



**Working Paper 224**

# **Informality, Tax, and Markets in Kinshasa: Everyday Realities and Resistance**

**Yannick Bokasola, Eddy Junior  
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# Informality, Tax, and Markets in Kinshasa: Everyday Realities and Resistance

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## Summary

This paper explores the everyday realities of taxation in Kinshasa's markets, which play a crucial role in revenue generation and sustaining the livelihoods of the local population. Understanding market taxation in this context is critical given the plurality of state and non-state institutions and actors which govern markets and engage in revenue extraction. The study draws on qualitative data collected from eight formal, informal, and customary markets in Kinshasa. The research documents the experiences of market vendors, their perceptions of taxation, and how these perceptions shape interactions with the state and affect their willingness to pay taxes while also capturing the variations in everyday experiences based on structural differences in market governance. We find that market vendors are subject to multiple layers of formal and informal taxation, and there is a pervasiveness of coercive tax collection practices and informality in the administration of taxes. Correspondingly, vendors widely view market-based taxation as unfair, though some likewise report greater willingness to pay informal taxes because they see tangible benefits. Formal taxes are perceived as offering few returns. In this context, everyday resistance to taxation is common, but given the vulnerable positions of most vendors and the limited channels for accountability, the paper finds few instances of a broader challenge to the tax systems or demands for reform. The study also finds distinct differences in the tax collection experiences across formal, informal, and customary markets, with market taxation led by customary authorities eliciting a greater sense of fairness and voluntary compliance. These findings contribute to the wider literature on informal institutions and taxation, providing a case study of the everyday experiences of both market vendors and tax collectors and documenting the micro-level dynamics that shape tax morale, perceptions of fairness, and resistance in a context of pluralised tax and governance authority.

**Keywords:** subnational taxation, informal taxation, market taxation, markets, informality, Kinshasa, DRC.

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## Acronyms

ACRA	Association Congolaise pour la Recherche Académique
DRC	Democratic Republic of Congo
ETD	Decentralised Territorial Entity [French acronym]
FGD	focus group discussion
ICTD	International Centre for Tax and Development

# 1. Introduction

Market taxation is a critical but understudied aspect of governance and fiscal policy, particularly in countries where a large portion of the population engages in informal economic activities. In Kinshasa, the capital of the Democratic Republic of Congo (DRC), the issue of market taxation is particularly pronounced as markets not only sustain the livelihoods of multitudes but also serve as key sources of local revenue for decentralised authorities. The motivation for this research stems from the need to better understand the everyday realities of taxation in such environments where the line between formal and informal tax practices is blurred. A granular and textured understanding of the experiences of market vendors, tax collectors, and the informal institutions governing their interactions is also crucial for thinking about subnational tax policy and for improving governance, social equity, and the relationship between states and citizens.

This research explores the experience of taxation in Kinshasa's markets. It documents how taxation operates in environments where formal state authority intersects with, and is often embedded in, informal institutions and governance structures, and where a plurality of state and non-state actors engage in revenue extraction. Specifically, the study focuses on how market vendors experience taxation, both formal and informal, how they perceive it in terms of fairness and reciprocity, and how these perceptions shape their relationship with the state and govern their willingness to pay. An important contribution of the study is in documenting how these lived realities and responses to taxation vary across different types of markets; namely, those authorised and regulated by the state (what we call formal markets), those unauthorised by the state (what we call informal markets or *marchés pirates*), and those managed by customary authorities (what we call customary markets). Looking at structural variation in this way helps to shed light on the broader governance implications of taxation in a context where both formal and informal systems coexist.

To explore the 'everydayness of the realities' of tax and informality, we undertook qualitative data collection in eight case study markets in Kinshasa, reflecting diversity in terms of the market type, the nature of market governance, and the involvement of state and non-state actors. Data collection involved: 49 focus group discussions (FGDs) in each market with market traders; 56 interviews with key actors involved in market governance, including traders, tax collectors, market administrators, and representatives of vendor associations; and ethnographic observations conducted over a two-month period in 2021. Ethnographic observations allowed researchers to directly observe the

interactions between vendors and tax collectors, providing further insights into the practical realities of taxation in these markets.

Four key findings emerge. First, our evidence reveals that the ‘everyday’ realities of market taxation differ significantly from statutory rules, with both formal and informal taxes coexisting in all types of markets. Market vendors are subject to multiple forms of taxation, including formal taxes such as the *étalage* (display tax) and *salongo* (sanitation tax), as well as informal and illegal payments to police officers and other actors. Informal taxes are those that are non-statutorily required or enforced through statutory mechanisms but are effectively required in order to operate a business (van den Boogaard 2020).<sup>1</sup> Formal tax collection is also characterised by informal institutions and practical norms, including the levying of multiple taxation, the negotiation of rates and informal exemptions. This reflects broader realities around the nature of real governance (De Herdt and Olivier de Sardan 2015) and informal institutions in tax administration (e.g. Piracha 2022).

Second, in this context of pervasive informality and a multiplicity of taxing actors, as well as low service provision, we find that taxpayers overwhelmingly view the tax system as unfair. Coercive tax practices are in part shaped by the descending pressures on tax collectors to bring in a daily quota of revenue. Surprisingly, however, taxpayers are more willing to pay informal taxes, including bribes and other illegal payments to police, because they perceive these payments as offering tangible returns – notably protection from *Kuluna* gangs, which were previously pervasive in many urban markets.<sup>2</sup> This willingness to make informal payments to police in exchange for a perception of security contrasts with their reluctance to pay formal taxes, which are seen as coercively and unevenly administered and as offering little in return, particularly in the absence of public services like sanitation and infrastructure across markets.

Third, with limited trust in the state and dissatisfaction with the state of the fiscal social contract in markets, vendors regularly engage in everyday forms of

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<sup>1</sup> While the most commonly cited usage of informal taxation (Olken and Singhal 2011) focuses on non-statutory payments that contribute to community development projects, we do not *a priori* define the type of payment based on how the revenue is spent. This helps us to avoid making assumptions about what types of payments contribute to public services, including security, which can be difficult to ascertain in fragile contexts. Instead, we focus on whether the payments are non-voluntary (distinguishing them from charitable contributions) and enforced in some way (but not through statutory mechanisms). For more examples of informal taxes and payments captured in this vein, see Prud’homme (1992), Aman-Rana, Minaudier and Sukhtankar (2023), van den Boogaard, Prichard and Jibao (2019), and van den Boogaard and Santoro (2021).

<sup>2</sup> ‘*Kuluna*’ is from the Lingala verb *kolona*, which is a derivative of the term used to refer to French ‘colonisers’ or *colonne*. First used in the 1990s, since the 2000s ‘*Kuluna*’ has become a generic way to refer to criminals in the DRC (Lagrange and Vircoulon 2021).

resistance, which shape daily life in markets and struggles with state actors. Despite this resistance being socially organised in markets, there is limited broader collective action in terms of making demands for reform or challenging the broader system of taxation. This suggests both that channels of accountability with formal governance structures are limited and that traders largely see such forms of resistance as futile given the institutionalised nature of informal practices and the political context that does not support citizen dissent or taxpayer engagement.

Finally, the study documents important differences in the everyday experiences of taxation across formal, informal, and customary markets. While both formal and informal taxes are levied across market types, we observe that the degree of multiple taxation and coercive tax collection practices is most prevalent in informal markets. This reflects both the lack of government presence and oversight in these markets, as well as a sense among traders that they have limited options for recourse. In customary markets, the experience is even more distinct, involving more positive relationships between traders and tax collectors on account of traders viewing the customary authority as being more sensitive to their economic circumstances and eschewing coercive collection practices. This leads to a greater sense of fairness and voluntary compliance with taxes levied by the customary authority – though not of those taxes that the state is also involved in collecting.

This research contributes to the broader literature on informal institutions and taxation, providing a case study of the everyday experiences of both market vendors and tax collectors and documenting the micro-level dynamics that shape tax morale, perceptions of fairness, and resistance. The findings have significant implications for both future research and policymakers. For researchers, the study highlights the need to further explore the intersections between formal and informal governance structures in contexts where the state is weak and informal institutions play a significant role in public finance. Future studies could investigate the long-term impacts of these informal institutions in taxation on market development, vendor livelihoods, and broader economic governance in the DRC while further exploring the role of traditional authorities in subnational taxation and service provision, both within urban markets and more broadly.

The study's findings are also significant for policymakers seeking to improve tax compliance and governance in contexts where formal and informal markets are essential for both local revenue generation and livelihoods. The research highlights that state–society relations and perceptions of the state's legitimacy would be improved by a concerted focus on improving service provision in markets and addressing accountability issues stemming from informal tax practices, including a lack of receipts and institutionalised corruption. Policymakers could also consider the role that non-state actors, such as market

associations and customary authorities, play in market governance and taxation, as these actors often have more direct relationships with market vendors and are perceived as more legitimate than state authorities.

The remainder of this paper is structured as follows. Section 2 provides a background on informality, taxation, and market governance. Section 3 outlines the case selection and data collection methods. Section 4 describes the everyday realities of both formal and informal taxation and the nature of informal institutions in tax administration. Section 5 focuses on taxpayers' perceptions of the tax system, particularly fairness and reciprocity, and responses to market taxation, including everyday forms of resistance in response to abuses of power. Section 6 reflects on how everyday tax experiences differ across formal, informal, and customary markets. Section 7 summarises the key findings and outlines the policy implications of the research.

## 2. Informality, taxation, and markets

With the broader trend towards decentralisation and the devolution of authority and power to local authorities, research on public finance has also moved away from a national-level bias to focus on local-level tax collection practices and their impact on accountability, public service delivery, and overall governance. Alongside, there has been a growing recognition that market traders and street vendors contribute significantly to local government revenue and are integral to the functioning of urban and rural economies (Ligomeka 2019; Olabisi *et al.* 2020; Prichard 2019; Prichard and van den Boogaard 2017; Resnick 2021). Despite increasing policy attention, vendors operating in urban markets continue to pay a variety of different taxes, both formal and informal (Anyidoho *et al.* 2024).

Much of the literature on market taxation finds that traders pay a myriad of different payments (Gallien and van den Boogaard 2023; Meagher 2016; Prichard and van den Boogaard 2017; Resnick 2021). These include formal taxes – most commonly representing daily operating permits – and user fees for services, as well as a variety of informal payments made to state or non-state actors.

