



Our Ref: 1952/RRA/CG/TPS/2023
Your Ref:

Date: 20 DEC 2023

ANNOUNCEMENT

Reminder on Year-End Tax Checklist

The Rwanda Revenue Authority (RRA) informs all taxpayers that **during the 2023 annual income tax declaration, deductible expenses shall only be accepted by the tax system if they are supported by EBM receipts for local purchases, Customs declarations (DMC) for imported goods, withholding tax declarations for withheld taxes or asset depreciations as accurately indicated in the financial statement.**

For the year 2023, we also remind taxpayers of the following:

1. Verify whether your stock inventory aligns with the records reflected in your EBM to ensure accurate reports in the end-of-year financial statement as provided by the law.
2. Taxpayers who did not obtain EBM invoices for the goods and services purchased, are advised to request them from their suppliers before 31/12/2023 for their business expenses to be accepted by the tax system.

Note: Any taxpayer who sold goods/services without issuing EBM invoices, is urged to produce them and declare their corresponding tax before 31/12/2023 in order to maintain balanced inventory records.

RRA also advises all taxpayers to declare their 2023 annual income tax returns not later than 15/02/2024 to secure sufficient time to obtain support from RRA if needed.

For further information, please do not hesitate to contact our toll-free number at 3004.

BIZIMANA RUGANINTWALE
Commissioner General

