BDO DRC

Economic Insights

Thematic Note - Telecommunications

Telecommunications in the DRC: usage transformation and fiscal challenges

Rapid growth in digital usage, the rise of data and new monetization and taxation challenges in a key sector of the Congolese economy

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BDO

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Executive Summary

The telecommunications sector in the Democratic Republic of the Congo (DRC) has experienced sustained growth for more than a decade, driven by the expansion of the mobile market and the rise of digital usage. The number of subscriptions increased from 28.2 million in 2013 to nearly 74 million in 2025, while sector revenue more than doubled to reach approximately USD 2.4 billion. This momentum has been accompanied by a structural transformation. Data has now become the main growth driver, with its share in total revenue rising from around 14% in 2016 to more than 50% in 2025. At the same time, unit revenues, particularly in the voice segment, have declined, reflecting competitive dynamics, changing usage patterns and improved service affordability. In this context, sector performance depends on the ability of market players to support usage growth while adapting business models, in an environment marked by concentrated competition, significant territorial disparities and affordability challenges. From a fiscal perspective, the sector is an important source of public revenue, while also being characterized by a relatively high level of tax pressure by international comparison. The average effective tax rate (AETR) is estimated at around 97%, and may exceed 110% under a modelling framework that incorporates all applicable levies. In a volume-driven business model characterized by price-sensitive usage, the design of fiscal instruments is a key determinant of the balance between sector dynamics and public revenue mobilization. Three main lessons emerge. First, growth is now driven by usage-intensive services with low unit revenue. Second, tariff structures play an important role in service affordability and the diffusion of digital usage. Third, fiscal instruments based on broad tax bases may appear better aligned with the sector's transformation, provided they remain consistent with market conditions. The analysis is based on data from the Regulatory Authority for Posts and Telecommunications of Congo (ARPTC) for the period 2013-2025, complemented by Finance Laws (2013-2026) and international comparisons based on research conducted by FERDI (Foundation for Studies and Research on International Development).

Keywords : telecommunications; digital economy; taxation; data; competition; affordability; DRC.

Key Highlights - Telecommunications in the DRC

- A rapidly expanding sector: mobile subscriptions increased from 28.2 million in 2013 to nearly 74 million in 2025, with total revenue reaching approximately USD 2.4 billion
- A fast-paced structural transformation: data has become the main growth driver, accounting for more than 50% of total revenue, compared to around 14% in 2016
- Growth driven by usage: rising consumption volumes are accompanied by differentiated revenue dynamics, reflecting changes in the sector's business model
- A market structured around a limited number of operators: revenues are concentrated among a few players, with a strong geographical dimension
- Affordability challenges: data prices remain heterogeneous and relatively high relative to purchasing power, which may influence the diffusion of digital usage
- Significant fiscal contribution: the sector represents an important source of public revenue, with an estimated AETR of around 97%, potentially exceeding 110% under a comprehensive modelling framework
- A tax structure challenge: in a sector where usage is highly sensitive to prices, instruments based on broad tax bases may appear better aligned with sector dynamics and revenue mobilization

1. Introduction

The telecommunications sector plays a strategic role in the economic transformation of the Democratic Republic of the Congo (DRC). It serves as a lever for digital inclusion, a key support for digital financial services, a channel for information dissemination, and an important source of public revenue mobilization. In the context of digital transition, it also appears as a critical economic infrastructure for productivity and structural transformation.

From a broader perspective, the services sector remains a central pillar of the Congolese economy, accounting for around 32.9% of total value added in 2024. It is also a significant contributor to economic growth, with an estimated contribution of 1.2 percentage points, largely driven by the "Transport and telecommunications" and "Trade" branches.

Within this context, the telecommunications sub-sector stands out as one of the main sectoral drivers, with value added growth of 9.9% in 2024, compared to 7.2% in 2023 (Central Bank of Congo, 2025).

Between 2013 and 2025, the Congolese mobile market experienced significant expansion. The number of mobile subscriptions increased from 28.2 million to 73.9 million, while total sector revenue rose from USD 1.0 billion to nearly USD 2.4 billion, based on ARPTC data (Telecommunications Market Observatory, quarterly reports, 2013-2025). This dynamic has been accompanied by a rapid transformation in usage patterns, marked by the rise of mobile Internet, the expansion of mobile money, and a recomposition of operators' revenue sources.

This trajectory nevertheless takes place within a challenging structural environment. The sector remains characterized by strong territorial disparities in penetration levels, rapidly evolving usage patterns, persistent pressure on unit revenues, market concentration, affordability challenges, and a high level of sectoral taxation. These factors shape the sector's ability to sustainably support investment, digital inclusion, service affordability for households, and the expansion of fiscal bases.

1.1. Objective of the note

This note provides a sectoral analysis of telecommunications in the DRC, focusing on four main dimensions: market developments, the transformation of usage, revenue recomposition, and sectoral taxation. It aims to offer a concise, fact-based and operational reading of key sector trends for public decision-makers, operators, investors, and economic partners.

The analysis highlights the main economic trade-offs associated with sector development, particularly between public revenue mobilization, service affordability, effective competition, infrastructure investment, and the expansion of digital usage.

1.2. Sectoral scope

The scope primarily covers mobile services: total subscriptions, mobile Internet, voice, SMS, mobile money, operator revenues, competitive structure, provincial indicators, and implicit data pricing. The analysis also includes public resources related to the sector, notably revenues linked to ARPTC and PT-NTIC, as well as insights from international comparisons on telecommunications taxation.

The note does not comprehensively cover all digital infrastructure (fixed networks, fiber optics, satellite) or non-telecom digital services, except where relevant to connectivity, regulation, or revenue mobilization issues.

1.3. Period of analysis

The analysis mainly covers the period 2013-2025, encompassing the expansion phase of the mobile market, the acceleration of data usage, the rise of mobile money, and recent changes in revenue structure. Some budgetary data extend to 2026 where available to shed light on the trajectory of public revenues associated with the sector.

1.4. Sources and methodology

The note primarily relies on quarterly reports and statistical bulletins from the Regulatory Authority for Posts and Telecommunications of Congo (ARPTC), complemented by Finance Laws and budgetary documents of the DRC. International comparisons related to sectoral tax pressure draw on FERDI research on effective taxation in the telecommunications sector in Africa.

The methodology combines a descriptive analysis of sector trends, market structure indicators, revenue and usage ratios, and international benchmarking. The indicators used include market shares, revenue structure by service, the share of data in total revenue, usage indices, concentration levels, and effective tax pressure indicators.

BDO insight. The telecommunications sector in the DRC is at a turning point: volume growth remains strong, but value creation increasingly relies on usage-intensive segments with low unit revenues. In this context, the challenge for public authorities and operators is to build a sustainable balance between service affordability, investment profitability, and tax efficiency, so that sector dynamics translate into digital inclusion, public revenue generation, and productivity gains for the economy.

2. Sector overview in figures

The telecommunications sector in the Democratic Republic of the Congo has experienced strong expansion over the past decade, as illustrated by the growth in subscriptions and revenue.

2.1. Subscriptions and market penetration

The total number of mobile subscriptions increased from 28.2 million in 2013 to nearly 74 million in 2025, reflecting a rapid diffusion of telecommunications services nationwide.

This trend has been accompanied by an improvement in the penetration rate, which rose from 37.0% in 2013 to 65.9% in 2025. However, it remains below levels observed in several comparable countries, suggesting that significant growth potential still exists.

2.2. Sector revenue

Total sector revenue increased from around USD 1.0 billion in the early 2010s to nearly USD 2.4 billion in 2025, based on ARPTC data (Telecommunications Market Observatory, quarterly reports, 2013-2025). This trend reflects market expansion and the growth in usage.

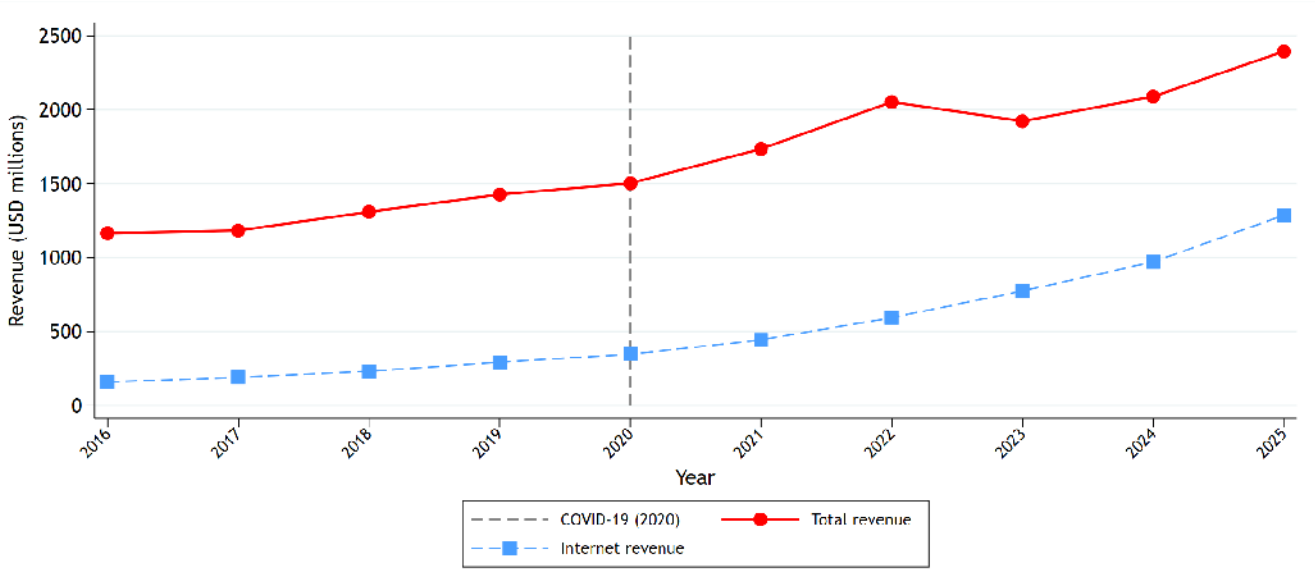


FIGURE 1 - Evolution of total revenue and Internet revenue in the telecommunications sector in the DRC (2016-2025)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

Revenue dynamics highlight the increasing contribution of the mobile Internet segment, reflecting changes in the sector's revenue structure.

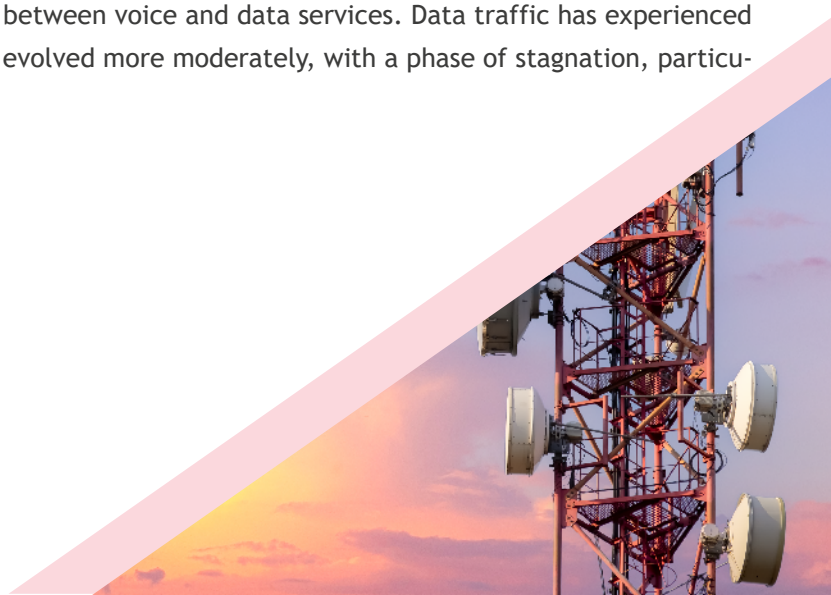
BDO insight. The telecommunications sector in the DRC is built on a rapidly expanding market base, both in terms of subscriptions and revenue. These developments provide a solid foundation for growth and reflect the progressive diffusion of digital services. However, they call for a more detailed analysis of usage patterns and revenue structure in order to assess their economic implications and medium-term sustainability.

3. Transformation of usage

Beyond market expansion, the telecommunications sector in the DRC is undergoing a profound transformation in the nature of usage. This shift is reflected in a gradual and differentiated transition from traditional services (voice, SMS) toward digital usage based on data and value-added services.

3.1. Shift in usage: voice, SMS and data

The following figure highlights contrasting dynamics between voice and data services. Data traffic has experienced rapid growth in recent years, while voice traffic has evolved more moderately, with a phase of stagnation, particularly around 2020.



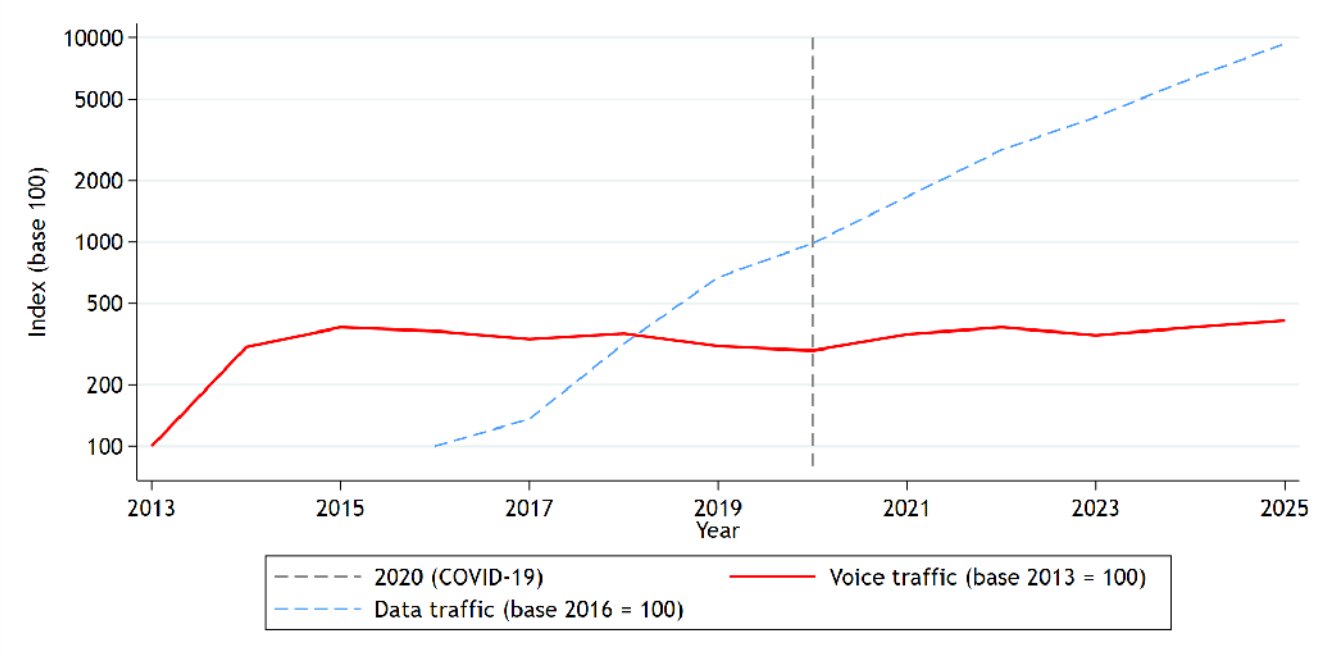


FIGURE 2 - Evolution of voice and data traffic in the DRC (volume indices)
Source : ARPTC, Telecommunications Market Observatory (2013-2025). BDO DRC calculations.

This divergence reflects a gradual shift in usage toward data services, driven by smartphone adoption, improved connectivity, and the development of digital applications.

3.2. Intensification of data usage

The intensity of data usage has increased significantly in recent years. Average data consumption per subscriber increased more than 24-fold between 2016 and 2025.