For instance, in Ghana, Prichard and van den Boogaard (2017) note that more than half the market traders in local markets paid a mixture of formal fees, rents for occupying market stalls, and other types of local taxes along with informal payments to local authorities. In a study conducted in the states of Enugu and Kaduna in Nigeria, Akpan and Sempere (2019) found that traders paid higher taxes than what was stipulated in nine of the 12 markets surveyed. Thus, contrary to the view that a qualifying characteristic of the informal sector is the preclusion and non-payment of taxation, these studies find that informal sector operators in markets pay a range of taxes.

Additionally, given the often complex subnational governance context, several studies have captured the range of actors and institutions involved in tax collection. These include municipalities whose jurisdictional influence has been found to extend to both formal and informal markets.<sup>3</sup> Similar to municipal authorities, the police and law enforcement officials also play diverse roles that range from protection and facilitation to extortion and patronage. In the context of

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<sup>3</sup> For example, Ndhlovu's (2011) study in Zambia highlights how the local authority charges varying licensing and permit fees from vendors based on their location and nature of mobility. In contrast, Jongh's (2015) study in Malawi notes that local authorities charge vendors fines when they are located in a public space that is not demarcated for vending.

the DRC, such informal and extortionary payments have a long history. In the 1970s, President Mobutu Sese Seko infamously encouraged Zaïrean state agents to ‘to steal cleverly, but in a nice way’ (*yiba na mayele*), to self-fund the salaries that the ailing state had stopped paying (Gould 1983).<sup>4</sup> This legacy has persisted, such that despite the weak capacity of the Congolese state, the idea of the state still retains ‘residual command’ (Titeca and Kimanuka 2012: 30; Titeca and Nkuku 2018). State officials, thereby, are able to extort informal payments by asserting their authority and position as representatives of the state (*ibid*).

Another group of critical actors involved in market governance is market associations. Loosely termed, these types of organisations can include formal associations of vendors or trade unions, as well as other more informal groupings organised along kinship, religious, or other social networks (Brown *et al.* 2010). Additionally, as Lindell and Appelblad (2009) point out, the privatisation of urban governance has meant that markets are increasingly managed by private management firms. In Uganda, for instance, several market vendor associations have disappeared altogether, replaced by less inclusive cooperative societies, or even repressed by the private management firms. Despite such trends, across the continent, traditional and customary authorities continue to exercise considerable authority, including over market governance and taxation (e.g. Balán *et al.* 2022).<sup>5</sup> The authority and legitimacy of customary chiefs, as various scholars have pointed out, is multifaceted and spans administrative, political, economic, social, religious, and spiritual dimensions (Henn *et al.* 2024; Verweijen and Van Bockhaven 2020). Market taxation thus needs to be understood in the context of pluralised authority and what De Herdt and Olivier de Sardan (2015) refer to as the patterns of ‘real governance’.

In addition to tracing the types of taxes paid and the institutional and governance arrangement of tax collection, the literature has also drawn attention to the often-inequitable impacts of market taxation, particularly for women and lower-income groups. For instance, many studies find that tax burdens fall hardest on the weakest groups, particularly women and the poor (Meagher 2016). In the case of Ghana, Carroll (2011) notes that the tax system was neither fair nor inclusive towards women traders. Women traders were particularly vulnerable to coercion and extortion by tax officials. Similarly, several studies note that taxes and fees

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<sup>4</sup> With this encouragement, state agents justified illegal extraction from taxpayers by referring to Article 15, a fictitious constitutional clause that ‘condoned’ state officials to ‘fend for themselves’ or ‘*débrouillez-vous pour vivre*’ (see e.g. Titeca and Nkuku 2018).

<sup>5</sup> As Guyer (1992) points out, since African states did not experience the historical sequencing linking taxation to representation, aspiring politicians and governments have relied on chiefs and other traditional authorities to legitimate claims over tax collection. The significance of hybrid institutions for tax collection relates to how ‘acts of public authority (including raising revenue) seem to fare better when they can institutionalise practices by building off existing socio-cultural arrangements’ (Sahgal 2023: 85).

represent a non-negligible burden for informal sector market operators. In Accra, Anyidoho *et al.* (2025) find that the top-earning quintile of the informal sector pays, on average, 18 per cent less of their earnings on taxes and fees compared to the bottom income quintiles, and highlight that particularly visible sectors of the informal economy, including markets, are more likely to face taxation than other sectors.

Negotiations around tax collection also tend to be contentious, and taxpayers face various challenges, including extortion, abuse, violence, and confiscation of property, though the picture can be more complex than arbitrary enforcement and corruption (Titeca and De Herdt 2010). In particular, as Prichard and van den Boogaard (2017) find, informal practices that diverge from formal policy are governed and embedded in social norms and practices. They may, therefore, have positive implications for social welfare and horizontal equity as they are driven by local economic realities and accepted notions of fairness. However, the underlying power dynamics may also limit the equalising potential. Thus, an appreciation of the actual practices of taxation and collection within marketplaces is critical for understanding the outcomes of such practices.

With this understanding of the nature of market taxation in other contexts, further research is needed to understand the differing motivations underlying the tax compliance considerations of market vendors. As market vendors operate in a setting of multi-level governance that includes not only national and local authorities but also cooperatives, customary authorities, etc., it is even more critical to understand if the drivers of compliance differ across governance entities and whether different mechanisms of compliance hold implications for the policy preferences of such taxpayers. Looking at market taxation, Resnick (2021), in her study in Zambia, finds that when the route to accountability is shorter such that the tax collector has decision-making powers over service provision, as in market committees (association of traders), compliance is higher. Outside of markets, research in the DRC also finds that even in the context of weak state capacity, taxpayer compliance is higher when taxes are regularised and systematically enforced (Weigel 2020) and that taxpayers have higher perceptions of the state's legitimacy and the transaction cost of compliance with taxation is lower (Weigel 2018). While these studies have been conducted with specific populations, further research is needed on whether these findings can be generalised and hold true for other subgroups of taxpayers within the country, including market-level taxpayers.

Building on this literature on the dynamics of taxation and governance in markets, this paper captures granular micro-politics and the everyday realities of taxation within marketplaces in Kinshasa. In the context of decades of economic

instability in the DRC,<sup>6</sup> markets are a key source of informal employment, which makes up an estimated 97 per cent of employment in the country (ILO 2024).<sup>7</sup> The gender dynamics are also significant, with women making up 67 per cent of entrepreneurs in the informal sector in the DRC (Adoho and Doumbia 2018). Women entrepreneurs are concentrated in small businesses or ‘survivalist firms’, typically characterised by low productivity, low capital, and tending to not have a fixed place of business, such as informal markets.

Markets are also an important source of revenue for subnational authorities, which include provincial administrations and Decentralised Territorial Entities (known as ETDs, the French acronym) and municipalities (*communes*).<sup>8</sup> A heavy reliance of subnational authorities on revenues from markets reflects more common problems associated with fiscal decentralisation, including revenue assignments that are insufficient to fund local public services (see Bird 2011; Bahl 1999).<sup>9</sup>

The challenges of subnational revenue-raising in the DRC are exacerbated by well-documented informal revenue extraction by both state and non-state actors (Nkuku and Titeca 2018; Prud’homme 1992; Sanchez de la Sierra *et al.* 2022;

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<sup>6</sup> Decades of crisis and instability have long crippled the DRC’s economy. The situation has only worsened since the Covid-19 pandemic. According to Batana, Jarotchkin and Vilpoux (2021), in Kinshasa by 2021 nearly half of household heads reported not having worked, mainly for reasons related to the pandemic, while more than 10 per cent of households experienced job losses. This was also the case in eastern DRC, where about a quarter of respondents reported pandemic-related job losses in June 2020 (*ibid*). In 2023, for instance, only 54 per cent of the population (15+ age group) was employed. Yet, of this group, close to 82 per cent were employed in vulnerable work, defined as family work or own-account work, such as small retail businesses (World Bank 2024).

<sup>7</sup> While the informal sector is defined in various ways in the literature, according to new standards adopted by the ILO (Gammarano 2023), informal work covers all productive activities carried out by persons that are – in law or in practice – not covered by formal arrangements. In the case of the DRC, this includes enterprises without formal accounting books and national identification numbers as firms (Adoho and Doumbia 2018). While informality has been critical for job creation, production, and income generation (*ibid.*), it has also been associated with vulnerability and precariousness. In the DRC, most entrepreneurs in the informal sector are poor (61 per cent compared with the nationwide poverty incidence of 64 per cent), and lack access to basic infrastructure such as water (8 per cent have access) and electricity (12 per cent), and operate small businesses with low levels of productivity (*ibid.*). In Kinshasa, for instance, the share of top-performing firms is predicted to be only 13 per cent.

<sup>8</sup> Decentralisation began in 2006, devolving power and fiscal responsibility to the provinces and ETDs (Article 3, Constitution of the DRC of 18 February 2006). The city-province of Kinshasa is divided into four districts and 24 *communes*. The province is headed by a governor, who is elected by a provincial assembly; *communes* are headed by mayors.

<sup>9</sup> More broadly, decentralisation has been championed as having the potential to improve government effectiveness and strengthen the democratic processes (Bahl and Bird 2008; Devarajan, Khemani and Shah 2009), but the process has been considerably undermined owing to a host of challenges. The central governments have traditionally favoured a unitary system and have been reluctant to devolve power and transfer fiscal responsibilities (Mabiala 2023). Institutional delays with the organisation of urban, municipal, and local elections have also impeded the functioning of ETDs.

Schouten *et al.* 2021; Titeca and De Herdt 2010); lack of accountability, and widespread rent-seeking by provincial elites (Englebert and Mungongo 2016). Among the most critical studies on the subject is by Nkuku and Titeca (2018), who point out that in urban markets, informality is has emerged as an instrument of accumulation. Markets present a major source of informal revenue extraction for a variety of actors, including central government actors who seek to control and 'extract as much revenue as possible' (*ibid.*: 23). Similarly, surveys carried out by the Observatory of Public Expenditure (ACP Congo 2014) in the central market in Kinshasa revealed the multiplicity of taxes paid by market vendors and the significant discrepancy between tax amounts set by the municipal government and those actually collected from the market. Further complicating the picture, while formally, these taxes are meant to be levied in formal markets that are directly governed by provinces and ETDs, informal markets are taxed routinely by a mix of actors and organisations. Evidence thus suggests that the fiscal and administrative landscape of markets in Kinshasa is complex. In the following sections, we attempt to document this complexity and the attendant impact, comparing taxation practices and interactions across different types of marketplaces, including formal and informal marketplaces and those governed by traditional power in the peri-urban areas of Kinshasa.

