

Taxation and public service provision:

Taxes on road transport and fuel in Congo.

Omer **Kambale Mirembe**

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Comments on this Working Paper are invited. Please contact the author at Omer.KambaleMirembe@ua.ac.be.

Instituut voor Ontwikkelingsbeleid en -Beheer
Institute of Development Policy and Management
Institut de Politique et de Gestion du Développement
Instituto de Política y Gestión del Desarrollo

Postal address:	Visiting address:
Prinsstraat 13	Lange Sint-Annastraat 7
B-2000 Antwerpen	B-2000 Antwerpen
Belgium	Belgium

Tel: +32 (0)3 265 57 70
Fax: +32 (0)3 265 57 71
e-mail: iob@ua.ac.be
<http://www.ua.ac.be/iob>

WORKING PAPER / 2012.06

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Omer **Kambale Mirembe***

October 2012

* Postdoctoral researcher at the Institute of Development Policy and Management (IOB), University of Antwerp.

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INTRODUCTION

Public finance literature generally deals with key issues of the fiscal process, public revenue and expenditure (MUSGRAVE R.A., 1969:797). The allocative function is one of the main fiscal tasks of government. Public resources are assigned for the provision and financing of public services. One of the budgetary principles of public finance, the non-assignment rule, prohibits earmarking of a type of public income to finance specific expenditure. All the resources are to be channelized to the Treasury which finances public spending. Then taxpayers should not know for what specifically government uses revenue they had paid. Generally, traditional public finance states that government consumption and investment expenditures are funded from the general budget. According to the article 7 of the Law of July 13th, 2011 all public resources of the DRC finance the total expense without any allocation of their product to a particular spending.

Contrary to non-assignment rule, specific revenue may finance specific expenditure. In the practice some resources are channelized to separated budgets from the Treasury. These resources are dedicated to specific purposes. According to recent trend, in contrast to general taxation, earmarking provides a direct link between revenues of a particular tax and expenditures for a public task. This earmarking principle requires that the revenues of a particular tax are devoted to the provision of a specific public good, and this public good is mainly financed from this tax (BÖS D., 2000: 440, 443). Consistent with this way, revenues collected from transport, vehicles and fuel taxes should be earmarked for road infrastructure building and maintenance. As believed by David Newberry and Georgina Santos (1999: 129) studying roads taxes in United Kingdom, earmarking taxes for dedicated expenditures is an obvious application of the benefit principle of taxation.

As many african countries, the bulk of the Democratic Republic of Congo (DRC) domestic revenue is collected from taxes. We understand taxes under a broad definition which refers to any compulsory means by which a government, a public or private institution takes money from people in order to spend it to provide public or community service, without direct individual benefit. But by informal practices some people use revenue collected for their individual benefit.

Taxes as regular payments result from a state or collective process of decision. Thus, taxation encompasses various levies, duties, fees, and charges. Our focus is on these criteria: first, money is collected for public service provision, second it is done regularly, third most of the time it is not voluntary. This paper focuses on transport and fuel taxation in the DRC. Revenues collected related to general and earmarking taxation. These sectors are heavily taxed that is why in this paper we wonder whether taxes revenues are related to transport infrastructure provision and maintenance in return.

This paper on the one hand describes a wide variety of levies on road transport and motor fuel and some taxation practices and on the other hand addresses its articulation with public utility provision. This article deals thus with these questions:

- What are taxes collected and who does tax collection?
- For what revenue collected is it used to?

We assume that taxation in DRC is implemented through the actions of numerous state and non state actors; some taxes are formal, others informal. We define informal taxes as levies without legal basis and non official means used to provide public services (PRUDHOMME,

R., 1992). Taxation is not limited to the legal levy made by the fiscal administration. State and non state actors collect revenues from the so called informal taxes.

And despite the multiplicity of taxes and substantial revenues levied, taxation is weakly related to the road infrastructure provision. In African countries, road infrastructure was funded from the general government budget. Since some years, many established national or regional autonomous road funds, separated from the Treasury. It is the case in the DRC since 2008. Earmarked revenue from road and transport levies, fuel and vehicles fees is channelled to these funds which in turn should finance roads construction and maintenance. It is thus relevant to wonder whether resources collected from levies on vehicles and fuel are allocated for spending on road works.

The World Bank regularly runs studies on road management particularly in developing countries, related to its assistance to roads programs. But its approach is more normative. It focuses on sound and standardized management practices, on criteria of efficient administrative, operational and financial governance. Then its perspective is in terms of road sector reforms to improve road management (BENMAAMAR M., 2006; HEGGIE I.G., 1995; HEGGIE I.G., & VICKERS P., 1998) especially through road fund and road agency approaches.

In the literature based on such economic features, there is insufficient concern of actors involved in road taxation. This paper draws more from an actor-centred approach (SLOAT A., 2002; KLINGENSMITH L.M., 1999). It is thus related to the current literature on the socio-anthropological features of taxation in Africa (BLUNDO G., & OLIVIER DE SARDAN J.-P., 2007; ROITMAN J., 2005, MOORE M., 2004), despite the fact that some often emphasize corruption practices. It is useful to analyse taxes through a typology of actors involved in taxation, ranging from state to non state actors. In the DRC, various actors are present in the taxation arena. It is thus relevant to go past a state-centric view. As numerous actors with various interests may be implicated in the DRC taxation, the institutional pluralism perspective is quite helpful for understanding their practices. We could think that the taxation is characterized by the state logic. But as other actors such as traders or drivers associations are involved in taxation, there may be co-existence of state, market and community logics. Some actors' practices could imply a blend of various logics, this is the way we touch on institutional hybridity.