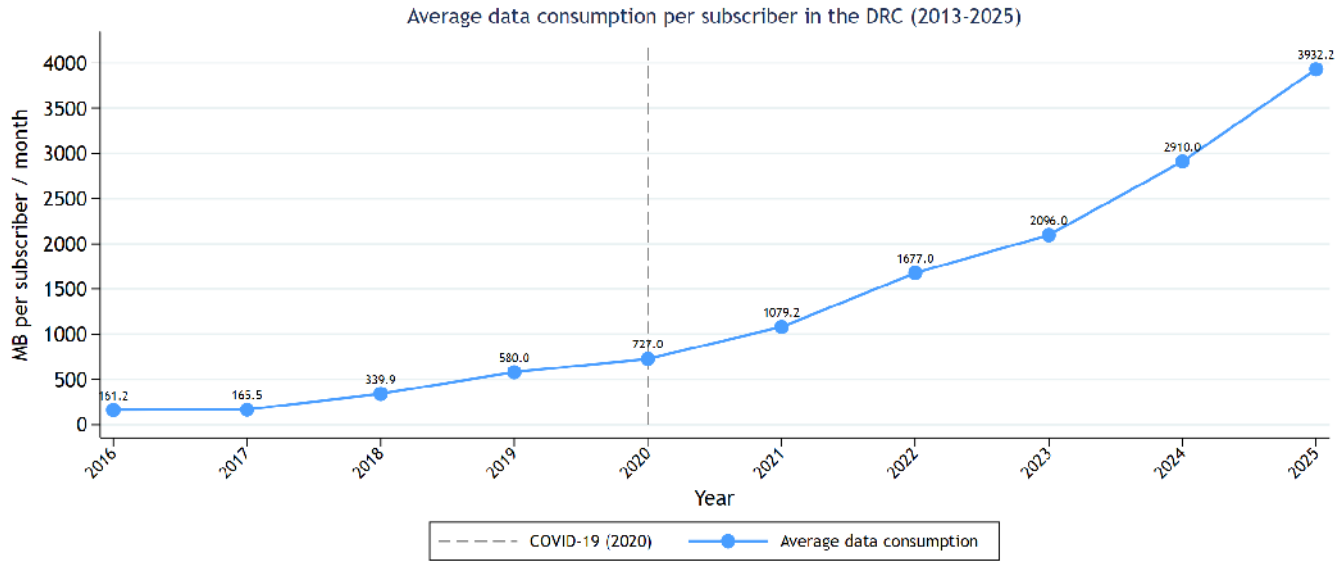


FIGURE 3 - Evolution of average data consumption per subscriber in the DRC (2013-2025)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

This trend suggests a growing appropriation of digital services by users, supported by an expansion of supply and improved access conditions.

3.3. Evolution of unit revenues

Alongside usage growth, unit revenues have evolved differently across segments.

Voice average revenue per user (ARPU) recorded a marked decline, falling from USD 2.26 per month in 2019 to around USD 1.17 in 2025. By contrast, overall ARPU remained relatively stable, reflecting an internal reallocation of revenue sources.

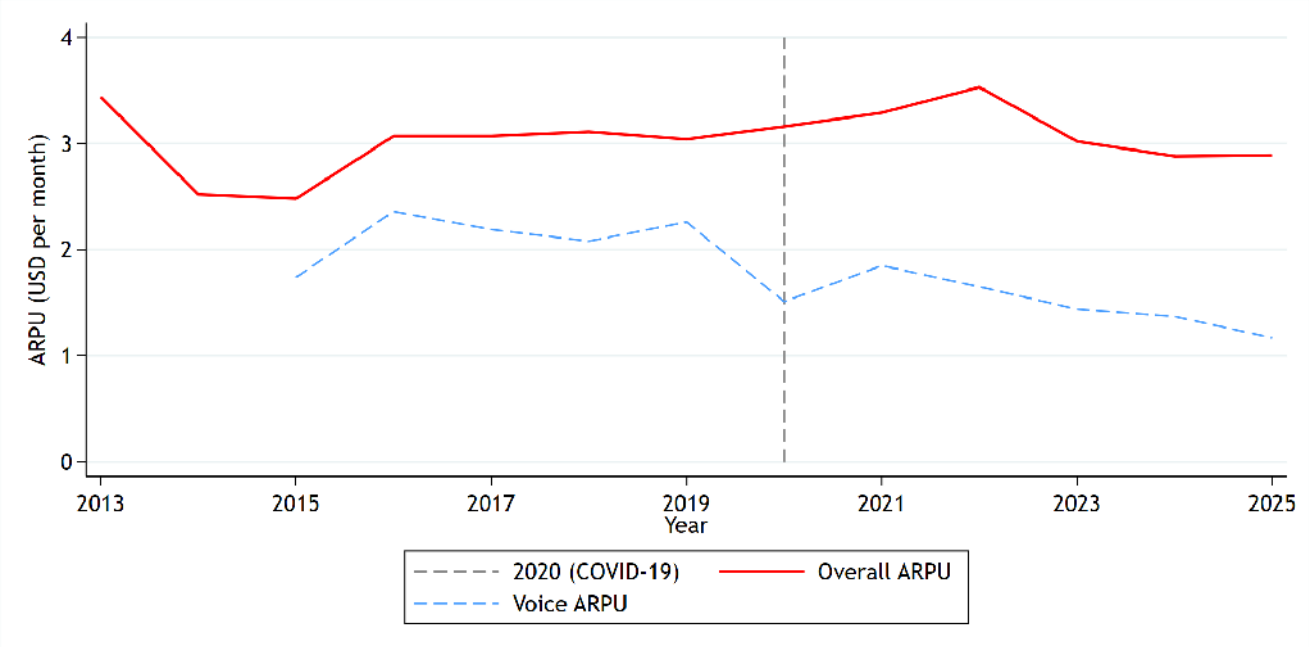


FIGURE 4 - Evolution of voice ARPU and overall ARPU in the DRC (2013-2025)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

These developments highlight a key point: increased usage does not necessarily translate into a proportional increase in unit revenues, reflecting competitive dynamics, evolving business models, and improved service affordability.

3.4. Rise of mobile money

At the same time, mobile money has emerged as a rapidly growing segment within the telecom ecosystem. The number of subscriptions increased from less than 10 million in the mid-2010s to more than 34 million in 2025, accompanied by a diversification of usage (transfers, payments, financial services).

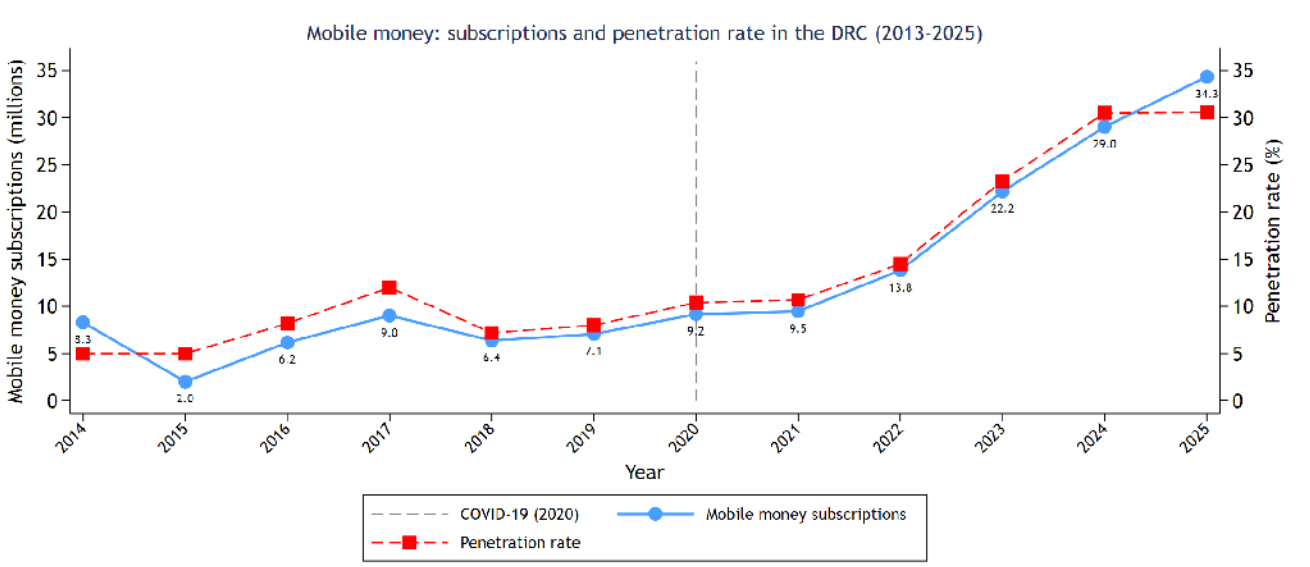


FIGURE 5 - Mobile money: subscriptions and penetration rate in the DRC (2013-2025)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

This dynamic reflects the growing integration of telecommunications into the digital economy. However, revenues associated with this segment remain relatively limited compared to its diffusion, highlighting monetization challenges and medium-term growth potential.

BDO insight. The telecommunications sector in the DRC is transitioning toward a usage-driven digital model. This transformation is characterized by rapid growth in data volumes and broader service diffusion, alongside evolving unit revenues. In this context, operators' ability to balance service affordability, usage expansion, and value creation is a key determinant of the sector's economic sustainability and long-term development.

4. Revenue and value recomposition

The evolution of the telecommunications sector in the DRC has been accompanied by a gradual recomposition of the revenue structure, marked by a shift in value creation toward data services.

4.1. Progressive shift of revenue toward data

The following figure illustrates the evolution of the share of mobile Internet in total sector revenue.

The contribution of data increased from around 14% in 2016 to more than 50% in 2025, confirming its now central role in revenue generation.

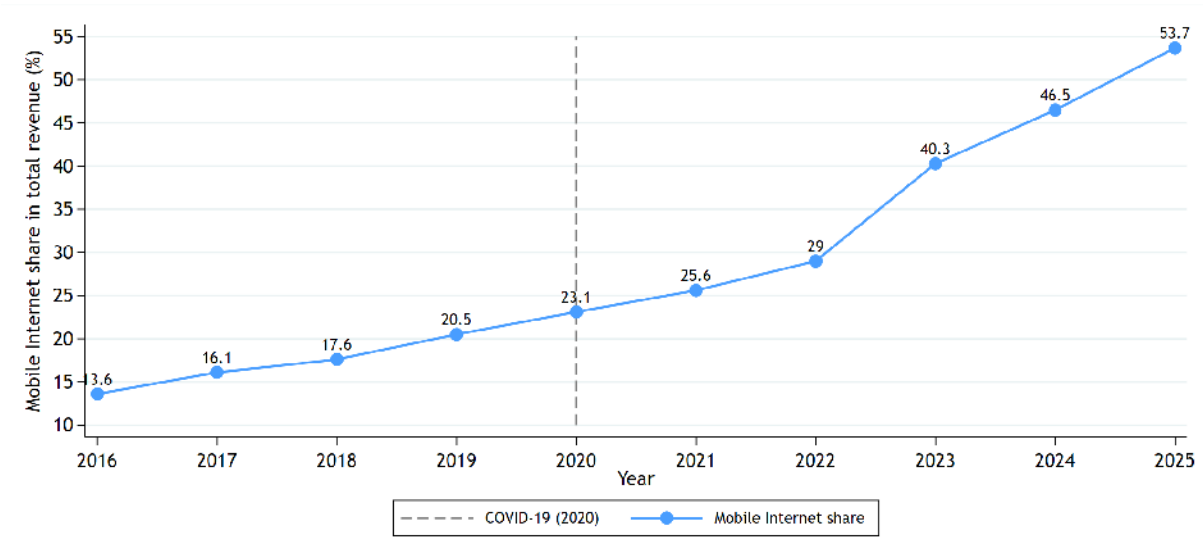


FIGURE 6 - Share of mobile Internet in total sector revenue (%)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

This trend reflects a structural transformation of the sector's business model, in which digital services play an increasingly important role in revenue generation.

4.2. Comparative evolution of revenue by segment

Revenue dynamics vary significantly across segments.

Data revenues have grown much faster than those of other services. By contrast, voice revenues appear relatively stagnant, while SMS revenues show more irregular patterns. Mobile money, although expanding in terms of usage, remains a relatively limited contributor in value terms.

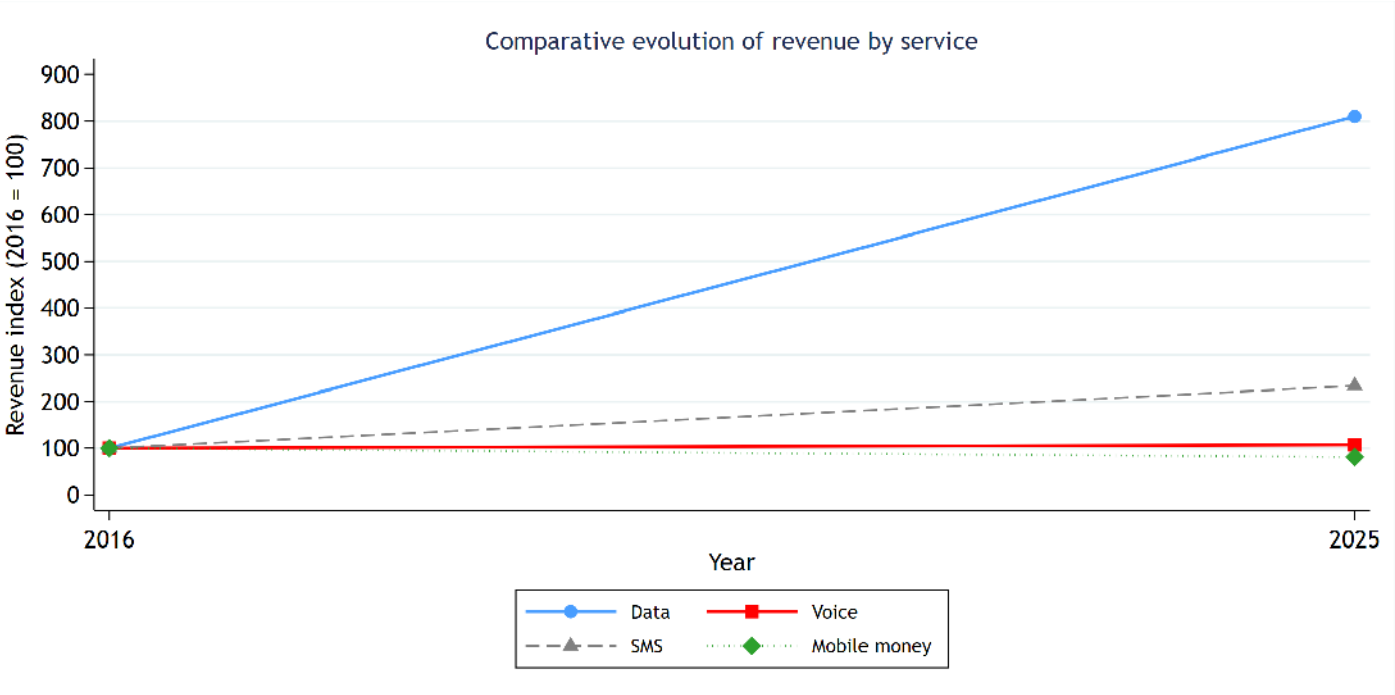


FIGURE 7 - Comparative evolution of revenue by service (index, base 2016 = 100)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

This divergence highlights a gradual reallocation of value toward usage-intensive services.

4.3. Transformation of revenue structure

A comparison of revenue structure between 2016 and 2025 confirms this recomposition.