## 3. Research methods

The city of Kinshasa is an ideal case study within which to explore taxation and informality in markets, given the high rates of informal employment and the dominance of the informal sector in the economy (ILO 2024). Distant from agricultural areas, the city is dependent on domestic agricultural inputs, with massive thriving markets that sustain the city's population (Rapoport 1993). In 2012, it was estimated that over 400 formal and informal markets existed in Kinshasa (Nkuku and Titeca 2018).

### 3.1 Types of markets and market associations

We categorise markets in Kinshasa into three broad types, reflecting differences in legal status and market administration: formal, informal, and customary:<sup>10</sup>

#### 3.1.1 Formal markets

Formal markets represent any area of land determined and approved by the state for the exercise of trade, in which the state defines the taxes and duties that can be levied.<sup>11</sup> Tax collectors must have state endorsement before collecting taxes,<sup>12</sup> and the state is responsible for taking care of the markets. The state retains administrative, regulatory, and tax authority, including the collection of identifying information about traders in the market.<sup>13</sup> Four large markets are managed by the provincial administration of Kinshasa, meaning that tax revenues from these markets are sent to and managed by the provincial authorities (*l'hôtel de ville de Kinshasa*), rather than the municipalities. All other formal markets are managed by the various municipalities.

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<sup>10</sup> Market administration refers to the groups and organisations that are responsible for organising markets, distributing vending space, providing security and sanitation services, and adjudicating and resolving disputes.

<sup>11</sup> Most formal markets are based on land owned by the state (at different levels of state administration), though there are cases where land is disputed between state and private actors. The most prominent example is that of Matadi-Kibala market in the *commune* of Mont-Ngafula, where the land of the market is currently the subject of a dispute between the state and the family of former President Mobutu Sese Seko.

<sup>12</sup> Ordonnance-Loi n° 010/2012 du 21 septembre 2012 portant réforme des procédures relatives à l'assiette, au contrôle et aux modalités de recouvrement des recettes.

<sup>13</sup> In formal markets, some market administrators collect information about all those working in the market and store it in *cahiers d'identification des vendeurs*. While these notebooks enable market managers to collect the relevant fees, they do not provide a true census of market traders and thus cannot provide municipalities with reliable statistics that could be used for other state purposes.

### 3.1.2 Informal markets

Informal markets, commonly known as *marchés pirates*, operate on land without clear ownership, but which is neither recognised nor approved by the state for commercial purposes. Most of these markets have emerged organically on main roads, intersections, and public transit stops.<sup>14</sup> The deepening economic insecurity and rising urbanisation, as previously observed, have contributed to the proliferation of such markets, which represent an important survival mechanism for the poor. We find that while some markets are managed by vendor or market associations, others tend not to be as well organised, and in general, there does not appear to be a fixed administrative structure.

However, despite their illegal status, the authorities are known to tolerate and even benefit from such markets (Nkuku and Titeca 2018). Informal markets, therefore, continue to provide tax revenues to municipalities even when taxes collected from such markets lack a legal basis and are not statutorily sanctioned.<sup>15</sup> Moreover, the state does not use the revenues to maintain them, nor do they have access to government services. For this reason, while service provision is an issue across all markets, informal markets, in particular, lack adequate infrastructure and services.<sup>16</sup> Meanwhile, there is no guarantee that revenues collected from these markets end up in government coffers.

### 3.1.3 Customary markets

Customary markets operate on land owned by customary authorities and chiefs, who govern and manage the markets, retaining administrative and regulatory control and taxing authority of the market. As previously mentioned, within Kinshasa and across the country, customary authorities exercise considerable

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<sup>14</sup> Despite their spontaneous emergence and desultory location, these markets are often critical for the functioning of the urban economies. Large quantities of raw agricultural products from the provinces closer to Kinshasa are often displayed and sold in informal markets.

<sup>15</sup> In all the informal markets that we visited as part of this scanning exercise, taxes were collected by state actors.

<sup>16</sup> In formal markets, there tends to exist some basic infrastructure such as wooden stalls for the display of wares and goods, yet public services such as water, electricity and sanitary facilities, remain inadequate. While some attempts have been undertaken to rehabilitate and develop the infrastructure of such markets by involving private sector investment, these efforts have been stymied by political infighting between the central and the provincial administrations, as in the case of the Central Market (Nkuku and Titeca 2018). In informal markets, the state of services is even more dire: there are no stalls, and products and wares are often spread on the ground, and many of those we surveyed also lack basic sanitation facilities and toilets. As previous studies have also noted, access to water, electricity, and telecommunications in markets in Kinshasa is at 8, 12, and 15 per cent, respectively (Adoho and Doumbia 2018). Moreover, since informal markets are often located on thoroughfares and roads, the safety of vendors is an additional concern. The hustle and bustle of such markets also makes it challenging to navigate such spaces and at times also prevents the circulation of both people and vehicles.

authority owing in part to the high levels of respect and trust they enjoy in society (Balán *et al.* 2022; Verweijen and Van Bockhaven 2020). These authorities have also historically exercised ownership and taxation authority over vast tracts of land, dating back to the colonial era when the chiefs were incorporated into 'neo-customary' land tenure regimes (Henn *et al.* 2024).<sup>17</sup> Since formal recognition of these authorities in 2007, customary authorities in urban areas have been granted rights<sup>18</sup> over specific pieces of land,<sup>19</sup> which can be used for various community purposes, including for building markets.<sup>20</sup> The rights of the customary authorities have been enshrined in law.<sup>21</sup> Thus, unlike *marchés pirates*, these markets are recognised by the state and the municipal authorities. Customary authorities both collect their own taxes but also collaborate with the state in the collection of formal taxes. There are no official statistics on the number of markets owned and governed by traditional authorities, but based on our findings, we identified at least three markets in Kinshasa run by customary authorities. These were concentrated in western Kinshasa, where customary chiefs continue to exercise considerable influence.

### 3.1.4 Market associations

Market associations exist in all types of markets, though their size and strength vary, especially by market size. In formal markets, these associations (*comités des vendeurs* or *corporations des marchands*) organise to defend the rights of traders and can act as a bridge between traders and state authorities. In some formal markets, for instance, market associations have the role of making sellers aware of the payment of various taxes, in particular *salongo* or even in collecting taxes on behalf of sellers.<sup>22</sup>

In informal markets, these associations bring together traders working in markets, but do not have a link with the state, given that informal markets are not formally recognised and approved by the state. Other market associations *can* play a role in market governance, including by being involved in some decisions

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<sup>17</sup> The incorporation of chiefs into 'neo-customary' land tenure regimes during the colonial era meant that the chiefs were used by the colonial state to levy taxes.

<sup>18</sup> However, while authorities have the right to use the land, the right to sell the land is not exclusive and the state is entitled to a certain percentage.

<sup>19</sup> This is land that is generally classified as 'community land' that is defined as being occupied by local communities who inhabit, cultivate, or exploit it in any way, individually or collectively, in accordance with local customs or practices.

<sup>20</sup> The 2006 constitution recognises customary authority (Article 207).

<sup>21</sup> Loi n° 15/015 Du 25 août 2015 fixant le statut des Chefs Coutumiers, Kinshasa, 31 août 2015.

<sup>22</sup> In some formal markets, associations are charged with collecting *salongo* and remitting this to the market management office.

made by market offices and playing a liaison role between vendors and municipal authorities. Market associations are also present in customary markets, but they play less of an administrative and governance role, which is left up to the chiefs.

### 3.2 Data collection

To reflect the diversity of market types – and to consider how taxation may vary across different types of markets – we<sup>23</sup> undertook data collection in a selection of formal, informal, and customary markets. First, we identified a list of the most important major supply centres for the population of Kinshasa, with high concentrations of daily vendors and a diversity of products.<sup>24</sup> We then selected eight markets, across four municipalities (Kisenso, Mont-Ngafula, Selembao, and Masina) (see Table 3.1).<sup>25</sup> This selection provides us with indicative case studies and help us to identify patterns in variation of taxation and governance where they exist.

**Table 3.1 Case study markets**

Market name	Municipality	District	Category	Market manager	Land owner
Marché du 17 mai	Kisenso	Mont-Amba	Formal	Municipality	State
Tiger	Kisenso	Mont-Amba	Informal/ pirate	Comité des vendeurs	n/a
Matadi-Kibala	Mont-Ngafula	Lukunga	Formal	Municipality	State
Maman Kiese	Mont-Ngafula	Lukunga	Customary	Customary chief	Customary authority
Lutete	Selembao	Funa	Formal	Municipality	State

<sup>23</sup> The primary data was collected by two of the authors, Yannick Bokasola and Eddy Junior Ngwakoyo, alongside a team of three research assistants.

<sup>24</sup> That is to say, the markets selected are not sector specific or primarily wholesale markets. Overall, produce commonly sold in all municipal markets includes agricultural, forest, and manufacturing services. The agricultural products are mainly corn, cassava, onions, bananas, peanuts, oranges, beans, potatoes, and palm oil. From the forest are fresh as well as smoked fish, bush meat, charcoal, caterpillars, and other produce. All of these are transported by trucks and boats from provinces such as Kinshasa, Kongo Central, Bandundu, and Equateur. In addition, there are restaurants, tailors, and shoemaking workshops.

<sup>25</sup> These municipalities are spread across three of the four districts in Kinshasa: Mont-Amba, Funa, and Tshangu. Across all the formal markets under study, the most dominant tribe was the Bakongo of Kongo Central, followed by the Baluba (from the Greater Kasai), the Bangalas (from Grand Equateur), and the Bayakas (from Bandundu). This information was compiled and cross-referenced from vendor identification notebooks, which are available in the offices of the formal market administrations. The relative representation of the Bakongo may have implications for internal market governance.

Lubudi	Selembao	Funa	Informal	Comité des vendeurs	n/a
Liberté	Masina	Tshangu	Formal	Hôtel de ville	State
Lumumba	Masina	Tshangu	Informal	Comité du marché	n/a

Source: Authors' own.

Within each market, we undertook qualitative interviews and ethnographic observations throughout May and June 2021, to capture the everyday<sup>26</sup> and textured realities. In particular, we sought to understand how the daily market tax (*étalage*) is collected across market types and how taxpayers perceive it, though remaining flexible in our data collection and observations to learn about other payment types.<sup>27</sup> In each market, we conducted between three and eight FGDs with market vendors,<sup>28</sup> speaking with men and women separately. In total, we conducted 49 FGDs (see Appendix, Table 3). The FGDs were held in private, mostly in private rooms close to the markets. Participants were recruited by first identifying the more permanent vendors in the target markets and taking into consideration their sectors of activity. From this list, which served as the sampling frame, vendors were randomly selected for inclusion.<sup>29</sup> Separate FGDs were conducted with male and female vendors owing to the possibly gendered nature of market taxation discussed above.<sup>30</sup> Moreover, in most markets, female traders were concentrated in specific businesses including small-scale retail or survivalist businesses. It was, therefore, also important to capture the gender-based divisions in trade.

