
Tax Statistics in Rwanda

Fiscal Year 2019/20

Fourth Edition
June 2021



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT



RUBAN REVENUE AUTHORITY

FOREWORD BY THE COMMISSIONER GENERAL



**BIZIMANA
Ruganintwali Pascal
Commissioner General**

I am very pleased to present the fourth edition of the Tax Statistics in Rwanda publication. This is a continuation of the improvement of the communication and dissemination of tax statistics and analysis by the Rwanda Revenue Authority (RRA). This publication is intended to be a useful tool for our stakeholders, and to improve the public understanding of tax collections in Rwanda.

The statistics in this publication cover a wide range of information, ranging from macroeconomic tax indicators, tax base, details on the tax register as well as human resource related statistics. This edition includes data for one more year from last edition, the fiscal year 2019/20. It includes graphics and tables and further information highlighting the RRA's commitment to informing taxpayers in Rwanda.

RRA has been putting concerted effort into improving service delivery and tax compliance. These efforts are vital to the development of public finance in Rwanda, and explicit ambition to fully financing national needs. In this edition, we continue to see the progress that Rwanda is making towards achieving that goal. Over the last five years, we have grown taxation revenues, the number of

registered taxpayers and adopted new technologies which support this growth. However the year 2019/20 was marked by the negative impact of COVID_19 which affected global economy in general and Rwandan economy was not exempted. The Fiscal year 2019/20 has recorded a slowdown in the tax revenue growth rate. The overall Tax revenue growth decelerated from 13.4% in 18/19 to 6.8% in 2019/20. Tax to GDP ratio decreased from 16.3 % in FY 20178/19 to 15.9% in FY 2019/20. Tax to Budget ratio decreased from 53.0% in 2018/19 to 49.5% in FY 2019/20. During hard time of COVID 19 pandemic, RRA has adopted various administrative measures to support business that were affected. These measures includes for example, the expansion of payment periods for various tax types , facilitation for taxpayers to use online services, easing of IQP payment, halted all tax audits that require physical interactions with taxpayers for a period of one month , hardship support to SMEs, etc. In the years to come, we will strive to continue to increase the revenue performance while improving service delivery and tax compliance.

Finally, I would like to thank all the staff who have contributed to this publication, and thank all the taxpayers who have contributed to the tax collections reported within this publication.

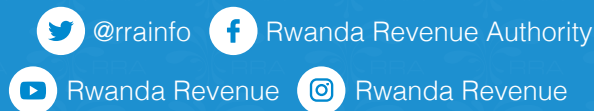


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METHODOLOGY

One of the objectives of the RRA Tax Statistics publication is to visualise the rapid developments which are taking place in the tax landscape in Rwanda. We have presented tax data alongside economic and demographic data, such that these developments are placed in context. Tax development is highly correlated with economic development; tax statistics give valuable insights into a country's socio-economic trends.

Effort has been made throughout to allow these graphics to be easy to read and understand. We also appreciate that some users, particularly university students and researchers, require numerical data for statistical analysis, modelling, trend analysis, etc., especially in the context of their thesis. Accordingly, we have ensured that in most instances where statistics are presented graphically, numerical data is also available alongside the graph. To further facilitate these users, this section will outline the methods used in the compilation of these statistics, including sources.

CHAPTER 1: TAX BASE STATISTICS PROVIDES:

- Business Income brackets for Corporations
- Business Income brackets for Individual Businesses
- VAT turnover brackets
- Categorized taxable pay declared by employers

Data

- CIT, PIT, VAT, PAYE data are sourced internally from RRA systems



CHAPTER 2: REGISTRATION STATISTICS PROVIDES THE :

- Number of taxpayers by tax type, location and enterprise size
- Number of motor vehicle registration by vehicle type
- Number of EBM vs. non-EBM registered taxpayers
- Total number of EBM registered taxpayers by province
- Number of new EBM registered taxpayers by province

Data

- Tax register is sourced internally from RRA systems
- Motor vehicle registration data is sourced from RRA systems
- EBM data is sourced from RRA systems and disaggregated as appropriate



CHAPTER 3: REVENUE STATISTICS PROVIDES :

- Tax revenue as a proportion of the national economy (tax to GDP ratios) and of the national budget (tax to budget ratios)
- Tax and non-tax revenue collections
- Average contribution of every Rwandan to the total tax collection (tax per capita)
- RRA cost of collection (showing the efficiency of the Rwandan tax administration)
- Tax revenue by tax type, enterprise size, sector, taxpayer type description, public vs private sectors, enterprise type and collecting departments

Data

- Tax collection data is obtained from RRA and disaggregated as appropriate
- Non-tax collection data is obtained from RRA
- Annual budget data is obtained from Ministry of Finance Economic Planning (MINECOFIN)
- Fiscal year GDP data is obtained from National Institute of Statistics of Rwanda(NISR) publication
- Population data is obtained from National Institute of Statistics of Rwanda(NISR) publication
- Cost of collection data is sourced internally from RRA

CHAPTER 4: HR STATISTICS PROVIDES STATISTICS ABOUT THE COMPOSITION OF RRA STAFF :

Employees by:

- Age;
- Gender;
- Department;
- Level of qualification;
- Gender and grade; and
- Employees length at work.

Data

- HR data is sourced from the Human Resources Department at RRA



A full electronic version of this publication can be downloaded from the RRA website [http://www.rra.gov.rw/about rra/](http://www.rra.gov.rw/about%20rra/). We welcome comments and suggestions that may help us to improve this publication. Please e-mail us at planning@rra.gov.rw.

ACKNOWLEDGEMENTS

The Tax Statistics in Rwanda team is grateful to everyone who participated in the third edition of the Tax Statistics in Rwanda, whether directly or indirectly. The success of this publication has been the result of combined efforts by staff across the RRA. This Tax Statistics in Rwanda publication is the result of a strong team work spirit. This is one of the core values that already exists between RRA and its stakeholders.

The Tax Statistics in Rwanda team is thankful to the RRA Senior Management of Rwanda Revenue Authority (RRA) for their support to the Statistical Analysis Team.

The Tax Statistics in Rwanda team is also thankful to the National Institute of Statistics in Rwanda (NISR) for their good partnership with RRA, their technical support, capacity building and exposure offered to the RRA statistical team, to attend various events organised

through the framework of the National Statistical System (NSS).

The Tax Statistics in Rwanda team is especially thankful to the following people:

1) DATA PROVIDERS

1.1 Mrs Niyigena Lucie: Senior Statistics Officer, Planning and Research Department, RRA

1.2 Mr Gasangwa Roy: Manager for Statistical Analysis, Planning and Research Department, RRA

2) COORDINATION, ANALYSIS AND COMPILATION

2.1 Mrs Murorunkwere Belle Fille: Senior Statistics Officer, Planning and Research Department, RRA

2.2 Mrs Uwimana Gaudence: Head of Statistical Analysis Division, Planning and Research Department, RRA

3) INTERNAL REVIEWERS

3.1 RRA Senior Management Team

3.2 Mukama Denis, Ag. Deputy Commissioner for Planning and Research, RRA

3.3 Naomi Alexander, ODI Fellow, Planning and Research Department , RRA

4) EXTERNAL REVIEWERS

4.1. Harshil Parekh, Tax Dev Consultant in Minecofin

5) DESIGN & PRINTING SERVICES

5.1 Taxpayer Service Department, RRA

5.2. Design contractor





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CHAPTER 1: TAX BASE STATISTICS

- 1.1. Business Income brackets for Corporations
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1.1. BUSINESS INCOME DECLARED BY BRACKETS FOR CORPORATIONS

VALUE OF INCOME BY CATEGORY IN Rwf Bn

Value of income by category in billions	2016	2017	2018	2019	2020
Below 2Mn	1.6	1.7	2.2	2.4	3.2
[2Mn,12Mn)	25.1	27.3	29.6	30.3	29.7
[12Mn,20Mn)	19.2	21.5	23.1	25.2	27.2
[20Mn,50Mn)	60.0	68.7	78.3	83.1	84.1
[50Mn,400Mn)	456.2	536.8	623.8	690.1	735.2
[400Mn,1Bn)	404.5	425.9	479.9	541.0	571.4
[1Bn, Above]	3,634.6	4,493.7	5,891.3	6,653.3	5,750.5
Null	0	0	0	0	0
Total	4,601.0	5,575.6	7,128.2	8,025.4	7,210.3

NB: These numbers refer to only taxpayers who filed their tax returns and their declarations are calendar.

NUMBER OF COMPANIES BY INCOME CATEGORY

Number of companies by Income category	2016	2017	2018	2019	2020
Below 2Mn	1,944	1,976	2,457	2,732	3,890
[2Mn,12Mn)	5,238	5,723	6,125	6,160	5,881
[12Mn,20Mn)	1,229	1,362	1,459	1,587	1,709
[20Mn,50Mn)	1,798	2,052	2,362	2,508	2,543
[50Mn,400Mn)	3,029	3,664	4,169	4,654	5,018
[400Mn,1Bn)	633	670	760	874	924
[1Bn, Above]	722	834	937	1,057	1,027
Null	20,615	23,341	25,316	26,637	37,546
Total	35,208	39,622	43,585	46,209	58,538

NB: These numbers refer to only taxpayers who filed their tax returns and their declarations are calendar.

1.2. BUSINESS INCOME DECLARED BY BRACKETS FOR INDIVIDUALS

VALUE OF INCOME BY CATEGORY IN RWF BN

Value of income by category in Rwf bn	2016	2017	2018	2019	2020
Below 2Mn	2.5	2.6	2.5	2.4	3.2
[2Mn,12Mn)	36.9	40.3	39.6	38.4	28.7
[12Mn,20Mn)	7.7	7.5	8.2	9.6	8.1
[20Mn,50Mn)	16.8	18.8	20.4	21.4	21.9
[50Mn,400Mn)	83.2	93.6	105.9	120.9	122.4
[400Mn,1Bn)	48.3	53.9	55.4	39.5	60.5
[1Bn, Above]	281.3	316.2	219.9	397.1	179.4
Null	0	0	0	0	0
Total	476.7	532.9	411.9	629.4	424.2

NB: These numbers refer to only taxpayers who filed their tax returns and their declarations are calendar.

NUMBER OF INDIVIDUAL ENTERPRISES

Number of individual enterprises	2016	2017	2018	2019	2020
Below 2Mn	4,240	3,784	3,143	3,101	4,350
[2Mn,12Mn)	12,501	13,616	13,267	11,945	9,464
[12Mn,20Mn)	483	479	513	631	517
[20Mn,50Mn)	508	577	632	668	669
[50Mn,400Mn)	584	676	779	885	885
[400Mn,1Bn)	74	86	85	68	94
[1Bn, Above]	71	69	62	94	64
Null	12,650	11,914	11,373	11,534	25,583
Total	31,111	31,201	29,854	28,926	41,626

NB: These numbers refer to only taxpayers who filed their tax returns and their declarations are calendar.

