



SERVICE CHARTER

VERSION III

OCTOBER 2020



VISION

To become a **world-class efficient and modern revenue** agency, **fully financing** national needs.



MISSION

To **mobilise revenue** for **economic development** through **efficient** and equitable services that **promote business** growth.



HERE FOR YOU
TO SERVE

Version	Date of Adoption by Executive Organ	Approved by:
3	October 2020	Mr. BIZIMANA RUGANINTWALI Pascal Commissioner General

FOREWORD

On behalf of Rwanda Revenue Authority, I am pleased to present to you this service charter document made as a way to clearly show all services that Rwanda Revenue Authority (RRA) will observe when dealing with taxpayers and to inform our customers about their rights and obligations.

As regulated by law, RRA is responsible for administering and collecting various taxes including Income tax, Value added tax, Withholding taxes, Customs duties, Consumption tax, District revenues, and other different fees and charges. It recognizes the importance of establishing a closer partnership with taxpayers and has put forward this service Charter as a pronouncement of its commitment to deliver quality services to taxpayers.

RRA operates on the fundamental belief that taxpayers are more likely to comply with the tax law if they have the information on the services they need, to meet their obligations. In observing the tax laws, RRA will perform its functions according to the services pronounced in this Charter. These efforts will help to cultivate service culture which reinforces tax compliance and enhances a good tax system.

I wish to conclude by reiterating our commitment to ensure that quality service is provided rightly all the time and to uphold our promise to be there for you.

BIZIMANA RUGANINTWALI Pascal

Commissioner General

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1. INTRODUCTION

1.1 WHO WE ARE

1.1.1 RRA STRUCTURE AND RESPONSIBILITIES

The Rwanda Revenue Authority (RRA) was established in November 1997 by the law No 15/97 on 8/11/1997. It is a corporate body administered and managed by a Board, and supervised by the Ministry having jurisdiction over finance. The Rwanda Revenue Authority is responsible for the administration and collection of the following taxes:

- Personal and Corporate Income Tax
- Value-Added Tax
- Customs duties
- Withholding taxes: Pay As You Earn, Withholding Tax on Imports, withholding tax on Public

Tenders and Withholding Tax on other payments to a non tax registered person.

- Consumption tax
- Gaming tax
- Tax on minerals
- Levy tax on imported goods
- District revenues including Trading License, Property Tax, Rental Income Tax and other different fees
- Non-fiscal revenues including road maintenance funds.

The deadline for declaring and paying the above mentioned taxes and duties is here below:

Tax or Duty	Deadline
<p>1. Personal and Corporate Income Tax</p> <ul style="list-style-type: none"> ➤ First Quarter (1st January to 31st March) ➤ Second Quarter (1st April to 30th June) ➤ Third Quarter (1st July to 30th September) ➤ Annual PIT or CIT (Balance of the year) 	<p>30th June</p> <p>30th September</p> <p>31st December</p> <p>31st March of the following tax period</p> <p>Note: Indicated deadline may change in case a taxpayer is applying a tax period different from the calendar year as provided by the law.</p>
<p>2. Value Added Tax (VAT)</p> <ul style="list-style-type: none"> ➤ Monthly ➤ Quarterly <p>From 1st December to 28th or 29th February</p> <p>From 1st March to 31st May</p> <p>From 1st June to 30th August</p> <p>From 1st September to 30th November</p>	<p>Paid within fifteen (15) days after the end of the month in which transaction happened</p> <p>Paid within fifteen (15) days after the end of Quarter as follow:</p> <p>15th March</p> <p>15th June</p> <p>15th September</p> <p>15th December</p>
<p>3. Custom duties</p>	<p>Paid at customs basing on the CIF value at first border of entry before the goods are released by customs</p>

<p>4. Withholding tax:</p> <p>4.1 Pay As You Earn (PAYE): Monthly Quarterly From 1st December to 28th or 29th February From 1st March to 31st May From 1st June to 30th August From 1st September to 30th November</p> <p>4.2 Withholding Tax on Imports</p> <p>4.3 Withholding tax on Public Tenders, winnings and other payments</p>	<p>Paid within fifteen (15) days following the end of each Month</p> <p>Paid within fifteen (15) days after the end of the Quarter as follow: 15th March 15th June 15th September 15th December</p> <p>Paid at customs basing on the CIF value before the goods are released by customs</p> <p>Paid in the period not exceeding fifteen (15) days following the month in which the tax was withheld</p>
<p>5. Consumption Tax</p>	<p>A month is divided into three periods: From 1st to 10th of every month From 11th to 20th every month From 21st toward the end of the month Paid in the period not exceeding five (5) days following periods mentioned above. The consumption tax on imports is paid concurrently with custom duties.</p>
<p>6. Tax on Gaming activities</p>	<p>Paid in period not exceeding fifteen (15) days following the end of each Month.</p>

