Legal framework of tax income in DRCongo: obstacles and challenges in collecting taxes and duties, parliamentary and judicial control.

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To explain financial difficulty of the Congolese state, Léon Kengo wa Dondo, three times prime minister of DRC from November 1982 to April 1997, speaks of « the chronic low level of the national budget. »[1] « The problem of budget is linked to the country GDP. »[2] Léon Kengo wa Dondo says that DRC was already experiencing such a problem in the early 1980s when the Bretton Woods decided the structural adjustments measures. Since then, this problem has never been successfully addressed. In a statement in October 22, 2920, during the lunch-conference organized by the Belgian-Congolese Luxembourg Chamber of Commerce (CCBCL), the Congolese minister of finances Sele Yalaghuli has just declared: « While the average tax burden in the sub-Saharan region is around 20 %, the DRC is at the bottom of the scale with just 9 %. »[3]

He added: « Through the examples of Belgium with a tax pressure of 46 % and France with 45 %, the DRC must catch up. » In his days while serving as prime minister, Léon Kengo wa Dondo declares: « for the first in 1984, I have brought this pourcentage to 18 %. Thereafter in 1985, I brought it to 20 %. The tax base must be as large as possible to hope for an increase in the budget.»[4] The free fall from 20 % in 1985 of fiscal burden to 9 % in 2020 shows how difficult the way to development is for this African country. How does one explain such a step back? To provide answers to such a question, this article will outline the Congolese legal framework of taxes income (1); highlight the obstacles and challenges in collecting taxes and duties (2); explain the state of play of the parliamentary(3) and judicial control(4) of taxation before concluding with some suggestions for the way forward.

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1 Léon Kengo wa Dondo, *Léon Kengo wa Dondo, La Passion de l'Etat, Mémoires*, Paris, L'Harmattan, 2019, p329.

2 *Ibid*.

3 See the statement of Sele Yalaghuli, the Congolese Minister of finances at https://www.mediacongo.net/article-actualite-78110_sele_yalaghuli_fait_de_la_refonte_du_systeme_fiscal_son_leitmotiv_pour_creer_les_conditions_d_une_relance_economique.html accessed in October 24, 2020 at 17:39.

4 See Léon Kengo wa Dondo, *Léon Kengo wa Dondo, La Passion de l'Etat, Mémoires*, Paris, L'Harmattan, 2019, p330–331.

A. The legal framework of taxes income in DRC and Reforms

This paragraph will outline Congolese legal framework on taxes. It successively outline the ordinance-law which is the first Congolese legal instrument(I.); the first Congolese tax code (II.) and the introduction of the value added tax through the ordinance-law N° 10/001 of March 2003 (III.). This legal panorama will be completed by the state the of play of some key reforms that have been conducted to address numerous challenges in the collection of taxes across the Congolese national territory (IV.). Before addressing each point of this paragraph, it is worth mentioning that all these reforms have been conducted to replenish the state coffers since DRC remains among countries with low fiscal revenues. In 60 years of existence, DRC has never reached 10 billions of dollars, contrasting with its reputation of geological scandal. Scrutinizing the yearbook of government financial statistics and other data files from the International Monetary Fund and GDP estimates from the World Bank and the OECD, it turns out that the latest data from DRC date back to 1989.[5] For the rest of countries, the latest data are from 2018.[6] It means that DRC has not declared internationally its fiscal revenue since 31 years. Furthermore, the country is still relying on IMF and World Bank contribution to build some basic infrastructures such as roads, railways, dams, renewable energy, agricultural feeder road and reforms of security services as well as the rejuvenation of the civil service.

I. The Ordinance-law n°69–006 du 10 février 1969 modified 14 times

This is the first Congolese fiscal instrument introducing the rental income tax; the tax on income from movable capital, the tax on professional income, etc. After being modified 14 times and supplemented by either ordinance-laws or other ministerial orders, it turns out that fiscal texts became numerous and scattered. To address the issue, the General directorate of tax issued the Congolese fiscal code in 2003.

