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Statistics Analysis Towards Capturing Comparison Between Taxation Systems of Neighboring Economies Versus DRC Taxation System

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Abstract

Tax determinants are factors with tax system including collection machinery, penal system and tax rate and this differs from a country to another because of the strength of political institutions, efficient tax collection systems, tax rate. We deal with comparison of tax treatment of DRC to what applied to Rwanda, Tanzania, Uganda and Burundi as transit countries for goods of Congolese traders to determine whether the fluctuation underlying the problem of

our study is due to the difference in tax collection model or the tax rate or if it is linked to another variable.

Dealing with this, a quantitative questionnaire with open and closed questions, scaled values consisting in collecting various assessments of Congolese traders in import-export sector has been submitted to 340 taxpayers randomly selected. Through t-test analysis, Analysis of Variance and Chi-square results reveal that: tax rate is low in neighboring countries versus the highest tax rate in DRC applied to the same traders 'goods. The statistically significant difference between different import products based on cross-border trade in the assessment of tax rate, on the one hand, and the relationship observed between the type of imported goods and the tax rate, on the other hand, proves the fact that in neighboring countries the tax administration sets the tax according to the types of goods and its weight while tax rate does depend on goods' nomenclature declared in DRC.The degree of governance in tax administration is on of important factors to improve in tax revenues matters. Neighboring countries, as DRC, taxpayers with higher education level have civism development and higher attitudes towards more compliance. Finally, statistics reveal out that there is no statistically difference in attitudes towards tax compliance between male and female in DRC as in transit countries.

Keywords: Statistics analysis, capturing comparison, taxation systems, neighboring economics, DRC taxation system

1. Introduction

The growth of tax revenues that took place in early-industrialized countries after the word war II was supported by the extension of income taxes. This required states to build tax administration system, and implement tax withholding at source in order to effectively raise compliance. And what is more, it shows that developed countries actually collect higher tax revenue than developing countries despite comparable statutory taxation rates, even after controlling underlying differences in economic activity. This suggests that cross-country heterogeneity in fiscal capacity is largely determined by differences in compliance with and efficiency of tax collection mechanisms and defines the strength of political institutions.

For cross-country differences in tax revenues are linked to the capacity of the countries to implement efficient tax collection systems, and here we provide orientations that political factors, such as the extent of institutionalized constraints on the decision-making powers of policy makers-help, shape the level and the evolution of fiscal capacity of the countries. As the levels of taxation differ greatly across world regions both in levels and trends, we rely on differences observed in tax systems in the neighboring countries, where goods have to transit, versus DRC taxation system and through its political systems according to times. The shart, from [2], plots the cross- country relationship between political institutions and tax revenues. As, [11] confirms that each country has its own approach to manag-

ing tax compliance levels and each has different tax laws and regulations, factors impacting tax compliance behavior appear to vary among countries. Likewise, [9] confirm that tax determinants are factors within the tax system and they include collection machinery, penal system and tax rate. Non-tax determinants such as gender, ethic group, education and occupation come into being from outside the tax system and affect the decision of an individual in complying with tax law.

We wanted to compare the tax treatment of DRC to that applied to Rwanda, Tanzania, Uganda and Burundi as transit countries for goods of Congolese traders. This comparison is important insofar as these neighboring countries of DRC, first of all, present almost the same realities in relation to tax culture. The basis for comparison can also be explained by the fact that these African countries are all developing countries, with poor and informal economies, having all been colonized, getting their independence during the same periods, countries with an indicator of institutional weakness, enjoying the same controlling variables such as corruption, culture, language, institutional policy, religion, race, gender, employment, etc. But DRC is a colony of French-speaking Africa, while the others are Anglo-Saxon colonies.

Nevertheless, all these countries, including DRC, do not use the same collection method and do not have the same tax rate. The comparison of these different tax systems should then allow us to determine whether the fluctuation underlying the problem of our study is due to the difference in the tax model collection or the tax rate or if it is linked to a further variable.

