of an additional value to a product at a given stage of its manufacture or its marketing. TshalTshibob (2013) adds that with regard to the positive consequences, the VAT has contributed a lot to the economic plan of our country and with regard to the negative consequences, it encourages tax evaders to enrich themselves, economic agents does not deposit the collected VAT to tax officials and in the market there is a general increase in prices. According to the French Ministry of Economy, Finance and Recovery (2020) VAT is an indirect tax. It is the tax with the highest yield. VAT is an indirect tax, which means that it is not collected directly by the State. VAT is in fact a tax that is added to the price of all products subject to it, that is to say almost all of them.

1.2 Tax

The tax is a form of participation of citizens (economic operators) in the resolution of the public charges of the State in pecuniary form. The second meaning given to the concept of tax or tax is that it implies the state administration responsible for organizing the collection of this pecuniary benefit (tax revenue). Depending on the case, both meanings are addressed in this research.

1.3. Taxpayer

The taxpayer is the economic operator subject to the payment of tax following the provision of a service, the sale of a good or the possession of a good. This is, for example, a road haulier of goods, a seller (in general trade), or an owner of a building, etc.

2. State of the Question

According to Mucchielli & Paillé (2012) man is not born alone and does not know alone. It is impossible for him to experience anything in the absence of a universe of reference, which forms the crucible of his experience. As a result, we wanted to highlight the texts that seem to us to be closer to our study and also the most relevant that have been published so far in relation to our subject.

According to MabiliaUmba Di Kama Beti (2011), the Democratic Republic of Congo will be the 145th country in the world to introduce value added tax (V. A. T.) into its tax system. For this author, the Congolese legislator, in order to stop this "cascade" deemed uneconomic, introduced into Law No.008 of March 18, 2003 amending Ordinance-Law No.69/058 of December 5, 1969 relating turnover tax, a provision allowing the deductibility of turnover tax charged on raw materials and intermediate goods during their importation or acquisition, on the sale of processed products. This mechanism has therefore, since 2003, reflected the will of the Congolese legislator to resort to taxation of turnover, freed from tax persistence by the introduction of a dose of deductibility to a category of business, to know the sales.

It was therefore necessary to go further in order to broaden the scope of this deductibility and take advantage of the economic neutrality of a tax that would reflect this major concern in the Congolese business economy. France has already had to solve this problem since 1954 when Maurice Laure invented the Value Added Tax

It is said in passing that Maurice Laure is also the founding father of the European Spring Fiscal Universities held annually in Nice and he was a permanent speaker during Professor Jean-Claude Martinez's "Great Contemporary Fiscal Problems" at the University Panthéon-Assas Paris 2, when the author of this book following this teaching there.

DGI (2011) recommends that VAT is a tax borne by the end consumer of a good or service. It is not the final responsibility of economic operators who are intermediate consumers. Although borne by the end consumer, VAT is nevertheless regularly collected each time an imposing transaction is carried out.

Indeed at each stage of the distribution circuit, the VAT only hits the added value conferred on the product so that at the end of the cycle followed by this product, the overall tax burden corresponds to the tax calculated on the selling price. to the end consumer. In other words, the State only receives at each stage of the circuit an advance on a tax which is only due to it when the good or service reaches the stage of final consumption.

Office of the President of the Democratic Republic of Congo (2010) recommends that without prejudice to the procedural provisions provided for in this Ordinance-Law, the tax provisions in force in terms of the basis for control, recovery, litigation and prescription are applicable to value added tax. However, on importation, the payment and recovery of value added tax are carried out in accordance with customs legislation.

With regard to criminal provisions, the Office of the President of the Democratic Republic of Congo (2010) estimates that in the absence of the declaration of liability to the tax administration, the delay is sanctioned by a fine of 500, 000 Congolese francs for legal persons and 250, 000 Congolese francs for natural persons. Without prejudice to criminal proceedings, any abusive mention of value added tax on an invoice or a document in lieu thereof is punished by a tax fine equal to three times the amount of the tax.

Without prejudice to criminal proceedings, the taxpayer who issues a false invoice including value added tax or who falsifies an invoice presented as proof is subject to the payment of a tax fine equal to three times the tax thus invoiced. The absence of an invoice or document in lieu thereof, in the event of delivery of goods and services provided by a person liable for value added tax, is sanctioned by a tax fine equal to twice the amount of the compromised rights.

