

# TAX STATISTICS IN RWANDA

FISCAL YEAR 2022/23 - 6<sup>th</sup> Edition

December 2023



RWANDA REVENUE AUTHORITY  
TAXES FOR GROWTH AND DEVELOPMENT



KARNATAKA REVENUE AUTHORITY

# FOREWORD BY THE COMMISSIONER GENERAL



**BIZIMANA Ruganintwali Pascal**  
Commissioner General

I am delighted to introduce the sixth edition of Rwanda's Tax Statistics, a testament to the ongoing commitment of the Rwanda Revenue Authority (RRA) to transparently communicate tax information. This publication serves as a vital resource for our valued stakeholders, offering a comprehensive view of tax-related statistics in Rwanda.

In this edition, as in previous ones, we present six chapters encompassing data up to and including the fiscal year 2022/23. These chapters cover a wide range of statistics, including macroeconomic tax indicators, tax administration details, and information related to taxpayers. We have strived to make this publication informative and accessible, using visuals, charts, and other materials to illustrate our dedication to keeping our stakeholders well-informed.

At RRA, we have dedicated substantial efforts to enhance service delivery and promote tax compliance. These initiatives play a pivotal role in Rwanda's public finance development and align perfectly with our explicit objective of mobilizing domestic resources to meet our nation's needs comprehensively. In this sixth edition, we continue to highlight Rwanda's progress toward this noble goal.

It is worth noting that during this fiscal year, we have embarked on a journey of institutional restructuring and adopted a new operating model for 2022/23. These strategic changes signify our commitment to evolving with the times, adopting innovative approaches, and ensuring the efficiency and effectiveness of our operations. We firmly believe that these

initiatives will further enhance our ability to serve our taxpayers and contribute positively to Rwanda's economic growth.

As we present this publication, we are proud to share that tax collections have seen significant increases in recent years, and the number of registered taxpayers has grown substantially. These achievements are a testament to our embrace of new technologies and modernization efforts over the past five years. The management of RRA remains steadfast in its commitment to sustaining this positive trajectory in the years ahead.

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

In closing, I extend my heartfelt gratitude to all the individuals who contributed to the compilation of this publication. I also want to express my sincere thanks to all the taxpayers who have diligently fulfilled their tax obligations, as your contributions are instrumental in driving Rwanda's economic development forward.

**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

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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:

## 1. Coordination, Analysis and Compilation:

**Ms. Umuhire Ingabire Grace**  
Professional in Charge of Statistics

**Mr. NTIHEMUKA David**  
Ag. Principal Professional in Charge of Revenue Modelling and Statistics

**Mrs. UWIMANA Gaudence**  
Supervisor for Revenue Modelling and Statistics Section

## 2. Internal Reviewers:

**Mr. GASANGWA Roy Valence**  
Director for Research, Policy Analysis and Statistics

**Mr. MUKAMA Denis**  
Assistant Commissioner for Research, Planning and Statistics Division

**Dr. MURASI Innocente**  
Commissioner for Strategy and Risk Analysis Department

## 3. Design & Data Visualization:

**Celestin Niyomugabo**  
Professional in Charge of Statistics

Taxpayer Services & Communication Department,  
RRA



# ACRONYMS



# 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>Frw</b>	Rwandan Franc
<b>FY</b>	Fiscal Year
<b>GDP</b>	Gross Domestic Product
<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 of Rwanda
<b>o/w</b>	of which
<b>PAYE</b>	Pay As You Earn
<b>PIT</b>	Personal Income Tax
<b>RRA</b>	Rwanda Revenue Authority
<b>VAT</b>	Value Added Tax

# Chapter I:

# REGISTRATION STATISTICS

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## Contents:

- 1.1. Taxpayers by Enterprise Size
- 1.2. Taxpayers by Location
- 1.3. Registered Taxpayers per Major Tax Type
- 1.4. Registered Vehicles by Type
- 1.5. EBM Vs. Non-EBM VAT Taxpayers
- 1.6. VAT Registered Taxpayers With EBM Vs Non-EBM by Province
- 1.7. Non-VAT Registered Taxpayers with EBM by Province (FY 2022/23)

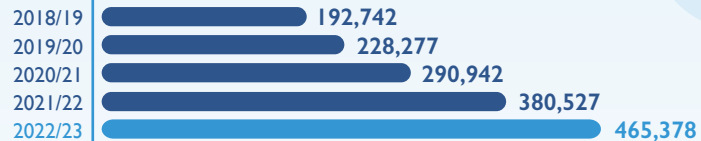
# I.I. NUMBER OF TAXPAYERS BY ENTERPRISE SIZE

## YEAR 2022/23

Total: 466,593



## Small businesses



## Medium businesses



## Large businesses



- Note 1:
- **Small:** taxpayer whose turnover is below Frw 400 Million
  - **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 open tax accounts

Source: RRA

## 1.2. NUMBER OF TAXPAYERS BY LOCATION

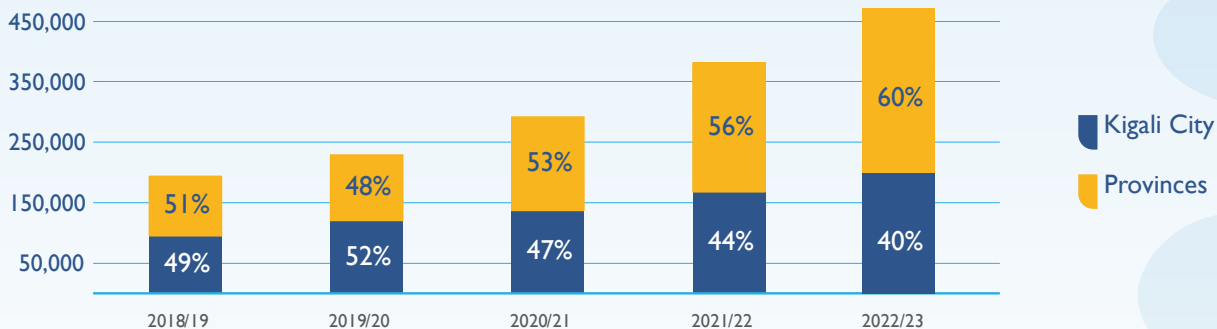


Table 1: Number of registered taxpayers by location

Location	2018/19	2019/20	2020/21	2021/22	2022/23
Kigali City	94,967	120,322	136,569	168,101	187,533
Provinces	98,995	109,175	155,588	213,641	279,420
<b>Total</b>	<b>193,962</b>	<b>229,497</b>	<b>292,157</b>	<b>381,742</b>	<b>466,593</b>

- Notes:**
- These figures represent active taxpayers including those registered for PIT Motor vehicles
  - Active taxpayers in this publication refers to all those with open tax accounts

Source: RRA

## 1.3. REGISTERED TAXPAYERS PER MAJOR TAX TYPE

**FY**  
**2022/23**



282,400



135,031



21,258



45,202



176

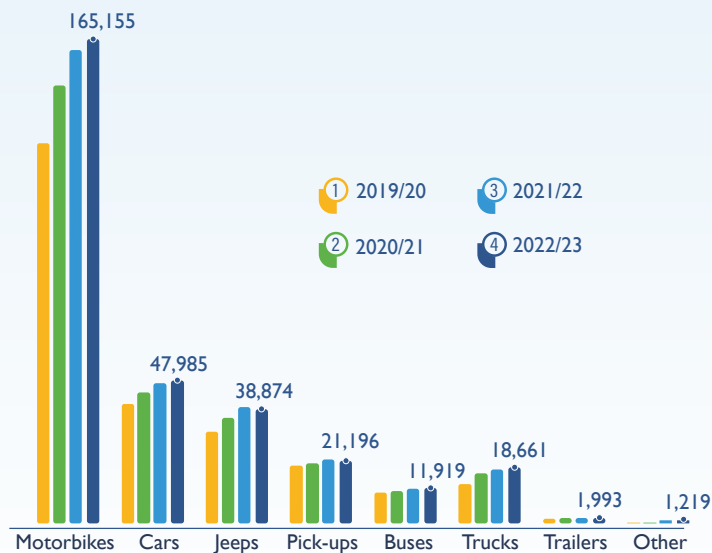
Table 2: Number of registered taxpayers per major tax type (2017/18 - 2022/23)

Tax type	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
PIT	93,120	119,844	137,998	182,016	199,229	282,400
CIT	64,856	70,631	82,563	98,380	117,205	135,031
PAYE	19,145	20,529	22,023	19,084	20,048	21,258
VAT	24,898	24,106	28,225	33,535	39,878	45,202
Excise	86	103	110	132	135	176
PIT - Motorvehicles					63,116	74,393

**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	2019/20	2020/21	2021/22	2022/23
Motorbikes	127,150	146,639	158,675	165,155
Cars	40,290	44,263	47,299	47,985
Jeeps	30,853	35,641	39,202	38,874
Pick-ups	19,462	20,268	21,650	21,196
Buses	10,502	11,049	11,786	11,919
Trucks	13,178	16,959	18,271	18,661
Trailers	1,531	1,846	1,928	1,993
Other	244	260	1,162	1,219
Total	243,210	276,925	299,973	307,002

Table 4: Percentage share of vehicles

Location	2019/20	2020/21	2021/22	2022/23
Motorbikes	52.2%	53.0%	52.9%	53.8%
Cars	16.9%	16.0%	15.8%	15.6%
Jeeps	12.5%	12.9%	13.1%	12.7%
Pick-ups	8.4%	7.3%	7.2%	6.9%
Buses	4.3%	4.0%	3.9%	3.9%
Trucks	5.0%	6.1%	6.1%	6.1%
Trailers	0.6%	0.6%	0.6%	0.6%
Other	0.1%	0.1%	0.4%	0.4%

Source: RRA

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

## EBM VS. NON-EBM

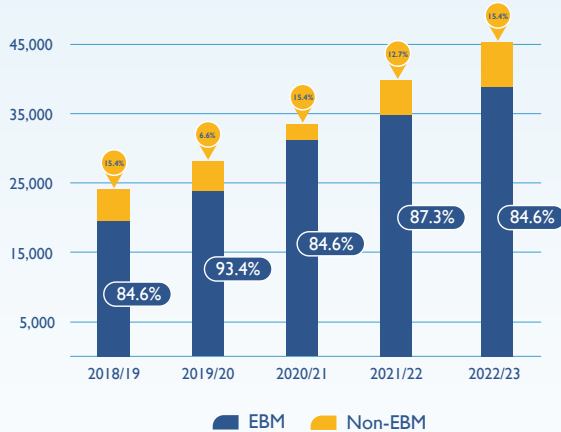


Table 5: Number of VAT taxpayers

Status	2019/20	2020/21	2020/21	2021/22	2022/23
EBM	19,516	23,885	31,307	34,828	38,261
Non-EBM	4,590	4,340	2,228	5,050	6,941
Total	24,106	28,225	33,535	39,878	45,202

## NON-EBM TAXPAYERS 2022/23

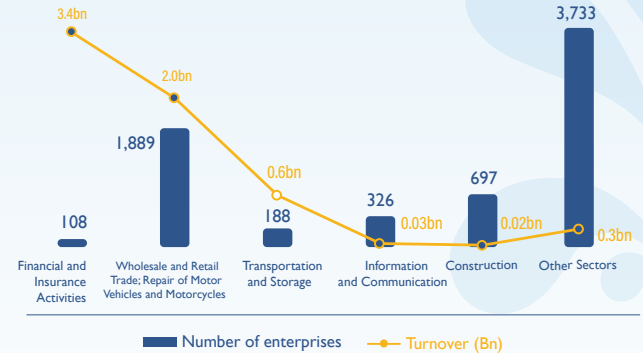


Table 6: Number of VAT taxpayers

Non-EBM 2022/23	Number of enterprise	Turnover (Bn)
Financial and Insurance Activities	108	3.41
Wholesale and retail trade	1,889	2.03
Transportation and Storage	188	0.63
Information and Communication	326	0.03
Construction	697	0.02
Others Sectors	3,733	0.35

Source: RRA

## 1.6.

# VAT REGISTERED TAXPAYERS WITH EBM VS NON-EBM BY PROVINCE

## VAT TAXPAYERS WITH EBM (%)

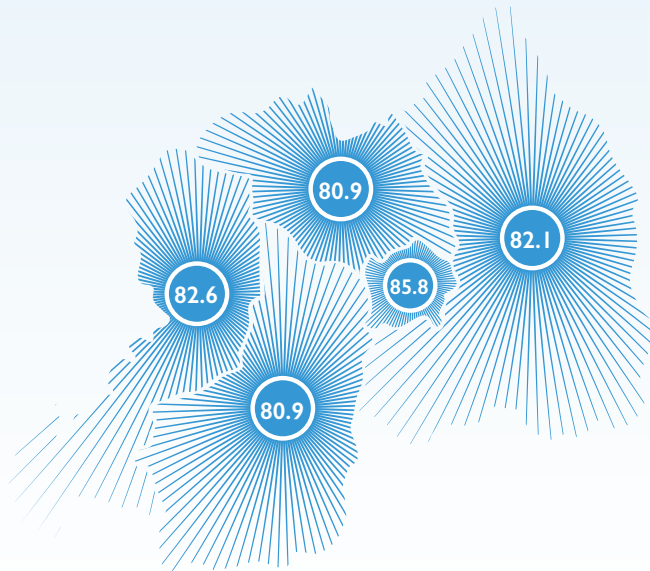


Table 7: VAT taxpayers with EBM vs Non-EBM by province (FY 2022/23)

Province	VAT taxpayer	Non-EBM	EBM
Kigali City	32,745	4,663 (14.2%)	28,082 (85.8%)
South	3,440	657 (19.1%)	2,783 (80.9%)
West	3,361	584 (17.4%)	2,777 (82.6%)
East	3,405	608 (17.9%)	2,797 (82.1%)
North	2,251	429 (19.1%)	1,822 (80.9%)
Total	45,202	6,941 (15.4%)	38,261 (84.6%)