II. The promulgation of the first Congolese tax code

The 2003 Congolese fiscal code aimed at addressing the issue of texts dispersal from 1969 to 2003. As the fiscal area is always subjected to new laws, ordinances-laws, decrees and ministerial orders, a yearly would be great to keep taxpayer updated. Since 2003, the general directorate of tax has not updated its 2003 code while new texts have been issued. It worth mentioning that some private initiatives have updated the 2003 Congolese fiscal

5 See https://donnees.banquemondiale.org/indicator/GC.TAX.TOTL.GD.ZS accessed in November 15, 2020 at 08:26.

6 *Ibid.*

code. This the case of the initiative Jean-Marie Mboko.[7] An updated has been published in January 2018 compiling 210 legal and regulatory fiscal texts by *Droit Afrique* editor.[8]

III. The introduction of the value added tax

The most recent tax reform in DRC dates back to 2010 with the ordinance-law No 10/001 of August 20, 2010 introducing the value added tax to increase and maximize the government revenue. This new law came into force in January 2012. This reform has replaced the turnover tax (impôt sur le chiffre d'affaire). In spite of this new law, there are still numerous challenges to collect them. Not all economic operators are allowed to collect the VAT in DRC. « We made an important reform on the VAT since 2012. Thus far, we cannot follow that timeline. Most people do not take receipts. So if you say you do not need a receipt, then you do not pay the TVA. If you are going to write these things done, you have to pass to action. DRC is the champion of not following through. If you do not follow through every time, you will restart from scratch. If you really want to help the country, you have to address the fact that we are a landlocked. We need infrastructure, communication, that will help to unlock the economy. This(these issues) also block external investments.»[9]

IV. State of play of some reforms

To improve tax collection, some key reforms have been conducted at the central level. A steering committee has been created fo such a purpose. This is the mission of the *comité d'orientation de la réforme des finances publiques/public finance reform steering committee* (COREF). COREF, created in 2009, has been entrusted with the mission of supervising and coordinating the reform of public finances, the sector to which belong taxes.[10]

Some key reforms.- There have been some reforms in the sector of taxes to replenish the state coffers: « we organized a direction of large enterprise internally beside the direction of small enterprise with a center for tax. It operates in Kinshasa and a few other places. There has also been the value added tax. Now we are working on social and individual tax. Other key reforms are: the public procurement process; the management of public debt; the man-

7 See Jean-Marie F. MBOKO DJ'ANDIMA, *Code général des impôts*, Kinshasa, Presses Universitaires du Congo (PUC), 2007, available at https://www.droitcongolais.info/files/les_impots_en_rdc.pdf accessed in November 15, 2020 at 08:52.

8 See Code général des impôts available at https://www.lgdj.fr/republique-democratique-du-congo-code-general-des-impots-2018-9782353081691.html accessed in November 15, 2020 at 08:58.

9 See interview with Bitasimwa Bahii Christophe, secretary general at the Congolese Ministry of Finances by Adolphe Kilomba Sumaili in Kinshasa, July 24, 2019.

10 See http://coref.cd/historique-coref/ accessed in November 15, 2020 at 09:20.

agement of salary and the retirement of eligible civil servants and paying through bank civil servants' salaries.»[11]

Some improvements are still needed.- «We need help to reconsider the reforms and improve them. The ministry itself has been in reform since 2011. This law has redirected funds from annual budgets towards budget-programs. Now the credit is not given by service but by program, and the program includes numerous public policies. These programs are then monitored to see if they are achieving their objectives. We did the first phase of this reform during 2011–2017 and we were not able to get it in place. Parliament put a moratorium for 5 years. They have another five years to get this system in place. It expected to be implemented in 2023. »[12] « It is a though we are going to have the longest reform in the world. We have now spent 13 years without completing the reform. Right now, I am sure that at the end of the five year moratorium we will not have arrived. »[13] All these above mentioned reforms need a follow-up and frequent reevaluation to address the challenges that will be explained in the following paragraph.