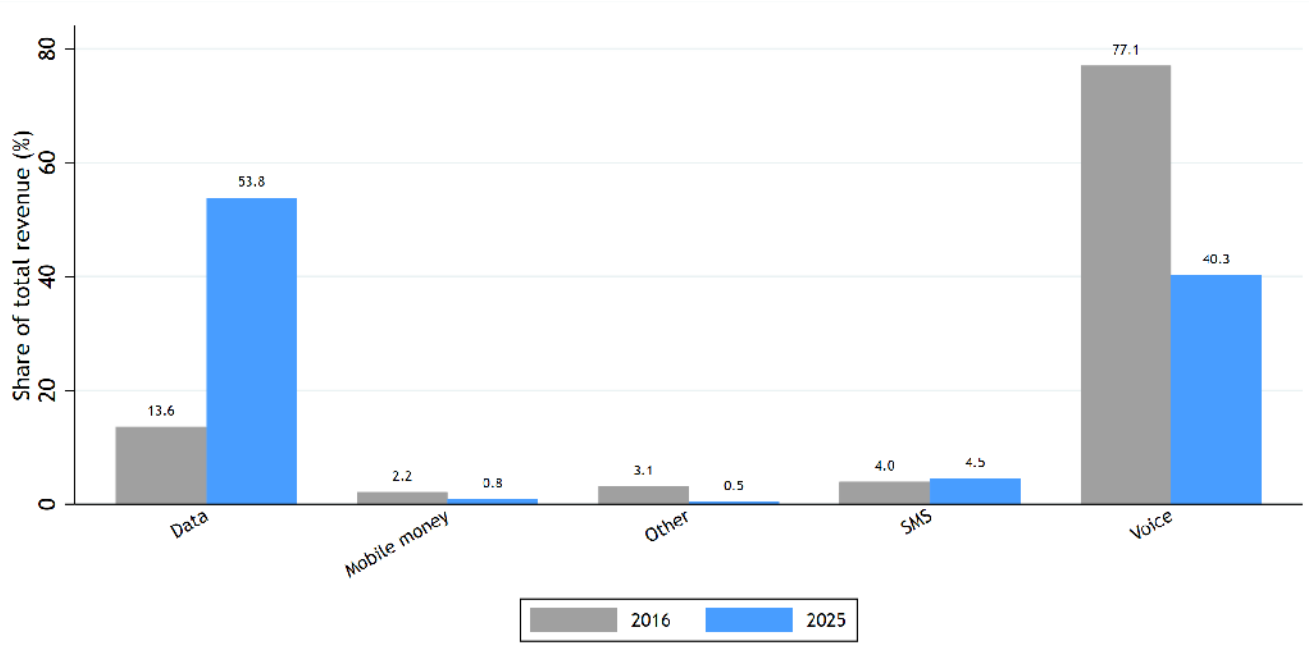


FIGURE 8 - Revenue structure by service in the DRC: comparison between 2016 and 2025
Source : ARPTC. BDO DRC calculations.

The relative share of traditional services has declined in favor of data, while emerging segments such as mobile money are gradually gaining importance.

The relative share of traditional services has declined markedly in favor of data, which has become the main revenue driver of the sector. Conversely, some emerging segments, such as mobile money, despite strong growth in usage, still contribute relatively little to overall revenue, suggesting untapped monetization potential.

4.4. Economic implications

This recomposition highlights a structural characteristic of the sector: growth is now driven by usage-intensive services with low unit revenues.

In this context, value creation increasingly depends on volumes rather than prices, reflecting a shift in the business model toward diffusion and accessibility. This configuration also increases the sector's sensitivity to pricing, competition, and regulatory changes, while underscoring the importance of access conditions for users.

However, the lack of detailed public data on operators' cost structures limits the analysis of net margins and the sector's effective profitability.

BDO insight. The telecommunications business model in the DRC is evolving toward a data-driven structure, characterized by high volumes and a progressive transformation of revenue sources. This transition highlights the importance of balancing service affordability, usage expansion, and value creation in an environment shaped by technological, competitive, and regulatory changes.

5. Sectoral taxation and public revenues

The telecommunications sector represents an important source of public revenue in the Democratic Republic of the Congo, through a range of fiscal and parafiscal levies applied to operators and services. The analysis of this taxation can be understood in light of the sector's transformation, marked by the rise of usage-intensive services with low unit revenues.

5.1. A significant contribution but a complex structure

Telecommunications contribute to public finances through several channels: corporate income tax, VAT, excise duties, regulatory fees and sector-specific contributions. These are complemented by revenues collected by regulatory institutions and public entities involved in the sector.

Available data on administrative revenues associated with the sector highlight a notable, though partial, contribution to public finances. PT-NTIC revenues, for instance, peaked at around USD 141.8 million in 2018, before stabilizing at approximately USD 95.1 million in 2024, while ARPTC revenues have fluctuated within a range of USD 30 to 60 million in recent years. These orders of magnitude illustrate the role of the sector as a source of public revenue, in addition to general taxation.

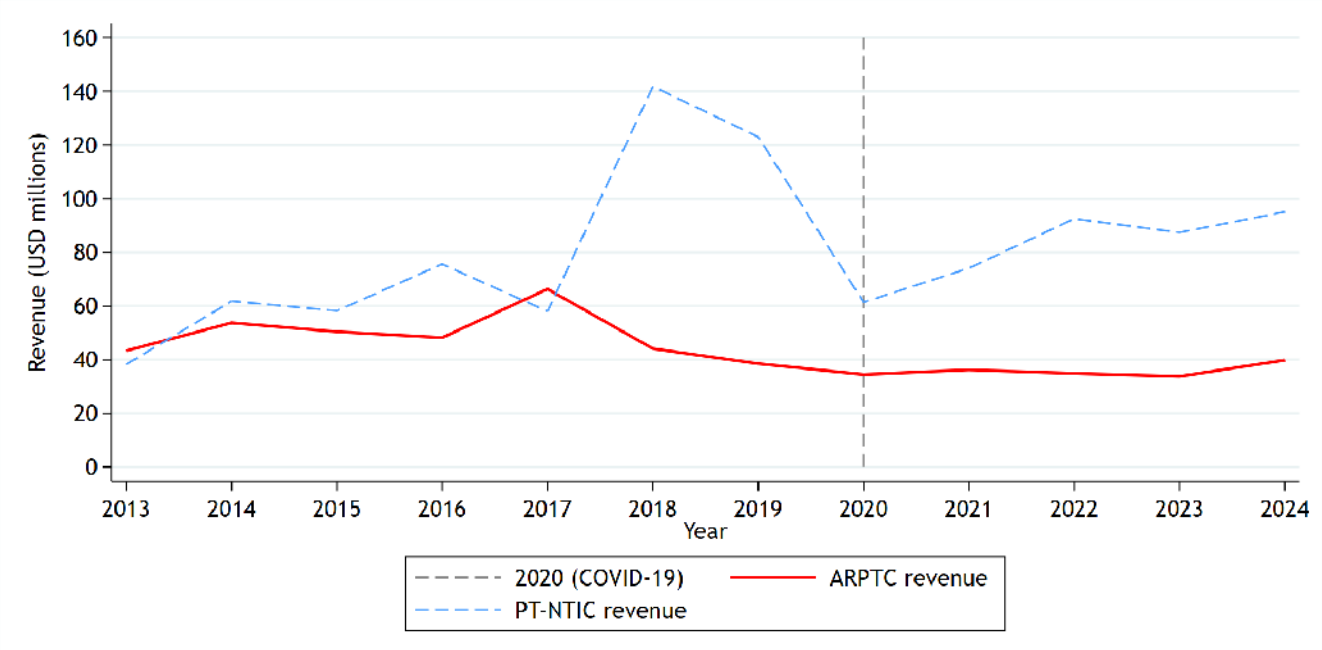


FIGURE 9 - Evolution of ARPTC and PT-NTIC sector revenues (2013-2024)
Source : DRC Finance Laws (2013-2026). Authors' calculations.

This diversity of instruments reflects the economic importance of the sector, but also makes it more complex to interpret, as it becomes more difficult to precisely identify the contribution of each levy and assess the overall tax burden.

Moreover, available budgetary documents and sectoral sources do not provide detailed information on how these revenues are allocated within public expenditure. Nevertheless, they contribute to financing sector regulation and, more broadly, public spending.

Sectoral taxation thus constitutes an important lever for public revenue mobilization, but its effectiveness depends on its ability to preserve incentives for investment, innovation and the expansion of usage.

5.2. A relatively high level of tax pressure

Available empirical studies indicate that the telecommunications sector in the DRC is characterized by a relatively high level of tax pressure in international comparison.

The average effective tax rate (AETR) is estimated at around 97%, and may exceed 110% when all levies are taken into account within a theoretical framework of international comparison. This level reflects the accumulation of taxes and fees applicable to the sector.

Methodological note: the AETR used in this note is derived from fiscal modelling exercises. It aims to measure the theoretical tax burden associated with all applicable levies, based on harmonized assumptions enabling comparisons across countries and sectors. It should therefore not be interpreted as the effective rate paid by each operator, which may vary depending on implementation conditions, exemptions, cost structures, investment levels, and the practical application of different instruments. This modelling framework explicitly incorporates investment and operating costs (CAPEX and OPEX), in line with the methodology developed by FERDI.

An AETR above 100% should be interpreted as a signal of a gap between the theoretical tax burden and the effective operating conditions of the sector. It reflects in particular the potentially cumulative nature of levies, whose application may vary in practice, and highlights issues related to coordination between fiscal and parafiscal instruments.

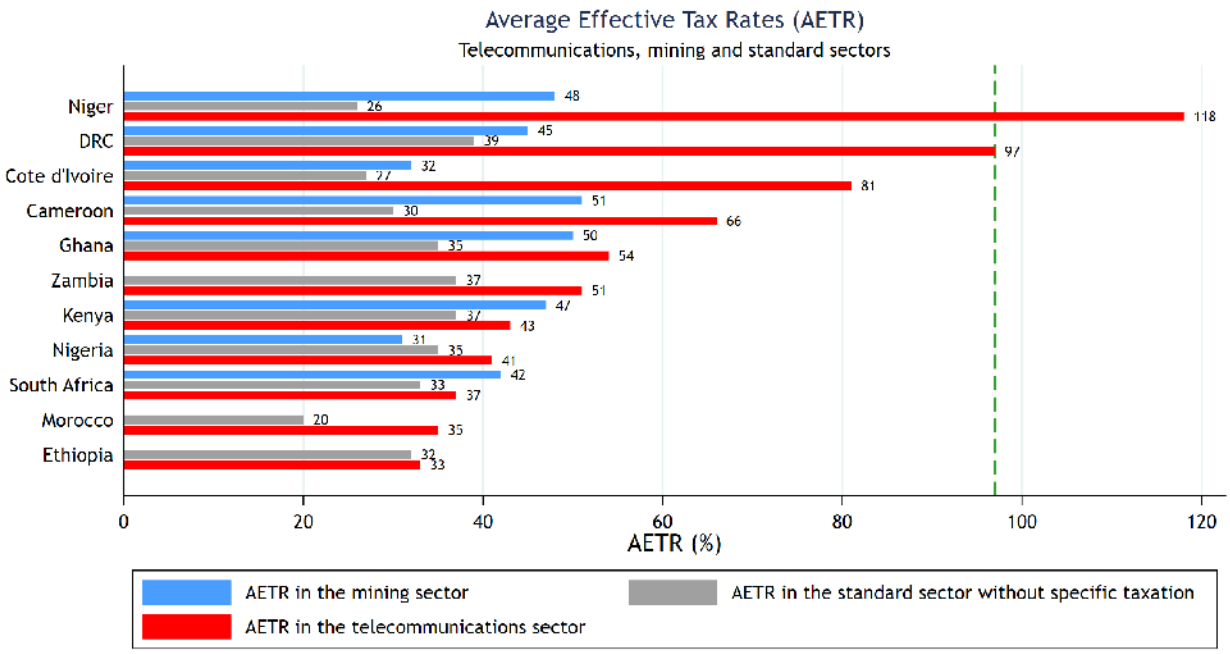


FIGURE 10 - Comparative tax pressure: telecommunications, mining and standard sectors
Source : FERDI (2020), ARPTC. BDO DRC calculations.

This level of tax pressure is largely explained by the weight of sector-specific levies, which account for a significant share of the total effective rate, in addition to general taxation.

Breakdown of the effective tax rate in the DRC

In 2023, the modelled effective tax rate in the telecommunications sector in the DRC exceeds 110%. This situation reflects a specific structure of levies:

- General taxation (corporate income tax and standard taxes) : limited contribution ;
- Sector-specific taxation : dominant component (around 80 %) ;
- License fees and regulatory charges : significant share of the total.

This configuration highlights the strong presence of sector-specific and parafiscal levies, some of which are not directly linked to profitability, and raises issues of coherence and coordination within the tax system.

An AETR above 100% does not imply that operators effectively bear such a burden, but rather highlights the potential cumulative nature of levies applied to the sector.

Beyond the sole dimension of the level of taxation or tax pressure, the empirical literature highlights a relationship between taxation and service diffusion.

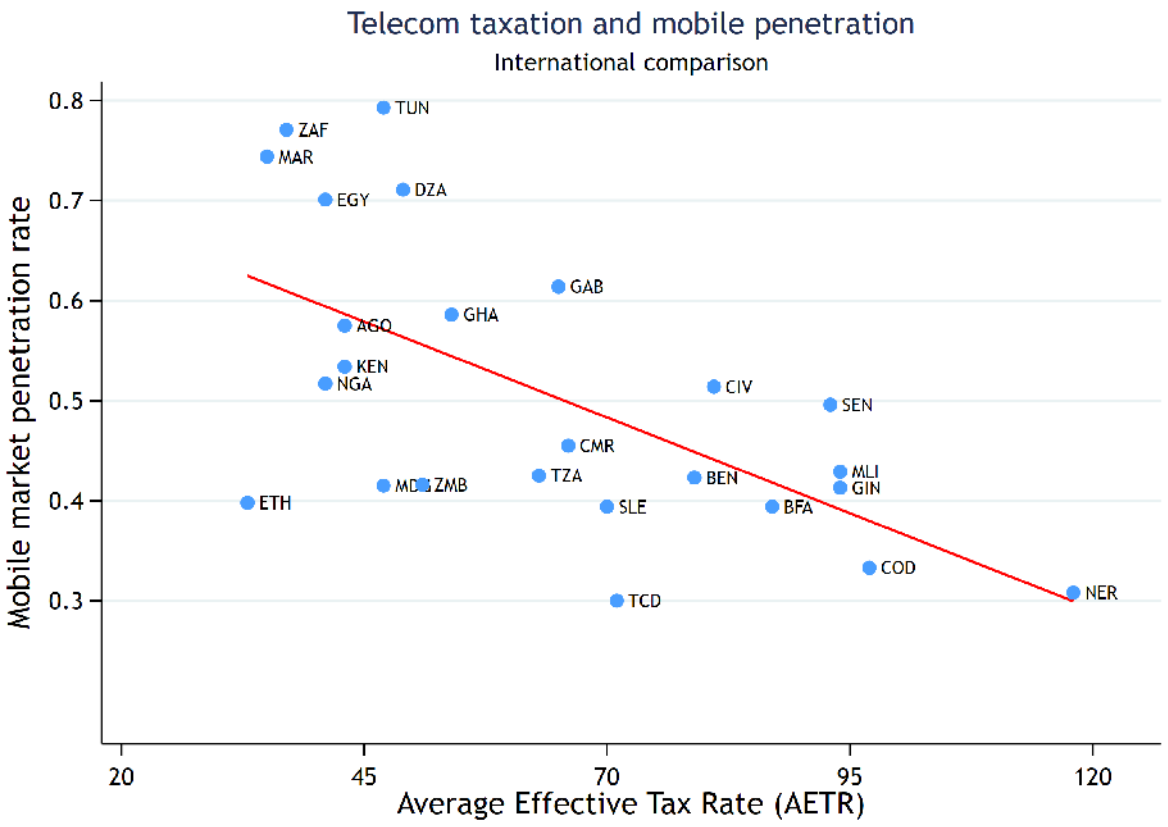


FIGURE 11 - Relationship between tax pressure (AETR) and mobile market penetration
Source : FERDI (2020), ARPTC. BDO DRC calculations.

Although this relationship cannot be interpreted causally, it highlights potential trade-offs between taxation levels, service diffusion and public revenue mobilization.

5.3. Issues related to tax bases

In a rapidly transforming sector, the nature of tax bases constitutes a key issue.

As growth is now driven by usage-intensive services with low unit revenues, levies directly applied to usage may affect consumption volumes and, consequently, overall sector revenues.

