

Korhogo motorcycle taxi contractors facing taxes

Les entrepreneurs de taxis-motos de Korhogo à l'épreuve de l'impôt

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Abstract

The objective of this text is to analyze the power relations between the tax administration and the entrepreneurs of Taxis- motos in the context of the collection of taxes relating to public transport activities in Korhogo . The qualitative approach was favored in the production and analysis of data. The results were produced from interviews carried out with motorcycle taxi entrepreneurs, city hall officials and tax officials. The interviews were transcribed and edited manually. We have proceeded to the analysis of the discourses, strategies and logics which constitute the register of action of each stakeholder at work in the governance of motorcycle taxis. Born in a context of strong mobility constraints, in the first hours of the socio-political crisis of 2002, Korhogo's motorcycle taxis gradually established themselves as key players in the city's urban landscape. The strong commitment of young urban and rural people to this activity, due to the generalized situation of unemployment, gave it a boost and prompted "the new self-proclaimed authorities" of the city to take it over to organize it. Thus, for more than a decade, Korhogo's motorcycle taxis have evolved in a climate of near-freedom. After the reunification of the country, the State adopted an action matrix favoring the employment of ex-combatants and young people at risk. It extends this register of favors enjoyed by motorcycle taxi entrepreneurs through tolerance vis-à-vis tax obligations. Recently, his desire to apply the tax provisions relating to the transport sector has met with opposition from taxi-motorcycle entrepreneurs who refuse to leave their enclave of freedom established by the war. In this situation, they mobilize resources to stay in their lawless zone.

Keywords: State, Political violence, Professional integration, Post-crisis, Tax citizenship, Taxi-motorbike, Korhogo

Introduction

The governance of urban mobility in Korhogo is a complex question with sensitive issues, at the intersection of social, political, territorial and administrative dimensions. Tax incivility, misconduct, road accidents, ignorance of conduct codes, insecurity, are some of the problems that arise from the behavior of taxi-motorcycle drivers. Since the end of the war, with the redeployment of the administration and the reunification of the national territory, administrative authorities, local elected officials and populations in general, have made the regulation of public transport a priority to ensure urban mobility.

Following the destructuring of the urban transport system during the decade of war, motorcycle taxis in Korhogo have been one of the constituent elements of the urban fabric since the end of the military-political crisis of 2002-2011. Gathered in an association in the form of a union, the entrepreneurs of the motorcycle taxi sector maintain a monopoly position in urban mobility by articulation of social and political ties. For several years, they have been trying to overcome the constraints of the governance of urban mobility in a new post-war context and above all the application of new societal rules focused more on the values of the Republic. If in the first moments of the redeployment of the administration (post-crisis), taking into account the sensitivity of the political and security climate, a moratorium was granted to the actors of taxi-motorcycles, today, the local State shows the willingness to apply tax provisions relating to the public transport sector.

Breaking with the habits and practices established by the war, the entrepreneurs of taxi-motorbikes show a desire to oppose state standards. Already encountering difficulties in complying with the provisions of the town hall, they find the tax provisions introduced by the general directorate of taxes stifling. Faced with this situation of socio-professional uncertainties and administrative pressures, motorcycle taxi entrepreneurs play on several registers, in particular by mobilizing political, professional and socio-historical resources to obtain the best possible positioning. Exchanges with these actors, they express a lack of political will of the local institutions, in particular the Town hall and the Regional Council, and the influential executives of the region who do not support them firmly. It is this feeling of abandonment and neglect that justifies the logic of mobilizing links, of (re)building the link in order to overcome the constraints of the moment. It is this observation that is at the origin of this article, which aims to analyze the strategies for mobilizing social ties by motorcycle taxi entrepreneurs in their positioning vis-à-vis the State.

The question at the origin of this work is how entrepreneurs of motorcycle taxis, seeing themselves disadvantaged by what they describe as "too much tax", manage to build close ties allowing them to keep the monopoly of mobility. urban in Korhogo? What are the political foundations of the opposition between motorcycle taxi entrepreneurs and the state? How do they organize themselves to oppose the state? What registers of justification do they mobilize?

After the presentation of the methodology, we present the results. These will be discussed in the last articulation of the text.

1. Methodological approach

The qualitative approach was favored to understand the behavior of respondents and their logic. Through this approach, the people interviewed were asked to comment on their behavior, the representation of their activity and the interpretation of their actions as well as those of the decentralized and deconcentrated institutions and local political actors. The interviews administered are structured around the birth and organization of motorcycle taxis, the relationship between motorcycle taxis and the administrative authorities of the city (town hall, tax authorities, law enforcement agents), users of motorcycle taxis and Population.