In DRC, we can examine the freedom and the tax revenue, and the impact, including the domestic revenue which is also uncertain and depends on a number of factors like structure of the tax system and administrative abilities to be performed.

Regarding Congolese taxpayer's compliance compared to that in goods' transit countries like Burundi, Kenya, Uganda, Rwanda, Tanzania, Zambia, etc., the degree of development and governance of those neighboring countries is a key parameter of differentiation, and explains the favorable behavior of Congolese citizens in paying tax. On this subject [17], affirms that "political systems condition State tax policy" and [15] underline the dynamic relationship between trust, facilitation and enforcement of tax legislation, and their function in strengthening tax compliance. It is in the same way that [5] exported the share of VAT revenue derived from import for 22 developing countries. More than 50% of the VAT revenue comes from importation stage in most of the sample countries.

As tax rate changes differently from different taxpayers and different countries, the change in tax rate cannot be only the function of income. It means that the exogenous variation in tax rates according to tax reform act (if it does exist) can be underlined by computing the change in tax rates holding income constant. It is so independent of the level of income and represents the first source of exogenous variation but helps us to understand the tax rate response. For example, [8] estimates that 40% of taxpayers faced either the same or higher tax rates under TRA, or 11% of tax payers had their marginal tax rates lowered by 10% points or more.

The goal of the present paper is to deal with comparison between Congolese tax rate and that of certain transit countries applied to the goods in order to see to what extent it may or may not be a factor of fluctuation in the tax system. We want to understand taxpayer's assessment on the tax collection mode in the neighboring countries, ie the tax payment mode in transit countries compared to what applied in DRC.

2. Research Methodology

To tackle the present research paper, a number of data have been collected to drive out our reflection on such an investigation. So, data collected on the field are from all exporters and importers traders 'categories. This phase was followed by data collection carried out through a questionnaire to compare Congolese tax rate versus that applied to certain transit countries such as Rwanda, Tanzania, Burundi, Kenya and Uganda for the same Congolese traders. Quantitative research, based on scale responses, was used to conduct the survey carried out with taxpayers.

2.1. Geographical area of study and target population

2.1.1. Geographical area of the study

Due to financial constraints, North-Kivu province was first divided into three areas corresponding to three customs posts for collecting import-export taxes where we had to meet traders for collecting opinions between Congolese tax rate and tax collection mode versus tax rate and tax collection mode applied in neighboring countries through the questionnaire

2.1.2. Target population: The target population consists of traders who import or export goods.

2.2. Sampling technique

The objective is to conceive a sample that can give reliable statistic estimations. It is necessary to note that for the indicators measure needs, it is necessary to have a size of sample assuring representativeness, ie a sample that can provide statistically reliable estimates. It should be noted that to measure indicators (comparisons), the sample size should be representative, as understanding of the comparisons can be discovered through the questionnaire and can explain the seriousness of Congolese trader's attitude face to the tax administration in neighboring transit countries and disinterested attitudes in tax and tax administration when traders get the declaration at home.

2.2.1. Calculation of the quantitative size sample

The size of the required quantitative sample to assure data representativeness is calculated using the following formula from [6]:

$n = (z^2) (r) (1-r) (f) (k) / (E^2)$ Where:

-n is the sample size that means the number of respondents (traders for import-

export);
-z is the statistics which defines the required level of confidence. Registered value is z=1.96, for a confidence degree of 95 %;
- r is an estimate of one of the key indicators to be measured during research. When the research includes more than one key-metric, they consider the weakest metric that leads to the larger sample size. In this study, the weakest indicator is non-payment of taxes (70%),
-f is the effect of opinion poll attributable to the conception of the sample. Here, we consider that it is equal to 1.3902;
-k is the multiplier aiming at taking into account the rate of non-answer. We will keep 5 % for non-answers (k=1.485); E for the margin of error. This value should not exceed 15 %. We fix it to 10 % of r; therefore, E= 0.1r. Considering these factors, the sample size is 340 from a total of 3096 traders registered in three customs posts throughout the province.

