Practical Understanding and Taxation of the Digital Economy in Cameroon.

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ABSTRACT

In a context marked by the crash of oil prices and increased spending on security challenges, the search for innovative sources for broadening tax revenues in Cameroon is crucial. One of the ways to reach this goal is for the government to better tax the Digital Economy (DE), which is undergoing a significant evolution in all sectors of activity, hence the interest that guided the choice of this topic. The goal is to ensure that the current tax system is sufficiently strengthened to better meet new digital-based business models. The tax avoidance strategies practiced by digital multinationals, in general, have led to the question of how to impose taxes on them appropriately. Two practical cases are dealt with Western Union and Canal + to answer this question. In addition to reviewing tax documentation, a technical questionnaire was submitted to a sample of forty-two employees of the General Directorate of Taxation (GDT) employees. We have used descriptive statistics to analyze the data collected. The results confirmed the study's assumptions and indicate that the current tax system is not sufficiently equipped to tax companies in the digital economy. So, we have proposed some new national measures to improve the current fiscal policies and strengthen human and technical capacity.

Keywords— digital economy, tax system, tax base, tax administration.

I. INTRODUCTION

Taxes have always been an integral part of countries' formation. Theoretically, taxation represents a right recognized to a lord by his subjects. It is also a right recognized to a modern state by its citizens. The tribute and the tax today are sacred. According to Fotsing (1995), "The sanctity of taxation comes not only from the will of God or the ancestors but also from the purifying value to the individual who is an eternal debtor before God or before the ancestors." We also had a look at foreign law, in particular, the evolution of this problem in the European Union (EU) and in some African countries. We made great contributions to the reflections on the challenges posed by the digital economy in recent years.

Built on Information and Communication Technology (ICT) infrastructure, the DE represents to a large extent the dematerialization of trade through the use of borderless networks.

Digital technology irrigates all sectors, but the marginal income generated by this activity often escapes taxation because of its immaterial and cross-border nature. This study serves as a common thread for the General Directorate of Taxation (GDT)

to broaden the tax base to DE sectors. Moreover, this reflection would allow the GDT to reform its tax system to cope with DE dynamics which seems to be one step ahead of the current tax rules. To better tax multinationals operating DE activities in Cameroon, the GDT must review the normative framework of its missions and contribute to the relevant legislation.

This study aims to examine the normative framework for taxation, both internal and external, and the human and technical capability of the tax administration to understand the taxable material generated by companies in the digital sector. In developing countries such as Cameroon, it will be a question of checking whether the applicable internal tax rules and existing tax treaties with other countries sufficiently integrate the immaterial nature of the DE. To check whether GDT, the secular arm of the State for the collection of internal revenues, has appropriate means (human and technical) for effectively taxing the DE sector.

To achieve these goals, the two questions below are worth answering. First, how can the taxation of the DE enable the tax administration to improve its performance? Second, what measures can the GDT take to avoid any loss of revenue in the face of the rise of DE? As a primary assumption, we started from the idea that the current Cameroonian tax system does not have sufficient capability for effective taxation of the DE. From this central hypothesis arises two secondary ones:

Hypothesis 1: The current normative framework does not allow for effective income taxation generated by the DE. Indeed, the development of new business models with a solid digital component defies the current tax rules developed decades ago without considering the specificities of the DE.

Hypothesis 2: The human resources and technical capabilities at the disposal of the tax administration do not make it possible to apprehend the income generated by the DE and establish a good DE tax base.

II. LITERATURE REVIEW

Bouvier advocates that substantive reflection on tax in contemporary society should be urgent, given the international economic and financial system transformations under the influence of new technologies (Bouvier & al., 2010). These authors stress the need to adapt and modernize current tax systems. These changes are likely to challenge ultimately or de facto disrupt the existing structures of tax systems. According to them, the rapid development of what they call a "new economy"

may well force countries to reconsider the tax systems as a whole and even provoke a kind of fiscal revolution in the next few years.

Following them, several other authors, such as Hamonic-Gaux, Appere, Diarra have been interested in the issue of strengthening the capability of the current tax system in the face of the rise of DE. For Hamonic-Gaux, the development of digital technology and the e-commerce it has generated have profoundly transformed the global economy. In short, this author highlights the territorial and pragmatic issue of taxation in the face of the DE development (Hamonic-gaux, 2016).

