



Our Ref: 1431/RRA/CG/TPS/2024  
Your Ref: .....

Date: 19 DEC 2024

**ANNOUNCEMENT**

**Reminder on Year-End Checklist for Income Tax 2024**

Rwanda Revenue Authority (RRA) reminds all taxpayers that during the declaration of 2024 income tax, **expenses deductible from a taxable income shall only be accepted by the tax system if they are supported by EBM receipts for local purchases; Customs declarations (DMC) for imported goods; and declarations for Withholding taxes.**

Taxpayers are also reminded to give due attention to the following before the end of the year 2024:

1. Produce EBM receipts by 31/12/2024 for goods that were sold without issuing them hence they are no longer in your physical stock;
2. Verify whether your physical stock matches with the virtual stock in your EBM to ensure accurate reports in your end-of-year financial statements, as provided by the law;
3. Taxpayers who did not obtain EBM receipts for purchased goods and services, are reminded to request them from their suppliers by 31/12/2024 in order for the tax system to accept their professional business expenses during the declaration of income tax for the year 2024;
4. For taxpayers whose professional business expenses were acquired from suppliers who are not registered in the tax system, they shall prove that corresponding withholding taxes were retained, declared and paid.
5. Taxpayers who made consolidated withholding tax declaration are required to correct the annexures on their declaration in order to facilitated the withheld to validate those expenses;
6. Expenses that cannot be supported by EBM, Customs Declaration or Withholding taxes, shall be uploaded in the ledger account. However, effective 01/01/ 2025, taxpayers shall be required to upload such expenses as they occur, following the guidelines provided during different taxpayers' trainings.

We also remind taxpayers of their responsibility of declaring their taxes accurately because technology and data matching have been deployed to ensure accurate reporting.

  
**NIWENSHURI Ronald**  
**Commissioner General**



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