B. Obstacles and challenges in collecting taxes and duties

There are many challenges in the Congolese fiscal system that makes it heavy and suffocating. Those numerous challenges harden the collection of revenues for the Congolese public treasury. During his opening remarks of the workshop on Congolese fiscal reform held in Kinshasa in September 14, 2017, the former minister of finances Henri Yav Mulang described the four key challenges that plagues the Congolese fiscal system: the narrowness of the Congolese tax base; the heaviness and the multiplicity of tax perceptions; the proliferation of exemptions from exceptional tax regime often ineffective and finally the multiplicity of administrative stakeholders.[14] This statement has been confirmed by another statement coming, this time around, from the grassroots level. In fact, while attending the same workshop, the former Governor of Nord-Kivu, Julien Paluku outlined five levels of taxes collection namely « central, provincial, urban, commune level and chieftainship level. All these five levels yield more than 400 on the should of the taxpayer. »[15] The four challenges generate a lot of problems and deprive the Congolese public treasury with resources that could improve the Congolese living conditions.

11 See interview with Godefroid Misenga Milabyo, the coordinator of COREF (comité d'orientation de la réformes des finances publiques/public finance reform steering committee) in Kinshasa, July 15, 2019. COREF are accessible at http://coref.cd.

12 See http://coref.cd/wp-content/uploads/2019/11/COREF-MAGAZINE-ECHOS-DE-LA-REFORME-DES-FINANCES-PUBLIQUES_N-2.pdf accessed in November 15, 2020.

13 Bitasimwa Bahii Christophe, secretary general at the Congolese Ministry of Finances by Adolphe Kilomba Sumaili in Kinshasa, July 24, 2019.

14 See Henri Yav Mulang statement at https://zoom-eco.net/finance/rdc-henri-yav-revele-les-4-faiblesses-du-systeme-fiscal-congolais/ accessed in November 15, 2020 at 03:37.

15 See Julien Paluku statement at https://zoom-eco.net/a-la-une/julien-paluku-notre-systeme-fiscal-cree-5-niveaux-de-perception-dimpots/ accessed in November 15, 2020.

The narrowness of the tax base.- The narrowness of the tax base places the burden of tax on one category of people. It turns out that not everybody pays tax in DRC and several activities still escape the fiscal administration. For a population of 80,000,000 inhabitants, only 170,000 hold a tax number. 170,000 represents 0,21 % of people paying taxes. The highest level of the informal sector is among the cause of such a situation. The fact of that the Congolese government is less responsive to people needs increases the Congolese population mistrust vis-à-vis its government. The more the tax base will shrink, the less the Congolese Government will get money to fund public policies. The budget forecast submitted in early November 2020 by the Congolese prime minister does not bode a better tomorrow. 6,9 billions are foreseen to address all Congolese challenges for 2021.

Without courageous and ambitious fiscal reforms, it will be difficult for this country to make progress in the five upcoming years. Leaders of the country still praise the country's merits while underestimating the challenge of transforming potentialities into real wealth. Once elected and worn in in January 2019, President Félix-Antoine Tshisekedi Tshilombo thought a country budget was a theoretical exercise. Without any reform upstream, he announced a budget of 11 billions for 2020.[16] Few months later reality went against the promises. The political and populist speech was debunked. The International Monetary Fund advised the government to work on a realistic budget since forecast were surrealist. The 2020 budget was then reduced down to 5,7 billions of dollars, or 48 %.[17] As the Joseph Kabila administration, the Tshisekedi one still think a miracle is possible to increase the national budget while the Congolese GDP keeps navigating around 48,96 billions of US dollars.[18] The country is still languishing at the bottom of the Doing business report scale being the 184th out of 190 in 2020.[19]

The heaviness and multiplicity of tax perceptions.- The heaviness and the multiplicity of perceptions motivate economic operators to resort to fraud and corruption to ease the fiscal asphyxia. « Besides about ten taxes, around 400 Taxes of a legal nature, sometimes illegal, are levied, which incites a large number of those subject to fraud and corruption. »[20] In

16 The information is available at https://www.radiookapi.net/2020/01/01/actualite/politique/rdc-felix-tshisekedi-promulgue-le-budget-2020-chiffre-environ-11 accessed in November 15, 2020 at 04:10.

