

TAX STATISTICS IN RWANDA

FISCAL YEAR 2024/25 - 8th Edition

November 2025

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT



FOREWORD BY THE COMMISSIONER GENERAL



NIWENSHUTI Ronald
Commissioner General

I am pleased to present the eighth edition of Rwanda's Tax Statistics Report, reaffirming the Rwanda Revenue Authority's (RRA) commitment to transparency, evidence-based policymaking, and effective communication of tax data. This edition provides an in-depth analysis of tax performance, compliance, and trade trends for the fiscal year 2024/25, offering a clearer picture of Rwanda's evolving tax landscape.

This year's report introduces new Comprehensive International Trade Indicators featuring Cost, Insurance, and Freight (CIF) and Free on Board (FOB) analyses that highlight the number of importers and exporters and their trade values across brackets.

Additionally, the Gross Domestic Product (GDP) figures have been updated using the rebased national accounts released by the National Institute of Statistics of Rwanda (NISR) which use 2024 as the new reference year, ensuring that the macroeconomic context accurately reflects Rwanda's most recent structural and price-level adjustments. This update allows for improved comparability between revenue performance and overall economic activity.

The fiscal year 2024/25 continued to witness steady growth in domestic revenue collection, supported by ongoing digital transformation, data analytics adoption, and enhanced taxpayer engagement. Initiatives such as the Value Added Tax (VAT) Reward Scheme and the Voluntary Disclosure Scheme have strengthened compliance culture and broadened the tax base.

As we move forward, RRA remains steadfast in its mission to build a modern, transparent, and inclusive tax administration. Through continuous innovation and collaboration with stakeholders, we aim to sustain revenue growth, foster taxpayer trust, and contribute effectively to Rwanda's national development goals. Previous editions of the Tax Statistics Report are available for reference on the RRA website at www.rra.gov.rw.

I extend my heartfelt appreciation to all RRA staff, partners, and taxpayers for their invaluable contributions toward achieving these milestones. Together, we are building a stronger foundation for Rwanda's fiscal sustainability and economic prosperity.

NIWENSHUTI Ronald
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 Budget: Ministry of Finance and Economic Planning (MINECOFIN)



ACKNOWLEDGEMENTS

ACKNOWLEDGEMENTS

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ACRONYMS

ACRONYMS

Bn	Billion
CIF	Cost, Insurance & Freight
CIT	Corporate Income Tax
EAC	East African Community
EBM	Electronic Billing Machine
FOB	Free On Board
Frw	Rwandan Franc
FY	Fiscal Year
GDP	Gross Domestic Product
GFSM	Government Finance Statistics Manual
Gov.	Government
LGT	Local Government Tax
MINECOFIN	Ministry of Finance and Economic Planning
Nber	Number
NISR	National Institute of Statistics of Rwanda
o/w	of which
PAYE	Pay As You Earn
PIT	Personal Income Tax
RRA	Rwanda Revenue Authority
SUV	Sport Utility Vehicle
VAT	Value Added Tax



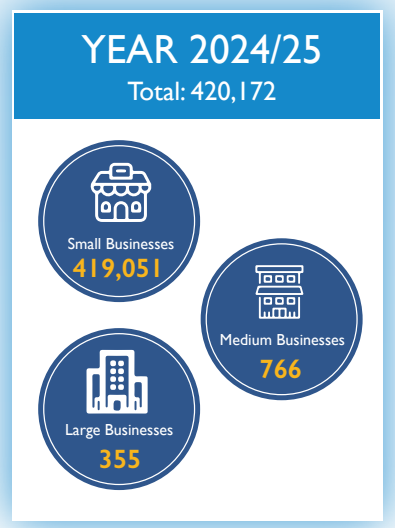
Chapter 1:

REGISTRATION STATISTICS

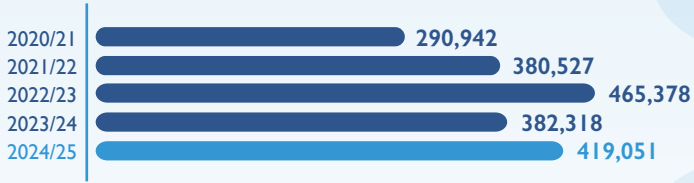
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1.8. Taxpayers Registered on Local Government Taxes
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1.1. NUMBER OF TAXPAYERS BY ENTERPRISE SIZE



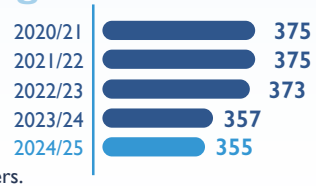
Micro & Small businesses



Medium businesses



Large businesses



Note 1:
- Micro & Small: taxpayer whose annual turnover is below Frw 400 Million.
- Medium: taxpayer whose annual turnover is between Frw 400 Million and Frw 1 Billion.
- Large: taxpayer whose annual turnover is above Frw 1 Billion and contributes at least Frw 100 Million in tax or operates in specialized sectors.

Note 2:
- This publication considers active taxpayers (those with open tax account) as of June 30th.
- The decline in active taxpayers in 2023/24 is due to RRA's effort to deregister inactive taxpayers.

Source: RRA

1.2. NUMBER OF TAXPAYERS BY LOCATION

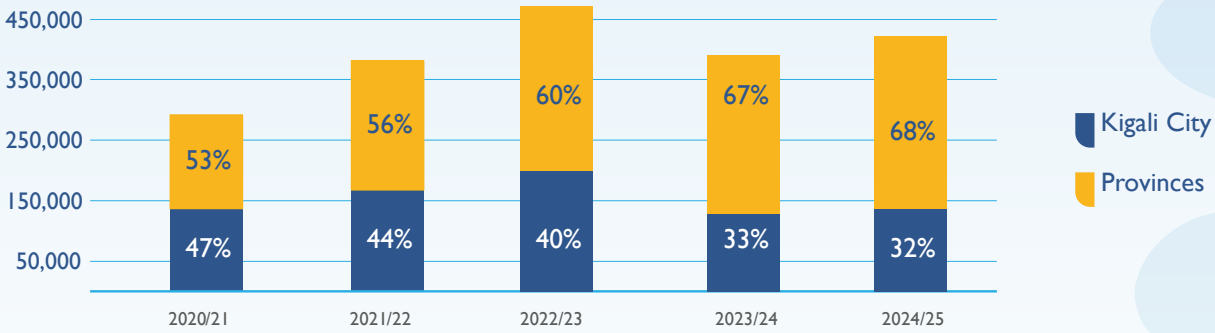


Table 1: Number of registered taxpayers by location

Location	2020/21	2021/22	2022/23	2023/24	2024/25
Kigali City	136,569	168,101	187,533	126,517	135,065
Provinces	155,588	213,641	279,420	256,944	285,107
Total	**292,157**	**381,742**	**466,593**	**383,461**	**420,172**

Notes: • These figures represent active taxpayers including those registered for "PIT - Motor vehicles"

Source: RRA

1.3. ACTIVE TAXPAYERS PER MAJOR TAX TYPE

FY 2024/25

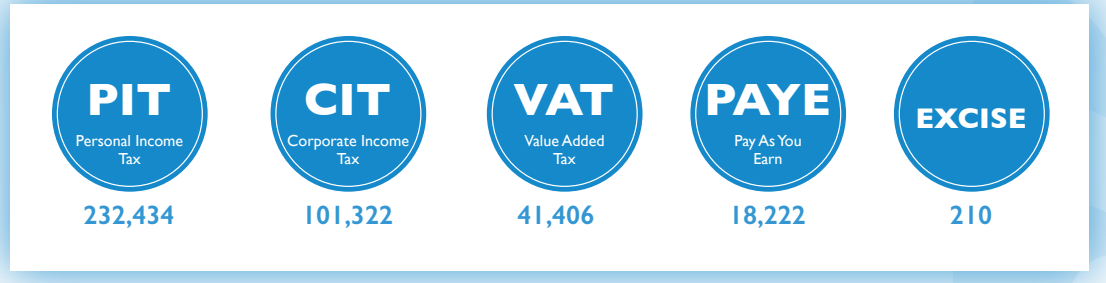


Table 2: Number of active taxpayers per major tax type (2020/21 - 2024/25)

Tax type	2020/21	2021/22	2022/23	2023/24	2024/25
PIT	182,016	199,229	282,400	213,364	232,434
CIT	98,380	117,205	135,031	92,441	101,322
VAT	33,535	39,878	45,202	35,726	41,406
PAYE	19,084	20,048	21,258	16,729	18,222
Excise	132	135	176	170	210
PIT - Motor vehicles		63,116	74,393	72,557	84,382

Source: RRA

1.4. REGISTERED VEHICLES BY TYPE

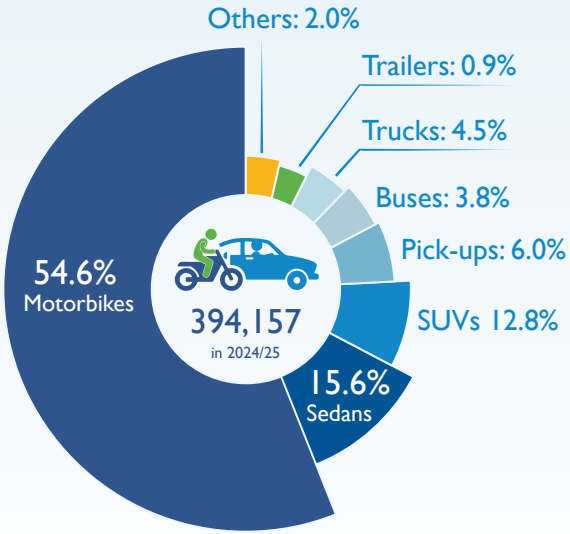


Table 3: Number of registered vehicles

Type	2020/21	2021/22	2022/23	2023/24	2024/25
Motorbikes	146,639	158,675	165,155	186,509	215,097
Sedans	44,263	47,299	47,985	54,133	60,993
SUVs	35,641	39,202	38,874	43,133	50,631
Pick-ups	20,268	21,650	21,196	22,882	23,680
Buses	11,049	11,786	11,919	13,753	14,824
Trucks	16,959	18,271	18,661	15,434	17,554
Trailers	1,846	1,928	1,993	2,917	3,531
Other	260	1,162	1,219	7,285	7,847
Total	**276,925**	**299,973**	**307,002**	**346,586**	**394,157**

Table 4: Percentage share of vehicles

Type	2020/21	2021/22	2022/23	2023/24	2024/25
Motorbikes	53.0%	52.9%	53.8%	53.8%	54.6%
Sedans	16.0%	15.8%	15.6%	15.6%	15.5%
SUVs	12.9%	13.1%	12.7%	12.6%	12.8%
Pick-ups	7.3%	7.2%	6.9%	6.6%	6.0%
Buses	4.0%	3.9%	3.9%	4.0%	3.8%
Trucks	6.1%	6.1%	6.1%	4.5%	4.5%
Trailers	0.6%	0.6%	0.6%	0.8%	0.9%
Other	0.1%	0.4%	0.4%	2.1%	2.0%

Notes: • This report refers to private motor vehicles only

Source: RRA

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

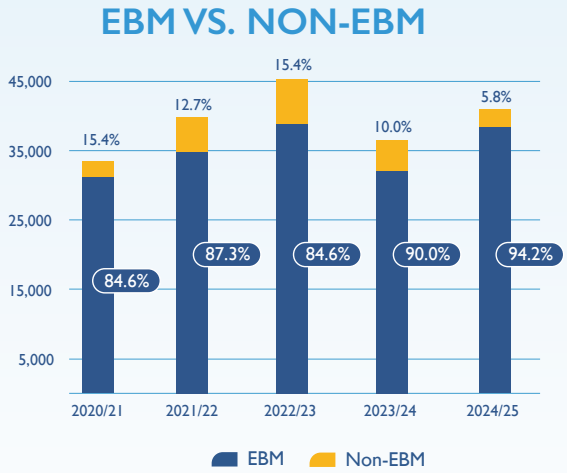


Table 5: Number of VAT taxpayers by EBM status

Status	2020/21	2021/22	2022/23	2023/24	2024/25
EBM	31,307	34,828	38,261	32,193	38,990
Non-EBM	2,228	5,050	6,941	3,532	2,416
Total	**33,535**	**39,878**	**45,202**	**35,725**	**41,406**

Source: RRA

1.6. VAT REGISTERED TAXPAYERS WITH EBM VS NON-EBM BY PROVINCE

VAT TAXPAYERS WITH EBM (%)

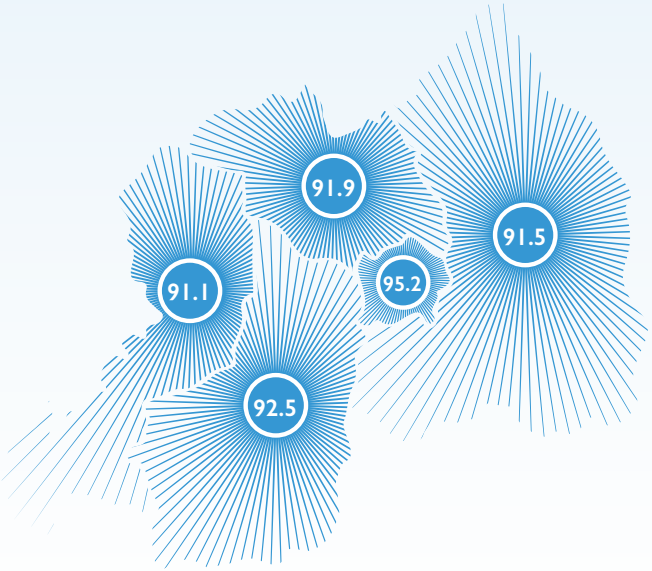


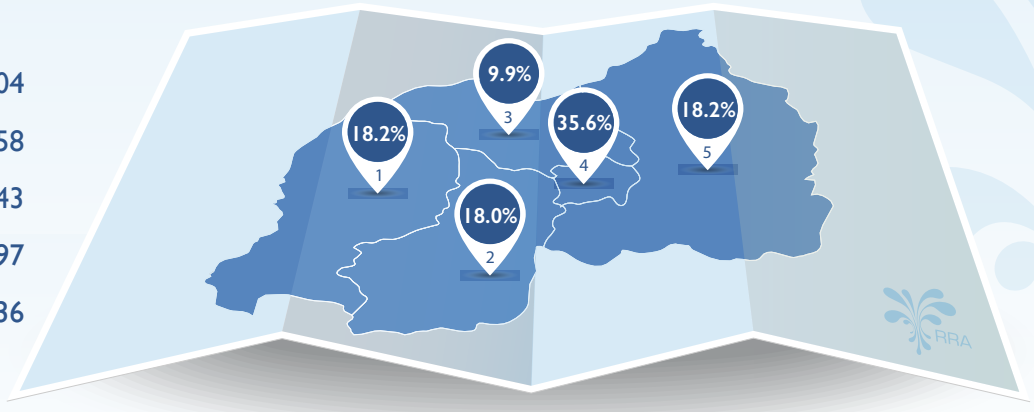
Table 6: Number of VAT taxpayers by EBM status by province (2024/25)