This paper describes taxation in the DRC through tax collectors typology, taking into account hybrid actors and informal taxes reality. One of the questions related to taxation is who does which kind of levy. For this purpose we use a qualitative case-study approach. Our descriptions are based on a survey that we conducted in the East of Congo in April and May 2012¹, and on some public administrations reports. Our interviews mainly cover issues on taxes paid, tax payers, tax collectors, levying practices and road maintenance.

This paper is structured as follows: the first section draws a theoretical perspective, the second characterizes the state taxes, fees and charges, the third outlines the non state actors' levies, the fourth deals with actors' practices, and the last considers how taxation is linked with road infrastructure provision.

[1] We surveyed in the North Kivu province, in Butembo, Beni, Oicha and Luna. We have got discussions with drivers, carriers, road control agents, FONER, road offices, road hauliers' corporation, drivers' association, traders' syndicate, fuel importers' corporation, tax-collectors.

1. TAXATION: A THEORETICAL PERSPECTIVE

Since James Buchanan (1976:17-29), an economic perspective analyses the link between taxation and public provision in terms of fiscal exchange paradigm (ALM J., & JACKSON B.R., 1993:285-303). It suggests that the value of benefits from public outlays should be equal to the value of taxation payment. It is supposed that taxpayers would be more willing to pay taxes if they value the expenditures financed from tax revenues. Taxation is considered as a price for public goods or services whose benefits have an impact on taxpayers' attitude. There is thus a kind of exchange between tax payment by citizens and provision of public goods or services by the State. If some people secure benefits without paying taxes or if citizens pay taxes without reckoning on any return of benefits, there is no fiscal exchange. But when people pay road or fuel tax, we don't think that they systematically request that road infrastructure provided should be valued in exchange for their payment. Moreover in fact taxpayers are not involved in allocation process.

In this respect some theories emphasize road pricing related to road use costs. They highlight road use internal costs such as wear and tear of infrastructure, rehabilitation and maintenance expenses. They also point out road external costs, especially environmental and socio-economical costs. These externality costs rely on road damage by vehicles. Therefore in principle, road costs should be allocated to the users. According to Gronau, transport taxes should be a convenient tool if these revenues cover the costs of the road damage (GRONAU R., 1994: 255-273). This approach conceptualizes the relationship between maintenance costs and road use (JAARSMAN C.F., VAN DIJK T., 2002: 507-524; NEWBERRY D. M., 1997: 345-372; NEWBERRY D., and STERN N., 1987); it compares marginal road tax payment with marginal road use evaluation. Road user charging is based on the fact that road damage is analyzed as a function of vehicles' traffic and loading. The analysis framework is closed to the theory of internalization of externalities. Road use cost is supposed to reflect all the negative externalities for which users should have to pay. But one of the criticisms against this so called Pigouvian tax is how to determine precisely the marginal social cost of the road externality and how to express it into cash. Given the fact that this approach emphasizes the marginal use cost as the standard tax base it may be considered as another side of the fiscal exchange paradigm. Such analysis offers a partially consistent approach to taxation for our study. We agree that road resource should be allocated for road use. In the DRC, road taxation model is partly the earmarking financing. However this paper is not guided by a marginality perspective. We think that although taxpayers expect benefit from their taxes they don't require equality between the amount of the taxes paid and the price of the public good provided. In fact a public good may cost more than taxes earmarked for it. In such a case, it is also financed by the government general budget.

There are different approaches for analyzing taxes (DIJOHN J., 2006): economic, political, administrative etc. Another line of research addresses taxation within society. For this perspective, taxation is not simply analyzed in terms of marginal cost but more in terms of who collect taxes and how is it done. There are multiple tax collectors present and active at various degrees in Africa. On one hand, there are central, provincial and local government institutions. On another hand, associations and organizations like churches, NGOs, which do not appear at first sight to be political may also exercise political power and wield authority. Actors such as bureaucrats, public administrators, tax collectors, and organizations executives make institutions work for the general, collective or individual interest. Non state actors should be included in the taxation theory. Institutional pluralism highlights actors' heterogeneity, different institu-

tions and their roles and arrangements in the taxation arena. According to Abeles (1990), there is institutional pluralism in a given situation where many decision centres, actors or institutions are in interaction. It is the case in the DRC where a wide range of actors are involved in the taxation process; thus coexist central fiscal administrations, provincial offices, local services, security agencies, professional associations, non state actors etc. Taxation power is shared between state and non state actors which may have differential interests. The taxation field is relevant for the institutional pluralism perspective. Taxation is no more an exclusive state realm; even non state actors collect taxes. Associations may be legally responsible of collecting government taxes and channeled revenues to a public administration. In addition some other associations may levy private taxes to finance a public or community service. In these two cases, it should be considered as taxation because it is not strictly a voluntary contribution and it is dedicated to a public spending. As stated by Amuradha Joshi and Joseph Aye (2008:183-211), even informal actors interact with the State around taxation through their associations. They defined associational taxation as a system in which associations representing informal sector actors are centrally involved in forming and implementing tax policy towards the sector. Informal economy is prevalent in many less developed countries, any activities are carried out within homes and out of public sight; it may be difficult to identify them for tax purposes. The tax collection through associations is thus advisable for the State, it saves government transaction costs. By illustration Joshi and Aye stated that the Ghana Private Road Transport Union collects transport taxes on behalf of the government because it knows and accesses to its members more easily than public tax collectors. In addition this association plays a central role in negotiating taxes with governments. Claude Dupuis (1990:371-372) explained in his article how local associations made up for collective services provision given the Senegal public sector failure in 1980s. These associations established a kind of compulsory contribution on migrants' income. Resources collected allowed financing collective basic investments such as schools.

According to Lund (2006:685-705), some institutions operate in the twilight between public and private realms. In the DRC taxation is not only about state. There is a variety of institutions which assume taxes collection and some of the character of the state.

