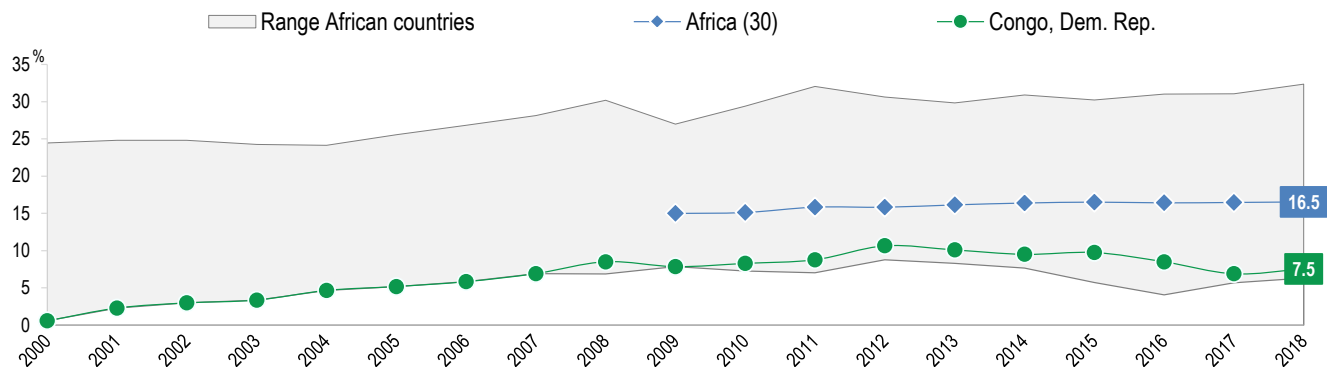


Revenue Statistics in Africa 2020 — Democratic Republic of the Congo

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

The tax-to-GDP ratio in the Democratic Republic of the Congo¹ increased by 0.6 percentage points from 6.9% in 2017 to 7.5% in 2018. In comparison, the average* for the 30 African countries increased by just under 0.1 percentage points over the same period, and was 16.5% in 2018. Since 2010, the average for the 30 African countries has increased by 1.4 percentage points, from 15.1% in 2010 to 16.5% in 2018. Over the same period, the tax-to-GDP ratio in the Democratic Republic of the Congo has decreased by 0.8 percentage points, from 8.3% to 7.5%. The highest tax-to-GDP ratio in the Democratic Republic of the Congo was 10.6% in 2012, with the lowest being 0.6% in 2000.

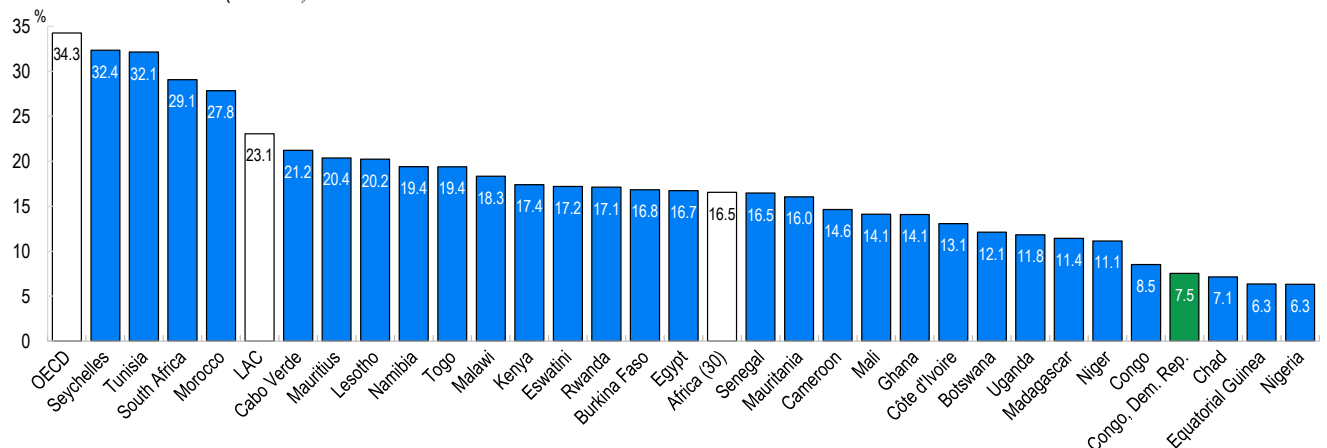


*The Africa (30) average was 16.5% in both 2017 and 2018 due to rounding. The Africa (30) average is not available before 2009 due to missing data in some countries. In 2009, it is calculated based on estimated tax-to-GDP ratios for Chad and Nigeria in that year, as data were not available prior to 2010 in these countries.

¹ 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.

Tax-to-GDP ratio, 2018

The Democratic Republic of the Congo's tax-to-GDP ratio in 2018 (7.5%) was lower than the average of the 30 African countries in Revenue Statistics in Africa 2020 (16.5%) by 9.0 percentage points and also lower than the Latin America and the Caribbean (23.1%).



