



Our Ref: 1953/RRA/CG/TPS/2023

Date: 20 DEC 2023

Your Ref: .....

**ANNOUNCEMENT**

Rwanda Revenue Authority (RRA) informs all importers and bidders for public tenders who need the Tax Compliance Certificate (Quitux fiscal) for the year 2024 to submit their applications online through this link <https://etax.rra.gov.rw>. The certificate is issued to importers and bidders who fulfill the following requirements:

1. Has conducted business for at least 1 year, filed and paid income tax CIT/PIT and Value Added Tax (VAT) if registered on VAT;
2. The total VAT and Installment quarterly prepayment for the year 2023 must have been declared and paid;
3. Has a good record of timely, accurately filed and paid due taxes and no any discrepancies between VAT and CIT/PIT turnovers unless is justified;
4. The applicant must demonstrate that all required taxes are paid exclusively through electronic payment means for both Domestic and Customs;
5. Has imported commercial goods during the year 2023 with the CIF value of at least 200 million Rwandan Francs;
6. Having a valid investment certificate if he or she is investor;
7. Has never been involved in tax fraud and any other practices intended to evade tax in the last 2 years;
8. Has adopted and uses latest EBM version 2 and has not been sanctioned for non-compliance with EBM usage;
9. The applicant must have no Customs and Domestic tax arrears. If there are arrears, the applicant should submit a signed payment plan contract with RRA and demonstrates ongoing compliance with it;
10. Has not filed losses for the previous three consecutive years unless he or she is an investor with valid investment certificate;
11. The applicant is required to provide quantity and value of his or her stock as of the date of application. The volume of stock to be provided should be categorized by the type of products or goods, as specified in the attachment No I. That should be submitted on line;
12. The applicant must demonstrate, through their income tax returns for the previous year, that all expenses declared and claimed for deduction from Income tax are supported by EBM or DMC;
13. The applicant is required to sign a commitment form, pledging to prominently display prices to customers within the business premises, as specified in Attachment No. II;
14. The requesting individual business has no other business that has tax arrears with RRA.

### Notices

1. Selected best taxpayers for 2023, applying for Tax compliance Certificate ( Quitus fiscal) are exempted from the requirements above ( 1-14). **(The list of those selected as best taxpayers is published on RRA Website);**
2. The applicant must provide a recommendation letter from the Private Sector Federation (PSF);
3. Requirement 5 above does not apply for public tender bidders;
4. The Tax Compliance Certificate( Quitus fiscal) is valid in the year in which it is issued;
5. Application for Tax Compliance Certificate( Quitus fiscal) is submitted online via ETAX with its required supporting documents;
6. An application fee of 10,000 Frw must be paid;
7. The Commissioner General reserves the right to revoke the Tax Compliance Certificate ( Quitus fiscal) at any time in case of non-compliance;
8. The form for the closing stock at the date of application is online on RRA Website;
9. The commitment form is online on RRA Website

**The application forms can be obtained from our website : [www.rra.gov.rw](http://www.rra.gov.rw) . For further details, please contact us on RRA Call Center number 3004**

  
**BIZIMANA RUGANINTWALI Pascal**

**Commissioner General**



## Annex I

### STOCK INVENTORY AS OF DATE OF APPLICATION OF QUITUS 2024

#### 1. Identification of the Company

Company name	
TIN	
Address	
Email	
Telephone	

#### 2. Level of Stock as of ...../...../202...<sup>1</sup>

S/N	Item	Quantity	Unit price/Value (Frw) <sup>2</sup>	Total value
1.	Cement	20 bags	10,000	200,000
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				

Date of inventory:

Names

Signature:

Stamp of the company

---

<sup>1</sup> Please feel free to use another format of your choice as long as it indicates the information captured in this format

<sup>2</sup> This is the stock value not the selling value

## Annex II

### COMMITMENT FORM FOR DISPLAYING PRICES TO CONSUMERS

<b>Company name</b>	
<b>TIN</b>	
<b>Address</b>	
<b>Email</b>	
<b>Telephone</b>	
<b>Commitment</b>	<ul style="list-style-type: none"><li>• I understand that displaying the prices to consumers is a legal requirement</li><li>• I commit to display prices to consumers in all points of sales including from shop, fair and exhibitions as prescribed by the law</li><li>• I understand that failure to display prices to consumers will lead to the revocation of my Quitus by the Rwanda Revenue Authority (RRA)</li></ul>

**Date of commitment:**

**Names:**

**Signature:**

**Stamp of the company**