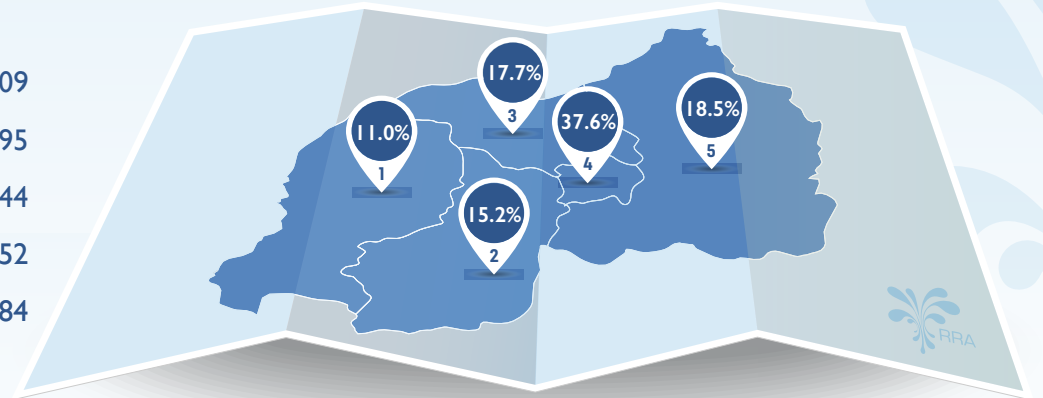
Source: RRA



# 1.7.

## NON-VAT REGISTERED TAXPAYERS WITH EBM BY PROVINCE (FY 2022/23)

- 1 WEST — 5,709
- 2 SOUTH — 7,895
- 3 NORTH — 9,144
- 4 KIGALI CITY — 19,452
- 5 EAST — 9,584



Source: RRA

## Chapter 2:

# TAX BASE STATISTICS

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## Contents:

- 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 (Frw)	2018	2019	2020	2021	2022
Below 2Mn	27,773	29,369	41,436	46,632	59,402
[2Mn - 12Mn)	6,125	6,160	5,881	7,009	8,061
[12Mn - 20Mn)	1,459	1,587	1,709	2,181	2,631
[20Mn - 50Mn)	2,362	2,508	2,543	3,360	4,120
[50Mn - 400Mn)	4,169	4,654	5,018	5,832	7,581
[400Mn - 1Bn)	760	874	924	1,220	1,532
[1Bn - Above)	937	1,057	1,027	1,180	1,509
<b>Total</b>	<b>43,585</b>	<b>46,209</b>	<b>58,538</b>	<b>68,014</b>	<b>84,836</b>

Table 9: Business income in billion (Frw)

Income bracket (Frw)	2018	2019	2020	2021	2022
Below 2Mn	2.2	2.4	3.2	3.8	4.4
[2Mn - 12Mn)	29.6	30.3	29.7	37.2	44.3
[12Mn - 20Mn)	23.1	25.2	27.2	34.5	41.9
[20Mn - 50Mn)	78.3	83.1	84.1	110.7	135.6
[50Mn - 400Mn)	623.8	690.1	735.2	856.1	1,127.4
[400Mn - 1Bn)	479.9	541	571.4	750.7	948.4
[1Bn - Above)	5,891.3	6,653.3	5,750.5	7,178.5	9,471.1
<b>Total</b>	<b>7,128.2</b>	<b>8,025.4</b>	<b>7,210.3</b>	<b>8,971.5</b>	<b>11,773.14</b>

## 2.2. BUSINESS INCOME BRACKETS FOR INDIVIDUAL BUSINESS

Table 10: Number of individuals

Income bracket (in Frw)	2018	2019	2020	2021	2022
Below 2Mn	14,516	14,635	29,933	49,141	104,743
[2Mn - 12Mn)	13,267	11,945	9,464	9,659	10,013
[12Mn - 20Mn)	513	631	517	712	1,193
[20Mn - 50Mn)	632	668	669	860	1,243
[50Mn - 400Mn)	779	885	885	1,097	1,432
[400Mn - 1Bn)	85	68	94	123	158
[1Bn - Above)	62	94	64	65	144
<b>Total</b>	<b>29,854</b>	<b>28,926</b>	<b>41,626</b>	<b>61,657</b>	<b>118,926</b>

Table 11: Business income in billion (Frw)

Income bracket (in Frw)	2018	2019	2020	2021	2022
Below 2Mn	2.5	2.4	3.2	3.7	5.5
[2Mn - 12Mn)	39.6	38.4	28.7	31.3	37.1
[12Mn - 20Mn)	8.2	9.6	8.1	11.2	18.8
[20Mn - 50Mn)	20.4	21.4	21.9	28.1	39.6
[50Mn - 400Mn)	105.9	120.9	122.4	143.3	186.4
[400Mn - 1Bn)	55.4	39.5	60.5	73.2	92.6
[1Bn - Above)	219.9	397.1	179.4	237.9	426.1
<b>Total</b>	<b>411.9</b>	<b>629.4</b>	<b>424.2</b>	<b>528.5</b>	<b>806.1</b>

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

## 2.3. TURNOVER BRACKET FOR VAT REGISTERED TAXPAYERS

Table 12: Number of taxpayers

Income bracket (Frw)	2018/19	2019/20	2020/21	2021/22	2022/23
Below 2Mn	11,450	13,410	13,693	15,449	17,391
[2Mn - 12Mn)	3,665	3,803	4,250	5,046	4,792
[12Mn - 20Mn)	1,453	1,509	1,733	2,074	2,253
[20Mn - 50Mn)	2,841	2,865	3,292	4,224	4,422
[50Mn - 400Mn)	4,655	4,681	5,717	6,668	7,949
[400Mn - 1Bn)	832	816	1,070	1,362	1,585
[1Bn - Above)	982	950	1,095	1,273	1,573
<b>Total</b>	<b>25,878</b>	<b>28,034</b>	<b>30,850</b>	<b>36,096</b>	<b>39,965</b>

Table 13: VAT turnover in billion (Frw)

Income bracket (Frw)	2018/19	2019/20	2020/21	2021/22	2022/23
Below 2Mn	1.6	1.6	2	2.1	2.1
[2Mn - 12Mn)	22.7	23.4	26.3	31.2	29.8
[12Mn - 20Mn)	22.8	23.8	27.4	32.7	35.6
[20Mn - 50Mn)	92.8	93.2	108.1	137.9	145.6
[50Mn - 400Mn)	689.5	693.5	843.1	965.6	1,175.1
[400Mn - 1Bn)	518.7	515.7	662.7	846.4	985.2
[1Bn - Above)	6,279.3	5,658.1	6,624.4	8,331.3	10,783.1
<b>Total</b>	<b>7,627.4</b>	<b>7,009.3</b>	<b>8,294.1</b>	<b>10,347</b>	<b>13,156.5</b>

## 2.4. TAXABLE SALARIES DECLARED BY EMPLOYERS

Table 14: Number of employees

Income bracket (Frw)	2018/19	2019/20	2020/21	2021/22	2022/23
Below 2Mn	8,100	8,371	9,058	9,497	9,022
[2Mn - 12Mn)	4,952	5,215	5,395	5,266	5,395
[12Mn - 20Mn)	1,241	1,221	1,165	1,322	1,287
[20Mn - 50Mn)	1,443	1,449	1,677	1,761	2,370
[50Mn - 400Mn)	1,398	1,384	1,456	1,638	2,394
[400Mn - 1Bn)	263	259	284	339	471
[1Bn - Above)	198	203	239	277	467
<b>Total</b>	<b>17,595</b>	<b>18,102</b>	<b>19,274</b>	<b>20,100</b>	<b>21,406</b>

Table 15: Taxable salaries in billion (Frw)

Income bracket (Frw)	2018/19	2019/20	2020/21	2021/22	2022/23
Below 2Mn	3.8	3.6	3.5	3.6	3.2
[2Mn - 12Mn)	27.3	28.3	29.5	28.4	30.1
[12Mn - 20Mn)	19.0	18.7	18.0	20.5	20.3
[20Mn - 50Mn)	45.1	45.3	52.8	55.7	75.9
[50Mn - 400Mn)	194.3	191.0	206.1	228.3	330.2
[400Mn - 1Bn)	163.4	159.8	177.5	210.8	297.7
[1Bn - Above)	628.8	656.0	844.1	1,027.8	2,195.7
<b>Total</b>	<b>1,081.7</b>	<b>1,102.7</b>	<b>1,331.5</b>	<b>1,575.1</b>	<b>2,953.1</b>



Chapter 3:

# REVENUE STATISTICS

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### 3. REVENUE STATISTICS

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- 3.1. RRA Revenue Collection for 2022/23
- 3.2. Trend of Fiscal, Non Fiscal, LG tax and Fees for 5 years
- 3.3. Tax to GDP and RRA Revenue to Budget Ratios (2022/23)
- 3.4. Central Gov. Fiscal Revenue by Major Tax Type (2022/23)
- 3.5. Tax to GDP Ratio Trend
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- 3.7. Central Government Fiscal Revenue per Capita and Taxpayer
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- 3.15. Central Government Fiscal Revenue by Province
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### 3.1. RRA REVENUE COLLECTION FOR 2022/23

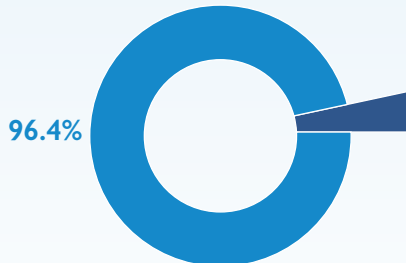
#### Central Government



**Frw 2,332.6 bn**

Total taxes and other revenue

#### Local Government



**Frw 86.5bn**

Total Local Government revenue

## 3.2. TREND OF FISCAL, NON FISCAL, LG TAX AND FEES FOR 5 YEARS

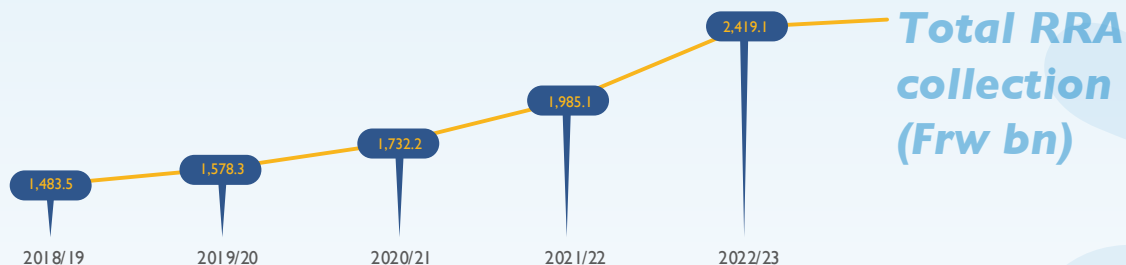


Table 16: Trend of fiscal, non fiscal, LG tax and fees for 5 years

INDICATOR	2018/19	2019/20	2020/21	2021/22	2022/23	% Share (2022/23)
<b>Total RRA collection</b>	<b>1,483.5</b>	<b>1,578.3</b>	<b>1,732.2</b>	<b>1,985.1</b>	<b>2,419.1</b>	<b>100.0%</b>
<b>Central Government Fiscal and Non Fiscal Revenue</b>	<b>1,422.9</b>	<b>1,516.3</b>	<b>1,654.4</b>	<b>1,910.1</b>	<b>2,332.6</b>	<b>96.4%</b>
o/w: Central Fiscal Revenue	1,399.5	1,494.8	1,635.7	1,887.2	2,301.0	95.1%
o/w: Non-Fiscal Revenue	23.4	21.4	18.7	22.9	31.6	1.3%
<b>Local Government Tax and Fees</b>	<b>60.6</b>	<b>62.0</b>	<b>77.8</b>	<b>74.9</b>	<b>86.5</b>	<b>3.6%</b>
o/w: Local Government Tax	19.4	28.8	36.7	35.4	41.5	1.7%
o/w: Local Fees	41.2	33.2	41.7	39.5	45.0	1.9%

Source: RRA

### 3.3. TAX TO GDP AND RRA REVENUE TO BUDGET RATIOS (2022/23)

#### Tax to GDP ratio



**15.0%**

#### Contribution to budget

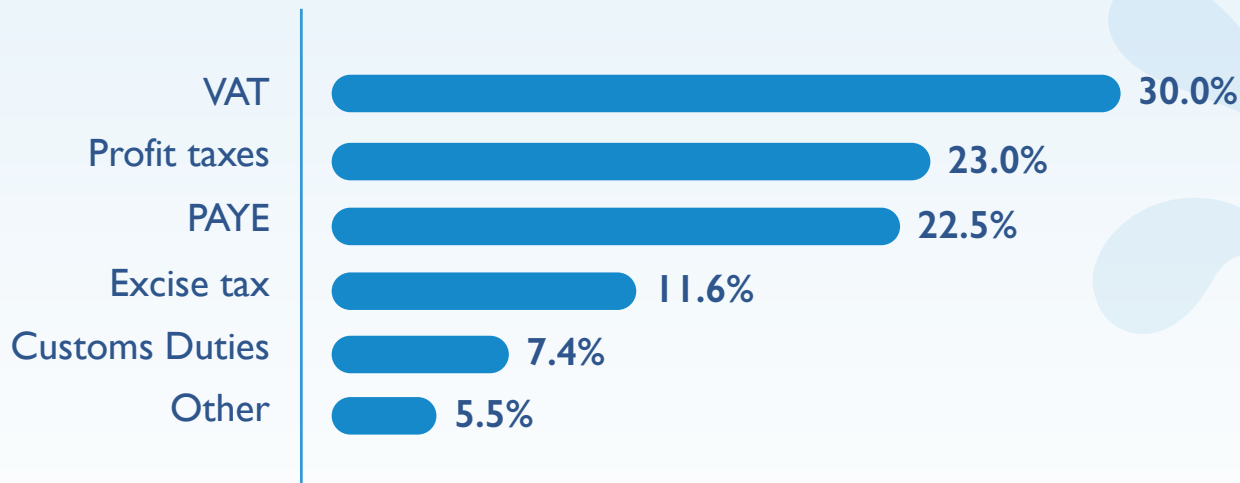


**50.8%** of total budget was collected by RRA

**Note:** • In FY 2022/23 taxes were classified using GFSM 2014 which exclude road toll, other customs revenues, interest and penalties