Hibou (1998: 154-155) states that it is a situation of taxation privatization in many developing countries. By illustration, in Indonesia a private company collects customs duties on government behalf. In China private companies finance local public services provision in order to be politically accepted or as counterparty to favour received from the government. Taxation may relate to large understanding. As Lund (2006:673-684) argues, if tax is seen as a form of public revenue collected in the name of a common good by a political authority, then vigilante groups who collect contributions, political activists in Tanzania who collect 'road tax' for the construction of secondary schools because official tax cannot be used for this purpose, and development projects that tax people's time and work in the name of participation, have something in common. Some alternative forms of taxes exist. While state fails to provide public service, other institutions emerge but they use the way of taxation to levy revenues for financing their initiative. It may be for collective or particular interest.

We adopt the term "twilight institution" to explain how ambiguous state and non state actors exercise taxation authority; there is a kind of institutional confusion. Some institutions have a twilight character; they are not state but they exercise public authority. Twilight institutions explanation also refers to hybrid organizations. They are, in definition, a mix of the characteristics of public and of private sector organizations. The concept of "hybridity" refers to arrangements between actors which in some aspects are public and private (BRANDSEN T.,

VAN DE DONK W., and PUTTERS K., 2005: 749-765). It may be the case in taxation. For instance, business men use specially market culture. They are individually prompted by self-interest, private benefit. When they join a union, it is often a for-profit corporation. In some cases, their association may be engaging in tax collection which is supposed to be a public realm and which use coercion or public administrative logic. Resources collected may finance communal services such as community health centres. They thus combine varying modes of action. That is why such organizations are called hybrid; they play in two or more games at the same time. Such an organization is a participant in more than one institutional category (BLAIR H., 2001:119-129). In a significant number of Chinese villages, officials rely on community institutions such as temple and lineage groups to fund and manage public services. Officials in these villages rely partially on household taxes, voluntary donations and community organizations to finance village projects (TSAI L.L., 2002:1-27).

Furthermore sociological perspective highlights also different modes of taxation.

Some taxation modes correspond to informal taxes. In accordance with Prud'homme, by nature, taxation is one of most 'formal' state activities. If any tax is operated by a state administration or service but revenues are used by tax collectors it is an informal practice. On another hand, if non state actors operate taxation or levy without legal basis, it is an informal taxation. This includes the nonformal means utilized to finance the provision of public goods and services. Prud'homme (1992:1-17) distinguishes between public and private informal taxation. Pinch, extortions and requisitions are public informal taxes. Contributions, gifts, donations to private associations are common forms of informal private taxation.

Maria Eriksson Baaz and Ola Olsson (2011:223-241) point out in their article how unofficial activities may be organized as a system. They describe how practical norms govern the Congolese police involvement in these activities. Some informal rules are widely accepted by tax payers, for instance the practice of negotiating tax amount. Many drivers in the DRC know that when a policeman asks car documents, you have to give some money.

This paper maintains that an analysis framework of taxation in the DRC as in other African countries should include three issues. First, to know what taxes are collected, taxation should be understood in a broad meaning which includes informal levies. Second, taxation practices are related to actors involved. A sociological perspective in term of institutional pluralism is quite fitting to analyze the roles played by various actors and how they interact in tax collection. Third, to explain for what goals taxes are collected requires relating this concern with state or non state actors' aims engaged in taxation. This is the approach this article attempt to apply to the DRC transport and fuel taxation analysis.

The following section outlines who collect taxes and how is it done. It describes taxes collected through an actors' typology.

2. THE DRC STATE AS A MULTIPLE ACTOR

Numerous public administrations at central, regional and local levels are involved in taxation. Transport and fuel base is subject to several taxes. The DRC hasn't a single revenue authority; the same receipt is taxed by various administrations. This paper presents a long description of taxes at state to show that given this wide range of taxes the DRC should collect substantial potential revenue from these sectors for the sake of the roads works. On the other hand, this description shows that substantial revenue from road sector is related to general taxation and channelled to the general government budget, so they may be used to finance other public expenditures.

2.1. Vehicles taxes and fees

The transport sector is managed by the ministry of transports and communication (Transcom)². The "Transcom" legally levies 20 dollars on cars and small vehicles for driving licence tax on the North Kivu province behalf. This license is delivered without any test drive. It is valid for six months. As North Kivu administration assessed 11000 certificates per year³, about 220,000 dollars should be collected annually. The "Transcom" legally collects also the international transport licence tax. It costs one hundred dollars and it is paid every year. It is levied on lorries doing transport of goods over the national territory.

The National Commission of road safety (CNPR)⁴ is a specialized transport administration. Its principal mission is to prevent and reduce road accidents. It levies 1 to 10 dollars for loading control fee on transport vehicles for each travel. Besides, CNPR charges drivers annually an individual fee of 15 dollars for retraining.

The General Direction of Revenues (DGI⁵) has devolved some taxes to regional administration. At the moment, this central fiscal office levies car licence plate, a formal tax. In Butembo, it charges car owners 140 dollars; 35 dollars are deposited in Treasure account and 65 in Utsch Congo⁶ account, 40 dollars are considered as local administrative fees. With monthly about 200 registered monthly in the North Kivu, Treasure should collect over 84000 dollars each year.

The national company of Insurance (SONAS⁷) ask to pay annually an obligatory insurance policy, the "public liability". An annual amount charged is 217 to 946 dollars, differentiated according to vehicle type.

In the DRC, the road policing unit (PCR⁸) is in charge of road traffic regulation and vehicles control. As stated by one of its local responsible, it also contributes to maximize the state's revenues. In fact, according to him⁹: "without the PCR controls, motorists could not willingly pay the 'documents'". The PCR often fines drivers 15 dollars per a missing document. Some police officers recognized to receive also illegal income from motorists locally so called "reports".

[2] Its taxes are legally based on the "arrêté interministériel n° 065/CAB/MIN/TVC/2011" and "n° 310/CAB/MIN/FINANCES/2011" of 26th November 2011

[3] Province du Nord Kivu, Budget 2011.

