

# TAX STATISTICS IN RWANDA

FISCAL YEAR 2021/22 - 5<sup>th</sup> Edition

September 2023



**RWANDA REVENUE AUTHORITY**  
TAXES FOR GROWTH AND DEVELOPMENT



KARNATAKA REVENUE AUTHORITY



**BIZIMANA Ruganintwali Pascal**  
Commissioner General

I am pleased to introduce the fifth edition of Rwanda's Tax Statistics. This publication is an integral part of the continuous efforts by Rwanda Revenue Authority (RRA) to enhance a continuous communication about tax information. The primary purpose of this document is to serve as a valuable resource for our stakeholders and to raise public awareness regarding tax-related statistics in Rwanda.

In this publication, you will find a comprehensive range of statistics covering various topics, from macroeconomic tax indicators, tax administration and taxpayers related details. In comparison to the previous edition, this fifth one includes three additional chapters and encompasses data up to fiscal year 2021/22. The newly added chapters highlight statistics related to tax compliance, international trade, and gender. Throughout this bulletin, you will find visuals, charts, and other materials that illustrate the RRA's commitment to keeping stakeholders well-informed.

The RRA has dedicated substantial efforts to improving service delivery and tax compliance. These measures play a crucial role in Rwanda's public finance development and align with our explicit objective of mobilizing domestic resources that fully meet national

needs. In this fifth edition, we continue to showcase Rwanda's progress towards this goal. It is evident that tax collections have increased, and the number of registered taxpayers has grown as the RRA has embraced new technologies to support this development over the past five years. The management of RRA strives to sustain this positive trajectory in the years ahead.

If you have any inquiries about these statistics or suggestions for additional statistics in future publications, please do not hesitate to contact us through the links provided on [www.rra.gov.rw](http://www.rra.gov.rw).

I would like to express my gratitude to all the individuals who contributed to the compilation of this publication, as well as extend my thanks to all the taxpayers who have diligently fulfilled their tax obligations.

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BIZIMANA RUGANINTWALI Pascal  
Commissioner General



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**Source of data:**

1. **Tax related data:** RRA systems
2. **GDP and Population:** National Institute of Statistics of Rwanda (NISR)
3. **National Budgets:** Ministry of Finance and Economic Planning (MINECOFIN)



# ACKNOWLEDGEMENTS

The statistics unit is thankful to the Executive Organ of RRA for their continuous support and guidance in spearheading the policy of making RRA a data driven institution. The statistics unit is also grateful to everyone who participated (directly or indirectly) in this edition of the Tax Statistics in Rwanda. This publication is a result of a strong commitment, team work and collaboration between RRA and its stakeholders. The Tax Statistics in Rwanda team is especially thankful to the following people:

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# ACRONYMS



<b>Bn</b>	Billion
<b>CIF</b>	Cost, Insurance & Freight
<b>CIT</b>	Corporate Income Tax
<b>EAC</b>	East African Community
<b>EBM</b>	Electronic Billing Machine
<b>FOB</b>	Free on Board
<b>Rwf</b>	Rwandan Franc
<b>FY</b>	Fiscal Year
<b>GDP</b>	Gross Domestic Product
<b>GFS</b>	Government Finance Statistics
<b>GFSM</b>	Government Finance Statistics Manual
<b>Gov.</b>	Government
<b>LGT</b>	Local Government Tax
<b>MINECOFIN</b>	Ministry of Finance and Economic Planning
<b>NISR</b>	National Institute of Statistics in Rwanda
<b>PAYE</b>	Paye As You Earn
<b>PIT</b>	Personal Income Tax
<b>RRA</b>	Rwanda Revenue Authority
<b>VAT</b>	Value Added Tax

## Chapter 1:

# REGISTRATION STATISTICS

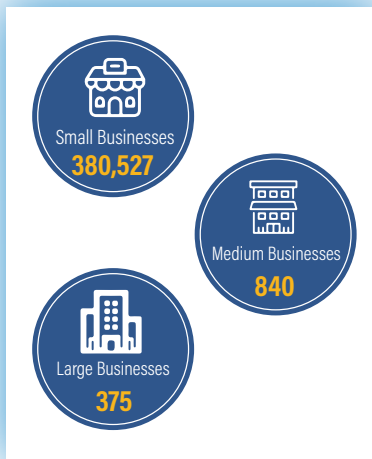
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- 1.7. Provincial Statistics with EBM for All

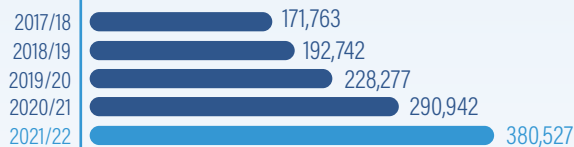
# 1.1. NUMBER OF TAXPAYERS BY ENTERPRISE SIZE

## YEAR 2021/22



## TREND

### Small businesses



### Medium businesses



### Large businesses



- Note 1:**
- **Small:** taxpayer whose turnover is below Frw 400 Millions
  - **Medium:** taxpayer whose turnover is between Frw 400 Millions and Frw 1 Billion
  - **Large:** taxpayer whose turnover is above Frw 1 Billion and contributes at least Frw 100 Millions tax or in specialised sector

**Note 2:** • **Active taxpayers** in this publication refers to all those with tax accounts not closed

Source: RRA

## 1.2. NUMBER OF TAXPAYERS BY LOCATION

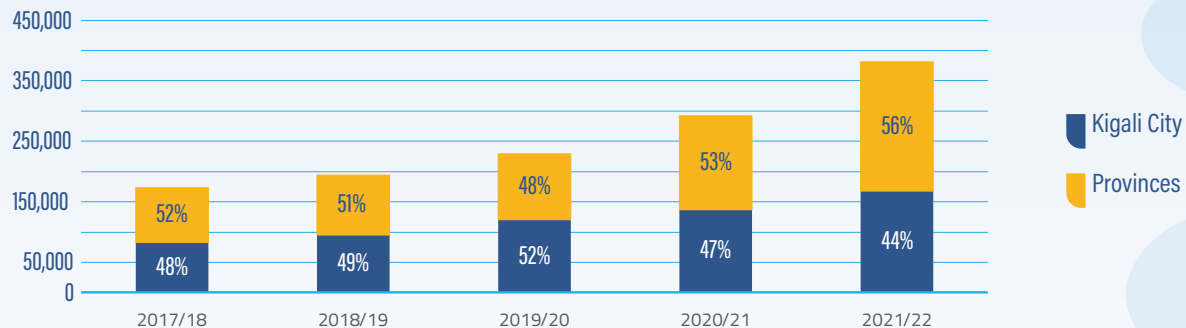


Table 1: Number of registered taxpayers by location

Location	2017/18	2018/19	2019/20	2020/21	2021/22
Kigali City	82,571	94,967	120,322	136,569	168,101
Provinces	90,417	98,995	109,175	155,588	213,641
<b>Total</b>	<b>172,988</b>	<b>193,962</b>	<b>229,497</b>	<b>292,157</b>	<b>381,742</b>

- Notes:
- These figures represent active taxpayers including those registered for PIT Motor vehicles
  - Active taxpayers in this publication refers to all those with tax accounts not closed

Source: RRA

## 1.3. REGISTERED TAXPAYERS PER TAX TYPE

THE  
year  
2021/22



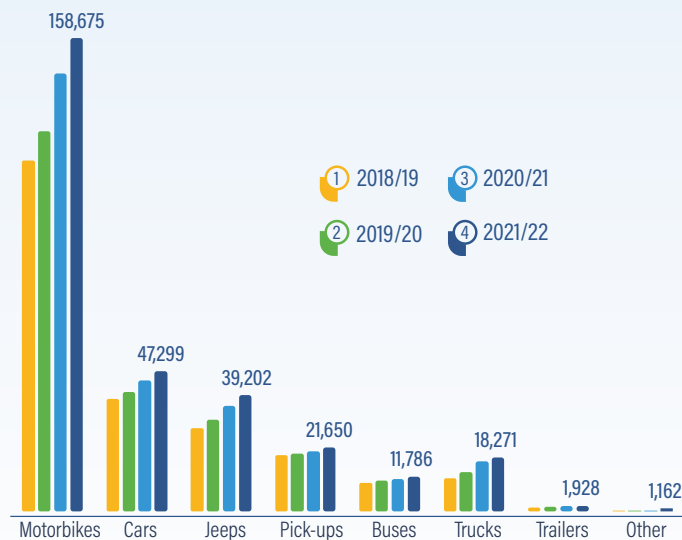
Table 2: Number of registered taxpayers per tax type (2016/17 - 2021/22)

Tax type	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
PIT	143,947	93,120	119,844	137,998	182,016	199,229
CIT	72,209	64,856	70,631	82,563	98,380	117,205
PAYE	17,273	19,145	20,529	22,023	19,084	20,048
VAT	23,354	24,898	24,106	28,225	33,535	39,878
Excise	76	86	103	110	132	135
PIT - Motorvehicles						63,116

**Note:** • These figures represent active taxpayers including those registered for PIT Motor vehicles

Source: RRA

## 1.4. REGISTERED VEHICLES BY TYPE



**Notes:** • This report refers to private motor vehicles only

Table 3: Number of registered vehicles

Location	2018/19	2019/20	2020/21	2021/22
Motorbikes	117,280	127,150	146,639	158,675
Cars	38,046	40,290	44,263	47,299
Jeeps	28,015	30,853	35,641	39,202
Pick-ups	18,931	19,462	20,268	21,650
Buses	9,755	10,502	11,049	11,786
Trucks	11,267	13,178	16,959	18,271
Trailers	1,349	1,531	1,846	1,928
Other	230	244	260	1,162
<b>Total</b>	<b>224,873</b>	<b>243,210</b>	<b>276,925</b>	<b>299,973</b>

Table 4: Percentage share of vehicles

Location	2018/19	2019/20	2020/21	2021/22
Motorbikes	52.3%	52.2%	53.0%	52.9%
Cars	17.6%	16.9%	16.0%	15.8%
Jeeps	12.4%	12.5%	12.9%	13.1%
Pick-ups	8.9%	8.4%	7.3%	7.2%
Buses	4.5%	4.3%	4.0%	3.9%
Trucks	3.5%	5.0%	6.1%	6.1%
Trailers	0.6%	0.6%	0.6%	0.6%
Other	0.1%	0.1%	0.1%	0.4%

Source: RRA

# 1.5. VAT TAXPAYERS: EBM VS. NON-EBM

## EBM VS. NON-EBM

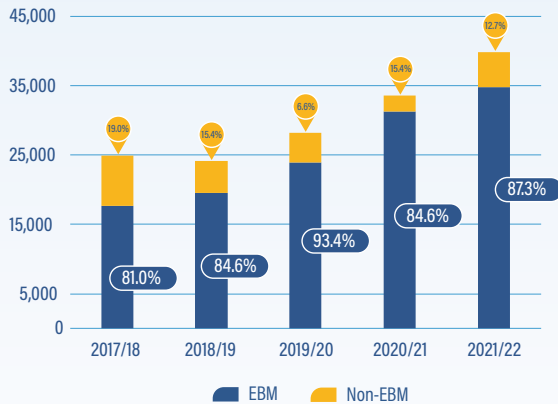


Table 5: Number of VAT taxpayers

	2018/19	2019/20	2020/21	2020/21	2021/22
EBM	17,681	19,516	23,885	31,307	34,828
Non-EBM	7,217	4,590	4,340	2,228	5,050
<b>Total</b>	<b>24,898</b>	<b>24,106</b>	<b>28,225</b>	<b>33,535</b>	<b>39,878</b>

## NON-EBM TAXPAYERS 2021/22

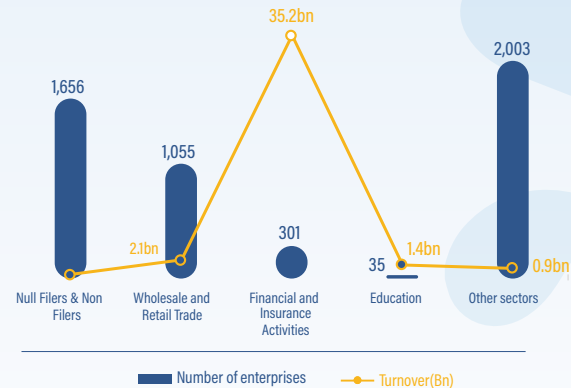


Table 6: Number of VAT taxpayers

Non-EBM 2021/2022	Number of enterprise	Turnover (Bn)
Financial and insurance activities	301	35.2
Wholesale and retail trade	1,055	2.1
Education	35	1.4
Other sectors	2,003	0.9
Null filers & non filers	1,656	0