Conversely, tax instruments based on broad tax bases, such as VAT or profit taxation, generally appear better aligned with the sector's overall dynamics and its capacity to generate value. In some cases, VAT also presents favorable characteristics in terms of collection, as it is directly integrated into operator billing and relies on formalized and traceable flows.

The key issue is therefore not only the level of taxation, but also the structure of instruments used and their consistency with the sector's growth trajectory.

BDO insight. Telecommunications taxation in the DRC relies on a wide range of instruments reflecting both public revenue objectives and sector regulation goals. In a volume-driven model, fiscal effectiveness largely depends on the nature of tax bases and their interaction with usage. A balanced approach aims to reconcile public revenue mobilization, service affordability and economic incentives in an environment characterized by rapid sectoral transformation.

6. Competition, market structure and provincial dynamics

The analysis of the telecommunications sector in the DRC highlights a dual structural dimension: a concentration of the market among a limited number of operators and strong territorial heterogeneity in the distribution of usage and revenues.

6.1. Market shares and competitive structure

The market is structured around a limited number of operators, with a significant concentration of revenues. Airtel and Vodacom account for the majority of sector revenues, followed by Orange, while Africell holds a more limited position.

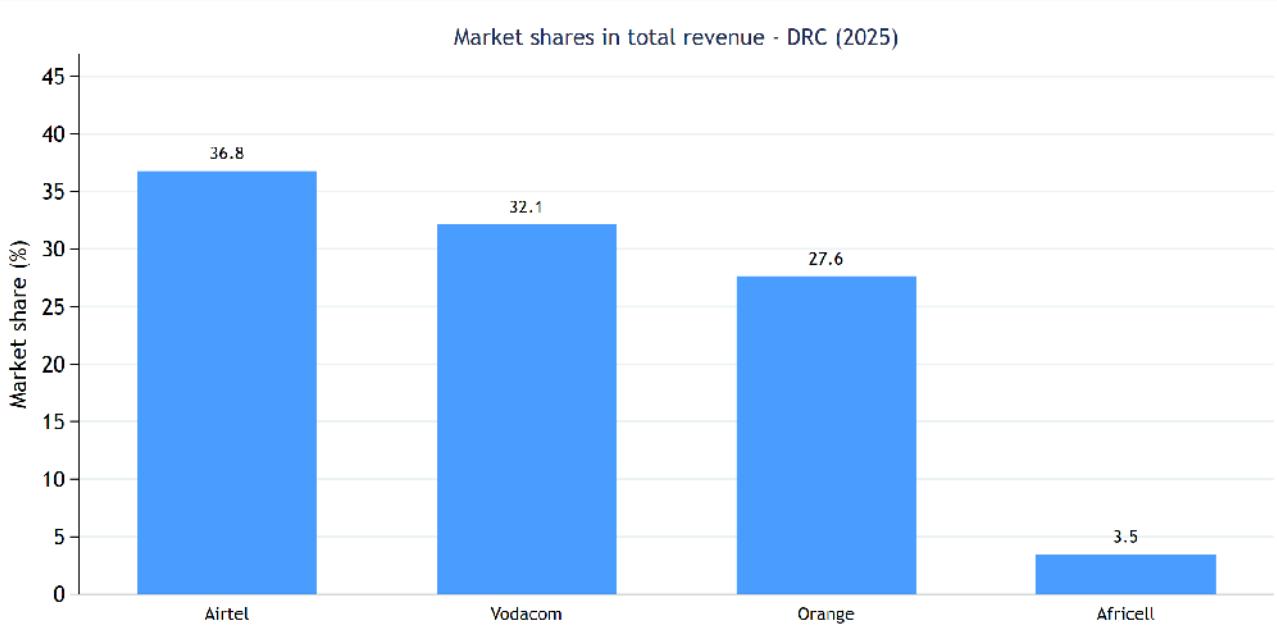


FIGURE 12 - Operators' market shares in total revenue in the DRC (2025)
Source : ARPTC. BDO DRC calculations.

This configuration reflects a competitive but concentrated market, characterized by scale effects and strong positions in certain segments. For comparison, Vodacom held the leading position in 2016 (around 39% of revenues), ahead of Orange (30%) and Airtel (22%), highlighting changes in the competitive hierarchy over recent years.

6.2. Operator positioning and revenue structure

An analysis of revenue structure reveals differentiated positioning across operators, particularly in terms of the relative importance of data, voice and financial services.

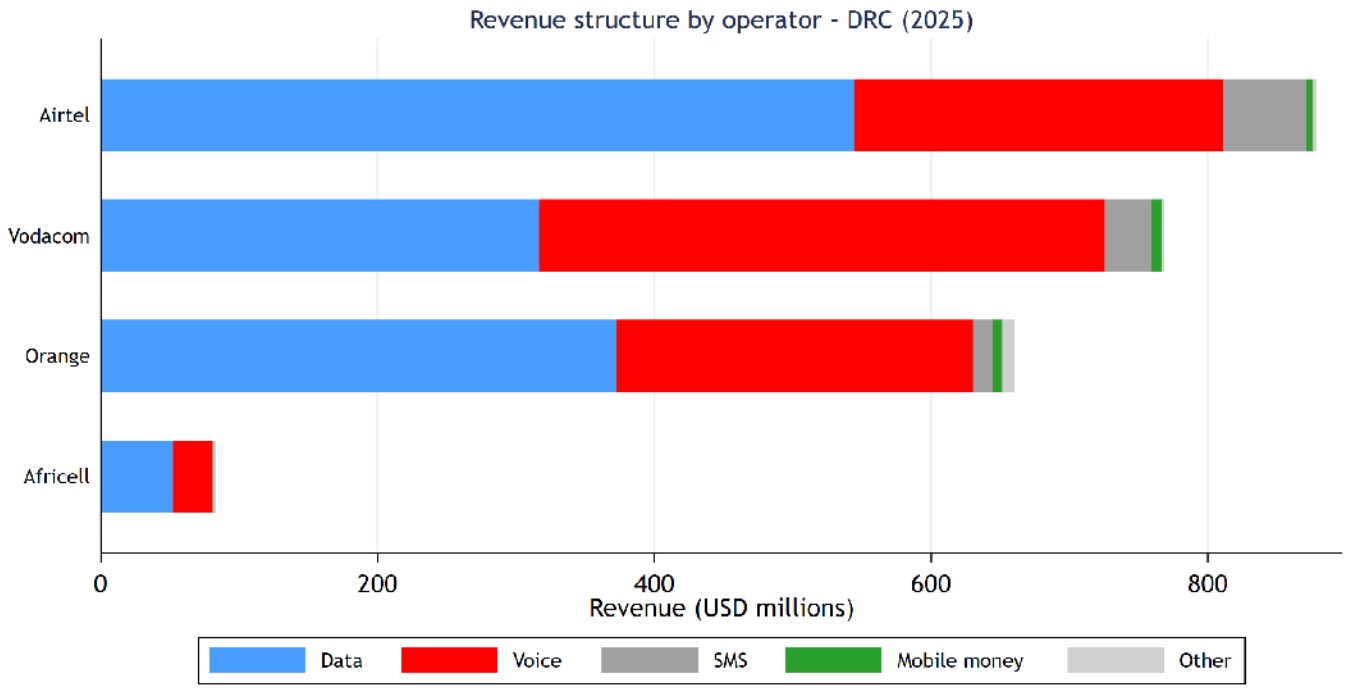


FIGURE 13 - Revenue structure by operator and by service in the DRC (2025)
Source : ARPTC. BDO DRC calculations.

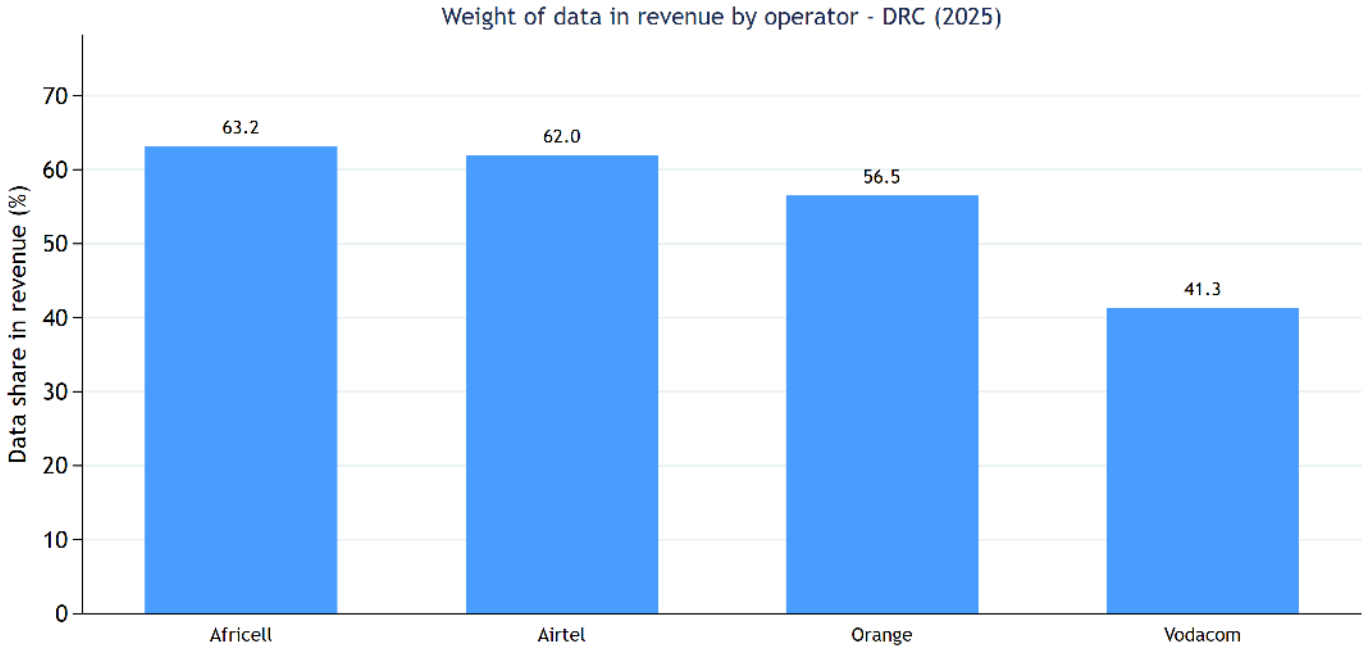


FIGURE 14 - Data share in revenue by operator in the DRC (2025)
Source : ARPTC. BDO DRC calculations.

These differences reflect distinct positioning in terms of pricing strategies, network investment, service quality and customer segmentation.

6.3. Market concentration

The level of market concentration can be measured using the Herfindahl-Hirschman Index (HHI), which reflects the degree of market concentration: the higher the value, the more the market is dominated by a limited number of players.

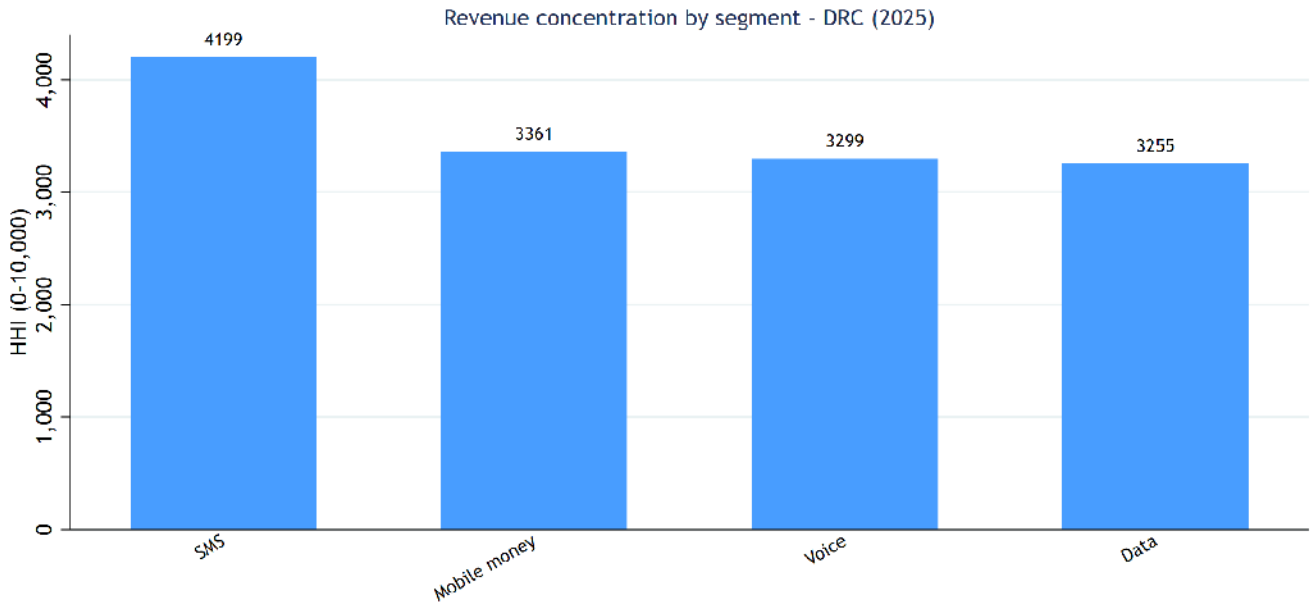


FIGURE 15 - Revenue concentration index (HHI) by segment in the DRC (2025)
Source : ARPTC. BDO DRC calculations.

The results indicate a high level of concentration, particularly in segments such as SMS and mobile money, which may reflect barriers to entry, competitive advantages or structural characteristics of the market.

6.4. Operators' monetization capacity

Beyond market shares, the ability to convert usage into revenue is a key performance indicator. It can be defined as an operator's ability to transform a given volume of subscriptions or traffic into revenue, reflecting the effectiveness of its commercial strategy, pricing positioning and the characteristics of its customer base. It can be approximated by the difference between revenue share and subscription share.

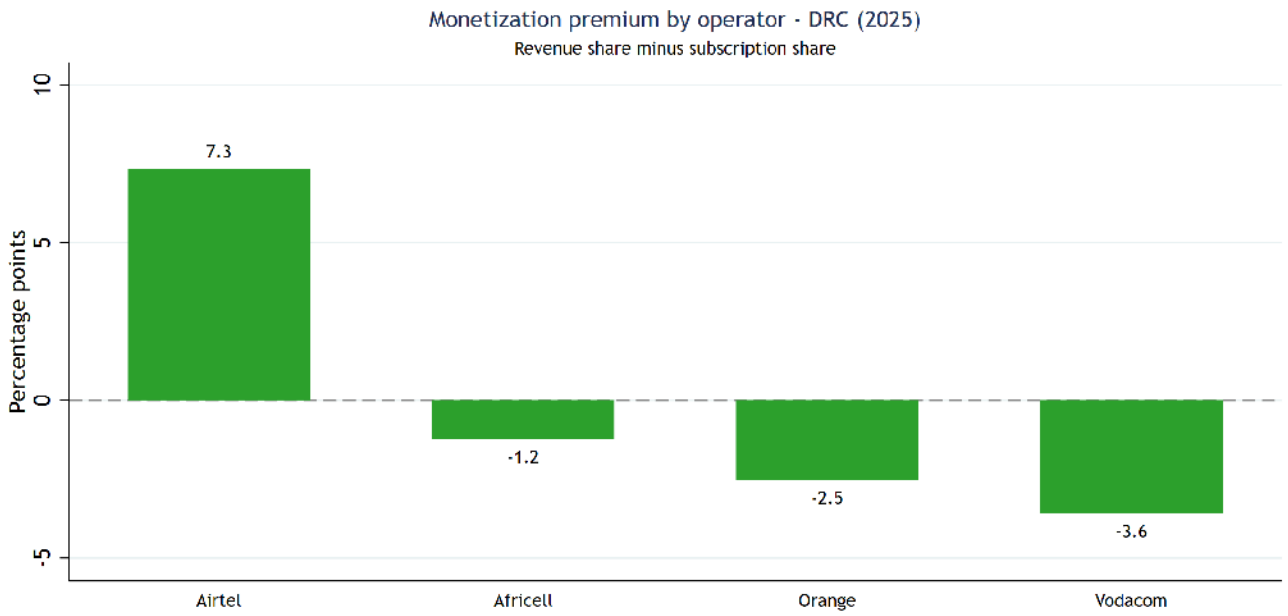


FIGURE 16 - Monetization premium by operator in the DRC (2025)
Source : ARPTC. BDO DRC calculations.

