



Cash Register System

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PREFACE:

The use of information and communication technology (ICT) to support tax administration constitutes an element that has been added to the Congolese economic circuit. It generates evaluable consequences and can be a determining factor in the management reform and control of tax in a country where tax declaration is managed manually by filling in with a pen as well as invoicing, forms declarations being self-liquidated by the taxable persons.

The establishment of the value added tax (VAT) in DR Congo has demonstrated certain limits linked to the administration and use of ICT, particularly in terms of management and control of VAT, due to the technological gap between subject to this tax and the tax administration due to insufficient reporting of tax information. This forces the tax administration to innovate by entering into a digital dimension with the acquisition of an information and communication technology (ICT) instrument as a crutch or tool to assist in tax management. VAT.

This study shed light on the tax-computer-financial dynamics in the context of tax automation as carried out throughout the world, to allow the tax administration to adapt and catch up with its ability to integrate into the digital economy, with a view to collecting, storing, processing and dividing tax information in real time.

Here we highlight the advantages, the limits, as well as the precautions to take before implementing the cash register system in a tax administration that aims to be efficient and modern. This is the only way that would allow the reliable reporting of tax information, strengthen VAT compliance, and therefore optimal maximization of expected revenue.

Keywords: VAT, cash register, implementation, tax administration, digital.

1. INTRODUCTION.

This publication is part of a particular context: on the one hand, the rapid evolution of digital development, and on the other hand, the capacity of adaptation of the tax administration in relation to this dynamic and the management of Value Added Tax. The establishment of the value added tax (VAT) in DR Congo, its implementation generates difficulties in the face of the changing context of the business world using increasingly ICT, and creates a large gap between the tax administration, the taxable persons, and its partners.

It is also within the framework of structural reforms of its economy that the IMF advised the DRC to adopt VAT to increase its internal capacity to mobilize its financial resources, to ensure its socio-economic takeoff. What do we think of the progress after the implementation of the so-called VAT?

At present, this reform has not achieved the expected results, despite more or less positive results recorded during its introduction in 2012, revenues amounting to the height of GDP, on the other hand, the evaluation of VAT in 2014 represents only 2.90% of GDP, a contrast with its fiscal potential.

Indeed, the fiscal aspect of economic policy is more important in underdeveloped or transition countries which rely more on their tax revenues to replenish the budgets of their States.

The Democratic Republic of Congo is not exempt from this internal financial reality, hence the choice of the theme of our project dissertation: "The Congolese Tax Administration in the era of the digital economy: implementation of the cash register system electronic assistance tool for VAT management". A first-class financial instrument having proven itself in the countries where it was introduced, the value added tax has demonstrated its capacity to mobilize revenue from the public treasury of Nation States.

The good management and efficiency of VAT constitutes an important and crucial subject which concerns not only the budgetary and governmental authorities, but also bi- or multilateral financial partners, managers of financial authorities and ordinary people.

Indeed, following the difficulties experienced by the tax system for many years in the mobilization of revenue, the tax reforms initiated since 2002 in the DRC (of the structures of the tax administration and its legislation), had for the most important, the introduction of VAT in August 2010 by Ordinance-Law No. 10/001/of August 20, 2010.

Its effective application 18 months later, i.e. January 1, 2012, did not bring the expected (expected) results, moreover its operation is experiencing multidimensional difficulties at present. Faced with several challenges to overcome, the Congolese State needs to increase its capacity to generate financial resources in order to ensure its socio-economic financial development.

Thus, speaking of the difficulties encountered in the management of VAT and its importance in the arsenal of financial instruments mobilizing public funds: "it is appropriate to point out that the contribution of this indirect tax remains preponderant, despite the The absence of an IT system allowing the reporting of information on the VAT collected to the tax administration.

What policy should be established then in achieving the objective set by this reform, given that the Congolese tax system is declarative and self-liquidating, every taxpayer presumes good faith, must liquidate his tax and pay it freely.

That being said, VAT is a deductible and accountable tax, it is the invoicing and traceability of taxable transactions remains the key to its success, to the extent that the tax declaration is the reflection of the accounting, the latter is the reflection of the activity. If this true-to-life parallelism is broken, the application of VAT in a given country is only a shadow of itself.

Phenomenon observed

The tax administration experiences great difficulties in the management of VAT with regard to the control of tax declarations submitted by taxable persons, to the extent that it does not have an appropriate tool making it possible to verify the veracity and sincerity of the declarations. Declarations subscribed, in terms of VAT collected and VAT deducted, causing a huge shortfall.