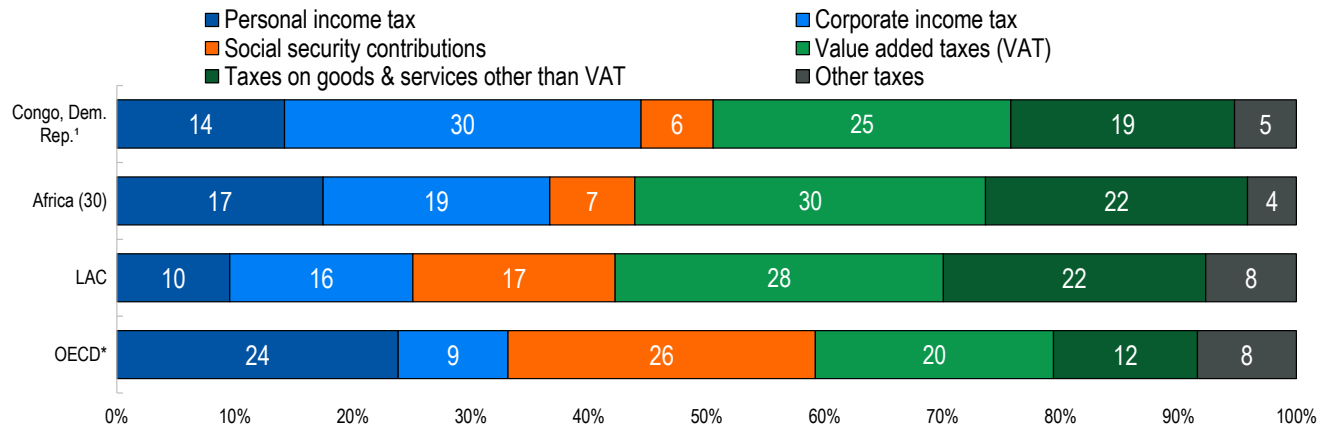
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that 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 2020* publication. oe.cd/revenue-statistics-in-latin-america-and-the-caribbean



Tax revenues: structure

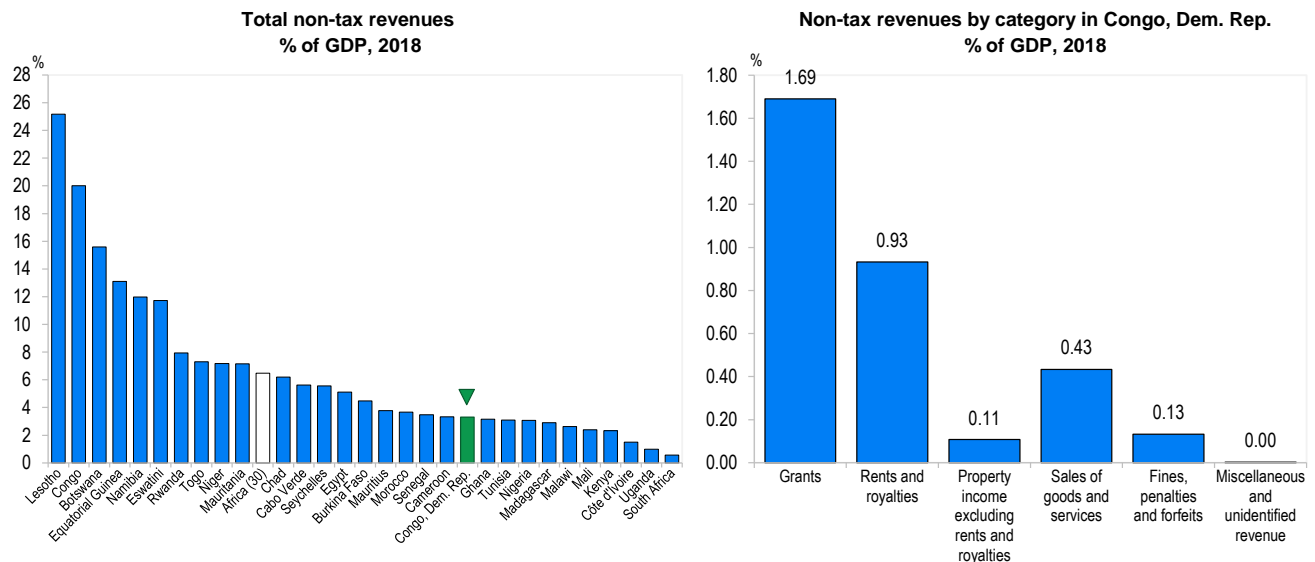
Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in the Democratic Republic of the Congo¹ in 2018 was contributed by corporate income tax (30%). The second-highest share of tax revenues in 2018 was derived from value added taxes (VAT) (25%).



¹ 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 2017 as the data for 2018 are not available.

Non-tax revenues

In 2018, the Democratic Republic of the Congo's non-tax revenues amounted to 3.3% of GDP. This was lower than the average non-tax revenues for the 30 African countries (6.5% of GDP). Grants represented the largest share of non-tax revenues in 2018, amounting to 1.7% of GDP and 51.2% of non-tax revenues.



Source: Revenue Statistics in Africa 2020



With financial support from the governments of Ireland, Japan, Luxembourg, Norway, Sweden and the United Kingdom.

For more information see oe.cd/revenue-statistics-in-africa