

## Tax disaffiliation in Abidjan: Joint regulation between control and autonomy

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### Abstract

This text aims to identify the factors of the persistence (construction and maintenance) of the status of fiscal disaffiliate in Abidjan. It starts from the problematic observation that despite the strengthening of the rules and sanction mechanisms by the DGI in order to regulate the tax sector in Abidjan, economic operators are building and maintaining their status as fiscal disaffiliates. Based on a qualitative research of abductive obedience, this study is inspired by the theory of social regulation of J. D. Reynaud (1979, 1988, 1997). It focuses on documentary research, immersion in the DGI and interviews with (21) economic and institutional agents as information collection strategies. In this regard, it appears that the areas of uncertainty and the structural holes caused by control regulation are factors in the creation of fiscal disaffiliated status in Abidjan. Informal practices relating to the autonomy of the taxman and the creation of clandestine networks of complicity arising from the compromise between control and autonomy are the basis for maintaining fiscal disaffiliation in Abidjan.

**Keywords:** tax disaffiliation, abduction, joint regulation, informal rule, Abidjan

### Introduction

The tax disaffiliates in the context of this study are economic players who are not subject to formal tax procedures since they manage to "exclude themselves" from their tax obligations. They are therefore designated socially as deviating from legal prescriptions in tax matters. (R. Castel, 2003) <sup>[14]</sup>.

Tax disaffiliation or tax evasion means in other words the refusal to declare one's tax obligations or the total or partial payment of the tax normally due, instituted by the tax administration. (C. Bazart, 2011, 2012; T. Caussade, 2017) <sup>[18, 19, 17]</sup>.

Indeed, over the past ten decades, some reports from the DGI <sup>[5]</sup> and the Ministry of the Economy and Finance show a rise in fiscal disaffiliation. "*The evil is deep. Tax fraud makes the state lose more than 100 billion FCFA per year* <sup>[6]</sup>". The Directorate General of Taxes thus comes into play, deploying a strategy to combat tax disaffiliates. It will develop and impose a legal and regulatory framework contained in tax legislation intended to regulate the various business sectors and to punish offenders. As part of the general sanctions, they range from a fine of 500,000 to 30 million FCFA, a prison sentence of 1 month to 2 years. For the register of aggravated sanctions, we note that in the event of purchase or sale without invoice or with fictitious invoices, the fine goes from 500,000 FCFA to 60 million FCFA, followed by a prison sentence of 6 months to 3 years. In the event of a repeat offense, a fine of 1.5 to 100 million is imposed, imprisoned for 1 to 5 years.

However, despite the strengthening of the legal and regulatory framework and the sanctioning mechanisms by the DGI to regulate the tax sector in Abidjan, it is clear that tax fraud persists (World Bank Report, 2019). This results in the maintenance of economic operators in the status of fiscal disaffiliate:

"The various successive tax administrations denounce fraud and call for civic-minded populations. But, in practice, the result seems to be the same, fraud continues to prevail despite the legal arsenal put in place, there is the persistence of fraudulent practices which manifest themselves in several ways" (Abidjan, net, 2012).

Given this state of affairs, the central question related to this problem is to know: «how is the status of fiscal disaffiliated among economic players in Abidjan made and maintained? » Linked to this central question are the secondary questions: « How do areas of uncertainty and structural holes create the status of fiscal disaffiliate in Abidjan? » « What are the autonomous practices which contribute to the maintenance of the fiscal disaffiliated in Abidjan? » « How does joint regulation contribute to maintaining fiscal disaffiliation? » To answer these questions, the analysis of the reality specific to this phenomenon requires the adoption of a theoretical line which strives objectively to account for it. This is why, we adopted the hypothetico-deductive analytical posture. In this connection, the theory of social regulation by J.D. Reynaud (1979, 1988, 1999) <sup>[11, 12, 13]</sup> has been mobilized. The author builds his theory around three key principles of social regulation: control regulation, autonomous regulation and joint regulation.