Source: RRA, NISR, MINECOFIN

### 3.4. CENTRAL GOV. FISCAL REVENUE BY MAJOR TAX TYPE (2022/23)



Source: RRA

### 3.5. TAX TO GDP RATIO TREND

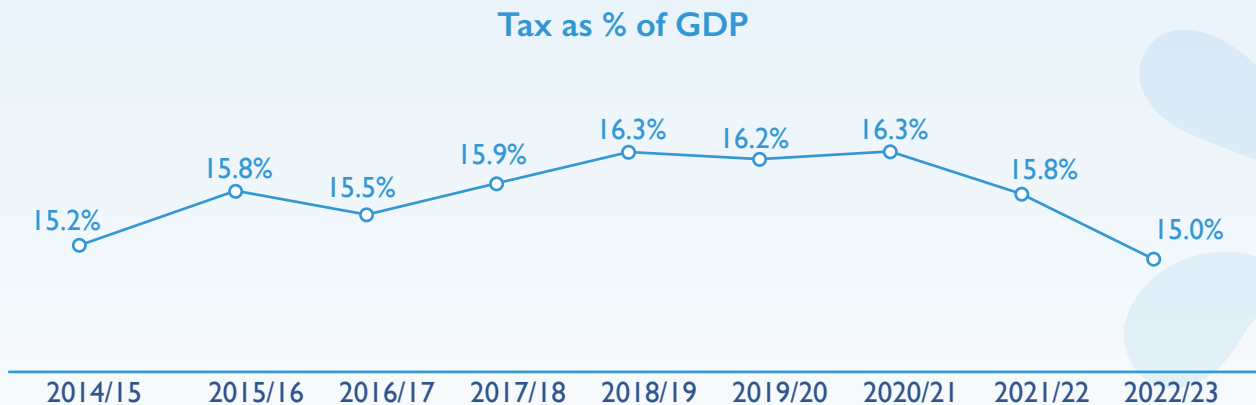


Table 17: GDP and Tax revenue (trend)

Indicators	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Nominal GDP (Frw bn)	5,670	6,321	7,129	7,898	8,716	9,399	10,278	11,976	15,283
Tax revenue (Incl LGT, Frw Bn)	859	1,000	1,104	1,253	1,418.9	1,523.6	1,672.4	1,887.7	2,291.9

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

Source: RRA, NISR

### 3.6. FISCAL AND NON-FISCAL REVENUE TO BUDGET RATIO

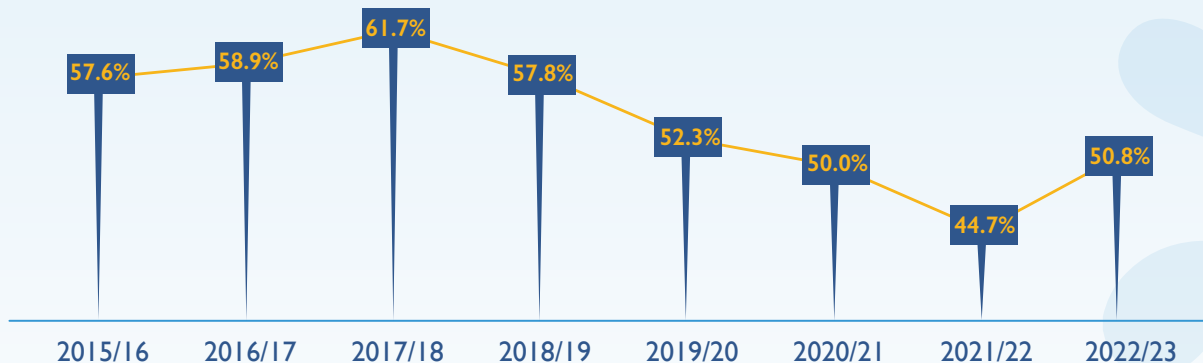


Table 18: Fiscal Revenue and Budget (Frw bn)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Total Fiscal Revenue	1,042.0	1,150.2	1,305.9	1,483.5	1,578.2	1,732.3	1,985.1	2,419.1
National Budget	1,808.8	1,954.2	2,115.3	2,565.7	3,017.1	3,464.8	4,441	4,764.8

**Note:** • Above amount includes Central Government and Local Government Revenue and Fees collected by RRA

Source: RRA, MINECOFIN

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

**Tax per capita (Thousand)**



**Tax per Taxpayer (Million)**

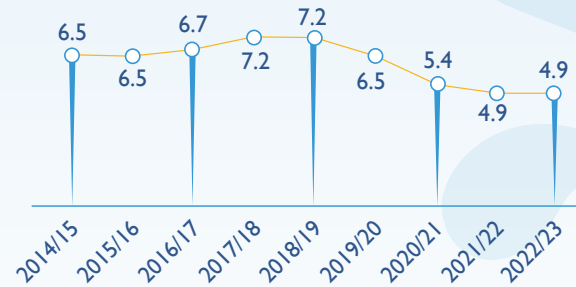


Table 19: Central Government Fiscal Revenue per Capita and Taxpayer

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Population (Million)	11.1	11.4	11.7	11.9	12.2	12.5	12.8	13.0	13.5
Revenue per capita (Frw Million)	0.077	0.087	0.093	0.103	0.115	0.120	0.128	0.145	0.170
Revenue per Taxpayer (Frw Million)	6.5	6.5	6.7	7.2	7.2	6.5	5.4	4.9	4.9

Note: • Central Government fiscal revenues include taxes and other fiscal revenues collected for Central Government

Source: RRA, NISR



## 3.8. COST OF COLLECTION

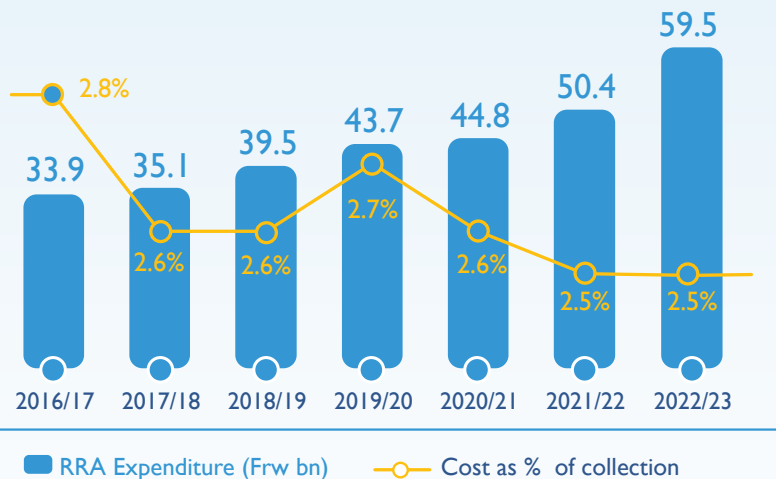


Table 20: Cost of collection

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
RRA Expenditure (Frw bn)	33.9	35.1	39.5	43.7	44.8	50.4	59.5
RRA Collection	1,190.7	1,361.4	1,546.4	1,644.9	1,732.3	1,985.7	2,419.1

Source: RRA

### 3.9.

## CENTRAL GOVERNMENT FISCAL REVENUE BY MAJOR TAX TYPE

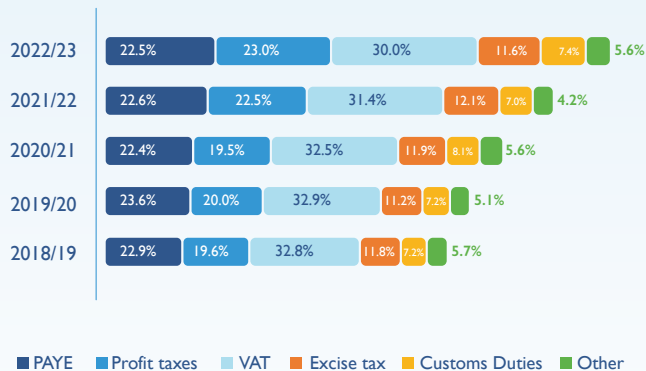


Table 21: Central Government Fiscal Revenue by Tax Type

Tax type	2018/19	2019/20	2020/21	2021/22	2022/23
PAYE	320.8	353.7	365.8	427.4	517.4
Profit taxes	274.4	298.9	319.7	425.1	528.4
VAT	458.7	491.5	531.4	593.4	691.1
Excise tax	165	167	194.4	229.3	266.7
Customs Duties	101.2	107.9	132.4	133.0	169.6
Other	79.4	75.8	92.1	78.9	127.7
<b>Total</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>	<b>2,301.0</b>

- Notes:**
- **Customs Duties** include: Import Duty, Infrastructure Development Levy and African Union Levy
  - **Others includes:** Fuel Levy, Road Toll, Royalty Tax on Mining, Strategic reserve Levy, Motor vehicle tax, Other Customs, Interests and Penalties

Source: RRA

### 3.10. CENTRAL GOVERNMENT FISCAL REVENUE BY ENTERPRISE SIZE

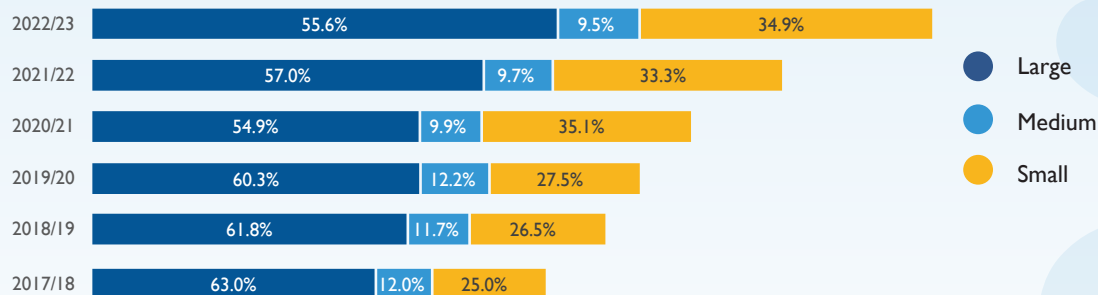


Table 22: Central government fiscal revenue by enterprise size

Enterprise size	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Large	777.5	864.9	901.4	898.8	1,076.0	1,279.1
Medium	148.1	163.7	182.4	162.4	182.9	218.2
Small	308.5	370.9	411	574.7	628.3	803.7
<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>	<b>2,301.0</b>

**Notes:** • Central Government Revenues include taxes and other revenues collected by RRA for the account of the Central Government

Source: RRA

### 3.11. A. CENTRAL GOVERNMENT FISCAL REVENUE BY SECTOR

Table 23: Central Gov. Fiscal Revenue by Sector

ISIC Section Code	ISIC Description	2018/19	2019/20	2020/21	2021/22	2022/23
		Revenue (Frw bn)				
	<b>AGRICULTURE SECTOR</b>	12.4	10.9	12.5	15.1	16.1
A	Agriculture, Forestry and Fishing	12.4	10.9	12.5	15.1	16.1
	<b>INDUSTRY SECTOR</b>	354.5	376.6	343.2	557.2	661.1
B	Mining and Quarrying	5.1	5.5	6.4	16.2	14.3
C	Manufacturing	186.3	226.8	177.3	353.7	434.2
D	Electricity, Gas and Air Conditioning Supply	91.1	71.9	72.1	81.6	81.4
E	Water Supply, Gas and Remediation Services	12.6	11.9	16.9	18.2	14.2
F	Construction	59.4	60.6	70.6	88.3	117.0
	<b>SERVICE SECTOR</b>	1,032.60	1,107.30	1,280.00	1,481.6	1,623.9
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	273.1	310.3	345.3	398.4	658.6
H	Transportation and Storage	44.7	46.7	46	48.8	58.0
I	Accommodation and Food Service Activities	17.6	19.8	20.7	28.3	42.7
J	Information and Communication	81.5	110.9	95.7	135.1	125.5
K	Financial and Insurance Activities	97.6	108.9	125.5	219.5	247.8

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

Source: RRA

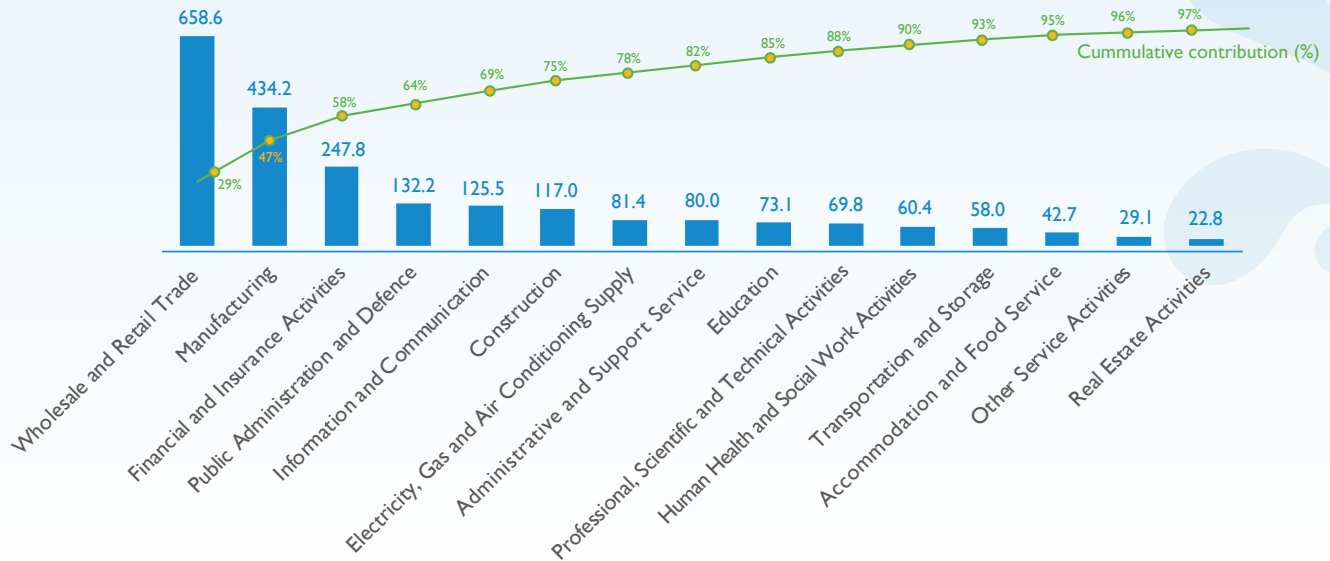
### 3.11. A. CENTRAL GOVERNMENT FISCAL REVENUE BY SECTOR (CONT.)