In case of recidivism, the fine is tripled. Any refund of value added tax credits obtained on the basis of false invoices gives rise to the immediate restitution of the sums unduly received, together with a fine equal to the same amount. Any

deduction made that does not correspond, in part or in full, to the acquisition of goods or the provision of services, is sanctioned by a tax fine equal to the amount of the rights unduly deducted. Offenses in terms of value added tax arising from the importation of goods are recorded, prosecuted and sanctioned in accordance with customs legislation. Without prejudice to the provisions of this Ordinance-Law, the general system of penalties provided for by Law No.004 of March 13, 2003 reforming tax procedures applies.

According to NgomaMavungu (2010) like any human institution, value added tax has advantages and disadvantages, some of which deserve to be noted. Among the many advantages, we can cite the most important which are: profitability, transparency and neutrality of the Tax. Value added tax is a profitable tax because its scope is very broad. It concerns on the one hand, all economic activities at the different stages of the economic circuit and on the one hand, the exemptions are limited.

For MbambuLunoki (2015) there is instituted, in accordance with articles 122 point 10 and 174 of the constitution, a general tax on consumption called "value added tax". Constitutionality of VAT Article 1 refers to the provisions of Articles 122 points 10 and 174 of the Constitution to justify the institution of value added tax in the Democratic Republic of Congo. In fact, according to the aforementioned article 122 point 10, the law establishes the rules concerning, inter alia, the base, the rate and the methods of recovery of taxes of all kinds, while under the terms of article 174, taxes can only be established by law.

3. Reading Grids (Theoretical Approaches)

Our problematic, that is to say our theoretical approaches for the elucidation of the phenomenon under study, was built under the grids of symbolic interactionism and the social actor.

3.1. Problematic

Our work focuses on the rules of law that govern the relationship between actors around value added tax (V. A. T.) within the tax center of Lubumbashi. In this research, the problem is to be understood as the set of questions that a researcher asks himself to understand, explain or manage a problem that plagues human society, which is why above all we say that in general, tax allows to increase well-being, redistribute wealth and provide our public institutions with the necessary means. From these observations arise the following questions: "What types of interactions are they developing around the rules of law that govern the relationships between actors around the VAT? »

3.2 Research hypothesis

As an anticipated answer to our major question, we have formulated our hypothesis as follows: "For care, two types of interactions would develop around the rules of law that govern the relationships between actors around VAT at knowing the interaction of collaboration and that of

conflictuality and these interactions would be justified by the interests of each other.

3.3 Symbolic interactionism according to Le Breton (2004)

Through symbolic interactionism, Le Breton shows that the individual is an actor interacting with the social elements that construct his universe of meaning.... The dimension of meaning, that is to say that of symbolism, enhances the resources of meaning available to the actor, his capacity for interpretation which allows him to pull out of the game in the face of norms or rules. Still according to this author, the apprehension of the social by interactionism goes through the concreteness of inter individual relations.

3.4 Social actor according to Debuyst (1990)

Under the term social actor, Debuyst retains two understandings of the subject (the social actor). First, the social actor is not a passive being whose behavior is determined by innate factors (biological or hereditary). Secondly, this same social actor, faced with the events he is experiencing. This gaze, continues this author, depends on three elements: its history, its current social position and its plans for the future.

4. Methods and Techniques

This study is carried out thanks to the Exegetical Method which consists in the interpretation of the texts of the laws to which we will have recourse to better proceed in the development of our work. It is used in the understanding of the texts by researching the intention of the legislator and explaining his will which was at the origin of the standard. This method is supported by the documentary technique which allows us to exploit information relating to VAT contained in various documents. In other words, we use documentary analysis as the first means of producing field data. It is supplemented and enhanced by interviews and observations which constitute additional techniques for producing field data. Ngoie Mwenze (2020) the relevance of this triangulation generally depends on various justifications put forward by the researcher himself or based on the research question.

With regard to the methodological device, we fall by the content analysis allowing us to strip and analyze the data that we collect from the various actors involved in the production and management of the said tax. Finally, thanks to the thematic analysis, our results will be articulated on the proposal for the revision of the rules of law which govern the various actors around the VAT.

