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THE TAXATION OF THE INFORMAL ECONOMY AS A FACTOR OF ECONOMIC DEVELOPMENT OF THE DRC: SITUATION AND PROSPECTS

A b s t r a c t: The taxation refers to all the rules, laws and measures governing the taxation of a country. The taxation plays a key role in the economy of a country. In Democratic Republic of Congo informal economy is more than a third of the economy, but thanks to her the recent global crisis was easier abolished in this country. Maybe because the information that the state has declared war on the informal economy does not coincide with reality. Because for most members of the government of this country enjoys the benefits of the informal economy. On the other hand, the National Institute of Statistics (NIS) announced that in a few years begin to formally take into account the whole informal economy, on the gross domestic product (GDP). However, this means that the informal economy positively affects the development of the economy and the welfare of consumers. The informal economy should be combated systematically restrict its activities, but we must not kill it. Nevertheless, in the Democratic Republic of Congo is still combats the fighting, using force, which brings poor results. As a social phenomenon is related to the “work to black”, which allows freedom of social benefits. Often, for the employer is a way to reduce labor costs while for the employee is mainly better paid, or only able to find work. The informal economy provides hundreds of thousands of jobs due to non-payment of taxes (taxes) and avoid other labor costs.

K e y w o r d s: informal economy, tax, crisis, DRC.

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INTRODUCTION

1. Problematic

The social life does not only arise the problem of property management and the plan to implement (change) to manage these assets. But also the problem of the distribution of loads (responsibilities) public that allow the power of each country to cover public spending. Indeed, among the financial means of action of the state, we have public spending and public resources. In public resources we find among other definitive resources, treasuries and those extraordinary[Bakandeja wa Mpungu, 1997, pp. 52-54]; but we are careful on the final because what resources include tax revenues and non-tax resources. And all final public resources “tax” is the main source of income in a country because when collected, it is not a precise counterpart to the taxpayer. We start from the idea that only the political authority can meet the demand of public goods such as public safety and also national defense, or as extension of the concept of what we call today “public service”. The state produces public goods requested by its members. The cost of production determines the necessary level of compulsory levy, all taking advantage of public goods. All must contribute to their financing[Lemieux P., 1997, pp. 9-12]. If the state is seeking to raise the maximum tax without regard to the demand for public good, it operates taxpayers profits of a minority (or majority) which receives more than it pays, then taxpayers take refuge in the informal sector that is to say the underground economy[Lemieux P., 1997, pp. 14-15]. Or in the informal sector are not legally recognized is to say, beyond the control of the tax administration, while there, they enrich and constitute as a whole, the majority of economic activities undertaken in the Democratic Republic of Congo. Currently we dare to believe that taxation would be an effective way to fight against the informal economy, due to the fact that he is a pimple to win for the state. It all started at the dawn of the 80s which marked the beginning of the economic crisis and implementation of the African continent (experiencing difficulties without equivalents) under administration of the International Monetary Fund and World Bank. Implicit in the 70s of XX century, the informal sector has grown in favor of competing formal sector has its advantage. The divisibility of products and scalable demand because of the weakness of their purchasing power is a factor that strengthens the couple seller buyer. This relationship beyond its economic function, promotes friendliness absent in the formal sector or the price does not lead to negotiations. The decline steadily increasing purchasing power of employees working in the modern sector, encourages households to seek additional income in the informal sector to join the end of the month. Adoption and policy starting of structural adjustment with its perverse effects(reduction of wages, downsizing of the public