Additionally, we conducted 56 interviews with key actors involved directly or indirectly in the local governance of markets and in the collection and management of market taxes (see Appendix, Table 2). These included market

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<sup>26</sup> We employ the term 'everyday' in the anthropological sense to capture the common pace and the routine lives of market traders and attempt to capture their agency by focusing on the tactics and strategies they creatively deploy in their mediations with tax authorities (Löfgren 2015).

<sup>27</sup> As the research was undertaken during the third wave of the Covid-19 pandemic in the DRC, extra precautions were taken to ensure the safety of both the researchers and research participants. The research team closely monitored the development of the pandemic and followed regulations and guidelines provided by local authorities. Researchers and respondents were issued masks, as well as soap and alcohol-based hand sanitisers. FGDs were held in rooms with a capacity of more than 20 people, with social distancing observed.

<sup>28</sup> The number of FGDs in each market depended on the size of the market.

<sup>29</sup> In case of the unavailability of a respondent, this same list also enabled us to make replacements using the case substitution method.

<sup>30</sup> In each market, FGDs were conducted with both male and female traders, with the exception of Maman Kiese, a customary market, governed by a traditional authority. Female traders dominate in this market partly due to the nature of products that are sold. Further, the customary authority who governs the market is a woman, a fact that reportedly also partly attracts female traders to work there.

administrators, representatives of vendor associations, heads of market pavilions, heads of financial departments at the *commune* level, tax collectors, heads of gender departments at the *commune* level, representatives of the provincial government (notably the Provincial Gender Division and the Kinshasa Provincial Assembly), as well as market vendors themselves. Both FGDs and interviews aimed to better understand the main characteristics of taxation in the markets; the practices, strategies, and attitudes of tax collectors; perceptions of taxpayers of formal and informal taxes and taxing actors; the gendered nature of taxation; and the role of non-state actors in collecting taxes. Finally, we undertook ethnographic observation in each market. This allowed us to observe and understand the everyday practice of taxation, the state and availability of infrastructure and services in the markets, and the role of state and non-state actors in market governance and taxation.

## 4. The everyday realities of market taxation

Across market types, both formal and informal tax payments were prevalent, and we observed considerable informality in the administration of tax collection. In this section, we discuss the everyday realities of market taxation.

### 4.1 Formal and informal tax payments in Kinshasa markets

Market traders in Kinshasa face a range of payments, which we categorise as: formal taxes and fees, illegal levies, and voluntary payments. Formal taxes have a statutory basis and for which the revenues collected are used to fund the public budget.<sup>31</sup> We identified the two most prevalent formal taxes, collected in both formal and informal markets, as the *étalage* or display tax (commonly called ‘ticket’) and the sanitation tax generally known as *salongo*.<sup>32</sup> These taxes were typically collected daily (including Sundays and public holidays) by municipal tax collectors and market administrators.<sup>33</sup> This is also true in informal markets, though here police officers may also be involved in collecting the *étalage*.

As per the 2011 decree,<sup>34</sup> the *étalage* is supposed to apply specifically to urban and municipal markets and is a fee paid by a vendor for the display of goods or products for sale.<sup>35</sup> The rate of tax is set at 300 CDF (US\$0.33) for urban markets and 200 CDF (US\$0.22) for municipal markets.<sup>36</sup> Despite the set rates, we find that the payment of the *étalage* varied between 200 and 500 CDF per

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<sup>31</sup> Several ordinance-laws and or decrees (Ordinance-law n° 18/004 of 13 March 2018), define the various types of taxes, duties, taxes, and royalties to be levied by the provinces and other EDT as well as the terms of their distribution.

<sup>32</sup> In addition to these two types of taxes, in some markets an agricultural tax is also collected daily, at a rate of 500 CDF per bag of agricultural product. In customary markets, this is collected by chiefs on behalf of the state.

<sup>33</sup> These administrators work in market offices under the supervision of market managers.

<sup>34</sup> This tax was introduced by specific decrees. Among them decree n° SC/198/BGV/PSD/FINECO&IPMEA/PLS/2011 of 23 July 2011 and n° SC/202/BGV/PSD/FINECO&IPMEA/PLS/2011 of 25 July 2011 respectively relate to the organisation and operation of urban and municipal markets. Decree n° SC/0006/BGV/MIN/FINECO&IPMEA/PLS/2011 sets the tax display rate for the markets of the city of Kinshasa.

<sup>35</sup> In addition to the formal display tax, traders may pay a rental fee to the owner of the land or stall in the market.

<sup>36</sup> The tax was set in 2012.

display of one metre wide, depending on the size and organisation of each market. In customary markets, meanwhile, traders also reported paying similar fees to the authority for the right to sell goods in the market and to ensure the proper functioning of its administration.<sup>37</sup> The rate of such payments was usually not fixed but negotiated by the authorities and the vendors.

*Salongo* can be traced back to the Mobutu era when state authorities reserved part of Saturday morning for sanitation work in the various sites of the capital, particularly in the markets and other commercial places (Guetta 1988). Today, *salongo* is levied not as a labour tax but as a cash-based payment that is collected by market administrators. In all the markets surveyed (formal, informal, and customary), *salongo* continues to be collected despite sanitation facilities mostly remaining inadequate and sellers being assigned responsibility for keeping their workplaces clean. The *salongo* payment is officially set at 200–500 CDF, which is usually collected every week (on Saturdays). However, in some markets, the tax rate varied between 1,500 and 2,000 CDF (\$US 0.53–0.70) according to the size and attractiveness of the market as well as by the level of trade. In other words, in markets where the intensity of trade and business was greater, the tax amounts were higher than in those elsewhere. Meanwhile, in customary markets *salongo* was collected by customary authorities on a weekly, rather than daily, basis.

In addition to these formal payments, informal or illegal levies – those with no statutory basis – were also common across markets. Such payments, as previously pointed out, date back to the legacy of the state-sponsored policy of ‘stealing nicely’, which has continued and proliferated over the years. While some of these informal levies are found across markets, they are widely viewed as being more prevalent in informal markets, where there is less official oversight. As one actor observed, ‘There are informal payments [that are often collected] in formal markets, [but these] cannot be ranked in the same rank as informal payments or levies that are paid daily in informal markets’.<sup>38</sup> One common type of illegal levy we observed was revenue extraction by both official and non-official tax collectors.<sup>39</sup> Respondents reported how tax collectors and municipal agents

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<sup>37</sup> Respondents pointed out that such taxes were different from the *étalage* because the market space belonged to the customary power who defined and directed the governance of the market (Entretien semi-structuré 11 juin 2021).

<sup>38</sup> Semi-structured interview, Head of the Economic Service Office, Municipality of Selembao, 22 June 2021.

<sup>39</sup> Informal extraction by state actors reflects a more common trend in the DRC of public officials ‘fending for themselves’ and using their state position to secure other sources of revenue (‘informal privatisation’) (see e.g. Prud’homme 1992). The incidence of such payments relates to wider trends of informal appropriation observed across parts of the DRC (see e.g. Sanches de la Sierra *et al.* 2022; Lameke *et al.* 2023), beginning in the 1970s. As state revenues declined and it became increasingly difficult to fund the burgeoning

not officially assigned to specific urban markets, falsified documents, and entered markets to collect taxes.<sup>40</sup> As described by a municipal official: ‘They collect this money for themselves. This type of tax collector does not report to anyone and thus escapes the control of municipal authorities because they go to these environments without authorisation.’<sup>41</sup>

The most prevalent type of illegal levy, however, was collected by police officers, typically for personal benefit, in both formal and informal markets.<sup>42</sup> Alongside extracting monetary payments police officers also commonly demanded in-kind payments. Interlocutors pointed out how police officers would routinely appropriate ‘samples’ from informal markets under the pretext of providing security. This is in line with Thill’s findings (2019): the author captures the diverse set of revenue-generating practices adopted by police officials, including a daily tax (commonly 200 CDF) from *mamans du marché* (‘market women’) to remain in the space and sell their goods (p.130). While occurring less frequently, when mayors or politicians visit markets, they commonly also receive contributions in cash or in-kind from market workers.

FGD participants mentioned that numerous voluntary charitable offerings were made in the markets, typically to preachers, church groups, and vulnerable individuals – referred to as *mabonza* (or *offrandes*) and *lisungi* (or *assistance aux vulnérables*). As explained by one participant: ‘We make these payments to these actors from our hearts. If we feel able to do it, we do it! Otherwise, we can do it soon and nothing at all happens in case of non-payment’.<sup>43</sup> The underlying motivation was guided by religious belief and worship: ‘We agree to make these withdrawals because God recommends love of neighbour to us and if we do not do this, we risk blocking the development of our spiritual market activities’.<sup>44</sup>

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bureaucratic apparatus, the Mobutu regime openly advocated the ‘clever stealing’ and appropriation by public officials (Lameke *et al.* 2023).

<sup>40</sup> Official tax assignments are determined by the mayor’s office on the basis of a list drawn up by the heads of the Financial Offices of the Municipalities (Ordinance Officers). A mission order signed by the mayor (*bougmestre*) makes their position legal and gives them a mandate to collect in the markets.

<sup>41</sup> Semi-structured interview, Provincial Division Head for Gender and Family, Provincial Division for Gender and Family, 28 June 2021.

<sup>42</sup> Police officials are prohibited from accessing markets governed by customary authorities without prior approval and authorisation from the administration and the customary powers. Consequently, their access and ability to elicit payments from sellers in such markets is greatly restricted.

<sup>43</sup> FGD (female), Matadi-Kibala Market (formal market), 20 May 2021.

<sup>44</sup> FGD (female), Matadi-Kibala Market (formal market), 20 May 2021.

## 4.2 Informality in market tax administration

In addition to the prevalence of a range of informal levies, we also documented informality in the administration and collection of taxes in Kinshasa markets, reflecting broader realities in the administration of taxation in the DRC (e.g. Nkuku and Titeca 2018; Titeca and De Herdt 2010; Titeca and Nkuku 2018). Three elements are particularly relevant: multiple taxation, negotiation of rates, and informal exemptions.