The length of the interviews depended on the respondents and their availability. For example, with the different groups of trade unions, the interviews lasted an average of forty-five minutes. This fairly significant margin of time was favored by the fact that the leaders of the various groups met really wanted to expose in broad daylight what they consider to be grievances against the city authorities. For the rest of the respondents (town hall, taxes), the average duration of the interviews was twenty-five minutes, due to their busy schedule. With regard to simple drivers, owner-drivers, simple owners and users, the average duration of the interviews was fifteen minutes. All the interviews took place between April 25 and June 29, 2022. The profile of the respondents is summarized in the following table.

Table 1: Characteristics of the sample

Structure	Effective	Function
City hall	1	Transportation Manager
Taxes	1	Responsible recovery
Unions	12	Managers of the two groups unions
Owner simple	12	<ul style="list-style-type: none"> - 4traders - 4 officials - 2 breeders - 2 mechanics

Owner driver	13	<ul style="list-style-type: none"> - 2 traders - 1 Farmers - 2 mechanics - 8 unemployed
Driver simple	8	<ul style="list-style-type: none"> - 3 students - 5 unemployed
Users	16	<ul style="list-style-type: none"> - 5 students - 4 officials - 3 Tradesmen - 4 unemployed
Total	63	

2. Results

2.1. Motorcycle taxis during the rebellion

2.1.1. Context of the emergence of motorcycle taxis

The motorcycle taxis of Korhogo were born in a context of strong failure of supply of urban mobility in favor of the war. After the outbreak of the rebellion, there is the paralysis of the urban transport system. Civil servants and state agents, the main users of urban taxis, left the city for security reasons. Moreover, all activities are at half mast. Faced with this situation, municipal taxis cease to circulate. Only motorcycles and personal vehicles occupy the urban streets. Populations that do not have one seek help from others to facilitate their local mobility or to leave the Korhogo area.

In 2003 there were no red taxi engines as it is commonly said. We were in a system where no one could take the risk of getting their vehicle out, so taxis were parked and the only means of transport was motorbikes. So a little bit people took a liking to it and they made it a transport. Those who want to travel to take the salaries here they traveled to take the salaries in Yamoussoukro and others in Burkina, in Mali so to be able to move you had to take these motorcycles there for the travel a little a little it took a taste . (A person in charge of motorcycle taxis)

Motorcycle taxis were originally born as a non-profit. It was, as some entrepreneurs say, just a way for them to bring relief to a close relative, to a friend who had to leave the town of Korhogo for his shopping. Thus, from a form of individual and free service, the motorcycle service has become institutionalized with the strong demand and especially in the absence of ordinary urban taxis (cars). Today, motorcycle taxis are the main players in urban public transport. They almost have a monopoly on urban public transport. A few communal taxis (cars) are parked at the market more for transporting goods than for transporting city dwellers.

2.1.2. The structuring of a profession

The idea of organizing themselves into a union was born, according to the entrepreneurs, from a desire to coordinate and monitor the activity of the motorcycle taxi, which has experienced an unexpected attractiveness. As the crisis situation continued, insecurity made public transport and trade activities both uncertain and almost impossible. The motorcycle taxi was the only open-access activity that raised hopes in terms of employment that needed to be organised. The formation of a union in a context of high vulnerability bears witness to what (Jean-Michel Servet, 2007) quoting Polanyi describes as the reciprocity of relations established between groups or people thanks to services that only take on meaning in the desire to demonstrate a social connection between stakeholders. In the town of Korhogo, it was the "disembedding" (Polanyi, 1983) of the urban transport market that led to reactions on the part of society, including the formation of associations of motorbike taxi carriers, then building a protective union . The development of this new form of sociability within groups of entrepreneurs from diverse backgrounds and families is a good illustration of what (Serge Paugam 2012) ¹calls new forms of protection and recognition . In other words, thanks to the birth of new forms of solidarity in a purely professional context, people suddenly find groups from which they can find

¹ <https://ses.ens-lyon.fr/articles/le-lien-social-interview-avec-serge-paugam-158136>

useful resources to orient themselves in their lives (mutualisation of contributions for multiple circumstances: marriage , birth, illness, death, professional problem, contribution for obtaining a driving licence, etc.)