<p>7. Tax on Mineral</p>	<p>Paid within fifteen (15) days following the end of each Month.</p>
<p>8. Levy tax on imported goods</p>	<p>Paid at customs before the goods are released by customs.</p>
<p>9. District revenues:</p> <p>Trading license</p> <p>Property tax</p> <p>Rental income tax</p>	<p>Paid not later than January 31st of the tax year.</p> <p>Paid not later than December 31st of the taxable year</p> <p>Paid not later than 31st January of the year following the taxable year</p>
<p>10. Fees:</p> <p>Public cleaning fee</p> <p>Fees for occupation of public domain</p> <p>Fees based on services rendered to citizens</p> <p>Fees on advertising billboard or banners, on boat and bicycle number plates, etc.</p>	<p>Fees and other charges payable on a monthly basis are paid before 5th of every Month.</p> <p>Deadline depends on terms and conditions of the contract.</p> <p>Fees and other charges are paid before the service is delivered.</p> <p>Paid not later than 31st December.</p>
<p>11. Non fiscal revenues:</p> <p>Road Maintenance Fund</p> <p>Others</p>	<p>Paid in customs when entering into the country</p>

The following fees previously collected by RRA are currently collected through Irembo: Immigration and Emigration Services, Birth Certificate, Registration for Driving Test and Driving License, Application and Replacement of National ID, Certificate of Completed Identity, Criminal Record Clearance Certificate, Notarization and Gazette Services, Services on Land, Certificate of Being Alive, Certificate Replacing a Lost ID, Status Certificates and Payment of Cemetery Fees, etc.

1.1.2 TAX COLLECTION

Tax liability is assessed and revenue is collected by the following departments of RRA that are headed by Commissioner General Office and Deputy Commissioner General & Commissioner for Corporate Services:

- **Domestic Taxes Department** comprising Large Taxpayers Office, Small and Medium Taxpayers Office and Regions & Decentralized Taxes Office;
- **Customs Service Department**
- **Support Departments:** Quality Assurance Department, Finance Department, Revenue Investigation and Enforcement Department, Taxpayer Services Department, Planning and

Research Department, Legal and Board Secretariat Department, Human Resource Department, Information Technology Department, Corporate Risk Management & Modernization Department, Administration and Logistic Department and Training Department.

1.1.3 TAX DECLARATION AND PAYMENT

Taxes are collected using electronic means. Declarations are done through e-tax system for Domestic Taxes, Local Government Taxes system, Rwanda Electronic Single Window (ReSW) for customs duties which is a web based systems and through mobile (M-declaration) by dialing *800# and following instructions for taxpayers under flat and lump sum regimes who are not registered in e-tax. Trading License can also be declared through M-declaration.

After declaring taxes, duties and all fees are paid using any of the Commercial Banks, internet and mobile banking platforms, Mobile Money or Mobicash channel.

1.2 VISION

“To become a world-class efficient and modern revenue agency, fully financing national needs”.

1.3 MISSION

“Mobilize revenue for economic development through efficient and equitable services that promote business growth”.

1.4 CORE VALUES

We are Customer-Focussed:

- We treat our customers with fairness and equity
- We cater for our customer needs when delivering services
- We are open to customer concerns, ideas and criticism for our continuous improvement

We act with Integrity:

- We are honest, sincere and have high ethical standards

- We are fair and considerate in our treatment to others
- We show respect, courtesy and tolerance to the views of others
- We are open and work with clarity and consistency in dealing with our customers

We are Accountable:

- We embrace our government given mandate and trust for revenue collection and endeavour to deliver on it
- We assume responsibility for our decisions and actions as they affect our customers
- We are open, reliable and transparent in dealings with our customers

We work as a Team:

- We empower our people
- We involve our staff
- We value team work
- We are engaged

We are Professional:

- We commit to provide quality services to our clients
- Our work always aims to provide solutions to our clients
- We embrace best practice and innovation for continuous improvement
- We demonstrate confidentiality in dealing with our customers
- We commit to work with passion

2. TAXPAYER'S RIGHTS

Revenue collection system functions effectively and efficiently when taxpayers know, understand and uphold their rights amongst which we list the right:

- To be treated as honest, truthful and equitably;
- To be treated fairly, with justice, respect and common courtesy;
- To respect full confidentiality within legal provision in respect to your personal right to privacy and secrecy as per laws;
- To seek clarification on any rule and its implementation;
- To seek and receive information on all issues pertaining to taxes;
- To question and constructively criticize service levels and the manner in which we have communicated with you;
- To expect fair and just treatment;
- To challenge and question our decisions with regard to taxes you are required to pay;
- To be properly informed of your rights and obligations;
- To request that your tax affairs be re-examined by appeal when you are not satisfied with our decisions;
- To be represented and advised;
- To be consulted and given feedback on tax matters policy;

- To receive a response to any correspondence addressed to the tax administration;
- To get any claimed refund as provided for the applicable laws and regulations.