1.3. VAT TURNOVERS DECLARED BY BRACKETS

TOTAL TURNOVER IN Rwf Bn

Total Turnover	2016	2017	2018	2019	2020
Below 2Mn	0.9	1.3	1.5	1.6	1.6
[2Mn,12Mn)	15.5	18.8	21	22.7	23.4
[12Mn,20Mn)	17.4	18.9	20.8	22.8	23.8
[20Mn,50Mn)	65	74.6	83.3	92.8	93.2
[50Mn,400Mn)	467.6	525.2	576.1	689.5	693.5
[400Mn,1Bn)	394.6	424.1	476.7	518.7	515.7
[1Bn, Above]	3,672	4,443.8	5,182	6,279.3	5,658.1
Null	0	0	0	0	0
Total	4,633	5,506.7	6,361.4	7,627.4	7,009.3

NUMBER OF VAT COMPANIES

Number of companies	2016	2017	2018	2019	2020
Below 2Mn	1,101	1,565	1,656	1,791	1,855
[2Mn,12Mn)	2,508	3,099	3,468	3,665	3,803
[12Mn,20Mn)	1,112	1,205	1,325	1,453	1,509
[20Mn,50Mn)	1,992	2,262	2,550	2,841	2,865
[50Mn,400Mn)	3,176	3,566	3,956	4,655	4,681
[400Mn,1Bn)	620	674	760	832	816
[1 Bn, Above]	697	772	841	982	950
Null	5,707	7,376	8,737	9,659	11,555
Total	16,913	20,519	23,293	25,878	28,034

NB: These numbers refer to only taxpayers who filed their tax returns.

1.4. TAXABLE SALARIES DECLARED BY EMPLOYERS

TOTAL TAXABLE PAY IN Rwf Bn

Total Taxable Pay	2016	2017	2018	2019	2020
Below 2Mn	3.3	4.2	4.4	3.8	3.6
[2Mn,12Mn)	24.3	30.6	27.9	27.3	28.3
[12Mn,20Mn)	13.9	19.2	18.7	19	18.7
[20Mn,50Mn)	41.1	44.3	41.7	45.1	45.3
[50Mn,400Mn)	152.3	185	178	194.3	191
[400Mn,1Bn)	110.4	98.1	143	163.4	159.8
[1Bn, Above]	337.4	366.1	524	628.8	656
Null	0	0	0	0	0
Total	682.7	747.5	937.7	1,081.7	1,102.7

NB: These numbers refer to only taxpayers who filed their tax returns.

NUMBER OF PAYE REGISTERED COMPANIES

Number of companies	2016	2017	2018	2019	2020
Below 2Mn	3,825	4,861	5,249	4,285	4,130
[2Mn,12Mn)	4,371	5,596	5,070	4,952	5,215
[12Mn,20Mn)	913	1,249	1,218	1,241	1,221
[20Mn,50Mn)	1,275	1,414	1,344	1,443	1,449
[50Mn,400Mn)	1,128	1,374	1,309	1,398	1,384
[400Mn,1Bn)	184	159	232	263	259
[1Bn, Above]	126	125	176	198	203
Null	1,566	2,207	3,235	3,815	4,241
Total	13,388	16,985	17,833	17,595	18,102

NB: These numbers refer to only taxpayers who filed their tax returns.

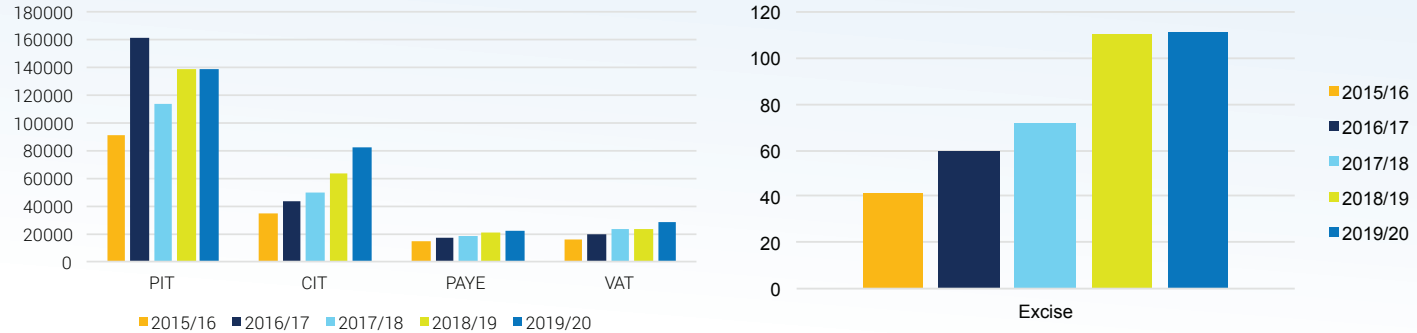
CHAPTER 2: **REGISTRATION STATISTICS**

CHAPTER 2: REGISTRATION STATISTICS

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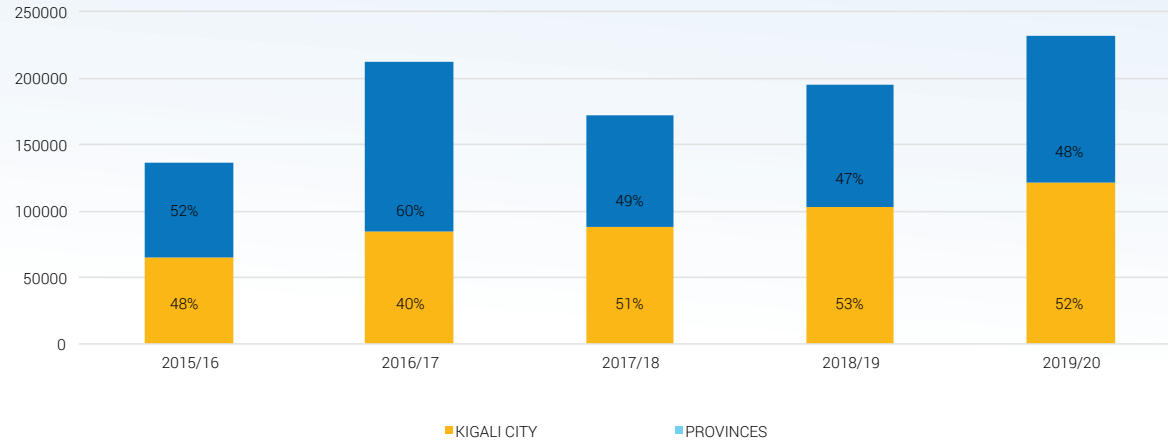


2.1. NUMBER OF TAXPAYERS BY TAX TYPE



No. of taxpayers	2015/16	2016/17	2017/18	2018/19	2019/20
PIT	90,645	161,303	113,279	138,623	139,025
CIT	34,222	43,560	49,888	63,515	82,474
PAYE	15,286	17,067	18,766	20,493	22,005
VAT	16,213	19,996	24,036	24,247	28,248
Excise	41	60	72	110	111

2.2. NUMBER OF TAXPAYERS BY LOCATION

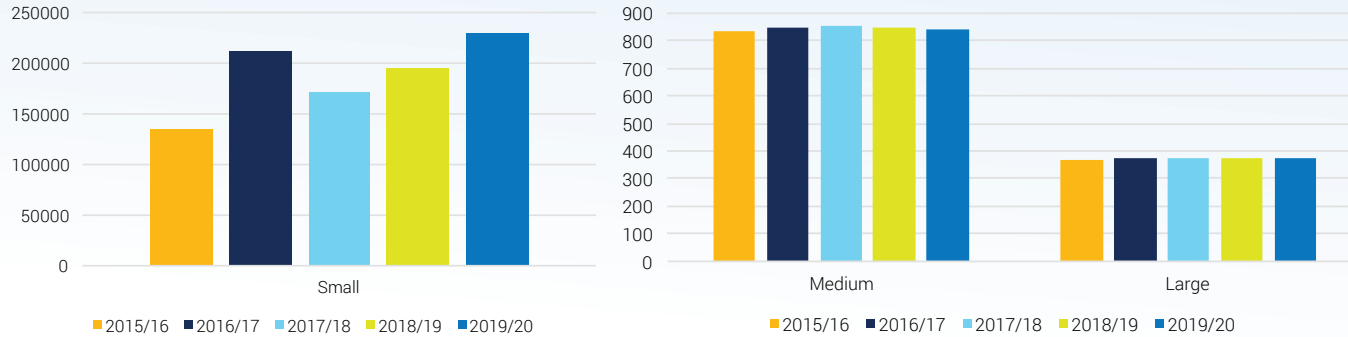


No. of taxpayers	2015/16	2016/17	2017/18	2018/19	2019/20
KIGALI CITY	65,690	84,920	88,489	103,132	120,960
PROVINCES	70,644	127,400	83,517	92,293	110,503
Total	136,334	212,320	172,006	195,425	231,463

Source: RRA Domestic Tax Departmental Report

NB: these figures represent only taxpayers for which tax accounts are not closed.

2.3. NUMBER OF TAXPAYERS BY ENTERPRISE SIZE

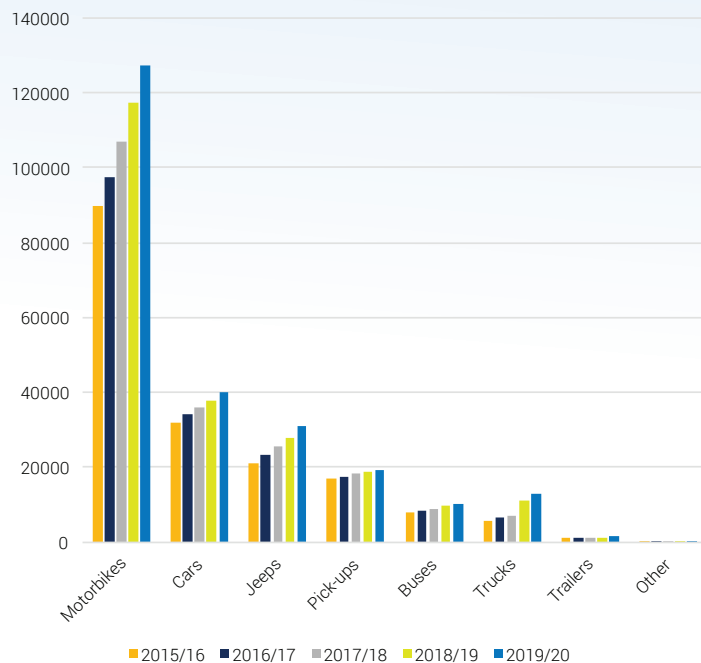


No. of taxpayers	2015/16	2016/17	2017/18	2018/19	2019/20
Small	135,131	211,100	170,777	194,206	230,248
Medium	837	848	854	845	840
Large	366	372	375	374	375
Total	136,334	212,320	172,006	195,425	231,463

Source: RRA Domestic Tax Departmental Report

NB: these figures represent only taxpayers for which tax accounts are not closed.

