



Our Ref : 3522/2022/RRA/CG/TPS

Date : 09 DEC 2022

Your Ref :

ITANGAZO

Hashingiwe ku byagaragaye ko abagemura hirya no hino ibinyobwa bisembuye n'ibidasembuye bikorwa n'inganda zo mu Rwanda ndetse n'ababutumiza hanze (distributors and importers of alcoholic and non-alcoholic beverages), abacuruza utubari, resitora n'amahoteli harimo abadatanga inyemezabuguzi za EBM iyo bacuruje;

RRA iributsa abavuzwe haruguru ko ari itegeko gutanga inyemezabuguzi ya EBM buri gihe cyose bagurishije ibicuruzwa byabo. Tuboneyeho kubamenyesha ko hari gukorwa ubusesenguzi bw'ububiko bw'ibicuruzwa kugira ngo hagaragazwe umucyo ku byacurujwe. Abazasangwa baracuruje badatanga inyemezabuguzi za EBM bazahanwa mu buryo bukurikira:

1. Bazakorerwa inyangamuguru imenyesha icyaha cyo kunyereza umusoro
2. Bazategekwa gukora fagitire y'ibyo bacuruje byose batabitangiye fagitire za EBM banasabwe kwishyura umusoro ugendanye nabyo;
3. Bazahabwa ibihano by'inyongera birimo no gufungirwa ubucuruzi mu gihe cy'iminsi mirongo itatu (30).

RRA iraburira buri wese bireba kwisesengurira ububiko bw'ibicuruzwa bye n'ibyacurujwe kugira ngo yikosore kandi yishyure umusoro w'ibyo yaba yaracuruje adatanga fagitire ya EBM mbere yuko RRA ibimukorerera.

ANNOUNCEMENT

In light of the cases of non-issuance of EBM receipts which was found out amongst hotels, bars, restaurants and distributors of alcoholic and non-alcoholic beverages whether produced locally or imported;

RRA strongly urges the above mentioned business sectors to issue EBM receipts whenever they sell their products/goods. We also inform you that stock analyses have been initiated in order to find out sales that were performed without issuing EBM receipts. Those who will be found out, will be subject to the following sanctions:

1. They will be issued a statement of offense notifying them on the tax evasion practices
2. They will be obliged to produce EBM receipts for all goods/products that were sold without issuing them and pay corresponding tax.
3. Additional sanctions which include closure of business for 30 days

RRA urges all concerned taxpayers to carry out a stock inventory analysis in order to rectify and pay tax for the products/goods that were sold without issuing EBM receipt before RRA does it for them.

BIZIMANA RUGANINTWALI Pascal
Commissioner General