[4] Commission nationale de prévention routière. Its taxes are legally established by the « arrêté ministériel n° 409/CAB/MIN/TVC/0134/2006 du 18 décembre 2006 »

[5] Direction Générale des impôts

[6] UTSCHE is a german company which is the DRC exclusive plates supplier.

[7] Société nation d'assurance

[8] Police de circulation routière

[9] Interview with a police officer in Butembo, 19th April.

But they mostly minimized the received sums. Some argued that it is very often a voluntary gift. A police officer said: *“The motorists give us money because they are aware of misconduct. If they had all their documents, they should not pay”*¹⁰. Legally, the PCR should charge only transactional fines for road infringements¹¹.

All these central government revenues should go to the Treasury.

The North Kivu province legally levies taxes on vehicles at various rates¹²: 10 to 45 dollars for the road tax, 12 to 53 for the special tax on road traffic, 20 to 50 for people transport licence, 35 to 100 for goods transport licence, and 15 to 30 for technical control certificate. The province collects these taxes through a unique cash-desk. In 2011, based on an assessment of 13000 motorcycles and 7500 vehicles, the North Kivu Province might collect annually about 2 millions dollars on road and transport taxes¹³.

2.2. Infrastructure user charges

This taxation is based on the principle that user charges should support the direct funding of road infrastructures (GRONAU R., 1994).

Tolls and fees are charged on vehicles for using road infrastructure and public parking. Created in 2008, the national fund for road maintenance (FONER¹⁴) collects road fund fees at tollgates at all vehicles leaving a territory to another. Vehicles traffic is important from Butembo towards Goma, Beni in North Kivu, Kisangani and Bunia in the Oriental province and towards Uganda. Small cars pay one to two dollars, trucks 10 and 50 dollars according to their weight. Revenues collected are channelled to Foner bank account. According to some tax collectors, overall at least 100000 dollars are collected monthly in Beni and Lubero territories and more than 400000 in North Kivu province.

Vehicles are also charged on parking in urban areas. In Butembo, these fees are collected by the mayor office at three public parkings. The principal loading bay is called “la Victoire”. Two taxes are collected, the “ETD¹⁵” tax belongs to the local town council, the second to all offices involved in parking security and management such as the police, the Transcom, the intelligence agency, the tourism service etc. Each one used to collect money daily for its legal or illegal taxes from drivers on public parking. Drivers often complained about taxes multiplicity and harassments. In 2006, the mayor office gathered drivers and these services. In order to avoid numerous taxes, they decided thus that the mayor office should levy two taxes, one for its ordinary taxation and another for “administrative fees” on behalf of all these services present at the parking bay. These fees are better structured than before 2006, but this local arrangement between the mayor office, public administrations, drivers’ association and private transport entrepreneurs “formalizes” extra charges which should be considered as informal to the fact that they are not related to the law. For the “ETD” tax, vehicles at each travel are charged 1.5 to 15 dollars; for the “administrative fees”, 0.5 to 5 dollars according to vehicles type and destination.

[10] Interview in Butembo, 21st April.

[11] The “Arrêté interministériel n° 061/CAB/MININTERDESEC/2006 et n° 097/CAB/MIN/FINANCES/2006 » of the 13 June 2006, established taxes and charges levied by the police in the DRC

[12] Its fiscal administration is called The North Kivu Revenue General Direction (DGRNK).

[13] Our assessment is based on the North Kivu Province Budget 2011

[14] Fonds d’entretien routier. Its charges are legally based on the “Arrêté interministériel n°09/CAB/M-N. ITPR/002/KM/2009 du 6 mars 2009”

[15] The decentralized territorial entity tax belongs to local government

For 2012, Butembo mayor office expects to collect 217540 dollars per year from park fees¹⁶, which represents a quarter of its full budget revenue of roughly 872927 dollars expected.

In towns vehicles are charged for an annual road maintenance tax. In Butembo and Beni, it costs 21 and 104 dollars. For 2012, Butembo mayor office expects to collect 81834 dollars.

2.3. Fuel taxes

Various levies are charged on fuel in the DRC. Fuel used in Beni and Lubero territories is imported from Kenya and transported by oil tankers. The most important importers are also fuel stations owners. First each one is charged by the central ministry of hydrocarbon: 1500 dollars annually for petrol products import and selling licence, 1500 annually dollars for petrol products transport and stocking licence, 50000 dollars for petrol products supply contract (valid for four years). In Butembo and Beni, with 9 fuel station owners, the ministry of hydrocarbon collects annually almost 140000 dollars.

Then, import duties are imposed on fuel by the general direction of customs and excise (DGDA¹⁷). It levies 272.72 dollars of customs duty per a cubic meter of fuel imported. With roughly 1860 cubic meters imported each month in Beni and Lubero territories¹⁸, the DGDA collects more than 50000 dollars monthly, almost 6 million dollars each year within the 2 territories. With approximately 40000 cubic meters imported each year, DGDA should collect about 11 million dollars annually within the North Kivu province.

The Foner is also funded from fuel charging. It levies 100 dollars per a cubic meter of fuel imported. This tax is paid through a unique DGDA cash-desk. FONER collects roughly 186000 dollars each month in Beni and Lubero territories, and approximately 4 million dollars per year in the North Kivu province.

The Congolese Office of Control (OCC) collects for control fees 1.6% of the value of the imported fuel. For 40000 cubic meters imported annually in North Kivu, which value is almost 36 million dollars, The OCC collects 576000 dollars.

The North Kivu province levies 0.011 dollar per litre. With approximately 40000 cubic meters imported, it should collect 440000 dollars each year.

Roughly 16 million dollars are collected from fuel sector in North Kivu each year. All these taxes take about 35% of the value of imported fuel, more than 30 cent per litre. It exceeds the World Bank criterion of 10 cents per litre at the most.

