



Our Ref: 3621/REG/DT/2024  
Your Ref: .....

Date: 2.2..MARS.. 2024

**ANNOUNCEMENT**

**Declaration of Income Tax for the Year 2023**

Pursuant to the provisions of Article No 9 and 24 of Law No. 027/2022 of 20/10/2022, establishing taxes on income;

Considering the provisions of Article No 17 and 18 of Law No. 020/2023 of 31/03/2023 on tax procedures;

Rwanda Revenue Authority (RRA) informs all taxpayers that **the declaration and payment of the 2023 income tax must be completed by 31/03/2024**. However, taxpayers are encouraged to do so earlier.

RRA also reminds taxpayers that **deductible expenses accepted by the system are the ones supported by EBM receipts, Customs declarations (DMC) or withholding taxes**. Other acceptable business expenses include:

1. Purchases from real farmers
2. Purchases from individuals not in business
3. Internal expenses,
4. Accounting/ Year-End adjustments
5. Financial expenses
6. Foreign purchased services
7. Purchases from public institutions

For more information, please call us at 3004.

  
**BIZIMANA RUGANINTWALI Pascal**  
Commissioner General