2.1.3. Corporate badges

With the gradual expansion of the group, following new memberships, the idea of strengthening cohesion imposes new practical arrangements. The strengthening of social ties then results in the progressive display of external signs which are declined according to the periods in two episodes. First, between 2002 and 2004, a period considered by motorcycle taxis as the strong moments of the beginning of the activity, it was the red scarf. Displaying this scarf was not only a way to distinguish oneself from other motorcycles in the city, but much more for safety reasons. As the crisis raged, cases of people disappearing on motorcycles were frequent. This imposed cautious reflexes and watchful attitudes, hence the red scarf on the motorbike which was used as a sign of recognition of the group.

After 2004, those in charge of the organization introduced the yellow ribbon or the paint on the motorcycles in the absence of the chasuble considered to be relatively expensive. Thus, far from being a simple ostentatious sign, the yellow ribbon or the yellow paint on the front of the motorbike is a sign of belonging to a group, to a social entity built on plural relationships.

Before the yellow paintings the unions applied a red scarf, you put your registration number on it and when we see you we know which side you are on. It's the union that gave the numbers, so we put that for the safety of the customers because the customers were complaining so we decided to do that for the safety of the customers. (Comment by a trade union official).

2.1.4. Clandestine motorcycle taxis

With the spatial extension of the city, the activity of motorcycle taxis has really become a privileged access route to the city, but also to a new social identity and a source of social ties. Thanks to the struggles of union groups, work is gradually becoming a factor of social integration. The risks to which the workers are subjected are gradually taken over by the group. However, if this social bond emphasizes what connects and unites, it does not mean that the relations on which it is based are exempt from tensions or conflicts caused by divergences in value systems or by differences access to resources.

The crisis of solidarity between entrepreneurs is first part of the differentiation in the representation that entrepreneurs have of municipal taxes. Statistics ²from the interviews, only nearly three hundred motorcycle taxis are recognized in the file of the town hall. Those who are recognized by the town hall are those who pay the parking tax. Among these, some are not affiliated with either of the two trade union organizations of motorcycle taxis. According to union officials, only two hundred motorcycle taxis are members of union organizations. Taxi-motorbikes who are members of either of the two union groups in the city agree to comply with the regulations (wearing a helmet, vignette, municipal tax, sticker, yellow ribbon, contribution, etc.). But many entrepreneurs do not consider it necessary to join any union. They operate on the margins of trade union organizations and municipal provisions. They carry passengers but they do not declare themselves as common carriers. They circumvent the trade union and municipal provisions by arrangements with the actors of the control of the taxi-motorcycles (municipal agents, police). It is this group of actors that those in charge of motorcycle taxis qualify as clandestine.

The illegals, they tell themselves that they are not taxi drivers. They take passengers who have just arrived. It's their job, but at the level of the town hall they don't pay. They make arrangements with those who are in the field so that they can circulate without problems with the police. They pay in the field, but since we don't want all that, we get up to speed.

Illegals refuse to wear the insignia that distinguish motorcycle taxis. For example, they use the heat as an excuse to refuse to wear a chasuble. *"They say it's hot. When the police stop them for checks, they have no papers, they say that today they started the motorcycle taxi. They do everything to slip through the cracks of the police and the town hall"* (union leader).

²The exact number of motorcycle taxis in circulation is not known. Neither the transport service of the town hall, nor the Tax Department, nor the trade unions hold exact statistics since many motorcycles are not identified.

2.2. Relations of motorcycle taxis with the authorities of the rebellion

In the opinion of some taxi-motorcycle drivers active during the rebellion, the time of the Forces Nouvelles (name of the central administrative apparatus of the armed rebellion) was a time of respect for the points of view and interests of drivers. According to them, everything was done so that each taxi was comfortable and worked peacefully. Obviously, motorcycle taxis mention the existence of a tax at that time. But, as they say, with the authorities of the rebellion, they took a monthly ticket of 2500 f and afterwards they had nothing more to pay.

Paying this tax was a constraint for motorcycle taxi drivers. They were rushing to do so because of the context of security uncertainty. Not updating with the tax provisions of the moment exposed the carriers to the sanction but especially to a lack of recourse in the event of theft of their motorcycles. In general, the more people felt they were living in a climate of insecurity, the easier it was for them to pool their efforts to protect themselves. So the payment of the tax to the authorities of the rebellion was a form of insurance for the motorcycle taxis. According to the testimonies of some leaders of trade union groups, the contractors and the authorities of the rebellion had good relations. According to them, this explains their collaboration and their attitude of obedience to these authorities. Some even say that for most of the time, many were friends or brothers. And it is this that has largely enabled the building of a climate of trust between the authorities of the rebellion and the entrepreneurs.