### 4.2.1 Multiple taxation

In line with previous research (ODEP 2013), we find that the face-to-face nature of administration and the common practice of taxes being paid without proof of payment led to multiple tax collection. Taxpayers referred to multiple taxation both in terms of the same taxes being collected several times a day (because of the lack of proof of payment) and taxes being collected by multiple actors – municipal tax collectors, market administrators, landowners, and police officers – many of whom were not always authorised to levy payments. For instance, in several markets, we heard reports of the *étalage* being collected several times in the same day by different agents. Officially, the *étalage* should be collected once daily following a two-step process: (i) The tax collector deposits a token in front of the display boards of each trader. These tokens are distributed so that tax collectors can count the number of traders eligible for the tax and to make traders aware that they must pay by the end of the day. (ii) The same tax collector is supposed to return in the afternoon to collect the tax payment from the traders.<sup>45</sup> In practice, however, traders reported multiple actors collecting the tax from them. One male trader described it: ‘During the same day, several individuals [collectors], including those we sometimes did not know, showed up and demanded the *taxe d’étalage*.’<sup>46</sup>

Reported instances of multiple tax collection were more prevalent in informal markets than in formal ones, owing to the lack of regularisation and government oversight. Taxpayers in such markets reported feeling frustrated by the multiple levies; the uncertainty of the frequency of collection; and the lack of clarity and understanding of the specific purpose of such taxes. One trader noted:

*There are several types of actors who come to collect taxes and sometimes we don't even know some. All of them collect the same taxes several times from us and this is a handicap for our activities. And we don't even know*

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<sup>45</sup> This approach is meant to allow time for the traders to sell their wares and earn enough money to pay their taxes. In reality, the low level of earnings means that many traders often do not have sufficient funds to pay the tax, even by the end of the day.

<sup>46</sup> FGD (male), Lutete Market (formal market), 24 May 2021.

*where this money is going... If it goes into the pockets of certain individuals!  
Who knows?*<sup>47</sup>

Similarly, an official of the finance department of an ETD pointed out:

*Some of our agents falsify documents and allow themselves to go and collect daily taxes without authorisation from the authorities, especially in informal markets use the money collected from vendors for their needs. This escapes our municipalities, and it is a very deplorable fact.*<sup>48</sup>

#### 4.2.2 Negotiation of rates

Despite official tax rates being generally known by the market traders, we found that in both formal and informal markets tax payments were routinely negotiated with tax collectors. Negotiations are shaped by several factors, including a trader's economic position and ability to pay, their gender, and their personal relations with the tax collector. The negotiability of taxes speaks to the wider reality of 'practical norms' shaping taxation in practice, with gaps between the official rules and the actual practices of state officials (Herdt and Sardan 2015; Prichard and van den Boogaard 2017; Raeymaekers 2014).<sup>49</sup> The impacts of this deviation are unclear. On the one hand, negotiation of rates can represent a mutually beneficial outcome for traders and collectors, at the expense of state revenues. On the other hand, negotiation of rates may allow for more flexibility for traders and greater recognition of economic struggles – though the power dynamics inherent to such negotiations means that such consideration is unlikely to benefit all traders equally. Indeed, market traders in Kinshasa reported that not all tax collectors were equally accommodating and that the outcomes of the negotiations often depended on their discretion. Taxpayers, consequently, are in a weaker negotiating position. As explained by a female trader, 'Ah! These [collectors] are very complicated; they don't [always] understand people despite the economic situation in the country and the difficult times we are going through in the markets.'<sup>50</sup>

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<sup>47</sup> FGD (male), Matadi-Kibala Market (formal market), 19 May 2021.

<sup>48</sup> Semi-structured interview, Provincial Division Head for Gender and Family, Provincial Division for Gender and Family, 28 June 2021.

<sup>49</sup> Examples of informal exemptions being given based on need are documented elsewhere in the literature. For instance, Prichard and van den Boogaard (2017) note that it is common in markets in northern Ghana for state officials to give informal tax exemptions to those that are elderly, disabled, recently widowed, and mothers of young twins, while Raeymaekers (2014) documents informal exemptions given to disabled cross-border traders in the DRC's borderlands.

<sup>50</sup> FGD (female), Lumumba Market (informal market), 16 June 2021.

### 4.2.3 Informal exemptions

As well as tax payments being routinely negotiated, tax collectors also often gave traders informal exemptions. Tax exemptions were prevalent for some types of traders and taxpayers – especially the disabled, widows, and elderly people. While some of these exemptions stemmed from moral economic considerations (see Prichard and van den Boogaard 2017), other traders were protected from paying the *étalage* and other taxes because of personal connections to current or former market administrators, municipal officials, tax collectors, and/or military officials. One female vendor noted:

*We pay the market taxes, but there are several other female or male vendors who do not pay because they have relations with the authorities. This type of sellers are [sic] many in our market here.*<sup>51</sup>

While most such exemptions were informal and not written into legal documents, some were officially recognised through an agreement between market administrators and municipal authorities.<sup>52</sup> Exemptions were common across all markets; however, they were reportedly more prevalent in formal markets because that is where most of the vendors with connections to local authorities and municipal authorities are concentrated. These traders could thereby exercise their influence and demand exemptions from tax collectors. In comparison, traders in informal markets often had fewer official connections and influence. In the customary market case study, meanwhile, family members of customary authorities were exempted from paying taxes; all the other traders were obliged to pay them. In an FGD, a saleswoman confirmed this: ‘Here, everyone is obliged to pay taxes normally, but the people who do not pay are only the family members of the customary authority’.<sup>53</sup>

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<sup>51</sup> FGD (female), Lutete Market (formal market), 26 May 2021.

<sup>52</sup> The market administrators make a list or inform the municipal authorities of the vendors they want to exempt from paying taxes. Municipal authorities approve the lists and/or take into consideration the information.

<sup>53</sup> FGD (female), Liberté Market (formal market), 31 May 2021.

## 5. Taxpayer perceptions and responses to market-based taxation

Our findings suggest a wide range of payments and practices, both formal and informal, that are prevalent in the markets of Kinshasa. This raises the question of how taxpayers perceive these payments and their collection and what impact this has on taxpayers' relationships with formal and informal authorities. Three key points emerge:

- The coercive nature of enforcement tactics, shaped by pressure from superiors to collect revenues, leads to widespread perceptions of unfairness.
- There is an overall low willingness to pay market taxes on account of limited service provision and the perceived coerciveness of tax enforcement. However, we also note the importance of reciprocity in shaping tax morale. In markets where traders perceived that they were receiving some returns, they were more willing to pay taxes – including illegal ones levied by police.
- Overall negative perceptions, particularly of government tax collectors, led to everyday forms of resistance that are widely supported by traders.

### 5.1 Descending pressure to collect, increasing perceptions of unfairness

Across Kinshasa markets, traders overwhelmingly viewed market taxation and the ways it is collected as unfair. In part, this was simply because of the economic situation and the market traders' low level of earnings, which have diminished further since the pandemic. In addition, many market traders found it unacceptable and unfair that some local taxes, including market dues, are paid on Sundays and public holidays when public administration offices are supposed to be closed. More than that, however, the view that taxes are not enforced evenly – reflecting the informality in administration described above – also contributed to the perceived overall unfairness of the system. For some, seeing that certain traders were exempted or protected from not paying the same taxes because of connections with local authorities reinforced such perceptions:

*We have fragile business assets compared to what we pay as taxes in the markets... And we also see that those who have relations with the*

*authorities do not pay taxes, this makes the character of the amounts of taxes not just but unjust.*<sup>54</sup>

Another important reason highlighted for the perceived unfairness of the taxes was the coercive ways in which taxes are enforced and collected. In both formal and informal markets, traders described a range of coercive tactics deployed by tax collectors, including seizure or confiscation of goods;<sup>55</sup> temporary bans on selling;<sup>56</sup> destruction of products;<sup>57</sup> threats and intimidation; harassment, verbal abuse, and public insult; and the levying of informal (fraudulent) fines.<sup>58</sup> In some instances, fights and physical violence between collectors and traders had been reported. In our ethnographic observations of activities in one informal market, we witnessed police harassment, the seizure and destruction of goods, insults, and verbal altercations.<sup>59</sup> This was also reflected in the FGDs:

*Many of the tax collectors and policemen who come to collect taxes here are always brutal, violent, threatening, very incomprehensible.... They even take the liberty of insulting us publicly. In the event of the slightest misstep, they kidnap, seize, and throw the goods on the ground. Not only that, but what is more annoying is the fact that these police officers and collectors of the municipality bother [us] several times throughout the same day.*<sup>60</sup>

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<sup>54</sup> FGD (female), Lumumba Market (informal market), 17 June 2021.

<sup>55</sup> Products confiscated by tax collectors are either given to another seller in the same market or deposited at the market offices pending payment of the fine by the victim. This practice is often at the root of conflicts between sellers on the one hand, and sellers and market administrators on the other. If the tracking of confiscated goods is not effective, they are lost or they deteriorate, and this has a negative impact on the business of victim sellers. Moreover, these enforcement tactics can lead to conflicts between traders – if a trader's goods are confiscated and entrusted to another in the market, the former may blame the latter for participating in the handicap of their commercial activities.

<sup>56</sup> Market administrators decide whether to prohibit a person from undertaking economic activities in a market. Reports of a seller refusing to pay taxes are directed to the market administrator (*administrateurs des marchés*) for all decisions. This can create tension between traders and market administrators. Meanwhile, in informal markets, there are also certain market administrators who display bad behaviour towards the sellers – in particular, acts of intimidation, threats, and dictatorship – during the collection of taxes, but especially in the daily exercise of governance.

<sup>57</sup> In informal markets, police play a role in enforcing taxes and may throw or overturn goods on the ground, and hunt vendors who do not pay.

<sup>58</sup> FGD (female), Tiger Market (informal market), 2 June 2021.

<sup>59</sup> Ethnographic observation, Lutete Market (formal market), 8 June 2021.

<sup>60</sup> FGD (male), Matadi-Kibala Market (formal market), 19 May 2021. Another trader further described: 'We, sellers in this market say first that the behaviour of tax collectors is characterised by nervousness and the bad language spoken by them towards us during the collection of taxes, which leads in most cases to physical violence resulting in fights in this market. Then, we believe that these collectors are not trained and experienced in this profession. They often misbehave here and have no work ethic' (FGD (male), Lubudi Market (informal market), 12 June 2021; FGD (female), Lubudi Market (informal market), 8 June 2021).