Source: RRA

## 1.6. VAT TAXPAYERS WITH EBM VS NON-EBM BY PROVINCE

### VAT taxpayers with EBM

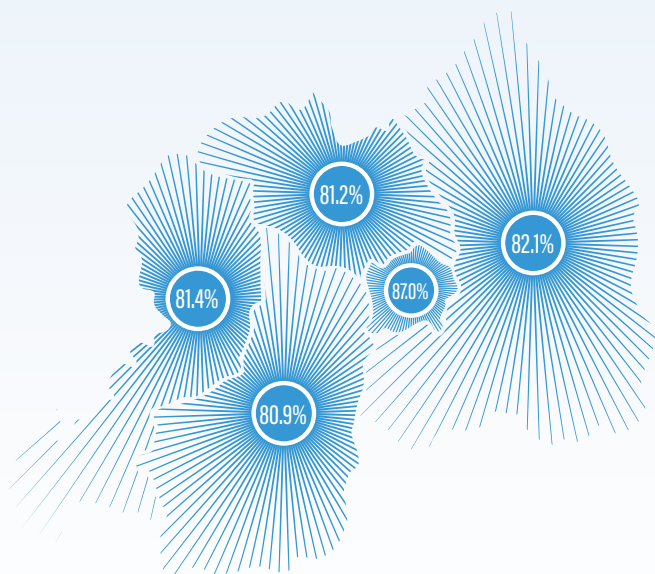


Table 7: VAT taxpayers with EBM vs NON-EBM by province

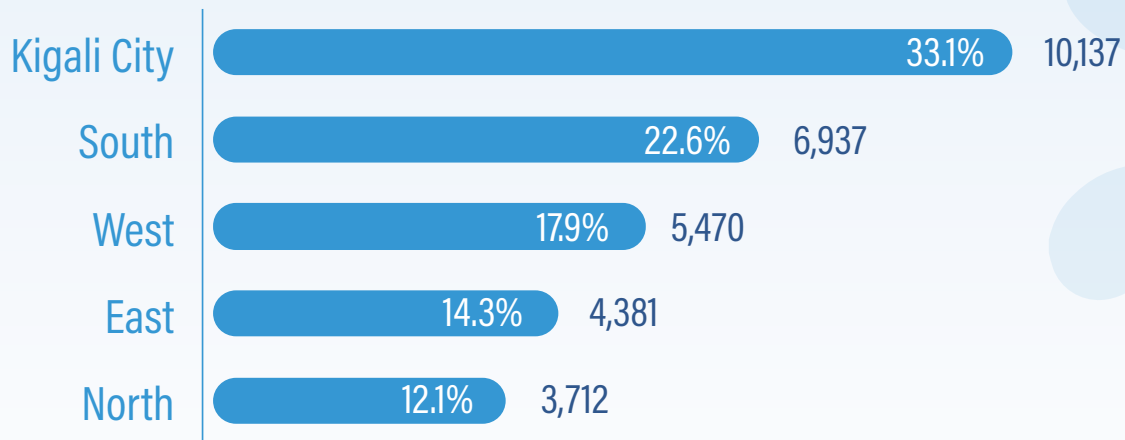
Province	VAT taxpayer	Non-EBM	EBM
Kigali City	28,827	3,317 (13.0%)	25,510 (87.0%)
South	3,029	486 (19.1%)	2,543 (80.9%)
West	3,025	475 (18.6%)	2,550 (81.4%)
East	2,971	451 (17.9%)	2,520 (82.1%)
North	2,026	321 (18.8%)	1,705 (81.2%)
<b>Total</b>	<b>39,878</b>	<b>5,050 (12.7%)</b>	<b>34,828 (87.3%)</b>

Source: RRA



## 1.7.

## NON VAT REGISTERED TAXPAYER WITH EBM BY PROVINCE



Source: RRA

## Chapter 2:

# TAX BASE STATISTICS

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- 2.1. Business Income Brackets for Companies
- 2.2. Business Income Brackets for Individual Businesses
- 2.3. VAT Turnover Brackets
- 2.4. Taxable Salaries Declared by Employers

## 2.1. BUSINESS INCOME BRACKETS FOR COMPANIES

Table 8: Number of companies

Income bracket in Frw	2017	2018	2019	2020	2021
Below 2Mn	25,317	27,773	29,369	41,436	46,632
[2Mn - 12Mn)	5,723	6,125	6,160	5,881	7,009
[12Mn - 20Mn)	1,362	1,459	1,587	1,709	2,181
[20Mn - 50Mn)	2,052	2,362	2,508	2,543	3,360
[50Mn - 400Mn)	3,664	4,169	4,654	5,018	5,832
[400Mn - 1Bn)	670	760	874	924	1,220
[1Bn - Above)	834	937	1,057	1,027	1,180
<b>Total</b>	<b>39,622</b>	<b>43,585</b>	<b>46,209</b>	<b>58,538</b>	<b>68,014</b>

Table 9: Value in Frw

Income bracket in Frw	2017	2018	2019	2020	2021
Below 2Mn	1.7	2.2	2.4	3.2	3.8
[2Mn - 12Mn)	273	29.6	30.3	29.7	37.2
[12Mn - 20Mn)	21.5	23.1	25.2	27.2	34.5
[20Mn - 50Mn)	68.7	78.3	83.1	84.1	110.7
[50Mn - 400Mn)	536.8	623.8	690.1	735.2	856.1
[400Mn - 1Bn)	425.9	479.9	541	571.4	750.7
[1Bn - Above)	4,493.7	5,891.3	6,653.3	5,750.5	7,178.5
<b>Total</b>	<b>5,575.6</b>	<b>7,128.2</b>	<b>8,025.4</b>	<b>7,210.3</b>	<b>8,971.5</b>

## 2.2. BUSINESS INCOME BRACKETS FOR INDIVIDUAL BUSINESS

Table 10: Number of individuals

Income bracket in Frw	2017	2018	2019	2020	2021
Below 2Mn	15,698	14,516	14,635	29,933	49,141
[2Mn - 12Mn)	13,616	13,267	11,945	9,464	9,659
[12Mn - 20Mn)	479	513	631	517	712
[20Mn - 50Mn)	577	632	668	669	860
[50Mn - 400Mn)	676	779	885	885	1,097
[400Mn - 1Bn)	86	85	68	94	123
[1Bn - Above)	69	62	94	64	65
<b>Total</b>	<b>31,201</b>	<b>29,854</b>	<b>28,926</b>	<b>41,626</b>	<b>61,657</b>

Table 11: Value in billions of Rwf

Income bracket	2017	2018	2019	2020	2021
Below 2Mn	2.6	2.5	2.4	3.2	3.7
[2Mn - 12Mn)	40.3	39.6	38.4	28.7	31.3
[12Mn - 20Mn)	7.5	8.2	9.6	8.1	11.2
[20Mn - 50Mn)	18.8	20.4	21.4	21.9	28.1
[50Mn - 400Mn)	93.6	105.9	120.9	122.4	143.3
[400Mn - 1Bn)	53.9	55.4	39.5	60.5	73.2
[1Bn - Above)	316.2	219.9	397.1	179.4	237.9
<b>Total</b>	<b>532.9</b>	<b>411.9</b>	<b>629.4</b>	<b>424.2</b>	<b>528.5</b>

Note: • Income for individual business refers to income from sole proprietorship.

## 2.3. VAT TURNOVER BRACKETS

Table 12: Number of companies

Income bracket	2017/18	2018/19	2019/20	2020/21	2021/22
Below 2Mn	10,393	11,450	13,410	13,693	15,449
[2Mn - 12Mn)	3,468	3,665	3,803	4,250	5,046
[12Mn - 20Mn)	1,325	1,453	1,509	1,733	2,074
[20Mn - 50Mn)	2,550	2,841	2,865	3,292	4,224
[50Mn - 400Mn)	3,956	4,655	4,681	5,717	6,668
[400Mn - 1Bn)	760	832	816	1,070	1,362
[1Bn - Above)	841	982	950	1,095	1,273
<b>Total</b>	<b>23,293</b>	<b>25,878</b>	<b>28,034</b>	<b>30,850</b>	<b>36,096</b>

Table 13: Value in billions of Frw

Income bracket	2017/18	2018/19	2019/20	2020/21	2021/22
Below 2Mn	1.5	1.6	1.6	2	2.1
[2Mn - 12Mn)	21	22.7	23.4	26.3	31.2
[12Mn - 20Mn)	20.8	22.8	23.8	27.4	32.7
[20Mn - 50Mn)	83.3	92.8	93.2	108.1	137.9
[50Mn - 400Mn)	576.1	689.5	693.5	843.1	965.6
[400Mn - 1Bn)	476.7	518.7	515.7	662.7	846.4
[1Bn - Above)	5,182	6,279.3	5,658.1	6,624.4	8,331.3
<b>Total</b>	<b>6,361.4</b>	<b>7,627.4</b>	<b>7,009.3</b>	<b>8,294.1</b>	<b>10,347</b>

## 2.4. TAXABLE SALARIES DECLARED BY EMPLOYERS

Table 14: Number of individuals

Income bracket	2017/18	2018/19	2019/20	2020/21	2021/22
Below 2Mn	8,484	8,100	8,371	9,058	9,497
[2Mn - 12Mn)	5,070	4,952	5,215	5,395	5,266
[12Mn - 20Mn)	1,218	1,241	1,221	1,165	1,322
[20Mn - 50Mn)	1,344	1,443	1,449	1,677	1,761
[50Mn - 400Mn)	1,309	1,398	1,384	1,456	1,638
[400Mn - 1Bn)	232	263	259	284	339
[1Bn - Above)	176	198	203	239	277
<b>Total</b>	<b>17,833</b>	<b>17,595</b>	<b>18,102</b>	<b>19,274</b>	<b>20,100</b>

Table 15: Value in billions of Rwf

Income bracket	2017/18	2018/19	2019/20	2020/21	2021/22
Below 2Mn	4.4	3.8	3.6	3.5	3.6
[2Mn - 12Mn)	279	273	28.3	29.5	28.4
[12Mn - 20Mn)	18.7	19.0	18.7	18.0	20.5
[20Mn - 50Mn)	41.7	45.1	45.3	52.8	55.7
[50Mn - 400Mn)	178.0	194.3	191.0	206.1	228.3
[400Mn - 1Bn)	143.0	163.4	159.8	177.5	210.8
[1Bn - Above)	524.0	628.8	656.0	844.1	1,027.8
<b>Total</b>	<b>937.7</b>	<b>1,081.7</b>	<b>1,102.7</b>	<b>1,331.5</b>	<b>1,575.1</b>



Chapter 3:

# REVENUE STATISTICS

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# 3.

## REVENUE STATISTICS

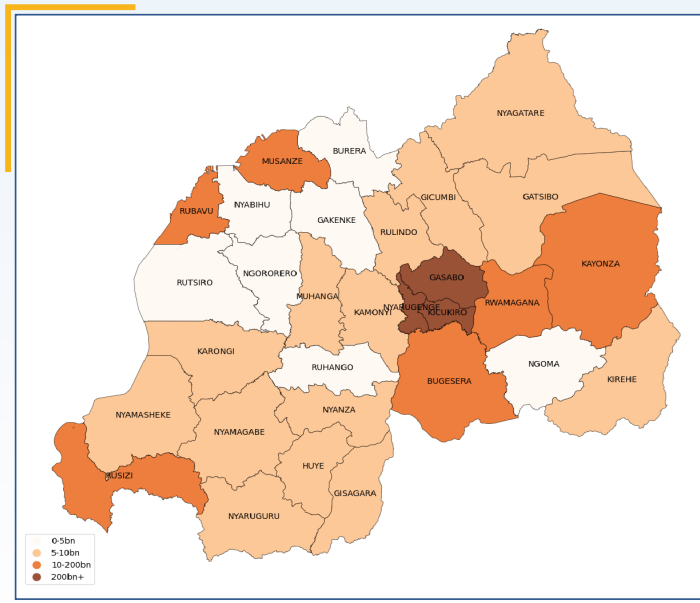
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- 3.2. 2021/22 Overview
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- 3.4. Tax to GDP Ratio
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- 3.6. Central Government Fiscal Revenue per Capita and Taxpayer
- 3.7. Cost of Collection
- 3.8. Central Government Fiscal Revenue by Tax Type
- 3.9. Central Government Fiscal Revenue by Enterprise Size
- 3.10. Central Government Fiscal Revenue by Sector
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- 3.12. Central Government Fiscal Revenue by Taxpayer Description
- 3.13. Central Government Fiscal Revenue by Department
- 3.14. Central Government Fiscal Revenue by Provinces
- 3.15. Central Government Fiscal Revenue by Districts

### 3.1.

## 2021/22 CENTRAL GOVERNMENT FISCAL REVENUE HEATMAP

### Revenue per district



**Frw 1,887.2bn**

Total Tax Revenue

**Note:** • These figures represent central fiscal revenues, excluding local government taxes and fees

## 3.2. A. 2021/22 OVERVIEW

### Tax To GDP Ratio



**15.5%**

Excluding LGT

**15.8%**

Including LGT

### % of the Budget



**44.7%**

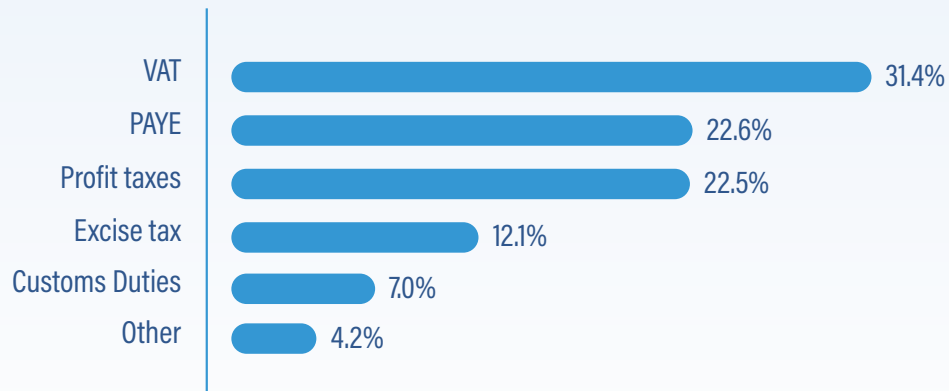
of total budget  
was collected by RRA

**Note:** • In FY 2021/22 taxes were classified using GFSM 2014 which exclude road toll, other customs revenues, interest and penalties

Source: RRA, NISR, MINECOFIN

## 3.2. B. 2021/22 OVERVIEW

### Central Government Fiscal Revenue by Tax Types

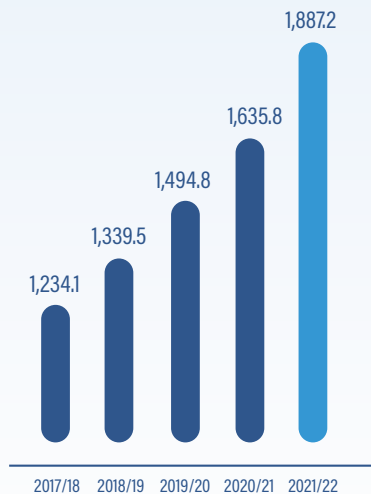


- Notes:**
- In FY 2021/22 taxes were classified using GFSM 2014
  - Other includes Vehicle registration, road toll, other customs revenue , interests and penalties