2.3. Data collection preliminary phase

2.3. 1. Conception of data collection tools
The tools used for this study were already conceived and are consistent with those of Congolese traders about tax rate and tax mode collection in DRC versus the same variables in neighboring countries when they have to declare their goods. In fact, it was the quantitative questionnaire which consisted of collecting various opinions of different economic operators in the import-export sector. The perceptions will be collected in isolation questionnaire, where answers are presented as scaled measures.

2.3.2. Recruitment and training of the field agents.
The team in charge of data collection consisted of investigators and supervisors identified among the teachers of the Faculty of Sciences and Applied Studies and National School of Statistics. Their theoretical training on how to fill in the questionnaire and a practical training through role-plays so as to simulate the discussions which occurred two days ago.

2.3.3. Preparation for data collection on the field
The personnel in charge of data collection was made up of three teams of four persons each, operating in three areas customs posts of the province. These teams were monitored by a technical coordinator who was also on the field during the time of data collection. A day was enough to cover the entire area because they met taxpayers at the boarder claiming their goods. Then, all the three teams moved for five days to meet every category of taxpayers and a strict monitoring of data collection and an efficient control through daily meetings on data collection evaluation were performed.

2.4. Data analysis

2.4.1. Data capture: The stage of data capture is very important as far as it helps

to enter data into a language that the computer can read and compute. IBM SPSS 23 software (Statistical Package for Social Sciences IBM 23) was used to enter data on a model beforehand. This stage mobilized six data capture agents and two inspectors during four days. A two day-training for data capture agents and three days for the inspectors had been organized for the agents before the beginning of data capture.

2.4.2. Data analysis and drafting

To ensure that the objectives were achieved and to harmonize assessment format, a framework was defined, including the list of taxpayers 'comparisons and figures and tables to be produced, which were used as guide in the data analysis. Basing on this tapestry work the pictures / graphs of comparisons were produced through SPSS software.

3. Main results analysis

In this part, we present the results on comparison from Congolese traders between Congolese tax rate and that of certain transit countries applied to the goods. The results present also assessment on the tax collection mode in the neighboring countries, ie the tax payment mode in transit countries compared to what applied in DRC. Using analysis of variance or student t-test on the one hand to detect if there is statistical difference between dependent variables (Gender of respondents, Age of respondents, Marital status, School or academic stream, Import products based on cross-border trade) and Factors: X_3(Number of goods transit countries), X_4 (Do Congolese traders pay tax in transit countries), X_5 (Assessment of tax rate in transit countries), X_6 (Tax payment mode used in neighboring tax system), X_7(On evading tax possibility in transit countries), X_8 (Traders'factors appreciated in neighboring countries), X_9(Traders'factors appreciated in DRC tax system not met in neighboring countries), X_{10} (Proposed traders'factors for emergent taxation copied to neighboring Countries), and Chi- Square Pearson which allows us to determine related variables which can mutually help for comparisons.

3.1. Analysis of Variance and t-test results

Anova results from table1 proves that there is a statistically significant difference between different import products trade such as construction materials, food crops, clothing goods, cosmetics products and others on X_3, X_4, X_5, X_7 and X_8 because all p-values are lower than .05, which led to the rejection of null hypothesis resumed in table1. Rather, no statistically significant difference between different import products trade such as construction materials, food crops, clothing goods, cosmetics products and others emerged in appreciated factors in neighboring tax system X_6**[F (4,335) = 2.10, p >.05]**

