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## Navigating ‘taxation’ on the Congo River: the interplay of legitimization and ‘officialisation’

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### Abstract

Based on comprehensive research among boat operators and navy personnel working on the Congo River (DRC), this article explores how assessments of ‘taxation’ are shaped by the interplay of legitimization and ‘officialisation’. As such, it draws upon and contributes to scholarly debates on taxpayers’ attitudes towards taxation. While boat operators resent having to pay a plethora of authorities, including the navy, along the Congo River, the article demonstrates how they locate these ‘taxes’ on a spectrum from more to less legitimate. These assessments are shaped by various factors: authorities’ legitimacy as ‘measured’ by their official mandate and importance; public and non-official service provision; and the deployment of symbols of ‘stateness’. In interaction, these factors legitimise and ‘officialise’ ‘taxes’ by the navy that are prohibited in legislation. These findings caution against the *a priori* use of the labels ‘official’ and ‘non-official’, emphasising the need to better grasp these notions’ emic understandings.

**Keywords:** taxation; informality; civil-military relations; African state; Democratic Republic of the Congo

## Introduction

The marines are the boss of the river (*kolo mai*) and the ones who help us when we get in trouble in the waters. We don't complain about paying them. We think they are very useful.

This assessment comes from a boat operator on the Congo River who transports agricultural produce from the inland of the former Bandundu province to Kinshasa, the capital city of the Democratic Republic of the Congo. On his way to Kinshasa, he encounters no fewer than 20 government authorities at eight different posts. On average, total payments to these authorities amount to almost 14% of the overall costs of a single journey (Olsson, Eriksson Baaz and Martinsson 2016). Boat operators therefore lament how these 'taxes' kill their business. Yet the citation above conveys a rather positive assessment of one of the 'taxing' authorities; the marines, describing payments to them as somewhat legitimate.

At first glance, this assessment appears rather strange. It articulates a positive image of the marines, despite the fact that the state security forces in the Congo have a rather bad reputation (Eriksson Baaz and Verweijen 2013). The assessment is also surprising in light of the general complaints among boat operators about the high fiscal burden they face. What's more, this boat operator expresses willingness to pay a 'tax' that had recently been prohibited by an inter-ministerial decree aimed at stopping harassment on the river. How then, can we understand his – and most other boat operators' that we interviewed – relatively positive evaluation of payments to the marines? When and why are certain payments to authorities in the Congo, herein labelled 'taxes', seen as more or as less legitimate? This article explores these questions, based on comprehensive research among boat operators and navy personnel working on the Congo River. It thus aims to shed light on the processes and logics shaping views of 'taxation' in the Congo, with a specific focus on the role of 'officiality', seen herein to relate to both rules and symbols.

'Taxation' on the Congo River offers a particularly interesting case to explore the role of 'officiality' for several reasons. First, we found that the interministerial decree—adopted in 2014 – that bans the majority of 'taxes' on the river was widely known among boat operators. Therefore, the official rules governing 'taxation' seem relatively unambiguous, in particular when compared with other forms of taxation in the Congo (see Titeca and de Herdt 2011). Second, all authorities involved in 'taxation' are state agents, hence they can all deploy symbolic state power. Nevertheless, it emerged that some 'taxes' are still seen as more official than others, which allowed us to study the relative importance of the other factors shaping 'officialisation'. Finally, looking at 'taxation' on the Congo River is pertinent owing to the involvement of both military and civilian state agents. Consequently, we could explore to what extent the possibility of exercising armed force makes a difference in terms of assessments of 'taxation'.

As we will demonstrate, boat operators locate payments to authorities on a spectrum ranging from more to less legitimate, in ways that largely reflect the main factors emphasised in previous research on taxpayers' attitudes towards taxation: deterrence, reciprocity, social influences and (authorities') legitimacy (Fjeldstad et al. 2012). Yet our data shows that such factors always work in interaction, rather than in a stand-alone manner. For instance, both 'deterrence' and 'reciprocity' need to be unpacked, by taking the complex workings of 'social influences' into account, in particular non-official logics such as patronage. Perceptions of the legitimacy of authorities and the 'taxes' they impose similarly draw upon notions of 'non-officiality', in particular authorities' ability to provide non-official services such as 'tax' reduction. This ability also functions as a form of 'reciprocity', which is hence not limited to *public* service provision. Thus, the article demonstrates how any effort to understand logics around 'taxation'— including why certain 'taxes' persist in spite of being legally banned—must probe deeply into emic understandings of 'officiality' and 'non-officiality'.

The rest of the article proceeds as follows. First, we briefly discuss literature on African taxpayers' views of taxation and the role of 'formality' and 'informality' in taxation practices. Subsequently, we account for the methodology used and the data upon which the article is based. The next section provides an insight into the study's socio-economic context, describing the system of river 'taxation' and the naval forces. This paves the way for an in-depth discussion of the processes and logics shaping views of 'taxation'. We conclude by reviewing the ways in which these processes and logics interact in shaping assessments of 'taxation', and the implications of our findings for understandings of 'the official' and 'the non-official'.

