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 Congo 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 6.9% in 2000.

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 15.5 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%).

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