

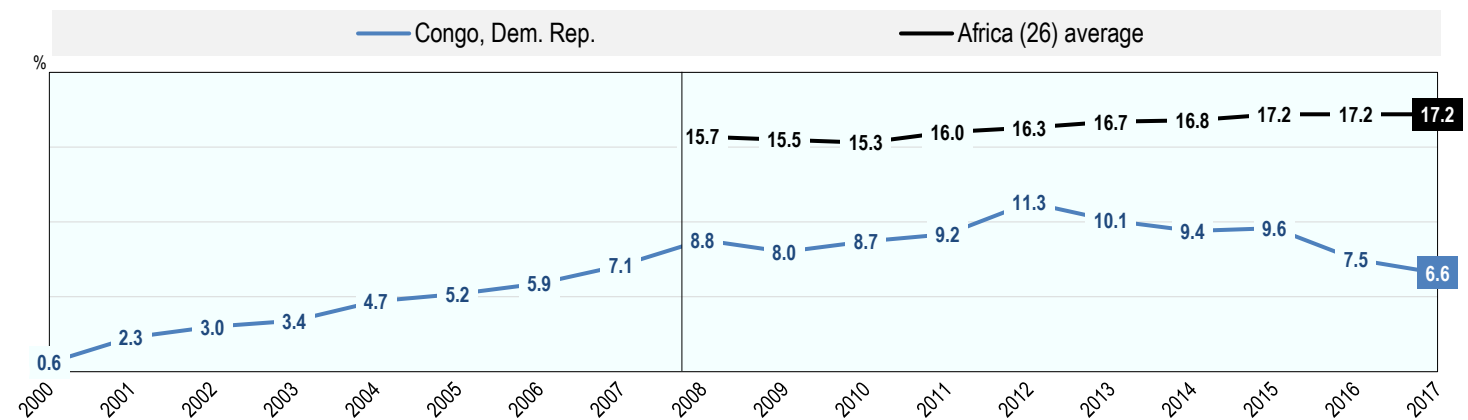


## Revenue Statistics in Africa 2019 – The Democratic Republic of the Congo

### Tax revenues: tax-to-GDP ratio

#### Tax-to-GDP ratio over time

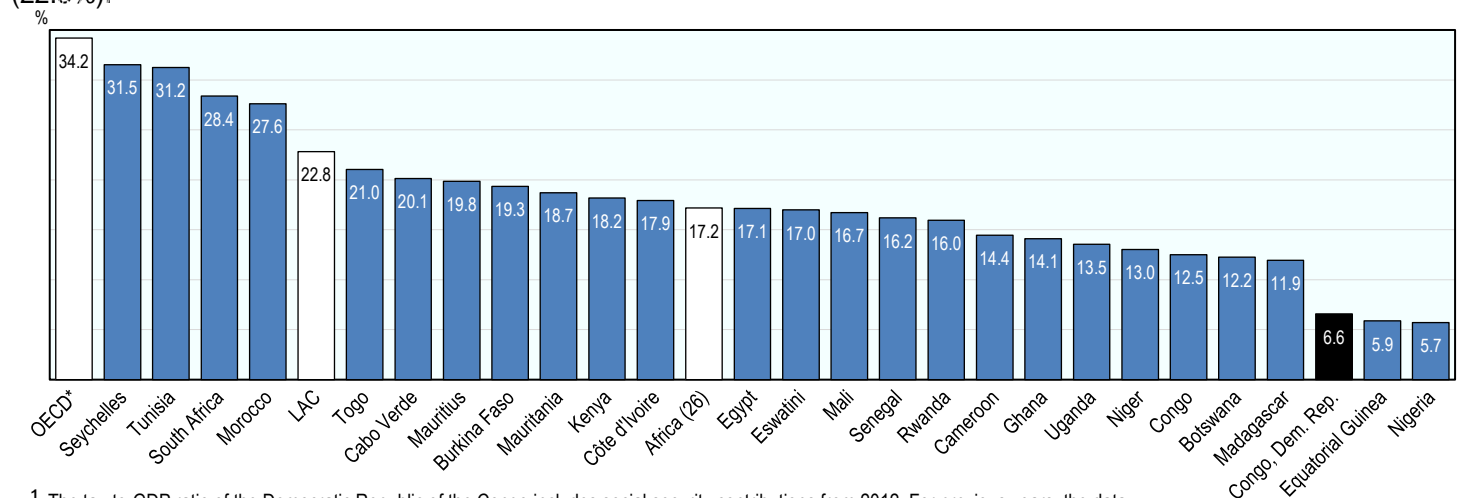
The tax-to-GDP ratio in the Democratic Republic of the Congo<sup>1</sup> decreased by 0.9 percentage points from 7.5% in 2016 to 6.6% in 2017. In comparison, the average for the 26 African countries in Revenue Statistics in Africa 2019 remained at 17.2% over the same period. Over a longer time period, the average for the 26 African countries has increased by 1.5 percentage points, from 15.7% in 2008 to 17.2% in 2017. Over the same period, the tax-to-GDP ratio in the Democratic Republic of the Congo has decreased by 2.2 percentage points, from 8.8% to 6.6%. Since 2000, the highest tax-to-GDP ratio in the Democratic Republic of the Congo was 11.3% in 2012, with the lowest being 0.6% in 2000.



