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The Zimra Scatter Gun Approach Synonymous with Sexual Harassment (2014)

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I. INTRODUCTION

According to the Finance Minister Honourable Patrick Chinamasa, the Zimbabwe Revenue Authority (ZIMRA) will continue issuing garnishee orders to companies that evade tax. Honourable Minister Patrick Chinamasa had told parliament in mid September 2014 that ZIMRA's mandate is tax collection and that the Revenue Authority will do all it can to fulfill this mandate.

"Although Cabinet has not deliberated on ZIMRA's garnishee orders, ZIMRA is given a mandate in terms of the Statute that sets it up and that mandate is to collect revenue," the Treasury Chief said. This comes as Zimbabwe is hard pressed, after failing to secure budgetary support and was footing its wage bill and recurrent expenditure from tax collections.

"Unless ZIMRA collects taxes, there will be no budget," Chinamasa said.

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¹The Zimbabwe Revenue Authority derives its mandate and vision from the Revenue Authority Act (Chapter 23:11) and other subsidiary legislation. The ZIMRA mandate is to:

- collect revenue
- facilitate travel and trade
- advise government on fiscal and economic matters
- protect civil society

The ZIMRA Vision:

- A beacon of excellence in the provision of fiscal services and facilitation of trade and travel.

The ZIMRA mission:

- To promote economic development through efficient revenue generation and trade facilitation

This is achieved by:

- Developing competent and motivated staff
- Using environmentally sustainable processes, and
- Engaging with the global community in a socially responsible way

"What we should say is not to discourage ZIMRA from collecting taxes, but to encourage them and also to give advice that when doing so, they should be friendly," he said.

Honourable Chinamasa was responding to a question by Gweru Legislator, Honourable Amos Chinaya about the tax collection garnishee orders that were seemingly leading to company closures.

"We all know from Biblical times that tax collectors are never a liked class. They are always despised and you can read throughout the Bible. I understand the concerns of people who are being levied taxes. Generally, people do not like to pay taxes," Chinamasa said (Business Live 2014)

Early this year (2014) the Gershem Pasi led ZIMRA descended on companies defaulting in their tax obligations imposing garnishee orders on their bank accounts. Of those defaulting companies, over ten have dragged the taxman to the fiscal court of appeal over the orders. Despite some companies voluntarily disclosing their arrears to the tax collector and proposing payment plans, they were not spared the garnishee orders. Other companies had approached the High and Constitutional Courts after the filing of their appeals at the Fiscal Court of Appeal failed to bar ZIMRA from garnishing their accounts. Recently, Pasi had said garnishee orders were only used as a "last resort" for "truant and non-compliant" companies and was not the modus operandi of ZIMRA in collecting revenue. He also said ZIMRA will soon launch a scheme to issue garnishee orders to State enterprises (Business Live 2014).

This is for you the ignition to the discourse in this Paper. Up next is a statement on the relevant literature Review and the Research Methodology adopted by the study to expose the Research Findings from which to deduce the appropriate Summary Conclusion and Recommendations for the study.

II. THE LITERATURE REVIEW AND RESEARCH METHODOLOGY ADOPTED FOR THE STUDY

To expose the Research Findings the Author will, in his relevant Literature Review and Research Methodology line up a list of prominent journalistic personalities from the private media and then search for what each one of them had said about the topic under

discussion in this Paper. Without much ado Bere and Maguchu (2014) from the Zimbabwe Independent have a contribution to make on the topic under discussion. Details on this coming your way in just a moment.

a) Heavy taxation a violation of human rights (Bere and Maguchu 2014)

To spite his audience Finance Minister Honourable Patrick Chinamasa had on 11 September 2014 presented the mid-Term Fiscal Policy review themed Towards an Empowered society and a growing economy. A growing economy really? To the Author, the Finance Minister must have been joking because were it in developed countries like the UK for example he could have been heckled to shut up. Because in Zimbabwe by end of September 2014, the Zimbabwe economy was not growing but regressing as measured against companies closing shop. The review among other measures increased with immediate effect taxes on fuel, employee benefits, meat, detergents, blankets, data and voice transmission and many other items and the charter in revenue enhancing measures. There were two things that worried many people in this nationally condemned Mid-Term Fiscal policy review and these were the non attentiveness of the current government to its relationship with its citizens which was in tatters because of poor governance as well as the failure by government to link its tax policy with its performance on the ground. It is important for a government when crafting a new tax policy to take some time and reflect on its relationship with the suffering people it intends to tax. This will include a thorough introspection and holding public seminars to share and explain how the cashless government had made use of public resources. There should be some thorough debate and dialogue at the very bottom where the tax burden was felt most. An explanation of this kind will certainly need to be more detailed, breaking down government expenditure and analyzing what percentage of the budget went towards essential services and how much fund the purchase of unnecessary luxury cars for government officials. The evaluation must certainly ask—how much of the taxpayers' money was used to fund violence against the taxpayer? The 2013 Global Peace index ranks Zimbabwe on number seven in terms of violence containment cost in the world. We are ahead of such countries as Iraq, South Sudan, Republic of Congo. We are spending much more than countries that are at war. Our expenditure on violence containment is not only criminal but seems to suggest that we are a country at war not with another country but with its people. And who is funding that when the economy is not only functioning but dead a long time ago? The suffering people? Mwari Rambai (meaning God Forbid!) (Bere and Maguchu 2014).

