

**PRIME MINISTER'S ORDER N° 08/03 OF 09/05/2007 ON ESTABLISHMENT,  
COMPOSITION AND FUNCTIONING OF THE TAX APPEALS COMMISSION**

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**The Prime Minister,**

Given the Constitution of the Republic of Rwanda of June 4, 2003 as amended to date, especially in its Articles 119, 120,121 and 201;

Given Law N°25/2005 of 04/12/ 2005 on Tax Procedures, especially in its Article 33;

After consideration and approval by Cabinet in its session of 28/03/ 2007;

**ORDERS:**

**SECTION I: GENERAL PROVISIONS**

**Article 1: Objective**

This Order establishes and determines the composition and the functioning of the Tax Appeals Commission.

The Tax Appeals Commission shall be responsible for the settling of disputes between the Tax Administration and taxpayers who are not satisfied by the decision of the Commissioner General of Rwanda Revenue Authority.

**Article 2: Definitions**

In this Order:

- i. the “**Minister**” means the Minister having Finance in his or her attributions; and
- ii. the “**Commissioner General**” means the Commissioner General of Rwanda Revenue Authority.

**SECTION II: COMPOSITION**

**Article 3: Composition of the Commission**

The Tax Appeals Commission shall be composed of:

- i. The Minister or his delegate who shall be the Chairman;
- ii. A representative from Rwanda Revenue Authority, who shall be the Secretary; and
- iii. Three other members appointed from amongst persons with reputable integrity that haven proven to be highly knowledgeable in commercial, financial and legal matters as well as in any other field relevant thereof, who shall be nominated by the Minister.

**Article 4: Required conditions**

Persons acceptable as members on the Tax Appeals Commission shall be only those with reputable integrity and shall at least have a bachelor’s degree or its equivalent in the following fields: Law, Finance, Taxation, Economics and/or any other field deemed relevant to the contentious issue.

**Article 5: Transmission of appeals to the Commission**

Appeals are addressed to the Commission through the Minister.

The Minister, upon receipt of the taxpayer’s appeal, shall constitute the Tax Appeals Commission in conformity with the provisions of Articles 3(iii) of this Order in order for the commission to be complete.

The mandate of members constituting the Tax Appeals Commission ceases upon taking a decision on that particular case.

## **Article 6: Termination of membership**

A member of the Commission may be relieved of his duties by the Minister notably in case of:

- i. Death;
- ii. Partiality;
- iii. Incompetence;
- iv. Resignation; and
- v. Misconduct

In such a case, the Minister nominates his or her replacement.

## **SECTION III: FUNCTIONING**

### **Article 7: Recevability of appeals**

A taxpayer who is not satisfied with the decision of the Commissioner General may appeal to the Minister and give a copy of the appeal to the Commi ssioner General.

The appeal shall be admissible only when the appellant shows evidence of payment of one hundred thousand Rwandan Francs (100.000frw) non -refundable into the Government Treasury and when it fulfils the following conditions:

- i. be in writing;
- ii. identify the taxpayer and the taxpayer ide ntification number;
- iii. identify the tax period;
- iv. mention the decision of the Commissioner General and grounds of appeal;
- v. be signed by the taxpayer, the taxpayer's legal representative or the representative holding a mandate; and
- vi. contain all the proofs and legal arguments against the decision of the Commissioner General.

### **Article 8: Submission of appeals**

The appeal should be submitted or delivered by a registered letter through the post or by hand with acknowledgement of receipt within thirty days from the date of receipt of the decision taken by the Commissioner General.

### **Article 9: The Commissioner General's opinion**

Upon receipt of the copy of the taxpayer's appeal, the Commissioner General must transmit to the Minister the relevant file of the appellant. The file should contain all relevant documents that might be needed by the Commission and a report stating his/her opi nion and recommendations on the appeal.

### **Article 10: The meeting of the Commission**

The Tax Appeals Commission shall take a decision on the basis of the findings resulting from the investigations deemed necessary.

It may request for information and documents that can assist in handling the case or may seek advice from experts. It may also oblige the appellant or his/her authorised representative to be present at the hearing.

### **Article 11: Decision making**

The decisions of the Tax Appeals Commission are taken by consensus. The Chairman's vote shall supersede others in case of differences in opinion.

When the Chairman of the Tax Appeals Commission establishes that the taxpayer's appeal does not fulfill the conditions prescribed in Article 7 of this Order and/or when the contentious matter does not require the expertise of the persons mentioned in Article 3 of this Order, may decide on the matter and inform the parties involved accordingly.

The Appeals Commission makes a decision on the appeal within a period of sixty (60) days.

**Article 12: Notification of the decision**

The Minister notifies the appellant and the Tax Administration the decision of the Commission in writing and delivered by a registered letter through the post or by hand with acknowledgement of receipt.

The decision mentioned in the preceding paragraph must be notified to the taxpayer (the appellant) within a period of sixty days running from the receipt of the appeal and may:

- i. discharge the taxpayer from all the respective tax liabilities as well as the penalties and interest thereof;
- ii. increase or partially discharge the taxpayer from all the respective tax liabilities as well as the penalties and interest thereof;
- iii. determine the additional period for carrying out more investigations if deemed necessary given the nature and/or complicity of the case.

**Article 13: Filing of litigation to a competent court**

The decision of the Tax Appeals Commission may be appealed before the Competent Jurisdictions within a period not later than thirty (30) days upon receipt of the decision by the parties involved.

**SECTION IV: MISCELLANEOUS AND FINAL PROVISIONS**

**Article 14: Allowances to the members of the Commission**

The members of the Commission are entitled to an allowance to be determined by the Minister.

**Article 15: Rules and regulations of the Commission**

The Minister shall determine the Rules and Regulations of the Tax Appeal Commission.

**Article 16: Abrogation of contrary provisions**

All previous provisions contrary to this Order are hereby abrogated.

**Article 17: Entry into force**

This Order shall come into force on the date of its publication in the Official Gazette of the Republic of Rwanda

Kigali, on 09/05/2007

The Prime Minister  
**MAKUZA Bernard**  
(sé)

The Minister of Finance and Economic Planning  
**MUSONI James**  
(sé)

**Seen and sealed with the Seal of the Republic :**

The Minister of Justice  
**KARUGARAMA Tharcisse**  
(sé)