Table 1: Anova Results of dependent variable on X_3, X_4, X_5, X_6, X_7 and X_8

Is there a statistical significant difference between different import products based on cross-border trade on X3, X4, X5, X6, X7 and X8?		There is no statistically significant difference between different import products based on cross-border trade on X3, X4, X5, X6, X7, X8.					Decision
		Sum of Squares	df	Mean Square	F	Sig.	
X3	Between Groups	4.77	4	1.19	5.77	.00	As p-value <.05, Ho is rejected
	Within Groups	69.23	335	.20			
	Total	74.01	339				
X4	Between Groups	34.18	4	8.54	14.09	.00	As p-value <.05, Ho is rejected
	Within Groups	203.21	335	.60			
	Total	237.39	339				
X5	Between Groups	3.17	4	.79	4.04	.003	As p-value <.05, Ho is rejected
	Within Groups	65.72	335	.19			
	Total	68.89	339				
X6	Between Groups	13.63	4	3.40	2.10	.08	As p-value >.05, Ho is not rejected
	Within Groups	542.95	335	1.62			
	Total	556.58	339				
X7	Between Groups	63.26	4	15.81	10.20	.00	As p-value <.05, Ho is rejected
	Within Groups	519.47	335	1.55			
	Total	582.73	339				
X8	Between Groups	14.16	4	3.54	4.35	.002	As p-value <.05, Ho is rejected
	Within Groups	272.53	335	.81			
	Total	286.69	339				

Through table 2, it is clear that there is a statistical significance difference between single, married, divorced, widower and fact union traders on X_3, X_4, X_5, X_7, and X_8 since all p-values are less than .05 which led for rejection of null hypothesis. It seems that there is no statistically significance difference between single, married, divorced, widower and fact union traders on X_6 because p-value is greater than .05, ie when tax system is fair and efficient, all traders regardless their marital status rightly appreciate the factors favoring the process of customs clearance of their goods.

Table 2: Anova results of marital status of respondents on X_3, X_4, X_6, X_7, and X_8.

Is there a statistically significant difference between different marital status of traders on X_3, X_4, X_6, X_7, and X_8?		There is no statistically significant difference between different marital status of traders on X_3, X_4, X_6, X_7, and X_8:					Decision
		Sum of Squares	df	Mean Square	F	Sig.	
X_3	Between Groups	3.03	4	.76	3.58	.007	As p-value <.05, Ho is rejected
	Within Groups	70.97	335	.21			
	Total	74.01	339				
X_4	Between Groups	19.60	4	4.90	7,53	,00	As p-value <.05, Ho is rejected
	Within Groups	217.79	335	.65			
	Total	237.39	339				
X_5	Between Groups	2.04	4	.51	2.56	.038	As p-value <.05, Ho is rejected
	Within Groups	66.84	335	.20			
	Total	68.89	339				
X_6	Between Groups	27.45	4	6.86	4.34	.20	As p-value >.05, Ho is not rejected
	Within Groups	529.13	335	1.58			
	Total	556.58	339				
X_7	Between Groups	17.58	4	4.39	2.60	.036	As p-value <.05, Ho is rejected
	Within Groups	565.15	335	1.68			
	Total	582.73	339				
X_8	Between Groups	30.59	4	7.64	10.00	.00	As p-value <.05, Ho is rejected
	Within Groups	256.10	335	.76			
	Total	286.69	339				

In view of the results contained in table 3, we have noticed that there is no significant statistical difference between non-intellectual traders, traders with an academic qualification on X_3, X_4, X_5, X_6 and therefore the hypotheses put forward for these different variables were not rejected. Rather, a statistically significant difference between non-intellectual traders, traders with an academic qualification emerged in the factors appreciated in DRC tax system not met in neighboring countries X_7 **[(F (3,336) = 5.8, p <.05)]** and on the proposed factors for an emerged tax system DRC X_8 **[(F (3,336) = 4.94, p <.05)].**