Differences across operators reflect variations in commercial strategy, network quality, as well as customer structure and income levels.

6.5. Territorial disparities in the market

Sector development shows strong geographical disparities. Revenues are concentrated in a few provinces, notably Kinshasa, Haut-Katanga and Lualaba.

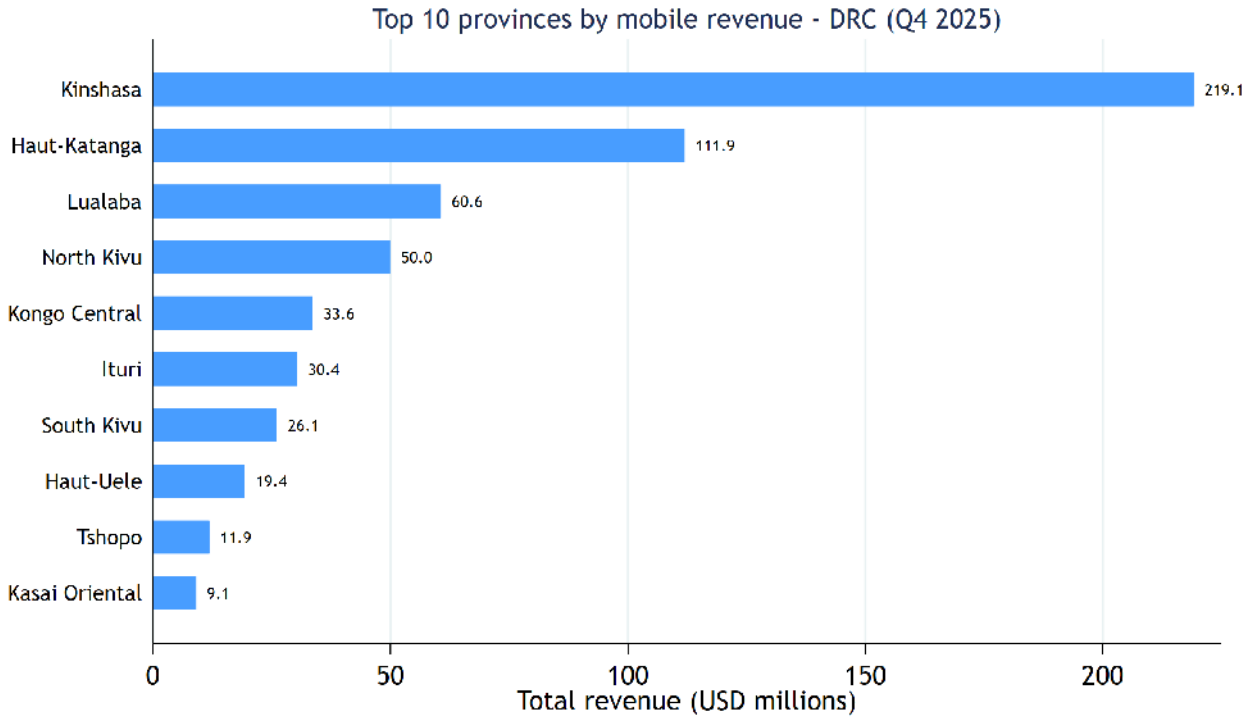


FIGURE 17 - Top 10 provinces by mobile revenue in the DRC (Q4 2025)
Source : ARPTC. BDO DRC calculations.

The comparison between revenue share and population share highlights strong economic concentration.

In several provinces, the contribution to sector revenues significantly exceeds their demographic weight. For instance, Kinshasa accounts for more than 35% of revenues for approximately 14% of the population, while Haut-Katanga and Lualaba also show significant gaps.

TABLE 1 - Top 10 provinces by mobile revenue and population share in the DRC (2025)

Province	Revenue (USD)	Revenue share (%)	Population share (%)
Kinshasa	829 776 245	35.1	14.1
Haut-Katanga	411 821 885	17.4	5.5
Lualaba	215 958 800	9.1	3.0
North Kivu	186 039 005	7.9	7.7
Kongo Central	124 291 264	5.3	6.5
Ituri	108 420 857	4.6	4.1
South Kivu	102 795 500	4.4	6.7
Haut-Uele	68 607 389	2.9	2.1
Tshopo	46 763 503	2.0	2.6
Kasai Oriental	32 241 635	1.4	3.7

Source : ARPTC (2025), BDO DRC calculations.

These gaps reflect structural differences across territories, particularly in terms of access to digital infrastructure, consumption capacity, economic density and usage intensity, suggesting uneven market development at the national level, with revenue-to-population ratios exceeding 2 in some provinces.

BDO insight. The telecommunications sector in the DRC is characterized by a dual concentration: a concentration of revenues among a limited number of operators and a geographical concentration around a few economic hubs. This configuration highlights disparities in access and usage across territories, while also revealing development potential in areas that remain under-covered or under-monetized. Future sector dynamics will depend in particular on the ability to expand service access, strengthen coverage and support the diffusion of digital usage across the entire territory.

7. Pricing and service affordability: national and international comparisons

Telecommunications pricing is a key determinant of usage diffusion, competitive dynamics and the overall economic performance of the sector. Its analysis helps shed light on the trade-offs between service affordability, consumption volumes and value creation.

7.1. Price structure in the Congolese market

In the Congolese market, data service prices show significant heterogeneity across operators.

The implied price per gigabyte varies substantially between operators, reflecting differences in commercial positioning, cost structures and competitive strategies.

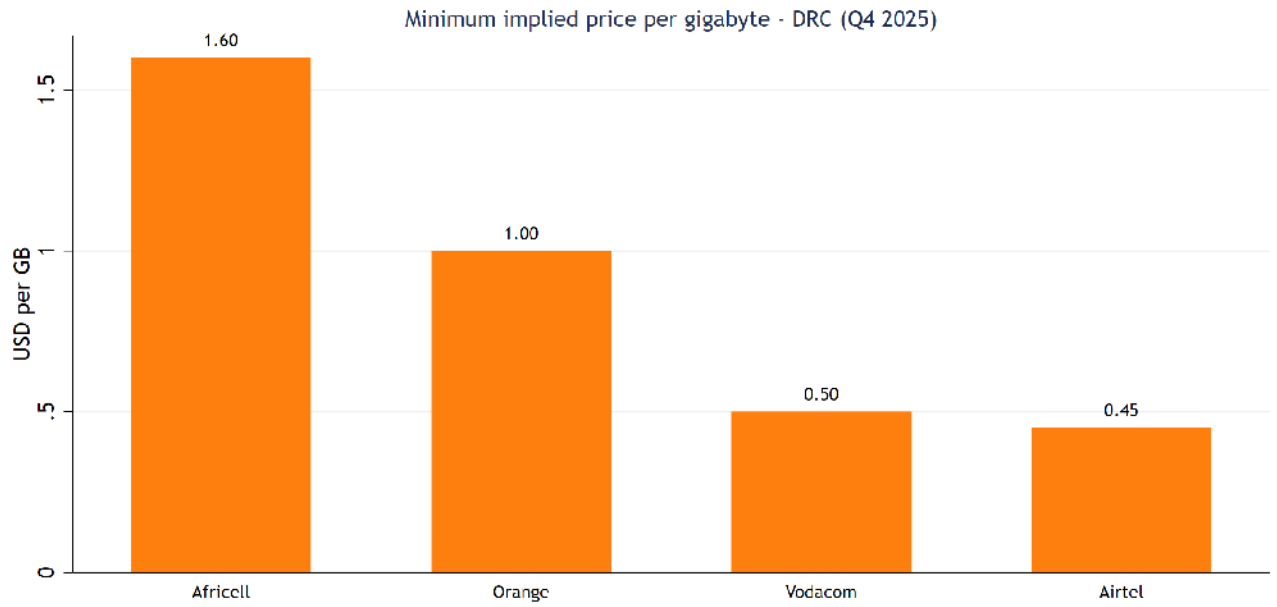


FIGURE 18 - Minimum implied price per gigabyte by operator in the DRC (Q4 2025)
Source : ARPTC. BDO DRC calculations.

Note : implied prices per gigabyte are calculated based on short-term data plans (24 hours or equivalent), in order to ensure comparability across offers and reflect the most common usage patterns in the market.

These price differences influence consumption behavior and contribute to shaping sector revenue structures.

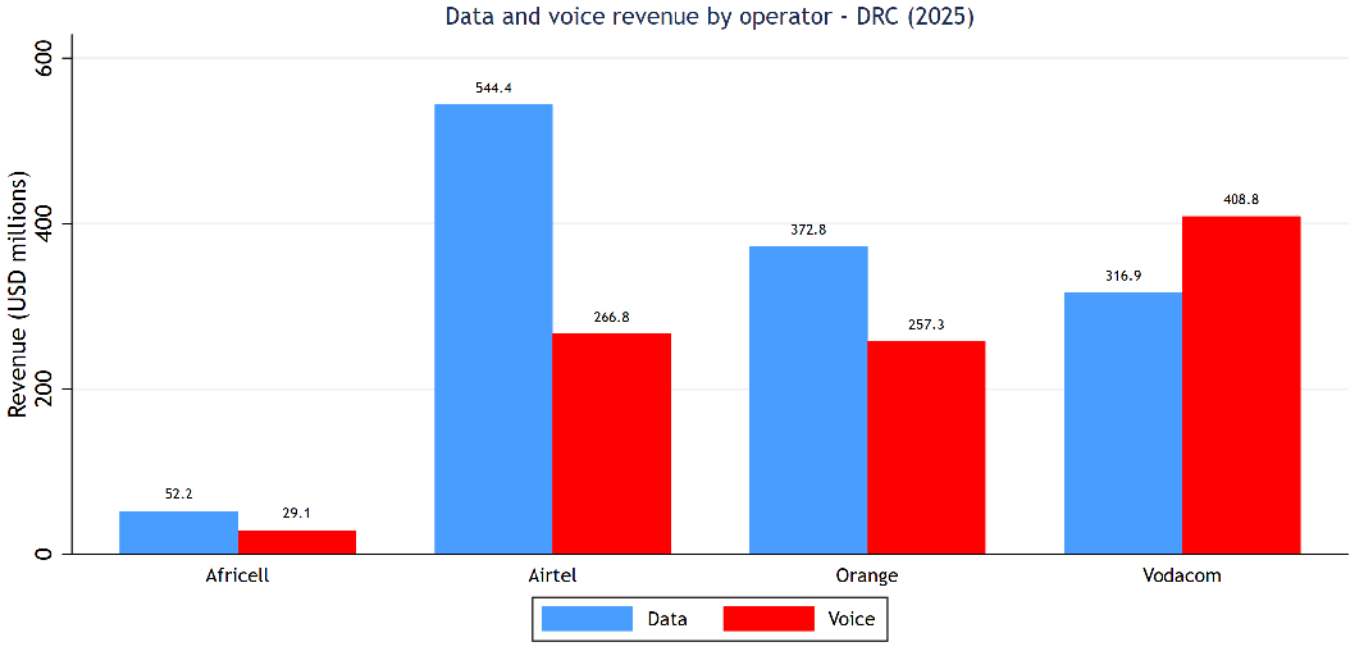


FIGURE 19 - Comparison of data and voice revenues by operator in the DRC (2025)
Source : ARPTC. BDO DRC calculations.

Operators positioned in high-growth segments, particularly data, tend to capture a significant share of associated revenues, highlighting the importance of pricing structures in sector performance.

Overall, pricing relies on a combination of data bundles, promotional offers and volume-based segmentation, which can make direct comparisons more complex.

TABLE 2 - Operators' market shares by revenue segment in the DRC (2025)

Operator	Data (%)	Voice (%)	SMS (%)	Mobile money (%)	Total revenue (%)
Airtel	42.3	27.7	55.3	23.8	36.8
Vodacom	24.6	42.5	31.1	40.1	32.1
Orange	29.0	26.8	13.4	34.4	27.6
Africell	4.1	3.0	0.3	1.7	3.5
Total	100.0	100.0	100.0	100.0	100.0

Source : ARPTC (2025), BDO DRC calculations.

Note : The market shares presented for the mobile money segment in the main table correspond to revenues earned by mobile network operators (MNOs) from commissions on transactions carried out through mobile financial services (MFS), as reported in sectoral statistics.

These revenues reflect only the share captured by operators within the mobile money value chain, and do not represent the total revenue generated by transactions.

In particular, a significant share of the value is directly captured by mobile financial service providers (banks, fintechs, payment platforms), which does not fully pass through operators' revenues.

As such, the market shares associated with the mobile money segment in the main table should be interpreted as shares of MNO commission revenues, rather than as a comprehensive measure of the overall competitive structure of the mobile money market.

The table below provides, for complementary purposes, the distribution of mobile money transaction revenues (as reported for MFS) across operators, expressed in absolute value (USD) and market share.

TABLE 3 - Mobile money transaction revenues (MFS) and market shares in the DRC (2025)

Operator	Q1-2025	Q2-2025	Q3-2025	Q4-2025	Annual total	Market share (%)
Vodacom (M-Pesa)	43 731 228	47 441 431	51 548 649	64 325 933	207 047 241	43.4
Airtel Money	39 958 561	44 125 675	50 058 128	60 697 193	194 839 557	40.8
Orange Money	15 927 876	17 530 532	18 313 072	21 227 931	72 999 411	15.3
Africell (Afrimoney)	443 291	697 443	677 509	724 154	2 542 397	0.5
Total	100 060 956	109 795 081	120 597 358	146 975 211	477 428 606	100.0

Source : ARPTC (2025), Mobile Telecommunications Market Observatory (Q4-2025), BDO DRC calculations.

This distinction highlights that the growth of mobile money, although driven by a strong expansion in transaction volumes, does not necessarily translate into a proportional increase in revenues captured by operators.

It also confirms that value creation in the sector increasingly relies on data services, which constitute the main driver of competitive dynamics in the telecommunications sector in the DRC

7.2. International price comparisons

An international perspective helps assess the positioning of the Congolese market in terms of service costs.

The price of the mobile data basket in the DRC is around USD 5 per month in 2024. In nominal terms, this level is comparable to that observed in several African countries and close to that of some high-income economies, placing the DRC in the upper range of the selected sample.