For a number of reasons such a reflection must help the people realize that there is a major link between taxation, lack of accountability and poverty in the face of heavy taxation, the risk of political instability in the country increases especially when people feel that the burden of taxation is totally unmatched by government performance and accountability as is the case in poorly governed Zimbabwe. Fiscal and taxation policies of an accountable government are intertwined with the politics of the state and can have an impact on the enjoyment of human rights and access to justice for the generality of the population. When the government spends much of its collected tax revenue on violence containment, it follows that much will be deployed to essential services like hospitals and the building of institutions that support quality human life. The Honourable Minister Patrick Chinamasa is the only Minister talking about the comatose economy in the current ZANU PF² administration while his colleagues are only worried about succeeding the ageing His Excellence President Mugabe, 91, next February 2015. Some weeks ago in September 2014, The Standard had reported that government was cashless and suffering because resources were then directed to dealing with the ZANU PF succession wars which have been going on for a very long time because His Excellence does not want to shed light on when he wants to relinquish Power. So when the government grinds to a halt, it is just for the government to raise taxes on the same suffering people who are adversely affected by the government's incompetence. (Bere and Maguchu 2014).

With the increase in fuel Zimbabwe will certainly witness an increase in the cost of living as the suppliers and other service providers pass on the burden to the hapless consumers, the majority of whom are unemployed in a country with an unemployment rate of +/-85% benchmarked against neighbouring South Africa's unemployment rate of +/- 25%. In these circumstances human rights will be seriously eroded, as the state will start enforcing its tax policy. Rent seeking will become the order of the day. (the State seeking the piece of the cake it did not contribute in making.) People will be accused of committing dubious economic crimes and will have their properties confiscated to boost the resources of the starving State. (Bere and Maguchu 2014).

Taxation is a double edged knife when it comes to human rights. On one hand it has been realized that taxes provide the most sustainable source of revenue to governments to help them fulfill their primary duty of

² ZANU PF is an acronym for Zimbabwe African National Union – Patriotic Front which in 1977 was born from the ashes of the Ndabaningi Sithole led ZANU formed in 1963 after a breakaway from ZAPU led by the now late Joshua Nkomo affectionately known as Father Zimbabwe. ZANU PF has been the ruling party in Zimbabwe since independence from Britain in 1980 to date.

ensuring the progressive realization of a range of human rights of citizens, schools, hospitals, water and sanitation, electricity and roads, transparent and democratic institutions are all essential to the fulfillment of human rights and constitute fundamental pillars in the architecture that holds together a civilized society. On the other hand indiscriminate heavy taxation and an unaccountable government is a serious violation of people's human rights as the fruits of heavy taxation never find themselves at the service of the people but rather are siphoned away by corrupt Cabinet Ministers and government officials (Bere and Maguchu 2014).

Modern day fiscal policies should always be in sync with government's human rights obligations, like the right to know (access to information for purposes of accountability as enshrined in Section 63 of the New Constitution.) According to the United Nations Special Rapporteur on extreme poverty and human rights, Magdalena Sapulveda Carmona, (June 2014) fiscal and tax policies (revenue raising and tax expenditure) are an essential tool for states to meet their human rights commitments and combat poverty. A human rights based assessment of fiscal policy is particularly necessary due to the ongoing repercussions of the global financial and economic crises and their impact on the enjoyment of human rights worldwide. In Zimbabwe's sinking economy, the impact of a poor fiscal policy that rests primarily on taxation is deeply felt by the poorest and most vulnerable group of the society through cuts to budgets for social protection and public services and a reduction in aid budgets. Without accountability measures, the new tax policy is most unlikely going to see the rehabilitation of Mpilo and Harare Hospitals. But we are likely going to see the government ordering vehicles for its officials. We are most unlikely going to see an increase in the salary of civil servants. But we are likely going to see more armed police officers running battles with young people demanding jobs in the streets. (Bere and Maguchu 2014).