Appere and al. believe that the new environment imposed by the rise of the DE is a significant issue for tax administrations in the EU because of Value Added Tax effectiveness (VAT). For them, the challenge lies in the ability of States to acquire mechanisms to achieve the objective of effective collection of taxes in an environment characterized by the dematerialization of commercial spaces (Appere & al, 2016). The future of the digital economy was addressed by Diarra (Diarra, 2016).

As such, the recent attempt at reform within the EU, the work under way within the Organization for Economic Cooperation and Development (OECD) and the measures taken by some African countries will be examined. Pending the OECD's development of these globally consensus-based solutions by 2020, the EU has proposed an interim turnover tax. Similarly, to ensure a minimum of revenue collection, some African countries have adopted a tax on internet access (Oecd , 2018).

III. METHODOLOGY

A body of rules defines taxation, including the constitution, laws, and regulatory acts. To approach a study in taxation, a multidisciplinary method for solving our problem is necessary because tax involves several areas of knowledge, including law, economics, statistics, etc. To further works, we had a look at foreign law. The data was collected through a questionnaire, and we used a descriptive statistics method to analyze them.

A. Data collection technique

The information-gathering technique was mainly the questionnaire and secondary data from tax filling. The procedural documents of the general accounting audits exchanged between the tax authorities, and the two multinationals that were the subject of case studies throughout this study were also used. The information from the above documents assessed the shortfall suffered by the public treasury in terms of tax revenues resulting from the non-taxation of DE activities. They have also raised the limits of the current fiscal framework as DE is concerned. The questionnaire is intended for staff of the Legislation Division of GDT and those of the insurance, banking, and ICT management unit of the General Directorate of Enterprises (GDE). Those data were processed, analyzed, and interpreted using the declined method presented below.

B. Method

The analysis of the data from this research is essentially quantitative. The primary method used here is descriptive statistics. It is a question of describing the data obtained in the field and translating it into numbers. The goal is to structure and represent the information contained in the data. We use CSPRO software to ensure the entry and produce a database to achieve this. This data was then exported to STATA software version 12 for descriptive analysis and sorting it flat to obtain results by variable. To confirm or disprove the basic hypothesis, we conducted a proportion test with the same software to approve or not the hypotheses. Afterward, excel was used to chart the graphs.

C. Delimitation

Because the DE is vast, we have narrowed our study to only two sectors: international money transfer and digital audiovisual services. The operators selected for this study are Western Union and Canal+ Cameroon. The taxable material to be apprehended relates to Cameroonian-source income paid to multinationals located abroad and not fairly taxed at the corporation tax level. On the other hand, other incomes are entirely exempt from the Special Income Tax (SIT) because DE is a new tax that increases the tax base. These are the case of the royalties paid by Canal + Cameroon to its parent company under the rights of access to images. The periods selected for the study go from 2011 to 2017.

D. Evaluation of Corporate Tax (CT) and some revenue losses with Western Union (WU) and Canal+

The following tables show the loss of tax revenues assessed in both companies for 2011-2017.

TABLE I
EVALUATION OF REVENUE LOSSES FROM 2011 TO 2017

BICEC			
N°	Labels	2011	2012
1	Gross commissions	375 006 741	388 150 312
2	Base CT : (1) * 20%	75 001 348	77 630 062
3	CT due : (2) * 38,5% and 33% (from 2015)	28 875 518	29 887 573

(a1) BICEC 2011-2012

BICEC			
N°	Labels	2013	2014
1	Gross commissions	1 045 484 220	1 150 032 642
2	Base CT : (1) * 20%	209 096 844	230 006 528
3	CT due : (2) * 38,5% and 33% (from 2015)	80 502 284	88 552 513

(a2) BICEC 2013-2014

BICEC			
N°	Labels	2015	2016
1	Gross commissions	2 349 911 388	1 478 217 613
2	Base CT : (1) * 20%	469 982 277	294 643 522
3	CT due : (2) * 38,5% and 33% (from 2015)	155 094 151	97 232 362

(a3) BICEC 2015-2016

BICEC			
N°	Labels	2017	2011 -2017
1	Gross commissions	3 619 926 307	
2	Base CT : (1) * 20%	723 985 261	
3	CT due : (2) * 38,5% and 33% (from 2015)	238 915 136	719 059 537

(a4) BICEC 2017

BICEC

ECO BANK			
		2011	2012
1	Gross commissions	2 649 189 523	2 943 543 915
2	Base CT : (1) * 20%	529 837 904	588 708 783
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**203 987 593**	**226 652 881**