service, privatization of public enterprises) have contributed to the devaluation of the public sector and thus swelling the number of agents operating in the informal economy. In short, there is a duplication of the formal sector in the Informal Sector. Informal and formal are intimately linked. If only by the currency of which they are a common use [Nyabirungu M. Songa, 1996, pp.7-8]. In practice the informal economy provides easy gains, the magnitude of the consequences is important in society because tax evasion and undeclared work greatly penalize individuals who obey the law and must bear an additional tax burden, black workers enjoy no social protection, consumers no guarantee. The enterprises have to face a damaging unfair competition for jobs from those who do not meet the tax and social general obligations [Bosekota W'atsha, 2002, pp.15-17]. The informal sector in all its forms is not shown in the Democratic Republic of Congo. Indeed, from the politician to the man of the street, from the intellectual to the illiterate, of the state to the individual, of the city to the peasant, everyone is either operator, or recipient of goods and services provided by this sector. Informal thus acts both as a safety valve and damper social shocks¹. This sector of the small trades and services is mainly composed of hairdressers, cobblers, vehicle washers, car chargers (docker), street vendors, tailors, makers, sellers of petroleum products, shiners, shopkeepers, domestic staff, pushes pushers, etc... short, most of the activities listed in the decree organizing small trade in the Democratic Republic of Congo (DRC). It is therefore clear that for the moment the informal sector has become regulatory scholarship opportunities to use for both new employees researchers for recycled or covered workers in Africa. It is understood that the informal economy is based on a social compromise, a silent consensus around the tolerance of non-compliance². According Nyabirungu Mwene Songa in this context, it is necessary to talk about the criminalization of the Congolese economy, which means that the latter does not work according to the standards contained in our laws and that the violation of these laws is the regulatory standard of production, circulation, exchange, distribution and consumption of wealth³. In the same thought another author BOSEKOTA W'ATSHIA adds that: "for years the economy in the DRC", is in continuous decline, it is a very deep structural crisis, not a single phenomenon cyclical⁴. From the foregoing, we find that most parts of the informal sector within the law No. 90-046 order of 8 August 1990 which repealed the law Ordinance No. 79-021 of 2 February 1979 on the regulation petty trade and law No 06/004 of 27

¹ Le Colbertisme : est une doctrine selon laquelle le pouvoir public doit impulser l'économie, la diriger et la contrôler. Lire à ce sujet François Dekeuwer-défoissez, droit commercial : activités commerciales, commerçants, fonds de commerce, concurrence, consommation, 2ieme éd, Montchrestien, Paris, France, 1992, p.17.

² Idem, p.18

³ Idem

⁴ Idem

February 2006 organizing a special tax regime for small and medium enterprises. So how to explain the persistence and development of activities in the informal sector, while the measures are established to fight against the computerization of the Congolese economy, they are inefficient and unsuited to local realities? the Congolese state has he failed to Colbertism doctrine⁵.

2. Interest of the subject

The third infant republic in the Democratic Republic of Congo faces several challenges remain including the biggest socio-economic development involving the improvement of social conditions of the population, the economic recovery and reconstruction of basic infrastructure. This means that these challenges as the ultimate political project leaders undoubtedly require the means and resources that they must imperatively be mobilized to this end, Or to the current state of the national economy of the Democratic Republic of Congo (DRC), it appears largely difficult for the state to establish strategies, methods and techniques for revenue maximization. In light of the above, it seems we indicate to note that the interest of this work lies in that it places at the center of concern the contribution of taxation of the informal sector to the economic development of the Democratic Republic of Congo.

3. Delimitation of the study

According MUNAY, all scientific work must have a specific purpose, limited in time and space. The present work is no exception to the above, with one hand focuses on the study of the taxation of the informal economy as a factor of economic development in the Democratic Republic of Congo. We will share our approach undeclared licit productive activities that is to say not register by the competent services, beyond the control of the tax administration (personal production, working from home, etc ..). Much more precisely our study is limited to the analysis in Congolese law the first category of activities (legal activities) and not that of the second that are illegal and prohibited by their kind (drug trafficking, arms trafficking, pimping).

4. Research methods and techniques

In developing this research, we used the legal and sociological methods.

For the first, which seems to us to be the best part of a working legal research, we will sketch a preliminary analysis, measures likely to make the legal framework, a factor of development. In other words this method will allow us to expose and analyze different legal acts according to the nature of the activity being in the informal one hand and see how this regulation helps to

⁵ Idem

fight against the economy informal other. While the second, we will make a brief description of the realities which grow increasingly informal economy in society. The documentary technique and free interview, we will help to check the books and scientific publications as well as examine some economic agents operating in the black.

5. Division of the subject

This article has three parts. The first part is entitled “Overview of the informal economy and taxation” includes the following: - the Notion of the informal economy; - General on taxation. The second part is the object of the terms and basis of taxation of the informal sector, discusses in turn the following questions: The basis for the taxation of the informal economy; The restoration of fiscal order; the technicality of the tax levy of informal sector activities. The third section addresses the General Tax Directorate (GTD). This section is structured around the following sections: The organizational structure of the General Tax Directorate; The efforts by the General Tax Directorate to reduce the informal and critical appreciation and future prospects.

