

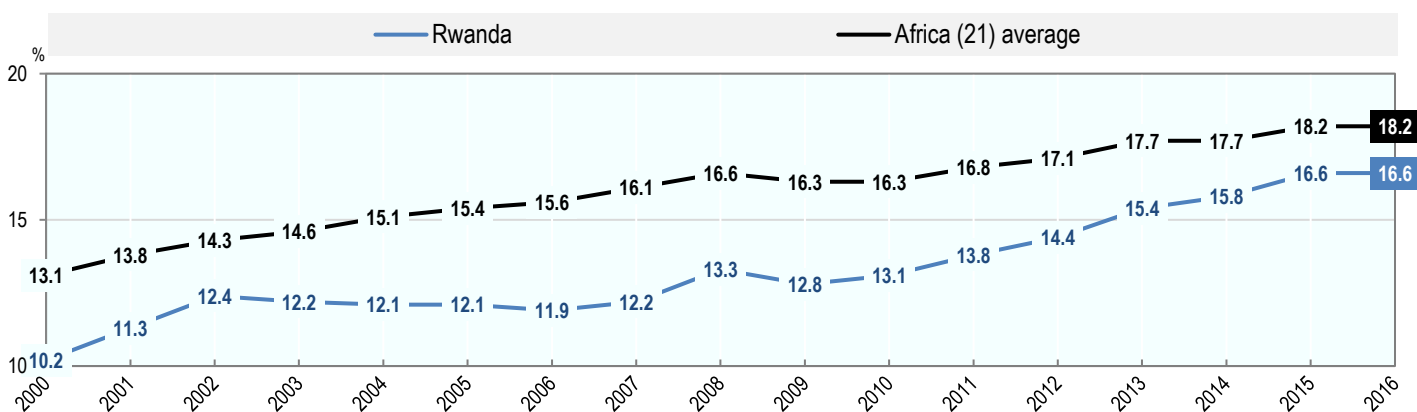


## Revenue Statistics in Africa 2018 — Rwanda

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

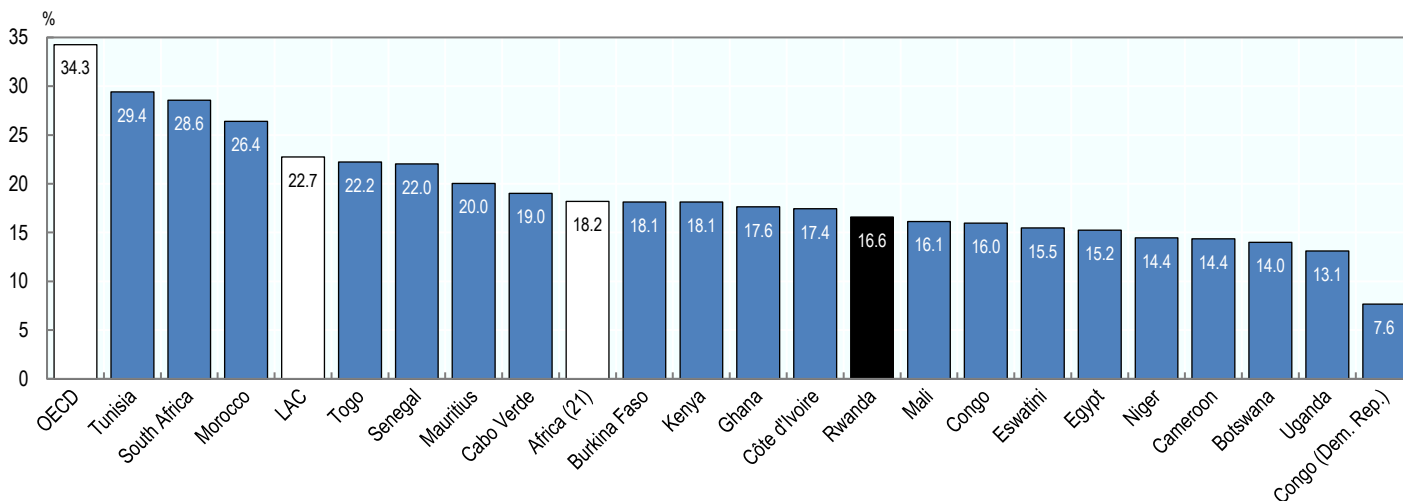
#### Tax-to-GDP ratio over time

The annual Revenue Statistics in Africa report found that the tax-to-GDP ratio in Rwanda did not change between 2015 and 2016, with a figure of 16.6% of GDP for both years. In comparison, the average for the 21 African countries in Revenue Statistics in Africa 2018 remained at 18.2% over the same period. The tax-to-GDP ratio in Rwanda has increased since 2000, when it was 10.2%. Over the same period, the average for the 21 African countries increased from 13.1% in 2000 to 18.2% in 2016. Across this period, the highest tax-to-GDP ratio in Rwanda was 16.6% in 2015 and 2016, with the lowest being 10.2% in 2000.



#### Tax-to-GDP ratio, 2016

Rwanda's tax-to-GDP ratio in 2016 (16.6%) was lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 1.6 percentage points and also lower than the LAC average (22.7%).



