RRA

TAX STATISTICS IN RWANDA FY2018/19

THIRD EDITION
JUNE 2020

KIGALI ARENA

FOREWORD BY THE COMMISSIONER GENERAL

Pascal BIZIMANA RUGANINTWALI

Commissioner General

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

The statistics in this publication cover a wide range of information, ranging from macroeconomic tax indicators, as well as details on the tax register. This edition includes data for one more year from last edition ,the fiscal year 2018/19. It includes graphics and tables and further information highlighting the RRA's commitment to informing taxpayers in Rwanda.

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

This Rwanda publication is further evidence of RRA's commitment to transparency and customer service. This publication is part of RRA's dedication to working openly with taxpayers and supporting taxpayer requirements. 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.

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.

METHODOLOGY

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

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

CHAPTER 1: TAX BASE STATISTICS

This chapter provides;

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

Data

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

CHAPTER 2: REVENUE STATISTICS

This chapter provides;

- 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

Data

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

CHAPTER 3: REGISTRATION STATISTICS

This chapter provides;

- 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

Data

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

CHAPTER 4: HR STATISTICS

This chapter provides statistics about the composition of RRA staff:

employees by:

- Age;
- Gender;
- Department; and
- Level of qualification.

Data

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

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

ACKNOWLEDGEMENTS

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

The Tax Statistics in Rwanda team is thankful to the 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, Big Data & data revolution policy 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 Mrs Niyigena Lucie: Senior Statistics Officer, Planning and Research Department, RRA

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

2) COORDINATION, ANALYSIS AND COMPILATION

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3) INTERNAL REVIEWERS

3.1 RRA Senior Management Team

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

4) DESIGN & PRINTING SERVICES

4.1 Taxpayer Service Department, RRA

4.2. Design contractor

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CHAPTER 1: TAX BASE STATISTICS

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1.1. TOTAL BUSINESS INCOME BY BRACKETS FOR CORPORATIONS (In RWF Billion)

Value of income by category	2015	2016	2017	2018	2019
Below 2Mn	1.2	1.5	1.7	2.2	2.2
[2Mn-12Mn)	23.9	24.3	25.7	29.5	28.0
[12Mn-20Mn)	16.5	17.7	20.4	23.1	24.0
[20Mn,50Mn)	49.7	54.0	64.8	78.2	79.3
[50Mn,400Mn)	401.6	419.0	501.8	621.5	666.7
[400Mn,1Bn)	329.0	367.4	409.2	476.9	527.4
[1Bn, Above]	3,242.0	3,252.9	3,966.3	5,867.8	6,132.6
Null*	0	0	0	0	0
Total	**4,064.0**	**4,136.7**	**4,990.0**	**7,099.3**	**7,460.5**

*Null bracket means tax payers who declared zero income

*This report considered only taxpayers who have filled an income tax return to RRA

1.2. TOTAL NUMBER OF CORPORATIONS BY INCOME BRACKET

Number of companies by Income category	2015	2016	2017	2018	2019
Below 2Mn	1,314	1,693	1,895	2,442	2,501
[2Mn,12Mn)	5,225	5,181	5,401	6,115	5,662
[12Mn,20Mn)	1,055	1,130	1,292	1,459	1,512
[20Mn,50Mn)	1,517	1,616	1,934	2,357	2,392
[50Mn,400Mn)	2,595	2,745	3,421	4,155	4,487
[400Mn,1Bn)	518	578	643	755	851
[1Bn, Above]	664	668	761	935	1,001
Null*	40,295	40,553	51,428	37,906	38,703
Total	**53,183**	**54,164**	**66,775**	**56,124**	**57,109**

*Null bracket means tax payers who declared zero income

*This report considered only taxpayers who have filled an income tax return to RRA

1.3. TOTAL BUSINESS INCOME BY BRACKETS FOR INDIVIDUALS (In RWF Billion)

Value of income by category	2015	2016	2017	2018	2019
Below 2Mn	1.2	1.8	2.5	2.4	2.2
[2Mn,12Mn)	38.8	39.8	38.0	39.5	33.1
[12Mn,20Mn)	7.4	7.0	6.6	8.0	8.4
[20Mn,50Mn)	14.0	15.1	17.1	20.4	20.4
[50Mn,400Mn)	83.1	75.1	88.6	105.1	115.1
[400Mn,1Bn)	49.3	42.7	51.8	54.6	54.4
[1Bn, Above]	244.1	203.0	256.6	201.1	192.8
Null*	0	0	0	0	0
Total	**438.2**	**384.5**	**461.3**	**431.2**	**426.6**

*Null bracket means tax payers who declared zero income

*This report considered only taxpayers who have filled an income tax return to RRA

1.4. TOTAL NUMBER OF INDIVIDUAL BUSINESSES BY INCOME BRACKET

Number of companies by Income category	2015	2016	2017	2018	2019
Below 2Mn	1,519	2,602	3,518	3,125	2,861
[2Mn,12Mn)	12,592	13,583	12899	13,252	10,521
[12Mn,20Mn)	486	438	428	509	550
[20Mn,50Mn)	440	463	528	636	631
[50Mn,400Mn)	571	530	629	769	838
[400Mn,1Bn)	75	64	81	82	85
[1Bn, Above]	74	64	61	59	66
Null*	65,192	118,821	122,533	26,782	26,161
Total	**80,949**	**136,565**	**140,677**	**45,214**	**41,713**

*Null bracket means tax payers who declared zero income

*This report considered only taxpayers who have filled an income tax return to RRA

1.5. TOTAL VAT TURNOVERS BY BRACKETS

Total Turnover	2015	2016	2017	2018	2019
Below 2Mn	12.1	12.0	13.4	10.6	15.4
[2Mn,12Mn)	95.7	107.3	120.0	93.7	22.3
[12Mn,20Mn)	75.2	86.8	96.0	79.8	22.7
[20Mn,50Mn)	236.8	271.1	307.8	250.1	92.1
[50Mn,400Mn)	1,274.2	1,362.4	1,485.1	1,086.8	686.0
[400Mn,1Bn)	719.2	742.2	889.0	612.1	915.4
[1Bn, Above]	1,746.7	1,952.1	2,517.4	1,903.2	5,932.1
Null*	0	0	0	0	0
Total	**4,160.0**	**4,534.0**	**5,429.0**	**4,036.4**	**7,686.2**

*Null bracket means tax payers who declared zero turnover

*This report considered only taxpayers who have filled VAT return to RRA

1.6. TOTAL NUMBER OF VAT TAX PAYERS BY BRACKET

Number of companies	2015	2016	2017	2018	2019
Below 2Mn	14,116	14,478	16,640	13,387	1,769
[2Mn,12Mn)	17,237	19,051	21,135	16,350	3,611
[12Mn,20Mn)	4,821	5,536	6,145	5,093	1,446
[20Mn,50Mn)	7,434	8,479	9,651	7,911	2,821
[50Mn,400Mn)	9,405	10,107	10,828	8,005	4,636
[400Mn,1Bn)	1,173	1,209	1,438	995	826
[1Bn, Above]	711	756	880	678	974
Null*	7,885	9,531	12,262	12,558	14,405
Total	**62,782**	**69,147**	**78,979**	**64,977**	**30,488**

*Null bracket means tax payers who declared zero turnover

*This report considered only taxpayers who have filled VAT return to RRA

1.7. TOTAL TAXABLE SALARIES DECLARED BY EMPLOYERS IN BRACKET

Total Taxable Pay	2015	2016	2017	2018	2019
Below 2Mn	15.0	14.3	15.5	4.4	3.9
[2Mn,12Mn)	62.3	65.4	59.5	27.8	27.3
[12Mn,20Mn)	28.7	31.5	33.9	18.7	19.0
[20Mn,50Mn)	104.2	102.0	100.2	41.8	45.1
[50Mn,400Mn)	369.0	366.5	394.5	178.0	194.1
[400Mn,1Bn)	105.8	157.4	172.0	145.4	164.7
[1Bn, Above]	52.0	78.8	82.6	525.1	638.9
Null*	0	0	0	0	0
Total	**736.8**	**815.9**	**858.3**	**941.1**	**1,093.0**

*Null bracket means tax payers who declared zero taxable pay

*This report considered only taxpayers who have filled PAYE return to RRA

1.8. NUMBER OF PAYE TAXPAYERS

Number of companies	2015	2016	2017	2018	2019
Below 2Mn	22,987	20,922	22,204	5,244	4,273
[2Mn,12Mn)	12,794	13,014	11,646	5,067	4,948
[12Mn,20Mn)	1,849	2,016	2,187	1,219	1,240
[20Mn,50Mn)	3,251	3,163	3,132	1,346	1,444
[50Mn,400Mn)	2,671	2,855	3,082	1,309	1,399
[400Mn,1Bn)	178	291	318	235	264
[1Bn, Above]	35	54	58	176	201
Null	8,141	9,319	11,314	10,854	10,989
Total	**51,906**	**51,634**	**53,941**	**25,450**	**24,758**

CHAPTER 2:
REVENUE STATISTICS

CHAPTER 2: REVENUE STATISTICS

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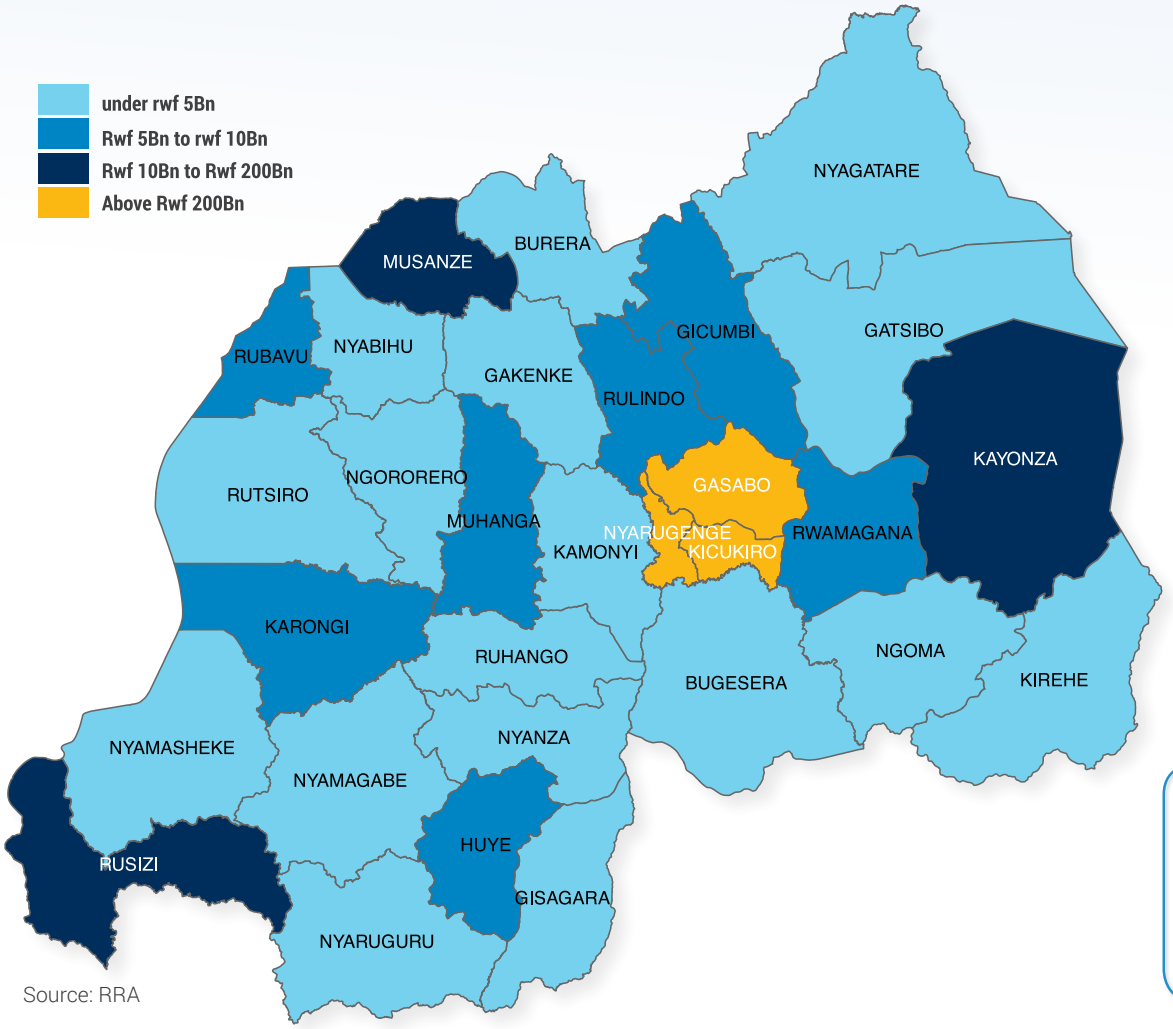
2.1. 2018/19 TAX REVENUE HEATMAP