In view of the above, with a view to optimizing VAT management, it is firstly imperative to provide the tax administration with an automatic system for collecting and managing data (tax information) VAT on operations carried out by taxable persons, to the extent that traditional management and control have reached their limits.

Consequently, the success of this new electronic assistance system for VAT management cannot be summed up by a simple acquisition of a latest generation IT tool, but certain prerequisites to be fulfilled, the change of a strategic vision, conceptual, organizational and operational by setting up a tax information system management.

First question.

Can the implementation or establishment of the tax cash register system in electronic or automatic invoicing of tangible or intangible commercial activities help the tax administration to optimize daily management, facilitating traceability in real time transactions taxable for VAT? Rationale for the research. And the justification for our publication presents a trilogy of interests:

a. Personal motive.

Firstly, the personal interest that motivates us is that at the end of our Master's course in management and business law, we are able to master not only the theories around VAT management but to understand how in In practice, the symbiosis between indirect taxation and ICT can lead to a positive result on a given tax management problem.

b. Objective reason.

Used wisely, this instrument of new information and communication technology, a priori as a tool (crutch) in an organization or a tax structure, can facilitate the achievement of the main objective of a consistent tax administration. in the optimal maximization of tax revenues.

Will improve the efficiency of VAT management, curb fraud, subsequently strengthening the management and control capacity of this tax, thus allowing traceability and transparency of taxable transactions (turnover actual and collected VAT) of taxable persons, constituting a reliable database.

c. Managerial reason

The overall effectiveness of any organizational structure such as a financial management system depends on several parameters which are part of the logical chain of management.

Supporting the change introduced by a new IT device is not always easy, to the extent that the internal and external environment likely to acquire this change can become an obstacle, if it is not involved in this project. This work shows how to support this changing dynamism.

Objectives pursued.

a. Main objective:

The objective pursued in this research is to improve the performance of VAT, it is to understand how VAT is managed by the current organizational structure, as a financial instrument, but also above all to know what the limits of the latter are. in its management and control capacity.

b. Specific objective.

We want to demonstrate how the implementation of this digital tool can strengthen the traceability of taxable transactions, and improve the management and control of VAT, as a crutch for the tax administration in its capacity to capture tax information in real time, at the taxable person using the certified cash register, with a view to maximizing VAT revenue.

c. Scientific objective.

This research opens a new scientific debate, to the extent that tax management has long been considered a strict reality of tax, accounting and legal technique, left to the care of specialists in these disciplines. Thus the computer tool was considered as a simple instrument for rapid text processing.

Then, with the appearance of the digital economy and the persistence of the traditional economy, the volumes of transactions taxable for VAT can no longer be captured or traced manually, thus upsetting the universal tax understanding (MIDAGU 2008). This makes it difficult to manage indirect taxation incorporated into transactions.

The strategic SWOT analyzes (strengths, weaknesses, opportunities, and threats) highlight our “empirical subject” the DGI, in a context of use of SCE, perhaps a significant and relevant scientific contribution which will justify or not the implementation of this digital tool.

Delineation of the subject

As in any publication, our scientific work requires spatio-temporal delimitation, ours too is limited in time and space.

Time: our investigations concern the period between the years 2019 and 2022.

Space: Our research is carried out at the General Tax Directorate of the Democratic Republic of Congo, more precisely at the DGE where the SCE will be implemented on an experimental basis, but we took as samples a few companies operating in Horace, banks, telecommunications, and in retail stores (supermarkets, large hardware stores, and others), located in the city of Kinshasa.

Thus, our publication does not address electronic commerce in an intangible space or e-commerce but places tax administration as a component of the digital economy and VAT control, by acquiring a new ICT tool that can help in the capacity to capture and process tax information (cross-checking) to increase its performance.

2. Research methodology.

Carrying out scientific work requires research methods and techniques. For our part, we used the documentary technique for data collection in order to obtain the necessary information relating to our theme.

In addition, given our research carried out, we noted that the management rules of the Tax Department are moderately good, which is why we proposed the automation of the collection system in order to better conduct this study. In addition to interview techniques and observation, we used the survey technique and the UP (Unified Process) method.

To produce this work and bring it to fruition, we used the following different techniques and methods.

1. Techniques.

A technique is defined as a set of means and processes that allow the researcher to gather data and information on their research subject.