Province	VAT taxpayers	Non-EBM	EBM
Kigali City	28,664	1,363 (4.8%)	27,301 (95.2%)
South	3,319	250 (7.5%)	3,069 (92.5%)
West	3,202	286 (8.9%)	2,916 (91.1%)
East	3,621	306 (8.5%)	3,315 (91.5%)
North	2,600	211 (8.1%)	2,389 (91.9%)
Total	**41,406**	**2,416 (5.8%)**	**38,990 (94.2%)**

Source: RRA

1.7. NON-VAT REGISTERED TAXPAYERS WITH EBM BY PROVINCE (FY 2024/25)

1	WEST	19,904
2	SOUTH	19,658
3	NORTH	10,843
4	KIGALI CITY	38,897
5	EAST	19,836



Total: **109,138**

Source: RRA

1.8. TAXPAYERS REGISTERED ON LOCAL GOVERNMENT TAXES

PROPERTY TAX - 2024



864,058
Registered taxpayers

RENTAL INCOME TAX - 2024



38,865
Registered taxpayers

TRADING LICENSE - 2024



541,307
Registered taxpayers

Table 7: Number of taxpayers registered on Local Government tax

Calendar Year	Property Tax	Rental Income Tax	Trading License
2020	780,314	29,976	338,639
2021	795,322	30,973	386,869
2022	813,809	32,073	439,197
2023	838,609	33,752	480,777
2024	864,058	38,865	541,307

Source: RRA

1.9. TAXPAYERS REGISTERED ON PROPERTY TAX BY DISTRICT

Table 8:Taxpayers registered on property tax by District

District	2020	2021	2022	2023	2024
Gasabo	55,160	58,412	63,116	68,556	73,773
Bugesera	48,632	50,346	53,133	57,345	62,307
Kicukiro	37,536	39,993	43,479	48,160	52,997
Nyagatare	44,045	44,642	45,353	46,211	47,556
Ngoma	41,508	42,007	42,370	42,971	43,612
Rusizi	40,609	41,003	41,492	42,258	43,265
Rwamagana	35,242	36,494	38,234	40,558	43,230
Kayonza	38,596	39,236	39,791	40,800	42,180
Kirehe	37,856	38,552	38,907	39,525	40,545
Nyamasheke	36,480	36,709	36,845	37,054	37,439
Kamonyi	30,052	30,792	32,136	34,228	36,912
Rubavu	29,773	30,530	31,578	33,083	34,378
Rutsiro	32,528	32,681	32,779	32,951	33,395
Gatsibo	29,458	29,807	30,149	30,652	31,373
Musanze	25,822	26,290	26,965	27,961	29,083

District	2020	2021	2022	2023	2024
Nyarugenge	22,770	23,674	24,913	26,631	28,565
Gicumbi	25,184	25,514	25,661	25,844	26,149
Burera	25,701	25,777	25,838	25,997	26,092
Karongi	22,908	23,285	23,543	23,869	24,648
Huye	22,342	22,740	23,265	23,859	24,513
Muhanga	21,094	21,544	22,202	23,097	23,884
Nyabihu	21,551	21,710	22,008	22,343	22,670
Nyanza	18,978	19,397	19,726	20,067	20,342
Ngororero	17,080	17,169	17,280	17,420	17,740
Ruhango	14,954	15,160	15,387	15,744	16,147
Nyaruguru	13,665	13,818	13,887	14,018	14,196
Rulindo	11,824	12,188	12,604	13,127	13,731
Gisagara	12,342	12,520	12,583	12,746	13,007
Nyamagabe	9,969	10,140	10,235	10,350	10,621
Gakenke	6,341	6,385	6,430	6,494	7,019

Source: RRA



Chapter 2:

TAX BASE STATISTICS

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2.1. Companies by Business Income Declared

2.2. Individual Businesses by Business Income Declared

2.3. VAT-Registered Taxpayers by Value of Supplies Declared

2.4. Taxable Salaries Declared by Employers

2.5. Number of PAYE-Registered Employees by Income Bracket

2.6. Number of Importers by CIF Bracket

2.7. Number of Exporters by FOB Bracket

2.1. COMPANIES BY BUSINESS INCOME DECLARED

Table 9: Number of companies by business income declared

Income bracket (Frw)	2020	2021	2022	2023	2024
Below 2Mn	41,436	46,632	59,402	38,549	38,448
[2Mn - 12Mn)	5,881	7,009	8,061	8,421	9,678
[12Mn - 20Mn)	1,709	2,181	2,631	2,840	3,429
[20Mn - 50Mn)	2,543	3,360	4,120	4,896	5,604
[50Mn - 400Mn)	5,018	5,832	7,581	8,896	10,420
[400Mn - 1Bn)	924	1,220	1,532	1,901	2,264
[1Bn - Above)	1,027	1,180	1,509	1,874	2,290
Total	**58,538**	**68,014**	**84,836**	**67,377**	**72,133**

Table 10: Total business income in Frw billions

Income bracket (Frw)	2020	2021	2022	2023	2024
Below 2Mn	3.2	3.8	4.4	4.5	5.4
[2Mn - 12Mn)	29.7	37.2	44.3	46.0	55.4
[12Mn - 20Mn)	27.2	34.5	41.9	45.4	54.9
[20Mn - 50Mn)	84.1	110.7	135.6	160.3	182.3
[50Mn - 400Mn)	735.2	856.1	1,127.4	1,331.2	1,593.1
[400Mn - 1Bn)	571.4	750.7	948.4	1,170.7	1,398.2
[1Bn - Above)	5,750.5	7,178.5	9,471.1	13,841.6	18,442.3
Total	**7,210.3**	**8,971.5**	**11,773.1**	**16,599.7**	**21,731.6**

Source: RRA

2.2. INDIVIDUAL BUSINESSES BY BUSINESS INCOME DECLARED

Table 11: Number of individuals by business income declared

Income bracket (Frw)	2020	2021	2022	2023	2024
Below 2Mn	29,933	49,141	104,743	92,409	123,109
[2Mn - 12Mn)	9,464	9,659	10,013	10,524	12,031
[12Mn - 20Mn)	517	712	1,193	1,545	2,197
[20Mn - 50Mn)	669	860	1,243	1,902	2,454
[50Mn - 400Mn)	885	1,097	1,432	2,022	2,776
[400Mn - 1Bn)	94	123	158	195	270
[1Bn - Above)	64	65	144	89	86
Total	**41,626**	**61,657**	**118,926**	**108,686**	**142,923**

Table 12: Total business income declared in Frw billions

Income bracket (Frw)	2020	2021	2022	2023	2024
Below 2Mn	3.2	3.7	5.5	7.2	11.7
[2Mn - 12Mn)	28.7	31.3	37.1	43.0	55.3
[12Mn - 20Mn)	8.1	11.2	18.8	24.3	34.7
[20Mn - 50Mn)	21.9	28.1	39.6	60.7	78.0
[50Mn - 400Mn)	122.4	143.3	186.4	266.4	361.9
[400Mn - 1Bn)	60.5	73.2	92.6	114.7	158,0
[1Bn - Above)	179.4	237.9	426.1	378.0	371.2
Total	**424.2**	**528.5**	**806.1**	**894.3**	**1,070.8**

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

Source: RRA

2.3. VAT-REGISTERED TAXPAYERS BY VALUE OF SUPPLIES DECLARED

Table 13: Number of VAT-registered taxpayers by value of supplies declared

Income bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	13,693	15,449	17,391	11,220	11,244
[2Mn - 12Mn)	4,250	5,046	4,792	5,368	6,016
[12Mn - 20Mn)	1,733	2,074	2,253	2,292	2,705
[20Mn - 50Mn)	3,292	4,224	4,422	4,753	5,700
[50Mn - 400Mn)	5,717	6,668	7,949	8,687	11,144
[400Mn - 1Bn)	1,070	1,362	1,585	1,849	2,237
[1Bn - Above)	1,095	1,273	1,573	1,866	2,259
Total	**30,850**	**36,096**	**39,965**	**36,035**	**41,305**

Table 14: Total value of supplies declared by VAT taxpayers in Frw billions

Income bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	2.0	2.1	2.1	2.2	2.3
[2Mn - 12Mn)	26.3	31.2	29.8	33.4	37.3
[12Mn - 20Mn)	27.4	32.7	35.6	36.3	42.6
[20Mn - 50Mn)	108.1	137.9	145.6	157.0	189.0
[50Mn - 400Mn)	843.1	965.6	1,175.1	1,297.0	1,669.5
[400Mn - 1Bn)	662.7	846.4	985.2	1,142.4	1,391.4
[1Bn - Above)	6,624.4	8,331.3	10,783.1	13,177.6	17,315.0
Total	**8,294.1**	**10,347.0**	**13,156.5**	**15,845.9**	**20,647.1**

Source: RRA

2.4. TAXABLE SALARIES DECLARED BY EMPLOYERS

Table 15: Number of employers

Income bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	9,058	9,497	9,022	7,184	6,490
[2Mn - 12Mn)	5,395	5,266	5,395	5,371	5,731
[12Mn - 20Mn)	1,165	1,322	1,287	1,449	1,539
[20Mn - 50Mn)	1,677	1,761	2,370	2,003	2,209
[50Mn - 400Mn)	1,456	1,638	2,394	2,062	2,351
[400Mn - 1Bn)	284	339	471	416	450
[1Bn - Above)	239	277	467	340	405
Total	**19,274**	**20,100**	**21,406**	**18,825**	**19,175**

Table 16: Total value of taxable salaries in Frw billions

Income bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	3.5	3.6	3.2	3.3	2.3
[2Mn - 12Mn)	29.5	28.4	30.1	29.5	31.7
[12Mn - 20Mn)	18.0	20.5	20.3	22.8	24.1
[20Mn - 50Mn)	52.8	55.7	75.9	63.2	69.9
[50Mn - 400Mn)	206.1	228.3	330.2	289.0	331.3
[400Mn - 1Bn)	177.5	210.8	297.7	265.5	288.6
[1Bn - Above)	844.1	1,027.8	2,195.7	1,528.5	1,944.7
Total	**1,331.5**	**1,575.1**	**2,953.1**	**2,201.9**	**2,694.0**

Source: RRA

2.5. NUMBER OF PAYE-REGISTERED EMPLOYEES BY INCOME BRACKET



811,518

Employees in 2024/25

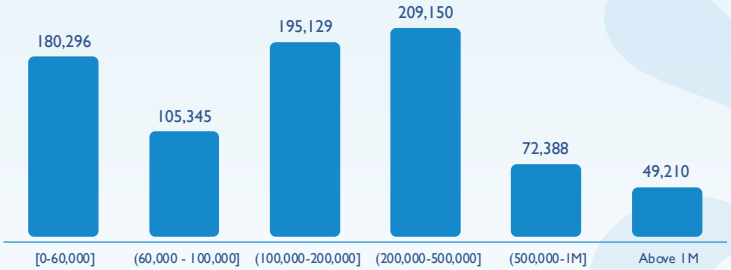


Table 17: Number of employees

Gross Income bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
[0-60,000]	161,785	168,671	151,863	171,459	180,296
(60,000 - 100,000]	165,118	155,402	121,293	95,631	105,345
(100,000-200,000]	134,368	131,556	170,249	178,270	195,129
(200,000-500,000]	148,549	142,953	187,386	199,756	209,150
(500,000-1M]	55,324	53,304	62,365	68,143	72,388
Above 1M	38,676	36,449	47,246	52,887	49,210
Total	**703,820**	**688,335**	**740,402**	**766,146**	**811,518**

Source: RRA

2.6. NUMBER OF IMPORTERS BY CIF BRACKET (HOME CONSUMPTION)

Table 18: Number of importers

CIF bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	3,251	4,298	4,855	4,866	4,522
[2Mn - 12Mn)	5,548	5,913	7,076	7,433	8,050
[12Mn - 20Mn)	1,207	1,226	1,542	1,989	3,416
[20Mn - 50Mn)	1,517	1,514	2,011	2,552	3,716
[50Mn - 400Mn)	1542	1,602	1,934	2,337	2,939
[400Mn - 1Bn)	299	339	378	421	449
[1Bn - Above)	358	393	463	549	608
Total	**13,722**	**15,285**	**18,259**	**19,947**	**23,700**

Table 19: Total CIF value in Frw billions

CIF bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	2.2	2.7	3.1	3.1	3.1
[2Mn - 12Mn)	30.1	33.0	41.4	49.2	54.5
[12Mn - 20Mn)	19.0	19.5	24.0	31.6	51.9
[20Mn - 50Mn)	48.1	48.3	63.8	83.8	117.3
[50Mn - 400Mn)	221.6	231.1	270.0	325.2	381.2
[400Mn - 1Bn)	189.3	215.7	236.8	272.0	284.3
[1Bn - Above)	1,928.0	2,436.3	3218.9	3,949.3	4,500.3
Total	**2,438.7**	**2,987.0**	**3,858.0**	**4,714.5**	**5,392.5**

Source: RRA

2.7. NUMBER OF EXPORTERS BY FOB BRACKET

Table 20: Number of exporters

FOB bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	455	345	308	325	566
[2Mn - 12Mn)	313	308	300	290	412
[12Mn - 20Mn)	76	69	81	89	124
[20Mn - 50Mn)	118	123	129	133	164
[50Mn - 400Mn)	230	248	232	245	294
[400Mn - 1Bn)	45	55	68	78	98
[1Bn - Above)	82	93	112	130	161
Total	**1,319**	**1,241**	**1,230**	**1,290**	**1,819**

Table 21: Total FOB value in Frw billions

FOB bracket (Frw)	2020/21	2021/22	2022/23	2023/24	2024/25
Below 2Mn	0.2	0.2	0.1	0.2	0.4
[2Mn - 12Mn)	1.7	1.7	1.6	1.6	2.3
[12Mn - 20Mn)	1.1	1.0	1.2	1.4	1.9
[20Mn - 50Mn)	3.7	4.0	4.3	4.2	5.3
[50Mn - 400Mn)	36.4	39.8	38.0	40.8	48.3
[400Mn - 1Bn)	27.9	34.4	41.7	49.7	61.7
[1Bn - Above)	1,013.6	1,360.9	2,010.4	2,640.3	3,835.1
Total	**1,084.9**	**1,442.4**	**2,097.7**	**2,738.5**	**3,955.5**

Source: RRA

Chapter 3:

REVENUE STATISTICS



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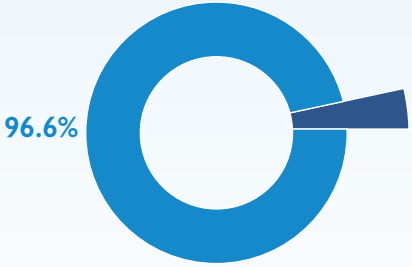
3.1. RRA REVENUE COLLECTION (2024/25)