Source: RRA

Total Tax Revenue

1,399.5bn

RWF

2.2.A. 2018/19 OVERVIEW

16.3%
of GDP

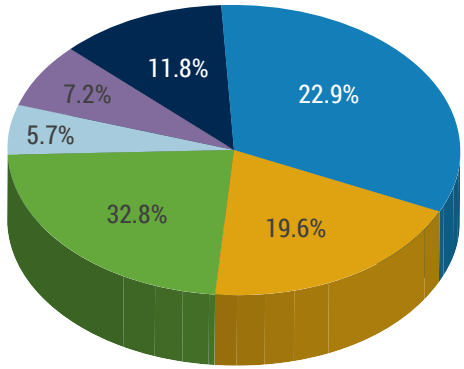
16.5%
of GDP(incl. LGT)

RWF

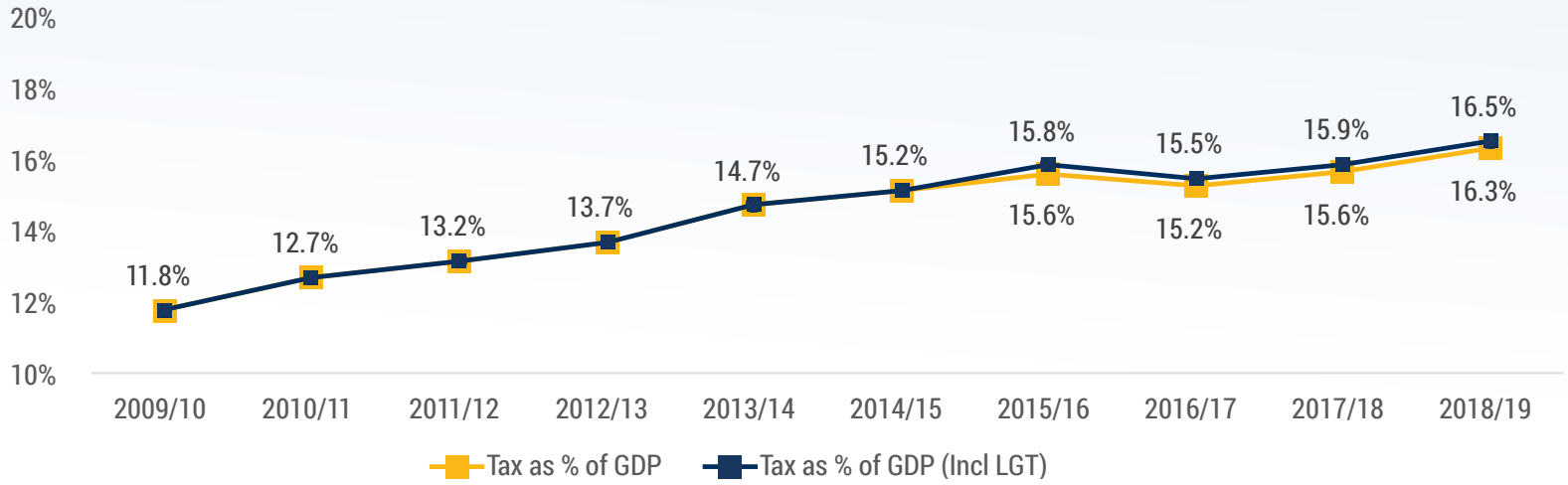
54.5%
of Budget

RWF

2.2.B. 2018/19 OVERVIEW



2.4.TAX TO GDP RATIO



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Nominal GDP (Rwf bn)	3,199	3,625	4,224	4,759	5,193	5,670	6,321	7,129	7,898	8,596
Tax revenue (Rwf bn)	377	461	556	652	763	859	987	1,086	1,234	1,399.5
Tax revenue (Incl LGT, Rwf bn)	377	461	556	652	763	859	1,000	1,104	1,253	1,418.9
Tax as % of GDP	11.8%	12.7%	13.2%	13.7%	14.7%	15.2%	15.6%	15.2%	15.6%	16.3%
Tax as % of GDP (incl LGT)	11.8%	12.7%	13.2%	13.7%	14.7%	15.2%	15.8%	15.5%	15.9%	16.5%

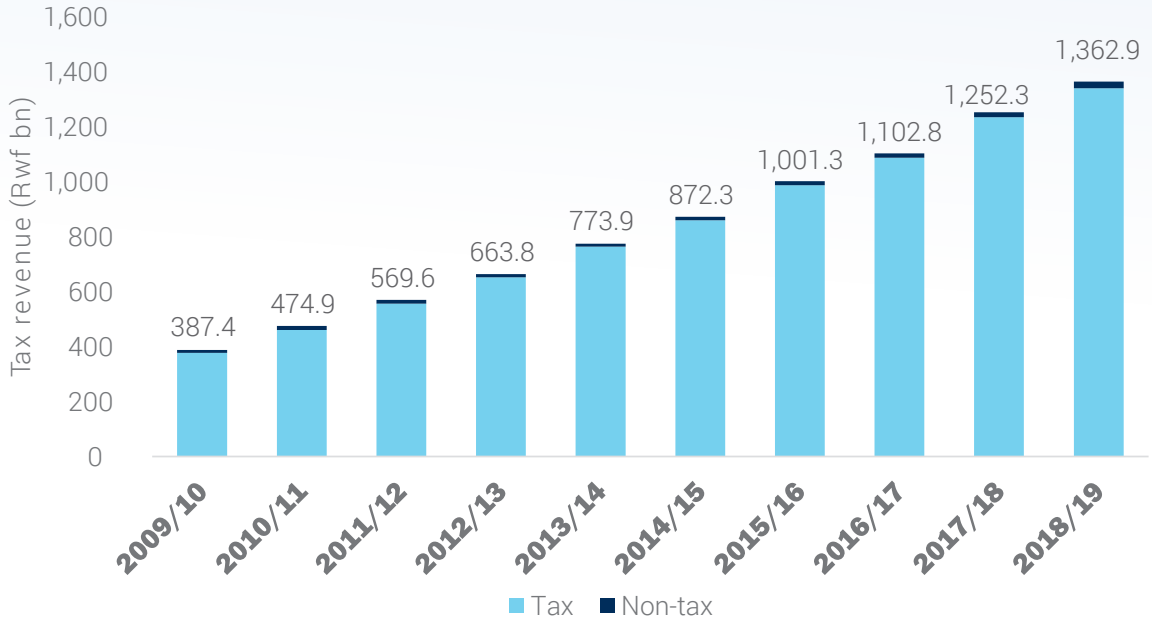
Source: RRA, NISR

2.5.TAX TO BUDGET RATIO

Revenue (Rwf bn)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Budget	899.0	984.0	1,194.2	1,550.0	1,677.7	1,762.4	1,808.8	1,954.2	2,115.3	2,565.7
Tax	377	461	556	652	763	859	987	1,086	1,234	1,399.5
Tax as % of budget	41.9%	46.8%	46.6%	42.1%	45.5%	48.7%	54.5%	55.6%	58.3%	54.5%

Source: RRA, MINECOFIN

2.6.TAX AND NON-TAX REVENUE

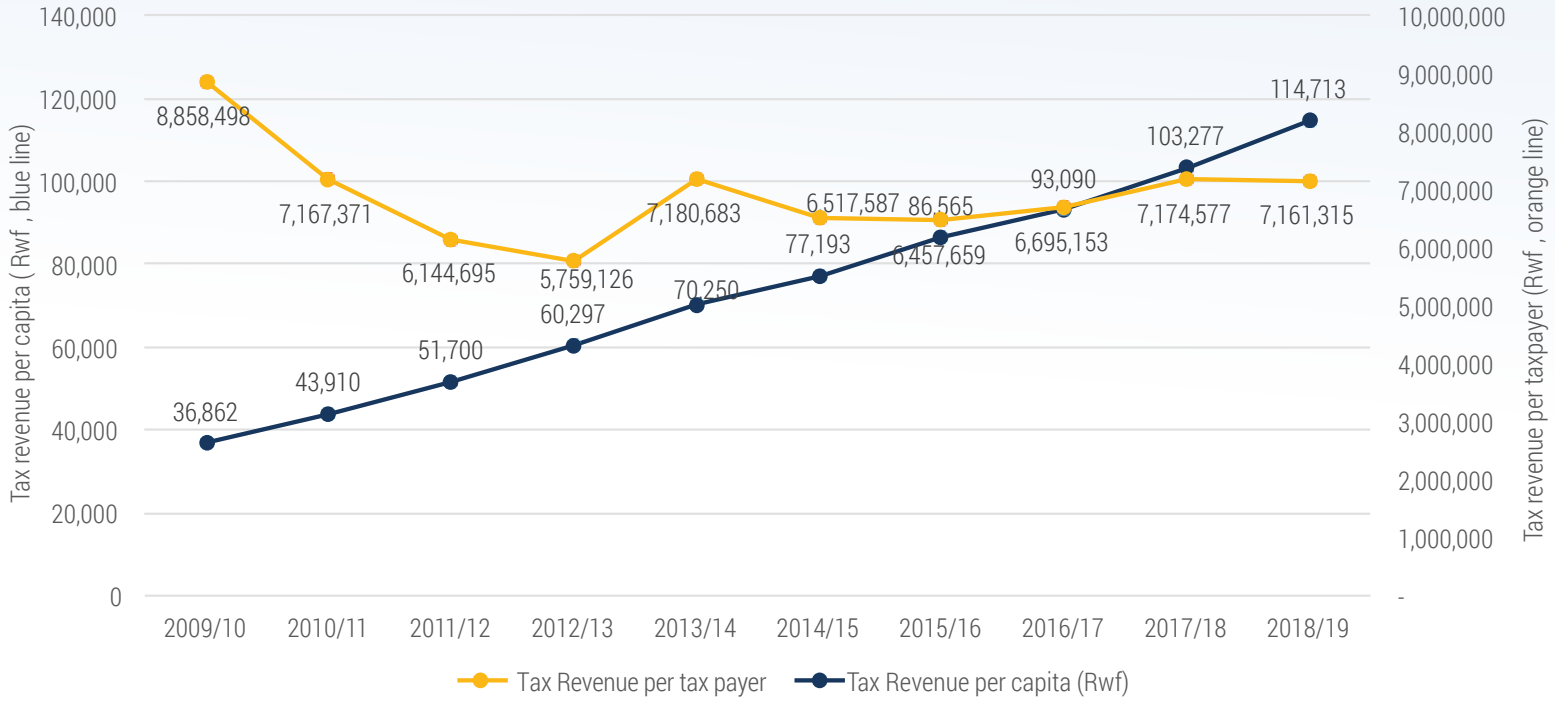


Revenue (Rwf bn)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Tax	376.8	460.6	556.0	651.9	763.4	859.1	986.7	1,086.5	1,234.1	1,339.5
Non-tax	10.6	14.4	13.6	11.8	10.5	13.2	14.6	16.3	18.2	23.4
Total	387.4	474.9	569.6	663.8	773.9	872.3	1,001.3	1,102.8	1,252.3	1,362.9

