

# Tax Statistics in Rwanda Fiscal Year 2015/16

First Edition



RWANDA REVENUE AUTHORITY  
TAXES FOR GROWTH AND DEVELOPMENT



HERE FOR YOU  
TO SERVE



## Foreword by the Commissioner General



**TUSABE Richard**  
*Commissioner General*

I am very pleased to present the inaugural edition of the Tax Statistics in Rwanda publication. This marks an important step in improving and displaying the quality of tax statistics and analysis within Rwanda Revenue Authority (RRA). In addition, 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 the contributions of different tax types to the demographics of RRA staff. We intend to update and add more statistics to future editions of the Tax Statistics in Rwanda publication.

I am also very proud to see the efforts that the RRA has been putting into improving service delivery and tax compliance reflected in this publication. From the growing number of registered taxpayers to the increasing contribution of tax in the national budget, it is very pleasing to see that the RRA and Rwandan taxpayers are working together in our journey towards self-reliance.

In the same manner, this Tax Statistics in Rwanda publication

is further evidence of RRA's 'Here For You To Serve' campaign, as it displays RRA's openness both in terms of service delivery and our impact. If there are any questions about these statistics, or additional statistics desired in future publications, please contact us using the links on [www.rra.gov.rw](http://www.rra.gov.rw).

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.



**TUSABE Richard**  
*Commissioner General*

**PLEASE ASK FOR EBM INVOICE EVERY TIME YOU SHOP**



**MY TAX  
MY DEVELOPMENT  
MY DIGNITY**

**HERE FOR YOU**  
— TO SERVE —



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# Acknowledgements

The Tax Statistics in Rwanda team is grateful to everyone who participated in the first edition of the Tax Statistics in Rwanda, whether directly or indirectly. The success of this publication has been the result of combined efforts by many people. This Tax Statistics in Rwanda publication is the result of a strong team 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 National Institute of Statistics in Rwanda (NISR) for their technical support to the RRA in various statistical methods, especially in applying the International Standard Industrial Classifications, the ISIC (RRA has applied the ISIC Revision 4 in the Taxpayer Registry Clean-up Project). Capacity building was also provided to the staff in the Statistical Analysis Division, within the Department of Planning and Research in RRA, and in various areas related to statistics (including statistical analysis software, data visualisation techniques, international standard classifications, statistical harmonisation workshops, and statistical publications methods) 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 Gasangwa Roy, Senior Statistics Officer, Planning and Research Department, RRA
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## About this Publication

The RRA is pleased to release the first version of Tax Statistics in Rwanda, which covers data on tax administration for the period of Fiscal Year 2009/10 to Fiscal Year 2015/16. Since Rwanda joined the East African Community in July 2009, our fiscal year starts in July and ends in June of the following year.

The objective of the RRA in publishing tax statistics for seven years is to enable readers to appreciate the evolution of some key tax administration indicators over time. In this publication, the RRA presents some key statistics in graphical formats such as column charts, line graphs and pie charts to easily discern the emerging trends.

However, we do 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.

During the preparation of this publication, we have also attempted to present tax data in a manner that can complement and contextualise economic and demographic data provided in publications. It is also our understanding that very often tax statistics give valuable insights about socio-economic trends in a country.

This publication is set out as follows:

**Chapter 1: Revenue Statistics** provides the:

- tax and non-tax revenue collections
- tax revenue as a proportion of the national economy (tax to GDP ratios) and of the national budget (tax to budget ratios)
- 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, enterprise type and collecting departments



**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 taxpayers
- number of new EBM taxpayers by province
- total number of EBM taxpayers by province

**Chapter 3: HR Statistics** provides statistics about the composition of RRA staff, namely the:

- number of employees by age, gender and department

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

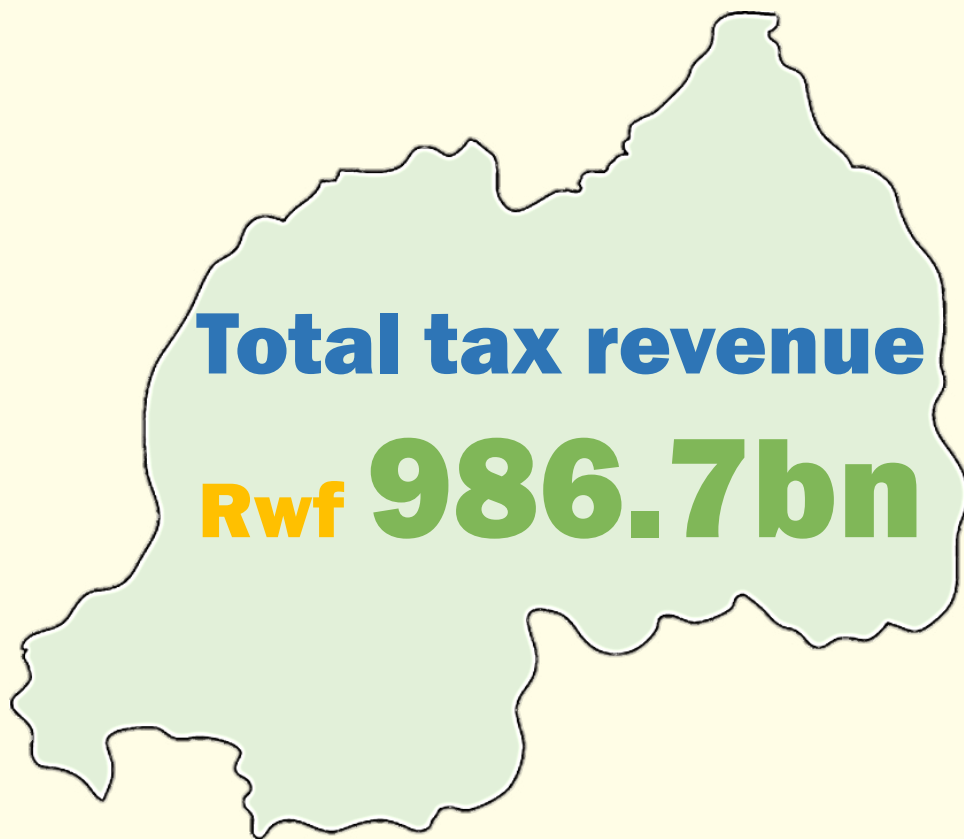
# Acronyms

<b>CIT:</b>	Corporate Income Tax
<b>DWH&amp;BI:</b>	Data Warehouse and Business Intelligence
<b>DTD:</b>	RRA Domestic Tax Department
<b>EBM:</b>	Electronic Billing Machines
<b>FY:</b>	Fiscal Year
<b>GDP:</b>	Gross Domestic Product
<b>HR:</b>	Human Resources
<b>IMF:</b>	International Monetary Fund
<b>IT:</b>	Information Technology
<b>MINECOFIN:</b>	Ministry of Finance and Economic Planning
<b>NISR:</b>	National Institute of Statistics of Rwanda
<b>PAYE:</b>	Pay As You Earn
<b>PIT:</b>	Personal Income Tax
<b>RRA:</b>	Rwanda Revenue Authority
<b>SME:</b>	Small and Medium Enterprise
<b>TIN:</b>	Tax Identification Number
<b>VAT:</b>	Value Added Tax
<b>WHT:</b>	Withholding Tax

# Chapter 1: Revenue Statistics

- 
- 1.1. 2015/16 overview**
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## 1.1. 2015/16 Overview



