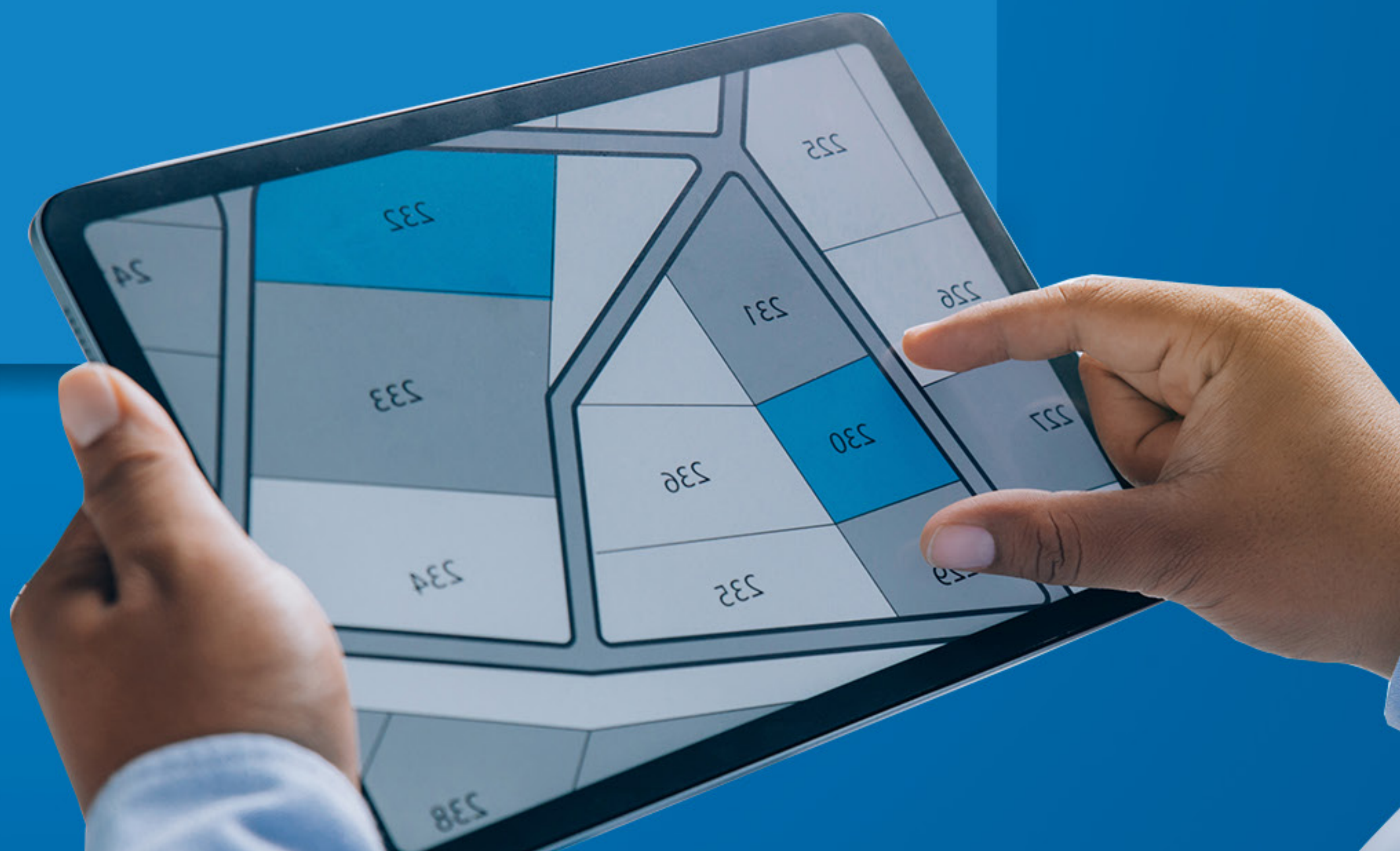




What is **Immovable property tax**?

Immovable property tax means **a tax levied on property that has a fixed location and cannot be moved elsewhere together with its improvements.**





Who is subject to
immovable property tax?

**The immovable property tax
is assessed and paid by the owner,**
a representative or any other person
considered to be the owner.



Who is considered as the owner
of immovable property?

“Owner of immovable property”

means a person registered as owner of an
immovable property or a holder of other rights
on the property and whoever is considered to be
the owner of the property in accordance with
Rwandan law.



When is **immovable property tax** declared?

It must be declared
no later than December 31st
every year.



Who is responsible for **declaring and paying tax for a co-owned immovable property?**

If immovable property is owned by more than one co-owner, **the co-owners appoint and authorize one of them or any other person to represent them.**



How is the immovable property tax **calculated?**

The tax on undeveloped land is determined by the District or City Council based on land area, location (urban or rural), its designated use, and available infrastructure. **The tax rate should range between RWF 0–80 per square meter.**

For developed land, fixed rates are applied based on the market value of the building and its plot.



How is the immovable property tax rate assessed **on land with buildings?**



0.5% of the market value of both the building and related plot of land for residential use



0.3% of the market value of both building and related plot of land for commercial use



0.1% of the market value of both the building and related plot of land for industrial use, building and plot belonging to micro-enterprises and small businesses.



Do people who acquired immovable properties in 2024 have to pay property tax for this year?

Yes, a person who was given the right to be called the owner of **an immovable property and received a land title this year, must pay property tax, if it was not paid by the previous owner.**