



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT



FREQUENTLY ASKED QUESTIONS ON CORPORATE AND PERSONAL INCOME TAX 2023 DECLARATION AND PAYMENT

1. Who is a casual laborer?

A casual laborer is an employee who performs labour that does not require special skills and who is employed for an aggregate period not exceeding thirty (30) days during a twelve (12) months period;

2. What is the difference between personal income (PIT) tax and corporate income tax (CIT)?

PIT is income tax for sole traders, partnerships and unincorporated businesses, while CIT is income tax for companies.

3. Who is entitled to file and pay CIT/PIT?

An individual or company that is engaged in profitable activities and is registered for income tax.

4. How can I declare CIT/PIT through E-tax?

1. Go to RRA website www.rra.gov.rw
2. Click on **"Declare Domestic Taxes"**
3. Fill in your **TIN** and **password** then **sign in** (If you forgot your password, click on **get password**, fill in your TIN and phone number to get a new password)
4. Fill in **your annexures** according to your Business category and **click on validate** (visit our youtube channel and search with keyword "KUMENYEKANISHA UMUSORO KU NYUNGU WA 2023" to know how to fill and upload your annexures) Click on tax declaration
5. Select **Tax declaration**
6. Select **new declaration**
7. Click on **Submit**
8. Select **2023**
9. Open declaration and **proceed with filling**
10. Upload **annexures**
11. Submit your **declaration**



5. How can I declare my CIT/PIT via phone

Taxpayers under flat and Lumpsum Regime without withholding taxes

1. Dial ***800#**
2. Select **preferred language**
3. Select **"Other Business Activities"**
4. Select 1 **"Registration"** if you are first-time user (Enter your TIN and National ID and confirm)
5. You will get an **sms** confirming your registration
6. Select 2 **"declaration"**
7. For fiscal year select **2023**
8. Select 2 for **business declaration**
9. Select **2023**
10. Enter the 2023 total annual **turnover**
11. Confirm your declaration and **send it to 1**. You will get an SMS containing the Reference number for tax payment and the amount due

6. How can I declare Motorcycles/vehicle income tax of 2023?

1. Dial ***800#**
2. Select preferred **language**
3. select option 1 for **"Motorcycles/Vehicles."**
4. Provide your **TIN**
5. **Submit**
6. Enter your **plate number**
7. Select the year **2023**
8. Confirm your declaration and **send it to 1**. You will get an SMS containing the Reference number for tax payment and the amount due
9. If you own many motorcycles/vehicles, you can declare through the **E-Tax system**



7. What is the tax period for PIT/CIT?

Income tax is computed based on the calendar year, commencing on January 1st and concluding on December 31st.

However, the Minister may, upon written request, allow in writing a taxpayer to apply any other twelve (12) months period as a tax period if the taxpayer fulfills the following conditions:

1. To be an entity subject to corporate income tax;
2. To keep books of accounts according to generally accepted accounting principles.
3. To present sound reasons for changing his or her tax period.

8. What is the deadline for income tax declaration?

The deadline for declaration and payment of 2023 income tax is scheduled for 31st March 2024.

9. What is the corporate income tax rate?

1. Under the Real regime, taxable business profit is subject to a 28% tax rate. However, for the year 2023, the percentage will be determined based on the publication date of the new law establishing the 28% rate in the official gazette. Consequently, from January 1st to September 13th, 2024, income tax will be calculated at a rate of 30%, and from September 14th to December 31st, it will be calculated at the 28% rate.
2. Small businesses pay a lump sum tax of three percent (3%) of its annual turnover.
3. Micro-enterprises are subject to a fixed tax rate based on their profit, as outlined in the following table:

Annual Taxable Profit in Rwandan francs (FRW)	Tax Rate
From 2.000.000 To 4.000.000	60.000
From 4.000.001 To 7.000.000	120.000
From 7.000.001 To 10.000.000	210.000
From 10.000.001 To 12.000.000	300.000

10. Are EBM invoices the only acceptable deductible expenses during declaration??

EBM Invoices are not the sole acceptable documents for deductible expenses. Customs declarations and withholding taxes are also recognized as deductible expenses when filing for Corporate Income Tax (CIT).

However, expenses eligible for deduction that lack EBM Invoices, such as government services and others, can be recorded in the ledger annexure submitted via E-Tax for assessment before approval.

11. How can I pay my Income Tax using mobile money?

Following the tax declaration process, you have the option to pay your income tax due via Mobile Money. Simply dial *182*3*6#, fill the RRA reference number, and follow the provided instructions.





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