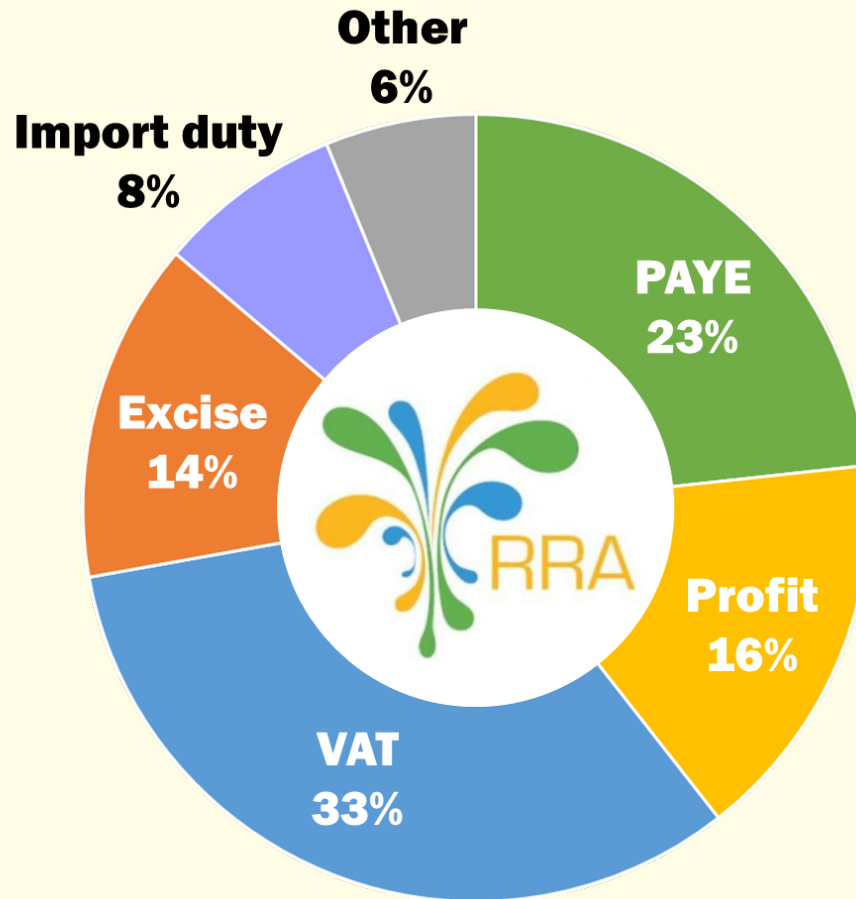
**15.7%** of GDP



**54.5%** of Budget

Source: RRA, NISR, MINECOFIN

## 1.1. 2015/16 Overview



Source: RRA

## 1.1. 2015/16 Overview



**Public sector** 21%



**Private sector** 79%



**Services** 75%



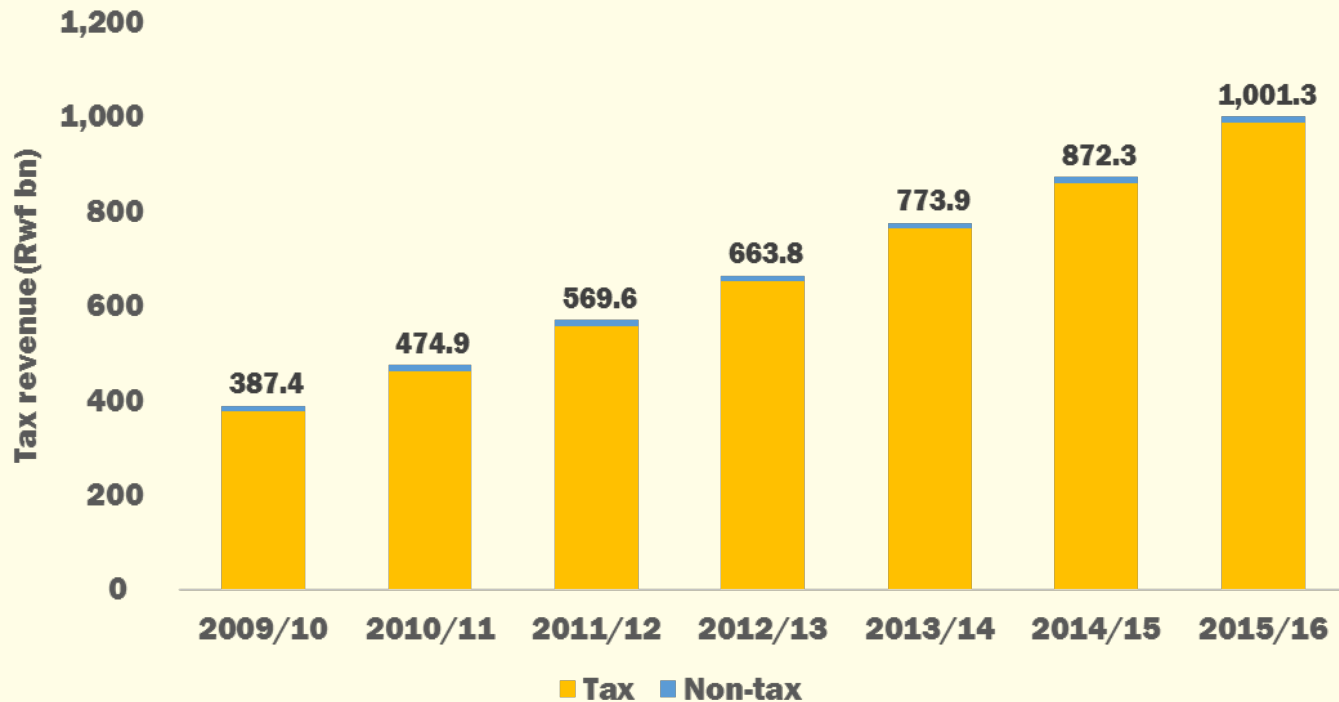
**Industry** 23%



**Agriculture** 1%

Source: RRA

## 1.2. Tax and non-tax revenue

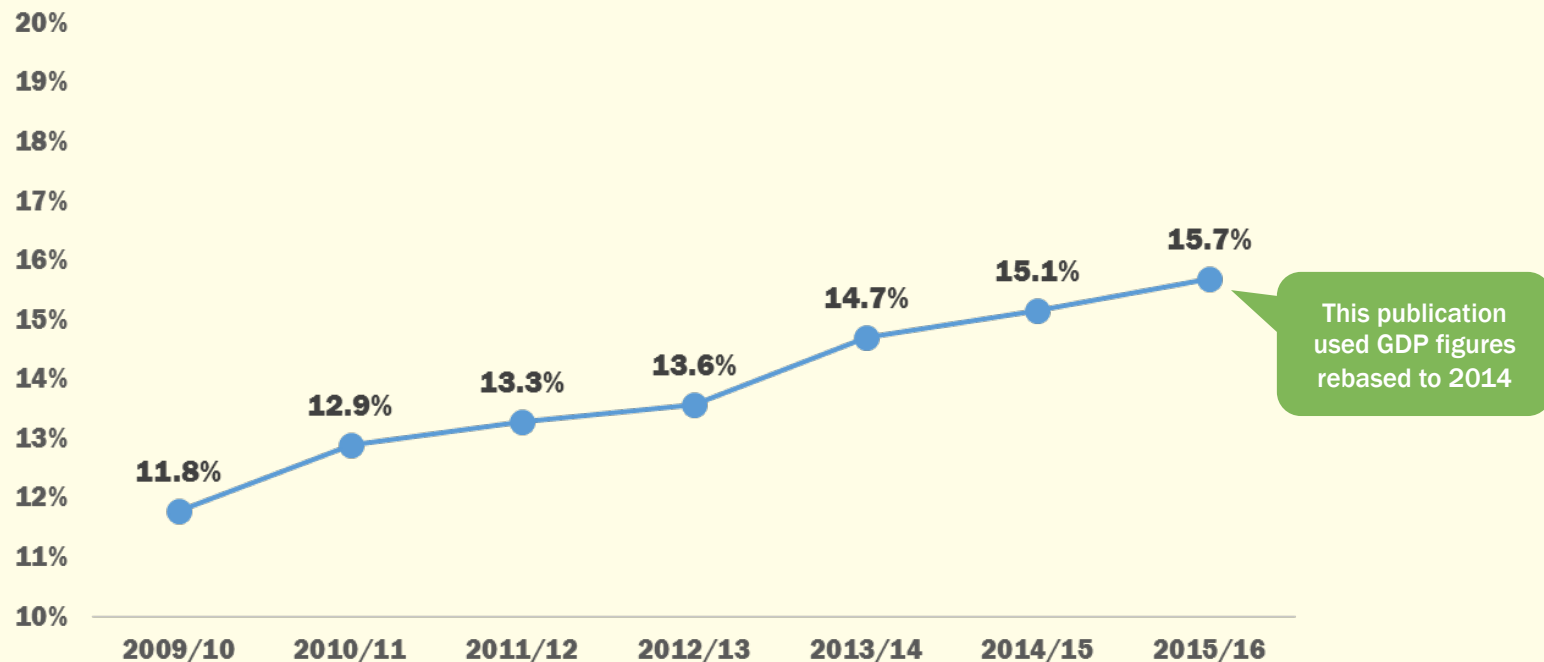


Revenue (Rwf bn)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Tax	376.8	460.6	556.0	651.9	763.4	859.1	986.7
Non-tax	10.6	14.4	13.6	11.8	10.5	13.2	14.6
<b>Total</b>	<b>387.4</b>	<b>474.9</b>	<b>569.6</b>	<b>663.8</b>	<b>773.9</b>	<b>872.3</b>	<b>1,001.3</b>