It is critical therefore as we reflect on the new Mid-Term Fiscal policy review that we also reflect on the effect of a punishing tax policy to ensure a just tax policy that takes into consideration its own performance and its relationship with its suffering citizens. In addition it must put in place measures to ensure that the public remains informed on how it is making use of public resources. (Bere and Maguchu 2014).

When the Author expected joy from Mambo (2014) of the Zimbabwe Independent newspaper called upon to do duty on the topic of this Paper all the frustrated Author could read and see was more tax spikes piling on more misery for the suffering employees. Details on his dreadful contribution on the suffering workers including the Author coming your way in just a moment.

b) Tax spikes pile on more misery for suffering employees (Mambo 2014)

Heart-wrenching stories are awash in the Zimbabwe private media³ with heart wrenching stories of church leaders in Zimbabwe who have turned to their female church congregates for sexual harassment. The unpalatable story that readily comes to mind is that of Robert Gumbura (57) married to six young wives aged between 20 – 25 years of age. He raped four of his congregants and was sentenced to 40 years in jail without the option of a fine. Impeccable sources in his Independent Time Message Pentecostal Church say that all the female congregants in his church are his girlfriends and any one found resisting his sexual harassment is threatened with death. The same can be said about ZIMRA in its scatter gun approach to revenue collection which is synonymous with sexual harassment. (Daily News Live 2014).

The recent tax hikes by the ZANU PF government which is desperate to boost its dwindling revenues left most employees worse off as their paltry salaries were not enough to look after their immediate families and hard pressed relatives in an economy with unemployment rate estimated at over 84% against a SADC⁴ region of unemployment rate of about 25%. In the absence of social security nets, the employee is now left with no option but to cater for relatives that include the aged, disabled and orphaned. To add to the employees' woes, Finance Minister Honourable Patrick Chinamasa introduced a raft of new taxes which resulted in the increase of fuel tax, employee benefits, detergents, meat and also introduced excise duty on airtime and mobile phones. Presenting his Mid - Term Fiscal policy review statement in the National Assembly, Honourable Chinamasa said:

"Excise duty on diesel and petrol is currently pegged at 25 cents and 30 cents per litre, in order to raise additional revenue to finance inescapable expenditure, I propose to increase excise duty on diesel and petrol from, 25 cents and 30 cents per litre to 30

³ Private Media in Zimbabwe comprises of 2 prominent dailies circulating in Harare which are the Newsday and the Daily News. On the Weeklies The Standard, The Financial Gazette and The Zimbabwe Independent newspapers are the most prominent circulating in Harare. Unlike the public media in Zimbabwe, the private media is famous for saying it as it is on the ground without fear, favour or prejudice. Whereas the public media in Zimbabwe such as the Herald and The Sunday Mail, owned by the government are notorious for not stating the truth but propaganda which the paranoid ZANU PF government of His Excellence President Robert Mugabe wants to hear. For this reason, many people flock to the private media where editorial policy is balanced reporting.

⁴ SADC is an acronym for Southern African Development Community whose mission is to promote sustainable and equitable Development, economic growth and socio-economic development through efficient productive systems, deeper co-operation and integration, good governance and durable peace and security so that the 14 member regional bloc emerges as a competitive player in international relations and the world economy (Staff Reporter 2014)

cents and 35 cents per litre respectively with effect from September 15, 2014). Government faces a challenge to raise additional revenue to finance non discretionary expenditure and I therefore propose to levy excise duty of 5% on air time for voice and data with effect from September 15, 2014," Honourable Chinamasa said. (Mambo 2014).

Zimbabwe has no social protection nets such as unemployment benefits, old age benefits and disability benefits, which exist only on paper as the broke government does not have the funds to meet such obligations. This is despite the fact that employees pay a portion of their salaries to the National Social Security Authority (NSSA). As its mission, NSSA was constituted and established in terms of the NSSA Act of 1989 and aims at providing social security to protect an individual in life situations or conditions in which his or her livelihood and well being may be threatened, such as those engendered by sickness, workplace injuries, unemployment, invalidity, old age, retirement and death. However NSSA has always been at pains to explain the insignificant pension it pays to pensioners and its failure to carry out its mandate as a social security provider. In an interview in early October 2014, NSSA General Manager James Matiza had said his organization's schemes are employment based and the funds can only be disbursed when one reaches 60 years old.