The primary objective of this article is to identify the manufacturing factors and practices for maintaining fiscal disaffiliated status in Abidjan. In this perspective, he first analyzes the areas of uncertainty and the structural holes in the regulation of control as factors in the making of the status of fiscal disaffiliate in Abidjan, then, he describes the autonomous practices that participate in maintaining the fiscal disaffiliated, then, it analyzes joint regulation as a source of maintaining fiscal disaffiliation. In the light of the articulation of the empirical referents and the theoretical

prerequisites of social regulation by J.D. Reynaud (1979, 1988, 1999) <sup>[11, 12, 13]</sup>, the following central hypothesis is posed: "the manufacture and maintenance of the status of disaffiliated in Abidjan is explained by the construction of joint regulation between institutional actors and economic operators". It is supported by three sub-hypotheses, the first of which maintains that "the areas of uncertainty and the structural holes in control regulation are factors in the creation of fiscal disaffiliated status in Abidjan". The second shows that "informal practices explain the maintenance of tax disaffiliated status". According to the third sub-hypothesis: "the construction of compromises between institutional actors and economic operators is the result of the persistence of fiscal disaffiliation in Abidjan».

## Methodology

### Study site

This study is taking place in the autonomous district of Abidjan, which also serves as the economic capital of Cote d'Ivoire. Located in the center of the city of Abidjan, we worked in the communes of Plateau and Adjamé. The commune of the plateau, because it shelters the general direction of the taxes within which, we conducted an immersion. The municipality of Adjamé is a major crossroads for commerce in Côte d'Ivoire. It is one of the most important shopping centers in West Africa with the presence of all commercial activities and a large market: the "forum" (A. Benie, 2010) <sup>[15]</sup>. In order to obtain a homogeneous sample in terms of economic spatiality, the municipalities of Treichville and Marcory located south of Abidjan, and the municipalities of Yopougon and Cocody located north of Abidjan, served us to complementary municipalities to interview certain economic operators.

### Data collection and analysis

This study is part of a qualitative approach of abductive obedience. Abduction according to A. Bouvier (2004) <sup>[16]</sup>, is an approach which consists in starting from social facts and then seeking their explanation by going regressively towards the various available theories already more or less well established. In this respect, it mobilizes the theory of social regulation of J.D. Reynaud (1979, 1988, 1999) <sup>[11, 12, 13]</sup> in the light of which, it imprints the concepts of control regulation, autonomous regulation and joint regulation in elucidating the maintenance of tax disaffiliated status. To achieve this result, we made an immersion in the structure of the general directorate of taxes in Abidjan in the commune of the plateau. It consisted in making a request for a 6-month internship in the said structure between January and June 2010. As part of this strategy, we had to consult the documents of the DGI. A reading grid dealing with the legal-administrative framework for combating fiscal disaffiliation, the strengths and weaknesses of the action procedures of the tax administration has been developed.

Routine conversations were conducted with the resource persons of the various DGI bodies on the basis of deviations and imperfections relating to these regulatory provisions and the actions taken in the field. With this in mind, 10 administrative staff were interviewed. These include (1) deputy director of tax investigations and audit, (2) IT staff, (2) secretariat staff, (5) brigade officers. In addition, semi-structured interviews were carried out with 19 economic operators in various sectors of activity including (5) director of SME enterprises, (5) directors of PMI enterprises in the

municipality of Marcory, (3) wholesalers in the Adjame town, (2) large traders in the Cocody town, (2) semi-wholesalers in the Treichville town, (2) retailers in the Yopougon town. With a view to triangulating information, (2) civil society structures were interviewed: (1) director of a local NGO, (1) secretary of a merchant association. All things considered, the sample for this study is constructed around 21 people chosen at random. This figure is also obtained on the basis of the saturation principle. The data thus collected were the subject of a thematic content analysis (A. Blanchet; A. Gotman, 1992) <sup>[3]</sup>, which made it possible to identify the analytical categories on which the presentation of the results of this article.