Table 3: Anova Results of dependent variable on X_3, X_4, X_6, X_7 and X_8

Is there a statistically significant difference between traders with no school or with academic stream on X_3, X_4, X_6, X_7, and X_8?		There is no statistical significant difference between traders with no school or with academic stream traders on X_3, X_4, X_6, X_7, and X_8 :					Decision
		Sum of Squares	df	Mean Square	F	Sig.	
X_3	Between Groups	.19	3	.06	.28	.83	As p-value >.05, Ho is not rejected
	Within Groups	73.82	336	.22			
	Total	74.01	339				
X_4	Between Groups	2.22	3	.74	1.06	.36	As p-value >.05, Ho is not rejected
	Within Groups	235.17	336	.70			
	Total	237.39	339				
X_5	Between Groups	1.28	3	.42	2.12	.09	As p-value >.05, Ho is not rejected
	Within Groups	67.6	336	.20			
	Total	68.88	339				
X_6	Between Groups	4.12	3	1.37	.83	.47	As p-value >.05, Ho is not rejected
	Within Groups	552.46	336	1.64			
	Total	556.58	339				
X_7	Between Groups	28.79	3	9.59	5.82	.001	As p-value <.05, Ho is rejected
	Within Groups	553.94	336	1.64			
	Total	582.73	339				
X_8	Between Groups	12.12	3	4.04	4.94	.002	As p-value <.05, Ho is rejected
	Within Groups	274.57	336	.81			
	Total	286.69	339				

From table 4, we have noticed that there is no statistically significant difference between male traders and female traders on X_3, X_4, X_6, X_7 and on X_8.

Table 4: t-test results of dependent variable on X_3, X_4, X_6, X_7 and X_8.

Is there a statistically significant difference between male traders and female traders on X_3, X_4, X_7 and X_8?		There is no statistically significant difference between male traders and female traders on X_3, X_4, X_7 and X_8.					Decision
		Levene's test for Equality of variances		t-test for Equality of means			
		F	Sig.	t	df	Sig.(2-tailed)	
X_3	Equal variances assumed	.49	.48	-.01	338	.98	As p-value >.05, Ho is not rejected
	Equal variances not assumed			-.01	323.1	.98	
X_4	Equal variances assumed	17.5	.00	.42	338	.67	As p-value >.05, Ho is not rejected
	Equal variances not assumed			.43	337.9		
X_6	Equal variances assumed	.75	.38	.97	338	.33	As p-value >.05, Ho is not rejected
	Equal variances not assumed			.97	332.7	.33	
X_7	Equal variances assumed	.43	.51	-.28	338	.77	As p-value >.05, Ho is not rejected
	Equal variances not assumed			-.28	332	.77	
X_8	Equal variances assumed	.07	.78	.25	338	.79	As p-value >.05, Ho is not rejected
	Equal variances not assumed			.26	337.4	.79	

3.2. Analysis based on related variables

This sub-point presents the results of the combined analysis from variables using Pearson Chi-square to detect related variables that can help for comparisons. Pearson Chi-square results tests considered for all variables are presented in tables about which conclusions are drawn.

3.2.1: Link level between gender of traders and Evading tax possibility tax.

Is there a link between gender of traders and Evading tax possibility tax? With the null hypothesis, there is no link between gender of traders and Evading tax

possibility tax; Chi-square is the appropriate test for the analysis of non-parameterized distribution.

Table 6: Link between gender of traders and Evading tax possibility tax

		Possibility on evading tax in transit countries		
		Yes	No	Total
Gender of respondents	Male	49	109	158
	Female	47	135	182
Total		96	244	340

Table 7: Chi-square results

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1,12	1	.28
Number of Valid Cases	340		

As χ^2 **= 1.12 and p = .28 >.05** then the null hypothesis according to which there is no link between gender of traders and Evading tax possibility is not rejected. So the interest in paying tax by the taxpayers is linked to the achievements that the government provides in terms of counterpart.

3.2.2: Linked level between Import types of products and tax's mode

Is there a link between Import types of products and tax's mode in neighboring countries?

Null hypothesis: there is no link between Import types of products and tax's mode in neighboring countries. That is why Chi-square is the analysis appropriate test for the analysis of non-parameterized distribution.

As $\chi 2 = 1.93$ and $p = .00 < .05$ then the null hypothesis according to which there is no link between import types of products and tax's mode in neighboring countries is rejected. This reveals that good tax administration provides a none discountable tax rate for each merchandise as a law front of taxpayers.

III.2.3: Linking between import type products and tax rate

Is there a link between the tax rate and import type products declared by the taxpayers? Null hypothesis: there is no link between the tax rate and the type of products declared by taxpayers. Then, Chi-square is the appropriate test for the analysis of non-parametric distribution.