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

Source: RRA, MINECOFIN

2.7.TAX REVENUE PER CAPITA AND TAXPAYER

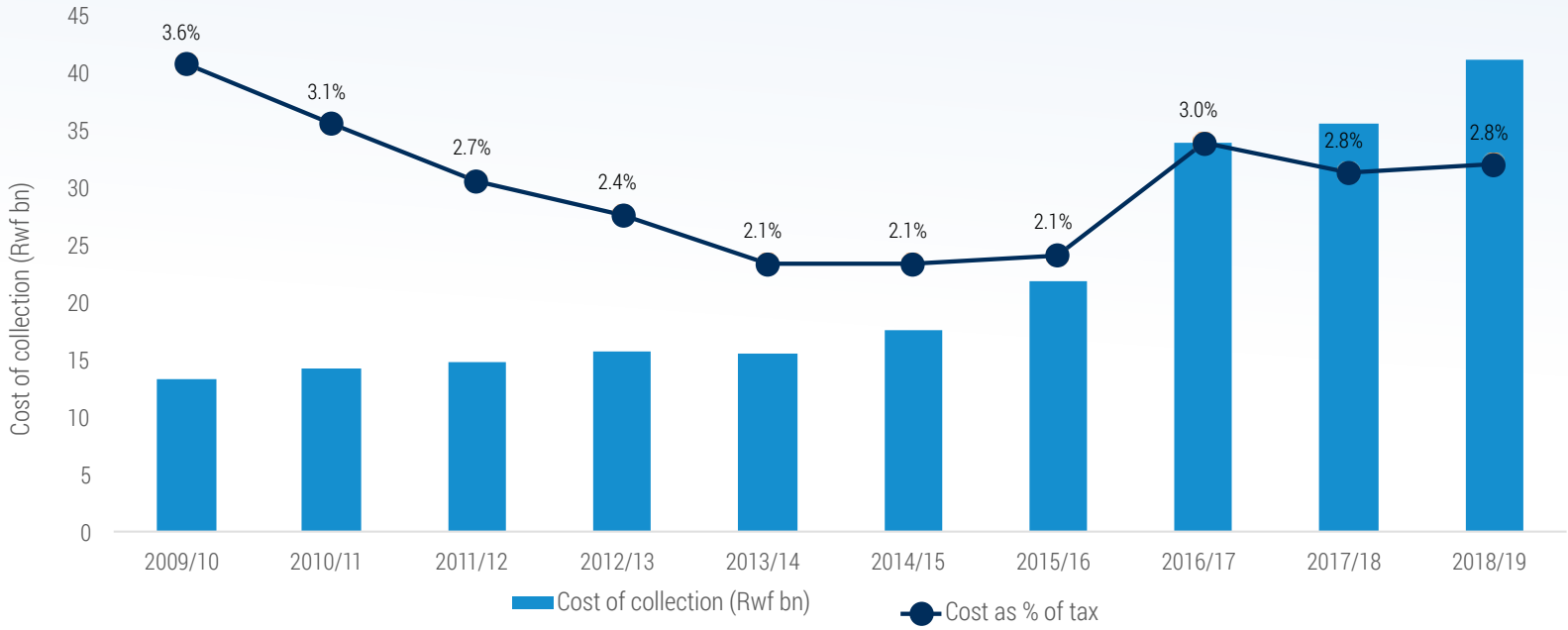


Revenue (Rfw)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Population (millons)	10.2	10.5	10.8	10.8	10.9	11.1	11.4	11.7	11.9	12.2
Tax per capita (Rwf)	36,862	43,910	51,700	60,297	70,250	77,193	86,565	93,090	103,277	114,713
Tax per Taxpayer	8,858,498	7,167,371	6,144,695	5,759,126	7,180,683	6,517,587	6,457,659	6,695,153	7,174,577	7,161,315

Source: RRA,

*Tax per capita: Annual average tax paid per person (NISR, population statistics) and Tax per taxpayer: Annual average paid per taxpayer (RRA taxpayer registry)

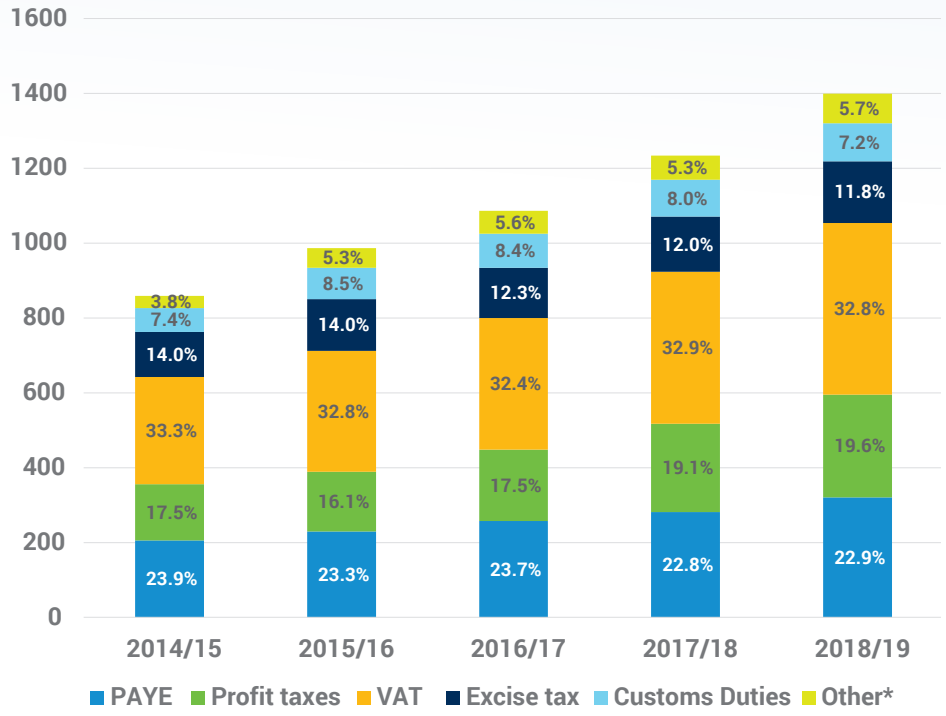
2.8. COST OF COLLECTION



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Cost of collection (Rwf bn)	13.6	14.5	15.1	16.0	15.8	17.8	22.0	34.1	35.7	41.4
Tax revenue (inc. LGT)	376.8	460.6	556.0	651.9	763.4	859.1	1,027.1	1,134.4	1,287.9	1,460.1
Cost as % of tax	3.6%	3.1%	2.7%	2.4%	2.1%	2.1%	2.1%	3.0%	2.8%	2.8%

Source: RRA

2.9. TAX REVENUE BY TAX TYPE



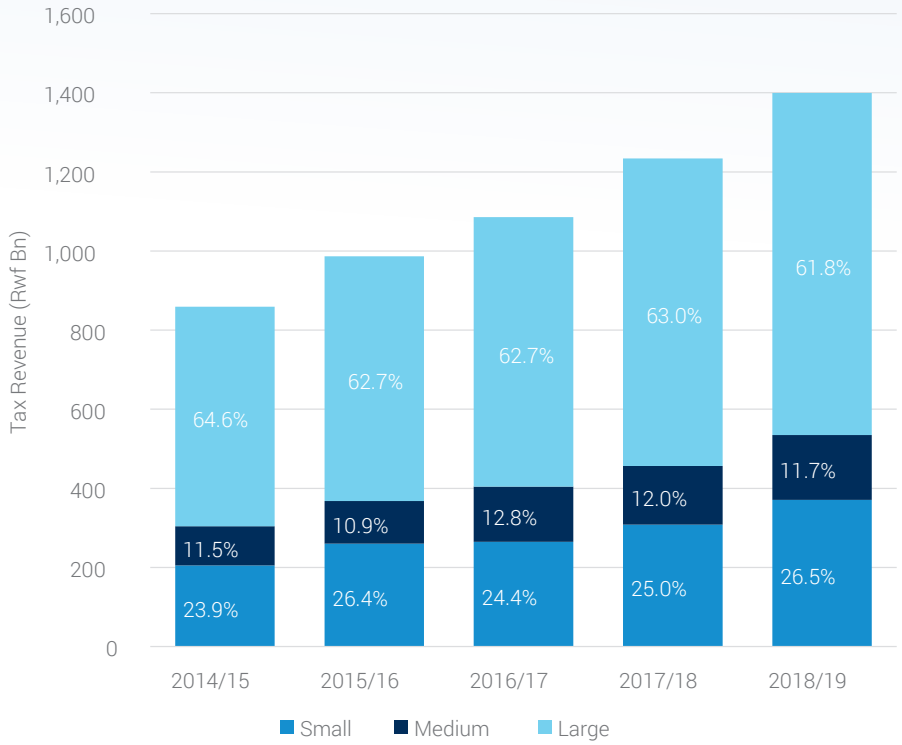
Revenue (Rwf bn)	2014/15	2015/16	2016/17	2017/18	2018/19
PAYE	205.4	229.7	257.7	281.7	320.8
Profit taxes	150.7	159.3	190.5	235.9	274.4
VAT	286.2	323.2	352.0	405.7	458.7
Excise tax	120.6	138.1	134.2	147.8	165.0
Customs Duties	63.5	83.9	91.2	98.1	101.2
Other*	32.7	52.5	60.9	64.9	79.4
Total	859.1	986.7	1,086.5	1,234.1	1,399.5

% Revenue	2014/15	2015/16	2016/17	2017/18	2018/19
PAYE	23.9%	23.3%	23.7%	22.8%	22.9%
Profit taxes	17.5%	16.1%	17.5%	19.1%	19.6%
VAT	33.3%	32.8%	32.4%	32.9%	32.8%
Excise tax	14.0%	14.0%	12.3%	12.0%	11.8%
Customs Duties	7.4%	8.5%	8.4%	8.0%	7.2%
Other*	3.8%	5.3%	5.6%	5.3%	5.7%

Source: RRA

*Other includes strategic reserves levy, road fund and mining royalties and vehicle registration

2.10. TAX REVENUE BY ENTERPRISE SIZE

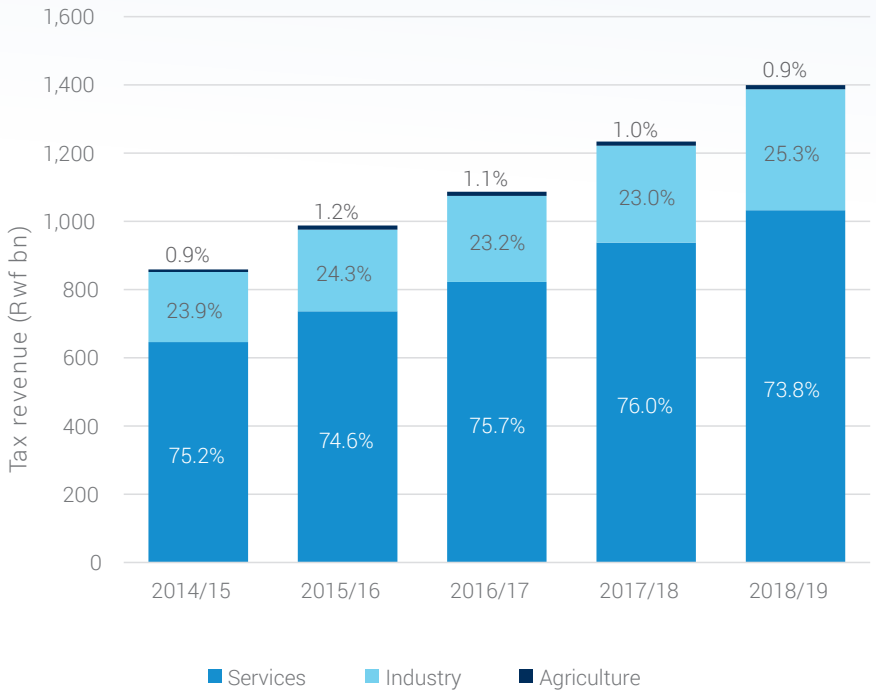


Revenue (Rwf bn)	2014/15	2015/16	2016/17	2017/18	2018/19
Small	205.3	260.5	265.1	308.5	370.9
Medium	98.8	107.5	139.1	148.1	163.7
Large	555.0	618.6	681.2	777.5	864.9
Total	859.1	986.7	1,085.4	1,234.1	1,399.5