1. OVERVIEW OF THE INFORMAL ECONOMY AND TAXATION

In this part of the work will be discussed to define the origin of the informal economy and analyze the following issues and general taxation.

SECTION I: CONCEPT OF INFORMAL ECONOMY

1.1. ORIGIN OF THE INFORMAL ECONOMY

The origins of the informal sector in the Congo, as in Africa, date back to colonization in that latter to introduce in the local economic and social fabric, a dichotomy bringing together two worlds: a small world of employees in an economic system whose operation is dominated by capitalist logic and rationality in the image of Western and dependent companies thereof for much of its survival (economic) world and a large economic actors working in own and forming his labor reserve in some respects. The colonization and neo-colonialism did not allow and do not allow the Congo, as in other African countries formerly colonized supremely choose its economic, military, educational, technological and scientific, with regard to local realities [Mbaya Mudimba and Friedhelm Streiffeler, 1999, pp. 201-202]. Note also that in the DRC, the state guarantor of

the nation, the welfare of the population resigned to his responsibilities, leaving reign throughout the country, an indescribable poverty while development as a process of improvement well be full of man requires the deformation of the contents of this welfare state as objectives.

Hence, their realization requires the identification and coordination of resources and intervention strategies based on recent needs. Faced with this flagrant resignation of the state of its responsibilities and face the poverty that continues to gain momentum, the population has had to develop several survival strategies for the fight against poverty. This struggle is manifested in Congo multiple and varied way. One of the most remarkable today and undoubtedly the practice of so-called informal activities.

1.2. EXTENT OF THE INFORMAL ECONOMY

To the extent of the informal economy, we must say that the informal sector is made up not only of crafts, small businesses, non-formal small and medium enterprises identified by the state, but also economic operators who engage in gainful activities beyond taxation. This sector exists in all modern economies around the world and every government is to spare, to promote in order to focus on. This is what led to the Congolese public to pay more attention to this sector, which focuses on the wide part of national economic activity. The scale of the phenomenon was noticed in the early 1970s when the country experienced serious economic difficulties due to the rupture of fundamental balances.

These problems in turn caused a continuing decline in the population's purchasing power working in the formal sector. Hence the emergence of a niche, black labor, easy, cost-effective, hosted by people seeking to escape regulation. In the Democratic Republic of Congo (DRC), it is generally cites the case of this trader whose case is both its registered office, bank account, and contains its accounts in order to understand to be safe from any suspicious glance. It is clear that most developed sector than the formal sector indicates otherwise state of bankruptcy unless its inability to ensure the promotion of economic activities and prevents Private Partnerships interventionism in economic and social life.

Hence the need to ensure the promotion of economic activities to overthrow this dominance. We concurred with Kalonji Ntalaja when he says that the more a country is underdeveloped, the greater the share of the informal economy in GDP. This proposal implies that in such countries, weak macroeconomic management system would be a permissive factor of the magnitude of the informal economy. Also in the development and expansion of the informal economy will reflect that reality even be held by the managerial capacity of the State⁶.

⁶ Idem

1.3. THE CHARACTERISTIC FEATURES OF THE INFORMAL ECONOMY AND ELEMENTS OF THE TAX

Gradually, as the Democratic Republic of Congo (DRC) plunged into a deep crisis affecting several aspects: social, political, agricultural, economic, the problem of the informal economy was in the same proportions, a natural exceptional breadth whose effects have not spared taxation. The informal sector consists of economic agents who still outside the official census of traders, it has a non-legal nature, respects neither tax regulations (it escapes any tax) or labor (overtime, minimum wage, safety, hygiene regulations on fair competition, pension, etc). In other words, it is the economic agents that are not listed in Table agents in good standing regardless of the height of their activities [Mbaya Mudimba and Friedhelm Streiffeler, 1999, pp. 201-202]. All these activities of an illegal manner can afford to provide substantial gains only from those working in this sector, traders and dealers of precious stones, is proof that amply demonstrates this case because ceux- there are handling large sums of money [Muluma Mumanga, 1992, pp. 37-48].

Apart from shifting and evolving character that introduces the concept of the tax, it is always organized around some stable elements.