17 See Moutiou Adjibi Nourou, *RDC : après une réduction de 48 % du budget 2020, le gouvernement fixe celui de 2021 à 6,8 milliards $*,available at https://www.agenceecofin.com/gouvernance-economique/1910-81468-rdc-apres-une-reduction-de-43-du-budget-2020-le-gouvernement-fixe-celui-de-2021-a-6-8-milliards accessed in November 15, 2020.

18 See https://www.journaldunet.com/patrimoine/finances-personnelles/1208753-pays-pauvres-classement-2019/1208790-sierra-leone accessed in November 15, 2020.

19 See the Doing business report at https://www.doingbusiness.org/en/data/exploreeconomies/congo-dem-rep accessed in November 15, 2020.

20 See Henri Yav Mulang statement at https://zoom-eco.net/finance/rdc-henri-yav-revele-les-4-faiblesses-du-systeme-fiscal-congolais/ accessed in November 15, 2020 at 03:37.

more or less 6 months, President Tshisekedi has made 17 trips abroad.[21] The official reason was the quest of foreign investors even though one knows the President was rather in quest of international recognition after the electoral crash that fraudulently led him to power. That said, let us rely on the official reason of attracting foreign investors. Is it possible attracting foreign investors with such a heavy and suffocating fiscal system? The response is adamantly negative. Not only the suffocating fiscal system nullifies such a dream, but also, the ghost of *zaïrianisation*[22] that lashed out on foreign investors in the early 1970s is still looming on the DRC. The Doing business report mentioned above does not help either.

Cleaning up the business climate.- It is time for the DRC government to clean up the internal business climate before calling upon foreign investors. Despite numerous reforms operated and praised in the last five years, the country has not moved from its 184th place out of 190 countries in the Doing Business report. To go around such a climate, the Government has now decided to set up special economic zone with a special fiscal system. In November 4, the special economic zone of Maluku/Kinshasa has been opened to national land foreign investors.[23] Is that a solution? Should one transform the whole country into various special economic zones to avoid the Congolese fiscal harassment? Why, instead of addressing the challenges of the Congolese fiscal system, the government prefer going around it? However, it seems too early to judge the efficacy of such a project of creating special economic zone. Nevertheless, the way to go remains long and winding since the land law, the agricultural law and the forest law remain hostile.[24]

The festival of exemptions.- The proliferation of exemptions from exceptional tax regimes, often not very effective, which reduce tax revenue and create discriminatory treatment of economic operators. »[25] According to the Congolese General Finance Inspectorate/ *Inspection générale des finances* (IGF), the country loses 5 billions of US dollars due to unjustified fiscal exemptions. »[26] To date, DRC has more than 1300 exemptions with a

21 See Amedée Mwarabu, *RDC :Félix Tshisekedi a effectué 17 voyages à l'étranger en moins de six mois*, https://deskeco.com/rdc-felix-tshisekedi-a-effectue-16-voyages-a-letranger-en-moins-de-six-mois accessed in November 15, 2020 at 04:48.

22 See Lukombe Nghenda, *Zaïrianisation, radicalisation, rétrocession en République du Zaïre : considérations juridiques*, Presses universitaires du Zaïre, Kinshasa, 1979, 399 p.

23 See https://ouraganfm.cd/2020/10/rdc-julien-paluku-annonce-la-remise-de-la-zes-pilote-de-maluku-a-la-firme-strategos-group/ accessed in November 15, 2020 at 05:10.