## Results

### Tax control regulation: the double existence of areas of uncertainty and structural holes

A documentary analysis of the legal and administrative system of the general tax department lifts a corner of the veil on the factors behind the making of the status of fiscal disaffiliate in Abidjan. We note the existence of areas of uncertainty and structural holes in the organizational system of the said institution. 2-1-1-The existence of areas of uncertainty as factors in the production of tax disaffiliated status When we make a detailed analysis of the institutional and regulatory system of taxation, coupled with an observation of the relations of collaboration between the various bodies of the general directorate of taxes, it is possible to first identify an area of uncertainty linked to the way the organization organizes communication and information flows between its units and its members, and then, an area of uncertainty linked to the knowledge and use of organizational rules. Indeed, with regard to the first area of uncertainty, we note that the Directorate General of Taxes has two complementary structures (the infocentre and the SDER) responsible for collecting information. Let's say that the survival of an organization depends on a rational management of the tasks and prerogatives assigned to each organ. In the interaction between these two tax management bodies and economic operators, individuals need information held by others, and on which they depend. This communication can be internal or external.

Internally, there is an area of uncertainty regarding information management. It hides an asymmetry in the complementarity relationships between these two structures. They use the same legal system and use the same sources of information. Externally, in their reports to economic operators, it often happens that these two services exercise a right of communication with the same taxpayer and at the same time when this should be done in a diversified manner. This leads to an attitude of reluctance and mistrust on the part of the taxpayer. This contributes to the problematization of information gathering. With regard to the area of uncertainty linked to the use of organizational rules, it is necessary to notify the ambivalent organization of the investigation and cross-checking sub-directorate. In principle, according to organizational rules, the SDER should devote its priorities to the search for information and intelligence on the taxpayer.

However, in the concrete reports, it is clear that it is responsible not only for investigations, but also for controls despite the presence of the two control brigades (a VASFE brigade and an unannounced control brigade) led by the direction of the audit. This situation is a symbol of the

predominance of power relations between the investigation and cross-checking sub-directorate and the verification directorate. This materializes by a reappropriation of the prerogatives of the direction of the verification by the SDER. Ultimately, the control regulation established by the tax administration, intended to control the areas of freedom and autonomy that the taxpayers grant themselves leads to a structural duality. It produces power relations marked by an asymmetry of the relations of collaboration between organs and an organizational ambivalence. This relational structure in connection with taxpayers participates in the creation of tax disaffiliated status.

“In terms of laws and regulations in the field of taxation, it must be said that the DGI is an administration which is better endowed. Each year, there are even reflection seminars to perfect them. However, it is in practice that I can say that there are often misunderstandings in the tasks assigned. Some bodies believe they are more competent than others, they want to do everything at once when we can maximize efforts by putting everyone to work. You often see we are faced with jurisdictional conflicts in certain situations. Since the administration cannot go against the administration, some are obliged to comply”. (A. M. 45 years old, an agent from the IT unit at the Infocentre, DGI).

### **The existence of structural holes as a factor in the production of tax disaffiliated status**

A structural hole indicates an absence of relation. This situation, identified by Ronald Burt in 1992 <sup>[4]</sup>, is the manifestation of an empty space between two relationships within a group. This vacuum calls for potential intermediation by a third party, at the risk that the information will suffer a loss of quality, a lack of control and a slow dissemination. In the present case, we note that the development of tax evasion has led the DGI in recent years to strengthen the means, notably legal, of combating the phenomenon.

Despite the strengthening of the legal arsenal, it concedes structural holes which participate in the making of the status of fiscal disaffiliate. If the rules are in principle intended to remove sources of uncertainty, they have the concrete effect of creating new ones. Thus the rule, seen as a means of control by the superior, can see buffer zones in the interaction between two actors. The structural hole indicates in this context, the emptiness created by the legal arsenal around two strategic practices of tax control. These are the right of communication and the right of home visit. It appears from the data collected, that the right of communication is not suited to the human resources available to the investigation services. There is therefore a social distancing that is created between the taxpayer and the operational services of the Directorate General of Taxes. The other structural hole is reflected in the silence of the texts on the implementation of the right of access to the home of a taxpayer in matters of in-depth verification of overall tax situation (VASFE). Indeed, the tax authorities have not yet exercised this right of access in this type of control. In addition, when it must be exercised in the case of a private home, it remains limited to an authorization from the judge. This leads to a violation of control in so far as, pending the order of the judge, the taxpayer can organize the disappearance of the evidence or disappear.