### **Taxation, (de)legitimation and (in)formalisation**

In recent years, scholarly attention on taxation in Africa has intensified. This study draws on two strands of this emerging literature: first, debates on taxpayers' views, attitudes and behaviour towards taxation; and second, discussions of 'formality' and 'informality' within taxation. In respect of the first, we make use of the study of Fjeldstad et al. (2012), which identifies a number of factors that shape African taxpayers' perceptions and behaviour towards taxation. These encompass: 1) economic deterrence; or perceptions of how difficult it is to evade taxation; 2) fiscal exchange or reciprocity, relating to perceived returns in terms of the provision of public goods and services; 3) 'social influences', including group norms and behaviour toward taxation; and 4) the legitimacy of political institutions, which is in part shaped by perceptions of the fairness of the political system.

A second debate that we draw upon relates to what Prud'homme (1992, 2) terms 'informal taxation'. Reflecting earlier discussions on informality in the economy, scholars of taxation still grapple with conceptualising the 'informal' and 'non-state' spheres and the relations of these spheres to the 'formal' and 'state' domains. While some see informal revenue extraction by state agents primarily in terms of 'predation', negatively impacting state legitimacy and the economy (on Congo, e.g. Rackley 2006), others highlight its constitutive role in service provision and the reproduction of 'the state' (on Congo, e.g. Trefon 2009). Similar to Roitman (2004), we prefer the terms 'official' and 'non-official' to 'formal' and 'informal', not only as the term 'informal' has become an empty signifier (*Ibid.*), but also as 'officiality' better fits the modes of reasoning and narratives encountered in the research context.

Since the 2000s, the discussion on non-official revenue generation by state agents in Africa—whether labelled 'taxation' or 'corruption'—has become linked to debates on governance and statehood in Africa more generally (e.g. Lund 2006; Hagmann and Péclard 2010; Titeca and De Herdt 2011). These debates have given rise to a consensus that governance and (public) authority are produced through the interplay of both official and non-official actors, logics and practices. Highlighting the porousness of state/society and public/private boundaries, Lund (2006) coins the term 'twilight institutions' to describe how 'rules, controls and in particular their legitimisation, resist unequivocal situation in either "state" or "society"' (2006, 689). Inspired by Hansen and Stepputat's (2001) notion of 'languages of stateness', he also emphasises the importance of signs and symbols of stateness within the exercise of public authority, including bureaucratic idioms and administrative regalia such as contracts and stamps. The deployment of such symbols affects the legitimation of authority, which, as Moore (1988) reminds us, is an ongoing and dynamic process that is ill captured by the static label 'legitimacy'. The legitimation of authority, in turn, shapes and is shaped by practices of taxation. While the extractive practices of authorities seen as legitimate will sooner appear licit, taxation seen as unjust will undermine authorities' legitimacy (Roitman 2004; Juul 2006; Sikor and Lund 2009). What role 'officiality' plays within these processes of legitimation, however, remains only partly understood.

As Prud'homme (1992) discovered in his research on Zaire (as the Congo was formerly called), forms of non-official 'taxation' are not necessarily considered illegitimate. Commenting on 'requisitions' (goods and services provided to state agents), he observed that 'a number of businesspeople seem to consider these ... as quite normal and part of good neighborly relationships'. This indicates 'that they benefit from good relationships with local authorities, perhaps in the form of favourable tax treatment' (1992, 6). Similarly, Prichard and Van den Boogaard (2017, 181) observe that at markets in Northern Ghana, taxpayers appear willing to pay non-official 'taxes' to 'avoid disrupting the social order, to "keep the peace" within the market, to avoid public embarrassment, or

to maintain good relations with tax collectors'. Prud'homme (1992) also emphasises how, in the face of low wages and the limited resources allocated for operational expenditure, non-official 'tax' payments allow state agents to exercise their official function and engage in public service delivery. As we demonstrate below, this contribution to authorities' daily work is clearly reflected in boat operators' justifications of payments made to the navy. These justifications therefore seem to reflect what Olivier de Sardan (2015, 29) has coined 'palliative practical norms' that is, norms that 'deviate from the letter of explicit norms, but ... have the objective to rescue the "spirit" of public service delivery'.

The above-mentioned studies all point to the complex interplay between 'the official' and 'the non-official' within taxation and its legitimation. As Prichard and Van den Boogaard (2017,181) emphasise, understandings of both legality and legitimacy are 'subjective and context-specific'. Yet few studies systematically explore when and why taxation practices are *perceived* and *experienced* as 'official' and 'non-official', by taxpayers and tax collectors alike. They rather use these labels as *a priori* categorisations, which may cloud our understanding of the processes by which practices, including 'taxation', come to be construed as 'official' or 'non-official'.

In Congo-specific studies, however, a growing body of work examines certain dimensions of the construction of 'officiality'. For instance, Titeca and de Herdt (2011) point out that within the Congo, the official rules are often not known or divergently interpreted, rendering the boundaries of 'the official' very malleable (see also Titeca and Kimanuka 2012). Studying interactions between Congolese civil servants and economic operators, Rubbers (2007) observes that the ways in which the boundaries between 'the official' and 'non-official' are drawn reflect the outcome of complex negotiations involving appeals to legislation and official symbols. These observations point to the need to approach 'officialisation' and 'de-officialisation' as processes, rather than as fixed qualities. For the same reason, we refrain from labelling what we call 'taxation' here (between quotation marks to indicate the contested nature of this labelling) as either 'official' or 'non-official'.