Table 8: Contingence table between the two variables.

		Tax payment mode in neigboring Countries			
		Bank	Virtual Money	Customs' hands	Total
Import type of products	Construction products	41	39	6	86
	Food goods	22	34	13	69
	Clothing Goods	51	38	15	104
	Cosmetic products	28	11	0	39
	Others	28	12	2	42
	Total	170	134	36	340

Table 9: Chi-square results

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1.93	12	.00
Likelihood Ratio	154.38	12	.00
N of Valid Cases	340		

Table 10: Contingency results between import type products and tax rate

		Assessment of tax rate in neigboring Countries			
		Lower rate	Moderate rate	High rate	Total
Import products based on cross-border trade	Construction products	0	56	21	77
	Food goods	5	47	9	61
	Clothing goods	12	96	17	125
	Cosmetic products	4	41	4	49
	Others	4	24	0	28
	Total	25	264	51	340

Table 11: Chi-square Results

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	22.79	8	.004
Likelihood Ratio	30.95	8	.000
N of Valid Cases	340		

As $\chi^2 = 22.79$ and $p = .004 < .05$ the null hypothesis according to which there is no link between the tax rate and import type of products declared by the taxpayers is rejected, i.e. the tax rate and the products declared by the taxpayers are related. The tax rate is determined by the tax administration and does depend on the categories of goods that customers import or export. Tax administration fixes tax rate not by nomenclature as in DRC [18] but depending on the types of goods and its weight.

3.2.4: Link between tax rate and marital status.

Is there a link between the tax rate applied on the goods and the marital status of the trader? Through chi-square we can test the null hypothesis that there is no link between the tax rate applied on the goods and the marital status of the trader.

Table 12: Table of contingence between tax rate and marital status

		Marital status of taxpayers					
		Single	Married	Divorced	Windower	Fact union	Total
Assessment of tax rate applied to goods in neigboring countries	Low	1	34	8	12	0	55
	Mode rated	7	114	36	23	1	181
	High	7	64	21	12	0	104
	Total	15	212	65	47	1	340

Table 13: Chi-square Result

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	6.95	8	.54
Likelihood Ratio	7.10	8	.52
N of Valid Cases	340		

As $\chi^2=6.95$ and $p=.54>.05$, the null hypothesis that there is no link between the tax rate applied to the declared goods and the marital status of the trader is not rejected, i.e. the tax rate and the marital status of the trader are not linked. The tax rate is not related to the marital status of the trader (taxpayer). This is the same observation in DRC as developed in [18].

4. Discussion and conclusion

In the present paper, we have dealt, on the one hand, with comparisons between DR-Congolese tax rate and that of certain transit countries applied to Congolese taxpayer's goods. We wanted to understand the factors behind the Congolese taxpayer's tax compliance seriousness in neighboring countries, on the other hand.

The results from different analyses provide determinants of tax compliance which exhibit the favorable Congolese traders tax compliance among others:

Respondents have stated that the tax rate is moderated (77,65%), contrarily to the highest (66.4%) [18] applied to the same goods in DRC. [15] confirms that each country combines the main fiscal and parafiscal instruments, however, two groups of countries emerge: the English-speaking countries and the French-speaking countries. The former, for example, have royalty rates that are often higher than the latter, and conversely French-speaking countries have higher corporating tax rates than English-speaking countries. The political institutions and legitimacy in the political institutions and the government policy influence the taxpayers 'attitudes [18] and specially the lack of trade liberalization as argued previously. Moreover, there is a statistical significant between different import products based on cross-border trade on the assessment of tax rate (see table 1 where[$F(4,335)=5.77$, p-value<.05] on the one hand, and the relationship observed between type of imported goods and tax rate(see table 11where $\chi^2 = 22.79$; $p = .004 < .05$) on the other hand is justified by the fact that in neighboring countries, the tax administration sets the tax rate according to types of goods and its weight while the rate of taxation does depend on goods' nomenclature declared in DRC[18]. Tax rate is among source of tax evasion as confirmed by [13] the evasion gap is positively correlated with tax rate, implying that any increase in tax rate is likely to produce a reduction rather than an increase in tax revenue.