During our research, we mainly used the documentary technique, the observation technique and the interview technique. But the interview technique was used slowly, following the Covid-19 pandemic. There were barriers and employees worked in shifts. (The minimum service). Hence the minimum service was highlighted. No matter, it was the documentary technique that was favored.

1.1. Documentary technique

According to GRAWITZ, M.10, the documentary technique consists of a systematic search of everything that is written having a connection with the field of research. These include works, dissertations, reports, and course notes as well as websites, etc. see the bibliography.

1.2. Observation technique

By this technique, we observed the situation of information services benefited by members and customers of different commercial sites, under the improved information system.

1.3 Interview technique

Documentation alone is not enough to provide the information sought. For this reason, we organized the interview with the executives of different commercial sites to collect the information we need in this case the modalities of recovery of the Value Added Tax (VAT). We were stuck with the restrictions of the pandemic.

1.4 Closed questionnaire technique

The closed questionnaire technique was used to collect data relating to customer satisfaction, the result of the computerization of its services, this questionnaire was sent to the different entities.

1.5 Sampling technique

The sampling technique allowed us to determine the sample of people to administer the questionnaire.

I. LITERATURE REVIEW ON THE CASH REGISTER AND VALUE ADDED TAX (VAT) SYSTEM.

In this chapter, we will try to do a theoretical study on VAT and on cash registers and its components and present a case study.

Section 1: Theoretical study of VAT.

In this section, we will seek to know the evolution of VAT in other States of Europe and Africa and compare it with the case of the Democratic Republic of Congo.

1.1.1. History of VAT.

The option of creating a new consumption tax which was to eliminate the disadvantages of the ICA, broaden the scope of application and generate a lot of revenue was raised in France.

It was in 1954 that the value added tax was invented in France by Maurice LAURE, general director of taxes (LAURE M, 1956, P. 29 -30). His idea convinced political leaders of its effectiveness: VAT is levied on each company as the production process progresses. Maurice LAURE's system was put in place on April 10 and first affected large companies.

To deal with this cascading effect deemed uneconomic, there was also the introduction of law n°008 of March 18, 2003 amending ordinance law n°69/058 of 05/12/1969 relating to the The ICA having charged raw materials as well as intermediate goods, during their importation or acquisition on the amount of the turnover collected during the sales of processed products. This deductibility mechanism applicable to the imposition of the tax system from ordinance - law n°001/10 of August 20, 2010, the implementation of which took place in January 2012.

1.1.2. The general principles and scope of VAT.

Speaking of the general principles, it is a question of pinpointing the notion of the tax base of the VAT, of the territoriality, of the chargeable event and of the chargeability, of the rate in the application of the VAT, as well as the regime of right of deduction and specificity for this tax.

1.1.3. VAT recovery.

In the DRC, the collection of VAT is set by Ordinance-Law No. 10/001 of August 20, 2010 establishing the Value Added Tax.

It is in its article 62, the point dealing with liquidation, recovery and reimbursement, that it is said that the recovery of the value added tax is ensured by the tax administration, and on importation, it is collected by the customs administration.

1.1.4. What is the cash register system used in the HORECA sector in Belgium?

The "Cash Register System" or SCE used and which are approved by the Federal Public Service of Finance in Belgium is made up of three elements which are:

- A "Cashier System": in this system, we have the cash register or the computer containing the approved cash register software. There are currently around fifty approved SCE suppliers;
- A "Fiscal Data Module" (FDM): here we have a "black box" to which the Cash System is permanently connected. It is a small physical device that is sold separately commercially;
- A Vat Signing Card (VSC): this is a smartcard to be inserted into the control module (FDM). It is ordered online from the FPS Finances. The application and the card itself are free.

According to the agreement, everything entered into the cash register, including order changes, is automatically recorded in the control module. When the addition is established, the control module produces a unique signature printed on an SCE ticket which then replaces the manual VAT receipt.

1.1.5. What should I do to comply with this agreement?

Each operator in the sector had to use their business plan to determine whether they were part of the target group. If your expected business for on-site meal consumption is greater than or equal to €25,000, then you should work with an SCE. Then, every year during the month of January, we would repeat the calculation with the real figures in order to officially confirm whether we are concerned or not.

If you need to install the SCE, you must register with the Ministry of Finance, in the online SCE registration application created for this purpose and follow the activation procedure on the website <http://www.systemedecaisseregistereuse.be>, Registration must be carried out no later than two months after the launch of the activity for the new entrant in the sector and SCE must be activated no later than 1 month after registration.