ISIC Section Code	ISIC Description	2018/19	2019/20	2020/21	2021/22	2022/23
		Revenue (Frw bn)				
L	Real Estate Activities	8.5	8.9	13.7	17.3	22.8
M	Professional, Scientific and Technical Activities	22	25.6	48.2	66.5	69.8
N	Administrative and Support Service Activities	11.6	154	39.7	83.5	80.0
O	Public Administration and Defense, Compulsory Social Security	232.7	176.4	398.5	129.0	132.2
P	Education	31	28.7	44.3	75.1	73.1
Q	Human Health and Social Work Activities	31.5	36.4	53.8	67.8	60.4
R	Arts, Entertainment and Recreation	2.1	2.5	4.2	9.5	14.5
S	Other Service Activities	165.6	201.3	39.4	28.6	29.1
T	Activities of Households As Employers; Undifferentiated Goods and Services producing Activities of Households For Own Use	0.0	0.0	0.0	0.1	0.1
U	Activities of Extraterritorial Organizations and Bodies	13	15.5	5.01	6.6	9.3

**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.

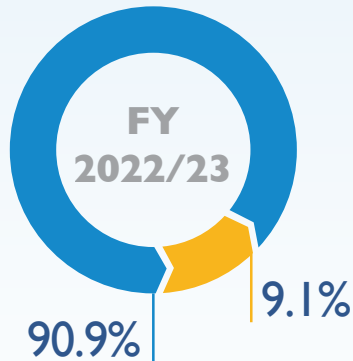
Source: RRA

### 3.11. B. TOP 15 SECTORS BY CONTRIBUTION (2022/23)

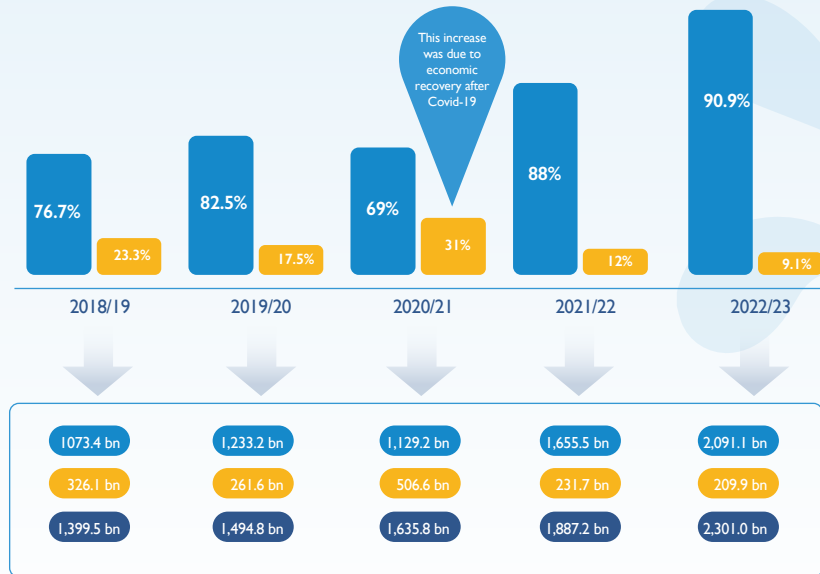


Source: RRA

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



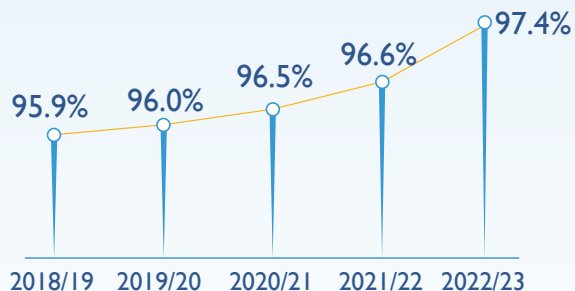
● Private Sector ● Public Sector ● Total



Source: RRA

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

#### Non-individual taxpayers



#### Individual taxpayers

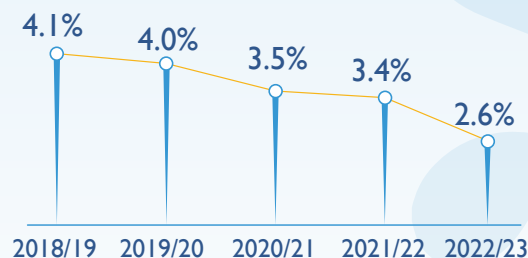


Table 24: Revenue (Frw bn)

Taxpayer Type	2018/19	2019/20	2020/21	2021/22	2022/23
Non Individual	1,342.7	1,435.0	1,578.5	1,823.4	2,242.1
Individual	56.8	59.8	57.3	63.8	58.9
<b>Total</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>	<b>2,301.0</b>

Source: RRA



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

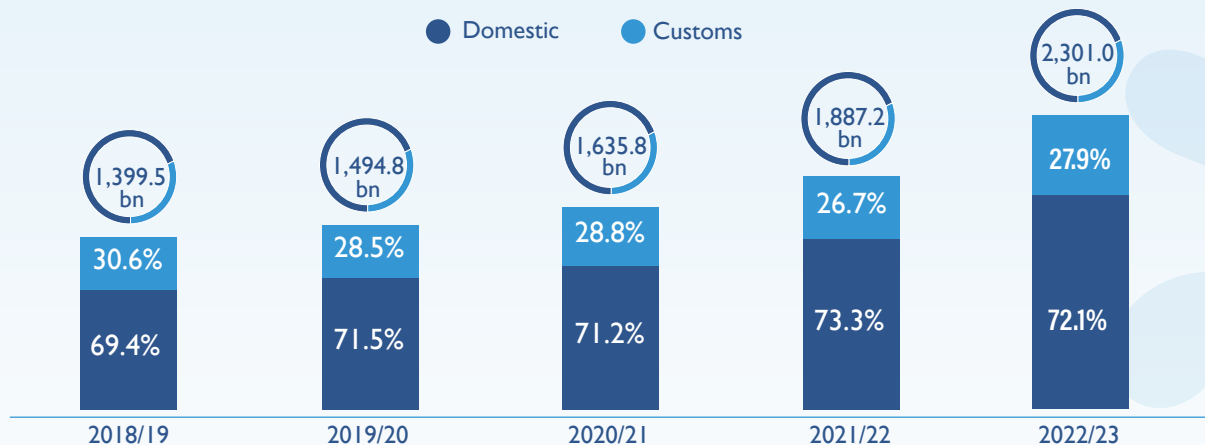


Table 25: Revenue (Frw bn)

Office	2018/19	2019/20	2020/21	2021/22	2022/23
Domestic office	971.1	1,069.4	1,163.9	1,382.7	1,658.8
Customs office	428.4	425.4	471.9	504.5	642.2
<b>Total</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>	<b>2,301.0</b>

Source: RRA

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

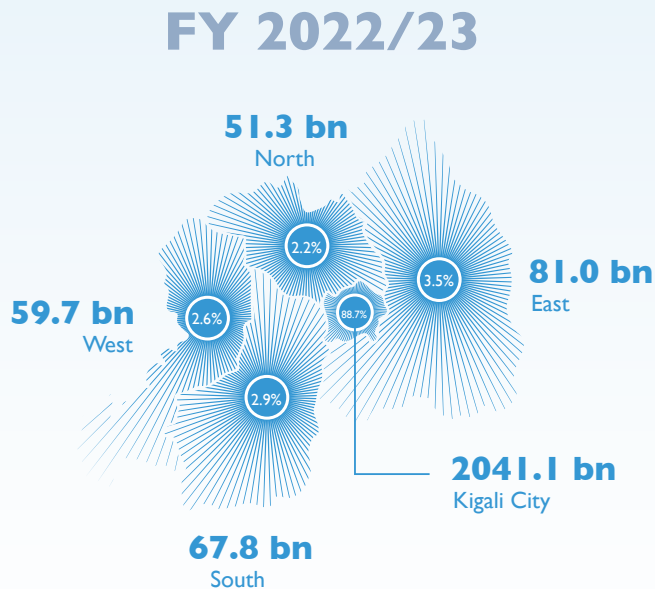
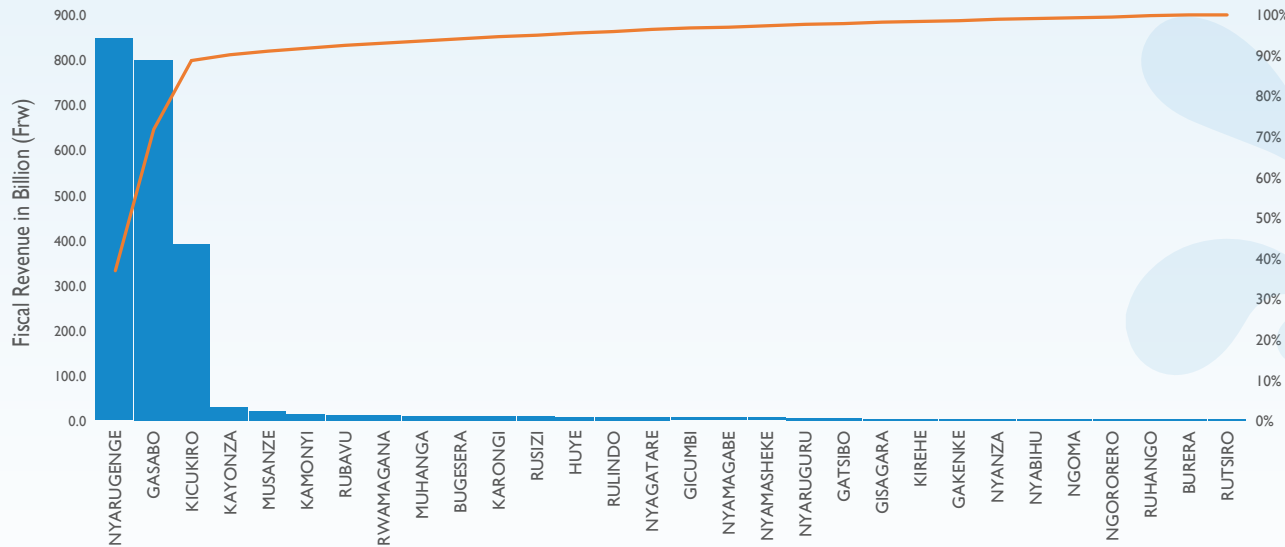


Table 26: Central Gov. Fiscal Revenue by Province (Frw bn)

Province	2018/19	2019/20	2020/21	2021/22	2022/23
Kigali	1,248.7	1,330.4	1,424.0	1,669.0	2,041.1
West	43.1	44.8	53.0	51.9	59.7
East	38.5	41.9	64.7	68.8	81.0
North	28.3	29.9	38.4	40.7	51.3
South	40.9	47.8	55.7	56.8	67.8
<b>Total</b>	<b>1,399.5</b>	<b>1,494.8</b>	<b>1,635.8</b>	<b>1,887.2</b>	<b>2,301.0</b>

Source: RRA

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



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

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

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

District	2018/19	2019/20	2020/21	2022/22	2022/23
Nyarugenge	578.3	551.6	597.5	650.4	848.4
Gasabo	429.5	507.3	614.8	691.9	800.1
Kicukiro	240.9	270.2	216.5	326.8	392.7
Kayonza	11.5	14.5	18.7	25.9	30.2
Musanze	12	13.0	13.0	16.0	22.9
Kamonyi	3.9	4.9	7.7	12.8	15.9
Rubavu	8.4	7.7	14.2	14.8	15.2
Rwamagana	6.6	8.6	9.6	10.4	13.0
Muhanga	6	6.4	7.8	7.3	12.0
Bugesera	4.8	4.2	7.7	9.9	11.8
Karongi	6.4	7.3	9.4	10.7	11.4
Rusizi	15.9	17.0	10.5	8.9	11.0
Huye	9.8	9.7	10.8	9.2	10.0
Rulindo	5.3	4.8	7.9	8.5	9.8
Nyagatare	4.6	4.7	10.2	7.7	9.3

District	2018/19	2019/20	2020/21	2022/22	2022/23
Gicumbi	5.3	5.9	7.4	7.4	8.3
Nyamagabe	5.2	5.8	6.0	6.7	7.8
Nyamasheke	4.6	5.9	6.9	6.3	7.6
Nyaruguru	4	4.3	5.4	7.5	6.1
Gatsibo	3.7	4.1	5.7	5.3	6.0
Gisagara	5.1	9.8	7.7	4.5	5.7
Kirehe	3.4	3.6	5.9	5.2	5.7
Gakenke	3	3.5	4.8	4.7	5.7
Nyanza	3.8	3.1	5.2	4.9	5.6
Nyabihu	2.4	2.7	3.5	3.6	5.5
Ngoma	3.8	3.4	5.2	4.4	4.9
Ngororero	2.9	1.9	4.0	4.1	4.8
Ruhango	3.2	3.5	4.0	3.9	4.7
Burera	2.8	2.7	4.5	4.1	4.7
Rutsiro	2.6	2.7	3.2	3.5	4.3

Source: RRA



## Chapter 4:

# COMPLIANCE STATISTICS

---

## Contents:

- 4.1. Electronic Filing
- 4.2. On-time Filing
- 4.3. On-time Payments
- 4.4. Audit Cases by Department
- 4.5. Appeal Cases
- 4.6. Domestic Tax Arrears

## 4.1. ELECTRONIC FILING (%)



Table 28: Percentage share

Tax type	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
EXCISE	100.0%	97.8%	100.0%	100.0%	100.0%	99.9%
CIT	96.6%	99.8%	100.0%	99.0%	98.7%	99.9%
PAYE	99.9%	100.0%	100.0%	100.0%	99.90%	100.0%
PIT	83.3%	97.1%	100.0%	97.4%	99.40%	100.0%
VAT	99.8%	99.9%	99.9%	97.3%	96.10%	98.0%

Notes: • Electronic filing refers to all filing made online or via the internet

**i**

Lower VAT levels are due to strict input control, and some taxpayers received assistance from RRA staff, disqualifying them from electronic filing.

