

COMMISSIONER GENERAL'S RULES No 04 OF 02/06/2005 GOVERNING VALUE ADDED TAX
The commissioner General

Given Law no 06/2001 of 20/01/2001 on the code of Value Added Tax, especially in its articles 29(2) and 79(2);

Given the ministerial order n°001 of 13/01/2003 providing for Value Added Tax rules and taxation procedure, especially in its articles 29;

Issues the following rules:

Article one:

The Value Added Tax (VAT) on reverse charge applying on imported services as provided under article 29 of the law no 06/2001 of 20/01/2001 on the code of Value Added Tax, shall not be treated as deductible input tax on account of the consumer of such services.

However, consumers of services which are not available on local market can be allowed to deduct such VAT reverse charge.

Services are deemed not to be available in the local market if there is no single firm producing similar or identical services in the local market.

Article 2 :

All previous rules contrary to these are abrogated.

Article 3 :

These rules come into force on the date of their publication in the Official Gazette of the Republic of Rwanda.

Kigali, on 02/06/2005

The Commissioner General for Rwanda revenue Authority

MUSONI James

(sé)