5. Presentation of the Lubumbashi Tax Center

The Lubumbashi Tax Center is one of the services of the Katanga Provincial Tax Department. The study on the operation of this service is motivated by the fact that this service alone achieves more or less 95% of the tax revenue assigned to the Provincial Directorate of Katanga. The Lubumbashi Tax Center is located at number 12, Kapenda's drive, Lubumbashi common, city of 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 approximately 500 thousand US dollars and 2 million US dollars). Apart from the economic operators of the Department of Large Enterprises, these economic operators constitute the second major category in terms of tax potential.

Finally, to fully understand the interest of our research in this Center, it is necessary to give the official missions which are its in the collection of taxes. In the performance of his duties, the Head of Division-Head of the Lubumbashi Tax Center-is assisted by eight commanding officers, Heads of Office who run the offices below:

The Recovery Office takes care of carrying out the collection actions. In fact, it is the Office that makes the entries, internally, with regard to bank payments made by economic operators. It also takes care of the follow-up of the sums due to the State by very specific procedures in the matter;

The Budget Management and General Services Office, which is responsible for the management of the credits allocated to this center, the coordination, harmonization and monitoring of the management of the part of the tax penalties (sums provided for the various bonuses of the staff of the agents. Bonuses to the agents of the said center Finally, this office manages the goods, furniture and buildings placed under the responsibility of the Center;

The IT Office whose responsibilities are: analysis, development, implementation and maintenance of IT applications and equipment, management of computer operating and communication systems, between this Center and the General Tax Department in Kinshasa and technical assistance in this area, to the other services of the Lubumbashi Tax Center;

The Reception, Liaison and Information Office is a hub between the Center and the external services. This office is the administrative hinge, in terms of correspondence, popularization of tax legislation, etc., between the Lubumbashi Tax Center and third parties. It also ensures the exchange of e-mails between this Center and the secretariat of the Provincial Directorate of Taxes of Katanga;

The Support and Litigation Office is responsible for the contentious investigation of files submitted to the Head of Division as administrative complaints. In terms of jurisdiction, the latter can only deduct (subtract from the amount due to the Treasury) amounts less than or equal to 50, 000 US dollars. He has the power to reject unfounded contentious claims that do not fulfill the elements provided for by tax legislation. Beyond this threshold, it is the Provincial Director of Taxes who is competent to discharge economic operators, in contentious claims, from amounts between 50, 000 and 499, 999 US dollars. Finally, the Director General of Taxes is responsible, in this regard, for amounts exceeding 500 thousand US dollars. In addition to examining tax disputes between the Tax Administration and

economic operators, this Office is responsible for preparing reports (monthly and annual);

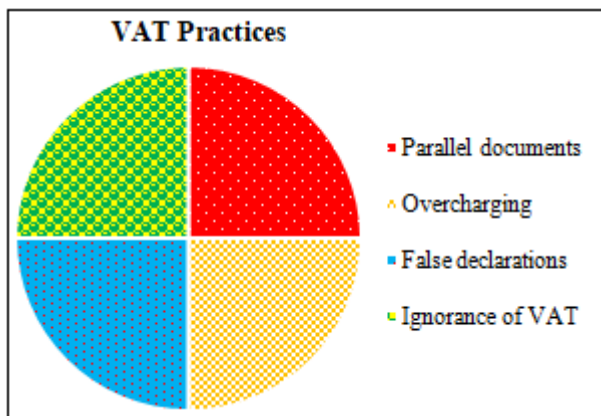
The Strategy Office monitors reporting obligations in current taxes (including tax reporting and bank payments are monthly, quarterly and half-yearly. It manages economic operators working in the mining, telecommunications and banking and banking institutions sectors.

The Management Office manages other taxpayers in addition to those under the strategic sector office, by monitoring the reporting obligations of the latter on a daily basis by regularizing them, adjusting them and/or automatically taxing them in the event of irregularities; monthly or annually, the tax situation of economic operators in tax default, and;

The Tax Control 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 the remuneration of expatriates, property taxes based on income received by partners, etc.).