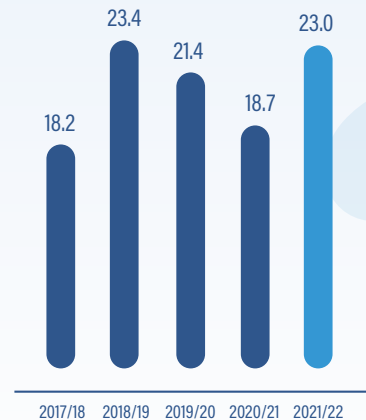
Source: RRA

### 3.3. CENTRAL GOV. FISCAL AND NON-FISCAL REVENUE

#### Central government revenue (Frw Bn)



#### Non-tax revenue (Frw Bn)



**Note:** • Central Government revenues include taxes and other revenues collected by central government

Source: RRA

## 3.4. A. TAX TO GDP RATIO

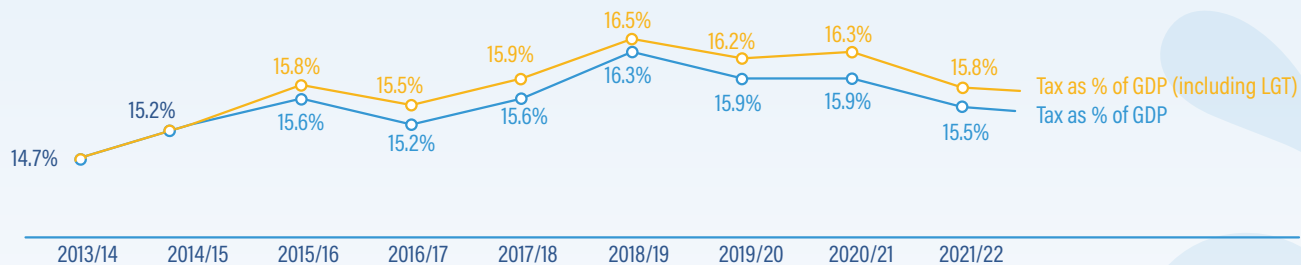


Table 16: GDP and Tax revenue (trend)

Indicators	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Nominal GDP (Frw Bn)	5,193	5,670	6,321	7,129	7,898	8,596	9,399	10,278	11,976
Tax revenue (Frw Bn)	763	859	987	1,086	1,234	1,399.50	1,494.80	1,635.80	1,852.33
Tax revenue (Incl LGT, Frw Bn)	763	859	1,000	1,104	1,253	1,418.90	1,523.60	1,672.40	1,887.75

Source: RRA, NISR

## 3.4. B. TAX TO GDP RATIO: GFS VS NON-GFS

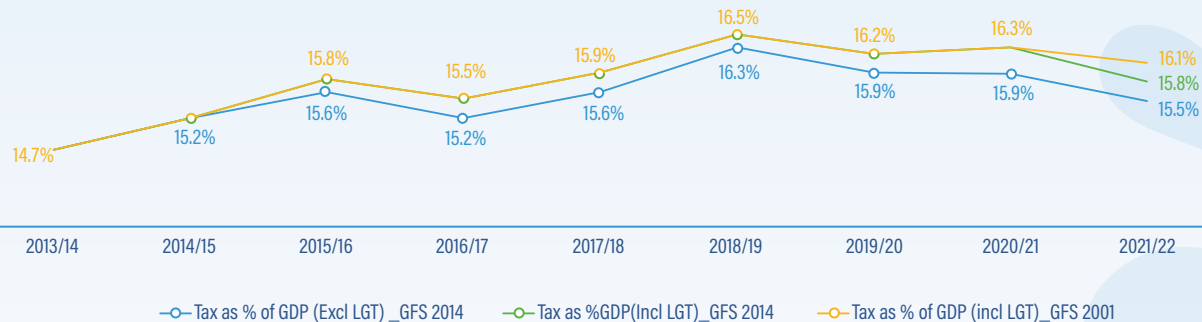


Table 17: Tax to GDP ratio

Indicators	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Nominal GDP (Frw Bn)	5,193	5,670	6,321	7,129	7,898	8,596	9,399	10,278	11,976
Tax revenue (Frw Bn) _2021/22 GFS 2014	763	859	987	1,086	1,234	1,400	1,495	1,636	1,852
Tax revenue (Frw Bn) _2021/22 GFS 2001	763	859	987	1,086	1,234	1,400	1,495	1,636	1,852
Tax revenue (Incl LGT, Frw Bn) _ GFS 2014	763	859	1,000	1,104	1,253	1,419	1,524	1,672	1,888
Tax revenue (Incl LGT, Frw Bn) _ GFS 2001	763	859	1,000	1,104	1,253	1,418.9	1,523.6	1,672	1,922.6
Tax as % of GDP (Excl LGT) _GFS 2014	14.7%	15.2%	15.6%	15.2%	15.6%	16.3%	15.9%	15.9%	15.5%
Tax as %GDP(Incl LGT)_GFS 2014	14.7%	15.2%	15.6%	15.2%	15.6%	16.3%	15.9%	15.9%	15.8%
Tax as % of GDP (incl LGT) _GFS 2001	14.7%	15.2%	15.8%	15.5%	15.9%	16.5%	16.2%	16.3%	16.1%

Source: RRA, NISR

## 3.5. REVENUE COLLECTED BY RRA TO NATIONAL BUDGET

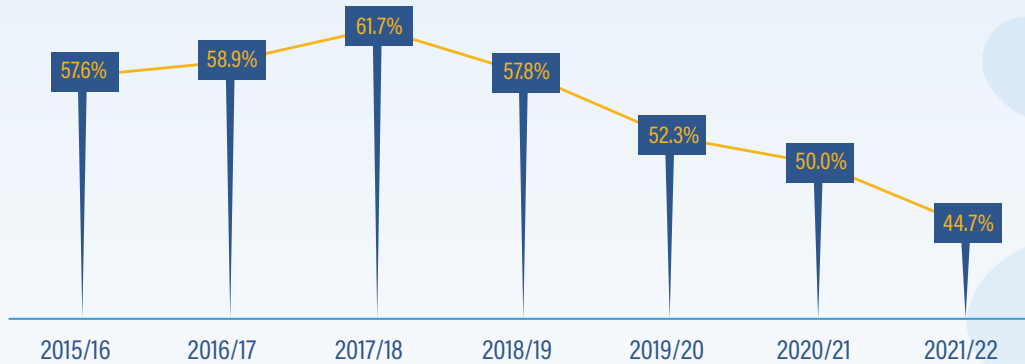


Table 18: Fiscal Revenue and Budget

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Total Fiscal Revenue	1,042.0	1,150.2	1,305.9	1,483.5	1,578.2	1,732.3	1,985.1
National Budget	1,808.8	1,954.2	2,115.3	2,565.7	3,017.1	3,464.8	4,441

Note: • Above amount includes Central Government and Local Government Revenue and Fees



## 3.6. CENTRAL GOVERNMENT FISCAL REVENUE PER CAPITA AND TAXPAYER

### Tax per capita (Thousands)



### Tax per Taxpayer (Millions)

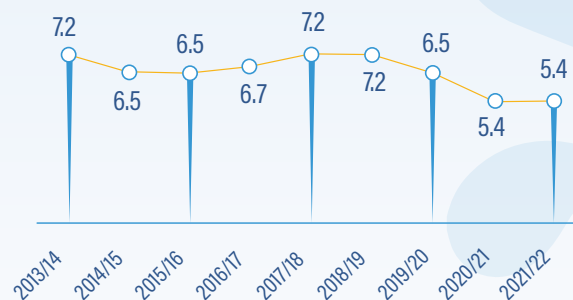


Table 19: Central Government Fiscal Revenue per Capita and Taxpayer

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Population (millions)	10.9	11.1	11.4	11.7	11.9	12.2	12.5	12.8	13.0
Revenue per capita (Rwf Million)	0.070	0.077	0.087	0.093	0.103	0.115	0.120	0.128	0.145
Revenue per Taxpayer (Rwf Million)	7.2	6.5	6.5	6.7	7.2	7.2	6.5	5.4	4.9

Note: • Central Government revenues include taxes and other revenues collected by central government

Source: RRA, NISR

## 3.7. COST OF COLLECTION

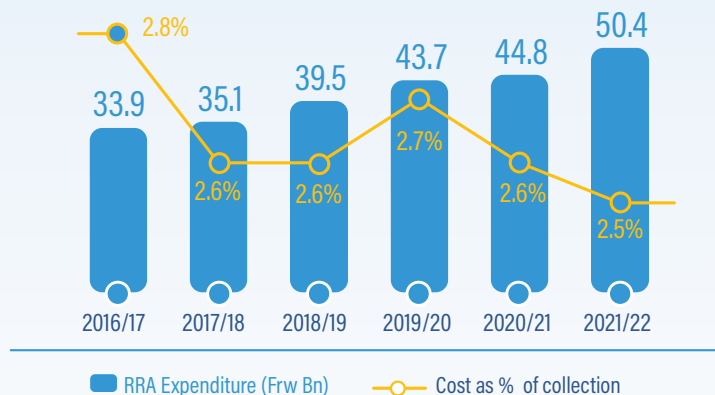


Table 20: Cost of collection

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
RRA Expenditure (Frw Bn)	33.9	35.1	39.5	43.7	44.8	50.4
Total Revenue Collection (central and LG) - Frw Bn	1,190.7	1,361.4	1,546.4	1,644.9	1,732.3	1,985.7
Cost of Collection	2.8%	2.6%	2.6%	2.7%	2.6%	2.5%

Source: RRA

## 3.8. CENTRAL GOVERNMENT FISCAL REVENUE BY TAX TYPES

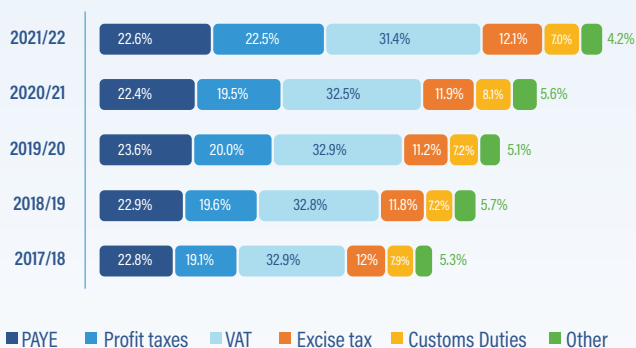


Table 21: Central Government Fiscal Revenue by Tax Types (Frw Bn)

	2017/18	2018/19	2019/20	2020/21	2021/22
PAYE	281.7	320.8	353.7	365.8	427.4
Profit taxes	235.9	274.4	298.9	319.7	425.1
VAT	405.7	458.7	491.5	531.4	593.4
Excise tax	147.8	165	167	194.4	229.3
Customs Duties	98.1	101.2	107.9	132.4	133.0
Other	64.9	79.4	75.8	92.1	78.9
<b>Total</b>	<b>1,234.1</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>

- Notes:**
- Customs duties includes import duty , Infrastructure Development Levy and African Union Levy
  - Others includes Vehicle registration, Road toll, other customs Revenue, interest and penalties

Source: RRA

## 3.9. CENTRAL GOV. FISCAL REVENUE BY ENTERPRISE SIZE

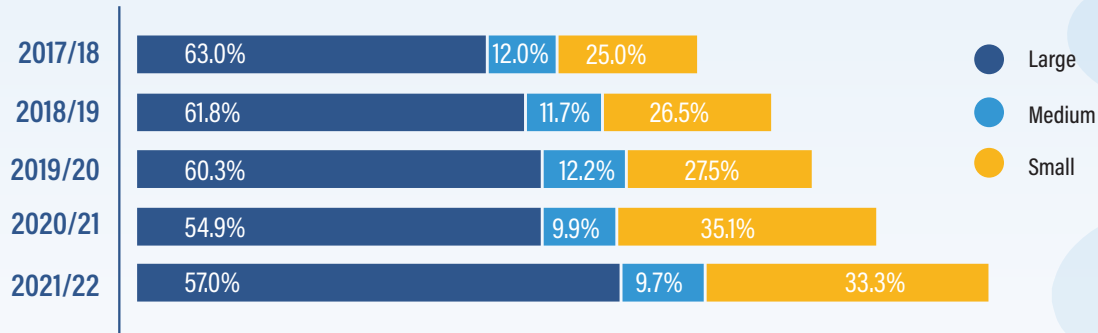


Table 22: Revenue (Frw Bn)

Enterprise size	2017/18	2018/19	2019/20	2020/21	2021/22
Large	777.5	864.9	901.4	898.8	1,076.0
Medium	148.1	163.7	182.4	162.4	182.9
Small	308.5	370.9	411	574.7	628.3
<b>Total</b>	<b>1,234.1</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>

Notes: • Central Government revenues include taxes and other revenues collected by central government

Source: RRA

## 3.10.

## A. CENTRAL GOV. FISCAL REVENUE BY SECTOR

Table 23: Central Gov. Fiscal Revenue by Sector

ISIC Section Code	ISIC Description	2017/18	2018/19	2019/20	2020/21	2021/22
		Revenue (Frw Bn)				
	<b>AGRICULTURE SECTOR</b>	13	12.4	10.9	12.5	15.1
A	Agriculture, Forestry and Fishing	13	12.4	10.9	12.5	15.1
	<b>INDUSTRY SECTOR</b>	288.1	354.5	376.6	343.2	557.2
B	Mining and Quarrying	5.6	5.1	5.5	6.4	16.2
C	Manufacturing	168.8	186.3	226.8	177.3	353.7
D	Electricity, Gas and Air Conditioning Supply	50.5	91.1	71.9	72.1	81.6
E	Water Supply, Gas and Remediation Services	8.4	12.6	11.9	16.9	18.2
F	Construction	54.7	59.4	60.6	70.6	88.3
	<b>SERVICE SECTOR</b>	933	1,032.60	1,107.30	1,280.00	1,481.6
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	260.4	273.1	310.3	345.3	398.4
H	Transportation and Storage	39.3	44.7	46.7	46	48.8
I	Accommodation and Food Service Activities	17.5	17.6	19.8	20.7	28.3
J	Information and Communication	87.3	81.5	110.9	95.7	135.1
K	Financial and Insurance Activities	96.4	97.6	108.9	125.5	219.5