(b1) ECO BANK 2011-2012

ECO BANK			
		2013	2014
1	Gross commissions	3 270 604 350	1 273 977 195
2	Base CT : (1) * 20%	654 120 870	254 795 439
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**251 836 534**	**98 096 244**

(b2) ECO BANK 2013-2014

ECO BANK			
		2015	2016
1	Gross commissions	1 293 937 089	279 671 942
2	Base CT : (1) * 20%	258 787 417	55 934 388
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**85 399 847**	**18 458 348**

(b3) ECO BANK 2015-2016

ECO BANK			
		2017	2011 – 2017
1	Gross commissions	408 632 308	
2	Base CT : (1) * 20%	81 726 461	
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**26 969 732**	**911 401 179**

(b4) ECO BANK 2017

ECO BANK

SG CAM			
		2011	2012
1	Gross commissions	72 477 477	80 530 531
2	Base CT : (1) * 20%	14 495 495	16 106 106
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**5 580 765**	**6 200 850**

(c1) SG CAM 2011 – 2012

SG CAM			
		2013	2014
1	Gross commissions	245 000 475	269 500 522
2	Base CT : (1) * 20%	49 000 095	53 900 104
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**18 865 036**	**20 751 540**

(c2) SG CAM 2013 – 2014

SG CAM			
		2015	2016
1	Gross commissions	296 450 574	866 558 133
2	Base CT : (1) * 20%	59 290 114	173 311 626
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**19 565 737**	**57 192 836**

(c3) SG CAM 2015 – 2016

SG CAM			
		2017	2011 -2017
1	Gross commissions	898 635 723	
2	Base CT : (1) * 20%	179 727 144	
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**59 309 957**	**187466721**

(c4) SG CAM 2017

(c) SG CAM

SCB CAM			
		2011	2012
1	Gross commissions	1 968 367 821	2 187 075 357
2	Base CT : (1) * 20%	393 673 564	437 415 071
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**151 564 322**	**168 404 802**

(d1) SCB CAM 2011 – 2012

SCB CAM			
		2013	2014
1	Gross commissions	2 430 083 730	2 700 093 034
2	Base CT : (1) * 20%	486 016 746	540 018 606
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**187 116 447**	**207 907 163**

(d2) SCB CAM 2013 – 2014

SCB CAM			
		2015	2016
1	Gross commissions	3 000 103 372	2 741 249 953
2	Base CT : (1) * 20%	600 020 674	548 249 990
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**198 006 822**	**180 922 496**

(d3) SCB CAM 2015 – 2016

SCB CAM			
		2017	2011 - 2017
1	Gross commissions	2 411 813 699	
2	Base CT : (1) * 20%	482 362 739	
3	**CT due : (2) * 38,5% and 33% (from 2015)**	**159 179 704**	**1 253 101 756**

(d3) SCB CAM 2017

(d) SCB CAM

Total shortfall = (1) + (2) + (3) + (4)	3 071 029 193

(e) total of BICEC, ECO BANK, SG BANK, and SCB CAM.
Source: Data collected from WU partners.

This table shows the State of income from WU's activities in Cameroon through its partners, and the shortfall in CT suffered by the public treasury is estimated at 3,071,029,193 FCFA.

TABLE II
REVENUE LOSS ASSESSMENT (RLA) BETWEEN 2011 AND 2017.

N°	Labels	2011	2012

1	Turnover (tab 17)	6 273 402 056	7 108 832 683
2	Rate of revenue growth	-	13,31%
3	Image acces rights	4 242 701 810	4 285 114 000
4	Share of the sums paid in relation to sales	67,63%	60,27%
5	Rate (7,5%)	Rla TAB 26	Rla TAB 26
6	RLA due	318 202 635	321 383 550

RLA 2011 – 2012

N°	Labels	2013	2014
1	Turnover (tab 17)	9 298 052 164	12 562 907 476
2	Rate of revenue growth	+ 30,79%	35,11%
3	Image acces rights	5 044 260 318	7 654 691 480
4	Share of the sums paid in relation to sales	54,25%	60,93%
5	Rate (7,5%)	Rla TAB 26	Rla TAB 26
6	RLA due	378 319 523	574 101 861

