

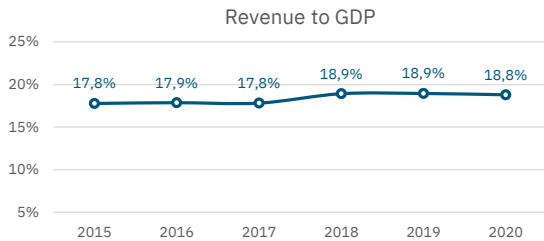


Tax systems' at a glance: Recent progress and reforms in Rwanda

In 2020, the tax-to-GDP ratio in Rwanda was 18,8 percent, 0,15 percentage points less than in 2019.

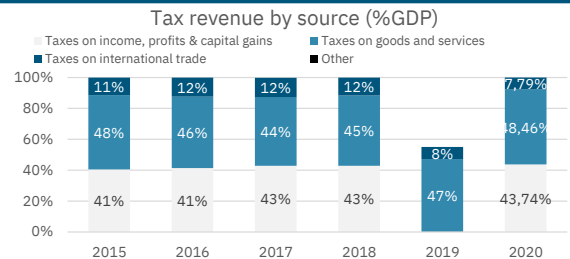
In 2020, Rwanda conducted tax diagnostics on all tax heads to identify new ways to boost DRM without creating unnecessary tax burden to taxpayers. This exercise led to the country's first Medium Term Revenue Strategy (MTRS). In an effort to streamline tax policy work, the Ministry of Finance and Economic Planning split the macroeconomic division into two directorates, as well as a new Tax Policy Directorate General. Administrative reforms included the continued digitization of the tax system, improving tax compliance, introducing new system validation controls and building the capacity of Rwanda Revenue Authority (RRA) staff.

Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

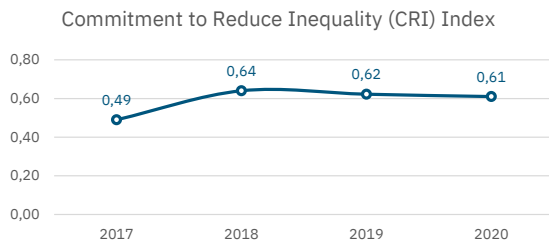
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

Equitable tax systems

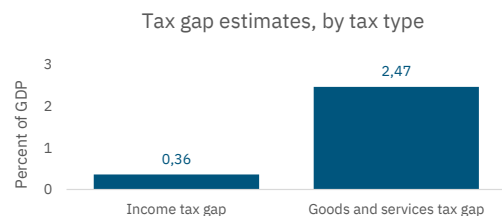


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- Rwanda does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes



Source: Global Tax Expenditure Database (GTED).

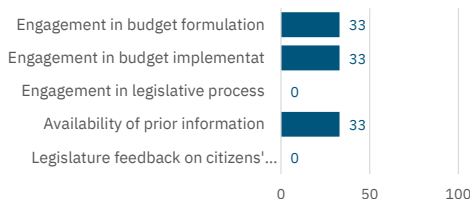
Coherent and coordinated policies

The data reported by Rwanda regarding tax expenditures is:	Provision level
The regularity of data reporting regarding tax expenditures in Rwanda is:	Regular

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, information beyond the core elements is presented for all tax expenditures.
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	Yes

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- Rwanda is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Rwanda has signed the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR."