Central Government



Frw 3,099.0 bn

Total taxes and other revenue



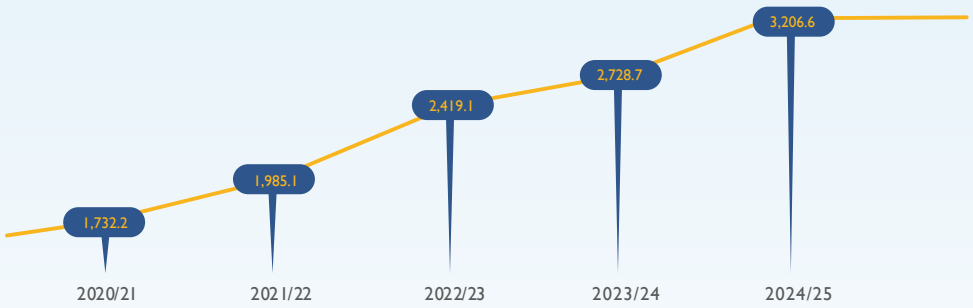
Local Government



Frw 107.6 bn

Total Local Government revenue

3.2. RRA REVENUE COLLECTION TREND



Total RRA collection (Frw bn)

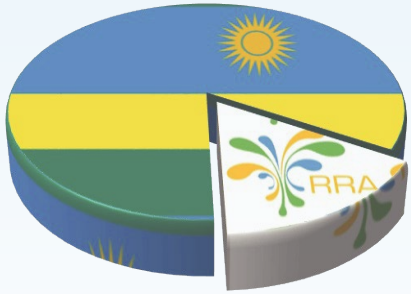
Table 22: Total RRA Revenue Collection in Frw billions

INDICATOR	2020/21	2021/22	2022/23	2023/24	2024/25	% Share (2024/25)
Total RRA collection	**1732.2**	**1,985.1**	**2,419.1**	**2,728.7**	**3,206.6**	**100.0%**
Central Government Revenue	1654.4	1910.1	2,332.6	2,639.0	3,099.0	96.6%
o/w: Tax Revenue	*1,605.1*	*1,852.3*	*2,250.4*	*2,534.8*	*2,993.6*	*93.3%*
o/w: Other Revenue	*49.3*	*57.8*	*82.2*	*104.2*	*105.4*	*3.3%*
Local Government Tax and Fees	77.8	74.9	86.5	89.8	107.6	3.4%
o/w: Local Government Tax	*36.7*	*35.4*	*41.5*	*50.4*	*75.2*	*2.4%*
o/w: Local Government Fees	*41.7*	*39.5*	*45.0*	*39.4*	*32.4*	*1.0%*

Source: RRA

3.3. TAX-TO-GDP AND RRA REVENUE-TO-BUDGET RATIOS (2024/25)

Tax-to-GDP Ratio



14.3%

Revenue Contribution to National Budget

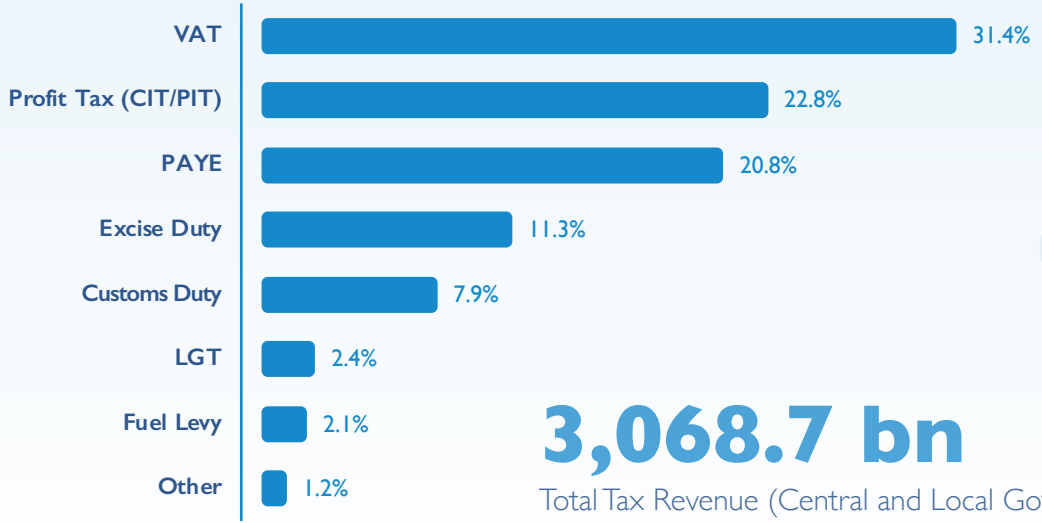


55.1% of total budget was collected by RRA

Note: • In FY 2024/25, taxes were classified according to the GFSM 2014 standards, which exclude road tolls, other customs revenues, interest, and penalties.

Source: RRA, NISR, MINECOFIN

3.4. TAX REVENUE BY MAJOR TAX TYPE (2024/25)



3,068.7 bn

Total Tax Revenue (Central and Local Government)

Notes:
- **Customs Duties** include: Import Duty, Infrastructure Development Levy and African Union Levy
- **Other** include: Royalty tax on mining and Motor vehicle tax

Source: RRA

3.5. TAX-TO-GDP RATIO TREND

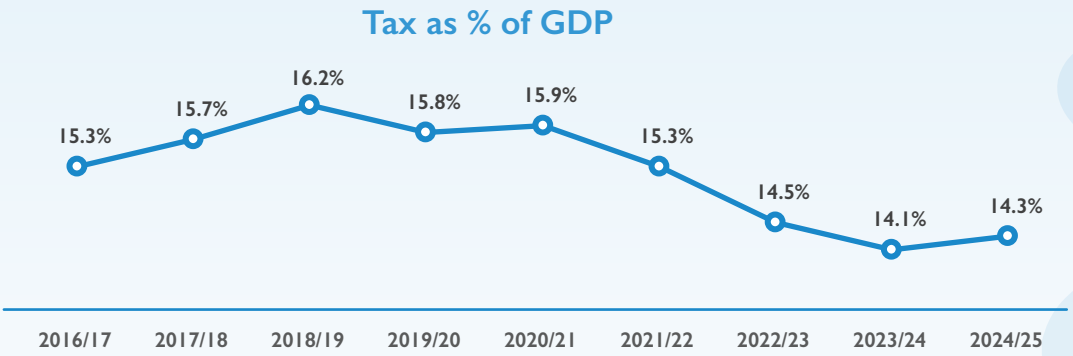


Table 23: GDP and Tax Revenue Trends

Indicators	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Nominal GDP (Frw Bn)	7,237	7,982	8,784	9,640	10,499	12,359	15,800	18,371	21,512
Annual Growth	*12.3%*	*10.3%*	*10.0%*	*9.7%*	*8.9%*	*17.7%*	*27.8%*	*16.3%*	*17.1%*
Tax revenue including LGT (Frw Bn)	1,104	1,253	1,418.9	1,523.6	1,672.4	1,887.7	2,291.9	2,585.2	3,068.7
Annual Growth	*10.4%*	*13.5%*	*13.2%*	*7.4%*	*9.8%*	*12.9%*	*21.4%*	*12.8%*	*12.8%*
Tax to GDP Ratio	**15.3%**	**15.7%**	**16.2%**	**15.8%**	**15.9%**	**15.3%**	**14.5%**	**14.1%**	**14.3%**

Notes:
- In FY 2024/25, taxes were classified according to the GFSM 2014 standards, which exclude road tolls, other customs revenues, interest, and penalties.
- GDP considered rebased GDP as published by NISR (*https://statistics.gov.rw/statistical-publications/gross-domestic-product*)

Source: RRA, NISR

3.6. REVENUE-TO-BUDGET RATIO TREND

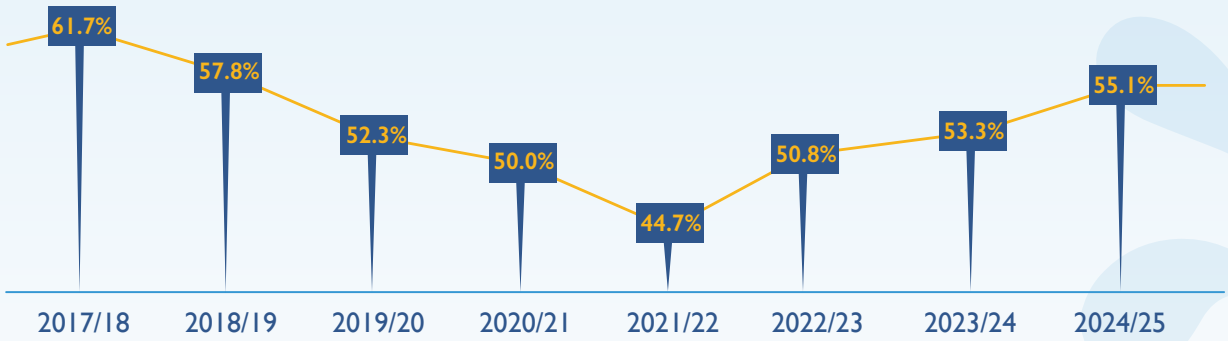


Table 24: National Budget and RRA Revenue Trends

Indicators	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
National Budget (Frw Bn)	2,115.3	2,565.7	3,017.1	3,464.8	4,441.0	4,764.8	5,115.6	5,816.4
Annual Growth	*8.2%*	*21.3%*	*17.6%*	*14.8%*	*28.2%*	*7.3%*	*7.4%*	*13.7%*
RRA Revenue (Frw Bn)	1,305.9	1,483.5	1,578.2	1,732.3	1,985.1	2,419.1	2,728.7	3,206.6
Annual Growth	*13.5%*	*13.6%*	*6.4%*	*9.8%*	*14.6%*	*21.9%*	*12.8%*	*17.5%*
Total Revenue to National Budget	**61.7%**	**57.8%**	**52.3%**	**50.0%**	**44.7%**	**50.8%**	**53.3%**	**55.1%**

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

Source: RRA, MINECOFIN

3.7. TAX REVENUE PER CAPITA TREND

Tax per capita (Frw thousands)



Tax per taxpayer (Frw millions)



Table 25: Trends in Tax Revenue per Capita and per Taxpayer

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
National population (millions)	12.2	12.5	12.8	13.0	13.5	13.8	14.1
Tax revenue per capita (Frw millions)	0.114	0.120	0.128	0.146	0.170	0.188	0.218
Tax revenue per taxpayer (Frw millions)	7.119	6.462	5.620	4.958	4.916	6.750	7.303

Note: • Tax Revenue includes Central Government Tax and Local Government Tax

Source: RRA, NISR

3.8. COST OF COLLECTION TREND

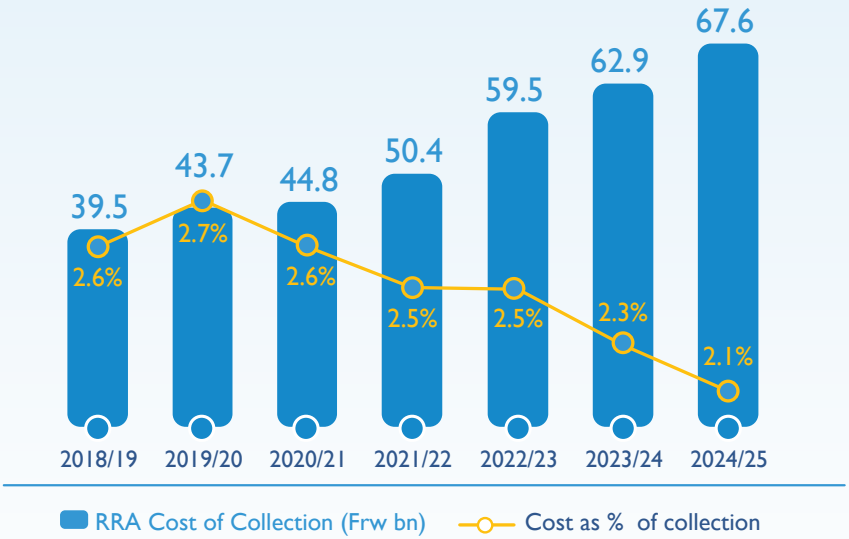


Table 26:Trends in Cost of Collection

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
RRA Cost of Collection (Frw bn)	39.5	43.7	44.8	50.4	59.5	62.9	67.6
RRA Revenue Collection (Frw bn)	1,546.4	1,644.9	1,732.3	1,985.7	2,419.1	2,728.7	3,206.6

Source: RRA

3.9. TAX REVENUE TREND BY MAJOR TAX TYPE

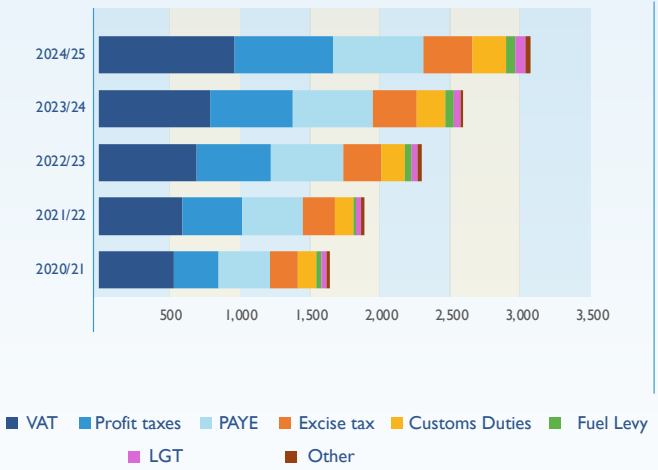


Table 27: Trends in Tax Revenue by Major Tax Type

Tax type	2020/21	2021/22	2022/23	2023/24	2024/25
VAT	531.4	593.4	691.1	792	962.1
Profit taxes (CIT/PIT)	319.7	425.1	528.4	585	701.2
PAYE	365.8	427.4	517.4	570.4	639.6
Excise Duty	194.4	229.3	266.7	307.4	347.2
Customs Duties	132.4	133	169.6	207.9	243.8
Fuel Levy	37.2	15.9	47.7	55.4	63.8
LGT	36.7	35.4	41.5	50.4	75.2
Other	24.2	28.2	29.5	16.7	35.9
Total	**1,641.8**	**1,887.7**	**2,291.9**	**2,585.2**	**3,068.7**

Notes:
- **Customs Duties** include: Import Duty, Infrastructure Development Levy and African Union Levy
- **Other** includes: Royalty Tax on Mining and Motor vehicle tax

Source: RRA

3.10. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY ENTERPRISE SIZE

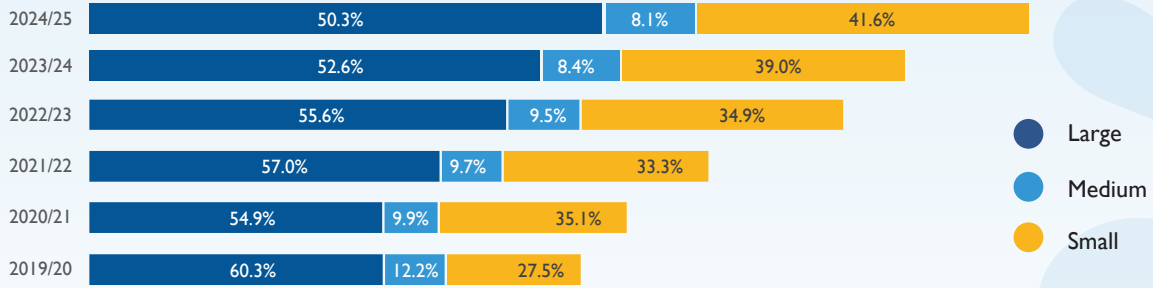


Table 28: Trends in Central Government Fiscal Revenue by Enterprise Size

Enterprise size	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Large	901.4	898.8	1,076.0	1,279.1	1,360.3	1,534.0
Medium	182.4	162.4	182.9	218.2	218.0	246.6
Small	411	574.7	628.3	803.7	1,009.2	1,270.3
Total	**1,494.8**	**1,635.8**	**1,887.2**	**2,301.0**	**2,587.5**	**3,050.9**

Note: • Central Government Fiscal Revenue include taxes, other customs revenue, interest and penalties, and road tolls collected by RRA on behalf of the Central Government.