24 See Patient Lwango Mirindi, "Les droits de concession sur les ressources naturelles en RDC: chronologie d'un télescopage orchestré par le législateur » Librairie africaine d'études juridiques, available at https://www.nomos-elibrary.de/10.5771/2363-6262-2016-4-580/les-droits-de-concession-sur-les-ressources-naturelles-en-rdc-chronologie-d-un-telescopage-orchestre-par-le-legislateur-jahrgang-3-2016-heft-4?page=1 accessed in November 15, 2020 at 05:18.

25 See Henri Yav Mulang statement at https://zoom-eco.net/finance/rdc-henri-yav-revele-les-4-faiblesses-du-systeme-fiscal-congolais/ accessed in November 15, 2020 at 03:37.

26 See Radio Okapi,*RDC : 5 milliards USD perdus chaque année dans les exonérations (officiel)*, https://www.radiookapi.net/2020/08/14/actualite/economie/rdc-5-milliards-usd-perdus-chaque-annee-dans-les-exonerations-officiel accessed in November 15, 2020.

loose to win of 5 billions of USD the General Finance Inspectorate said.[27] The Government has announced its intention to cancel many of them. The practice of exemptions is another form of hiding corruption and the pouring of public revenues. Usually, the supervisory ministry is the first to benefit from retro-commissions at the detriment of the public treasury. The best way to address this issue is the administrative and criminal prosecution of authors and their partners in crimes.

Numerous stakeholders in the tax collection.- « The multiplicity of administrative stakeholders and differentiation of procedures that do not promote the fulfillment of tax obligations. »[28] Beside that, it should be mentioned the bad relationship between the taxable person and the administration that makes our tax system complex. The fiscal system is organized into administrative decentralization: national, provincial and local.[29] How does one trust anon responsive government while paying taxes? The litany of financial scandals ove the embezzlement of public revenues does not consolidate people trust in the Government. The truth is that people pay taxes to feed monsters who work to enrich themselves alongside their biological and political families. After 60 years of independence, DRC has never reached a budget of 10 billions of dollars. International assistance from the Bretton Wood institutions is still a big source of revenue for the Congolese state to function. High ranked civil servants have become reacher than the state they meant to serve. Public treasure sure looters are promoted and often become philanthropes. The fiscal disorder makes the state unable to fulfill its classic mission of promoting the human development.

An un-digitalized fiscal system.- What do new technologies mean for the Congolese government? Although the Congolese Government has a ministry in charge of new technologies, it has not gone as far as it should in this area. Taxes are still manually collected across the country. The three Congolese fiscal bodies namely the general directorate of taxes (DGI); the General directorate of custom and excise(DGDA) and the General directorate of administrative, judicial, domanial and shareholdings (DGRAD) remain disconnected from one another. The digitalization of the revenue and expenditure chain has lasted for more than 10 years without being completed.[30] Honorable Justin Mastaki Namegabe, a MP working as a member of the economic and financial commission of the national assembly has a plague for the Congolese fiscal system. It is the main factor of public revenue sinking.[31] It is urgent to digitalize the revenue and expenditure chain to increase the revenue of the Congolese government. The international technical and financial partners of Congolese

27 *Ibid.*

28 See Henri Yav Mulang statement at https://zoom-eco.net/finance/rdc-henri-yav-revele-les-4-faiblesses-du-systeme-fiscal-congolais/ accessed in November 15, 2020 at 03:37.

29 *Ibid.*

30 Interview with Bitasimwa Bahii Christophe, secretary general at the Congolese Ministry of Finances by Adolphe Kilomba Sumaili in Kinshasa, July 24, 2019.

31 See interview with Honorable Prof. Dr. Justin Mastaki Namegabe, national member of the parliament and member of the economic and financial commission of the Congolese National Assembly conducted by Adolphe Kilomba Sumaili in November 14, 2020.

state such the IMF and the World Bank should increase pressure on the Congolese government to complete this reform. There is resistance from many decision-makers who see in such a reform the termination of their predatory behavior.