2.4. MOTOR VEHICLE REGISTRATION BY VEHICLE TYPE



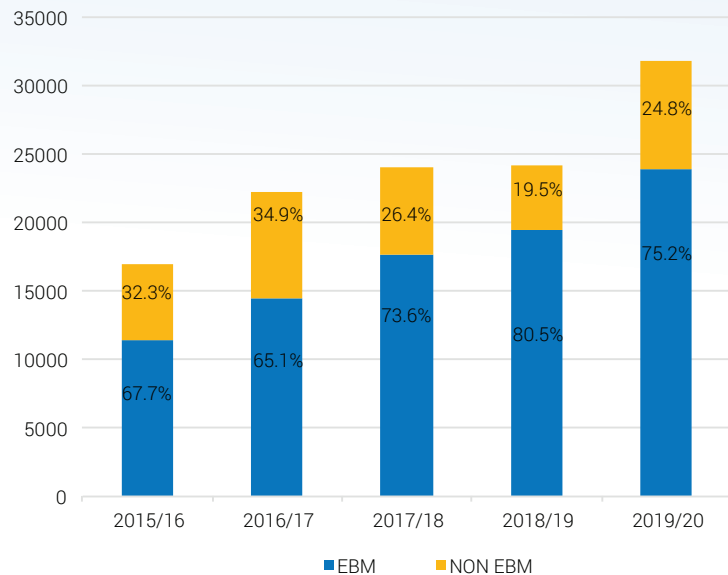
NB: These figures include all registered private vehicles whose number plate has not been deregistered.

No. of Vehicles	2015/16	2016/17	2017/18	2018/19	2019/20
Motorbikes	89,617	97,731	107,094	117,280	127,150
Cars	32,077	34,083	35,952	38,046	40,290
Jeeps	21,293	23,322	25,451	28,015	30,853
Pick-ups	16,896	17,636	18,240	18,931	19,462
Buses	7,811	8,485	9,137	9,755	10,502
Trucks	5,673	6,478	7,245	11,267	13,178
Trailers	1,146	1,162	1,259	1,349	1,531
Other	195	208	220	230	244
Total	174,708	189,105	204,598	224,873	243,210

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
Motorbikes	51.3%	51.7%	52.3%	52.2%	52.3%
Cars	18.4%	18.0%	17.6%	16.9%	16.6%
Jeeps	12.2%	12.3%	12.4%	12.5%	12.7%
Pick-ups	9.7%	9.3%	8.9%	8.4%	8.0%
Buses	4.5%	4.5%	4.5%	4.3%	4.3%
Trucks	3.2%	3.4%	3.5%	5.0%	5.4%
Trailers	0.7%	0.6%	0.6%	0.6%	0.6%
Other	0.1%	0.1%	0.1%	0.1%	0.1%

Source: RRA Data Warehouse

2.5. VAT TAXPAYERS: ACTIVE EBM VS. NON EBM



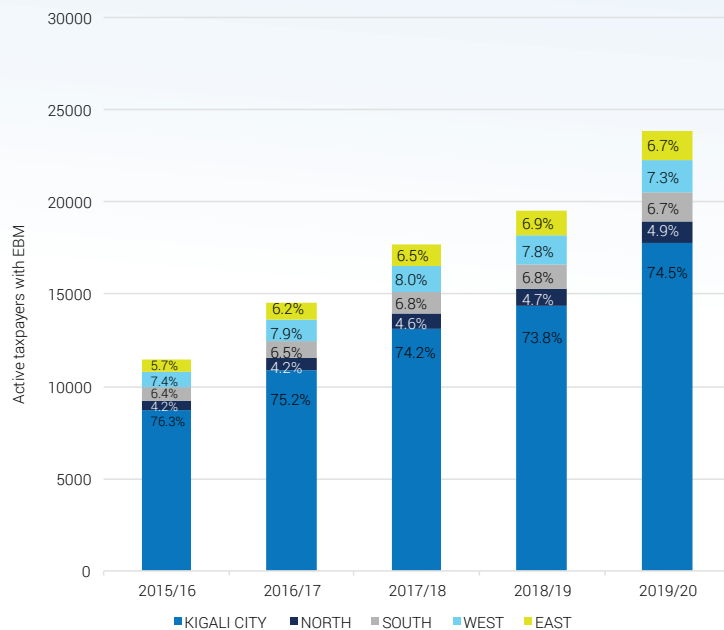
No. of tax-payers	2015/16	2016/17	2017/18	2018/19	2019/20
EBM	11,434	14,518	17,681	19,516	23,885
NON EBM	5,464	7,778	6,354	4,731	4,363
Total	16,047	16,898	22,296	24,035	28,248

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
EBM	67.7%	65.1%	73.6%	80.5%	84.5%
NON EBM	32.3%	34.9%	26.4%	19.5%	15.5%

Source: RRA Domestic Tax Departmental Report; RRA Business Intelligence / Data Warehouse

NB: these figures include all Active EBMs whose machine has not been suspended.

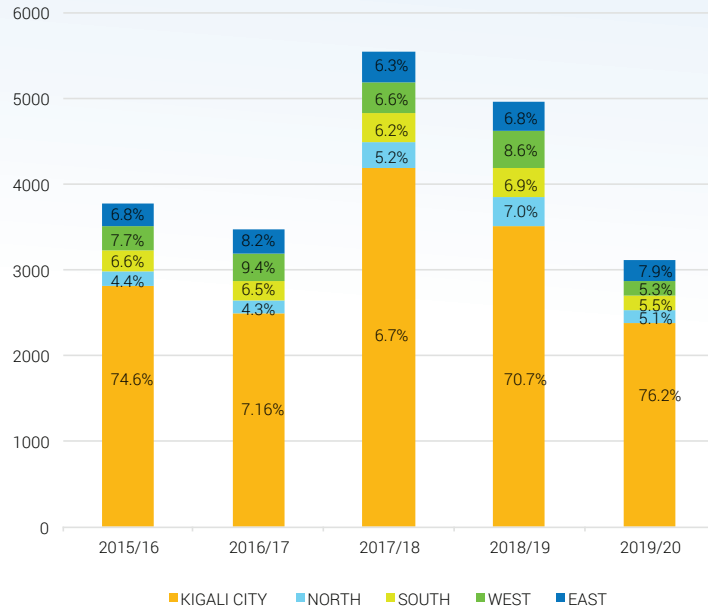
2.6. ACTIVE EBM TAXPAYERS BY PROVINCE



Active taxPAYERS with EBM	2015/16	2016/17	2017/18	2018/19	2019/20
KIGALI CITY	8,720	10,915	13,112	14,402	17,790
NORTH	483	616	809	917	1,162
SOUTH	732	940	1,205	1,323	1,595
WEST	851	1,140	1,406	1,523	1,740
EAST	648	907	1,149	1,351	1,598
Total	11,434	14,518	17,681	19,516	23,885

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
KIGALI CITY	76.3%	75.2%	74.2%	73.8%	74.5%
NORTH	4.2%	4.2%	4.6%	4.7%	4.9%
SOUTH	6.4%	6.5%	6.8%	6.8%	6.7%
WEST	7.4%	7.9%	8.0%	7.8%	7.3%
EAST	5.7%	6.2%	6.5%	6.9%	6.7%

2.7. NEW EBM TAXPAYERS BY PROVINCE



Source: RRA Business Intelligence / Data Warehouse

New EBM taxpayers	2015/16	2016/17	2017/18	2018/19	2019/20
KIGALI CITY	2,810	2,489	4,198	3,507	2,376
NORTH	166	148	289	347	160
SOUTH	248	226	342	343	172
WEST	289	326	364	429	164
EAST	256	286	352	337	247
Total	3,769	3,475	5,545	4,963	3,119

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
KIGALI CITY	74.6%	71.6%	75.7%	70.7%	76.2%
NORTH	4.4%	4.3%	5.2%	7.0%	5.1%
SOUTH	6.6%	6.5%	6.2%	6.9%	5.5%
WEST	7.7%	9.4%	6.6%	8.6%	5.3%
EAST	6.8%	8.2%	6.3%	6.8%	7.9%

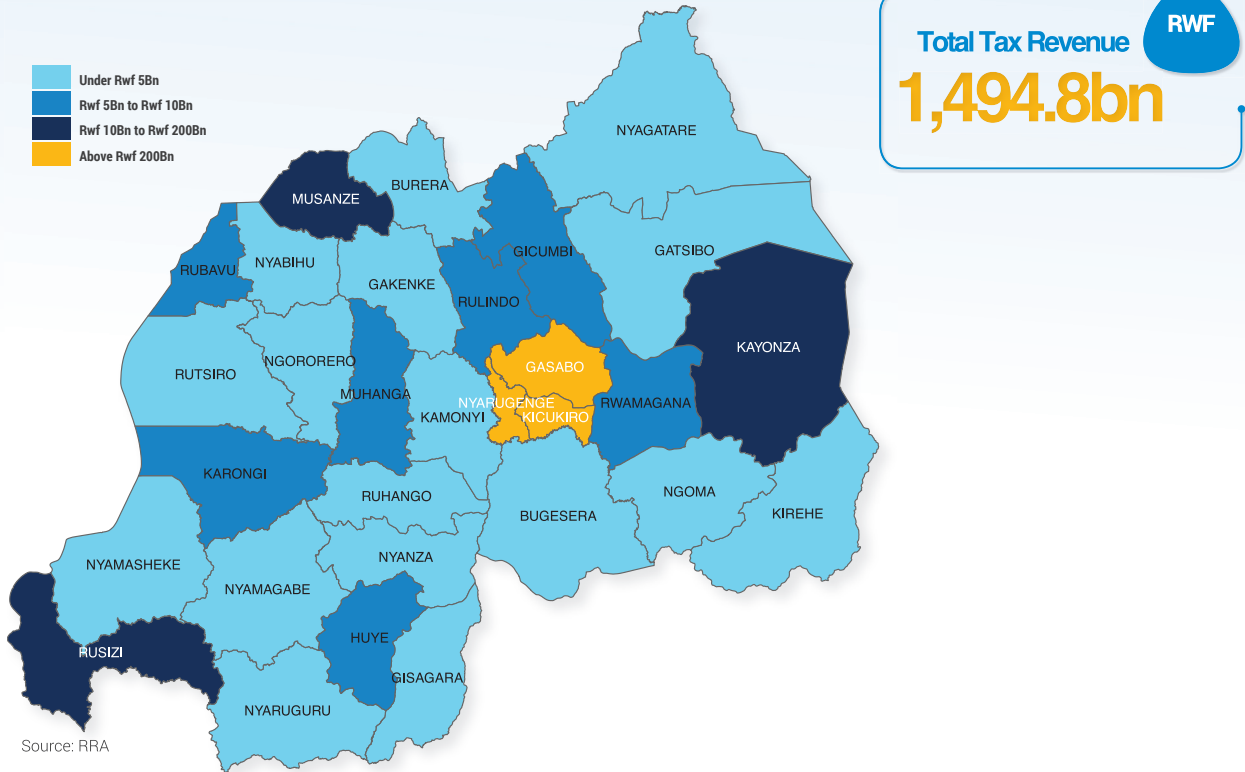
NB: these figures include all EBMs which became active in the indicated Fiscal Year

