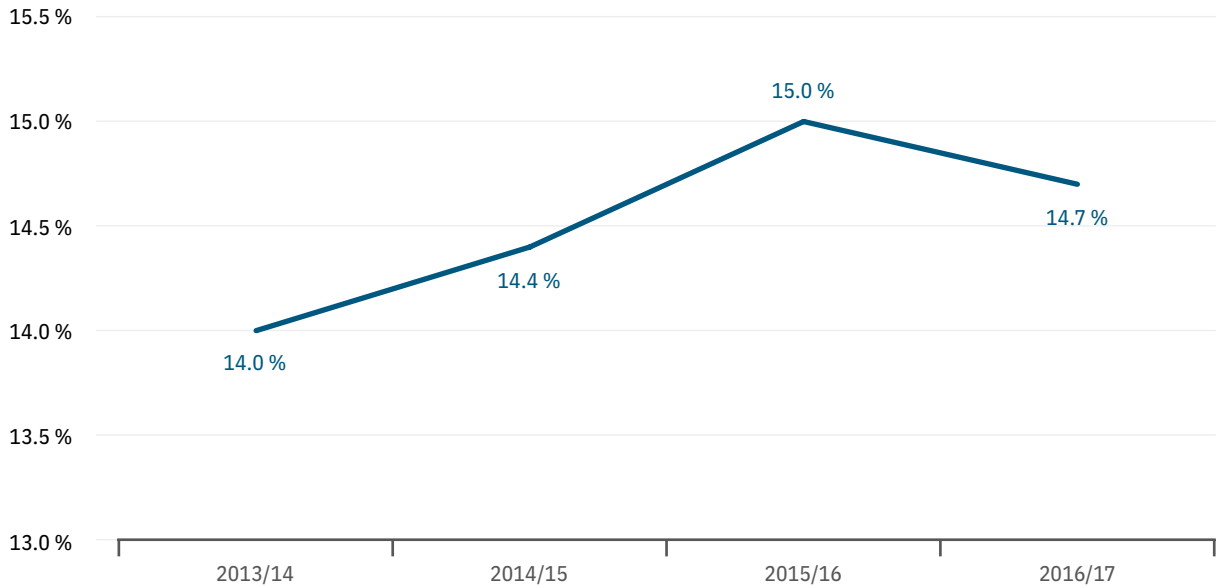




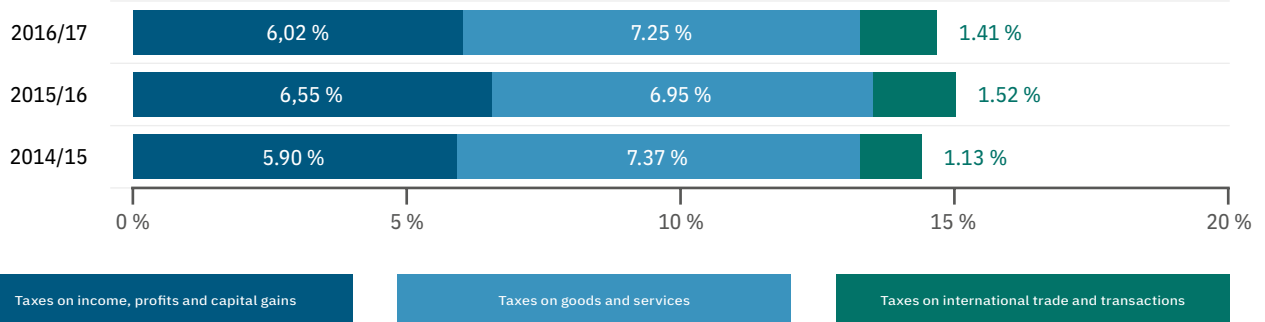
## Rwanda

### Stepping up domestic revenue mobilisation



**Tax revenues (% of GDP) (2013/14-2016/17)**

*\*Rwanda Revenue Authority. The fiscal year starts 1 July and ends 30 June. Therefore, no data added/changed from public sources.*



**Tax revenues, by sources (% of GDP) (2014/15, 2015/16 & 2016/17)**

### Public Expenditure and Financial Accounting (PEFA)

2017 (2016 framework)

**C+** Revenue administration

**B+** Accounting for revenue

2010 (2011 framework)

**A** Transparency of taxpayer obligations and liabilities

**A** Effectiveness of measures for taxpayer registration and tax assessment

**D+** Effectiveness in collection of tax payments

*A = internationally-recognised level of good performance  
D = performance is below the basic level*

### Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses

Payments (number per year)	Time (hours per year)	Total tax rate (% of profit)	Postfiling Index (0-100)
8 (29)	94.5 (124)	33.2 (33)	63.68 (83.3)

#### Overall ranking

31 / 190 (59 / 190)

### Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses

Effect of taxation on incentive to work

5/7; Rank 13/137 (5.2/7; Rank 9/138)

Effect of taxation on incentive to invest

4.3/7; Rank 34/138 (4.2/7; Rank 29/138)