

**Francophone Central Africa Appendix 6:
Burundi**

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Burundi



Basic Country Information			
Geographic size	27 834 km ²	Independence	July 1, 1962 (from UN/ Belgium)
Capital city	Bujumbura	Population	8.9 million
Secondary cities/towns	Gitega, Kabondo, Bururi, Cibitpke, Kayanza, Bubanza	Urbanisation	10%
System of government	Presidential Representative Democratic Republic (multi-party state)	GDP (per capita)	US\$ 110
Sub-national Government			
The commune is a decentralized administrative entity (article 263 of the constitution), financially autonomous (article 1 of the law number 1/016 of April 20, 2005).			
Expenditure responsibilities	The municipal council (Law 1/016 of April 20, 2005)		
Sources of revenues	Local tax revenues; Different local incomes; Loans; Subsidies and grants; Tax on market crop; Annual property tax; Rental income tax		
Importance of property tax	Relatively unimportant		
Land Issues and the Property Market			
Land tenure	The land belongs to the state. The land code determines the procedures of transfer and/or concession of land		
Land titling	Land code (article 255-258)		
Land rent	Depend on the contract (Transfer or concession)		
Property Market	No data		
Taxes			
National	Income tax, movable property tax, professional tax, tax on boat etc...		
Sub-national	Property tax, tax on market crop, rental income tax, tax on transactions (real property tax), tax on heavy livestock, tax on real estates works		
Property-related Taxes: National			
Property Transfer Tax	7% (local taxes)		
Capital Transfer Tax	No data		
Capital Gains Tax	10-30 % depending on the location of the real estates.		
Property-related Taxes: Sub-national			
Property Tax	See Table below		

<i>Property Tax (Local)</i>		
Relevant Legislation: Law of 1st January 2006		
	<i>Legislation</i>	<i>Practice</i>
<i>Tax Base & Taxpayer</i>		
Tax base	Land and building	
Coverage of tax base	National coverage	
Taxpayer	The owner	
<i>Valuation & Assessment</i>		
Valuation	In general self declaration	
Responsibility	Tax administration personnel	
Valuation cycle	One year (1 st January)	
Objection & appeal	By the owner at the Tax Department within each commune.	
Quality control measures	No data	
Tax rates	2-4 Francs/m ² for land; 15-36 Francs/m ² for buildings	
Exemptions	<ul style="list-style-type: none"> • State; • Churches; • Diplomatic missions (on the basis of reciprocity); • Agriculture sites (i.e. farming); • Chamber of commerce; • Newly-built sites (less than 4 years old); • Scientific research sites 	
Tax relief measures	No data	
<i>Tax Administration</i>		
Billing and collection	Single payment	
Enforcement	Seizures and summons by the tax administration ushers.	
<i>Additional Comments</i>	Mwamis (traditional chiefs or kings) in certain circumstances (rural areas) distribute land.	