% of tax revenue	2014/15	2015/16	2016/17	2017/18	2018/19
Small	23.9%	26.4%	24.4%	25.0%	26.5%
Medium	11.5%	10.9%	12.8%	12.0%	11.7%
Large	64.6%	62.7%	62.7%	63.0%	61.8%

Source: RRA

2.11. TAX REVENUE BY MAIN ECONOMIC SECTORS

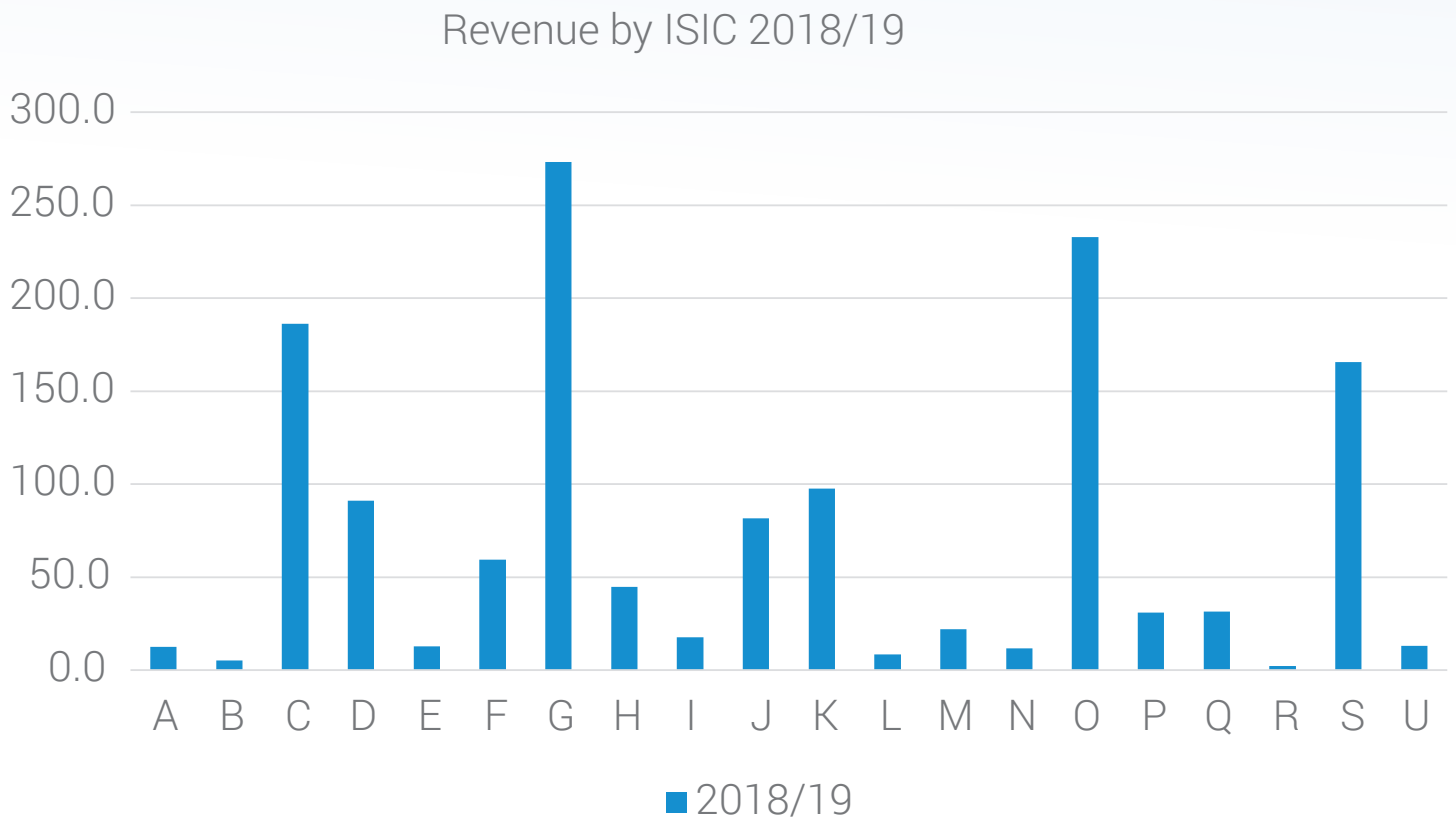


Revenue (Rwf bn)	2014/15	2015/16	2016/17	2016/18	2016/19
Agriculture	7.7	11.8	12.0	12.3	12.6
Industry	205.3	239.8	252.1	283.8	354.1
Services	646.1	736.1	822.5	937.9	1,032.8
Total	859.1	987.7	1,086.5	1,234.1	1,399.5

% of tax revenue	2014/15	2015/16	2016/17	2017/18	2018/19
Agriculture	0.9%	1.2%	1.1%	1.0%	0.9%
Industry	23.9%	24.3%	23.2%	23.0%	25.3%
Services	75.2%	74.6%	75.7%	76.0%	73.8%

Source: RRA

2.12. TAX REVENUE BY DETAILED ECONOMIC SECTORS (ISIC SECTIONS)-GRAPH

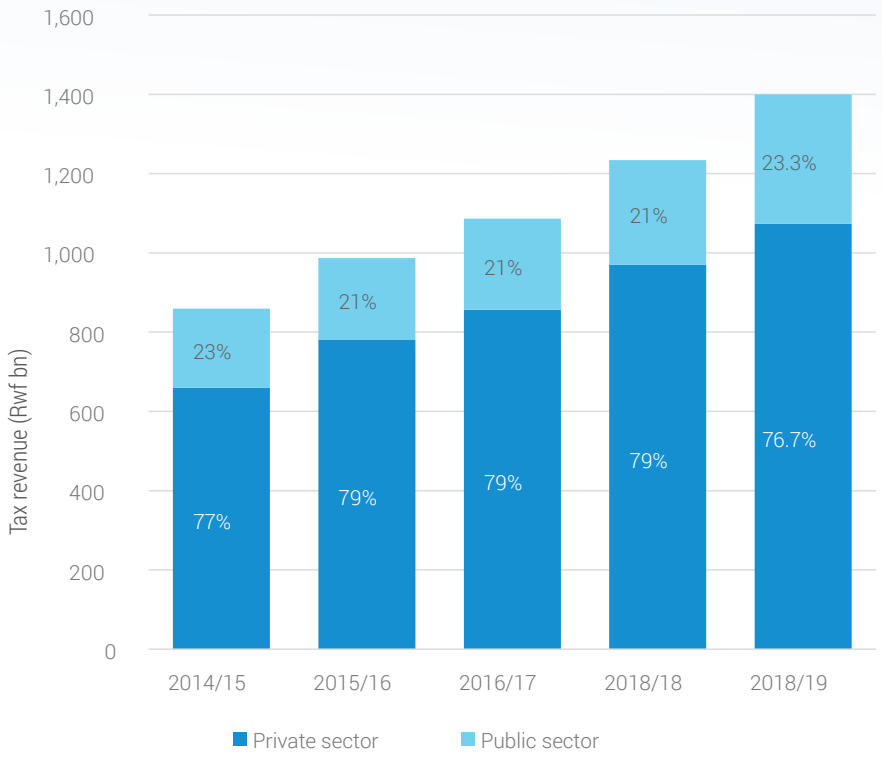


2.13. TAX REVENUE BY DETAILED ECONOMIC SECTORS (ISIC SECTIONS)-VALUES

ISIC Section Code	Isic Description	2014/15	2015/16	2016/17	2017/18	2018/19
A	Agriculture, Forestry and Fishing	8.2	11.8	12.2	13.0	12.4
B	Mining and Quarrying	4.5	2.3	5.0	5.6	5.1
C	Manufacturing	118.6	146.0	144.4	168.8	186.3
D	Electricity, Gas and Air Conditioning Supply	49.2	39.7	49.7	50.5	91.1
E	Water Supply, Gas and Remediation Services	4.3	7.5	8.8	8.4	12.6
F	Construction	30.3	46.6	47.5	54.7	59.4
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	218.0	249.3	223.5	260.4	273.1
H	Transportation and Storage	23.0	30.0	35.3	39.3	44.7
I	Accommodation and Food Service Activities	11.7	14.9	14.9	17.5	17.6
J	Information and Communication	62.5	60.9	69.7	87.3	81.5
K	Financial and Insurance Activities	62.0	69.0	85.7	96.4	97.6

Revenue	Isic Desc	2014/15	2015/16	2016/17	2017/18	2018/19
L	Real Estate Activities	6.3	10.8	5.9	6.7	8.5
M	Professional, Scientific and Technical Activities	13.1	15.2	15.8	18.0	22.0
N	Administrative and Support Service Activities	6.8	8.7	9.6	11.0	11.6
O	Public Administration and Defense; Compulsory Social Security	132.7	151.3	184.0	198.8	232.7
P	Education	21.6	22.4	23.6	26.6	31.0
Q	Human Health and Social Work Activities	24.5	28.6	25.6	29.0	31.5
R	Arts, Entertainment and Recreation	1.8	2.2	1.6	1.8	2.1
S	Other Service Activities	51.3	59.0	113.2	127.9	165.6
U	Activities of Extraterritorial Organizations and Bodies	8.8	10.5	10.5	12.3	13.0

2.14. TAX REVENUE BY PUBLIC VS PRIVATE SECTORS

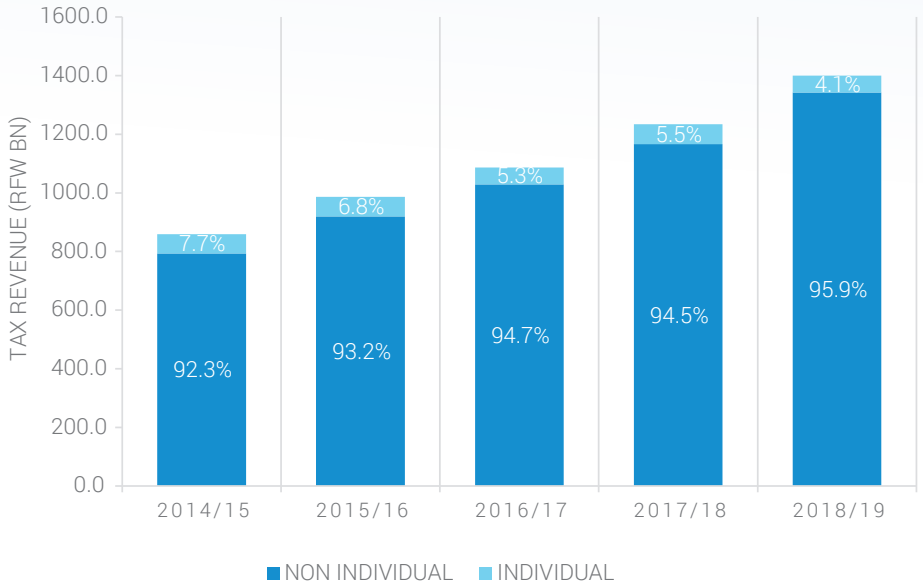


Revenue (Rwf bn)	2014/15	2015/16	2016/17	2016/18	2016/19
Private sector	659.8	781.4	856.2	970.0	1,073.4
Public sector	199.3	205.2	230.3	264.1	326.1
Total	859.1	986.7	1,086.5	1,234.1	1,399.5

% of tax revenue	2014/15	2015/16	2016/17	2017/18	2018/19
Private sector	77%	79%	79%	79%	76.7%
Public sector	23%	21%	21%	21%	23.3%