### **Some notes on methodology**

The material used in this article was collected between 2013 and 2015 by the authors and two researcher assistants and consists of two different data sources.<sup>1</sup> The first comprises in-depth, semi-structured interviews with boat operators in the Kinshasa, Kinkole and Maluku areas. These interviews focused on the structure of their business activities and their perceptions of the various authorities enacting 'taxation'. Owing to the importance of attending to the perspectives of the authorities collecting the 'taxes' (given that this shapes the ways they perform 'taxation', which may in turn influence how it is

experienced by taxpayers) we also conducted interviews with marines. The choice fell on the marines since they constitute one of the main ‘tax’ collectors, and since their ‘taxation’ was totally banned by the 2014 decree (in contrast to some other authorities – see below). The interviews with the marines focused on professional identities, perceptions of roles and mandates, as well as the organisation of ‘tax’ collection.

The second source of data consists of a survey held between February and June 2015 among in total 137 boat operators. The survey was taken in Lingala and developed in consultation with the *Union congolaise des armateurs des baleinières* (UCAB), the Congolese Union for Operators of Whaleboats. The latter is the most common type of boat used on the Congo River made of wood. The survey was held among boat operators who had just arrived in Kinshasa (mostly in the Kinkole area) from journeys on either the Lukenie or the Kasai rivers, which are tributaries to the Congo. Several measures were taken to ensure the quality of the collected data, including the use of logbooks when filling in the survey (see Olsson, Eriksson Baaz and Martinsson 2016, for more details). Aside from questions about their business and the contributions paid to each authority at each post, the survey included questions about views of ‘taxation’ and the various authorities involved. In particular, boat operators were asked what authorities were useful and authorised to operate and ‘tax’ and why. The article draws predominantly on this qualitative part of the survey, which was quite rich, given that the survey interviews were voice recorded whenever permitted. Yet for a number of crucial insights, the article is primarily based on the in-depth interviews, which helped uncover certain practices—particularly the use of the marines to reduce ‘taxation’—that were rarely mentioned during the survey interviews.

Since boat operating is a male dominated occupation, no women were encountered. The average operator was about 47 years old and had approximately nine years of experience (see Olsson, Eriksson Baaz and Martinsson 2016). No significant variations in views were found among those with different age or experience, which warrants the treatment of ‘boat operators’ as a relatively homogeneous group herein. In the following, we further describe the system of river ‘taxation’ as relayed by the boat operators, and then zoom in on the marines.

### **‘Taxation’ and naval forces on the river**

The Congo River is a crucial lifeline to Kinshasa, providing much needed produce from the hinterlands to its approximately 12 million inhabitants (Iazzolino 2016). While the road network connecting Kinshasa to the former Bandundu province (since 2015 split into the provinces of Mai-Ndombe, Kwilu and Kwango) has been somewhat rehabilitated in recent years, the bulk of agricultural goods are still transported via the waterways. One

boat can take between 500 and 1800 bags (of 50–70 kilograms each), depending on size. Many operators, however, overload their boats, which frequently leads to shipping disasters. The boat operators interviewed mainly transport maize and dried and non-dried manioc (*fufu* and *kimpuka*), but also other goods such as peanuts, charcoal, dried fish and livestock. They also carry passengers, the majority of whom are small-scale traders bringing their merchandise to Kinshasa. Most operators transport merchandise both of passengers and of their own, but always strive to increase the proportion of their own goods to enhance their profits. The latter are on average USD 3,670 per journey (travelling downstream to Kinshasa), although many also make a loss. Average profits are not very high, especially in light of the turnover. The costs for buying agricultural produce alone (excluding petrol and other expenses)—considered essential to make a profit on the next trip downstream—can amount to between USD 1,500 and 3,000.<sup>2</sup> Additionally, the amount of journeys made per year is limited, ranging between three and five, although some operators go even less frequently.

### ***River ‘taxation’: a cacophony of authorities***

Most of the posts—and concomitant ‘taxing’ authorities—along the Congo River and its tributaries emerged as a result of the area’s heavy militarisation during the Second Congo War (1998–2003) (Rackley 2006). For instance, during the time of Mobutu, there was only one administrative post between Oshwe and Kinshasa on the Lukenie line (in Kwamouth), while at present there are seven (interviews, November 2014). In the light of this multiplication of ‘taxing’ authorities, which had also occurred in other parts of the country, various associations of boat operators started a lobby to identify all ‘taxes’ levied on the waterways. This demand was eventually honoured, leading to an investigation conducted by government representatives and the UCAB (the whaleboat operators’ association). This investigation found that nation-wide, no fewer than 17 authorities (linked to eight different ministries)<sup>3</sup> were levying in total 55 different types of contributions along the river (*Arrête Interministériel* 2014). In addition to ‘taxes’ collected at fixed posts, the state security forces, in particular the marines and the *Police fluviale* (river police), asked for contributions at so called *postes flottantes* (floating posts). The amounts of these different ‘taxes’, which each had their own specific name, such as *taxe visa arrivé* (arrival visa tax) or *taxe visa départ* (departure visa tax), were reported to be more or less fixed. This fixity indicates that they were not arbitrarily imposed, but highly institutionalised.