The coercive tactics employed by the tax collectors were also acknowledged by a member of the municipality:

*The attitudes and behaviour of the majority of tax collectors when collecting taxes in the municipal markets is deplorable! They use brutality and this leads to physical violence and fights with vendors in the markets.*<sup>61</sup>

Across markets, both traders and municipal officials agreed that female vendors were more likely to face abuse by tax collectors than male vendors. Women traders unable to pay the *étalage* were more likely to have their goods confiscated and destroyed in formal markets. They were also likely to suffer greater abuse, as also confirmed by a municipal official we spoke to: 'There are multiple abuses and violence observed in the markets but it is the women who suffer more compared to men in the formal markets.'<sup>62</sup> Our ethnographic observations and reports from vendors in informal markets similarly confirmed that greater abuse was meted out to female traders than male traders. In one informal market, a male trader noted, 'It's true that we are all victims of abuse but if we have to make a comparison, we men are very slightly spared, and women are victims a little more.'<sup>63</sup> A young female trader noted: 'On several occasions, I have been the victim of bad behaviour and practices from tax collectors, who have taken goods away from me even on Sundays and public holidays'.<sup>64</sup>

In line with other recent studies undertaken in the DRC (Nkuku and Titeca 2018; Sanchez de la Sierra *et al.* 2022), our respondents highlighted that some of this coercive behaviour stems from the intense pressure that public officials face to collect revenues and meet their daily quotas. In particular, superiors and supervisors (e.g. accountants or scheduling officers within the *commune* financial services department) often impose daily quotas on the amount of payments to be collected by each tax collector: 'Tax collectors work at the market with a certain animosity towards the traders as a result of the injections [instructions] they receive from the hierarchy to reach certain quotas on daily income.'<sup>65</sup> Thus, the pressure to meet targets affects the street-level interactions between tax collectors and traders.

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<sup>61</sup> Semi-structured interview, Head of the Gender and Family Office, Municipality of Masina, 27 June 2021.

<sup>62</sup> Semi-structured interview, Chief Customary, Office of Customary Administration, 29 June 2021.

<sup>63</sup> FGD (male), Tiger Market (informal market), 5 June 2021.

<sup>64</sup> FGD (female), Tiger Market (informal market), 5 June 2021.

<sup>65</sup> Semi-structured interview, Market Administrator, Lubudi Market (informal market), 30 May 2021.

## 5.2 Feed the hand that protects you: fiscal reciprocity and willingness to pay

In this general context of coercion and perceived unfairness, why do people pay taxes in the markets and what do they expect in return? For some traders, given the coercive tactics described above, they pay because they either have no choice or they want to stop being hassled. Across market types, some traders noted they pay because they have to, without knowing why: 'We pay taxes simply because we are asked to pay them but in reality we do not know the basic reasons why we pay these taxes.'<sup>66</sup> An informal market trader said: 'We pay the taxes so that we can work freely and that the hassle stops in our favour.'<sup>67</sup> This view was particularly common in informal markets (relative to formal markets and customary markets), where intimidation, seizure, harassment, and multiple taxation were more common.

Other traders more clearly linked tax payment to their obligations as citizens and the government's right to collect taxes. For example, a female owner of a small restaurant in a formal market explained: 'These markets belong to the state and that is the very motive for us to pay taxes.'<sup>68</sup> A further common view cited by traders relates more to the perception of one's duty as a citizen and a desire to contribute to the development of the country, as well as to the proper functioning of the ETDs administrations: 'In reality, we pay taxes to support the development of our municipalities.'<sup>69</sup>

Most commonly, however, traders said that they pay with the expectation of receiving something in return. Traders in formal markets commonly discussed wanting to see the enlargement of markets and construction of toilets and other public infrastructure, including for the supply of water, electricity, and public waste bins.<sup>70</sup> In informal markets, though services are desired, expectations of what the state will provide are lower. Reflecting common views of other traders, a female trader in a formal market noted:

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<sup>66</sup> FGD (female), Matadi-Kibala Market (formal market), 21 May 2021. This is in line with other studies, including in Ghana (see Carroll 2011).

<sup>67</sup> FGD (male), Lubudi Market (informal market), 11 June 2021.

<sup>68</sup> FGD (female), Liberté Market (formal market), 29 May 2021.

<sup>69</sup> FGD (male), Liberté Market (formal market), 28 May 2021.

<sup>70</sup> While these expectations are often deeply held, it is unclear whether they are realistic. Research elsewhere points to the reality that, even if there was no leakage, formal revenues from markets – or at the subnational level more generally – are often insufficient to fund basic public services (see e.g. van den Boogaard and Beach 2023).

*Whatever our challenges and bad attitudes that characterise us at times, we pay considerable taxes. We do not only want to have obligations in the markets but also, we must have rights and expectations in return. This is why we want our market to be enlarged [and] modernised with good basic infrastructure without forgetting drinking water and electricity connections.<sup>71</sup>*

Of course, in practice, there is often a difference between taxpayers having a general sense that there should be fiscal reciprocity – that they theoretically **should** get something in return for paying taxes – and more pragmatic realities, wherein they do not trust that the government will deliver services. This is sometimes described as low perceptions of the government’s credible commitment to deliver services. This may be the case in the context of the DRC, where trust in the government is notoriously low.

Surprisingly, the willingness to pay was sometimes higher for informal and illegal levies than for formal taxes – particularly for illegal payments to the police. Traders described that even though the police demanded payments, the very fact that they were deployed in the area helped to reduce the incidence of loss or theft of goods, and considerably limited the presence and influence of gangs (Kulunas) in both formal and informal markets. A trader in a formal market said:

*We must be clear, honest, and above all, grateful on this point. Since the police have been deployed near our markets, peace has returned to our markets and it’s not like in the past! Reason why, we can only make these flawless contributions [is] because we are happy with their work.<sup>72</sup>*

This point reflects the importance of fiscal reciprocity for traders in shaping their views of the fairness of different taxes and their willingness to pay them. Formal taxes and tax collection processes were widely deemed unfair by vendors, whereas some illegal payments made in cash or in kind to police officers were assessed and deemed fair by the same vendors. These perceptions were also strongly linked to personal experiences of abuse at the hands of Kulunas in markets, which were prevalent in the early 2000s before a brutal and illegal government crackdown, known as the *Likofi* (iron first) operations between 2013 and 2018 (Lagrange and Vircoulon 2021). Almost all participants described this period as being one in which Kulunas had access to the municipal markets and committed several abuses, including theft of goods and money. Since the progressive installation of auxiliary police offices in some neighbourhoods and local markets, this phenomenon of gangs is no longer noticeable in formal

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<sup>71</sup> FGD (female), 17 Mai Market (formal market), 17 May 2021.

markets – despite a new surge of Kuluna activity in Kinshasa since the beginning of 2020 (*ibid.*). A female trader explained:

*Who has not witnessed or been victims of the acts of the Kulunas in our markets? We no longer had peace in the markets, and we worked in a climate of total insecurity because of these young men [gangs] who robbed us and robbed us of products here. But, thanks to the presence of the police by our side, calm has completely returned, and the gangs no longer have access to the markets. We are grateful and aware of this, which is why we make contributions to these police officers that we find these payments deserved.*<sup>73</sup>

### 5.3 ‘The wrong people have arrived’: everyday taxpayer resistance

With these widespread perceptions of the unfairness of market tax administration in mind, we observed vendors in both types of markets undertaking a variety of tactics and strategies to evade, avoid, or otherwise resist tax payment. The most common strategies include: abandoning places of sale before the tax collection time, fleeing upon seeing tax collectors, or simply refusing to pay the taxes.<sup>74</sup> A flour seller shared: ‘We have several techniques that we often use to evade paying taxes in the market. We can run away from collectors at a distance and we can hide.’<sup>75</sup>

Traders across markets in Kinshasa have developed and use alert mechanisms to evade tax collectors, including shouts, expressions and slogans, nicknames attributed to certain tax collectors, whistles, clapping hands, etc.<sup>76</sup> In one informal market, we observed a female trader shouting a warning to her friends when two police officers were seen from afar: ‘*Bato mabe bakoti, mwana na mwana bendana*’ (‘The wrong people have arrived, so everyone must take steps to

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<sup>73</sup> FGD (female), Matadi-Kibala Market (formal market), 19 May 2021.

<sup>74</sup> While traders explained the ways in which they resist taxation and rely on each other in the market, they also noted that they do not do this through broader protest or collective action. A female trader said: ‘We have never organised protests because of the behaviours or attitudes of tax collectors. We carry out other types of individual or collective actions and not marches or protests’ (FGD (female), Liberté Market (formal market), 31 May 2021).

<sup>75</sup> FGD (female), Matadi-Kibala Market (formal market), 21 May 2021.

<sup>76</sup> According to at least some interviewees, these interactions were gendered, with women more likely to refuse to pay the *étalage* and other taxes. As one tax collector noted, ‘Working with women has always not been easy in our markets. Women are people who are still not ready to collaborate in the payment of taxes and show more resistance compared to men’ (semi-structured interview, Tax Collector, Matadi-Kibala Market (formal market), 27 May 2021). It is unclear, however, whether this view simply reflects a misogynist bias of the male tax collector.

flee').<sup>77</sup> Following this alert, we observed several women leaving their places of sale, some of whom moved their goods with them. As another example, a male vendor from a formal market said:

*If in this market you hear a man or woman say or shout 'Longangé',<sup>78</sup> know that this is a strong signal to announce the arrival of a tax collector reputed to be very rigorous and strict in the collection of taxes. Given his attitude, many of the sellers prefer to escape and we created this nickname especially for him.<sup>79</sup>*

In cases where traders did not simply try to flee tax collectors, we observed hostile relations between traders and tax collectors and heard reports of tussles, verbal altercations, public insults, and even fights and physical violence. In the words of one trader:

*We, the sellers in this market, would first like to say that the behaviour of these collectors is characterised by their nervousness towards us and the bad language they use towards us during tax collection, which in most cases leads to fights in this market.<sup>80</sup>*

Traders justified evading taxes for several reasons, including: the coercive tactics of the tax collectors; the low revenue and earnings from trade; the multiple tax burdens; and the fact that some tax collectors arrived ahead of the scheduled hour, and thus before traders had a chance to make enough money to pay their share. A female trader further explained these behaviours:

*These practices are very common and customary in our markets. All this is generally caused by collection before the scheduled time, the multiplicity of taxes to be paid daily, the hassle of municipal services, not to mention the daily slumps that we experience here.<sup>81</sup>*

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<sup>77</sup> Ethnographic observation, 17 Mai Market (formal market), 11 June 2021.

<sup>78</sup> *Longangé* refers to a person who is rigorous and strict, and may also be considered as wicked.

<sup>79</sup> FGD (male), Lubudi Market (informal market), 11 June 2021.

<sup>80</sup> FGD (male), Lutete Market (formal market), 24 May 2024.