2.3. The license and vignette requirement: excessive taxes

Each year, throughout the national territory, transport players are subject to the payment of the business license and the sticker to the Tax Department. After the redeployment of the administration in the North (after the war) the officials of the tax administration of Korhogo decide to enforce the payment of transport taxes. According to the official from the local tax administration whom we met, *“the amount of the license for motorbike taxis is 20,000 francs and 25,000 francs for tricycles per year. They have the option of paying the license in two instalments: the first half is paid no later than March 1 and the second half no later than May 20 . For years, taxi-motorcycle entrepreneurs did not fulfill this license. Rather, they organized themselves to circumvent the control mechanisms of the tax authority. “When we check the patents, those who are not up to date stop rolling. Those who continue to drive do everything to circumvent the control officers. In general, we did the control in one or two days. After the days of control, they return to work. And every year it's like this”* (tax official).

Noting the non-payment of taxes by motorcycle taxis, the local tax authorities adopted a new recovery procedure. It organizes awareness meetings with all public transport players. According to the tax official, the union officials were summoned to the Regional Directorate of Taxes. During this meeting, *“we invited those in charge of motorcycle taxis to come and update themselves. We asked them to relay the information to their classmates. They were also warned of the checks that will soon be carried out on the roads . Also according to this official, the administrative, police and municipal authorities were also informed of the tax provisions and the measures envisaged for the collection of taxes.*

After this communication and awareness-raising phase, the tax administration activates its tax control and collection system. "Only in a few hours, Camp Génie (a military camp) is filled with motorcycles and other vehicles that do not run in accordance with the provisions of the tax law," the tax agent told us. This operation paralyzes the urban public transport sector in Korhogo for days. It introduces a real malaise in the ranks of motorcycle taxis. Motorcycles are immobilized or impounded for lack of license. On the whole, taxi-motorcycle drivers show their dissatisfaction with the payment of the license and with this control action which prevents them from working peacefully. If the intervention of the Prefect of the region has moderated the tension, it does not solve the problem because *“it is the law of the State, everyone must pay. Every year, we are going to relaunch the operation”* (tax official).

Already subject to a parking tax at the level of the town hall, motorbike taxi drivers find it unfair that the State subjects them to the payment of another tax. They are not used to this double taxation. Moreover, the one they pay at the town hall seems too high to them. At the initiative of the unions, the town hall has lowered the fees paid to it by motorcycle taxis. It is therefore not up to another state service to add another tax. This is the position of this motorcycle taxi driver:

It was the town hall alone which collected 11000f for the macaron, and 2500f for the stamps. It was all to have the paper to enter the field. But with the advent of the union, they collaborated with the

mayor there was a drop, from 11000f we came to 6000f for the macaron. At that time the tax was not collected and last year there was a drop. The tax was inserted into our receipts, we were obliged to divide half with the tax.

Another union official recommends that motorbike taxi drivers:

always pay the town hall taxes, the town hall belongs to all of us. In any activity you need someone in front, it's the mayor. But we have to be able to help this mayor. Korhogo has twice been the cleanest city in Côte d'Ivoire, it's not left to heaven, it's hard work because each of us contributes and I think Korhogo has pulled its head above water. We had a gentleman called Amadou Gon Coulibaly, who was strong but after him it has to continue. We will try to do like him, but the population must be able to help us, together we can succeed, we will have a clean and safe city. (union official).

However, in the opinion of tax officials, the parking tax has no connection with the license or the sticker. She is paid at the town hall and the others are paid at the tax department. Beyond tax fairness, the payment of the license and the sticker by the actors of urban public transport is an important inflow of money for the State, according to a head of department of the tax department. He cannot therefore waive these taxes. What motorcycle taxi drivers do not accept is state interference in the governance of urban public transport. Since the introduction of motorcycle taxis in urban public transport, drivers have never been subject to strict control by the tax authorities. In view of the intransigence of the tax services, some union actors resort to executives and local elected officials as mediators.

2.4. The use of executives and local elected officials

The persons in charge of the taxi-motorcycles mention the support of the executives of Korhogo with regard to the youth. They speak particularly of the late Prime Minister Amadou Gon Coulibaly who "did a lot for the youth". The taxi-motorcycle drivers had no direct contact with him but they benefited from his moral and political support in the practice of their activity. Prime Minister and Mayor of the city, he wanted to pacify relations in his city. Directly or indirectly, he served as mediators between his constituents and the local administration. As well as the town hall and Non-Governmental Organizations offered through its channel donations of helmets, chasubles, etc. Prime Minister and Mayor of the commune of Korhogo, he was regularly informed of the constraints and difficulties of young people with the local administration. In recognition of his closeness to young people, the latter, in particular the drivers of motorcycle taxis, mobilized to welcome him at the airport. Even if they do it for the other political leaders of the city, the reception of the deceased mayor was done with a particular brilliance.