An inter-ministerial decree adopted on 19 June 2014 declared about two-thirds (38 out of 55) of the ‘taxes’ illegal. However, some authorities remained with a right to impose a few contributions, such as the *Commissariat fluvial* (Riverine Commission, authorised to levy two out of twelve of the identified ‘taxes’) and the *Direction-générale de migration* (Directorate-General of Migration) (authorised to levy one out of nine). Others, by

contrast, were banned from ‘taxing’ altogether, such as the *Direction-générale des douanes et accises* (Directorate-General of Customs and Duties), the *Fond de promotion du tourisme* (Fund for Tourism Promotion) and the *Fond de promotion culturelle* (Cultural Promotion Fund). A complete ban was also pronounced for the armed forces and other state security forces, such as the national intelligence agency and the river police. The ‘tax’ imposed by the provincial government of Bandundu on agricultural produce, the so-called *recouvrement*, was also forbidden. This ‘tax’ is paid at Mushie post at the rate of 1500 Congolese francs (FC,) or USD 1.61 per bag, whatever the product.

The survey among boat operators, which was conducted after the adoption of the 2014 decree, indicates that, except for the initial months, the reform did not bring substantial changes. In Mushie, the provincial government still ‘taxes’ agricultural goods, which constitutes by far the heaviest ‘tax’ burden for boat operators: 65 per cent of total payments. The second biggest ‘tax’ collector is the *Commissariat fluvial*, receiving 7.5 % of total payments (on average USD 23 per payment). The third biggest receiver is the marines, getting 6.4 % of total payments, or the value of USD 11 per transaction (Olsson, Eriksson Baaz and Martinsson 2016). This contribution is divided into five litres of petrol (an amount that is always the same, highlighting the high level of institutionalisation of this type of ‘taxation’) and the rest in cash. Since the main focus of this article is marine ‘taxation’, a brief background to the naval forces is warranted.

### ***The Congolese navy: we are no ‘forces troubles’***

The Congolese navy is part of the *Forces armées de la République démocratique du Congo* (FARDC, Armed Forces of the DRC). Countrywide, it is divided into four *groupements navals* (naval sectors), which are headed by the central marine command in Kinshasa. For this research, marines were contacted in the First Naval Sector, which is constituted of the rivers Congo, Ubangi, Kwilu, Kasai and their sub-rivers as well as Lake Ndombe. In addition to smaller posts along the river, the naval forces have one big camp in central Kinshasa (in Kingabwa, Limete), which is simply called *Force Navale*, and also hosts some of the marines’ families.<sup>4</sup> While most of the boat operators contacted docked and offloaded goods in the harbour of Kinkole, some also went to *Force Navale* camp, which sometimes doubles as a civilian harbour, thereby constituting a source of income for the camp.

The naval forces share many of the basic features of the Congolese infantry, which makes up the largest part of the FARDC. In October 2013, only 6,434 of the in total 144,681 troops then registered were marines (interview army expert, November 2013). Similar to other parts of the army (and indeed the administration in general), the navy has minimal infrastructure, such as barracks and equipment. They have only a limited number of low-

quality speedboats, particularly upstream, where they mainly use the same wooden boats as civilians. Moreover, they lack regular supplies of petrol, which limits their mobility. Like other state services in the Congo, salaries are irregular and low, ranging at present between USD 100 and 170 a month, depending on rank. This amount is far from sufficient for even a small family to live off.

While scarce resources and low salaries foster engagement in revenue generation, naval ‘taxation’ should also be seen in the light of the salience of patronage networks and the so called ‘*rapportage*’ system (Verweijen 2013). Like in other state security services (Eriksson Baaz and Olsson 2011; Schouten, Murairi and Batundi 2017), lower-level personnel in the naval forces are under pressure from those in the higher echelons to generate resources, commonly by extracting these from civilians. A large part of this money does not go to the soldiers themselves but is channelled higher up the command chain. Given that units and commanders who underperform in terms of harvesting resources are often deployed to zones with lesser revenue-generating opportunities and are denied promotion, the stakes of *rapportage* are high.

As described below, marines interpret *rapportage* largely in terms of enabling their professional functioning, as viewed through the lens of their professional identity. Similar to many other naval forces globally, the Congolese marines—who take strong pride in being in the navy—position themselves in relation to the infantry. They articulate a self-image of being well trained, well educated and well disciplined, in particular when compared with the infantry, which they often label *forces troubles* (forces of trouble) (interviews, 2015). According to the marines contacted, one reason for their superiority is that in contrast to the infantry, only a few ex-rebel forces with limited military training were integrated into the naval forces after the end of the Second Congo War, especially so in the western parts of the country. Consequently, the navy there is to a large extent composed of soldiers who have always served in the government forces and who are relatively well educated, in terms of both general and military education. Furthermore, most navy personnel pertain to a particular generation that served in the army under the Mobutu presidency and are all quite old. These features might influence the ways these forces enact ‘taxation’ and are perceived by the population. Compared with other groups in the military, higher educated and older military personnel tend to more strongly invoke professional norms and identities, thereby instilling confidence that they are knowledgeable ‘security professionals’ (Verweijen 2015).

### **Making sense of boat operators’ ‘taxation’ experiences**

As mentioned above, while the boat operators interviewed expressed resentment toward the system of ‘taxation’ as a whole, within their day-to-day interactions, they clearly located ‘taxation’ on a spectrum of legitimacy. Only a few boat operators displayed more

extreme attitudes, arguing that either all or none of the ‘taxing’ authorities were useful and mandated to be present. The two (out of 137) who argued that all are useful, mentioned that ‘the state was not stupid’ (*l’état eza zoba te*) and therefore must have its reasons to put the authorities there (interview, May 2015). The four who argued that none are useful labelled their practices as pure harassment (*tracasseries*). As one of them argued: ‘none of them are useful, they are just harassing us, they are all just thieves’ (interview, May 2015). Yet the vast majority of boat operators provided a more nuanced picture, arguing that some authorities were indeed useful and had the right to ‘tax’, but others not. In the following, we further analyse the factors shaping these assessments. First, we address understandings of authorities’ legitimacy, as ‘measured’ by their official mandate and their importance, including their (perceived) capacity for deterrence. Second, we explore the dimension of public service provision and the deployment of symbols of stateness (relating to the fiscal exchange principle and social influences, respectively). Third, we attend to non-official service provision, which equally relates to fiscal exchange and social influences.