This description shows numerous State administrations are engaged in tax collection. The State is quite present in the taxation arena. Central, regional and local government level attempt to collect as much as possible from people. It seems that there is no coordination between tax administrations, thus transport and fuel sectors are subject to multiple taxation. A same fiscal base is taxed more than once, legally and informally imposed. Taxes are administered by numerous tax authorities, in the DRC there is not yet a unique revenue authority, so there may be tax overlap. For instance the Transcoms, the CNPR and road police unit charge a same fiscal base.

[16] Mairie de Butembo, Budget 2012

[17] Direction générale des douanes et accises

[18] According to importers corporation secretary. Roughly 60 tanks of 31 cubic meters are imported each month.

3. NON STATE NON STATE ACTORS' LEVIES

Non-state actors are engaged in taxation. In Butembo, the trade association (FEC¹⁹) levies a private tax so called traders contribution on local development initiatives (CO.E.I.D.L.²⁰). It is mainly levied on goods importing. Each import is charged 100 to 250 dollars according to the truck weight. Fuel is charged 2 dollars per cubic meter. According to its president since 1993, in the context of the state failure, the FEC office often received soldiers and police officers requests for fuel, transport, communication, or feeding assistance. Likewise schools, health centres sometimes needed assistance for building. As statutory resources were insufficient to meet all demands the FEC members decided to establish a kind of private levy. Any decision about how money should be used is taken by the COEIDL management committee consisted of the members of the FEC. State actors are not directly involved. This should be considered a tax because it is collected compulsorily, every importation is charged; the FEC has his employee at the customs office as a COEIDL payment monitor. Moreover the FEC argues that revenue collected is not used for vested benefits but for local development. According to its executive director, since the end of 1990s, with this revenue the FEC has bought vans for police and army commanders, built lecture rooms for local universities, contributed to the construction of a pond of filtering for the water distribution in the city and to the construction of health centres etc. The "asbl" law allows association to collect membership fees for its statutory purpose. In this way the FEC didn't need any official permission to settle the "COEIDL". As written above in principle, traders related to market logic. But this association used public logic of taxation to levy on imports. It is an associational taxation case (JOSHI A., & AYEY J., 2008). As the purpose is to collect revenue for local development, this is the community logic. The FEC practices resort thus to a blend of various logics. It may be considered as a pluralistic institution.

In Butembo, drivers are gathered together in an association the ACCO²¹. On public parking, it charges each vehicle 1 to 2 dollars for "alignment". In fact, for daily people and goods transport, vehicles pay a role-tour duty. The Butembo ACCO president said that its association aim is also to help the State to maximise its revenues. The ACCO is also driven by an economic incentive. When the Butembo mayor office pays money to all administrative services officiating at the parking, the ACCO is among them²². Each service receives at the very least forty dollars twice a month. In Beni, the ACCO collects parking taxes on mayor office behalf. In return it receives 5 % of revenue collected. With almost 5000 dollars collected, it receives roughly 250 dollars each month. For us it plays ambiguous role that overlap state administration and private association. The drivers' president argues that his association helps the mayor office to collect parking taxes and to manage the loading bay. It thus accesses public resource. But it still in private sphere as non public association, representing drivers interests. So this organization is a kind of "ambiguous actor", which seems private on the one hand and public on the other hand (BLUNDO G., 2006:799-819). This is a case of a hybrid actor which plays public and private role. Some drivers we met wonder themselves whether their association has become "State" according to its practices: coercion, to oblige them a day work to repair parking bay... If a driver escapes to pay, the ACCO calls police on telephone asking him to arrest his car at the next barrier on road. The driver has to pay the ACCO charges at this police barrier. But on the other hand they

[19] Fédération des entreprises du Congo

[20] Contribution des entreprises aux initiatives de développement local

[21] The Congo Drivers Association

[22] These services are present in the main parking bay in Butembo and receive this gratification : police, army, civilian and military intelligence services, general direction of migrations, tourism, and Transcoms .

have opposite interests. The mayor suspended the ACCO Butembo committee in 2010 for illegal levy on drivers and for inciting drivers to strike against taxes. The mayor office is a public administration which aim is to maximize revenue from tax payers, the ACCO is a corporation which purpose is to defend its members against fiscal harassment and it allows financial assistance to its members in case of accident, illness, death etc.

In 2009, the DGDA provincial office wished that at Beni, while waiting for clearance through customs, petroleum tanks should be separated from the vehicles of other goods. Thanks to his relations with customs and province administration officers, the parish priest of Paidá, at about 4 km at the East of Beni, received a provisory permit from the DGDA provincial direction in 2010. From that time, this catholic parish uses a part of its concession for fuel trucks parking. It charges 55 dollars each vehicle for parking fee. The parish collects 15 dollars from each oil tank on Beni mayor office's behalf²³. The amount collected for the mayor office is considered a public tax charging car park. The Beni mayor office uses this revenue for its administrative functioning expenditures.

In Butembo, the fuel retailers' association (AVEPROPELU²⁴) charges monthly its members 2 litres as contribution. Soldiers, police officers and municipalities administrators sometimes ask for fuel assistance. Since the end of 1990s, fuel sellers were annoyed by various armed groups' fuel requests. Instead of facing such requests individually, fuel retailers decided to set up a fuel stock at their office for occasional army or police supplying with fuel. In 2001 the association members decided a special contribution of fuel for this purpose. The association has almost eighty members. According to its chairman, the association allows on average 30 to 50 litres each month. It is a form of membership fee but established as an informal regular mean to provide fuel for public consumption. Fuel allowance is variable. Money collected is also used for social allowance to members in case of death, illness etc.