Source: RRA

3.11. A. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY SECTOR

Table 29: Central Government Fiscal Revenue Trend by Sector (Frw billions)

ISIC Section Code	ISIC Description	2020/21	2021/22	2022/23	2023/24	2024/25
		Revenue (Frw bn)				
	AGRICULTURE SECTOR (A)	12.5	15.1	16.1	23.6	24.8
A	Agriculture, Forestry and Fishing	12.5	15.1	16.1	23.6	24.8
	INDUSTRY SECTOR (B-F)	343.2	557.2	661.1	750.1	882.2
B	Mining and Quarrying	6.4	16.2	14.3	18.2	28.2
C	Manufacturing	177.3	353.7	434.2	495.8	565.9
D	Electricity, Gas and Air Conditioning Supply	72.1	81.6	81.4	83.7	110.0
E	Water Supply, Gas and Remediation Services	16.9	18.2	14.2	15.1	13.5
F	Construction	70.6	88.3	117.0	137.3	164.6
	SERVICE SECTOR (G-U)	1,280.0	1,481.6	1,623.9	1,813.9	2,143.9
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	345.3	398.4	658.6	648.1	736.1
H	Transportation and Storage	46.0	48.8	58.0	73.2	91.1
I	Accommodation and Food Service Activities	20.7	28.3	42.7	55.9	63.8
J	Information and Communication	95.7	135.1	125.5	114.7	135.9
K	Financial and Insurance Activities	125.5	219.5	247.8	319.4	364.9

Source: RRA

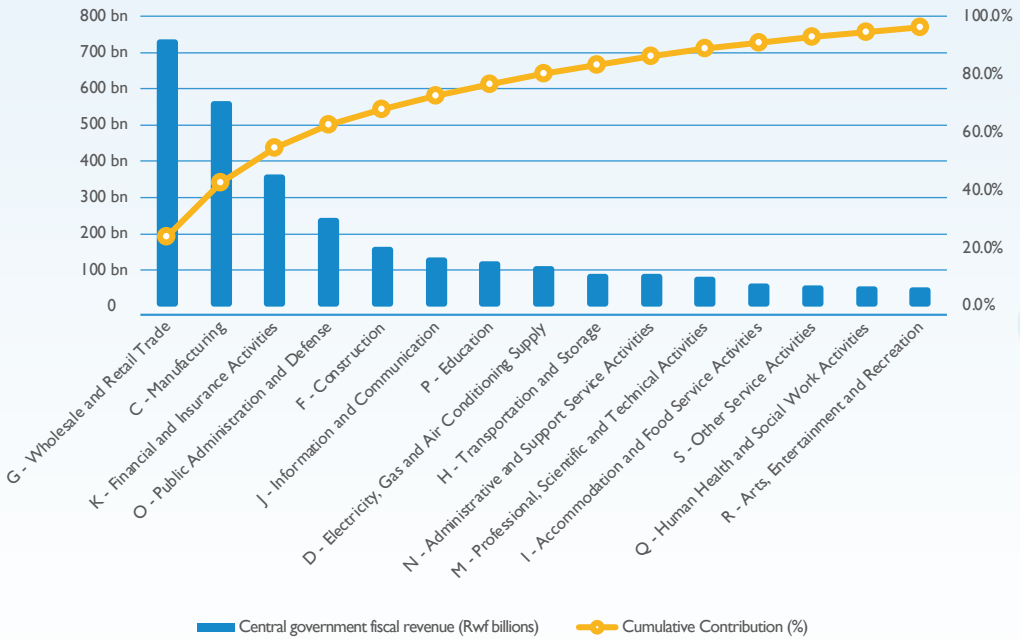
3.11. A. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY SECTOR (CONT.)

ISIC Section Code	ISIC Description	2020/21	2021/22	2022/23	2023/24	2024/25
		Revenue (Frw bn)				
L	Real Estate Activities	13.7	17.3	22.8	19.1	30.9
M	Professional, Scientific and Technical Activities	48.2	66.5	69.8	63.2	81.6
N	Administrative and Support Service Activities	39.7	83.5	80.0	73.0	90.0
O	Public Administration and Defense, Compulsory Social Security	398.5	129.0	132.2	202.9	243.3
P	Education	44.3	75.1	73.1	114.9	123.2
Q	Human Health and Social Work Activities	53.8	67.8	60.4	47.1	56.5
R	Arts, Entertainment and Recreation	4.2	9.5	14.5	20.5	53.1
S	Other Service Activities	39.4	28.6	29.1	49.1	57.8
T	Activities of Households As Employers; Undifferentiated Goods and Services producing Activities of Households For Own Use	0.0	0.1	0.1	0.3	0.4
U	Activities of Extraterritorial Organizations and Bodies	5.0	6.6	9.3	12.5	15.3

Note: • The decline in revenue from Public Administration and Defense, and Compulsory Social Security from 2021/22 onwards is due to the exclusion of withholding taxes, as these taxes are classified as being paid by the private sector

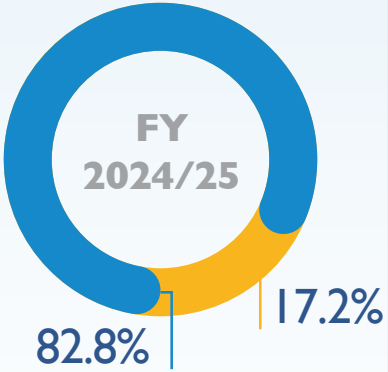
Source: RRA

3.11. B. TOP 15 SECTORS BY CONTRIBUTION TO CENTRAL GOVERNMENT FISCAL REVENUE (2024/25)

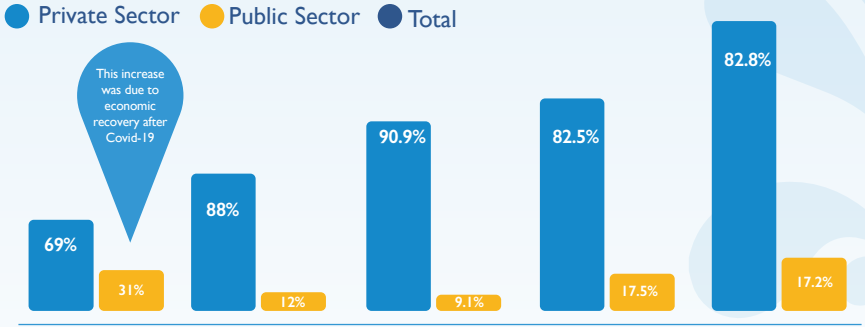


Source: RRA

3.12. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY PUBLIC VS. PRIVATE ENTERPRISE



Trend in Share (%) of Central Government Fiscal Revenue by Public vs. Private Enterprise



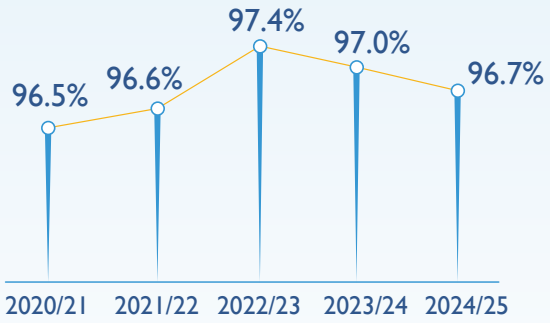
Trend in Central Government Fiscal Revenue by Public vs. Private Enterprise (Rwf billions)

	2020/21	2021/22	2022/23	2023/24	2024/25
Private Sector	1,129.2 bn	1,655.5 bn	2,091.1 bn	2,135.8 bn	2,525.2 bn
Public Sector	506.6 bn	231.7 bn	209.9 bn	451.6 bn	525.7 bn
Total	1,635.8 bn	1,887.2 bn	2,301.0 bn	2,587.5 bn	3,050.9 bn

Source: RRA

3.13. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY TAXPAYER TYPE

Non-individual taxpayers



Individual taxpayers

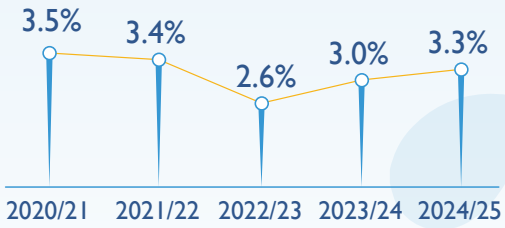


Table 30: Trend in Central Government Fiscal Revenue by Taxpayer Type (Frw bn)

Taxpayer Type	2020/21	2021/22	2022/23	2023/24	2024/25
Non Individual	1,578.5	1,823.4	2,242.1	2,510.2	2,950.2
Individual	57.3	63.8	58.9	77.3	100.7
Total	**1,635.8**	**1,887.2**	**2,301.0**	**2,587.5**	**3,050.9**

Source: RRA

3.14. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY DEPARTMENT

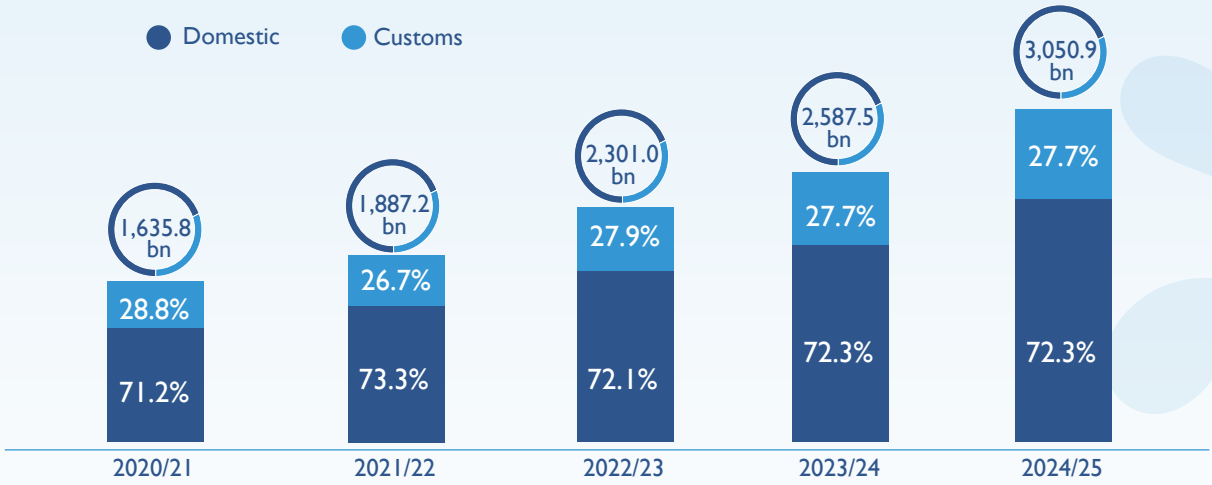


Table 31: Trend in Central Government Fiscal Revenue by Office (Frw bn)

Office	2020/21	2021/22	2022/23	2023/24	2024/25
Domestic office	1,163.9	1,382.7	1,658.8	1,871.3	2206.8
Customs office	471.9	504.5	642.2	716.2	844.1
Total	**1,635.8**	**1,887.2**	**2,301.0**	**2,587.5**	**3,050.9**

Source: RRA

3.15. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY PROVINCE

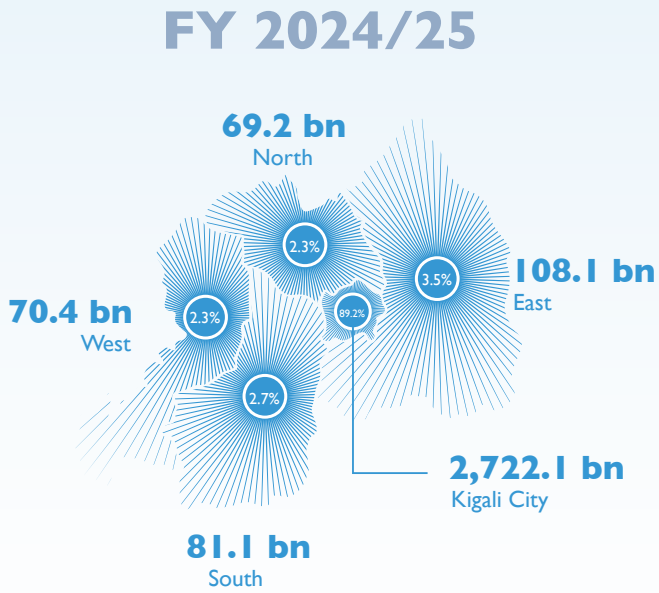
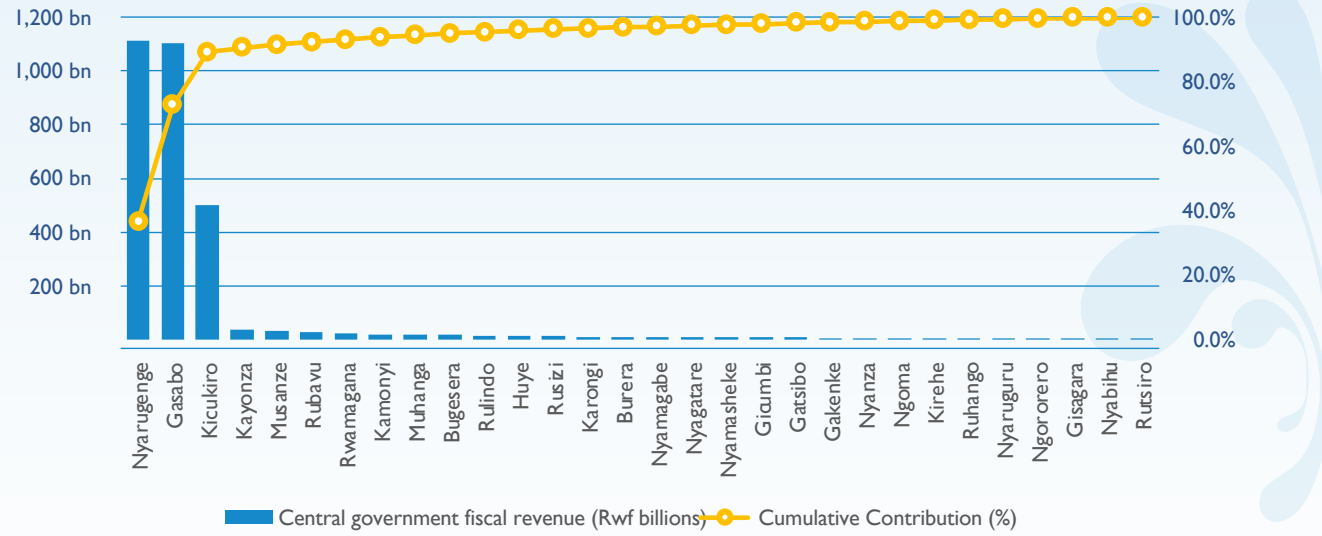