Today, they interpret the difficulties they encounter with taxes as the consequence of the death of their mayor. "Nobody takes care of us, we are on our own" regrets a union official. At the headquarters of a taxi-motorcycle union, the members of the office explain their political situation to us after the death of the Prime Minister, former mayor of Korhogo: *"the only one, the only one who could still help us, is Sangafoua, the former minister. Well, he had problems, he was no longer a minister. And then, at the time of the Prime Minister, he couldn't do too many actions, otherwise it's as if he was competing with him. Ouattara [the President] recalled him to be minister, but hey, it's not really like before"*. Clearly, they feel abandoned by the executives in their fight against the state. *"The other executives, nobody takes care of us. If it's to go to the airport for a motorcade, they know our telephone numbers. We take our motorcycles, no one gives fuel"* (motorcycle taxi driver). Faced with the State, the taxi-motorcycle entrepreneurs have mobilized certain political ties to cover them and deliver them from the pressure of the State.

Orphaned following the death of the Prime Minister and Mayor of the city, no longer receiving the same attention, the taxi-motorcycle entrepreneurs seem to turn mainly to the mayor. They have meetings with the mayor of the city, former collaborator and successor of Amadou Gon (at the town hall). Already maintaining relations with the services of the town hall for the payment of municipal taxes, certain trade union officials asked the mayor and his collaborators to mediate with the tax services. But the latter does not have the political prestige of his predecessor.

Moreover, another branch of the union sees the town hall as an instance incapable of mediating or supporting the cause of motorcycle taxis. Indeed, this faction of taxi-motorcycle entrepreneurs accuses the town hall of

weakening the corporate organizations of taxi-motorcycles. It refuses to cede certain prerogatives to the unions (sale of macarons). To do this, the town hall can do nothing for them. This union tendency develops more sympathy for Minister Sangafua who was closer to the youth but was stifled for a long time by the late Prime Minister.

3. Discussion

-war contexts are generally sanctioned by Disarmament, Demobilization and Reintegration (DDR) programs (SWAC/OECD, 2006). The objective of DDR is to remove weapons from the hands of former combatants who are not legal soldiers of official armies with a view to reintegrating them into the ordinary social fabric. The Ivorian experience, in the eyes of international organizations and the Ivorian State, has been an example of success³. While the disarmament and demobilization phases are essential because they concern men who still hold arms, the reintegration phase is also very sensitive because it opens up access to the State and to financial resources. Because it opens the way to employment or financial empowerment in a context of uncertain professional integration, the reintegration phase nourishes various strategies for access to the State and to the retribution of the insurrection. The tribulations (Magali Chelipi -den Hamer, 2015), or the trompe-l'oeil success (Franziska Ehlert, 2018) of the DDR, showed all the fragility of the question of reintegration, through the discontent of the soldiers (January 2017), demanding that the State honor its commitments to veterans, in particular the payment of the sum of 12 million. This dissatisfaction of the soldiers and the various upheavals in the ranks of the ex-combatants show that disarmament and demobilization was "a political and social process, whose outcome went well beyond a direct influence on the life as ex-combatants, but also had an impact on the social climate and the distribution of power within the state" (Franziska Ehlert, *ibid*: 2).

We owe to the Chicago School, the tradition of social science research on professional integration, particularly in the context of leaving. Indeed, it was the American context of the interwar period that gave rise to *the American way of life*, a concept that values work as a bridge to integration and social success for vulnerable strata, ethnic minorities (Éric Verdier and Mircea Vultur, 2016). In the context of emerging from the crisis, the Ivorian State is precisely making the socio-professional integration of combatants and young people at risk a priority in the Reintegration component. It makes available to the latter, graduates as well as those who do not have a professional qualification, various programs. The Post-Conflict Assistance Program (PAPC), for example, the fruit of the Ouagadougou Political Agreement (2007), aimed to provide access to basic social services for communities affected by the crisis and the integration of former combatants. Other programs such as the Support Program for Reintegration, Reconstruction and Community Rehabilitation (PARC, funded by UNDP), the Crisis Exit Program (PSC) and the Special Emergency Program (PSU), were instruments for ending the crisis by putting ex-combatants and young people at risk to work, to divert them from arms and violence (UNDP, 2007).