### ***Authorities’ legitimacy ‘measured’ by official mandates and importance***

With a few exceptions, the boat operators that were interviewed identified the *Commissariat fluvial* and the marines as the most useful authorities and as being legitimately present on the river, in both cases largely owing to their official mandate. Authorities perceived as lacking an official mandate to be present were generally deemed illegitimate. Consequently, their engagement in ‘taxation’ was seen as illegitimate too. This category included certain branches of the security services (such as the civilian and military intelligence services) and – above all – the provincial authorities levying the *recouvrement*. Interestingly, to emphasise the illegal status of this ‘tax’, boat operators mentioned the 2014 decree particularly often, which indicates that this piece of legislation was widely known. Notions of illegality, however, were not invoked in relation to the contributions demanded by the naval forces, which the decree equally prohibits, pointing to the variegated ways in which ‘the official’ and ‘the non-official’ are interpreted and deployed.

Accounts of the official mandate of the *Commissariat fluvial*, seen as having the most legitimate presence, generally highlighted that they are in charge of regulating river traffic and issuing permits. Thus, these narratives often featured wordings that the *Commissariat* is the ‘boss’ or ‘master’ of the river (*mokonzi ya mai/kolo mai*), being the authority of the river traffic. As one boat operator put it: ‘the *Commissariat fluvial*, they are dealing with river traffic (*ye nde atali ebale*), the rest of them – except for the marines – what are they really doing there?’ (interview, May 2015). Another commented: ‘the *Commissariat fluvial*, are the guardians of the river traffic, they are like fathers, they can help you, but also shut you down (*bakoki kobikisa pe koboma yo*)’ (interview, May

2015). Here, this operator (as others) refers to the role and authority of the *Commissariat* to issue and cancel navigation permits, which were clearly framed as issued by ‘the state’.

The invocation of the capacity to ‘shut one down’ draws attention to the ‘deterrence’ principle mentioned earlier, which stipulates that the more difficult a particular tax is seen to avoid, the more willing people are to pay (Fjeldstadt et al. 2012). In the case of the *Commissariat*, such ‘deterrence’ is clearly related to it being the boss/master of the river and the associated dimension of coercion. As boat operators’ narratives conveyed, however, the notion of boss/master bears stronger connotations of mastery/competence than of brute force. One indication of this is the comparison to ‘fathers’ (see above), who—reflecting logics of patronage/protection—are associated with both sternness and benevolence. Hence, the notion of coercion inherent to the deterrence principle should be qualified, as it can assume different forms and degrees.

As exemplified by the words of the boat operator opening this article, the marines were also referred to as the ‘boss’ or ‘master’ of the river. However, their official mandate was mostly described in terms of riverine rescue. The marines themselves similarly evoked their rescue mandate as legitimating their presence. In particular, they pointed to the specific section in the 2011 Defence Law that states that one of the functions of the naval forces is precisely to ‘assist ships, boats and aircraft in distress in territorial waters’ (*Loi organique* 2011).<sup>5</sup> They linked these tasks to the army’s (peace-time) mandate – as enshrined in the constitution—to ‘protect the people (civilians) and their belongings’ (*Ibid.*). Yet the marines also read their activities on the river in the light of their duty to maintain order and bring security more generally. This duty is commonly broadly interpreted, and therefore includes tasks that are not specified in the marines’ official mandate, but that are considered to conform to its *spirit*, like upholding the law and ensuring public safety. One example is policing boat operators who seek to dodge the posts on the river to save money and time. As one marine put it: ‘when the boat operators sometimes try to skip a *poste* without signing the papers [at the authorities], we marines have to go out on the water to stop them and verify the documents’ (interview, October 2014). As he and others explained, they are often the only authority that have boats/engines available and thus can stop boats trying to bypass the posts.

The marines’ occasional wide interpretation of their mandate partly explains why the boat operators did not always portray them in a positive manner. Some argued that the marines at times exaggerate with ‘taxation’ (often seasonally, around Christmas and the start of the school year), and deliberately seek problems. As one operator explained: ‘they say: “why do you have passengers sitting on the roof!? Overload! (*surcharge*)”’. So they also sometimes look for infractions in order to be able to augment the fees’ (interview, March 2015). Yet the articulation of complaints of ‘exaggeration’ did not diminish the overarching sentiment of the relative legitimacy of the marine’s presence—and relatedly

of their ‘taxation’—which was clearly linked to their official mandate. Another reason for this relative sense of legitimacy was the marines’ perceived importance. Similar to the *Commissariat fluvial*, this importance was partly read in relation to the naval forces’ potential to create difficulties, although it was also linked to its provision of useful services (see further below). The relatively positive views of naval ‘taxation’ thus shed a different light on the ‘deterrence principle’: the more important the authority in terms of their capability to hinder boat operators’ business, the more important it is to maintain good relations, hence to pay ‘taxes’.