CHAPTER 3: REVENUE STATISTICS

CHAPTER 3: REVENUE STATISTICS

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3.1. 2019/20 TAX REVENUE HEATMAP



3.2.A. 2019/20 OVERVIEW



15.9% of GDP¹

**16.2% of²
GDP(incl.
LGT)**

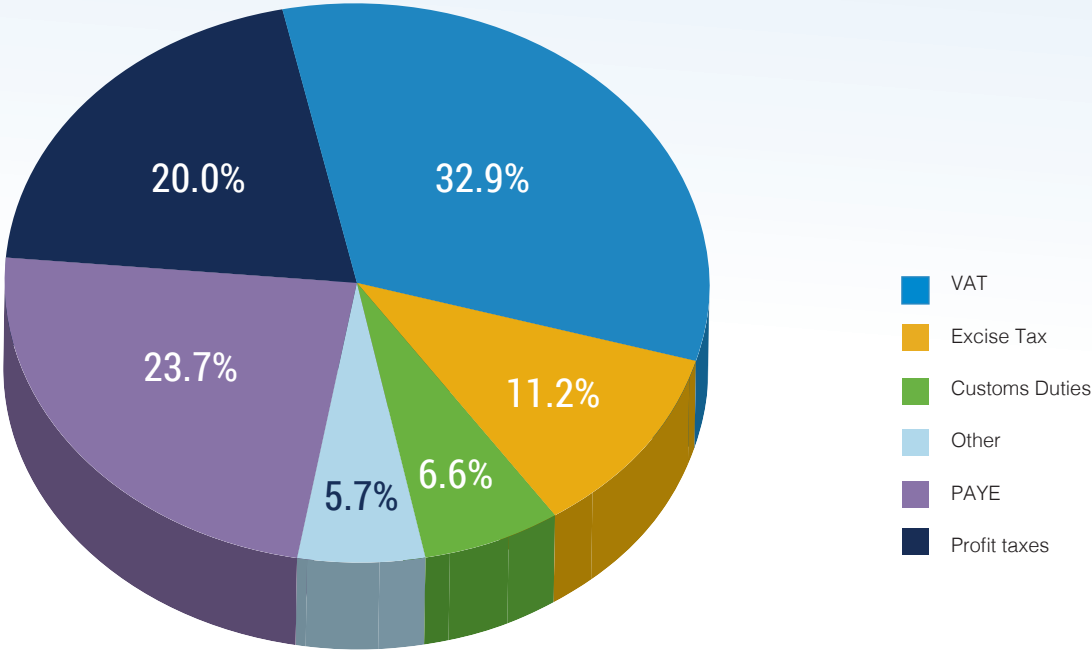


**49.5% of³
Budget**

- 1** Contribution of tax revenues to GDP by excluding Local Government taxes
- 2** Contribution of tax revenues to GDP by including Local Government taxes
- 3** Contribution of tax revenues to Budget

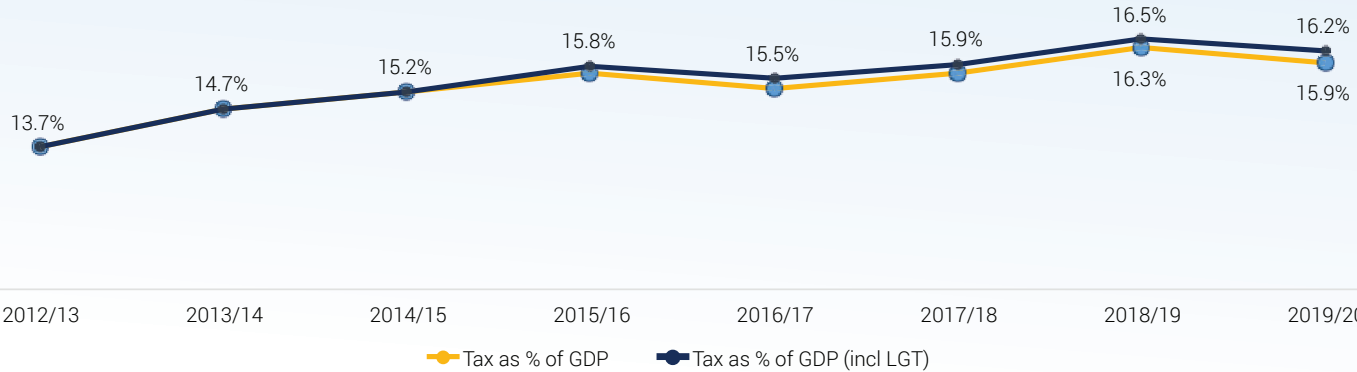
Source: RRA, NISR, MINECOFIN

3.2.B. 2019/20 OVERVIEW



'Other' includes strategic reserves levy, road fund and mining royalties, infrastructure development levy, African union fees, other customs and vehicle registration

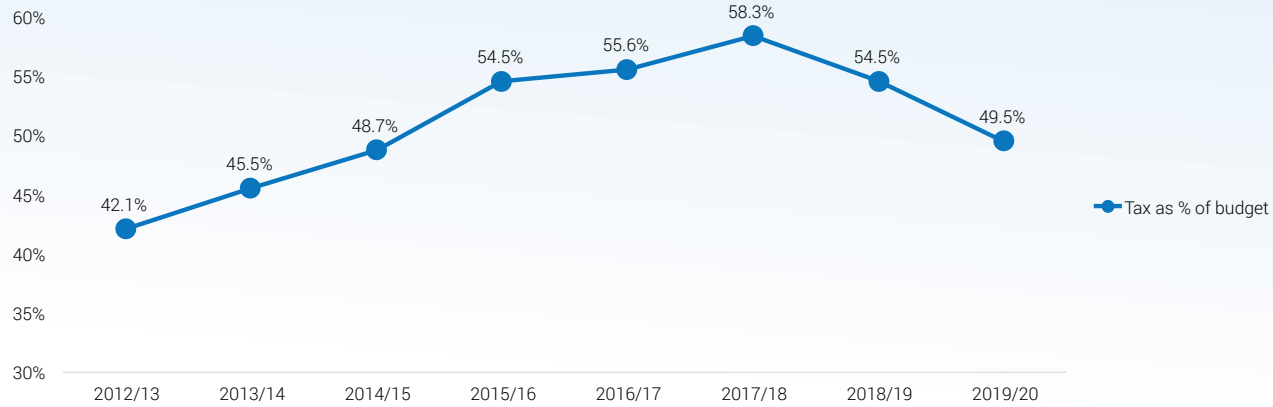
3.3.TAX TO GDP RATIO



	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Nominal GDP (Rwf Bn)	4,759	5,193	5,670	6,321	7,129	7,898	8,596	9,399
Tax revenue (Rwf Bn)	652	763	859	987	1,086	1,234	1,399.5	1,494.8
Tax revenue (Incl LGT, Rwf Bn)	652	763	859	1,000	1,104	1,253	1,418.9	1,523.6
Tax as % of GDP	13.7%	14.7%	15.2%	15.6%	15.2%	15.6%	16.3%	15.9%
Tax as % of GDP (incl LGT)	13.7%	14.7%	15.2%	15.8%	15.5%	15.9%	16.5%	16.2%

Source: RRA, NISR

3.4. TAX TO BUDGET RATIO

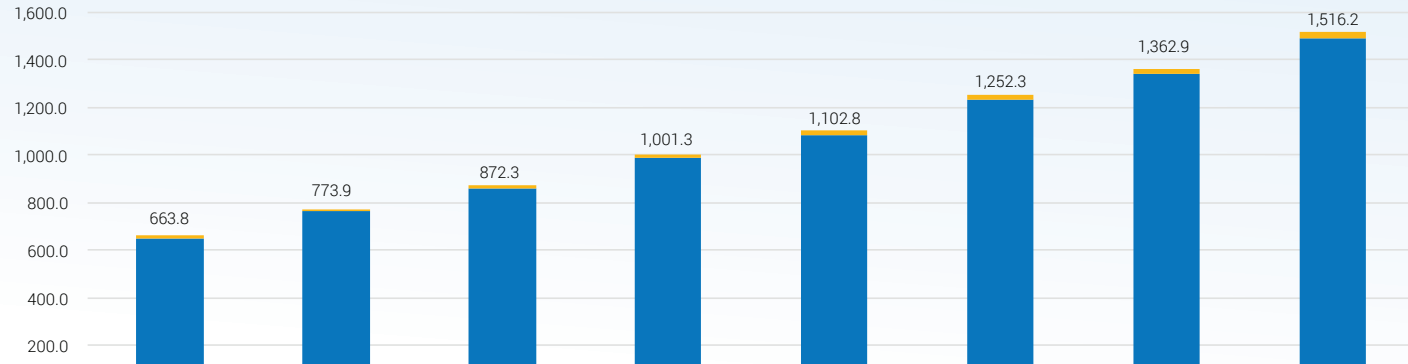


Revenue (Rwf Bn)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Budget	1,550.0	1,677.7	1,762.4	1,808.8	1,954.2	2,115.3	2,565.7	3,017.1
Tax	652	763	859	987	1,086	1,234	1,399.5	1,494.8
Tax as % of budget	42.1%	45.5%	48.7%	54.5%	55.6%	58.3%	54.5%	49.5%

NB: Tax in this graph refers to only Central Government taxes.

Source: RRA, MINECOFIN

3.5. TAX, NON-TAX AND TOTAL REVENUE



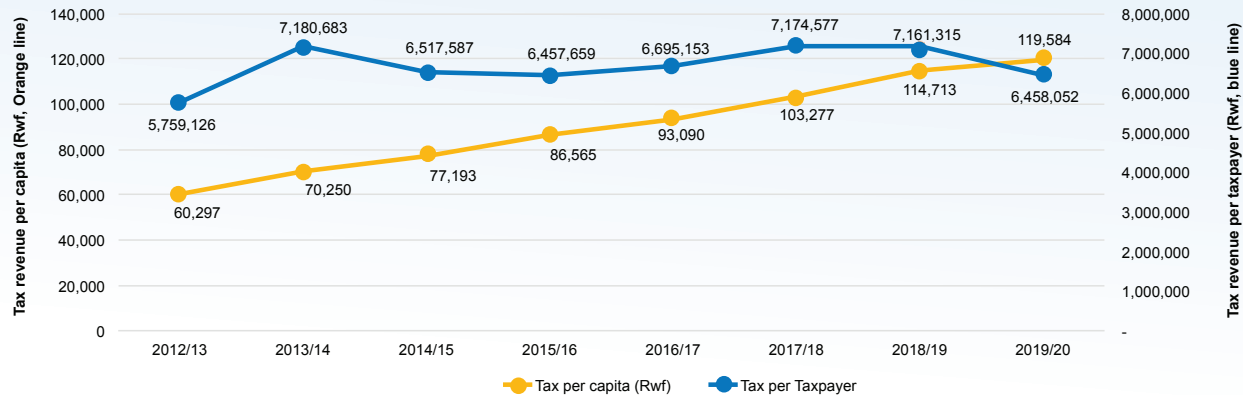
Revenue (Rwf Bn)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Tax Revenue	651.9	763.4	859.1	986.7	1,086.5	1,234.1	1,339.5	1,494.8
Non-tax Revenue	11.8	10.5	13.2	14.6	16.3	18.2	23.4	21.4
Total Tax & Non-tax Revenue	663.8	773.9	872.3	1,001.3	1,102.8	1,252.3	1,362.9	1,516.2

NB: Tax in this graph refers to only Central Government taxes.