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

Source: RRA

## 1.3. Tax to GDP ratio

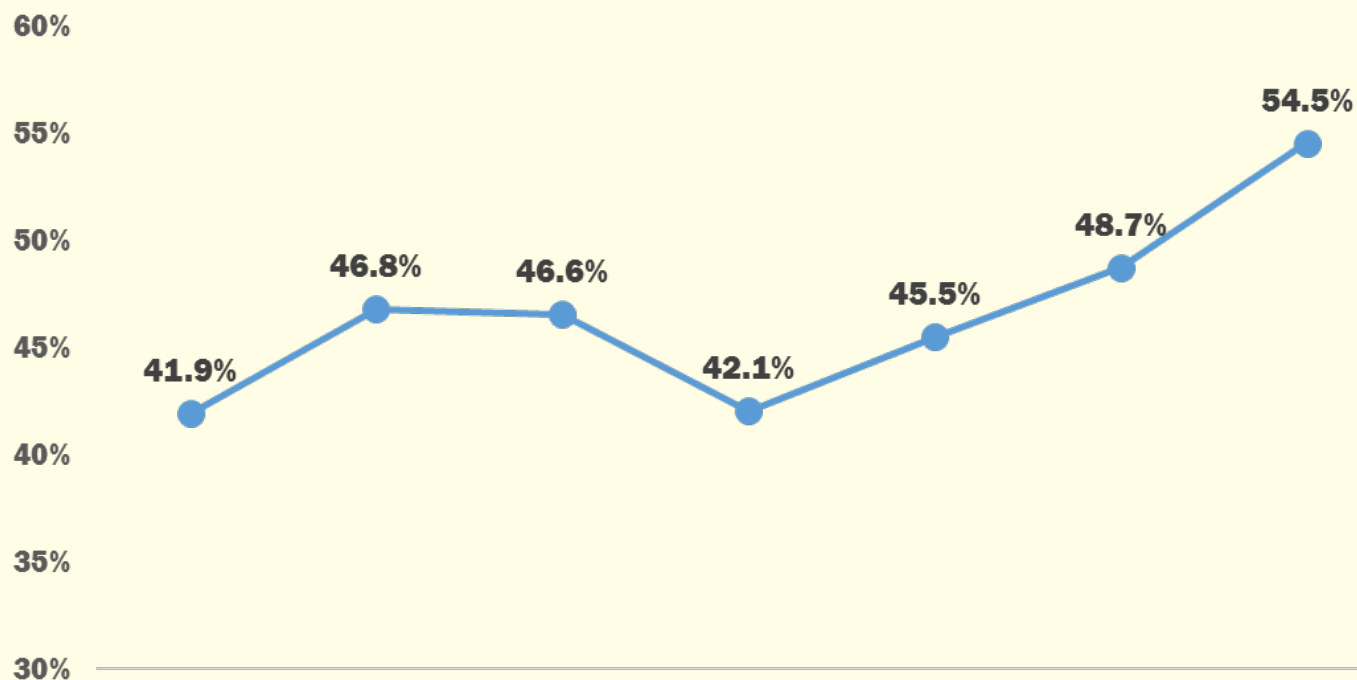


	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Nominal GDP (Rwf bn)	3,201	3,572	4,185	4,802	5,195	5,673	6,291
Tax revenue (Rwf bn)	377	461	556	652	763	859	987
Tax as % of GDP	11.8%	12.9%	13.3%	13.6%	14.7%	15.1%	15.7%

Source: RRA, NISR



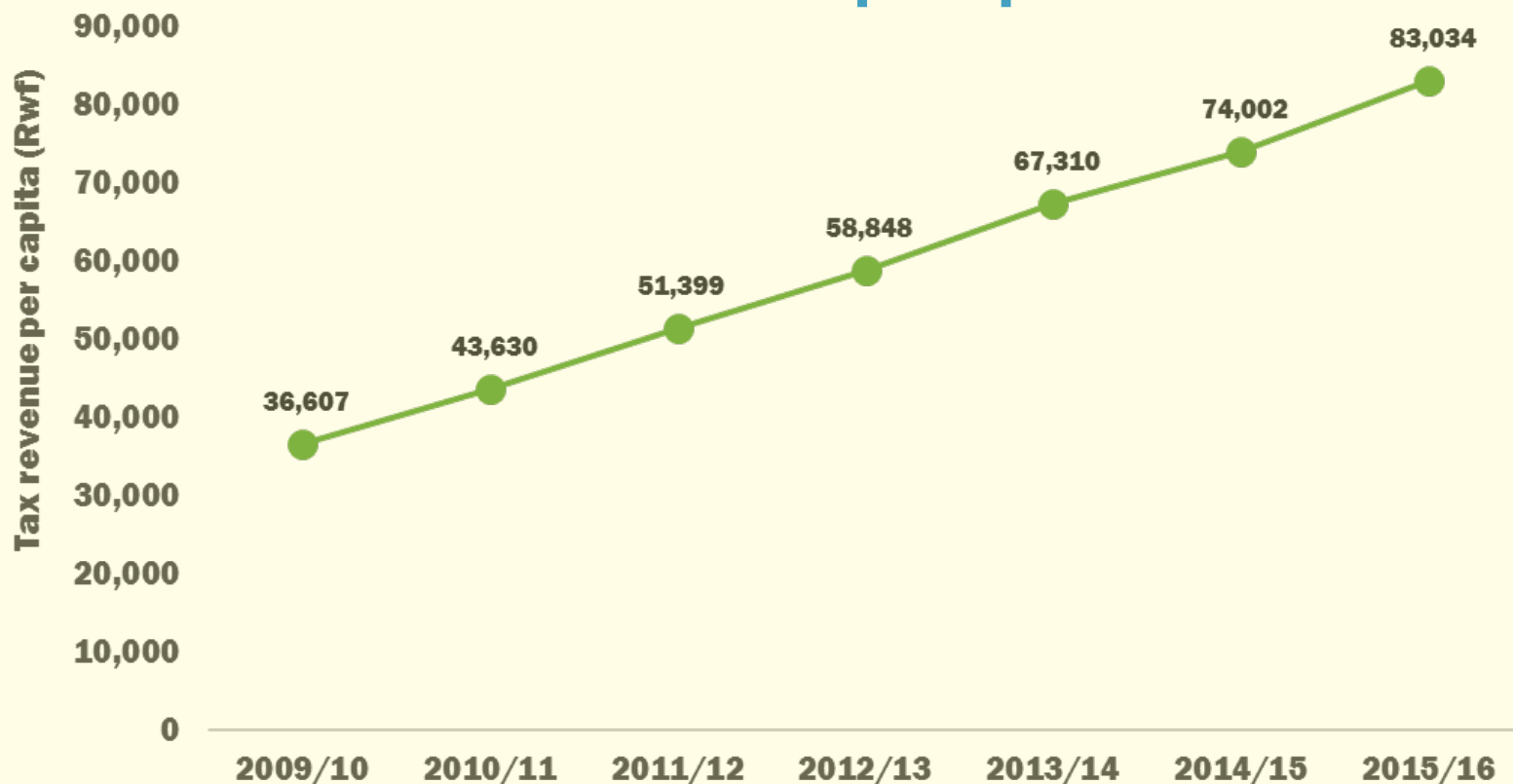
## 1.4. Tax to Budget ratio



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16		
Revenue (Rwf bn)			899.0	984.0	1,194.2	1,550.0	1,677.7	1,762.4	1,808.8
Budget			899.0	984.0	1,194.2	1,550.0	1,677.7	1,762.4	1,808.8
Tax			377	461	556	652	763	859	987
Tax as % of budget			41.9%	46.8%	46.6%	42.1%	45.5%	48.7%	54.5%

Source: RRA, MINECOFIN

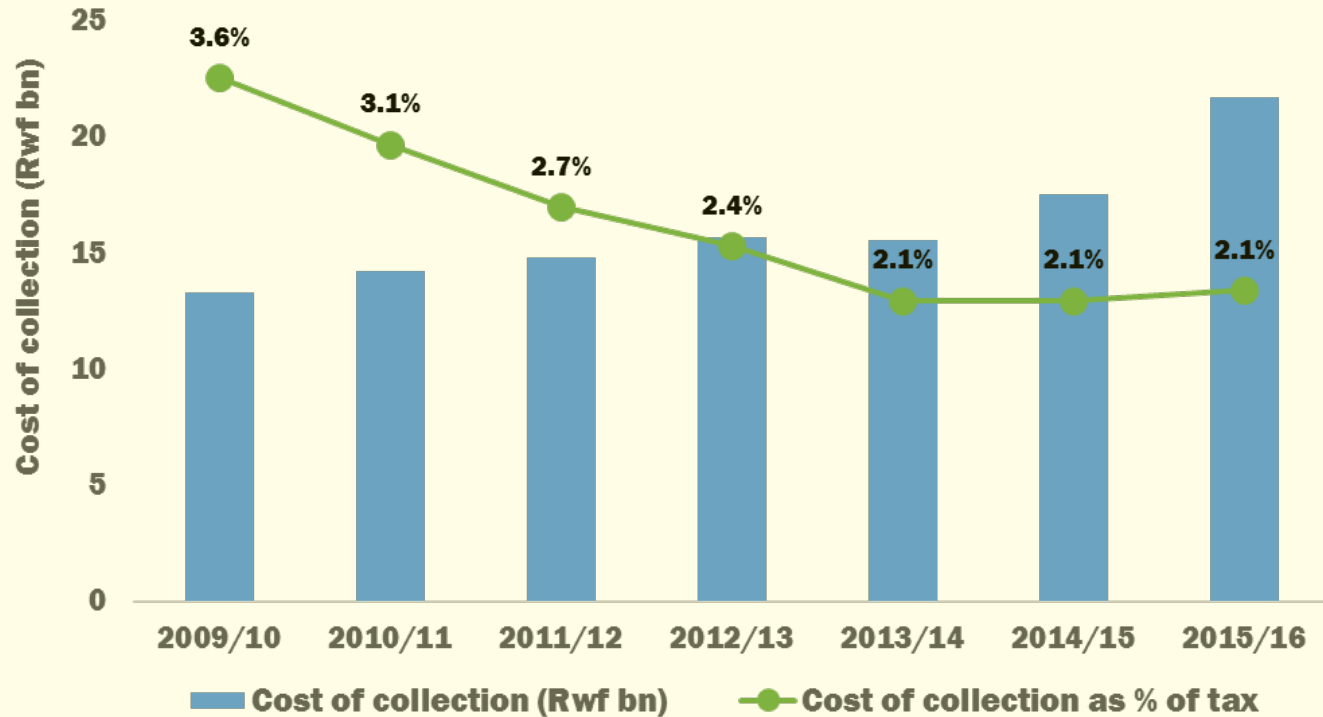
## 1.5. Tax revenue per capita



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Population (millions)	10.3	10.6	10.8	11.1	11.3	11.6	11.9
Tax per capita (Rwf)	36,607	43,630	51,399	58,848	67,310	74,002	83,034

