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Tax communication and mobilisation of revenue from local income tax in Kisangani: issues, strategies and challenges facing the DGRPT

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ABSTRACT

The mobilisation of tax revenue is a key concern for public authorities, particularly at provincial level where own-source revenue contributes to the financing of development initiatives. In this process, tax communication serves as a tool that can foster a better understanding of tax obligations and improve relations between the administration and taxpayers.

This article focuses on the communication strategies implemented by the Tshopo Provincial Directorate-General of Taxes (DGIPT) as part of the mobilisation of revenue from rental income tax in Kisangani. It examines, in particular, the mechanisms for providing information and raising awareness, the communication channels utilised, the level of knowledge among taxpayers, and the potential links between tax information and taxpayers' behaviour. Methodologically, the study adopts a mixed-methods approach combining literature review, a questionnaire survey and interviews. To illustrate

the presentation and interpretation of the data, a simulation involving 100 taxpayers is presented. The simulated results highlight a positive correlation between the degree of exposure to the DGIPT's communication initiatives and awareness of tax obligations. They also show that the regularity, simplicity and accessibility of messages are factors likely to enhance the effectiveness of tax communication.

The study thus argues that improving revenue from rental income does not depend solely on audit and collection operations. It also requires educational, ongoing, diverse communication geared towards dialogue with taxpayers.

Keywords: tax communication, public communication, DGIPT, rental income, tax revenue, taxpayers.

Introduction

Tax revenues play a crucial role in the financing of public policy. They provide public authorities with the necessary resources to carry out their various tasks, particularly in the areas of infrastructure, social services and local development. For the provinces, the ability to mobilise internal revenue is therefore a key factor in their financial autonomy.

In the Democratic Republic of the Congo, provincial taxation contributes to this dynamic. Tax on rental income is one of the levies that contribute to the resources of provincial authorities. However, the collection of this tax requires that those concerned are aware of their obligations and have the necessary information to fulfil them correctly.

The existence of tax regulations is therefore not sufficient to guarantee compliance with obligations. Taxpayers must also be sufficiently informed about procedures, deadlines, payment methods and the consequences of failing to comply with tax provisions.

It is in this context that tax communication takes on its full significance. It enables the tax authorities to convey the necessary information, to explain the legislation in layman's terms, to clarify procedures and to maintain a relationship with taxpayers. According to the Organisation for Economic Co-operation and Development, improving services for taxpayers and developing tax education initiatives are important means of facilitating understanding of and compliance with tax obligations.

Tax communication is therefore not merely a top-down transmission of information. It also helps to build a relationship between the tax authorities and their stakeholders. For Pierre Zémor, public communication serves the public interest and aims, in particular, to bring public institutions closer to citizens.

In Kisangani, this issue warrants particular attention. The collection of revenue from rental income involves a diverse range of taxpayers whose levels of knowledge, information-seeking practices and relationships with the administration may vary.

Consequently, this study seeks to answer the following question: to what extent do the communication strategies developed by the DGIPT contribute to the mobilisation of revenue from tax on rental income in Kisangani? The main objective is to analyse the contribution of tax communication to the mobilisation of revenue from rental income. Specifically, the study seeks to identify the communication strategies used by the DGIPT, to assess taxpayers' level of knowledge, and to examine the relationship between their exposure to communication initiatives and their understanding of their tax obligations.

The hypothesis is as follows: taxpayers' level of knowledge regarding their obligations relating to tax on rental income varies according to their exposure to the tax authority's information and awareness-raising initiatives; the more regular, clear and appropriate this exposure is, the higher their level of knowledge.

I. Conceptual and theoretical framework

1.1. Understanding tax communication

Tax communication can be understood as the range of practices used by the tax authorities to inform taxpayers about the rules, procedures and obligations relating to taxation.

It includes, in particular, the simplification of legislation, awareness-raising campaigns, information sessions, guidance for taxpayers and dialogue designed to address their concerns.

It thus fulfils several functions: informing, explaining, raising awareness, providing guidance and building a relationship with taxpayers.

In this context, the concept of public communication provides a relevant theoretical framework. Public communication focuses in particular on exchanges between public institutions and citizens on matters of public interest.

Tax communication can therefore be regarded as a specific component of public communication.

1.2. Communication strategies

A communication strategy refers to the coherent organisation of a set of actions designed to convey messages to pre-identified audiences in order to achieve specific objectives.

In the tax sector, this can take various forms: meetings with taxpayers, awareness-raising campaigns, radio programmes, posters, leaflets, social networks, direct communication by officials, or helplines.

The choice of channel must take into account the characteristics of the target audience. An effective strategy must therefore seek to ensure that the content of the message, the medium used and the needs of the recipients are well aligned.

1.3. Tax revenue collection

Tax revenue mobilisation refers to the full range of mechanisms enabling the tax authorities to determine taxpayers' obligations, identify those liable for tax, collect the amounts due and promote compliance with tax rules.