Some transporters gather in "agency". Locally, a transport agency is an association of the carriers who put together their vehicles and work collectively. They also rent cars from others. This transport organization is recent; it began less than ten years ago. Carriers in agency pay taxes together in order to reduce the amount. For instance, taking out a motor fleet insurance reduces the premium costs. The agency represents the members at the tax administration and protects their interests²⁵. Agencies also charge a role-tour fee, which is a private tax. The revenue is used for the functioning of the agency and to give social allowances to the members. It is a kind of informal social security based on members' contributions.

[23] Interview with the manager in Beni, 2nd May

[24] Association des vendeurs des produits pétroliers de Lubero

[25] By way of illustration, in Butembo there are among main agencies, Kivu Kwetu Safari and Safari Congo express. Their buses carry people from Butembo to Goma daily.

4. TAXATION AND ACTORS' PRACTICES

Taxes are usually paid in cash and sometimes at bank account. Transport and fuel tax administrations often use roadblocks to charge vehicles. At barriers, they act in connivance. The barrier cannot be opened if all of them do not receive their payment. Each service is paid separately. They often use coercion. Periodically, the insurance company organizes insurance payment control on roads. It is really a hunting of those who are not insured. If a taxpayer protest, tax collectors produce legal document which grant them the right to levy and collect taxes. But they rarely produce it to let tax payer to know what tax to pay. Some taxes and fees are legally based and should be paid; among them there is the driving licence, the car licence plate, the public liability licence, the road tax (vignette), the people or goods transport licence, the technical control certificate, the Foner fees and the parking use charge. Others are illegal. Some fiscal administrations officers use their legal status to charge informal taxes. Such institutions are legal but some administrations or officers take advantage of this to pass up informal taxes. This confuses tax payers. For instance the "Transcom", the CNPR, road police unit etc., collect informal taxes at roadblocks. Others such as soldiers and intelligence services are not allowed to levy but they collect informal taxes.

Two cases may be illustrated here. From Butembo to Luna at the border between the North Kivu and the Oriental provinces towards Kisangani, more than 100 km long, a goods truck is charged for several informal taxes. 2 to 5 dollars called "reports" are paid to the road control policemen at each station. On this road to Luna, there are 9 stations. 10 dollars are charged arbitrarily by road police for excess load called "trombone". 2 to 5 dollars are charged for "registration" or "control" tax respectively by Transcom officers, soldiers, intelligence service etc., at each barrier. The CNPR charges 10 dollars for control fee mainly at two barriers. At Luna barrier, there is a plethora of public offices. Small offices are aligned along the road. Drivers have to pay inside each one to be allowed to continue on one's way. Besides informal taxes above, illegal taxes are also collected by the "FEC" Ituri. This private entrepreneurs union charges each vehicle 20 dollars as contribution to its office functioning expenses in Bunia even if the road haulier is not its member. The OCC charges 30 to 100 dollars according to the type of the truck, for "local transaction control". According to the transporters, to reach Kisangani, at least 900 km from Butembo, one should prepare for each travel about 500 dollars for these multiple payments on the road.

Many minibuses transport people from Butembo to Goma, 350 km long. At each travel, they are charged for several taxes. 2 to 5 dollars are paid at each barrier to Transcom, police, and soldiers for registration fees. There are 8 barriers. At their barrier, the Virunga park guards charge 5 to 10 dollars. Military and civilian intelligence services charge 5 to 10 dollars for control fees at each barrier. The road police unit charges 10 dollars for "libre passage" as overloading fees but assessed arbitrarily. To reach Goma, transporters foresee even 200 dollars for all these legal and informal taxes.

These registration or control fees, "reports" and other extortions on the road are not legally based on any existing rule. According to the decree number 011/03 of 21st January 2011, the prime minister has forbidden control and collection of taxes by services without request of the fiscal administrations. Repeatedly, the central and provincial governments decided the abolition of all these illegal barriers and harassments on roads, but such is not the case.

When a vehicle goes half-way it pays the Foner full fare, often without receipt. It

is thus possible that these half-way cases escape the public coffers. And when receipt booklets are over, it can be difficult to control the amounts paid. Roughly 10000 dollars are charged on fuel importation by officers of the hydrocarbon ministry for illegal administrative fees on the occasion of fuel supply contract formalities. 160 dollars are levied on each imported fuel tank for illegal escort fees by some DGDA officers.

In many cases, there is not any evidence payment receipt. Illegal revenue does not accrue to public coffers but it is extorted by taxes collectors.

The principal drivers' strategy to minimize taxes is to establish relationships with tax collectors. Motorists prefer to deal with police officers on the road rather than to go to the police headquarter office where they should be charged more²⁶. They remain on good terms with them by bringing them back gifts such fruits, fishes etc. A police officer said: *"I know a vehicles owner whose trucks transport goods to Isiro twice per a month. His documents are in order. But for each travel, he asks me a pass. For this service, he can give me 20 to 30 dollars which help me to pay school fees for my three children"*²⁷. According to him, officers prefer being road control police, comparatively to others police units, seeing the possibility of making relationships that offer the road and cross-roads. It is really to profit from occasions of corruption through these relations (KHAN M. H., 1995:12-21, 1998:15-39). In accordance with Odd-Helge Fjeldstad (2001:7) explaining the situation in Tanzania, the most common type of corruption is embezzlement of revenues by tax collectors and administrators. The situation is similar in the DRC. Other drivers offer to carry regularly public services mail, because in Congo the post does not work. In return, drivers sometimes benefit from tax exemptions or reductions. Some truck drivers travel on night to escape some taxes collectors. Others finally transport free of charge army or police officers, their presence especially discourages informal tax collectors.

Several drivers are less cultured. To know what tax should be paid, they ask the committee of their association. This committee sometimes also negotiate tax reduction with fiscal administrations. On the road they always pay to save time. Their employers or their fares often put pressure in order to avoid any delay and reach destination as quickly as possible²⁸.