6. Results

With regard to the part devoted to the results of our research, we aim to interpret the law which establishes VAT on the basis of the practices of the actors in the field. Thus, it should be noted that to collect the data we resorted to exegesis by proceeding with the documentary technique, observation and semi-structured interviews. From our interview grid, the field data give the results relating to the practices of the actors. From the above we have identified four types of practices that we present in the graph below:



In accordance with Decree No.011/42 of November 22, 2011 on implementing measures for Ordinance-Law No.10/001 of August 20, 2010 on the institution of Value Added Tax, we can say that VAT being a tax on value added is an indirect tax on consumption. This assertion shows that it is an indirect tax, that is to say that it is not collected directly by the State but by the taxable persons who are the taxpayers who collect and remit to the state. With regard to this work we approach the concept of VAT by delimiting our gaze more precisely towards legal rules relating to natural and legal persons in the private context, it therefore governs relations between persons acting in the private

sector. On the basis of these observations, we present the first practice, namely that which consists in the production of parallel documents.

It should be noted that in its design, the Congolese legislator wanted to adapt the method of collecting VAT to the different methods of collection that already exist for other taxes that are withheld and paid monthly at each due date, such as the tax on salaries.

In this regard, two major problems arise, namely the complexity of the way in which VAT is collected daily with regard to the sales of goods and services by taxable persons and the time that taxable persons keep, the VAT collected until its repayment at the latest on the 15th following the month in which the turnover is achieved.

A bitter constant is made of the fact of leaving 45 days to taxable traders the sums of VAT money collected when they have trade as their main activity.

Following the socio-economic pressure that we are going through in the Democratic Republic of Congo, economic operators are reducing the rigor of the law by organizing themselves or developing mechanisms of collaboration with tax officials to allow them to make false declarations of VAT, that is to say that they make non-existent and often wrongly and exaggerated deductions.

Thus, a commercial taxpayer who collects daily for example 10, 000, 000.00 FC will find himself after 43 days while waiting for the deadline of the 15th with a VAT collected of around 430.000.000.00 FC in his accounts.

Wouldn't he try to invest this money in his business, have the profits, make imaginary deductions and pay the rest that he finds suitable for him to the detriment of the Congolese State?

Let's also imagine the fact that bankers find themselves in this same configuration, those who lend money with interest, at exorbitant rates per month of repayment. . .

Secondly, the VAT liability threshold also opens up a voice for injustice as well as unfair competition from a category of taxpayers, the cases of hoteliers, restaurateurs and tourist agencies and trips, some of which are subject to VAT and others not.

In this regard, the Congolese legislator should rethink with the help of the study office of the General Directorate of Taxes to standardize this category of liability to VAT.

We can say that Decree No.011/42 of November 22, 2011 on the implementing measure of Ordinance-Law No.10/001 of August 20, 2010 on the institution of Value Added Tax presents as the first weakness at the level of the deduction because in complicity with the tax agents supposed to check the conformity of the declarations and the deductions.

These actors make incorrect statements just to keep part of the money collected from real taxpayers in order to share. But when a taxpayer hands over the money taken from the

“mediator” VAT, he expects in return documents worth proof (invoices) which cover this erroneous deduction at the level of the Tax Administration. Faced with the difficulty of producing these documents, the actor agent does not lack a solution: it delivers parallel documents.

This practice allows the two categories of actors to maintain relationships that interest both for each other and that respond to a certain number of issues: existential, material and financial. This notion of the stakes covers knowledge of all the conditions necessary for this practice to occur. It is important to emphasize that this practice also presents situations of conflict between actors. The production of parallel documents is a practice that produces dividends but also generates conflicts between actors in the private context. Beyond the deduction, there is also the lack of knowledge of VAT by the end consumer.

VAT is a tax that is not well known by the population of the city of Lubumbashi, for others it is large establishments or large companies that are concerned by VAT. After having made an immersion in the field, it appears without a shadow of a doubt that the real taxpayer pays the value added tax without knowing it because the law which governs it has not been well popularized.