### ***Public service provision and symbols of stateness***

As indicated above, fiscal exchange was also found to play a prominent role in shaping views of river ‘taxation’. Yet we observed that the experience of exchange is not a given but stems from complex interactions between service provision and other factors. The latter include the presence of symbols of stateness—like documents—which we consider a form of ‘social influences’ herein.

The fiscal exchange principle appeared most strongly at work in the total delegitimation of the *recouvrement* (the provincial ‘tax’). While the boat operators stated that the ‘tax’ was too hefty and illegal, they also lamented that they could not see any benefits from it. As one operator concluded:

The money goes straight into the governor’s pockets. So we are paying a lot of taxes for nothing. We see no changes, no new services, no development. If the taxes we pay are for real (*eza réelles*) that is no problem. But what we see here that is something different (*eza eloko mususu*) (Interview, March 2015).

Furthermore, the *recouvrement* was described as totally impossible to avoid given that the provincial ‘tax’ officials in Mushie have their own motorised boats, hence they can pursue those trying to dodge payment.

In contrast to the provincial authorities, both the marines and the *Commissariat fluvial* were portrayed as service providing authorities, implying ‘you get something for the money you pay’, including documents. For the *Commissariat fluvial* service provision was seen to include the issuing and controlling of permits. As one operator put it: ‘they are needed because it is they who control all the *baleinières* and also for the money we give to them we get a document’ (interview, March 2015). The presence of a receipt was linked to the belief that the money paid goes to the state treasury. As one operator said: ‘the money we pay goes into the state treasury (*caisse ya l’état*), because they give us a proof of payment (*preuve de paiement*)’ (interview, March 2015). Conversely, the lack of receipts was often referred to as indicating that the money did not go to ‘the state’, thereby delegitimising the presence and ‘taxation’ practices of the authorities in question.

These findings indicate that in particular when tangible and linked to the experience of service provision, symbolic connections to ‘the state’ have strong legitimising effects.

The perception of effective service provision was even stronger in relation to the marines. While their relative usefulness was sometimes ascribed to their maintaining security more generally, it was mainly attributed to their official rescue mandate. This mandate was described as crucial given the difficulty to navigate, and the high level of accidents. Importantly, according to most boat operators, the marines do not ask for money when they intervene in case of accidents, except for sometimes asking compensation for the petrol consumed. Similar to the *Commissariat fluvial*, the presence of documents also played an important role in accounts of the marines’ service provision. According to the boat operators, cash payments to the marines (which come in addition to providing petrol) serve to check and sign the *bulletin de bureau mouvement* (a document of the navy’s ‘bureau of movement’). This document contains information about the boat, destination, names of the captain and passengers etc., and is signed by the marines at every post down the river. While many contended that they know that these payments are not authorised, they were still described as somehow ‘normal’ and ‘official’, as evidenced by the fact that at least some sort of document was checked and completed.

In addition to references to the provided services, the boat operators justified payments to the naval forces by referring to the marines’ difficult conditions and poor salaries. In the words of one operator: ‘there is no official fee, but there he is, the soldier with his difficulties (*pasi na ye*), asking “look for some coffee money for me”, and you give him’ (interview, March 2015). The contribution in petrol (most often at the stable rate of five litres) was generally also referred to as ‘normal’, as it was contended that the marines – particularly higher up along the river – do not have petrol and need it to do their work. This reasoning reflects the notion of ‘palliative practical norms’ referred to above, as it alludes to (non-official) payments needed for the navy to carry out its ‘official’ mandate and engage in service delivery. As one operator put it:

They don’t have petrol, they only have the petrol they get from us *armateurs* (boat operators), the small contributions, five litres here, five litres there – that is what makes them able to do their work (*po epermettre bango basala mosala*) (Interview, March 2015).

Similar to the boat operators, the marines emphasised that they would not be able to fulfil their official mandate, including rescuing civilian boats, without the contributions from the boat operators, in particular the fuel. As one of them put it: ‘it is normal. In case they [boat operators] have accidents we are the ones saving them, so it [the fuel] is a contribution to that work that we do’ (interview, November 2014).

While collecting reliable data on the distribution of the collected ‘taxes’ among the navy was difficult, narratives from the marines point to a quite clear system and logic regulating the division of the monetary contributions. As one marine explained: ‘we divide the money into three parts: first is the envelope to our superiors in Kinshasa (*enveloppe ya mikonzi na biso na Kinshasa*), second is social security (*caisse sociale*) and the third, that part we divide among the number of marines at the post’ (interview, October 2014). As explained, the *enveloppe* is sent to Kinshasa, where a part is used for the maintenance of the main camp, which also hosts military families, while other parts go to the commanders. Depending on the intensity of boat traffic, the total amounts collected at each post were reported to be between USD 1600 – 2000 per month, of which around 30% (USD 500–600) goes to the headquarters in Kinshasa (the ‘envelope’). Except for a quite limited amount (USD 110–150) allegedly destined for social security (medical care or deaths) at the post, the rest is reportedly divided between the marines (at the post), amounting to between USD 22 and 90 per marine per month. As one naval officer concluded: ‘in short, all get something (*bref, batu nionso baliaka ndambu ndambu*)’ (interview, October 2014).