Table 32: Central Government Fiscal Revenue by Province (Frw bn)

Province	2020/21	2021/22	2022/23	2023/24	2024/25
Kigali	1,424.0	1,669.0	2,041.1	2,303.6	2,722.1
West	53.0	51.9	59.7	63.4	70.4
East	64.7	68.8	81.0	89.0	108.1
North	38.4	40.7	51.3	59.9	69.2
South	55.7	56.8	67.8	71.6	81.1
Total	**1,635.8**	**1,887.2**	**2,301.0**	**2,587.5**	**3,050.9**

Source: RRA

3.16. A. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY DISTRICT (2024/25)



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

3.16. B. CENTRAL GOVERNMENT FISCAL REVENUE TREND BY DISTRICT

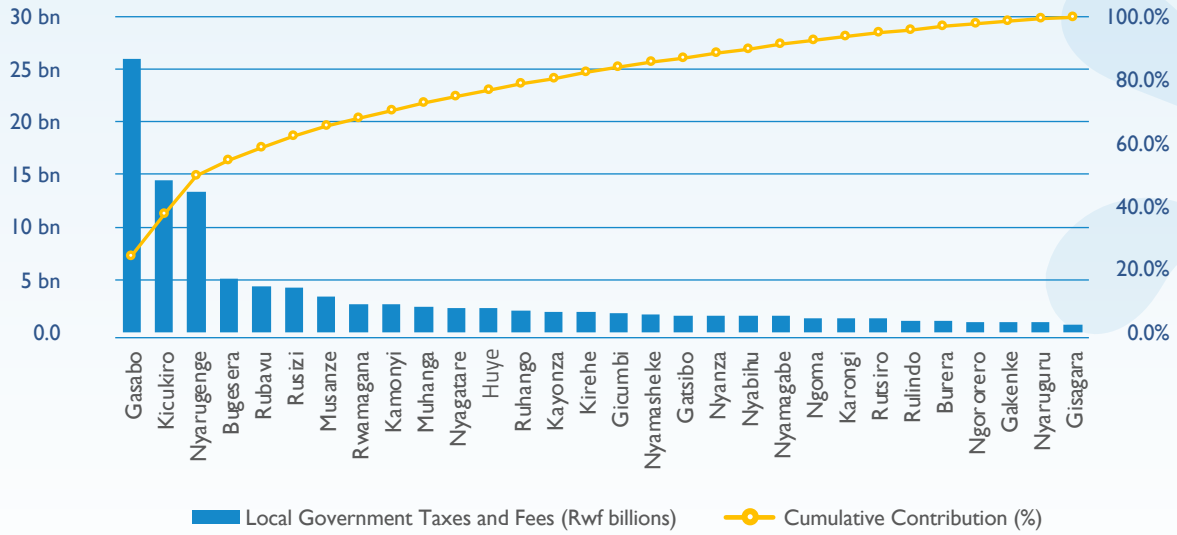
Table 33: Central Government Fiscal Revenue by District (Frw bn)

District	2020/21	2021/22	2022/23	2023/24	2024/25
Nyarugenge	597.5	650.4	848.4	923.3	1,114.5
Gasabo	614.8	691.9	800.1	936.6	1,105.2
Kicukiro	216.5	326.8	392.7	442.2	502.0
Kayonza	18.7	25.9	30.2	31.4	36.8
Musanze	13.0	16.0	22.9	25.9	30.7
Rubavu	14.2	14.8	15.2	21.7	25.6
Rwamagana	9.6	10.4	13.0	19.6	24.6
Kamonyi	7.7	12.8	15.9	18.1	18.6
Muhanga	7.8	7.3	12.0	13.4	18.3
Bugesera	7.7	9.9	11.8	13.0	18.3
Rulindo	7.9	8.5	9.8	12.1	15.6
Huye	10.8	9.2	10.0	11.3	12.9
Rusizi	10.5	8.9	11.0	11.9	11.8
Karongi	9.4	10.7	11.4	8.6	9.6
Burera	4.5	4.1	4.7	4.8	9.1

District	2020/21	2021/22	2022/23	2023/24	2024/25
Nyamagabe	6.0	6.7	7.8	7.2	8.8
Nyagatare	10.2	7.7	9.3	8.6	8.6
Nyamasheke	6.9	6.3	7.6	7.4	8.4
Gicumbi	7.4	7.4	8.3	8.7	7.7
Gatsibo	5.7	5.3	6.0	7.2	7.4
Gakenke	4.8	4.7	5.7	6.0	6.4
Nyanza	5.2	4.9	5.6	5.6	6.4
Ngoma	5.2	4.4	4.9	5.3	6.4
Kirehe	5.9	5.2	5.7	5.9	6.2
Ruhango	4.0	3.9	4.7	5.2	5.6
Nyaruguru	5.4	7.5	6.1	6.1	5.4
Ngororero	4.0	4.1	4.8	5.0	5.3
Gisagara	7.7	4.5	5.7	5.4	4.9
Nyabihu	3.5	3.6	5.5	5.3	4.9
Rutsiro	3.2	3.5	4.3	4.4	4.9

Source: RRA

3.17. A. LOCAL GOVERNMENT FISCAL REVENUE BY DISTRICT (2024/25)



Note: • These figures represent Local Government Revenue which include Local Governmet Tax and Local Government Fees

Source: RRA

3.17. B. LOCAL GOVERNMENT REVENUE TREND BY DISTRICT

Table 34: Local Government Revenue by District (Frw bn)

District	2020/21	2021/22	2022/23	2023/24	2024/25
Gasabo	15.8	16.1	18.1	21.3	26.0
Kicukiro	8.5	8.6	9.8	11.8	14.5
Nyarugenge	9.5	10.2	11.8	11.8	13.3
Bugesera	3.6	3.3	4.1	4.1	5.1
Rubavu	3.3	3.0	3.7	3.8	4.3
Rusizi	2.8	2.5	3.0	3.1	4.2
Musanze	2.7	2.6	3.1	2.7	3.4
Rwamagana	2.2	2.2	2.5	2.3	2.7
Kamonyi	2.0	1.7	2.0	2.1	2.7
Muhanga	1.8	1.8	2.1	1.9	2.4
Nyagatare	2.5	2.3	2.4	2.0	2.3
Huye	1.7	1.7	2.0	1.8	2.3
Ruhango	1.3	1.3	1.8	1.8	2.1
Kayonza	1.5	1.5	1.7	1.6	1.9
Kirehe	1.3	1.2	1.2	1.3	1.9

District	2020/21	2021/22	2022/23	2023/24	2024/25
Gicumbi	1.8	1.5	1.5	1.4	1.8
Nyamasheke	1.4	1.6	1.3	1.4	1.7
Gatsibo	1.5	1.5	1.5	1.3	1.6
Nyanza	1.1	1.1	1.3	1.3	1.6
Nyabihu	1.2	1.1	1.5	1.5	1.5
Nyamagabe	1.1	1.1	1.2	1.2	1.5
Ngoma	1.2	1.2	1.3	1.4	1.3
Karongi	1.1	1.1	1.2	1.1	1.3
Rutsiro	0.8	0.9	0.9	1.1	1.3
Rulindo	2.8	1.0	1.1	1.0	1.1
Burera	0.9	0.8	0.8	0.8	1.1
Ngororero	0.7	0.8	0.8	0.9	1.0
Gakenke	0.8	0.9	1.0	0.8	0.9
Nyaruguru	1.2	1.1	0.9	0.7	0.9
Gisagara	0.5	0.8	0.6	0.5	0.7

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
4.5. Appeal Cases
4.6. Domestic Tax Arrears

4.1. ELECTRONIC FILING (%)



Table 35: Percentage share of electronic filing

Tax type	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Excise	100.0%	100.0%	100.0%	99.9%	100.0%	99.9%
CIT	100.0%	99.0%	98.7%	99.9%	99.7%	99.0%
PAYE	100.0%	100.0%	99.90%	100.0%	100.0%	100.0%
PIT	100.0%	97.4%	99.40%	100.0%	100.0%	100.0%
VAT	99.9%	97.3%	96.10%	98.0%	96.6%	94.4%

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

Source: RRA

Lower VAT levels are due to strict input controls, as well as some taxpayers receiving assistance from RRA staff, disqualifying them from electronic filing.

4.2. ON-TIME FILING

FISCAL YEAR 2024/25

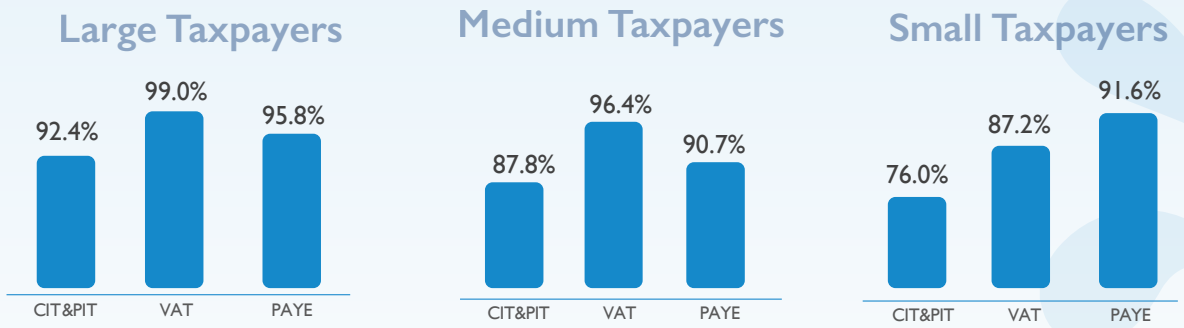


Table 36: Percentage of on-time filing

	Large Taxpayers			Medium Taxpayers			Small Taxpayers		
	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE
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%
2023/24	93.0%	97.7%	96.3%	89.7%	93.7%	92.6%	72.7%	85.5%	89.1%
2024/25	92.4%	99.0%	95.8%	87.8%	96.4%	90.7%	76.0%	87.2%	91.6%

Source: RRA

4.3. ON-TIME PAYMENTS

FISCAL YEAR 2024/25

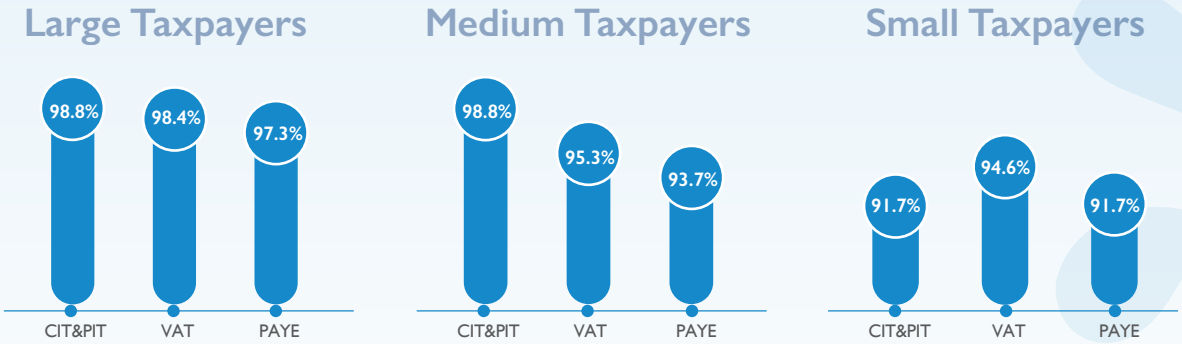


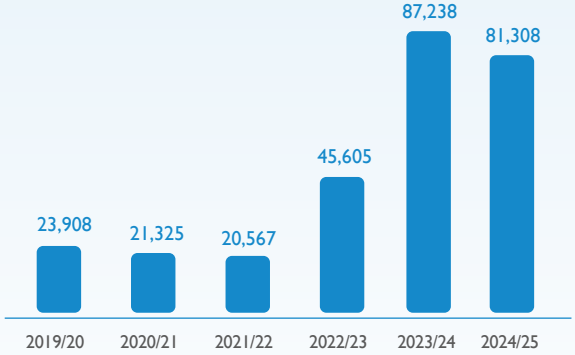
Table 37: Percentage of on-time payments

	Large Taxpayers			Medium Taxpayers			Small Taxpayers		
	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE	CIT&PIT	VAT	PAYE
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%
2023/24	98.9%	99.5%	98.9%	94.8%	97.6%	99.1%	92.5%	95.1%	97.9%
2024/25	98.8%	98.4%	97.3%	98.8%	95.3%	93.7%	91.7%	94.6%	91.7%