It should not be viewed solely from the perspective of coercion. Knowledge of the rules and an understanding of obligations are also factors that can encourage voluntary compliance.

In this regard, the OECD regards tax education as a tool for strengthening tax culture and improving taxpayers' understanding of their obligations.

II. Tax communication and the mobilisation of rental income

2.1. Tax information and knowledge of obligations

Knowledge of tax obligations is an important prerequisite for compliance. When a taxpayer is unfamiliar with the applicable rules, deadlines or payment arrangements, they may encounter difficulties in fulfilling their obligations.

Communication is specifically designed to reduce these difficulties.

In the case of tax on rental income, communications from the tax authorities should, in particular, enable taxpayers to know:

- ✓ Who is liable for tax;
- ✓ What types of income are covered;
- ✓ How to file your tax return;
- ✓ Where and how to make the payment;
- ✓ What are the deadlines;
- ✓ What consequences may arise from failing to meet these obligations.

Communication thus becomes a means of making tax regulations more accessible.

2.2. Tax communication and trust

The relationship between the tax authorities and the taxpayer is not based solely on legal obligations. It is also influenced by the trust that citizens place in institutions.

When the tax authority is perceived as accessible, transparent and fair, taxpayers may be more willing to cooperate with it.

OECD analyses show that trust, transparency and communication are important aspects of the relationship between tax authorities and taxpayers.

Tax communication must therefore also help to explain the rationale behind taxation and its benefits for the community.

2.3. From communication to voluntary compliance

Voluntary compliance refers to taxpayers' willingness to fulfil their obligations without systematically waiting for the tax authority to take enforcement action.

It can be influenced by several factors, including knowledge of tax rules, the perception of the system's fairness and trust in the tax authorities.

Regular, comprehensible and credible communication can help to create the conditions conducive to such compliance.

III. Methodological approach

This study falls within the field of Information and Communication Sciences and adopts a mixed-methods approach.

The study population comprises, on the one hand, taxpayers subject to tax on rental income and, on the other hand, officials and managers within the provincial tax authority.

The main techniques envisaged are questionnaires, semi-structured interviews, observation and documentary analysis.

For the empirical analysis presented in this article, a fictitious sample of 50 taxpayers was selected. This sample enables the results to be presented as easily interpretable percentages.

The independent variable consists of the information and awareness-raising initiatives carried out by the DGIPT. It is assessed in terms of the frequency, clarity, accessibility, diversity of media and interactivity of the communication initiatives. The dependent variable corresponds to the level of knowledge among taxpayers regarding their obligations in relation to tax on rental income.

IV. Presentation and interpretation of results

4.1. General level of knowledge of the tax

Table 1. Awareness of the existence of tax on rental income

Response	Sample	%
Yes	39	78
No	11	22
Total	**50**	**100%**

The data indicate that 78 per cent of those surveyed stated that they were aware of the existence of tax on rental income, whilst 22 per cent stated that they were not aware of it.

This situation would suggest that tax information reaches a majority of taxpayers. However, the proportion of people who are unaware of this tax remains large enough to justify the implementation of public awareness campaigns.

It is also important to distinguish between knowing that the tax exists and having a proper understanding of the obligations associated with it.

4.2. Level of exposure to information initiatives

Table 2. Level of exposure to information and awareness-raising initiatives

Level of exposure	Number of people	%
Low	15	30%
Medium	20	40%
High	15	30%
Total	**50**	**100%**

The simulated distribution shows that 40 per cent of taxpayers would be moderately exposed to information campaigns, whilst 30 per cent would be highly exposed and 30 per cent would be minimally exposed.

This situation would reflect a relatively significant presence of communication initiatives, but also the existence of a section of the population that remains insufficiently reached by these initiatives.

4.3. The main means of accessing information

Table 3. Communication channels used

Information channel	Number	%
Radio	22	44%
DGIPT staff	18	36 per cent
Awareness-raising meetings	16	32%
Posters and leaflets	10	20%
Social networks	8	16%
Other means	4	8%

Total	100	100%

N.B.: As respondents could cite more than one method, the total percentages exceed 100%

Radio ranks first with 44 per cent, followed by direct contact with DGIPT officials at 36 per cent. Awareness-raising meetings account for 32 per cent. These figures highlight the value of a multi-channel approach. Radio and direct contact could be the preferred means of reaching taxpayers, whilst social networks could gradually complement the system.

4.4. Perception of the clarity of information

Table 4. Assessment of the clarity of tax messages

Assessment	Sample size	%
Very Clear	18	36%
Light	18	36%
Not very clear	7	14%
Not clear	7	14%
Total	**50**	**100%**

According to the data, 36 per cent of taxpayers would consider tax information to be clear or very clear, whilst 14 per cent would consider it somewhat unclear or unclear.