The Africa (26) average is not available before 2008 due to missing data in some countries.

#### Tax-to-GDP ratio, 2017

The Democratic Republic of the Congo's<sup>1</sup> tax-to-GDP ratio in 2017 (6.6%) was lower than the average of the 26 African countries in Revenue Statistics in Africa 2019 (17.2%) by 10.6 percentage points and also lower than the LAC average (22.8%).



<sup>1</sup> The tax-to-GDP ratio of the Democratic Republic of the Congo includes social security contributions from 2012. For previous years, the data are not available. \*The data for the OECD are for 2016 as the data for 2017 are not available.

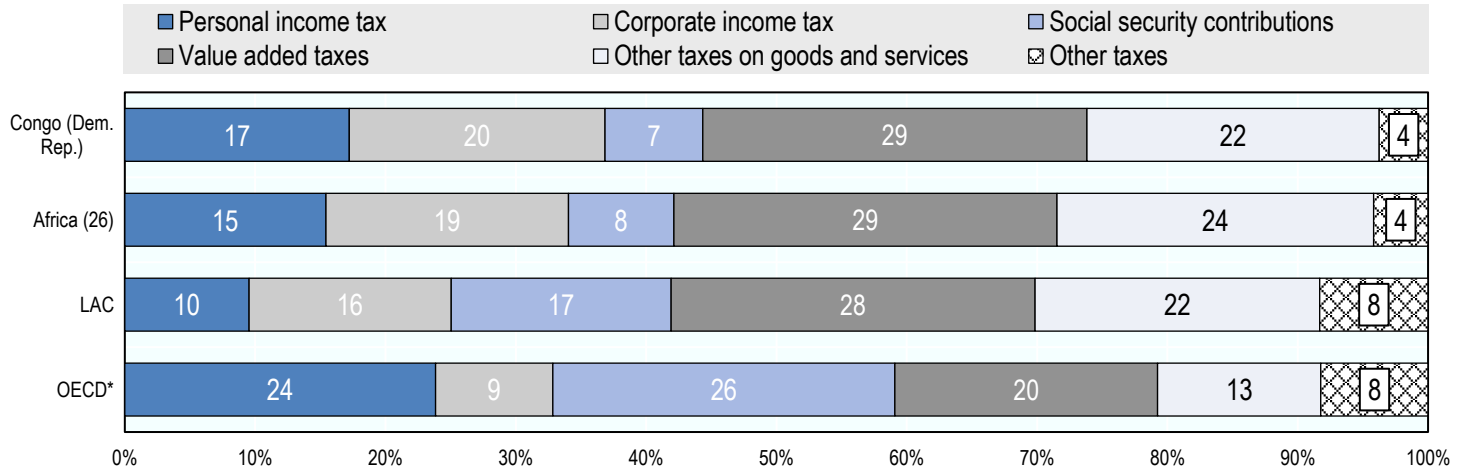
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that are not classified as taxes. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