A theoretical study of VAT since its institution, its introduction and its application in the Congolese tax system. We were able to do a study of the cash register system already used around the world and did a study on the elements that make them up. To prove the importance of this system here in the DRC, we studied a concrete case where this system has already been implemented and we saw the impact of this system on VAT tax revenue.

From this result and observation, we can say that we can continue our study on the implementation and deployment of cash register systems in the Congolese tax system for the management and control of its VAT by presenting the methodology to use and our field study, as well as the system that already exists.

II. METHODOLOGY, PRESENTATION OF THE FIELD OF STUDY AND THE EXISTING SYSTEM.

This chapter will talk about the methods and techniques we used for our research, then present the scope of our study as well as the existing study.

Section 1: Research methodology and technique.

2.1. Data collection methods and techniques

The qualitative method.

For data collection, documentary research was decisive in the conduct of our project dissertation. It allowed us to formulate the theoretical and methodological framework, the literature review as well as the contextual and organizational part of our work to consolidate our approach.

The quantitative method

With a view to a prudent scientific approach resulting from participant observation, we used the quantitative method to complement the qualitative method. In addition to the comparative statistical analysis of VAT since its introduction in 2012 until 2017, we carried out a survey using a questionnaire in the field in relation to independent (computer) variables to identify the constraints of hardware and software resources. , and human at level 100 of super markets, department stores, large hardware stores and other players in the commercial sector in addition to the DGI

We used the interview for the dependent (tax) variables with account managers, tax auditors, tax inspectors and IT office staff at the DGI as well as VAT taxpayers. This involves interviewing a sample of a population taken by chance, given the sensitivity and relevance of the subject.

2.2. Data analysis methods and techniques.

In an exploratory study which is intended as a solution, of a given organizational problem with the implementation of a new IT tool, a comparative analysis and an approach to the logical chain of management, allowed us to carry out a global and globalizing analysis. The choice dictated by this model is linked to the dichotomous nature of the dependent variable chosen.

The implementation of the SCE must be part of this coherent logic to achieve the expected objective: optimal maximization of VAT revenue.

Section 2: Presentation of the field of study.

The aim is to briefly outline the organizational structure responsible for the daily management of VAT. This will allow us to identify what level constitutes a weakness in tax management and the control of this tax, in particular on the recovery and management of VAT.

How to lead management and introduce by setting up an IS by analyzing the existing system and proposing a suitable system that can allow the implementation of a cash register system for better reporting of tax IT in time , at the General Directorate of Taxes.

2.2.1. Brief historical overview of the Directorate General of Taxes (DGI)

Three major periods mark the history of the DGI: the period before 1988, the period after 1988, and the period from 2003:

- Period before 1988: the tax administration was only one Tax Department among the Departments reporting to the General Secretariat of Finance. The functioning of this organic structure was not effective despite the stable economic and especially political environment of the time, due to the congestion of tasks, the existence of several decision-making centers and the absence of a coordination of tax activities throughout the national territory.

Section 3: The existing system.

In this section, it is a question of analyzing the existing IT tools, the hardware, software and human resources, the interconnection of the internal network of the DGI, before addressing the other technical specificities, which could facilitate the implementation in place of this electronic assistance instrument for the recovery and management of VAT from the taxable person.

2.3.1. Analysis of the existing IT system and study of the different DGI sites.

2.3.1.1. Analysis of the IT equipment.

Regarding the analysis of the IT equipment, we carried out an inventory of all IT equipment:

a. Material resources

It is a question of making an inventory of all the computer equipment that exists (regardless of its condition) in the administration entity.

b. software resources

Here we make a small inventory of the software that works in each of the hosts listed in the hardware resource.

The presentation of the field of study which is the Directorate General of Taxes (DGI) and the methodology that we adopted as part of our study.

During our journey, we were able to provide a short history, we presented its existing system, its hardware and software to search for a link compatible with the new system that we intend to install and deploy: "

By carrying out a comparative study with the requirements of the new system to be installed, we arrived at the point of making a critique of the existing system by identifying all the problems which will be lacking for the implementation and deployment of the new system.

This allowed us, by adding our field survey while validating our results, to move on to the implementation of our system. To this we will also add our field investigation.

III. DISCUSSION AND IMPLICATION OF THE RESULTS OF THE IMPLEMENTATION OF THE SYSTEM.

In this chapter we will analyze, process, discuss and validate the results. Afterwards we will present our point of view on the implementation of a new system of tax cash registers according to the realities of the DRC.