Note: • These figures represent Central Government Tax Revenues, excluding Local Government Taxes and Fees

Source: RRA

### 3.10. A. CENTRAL GOV. FISCAL REVENUE BY SECTOR (CONT.)

ISIC Section Code	ISIC Description	2017/18	2018/19	2019/20	2020/21	2021/22
		Revenue (Frw Bn)				
L	Real Estate Activities	6.7	8.5	8.9	13.7	17.3
M	Professional, Scientific and Technical Activities	18	22	25.6	48.2	66.5
N	Administrative and Support Service Activities	11	11.6	15.4	39.7	83.5
O	Public Administration and Defense; Compulsory Social Security	198.8	232.7	176.4	398.5	129.0
P	Education	26.6	31	28.7	44.3	75.1
Q	Human Health and Social Work Activities	29	31.5	36.4	53.8	67.9
R	Arts, Entertainment and Recreation	1.8	2.1	2.5	4.2	9.5
S	Other Service Activities	127.9	165.6	201.3	39.4	28.6
T	Activities of Households As Employers; Undifferentiated Goods- and Services- producing Activities of Households For Own Use	0.0	0.0	0.0	0.0	0.1
U	Activities of Extraterritorial Organizations and Bodies	12.3	13	15.5	5.01	6.6

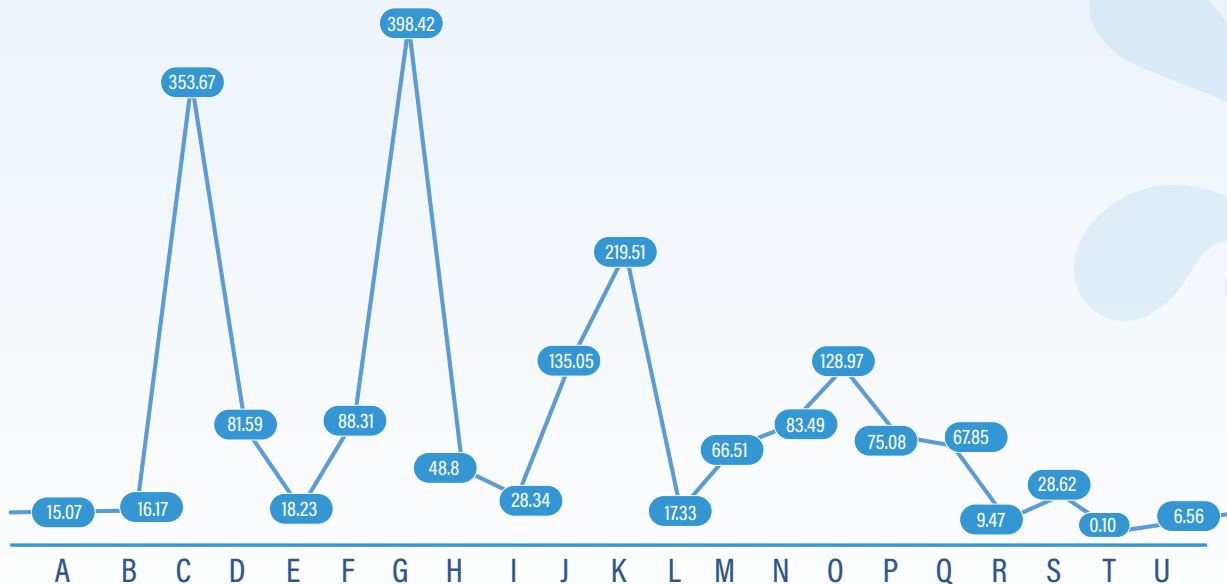
**Note:** • The decline in Public Administration and Defense, Compulsory Social Security in 2021/22 is attributed to the exclusion of withholding taxes, as this tax is allocated by the Private Sector.

Source: RRA

3.10.

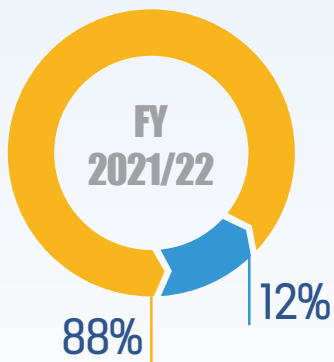
## B. CENTRAL GOV. FISCAL REVENUE BY SECTOR

REVENUE IN BILLION FRW (FY 2021/22) BY ISIC SECTION

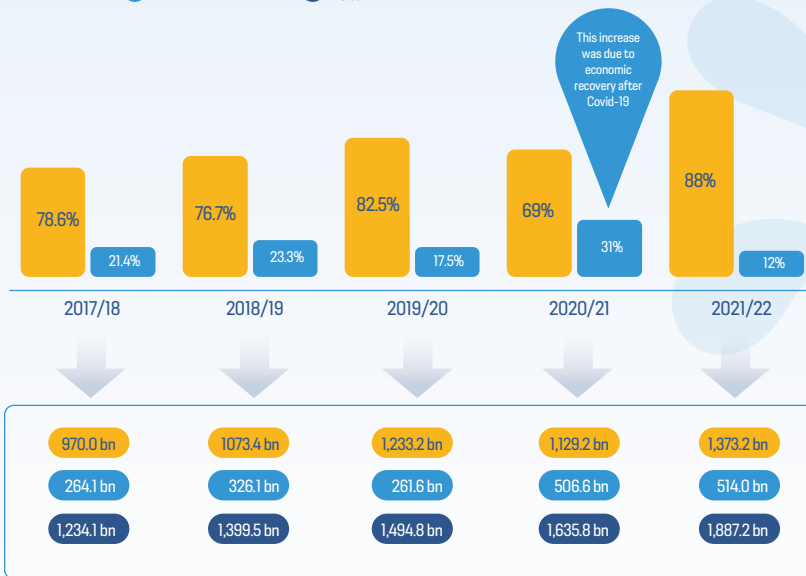


Source: RRA

# 3.1. CENTRAL GOV. FISCAL REVENUE BY PUBLIC VS PRIVATE ENTERPRISE



● Private Sector ● Public Sector ● Total

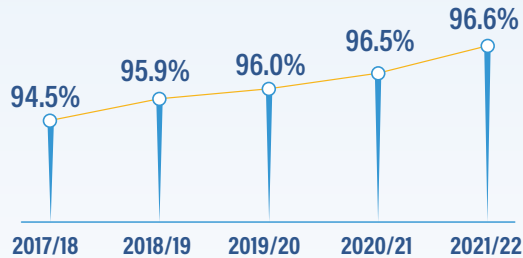


Source: RRA



## 3.12. CENTRAL GOV. FISCAL REVENUE BY TAXPAYER DESCRIPTION

### Non-individual taxpayers



### Individual taxpayers

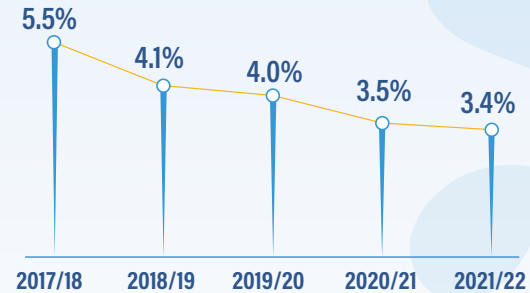


Table 24: Revenue (Frw Bn)

Taxpayer Type	2017/18	2018/19	2019/20	2020/21	2021/22
Non Individual	1,166.3	1,342.7	1,435.0	1,578.5	1,823.4
Individual	67.8	56.8	59.8	57.3	63.8
Total	1,234.1	1,399.5	1,494.8	1,635.8	1,887.2

Source: RRA

### 3.13. CENTRAL GOV. FISCAL REVENUE BY OFFICE

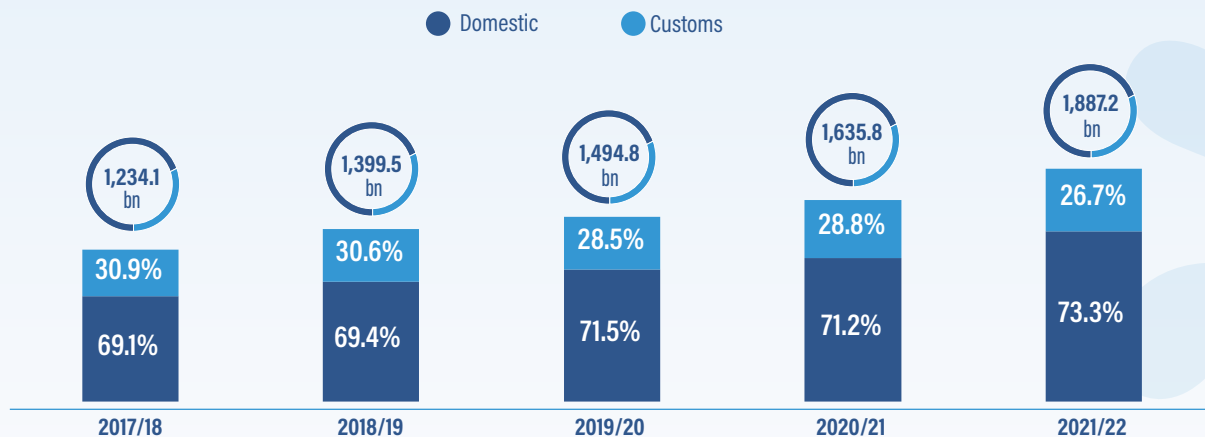


Table 25: Revenue (Frw Bn)

Office	2017/18	2018/19	2019/20	2020/21	2021/22
Domestic office	852.8	971.1	1,069.4	1,163.9	1,382.7
Customs office	381.4	428.4	425.4	471.9	504.5
Total	1,234.1	1,399.5	1,494.8	1,635.8	1,887.2

Source: RRA

3.14.

## CENTRAL GOV. FISCAL REVENUE BY PROVINCE

### Year 2021/22

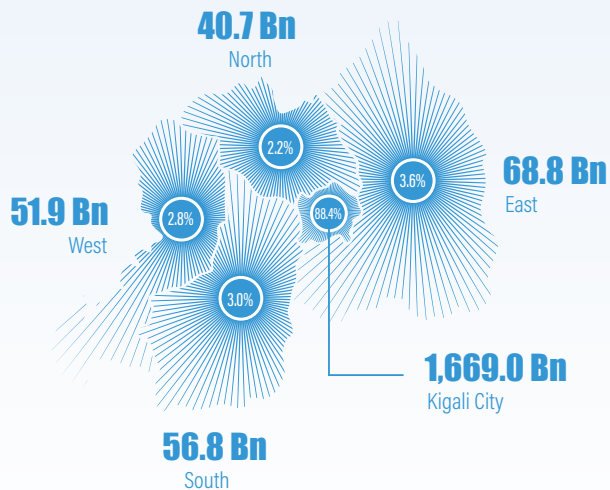
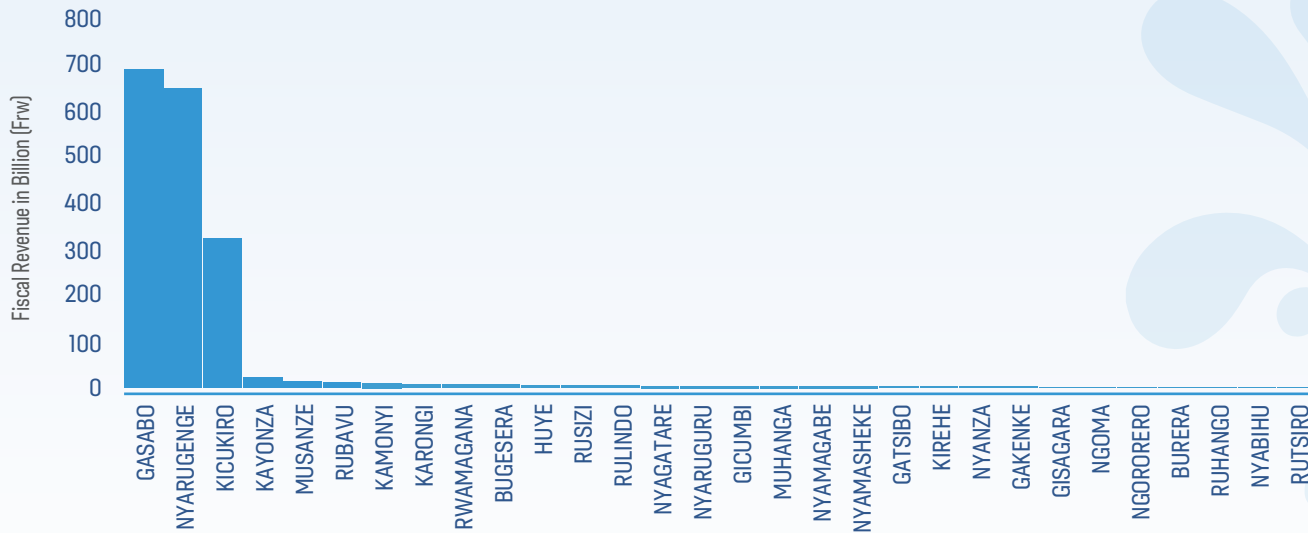


Table 26: Central Gov. Fiscal Revenue by Province [Revenue (Frw Bn)]

Province	2017/18	2018/19	2019/20	2020/21	2021/22
Kigali	1,098.7	1,248.7	1,330.4	1,424.0	1,669.0
WEST	38.9	43.1	44.8	53.0	51.9
EAST	32.2	38.5	41.9	64.7	68.8
NORTH	25.8	28.3	29.9	38.4	40.7
SOUTH	38.5	40.9	47.8	55.7	56.8
<b>Total</b>	<b>1,234.1</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>