Source: RRA

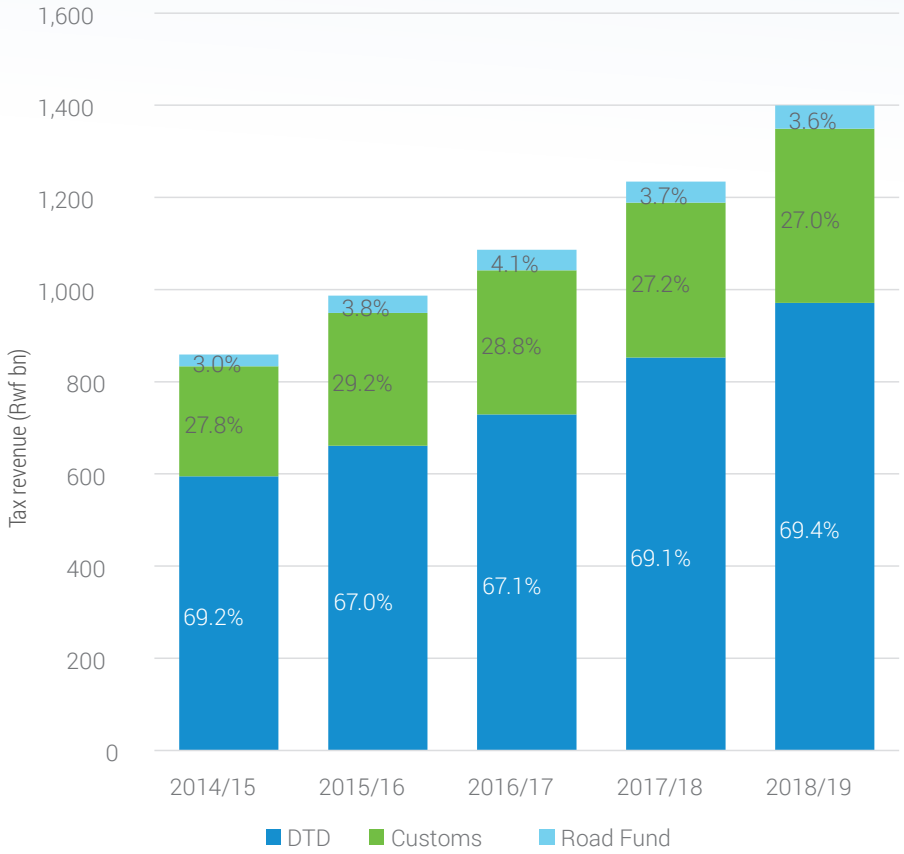
2.15. TAX REVENUE BY TAXPAYER TYPE



Taxpayer Type	2014/15	2015/16	2016/17	2017/18	2018/19
INDIVIDUAL	66.1	67.0	57.7	67.8	56.8
NON INDIVIDUAL	793.0	919.7	1,028.8	1,166.3	1,342.7
Total	859.1	986.7	1086.5	1234.1	1399.5

% of Revenue by Taxpayer Type	2014/15	2015/16	2016/17	2017/18	2018/19
INDIVIDUAL	7.7%	6.8%	5.3%	5.5%	4.1%
NON INDIVIDUAL	92.3%	93.2%	94.7%	94.5%	95.9%

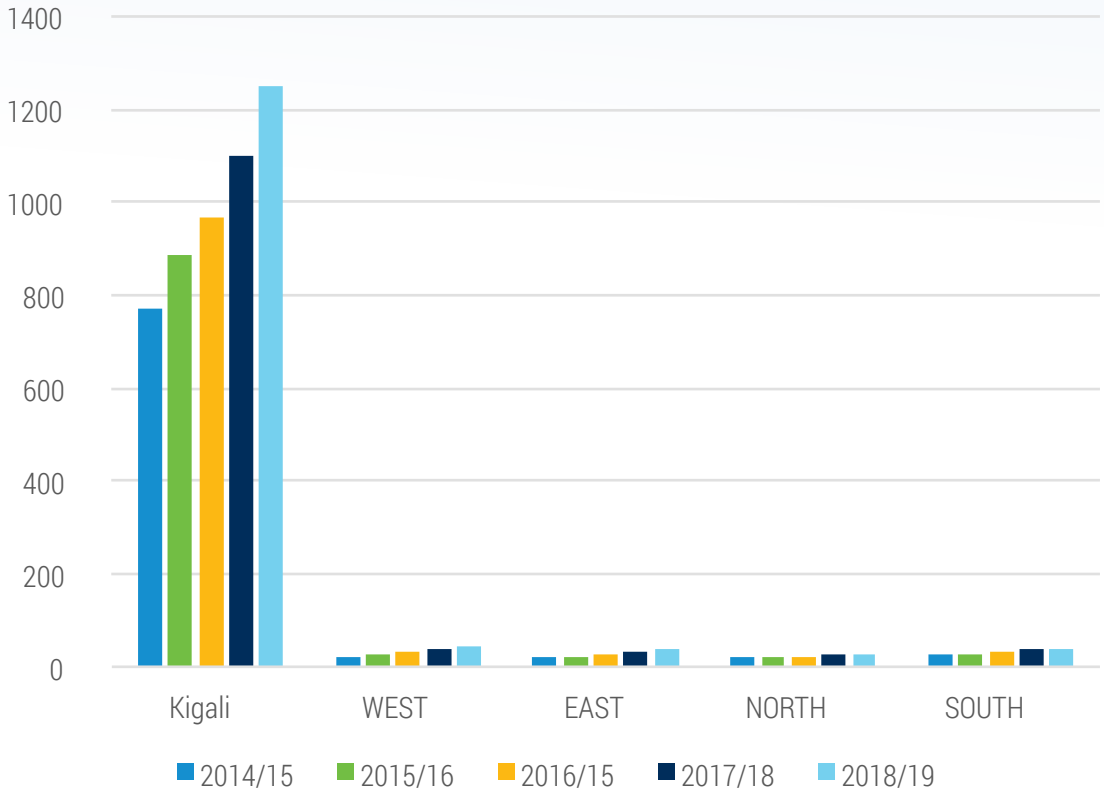
2.16. TAX REVENUE BY DEPARTMENT



Revenue (Rwf bn)	2014/15	2015/16	2016/17	2017/18	2018/19
Domestic	594.5	661.1	729.0	852.8	971.1
Customs	238.8	288.1	312.9	335.7	377.7
Road Fund	25.8	37.5	44.5	45.7	50.7
Total	859.1	986.7	1,086.5	1,234.1	1,399.5

% of tax revenue	2014/15	2015/16	2016/17	2017/18	2018/19
Domestic	69.2%	67.0%	67.1%	69.1%	69.4%
Customs	27.8%	29.2%	28.8%	27.2%	27.0%
Road Fund	3.0%	3.8%	4.1%	3.7%	3.6%

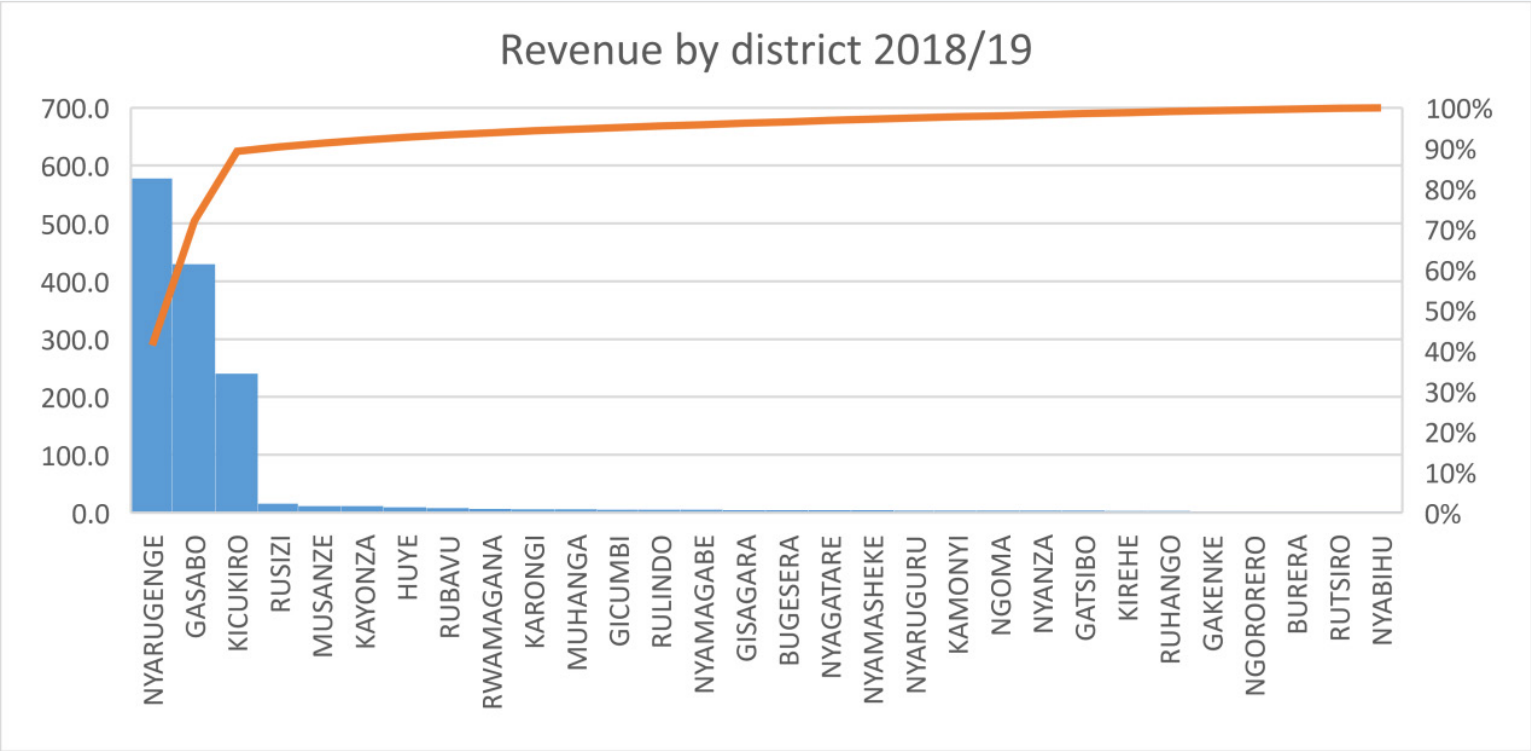
2.17. TAX REVENUE BY PROVINCES



Province (Rwf bn)	2014/15	2015/16	2016/15	2017/18	2018/19
Kigali	769.5	885.3	965.1	1098.7	1248.7
WEST	22.1	27.9	34.5	38.9	43.1
EAST	21.7	23.1	28.8	32.2	38.5
NORTH	19.5	20.9	22.9	25.8	28.3
SOUTH	26.3	29.4	35.2	38.5	40.9
Total	**859.1**	**986.7**	**1086.5**	**1234.1**	**1399.5**

% of Revenue by Province	2014/15	2015/16	2016/15	2017/18	2018/19
Kigali	89.6%	89.7%	88.8%	89.0%	89.2%
WEST	2.6%	2.8%	3.2%	3.1%	3.1%
EAST	2.5%	2.3%	2.7%	2.6%	2.7%
NORTH	2.3%	2.1%	2.1%	2.1%	2.0%
SOUTH	3.1%	3.0%	3.2%	3.1%	2.9%

2.18. TAX REVENUE BY DISTRICTS-GRAPH



*This considers only Tax revenues collected for central government.