'Non-tax' revenue in this publication refers to only those collected by RRA.

Source: MINECOFIN, RRA

3.6. TAX REVENUE PER CAPITA AND TAXPAYER

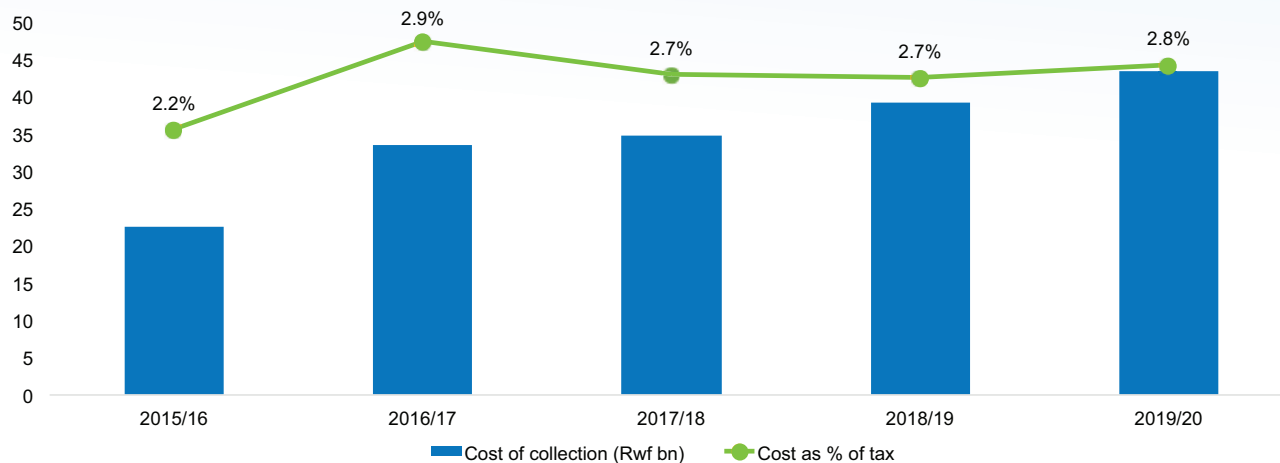


Tax periods	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Population (millions)	10.8	10.9	11.1	11.4	11.7	11.9	12.2	12.5
Tax per capita (Rwf)	60,297	70,250	77,193	86,565	93,090	103,277	114,713	119,584
Tax per Taxpayer	5,759,126	7,180,683	6,517,587	6,457,659	6,695,153	7,174,577	7,161,315	6,458,052

Source: RRA, MINECOFIN, NISR

3.7. COST OF COLLECTION

	2015/16	2016/17	2017/18	2018/19	2019/20
Cost of collection (Rwf Bn)	22.8	33.9	35.1	39.5	43.7
Tax revenue (inc. LGT)	1,036.6	1,150.7	1,306.0	1,483.5	1,578.2
Cost as % of tax	2.2%	2.9%	2.7%	2.7%	2.8%



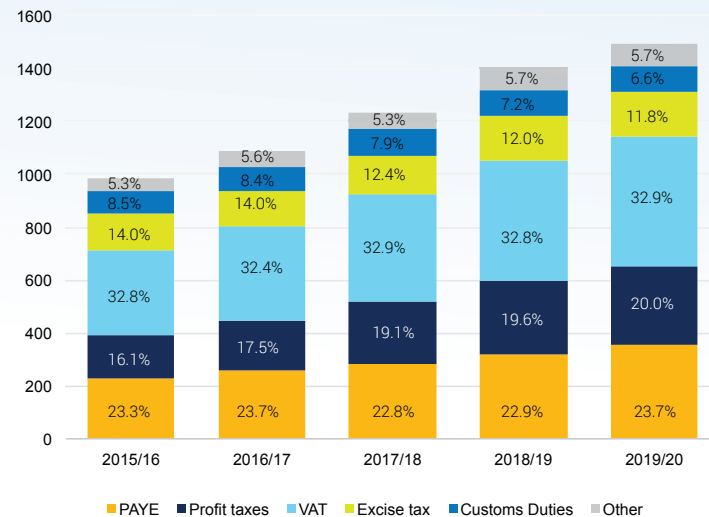
Source: RRA

3.8. TAX REVENUE BY TAX TYPE

Revenue (Rwf Bn)	2015/16	2016/17	2017/18	2018/19	2019/20
PAYE	229.7	257.7	281.7	320.8	353.7
Profit taxes	159.3	190.5	235.9	274.4	298.9
VAT	323.2	352	405.7	458.7	491.5
Excise tax	138.1	134.2	147.8	165	167
Customs Duties	83.9	91.2	98.1	101.2	98
Other	52.5	60.9	64.9	79.4	85.7
Total	986.7	1,086.5	1,234.1	1,399.5	1,494.8

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
PAYE	23.3%	23.7%	22.8%	22.9%	23.7%
Profit taxes	16.1%	17.5%	19.1%	19.6%	20.0%
VAT	32.8%	32.4%	32.9%	32.8%	32.9%
Excise tax	14.0%	12.4%	12.0%	11.8%	11.2%
Customs Duties	8.5%	8.4%	7.9%	7.2%	6.6%
Other	5.3%	5.6%	5.3%	5.7%	5.7%

Source: RRA

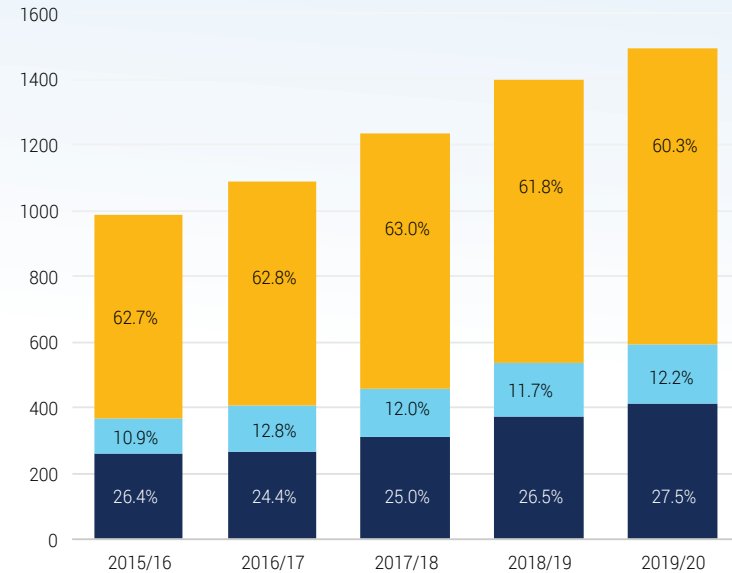


'Other' includes strategic reserves levy, road fund and mining royalties, infrastructure development levy, African union fees, other customs and vehicle registration

3.9. TAX REVENUE BY ENTERPRISE SIZE

Revenue (Rwf Bn)	2015/16	2016/17	2017/18	2018/19	2019/20
Small	260.5	265.1	308.5	370.9	411
Medium	107.5	139.1	148.1	163.7	182.4
Large	618.6	681.2	777.5	864.9	901.4
Total	986.7	1,085.4	1,234.1	1,399.5	1,494.8

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
Small	26.4%	24.4%	25.0%	26.5%	27.5%
Medium	10.9%	12.8%	12.0%	11.7%	12.2%
Large	62.7%	62.8%	63.0%	61.8%	60.3%

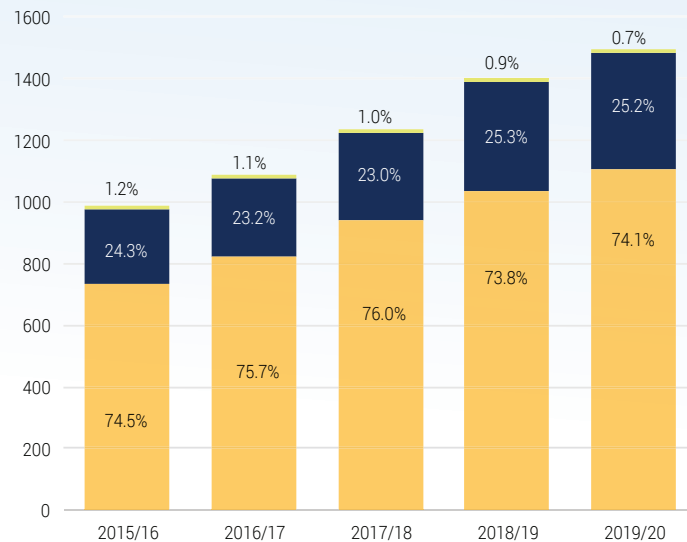


Source: RRA

3.10. TAX REVENUE BY MAIN ECONOMIC SECTORS

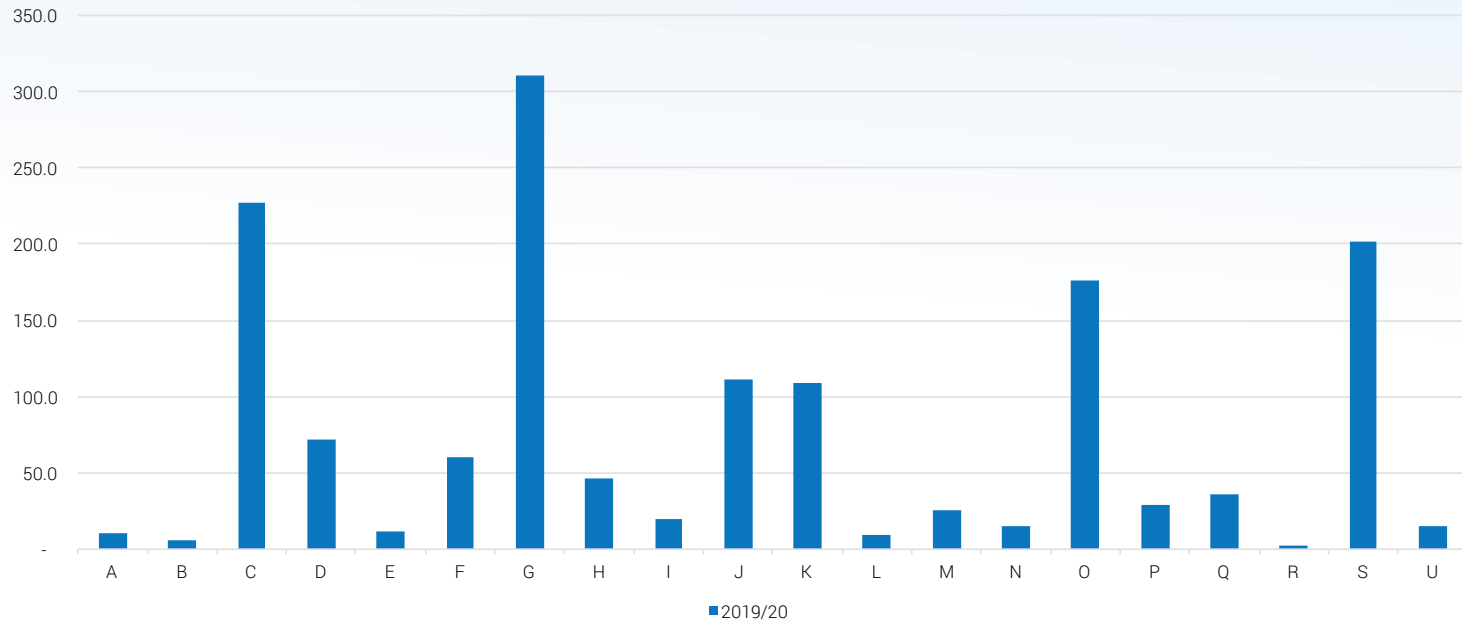
Revenue (Rwf Bn)	2015/16	2016/17	2017/18	2018/19	2019/20
Services	736.1	822.5	937.9	1,032.80	1107.6
Industry	239.8	252.1	283.8	354.1	376.7
Agriculture	11.8	12	12.3	12.6	10.5
Total	987.7	1,086.5	1,234.1	1,399.5	1,494.8

Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
Services	74.5%	75.7%	76.0%	73.8%	74.1%
Industry	24.3%	23.2%	23.0%	25.3%	25.2%
Agriculture	1.2%	1.1%	1.0%	0.9%	0.7%



Source: RRA

3.11. TAX REVENUE BY DETAILED ECONOMIC SECTORS (ISIC SECTIONS)



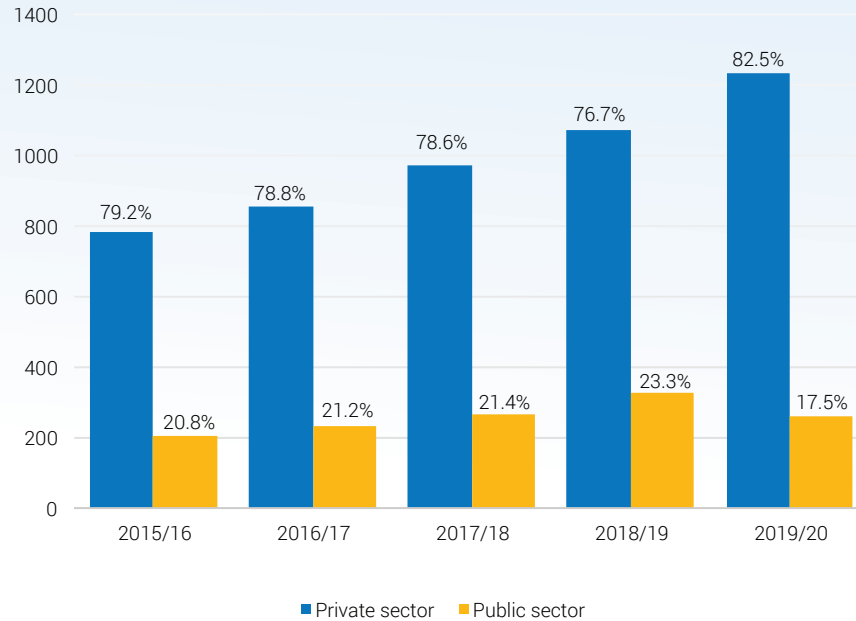
ISIC SECTION

ISIC Section Code	Isic Description	2015/16	2016/17	2017/18	2018/19	2019/20
A	Agriculture, Forestry and Fishing	11.8	12.2	13.0	12.4	10.9
B	Mining and Quarrying	2.3	5.0	5.6	5.1	5.5
C	Manufacturing	146.0	144.4	168.8	186.3	226.8
D	Electricity, Gas and Air Conditioning Supply	39.7	49.7	50.5	91.1	71.9
E	Water Supply, Gas and Remediation Services	7.5	8.8	8.4	12.6	11.9
F	Construction	46.6	47.5	54.7	59.4	60.6
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	249.3	223.5	260.4	273.1	310.3
H	Transportation and Storage	30.0	35.3	39.3	44.7	46.7
I	Accommodation and Food Service Activities	14.9	14.9	17.5	17.6	19.8
J	Information and Communication	60.9	69.7	87.3	81.5	110.9
K	Financial and Insurance Activities	69.0	85.7	96.4	97.6	108.9

ISIC SECTION

ISIC Section Code	Isic Description	2015/16	2016/17	2017/18	2018/19	2019/20
L	Real Estate Activities	10.8	5.9	6.7	8.5	8.9
M	Professional, Scientific and Technical Activities	15.2	15.8	18.0	22.0	25.6
N	Administrative and Support Service Activities	8.7	9.6	11.0	11.6	15.4
O	Public Administration and Defense; Compulsory Social Security	151.3	184.0	198.8	232.7	176.4
P	Education	22.4	23.6	26.6	31.0	28.7
Q	Human Health and Social Work Activities	28.6	25.6	29.0	31.5	36.4
R	Arts, Entertainment and Recreation	2.2	1.6	1.8	2.1	2.5
S	Other Service Activities	59.0	113.2	127.9	165.6	201.3
U	Activities of Extraterritorial Organizations and Bodies	10.5	10.5	12.3	13.0	15.5

3.12. TAX REVENUE BY PUBLIC VS PRIVATE SECTORS



Revenue (Rwf Bn)	2015/16	2016/17	2017/18	2018/19	2019/20
Private sector	781.4	856.2	970	1,073.40	1,233.20
Public sector	205.2	230.3	264.1	326.1	261.6
Total	986.7	1,086.50	1,234.10	1,399.50	1,494.80

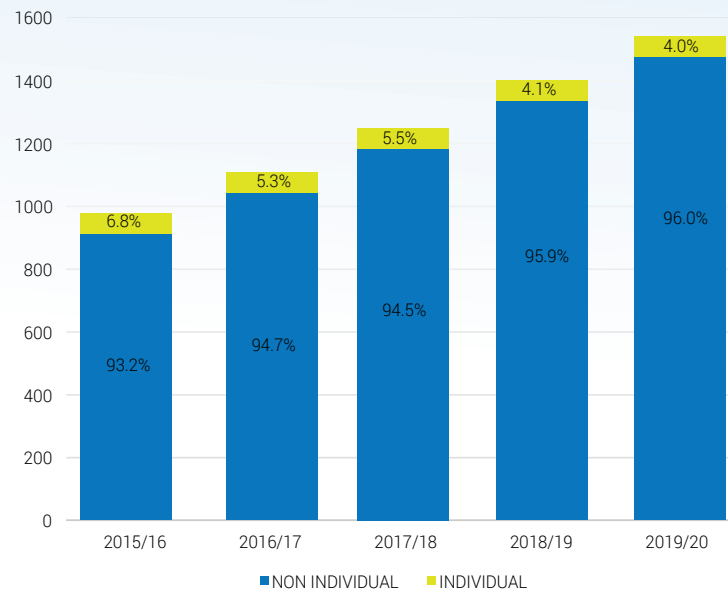
Percentage share	2015/16	2016/17	2017/18	2018/19	2019/20
Private sector	79.2%	78.8%	78.6%	76.7%	82.5%
Public sector	20.8%	21.2%	21.4%	23.3%	17.5%

Source: RRA

3.13. TAX REVENUE BY TAXPAYER TYPE

Taxpayer Type	2015/16	2016/17	2017/18	2018/19	2019/20
NON INDIVIDUAL	919.7	1,028.80	1,166.30	1,342.70	1,435.00
INDIVIDUAL	67	57.7	67.8	56.8	59.8
Total	986.7	1,086.5	1,234.1	1,399.5	1,494.8

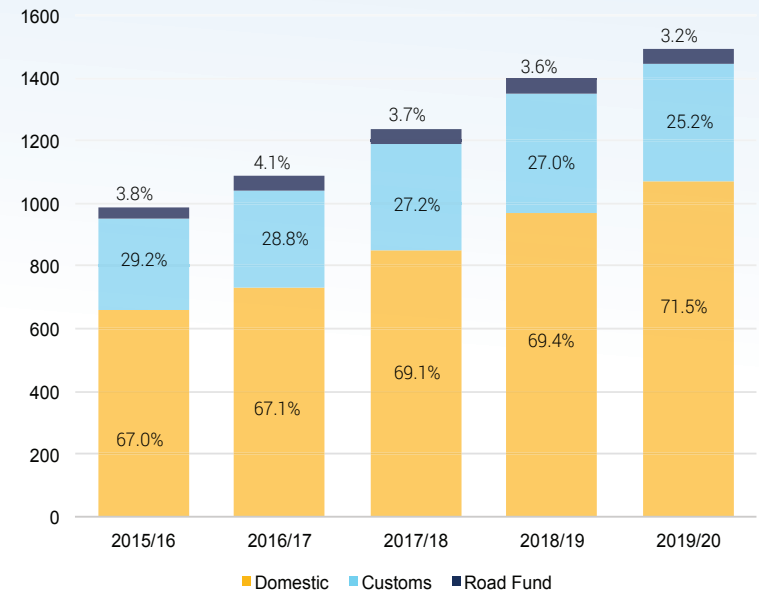
Percentage share	2015/16	2016/17	2017/18	2018/19	2019/20
NON INDIVIDUAL	93.2%	94.7%	94.5%	95.9%	96.0%
INDIVIDUAL	6.8%	5.3%	5.5%	4.1%	4.0%



3.14. TAX REVENUE BY CORE DEPARTMENT

Revenue (Rwf Bn)	2015/16	2016/17	2017/18	2018/19	2019/20
Domestic office	661.1	729	852.8	971.1	1069.4
Customs office	288.1	312.9	335.7	377.7	377
Road Fund	37.5	44.5	45.7	50.7	48.4
Total	986.7	1,086.5	1,234.1	1,399.5	1,494.8

