



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT



FREQUENTLY ASKED QUESTIONS ABOUT TIN DE-REGISTRATION

1. What is TIN deregistration? What about Tax account deactivation?

TIN deregistration means to fully close your business within the RRA system whereas tax account deactivation means closing specific tax types for certain reasons e.g.: closing VAT, PAYE, etc.

2. How to apply for TIN Deregistration/ Tax account deactivation?

taxpayer seeking to apply for TIN deregistration or Tax account deactivation should submit his/her request via E-tax system: <https://etax.rra.gov.rw/> and click on "Online Requests", then select "Business closure" and follow instructions.

3. What types of taxes are covered by this automatic deactivation

All taxes, both including local government and central taxes, can be deactivated through the E-tax system once the applicant has submitted his/her request.

4. Which taxpayers are concerned by TIN deregistration?

TIN deregistration or tax account deactivation applies to registered taxpayers whose businesses are no longer operational for various reasons, or who wish to close specific tax types. To fully deregister a business, a taxpayer should select "deregistration" as the reason only in cases of the business owner's death or company liquidation. TINs for non-commercial motor vehicles and properties like land cannot be deregistered as long as the owner is still alive.

5. What are the requirements for accessing the E-tax system to request TIN closure or tax account deactivation?

A taxpayer wishing to access the E-tax system must have a TIN and password, which should be entered in the designated fields. If the taxpayer has forgotten his/her password, he/she can enter the TIN in the provided area and click "Forgot Password" to reset it. The system will generate a new password and send it to the taxpayer via SMS.



6. What happens after logging into the E-tax system?

After logging into the E-tax system, the applicant clicks on “Online Requests” and then on “Business closure” and follows the instructions.

7. What's next after submitting the TIN deregistration or tax account deactivation request?

Once a taxpayer has submitted his/her request, he/she receives the TIN deregistration/tax account deactivation approval letter within 5 minutes. However, he/she is advised to keep all his/her books of accounting for at least 10 years.

8. Is it possible to request for TIN deregistration or tax account closure if you have declared but unpaid taxes?

Yes, it is possible. When you initiate the request process, the system will display your unpaid tax details. At this point, you have two options: clear the tax arrears or proceed with your request without paying the unpaid taxes. If you choose the latter, you will receive a Semi-Dormancy approval letter and will be informed that you will receive the full deregistration letter once your tax arrears are cleared.

9. What happens if you receive a semi-dormancy approval letter?

From the day you receive the Semi-dormancy approval letter, you no longer have the obligations to declare and pay taxes. However, for any unpaid taxes, the system will continue to accumulate penalties and interest for non-payment until you fully pay them and receive a full TIN deregistration or tax account deactivation letter.

10. Can someone with undeclared taxes request for TIN deregistration or tax account deactivation?

It depends on the type of the undeclared tax:

- If the undeclared income tax (CIT/PIT) involves sales, imports, or purchases exceeding 2 million Rwandan Francs, the system will not permit the applicant to proceed with the application until the tax is declared.

- If the applicant has undeclared VAT, the system will send a notification (sms) indicating that the tax must be declared before proceeding with the application.
- For other undeclared taxes, the system does not require the applicant to declare them first; the request can be made without declaring those taxes.

For more information, call 3004.





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