<sup>81</sup> FGD (female), 17 Mai Market (formal market), 16 May 2021.

## 6. Comparison of tax experiences across formal, informal, and customary markets

How do these experiences and perceptions of taxation differ across market types? Despite major structural differences between formal and informal markets, our research finds few substantive differences in the types of taxes levied. Formal taxes such as the *étalage* and *salongo* are collected in both types of markets. Similarly, informal payments and fees to police officers and municipal officers are also common across both types of markets. The primary difference appears to be in the higher incidence of informal taxes in informal markets on account of their uncertain legality and status and the lack of control over the collectors working there. The lack of formalisation means informal markets are places where several state or non-state actors come to collect taxes and operate other informal levies, as described by a tax collector:

*People who sell in informal markets were champions in negotiating taxes. Somehow, I understand it because every day there are many actors who pass through these markets to collect the same taxes on these same individuals because the informal markets are places where everyone can do what they want; you just have to have your courage.*<sup>82</sup>

We do, however, see differences in the degree of coercion applied during tax collection and the intensity and frequency of abusive acts and practices. In both formal and informal markets, municipal tax collectors were found to harass and corner vendors during their collection of the *étalage*, while the police also misbehaved and insulted traders. Yet, despite such behaviour occurring in both types of markets, informal markets were places where coercive practices by tax collectors and other actors were more pervasive. For instance, while police play a role in managing Kuluna presence in informal markets – as well as formal ones – informal market traders experience more abuse and pressure. Police officers are often more respectful of vendors in formal markets because of the presence of ETD representatives. Thus, as summarised by a financial representative of a municipality:

*I have more than 30 years of work experience in the Decentralised Territorial Entities [ETDs], and I have worked in more than ten municipalities of the city of Kinshasa. I know a lot about this field because I*

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<sup>82</sup> Semi-structured interview, Tax Collector, Tiger Market (informal market), 2 June 2021.

*was also a tax collector for several years before getting a promotion. Yes, tax collectors and even police officers behave very badly in informal markets compared to formal markets.*<sup>83</sup>

Other differences emerge in relation to the process of tax collection. As discussed previously, whereas in formal markets taxes are usually collected according to some sort of schedule, the collection process in informal markets tends to be more arbitrary – tax collectors tend to stop by at all times of the day to collect payments. In the words of one female trader:

*The procedure for collecting taxes in our market, and much like in other informal markets, is that each type of tax collector passes when and as they want to demand payment. It is not regularised. I have lived in several communes of Kinshasa, and I have also sold in several informal markets of this city. So, I know what I'm talking about!*<sup>84</sup>

Further, while tax negotiation practices were quite common in all markets, they were observed most widely in informal markets as traders attempted to reduce their tax burden. Our observations were echoed by the tax officials whom we interviewed: 'Like other bad practices we know in informal markets, local taxes were more traded in informal markets. There was no match between informal and formal markets.'<sup>85</sup> Tax collectors found it more difficult to manage collection in informal markets, in part because economic activity is more transitory in these contexts. However, it is worth remembering that taxes collected in informal markets were not statutorily sanctioned, as one tax collector explained:

*Vendors in informal markets are very stubborn and sometimes violent towards tax collectors more than those in formal markets. They are ready to respond to the actions of tax collectors... They can change places at any time when they want... These markets will have to be supervised to restore order.*<sup>86</sup>

More substantive differences were found in the markets governed by traditional authorities. Although detailed comparisons are not possible owing to limited data, in our customary market case study traders reported rarely being sanctioned for non-payment of taxes, with the customary authority described as being sensitive to the income levels of traders in negotiating tax payments.<sup>87</sup> This is in line with

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<sup>83</sup> Semi-structured interview, Market Administrator, Lubudi Market (informal market), 30 May 2021.

<sup>84</sup> FGD (female), Lutete Market (formal market), 26 May 2021.

<sup>85</sup> Semi-structured interview, Tax Collector, Lutete Market (formal market), 29 May 2021.

<sup>86</sup> Semi-structured interview, Market Administrator, Tiger Market (informal market), 26 May 2021.

<sup>87</sup> Semi-structured interviews, Tax Collector and the Chief Customary, Customary Administration Office, respectively on 28 May and 29 June 2021.

studies that point to the informational advantages of customary authorities and their embeddedness in local social norms, which can influence quasi-voluntary compliance.<sup>88</sup> Instead of enforcing payment or employing coercive tactics, the customary authority was more likely to remind traders of their moral and civic obligation of paying tax to the state and traditional authority. As the customary chief we spoke to put it:

*You cannot punish a vendor in this market for not paying a tax! When I am told about sellers who have not paid, I myself give advice to them in my office. Today, I have already formed a family with all the sellers in this market. During the festivities each year, my administration under my command distributes the food (chickens, cans of vegetable oils, tomatoes, and other necessities) to all the vendors here so that they may rejoice as they please. And more than that, we have set up a mutual aid savings fund between us which serves as social assistance in the event of a problem for each of us.*<sup>89</sup>

The role of non-sanctioned tax collecting agents was also limited. For instance, police officers generally did not have access to such markets and did not collect levies from traders; likewise, Kulunas were not present. Many of the traders in these markets described how the security of their goods was ensured in such markets and there was less tension and harassment regarding tax payments, unlike other informal markets. In the words of a vegetable seller:

*In several other informal markets in the city, the police and tax collectors commit unacceptable acts on sellers in general and on women specifically. They don't respect people when collecting taxes. But in our market, the police cannot enter it, only the collectors of the customary administration work there.*<sup>90</sup>

Like formal markets, customary markets have a more defined process for collecting taxes. While most taxes and fees collected in these markets, including *salongo*, are exclusively collected and managed by the customary authority, there is an exception for a tax on agricultural products, which is jointly collected by the

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<sup>88</sup> For instance, Olken and Singhal (2011) suggest that decentralised public authorities who exercise greater control over local communities tend to be in a better position to enforce compliance (sanction non-compliance) than centralised authorities (such as the state) and also to identify taxable incomes (Boege *et al.* 2008). Using an experimental approach, Balán *et al.* (2022) test the role of local chiefs in tax collection in Kanaga in the DRC. They find that local chiefs who had better local informational knowledge encouraged greater tax compliance, and increased government revenue by 40 per cent. Thus, working with local elites can complement, not substitute for, the capacity of the formal state (*ibid.*: 793).

<sup>89</sup> Semi-structured interview, Chief Customary, Customary Administration Office, 29 June 2021.

<sup>90</sup> FGD (female), Lumumba Market (informal market), 19 June 2021.

customary authority and the *commune*. A collector from the customary administration explained:

*As the tax on agricultural products involves the state and the customary administration, it is very important for us to start by identifying daily how many people sell these products for accounting reasons but for the salongo, we do it directly because this tax is exclusively managed by the customary authority.*<sup>91</sup>

Perhaps because of the state's role in its collection, greater resistance to paying the agricultural tax was observed, with traders noting that its collection was insensitive to the 'daily slump' of earnings they often face. Accordingly, resistance was observed in the customary market as well as in the formal and informal ones. As one trader put it, 'We see the usual time of the passage of the collectors of the customary administration and directly we practise "*tula mwisi ya zaza*". It is a local expression commonly used in Kinshasa which means "to flee".'<sup>92</sup> In contrast to the agricultural tax, traders viewed the taxes collected solely by the customary authority – including *salongo* and informal in-kind payments to the customary chief's administration – as fair, in part because they were more subject to negotiation and discussion with the customary authority.

Thus, unlike the tax relationships that characterise formal and informal markets, tax relationships between taxpayers and the customary authority are based on a 'language of solidarity'. This is in part because of the legitimacy enjoyed by customary chiefs, who have managed to preserve their prerogatives and to remain land managers and providers of local justice. Since colonial times, customary chiefs have played a major role that has never been called into question but, rather, has been reinforced by institutional and political developments. In many parts of the country, these customary chiefs continue to be the first port of authority (Battory and Vircoulon 2020). Harassment and violence were also found to be lower in such markets: they are better governed and less subject to predation by officials and other non-state actors, in part because the customary authority is able to control their presence. As described by one trader: 'The way of working in a market owned and governed by a traditional authority is importantly based on a sense of social cohesion and not brutality.'<sup>93</sup>

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<sup>91</sup> Semi-structured interview, Tax Collector, Maman Kiese (customary market), 28 May 2021.

<sup>92</sup> FGD (female), Liberté Market (formal market), 31 May 2021.

<sup>93</sup> Semi-structured interview, female market trader, customary market, 14 June 2021.

## 7. Conclusions

The findings from this research demonstrate that, as in other contexts, market traders in the DRC pay various types of tax, both formal and informal, regardless of the legal status of the market. Thus, in line with previous research (e.g. Anyidoho *et al.* 2025), we find that informality does not translate into exclusion from taxation. Informality in tax administration, uneven enforcement, the multiplicity of taxes and taxing actors, and coercive tax collection practices all contributed to perceptions among taxpayers of the unfairness of market-based taxation and, in turn, various forms of taxpayer resistance to payment.

Informal markets, where government oversight and service provision are absent, see a greater degree of coercive practices by tax collectors and a wider range of informal actors collecting payments and contributing to traders' discontent. Harassment and violence were reportedly the lowest in the customary market in our sample, which was better governed and less subject to predation by officials and other non-state actors. Compared to formal and informal markets, taxation and governance in this customary market were perceived by taxpayers to be less coercive and fairer. These findings are consistent with the broader literature, which concludes that customary authorities continue to enjoy considerable legitimacy and influence in the DRC. However, while the literature has found that hybrid tax collection arrangements can often reinforce the state's authority (Balán *et al.* 2022; van den Boogaard *et al.* 2019; van den Boogaard and Santoro 2021), in our findings, we note considerable resistance to the agricultural tax even when it was levied by customary authorities. For many of the traders we spoke to, the resistance to the tax stemmed from payments not being subject to negotiation, unlike other types of fees and taxes levied by the customary authorities. Thus, to some extent, our findings demonstrate that one of the critical reasons for the favourable attitudes towards customary authorities relates to the fact that they, more than other tax collecting agencies, were more willing to engage in negotiations and consider what Campos (2016) terms the 'unique solvency problems' of individual traders. Similar observations have also been noted by Prichard and van den Boogaard (2017: 14), Titeca and De Herdt (2010: 590), and (Sahgal 2023), who note that informal norms of fairness, reciprocity, and interdependence practised by tax collectors can soften some of the bluntness of formal tax instruments and enhance the progressiveness and legitimacy of the tax system.