Section I: Analysis, processing, discussion and validation of results.

This section will help us analyze the results of all the discussions and data collected, processing them to arrive at a validation of the results which will allow us to have the necessary elements for the implementation of our new system.

3.1.1. The variables

To achieve a good analysis, a good treatment, discussion and to validate our results, we first established our approach using the dependent (fiscal) variables and the independent (computer) variables.

Faced with this dynamic which ignites several disciplines, it was not easy to make the conceptual framework of this study operational. Reason why the choices of these variables were necessary (Serge NEHEMIA, 2016).

3.1.1.1. Presentation of dependent variables (Tax)

- The absence of an appropriate tool to verify the truth and sincerity of declarations (VAT collected and deducted);
- The limit of tax control and traditional VAT management, with regard to the volume of material and immaterial operations;
- Lack of traceability of taxable transactions;
- The non-existence of a networked and interconnected tax administration.

3.1.1.2. Presentation of independent variables (Computer Science)

For the deployment of a cash register system, there are several indicators to evaluate the emergence of a country or an administration in new technologies applied to taxation. In this study, we use, among other things:

- Interconnection with other administrations between its different sites and the different operators in the commercial sector;
- The provision of NICT equipment available to the tax administration to enable the establishment and deployment of the cash register system.

3.2.2.2. Safety limit.

In Western countries like France and Belgium, which are the sample countries of our cash register system, tax citizenship has come a long way and has already gained significant ground. Although there are always recalcitrant people here and there, but for fear of being easily unmasked by the tax administration and paying heavy fines, few operators dare to exploit the loopholes on the cash registers that we have already listed. In the DRC, if we use the SCE, with these security flaws opening up the possibility of fraud, it will not produce the expected results, because this flaw can easily be exploited by taxable persons who are used to showing great tax non-civility. for several years now.

We can confirm our theory by seeing the gap in the summaries of VAT revenue by declaration and by the collection notice, this summary also shows us that certain economic operators are ready to do anything to disseminate certain tax information. All the more reason to plug all possible loopholes and make the system inviolable.

3.2.3. Purpose and importance of a new concept.

Listing these two major limitations of cash register systems as used around the world will not give the expected results in the DRC. Result seeking the development and deployment of a cash register system with rapid transmission of information while neutralizing as much as possible the cost of implementing the system and maximum security preventing any attempt at dissemination or fraud on the VAT collected by taxable persons.

We therefore see the importance of designing an approach that can adapt to the realities of the DRC, finally allowing adaptation and easy deployment while creating the highest security standards to achieve the desired objectives.

3.2.4. The new concept of the connected cash register system and its deployment.

For the realities that can be adapted in the DRC, we present our new concept of a connected and certified SCE. This new concept must respect all security standards and a reduced cost for its implementation and deployment of the hardware cash register system.

To analyze and interpret the results of surveys on the implementation of the tax cash register system in the commercial sector in the DRC with real-time reporting of VAT tax information. These field investigations helped us understand the importance of the introduction of VAT to the Congolese tax system by comparing it to its predecessor the ICA.

Then allowed us to have an overview in the commercial sector on the numbers of NICT specialists, on the use of networks, on the number of use of non-fiscal cash registers, on the exchange in an electronic way with the tax administration, on the acceptance rate for the deployment of a connected cash register system for VAT management in the DRC, etc.

All these results have allowed us to say that our initial hypotheses have been verified and this leads us to affirm the project of implementing a connected cash register system as a palliative solution to this problem.

After confirming our hypothesis and the project as a solution to the problem, we presented a complete concept for the implementation of the new cash register system according to the realities of the DRC.

CONCLUSION

Our publication consists of knowing whether the Congolese tax administration is ready on the organizational, technical, material, human and legal levels to welcome the certified cash register system (SCE) which can help it in the collection of information tax at the level of taxable operators, for storage, processing, and distribution in real time at the operational level for optimal management of VAT, our study led to the following conclusions:

- Through an analysis of the literature review, we were able to identify, in a first part, the theoretical foundations of existing studies related to our research subject, and in the second phase of the literature review, we were able to identify the typologies and operation of cash register systems throughout the world and their limits. We were thus able to identify a set of variables whose effect conditions the implementation of a certified cash register system;
- Furthermore, we observed the difficulties experienced by the tax administration in terms of VAT assessment operations, following the absence of an appropriate tool that could help it in reporting tax information to verify sincerity. and the accuracy of declarations made by the taxable persons.