Source: RRA, MINECOFIN

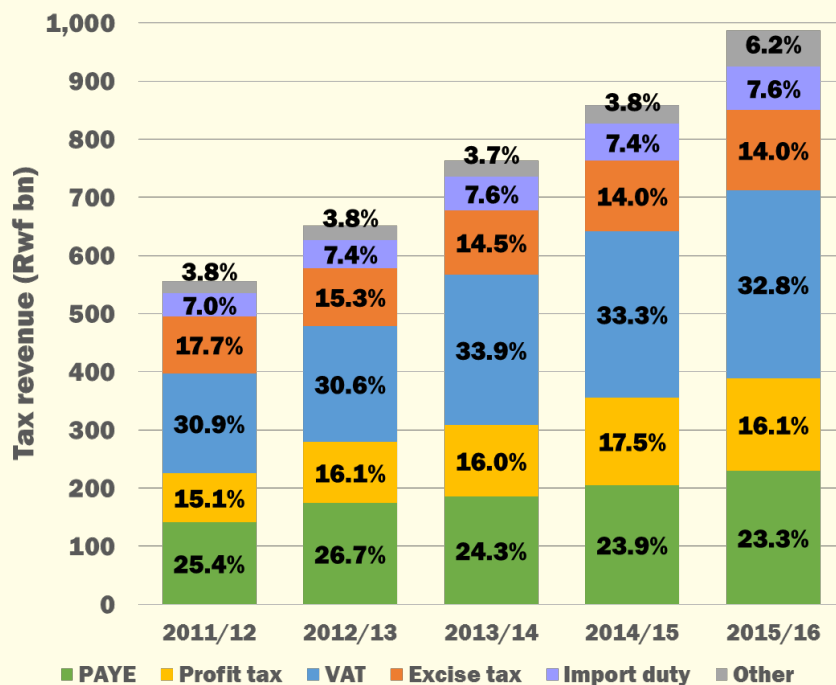
## 1.6. Cost of collection



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Cost of collection (Rwf bn)	13.6	14.5	15.1	16.0	15.8	17.8	22.0
Tax revenue (inc. local government)	377	461	556	652	763	859	1,027
Cost of collection as % of tax	3.6%	3.1%	2.7%	2.4%	2.1%	2.1%	2.1%

Source: RRA

## 1.7. Tax revenue by tax type



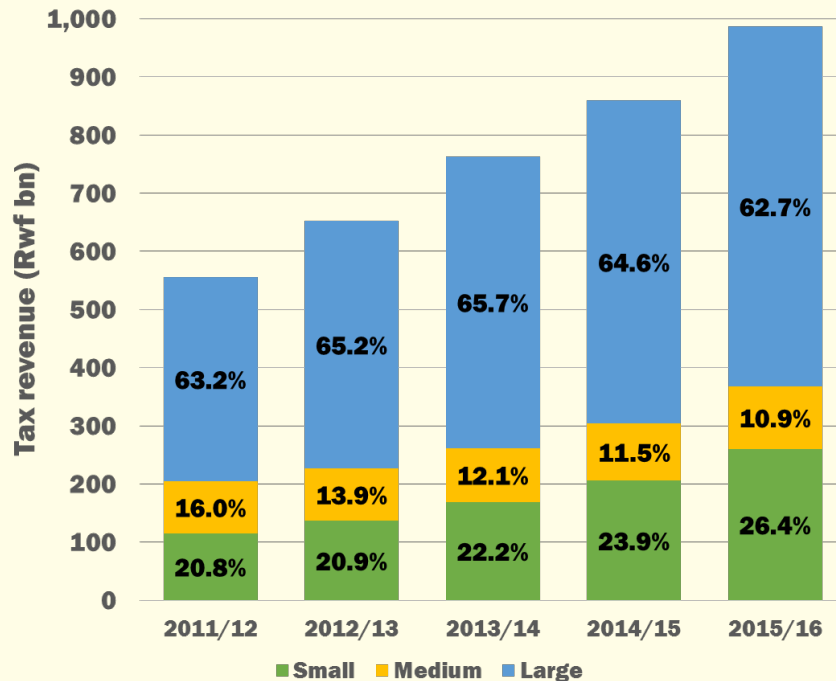
Revenue (Rwf bn)	2011/12	2012/13	2013/14	2014/15	2015/16
PAYE	141.3	174.1	185.9	205.4	229.7
Profit tax	84.2	105.2	122.2	150.7	159.3
VAT	172.0	199.7	259.1	286.2	323.2
Excise tax	98.4	99.8	110.4	120.6	138.1
Import duty	38.8	48.2	57.9	63.5	75.1
Other	21.3	25.0	27.9	32.7	61.3
<b>Total</b>	<b>556.0</b>	<b>651.9</b>	<b>763.4</b>	<b>859.1</b>	<b>986.7</b>

% of tax revenue	2011/12	2012/13	2013/14	2014/15	2015/16
PAYE	25.4%	26.7%	24.3%	23.9%	23.3%
Profit tax	15.1%	16.1%	16.0%	17.5%	16.1%
VAT	30.9%	30.6%	33.9%	33.3%	32.8%
Excise tax	17.7%	15.3%	14.5%	14.0%	14.0%
Import duty	7.0%	7.4%	7.6%	7.4%	7.6%
Other	3.8%	3.8%	3.7%	3.8%	6.2%

'Other' includes the infrastructure development levy, strategic reserves levy, road fund and mining royalties.

Source: RRA

## 1.8. Tax revenue by enterprise size

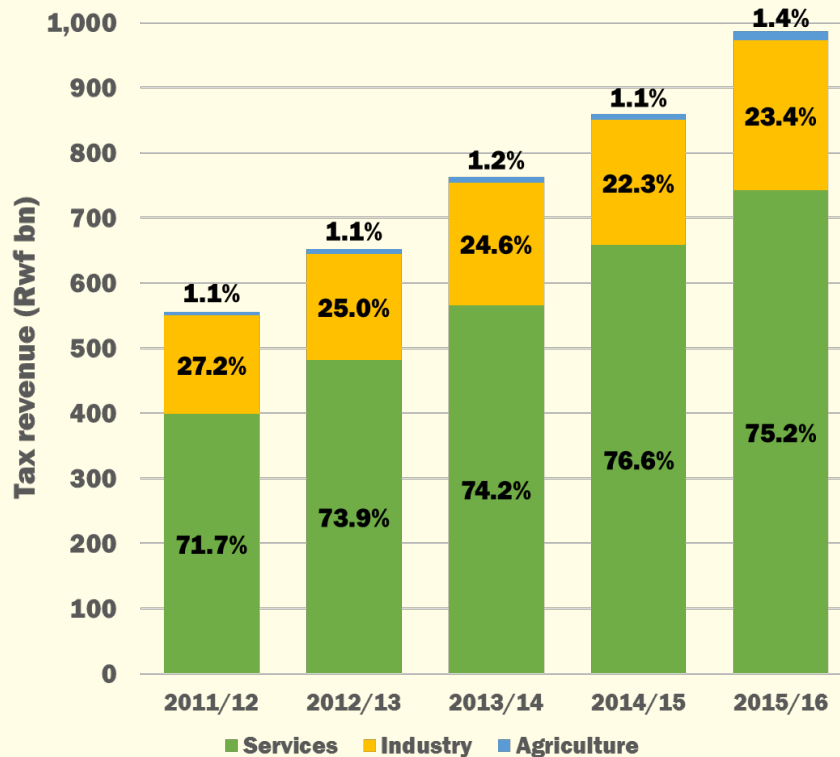


Revenue (Rwf bn)	2011/12	2012/13	2013/14	2014/15	2015/16
Small	115.5	136.5	169.2	205.6	260.3
Medium	89.0	90.5	92.5	98.9	107.6
Large	351.5	424.9	501.7	554.7	618.7
<b>Total</b>	<b>556.0</b>	<b>651.9</b>	<b>763.4</b>	<b>859.1</b>	<b>986.7</b>

% of tax revenue	2011/12	2012/13	2013/14	2014/15	2015/16
Small	20.8%	20.9%	22.2%	23.9%	26.4%
Medium	16.0%	13.9%	12.1%	11.5%	10.9%
Large	63.2%	65.2%	65.7%	64.6%	62.7%