Source: RRA

4.4. A.AUDIT CASES

Domestic



Customs

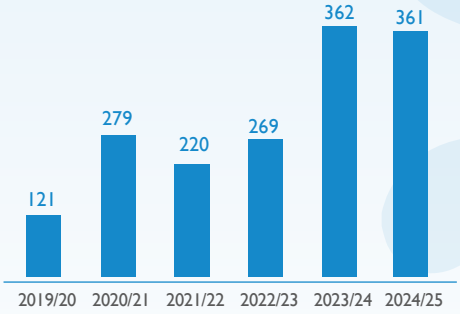


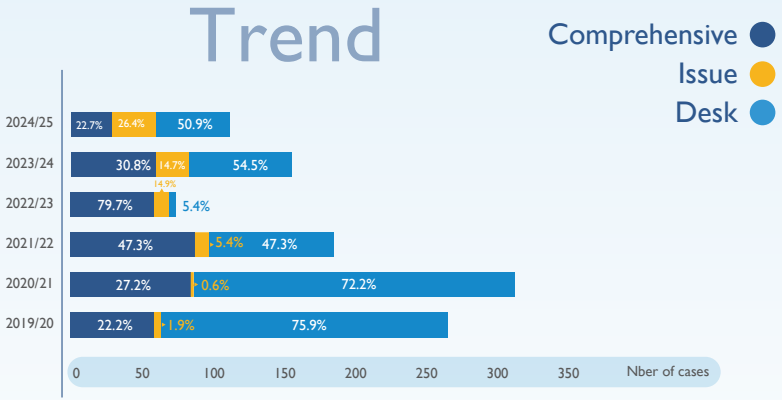
Table 38: Number of audit cases

Department	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Domestic	23,908 (99.5%)	21,325 (98.7%)	20,567 (98.9%)	45,605 (99.4%)	87,238 (99.6%)	81,308 (99.6%)
Customs	121 (0.5%)	279 (1.3%)	220 (1.1%)	269 (0.6%)	351 (0.4%)	361 (0.4%)
Total	**24,029**	**21,604**	**20,787**	**45,874**	**87,589**	**81,669**

*

Source: RRA

4.4. B. LARGE TAXPAYERS AUDIT CASES



AUDIT CASES IN 2024/25
Total cases: 110

22.7% Comprehensive audits

26.4% Issue audits

50.9% Desk audits

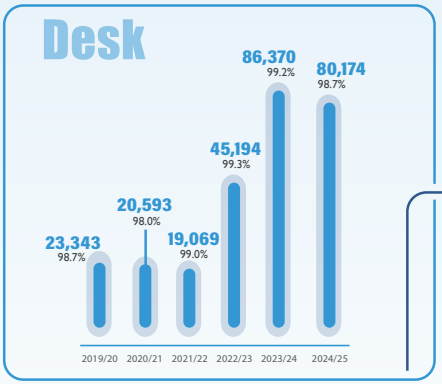
Table 39: Number of audit cases

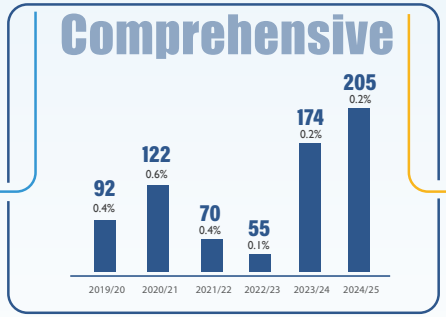
Audit type	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Comprehensive	59	85	88	59	48	25
Issue	5	2	10	11	23	29
Desk	202	226	88	4*	85	56
Total	**266**	**313**	**186**	**74**	**156**	**110**

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.

Source: RRA

4.4. C. SMALL AND MEDIUM TAXPAYERS AUDIT CASES





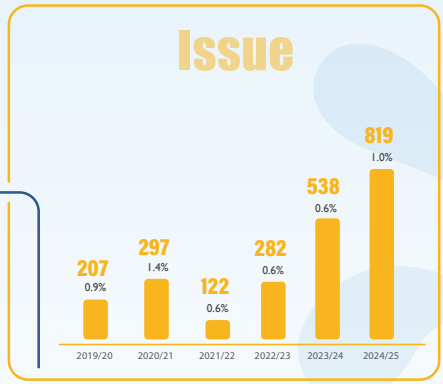


Table 40: Number of audit cases

Audit type	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Comprehensive	92	122	70	55	174	205
Issue	207	297	122	282	538	819
Desk	23,343	20,593	19,069	45,194	86,370	80,174
Total	**23,642**	**21,012**	**19,261**	**45,531**	**87,082**	**81,198**

Source: RRA

4.5. APPEAL CASES



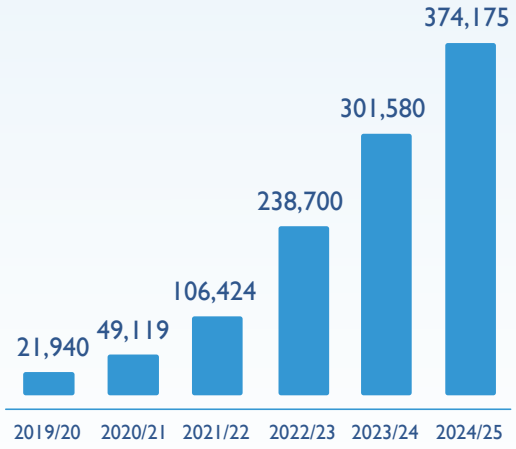
Table 41: Number of appeal cases

	2020/21	2021/22	2022/23	2023/24	2024/25
Finalized within 30 days	89	63	174	416	561
Finalized over 30 days and within 60 days	549	834	600	60	49
Finalized over 60 days and within 90 days	21	0	1	3	0
Finalized over 90 days	97	0	0	0	0
Total	**756**	**897**	**775**	**479**	**610**

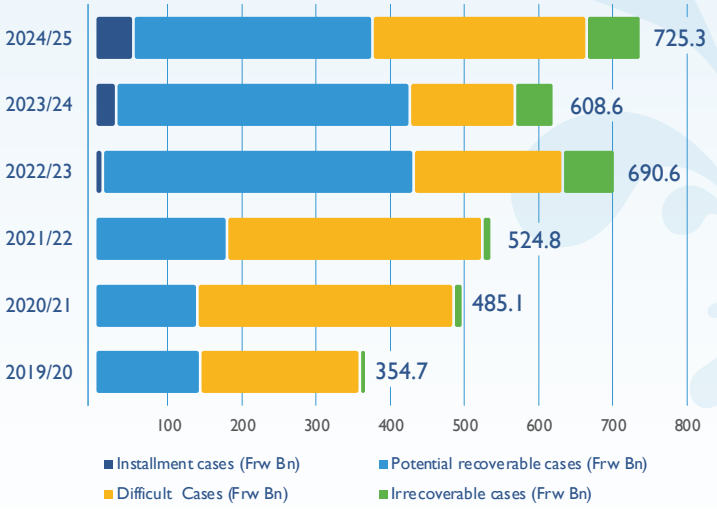
Source: RRA

4.6. DOMESTIC TAX ARREARS

Outstanding tax arrears cases



Outstanding tax arrears amount (Frw bn) by repayment schedule



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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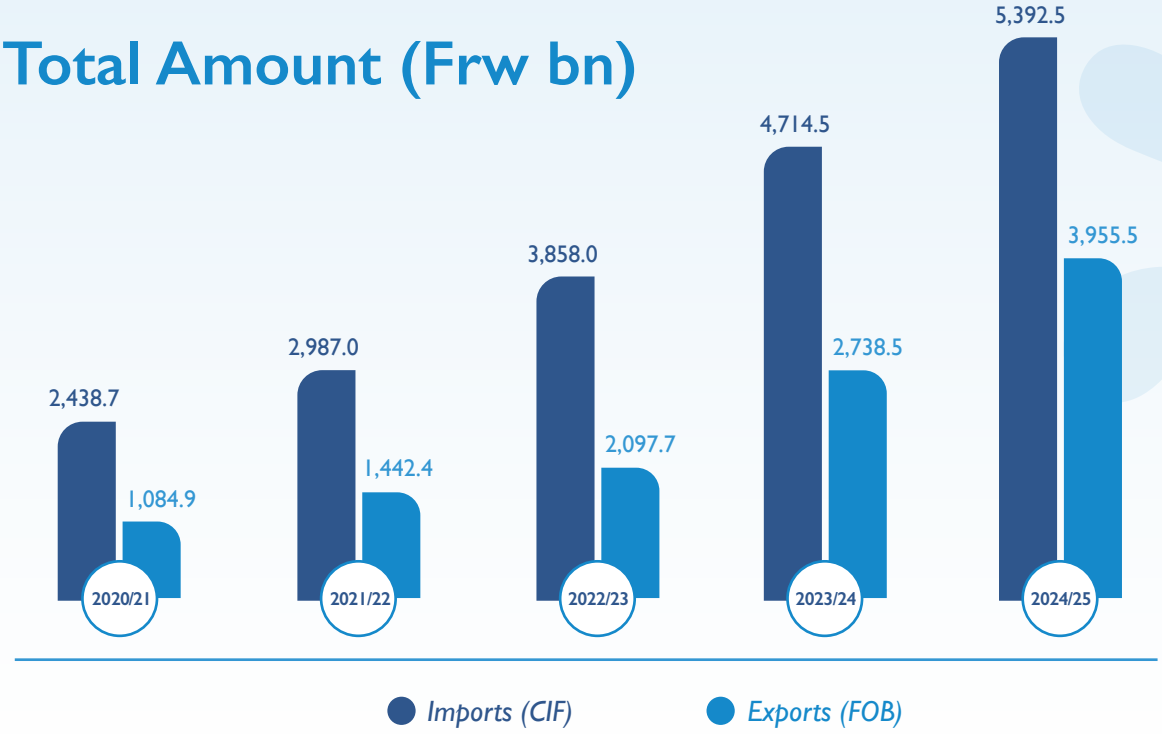
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5.1. Imports and Exports
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5.4. Number of Entries by Channel
5.5. Imports by Category
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5.7. The Top 10 Countries of Origin for Imports in FY 2024/25
5.8. The Top 10 Countries to which Exports are Made in FY 2024/25

Imports in this chapter refer to those declared for Home Consumption, which form the basis for taxation.

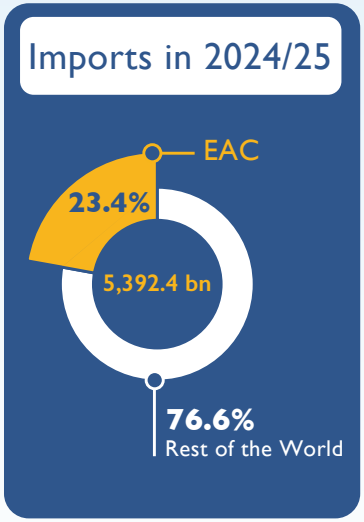
5.1. IMPORTS AND EXPORTS

Total Amount (Frw bn)



Source: RRA

5.2. IMPORTS: EAC VS REST OF THE WORLD



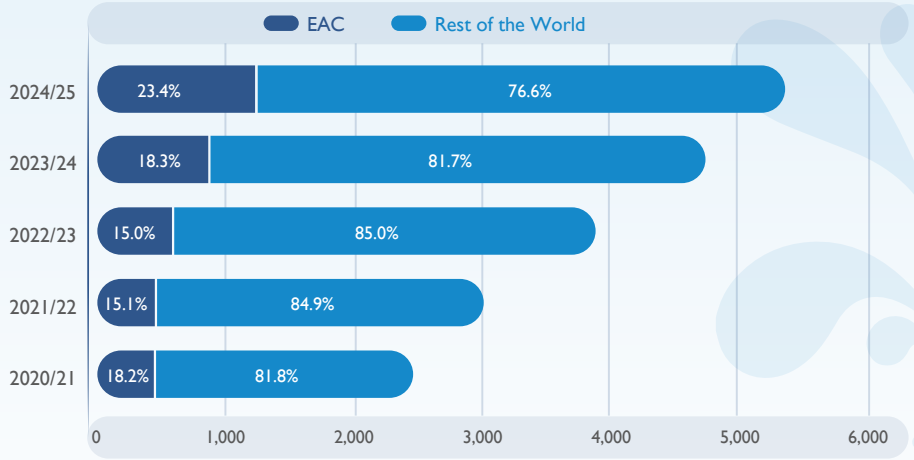
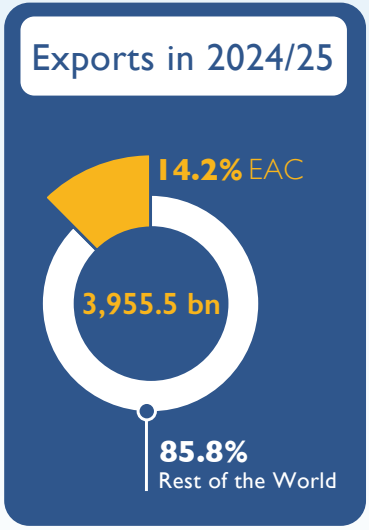


Table 42: Total Value of Imports (CIF) (Frw bn)

Imports	2020/21	2021/22	2022/23	2023/24	2024/25
EAC	443	452.4	579.4	865.0	1,259.5
Rest of the World	1,995.7	2,534.6	3,278.6	3,849.5	4,132.9
Total	**2,438.7**	**2,987.0**	**3,858.0**	**4,714.5**	**5,392.4**

Source: RRA

5.3. EXPORTS: EAC VS REST OF THE WORLD



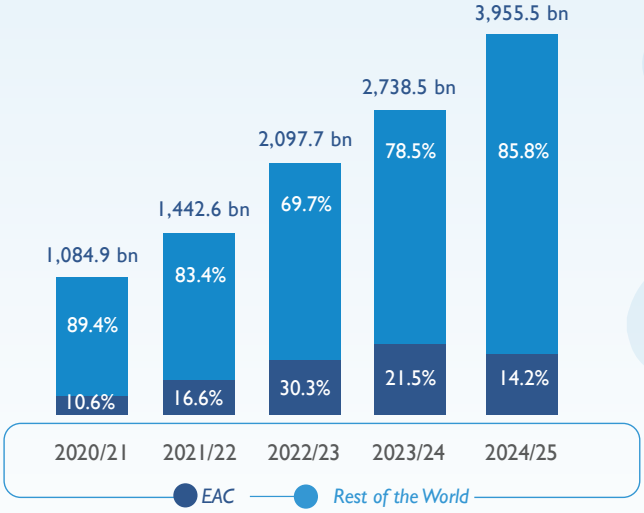


Table 43: Total Value of Exports (FOB) (Frw bn)

Exports	2020/21	2021/22	2022/23	2023/24	2024/25
EAC	114.8	239	634.6	588.5	561.9
Rest of the World	970.1	1,203.6	1,463.1	2,150.5	3,393.6
Total	**1,084.9**	**1,442.6**	**2,097.7**	**2,738.5**	**3,955.5**

Source: RRA

5.4. NUMBER OF ENTRIES CLEARED BY CHANNEL

FY 2024/25

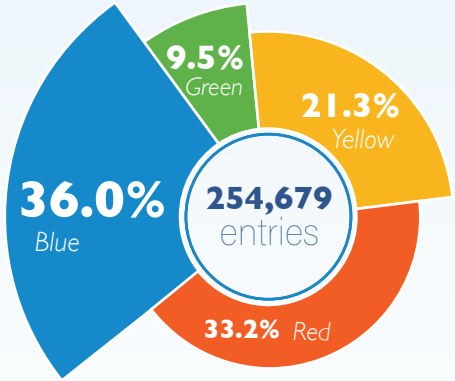


Table 44: Number of entries cleared

Channel	2020/21	2021/22	2022/23	2023/24	2024/25
Blue	61,822	66,051	75,622	66,614	83,996
Green	12,931	10,256	11,741	7,571	22,208
Yellow	35,530	54,015	51,278	64,256	49,866
Red	47,958	36,454	72,390	116,238	77,595
Total	**158,241**	**166,776**	**211,031**	**254,679**	**233,665**

Note: • These categories refer to the risk-based classification of taxpayers, based on their behaviour history. Taxpayers in the Blue category are considered lowest risk, while those in the Red category are considered highest risk.