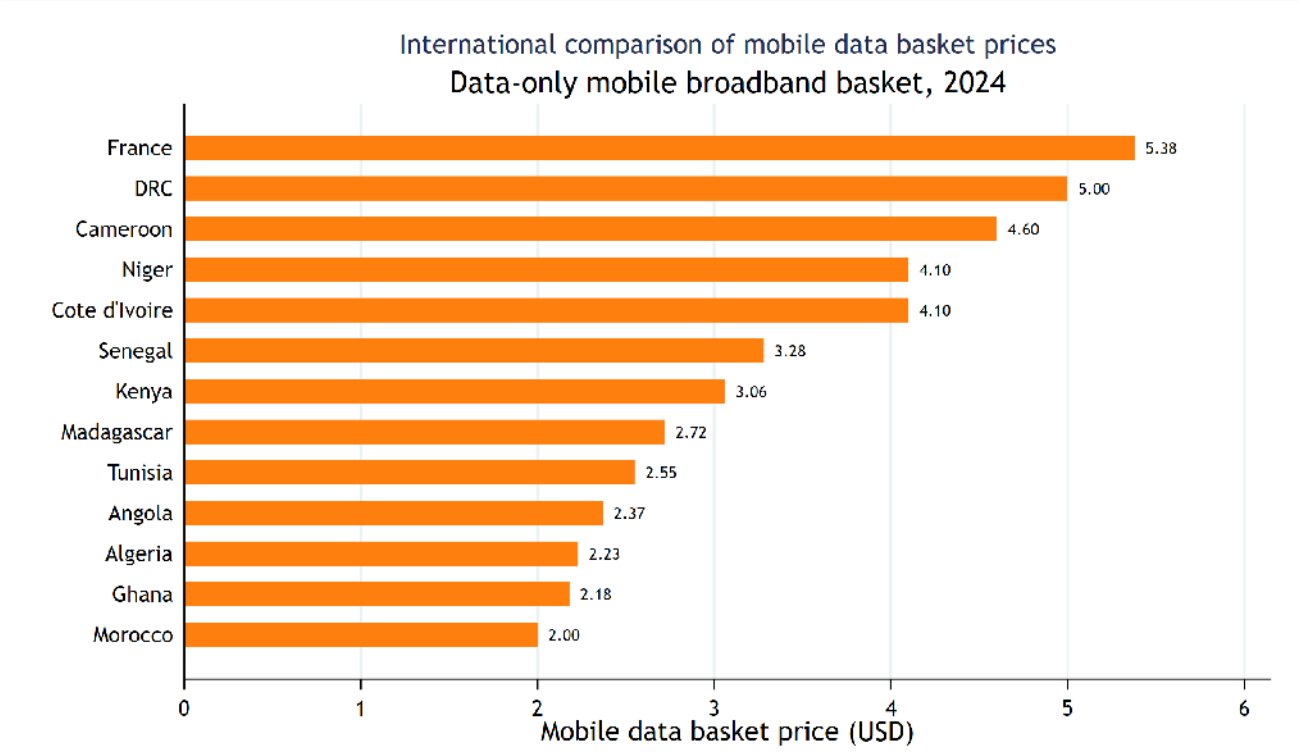


FIGURE 20 - International comparison of mobile data basket prices (2024)
Source : ITU, Data-only mobile broadband basket (2024). BDO DRC calculations.

However, this USD-based comparison masks significant differences in terms of economic affordability.

When expressed relative to income, the cost of the data basket appears significantly higher in the DRC than in most comparable countries. For illustration, a USD 5 data basket represents nearly 9 to 10% of average monthly income per capita in the DRC, compared to less than 1% in high-income economies and generally between 1% and 3% in several African countries.

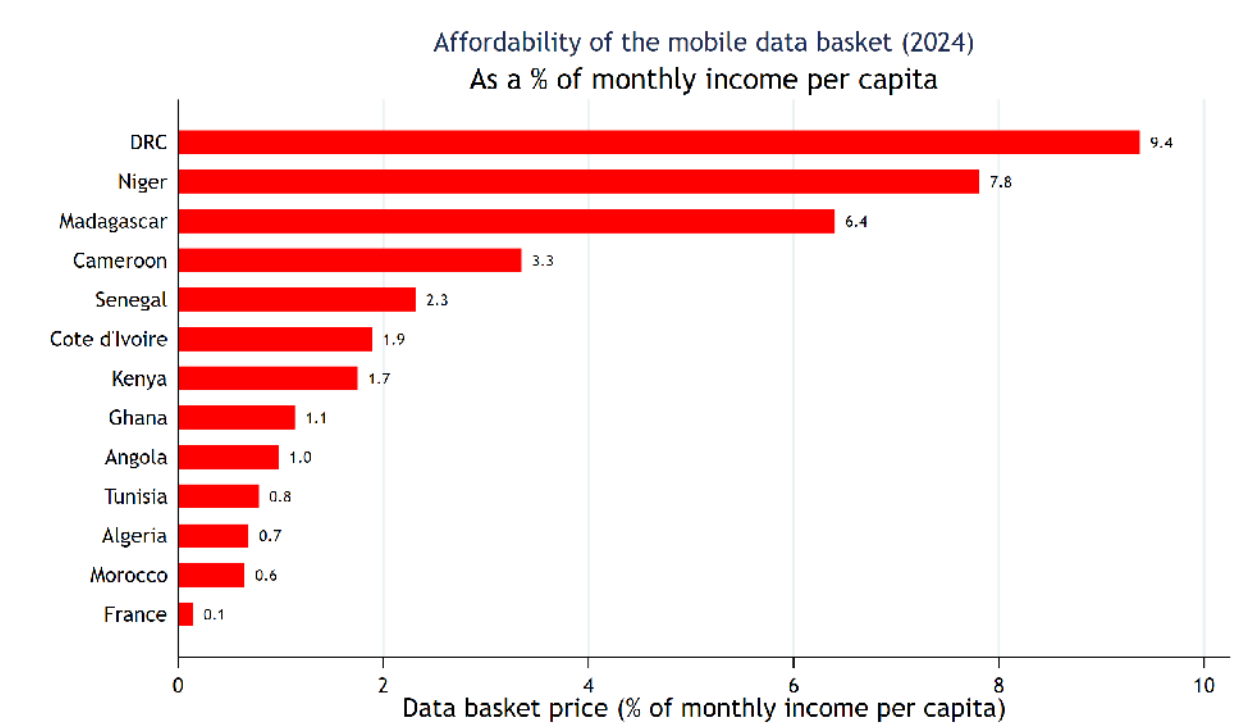


FIGURE 21 - Affordability of the mobile data basket: international comparison (2024)
Note : price expressed as a percentage of monthly income per capita (GNI per capita / 12).
Source : ITU (2024), World Bank (WDI). BDO DRC calculations.

This situation reflects a combination of factors, including income levels, market structure, infrastructure costs, competitive intensity and sectoral taxation.

7.3. Affordability and service diffusion

Pricing levels directly influence service affordability and the diffusion of digital usage.

High access costs, particularly for data services, may limit consumption and slow penetration growth, especially in low-income areas. Conversely, more affordable pricing can support volumes and foster service adoption.

In a sector characterized by price-sensitive usage, pricing therefore represents a key development lever, while also needing to be balanced with service quality requirements, coverage expansion and the economic sustainability of operators.

BDO insight. Telecommunications pricing in the DRC reflects a balance between service affordability, competitive intensity and sector sustainability. In a model increasingly driven by digital usage, price structures play a key role in service diffusion, while also needing to support investment requirements, ensure service quality and sustain infrastructure development.

8. Conclusion and key insights

The analysis of the telecommunications sector in the Democratic Republic of the Congo highlights several key insights for public authorities, operators, and economic stakeholders.

8.1. Growth driven by volumes and evolving unit revenues

The increasing importance of data is reshaping the sector's business model, which is now characterized by high volumes and lower unit margins.

This transformation reinforces the importance of operational efficiency, innovation, and market segmentation strategies, while also highlighting the sector's sensitivity to competitive and pricing conditions.

8.2. A structural transformation of the business model

The increasing importance of data is reshaping the sector's business model, which is now characterized by high volumes and lower unit margins.

This transformation reinforces the importance of operational efficiency, innovation, and market segmentation strategies, while also highlighting the sector's sensitivity to competitive and pricing conditions.

8.3. The need to adapt taxation to sector dynamics

The level of tax pressure observed, combined with the transformation of usage patterns, raises questions about the adequacy of existing tax instruments.

The analysis suggests that instruments based on broad tax bases, such as VAT and profit taxation, may be better aligned with the overall dynamics of the sector than certain levies targeting specific uses. The key challenge lies in ensuring a balanced articulation between public revenue mobilization, economic incentives, and the diffusion of services.

8.4. Price accessibility and the diffusion of usage

In a sector characterized by high price sensitivity of demand, tariffs play a crucial role in the diffusion of digital services.

Improving affordability can foster adoption and expand the user base, particularly among low-income segments. However, this issue must be considered alongside the requirements of service quality, network coverage, and the economic sustainability of the sector.

8.5. Uneven growth across the territory

The analysis highlights a concentration of revenues and usage in a limited number of economic hubs, notably Kinshasa and provinces with strong extractive activity.

This configuration reveals significant growth potential in less covered or less monetized areas, subject to improvements in infrastructure, service accessibility, and purchasing power.

BDO insight. The telecommunications sector in the DRC is entering a phase of maturity characterized by growth driven by volumes and a rapid transformation of usage patterns. In this context, the key challenges are no longer limited to market expansion, but rather relate to the ability to establish a sustainable business model.

The balance between service affordability, quality of service, competitive intensity, and the level of taxation appears to be a central determinant of the sector's trajectory. The most favorable outcomes will be those that effectively combine the diffusion of digital usage, value creation, and public revenue mobilization in a rapidly evolving environment.

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Sigles et abréviations

AETR : Average Effective Tax Rate
ARPTC : Regulatory Authority for Posts and Telecommunications of Congo
ARPU : Average Revenue Per User
ARCEP : Electronic Communications, Postal and Press Distribution Regulatory Authority (France)
BCC : Central Bank of Congo
BDO DRC Economic Insights : Economic or sectoral analysis note produced by BDO DRC
FERDI : Foundation for Studies and Research on International Development
ITU : International Telecommunication Union
PT-NTIC : Posts, Telecommunications and New Information and Communication Technologies
SMS : Short Message Service
USD : United States Dollar
VAT : Value Added Tax

Appendix A. Sectoral revenues from Finance Laws

This appendix presents the evolution of sectoral revenues associated with ARPTC and PT-NTIC based on Finance Laws and available budget documents over the period 2013-2024.

TABLE 4 – ARPTC and PT-NTIC revenues (USD millions)

Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
ARPTC	43.3	53.7	50.4	48.2	66.3	44.1	38.5	34.5	36.2	34.9	33.8	39.8
PT-NTIC	38.2	61.8	58.2	75.6	58.0	141.8	123.0	61.4	74.1	92.5	87.4	95.1

Source : DRC Finance Laws (2013--2026). Authors' calculations.

Appendix B. ARPTC sector indicators (2013-2025)

This appendix brings together the main sector indicators published by ARPTC, providing an overview of the evolution of diffusion, revenues and usage of mobile services in the DRC over the period 2013-2025.

TABLE 5 – Diffusion, revenues and usage: mobile services in the DRC (2013-2018)

Indicator	2013	2014	2015	2016	2017	2018
Total subscriptions	28 231 900	37 102 958	37 752 782	28 889 317	35 366 547	36 470 600
Penetration rate (%)	37	49	50	38,4	47	41,3
Total revenue (USD)	1 012 517 982	987 032 830	1 114 374 293	1 164 641 881	1 182 663 202	1 358 645 584
Overall ARPU (USD/month)	3,44	2,52	2,48	3,07	3,07	3,11
Voice traffic (minutes)	4 350 992 417	13 296 473 315	16 646 828 732	15 953 345 813	14 576 693 987	15 542 749 700
SMS traffic (messages)	6 447 333 487	14 090 047 198	9 661 537 397	9 661 537 397	14 090 047 198	16 398 667 356
Voice ARPU (USD/month)	-	-	1,74	2,36	2,19	2,08

Source : ARPTC, Telecommunications Market Observatory.
Note : some series are not consistently available across the entire period in ARPTC tables (cells marked "-").

TABLE 6 – Diffusion, revenues and usage: mobile services in the DRC (2019-2025)

Indicator	2019	2020	2021	2022	2023	2024	2025
Total subscriptions	37 123 208	40 798 396	46 885 799	49 844 134	56 268 376	63 961 751	73 928 980
Penetration rate (%)	42	46,2	53,1	52,4	59,1	67,2	65,9
Total revenue (USD)	1 519 005 956	1 497 291 074	1 734 898 267	2 052 308 695	1 922 203 435	2 088 551 677	2 394 538 652
Overall ARPU (USD/month)	3,04	3,16	3,29	3,53	3,02	2,88	2,89
Voice traffic (minutes)	13 454 336 044	12 801 187 960	15 406 857 827	16 646 377 540	15 228 090 291	16 610 845 366	17 964 652 582
SMS traffic (messages)	11 477 898 844	15 497 156 496	17 372 956 692	22 224 176 534	57 365 665 992	55 273 075 670	56 467 185 687
Voice ARPU (USD/month)	2,26	1,51	1,85	1,65	1,44	1,37	1,17

Source : ARPTC, Telecommunications Market Observatory.

TABLE 7 – Mobile Internet and mobile money: diffusion and unit revenues in the DRC (2013-2018)

Indicator	2013	2014	2015	2016	2017	2018
Mobile Internet subscriptions	-	5 505 297	6 036 970	10 379 977	13 198 592	13 360 051
Mobile Internet penetration rate (%)	3,2	7,3	8	13,8	17,5	15
Mobile Internet traffic (MB)	-	-	-	17 187 021 900	23 413 825 199	54 685 866 864
Data ARPU (USD/month)	-	1	1,17	1,4	1,35	1,53
Mobile money subscriptions	-	8 292 006	2 029 807	6 169 226	9 032 032	6 377 474
Mobile money penetration rate (%)	-	5	5	8,2	12	7,2
Mobile money ARPU (USD/month)	-	-	-	0,51	0,47	1,03
Average data consumption (MB / subscriber / month)	-	-	-	161,2	165,5	339,9

Source : ARPTC, Telecommunications Market Observatory. Authors' calculations.
Note : some series are not consistently available across the entire period in ARPTC tables (cells marked "-").

TABLE 8 – Mobile Internet and mobile money : diffusion and unit revenues in the DRC (2019-2025)

Indicator	2019	2020	2021	2022	2023	2024	2025
Mobile Internet subscriptions	16 950 021	20 878 176	23 127 061	25 935 100	29 984 072	32 943 464	36 984 064
Mobile Internet penetration rate (%)	19	23,6	26,2	27,2	31,5	34,6	33
Mobile Internet traffic (MB)	115 691 199 556	169 420 177 687	286 614 456 370	485 082 995 614	703 323 444 387	1 082 763 118 200	1 607 693 393 635
Data ARPU (USD/month)	1,51	1,5	1,67	2,05	2,31	2,63	3,08
Mobile money subscriptions	7 067 646	9 176 652	9 478 080	13 825 882	22 184 364	29 029 358	34 338 873
Mobile money penetration rate (%)	8	10,4	10,7	14,5	23,3	30,5	30,6
Mobile money ARPU (USD/month)	1,44	1,36	1,81	1,7	1,26	1,19	1,39
Average data consumption (MB / subscriber / month)	579,99	727,04	1 079,16	1 677	2 096	2 940,01	3 932,20

Source : ARPTC, Telecommunications Market Observatory. Authors' calculations.

TABLE 9 – DRC - Share of mobile Internet in total revenue (2016-2025)

Year	Total revenue (USD)	Internet revenue (USD)	Data share (%)
2016	1 164 641 881	158 777 447	13.6
2017	1 182 683 202	190 322 183	16.1
2018	1 309 331 293	230 740 059	17.6
2019	1 426 837 883	292 862 308	20.5
2020	1 503 122 895	346 671 360	23.1
2021	1 734 897 267	443 696 824	25.6
2022	2 052 521 569	594 253 746	29.0
2023	1 922 203 435	774 322 384	40.3
2024	2 088 551 677	970 185 945	46.5
2025	2 394 538 652	1 286 262 749	53.7

Source : ARPTC, Telecommunications Market Observatory (2013-2025). Authors' calculations.