The transporters complain about the multiplicity of taxes, barriers and tax-collecting services. They lose money and time. Some drivers wonder whether they must get all documents all the same they are charged for various legal and illegal payments on the road. Some suggest that all taxes should be put together and that one amount should be paid once per a year at a unique administration with payment evidence. Barriers should be abolished. Finally, their associations suggest taking part in the transport taxation pricing. In fact, according to Moore (2004, 2007) the coercive taxation has tendency to be inefficient because it produces resistance of contributors and also because its collectors have tendency to appropriate a part themselves. The consensual taxation is the best because on one side the agreed taxes are foreseeable and less paid, on the other side because these revenues encourage the financing of the policies which benefit to the State and citizens, that these ones can control through their representatives.

Given the fact that numerous state and non state actors are involved in taxation with various aims and practices our taxation description points out an institutional pluralism.

[26] Interview with a driver in Oicha, 3rd May.

[27] Interview in Butembo, 18th May 2012. A police officer's monthly salary is around 50 dollars.

[28] Interview in Butembo, 17th May.

5. TAXATION AND ROAD INFRASTRUCTURE PROVISION

Important revenues from fuel, transport and vehicles taxes and fees, collected by the TRANSCOM, DGI, DGDA, CNPR, OCC etc., accrue to the government budget. Revenues collected from general taxation by central administration²⁹ are channeled to the Treasury. They finance general government expenditures. They are not assigned to finance specific expenditures. Partly, revenue collected is usually used for administrative expenses. Some public administrations use locally a part of this revenue for their functioning spending: to pay office rent, a gratification for employees, credits for telephones etc. Some argue that local administrations don't receive functioning allowances from their hierarchy; they must work themselves.

The transporters complain for not benefiting from any road works in return for their numerous tax payments. On the contrary, their vehicles regularly break down; they waste more fuel and time on roads. In addition, some roads are not secure. Regularly carried goods are looted by armed gangs. As stated by Trefon (2009:9), 'the State is so present, but so useless'. In his analysis the author draws attention to the fact that in the DRC key public services are deteriorated or nonexistent. Despite the fact that taxes are really paid, there are weak tangible benefits for citizens in terms of public service delivered by the State.

In the fuel and transport sectors, the State is very present and shows its presence by numerous tax-collectors services. It is not the case for the road infrastructure provision and maintenance. In the DRC, the roads conditions are really bad; most vehicles ways are dirt roads. Earmarked taxation such as Foner levy should be allocated for spending on roads infrastructure. According to the decree that established the Foner, its revenue should be allocated to maintain general interest roads³⁰. In Beni and Lubero territories, FONER has several hundred road menders. But roads are not often maintained. At Beni, FONER officers said that inland they only collect revenues. But any withdrawal for the road works is decided in the capital Kinshasa. It decides also which road is to be repaired. Money collected locally goes to the central Foner account and should then come back down at local level to executing works suppliers such as the roads office. But money collected in a province is not necessarily intended for road works locally, it may be used for road maintenance in another province. The Foner central direction, as responsible for funding, decides where and when to allocate road revenue. The centralized FONER money allocation procedure takes a long time: the central direction considers and agrees the repair demand, the provincial direction sends first the team of experts for the valuation, and then it selects the work provider. Finally, funds are released to the work provider. Generally roads works are entrusted to the road office, a public enterprise. In this way, road sections are at times maintained with the FONER financing. The road office has machines but needs money from Foner to buy fuel and materials and to pay workers. Sometimes transporters make pressure on the State institutions, namely by the strikes to ask for the road maintenance. In April, taxi drivers which use the road from Butembo to Beni went on strike. After five days, town councils in Beni got together drivers, the Foner and the road office representatives. Under compromise, the Foner announced that money was available and the next day the road office began road maintenance.

According to a former deputy mayor³¹, the Butembo mayors' office uses the parking fees principally to pay the monthly local gratification of its workers and punctual expenses for the city security. For him these parking fees represented around 40% of the all monthly

[29] According to the law 004/015 of the 16th jul. 2004, and the law 05/08 of the 31st march 2005

[30] The decree nr 08/27 of the 24th December 2008.

[31] Discussion in Butembo, the 17april

Butembo mayor office revenues. According to the Butembo mayor office accountant³² “administrative fees” levied on public parking users by the Butembo mayor office are given back twice the month to different public administrations that work in the public parking: the police, the army, the intelligence agency, the Transcom, the tourism office and even the drivers association. These administrations argue to work for the public parking organisation and security. Each service receives about 40 dollars twice monthly. It is a form of bonus they get in addition to their weak and irregular salaries. By illustration soldiers are paid monthly almost 50 dollars. To charge parking users to pay public administrations is a kind of informal privatization (OLIVIER DE SARDAN, et al., 2010:21). They should be fully paid by the State. Even parking fees don’t benefit enough to its users.

Illegal revenues collected by road police officers, soldiers, intelligence services are share among them. By illustration, at squares on roads policemen charge drives illegal payment so called “reports”, revenue collected depends on vehicle or driver’s infringement. In Butembo, on average a control team, three or four policemen, collects daily 30 dollars at the most. They share twenty dollars between them. Each control team must give 10 dollars to the police commander daily, even if it had collected less or nothing, this is the rule³³. With four main squares in Butembo, it is almost 260 dollars gained by the police office each month as extra income. Chiefs ask money to buy fuel for their vehicles and batteries for their torches officially for security and night patrol need. But it is said that commanders use the money for their personal needs. The same reality is described by Maria Eriksson Baaz and Ola Olsson (2011: 228-229); by illustration in Bukavu funds collected by police officers on road move all the way up hierarchy. It is organized as a system. This is also a kind of informal taxation (PRUDHOMME R., 1992). The police officers in the DRC have no salaries, but a monthly 50 dollars grant. It is clear that it is not enough. The “reports” became an informal rule (HELMKE G., & LEVITSKY S., 2004) to such an extent that drivers resigned themselves to this situation³⁴.