2.19. TAX REVENUE BY DISTRICTS-VALUES

Revenue (Rwf bn)	2014/15	2015/16	2016/17	2017/18	2018/19
NYARUGENGE	377.0	420.2	455.3	512.7	578.3
GASABO	231.8	275.4	314.4	362.0	429.5
KICUKIRO	160.7	189.7	195.4	224.1	240.9
HUYE	7.6	8.4	9.4	9.9	9.8
RUSIZI	7.2	9.0	12.0	13.7	15.9
MUSANZE	6.7	7.5	9.2	10.4	12.0
RUBAVU	5.4	6.4	7.4	8.3	8.4
RULINDO	4.9	4.8	4.6	5.2	5.3
GICUMBI	4.7	5.1	4.4	5.1	5.3
NYAMAGABE	4.5	3.9	3.8	4.2	5.2
KAYONZA	4.1	4.8	7.7	8.8	11.5
MUHANGA	4.0	4.3	6.2	6.9	6.0
NYAGATARE	3.6	3.7	3.6	3.9	4.6
RWAMAGANA	3.6	4.7	5.4	6.2	6.6
NGOMA	3.3	3.0	3.4	3.7	3.8
KARONGI	3.0	5.6	5.4	6.4	6.4
BUGESERA	2.9	2.9	3.4	3.8	4.8
NYAMASHEKE	2.5	2.3	3.1	3.5	4.6
NYANZA	2.2	3.3	3.0	3.3	3.8
GATSIBO	2.1	2.3	2.6	2.9	3.7
KIREHE	2.1	1.8	2.8	2.9	3.4
RUHANGO	2.0	2.2	2.3	2.6	3.2
NYARUGURU	2.0	2.9	3.5	3.8	4.0
KAMONYI	2.0	2.5	3.0	3.4	3.9
GISAGARA	2.0	2.0	4.1	4.4	5.1
GAKENKE	1.6	1.8	2.5	2.7	3.0
BURERA	1.6	1.8	2.3	2.4	2.8
NGORORERO	1.5	2.0	2.6	2.8	2.9
RUTSIRO	1.5	1.3	1.9	2.1	2.6
NYABIHU	1.1	1.3	2.0	2.1	2.4

*The table above considers only Tax revenues collected for central government

CHAPTER 3:
REGISTRATION STATISTICS

CHAPTER 3: REGISTRATION STATISTICS

3.1 TAXPAYERS BY TAX TYPE

3.2 TAXPAYERS BY LOCATION

3.3 TAXPAYERS BY ENTERPRISE SIZE

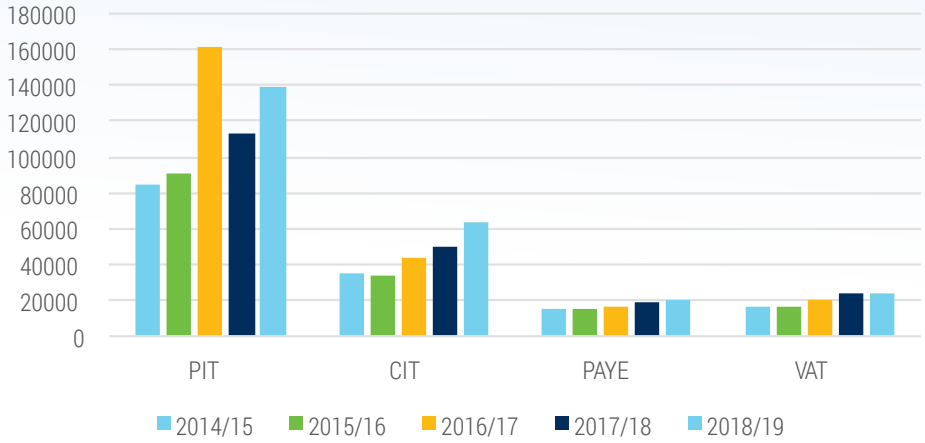
3.4 MOTOR VEHICLE REGISTRATION BY VEHICLE TYPE

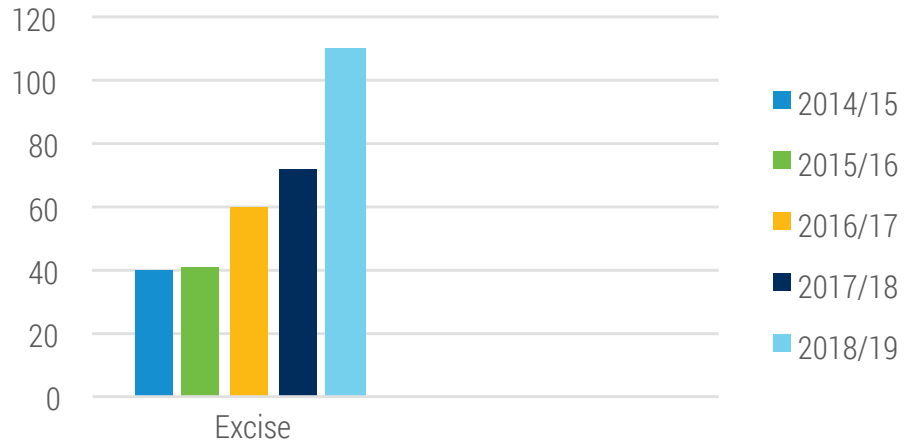
3.5 EBM VS. NON-EBM TAXPAYERS

3.6 NEW EBM TAXPAYERS BY PROVINCE

3.7 TOTAL EBM TAXPAYERS BY PROVINCE

3.1. NUMBER OF TAXPAYERS BY TAX TYPE



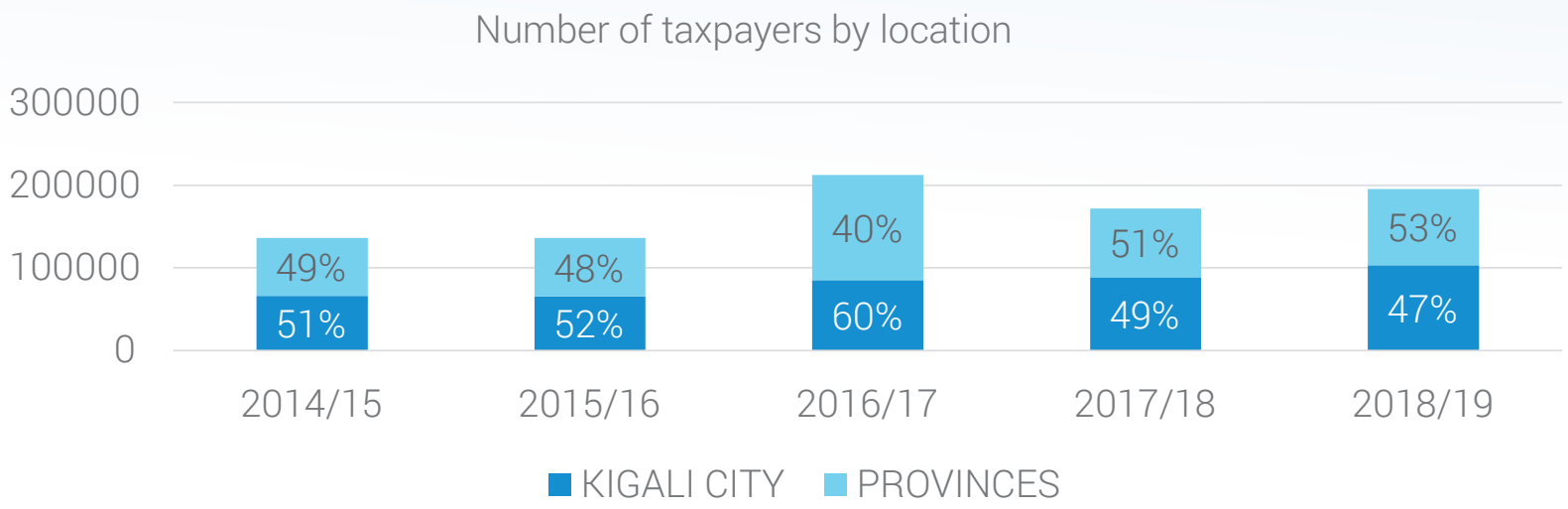


Source: RRA

No. of taxpay-ers	2014/15	2015/16	2016/17	2017/18	2018/19
PIT	84,582	90,645	161,303	113,279	138,623
CIT	35,008	34,222	43,560	49,888	63,515
PAYE	15,122	15,286	17,067	18,766	20,493
VAT	15,881	16,213	19,996	24,036	24,247
Excise	40	41	60	72	110

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

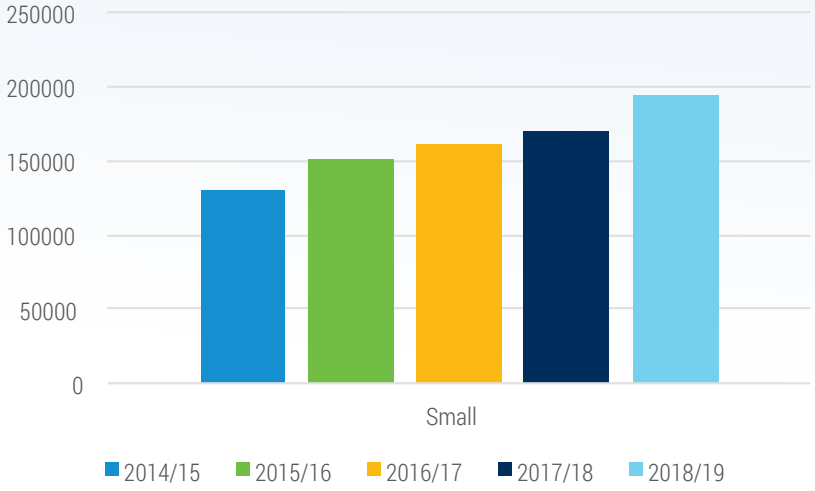
3.2. NUMBER OF TAXPAYERS BY LOCATION

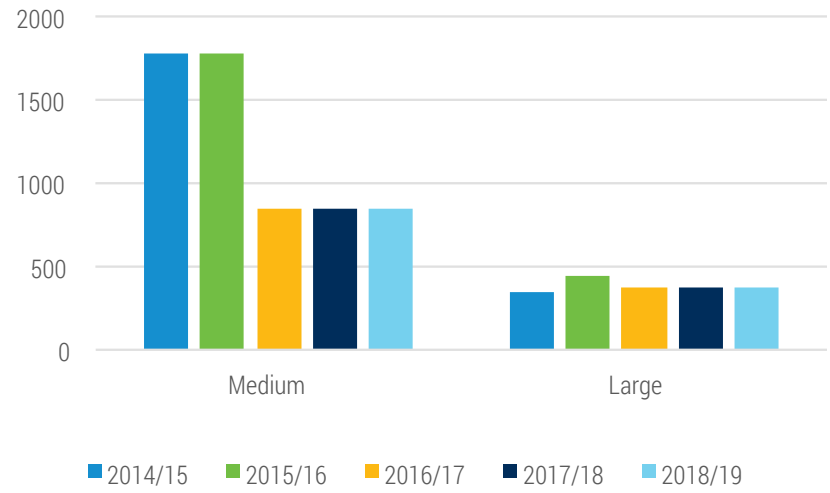


No. of taxpayers	2014/15	2015/16	2016/17	2017/18	2018/19
KIGALI CITY	66,054	65,690	84,920	88,489	103,132
PROVINCES	70,105	70,644	127,400	83,517	92,293
Total	136,159	136,334	212,320	172,006	195,425

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

Source: RRA





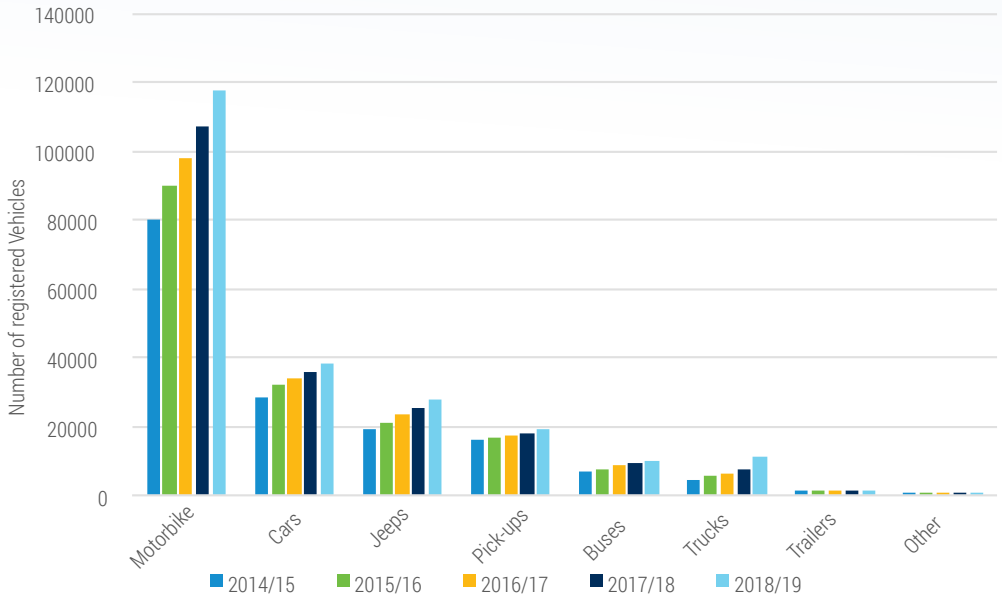
3.3. NUMBER OF TAXPAYERS BY ENTERPRISE SIZE