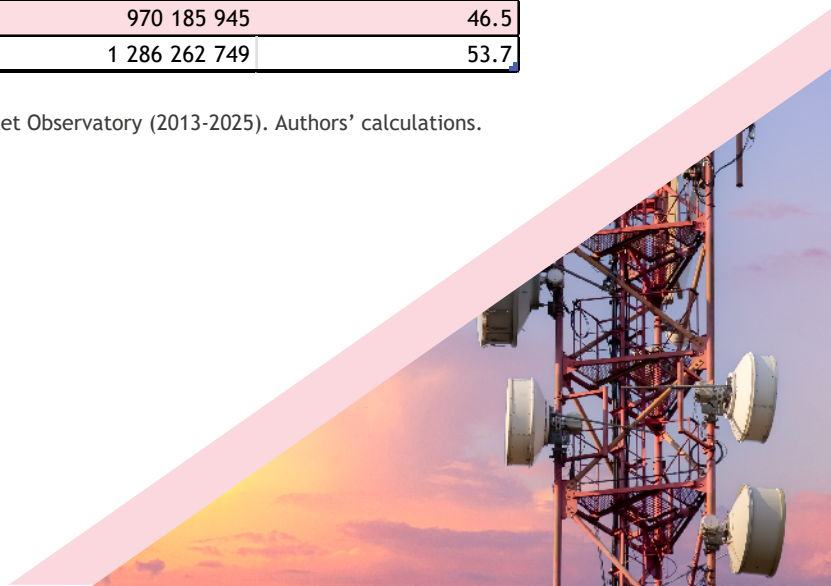


TABLE 10 – DRC - Quarterly evolution of revenues and mobile Internet share (2016-2025)

Period	Total revenue (USD)	Internet revenue (USD)	Revenue growth (%)	Data growth (%)	Data share (%)
Q1-2016	280 374 993	34 332 189	.	.	12.2
Q2-2016	282 578 951	37 030 669	0.8	7.9	13.1
Q3-2016	315 520 786	43 703 954	11.7	18.0	13.9
Q4-2016	286 167 151	43 710 635	-9.3	0.0	15.3
Q1-2017	280 383 019	46 635 198	-2.0	6.7	16.6
Q2-2017	300 957 619	47 471 831	7.3	1.8	15.8
Q3-2017	296 734 910	43 712 122	-1.4	-7.9	14.7
Q4-2017	304 587 654	52 503 031	2.6	20.1	17.2
Q1-2018	305 836 564	52 961 165	0.4	0.9	17.3
Q2-2018	326 701 097	59 075 983	6.8	11.5	18.1
Q3-2018	337 132 236	57 442 822	3.2	-2.8	17.0
Q4-2018	339 661 396	61 260 089	0.8	6.6	18.0
Q1-2019	323 309 815	53 633 390	-4.8	-12.4	16.6
Q2-2019	344 752 026	72 945 008	6.6	36.0	21.2
Q3-2019	377 089 728	81 715 255	9.4	12.0	21.7
Q4-2019	381 686 134	84 568 655	1.2	3.5	22.2
Q1-2020	372 376 196	80 865 453	-2.4	-4.4	21.7
Q2-2020	348 995 697	84 616 069	-6.3	4.6	24.2
Q3-2020	379 424 635	86 457 014	8.7	2.2	22.8
Q4-2020	402 326 367	94 732 823	6.0	9.6	23.5
Q1-2021	397 388 200	98 601 138	-1.2	4.1	24.8
Q2-2021	415 111 369	102 378 834	4.5	3.8	24.7
Q3-2021	445 477 660	115 338 974	7.3	12.7	25.9
Q4-2021	476 921 038	127 377 878	7.1	10.4	26.7
Q1-2022	471 281 070	128 852 344	-1.2	1.2	27.3
Q2-2022	507 961 966	144 226 561	7.8	11.9	28.4
Q3-2022	544 421 015	160 570 707	7.2	11.3	29.5
Q4-2022	528 857 518	160 604 134	-2.9	0.0	30.4
Q1-2023	458 652 569	167 788 912	-13.3	4.5	36.6
Q2-2023	482 610 939	192 576 785	5.2	14.8	39.9
Q3-2023	486 939 041	198 373 716	0.9	3.0	40.7
Q4-2023	494 000 886	215 582 971	1.5	8.7	43.6
Q1-2024	476 970 562	218 847 287	-3.5	1.5	45.9
Q2-2024	499 547 993	225 948 112	4.7	3.2	45.2
Q3-2024	549 863 599	254 290 168	10.1	12.5	46.2
Q4-2024	562 169 522	271 100 378	2.2	6.6	48.2
Q1-2025	551 922 618	286 829 682	-1.8	5.8	52.0
Q2-2025	573 561 680	307 180 886	3.9	7.1	53.6
Q3-2025	621 138 903	335 907 218	8.3	9.4	54.1
Q4-2025	647 915 451	356 344 963	4.3	6.1	55.0

Source : ARPTC, Telecommunications Market Observatory (2013-2025). Authors' calculations.

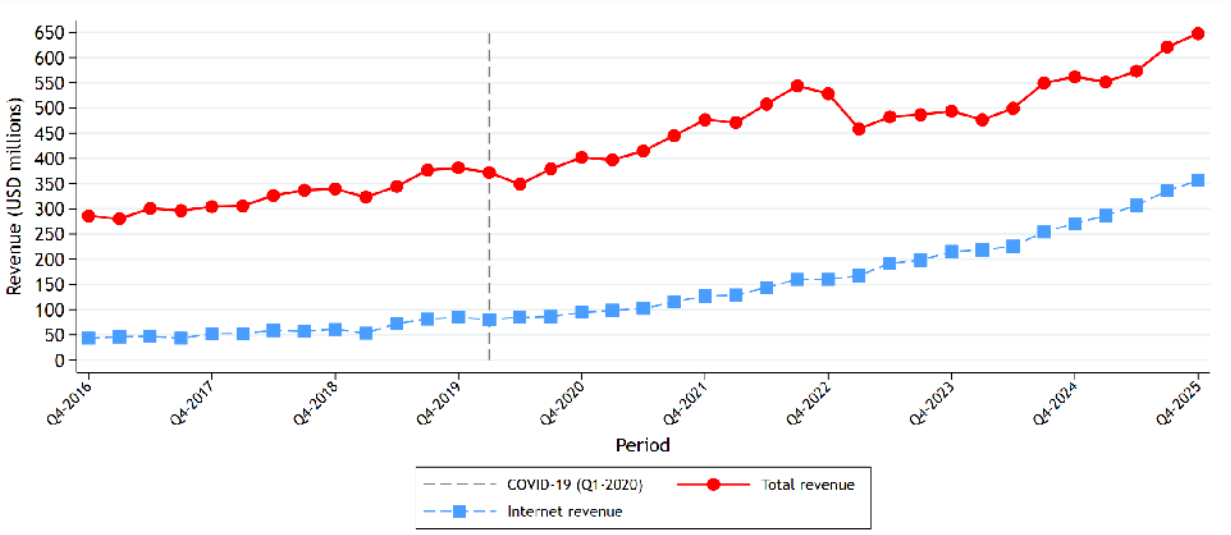


FIGURE 22 - Evolution of total revenue and Internet revenue in the telecommunications sector in the DRC (2016-2025)
Source : ARPTC, Telecommunications Market Observatory. BDO DRC calculations.

TABLE 11 – Revenue structure of the mobile sector by service in the DRC (2016 and 2025)

Service	Revenue 2016 (USD)	Share 2016 (%)	Revenue 2025 (USD)	Share 2025 (%)
Data	158 777 447	14	1 286 272 994	54
Voice	898 003 876	77,1	962 053 878	40,3
SMS	46 491 346	4	108 624 033	5
Mobile money	25 071 454	2,2	20 237 390	0,8
Other	36 297 759	3	11 896 567	1
Total	1 164 641 882	100	2 389 084 862	100

Source : ARPTC, Mobile Telecommunications Market Observatory. BDO DRC calculations.

TABLE 12 – Revenue by operator and by service in the DRC (2025)

Operator	Data	Voice	SMS	Mobile money	Other	Total	Total share (%)
Vodacom	316 885 978	408 752 568	33 745 836	8 110 024	266 112	767 760 518	32
Airtel	544 361 449	266 817 986	60 039 027	4 817 290	2 669 607	878 705 360	37
Orange	372 818 605	257 349 692	14 503 264	6 969 119	8 323 687	659 964 366	28
Africell	52 206 962	29 133 632	335 906	340 958	637 161	82 654 619	4
Total	1 286 272 994	962 053 878	108 624 033	20 237 390	11 896 567	2 389 084 862	100

Source : ARPTC, Mobile Telecommunications Market Observatory. BDO DRC calculations.

TABLE 13 – Revenue concentration by service segment in the DRC (2025)

Segment	HHI	Indicative interpretation
SMS	4 199	High concentration
Mobile money	3 361	High concentration
Voice	3 299	High concentration
Data	3 255	High concentration

Source : ARPTC, Mobile Telecommunications Market Observatory, Q4-2025.

TABLE 14 – Subscriptions by province and by service in the DRC as of December 2025

Province	Total	Mobile Internet	Mobile money	Population	Total penetration (%)	Internet penetration (%)	MM penetration (%)
Kinshasa	18 820 942	9 741 965	7 460 908	13 916 000	135	70	54
Haut-Katanga	8 782 297	4 794 389	4 589 342	5 378 000	163	89	85
North Kivu	7 814 224	4 146 625	3 587 738	7 574 000	103	55	47
South Kivu	4 801 079	2 561 874	2 534 500	6 565 000	73	39	39
Lualaba	4 524 139	2 437 851	2 309 831	2 993 000	151	82	77
Kongo Central	4 511 737	2 221 065	1 851 027	6 365 000	71	35	29
Ituri	3 727 519	1 860 820	1 336 207	4 008 000	93	46	33,3
Haut-Uele	2 410 097	1 165 872	865 775	2 046 000	118	57	42,3
Tshopo	2 021 138	1 023 063	855 300	2 582 000	78	40	33,1
Kwilu	2 003 362	907 056	1 015 150	6 169 000	33	15	16,5
Kasai Oriental	1 853 468	872 342	936 904	3 601 000	52	24	26
Kasai Central	1 608 908	808 002	932 593	3 743 000	43	22	24,9
Maniema	1 486 580	697 323	772 400	2 654 000	56	26	29,1
Kasai	1 374 638	652 347	949 200	3 165 000	43	21	30
Tanganyika	1 369 181	628 981	660 777	3 570 000	38	18	18,5
Haut-Lomami	1 195 795	522 061	673 630	3 444 000	35	15	19,6
Lomami	1 172 811	524 084	681 539	2 801 000	42	19	24,3
Equateur	926 200	400 909	443 157	1 712 000	54	23	25,9
South Ubangi	733 016	295 697	351 860	2 755 000	27	11	12,8
Mai-Ndombe	691 907	296 093	335 717	2 082 000	33	14	16,1
Kwango	637 661	264 526	234 605	2 416 000	26	11	9,7
Sankuru	518 961	244 161	274 990	2 417 000	22	10	11,4
Mongala	472 679	210 394	239 223	1 950 000	24	11	12,3
North Ubangi	299 490	121 574	150 182	1 425 000	21	9	10,5
Tshuapa	175 870	77 613	103 957	1 789 000	10	4	5,8
Bas-Uele	146 200	64 194	58 844	1 250 000	12	5	4,7
Total	74 079 901	37 540 881	34 205 356	98 370 000	75	38	34,8

Source : ARPTC, Mobile Telecommunications Market Observatory, Q4-2025.

TABLE 15 – Total mobile revenues and demographic weight by province in the DRC (2025)

Province	Q1-2025	Q2-2025	Q3-2025	Q4-2025	Annual total	Revenue share (%)	Population share (%)
Kinshasa	192 491 388	205 355 592	212 795 050	219 134 215	829 776 245	35	14
Haut-Katanga	93 327 529	100 093 236	106 454 949	111 946 171	411 821 885	17	6
Lualaba	46 605 929	51 321 291	57 397 237	60 634 343	215 958 800	9	3
North Kivu	43 890 131	45 363 143	46 825 146	49 960 585	186 039 005	8	8
Kongo Central	28 771 620	29 823 598	32 079 605	33 616 441	124 291 264	5	7
Ituri	23 921 559	26 165 591	27 947 292	30 386 415	108 420 857	5	4
South Kivu	24 471 744	24 529 356	27 645 356	26 149 044	102 795 500	4	6,7
Haut-Uele	15 040 805	16 372 097	17 814 682	19 379 805	68 607 389	3	2,1
Tshopo	10 781 420	11 791 090	12 295 866	11 895 127	46 763 503	2	2,6
Kasai Oriental	7 154 084	7 575 381	8 400 509	9 111 661	32 241 635	1	3,7
Kwilu	6 658 486	7 628 932	8 327 071	8 691 457	31 305 946	1	6,3
Maniema	5 494 383	6 173 162	7 085 052	7 855 242	26 607 839	1	2,7
Tanganyika	5 515 714	5 890 306	6 649 511	6 301 450	24 356 981	1	3,6
Kasai Central	4 935 557	5 452 701	6 176 395	6 723 092	23 287 745	1	3,8
Kasai	4 627 098	4 944 527	5 512 780	5 644 660	20 729 065	1	3,2
Haut-Lomami	3 849 268	4 486 066	5 595 054	5 961 106	19 891 494	1	3,5
Lomami	3 430 744	3 655 887	4 272 341	4 542 781	15 901 753	1	2,8
Equateur	3 197 736	3 664 547	4 295 414	4 425 082	15 582 779	1	1,7
Mai-Ndombe	2 374 120	2 302 360	2 686 143	2 747 063	10 109 686	0	2,1
Kwango	2 364 941	2 431 623	2 674 591	2 773 892	10 245 047	0	2,5
South Ubangi	2 144 897	2 150 531	2 437 624	4 157 048	10 890 100	1	2,8
Sankuru	1 574 567	1 922 266	2 008 931	1 694 151	7 199 915	0	2,5
Mongala	1 371 023	1 438 270	1 661 946	1 775 192	6 246 431	0	2
North Ubangi	1 274 368	1 085 254	1 046 197	1 056 607	4 462 426	0	1,4
Bas-Uele	692 837	757 992	853 425	903 926	3 208 180	0	1,3
Tshuapa	621 556	672 980	743 799	3 510 307	5 548 642	0	1,8
Total	536 583 504	572 957 779	611 681 966	640 976 863	2 362 200 112	100	100

Source : ARPTC (2025), BDO DRC calculations.
Note : the population share is calculated based on ARPTC provincial demographic data (total population estimated at 98.37 million). Provincial revenues are indicative and may not exactly match total operator revenues.

Appendix C. Evolution of budget aggregates related to the PT-NTIC sector (2013-2026)

This appendix presents the evolution of the main budget aggregates associated with the telecommunications sector in the DRC, based on Finance Laws and available budget documents.

TABLE 16 – Revenues and budget aggregates related to the telecommunications sector

Year	Law	Period	ARPTC	PT-NTIC	Non-tax revenue	Tax revenue	Current revenue	Domestic revenue	General budget	Exchange rate
2013	FL	Dec.	43 310 084	38 195 216	424 128 051	3 991 598 290	3 832 365 851	3 832 365 851	4 470 163 675	920
2014	FL	Dec.	53 713 252	61 768 720	613 192 348	3 760 248 253	4 685 190 018	4 685 190 018	5 095 975 635	927
2015	FL	Dec.	50 350 241	58 162 806	534 142 018	4 026 316 070	4 719 986 119	4 719 986 119	5 192 379 789	937
2016	SFL	Dec.	48 203 158	75 569 874	477 425 773	2 653 774 576	3 768 204 124	3 768 204 124	4 647 059 794	970
2 017	FL	Jun.	66 302 086	57 980 954	478 963 094	1 594 115 878	2 601 863 701	2 601 863 701	3 233 094 774	1 466
2 018	FL	Dec.	44 119 545	141 766 155	843 952 537	3 403 800 112	4 390 960 081	4 390 960 081	4 975 067 228	1 614
2 019	FL	Dec.	38 459 299	123 019 644	644 655 179	3 392 345 441	4 245 995 390	4 312 895 389	5 016 843 173	1 654
2 020	SFL	Dec.	34 515 848	61 413 847	654 308 243	3 026 744 089	3 792 206 001	3 792 206 001	4 584 736 694	1 852
2 021	SFL	Dec.	36 191 932	74 057 586	445 765 492	3 098 982 148	5 869 803 269	5 869 803 269	7 381 011 286	1 986
2 022	FL	Dec.	34 872 444	92 522 898	1 323 157 465	7 536 336 047	9 177 873 664	9 177 873 664	11 881 698 477	2 008
2 023	FL	Dec.	34 872 444	92 522 898	1 378 195 867	7 109 659 169	8 693 079 515	8 832 740 442	11 446 862 722	2 329
2 024	SFL	Dec.	39 778 777	95 069 269	1 661 221 255	7 400 318 649	9 262 625 582	10 099 477 893	14 690 177 546	2 803
2 025	SFL	Jun.	76 347 468	142 368 208	1 858 268 303	7 338 778 246	9 296 799 873	10 542 269 265	13 220 329 906	2 881

Source : DRC Finance Laws (2013--2026). Authors' calculations.
Reading note: Rows correspond to executed amounts. The ARPTC and PT-NTIC columns reflect administrative resources directly associated with the telecommunications sector. They therefore cover only part of total public revenues linked to the sector, excluding general tax revenues (VAT, corporate income tax, excise duties, etc.). The other aggregates provide context on the relative weight of the sector within overall budget dynamics, regardless of the existence of specific levies of the sector.

