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50.000 taxes de la fiscalité réglementaire en RD Congo (French Edition)

Marcel Yabili

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La fiscalité devrait apporter des revenus optimaux selon les capacités et les besoins sociaux et économiques. Paradoxalement, les prélèvements fiscaux sont faibles dans des pays sous-développés, la fraude massive, tandis que les gens paient beaucoup mais en dehors des caisses publiques. De plus, les principes juridiques, les techniques et les procédures fiscales sont inappropriés et pervers. L'information et la formation sont insuffisantes. L' Etat de Droit fait défaut. Dans ce contexte, la RD Congo, le deuxième pays africain en étendue, mais incontestablement le plus riche en ressources naturelles, récolte moins d'impôts que la petite bande de Gaza. Le pays s'est lancé dans la multiplication et la superposition de taxes réglementaires qui offrent plus de 50.000 variantes. Ce livre présente ces impositions, leurs caractéristiques et le contexte. La masse d'annotations, d'analyses et d'informations arme les contribuables contre des abus et permet au pouvoir de mieux ordonner et optimiser les prélèvements obligatoires.

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