Multiplicity of field missions from the three fiscal bodies.- The siloed fiscal operation of each fiscal bodies has increased the magnitude of fiscal harassment vis-à-vis economic operators. For one day, a tax payer can easily receive more than 5 teams asking the same issues for DGARD, DGI and DGDA. In digitalizing the system, the three fiscal bodies will no longer need sending tax collectors in the field. At least, field missions will decrease as people can easily pay their taxes through computers and internet. The manual tax collection will then remain only for rural areas that are still less covered by internet and where there is no bank thus far. The digitalization might help the government to decrease the sinking of public revenues. Operating such a reform would be an indisputable evidence of the political will to change the worse trajectory in which the country is engrained since decades and decades.

Policies implemented so far in the public finances reform.- Some reforms have been conducted though they have trouble yielding desired results. « There were policies in resource mobilization in the past. They transformed simple units into general directions – DGDA, DGI, and DGRAD). We need to evaluate if this system actually works. Right now there doesn't seem to be collaboration or a connection between the three directorates in charge of collecting taxes. We need to evaluate to see if there is the possibility of reunifying since the sinking of public revenue keeps soaring. »[32] The chain of expenses was set since 2003 the secretary general of finances said: « in spending – there was a chain of expenses since 2003. It was the formalization of the system for spending, but there were problems because it's a mini-system that is based on a certain specialities. We need a more integrated system that can provide more transparency. We should be able to follow every expense through each step of the process and in the same system. We needed an integrated digital system that manages a unique account of the public treasury. »[33]

The absence of the global financial system weakens taxes collection.- There is no a global financial system across the Congolese territory. The lack of such a global system hardens tax collections through banks. « In DRC, the central bank controls the financial system. There have been some banks that have went into bankrupt. To date, people cannot recoup their money. This then blocks savings, because people are afraid to lose again their money. »[34] It is likewise about the reform in the insurance sector. « The sector has been liberalized a high authority has been set for oversight. But insurance is offered by private insurance companies that have big capital which are absent in DRC. »[35] Another reform has

32 Interview with Bitasimwa Bahii Christophe, secretary general at the Congolese Ministry of Finances by Adolphe Kilomba Sumaili in Kinshasa, July 24, 2019.

33 *Ibid.*

34 *Ibid.*

35 *Ibid*.

been operated in the social security. « The social security system is limited to official workers. Recently we created a social security *caisse just for the fonctionnaires* (CNSSAP). For the private system we have CNSS (*Caisse Nationale de Sécurité Sociale*). With this reform, the public and private are separate but we still have a problem of revenue. We then end up with a *caisse* of zero because people's salaries are so small and it's based on contributions. We should add on that bureaucracy's fees. There is nothing for people who do not work. »[36] To address the above mentioned challenges, there are parliamentary and the judicial controls though their effectiveness is questionable.

C. Parliamentary control

One control quarterly of the economic and financial commission.- The parliamentary control of taxes is meant to be conducted by the economic and financial commission of the Congolese National Assembly known by the acronym of ECOFIN. It is among the 7 permanent commissions the operate within the Congolese national assembly. « The commission is meant to control taxes quarterly. »[37] However, the ECOFIN conducts its control mission of taxes only semi-annually due to technical reasons.[38] At the end of each control mission of the financial authorities, the ECOFIN issues a report with recommendations for the Government through the bureau of the national assembly.[39] After conducting control missions in the three Congolese financial authorities,[40] it turns out that there are still many challenges for the Congolese government to levy the maximum of taxes to fund its public policies Honorable Justin Mastaki Namegabe, member of the ECOFIN, said.[41] Among the issues encountered, there is the widespread corruption and the manual taxes collection that lead to the pouring and the embezzlement of public revues. Such a situation makes the reform of public finances urgent.