It should be noted that Article 174 of the constitution of February 18, 2006 DRC provides that it can be established that tax by law. The contribution to public office is a duty for everyone living in the DRC. It cannot be established or exceptional tax allegation that under the tax system⁷. Thus, to emphasize the mandatory nature of the tax, we proceeded in the DRC 2003. A restoring the term "tax" and instead of the constitution, held in place since the reform of 1969[Buabua wa Kayembe, 2006, pp.24-26]. Contrary to popular opinion, the tax is not to be confused with freedom or made in the state or with a loan or with a tax, it is the sacrifice of the individual for the benefit of all world, it is final.

It may exceptionally be reimbursed under strictly held by the law. The tax is paid to cover budget expenses of the state, without any direct counterparty will be made by the administration to the taxpayer. It is in this that remains the fundamental difference between the tax and administrative fee, which implies that the administration provides a service to those who pay[Roger and Martine, 1987, pp.2-4]. If we truly affirm that the tax is collected from members of the national community, so by community member shall mean national public or legal persons or immigrant public or private, resident in a given territory.

Since the tax is a reflection of national solidarity, it reflects the desire of members of a national community to improve their environment through a common effort. Thus expected, the tax is the expression of national sovereignty.

⁷ Art 174 de la constitution de la RDC, in journal officiel n° spécial, 47^{ème} année, du 18 Février 2006, pp. 14-15

It is established by the people themselves to promote its better to be through its representatives program. The tax is levied in order to cover public expenses and that means public offices are services, activities or works that concern the entire population and require sums of money so large that no individual isolation taken especially in third world countries like the DRC, cannot do face. By way of example we can cite the construction of motorways, roads, airports, improving roads. The operation of the army, police, administration and an independent judiciary, economic character subsidies[Buabua wa Kayembe, 2006, pp.28-29].

2. TERMS AND BASIS OF TAXATION OF THE INFORMAL ECONOMY IN DRC

Restoration of tax justice in the Democratic Republic of Congo (DRC) shows and says there is no modern society can be secured without thinking and that those who made is satisfied that justice and fiscal equality. At the same time, tax justice is a particularly difficult issue to solve essential if there are no reports of a philosophy and general ethics[Boubier M., 2004, pp.126-127]. Why it is normal that everyone participates in the state budget according to its ability to contribute. It is not just to support the weight of taxation only in the formal sector whose ability to pay was legally started. A taxpayers, the situation of the underground economy undermines the sacrosanct principle are immediately to equality before tax, this reminds immediately to a situation of social injustice and discouraging rebellion those normally subject to tax. This is a valid reason for the tax administration to taxing the informal economy. It is in this perspective that the state will be incapacitated to plan its action plan for national reconstruction. These are the fundamental reasons why public authorities to take appropriate measures in order not to eradicate since it would be difficult but to reduce (decrease) the rate and effects of these informal activities to integrate and of taxing activities that constitute an untapped tax deposit because the state has a monopoly of exploitation. Since no longer ignore a country is underdeveloped, the larger the share of the informal economy. This leads to a considerable lack for the public treasury. A taxpayers, the situation of the underground economy undermines the sacrosanct principle are immediately to equality before tax, this reminds immediately to a situation of social injustice and discouraging rebellion those normally subject to tax. Therefore, causes disinterest and protests by taxpayers, to do this, abstaining. This is a valid reason for the tax administration to taxing the informal economy. It is in this perspective that the state will be incapacitated to plan its action plan for national reconstruction[Buabua wa Kayembe, 2006, pp.24-26]. These are the fundamental reasons why public authorities to take appropriate measures in order not to eradicate since it would be difficult but to reduce (decrease) the rate and effects of these informal activities to integrate and

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2.1. THE TAXATION OF SMALL AND MEDIUM ENTERPRISES (SMEs)

The Law n ° 06/004 of 27 February 2006 on the tax regime applicable to the Small and Medium Enterprise Income Tax on business income and taxes on turnover inside. For the purposes of the scheme is meant by small business regardless of its legal form, which has annual equal or lower annual turnover than the equivalent in Congolese francs of 400.000 Ff a failure of this test can be considered as an SME, which employs a staff of fewer than 200 people and the total value of the balance sheet does not exceed the equivalent in Congolese francs of 1,500,000 Ff. This law makes changes compared to the previous law (July 10, 1998), these changes concern:

- The classification of SMEs into two categories instead of four previously, for simplicity for taxpayers and more efficient management of worry for the administration of taxes.
- The first category includes SMEs whose annual sales revenue between the equivalent in Congolese francs of 50,001 tax Franc and 400,000 tax Franc, which are the subject of a hand, the obligation of keeping accounts, and secondly, to the ordinary tax system, namely the taxation of real benefit. In contrast, the second category includes SMEs whose annual turnover is between the equivalent in Congolese francs of 10,001 tax Franc and 50,000 Fiscal Franc and which are also required to maintain bookkeeping can be reduced like;
- The elimination of presumptive tax regime on income and profits and turnover within dependent SMEs falling within the patent regime whose management now return to the administrative entities EAD acronym;
- The liability of SMEs in the second category synthetic withholding tax system in respect of income tax and profits and tax revenues within.
- The opportunity for SMEs of the second category to choose, under certain conditions, to taxation under the ordinary law;
- The imposition of SMEs, individuals belonging to the first category, according to the tax scale to progressive rates of individuals[Kola Gonze R., 2009, p. 49].

The withholding tax is an annual summary of the tax on the profits and profits and the amount of turnover. Its tariffs are fixed by order of the Minister having the finances in its attributions. The subjugate this tax relieves the taxpayer concerned of any other tax obligation relating to income tax and profits and tax revenue inside[Buabua wa Kayembe, 2006, pp.24-26]. Any faith, people with property or

other taxable income than those under which they are liable to withholding tax, are subject to such assets or income, the ordinary law.

Indeed, they must also present on demand agents of the tax administration records recounting in chronological order, all income and all expenses as well as supporting documents. Furthermore, it should be noted that SMEs of the second category may opt for the imposition of the common law scheme provided to prepare written this option before February 1 of the year in which the income or profit and taxable operations and meet all fiscal and accounting obligations under that regime. This is a final and irrevocable faith it is made[Buabua wa Kayembe, 2006, pp.24-26]. The provisions of law regarding the declaration or guarantee the recovery of the treasure, has the claim to the use and tax penalties are applicable to SMEs in the second category. In terms of control, tax administration is limited, from the office, to be followed by 2 years, the evolution of turnover in order to assess whether or not SMEs can remain in the second category. Finally, note that SMEs whose turnover should exceed, during two successive years, the limit set by law (figure equal annual sales or higher than the equivalent in Congolese francs of 500,000 accesses Franc fiscal the first category and thereby become taxable after the tax regime relating thereto[Kola Gonze R., 2009, pp. 59-61].

3. THE TAX DIRECTORATE GENERAL AND THE TAXATION OF THE INFORMAL SECTOR IN THE DRC

Created by Decree No. 017/2003 02 March 2003, the General Tax Directorate (DGI acronym) is a public service under the direct authority of the Minister having finance in his attributions. It has administrative and financial autonomy. The General Tax Directorate exercises within the framework of laws and regulations, all tax matters missions and prerogatives, namely those relating to the plate, control, recovery and litigation of taxes, fiscal nature and sampling. To this end, the General Tax Directorate is responsible for studying and submitting to the competent authority the draft laws, decrees and orders on the matter. It must be consulted for any text or agreement to tax consequences or any authorization of an investment project to a special tax regime. The General Tax Directorate exercises its exclusive competencies, throughout the national territory. In this chapter, it will essentially make a brief presentation of the organic structure of the General Tax Directorate before analyzing the efforts by the Directorate General of Taxes to reduce the informal.

3.1. OTHER MEANS ESTABLISHED BY THE GENERAL TAX DIRECTORATE FOR TAXING THE INFORMAL SECTOR

For taxing the informal sector, it is necessary to conduct censuses, research and cross-checking to find taxpayers who work outside of the tax administration. To discover new taxpayers and thus expand the tax base, the administration conducts censuses seen to master the general directories and sector. We noted in this regard the 2007 campaign and the 2012 that could enrich the repertoires of new taxpayers[Kola Gonze R., 2009, p. 62-65]. Thus, still in the same vein, it was launched a census campaign in 2011, in order to recover the shortfall that escapes taxation. From all report above, it should be noted that the mastery of the informal sector through appropriate measures broadens the tax base. Hence, the formalization of the said sector must necessarily pass through a mastery of different directories economic operators to recover all or some shortfalls that escapes taxation[Kola R., 2009, pp. 59-61]. In the communication entitled to exercise conferred by the tax law, taxation of the administration obtains information from other taxpayers or certain organizations or administration that eventually allowed him to discover clandestine taxpayers who were in business with them. It should be noted that the obligation is made to public and semi-public to decentralized administrative entities, philanthropic organizations declare quarterly payments to third parties for any purpose whatsoever except wages, allows recover some taxpayers who operate in the informal economy.