The LAC average refers to the Revenue Statistics in Latin America and the Caribbean 2019 publication. [oe.cd/revenue-statistics-in-latin-america-and-the-caribbean](http://oe.cd/revenue-statistics-in-latin-america-and-the-caribbean)



## Tax revenues: structure

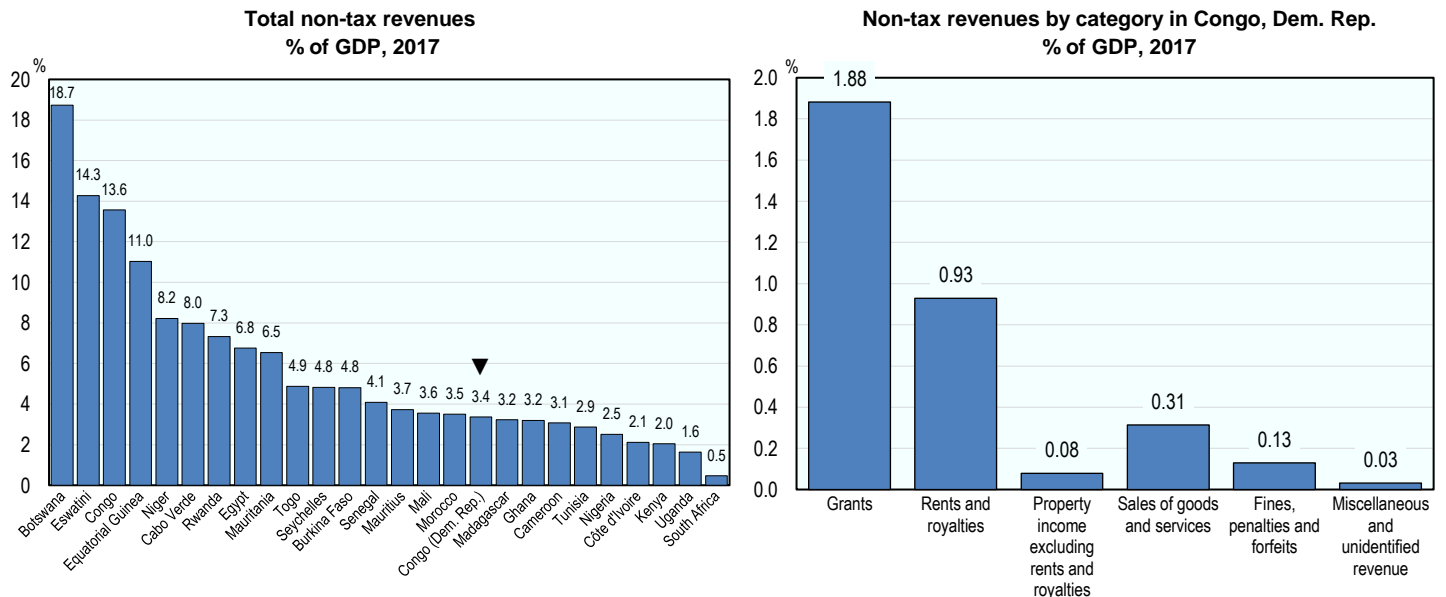
Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in the Democratic Republic of the Congo in 2017 was contributed by value added taxes (29%). The second-highest share of tax revenues in 2017 was derived from other taxes on goods and services (22%).



\* The data for the OECD are for 2016 as the data for 2017 are not available.

## Non-tax revenues

In 2017, the Democratic Republic of the Congo's non-tax revenues amounted to 3.4% of GDP. This was lower than tax revenues (6.6% of GDP). Grants represented the largest share of non-tax revenues in 2017, amounting to 1.9% of GDP and 56.0% of non-tax revenues.



Source: Revenue Statistics in Africa 2019 [oe.cd/revenue-statistics-in-africa](http://oe.cd/revenue-statistics-in-africa)



For further information, please see: [oe.cd/revenue-statistics-in-africa](http://oe.cd/revenue-statistics-in-africa)