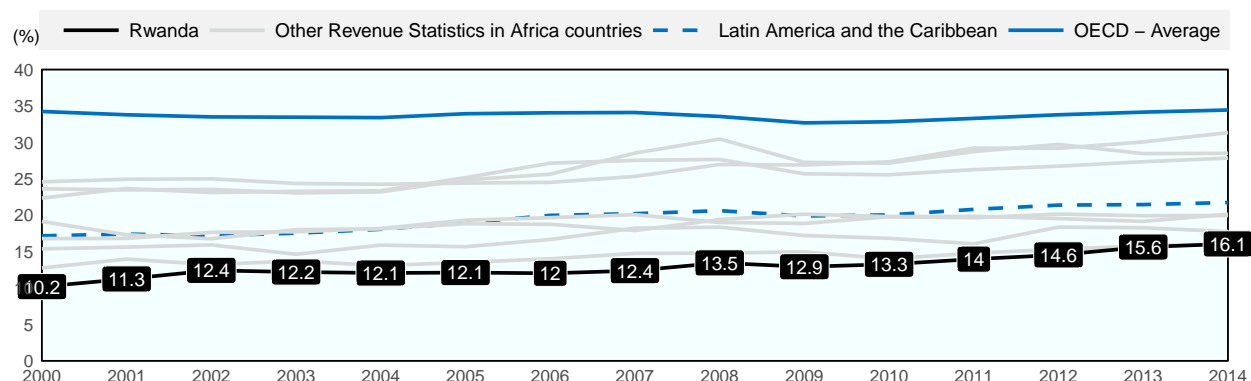


## Revenue Statistics in Africa 2016 - Rwanda

### Tax-to-GDP ratio over time

The tax-to-GDP ratio (total tax revenue as a % of GDP) in Rwanda increased by 5.9 percentage points between 2000 and 2014, from 10.2 % to 16.1 %.



### Tax-to-GDP ratio by main types of tax revenues

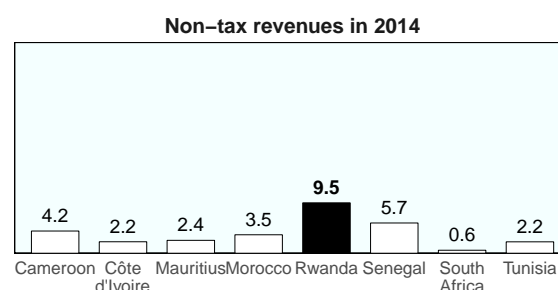
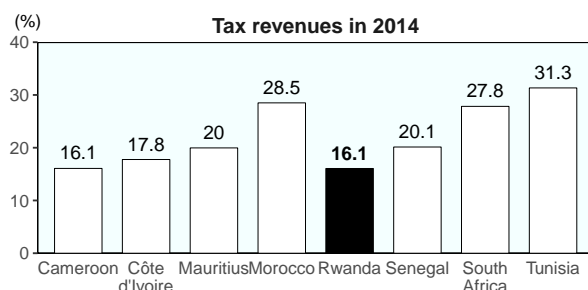
The total tax-to-GDP ratio for Rwanda increased by 5.9 percentage points between 2000 and 2014. Over this period, the tax revenue category with the highest growth was taxes on income, profits and capital gains that displayed an increase of 3.3 percentage points of GDP. On the other hand, the tax revenue category with the lowest growth was taxes on goods and services outside of VATs that decreased by -1.1 percentage points over the same period.

|  | Millions (RWA)<br>2014 | Rwanda |              |              |              |                         | OECD average<br>% of GDP<br>2013 |
|--|------------------------|--------|--------------|--------------|--------------|-------------------------|----------------------------------|
|  |                        | 2014   | % of<br>2013 | % of<br>2009 | % of<br>2000 | change in pp<br>2000-14 |                                  |
| Total tax ratio                            | 865553.67              | 16.06  | 15.63        | 12.92        | 10.19        | 5.87                    | 34.16                            |
| Taxes on income, profits and capital gains | 322826.83              | 5.99   | 6.33         | 4.48         | 2.65         | 3.34                    | 11.53                            |
| ...Of which Personal income tax            | 193211.69              | 3.59   | 3.76         | 2.70         | 0.98         | 2.61                    | 8.77                             |
| ...Of which Corporate income tax           | 129615.14              | 2.41   | 2.57         | 1.78         | 1.67         | 0.73                    | 2.88                             |
| Social security contributions              | 55529.81               | 1.03   | 1.09         | 0.85         | 0.51         | 0.52                    | 9.11                             |
| Taxes on payroll                           | 0.00                   | 0.00   | 0.00         | 0.00         | 0.00         | 0.00                    | 0.42                             |
| Taxes on property                          | 19.22                  | 0.00   | 0.00         | 0.00         | 0.02         | -0.02                   | 1.85                             |
| Taxes on goods and services                | 487177.81              | 9.04   | 8.20         | 7.59         | 7.01         | 2.03                    | 10.96                            |
| ...Taxes on goods and services (excl VAT)  | 207903.16              | 3.86   | 3.69         | 3.44         | 4.98         | -1.12                   | 4.34                             |
| ...Value added tax                         | 279274.66              | 5.18   | 4.51         | 4.14         | 2.04         | 3.14                    | 6.62                             |
| Other                                      | 0.00                   | -0.00  | -0.00        | -0.00        | 0.00         | -0.00                   | 0.30                             |