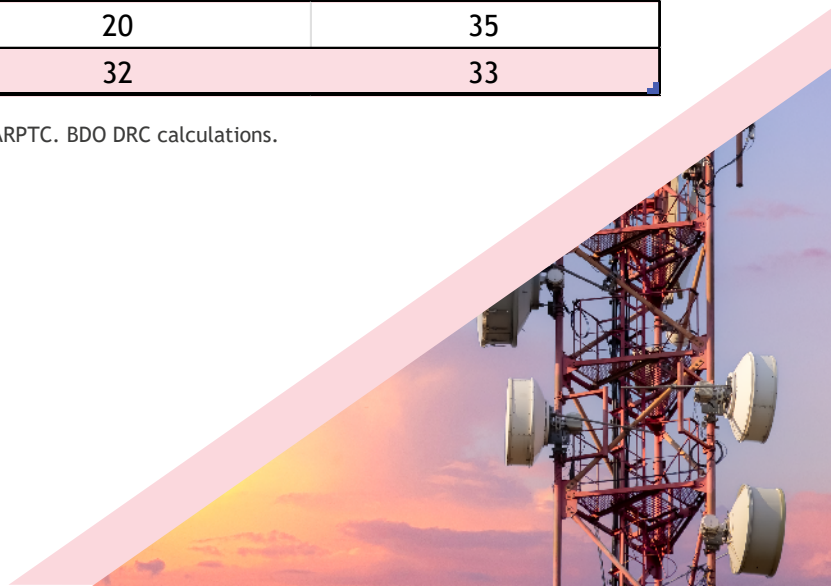
Appendix D. Tax burden in the telecommunications sector: international comparison

This appendix presents average effective tax rates (AETR) applied to the telecommunications sector, in comparison with the mining and standard sectors, across a sample of African countries. The data are drawn from FERDI (Bamba et al., 2020) and provide an assessment of the relative level of tax pressure before the Covid-19 crisis.

TABLE 17 – Average effective tax rates (AETR) by sector (in %)

Country	Mining sector	Standard sector	Telecommunications
Niger	48	26	118
DRC	45	39	97
Mali	48	25	94
Guinea	52	39	94
Senegal	51	39	93
Burkina Faso	47	34	87
Côte d'Ivoire	32	27	81
Benin	39	33	79
Chad	72	35	71
Sierra Leone	41	32	70
Cameroon	51	30	66
Gabon	45	38	65
Tanzania	52	32	63
Ghana	50	35	54
Zambia	-	37	51
Algeria	-	33	49
Tunisia	-	24	47
Madagascar	42	26	47
Kenya	47	37	43
Angola	44	34	43
Nigeria	31	35	41
Egypt	-	25	41
South Africa	42	33	37
Morocco	-	20	35
Ethiopia	-	32	33

Source : FERDI (2020), ARPTC. BDO DRC calculations.



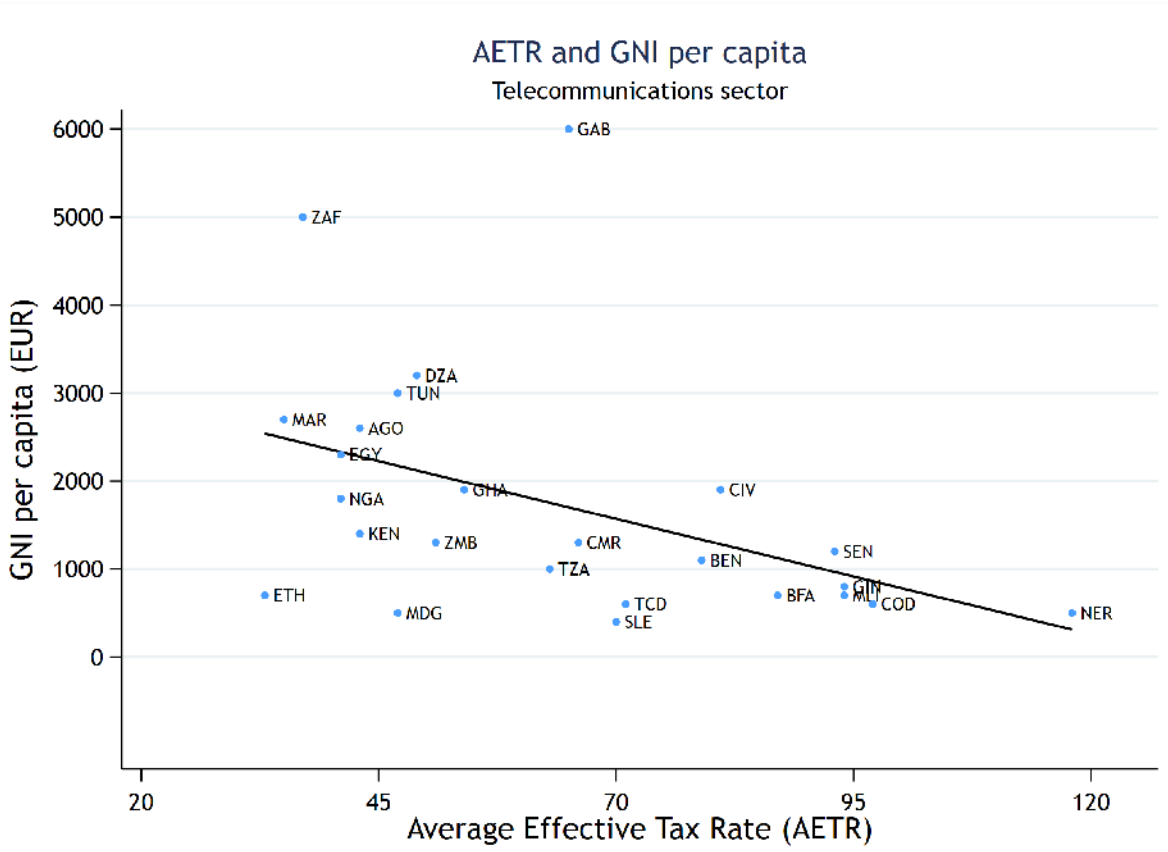


FIGURE 23 - Relationship between tax burden and GNI per capita in the telecommunications sector

Source : FERDI (2020), ARPTC. BDO DRC calculations.

Note : The chart illustrates a negative relationship between the level of taxation in the telecommunications sector and income per capita, suggesting a potential link between sectoral taxation and economic development.

Appendix E. Decomposition of the effective tax burden in telecommunications

TABLE 18 - Decomposition of the average effective tax rate in telecommunications in 2023: selected African countries

Country	Total AETR (%)	General taxation (%)	Sector-specific taxation (%)	Ad valorem taxes (%)	Ad quantum taxes (%)	AETR excl. licenses (%)
DRC	112	31	80	37	11	79
Cameroon	87	43	44	19	1	62
Côte d'Ivoire	95	41	54	33	0	74
Kenya	83	28	56	49	0	77
Nigeria	133	45	88	6	0	51
Tanzania	124	28	96	43	2	73
Zambia	59	44	14	8	2	54
Botswana	42	31	11	11	0	42

Source : Bamba, Dama and Rota-Graziosi (2025), FERDI Working Paper 348. BDO DRC calculations and presentation.

Note : AETR refers to the average effective tax rate. Sector-specific taxation includes levies specific to the telecommunications sector, such as license fees, royalties, traffic taxes, numbering fees, interconnection charges, sector funds, and specific service taxes.

TABLE 19 – License fees in the telecommunications sector (international comparison, 2023)

Country	License fees (USD)	Per capita (USD)	Per subscriber (USD)
DRC	152 906 597	5	10
Côte d'Ivoire	84 758 200	1	2
Senegal	165 407 184	9	19
Kenya	33 903 280	1	1
Nigeria	376 495 924	2	3

Source : FERDI (2025), BDO DRC calculations.

TABLE 20 – Main levies applicable to the telecommunications sector in the DRC in 2023

Category	Levy	Tax base	Rate / modality
Direct taxes	Corporate income tax (CIT)	Profits	30%
	Minimum tax	Turnover	1%
	Apprenticeship tax	Wages	1,20%
	Social contributions	Wages	13%
Indirect taxes and duties	Customs duties	CIF value of imports	5 %, 10 %, 20 %
	Non-deductible VAT	Goods and services before tax	16%
	Statistical fee / import charges	CIF value of imports	6,08%
	OHADA levy	CIF value of imports	0,05%
	Pre-shipment inspection tax	CIF value of imports	1,50%
Telecom-specific taxation	Tax on domestic traffic	Interconnected national minutes	0,0067 euro/minute
	Tax on incoming international traffic	Incoming international minutes	0,0714 euro/minute
	Numbering fees	Allocated / reserved numbers	0,4018 euro/number
	Spectrum fees	Turnover before tax	2,5%
	Annual turnover fee	Turnover before tax	3,0%
	Interconnection management fee	Pre-tax cost of national interconneced minutes	15%
	Excise / specific service taxes	Turnover before tax	10%

Source : Bamba, Dama and Rota-Graziosi (2025), FERDI Working Paper 348, based on tax codes, customs regulations and national sectoral legislation. BDO DRC presentation.

Appendix F. Inventory of levies applicable to the telecommunications sector

This appendix lists the main tax and parafiscal levies identified in Finance Laws as potentially applicable to the telecommunications sector, without prejudging their effective yield.

F.1. Levies associated with the Postal and Telecommunications Regulatory Authority (ARPTC)

Code	Name of levy	Type
17 133 000	Taxes on specific services	Tax
17 133 100	Numbering tax	Regulatory tax
17 133 200	Telecommunications regulation tax	Regulatory tax
37 440 000	Settlement fines	Administrative penalty
37 441 000	Settlement fines	Administrative penalty

Source : DRC Finance Law 2026.

F.2. Levies associated with the Posts, Telecommunications and New Information and Communication Technologies (PT-NTIC)

Code	Name of levy	Type
17 130 000	Taxes on goods and services	Tax
17 133 300	Fee for declaration of authorization to operate an independent Internet network (Intranet)	Administrative fee
17 134 610	Tax on authorization to operate public call boxes or telecentres	Tax
17 134 620	Tax on authorization to operate commercial radio and television broadcasting services	Tax
17 134 640	Tax on authorization to operate support services	Tax
17 134 651	Tax on authorization to own, install and operate private radioelectric stations of any category	Tax
17 134 652	Tax on authorization to own, install and operate microwave links	Tax
17 134 653	Tax on authorization to own, install and operate terrestrial or satellite terminals	Tax
17 134 660	Authorization to install and operate a VSAT network	Administrative fee
17 136 132	Tax on authorization to operate financial messaging or money transfer services	Tax
17 136 160	Type approval tax for telecommunications equipment to be manufactured, imported or marketed	Regulatory tax Continued on next page

Source : DRC Finance Law 2026.

Code	Name of levy	Type
17 136 231	Tax on authorization to operate professional, amateur or social postal services	Tax
17 181 220	Tax on authorization to install and operate fiber optic or high-speed infrastructure networks	Tax
27 021 000	Sales of services by commercial public entities	Fee
27 021 210	Annual fee on concession and/or contract for telephony services (turnover and frequencies)	Fee
27 021 220	Annual fee on concession and/or contract for Internet services (turnover and frequencies)	Fee
27 021 230	Annual fee on concession and/or contract for broadcasting services (turnover and frequencies)	Fee
27 022 000	Residual sales of services by non-commercial public entities	Fee
27 022 280	Fee for issuing duplicate telecommunications or postal licenses	Administrative fee
27 415 000	Rents	Fee
27 415 510	Tax on concession or contract for public telecommunications services (license)	Tax
27 415 540	Tax on authorization to provide public services or Internet access	Tax
27 415 550	Tax on authorization for broadcasting services (radio, TV, cable, satellite)	Tax
27 420 000	Administrative fees	Administrative fee
27 422 700	Fee for declaration of audio/video signal distribution in hotels or public buildings	Administrative fee
27 422 810	Fee for declaration of telecom equipment on board foreign vessels	Administrative fee
27 422 850	Fee for declaration of operation of switches (PABX, servers, mobile content platforms)	Administrative fee
27 425 600	Tax for renewal or modification of a telecommunications or postal license	Tax
27 426 121	Annual fee for postal service operations	Fee
27 426 122	Annual fee for TRUNKING system operations	Fee
27 426 123	Annual fee for support service operations	Fee
27 426 124	Annual fee for financial messaging services	Fee
27 426 125	Annual fee for commercialization of postal equipment	Fee
27 426 131	Fee for distribution of audio/video signals	Fee
27 426 132	Fee for independent networks (intranet, internal multimedia)	Fee
27 426 133	Fee for switches and digital services	Fee
27 426 152	Fee for fiber optic / high-speed networks	Fee
27 426 153	Fee for VSAT networks	Fee
27 426 181	Fee for public call boxes / telecentres	Fee
27 426 182	Fee for private radioelectric stations	Fee
27 426 183	Fee for terrestrial / satellite stations	Fee
27 426 184	Fee for microwave links	Fee
27 426 186	Fee for commercial broadcasting channels	Fee
27 428 111	Approval fee for network manufacturers / installers	Fee
27 428 112	Approval fee for telecom equipment vendors / installers	Fee
27 428 113	Approval fee for shared infrastructure operators	Fee
27 428 114	Approval right for network manufacturers / installers	Administrative fee
27 428 115	Approval right for vendors / installers	Administrative fee
27 428 116	Approval right for infrastructure operators	Administrative fee
27 428 117	Declaration of approval for telecom equipment import/export operators	Administrative fee
27 428 118	Fee related to telecom equipment import/export	Fee
37 440 000	Settlement fines	Administrative penalty
37 441 000	Settlement fines	Administrative penalty

Source : DRC Finance Law 2026.

Appendix G. Methodological note: Average Effective Tax Rate (AETR)

Definition and interpretation of the AETR

The average effective tax rate (AETR) measures the share of revenues generated by an economic activity that is collected in the form of taxes, levies and fees. It allows the overall level of tax pressure affecting a sector or an activity to be assessed.

In a simplified formulation, the AETR can be written as follows:

$$AETR = \frac{Total\ mandatory\ levies}{Revenue\ or\ relevant\ economic\ base}$$

where levies include, depending on the scope considered:

- direct taxes (corporate income tax, personal income tax),
- indirect taxes (VAT, excise duties),
- sector-specific taxes and regulatory fees,
- parafiscal contributions.

In the telecommunications sector, the AETR is generally estimated by relating all levies applicable to operators and services to a measure of the sector's economic income, notably pre-tax profit or net flows generated by the activity.

An AETR above 100% means that total levies exceed the reference economic income, which may reflect:

- an accumulation of taxes and fees,
- a narrow or partial reference base,
- or a high overall tax burden likely to affect investment, prices and usage.

The AETR is therefore a useful synthetic indicator for comparing tax pressure across sectors or countries, while requiring careful interpretation depending on the scope of the calculation.

In a more comprehensive approach, inspired by intertemporal tax analysis models, the effective average tax rate can be calculated based on discounted flows:

$$AETR = \frac{\sum_{t=1}^{T} \frac{T_t}{(1+d)^t}}{\sum_{t=1}^{T} \frac{R_t - C_t - K_t}{(1+d)^t}}$$

where:

- Tt denotes total levies at time t,
- Rt revenues,
- Ct operating costs
- Kt investments (CAPEX),
- d the discount rate.

This approach allows the intertemporal dimension of taxation to be incorporated and better reflects the effective tax burden borne by investors over the life of projects.

BDO insight. In the case of the DRC, available estimates suggest a particularly high AETR in the telecommunications sector, reflecting an accumulation of levies likely to affect sector dynamics and the expansion of tax bases in the medium term.

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