



Our Ref: 1430/RRA/CG/DTD/2024
Your Ref:

Date: 20 DEC 2024

ANNOUNCEMENT

Requirements for Issuance of Tax Compliance Certificate – Quitus Fiscal

Rwanda Revenue Authority (RRA) informs all importers and bidders for public tenders, that **application for Tax Compliance Certificate (Quitus fiscal) for the year 2025 is open until 30/04/2025**. Application and issuance of this certificate is done electronically through e-tax: <https://etax.rra.gov.rw> to all who meet the following requirements:

1. The applicant must have conducted business activities for the past two years and demonstrate tax compliance record through accurate and timely filing and payment of all taxes he/she is registered for;
2. Must be using electronic means to pay taxes;
3. To have imported commercial goods in 2023 and 2024, each with a CIF value (Cost Insurance, Freight) of at least one hundred million (Rwf 100,000,000). These goods must be reflected in EBM system, showing accurate quantities and value of the physical stock;
4. The applicant must have a clean record on smuggling acts and any other malpractices aimed at tax evasion or avoidance during the past two years;
5. The applicant must have adopted and using appropriately the latest version of Electronic Invoicing System (EBM). He/she must have not obtained an affidavit of noncompliance to EBM usage;
6. The applicant must have no customs or domestic tax arrears. In case he/she does, a contract of paying tax arrears in instalments shall be required, and demonstrating compliance with the terms of the contract;
7. To have not declared losses in the past three consecutive years, unless they are substantiated with significant investments or other justifiable and exceptional reasons;
8. To own no other registered businesses found non-compliant to tax obligations;
9. The applicant must prove to be an active member of Private Sector Federation (PSF).

Note:

1. Quitus Fiscal shall be awarded automatically to the Best Taxpayers for the year 2024, who will apply for it. Each application must bear the proof of payment of the service fee equivalent to ten thousand Rwanda Francs (Frw10,000);
2. Applicants of Quitus Fiscal are also required to accurately declare their 2024 Corporate Income Tax in accordance with the guidelines. After declaration and payment of this tax, counter verifications of declarations shall be carried out to inform decision-making;
3. Requirement number 3 above-mentioned does not apply to taxpayers participating in public tenders;
4. Quitus Fiscal is only valid in the year in which it is issued;
5. The validity of Quitus Fiscal for the Year 2024, is extended up to 31st January 2025;
6. The Commissioner General reserves the right to revoke Quitus fiscal at any time in case of non-compliance to tax laws;

For further details, please visit our website www.rra.gov.rw or contact us on RRA Call Center number 3004.



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Commissioner General