Source: RRA

## 4.2. ON-TIME FILING

### FISCAL YEAR 2022/23

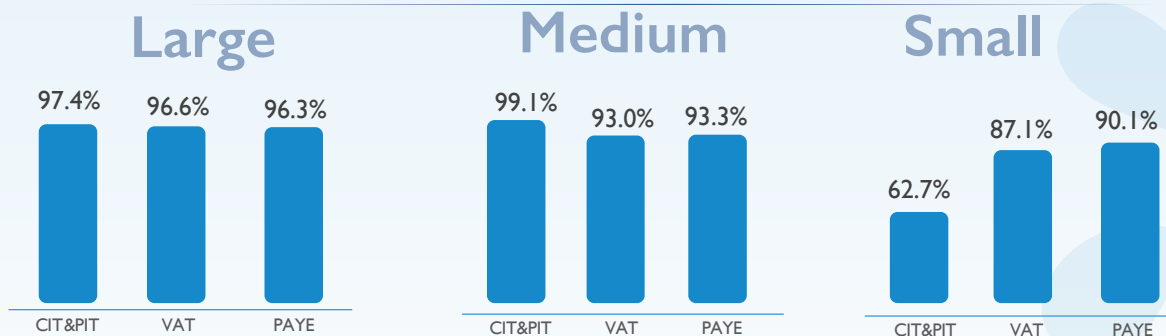


Table 29: Percentage of on-time filing

	Large			Medium			Small		
	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE
2018/19	98.5%	99.5%	99.0%	94.7%	98.3%	93.9%	62.9%	83.0%	71.4%
2019/20	95.2%	96.5%	97.2%	93.1%	96.5%	94.6%	75.5%	83.7%	71.1%
2020/21	99.3%	97.5%	96.9%	91.1%	96.3%	93.6%	92.3%	85.9%	75.3%
2021/22	96.9%	97.3%	97.5%	98.8%	94.5%	94.3%	92.1%	86.4%	90.8%
2022/23	97.4%	96.6%	96.3%	99.1%	93.0%	93.3%	62.7%	87.1%	90.1%

Source: RRA



## 4.3. ON-TIME PAYMENTS

### FISCAL YEAR 2022/23

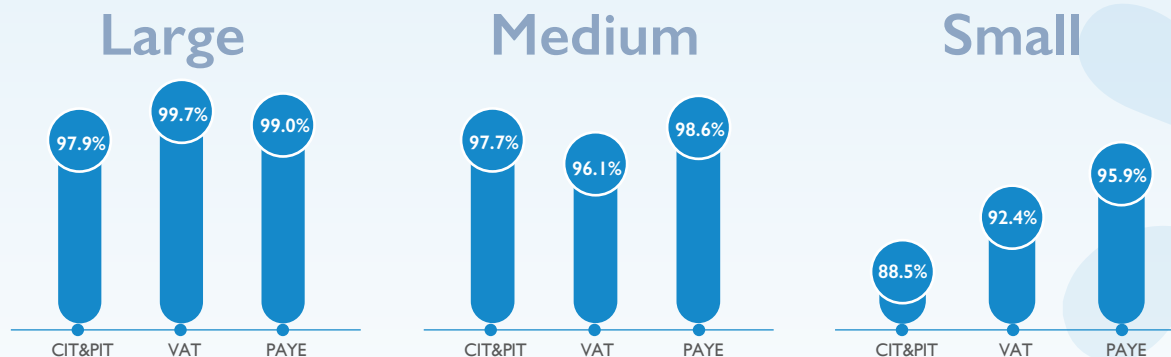


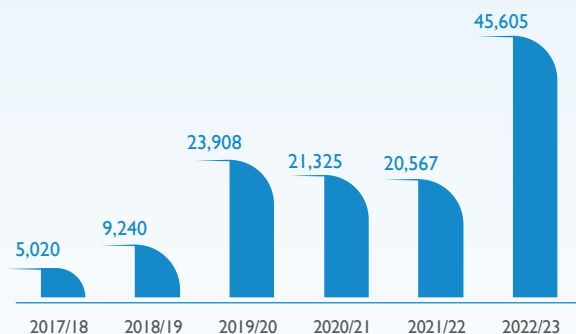
Table 30: Percentage of on-time payments

	Large			Medium			Small		
	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE
2018/19	97.0%	99.0%	99.2%	95.0%	90.7%	88.8%	85.4%	79.3%	77.2%
2019/20	98.6%	98.4%	96.6%	87.5%	96.2%	97.1%	79.4%	93.0%	97.5%
2020/21	92.3%	95.7%	96.2%	90.2%	91.3%	94.1%	95.2%	89.7%	96.0%
2021/22	98.6%	94.4%	96.0%	87.5%	93.0%	94.3%	86.4%	89.6%	95.9%
2022/23	97.9%	99.7%	99.0%	97.7%	96.1%	98.6%	88.6%	92.4%	95.9%

Source: RRA

## 4.4. AUDIT CASES BY DEPARTMENT

### Domestic



### Customs

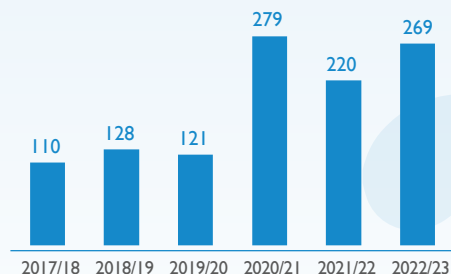


Table 31: Number of audit cases

Department	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Domestic	5,020 (97.9%)	9,240 (98.6%)	23,908 (99.5%)	21,325 (98.7%)	20,567 (98.9%)	45,605 (99.4%)
Customs	110 (2.1%)	128 (1.4%)	121 (0.5%)	279 (1.3%)	220 (1.1%)	269 (0.6%)
<b>Total</b>	<b>5,130</b>	<b>9,368</b>	<b>24,029</b>	<b>21,604</b>	<b>20,787</b>	<b>45,874</b>

Source: RRA

## 4.4.1. LARGE TAX OFFICE (LTO) AUDIT CASES

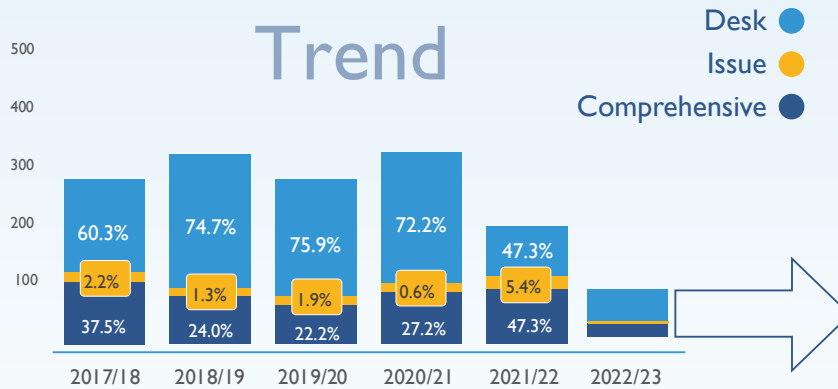
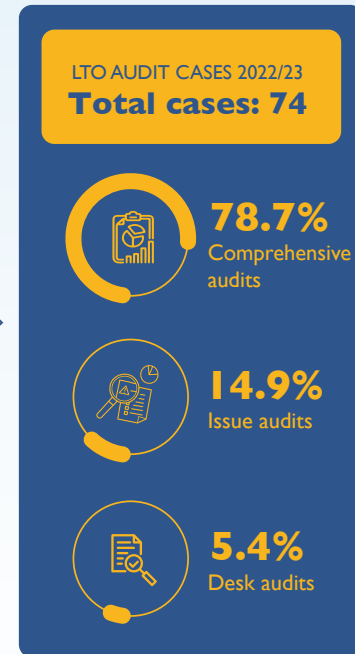


Table 32: Number of audit cases

Audit type	2017/19	2018/19	2019/20	2020/21	2021/22	2022/23
Comprehensive	100	75	59	85	88	59
Issue	6	4	5	2	10	11
Desk	161	233	202	226	88	4*
Total	267	312	266	313	186	74

- 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
  - \*Desk Audits were replaced by Advisory visits (change brought in by NOM)



Source: RRA

## 4.4.2. SMALL AND MEDIUM TAX OFFICE (SMTO) AUDIT CASES

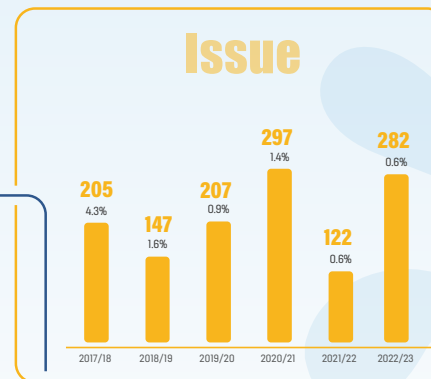
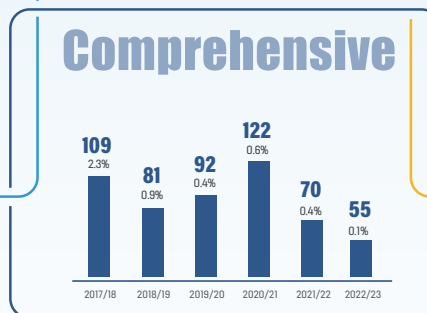
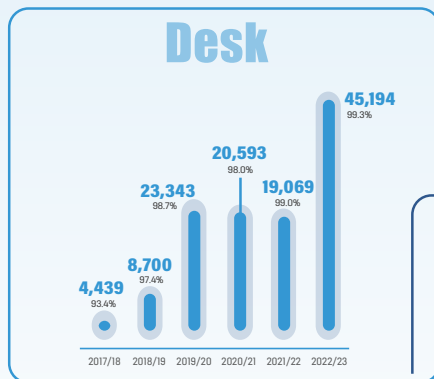


Table 33: Number of audit cases

Audit type	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Comprehensive	109	81	92	122	70	55
Issue	205	147	207	297	122	282
Desk	4,439	8,700	23,343	20,593	19,069	45,194
<b>Total</b>	<b>4,753</b>	<b>8,928</b>	<b>23,642</b>	<b>21,012</b>	<b>19,261</b>	<b>45,531</b>

Source: RRA

## 4.5. APPEAL CASES



Total cases in 2022/23

Finalized within:



Table 34: Number of appeal cases

	2018/19	2019/20	2020/21	2021/22	2022/23
Finalized within 30 days	10	36	89	63	174
Finalized over 30 days and within 60 days	604	456	549	834	600
Finalized over 60 days and within 90 days	35	90	21	0	1
Finalized over 90 days	0	0	97	0	0
<b>Total</b>	<b>649</b>	<b>582</b>	<b>756</b>	<b>897</b>	<b>775</b>

Source: RRA

## 4.5. THE RATIO OF APPEALS TO AUDIT CASES

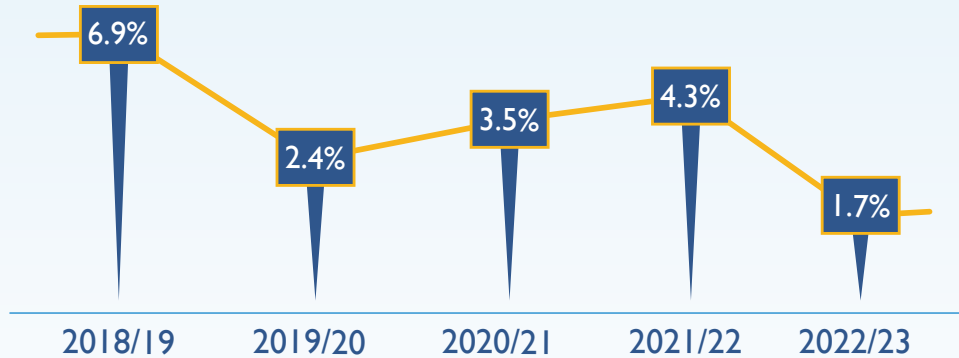


Table 35: Appeals and Audit cases

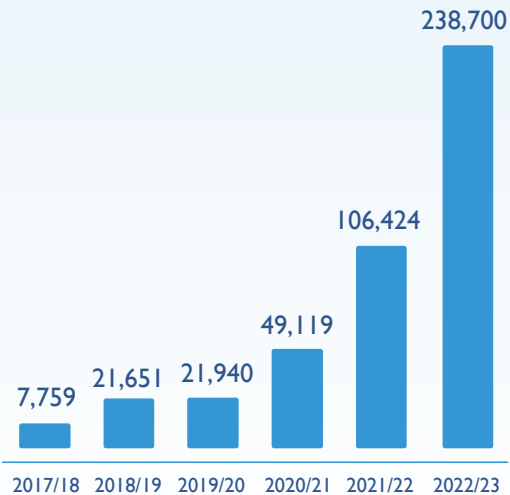
	2018/19	2019/20	2020/21	2021/22	2022/23
Appeal cases	649	582	756	897	775
Audit Cases	9,368	24,029	21,604	20,787	45,874

Source: RRA

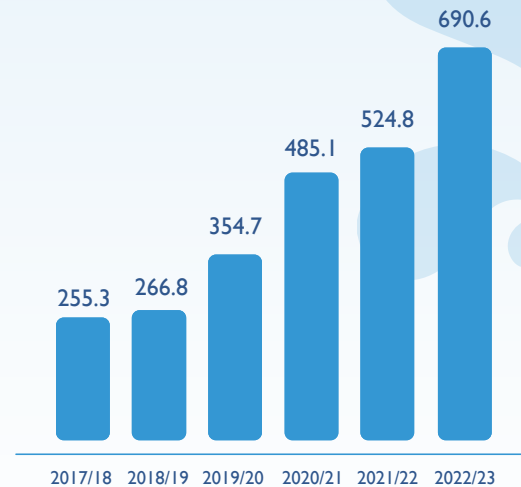
## 4.6. DOMESTIC TAX ARREARS



### Tax Arrears Cases



### Amount (Frw bn)



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

Source: RRA

Chapter 5:

# INTERNATIONAL TRADE STATISTICS

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# 5.