Hence the system of *rapportage* appears highly institutionalised, contributing to the marines’ experience of the collection and distribution of resources from boat operators as an ‘official’ system that is regulated and sanctioned by their hierarchy. ‘Taxes’ are collected following well-defined rules, and the revenues are at least in part used for allowing the naval forces to fulfil their official mandate and provide social security to their members. The marines are likely to convey the belief that it concerns an official system in interactions with boat operators, thereby influencing the latter’s narratives and perceptions of ‘taxation’.

### ***Non-official service provision***

While most accounts of ‘fiscal exchange’ emphasise the provision of ‘public goods and services’, our findings indicate that ‘non-public’ (and non-official) services also play a role. Some boat operators recounted that the marines assist them with cutting the amounts paid to other authorities along the river. Their willingness to pay ‘taxes’ to the marines was therefore partly connected to the latter’s capability to help reduce other ‘taxes’. As explained earlier, the marines are often the only authority with access to boats with engines, enabling them to go out and stop boats that try to bypass a post. This unique position allows them to make particular arrangements with boat operators, which consist of allowing the operator to pass a post and avoid payment to other authorities in exchange for a fee. As one boat operator explained:

You have to arrange with them [the marines] beforehand, because if you don’t – if you pass the post without arranging somehow – all the other agencies will get into the boats of the marines – DGM [migration],

*Commissariat fluvial* and others – because they have no boats of their own so they will come to collect too with the marines. But if you have arranged with the marines, they will just let you pass and if other authorities see, they tell them that they cannot go out because they have no fuel [laughing].... So instead of paying 70,000 [FC, approx. USD 58] you can get away with 50,000 or 30,000 or something (Interview, July 2013)

In many cases, such bypassing, which was generally described as something you can do once or perhaps twice per trip, takes place at night when the boats usually do not travel owing to difficulties in navigating. From the boat operators' accounts, it emerged that the money saved can be quite substantial. The fees, however, are negotiable, indicating that these arrangements are less institutionalised than other forms of 'taxation', which come at a quite stable rate. One boat operator described engaging in such negotiations close to Maluku:

I had docked the *baleinière* just near Maluku and was walking on foot and met the *marin* commander who asked me if all my papers were in order, I told him 'no', so he asked me what I wanted to do. I said, 'I want to pass at night to avoid the post'. So he asked 'what would you pay (*formalité*) there during the day with the papers you have?', I said '40,000' [FC, approx. USD 33]. So he said, 'give me those 40,000 and I will let you pass and you will save the time, because during the day, if you do not have papers, they will bother you a lot (*bakocompliquer yo makasi*)'. But I said 'I do not have 40,000'. He said, 'ok then, then give me this (*pesa ngai boye*).' I said '17,000', he said 'no!' We discussed and discussed – in the end I gave him 15,000 and he said, 'ok you can go, we will not see your boat', so we passed. (Interview, July 2013).

These arrangements (which can be proposed by either party) are clearly described as a win-win solution. As one operator put it: 'they [the marines] do it because they profit (*po balia*), but we also profit, because the harassment from the other authorities is killing us (*ezoboma biso*)' (interview, July 2013). Since such practices are sensitive and difficult to uncover, it is impossible to assess the extent to which they occur. Moreover, it remains unclear whether these arrangements are generalised or only made by a particular type of operators. While none of the boat operators confessing to making such arrangements had any close (family) bonds with marines, some of them had at times docked their *baleinière* at the *Force Navale* camp in Kinshasa. Furthermore, those who sometimes chose this camp as discharging harbour often argued that they felt more protected and less harassed there. In their accounts, docking there also provided them with some protection by marines further upstream, limiting potential harassment. As they explained, while docking at *Force Navale* does not imply that you do not have to pay 'taxes' upstream to the marines, it does reduce the risk they will ask you for more. At the same time, it

increases the likelihood they will help when you get in trouble with other authorities. For instance, one boat operator described how he had been arrested by another state agent, and that the marines had helped him to get released, without paying them anything. This example indicates how, similar to findings by Prud'homme (1992) and Juul (2006), assessments of the justification of payments are not only made based on narrow criteria of 'public service provision'. They also draw on wider notions of 'maintaining good relations' that often have a dimension of patronage/protection, including the protection of non-official and at times illegal practices (such as 'tax' evasion) (cf. Verweijen 2013).

## **Conclusions**

Drawing on interviews and surveys among boat operators and marines, this article has shed light on the processes and logics shaping views of 'taxation' on the Congo River. We found that the four main factors commonly highlighted in studies on taxpayers' views and attitudes towards taxation, namely deterrence, reciprocity, social influences and (authorities') legitimacy (Fjeldstad et al. 2012) indeed all play a role. Yet the data reveals that these factors generate effects mostly in interaction, rather than in a stand-alone manner. In particular, the notions of both 'deterrence' and 'reciprocity' need refinement by taking social influences into account, notably the complex workings of 'non-official' logics such as patronage/protection.

The deterrence principle appeared to be at work in relation to both the marines and the *Commissariat fluvial*, in the sense that boat operators were willing to pay 'taxes' to these authorities to avoid getting into trouble. However, such willingness could not be detected in the case of the provincial 'tax', which figured as both the most difficult to avoid and the most illegitimate. We ascribe these assessments not only to the high level of this particular 'tax', but also to the perceived lack of the provincial authority's 'social content', including the absence of (the potential for) both 'official' and 'non-official' service provision. This authority is only encountered at one post and is little susceptible to negotiations, hence maintaining good relations will not benefit boat operators in other parts of their journey or in other dimensions of their business. In a similar vein, the importance of 'deterrence' not only lies in avoiding the coercive capabilities of the authority in question being used against you, but also in ensuring that these capabilities are potentially deployed in your favour, including via the protection of less 'official' practices. After all, those capable of inflicting most harm also tend to be those capable of offering the best protection, including in non-official domains (Chabal and Daloz 1999). In sum, in our study, 'deterrence' did not work as a stand-alone factor but was assessed in conjunction with a range of other factors, including more and less official service provision.