Source: RRA

## 1.9. Tax revenue by sector



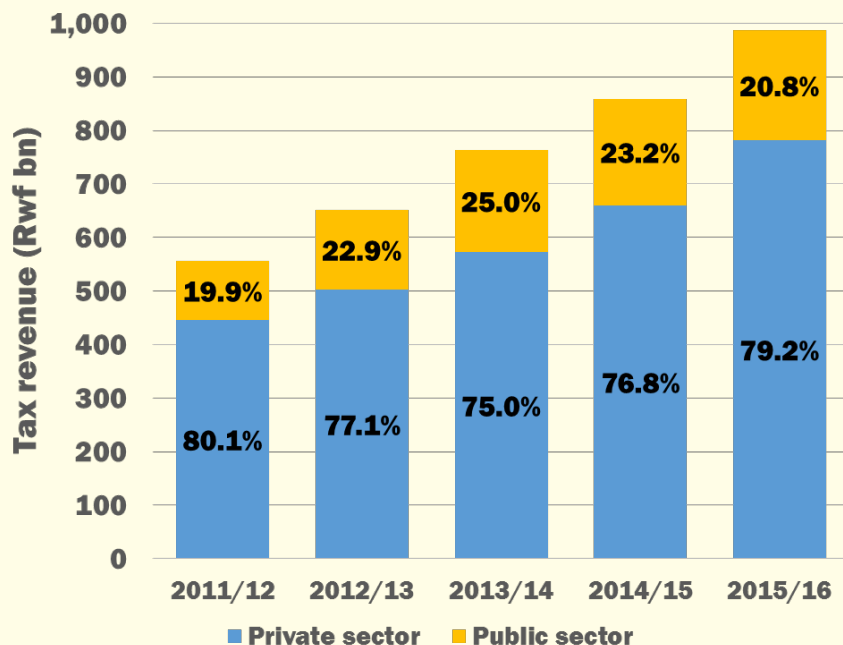
Revenue (Rwf bn)	2011/12	2012/13	2013/14	2014/15	2015/16
Agriculture	6.1	7.0	9.2	9.2	14.1
Industry	151.2	163.3	188.1	191.8	230.7
Services	398.7	481.6	566.2	658.2	741.8
<b>Total</b>	<b>556.0</b>	<b>651.9</b>	<b>763.4</b>	<b>859.1</b>	<b>986.7</b>

% of tax revenue	2011/12	2012/13	2013/14	2014/15	2015/16
Agriculture	1.1%	1.1%	1.2%	1.1%	1.4%
Industry	27.2%	25.0%	24.6%	22.3%	23.4%
Services	71.7%	73.9%	74.2%	76.6%	75.2%

Source: RRA

## 1.10. Tax revenue by enterprise type



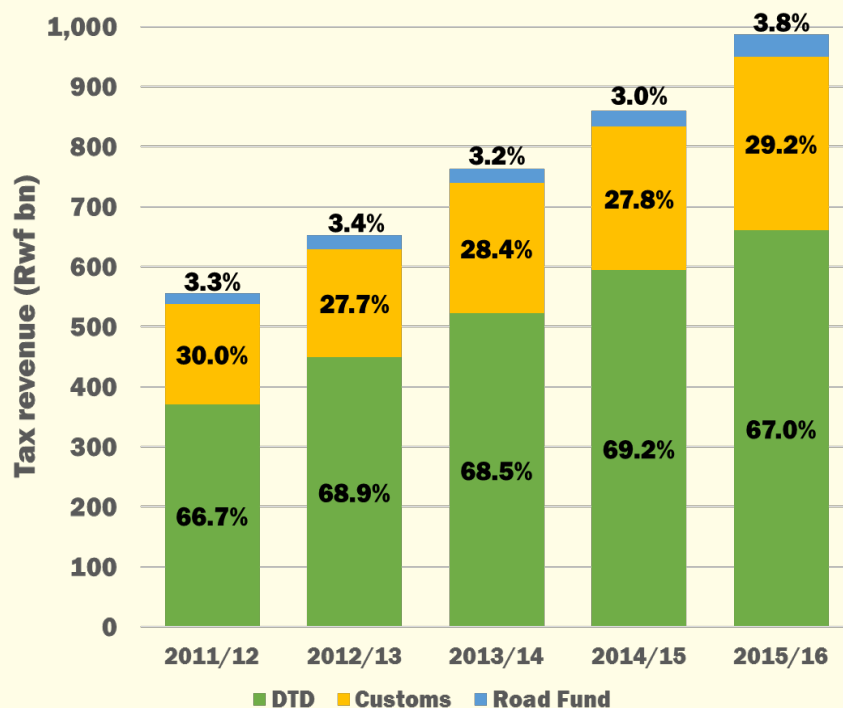
Revenue (Rwf bn)	2011/12	2012/13	2013/14	2014/15	2015/16
Private sector	445.3	502.4	572.8	659.9	781.3
Public sector	110.8	149.6	190.6	199.2	205.4
<b>Total</b>	<b>556.0</b>	<b>651.9</b>	<b>763.4</b>	<b>859.1</b>	<b>986.7</b>

% of tax revenue	2011/12	2012/13	2013/14	2014/15	2015/16
Private sector	80.1%	77.1%	75.0%	76.8%	79.2%
Public sector	19.9%	22.9%	25.0%	23.2%	20.8%

Source: RRA

## 1.11. Tax revenue by department



Revenue (Rwf bn)	2011/12	2012/13	2013/14	2014/15	2015/16
DTD	371.0	449.3	522.6	594.3	660.9
Customs	166.6	180.3	216.5	239.0	288.5
Road Fund	18.4	22.3	24.4	25.9	37.3
<b>Total</b>	<b>556.0</b>	<b>651.9</b>	<b>763.4</b>	<b>859.1</b>	<b>986.7</b>

% of tax revenue	2011/12	2012/13	2013/14	2014/15	2015/16
Domestic	66.7%	68.9%	68.5%	69.2%	67.0%
Customs	30.0%	27.7%	28.4%	27.8%	29.2%
Road Fund	3.3%	3.4%	3.2%	3.0%	3.8%

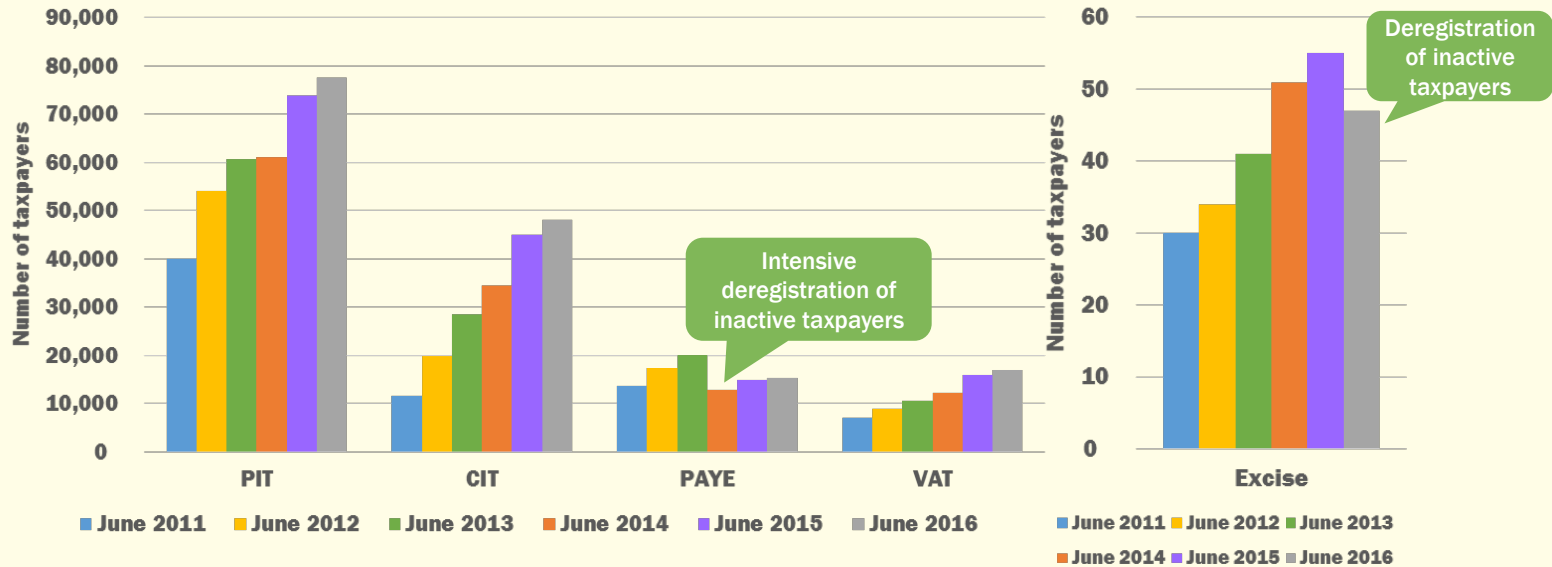
Source: RRA



# Chapter 2: **Registration Statistics**

- 2.1. Taxpayers by tax type**
- 2.2. Taxpayers by location**
- 2.3. Taxpayers by enterprise size**
- 2.4. Motor vehicle registration by vehicle type**
- 2.5. EBM vs. non-EBM taxpayers**
- 2.6. New EBM taxpayers by province**
- 2.7. Total EBM taxpayers by province**