We will specify that investigative missions, research and duplication are the sole responsibility of the Provincial Directorates. All these operations are stops during this demonstration of tax agents. According to the above measures taken by the authorities of this public service to identify and assign a tax number for individuals operating in the municipality of Lemba, we found a significant increase in the number of taxpayers. The taxpayers directory from the census of 2012 (municipality of Lemba).

Measures	Number of taxpayers before	Number of taxpayers after	Difference in the increase
Census	255	5.257	5.002
Census	255	1.876	1.621
Source : Directory of 2012, municipality of Lemba			

CONCLUSION

The present work is a real mental gymnastics on the need to fight against the informal sector through taxation. Indeed, the informal sector accounts for over 70 percent of all economic activity in the Democratic Republic of Congo, depriving the state substantial resources it needs to boost the process of national

reconstruction. Indeed, the Congolese legal arsenal is not devoid of texts that may apply even the tax point of view, the activities in the informal sector with respect to all small trades and services consisting primarily of hairdressers, cobblers, car washers, street vendors, shopkeepers, can be cited in this respect the legal texts relating to small business and the tax regime for small and Medium Enterprises. But the problem seems to arise at the effectiveness of structures for the implementation of this legal framework. It is in this context that it fitting to welcome and encourage the process of modernization of the tax administration since 2013 with the foundation, the law on the reform of tax procedures. This modernization whose objective seems to be the reconciliation of the tax administration and taxpayers, resulted in the subdivision of taxpayers in 3 categories managed by the appropriate administrative structures, namely:

- The Directorate General of large Companies;
- The tax office;
- The Synthetic tax office.

Despite this reform, the informal sector is becoming increasingly important. It is during the advisable to make every effort to focus while taking care to strengthen fiscal control and develop support mechanisms and channeling the informal sector through the formal.

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OPODATKOWANIE SZAREJ STREFY JAKO CZYNNIK ROZWOJU GOSPODARCZEGO DRK: SYTUACJA I PERSPEKTYWY

Zarys treści: Opodatkowanie odnosi się do wszystkich zasad, przepisów i środków regulujących opodatkowanie kraju i odgrywa kluczową rolę w jego gospodarce. W Demokratycznej Republice Konga szara strefa to ponad jedna trzecia gospodarki, ale dzięki niej ostatni kryzys światowy został łatwiej zniesiony w tym kraju. Może dlatego informacja jakoby państwo wypowiedziało wojnę szarej strefie nie pokrywa się z rzeczywistością. Albowiem większość członków rządu tego kraju korzysta z gospodarki nieoficjalnej. Z drugiej strony Narodowy Instytut Statystyczny (NIS) ogłosił, że za kilka lat zacznie oficjalnie uwzględniać całą gospodarkę nieoficjalną, w produkcie krajowym brutto (PKB). Taki ruch ma poprawić makroekonomiczne wskaźniki Demokratycznej Republice Konga, m.in. relację długu publicznego do PKB. Oznacza to jednak, że szara strefa pozytywnie wpływa na rozwój gospodarki kraju i samopoczucie konsumentów. Dlatego warto nauczyć się z nim żyć. Szara strefa (gospodarka nieoficjalna) trzeba zwalczać systemowo (proste i mocno utrudniające nielegalny obrót), ograniczać ich działalność, ale nie zabijać. W Demokratycznej Republice Konga wojuje się jednak przy użyciu siły, co przynosi mizerne efekty. Jako zjawisko społeczne jest związane z pracą „na czarno”, która umożliwia swobodę od świadczeń socjalnych. Często dla pracodawcy jest to sposób na obniżenie kosztów zatrudnienia, natomiast dla pracownika jest to głównie lepiej płatna lub jedyna możliwa do znalezienia praca. Szara strefa dostarcza setek tysięcy miejsc pracy ze względu na niepłacenie podatków oraz unikanie innych kosztów.

Słowa kluczowe: szara strefa, podatek, kryzys, DRK