"I think the legal arsenal still has shortcomings. As an example we will cite the right of communication. Indeed, the right of communication is exercised by correspondence or on site. It is often difficult to exercise it on the spot because of the insufficient number of agents. When exercised by correspondence, responses are slow to come. For more efficiency, the provisions relating to the right of communication should be able to be rigorously applied by the tax administration. (...) "The right of access and seizure has been adapted to authorize the seizure of goods and goods linked to fraud and to facilitate their sale. However, with regard to the private home, the tax administration has not yet looked into this matter, efforts remain to be made for an effectiveness of seizures. "(P.I., 51 years old, and Y.H. 49 years old, respectively member of the secretariat and control officer of the DGI)

### **Autonomous regulation as a social practice of maintaining fiscal disaffiliated status**

Stand-alone rules are informal, unwritten, informal rules that represent accepted conduct by taxpayers. These modes of conduct favor the maintenance of the status of fiscal disaffiliated. These are informal activities qualified as atypical, composite, ambiguous that underlie practices and institutions indifferent or rebellious to the formally legitimate legal and institutional framework. They ensure the daily operation of these groups of actors ("the small informal", "the large informal", the "small" industrial units, the "large" shops, SMEs, SMIs, wholesalers, semi-wholesalers or retailers, etc) by seeking to establish a regulation against other regulations from above. They therefore assert autonomy against the control effect of state regulation, and of the structures of the general tax department. This piece of text from one of the agents of the it department of the tax department is most illustrative:

"By instinct, by pride or by simple calculation, man naturally tends to mistrust, to contest or even to reject anything that does not come from him, which does not have his adhesion or which is imposed on him. Thus, the mere fact of creating an obligation or putting in place legislation, regulations, systematically leads to attempts to avoid or bypass them, with a view to obtaining various advantages, profits or gain increased. "

Within the framework of this study, we note modes of conduct coming from structured companies of the so-called formal sector and multinationals. They are manifested by the creation of legal acts aimed at promoting tax evasion (technical assistance contracts, patents, studies, fees, etc.) or the use of high-performance technological tools to bias the results (computer fraud). Some companies are developing the practice of "cessation-creation". This practice consists in the abuse and misuse of tax exemption measures for businesses. The companies benefiting from these measures most often terminate their activity at the end of the exemption period to recreate new entities eligible for the tax relief scheme. We also note a downgrade of the regime of certain companies from the normal real regime to the simplified real regime. With regard to the modes of conduct relating to "small taxpayers", it was agreed to insist on the practices called primary or elementary fraud. It is often, the failure to declare to the tax authorities the activity carried out, the manifest will of these operators, when they are

identified as being exempt from any tax obligation due to the weakness of their financing capacity, the reduction in profit margins, transfer of profits abroad, keeping hidden accounts, creation of ephemeral companies, unknown warehouses and deposits, the use of nominees of large companies to escape taxation, etc.

### **Joint tax regulation as a practice for maintaining tax disaffiliated status**

The regulation describes globally, a dynamic of adjustment obeying rules fixed beforehand. Therefore, joint regulation is a combination, or an adjustment of the forms of autonomous regulation in the official organization, to shelter and enforce them. (Reynaud, 1999 cited by Detersac, 2012) <sup>[13, 6]</sup>. In the context of this study, joint regulation presents itself as an integration or taking into account the informal conduct of taxpayers in the official organization. It is informal, an expression of autonomy in the face of control. Joint fiscal regulation results from negotiation between autonomous regulation and control regulation. It was therefore agreed to approach joint regulation as a logic for maintaining fiscal disaffiliated status in Abidjan. It is the result of a compromise between two parties: taxpayers and certain agents of state administration.