## 2.1. Number of taxpayers by tax type

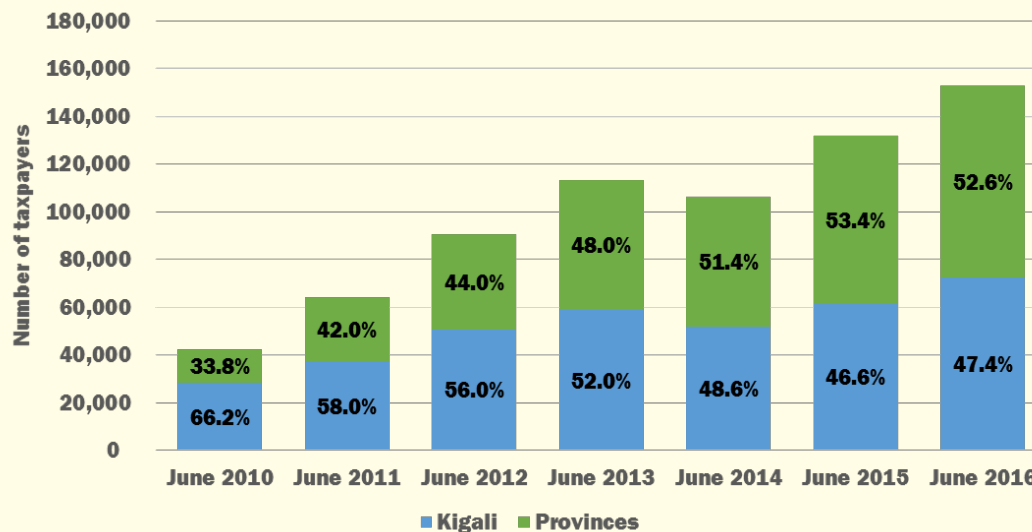


No. of taxpayers	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
PIT	40,101	54,087	60,679	61,077	73,952	77,607
CIT	11,716	19,850	28,539	34,540	45,037	48,086
PAYE	13,672	17,478	19,992	12,886	14,858	15,331
VAT	7,000	8,885	10,680	12,267	16,047	16,898
Excise	30	34	41	51	55	47

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

Source: RRA Domestic Tax Departmental Report

## 2.2. Number of taxpayers by location



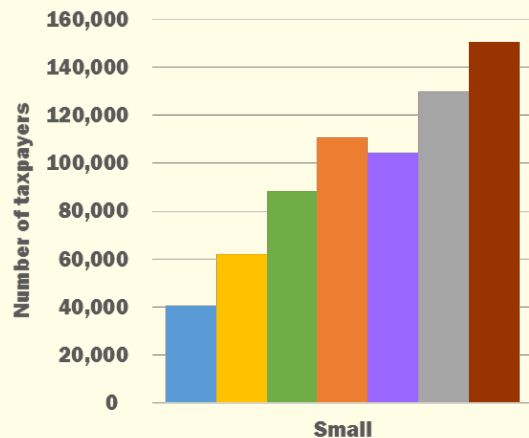
No. of taxpayers	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
Kigali	28,181	37,279	50,701	58,836	51,696	61,413	72,373
Provinces	14,357	26,981	39,784	54,362	54,617	70,406	80,418
<b>Total</b>	<b>42,538</b>	<b>64,260</b>	<b>90,485</b>	<b>113,198</b>	<b>106,313</b>	<b>131,819</b>	<b>152,791</b>

% of taxpayers	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
Kigali	66.2%	58.0%	56.0%	52.0%	48.6%	46.6%	47.4%
Provinces	33.8%	42.0%	44.0%	48.0%	51.4%	53.4%	52.6%

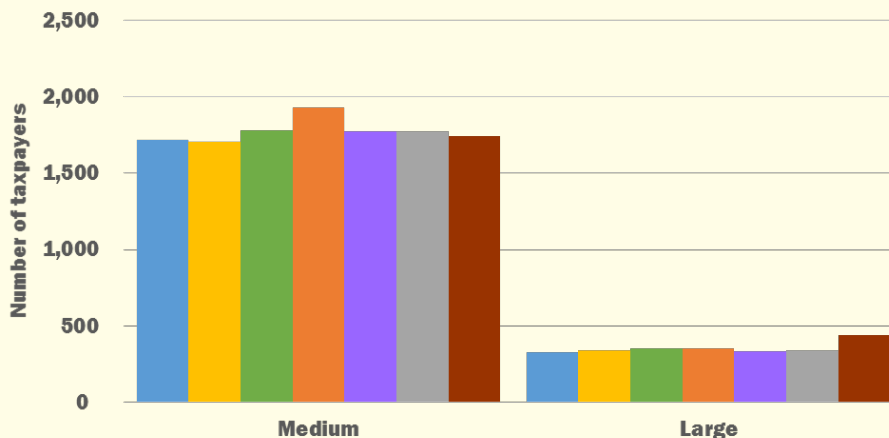
NB: these figures represent only taxpayers for which tax accounts are not closed.

Source: RRA Domestic Tax Departmental Report

## 2.3. Number of taxpayers by enterprise size



■ June 2010 ■ June 2011 ■ June 2012 ■ June 2013  
 ■ June 2014 ■ June 2015 ■ June 2016



■ June 2010 ■ June 2011 ■ June 2012 ■ June 2013  
 ■ June 2014 ■ June 2015 ■ June 2016

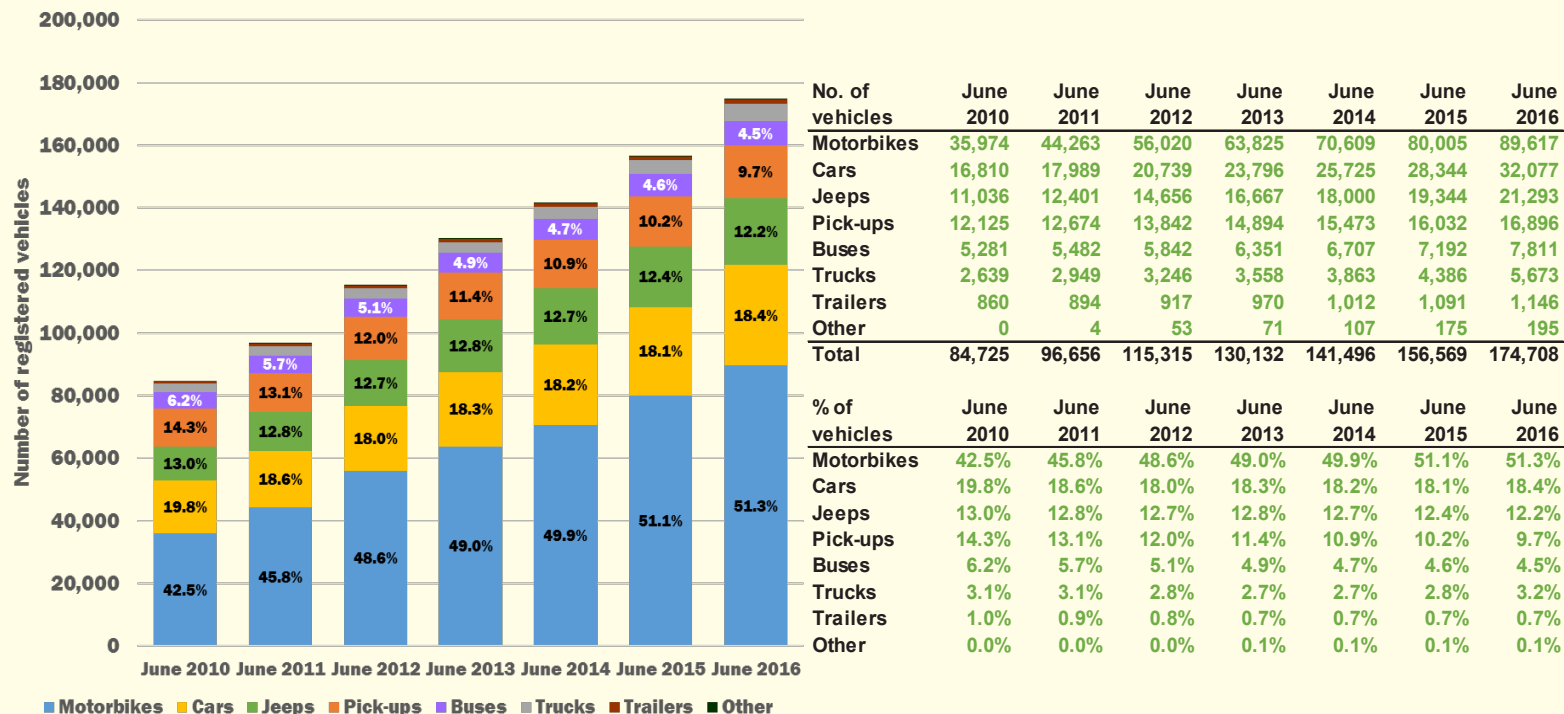
No. of taxpayers	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
Small	40,495	62,217	88,351	110,916	104,204	129,705	150,605
Medium	1,715	1,703	1,781	1,928	1,773	1,773	1,744
Large	328	340	353	354	336	341	442
<b>Total</b>	<b>42,538</b>	<b>64,260</b>	<b>90,485</b>	<b>113,198</b>	<b>106,313</b>	<b>131,819</b>	<b>152,791</b>

% of taxpayers	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
Small	95.2%	96.8%	97.6%	98.0%	98.0%	98.4%	98.6%
Medium	4.0%	2.7%	2.0%	1.7%	1.7%	1.3%	1.1%
Large	0.8%	0.5%	0.4%	0.3%	0.3%	0.3%	0.3%

