

FREQUENTLY ASKED QUESTIONS APRIL-JUNE 2025

What are the goods and services which were removed from list of items exempted from VAT?

The following goods and services were removed from the list of items exempted from VAT

- 📞 Mobile telephones and SIM cards (From 29th May 2025)
- 📞 Information, communication and technology equipment and services (All ICT Products and services - From 29th May 2025)
- 📞 Hybrid vehicles (From 1st July 2025)
- 📞 Transport service of goods by road (From 1st July 2025)

How can someone check motorvehicle/cycle owner information through M-declaration?

- 📞 Dial *800#
- 📞 Select language: English or Kinyarwanda
- 📞 Select 1: Moto cycles/Vehicles
- 📞 Select 2: Motorvehicle owner Info
- 📞 Enter moto Plate number
- 📞 Enter TIN
- 📞 Confirm details by pressing 1

Which items are subject to environmental levy on imported items packaged in plastic materials?

The following items are subject to a levy of 0.2 :










- 📞 Water
- 📞 All types of juice, energy drinks and carbonated non-alcoholic beverages
- 📞 Peanut butter, honey and derived products
- 📞 All types of body lotions, petroleum jelly and shampoos
- 📞 Mattresses
- 📞 Clothes
- 📞 Shoes
- 📞 All types of soaps
- 📞 Toilet papers

What is the rate of the tourism tax on accommodation?






The rate of the tourism tax on accommodation is set at 3% of the amount paid or payable for accommodation, exclusive of value added tax

What is the base of the levy on motor vehicle for road maintenance?

The base of the levy on motorvehicle is set according to their categories as follows:

	Car	Frw 50,000
	Jeep	Frw 50,000
	Pick-up	Frw 100,000
	Microbus	Frw 100,000
	Minibus	Frw 100,000
	Bus	Frw 100,000
	Truck	Frw 120,000
	Half-trailer	Frw 120,000
	Trailer	Frw 150,000

How to resend invoices which are missing in the EBM user's back office?

-  Open EBM
-  Click on Send
-  Enter/type invoice number
-  Click on "From invoice"
-  Click on Resend