Alongside these institutional initiatives, young people from towns like Korhogo and Bouaké, former strongholds of the rebellion, have taken to the streets as a space for post-conflict socio-professional integration. Some claim to have benefited from the resources of post-war exit programs, others, on the other hand, have committed themselves without institutional support. Today, not all motorcycle taxi entrepreneurs are ex-members of the rebellion. Among them are young graduates, students, and various other social categories. Thus, initiated as a relief activity, then as an insertion of ex-combatants, the taxi-motorcycle is today an ordinary activity where actors of various profiles meet.

Absent from the former rebel areas for a long time, the return of the state has been gradual. Its principles, roles and institutions are not known by a large section of the population. Despite the redeployment of the entire administration, the application of state rules and their control were not strict. (Roger Dinji et al. 2016), Rigidly applying state rules in a post-war context did not seem like a good approach. Aware of the risks of tipping over into violence, the State has played on a political matrix that promotes the occupation of young people at risk or ex-combatants. He favored the reconstruction of peace by putting them to work. Occupying them would divert them from dead ends of violence. Because it lived under an administration and an economy of rebellion, the state is tolerant in its relationship with the population. Regularly, the authority of its agents and its

³<https://news.un.org/en/audio/2017/07/372952>

administration is undermined by populations who find attentive ears at the top of the central state and who dictate the social and political climate of the city.

When the state changes its matrix, when it wants to instil civic values in the people, it becomes a force hostile to its growth and the development of its activities. Accustomed to the favorable post-conflict regime, the collection of taxes by the State is perceived by motorcycle taxi drivers as an extortion. Despite the various sensitizations organized by the tax services on the tax provisions relating to public transport, the entrepreneurs of motorcycle taxis are not prepared to submit to the standards of the State. In reality, they are mobilizing to extend the exceptional regime from which they have benefited since the end of the crisis, they still want to live in this exceptional state created by their proximity to the central power. What is disturbing in this relationship with the State is the respect for the principles of the State, it is the end of the State of exception which brings them into a civic relationship with the State. Distraught, motorcycle taxis find themselves torn between municipal taxes and state taxes.

By following the union leaders, one can think that the remoteness of the state, the non-assistance of the latter is one of the causes of the refusal to pay state taxes. But as Cécile Bazart and Thierry Blayac (2022: 606) point out in the face of taxes, “ there is a strong temptation to behave like a stowaway, by not paying one's tax due when possible”. Upon analysis, the relationship between the State and the people of Korhogo have been stabilized through the late Prime Minister. Generally acting in their favour, they benefit from a system of preference and tacit exemption. Today, taxi-motorcycle entrepreneurs miss the late Prime Minister and Mayor of the commune of Korhogo, Amadou Gon Coulibaly who was a political support for them.

The political challenge of subjecting motorcycle taxi entrepreneurs to the tax system provided for by law is to reinstate authority and sovereignty over the entire national territory. The State certainly needs financial resources, but it must also restore and assert its authority. Beyond the economic stakes, it is a question of instilling tax citizenship in these entrepreneurs who have evolved in a state of exception. Because as Bazart and Thierry Blayac rightly point out (*ibid* .: 607) “ tax avoidance, whatever its form, alters the fairness and efficiency of the system and is therefore likely to generate a circle vicious towards more non-conformity”.

Conclusion

This study reveals how the social ties and habits that are built in times of strong economic and social constraints can characterize a society or a professional organization. Born on the soil of the departure of the State Administration, the motorcycle taxis of Korhogo have internalized during the long period of Ivorian conflict practices, habits (freedom, free, tolerance, communitarianism etc.). The paradigm shift of action by the State, the normal functioning of the State breaks with the habits of taxi-motorcycle entrepreneurs. The requirement by the State of the payment of taxes relating to public transport makes it a torturer instrument which prevents the development of taxi-motorcycle entrepreneurs. Demanding the maintenance of their moratorium, they resort to political actors as mediators. But they do not find firm support, due to the death of the late Prime Minister and Mayor of the city who influenced the progress of the local administration and the city. Through demands linked to the reduction or abolition of taxes, which they qualify as social and fiscal injustices, they aspire to a need for recognition by society as a whole (they feel that they have saved the city through their efforts during the hard times of the civil -military crisis). Despite awareness efforts, motorcycle taxi entrepreneurs feel isolated. They have the feeling of living in a society that has broken down.

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