No. of tax-payers	2014/15	2015/16	2016/17	2017/18	2018/19
Small	129,705	150,605	161,053	170,782	194,206
Medium	1,773	1,774	853	853	845
Large	341	442	374	376	374
Total	**131,819**	**152,821**	**162,280**	**172,011**	**195,425**

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

Source: RRA Domestic Tax Departmental Report

3.4. MOTOR VEHICLE REGISTRATION BY VEHICLE TYPE



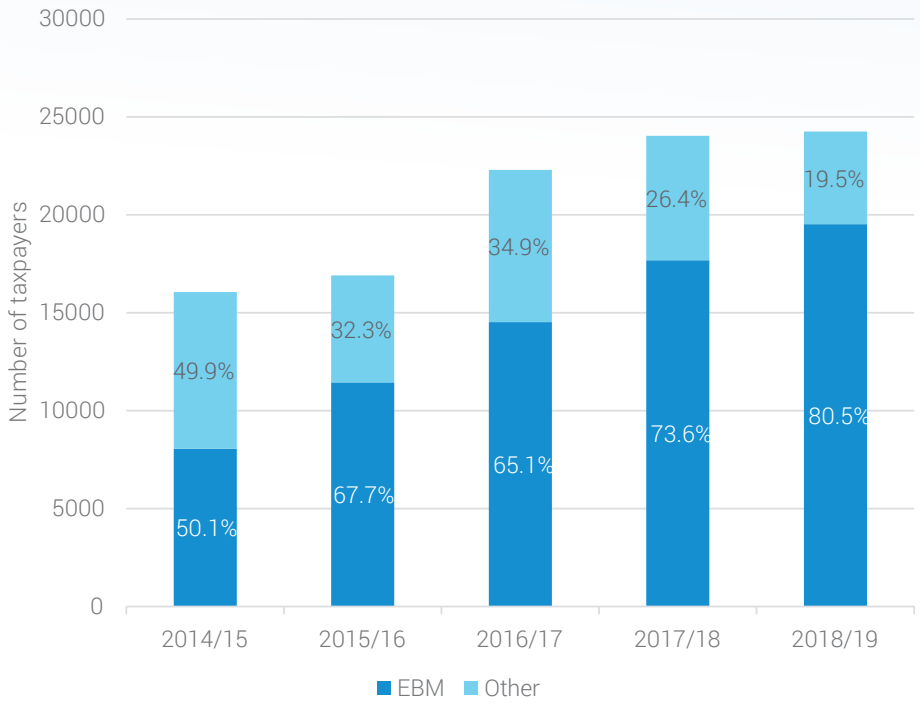
NB: these figures include all private registered vehicles whose number plate has not been deregistered

Source: RRA

% of No. of Vehicles	2014/15	2015/16	2016/17	2017/18	2018/19
Motorbikes	51.1%	51.3%	51.7%	52.3%	52.2%
Cars	18.1%	18.4%	18.0%	17.6%	16.9%
Jeeps	12.4%	12.2%	12.3%	12.4%	12.5%
Pick-ups	10.2%	9.7%	9.3%	8.9%	8.4%
Buses	4.6%	4.5%	4.5%	4.5%	4.3%
Trucks	2.8%	3.2%	3.4%	3.5%	5.0%
Trailers	0.7%	0.7%	0.6%	0.6%	0.6%
Other	0.1%	0.1%	0.1%	0.1%	0.1%

No. of Vehicles	2014/15	2015/16	2016/17	2017/18	2018/19
Motorbikes	80,005	89,617	97,731	107,094	117,280
Cars	28,344	32,077	34,083	35,952	38,046
Jeeps	19,344	21,293	23,322	25,451	28,015
Pick-ups	16,032	16,896	17,636	18,240	18,931
Buses	7,192	7,811	8,485	9,137	9,755
Trucks	4,386	5,673	6,478	7,245	11,267
Trailers	1,091	1,146	1,162	1,259	1,349
Other	175	195	208	220	230
Total	156,569	174,708	189,105	204,598	224,873

3.5. VAT TAXPAYERS WITH EBM VS NON-EBM



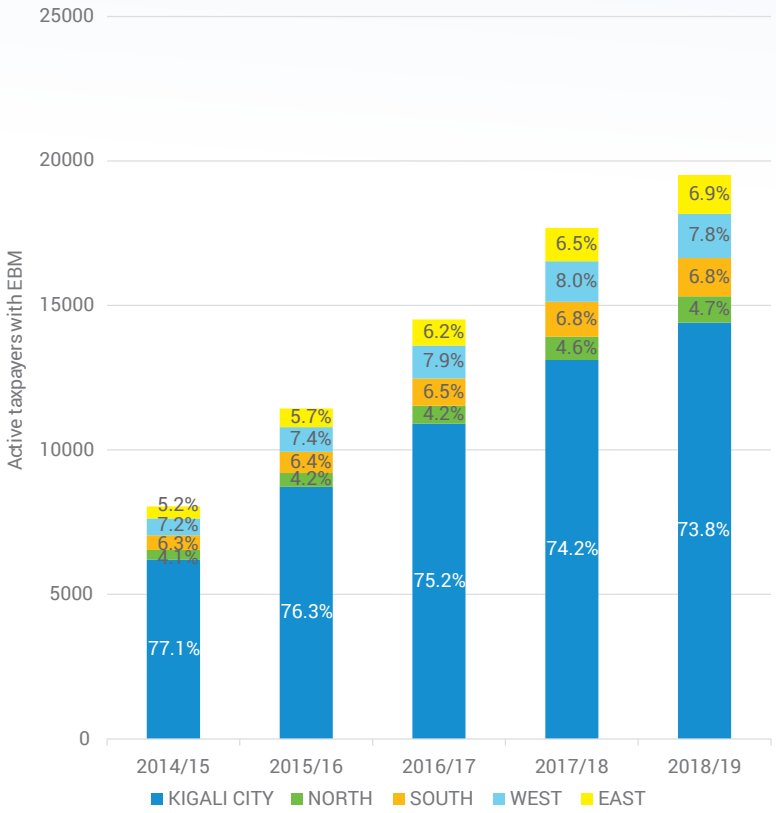
% of No. of Taxpayers	2014/15	2015/16	2016/17	2107/18	2018/19
EBM	50.1%	67.7%	65.1%	73.6%	80.5%
Other	49.9%	32.3%	34.9%	26.4%	19.5%

No. of Taxpayers	2014/15	2015/16	2016/17	2107/18	2018/19
EBM	8,046	11,434	14,518	17,681	19,516
Other	8,001	5,464	7,778	6,354	4,731
Total	16,047	16,898	22,296	24,035	24,247

Source: RRA

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

3.6. ACTIVE EBM TAXPAYERS BY PROVINCE



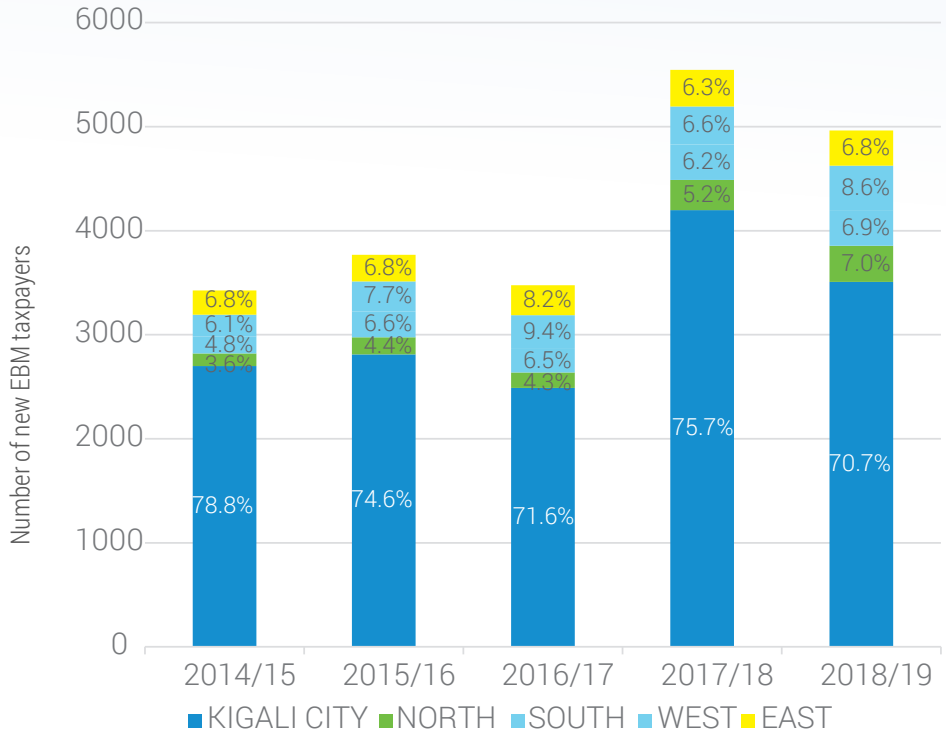
Active taxpayers with EBM	2014/15	2015/16	2016/17	2017/18	2018/19
KIGALI CITY	6,205	8,720	10,915	13,112	14,402
NORTH	333	483	616	809	917
SOUTH	508	732	940	1,205	1,323
WEST	581	851	1,140	1,406	1,523
EAST	419	648	907	1,149	1,351
Total	8,046	11,434	14,518	17,681	19,516

% Active Taxpayers with EBM	2014/15	2015/16	2016/17	2017/18	2018/19
KIGALI CITY	77.1%	76.3%	75.2%	74.2%	73.8%
NORTH	4.1%	4.2%	4.2%	4.6%	4.7%
SOUTH	6.3%	6.4%	6.5%	6.8%	6.8%
WEST	7.2%	7.4%	7.9%	8.0%	7.8%
EAST	5.2%	5.7%	6.2%	6.5%	6.9%

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

Source: RRA

3.7. NEW EBM TAXPAYERS BY PROVINCE



New EBM taxpayers	2014/15	2015/16	2016/17	2017/18	2018/19
KIGALI CITY	2,698	2,810	2,489	4,198	3,507
NORTH	123	166	148	289	347
SOUTH	163	248	226	342	343
WEST	208	289	326	364	429
EAST	233	256	286	352	337
Total	3,425	3,769	3,475	5,545	4963

% new EBM taxpayers	2014/15	2015/16	2016/17	2017/18	2018/19
KIGALI CITY	78.8%	74.6%	71.6%	75.7%	70.7%
NORTH	3.6%	4.4%	4.3%	5.2%	7.0%
SOUTH	4.8%	6.6%	6.5%	6.2%	6.9%
WEST	6.1%	7.7%	9.4%	6.6%	8.6%
EAST	6.8%	6.8%	8.2%	6.3%	6.8%