"Our services are for those who once worked and contributed to this fund," Matiza said, "We pay a minimum of \$60 and a maximum of \$1900 to the pensioners, depending on how much they were being paid when they were still employed," Matiza said, adding "Those who had never worked and had reached a certain age where they are not able to look after themselves can approach Social Welfare Department for assistance". (Mambo 2014)

Matiza also said NSSA Schemes were based on the principle of social solidarity and pooling of resources and risks involving drawing of savings from periods of employment earnings and good health to provide for periods of unemployment, old age, invalidity and death. About 20% of Zimbabwe's population is economically active and pays taxes to government. It is this same workforce which is underpaid but overtaxed and should at the same time take care of the less privileged in extended families. Despite celebrating the growth of the informal sector which in a way mirrors the country's de-industrialization, government has mechanisms for collecting taxes from this sector. Contrary to the Zimbabwean situation, regional neighbours like South Africa pay a number of grants which in South Africa's case include foster child grant, child support grant, care dependence grant, old age grant and disability grants to mention a few as it seeks to provide social security to its citizens who cannot afford to look after themselves. The

South African government pays an old age grant of R1350 (US\$135) to any person 60 years or older a citizen or permanent resident of South Africa and must be living in South Africa at the time of applying for the grant. (Mambo 2014).

Zimbabwe Youth Forum Director Wellington Zindove, said government was killing an already overburdened employee through over taxation despite the fact that employee has other responsibilities which should be taken care of by government.

"The taxes leave citizens without the opportunity to save and develop themselves and the economy." Zindove said.

"Our natural resources, if responsibly managed, will enable the country to raise enough money to offer society across age groups the elderly, the unemployed, youth from colleges and the differently disabled in our society. It is a shame that this matter is not being debated by the public and political parties do not seem interested in pushing such matters."

Zindove also said that when one adds up all the forms of taxation in the Southern African country, the average Zimbabweans will soon end up paying about half of their income in some form of taxes to finance government expenditure. Local economist Godfrey Kanyenze said the cashless government has always left the task of providing social security to the donor community.

"There has always been a parallel process with government giving the task to the donor community such as the United Nations Children's Fund which has been paying school fees through the Basic Education Assistance Module (BEAM) and other responsibilities," said Kanyenze.

"As government it should lead in providing social security nets to its citizens and make sure the overtaxed employees' burden is catered for especially in the upkeep of the vulnerable people in our society," he said in a move that typifies government's future to meet its social obligations, nearly 10 000 primary school children were forced to drop out of school in August 2014 after government failed to pay its part of BEAM despite the maligned UK government playing its part by availing US\$10 million to assist the vulnerable pupils." (Mambo 2014).

In black and white there is for you the magnitude of the misery and suffering that the hapless Zimbabwean worker is being forced by circumstances to live through. With a heavy heart from the nerve wrecking experiences exposed in this Paper the tired looking Author has no option but to declare time for the Summary to start the process of wrapping up the stressful discourse in this Paper. So the Summary of the Paper coming your way in just a moment.

III. SUMMARY

Honourable Finance Minister Patrick Chinamasa was adamant that ZIMRA would continue with its infamous scatter gun approach in collecting revenue because he said that without revenue there is no budget (Business Live 2014).

To expose the research findings of the study there is a statement on Literature Review and Research Methodology.

According to Bere and Maguchu (2014) the pair argued that heavy taxation on taxpayers already suffering other economic challenges such as the liquidity crisis, among others, was a violation of "human rights".

Mambo (2014) quite rightly argued that tax spikes piled more misery to workers already suffering from other challenges in an economy which was not performing to the people's expectations. The narrative so far had left the Author to conclude as per the title of the Paper that ZIMRA's action in revenue collection was synonymous with a church leader who turns to sexual harassment of his female church congregants.

With the Summary out of the way up next was the Conclusion of the study which is coming your way in just a moment.

IV. CONCLUSION

Kenkel (1984:342) defines a research hypothesis as:

"a statement about the value or a set of values that a parameter or group of parameters can take."

According to the same Kenkel (1984:343)

"The purpose of a research hypothesis testing is to choose between two conflicting research hypotheses about the value of a population parameter. The two conflicting research hypotheses are referred to as the Null Research Hypothesis, denoted H_0 and the Alternative Research Hypothesis, denoted H_1 . The two Research Hypotheses are mutually exclusive so that when one is true the other is false."

Turning to the definition of the Null and Alternative Hypotheses these are:

"The Null Research Hypothesis represents an assumption or statement that has been made about some characteristic (or parameter) of the population being studied. The Alternative Research Hypothesis specifies all possible values of the population parameter that were not specified in the Null Research Hypothesis. (Kenkel 1984:343).