African countries have significant potential for raising tax receipts by broadening the tax base, improving tax administration, and rationalising the tax system as argued by [7] and [4] arguing that high taxation retards the growth process and induces tax evasion.

Statistically significant difference between different import products trade such as construction materials, food crops, clothing goods, cosmetics products and others on X_4, X_5, X_7 and X_8 has been observed according to Anova results in table1. This is explained by the fact that taxpayers encounter different tax payment methods different from those adopted in DRC to declare goods. These new payment methods encountered in neighboring countries lead to the understanding of the culture of non-tax evasion on one hand (79.12%), and led to them to propose factors such as (computerize and virtualize tax payment, low tax rate, Rigor in the payment, officials' customs care, security of goods, transparency and honesty) that can boost the DRC's tax system, on the other hand. As [1] confirms that introduction of technological device in tax administration made it possible to follow commercial transactions and gave simple and irreproachable results.

Contrarily, there is no statistically difference between imports products on the traders' factors appreciated in neighboring countries because each taxpayer in his trader sector is satisfied with tax payment rules.

Statistically significance difference between single, married, divorced, widower and fact union traders on X_3, X_4, X_6, X_5, X_7, and X_8 has been observed according to Anova results in table 2, on one hand, because low tax rate is well appreciated

for all Congolese traders according to the trade sector for each one. This implies appreciated factors such as computerizing and virtualizing tax payment, low tax rate, rigor in the payment, officials' customs care, security of goods, transparency and honesty. No statistically significance difference between single, married, divorced, widower and fact union traders on X_5, X_6 have been proved. Each trader, regardless of his marital status, looks in the same direction in matters of tax evasion to maximize in their activities. [16] asserts that marital status is another variable that has an influence on the ethical beliefs and attitude towards paying tax and it was thought that marital status might have some effect on attitudes towards tax evasion but the effect it has is unclear. One might assume a priori that married people are more responsible than single people and thus would be more averse to tax evasion. On the other hand, married people might have more expenses than younger people and might have less ability to pay taxes, which would have just the opposite effect on their opinion on the issue of tax evasion.

According to Anova results in table 3, it has immerged that there is no significant statistical difference between non-intellectual traders, traders with an academic qualification on X_3, X_4, X_5, X_6 while a statistically significant difference between non-intellectual traders, traders with an academic qualification emerged in the factors appreciated in DRC tax system not meet in neighboring countries X_7 **[(F (3,336) = 5.8, p <.05)]** and on the proposed factors for an emerged tax system DRC X_8 **[(F (3,336) = 4.94, p <.05)].** The low knowledge and awareness (54.5%) in tax matters have an influence in tax compliance and implies the loss of tax culture [18] and this implies the different ways the traders appreciate factors around taxation system. [3] asserts that taxpayers with a higher education level are more likely to have a higher level of civism development and higher-level attitudes toward compliance and thus will tend to comply more and more.

A link between import types of products and tax's mode in neighboring countries has been observed, as we can see in table 9 where $\chi 2 = 1.93$ and $p = .00 <.05$. For each category of imported goods, the tax administration provides the mode of tax collection, an account number for virtual payment of tax while in DRC taxpayers prefer to cooperate with customs agents to cross their goods [18]

No statistically significant difference between male traders and female traders on X_3, X_4, X_6, X_7 and on X_8 has been observed in t-test results because Congolese traders have similar attitude and perception towards taxation in DRC and in neighboring countries. In his study, [9] asserts that in terms of gender, a simple mean comparison indicates that females (mean score of 4.77 and SD=1.09) are more compliant than males (mean score of 4.42 with SD=1.17). However, statistically, the t-test does not reveal significant differences in attitude towards no-compliance between males and females (F=0.525; p=0.057). The same assertion has been proved by [10] who confirms that difference between men's and women's behavior is not significantly different in more gender-neutral countries than in more traditional societies.

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