RLA 2013 – 2014

N°	Labels	2015	2016
1	Turnover (tab 17)	15 555 932 477	19 387 710 836
2	Rate of revenue growth	23,82%	24,63%
3	Image acces rights	11 849 537 057	15 521 370 670
4	Share of the sums paid in relation to sales	76,17%	80,05%
5	Rate (7,5%)	Rla TAB 26	Rla TAB 26
6	RLA due	888 715 279	1 164 102 800

RLA 2015 – 2016

N°	Labels	2017	2011 – 2017
1	Turnover (tab 17)	23 585 265 724	
2	Rate of revenue growth	21,65%	
3	Image access rights	17 507 079 287	
4	Share of the sums paid about sales	74,22%	
5	Rate (7,5%)	Rla TAB 26	
6	RLA due	1 313 030 946	4 957 856 594

RLA 2017

Source: RLA collected from Canal + Cameroon.

Based on the data in the table above, the turnover of Canal⁺ Cameroon grew by an average of 24.88%. Fees representing image access rights increase almost year to year following a variable distribution key. Given this data, we find that a significant part of Canal⁺ Cameroon's revenues benefit Canal⁺ International, although the former operates in Cameroon and derives its revenues from it. The technique of multiplying the deductions for the payment of royalties, the method of determination of which is planned automatically in the sense that in the contract that binds them, allows the parent company to repatriate the subsidiary's revenues.

IV. ANALYSIS AND INTERPRETATION OF RESULTS

A. First hypothesis

The first hypothesis is that the current normative framework is inadequate and does not allow for effective taxation of income generated by the digital economy. This point of view is shared by most of the study sample, particularly 94.12%. Only 5.88% think otherwise, as shown in the figure below.

Respondents answered the question: are the current tax rules sufficiently strengthened for fair and effective taxation of the DE?
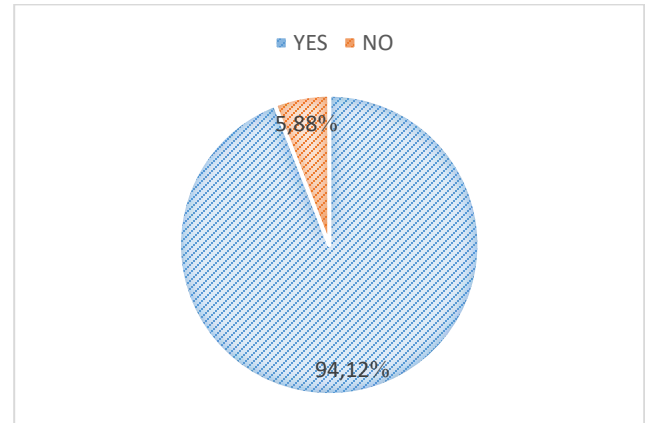
Source: Authors

Fig. 1: Variation of opinion on the ability of current tax rules to effectively tax revenues generated by the digital economy.

The trend shown in Fig. 1 is significant (prob-0.9998 see Table 3) and makes it possible to state with a risk of error of 5% that the current tax rules are not sufficiently strengthened to cope with the taxation of the DE sector. With the effect of verifying the trend observed on the sample of tax professionals, the following proportion test is performed:

$$\text{Suppose} \begin{cases} H0: P1 < P2 \\ H1: P1 > P2 \end{cases}$$

With P1, the proportion of respondents who argue that the current tax rules are suitable for the taxation of the digital economy, and P2 is the proportion of tax actors who think otherwise. The test is performed within 5% meaning. Thus, with a large sample (at least 30), we will observe the results of this test in 95% of the cases.

TABLE III
HYPOTHESIS1 TEST

| Variable	Mean	Std Err	z	p>|z|	[95%conf.	Interval]
X	.1177	.1611263			-.1981017	.4335017
Y	.8823	.058835			.7669855	.9976145
Diff	-.7646	.171532			-1.100797	-.4284034
	Under Ho:	.2159114	3.54	0.00	-1.100797	.9976145
Diff = prop(x) – prop (y)						z = -3,5413
Ho : diff = 0						
Ha : diff < 0			Ha : diff !=0			Ha : diff > 0
Pr (Z<z)=0,0002			Pr(| Z| < |z|) = 0,0004			Pr (Z>z)=0,9998

Source: Stata Output

On reading the test result of Ho or Ha diff: (P1-P2)-0, it is concluded that the Ho hypothesis is not rejected. In other words, P1 is significantly less than P2. Therefore, the trend observed in the sample is confirmed: tax rules must be adjusted for better digital economy taxation. The fundamentals that may explain

this situation vary among respondents (Table 4). More than a third (1/3) believe that the vagueness that characterizes the current tax rules does not facilitate the taxation of this sector, which has ways to avoid any taxation. In addition to this significant reason, other reasons are presented in the table below.