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

Source: RRA

CHAPTER 4:
HR STATISTICS

CHAPTER 4: HR STATISTICS

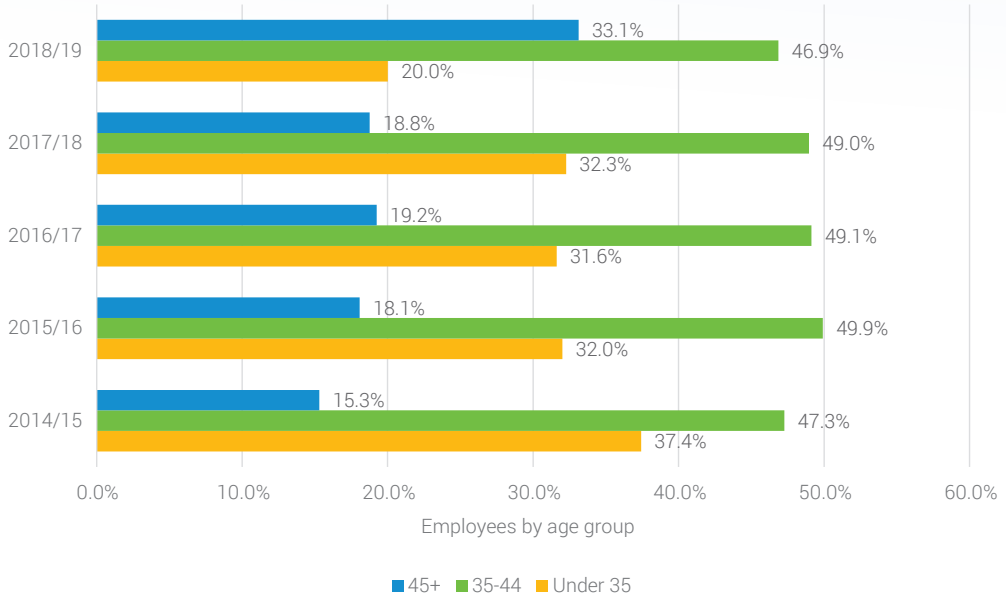
4.1 EMPLOYEES BY AGE

4.2 EMPLOYEES BY GENDER

4.3 EMPLOYEES BY LEVEL OF QUALIFICATION

4.4 EMPLOYEES BY DEPARTMENT

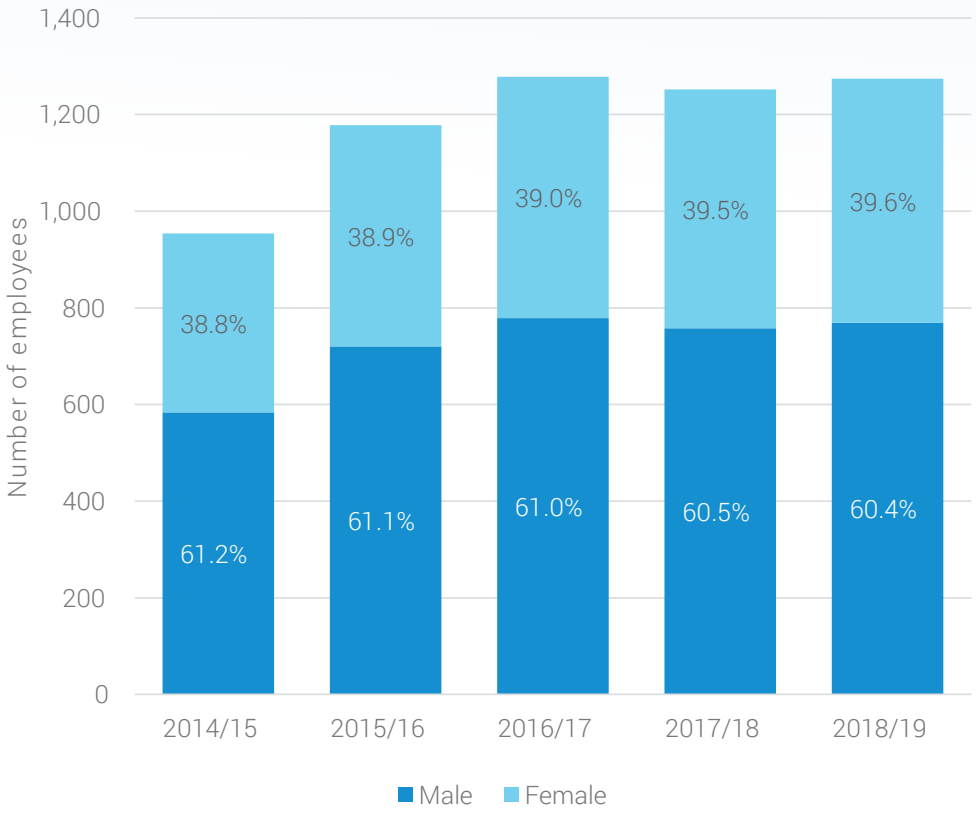
4.1. EMPLOYEES BY AGE GROUP



No. of employees	2014/15	2015/16	2016/17	2017/18	2018/19
Under 35	357	377	404	404	255
35-44	451	588	628	613	597
45+	146	213	246	235	422
Total	954	1,178	1,278	1,252	1,274

% of employees	2014/15	2015/16	2016/17	2017/18	2018/19
Under 35	37.4%	32.0%	31.6%	32.3%	20.0%
35-44	47.3%	49.9%	49.1%	49.0%	46.9%
45+	15.3%	18.1%	19.2%	18.8%	33.1%

4.2. EMPLOYEES BY GENDER

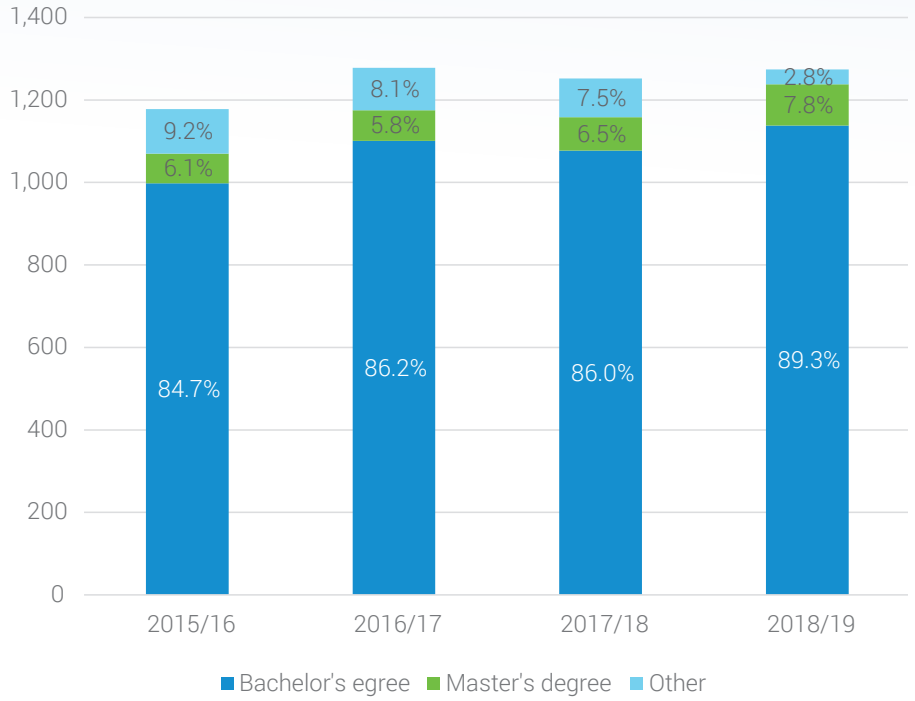


Source: RRA

No. of employees	2014/15	2015/16	2016/17	2017/18	2018/19
Male	584	720	779	758	769
Female	370	458	499	494	505
Total	954	1,178	1,278	1,252	1,274

% of employees	2014/15	2015/16	2016/17	2017/18	2018/19
Male	61.2%	61.1%	61.0%	60.5%	60.4%
Female	38.8%	38.9%	39.0%	39.5%	39.6%

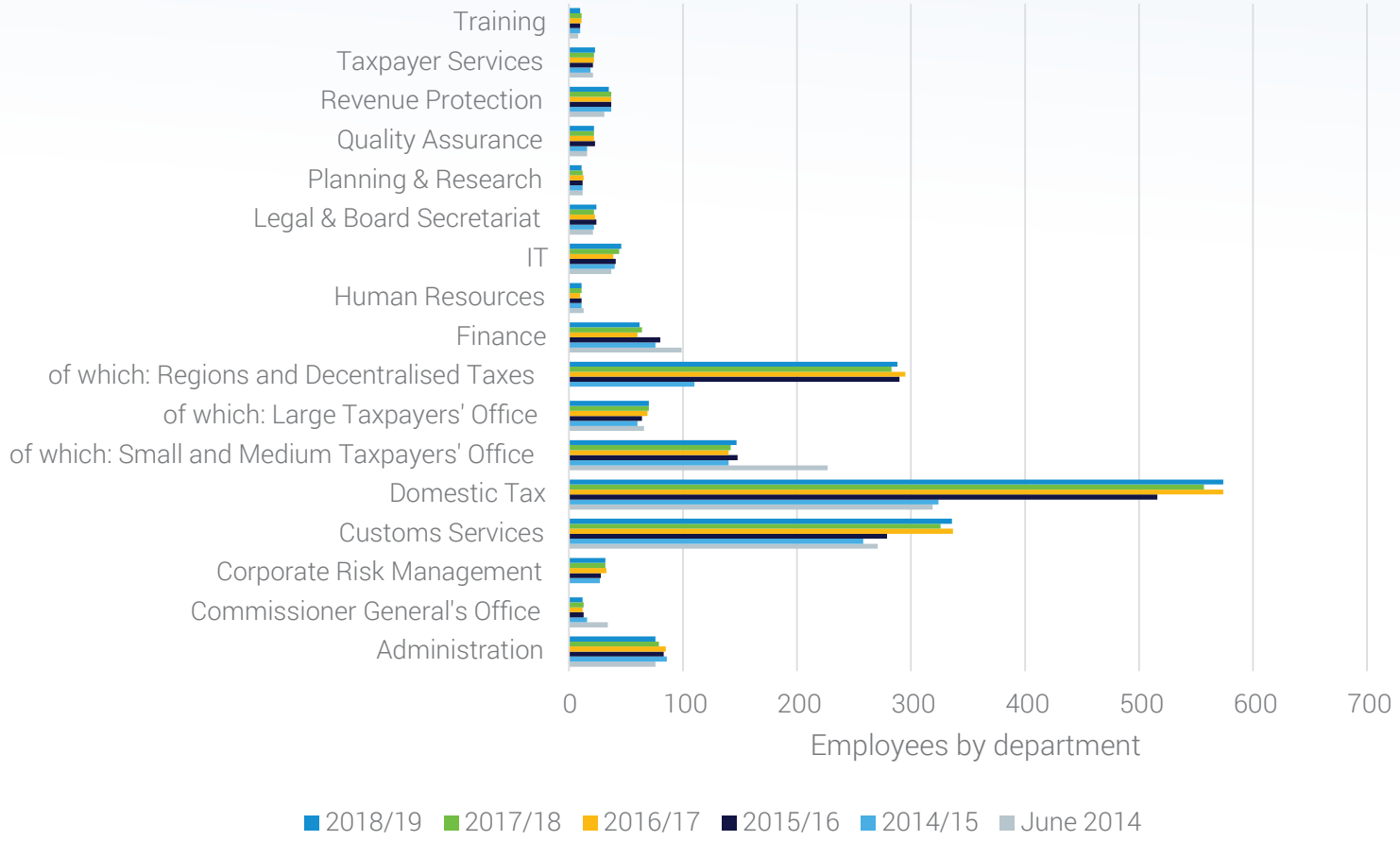
4.3. EMPLOYEES BY LEVEL OF QUALIFICATION



No. of employees	2015/16	2016/17	2017/18	2018/19	2018/19
Bachelor's degree	998	1,101	1,077	1,138	255
Master's degree	72	74	81	100	597
Other	108	103	94	36	422
Total	1,178	1,278	1,252	1,274	1,274

% of employees	2015/16	2016/17	2017/18	2018/19	2018/19
Bachelor's degree	84.7%	86.2%	86.0%	89.3%	20.0%
Master's degree	6.1%	5.8%	6.5%	7.9%	46.9%
Other	9.2%	8.1%	7.5%	2.8%	33.1%

4.4. EMPLOYEES BY DEPARTMENT



Source: RRA

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

Source: RRA

RRA

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