Source: RRA

5.5. IMPORTS BY CATEGORY

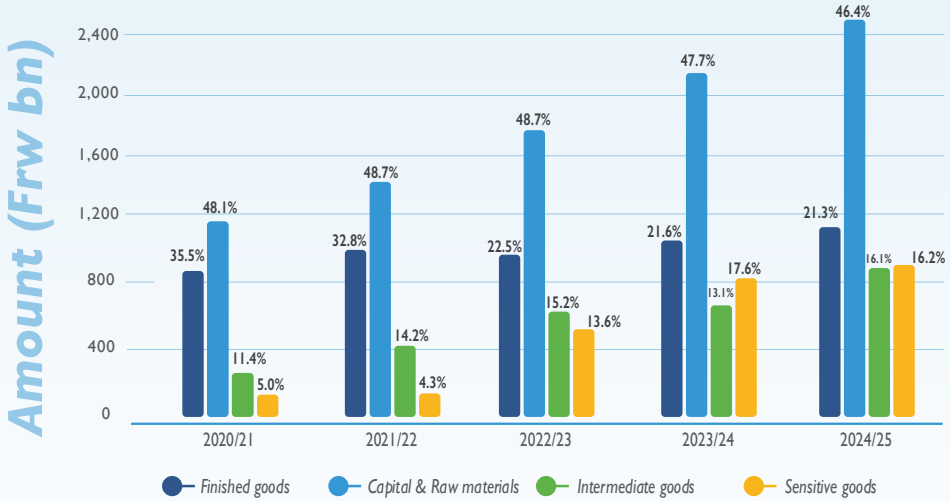


Table 45: Total Value of Imports (CIF) (Frw bn)

Importation by category	2020/21	2021/22	2022/23	2023/24	2024/25
Finished goods	865.2	979.9	868.2	1,019.4	1,147.9
Capital & Raw materials	1,172.3	1,454.2	1,877.6	2,249.6	2,503.9
Intermediate goods	278.8	424.5	588.2	615.9	866.3
Sensitive goods	122.4	128.7	524.0	824.6	874.3
Total	**2,438.7**	**2,987.0**	**3,858.0**	**4,714.5**	**5,392.4**

Source: RRA

5.6. EXPORTS BY CATEGORY

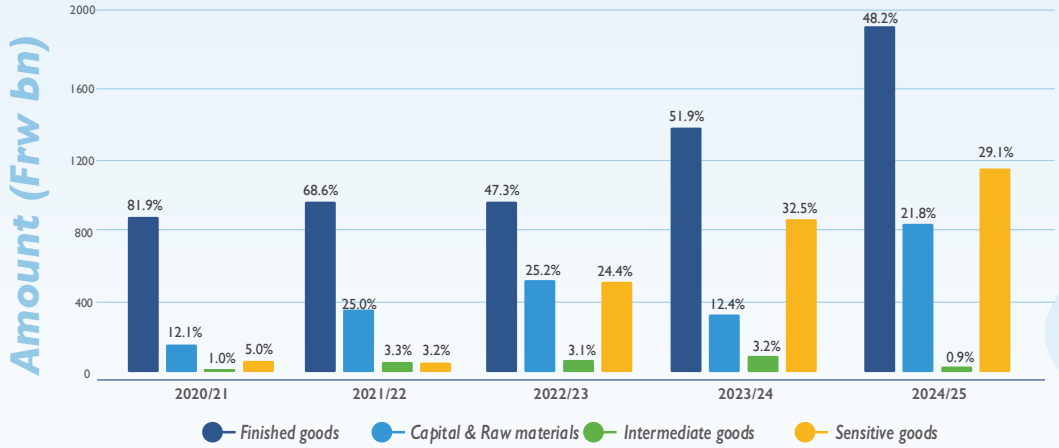


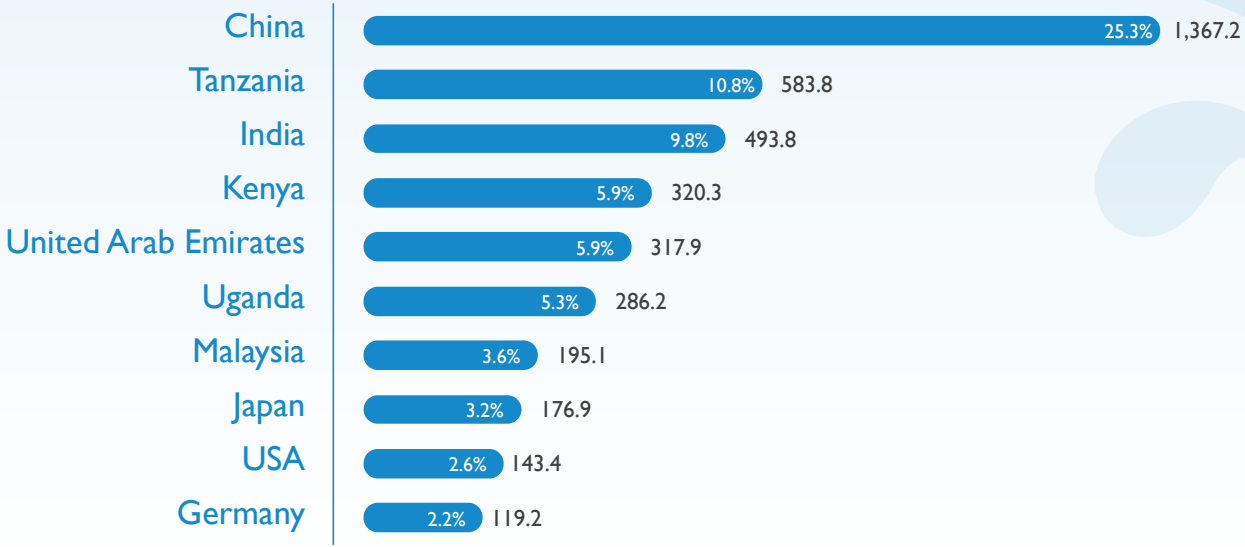
Table 46: Total Value of Exports (FOB) (Frw bn)

Importation by category	2020/21	2021/22	2022/23	2023/24	2024/25
Finished goods	888.8	990.0	991.3	1,421.5	1,907.8
Capital & Raw materials	131.3	360.1	529.2	340.8	862.0
Intermediate goods	10.8	46.9	65.5	86.5	33.0
Sensitive goods	54.0	45.5	511.7	889.8	1,152.7
Total	**1,084.9**	**1,442.5**	**2,097.7**	**2,738.5**	**3,955.5**

Source: RRA

5.7. TOP 10 COUNTRIES OF ORIGIN FOR IMPORTS IN FY 2024/25

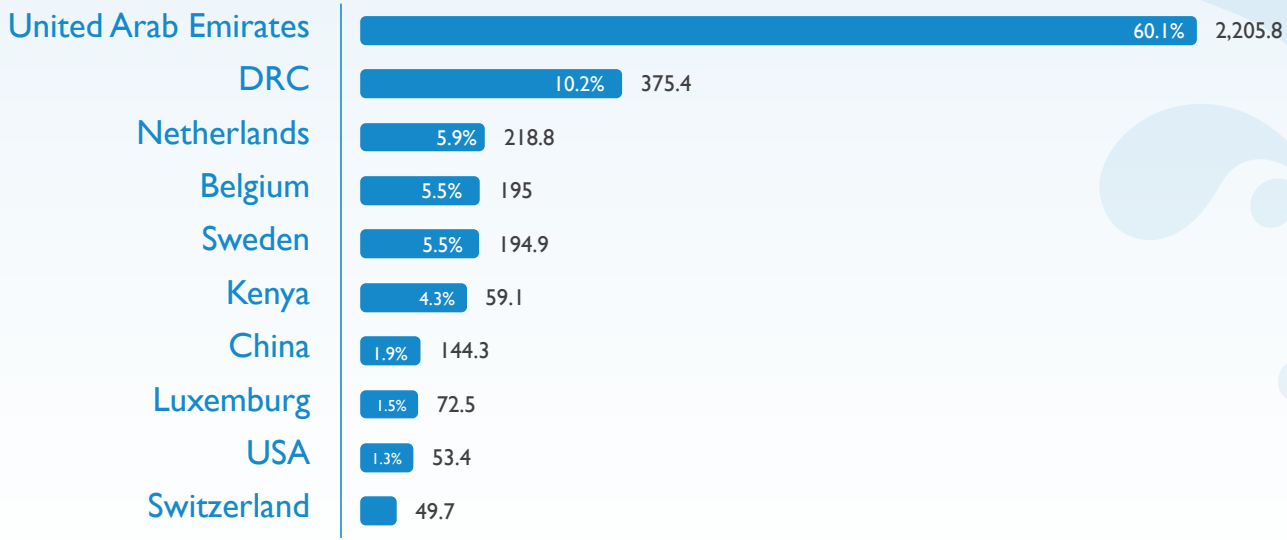
Imports (CIF in Frw bn) and % share of total



Source: RRA

5.8. THE TOP 10 COUNTRIES OF DESTINATION FOR EXPORTS IN FY 2024/25

Exports (FOB in Frw bn) and % share of total



Source: RRA

Chapter 6:

GENDER STATISTICS



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6.8. Appeal Cases Made by Individual Taxpayers by Gender
6.9. RRA Employees by Gender
6.10. RRA Job Categories by Gender (2024/25)
6.11. RRA Employees in Central Tax Administration by Gender
6.12. RRA Employees in Decentralized Tax Administration by Gender
6.13. RRA Managers by Gender



The number of taxpayers in this chapter covers only individual businesses as of June 30, 2025

6.1. INDIVIDUAL BUSINESS OWNERSHIP BY GENDER

FY 2024/25

313,096

Total individual businesses

FY 2024/25

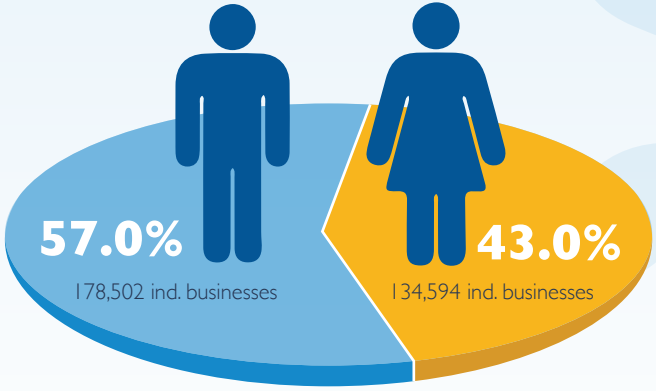


Table 47: Individual taxpayers by gender

Gender	2021/22	2022/23	2023/24	2024/25
Female	94,438	130,386	111,971	134,594
Male	160,665	193,903	156,208	178,502
Total	**255,103**	**324,289**	**268,179**	**313,096**

Source: RRA

6.2. SINGLE-SHAREHOLDER COMPANIES BY GENDER OF SHAREHOLDER

52,918

Single-shareholder companies (2024/25)



Table 48: Single-shareholder companies by gender of shareholder

Gender	2021/22	2022/23	2023/24	2024/25
Female	16,284	19,842	16,818	18,164
Male	34,533	40,893	32,398	34,754
Total	**50,817**	**60,735**	**49,216**	**52,918**

Note: • The gender for 7,825 single-shareholder company owners is not available for 2024/25.

Source: RRA

6.3. INDIVIDUAL BUSINESS OWNERSHIP BY GENDER AND MAJOR TAX TYPES

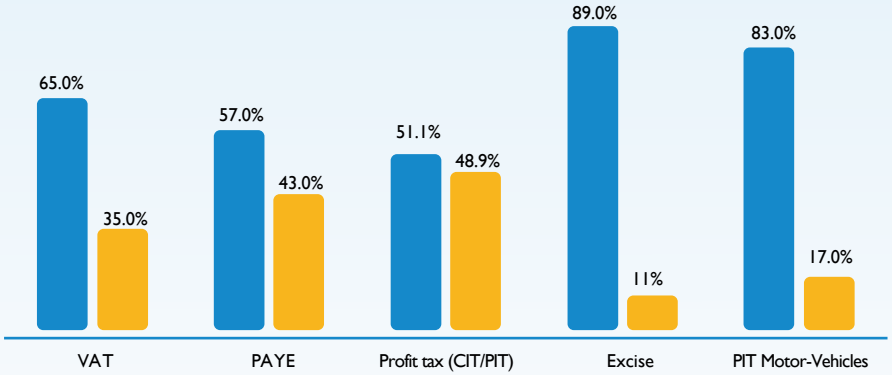


Table 49: Individual taxpayers by gender and major tax types

TAX TYPE	2022/23		2023/24		2024/25	
	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE
VAT	2,347	5,225	1,987	4,111	2,416	4,584
PAYE	1,774	2,867	1,018	1,497	889	1,196
Profit tax (CIT/PIT)	130,386	193,903	104,855	107,831	115,192	120,850
Excise	7	10	1	4	1	8
PIT-Motor vehicles	12,550	59,858	10,309	54,002	11,257	55,257

Source: RRA

6.4. INDIVIDUAL BUSINESS OWNERSHIP BY GENDER AND SIZE

FY 2024/25

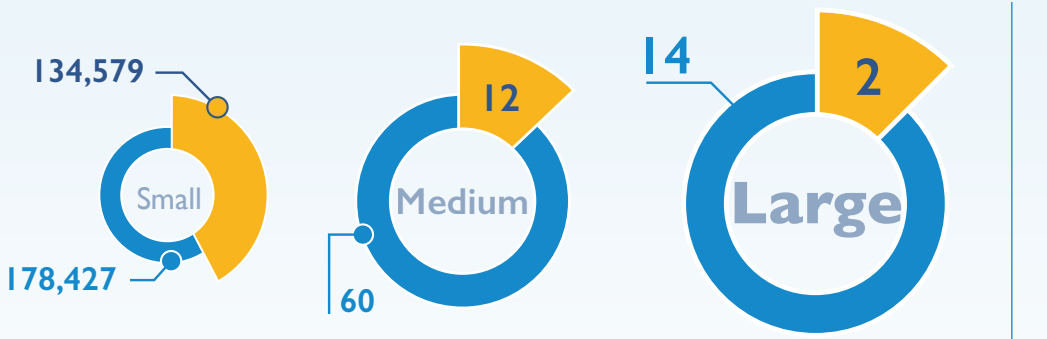


Table 50: Individual businesses by gender and size

	2022/23		2023/24		2024/25	
Size	Male	Female	Male	Female	Male	Female
Large	13	2	9	1	14	2
Medium	78	14	62	10	60	12
Small	193,812	130,370	156,137	111,960	178,427	134,579
Total	**193,903**	**130,386**	**156,208**	**111,971**	**178,501**	**134,593**