## INTERNATIONAL TRADE STATISTICS

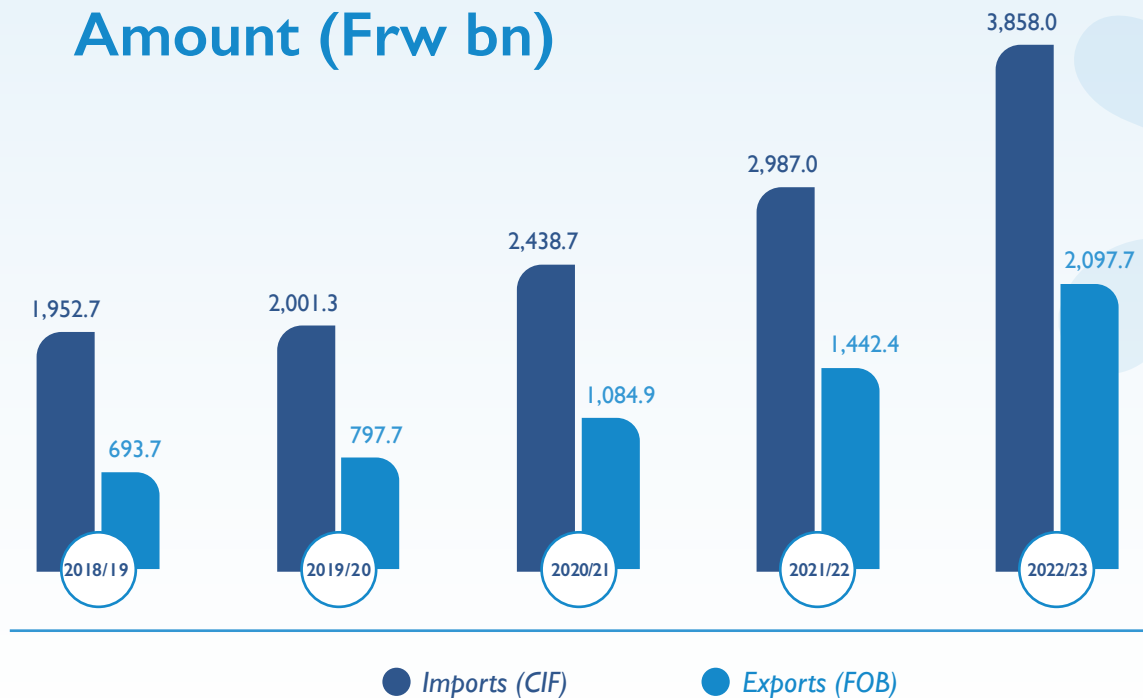
### CONTENTS:

- 5.1. Imports and Exports
- 5.2. Imports: EACVs Rest of the World
- 5.3. Exports: EACVs 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 2022/23
- 5.8. The top 10 countries to which exports are made in FY 2022/23

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

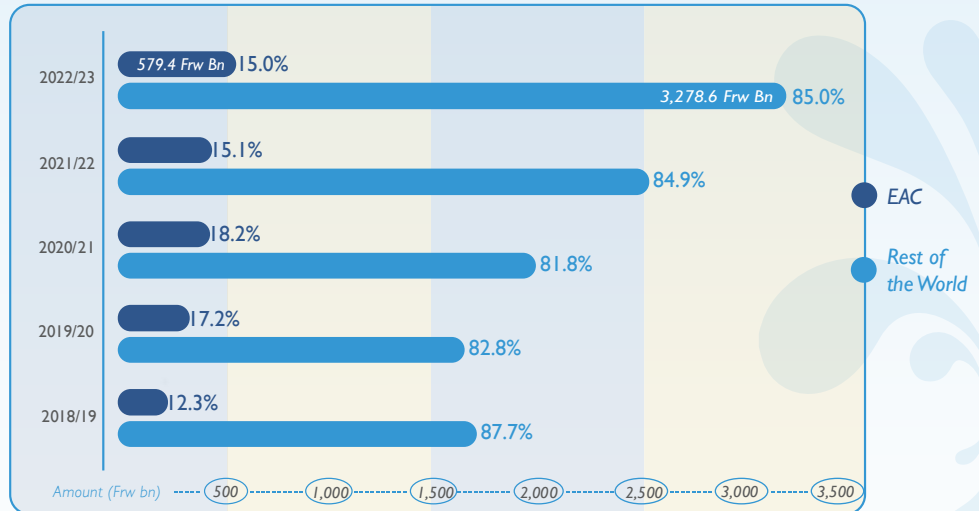
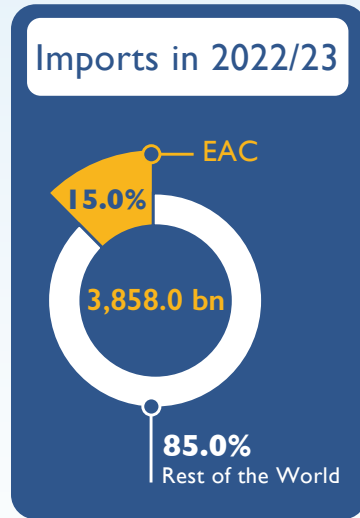


Table 36: Amount (Frw bn)

Imports	2018/19	2019/20	2020/21	2021/22	2022/23
EAC	240.7	345.1	443	452.4	579.4
Rest of the World	1,712	1,656.2	1,995.7	2,534.6	3,278.6
<b>Total</b>	<b>1,952.7</b>	<b>2,001.3</b>	<b>2,438.7</b>	<b>2,987.0</b>	<b>3,858.0</b>

Source: RRA

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

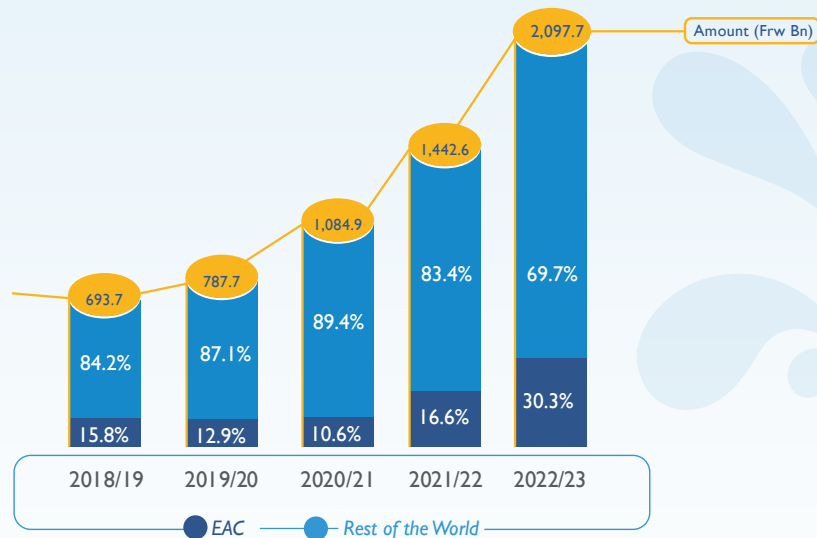
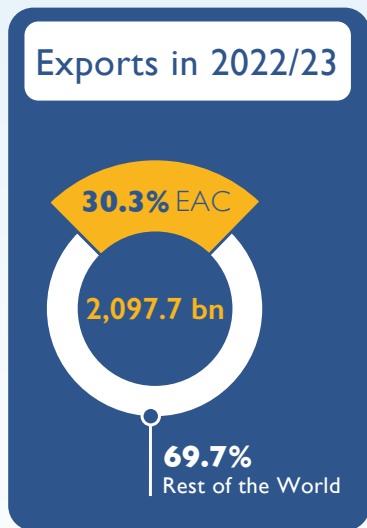


Table 37: Amount (Frw Bn)

Exports	2018/19	2019/20	2020/21	2021/22	2022/23
EAC	109.6	101.6	114.8	239	634.6
Rest of the World	584.1	686.1	970.1	1,203.6	1,463.1
<b>Total</b>	<b>693.7</b>	<b>787.7</b>	<b>1,084.9</b>	<b>1,442.6</b>	<b>2,097.7</b>

Source: RRA

## 5.4. NUMBER OF ENTRIES CLEARED BY CHANNEL

Year 2022/23

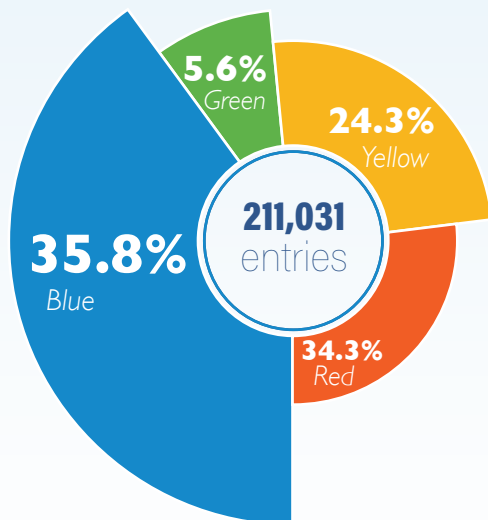


Table 38: Number of entries

Channel	2020/21	2021/22	2022/23
Blue	61,822	66,051	75,622
Green	12,931	10,256	11,741
Yellow	35,530	54,015	51,278
Red	47,958	36,454	72,390
<b>Total</b>	<b>158,241</b>	<b>166,776</b>	<b>211,031</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

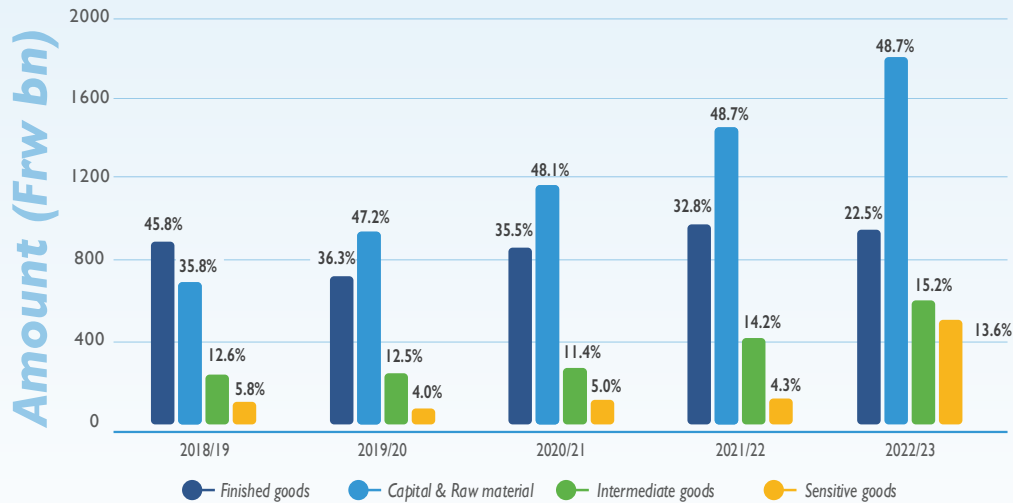


Table 39: Amount (Frw bn)

Importation by category	2018/19	2019/20	2020/21	2021/22	2022/23
Finished goods	894.7	726.5	865.2	979.9	868.2
Capital & Raw material	698.9	943.5	1,172.3	1,454.2	1,877.6
Intermediate goods	246.6	250.6	278.8	424.5	588.2
Sensitive goods	112.5	80.7	122.4	128.7	524.0
<b>Total</b>	<b>1,952.7</b>	<b>2,001.3</b>	<b>2,438.7</b>	<b>2,987.0</b>	<b>3,858.0</b>