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

Source: RRA Domestic Tax Departmental Report

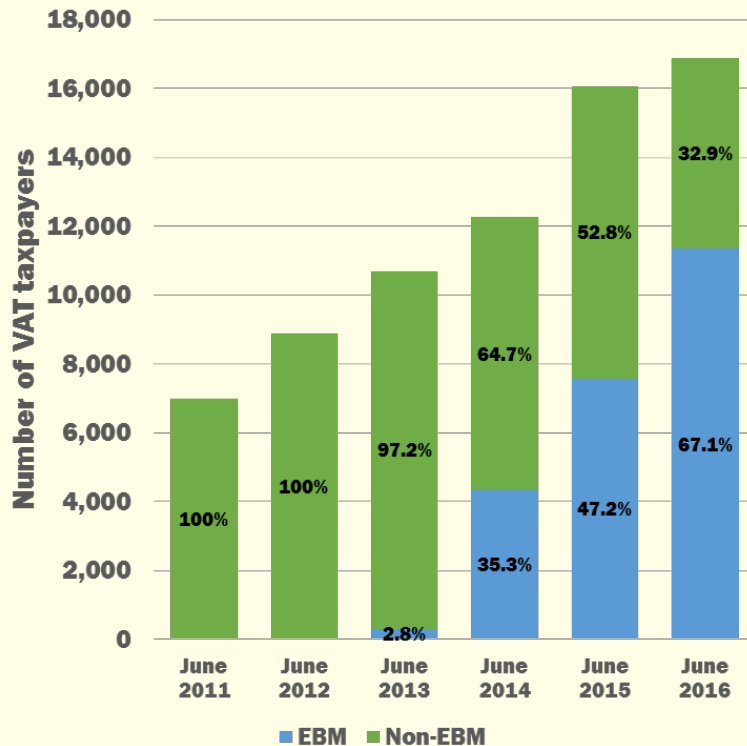
## 2.4. Motor vehicle registration by vehicle type



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

Source: RRA Domestic Tax Departmental Report

## 2.5. VAT taxpayers: EBM vs. non-EBM



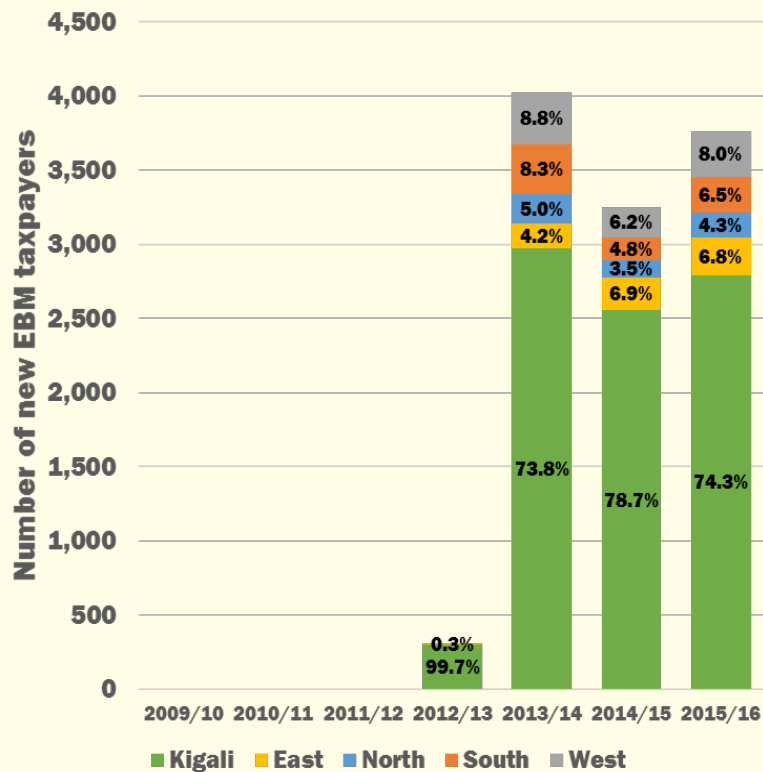
No. of VAT taxpayers	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
EBM	0	0	303	4,330	7,580	11,342
Non-EBM	7,000	8,885	10,377	7,937	8,467	5,556
<b>Total</b>	<b>7,000</b>	<b>8,885</b>	<b>10,680</b>	<b>12,267</b>	<b>16,047</b>	<b>16,898</b>

% of VAT taxpayers	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
EBM	0%	0%	2.8%	35.3%	47.2%	67.1%
Non-EBM	100%	100%	97.2%	64.7%	52.8%	32.9%

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

## 2.6. New EBM taxpayers by province

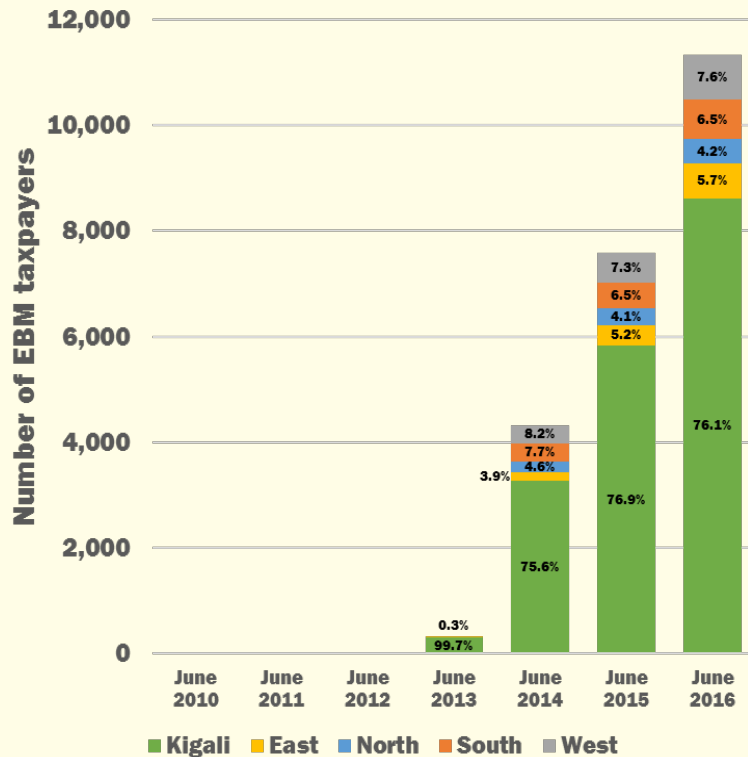


No. of taxpayers	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Kigali	0	0	0	302	2,970	2,556	2,794
East	0	0	0	1	168	223	254
North	0	0	0	0	200	113	163
South	0	0	0	0	335	156	246
West	0	0	0	0	354	201	301
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303</b>	<b>4,027</b>	<b>3,249</b>	<b>3,758</b>

% of taxpayers	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Kigali	0%	0%	0%	99.7%	73.8%	78.7%	74.3%
East	0%	0%	0%	0.3%	4.2%	6.9%	6.8%
North	0%	0%	0%	0%	5.0%	3.5%	4.3%
South	0%	0%	0%	0%	8.3%	4.8%	6.5%
West	0%	0%	0%	0%	8.8%	6.2%	8.0%

Source: RRA Business Intelligence / Data Warehouse

## 2.7. Total EBM taxpayers by province



No. of taxpayers	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
Kigali	0	0	0	302	3,272	5,828	8,622
East	0	0	0	1	169	392	646
North	0	0	0	0	200	313	476
South	0	0	0	0	335	491	737
West	0	0	0	0	354	555	856
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303</b>	<b>4,330</b>	<b>7,579</b>	<b>11,337</b>

% of taxpayers	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016
Kigali	0%	0%	0%	99.7%	75.6%	76.9%	76.1%
East	0%	0%	0%	0.3%	3.9%	5.2%	5.7%
North	0%	0%	0%	0%	4.6%	4.1%	4.2%
South	0%	0%	0%	0%	7.7%	6.5%	6.5%
West	0%	0%	0%	0%	8.2%	7.3%	7.6%

NB: totals may not match total EBM taxpayers because of some instances of missing data on provinces.