Source: RRA

6.5. REVENUE COLLECTION BY INDIVIDUAL BUSINESS OWNERSHIP GENDER

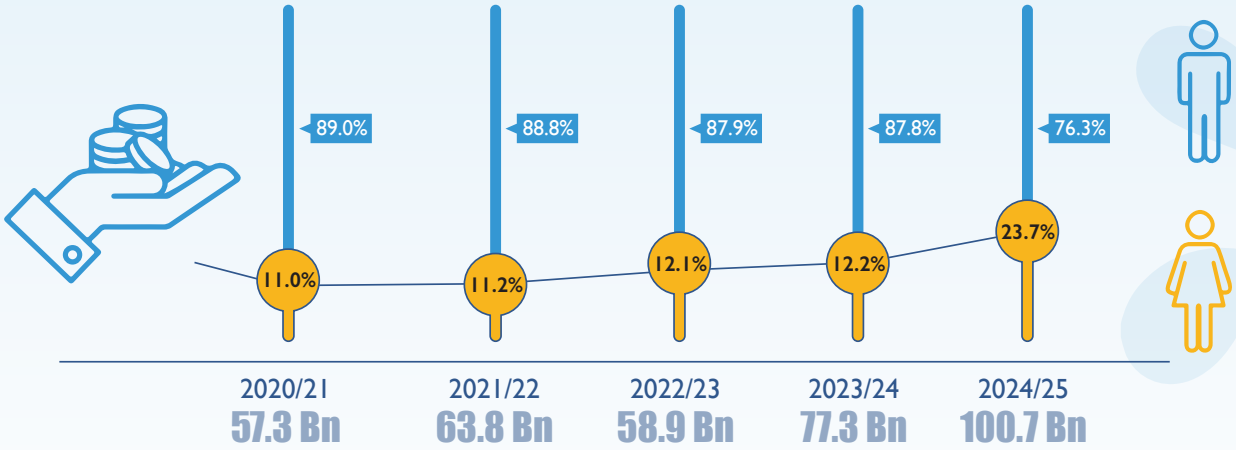


Table 51: Revenue collection by business ownership gender (Frw bn)

Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Female	6.3	7.1	7.1	9.4	23.9
Male	51.0	56.7	51.8	67.9	76.8
Total	**57.3**	**63.8**	**58.9**	**77.3**	**100.7**

Source: RRA

6.6. INDIVIDUAL IMPORTERS BY GENDER

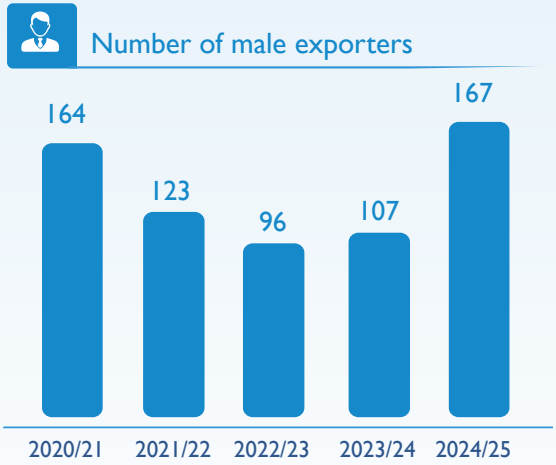


Table 52: Individual Importers

Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Female	1,111	1,322	1,423	1,320	1,437
Male	1,958	1,957	2,038	2,546	1,992
Total	**3,069**	**3,279**	**3,461**	**3,866**	**3,429**

Source: RRA

6.7. INDIVIDUAL EXPORTERS BY GENDER



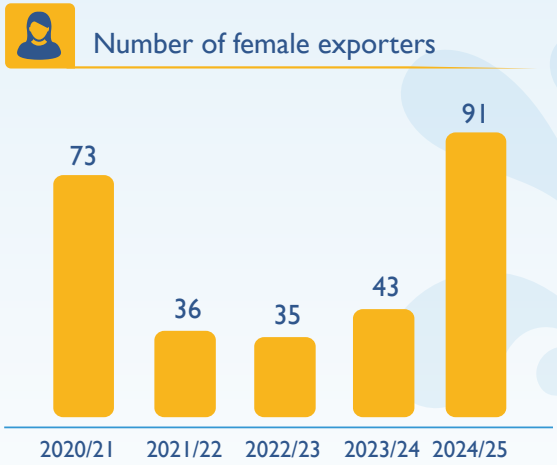


Table 53: Individual Exporters

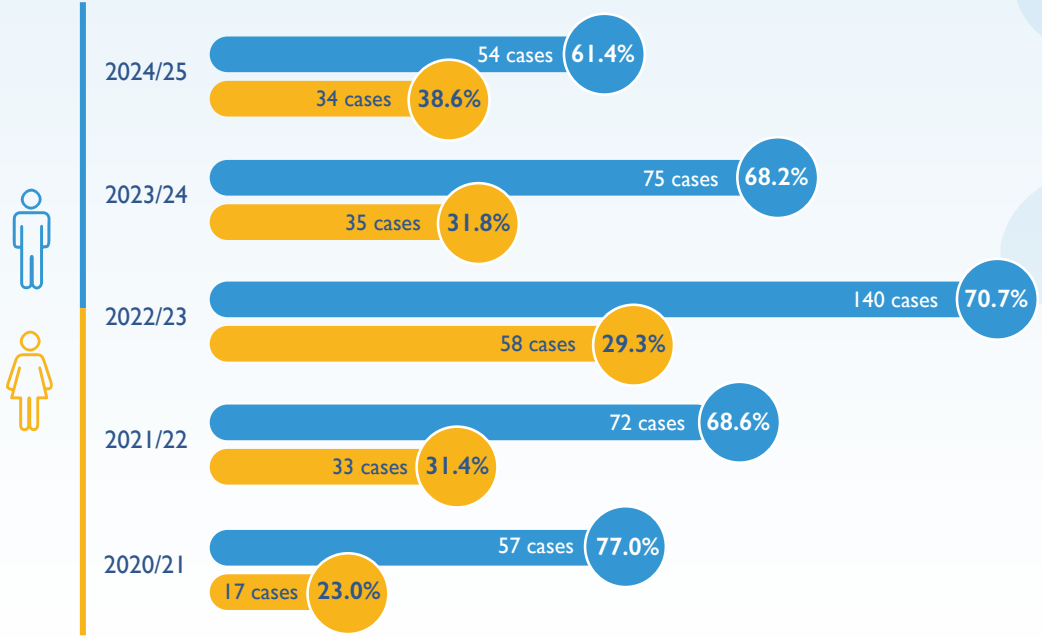
Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Female	73 (30.8%)	36 (22.6%)	35 (26.7%)	43 (28.6%)	91 (35%)
Male	164 (69.2%)	123 (77.4%)	96 (73.3%)	107 (71.4%)	167 (65%)
Total	**237 (100%)**	**159 (100%)**	**159 (100%)**	**150 (100%)**	**258 (100%)**

Note: • Above figures consider only individuals which are involved in exportation

Source: RRA

6.8. APPEAL CASES MADE BY INDIVIDUAL TAXPAYERS BY GENDER

Number of appeal cases and % share



Source: RRA

6.9. RRA EMPLOYEES BY GENDER

1,327 Employees in 2024/25



41.0% 59.0%

Trend

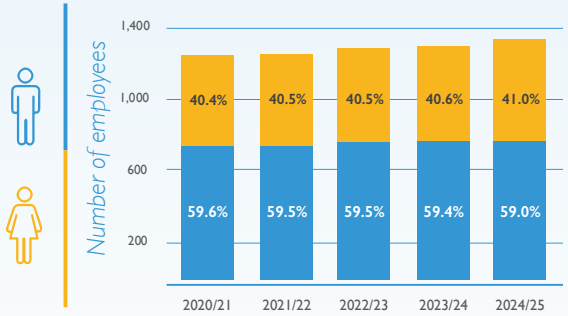


Table 54: Employees by Gender

Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Male	746	748	774	782	783
Female	505	509	526	534	544
Total	**1,251**	**1,257**	**1,300**	**1,316**	**1,327**

Source: RRA

6.10. RRA JOB CATEGORIES BY GENDER (2024/25)



Table 55: RRA job categories by gender (FY 2024/25)

JOB CATEGORY	MALE		FEMALE	
	Number	Percent	Number	Percent
Executives	5	55.6%	4	44.4%
Managers	82	65.0%	44	35.0%
Professionals	152	66.0%	78	34.0%
Technicians	505	56.2%	393	43.8%
Support Staff	39	61.0%	25	39.0%

Source: RRA

6.11. RRA EMPLOYEES IN CENTRAL TAX ADMINISTRATION BY GENDER

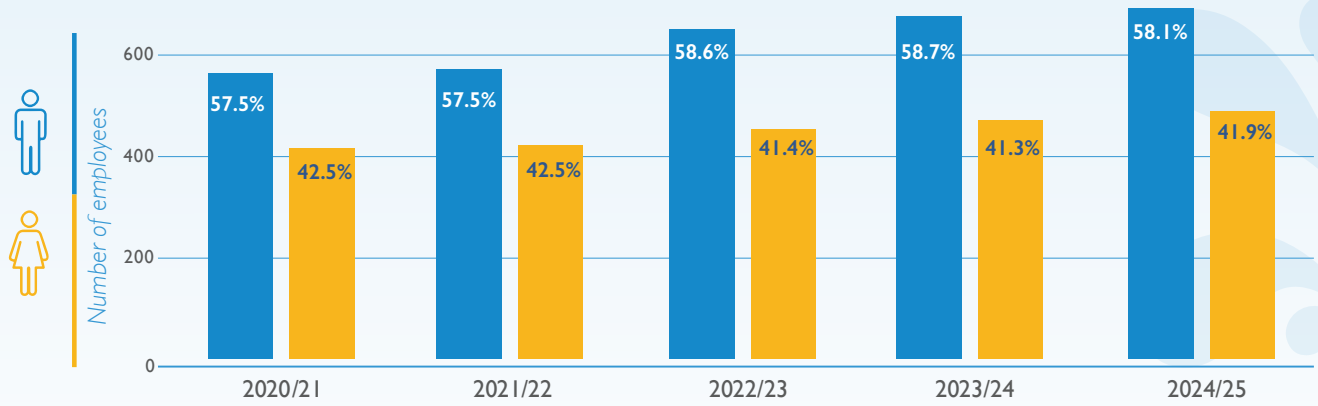


Table 56: Employees in central tax administration by gender

Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Female	417	422	451	459	474
Male	564	571	639	652	658
Total	**981**	**993**	**1,090**	**1,111**	**1,132**

Note: • Above figures include all staff working in Tax Administration excluding the Provincial and Decentralized Revenue Office

Source: RRA

6.12. RRA EMPLOYEES IN DECENTRALIZED TAX ADMINISTRATION BY GENDER

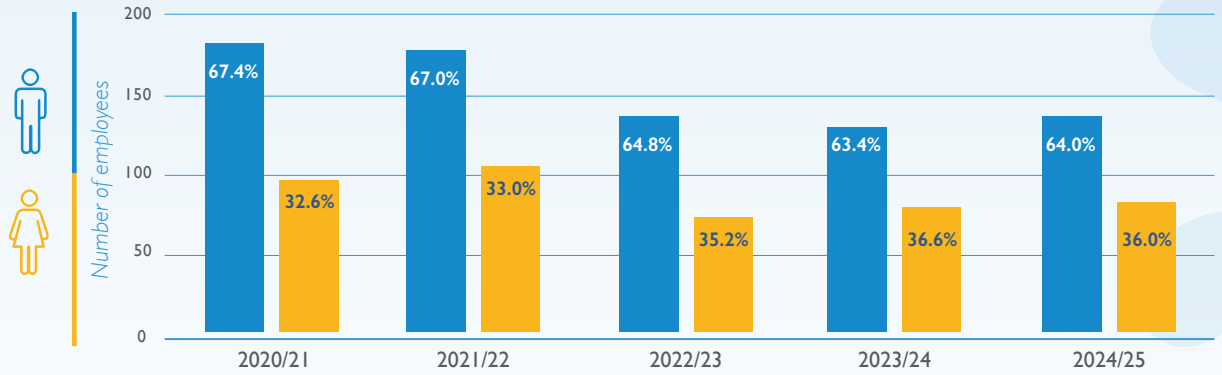


Table 57: Employees in decentralized tax administration by gender

Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Female	88	87	74	75	76
Male	182	177	136	130	135
Total	**270**	**264**	**210**	**205**	**211**

Note: • Above figures include all staff working in the Provincial and Decentralized Revenue Office

Source: RRA

6.13. RRA MANAGERS BY GENDER

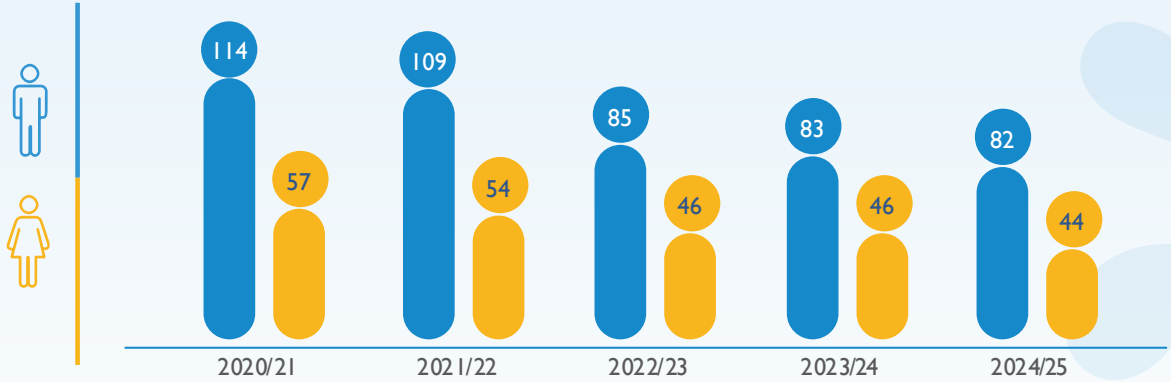


Table 58: Managers by gender

Gender	2020/21	2021/22	2022/23	2023/24	2024/25
Female	57	54	46	46	44
Male	114	109	85	83	82
Total	**171**	**163**	**131**	**129**	**126**

Note: • Above figures include all staff at the middle-manager grade

Source: RRA

THANK YOU

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