Source: RRA

## 5.6. EXPORT BY CATEGORY

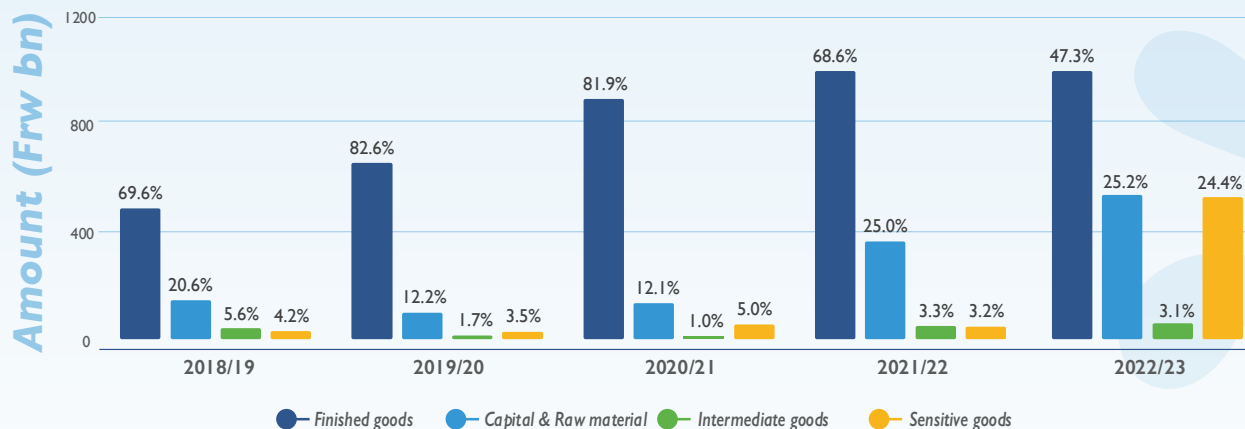


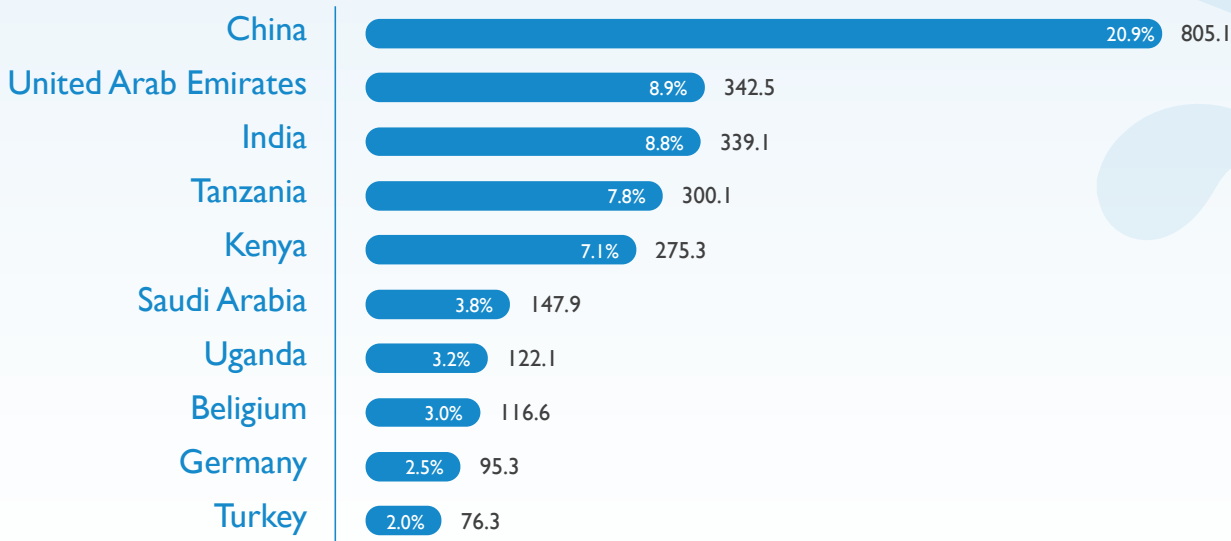
Table 40: Amount (Frw bn)

Importation by category	2018/19	2019/20	2020/21	2021/22	2022/23
Finished goods	483.2	650.4	888.8	990.0	991.3
Capital & Raw material	142.9	96.5	131.3	360.1	529.2
Intermediate goods	38.7	13.6	10.8	46.9	65.5
Sensitive goods	28.9	27.2	54.0	45.5	511.7
<b>Total</b>	<b>693.7</b>	<b>787.7</b>	<b>1,084.9</b>	<b>1,442.5</b>	<b>2,097.7</b>

Source: RRA

## 5.7.

## TOP 10 COUNTRIES OF ORIGIN FOR IMPORTS IN FY 2022/23

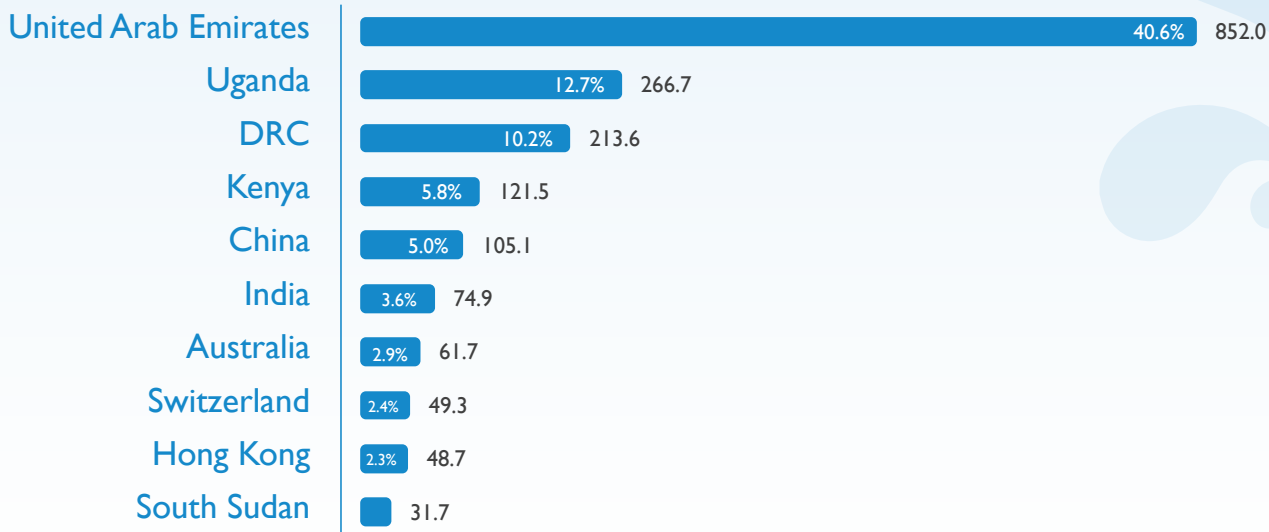
**Imports (CIF in Frw bn) and % share in total**

Source: RRA



## 5.8. THE TOP 10 COUNTRIES DESTINATION OF EXPORTS IN FY 2022/23

### Exports (in Frw bn) and % share in total



Source: RRA

Chapter 6:

# GENDER STATISTICS

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## 6.

## GENDER STATISTICS

## CONTENTS:

- 6.1 Individual Taxpayers by Gender
- 6.2 Individual Taxpayers by Gender and Major 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 RRA Employees by Gender
- 6.9 RRA Job Categories by Gender (FY 2022/23)
- 6.10 Number of Males and Females Staff in Central Tax Administration
- 6.11 Number of Males and Females Staff in Decentralized Tax Administration
- 6.12 Number of Female and Male Managers in the Tax Administration
- 6.13 Number of Female and Male in the Senior Management of Tax Administration



The number of taxpayers in this chapter covers only individual businesses as of June 30, 2023

## 6.1. INDIVIDUAL BUSINESSES OWNERSHIP BY GENDER



324,289

Total individual businesses

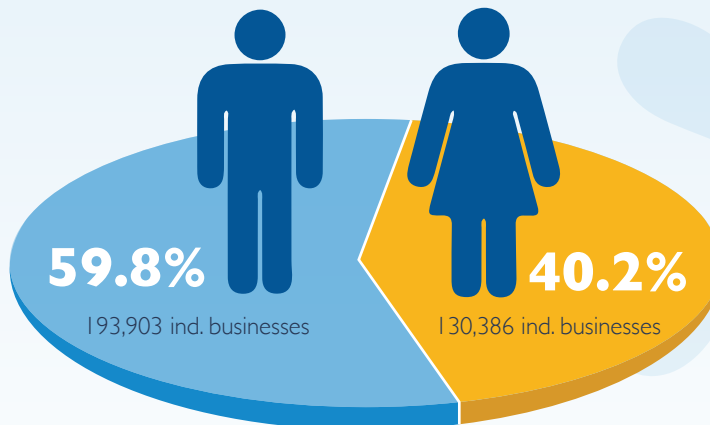


Table 4 I: Individual taxpayers by gender (trend)

Gender	2021/22	2022/23
Female	94,438	130,386
Male	160,665	193,903
<b>Total</b>	<b>255,103</b>	<b>324,289</b>

Source: RRA

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

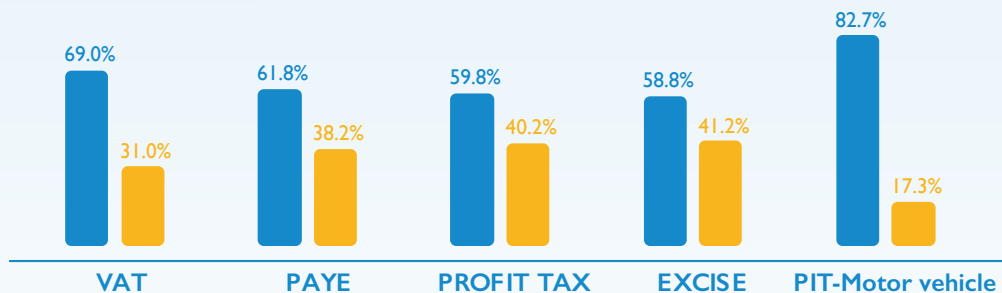


Table 42: Individual taxpayers by gender and major tax types

TAX TYPE	2021/22		2022/23	
	FEMALE	MALE	FEMALE	MALE
VAT	2,154	4,875	2,347	5,225
PAYE	1,600	2,661	1,774	2,867
PROFIT TAX	85,325	113,904	130,386	193,903
EXCISE	4	19	7	10
PIT-Motor vehicles	6,304	56,812	12,550	59,858

Source: RRA

## 6.3. INDIVIDUAL BUSINESSES OWNERSHIP BY GENDER AND SIZE

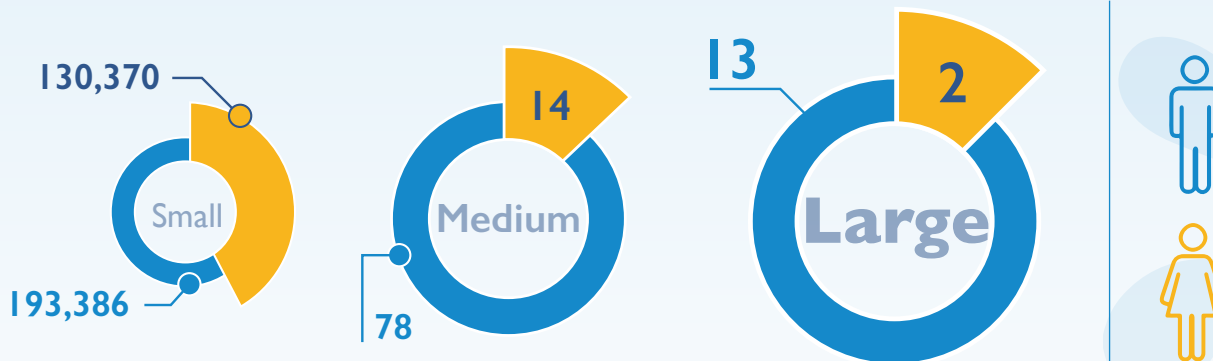


Table 43: Individual businesses by gender and size (trend)

Size	2021/22		2022/23	
	Male	Female	Male	Female
Large	10	1	13	2
Medium	70	10	78	14
Small	160,585	94,427	193,812	130,370
Total	160,665	94,438	193,903	130,386

Source: RRA

## 6.4. REVENUE COLLECTION BY INDIVIDUAL TAXPAYERS & BY GENDER

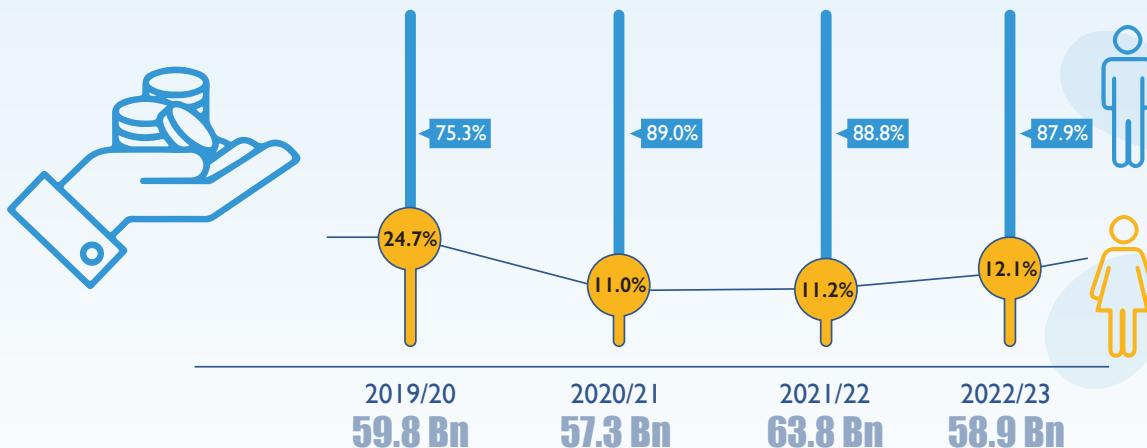


Table 44: Revenue in Frw bn

Gender	2019/20	2020/21	2021/22	2022/23
Female	14.7	6.3	7.1	7.1
Male	45.1	51.0	56.7	51.8
<b>Total</b>	<b>59.8</b>	<b>57.3</b>	<b>63.8</b>	<b>58.9</b>

Source: RRA

## 6.5. INDIVIDUAL IMPORTERS BY GENDER

FY 2022/23



Table 45: Individual Importers

Gender	2019/20	2020/21	2021/22	2022/23
Female	1,199	1,111	1,322	1,423
Male	1,974	1,958	1,957	2,038
<b>Total</b>	<b>3,173</b>	<b>3,069</b>	<b>3,279</b>	<b>3,461</b>