Source: RRA

### 3.15. CENTRAL GOV. FISCAL REVENUE BY DISTRICT



**Note:** • These figures represent central tax revenues, excluding local government taxes and fees

## 3.16. A. CENTRAL GOV. FISCAL REVENUE BY DISTRICT

Table 27: Central Gov. Fiscal Revenue by District (in Frw Bn)

District	2017/18	2018/19	2019/20	2020/21	2021/22
Gasabo	362	429.5	507.3	614.8	691.9
Nyarugenge	512.7	578.3	551.6	597.5	650.4
Kicukiro	224.1	240.9	270.2	216.5	326.8
Kayanza	8.8	11.5	14.5	18.7	25.9
Musanze	10.4	12	13.0	13.0	16.0
Rubavu	8.3	8.4	7.7	14.2	14.8
Kamonyi	3.4	3.9	4.9	7.7	12.8
Karongi	6.4	6.4	7.3	9.4	10.7
Rwamagana	6.2	6.6	8.6	9.6	10.4
Bugesera	3.8	4.8	4.2	7.7	9.9
Huye	9.9	9.8	9.7	10.8	9.2
Rusizi	13.7	15.9	17.0	10.5	8.9
Rulindo	5.2	5.3	4.8	7.9	8.5
Nyagatare	3.9	4.6	4.7	10.2	7.7
Nyaruguru	3.8	4	4.3	5.4	7.5

District	2017/18	2018/19	2019/20	2020/21	2021/22
Gicumbi	5.1	5.3	5.9	7.4	7.4
Muhanga	6.9	6	6.4	7.8	7.3
Nyamagabe	4.2	5.2	5.8	6.0	6.7
Nyamasheke	3.5	4.6	5.9	6.9	6.3
Gatsibo	2.9	3.7	4.1	5.7	5.3
Kirehe	2.9	3.4	3.6	5.9	5.2
Nyanza	3.3	3.8	3.1	5.2	4.9
Gakenke	2.7	3	3.5	4.8	4.7
Gisagara	4.4	5.1	9.8	7.7	4.5
Ngoma	3.7	3.8	3.4	5.2	4.4
Ngororero	2.8	2.9	1.9	4.0	4.1
Burera	2.4	2.8	2.7	4.5	4.1
Ruhango	2.6	3.2	3.5	4.0	3.9
Nyabihu	2.1	2.4	2.7	3.5	3.6
Rutsiro	2.1	2.6	2.7	3.2	3.5

Source: RRA

## Chapter 4:

# COMPLIANCE STATISTICS

---

## CONTENTS:

- 4.1. Electronic Filing
- 4.2. On-time Filing
- 4.3. Audits Cases by Departments
- 4.4. Appeal Cases
- 4.5. Domestic Tax Arrears
- 4.6. Public Tax Arrears

# 4.1. ELECTRONIC FILING (PERCENTAGE SHARE)

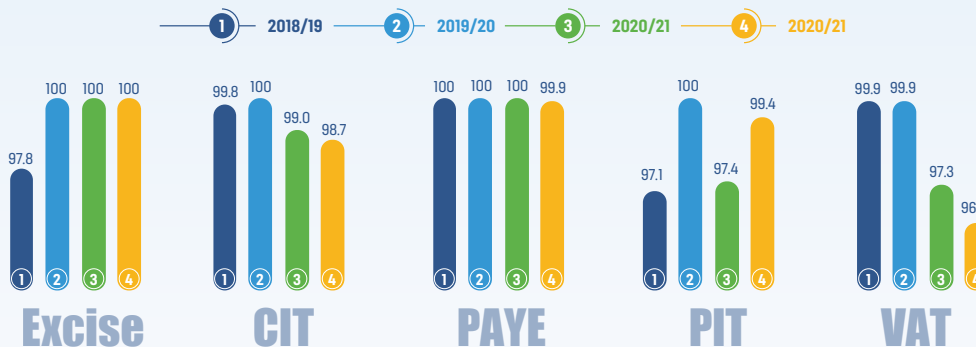


Table 28: Percentage share

Tax type	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
EXCISE	89.5%	100.0%	97.8%	100.0%	100.0%	100.0%
CIT	83.6%	96.6%	99.8%	100.0%	99.0%	98.7%
PAYE	99.5%	99.9%	100.0%	100.0%	100.0%	99.90%
PIT	70.5%	83.3%	97.1%	100.0%	97.4%	99.40%
VAT	99.1%	99.8%	99.9%	99.9%	97.3%	96.10%

Notes: • Electronic filling refers to all filing made online/ via internet




Lower rate for VAT is due to VAT Inputs control. Some VAT taxpayers were assisted by RRA staff, disqualifying it as electronic filing

Source: RRA

## 4.2. ON-TIME FILING

FISCAL YEAR 2021/22

  
The lower rate for CIT & PIT is due to expected number which is inflated by dormant taxpayers

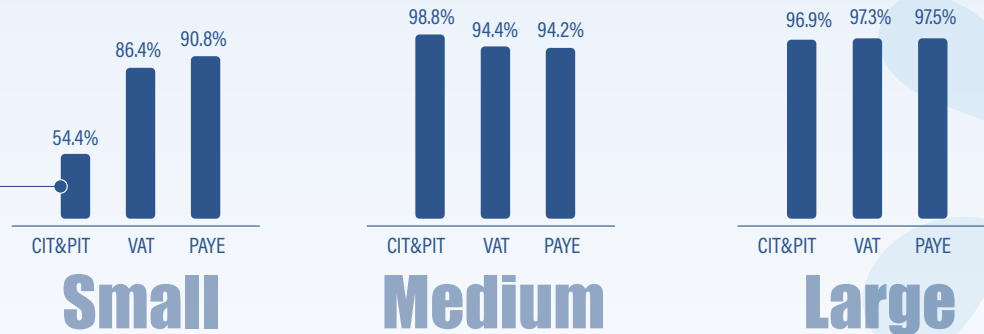


Table 29: Percentage share

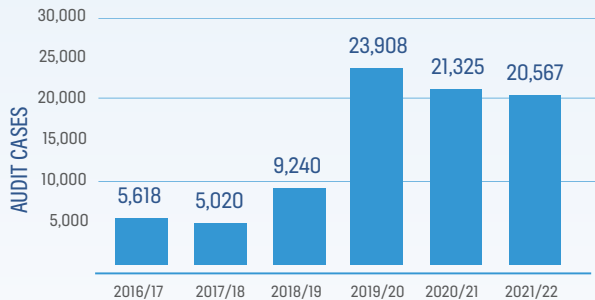
	Large			Medium			Small		
	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE
2017/18	99.0%	89.5%	96.1%	94.8%	86.2%	94.5%	62.9%	77.4%	70.6%
2018/19	98.5%	99.5%	99.0%	94.7%	98.3%	93.9%	75.5%	83.0%	71.4%
2019/20	95.2%	96.5%	97.2%	93.1%	96.5%	94.6%	61.2%	83.7%	71.1%
2020/21	99.3%	97.5%	96.9%	91.1%	96.3%	93.6%	55.3%	85.9%	75.3%
2021/22	96.9%	97.3%	97.5%	98.8%	94.5%	94.3%	54.4%	86.4%	90.8%

Source: RRA



## 4.3. AUDITS CASES BY DEPARTMENTS

### Domestic



### Customs

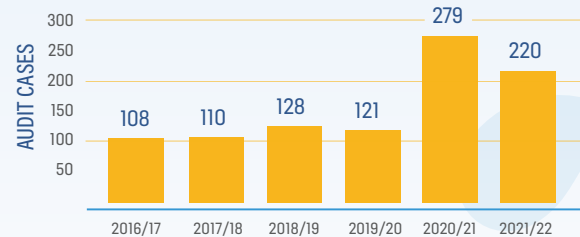


Table 31: Number of audit cases

Department	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Domestic	5,618	5,020	9,240	23,908	21,325	20,567
Customs	108	110	128	121	279	220
<b>Total</b>	<b>5,726</b>	<b>5,130</b>	<b>9,368</b>	<b>24,029</b>	<b>21,604</b>	<b>20,787</b>

Source: RRA

## 4.3.1. LTO AUDITS CASES

LTO AUDITS CASES (2021/22)

**Total cases: 186**



**47.3%**

Comprehensive audits



**5.4%**

Issue audits



**47.3%**

Desk audits

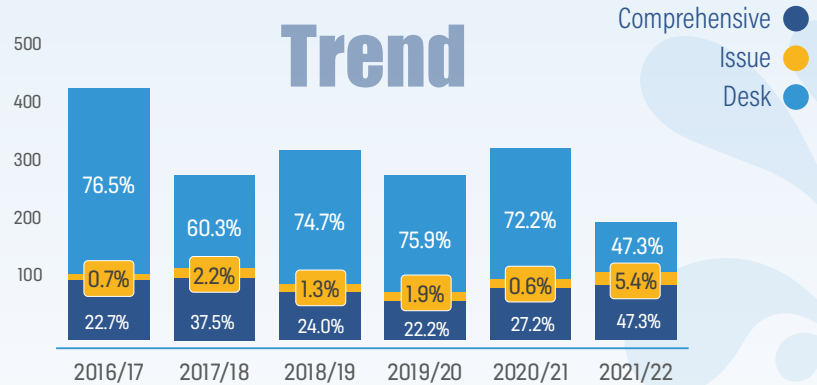


Table 32: Number of audit cases

Audit type	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Comprehensive	96	100	75	59	85	88
Issue	3	6	4	5	2	10
Desk	323	161	233	202	226	88
<b>Total</b>	<b>422</b>	<b>267</b>	<b>312</b>	<b>266</b>	<b>313</b>	<b>186</b>

- Notes:
- **Comprehensive audit:** a full and complete investigation of a company's financial and economic activities
  - **Desk audit:** an audit made without going to the taxpayer's premises
  - **Issue audit:** an audit which investigates errors that have been detected in the tax returns

Source: RRA

## 4.3.2. SMTO AUDITS CASES

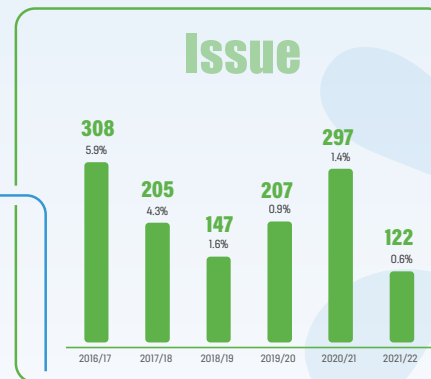
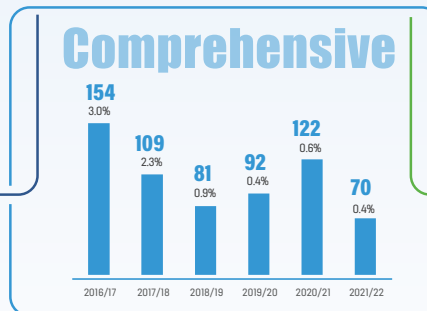


Table 33: Number of audit cases

Audit type	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Comprehensive	154	109	81	92	122	70
Issue	308	205	147	207	297	122
Desk	4,734	4,439	8,700	23,343	20,593	19,069
<b>Total</b>	<b>5,196</b>	<b>4,753</b>	<b>8,928</b>	<b>23,642</b>	<b>21,012</b>	<b>19,261</b>

Source: RRA

## 4.4. APPEAL CASES



Total cases in 2021/22

Finalized  
within:



Table 34: Number of appeal cases

	2018/19	2019/20	2020/21	2021/22
Finalized within 30 days	10	36	89	63
Finalized over 30 days and within 60 days	604	456	549	834
Finalized over 60 days and within 90 days	35	90	21	0
Finalized over 90 days	0	0	97	0
<b>Total</b>	<b>649</b>	<b>582</b>	<b>756</b>	<b>897</b>

Source: RRA

## 4.4. THE RATIO OF APPEALS VS AUDIT CASES

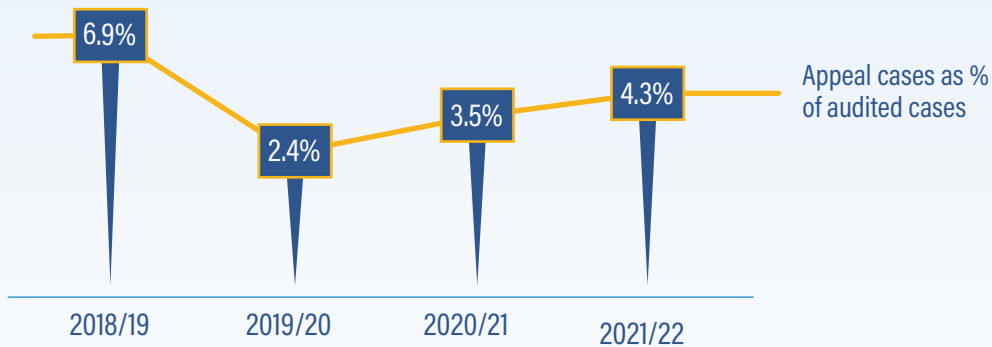


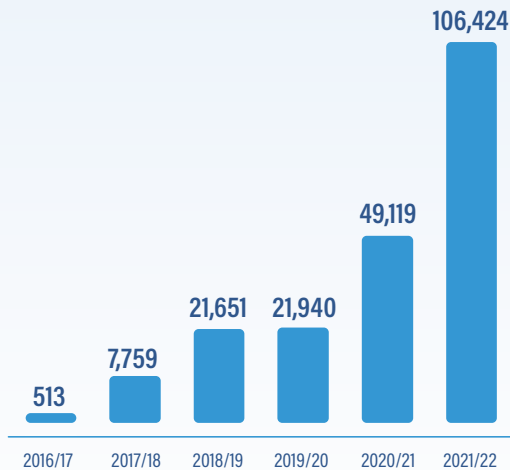
Table 35: Appeals and Audit cases

	2018/19	2019/20	2020/21	2021/22
Appeal cases	649	582	756	897
Audit Cases	9,368	24,029	21,604	20,787