Our publication was oriented towards three main objectives, namely:

- The first was to understand how VAT as a financial instrument is managed by the current organizational structure in its management and control capacity, in order to improve its performance.
- The second objective aimed to demonstrate how the implementation of the certified cash register system can strengthen the traceability of taxable transactions, and thus improve the management and control of VAT, as a crutch for the administration in its real-time capture capacity. tax information for taxable persons.
- As for the third objective, that of opening a new scientific debate, at the current time of the juxtaposition, of the digital and traditional economy, with regard to the enormous volumes of operations taxable for VAT, the management of tax n It is no longer the sole prerogative of specialists in the field, without the contribution of ICT.

To achieve our objectives, 5 hypotheses were put forward through which we tested the relationship between the use of fiscal variables as a cause, computer variables as determinants of the implementation of the cash register system (solution).

In this study, in addition to the interview, participant observation, and the statistics used for the tax variables, we targeted a total of 100 companies in 7 economic sectors, all operating at the Directorate of Large Enterprises, the SCE experimentation site. , using the overall efficiency method, to measure the IT variables retained in our study, data collection was carried out through an administered questionnaire, sent to the surveys.

The digital economic statistical information (DESI) analysis allowed us to model the computer variables. The analysis results below were observed in relation to the hypotheses.

Compared to computer variables.

- Given the character of the tax system and its organizational configuration, SCE implementation cannot be done without the interconnection of the DGI sites and the creation of a national network with the establishment of an IT platform;
- Will facilitate the implementation of the certified registered cash register system, Will allow the dematerialization of procedures;

- Given the implementation of a new system which will not be easy for the head of the tax administration, hence the need to support change, with regard to its culture, its external and internal environment, material, human and financial resources are more than necessary.

In addition to the psychological fact among the taxable persons, which can be tamed by the establishment of a law on digital taxation in the DRC, the compliance on the financial level will be neutralized for the head of the taxable persons, to reduce the costs of the null implementation. For an effective experimentation, the retail sector (super market, large hardware store, restaurant and hotels, etc.) can be the first before extending it to other sectors of the national economy.

The SCE will make the management of VAT effective to the extent that the reporting of tax information makes it possible to understand the turnover and the VAT collected before the 5th of each month, during the tax deadline on the 15th. The declaration analysis will be easy, compared to the deductions. To the extent that it holds reliable and indelible information on all sales made by the taxable person.

Tax control will become rapid, targeted, transparent and non-systematic, traditional management and control of VAT have reached their limits in the Democratic Republic of Congo, to the extent that they are based on imaginary accounting carried out with non-existent supporting documents, certified and hand-drawn invoices which cause the erosion of profits and the company's taxable base.

This study shows that the implementation of the ECS can only be effective if it is part of an overall compliance improvement strategy that clearly identifies the risks for different segments of taxpayers and provides for the implementation of a set of measures aimed at mitigating these risks.

Deploying tax schemes alone cannot achieve significant results on their own, whether in terms of revenue gains or permanent VAT compliance improvements, this requires a holistic efficiency approach.

This study also demonstrates that the introduction of the SCE requires a considerable effort and involves costs both to the administration in the identification of the technology, the choice of devices, the supervision of their deployment and the monitoring of their use and to the affected taxpayers in the fight against the requirements of the new rules.

The limitations of this research are at three levels.

The first limitation concerns our conceptual framework; we did not use all the variables mentioned in our research due to lack of a large scientific space in an exploratory study.

The second limitation is relative to meeting people, tax administrations who have already used this tool but also the insufficiency of specialized documentation in the field of digital tax and its management.

And finally, the third limitation is that we have not gone in depth into all the technical aspects in ICT related to our subject. The avenues for future investigations in this dynamic: fiscal-informatico-financial are abundant, we will not know Listing them all however this one will be useful.

A study must be carried out on the diffusion of tax systems in a nation in relation to the prevalence and size of the informal economy. And to this, How can a tax administration independently assess VAT compliance and analyze trends in the field of implementation of the certified cash register system with its impact on its overall revenue?

After the introduction of the SCE, a study must be carried out to understand the increase in VAT revenue as a percentage of GDP.

How to financially evaluate an e-project regarding the implementation of a cash register system certified by a tax administration?

A study is recommended to demonstrate the limit of the principle of efficiency and territoriality of VAT in terms of its design and management with regard to e-commerce via web.

A high-level study is essential on the dimension of the tax system and the insertion of African tax administrations in the digital economy.

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