Under the general principles of law applied until today by the justice of the Democratic Republic of Congo, among which the adage "No one is supposed to ignore the law", of this principle, Ordinance-law n° 10 /001 of August 20, 2010 establishing the Value Added Tax must be strictly applied. But this Ordinance faces a problem in the Democratic Republic of Congo (DRC), where a large part of the population is illiterate in the broad sense, as long as the maintenance of this principle remains the only way to prevent certain citizens from withdrawing from their criminal or simply legal responsibilities on the pretext that they did not know the law.

How, then, can the imperative need to apply this principle be reconciled with illiteracy in all its forms in this modern world where legislative production is evolving. In other words, what can the public authorities do to encourage and facilitate the appropriation by the people of certain laws, voted in their name, but whose ignorance is at the root of their subjugation and of innumerable conflicts, however avoidable? This is what makes the real taxpayer pay the value added tax without knowing it. Beyond illiteracy is added the bad faith of the Congolese rulers.

Always in the Democratic Republic of Congo since the time of the Popular Movement of the Revolution (MPR), the big news coming from the presidency of the Republic are often announced or broadcast late at night (11: 00 p. m. or midnight). In any case, it is at times when most listeners and viewers are confronted with nightmares resulting from the multiple stresses of the hard days for survival. This news includes the laws and regulations promulgated by the President of the Republic and read, often only once, by his press officer. As we can agree, the hour chosen already deprives a good part of the population of this information of national importance, as if it concerned only wizards, accustomed to operating in darkness.

Even though certain press organs reproduce the entirety of these laws the next day, very few compatriots have the means to obtain a newspaper or the pleasure of reading an abundant literature which does not contribute to solving their daily problems of survival. Those who manage to read and even those who, by their professions, are called upon to make use of them are however not very careful about the final formulas from which it is advisable to assess the deadline for entry into force, the date of their publication in the Official Journal and, therefore, of opposability with regard to the persons concerned.

Meanwhile, under-informed or not at all informed of the promulgation and immediate entry into force of new laws, magistrates assigned to very distant corners continue to apply repealed or substantially modified laws to cases submitted to them., with as a consequence the contradiction, in the same judicial area, of case law for similar facts. These two reasons are sufficient to make VAT a Myth for some and for others a reality that can lead to over-invoicing, ignorance, false declarations and the production of parallel documents.

In practices such as over-invoicing, ignorance, false declarations as well as the production of parallel documents, it is not a question for the tax agent to work against the tax administration, but to use the attitudes of the taxpayer to act in what this Administration does not control, where it does not see. That is to say, the tax agent tries to manage the space that escapes the control of the tax administration. The idea is to ignore the norm and create things, to look for strategies to unblock the situation and move towards another mode of behavior through social interrelations.

This way of acting is similar to what De Greeff describes as a "break with a set of laws and customs for the benefit of another way of thinking and acting" (Debuyst, C., 2008: 284) It is therefore to do otherwise than common sense, it is innovation.

To understand these practices, we appealed to Merton, whose theory is commented on by Debuyst (2008, 410), for his mode of observance of society and deviance using the distinctions "cultural structures/social structures". and "fine/medium"

Indeed, according to Merton, ditDebuyst (2008, 410) the concept of "average" takes on two meanings. In the first sense, "the means" refers to the institutionalized norms that indicate how to achieve the "goals" or "end" in an acceptable (legal) way. For example, "getting your money without stealing" is a legitimate "means" for upward social mobility. When the "cultural structure" selects, generalizes and strongly values a specific "end" without valuing in a roughly equivalent way the norms concerning the ways of doing things (means-1), there is "anomie" (in the cultural structure). In the second sense, the "means" refer to the opportunities, resources and social roles (types of employment, for example) that society makes available to all individuals. When goals are valued more than means-1 (anomie) and when means-2 (resources) are rare (more obstacles than availabilities) or seem rare to a social actor

(given the way of seeing the "goals" that he gives himself), there is "pressure" for certain forms of deviance, that of an "acquisitive" order or in some way related to the valued cultural goal.