36 *Ibid.*

37 See interview with Honorable Justin Mastaki Namegabe, national member of the parliament and member of the economic and financial commission of the Congolese National Assembly conducted by Adolphe Kilomba Sumaili in November 14, 2020.

38 *Ibid*.

39 *Ibid*.

40 The DRC has three financial authorities: Direction générale des impôts(DGI)/General Directorate of taxes; Direction Générale des Douanes et Accises (DGDA)/General Directorate of Customs and Excise and Direction générale des recettes administratives, judiciaires, domaniales et de participation(DGRAD)/General Directorate of administrative, judicial, domanial and participation revenues.

41 See interview with Honorable Justin Mastaki Namegabe, national member of the parliament and member of the economic and financial commission of the Congolese National Assembly conducted by Adolphe Kilomba Sumaili in November 14, 2020.

D. Judicial control of taxes.

The judicial control of taxes is meant to be conducted by the court of audit. However, it worth mentioning that if the court of auditor controls the management of public finance *a priori* and *a posteriori*, it does not intervene in taxes collection. For such an operation, the fiscal authorities resort either to tax adjustment procedure or to the office of the prosecutor where they operate to seal stores and and estates alike to get taxes paid. The court of auditor is organized by the organic law n°18/024 of November 2018.[42] A special prosecution office is attached to the court. There is also the *cellule nationale de renseignement financier*/national financial intelligence unit (CENAREF) that is rather in charge of fighting money laundering and terrorism.[43] Since President Joseph Kabila passed the president sash to Félix Tshisekedi in January 2019, the court of auditor has increasingly made its voice heard. Its report on the management of public funds in 2018 pointed out several cases of mismanagement of public funds starting by the presidency of the country.[44] Any fiscal offense falls under the 145 provision of the Congolese criminal code against public finance embezzlement. Thus, unlike the parliamentary control that can question methods of tax collection by the three fiscal authorities, the judicial control is rather downstream conducted by the court of auditor. Another body that support the judicial control of taxes is the general finance inspectorate. Once again, it controls the management of funds instead of controlling how taxes are being collected.

E. Conclusion

The development of DRC remains in jeopardy dues to the low level of fiscal revenues. All fiscal reforms need an urgent evaluation to define the way forward. DRC remains among countries with low fiscal revenues. The World Bank statistics show that the latest international declaration of Congolese fiscal revenue dates back to 1989. The law has evolved but the implementation does not follow. The parliamentary control meant to be conducted quarterly is rather conducted semi-annually with recommendations to the Government. Does the government follow recommendations from the ECOFIN? Not sure because the Congolese budget will remain under 8 millions for 2021. On the other hand, the judicial control is meant to be conducted by the cooper of audit which intervene to control public finance management downstream.

That said, it follows that the big issue in the Congolese fiscal arena is the archaic methods of tax collection. Taxes are still being collected manually and that increases corruption,

42 All details about the court of auditors are available at http://www.courdescomptes.cd/organisation.html accessed in November 15, 2020 à 10:24.

43 See further details on the CENAREF at http://minfinrdc.com/minfin/?page_id=104 accessed in November 15, 2020 at 11:34.

44 See https://www.dw.com/fr/sévère-rapport-de-la-cour-des-comptes-sur-les-comptes-2018-en-rdc/a-51362093 accessed in November 15, 2020 at 11:30.

embezzlement of public finance, influence peddling and finally the sinking of public finances. Instead of addressing all the aforementioned challenges, the Congolese government rather counts on international help from its technical and financial partners. While international aid is important for DRC, it should not be considered as the primary source of replenishing the public treasury. The only ambition that can increase rapidly public finance is digitalizing the whole fiscal system at least for all urban areas where banks are installed. Failing to do so, the Congolese government will never capture enough fiscal revenues to fund its public policies in terms of basic infrastructures; health, education and electricity as well as security.