This hypothetical finding highlights a difficulty that concerns not only access to information, but also its comprehension.

The DGIPT could therefore improve its materials by prioritising simple wording, concrete examples and explanations tailored to different categories of taxpayers.

V. Relationship between communication and level of knowledge

Table 5. Exposure to communication initiatives and level of knowledge

Exposure to communication	Low	Medium	High
Low level of knowledge	45%	25%	10%
Average knowledge	35%	40%	25%
Good knowledge	20%	35%	65%
Total	**100%**	**100%**	**100%**

A comparison of the categories reveals an upward trend.

Among taxpayers with low exposure to communication campaigns, only 20 per cent are reported to have a high level of knowledge. This proportion rises to 35 per cent among those with moderate exposure and 65 per cent among those with high exposure.

Conversely, the proportion of taxpayers with a low level of knowledge falls from 45 per cent in the group with low exposure to just 10 per cent in the group with high exposure.

This trend is consistent with the research hypothesis. It suggests that regular and accessible tax communication could promote a better understanding of tax obligations.

However, this interpretation will need to be tested against actual data before it can be regarded as an empirical conclusion.

VI. Discussion

The results give rise to several points for consideration.

Firstly, communication appears to be an important means of disseminating tax knowledge. The hypothetical proportion of 78 per cent of taxpayers aware of the existence of tax indicates that the administration’s messages can reach a significant proportion of the target population.

Secondly, access to information does not automatically guarantee its understanding. The fact that 52 per cent of the simulated respondents found the messages unclear or unclear highlights the importance of both the content and the form of communication.

Thirdly, the analysis of the relationship between exposure to communication initiatives and the level of knowledge reveals a positive correlation. The proportion of taxpayers with a good level of knowledge is reportedly three times higher amongst those with high exposure than amongst those with low exposure.

This trend is consistent with OECD analyses, which highlight the importance of information, tax education and support for taxpayers in improving compliance.

It also aligns with the relational approach to communication, according to which an institution should not limit itself to conveying messages, but should also be attentive to the reactions and concerns of its audiences.

For the DGIPT, this means developing a communication strategy that focuses on explanation, dialogue and support.

VII. Key challenges for tax communication in Kisangani

7.1. Making information more accessible

The first challenge is to simplify tax terminology. Taxpayers must be able to understand the messages without necessarily having specialist training.

7.2. Ensuring ongoing communication

Awareness campaigns should not be limited to tax collection periods. Regular updates would help keep taxpayers informed and prevent certain difficulties.

7.3. Expanding communication channels

The DGIPT should pursue a policy of diversifying its communication channels by combining radio, posters, direct communication, community meetings, telephone and social networks.

7.4. Enhancing interactivity

Tax communication would benefit from incorporating more mechanisms that allow taxpayers to ask questions, seek clarification and lodge complaints.

7.5. Highlighting the use of tax revenue

Highlighting the achievements funded by public revenue could help to give greater meaning to the tax obligation and strengthen taxpayers' confidence.

VIII. Recommendations

Following this analysis, several recommendations can be made to the DGIPT.

It would be desirable to:

- ✓ To draw up a specific annual communication programme on tax on rental income;
- ✓ To simplify tax materials and messages;
- ✓ To step up community outreach campaigns in the various neighbourhoods of Kisangani;
- ✓ To develop interactive radio programmes dedicated to tax issues;
- ✓ To strengthen partnerships with local radio stations;
- ✓ To make greater use of social networks and digital tools;
- ✓ To organise regular information sessions for property owners and landlords;
- ✓ To put in place simple mechanisms for receiving and addressing taxpayers' concerns;
- ✓ To communicate more widely about the achievements made possible by tax revenue.

Conclusion

The aim of this study was to examine the contribution of the DGIPT's communication strategies and the mobilisation of revenue from tax on rental income in Kisangani.

The conceptual and theoretical analysis allows us to view tax communication as a tool that goes beyond the mere dissemination of information. It also plays a role in tax education, supporting taxpayers, building trust and improving the relationship between the administration and its stakeholders.

The data presented in the article highlight a positive correlation between the level of exposure to communication initiatives and the degree of knowledge of tax obligations. The hypothetical proportion of taxpayers with a good understanding of their obligations would thus rise from 20 per cent amongst those with low exposure to 65 per cent amongst those with high exposure.

This trend supports the hypothesis that the regularity, clarity and accessibility of information and awareness-raising initiatives can help to improve knowledge of tax obligations.

Nevertheless, these results remain illustrative and will need to be replaced by data actually collected from taxpayers and DGIPT officials before any publication or defence.

Ultimately, the sustainable mobilisation of revenue from rental income requires a combination of audit, collection, information and awareness-raising. In this context, the DGIPT would benefit from developing tax communication that is more educational, more regular, more accessible and, above all, based on dialogue with taxpayers.

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