These practices certainly constitute behavior that deviates from the standards that govern the career staff of the Congolese State's public services. But these standards have no meaning for these actors insofar as they are subject to strong social pressures: they aspire to material well-being similar to tax officials working in other structures but who are blocked by insignificant remuneration for some and by the total absence of remuneration for others. Thus, thinks Merton, "when the pressure between the proposed goals and the legitimate means to achieve them becomes too great, everyone tries to resolve this pressure, to find a mode of adaptation to face this social and cultural problem. » Debuyst (2008, 413). Faced with this social pressure, these practices constitute a palliative (mode of adaptation) among many others which conforms to the behavior of innovation proposed by Merton, that is to say, a behavior which "occurs when an individual accepts societal goals, but rejects or lacks socially legitimate means to achieve them" Debuyst, C. (2008, 414).

Our field results remain within the logic of symbolic interactionism and the social actor as grids. For Blumer (1969: 5), quoted by Mucchielle (2004: 127) argues that symbolic interactionism emphasized the symbolic nature of social life: social meanings should be seen as "produced by the interacting activities of actors".

Tax officials are social actors in the sense that it follows from this definition that by the term "social actor", two key ideas should be retained: on the one hand, they are not passive beings whose behavior would result from the play of determinisms which could be explained in terms of stimulus-reaction and on the other hand, they do not constitute an abstraction insofar as they carry a specific point of view which depends on the position that they occupy in the social framework, in the practices aroused, and they give meaning to it.

Remaining in the philosophy of Christian D (428) taxpayers and tax officials are social actors, we realize that several factors and motivations play a role in the production of practices around VAT and the meanings that we can attribute to it. Therefore, in the spirit of cooperation which aims to mitigate the rigors of tax payment as provided for by Congolese tax law, tax officials and taxpayers interact in the production of practices such as over-invoicing, ignorance, false declarations as well as the production of parallel documents.

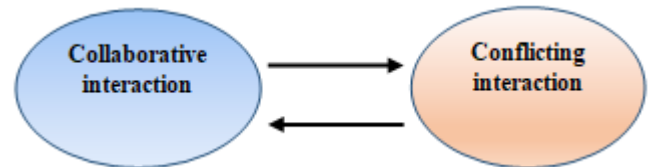
As for what concerns the symbolic, logical interactionism in which we have subscribed, the issues around the base of over-invoicing, ignorance, false declarations as well as the production of parallel documents find their explanation in the thought of Simmel quoted by Le Breton, D (2008, 5) who argues that the real is inexhaustible and rebels against any system that captures only meager aspects of it by freezing them when it is constantly moving. Any object is a

construction of points of view, hence the need to multiply the viewing angles.

That being said, the two categories of actors (taxpayers and tax officials) manage relationships that respond to a certain number of issues: existential, material and financial.

7. Conclusion

Finally we present schematically the results of our as follows:



The results are revealing of the actors, meanings, social representations (images) and motivations that are at the center of practices around VAT. As MbaleKizekele (2013) shows, the participants do not live in social islands. They develop interactions of all kinds according to the demands they face. These requirements are focused on the meanings that the different participants give to the relationships that unite them. In the official cap of tax agent, the latter develops other (informal) caps such as those related to facilitation, mediation, protection, etc. Similarly, the taxpayer replaces the Congolese State in the social care of these agents.

We observe on this diagram that there is a cause and effect relationship between the taxpayer and the tax official, that is to say we cannot speak of one without the presence of the other. So we are talking about collaborative interaction. By the way, if the tax agent tries to manage the space that escapes the control of the Tax Administration, for the actors this practice is not all black or all white. According to the symbolic interaction theory of Debuyst (2008). An interaction is a form of homeostasis that maintains within a universe of meaning an interdependence of the actors present.

In case of divergence of the expectations of these actors involved, it is the interaction of conflictuality that takes over. This goes in the same direction as the idea put forward by Crozier and Friedberg (1977: 65) who believe that "power is not an attribute [of actors] but a relationship". Power is therefore a reciprocal but unbalanced relationship. It is a balance of power, from which one can derive more advantages than the other, but where, also, one is never completely powerless against the other. This reading grid is confirmed when the balance of power is unbalanced between the members of the subsystems that we have mentioned above, this is how they denounce the behaviors deemed unsavory on their part.

It is therefore imperative to design software that will be installed, by the Democratic Republic of Congo, through the tax administration and finally to connect all taxpayers to a main server that will be managed by it; link to all transactions in a single billing system or mode that will facilitate permanent control by account managers.

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