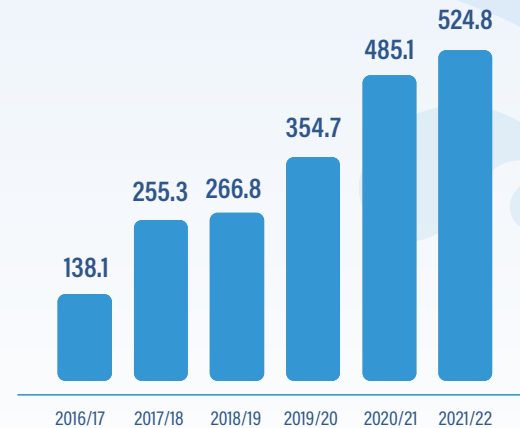
Source: RRA

## 4.5. DOMESTIC TAX ARREARS

### Tax Arrears Cases



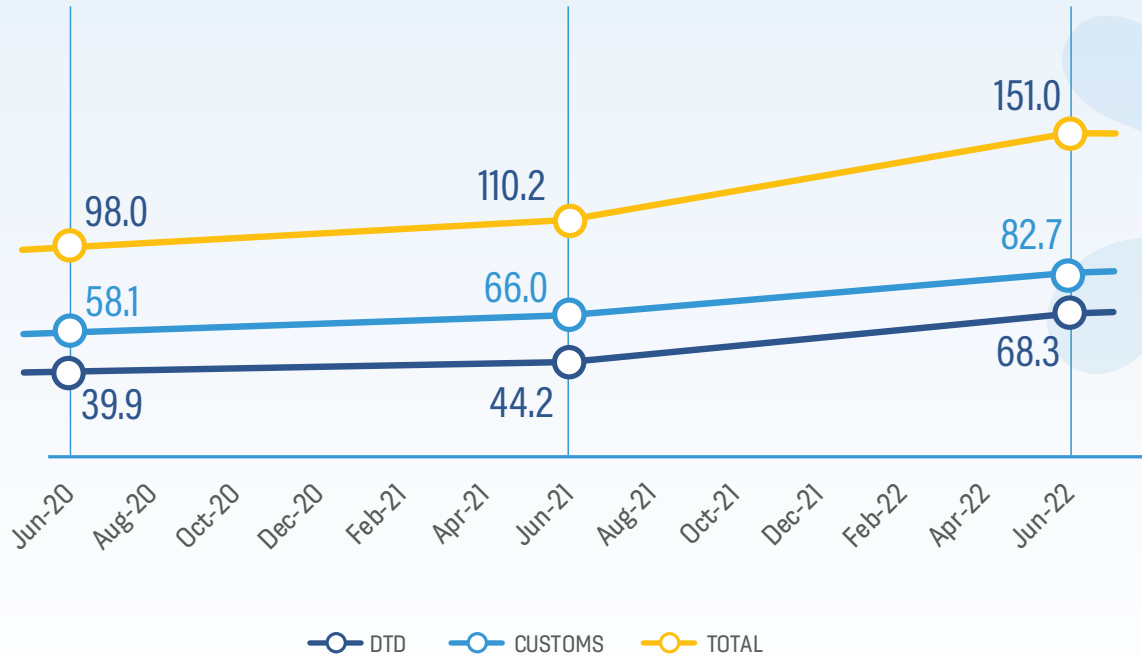
### Amount (Frw Bn)



**Note:** • These figures refer to the uncollected stock of arrears as of end of specified periods

Source: RRA

## 4.6. PUBLIC TAX ARREARS (FRW BN)



Source: RRA

Chapter 5:

# INTERNATIONAL TRADE STATISTICS

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# 5.

## INTERNATIONAL TRADE STATISTICS

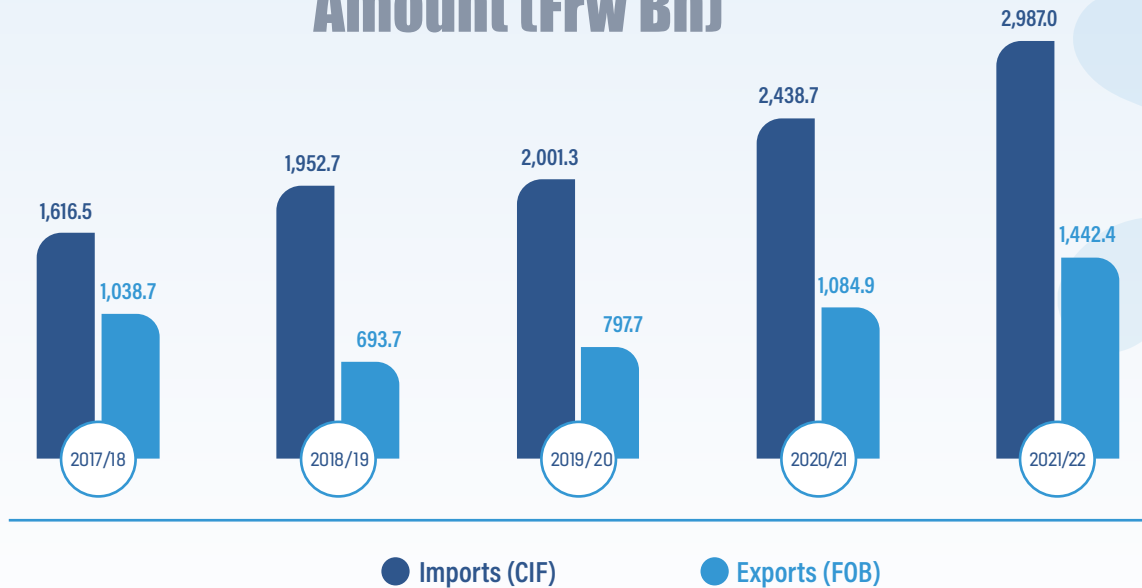
### CONTENTS:

- 5.1. Imports and Exports
- 5.2. Imports: EAC Vs Rest of the World
- 5.3. Exports: EAC Vs Rest of the World
- 5.4. Number of Entries by Channel
- 5.5. Imports by Category
- 5.6. Exports by Category
- 5.7. The Top 10 Countries of Origin for Imports in FY 2021/22
- 5.8. The top 10 countries to which exports are made in FY 2021/22

Imports in this chapter refer to those declared for Home Consumption (which constitute the base for taxation). Their values might differ to the National Indicators as published by the National Institute of Statistics of Rwanda (NISR)

## 5.1. IMPORTS AND EXPORTS

### Amount (Frw Bn)



Source: RRA

## 5.2. IMPORTS: EAC VS REST OF THE WORLD

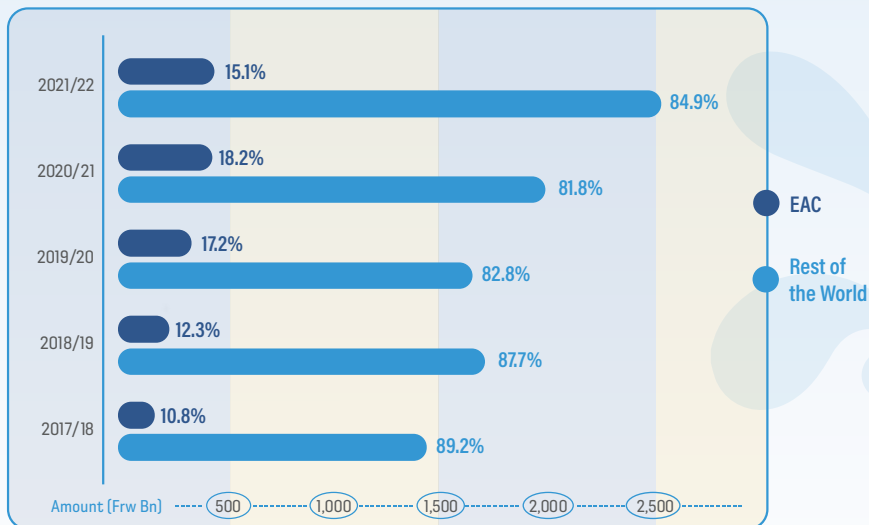
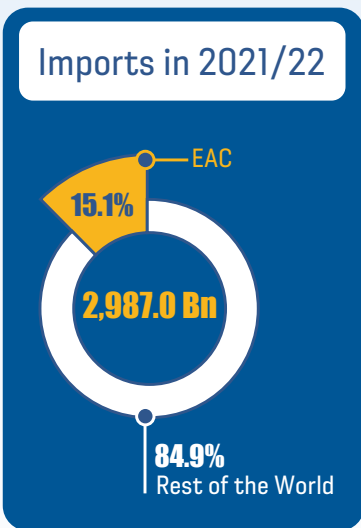


Table 36: Amount (Frw Bn)

Imports	2017/18	2018/19	2019/20	2020/21	2021/22
EAC	173.8	240.7	345.1	443	452.4
Rest of the World	1,442.7	1,712	1,656.2	1,995.7	2,534.6
<b>Total</b>	<b>1,616.5</b>	<b>1,952.7</b>	<b>2,001.3</b>	<b>2,438.7</b>	<b>2,987.0</b>

Source: RRA

## 5.3. EXPORTS: EAC VS REST OF THE WORLD

### Exports in 2021/22

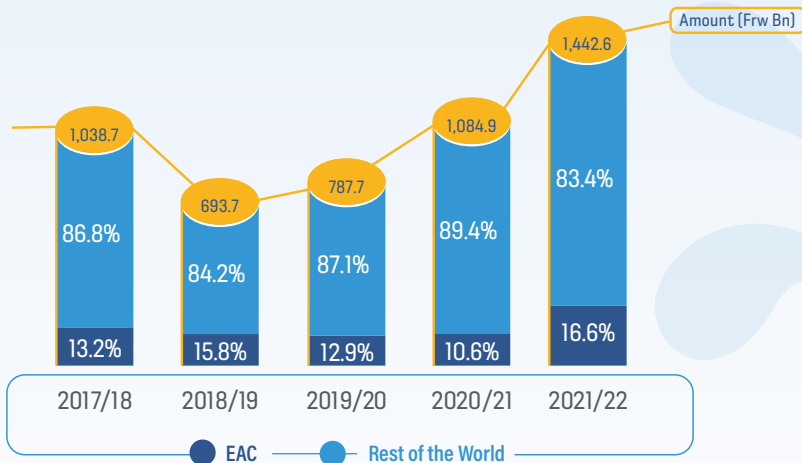
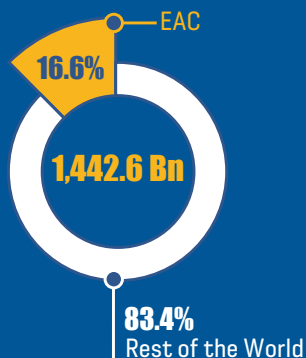


Table 37: Amount (Frw Bn)

Exports	2017/18	2018/19	2019/20	2020/21	2021/22
EAC	137.3	109.6	101.6	114.8	239
Rest of the World	901.4	584.1	686.1	970.1	1,203.6
<b>Total</b>	<b>1,038.7</b>	<b>693.7</b>	<b>787.7</b>	<b>1,084.9</b>	<b>1,442.6</b>

Source: RRA

## 5.4. NUMBER OF ENTRIES CLEARED BY CHANNEL

Year 2021/22

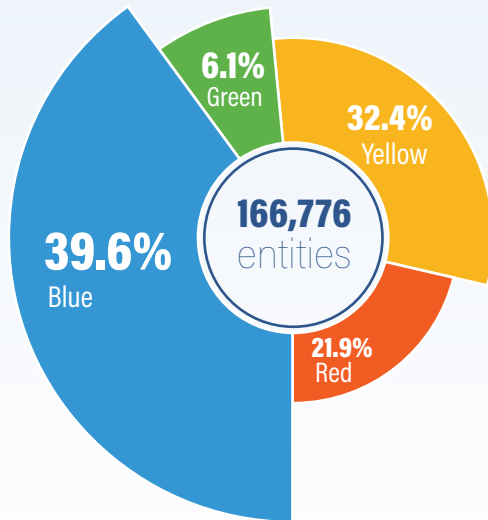


Table 38: Number of entries

Channel	2019/20	2020/21	2021/22
Blue	63,286	61,822	66,051
Green	8,180	12,931	10,256
Yellow	39,598	35,530	54,015
Red	45,244	47,958	36,454
<b>Total</b>	<b>156,308</b>	<b>158,241</b>	<b>166,776</b>

**Note:** • These categories refer to the risk-based categorisation of taxpayers according to the history where taxpayers in Blue category are less risky and those in Red category have the highest risk

Source: RRA

## 5.5. IMPORTS BY CATEGORY

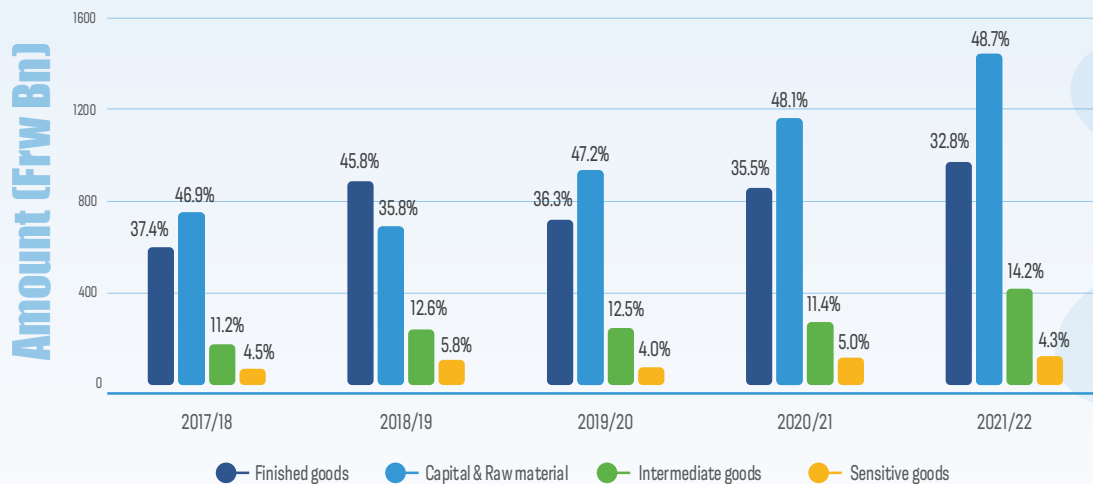


Table 39: Amount( Frw Bn)