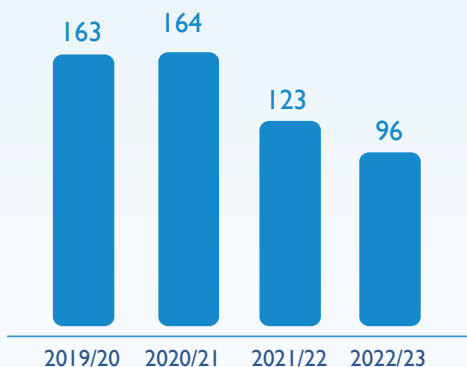
Source: RRA



## 6.6. INDIVIDUAL EXPORTERS BY GENDER



Number of male exporters



Number of female exporters

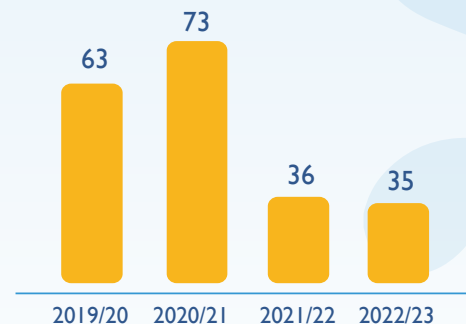


Table 46: Individual Exporters

Gender	2019/20	2020/21	2021/22	2022/23
Female	63 (27.9%)	73 (30.8%)	36 (22.6%)	35 (26.7%)
Male	163 (72.1%)	164 (69.2%)	123 (77.4%)	96 (73.3%)
<b>Total</b>	<b>226 (100%)</b>	<b>237 (100%)</b>	<b>159 (100%)</b>	<b>159 (100%)</b>

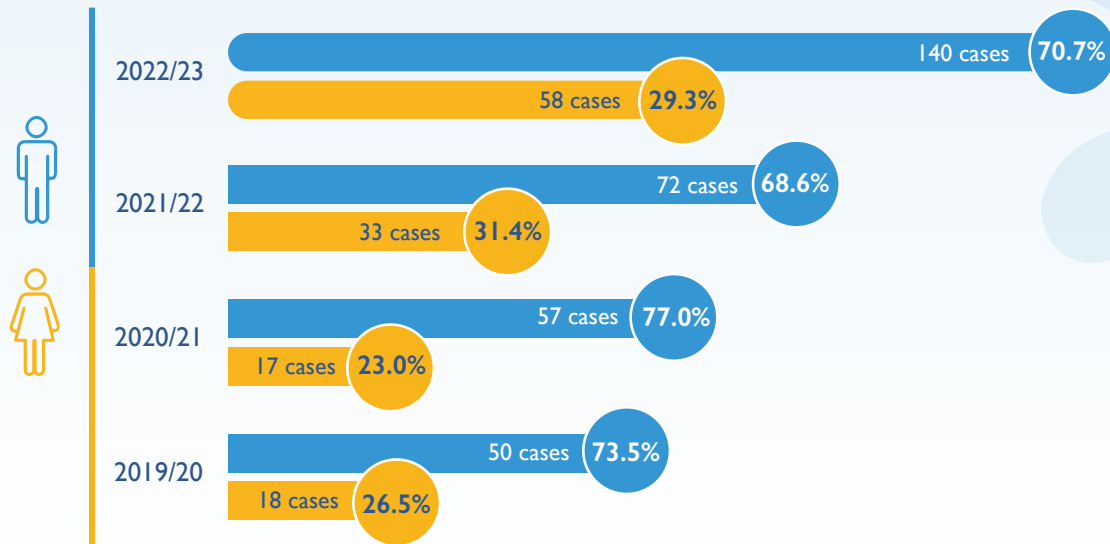
**Note:** • Above figures consider only individual which are involve in exportation

Source: RRA

## 6.7.

## APPEAL CASES OF INDIVIDUAL TAXPAYERS BY GENDER

## Appeal cases and % share



Source: RRA

## 6.8. RRA EMPLOYEES BY GENDER

**1,300** Employees in 2022/23



**40.5%**



**59.5%**

## Trend

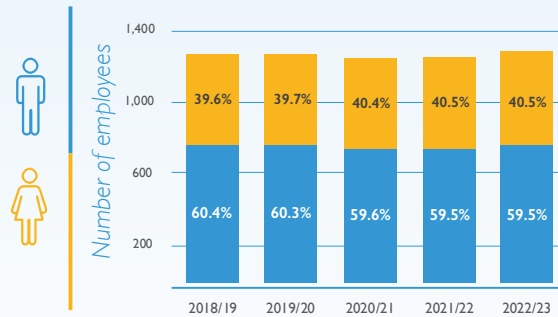


Table 47: Employees by Gender

Gender	2018/19	2019/20	2020/21	2021/22	2022/23
Male	769	770	746	748	774
Female	505	506	505	509	526
<b>Total</b>	<b>1,274</b>	<b>1,276</b>	<b>1,251</b>	<b>1,257</b>	<b>1,300</b>

Source: RRA Human Resources Department

## 6.9. RRA JOB CATEGORIES BY GENDER (FY 2022/23)

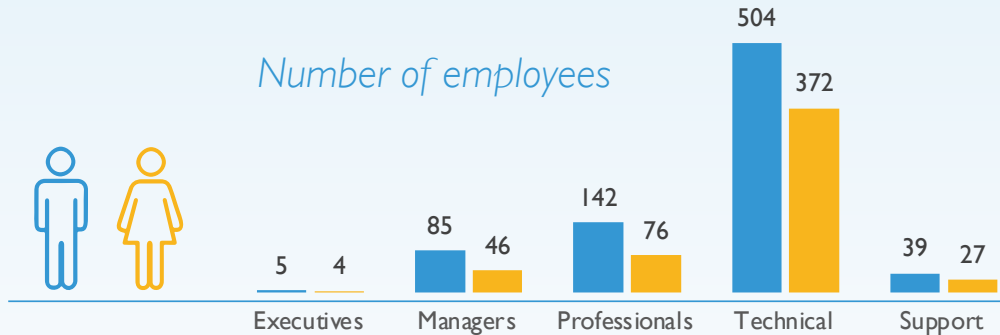


Table 48: RRA job categories by gender (FY 2022/23)

JOB CATEGORY	MALE		FEMALE	
	Number	Percent	Number	Percent
Executives	5	55.6%	4	44.4%
Managers	85	64.9%	46	35.1%
Professionals	142	65.1%	76	34.9%
Technical	504	57.5%	372	42.5%
Support	39	59.1%	27	40.9%

Source: RRA Human Resources Department

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

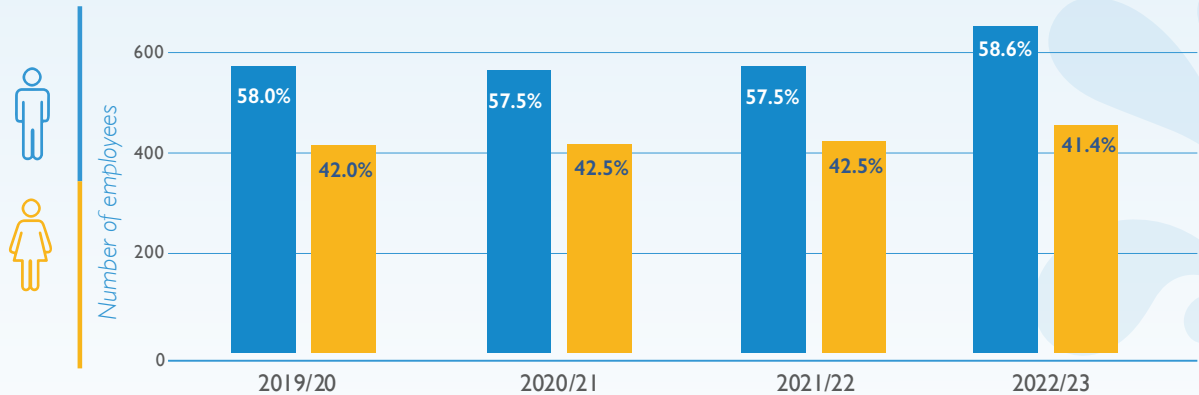


Table 49: Employees by Gender

Gender	2019/20	2020/21	2021/22	2022/23
Female	415	417	422	451
Male	573	564	571	639
<b>Total</b>	<b>988</b>	<b>981</b>	<b>993</b>	<b>1,090</b>

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

Source: RRA

## 6.11.

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

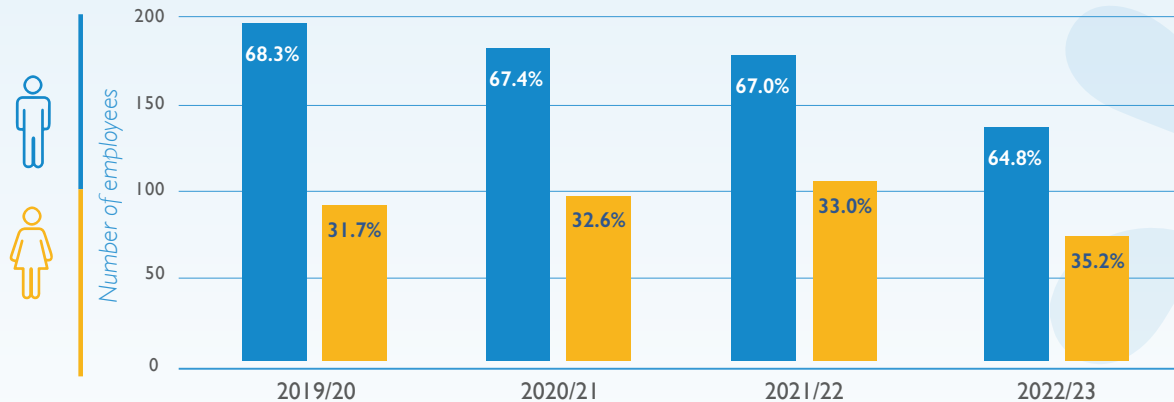


Table 50: Number of Males and Females Staff in Decentralized Tax Administration

Gender	2019/20	2020/21	2021/22	2022/23
Female	91	88	87	74
Male	196	182	177	136
<b>Total</b>	<b>287</b>	<b>270</b>	<b>264</b>	<b>210</b>

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

Source: RRA

## 6.12. NUMBER OF FEMALE AND MALE MANAGERS IN THE TAX ADMINISTRATION

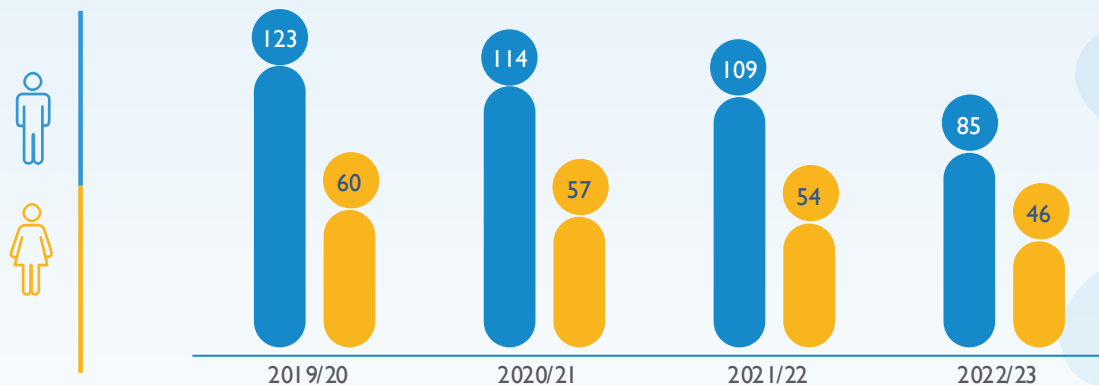


Table 51: Number of Female and Male Managers in the Tax Administration

Gender	2019/20	2020/21	2021/22	2022/23
Female	60	57	54	46
Male	123	114	109	85
<b>Total</b>	<b>183</b>	<b>171</b>	<b>163</b>	<b>131</b>

**Note:** • Above figure include all staff with grade for Middle Managers

Source: RRA

## 6.13. NUMBER OF FEMALE AND MALE IN THE SENIOR MANAGEMENT OF TAX ADMINISTRATION

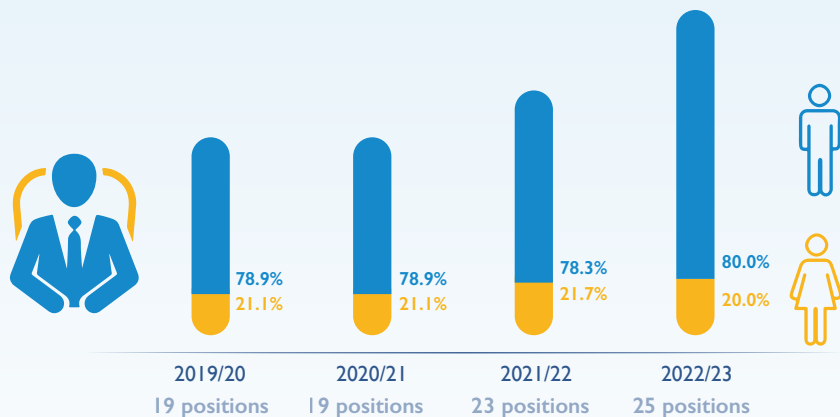
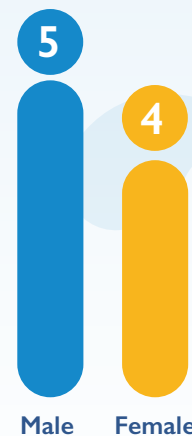


Table 52: Number of Female and Male Senior Managers in the Tax Administration

Gender	2019/20	2020/21	2021/22	2022/23
Female	4	4	5	5
Male	15	15	18	20
<b>Total</b>	<b>19</b>	<b>19</b>	<b>23</b>	<b>25</b>

**Note:** • Above figures include all staff in Senior Management

### Executive Organ 2022/23



Source: RRA



# THANK YOU









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

**Rwanda Revenue Authority**

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