

AUCTIONED MOTOR VEHICLES BY PUBLIC INSTITUTION OR COURT BAILLIFF

1. Notarized, signed and stamped sale agreement or contract between the court bailiff and the buyer;
2. Copies of valid Rwanda ID/Passport (ID) of the buyer
3. ID copy of the court bailiff

All required documents must be scanned and uploaded into the system when requesting for ownership transfer. They must be in PDF format and visible.

AUCTIONED VEHICLES AS A BANK COLLATERAL

1. Copy of valid Rwanda ID/Passport of the buyer;
2. Copy of permit to sale issued to receiver by RDB;
3. Notarized sale Agreement signed by appointed receiver and buyer

Content of the sale agreement:

- ID/ passport numbers of the seller and buyer
 - Number plate and chassis number of the vehicle/ cycle
4. Tax Identification Number of the buyer;
 5. Payment of transfer fees of 60,000Frw for vehicles and 30,000frw for motorcycles;
- All required documents must be scanned and uploaded into the system when requesting for ownership transfer. They must be in PDF format and visible.

LEASING

1. Notarized and stamped lease agreement between lessor and the lessee;
2. Insurance certificates or statement covering the period of acquisition.
3. Lessee ID/ passport number & TIN
4. Payment of transfer fees 60,000Fr for vehicles and 30,000frw for motorcycles
5. The lessor's tax account must be free of tax liability;

All required documents must be scanned and uploaded

into the system when requesting for ownership transfer. They must be in PDF format and visible.

TRANSFER DUE TO COURT ORDER

1. Copy of court ruling with executory order (clearly mentioning the vehicle number plate, chassis number and the winner's identification).
2. ID/ passport of the winner (according to court order);
3. To pay all taxes related to the vehicle from the period of acquisition as per court order;
4. New legal owner must have a TIN;
5. Payment of transfer fees 60,000Fr for vehicles and 30,000frw for motorcycles;
6. Present vehicle/motorcycle registration card and number plates at the time of transfer;

All required documents must be scanned and uploaded into the system when requesting for ownership transfer. They must be in PDF format and visible.

OTHER TRANSFERS BY PUBLIC INSTITUTIONS

1. A written request must be addressed to the Commissioner General Stating reason of transfer
2. List of motor vehicles to be transferred indicating plate numbers, chassis numbers and TIN of the new proposed owner.
3. Payment of transfer fees of 60,000Fr for vehicles and 30,000frw for motorcycles;



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

OWNERSHIP TRANSFER REQUIREMENTS



OWNERSHIP TRANSFER REQUIREMENTS

TRANSFER OF OWNERSHIP DUE TO NORMAL SALE/ INDIVIDUALS/COMPANIES/NGOS/COOPERATIVES OR ANY OTHER LEGAL PERSONS

1. Notarized sale agreement signed by the seller and the buyer. The sale agreement done abroad must be notarized by the Rwandan Embassy and certified by Ministry of foreign affairs (MINAFFET) or bearing apostille;

Content of sale agreement:

- Sale price;
 - Full payment indication;
 - Seller's valid Rwanda ID/ or valid passport (for a foreigner)
 - Description of the vehicle/ cycle (plate number, chassis number)
 - Signature of both parties (stamped for legal person).
 - Date of sale agreement
2. Copies of valid Rwanda ID/Passport (ID) for both the seller and buyer;
 3. Buyer must have a Tax Identification Number (in all cases);
 4. Payment of transfer fee of 60,000frw for vehicles & 30,000frw for motorcycles
 5. Notarized Power of attorney (plates & yellow card not to be collected by a seller or buyer);
 6. Representative ID must be presented on the day of collecting number plates;
 7. EBM Invoice is required if the seller is registered for business
 8. Vehicle registration card (in all cases)
 9. Insurance certificates/ statements for the period not declared with in period of five years for vehicles/cycles used for transport or company vehicles not reflected in the books of accounts.

10. One year insurance is required if the vehicle is for private use;
 11. The tax account of the seller must be free of any tax liability;
 12. Board resolution (for legal persons);
 13. RCA Registration certificate (for cooperatives);
 14. Appointment letter of legal representative
 15. The vehicle number plates and vehicle registration card must be returned on the day of transfer
- All required documents must be scanned and uploaded into the system when requesting for ownership transfer. They must be in PDF format and visible.

DONATIONS

1. Notarized donation agreement signed by the donor and the receiver.

Content of donation agreement:

- Vehicle/cycle value in Rwandan francs;
 - Donor and receiver's NIDs or valid foreigner's ID/ passport;
 - Description of the vehicle/cycle (plate number, chassis number)
 - Signature of both parties (stamped for legal person)
 - Date of agreement
2. Donation agreement done abroad must be notarized by the Rwandan Embassy in the foreign country and certified by Ministry of foreign affairs or bearing apostille;
 3. Copies of valid Rwanda ID/Passport (ID) of the donor and receiver;
 4. Board resolutions (if the donor is a legal entity);
 5. A receiver must have a Tax Identification Number;
 6. Payment of transfer fee of 60,000frw for vehicles & 30,000frw for motorcycles
 7. The Donors tax account must be free of tax liability
 8. Declare who will pick the number plates (they must present their valid ID/ passport on collection)
 9. EBM Invoice if the donor is registered for business;

10. Return Vehicle registration certificate and number plates on date of transfer;
 11. Insurance certificates/ statements of the last five years for vehicles/cycles used for transport or company vehicles not reflected in the books of accounts.
 12. One year insurance is required if the vehicle is for private use;
- All required documents must be scanned and uploaded into the system when requesting for ownership transfer. They must be in PDF format and visible.

SUCCESSION (FOREIGN OR NATIONAL)

1. Proof of succession issued by local authorities at sector level;
 2. Copy of Rwandan national ID of the successor;
 3. Payment of transfer fees of 60,000frw for vehicles or 30,000frw for motorcycles;
 4. The Tax account of the registered owner must be free of any tax liability;
 5. The successor must have TIN;
 6. Declare who will pick the plate numbers (He /She must present their valid ID/ passport on collection);
 7. The vehicle registration card;
 8. Return of vehicle registration card and number plates on date of transfer;
 9. Insurance certificates/ statements of the last five years for vehicles/cycles used for transport or company vehicles not reflected in the books of accounts.
 10. One year insurance is required if the vehicle is for private use.
 11. Court ruling with power of execution (succession by court decision);
- All required documents must be scanned and uploaded into the system when requesting for ownership transfer. They must be in PDF format and visible.