



RWANDA REVENUE AUTHORITY  
TAXES FOR GROWTH AND DEVELOPMENT



# **FREQUENTLY ASKED QUESTIONS ON VOLUNTARY DISCLOSURE**

## 1. What is Voluntary Disclosure?

Voluntary Tax Disclosure is a onetime opportunity for individuals, companies, and organizations voluntarily disclose their unpaid taxes to Rwanda Revenue Authority (RRA) before receiving any notification of impending tax audit. They benefit from paying only the principal tax, free of penalties and late payment interests.

## 2. How long will Voluntary Disclosure run?

Voluntary disclosure is a one time off opportunity. It is effective for a period of 3 months, from **March 22nd, 2024** to **June 22nd, 2024**.

## 3. Why should you disclose voluntarily?

Voluntary Disclosure provides an opportunity to rectify unintentional mistakes or non-compliance cases before RRA's audit, as it has strengthened its information technology and data analysis capacities, and exchange of information on request or automatically, to easily find out the non-complying taxpayers. You benefit from incentives that include waiver of penalties and interests for late payment.

## 4. Who are eligible for Voluntary Disclosure incentives?

- A registered taxpayer who voluntarily discloses and pays the due tax before being notified of imminent audit,
- A taxpayer not registered within the Tax Administration who voluntarily discloses and pays the due tax.
- A taxpayer who has submitted their declarations but need to revise submitted tax returns and increase the tax amount,
- A taxpayer registered with the Tax Administration who voluntarily discloses and pays tax after the time limit for audit of such tax,

## 5. What are the requirements for voluntary disclosure incentives?

The application for voluntary disclosure indicates:

- The relevant tax type and period; and
- The tax due with related supporting documents.

## **6. How can I apply for voluntary Disclosure?**

The applicant for Voluntary disclosure incentives use RRA website on <https://www.rra.gov.rw> and click on "Voluntary Tax Disclosure", or simply use the link <https://etax.rra.gov.rw/landingPage> and submit all the required documents.

## **7. Is there any evidence to be attached when applying for Voluntary Disclosure?**

Yes. Voluntary disclosure should be accompanied by its supporting documentation, such as financial records, tax computation, statements, and other evidence related to the disclosed information.

## **8. What happens after I have been granted with Voluntary Disclosure?**

A taxpayer granted the voluntary disclosure incentives must pay the total amount of disclosed principal tax within 30 days of receiving the approval notification.

## **9. What if a taxpayer cannot pay all the disclosed taxes at once?**

If the taxpayer presents valid reasons, the Tax Administration may allow them to pay in installments within six months from the date of approval of the application.

## **10. What are the installments?**

- If you disclose in the first month, you pay 50% of the disclosed amount immediately and settle the rest in five months,
- When you disclose in the second month, you pay 50% and have other three months,
- When you disclose in the third month, you pay 50% of the principal amount disclosed, and pay the second and final installment in the next month.



### **11. When can voluntary disclosure incentives be revoked?**

The Tax Administration revokes the voluntary disclosure incentives if the taxpayer:

- Fails to pay the tax disclosed voluntarily;
- Fails to respect the payment plan granted;
- Or submitted false or incomplete information that leads to payment of understated tax.

### **12. Are there limitations for Voluntary Disclosure incentives?**

The voluntary disclosure does not give right to any refund of input tax/tax credit or with nil declaration.

Voluntary disclosure incentives do not apply also for a taxpayer who has been sanctioned, either for non-declaration or any other mistake before the voluntary disclosure one time opportunities were announced.

### **13. Can I apply for appeal if RRA revokes my Voluntary Disclosure incentives?**

Yes. The appeal is filed to the Commissioner General within 30 days following the revocation of voluntary disclosure incentives. The Commissioner General notifies his or her decision to the appellant within 30 days from the date of receipt of the appeal file which may be renewed once.

### **14. Are all taxes concerned with these incentives?**

The voluntary disclosure incentives are limited to domestic taxes. Customs taxes and duties are excluded.

**For more information, please call 3004.**





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