Lastly, and quite crucially, our research sheds further insight into market traders' perceptions of tax and its fairness. We find that the multiplicity of taxes, the coercive nature of tax collection, and the lack of reciprocal returns have all contributed to a situation of low overall tax morale. Traders we spoke to

described avoiding taxes, especially in informal markets, using a range of tactics – from fleeing the scene to engaging in altercations with tax collectors. Yet, even as tax morale across formal and informal markets was generally low, there was an expectation of reciprocity. The lack of basic infrastructure, such as toilets and other public infrastructure, water, electricity, and public waste bins, was noted as a particular concern, though there remains some question about the extent to which taxpayers have any belief in the credible commitment of the government to deliver any of those needs. Conversely, there was a higher reported willingness to pay tax when at least a modicum of services was provided in return. For instance, attitudes towards informal fees collected by police officers were positive in both formal and informal markets because the presence of police was considered to provide some semblance of security from *Kulunas*. In contrast to formal and informal markets, in customary markets the perceived fairness and lack of coercion of taxes also contributed to less aversion towards customary fees and taxes. Agricultural tax payment, as previously noted, was still resisted, due to such taxes being collected on behalf of the state and less subject to negotiation.

Taken together, these findings provide further evidence to the claim that the informal economy continues to face multiple tax burdens. Thus, in place of a policy focus on widening the tax net, greater emphasis is also needed on providing reciprocal returns and ensuring that tax collection practices are less coercive and extortionary. In fragile contexts such as the DRC, where state capacity is weak, hybrid tax collection arrangements involving customary authorities – who continue to exercise considerable legitimacy and agency – may be productive in addressing these concerns. However, as this paper points out, the legitimacy and significance of these authorities in tax collection are also tied to how much agency they can exercise, especially in negotiations around tax rates and the frequency of tax collection. Thus, even as overall revenue collection may be lowered, this research, like previous scholarship, finds that the exercise of practical norms can serve to bolster, not just undermine, official tax collection (De Herdt and Olivier de Sardan 2015; Titeca and De Herdt 2010).

# Appendices

## Table A1 List of anonymised semi-structured interviews

Nature de l'entretien semi-structuré	Date	Position des interviewés	Nombre	Localisation/marché
Entretien avec l'Administrateur du Marché	25 mai 2021	Administrateur du Marché	01	Bureau du Marché du 17 mai
	26 mai 2021	Administrateur du Marché	01	Marché Tiger
	27 mai 2021	Administrateur du Marché	01	Bureau du Marché Matadi-Kibala
	28 mai 2021	Administrateur du Marché	01	Bureau du Marché coutumier Maman Kiese
	29 mai 2021	Administrateur du Marché	01	Bureau du Marché Lutete
	30 mai 2021	Administrateur du Marché	01	Marché Lubudi
	31 mai 2021	Administrateur du Marché	01	Bureau du Marché de la Liberté
	1 juin 2021	Administrateur du Marché	01	Marché Lumumba
Entretien avec les Percepteurs	25 mai 2021	Agent Taxateur	01	Bureau du Marché du 17 mai
	26 mai 2021	Agent Taxateur	01	Marché Tiger
	27 mai 2021	Agent Taxateur	01	Bureau du Marché Matadi-Kibala
	28 mai 2021	Agent Taxateur	01	Bureau du Marché coutumier Maman Kiese
	29 mai 2021	Agent Taxateur	01	Bureau du Marché Lutete
	30 mai 2021	Agent Taxateur	01	Marché Lubudi
	31 mai 2021	Agent Taxateur	01	Bureau du Marché de la Liberté
	1 juin 2021	Agent Taxateur	01	Marché Lumumba
Entretien avec les Chefs de pavillons des Marchés	2 juin 2021	Chef de Pavillon	01	Marché du 17 mai
		Chef de Pavillon	01	Marché Tiger
	3 juin 2021	Chef de Pavillon	01	Marché Matadi-Kibala
		Mobilisatrice des Vendeuses au Marché Coutumier	01	Marché Coutumier Maman Kiese

	4 juin 2021	Chef de Pavillon	01	Marché Lutete
		Chef de Pavillon	01	Marché Lubudi
	5 juin 2021	Chef de Pavillon	01	Marché de Liberté
		Chef de Pavillon	01	Marché Lumumba
Entretien avec les Représentants des Associations des Vendeuses	6 juin 2021	Représentante des Associations des vendeuses	01	Marché du 17 mai
	7 juin 2021	Représentant des Associations des vendeurs	01	Marché Matadi-Kibala
	8 juin 2021	Représentante des Associations des Vendeuses	01	Marché Lutete
	9 juin 2021	Représentant des Associations des Vendeurs	01	Marché de la Liberté
	10 juin 2021	La Plus ancienne des Vendeuses au Marché Coutumier	01	Marché Coutumier Maman Kiese
Entretien avec les Vendeuses et Vendeurs Uniques	11–12 juin 2021	Vendeuse et Vendeur Uniques	02	Marché du 17 mai
		Vendeuse et Vendeur Uniques	02	Marché Tiger
	13–14 juin 2021	Vendeuse et Vendeur Uniques	02	Marché Matadi-Kibala
		Vendeuse Unique	01	Marché Coutumier Maman Kiese
	15–16 juin 2021	Vendeuse et Vendeur Uniques	02	Marché Lutete
		Vendeuse et Vendeur Uniques	02	Marché Lubudi
	17–18 juin 2021	Vendeuse et Vendeur Uniques	02	Marché de la Liberté
		Vendeuse et Vendeur Uniques	02	Marché Lumumba
Entretien avec le Responsable des Départements Financiers Municipaux	19 juin 2021	Chef de Bureau du Service économique	01	Bureau de la Municipalité de Kisenso
	20 juin 2021	Chef de Bureau du Service économique	01	Bureau de la Municipalité de Mont-Ngafula
	21 juin 2021	Responsable du Service financier au Marché Coutumier	01	Bureau de l'Administration Coutumière
	22 juin 2021	Chef de Bureau du Service économique	01	Bureau de la Municipalité de Selembao

	23 juin 2021	Chef de Bureau du Service économique	01	Bureau de la Municipalité de Masina
Entretien avec le Responsable des Bureaux Municipaux du Genre et Famille	24 juin 2021	Chef de Bureau Genre et Famille	01	Bureau de la Municipalité de Kisenso
	25 juin 2021	Chef de Bureau Genre et Famille	01	Bureau de la Municipalité de Mont-Ngafula
	26 juin 2021	Chef de Bureau Genre et Famille	01	Bureau de la Municipalité de Selembao
	27 juin 2021	Chef de Bureau Genre et Famille	01	Bureau de la Municipalité de Masina
Entretien avec la Division Provinciale du Genre et Famille	28 juin 2021	Chef de Division Provinciale du Genre et Famille	01	Bureau de la Division Provinciale du Genre et Famille
Entretien avec l'Autorité Coutumière	29 juin 2021	La Chef Coutumière	01	Bureau de l'Administration Coutumière
Entretien avec un élu de l'Assemblée provinciale de Kinshasa	30 juin 2021	Député Provincial de Kinshasa/Membre de la Commission Economique et Financière	01	Bureau Parlementaire du Député

Source: Authors' own.

## Table A2 List of anonymised focus group discussions

Marché formel et informel	Nombre de FGDs	Date	Nombre des participants
Marché du 17 mai	1FGD (M)	15 mai 2021	6 Vendeurs
	1FGD (M)	15 mai 2021	6 Vendeurs
	1FGD (M)	16 mai 2021	6 Vendeurs
	1FGD (F)	16 mai 2021	6 Vendeuses
	1FGD (F)	17 mai 2021	6 Vendeuses
	1FGD (F)	17 mai 2021	6 Vendeuses
Marché Matadi-Kibala	1FGD (F)	19 mai 2021	6 Vendeurs
	1FGD (M)	19 mai 2021	6 Vendeurs
	1FGD (M)	20 mai 2021	6 Vendeurs
	1FGD (F)	20 mai 2021	6 Vendeuses
	1FGD (F)	21 mai 2021	6 Vendeuses
	1FGD (F)	21 mai 2021	6 Vendeuses
Marché Lutete	1FGD (M)	23 mai 2021	6 Vendeurs
	1FGD (M)	24 mai 2021	6 Vendeurs
	1FGD (M)	24 mai 2021	6 Vendeurs
	1FGD (F)	25 mai 2021	6 Vendeuses
	1FGD (F)	25 mai 2021	6 Vendeuses
	1FGD (F)	26 mai 2021	6 Vendeuses
Marché de Liberté	1FGD (M)	28 mai 2021	6 Vendeurs
	1FGD (M)	28 mai 2021	6 Vendeurs
	1FGD (F)	29 mai 2021	6 Vendeurs
	1FGD (M)	29 mai 2021	6 Vendeurs
	1FGD (F)	30 mai 2021	6 Vendeuses
	1FGD (M)	30 mai 2021	6 Vendeuses
	1FGD (F)	31 mai 2021	6 Vendeuses
	1FGD (F)	1 juin 2021	6 Vendeuses
Marché TIGER	1FGD (M)	2 juin 2021	6 Vendeurs
	1FGD (M)	4 juin 2021	6 Vendeurs
	1FGD (M)	4 juin 2021	6 Vendeurs
	1FGD (F)	5 juin 2021	6 Vendeuses
	1FGD (M)	5 juin 2021	6 Vendeuses

	1FGD (F)	6 juin 2021	6 Vendeuses
Marché Coutumier Maman Kiese	1FGD (F)	8 juin 2021	6 Vendeuses
	1FGD (F)	9 juin 2021	6 Vendeuses
	1FGD (F)	9 juin 2021	6 Vendeuses
Marché Lubudi	1FGD (M)	11 juin 2021	6 Vendeurs
	1FGD (M)	11 juin 2021	6 Vendeurs
	1FGD (M)	12 juin 2021	6 Vendeurs
	1FGD (F)	12 juin 2021	6 Vendeuses
	1FGD (F)	13 juin 2021	6 Vendeuses
	1FGD (F)	13 juin 2021	6 Vendeuses
Marché Lumumba	1FGD (M)	15 juin 2021	6 Vendeurs
	1FGD (M)	15 juin 2021	6 Vendeurs
	1FGD (M)	16 juin 2021	6 Vendeurs
	1FGD (F)	16 juin 2021	6 Vendeurs
	1FGD (F)	17 juin 2021	6 Vendeuses
	1FGD (F)	18 juin 2021	6 Vendeuses
	1FGD (F)	19 juin 2021	6 Vendeuses
	1FGD (F)	19 juin 2021	6 Vendeuses

Source: Authors' own.

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