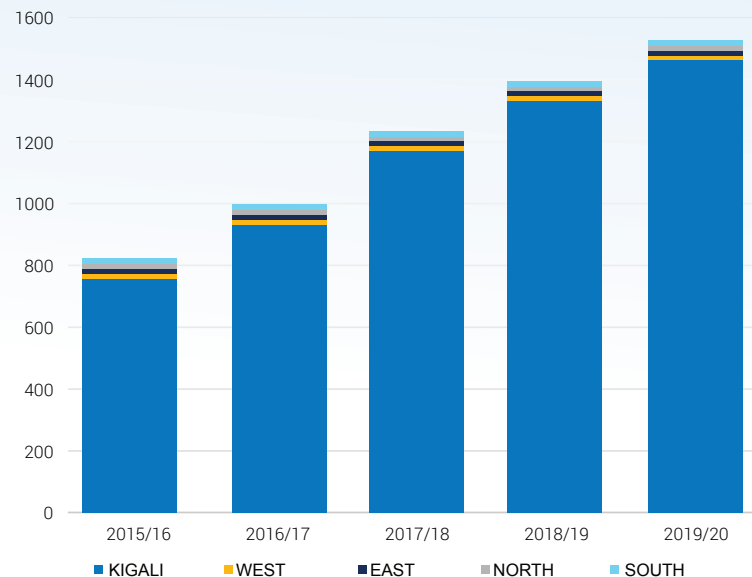
Percentage Share	2015/16	2016/17	2017/18	2018/19	2019/20
Domestic office	67.0%	67.1%	69.1%	69.4%	71.5%
Customs office	29.2%	28.8%	27.2%	27.0%	25.2%
Road Fund	3.8%	4.1%	3.7%	3.6%	3.2%



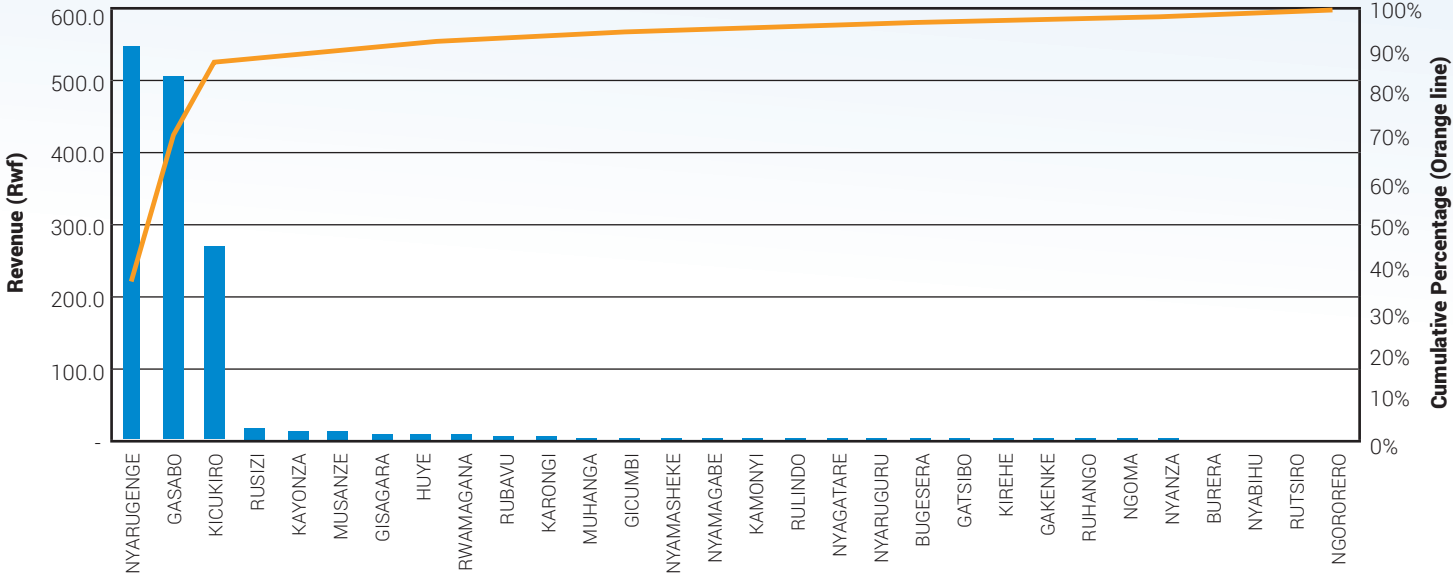
3.15. TAX REVENUE BY PROVINCES

Revenue (Rfw bn)	2015/16	2016/15	2017/18	2018/19	2019/20
Kigali	885.3	965.1	1098.7	1248.7	1330.4
WEST	27.9	34.5	38.9	43.1	44.8
EAST	23.1	28.8	32.2	38.5	41.9
NORTH	20.9	22.9	25.8	28.3	29.9
SOUTH	29.4	35.2	38.5	40.9	47.8
Total	986.7	1,086.5	1,234.1	1,399.5	1,494.8

Percentage share	2015/16	2016/15	2017/18	2018/19	2019/20
Kigali	89.7%	88.8%	89.0%	89.2%	89.0%
WEST	2.8%	3.2%	3.2%	3.1%	3.0%
EAST	2.3%	2.7%	2.6%	2.8%	2.8%
NORTH	2.1%	2.1%	2.1%	2.0%	2.0%
SOUTH	3.0%	3.2%	3.1%	2.9%	3.2%



3.16. TAX REVENUE BY DISTRICTS



TAX REVENUE BY DISTRICTS

Revenue in Rwf Bn	2015/16	2016/17	2017/18	2018/19	2019/20
NYARUGENGE	420.2	455.3	512.7	578.3	551.6
GASABO	275.4	314.4	362.0	429.5	507.3
KICUKIRO	189.7	195.4	224.1	240.9	270.2
HUYE	8.4	9.4	9.9	9.8	9.7
RUSIZI	9.0	12.0	13.7	15.9	17.0
MUSANZE	7.5	9.2	10.4	12.0	13.0
RUBAVU	6.4	7.4	8.3	8.4	7.7
RULINDO	4.8	4.6	5.2	5.3	4.8
GICUMBI	5.1	4.4	5.1	5.3	5.9
NYAMAGABE	3.9	3.8	4.2	5.2	5.8
KAYONZA	4.8	7.7	8.8	11.5	14.5
MUHANGA	4.3	6.2	6.9	6.0	6.4
NYAGATARE	3.7	3.6	3.9	4.6	4.7
RWAMAGANA	4.7	5.4	6.2	6.6	8.6
NGOMA	3.0	3.4	3.7	3.8	3.4

TAX REVENUE BY DISTRICTS

Revenue in Rwf Bn	2015/16	2016/17	2017/18	2018/19	2019/20
KARONGI	5.6	5.4	6.4	6.4	7.3
BUGESERA	2.9	3.4	3.8	4.8	4.2
NYAMASHEKE	2.3	3.1	3.5	4.6	5.9
NYANZA	3.3	3.0	3.3	3.8	3.1
GATSIBO	2.3	2.6	2.9	3.7	4.1
KIREHE	1.8	2.8	2.9	3.4	3.6
RUHANGO	2.2	2.3	2.6	3.2	3.5
NYARUGURU	2.9	3.5	3.8	4.0	4.3
KAMONYI	2.5	3.0	3.4	3.9	4.9
GISAGARA	2.0	4.1	4.4	5.1	9.8
GAKENKE	1.8	2.5	2.7	3.0	3.5
BURERA	1.8	2.3	2.4	2.8	2.7
NGORORERO	2.0	2.6	2.8	2.9	1.9
RUTSIRO	1.3	1.9	2.1	2.6	2.7
NYABIHU	1.3	2.0	2.1	2.4	2.7

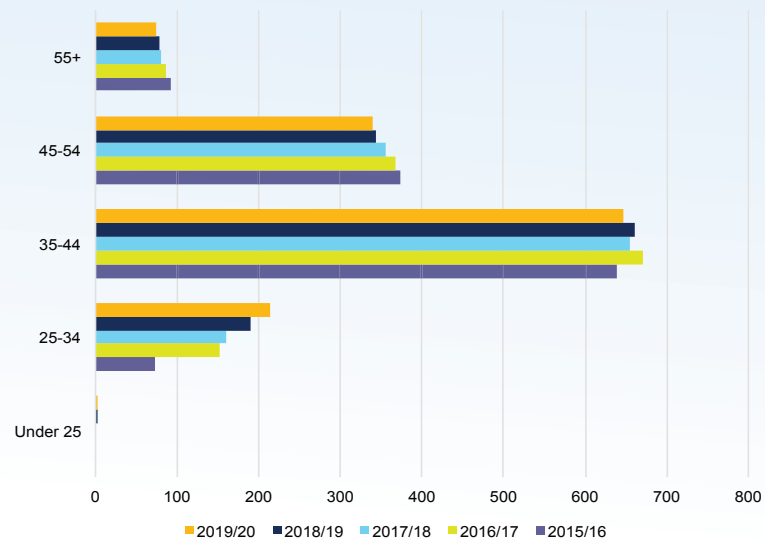
CHAPTER 4: HR STATISTICS

CHAPTER 4: HR STATISTICS

- 4.1 Number of employees by age
- 4.2 Number of employees by gender
- 4.3 Number of employees by level of qualification
- 4.4 Number of employees by department
- 4.5 Number of employees by gender and grade
- 4.6 Number of employees by length in work



4.1. EMPLOYEES BY AGE GROUP



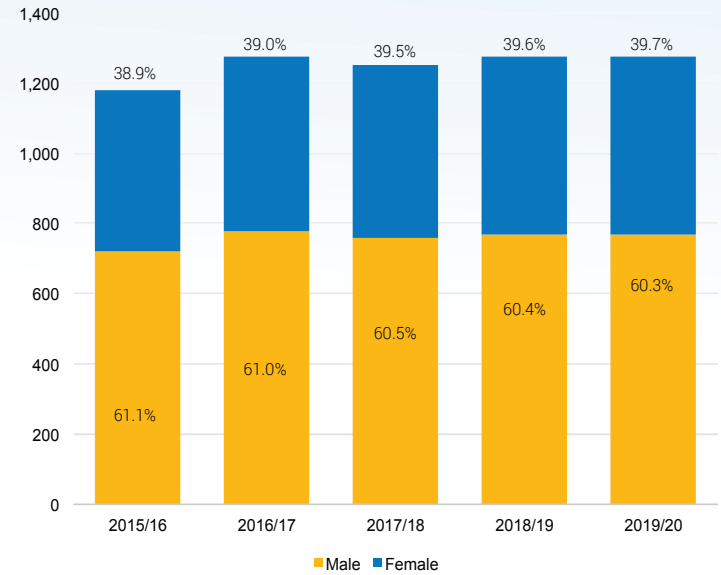
Age distribution of employees	2015/16	2016/17	2017/18	2018/19	2019/20
Under 25	0	0	0	2	2
25-34	73	153	161	190	214
35-44	638	671	654	660	646
45-54	374	367	356	343	339
55+	93	87	81	79	75
Total	1,178	1,278	1,252	1,274	1,276

% of employees in age group	2015/16	2016/17	2017/18	2018/19	2019/20
Under 25	0.0%	0.0%	0.0%	0.2%	0.2%
25-34	6.2%	12.0%	12.9%	14.9%	16.8%
35-44	54.2%	52.5%	52.2%	51.8%	50.6%
45-54	31.7%	28.7%	28.4%	26.9%	26.6%
55+	7.9%	6.8%	6.5%	6.2%	5.9%

4.2. EMPLOYEES BY GENDER

No. of employees	2015/16	2016/17	2017/18	2018/19	2019/20
Male	720	779	758	769	770
Female	458	499	494	505	506
Total	1,178	1,278	1,252	1,274	1,276