Furthermore and importantly, the notion of deterrence was clearly not only seen in terms

of physical force, but was also related to administrative coercion (e.g. withholding permits), and intransigence. Hence, although a military actor, the navy was not experienced as the most ‘deterrent’, which in turn puts the relative importance of arms-bearing into perspective. Additionally, where the navy engaged in practices forbidden by the law and seen as less licit—such as facilitating ‘tax’ evasion—this also occurred on the explicit demand of boat operators themselves, and not through one-sided imposition by force.

The dimension of non-official service provision also draws attention to the need to nuance the fiscal exchange or reciprocity principle. In spite of a substantial body of research highlighting that taxpayers also pay contributions in relation to expectations of (potential) reciprocity in non-official ways (Prud’homme 1992; Juul 2006; Prichard and Van den Boogaard 2017), fiscal exchange continues to be conceptualised in terms of ‘public service provision’. In the case analysed here, the marines were perceived as relatively useful given their capability to make arrangements allowing for paying less ‘taxes’ to other authorities. It is likely that feelings about the marines’ relative utility that stem from their provision of less official services also find their way into discourses normalising and legitimising naval practices that draw on registers of ‘officiality’. Hence, non-official service provision may affect overall assessments of an authority’s relative legitimacy, in this way also shaping perceptions of its practices of ‘taxation’. As argued by Verweijen (2013) in relation to the eastern Congo’s Kivu provinces, the FARDC have a measure of legitimacy there based on their engagement both in forms of security provision that correspond to and evoke the idea of ‘the state’ and more private protection services. Our research demonstrates that in spite of a different security situation—notably the absence of armed groups and less banditry—similar factors underlie the relative legitimacy of the FARDC navy in the Bandundu area of the western Congo. One explanation for this could be that the navy’s mandate of riverine rescue still provides a sense of ‘(public) security provision’ read in conjunction with ‘stateness’.

The sense that the navy engages in ‘public service provision’ is strongly reinforced by their invocation of discourses of ‘stateness’. The navy frequently references its official mandate, enshrined in legislation such as the 2011 Defence Law, including in a ‘palliative’ sense (Olivier de Sardan 2015) (e.g. to justify ‘non-official’ practices that allegedly enable the execution of their official mandate). Yet as demonstrated by the fact that the 2014 interministerial decree had limited influence on what ‘taxes’ were perceived as ‘official’, referring to legislation or official mandates is not a sufficient criterion for ‘officiality’. What also matters is whether practices evoke ‘the idea of the state’ in a more tangible way, like by involving (physical) symbols of ‘officiality’ such as documents (that may well have no ‘official’ status according to legislation such as the navy’s *bulletin de bureau mouvement*). Other factors that shape perceptions of ‘officiality’ are whether

practices are institutionalised and routinised, and are authorised and regulated by hierarchies, as is the case with *rapportage*. These different factors, in turn, interact in complex ways with yet other elements in shaping perceptions of ‘officiality’, in particular authorities’ power/importance and overall legitimacy. As concluded by Titeca and De Herdt (2011), the symbolic power of ‘the state’ is socially constructed and negotiated, and while many different actors may evoke the idea of ‘the state’, the effects of such invocation are shaped by power plays.

By acknowledging that ‘officiality’ is shaped by a range of criteria, which often diverge depending on the situation and authority, notions of ‘officiality’ and ‘non-officiality’ (and relatedly, formality/informality) are better conceptualised as (contextual) processes than as absolute qualities with a dichotomous status. In the light of this fluidity, our findings caution against the *a priori* use of the labels ‘formal’ and ‘informal’, for instance the tendency to frame all taxation not enacted in accordance to laws as ‘informal’. These *a priori* labels might limit our understanding of the nature and workings of the socially constructed boundaries between ‘the official’ and ‘the non-official’, potentially masking the ways in which ‘the non-official’ is not only deeply entangled in – but also reproduces and at times merges with– ‘the official’. Hence, any effort to understand logics around ‘taxation’ (including why certain ‘taxes’ persist in spite of being legally banned) must probe deeply into emic (rather than pre-determined) notions of ‘officiality’ and ‘non-officiality’ and how they shape views of ‘taxation’ of both taxpayers and tax collectors – in different and often shifting ways.

## Notes

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<sup>1</sup> Owing to security concerns, we have withheld the names of the research assistants.

<sup>2</sup> Approximate price for buying 100 – 200 bags in the inland, consisting of an equal mix of fufu and maize.

<sup>3</sup> The following ministries: 1) Transport; 2) Interior; 3) Environment; 4) Culture and Arts; 5) Economy and Commerce; 6) Finance; 7) Infrastructure, and 8) Defence.

<sup>4</sup> Since the camp is too small to host all families, many rent housing from civilians around the camp.

<sup>5</sup> ‘*assister les navires, embarcations et aéronefs en détresse dans les eaux territoriales*’. See *Loi organique* 2011.

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