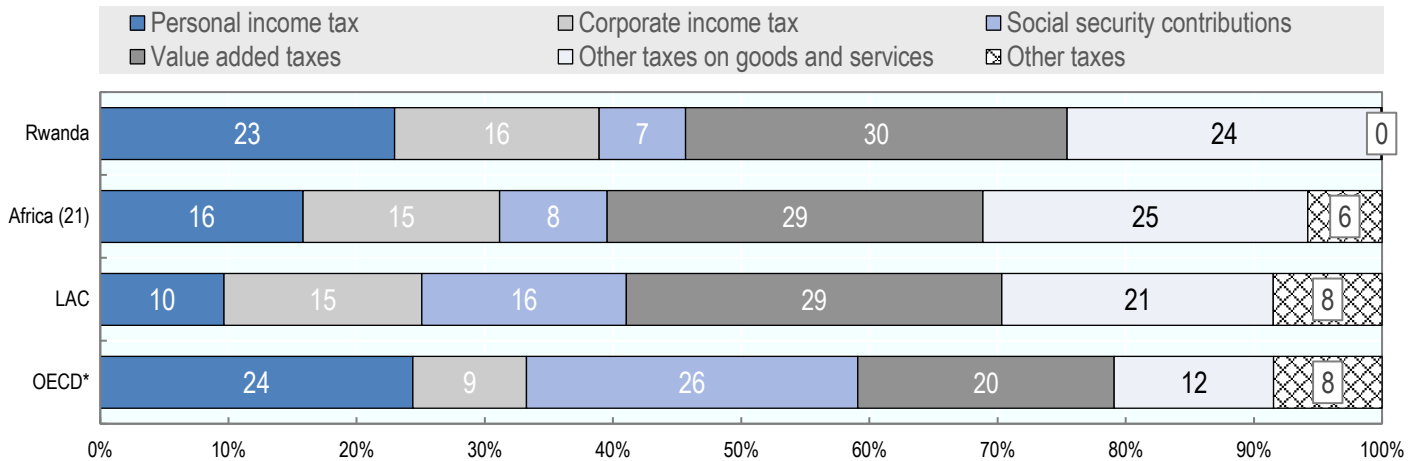
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that 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 2018 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 Rwanda in 2016 was contributed by value added taxes (30%). The second-highest share of tax revenues in 2016 was derived from other taxes on goods and services (24%).

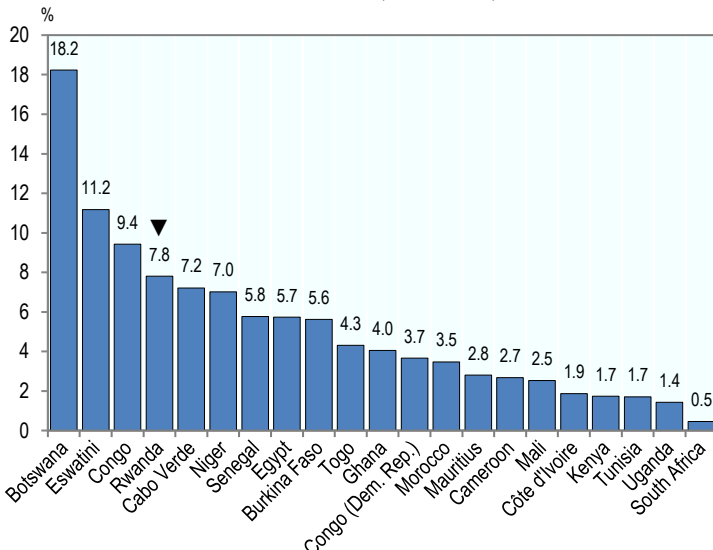


\* The data for the OECD are for 2015 as the data for 2016 are not available.

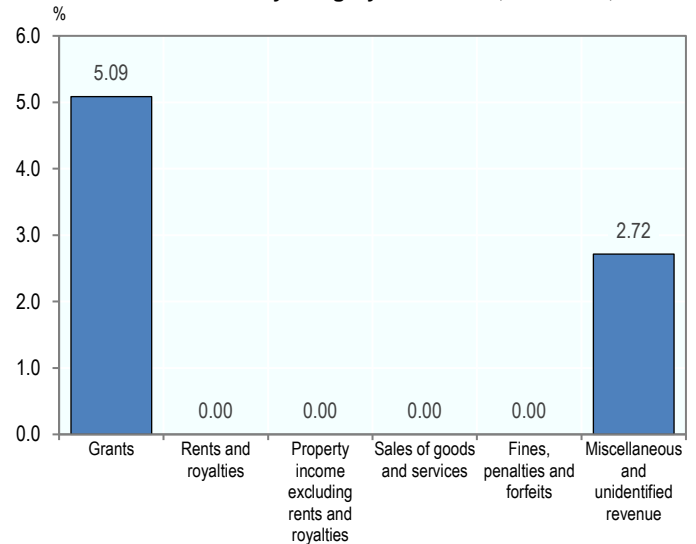
## Non-tax revenues

In 2016, Rwanda's non-tax revenues amounted to 7.8% of GDP. This was lower than tax revenues (16.6% of GDP). Grants represented the largest share of non-tax revenues in 2016, amounting to 5.1% of GDP and 65.2% of non-tax revenues.

Total non-tax revenues, % of GDP, 2016



Non-tax revenues by category<sup>1</sup> in Rwanda, % of GDP, 2016



<sup>1</sup> Miscellaneous and unidentified revenue could not be disaggregated to allocate them to the relevant non-tax revenue categories.

Source: Revenue Statistics in Africa 2018 [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)