Revenue collected by private institutions involved in taxation is partly used for public service provision. The FEC gives assistance to some schools and security services. According to the FEC chairman³⁵, who is also the COEIDL manager, the revenues collected have allowed some realizations in Butembo: the building of some lecture-rooms for local universities, the city hall under construction, purchase of some means of transport and communication to the military and police authorities, regular supplying of fuel for security operations, etc. The Avepropelu allows fuel to security services. The ACCO receives each month its share of “administrative fees” levied by the mayor office on public park use. According to its president, the ACCO is thus paid because it helps some illiterate drivers to fill in official documents such as bill of loading and to increase drivers’ awareness of paying taxes. Associations also use money collected for their functioning expenses.

In Beni and Lubero territories important dirt roads rehabilitation and maintenance works were realized by the non state actors, with international aid funds. In this case, The Agro Action Allemande rehabilitated some rural road sections and has even maintained some streets in Butembo. The Butembo Diocese Bureau of Development, a local catholic service, has opened an important rural road in the Lubero territory. In 2011, the European Fund for Development

[32] Discussion in Butembo, the 21st April

[33] Contact by telephone with road policemen in Butembo, the 10th and 14th september

[34] Interview with drivers in Butembo,

[35] Interview in Butembo, 17th April.

financed the rehabilitation of a part of two important roads in these two territories. The works have been executed by the DRC roads office. A unique road section paved is in Beni territory; about 60 kilometres from Beni to Luna were paved in 2006 under Chinese co-operation.

In the towns streets and bridges are rarely maintained. Citizens always maintain themselves their street during a work day organised once a week. They often pay to contribute to their quarter development fund for financing some works as bridges building. The province also finances some roads works. It closely works with inhabitants associations.

It emerges from this that road are not well financed comparatively to the revenues collected. In the DRC, there is road national fund, the provincial or municipality fund doesn't exist. The Belgian technical cooperation which finances the rehabilitation of numerous country roads in the DRC, recommends the decentralization of the road funds with the aim of their fast allocation at the regional and local level³⁶.

[36] <http://blogcooperation.be/files/downloads/2010/08/>

CONCLUSION

In the DRC, numerous taxes and fees are levied on the road transport and fuel sector. The road hauliers are charged for transport licences or permits, vehicles certificates and plate, road and parking use fees, registration or control fees, administrative charges and various taxes. Fuel importers are charged for import and selling, transport and stocking licences, supply contract, customs duties, road maintenance fees, control fees and various levies. They often pay for extortions, gifts, contributions, and numerous administrative fees which are informal taxes. Public revenues from road and fuel taxation include taxes, fees, user charges and at times informal levies.

Taxes are collected by central, regional, local administrations and non state actors. This paper picks out four modes of taxation according to its purpose: general, earmarked, associational and private public partnership taxation. Many taxes are related to general taxation, revenue is accrued to general government budget. It is the case for taxes collected by the transport and communication ministry, the hydrocarbon ministry, the national commission of road safety, the general direction of revenues, the general direction of customs and excise, the Congolese office of control, the province etc. Revenue collected through earmarked taxation is dedicated to road infrastructure works. It is the case for the Foner charges and some parking use fees. Associational taxation is used by non state actors to provide some public service or to assist public administrations. A local traders union in Butembo established a private tax to assist soldiers, police officers, schools etc. Taxation is finally implemented through private public partnership, for instance a private actor who supplies car plates to the DRC government is involved in taxation to get paid.

Various state and non state actors are involved in taxation, pursuing varying general, collective or private aims. There is really an institutional pluralism. The DRC government although it is a multiple actor has no more taxation monopoly. Some non state actors, such as drivers association, appear as hybrid because on one hand they are private on another hand their operating practices are close to state actors' means.

In fact, there are numerous taxes also because of lack of co-ordination between these taxation administrations which don't work together efficiently so that each should know what others are levying. Many taxes are overlapped. For instance, the national commission for road safety, the Transcom and the road policemen all charge for registration and control fees. With the decentralization, some taxes are devolved to the provinces, but they have also increased taxation by their new regional taxes.

Taxes are often paid in cash on the road. In return, sometimes tax collectors don't give any payment evidence. They often use coercion. Roadblocks are used to levy and to control vehicles. But barriers give the opportunity to informal tax practices to settle down.

Tax payers rely on relationship and their associations to reduce charges.

This case study pointed up substantial revenues collected from general taxation, earmarking taxes and informal charges. Roughly more than 25 million dollars should be collected annually from transport and vehicles taxes, fuel levies and road charges in North Kivu. But given bad road conditions, one could wonder to what these taxes revenues serve. In fact, taxes collected are weakly related to road infrastructure provision. Taxes revenues are partly financing tax administrations expenses. Sometimes, tax revenue serves tax collector's own interests. In

addition, on account of administrative unwieldiness, road works are often delayed. Sometimes the funding and executing public organisations get down to road work. Otherwise NGOs and inhabitants associations at times take the initiative in maintaining some roads sections.

Given the wide range of taxes described, the DRC should collect substantial revenue from these sectors for the sake of the roads works.

The paper shows that substantial revenue (almost two thirds) from road and fuel sector is related to general taxation. These taxes may finance many and various government expenditures. Earmarking taxation is advisable for this purpose but the Foner should be quick to allocate money collected to road works. The question of the state legitimacy is raised relatively to the use of public resources. Its public management it is far from the virtuous circle which assumes that tax collecting, the public utilities provision and the State legitimacy should strengthen one another. It seems that if the State provides public utilities to its citizens, they will be less tended to avoid tax payment (CNUCED, 2007:20, 45). The State then will be strengthened in its capacity to collect public revenues and to ensure its mission of allocation of public goods and utilities.

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