For this study: The ZIMRA scatter gun approach to revenue collection synonymous with sexual harassment (2014) and in accordance with a survey which was

carried out under the auspices of the same study here are the two Research Hypotheses. It follows therefore that there will be one Null Research Hypothesis and one Alternative Research Hypothesis as below stated.

H_1

The ZIMRA scatter gun approach to revenue collection is not synonymous with sexual harassment.

H_0

The ZIMRA scatter gun approach to revenue collection is synonymous with sexual harassment.

Given the overwhelming evidence given elsewhere in this study the overwhelming Conclusion to be adopted for this study is obviously to resoundingly reject the Null Research Hypothesis denoted, H_0 as clearly spelt above and resoundingly accept without preconditions whatsoever the Null Research Hypothesis denoted H_1 again as clearly spelt above.

With the Conclusion now conveniently out of the way up next are the Recommendations designed to eliminate or reduce the risks so that we do not in Zimbabwe have a ZIMRA with a scatter gun approach to revenue collection which is synonymous with sexual harassment.

V. RECOMMENDATIONS

Traditionally, Recommendations are about what we as a people have not done right. What is that, if the Author may ask?

- The genesis of our problem in Zimbabwe *tisingarove imbwa takaviga mupingi* (meaning without beating about the bush but to hit the nail on the head) are the unattractive investment policies that we have in Zimbabwe compared with our regional peers in the SADC region. Chief among these are the yet to be finalized Fast Track Land Resettlement Programme of 2000 and the Indigenization and Economic Empowerment Law of 2007. Given better investment alternatives in the region such as South Africa, Mozambique and Botswana, to name just a few, no sane investor will take his money to Zimbabwe even if the sun were to rise in the West and set in the East. Zimbabwe is just not competitive enough to last the distance in the race for foreign direct investment in the SADC region.
- And with the intensifying succession and factional wars to succeed His Excellence President Mugabe taking its toll on the comatose economy now in its 14th year of economic meltdown the Author's escapable conclusion is that His Excellence President Mugabe could be riding a hungry tiger at his own peril. It is now as evident as the sun rises in the East and sets in the West that the once lovely pet was now showing its teeth ready to pounce. (Sibanda 2014) *Ndambakuudzwa akaonekwa nemborje pahuma* (meaning ignore wise counsel at your peril). And all

this happening in our corridors is to the detriment of our economy which has been in limping performance for a long time. *Dai Mwari machitipawo tsitsi nenyasha rikave zita regotwe rangu* (meaning God please have mercy upon us) (Sibanda 2014).

- Thirty four years of uninterrupted rule by one party ZANU PF is a sign the country is now thirsting for change and fresh ideas not to mention a break from the Mugabe dynasty which is all about domination, domination and domination by one family!. *Sadza nema veji mazuva ose hazviye utano* (meaning a diet on vegetables alone without change is not good for one's health).

For today the Author will park his bus right here.

With what to be done right now done and conveniently out of the way up next is the key assumption given to reassure the beloved Reader that any word uttered or picture sighted in this Paper had a special meaning.

VI. KEY ASSUMPTION

In presenting this Paper the Author would right from the outset, wish to reassure the beloved Reader for the sake of his/her peace of mind that all the facts and figures as herein contained are stated as they are on the ground, without fear, favour or prejudice.

There is no doubt that from a Christian perspective that it is as obvious as the sun rises in the East and sets in the West that Zimbabwe in particular the clueless ZANU PF are in need of a short prayer which the Author⁵ shall lead that prayer as below. The short prayer is to inform the clueless ZANU PF to do what is right for the generality of the suffering Zimbabwean masses both urban and rural.

VII. THE AUTHOR LEADS IN SHORT PRAYER FOR ZIMBABWE

Mwari makatendeka mwanakomana wenyu kutambudzika pamuchinjiko kuti aponese vanhu vose tiitei kuti isu takziwa zvakaitika izvi pano pasi tigashire ruponeso rwe denga. Kuburikidza naJesu Kristu mwanakomana Wenyu anogara nokutonga nemi naMweya anoyera. Mwari Mumwe narini narini. Amen.

(meaning O God, who willed that your only begotten son should undergo the cross to save the human race, grant we pray that we, who have known his mystery on earth, may merit the grace of his redemption in heaven. Through our Lord, Jesus Christ, your Son who lives and reigns "with you" in the unity of the Holy Spirit one God, forever and ever. Amen. (Pew paper 2014).

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⁵ The Author, Dr Silas Luthingo Rusvingo is a member of the Church of the Province of Central Africa (CPCA) of the Anglican Avondale Parish, Diocese of Harare, Zimbabwe.