

ELIGIBILITY REQUIREMENT FOR QUITUS FISCAL 2026

I. FOR INVESTORS HOLDING A VALID INVESTMENT CERTIFICATE

Duration: The requirement to have conducted business activities for at least one (1) year does not apply to investors who hold a valid Investment Certificate.

Tax Compliance: Investors registered with the Rwanda Development Board (RDB) for one (1) year or more must demonstrate accurate and timely filing and on-time payment of all taxes for which they are registered.

Tax compliance shall be assessed as follows:

- **Corporate Income Tax (CIT) / Personal Income Tax (PIT):** Compliance shall be assessed over a period ranging from one (1) to three (3) years, depending on the length of registration.
- **Other tax types:** Compliance shall be assessed over a period ranging from one (1) to two (2) years, depending on the length of registration.
- **Additional requirements:** All other tax compliance requirements applicable to other taxpayers shall also apply to investors, in accordance with requirements 3 to 7 under Section II.

Exception – Loss Declarations

Investors may declare losses arising from genuine investment-related costs, provided that such losses are reasonable, directly attributable to the approved investment activity, and fully supported by verifiable documentation, including but not limited to:

- Cost of sales supported by EBM invoices and customs declarations;
- Operating and investment costs supported by tax returns, accounting ledgers, and other relevant financial records.

Only losses that are adequately substantiated and aligned with approved investment activities, are eligible for tax compliance assessment.

First Year of Registration

For investors in their first year of registration:

- Historical tax compliance requirements shall not apply;
- The use of the QUITUS Fiscal for customs clearance, including exemption from the 5% withholding tax, shall be strictly limited to goods, equipment, and materials directly related to the approved investment activity, as specified in the Investment Certificate;

Any misuse identified through customs physical inspection or documentary verification shall constitute sufficient grounds for the immediate revocation of the QUITUS Fiscal.

Private Sector Federation: Foreign investors holding a valid Investment Certificate are not required to present proof of membership in the Private Sector Federation (PSF).

II. ELIGIBILITY REQUIREMENTS FOR OTHER TAXPAYERS

Taxpayers who do not hold an Investment Certificate must meet all the following requirements:

- **Business Activity and Filing Compliance:** The applicant must have conducted business activities for at least one (1) full year and demonstrate consistent, accurate, timely filing and on-time payment of all taxes for which they are registered.
- The applicant must not have failed to file tax returns or filed tax returns late during the following periods:
 - a) CIT / PIT: the last two (2) years;
 - b) Other tax types: the last two (2) years.

Income Tax Declaration

The applicant must have submitted the most recent CIT or PIT declaration, with a declared turnover greater than zero (0), and must not have declared a loss for that period.

Electronic Billing Machine (EBM) Compliance

The applicant must be properly using the Electronic Billing Machine (EBM) system, and must:

- Use the latest RRA-approved version of the EBM system;
- Have no missing invoices in the EBM system;
- Not blacklisted for EBM non-compliance;
- Maintain stock variations consistent with actual sales, ensuring that no sales are made without issuance of an EBM invoice;
- Not cancel an EBM invoice already claimed as VAT input by a client, nor cancel invoices without complying with prescribed cancellation and refund procedures; and
- Have committed not more than one (1) offence related to EBM non-compliance.

Electronic Payment of Taxes: All taxes must have been paid through RRA-approved electronic payment channels.

Tax Arrears: The applicant must have no Customs or Domestic outstanding tax arrears, unless such arrears are covered by an approved installment payment agreement, and the applicant is fully compliant with its terms.



In addition, the applicant must have made a minimum upfront payment of five percent (5%) of the principal tax arrears, in accordance with procedures governing RRA facilities granted to taxpayers with outstanding tax arrears.

Failure to comply with the installment terms shall result in disqualification or revocation of QUITUS Fiscal.

Clean Compliance Record: The applicant must have no history of smuggling, serious tax evasion, or aggressive tax avoidance practices. In addition, importers must not have been classified as high-risk importers by Customs for a continuous period of at least the last two (2) years, based on Customs risk assessment and data-matching criteria.

Related Businesses: The applicant must not own or control any other registered business that is non-compliant with tax obligations.

Private Sector Federation: The applicant must present proof of being an active member of the Private Sector Federation (PSF).

END