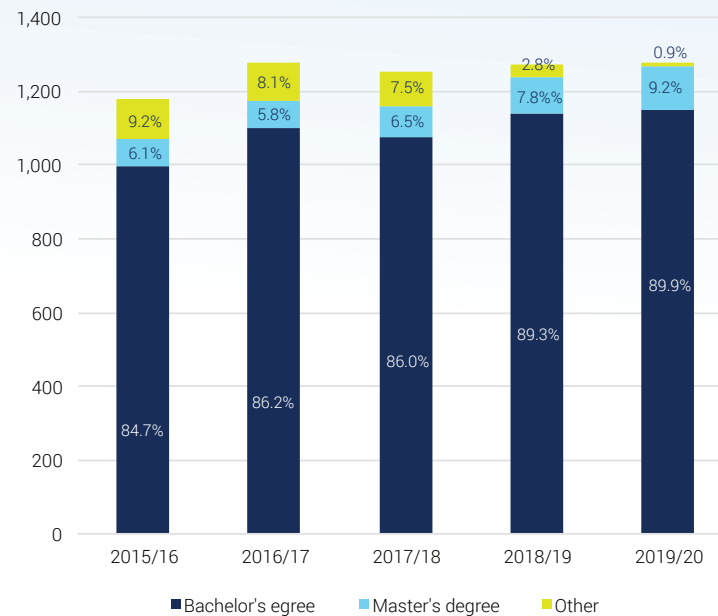
% of employees	2015/16	2016/17	2017/18	2018/19	2019/20
Male	61.1%	61.0%	60.5%	60.4%	60.3%
Female	38.9%	39.0%	39.5%	39.6%	39.7%



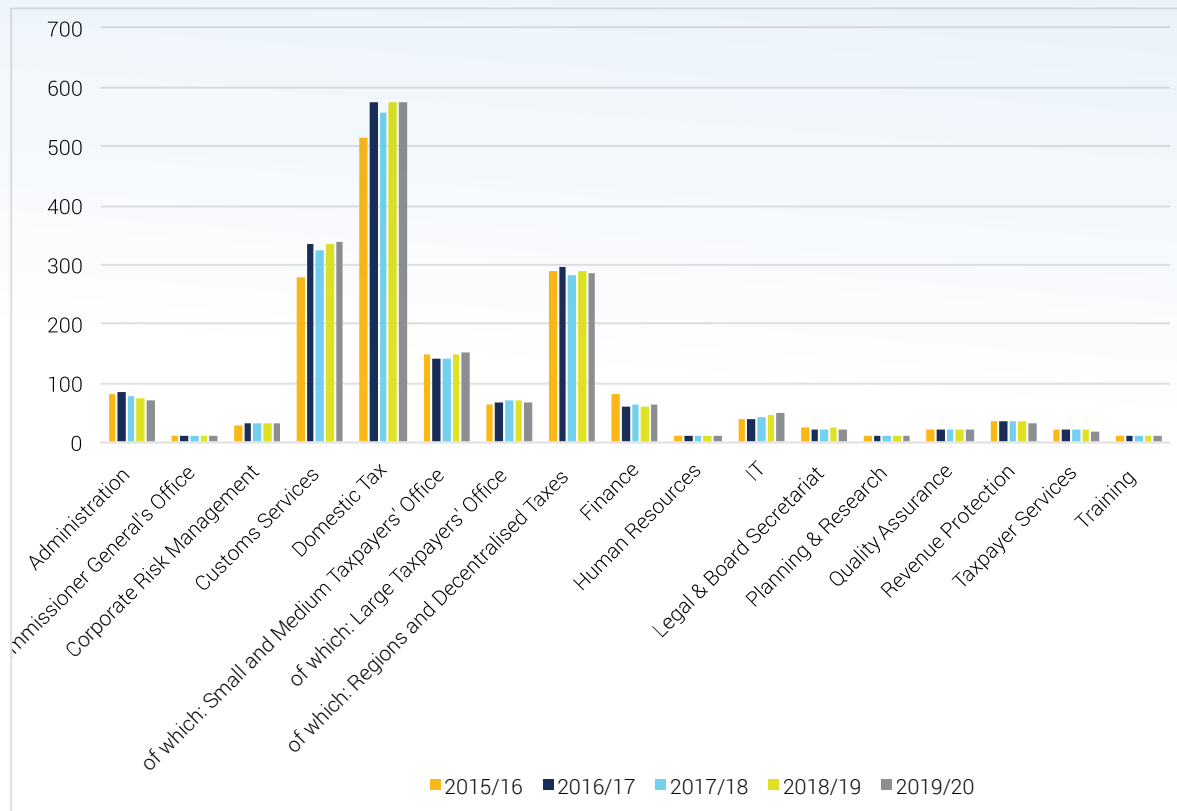
4.3. EMPLOYEES BY LEVEL OF QUALIFICATION

No. of employees	2015/16	2016/17	2017/18	2018/19	2019/20
Bachelor's degree	998	1,101	1,077	1,138	1,148
Master's degree	72	74	81	100	117
Other	108	103	94	36	11
Total	1,178	1,278	1,252	1,274	1,276

% of employees	2015/16	2016/17	2017/18	2018/19	2019/20
Bachelor's degree	84.7%	86.2%	86.0%	89.3%	89.9%
Master's degree	6.1%	5.8%	6.5%	7.8%	9.2%
Other	9.2%	8.1%	7.5%	2.8%	0.9%



4.4. NUMBER OF EMPLOYEES BY DEPARTMENT



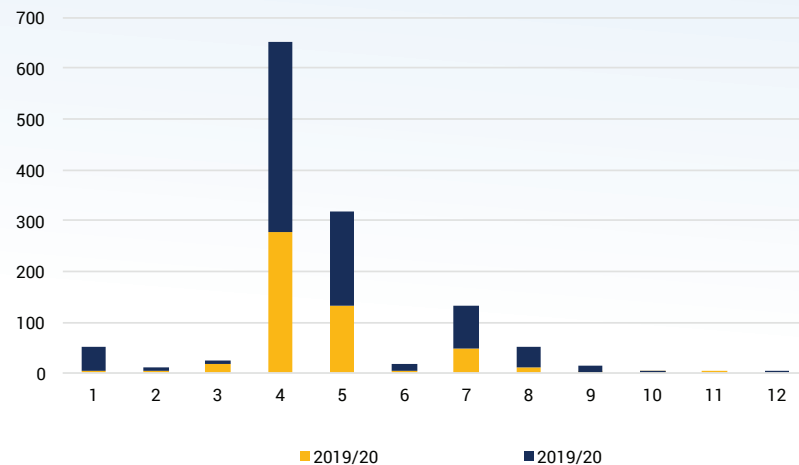
EMPLOYEES BY DEPARTMENT

No. of employees	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Administration	86	83	85	79	76	71
Commissioner General's Office	16	13	12	13	12	12
Corporate Risk Management	27	28	33	32	32	32
Customs Services	258	279	337	326	336	338
Domestic Tax	324	516	574	557	574	576
of which: Small and Medium Taxpayers' Office	140	148	140	142	147	151
of which: Large Taxpayers' Office	60	64	69	70	70	68
of which: Regions and Decentralized Taxes	110	290	295	283	288	287
Finance	76	80	60	64	62	65
Human Resources	11	11	10	11	11	12
IT	40	41	39	44	46	50
Legal & Board Secretariat	22	24	23	22	24	23
Planning & Research	12	12	13	12	11	12
Quality Assurance	16	23	22	22	22	22
Revenue Protection	37	37	37	37	35	33
Taxpayer Services	19	21	22	22	23	20
Training	10	10	11	11	10	10
Total	954	1,178	1,278	1,252	1,274	1,276

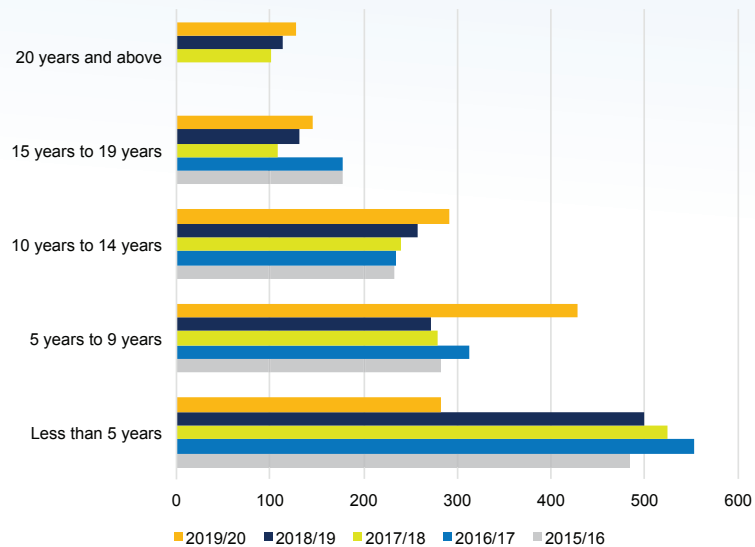
4.5 NUMBER OF EMPLOYEES BY GENDER AND GRADE

Male employees by grade	2015/16	2016/17	2017/18	2018/19	2019/20
1	57	61	56	54	49
2	5	5	4	4	4
3	9	8	7	6	6
4	343	390	359	370	374
5	172	178	191	189	187
6	10	10	12	12	12
7	72	71	74	79	83
8	36	40	38	40	40
9	11	10	12	11	11
10	3	4	3	3	3
11	1	1	1	0	0
HG	1	1	1	1	1
Total	720	779	758	769	770

Female employees by grade	2015/16	2016/17	2017/18	2018/19	2019/20
1	5	4	4	4	4
2	6	6	6	6	6
3	11	17	19	18	19
4	261	288	274	281	277
5	115	122	126	129	131
6	3	2	4	5	5
7	44	47	48	47	48
8	10	11	11	11	12
9	2	2	2	2	2
10	0	0	0	1	1
11	0	0	0	1	1
HG	0	0	0	0	0
Total	457	499	494	505	506



4.6 NUMBER OF EMPLOYEES BY LENGTH AT WORK



Length in work	2015/16	2016/17	2017/18	2018/19	2019/20
Less than 5 years	484	553	525	500	282
5 years to 9 years	283	312	279	272	428
10 years to 14 years	232	235	239	258	292
15 years to 19 years	178	178	108	131	146
20 years and above	0	0	101	113	128
Total	1,177	1,278	1,252	1,274	1,276

Percentage of the Length in work	2015/16	2016/17	2017/18	2018/19	2019/20
Less than 5 years	41%	43%	42%	39%	22%
5 years to 9 years	24%	24%	22%	21%	34%
10 years to 14 years	20%	18%	19%	20%	23%
15 years to 19 years	15%	14%	9%	10%	11%
20 years and above	0%	0%	8%	9%	10%



**HERE FOR YOU
TO SERVE**



Rwanda Revenue Authority

KG 4 Ave 8, Kimihurura. P.O Box: 3987 Kigali, Rwanda