Importation by category	2017/18	2018/19	2019/20	2020/21	2021/22
Finished goods	605.5	894.7	726.5	865.2	979.9
Capital & Raw material	757.7	698.9	943.5	1,172.3	1,454.2
Intermediate goods	180.5	246.6	250.6	278.8	424.5
Sensitive goods	72.8	112.5	80.7	122.4	128.7
<b>Total</b>	<b>1,616.5</b>	<b>1,952.7</b>	<b>2,001.3</b>	<b>2,438.7</b>	<b>2,987.0</b>

Source: RRA

## 5.6. EXPORT BY CATEGORY

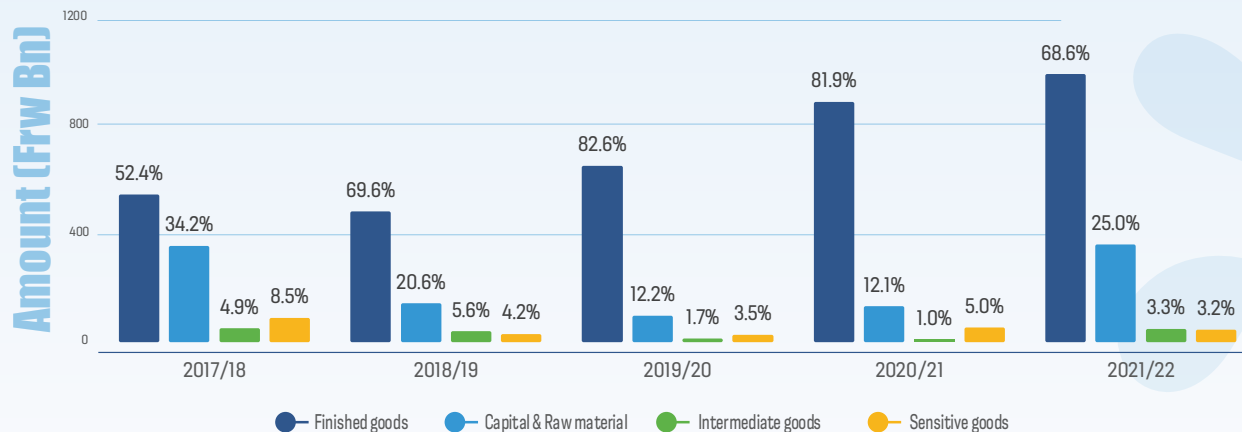


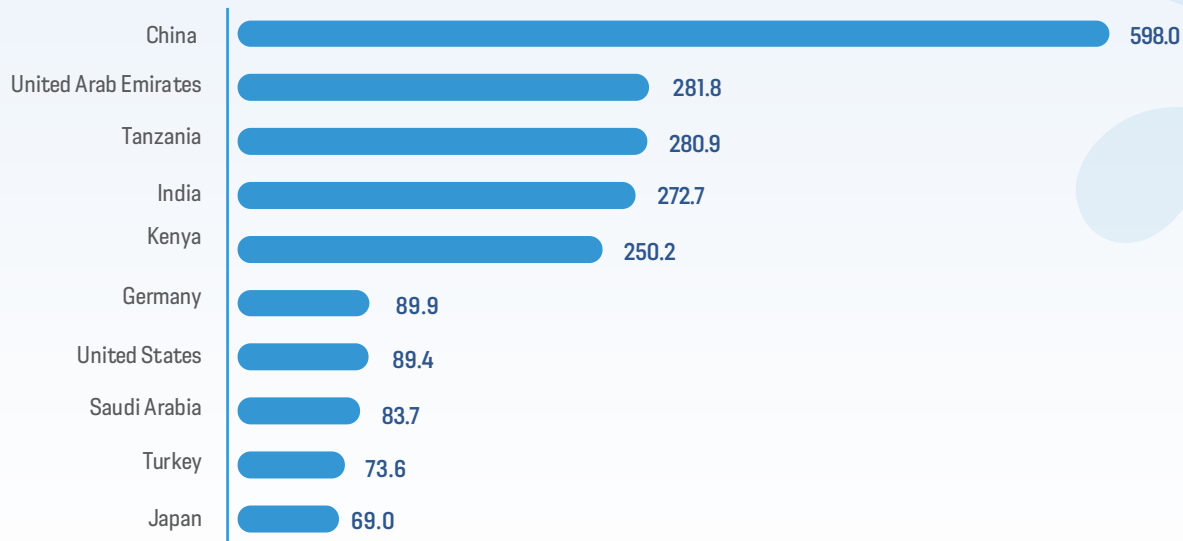
Table 40: Amount( Frw Bn)

Importation by category	2017/18	2018/19	2019/20	2020/21	2021/22
Finished goods	544.6	483.2	650.4	888.8	990.0
Capital & Raw material	354.8	142.9	96.5	131.3	360.1
Intermediate goods	50.6	38.7	13.6	10.8	46.9
Sensitive goods	88.7	28.9	27.2	54.0	45.5
<b>Total</b>	<b>1,038.7</b>	<b>693.7</b>	<b>787.7</b>	<b>1,084.9</b>	<b>1,442.5</b>

Source: RRA

## 5.7. TOP 10 COUNTRIES OF ORIGIN FOR IMPORTS IN FY 2021/22

### IMPORT (CIF in Frw Bn)



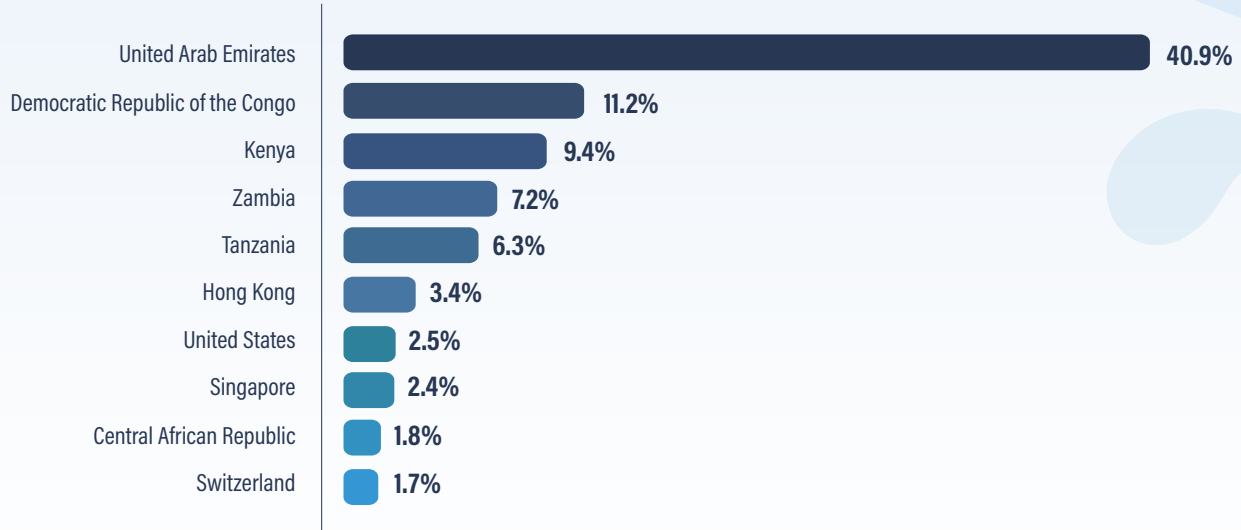
Source: RRA



5.8.

## THE TOP 10 COUNTRY DESTINATION OF EXPORTS IN FY 2021/22

### % share of total exports



Chapter 6:

# GENDER STATISTICS

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## CONTENTS:

- 6.1. Individual taxpayers by gender
- 6.2. Individual taxpayers by gender and tax types
- 6.3. Individual taxpayers by gender and size
- 6.4. Revenue collection by individual taxpayers by gender
- 6.5. Individual importers by gender
- 6.6. Individual exporters by gender
- 6.7. Appeal cases made by individual taxpayers by gender
- 6.8. Employees by Gender
- 6.9. Number of Males and Females Staff in Central Tax Administration
- 6.10. Number of Males and Females Staff in Decentralized Tax Administration
- 6.11. Number of Female and Male Managers in the Tax Administration
- 6.12. Number of Female and Male Senior Executive Positions in Tax Administration



The number of taxpayers in this chapter covers only individual businesses as of June 30, 2022

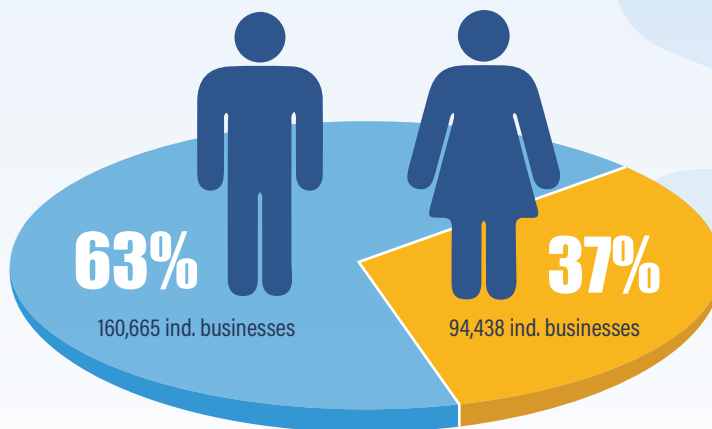
6.1.

## INDIVIDUAL BUSINESSES OWNERSHIP BY GENDER



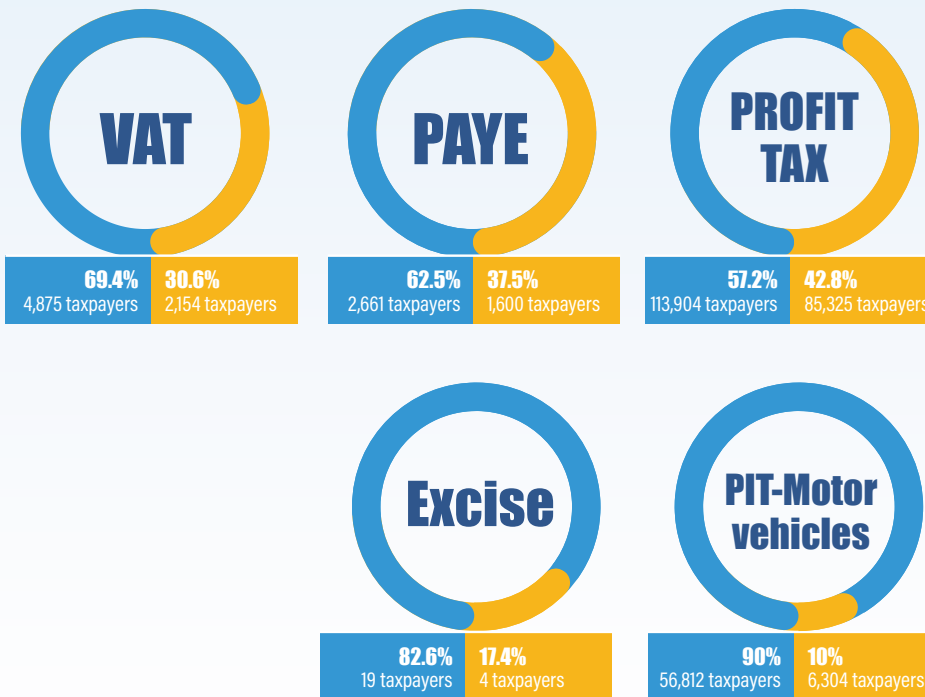
**255,103**

Total individual businesses



Source: RRA

## 6.2. INDIVIDUAL BUSINESSES OWNERSHIP BY GENDER AND TAX TYPES



Source: RRA

## 6.3. INDIVIDUAL BUSINESSES OWNERSHIP BY GENDER AND SIZE

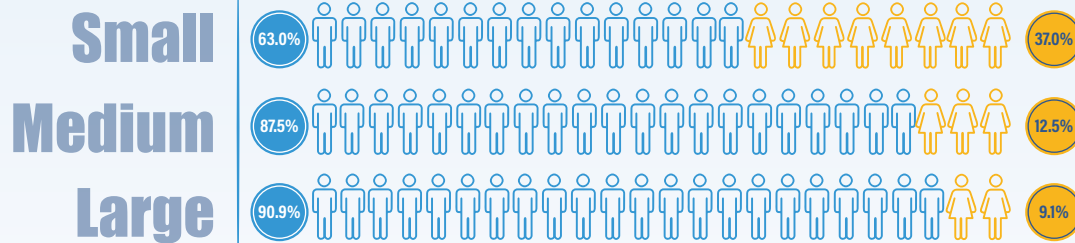


Table 41: Individual businesses

Size	Male	Female	Total
Large	10	1	11
Medium	70	10	80
Small	160,585	94,427	255,012
<b>Total</b>	<b>160,665</b>	<b>94,438</b>	<b>255,103</b>