The words of M. A, 45 years old economic operator in the town of Adjamé, attest to this analysis:

"When it comes to business, you are never a hundred percent honest. I have a container of goods that must arrive. If I go through the port of Abidjan, I absolutely have to pay a tax of 5,000,000 CFA francs. However if I go by road, I just need to make an arrangement of 1,500,000 CFA francs to bring in my goods. Which path do you think should be taken?"

Indeed, it appears the construction of compromises between economic agents whose outcome is the establishment of clandestine networks of accomplices, also called the complicity of the taxman. These networks are made up of certain agents of state administrations who disregard their professional duty. What is perceived by the other members of the administration as a lack of devotion to the public interest and civic-mindedness in favor of the search for satisfaction of particular and selfish interests. These, in concert with certain economic operators use tolerance reports with, in return, the receipt of rent on imports, exports and internal transactions. To be convinced of this, it suffices to highlight certain data in the field. They show that, with regard to suspensive customs procedures, the procedures for diverting systems from their purpose are distinguished on three levels. In terms of the re-export regime, quantities of goods intended for re-export are sold on the local market. At the level of the transshipment regime, goods in transit to other destinations and therefore exempt from entry duties are taken out and dumped on the local market while documents for customs escort and exit of the goods from the territory are regularly established. In terms of the temporary admission regime, goods which have not been cleared, with regard to the box spring, have left without any subsequent formalization formalities.

"Tax officials are among those officials who get rich too quickly. You too will see in a short time if we will recognize you, because you are going to enter their circuit

and you will soon be traveling in a Mercedes" (D.V. 53 years old, brigade officer of the general directorate of taxes).

### **Discussion**

The results of this work can be summarized in three parts in accordance with the objectives. They are discussed through the prism of the sociology of organizations and social regulation. The following paragraphs are more illustrative.

#### **Power relations in the organization and manufacture of the fiscal disaffiliate**

Uncertainty areas and structural holes are factors that contribute to the creation of tax disaffiliated status. In this sense, we note that the Directorate General of Taxes, as an organization, generates within it multiple uncertainties, sources of power whose recourse leads to a dynamic of action by taxpayers falling outside the prescribed standards and legitimately recognized. These results as mentioned confirm previous work carried out by the following authors (M. Crozier and Friedberg, 1977; R. Burt, 1992; Jameux, 1994, cited by C. Dessinges, 2015) <sup>[5, 4, 7]</sup>. These authors have analyzed the concept of power in organizations. Each author approaches the concept of power differently, but they have the merit of joining, when it comes through this concept of portraying the flaws of organizational systems. Some approach it from an organizational point of view, others in terms of social influence and relationships of authority. For (Jameux, 1994, cited by C. Dessinges, 2015) <sup>[7]</sup>, as soon as the actors join their efforts within the framework of a company, there is creation of interactions between them and appearance of power. This power is first expressed in a particular form, authority, which is none other than the legitimacy of power from an organizational point of view.

According to M. Crozier and E. Friedberg (1977) <sup>[5]</sup>, the perverse or unexpected effects are due to the discrepancy or even the opposition that there is between the intuitions of the actors and the overall effect of their behaviors over time. In their analysis they mention that the effect of the system may be that the results of collective action are contrary to the wishes of the actors. What is uncertainty from the point of view of problems is power from the point of view of actors. Controlling uncertainty gives power. That said, they write, even in a controlled social system, any actor has a margin of freedom. This analysis is approved by the World Bank report (2019). The report says that the Ivorian tax audit conceals certain blockages including the ineffectiveness of the controls, an inappropriate segmentation and an ineffective management of tax information. These bottlenecks are areas of uncertainty that build the taxpayers' freedom in their desire to maintain their status as fiscal disaffiliates.