TABLE IV
ADJUSTMENT BETWEEN CURRENT TAX RULES AND THE TAXATION OF THE DE

| Variable	Category	Number (%)
Do the current tax rules allow for the digital economy's fair and effective income tax?	Yes	5,88
	No	94,12
The limits of the normative framework (Article 5 bis and 225 ter)	The tax provisions in this area are general	37,93
	The problem of adapting tax rules to the rapidly changing digital economy	24,13
	Don't take into account all transactions made online	12,71
	The problem with the definition of a stable establishment	10,33
	The mismatch between internal rules and tax treaties	8,50
	The problem of the source of income	6,40

Overall, the bulk of respondents, 74.37%, felt that the details provided by the 2015 and 2018 finance laws (FL) did not contribute to the taxation of the digital economy (see Fig. 2).
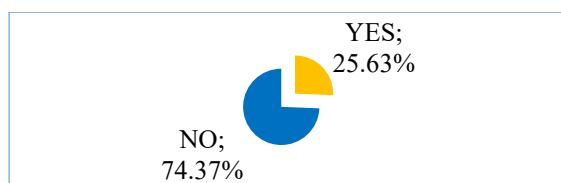
Source: Authors

Fig. 2: Proportion of respondents' opinions to the details provided by the 2015 and 2018 finance laws.

The reasons given for supporting Ho positions are presented in Fig. 3. They describe the limitations of tax measures identified by the community of experts targeted in this study. Indeed, the 2015 and 2018 FLs have enriched the State's legal arsenal in tax matters, respectively, in Article 5 bis and 225 ter al.2. They have mainly broadened the tax base to activities that escaped Cameroon's taxation. But these measures have limitations, as shown in Fig. 3.
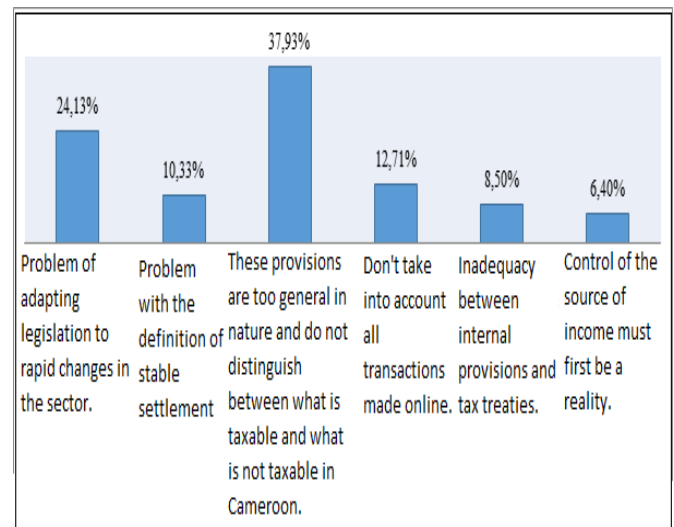
Source: Authors

Fig. 3 The Limits of the Prescriptive Framework (Tax Code (TC) Articles 5 Bis and 225 Ter)

V. CONCLUSION

This article aimed to answer the research question, "How can the imposition of the DE allow the tax administration to improve its performance?" To answer the above question, we analyzed the main results from exploiting the data collected in the field. Similarly, we looked at the construction of the taxation of DE in the EU and within the OECD because these two institutions seem to be better advanced on these issues. Also, measures taken by some African countries to address this issue have been analyzed. We then reviewed respondents' arguments for the basic assumptions made in the introduction that served as a compass throughout the study. For the first hypothesis, the current normative framework has shortcomings, which does not allow for effective taxation of income generated by the digital economy.

The critical thing to remember at the end of the research is that the taxation of the income generated by DE in Cameroon is undoubtedly tricky but not impossible. Tax rules must be part of the same dynamic as the DE or, better yet, anticipate the strategies of multinationals to avoid paying taxes. However, predicting the future to adjust tax provisions remains a complex exercise. It is even more so in the digital field regarding the facilities available to multinationals in this sector to circumvent standards. However, developing flexible measures to readjust them on time is something to explore.

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