Source: RRA

## 6.4.

## REVENUE COLLECTION BY INDIVIDUAL TAXPAYERS &amp; BY GENDER

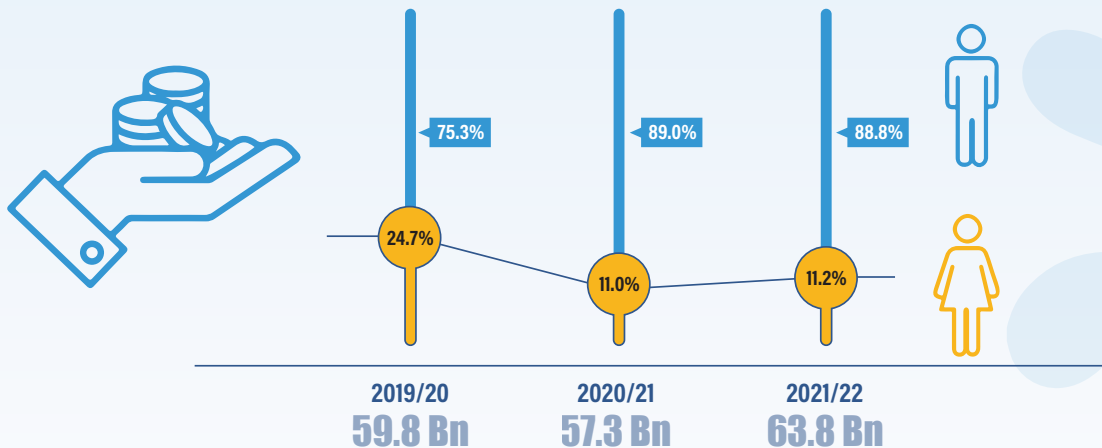


Table 42: Revenue in Frw Bn

Gender	2019/20	2020/21	2021/22
Female	14.7	6.3	7.1
Male	45.1	51.0	56.7
<b>Total</b>	<b>59.8</b>	<b>57.3</b>	<b>63.8</b>

Source: RRA

## 6.5. INDIVIDUAL IMPORTERS BY GENDER

### Year 2021/22



Table 43: Individual Importers

Gender	2019/20	2020/21	2021/22
Female	1,199	1,111	1,322
Male	1,974	1,958	1,957
<b>Total</b>	<b>3,173</b>	<b>3,069</b>	<b>3,279</b>

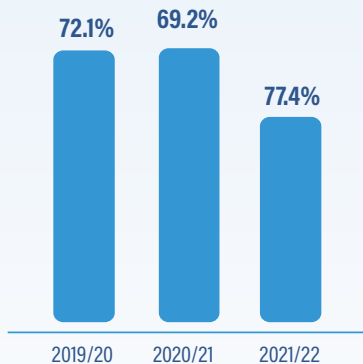
Source: RRA



## 6.6. INDIVIDUAL EXPORTERS BY GENDER



% share of male exporters



% share of female exporters

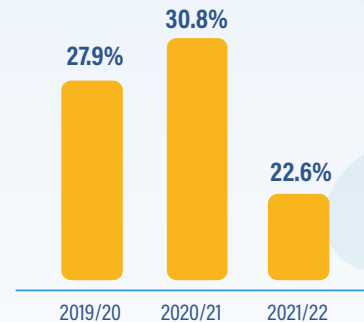


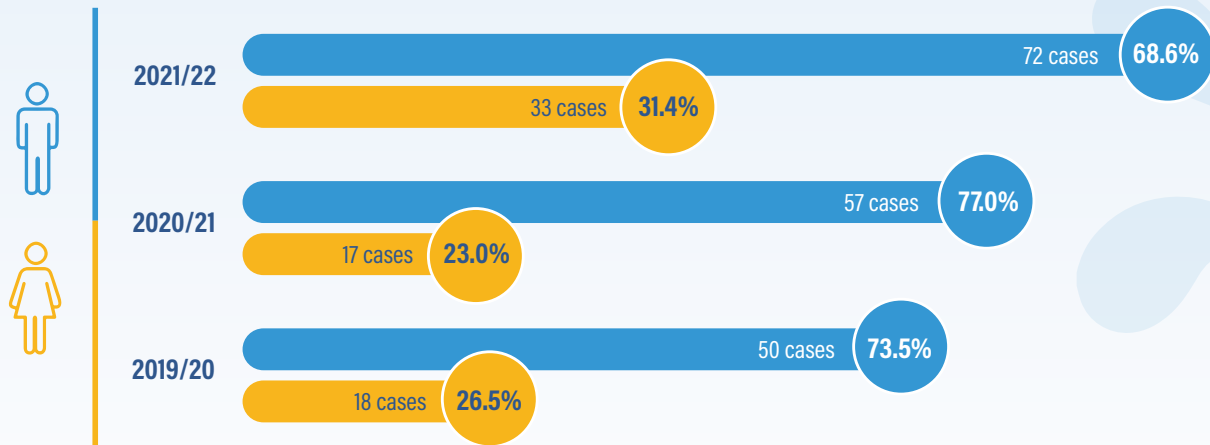
Table 44: Individual Exporters

Gender	2019/20	2020/21	2021/22
Female	63	73	36
Male	163	164	123
<b>Total</b>	<b>226</b>	<b>237</b>	<b>159</b>

Note: • Above figures considers only individual which are involve in Exportation

Source: RRA

## 6.7. APPEAL CASES OF INDIVIDUAL TAXPAYERS BY GENDER



Source: RRA

## 6.8.

# EMPLOYEES BY GENDER OF TAX ADMINISTRATION (RRA)

**1,257** Employees in 2021/22



**40.5%**



**59.5%**

## Trend

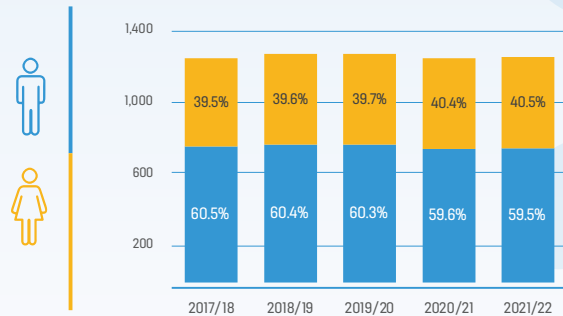


Table 45: Employees by Gender

Gender	2017/18	2018/19	2019/20	2020/21	2021/22
Male	758	769	770	746	748
Female	494	505	506	505	509
<b>Total</b>	<b>1,252</b>	<b>1,274</b>	<b>1,276</b>	<b>1,251</b>	<b>1,257</b>

Source: RRA Human Resources Department

## 6.9.

## NUMBER OF MALES AND FEMALES STAFF IN CENTRAL TAX ADMINISTRATION

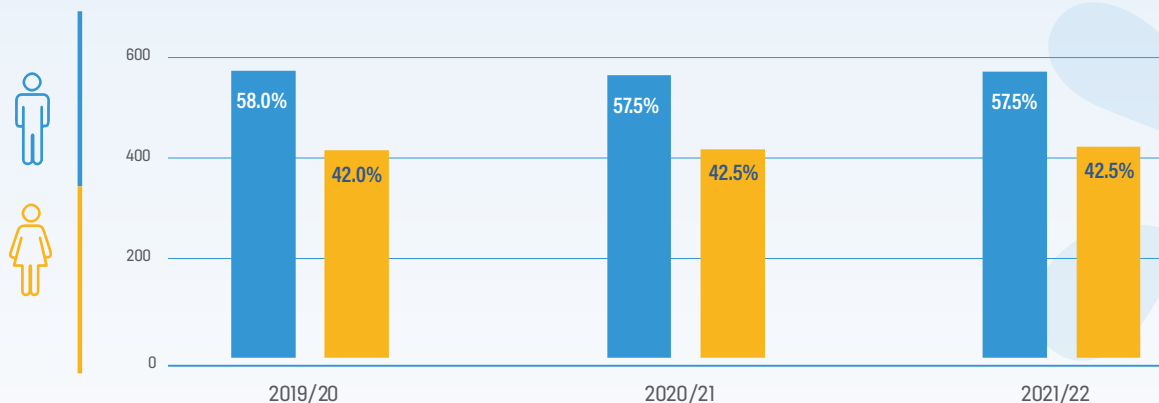


Table 46: Employees by Gender

Gender	2019/20	2020/21	2021/22
Female	415	417	422
Male	573	564	571
<b>Total</b>	<b>988</b>	<b>981</b>	<b>993</b>

**Note:** • Above figures include all staff of Tax Administration excluding Regions and Decentralized Tax Office

Source: RRA

## 6.10.

## NUMBER OF MALES AND FEMALES STAFF IN DECENTRALIZED TAX ADMINISTRATION

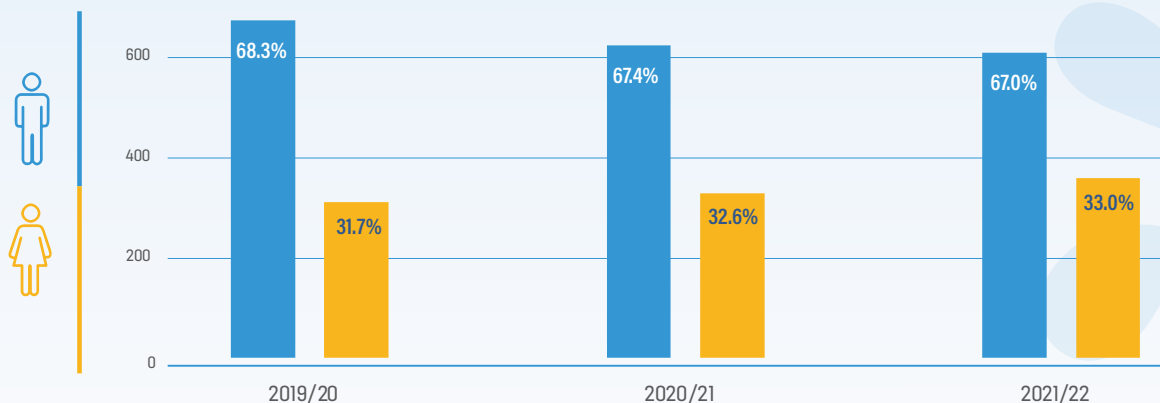


Table 47: Number of Males and Females Staff in Decentralized Tax Administration

Gender	2019/20	2020/21	2021/22
Female	91	88	87
Male	196	182	177
<b>Total</b>	<b>287</b>	<b>270</b>	<b>264</b>

Note: • Above figure include all staff of Regions and Decentralized Taxes

Source: RRA

## 6.11.

# NUMBER OF FEMALE AND MALE MANAGERS IN THE TAX ADMINISTRATION

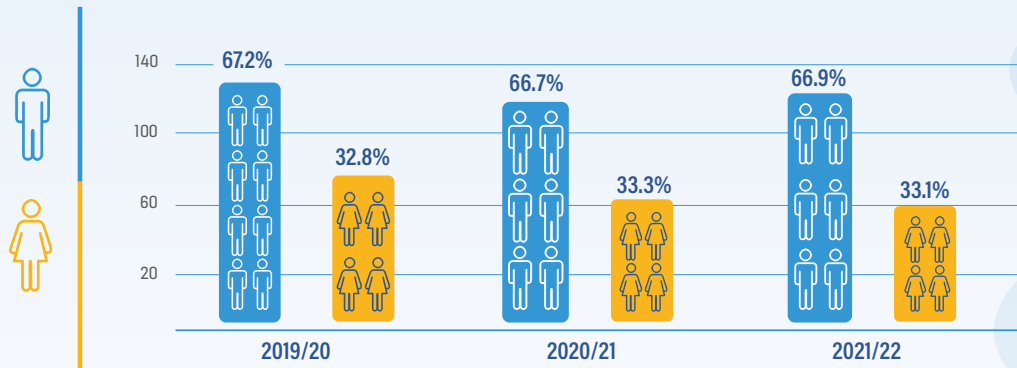


Table 48: Number of Female and Male Managers in the Tax Administration

Gender	2019/20	2020/21	2021/22
Female	60	57	54
Male	123	114	109
<b>Total</b>	<b>183</b>	<b>171</b>	<b>163</b>

Note: • Above figure include all staff with grade for Middle Managers (G7&G8)

Source: RRA

## 6.12.

## NUMBER OF FEMALE AND MALE SENIOR MANAGEMENT POSITIONS IN TAX ADMINISTRATION

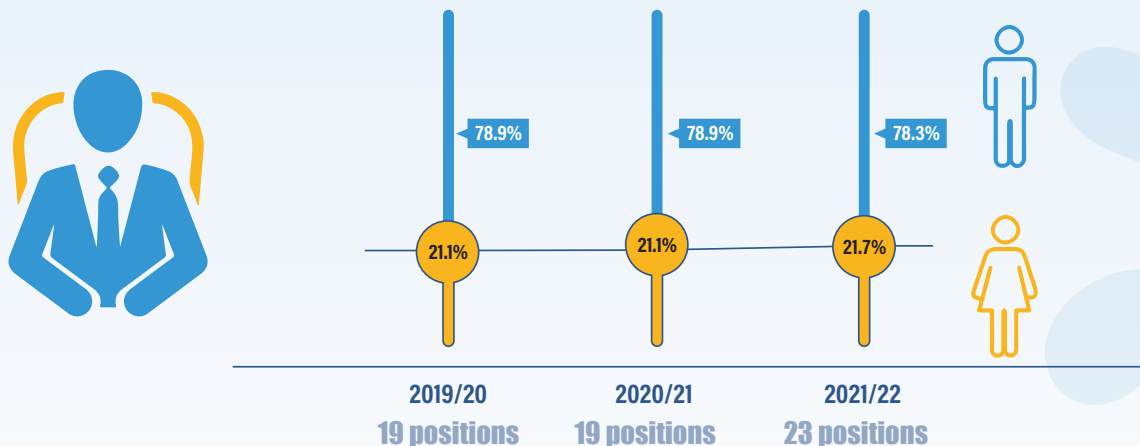


Table 49: Number of Female and Male Senior Management Positions in Tax Administration

Gender	2019/20	2020/21	2021/22
Female	4	4	5
Male	15	15	18
<b>Total</b>	<b>19</b>	<b>19</b>	<b>23</b>

**Note:** • Above figure include all staff in Senior Management Position (from Grade 9 and above)

Source: RRA

# THANK YOU



*Source: RRA*







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