Note : Tax revenue includes net receipts for all levels of government.

### Ratios of tax and non-tax revenue to GDP, 2014

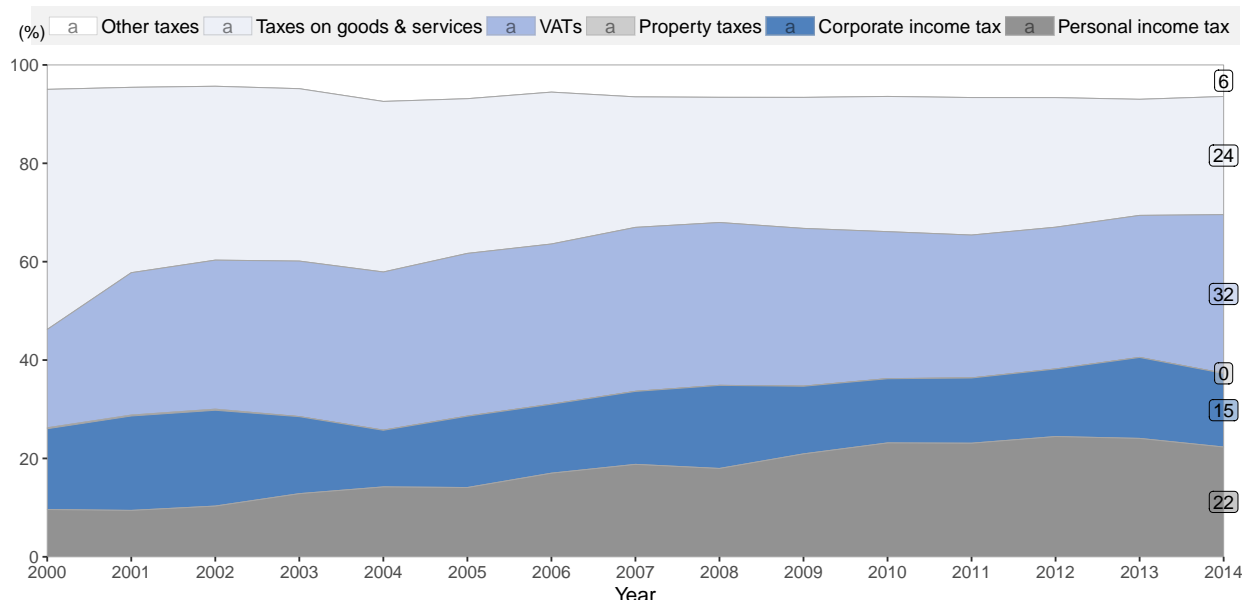
In 2014, the tax-to-GDP ratio for Rwanda was 16.1%, which is the eighth highest among the eight African countries featured in Revenue Statistics in Africa. The ratio of non-tax revenue to GDP for South Africa was 9.5 %, which is the highest.



## Tax structure

### Evolution of tax structure from 2000 to 2014

The tax structure, i.e. the tax as a proportion of total tax revenue, in Rwanda has evolved since 2000. The tax revenue category that changed the most was goods and services taxes outside of vat which has changed from 48.8% of total taxation in 2000 to 24% in 2014.



### Tax structure compared with LAC and the OECD

Income taxes in Rwanda are higher than both the LAC and OECD averages as a percent of total taxation. Social security contributions (SSC) are a major component of OECD and LAC countries revenues but among the Revenue Statistics in Africa countries, this is only true for Morocco and Tunisia. The proportion of taxation devoted to goods and services taxes is higher than both the LAC and OECD averages. Property taxes are lower than both the LAC and OECD averages.