#### **The use of informal practices as resources to maintain the fiscal disaffiliate**

The status of disaffiliated being favored by the perverse effects of control, it is implementing practices for its maintenance. The results report that the use of informal practices by taxpayers indicates a form of autonomous regulation in the exercise of taxation. These are informal rules that they produce in order to evade the different control regulations imposed by the tax administration. G. S. H. Diomande (2012-2013) <sup>[8]</sup> also notes these same practices



in his thesis work on tax fraud on value added tax in Côte d'Ivoire. It notes in particular that tax evasion at the level of VAT manifests itself in illicit trafficking which, associated with smuggling leads to the dumping of various goods on the internal market. It also results in the reduction of the tax base or sales without invoices. These results are shared by A. Dulin (2016) <sup>[9]</sup> when he states that tax avoidance includes the use of illegal mechanisms explicitly prohibited by law or case law (notably abuse of rights, abnormal acts of management and other techniques which can be qualified as criminal sanctioned tax evasion), as well as the excessive use of legal mechanisms potentially harmful and contrary to the general interest. This latter field, he writes, includes what is commonly known as aggressive tax optimization and the misuse of tax incentives.

### **Building compromise through complicity networks as a factor in the persistence of fiscal disaffiliation**

The informal practices mentioned above are clouded by certain mechanisms of control regulation. This describes the creation of joint regulation as a source of persistence of the status of fiscal disaffiliate. The product of this regulation is the building of compromises, in this case the exchange of tolerance relationships to the acquisition of additional rents between state actors and economic agents via networks of cleverly formed complicity. This result supports the work of the authors below (R. Baconnier and M. Taly, 2005, L. Bamba, B. D. Kouassi, S. Bamba, 2017) <sup>[1, 2]</sup>. Indeed, R. Baconnier and M. Taly (2005) <sup>[1]</sup> uses the concept of passive or active tolerance to illustrate his analyzes. Concerning passive tolerance, it describes tolerance relationships with regard to fraudulent behavior between economic agents, natural and legal persons. According to the author, natural or legal persons, who are otherwise perfectly honorable, do not hesitate to encourage fraud by other economic agents, if they themselves derive a financial advantage from it. Speaking of active tolerance, he notes that the States themselves and their emanations are not immune to these abuses, since they have not hesitated to resort to the bribery of foreign public officials to obtain large contracts supplies of civil or military equipment. L. Bamba, B. D. Kouassi, S. Bamba (2017), approach in the same direction. In the context of a study on customs fraud in Abidjan, they use the concept of criminal networks to illustrate joint taxation regulation, which they define as effective mechanisms or operating methods. In this perspective, these authors assert that in Abidjan, we are witnessing loosely structured and small networks of customs fraudsters who react to fluctuations in the economic, political and legal environments. In this respect, they arrive at the following hypothesis:

"Where there are economic activities, exchanges, people and stories where we make receipts, recoveries of sums of money, certain operators or people grouped in criminal group, will not be asked to find the mechanisms or effective procedures. They will camouflage their activities, confuse authority, seek complicity throughout the administration by bribing everyone from the bottom to the top." (L. Bamba, B. D. Kouassi, S. Bamba, 2017) <sup>[2]</sup>.

### **Conclusion**

Through an approach to criminal sociology, we have attempted to elucidate the phenomenon of fiscal

disaffiliation, as a form of transgression of social norms. It is a mode of conduct, which has the characteristic of arousing social reprobation. In fact, in the light of the theory of social regulation, we have shown that this phenomenon persists, because it is the result of several forms of regulation. First, it results from perverse or unexpected effects arising from control regulation. Then, it is the emanation of the autonomous regulation materialized by the construction of informal standards by the taxpayer, to the effect of an autonomy against the control effect of the State regulation, and of the structures of the general direction of the taxes. Finally, it is consolidated by joint regulation illustrated by the construction of compromises between economic and state agents via networks of complicity. It is therefore important for a deepening of this reflection, to analyze the forms of social representations, perception and discourse around the legitimization of tax avoidance in Côte d'Ivoire and their economic and social implication.

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