Source: RRA Business Intelligence / Data Warehouse

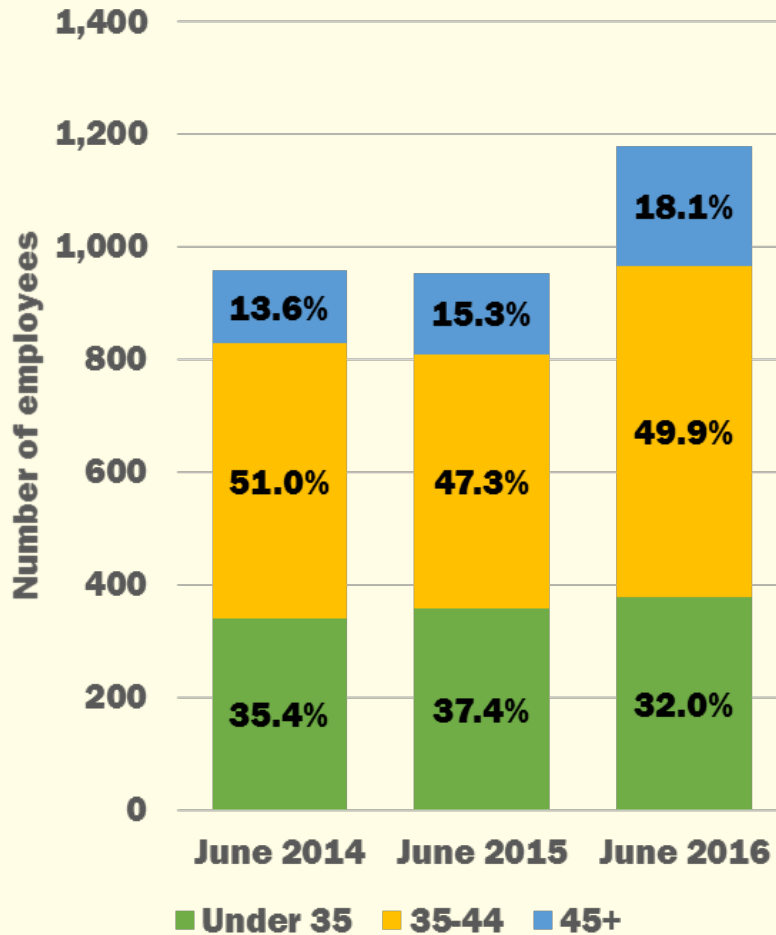


# Chapter 3: **HR Statistics**

- 3.1 Employees by age
- 3.2 Employees by gender
- 3.3 Employees by department



### 3.1. Employees by age group

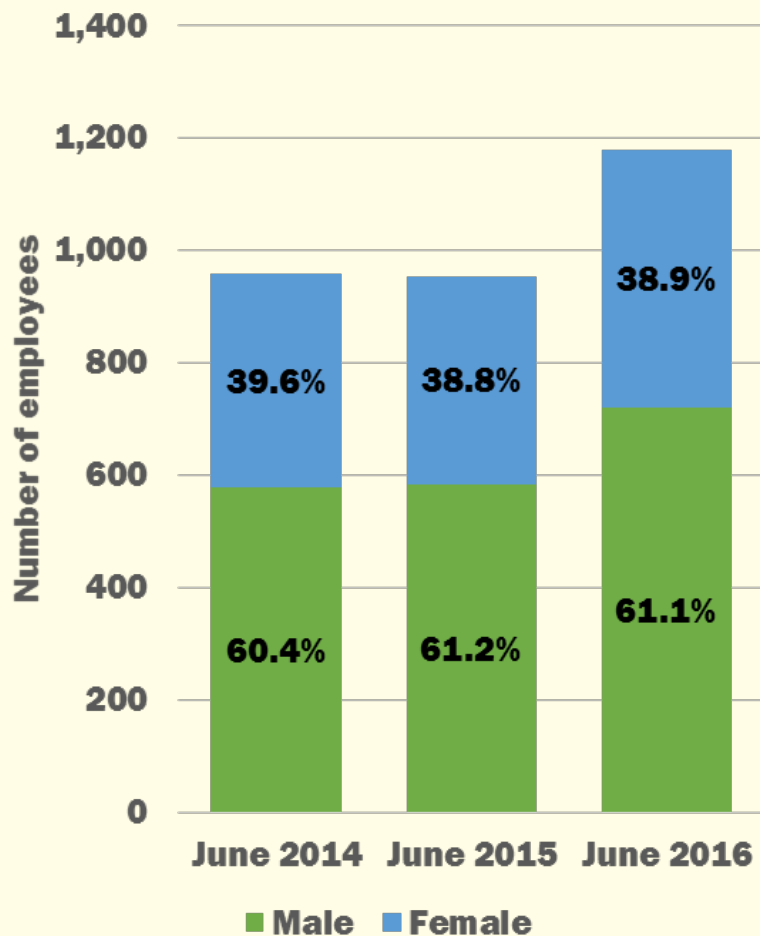


No. of employees	June 2014	June 2015	June 2016
Under 35	339	357	377
35-44	489	451	588
45+	130	146	213
<b>Total</b>	<b>958</b>	<b>954</b>	<b>1,178</b>

% of employees	June 2014	June 2015	June 2016
Under 35	35.4%	37.4%	32.0%
35-44	51.0%	47.3%	49.9%
45+	13.6%	15.3%	18.1%

Source: RRA Human Resources Department

## 3.2. Employees by gender

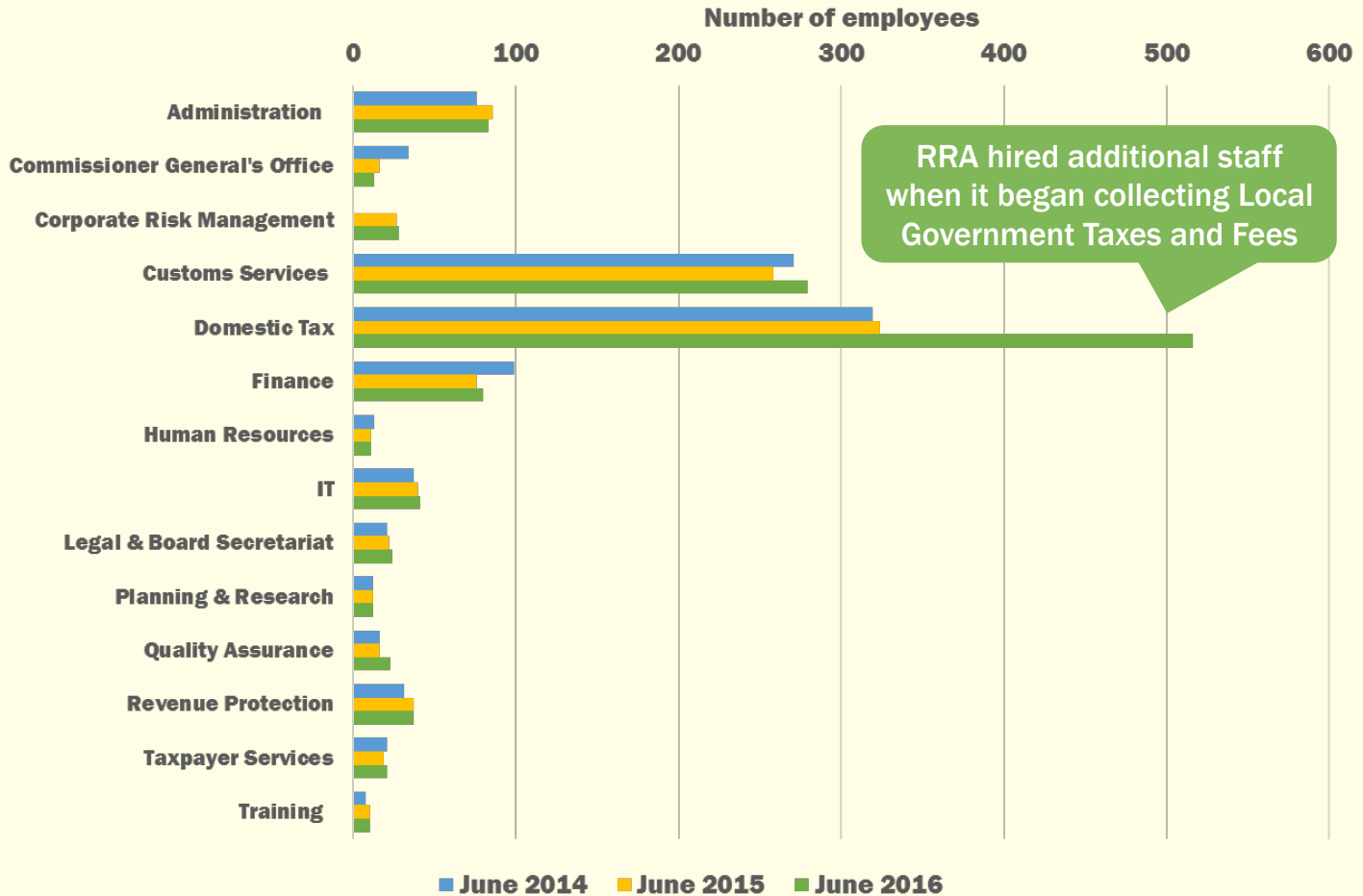


No. of employees	June 2014	June 2015	June 2016
Male	579	584	720
Female	379	370	458
<b>Total</b>	<b>958</b>	<b>954</b>	<b>1,178</b>

% of employees	June 2014	June 2015	June 2016
Male	60.4%	61.2%	61.1%
Female	39.6%	38.8%	38.9%

Source: RRA Human Resources Department

### 3.3. Employees by department



Source: RRA Human Resources Department

## Employees by department

No. of employees	June 2014	June 2015	June 2016
<b>Administration</b>	76	86	83
<b>Commissioner General's Office</b>	34	16	13
<b>Corporate Risk Management</b>	0	27	28
<b>Customs Services</b>	271	258	279
<b>Domestic Tax</b>	319	324	516
<i>of which: Small and Medium Taxpayers' Office</i>	227	140	148
<i>of which: Large Taxpayers' Office</i>	66	60	64
<i>of which: Regions and Decentralised Taxes</i>	0	110	290
<b>Finance</b>	99	76	80
<b>Human Resources</b>	13	11	11
<b>IT</b>	37	40	41
<b>Legal &amp; Board Secretariat</b>	21	22	24
<b>Planning &amp; Research</b>	12	12	12
<b>Quality Assurance</b>	16	16	23
<b>Revenue Protection</b>	31	37	37
<b>Taxpayer Services</b>	21	19	21
<b>Training</b>	8	10	10
<b>Total</b>	<b>958</b>	<b>954</b>	<b>1,178</b>

Source: RRA Human Resources Department





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