3. TAXPAYER'S OBLIGATIONS

We strive to offer world-class service to you and your participation can make it happen. We require you to fulfill the following obligations to enable us offer you the best service possible:

- Register with RRA within 7 days upon commencement of your business;
- Have ONE Tax Identification Number (TIN);
- Submit tax returns on time;
- Make payment of the correct amount of tax due on time;
- Retain and pay withholding taxes as provided by the law;
- Prepare and maintain up to date and accurate records;
- Submit all relevant and accurate information;
- Treat tax officers with respect and courtesy and shall cooperate with them in pursuance of their duties;
- Know your rights, obligations and commitments;
- Promptly report on any tax malpractices;
- To be honest;
- To be cooperative.

4. SERVICE OFFERED, REQUIREMENTS, TIMELINES AND COSTS

4. 1. RESPONSES TO CORRESPONDENCES, CALLS, MESSAGES

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Answering incoming calls: Telephone/Call center on 3004	No requirement	20 seconds Note: Waiting time can take up to 5 minutes	Free	Call Center and Public Relations Manager Tel:0788185796 Head of Media and Customer Relations Division Tel:0788185660
Respond to received messages through RRA E-mail (info@rra.gov.rw)	No requirement	Acknowledging receipt immediately	Free	Web Editor Tel: 0788185755
Respond to received messages through Social Media (Twitter, Facebook, YouTube and Instagram), e-suggestion box and Web Live Chat.	No requirement	2 hours during work hours	Free	

<p>Respond to a simple letter which requires no investigations</p>	<ul style="list-style-type: none"> • Written letter specifying clearly the reason • Supporting documents • Detailed address (PO Box, Telephone, Email, TIN, District, Sector, Cell and Village) 	<p>3 working days</p>	<p>Free</p>	<ol style="list-style-type: none"> 1. Central Secretariat Officer Tel: 0788185524 2. Executive Assistant /DTD Tel: 0788185540 3. Administrative Assistant/ SMTD Tel :0788185600 4. Administrative Assistant/ LTO Tel:0788185570 5. Administrative Assistant/ R&DTD Tel: 0788185519
<p>Respond to letters that need investigations requiring external information</p>	<ul style="list-style-type: none"> • Written letter • Detailed address (Telephone, District, Sector, Cell and Village, PO Box, Email, TIN, House number if any) 	<p>30 working days</p>	<p>Free</p>	<ol style="list-style-type: none"> 6. Executive Assistant / Customs Tel:0788185712
<p>Request for clarification for public tender</p>	<ul style="list-style-type: none"> • Application letter 	<p>5 working days</p>	<p>Free</p>	<p>Procurement Unit Tel: 0788185596</p>
<p>Hard copy of a document</p>	<ul style="list-style-type: none"> • Application letter • Proof of payment 	<p>2 working days</p>	<p>Frw 5,000 per request</p>	<p>Executive Assistant /DTD Tel: 0788185540</p>

4.2. TAXPAYER REGISTRATION AND DE-REGISTRATION

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Business registration & acquisition of a Taxpayer Identification Number (TIN)	a) Individual Business <ul style="list-style-type: none"> ➤ Copy of ID card or passport for foreigner ➤ Fill the registration form 	6 Hours	Free	Head of Registration and Block Management Division Tel: 0788185585 Or Group Leader of Registration Unit Tel: 0788185748
	b) Cooperative <ul style="list-style-type: none"> ➤ Certificate of Association from RCA (Rwanda Cooperative Agency) ➤ Fill the registration form 	20 Minutes		
	c) Government Entities <ul style="list-style-type: none"> ➤ Published in official Gazette ➤ Fill the registration form 	20 Minutes		
	d) NGOs <ul style="list-style-type: none"> ➤ Certificate from Rwanda Governance Board for local NGOs ➤ Certificate from Immigration for International NGOs ➤ Fill the registration form 	20 Minutes		
VAT registration and acquisition of a VAT Certificate	<ul style="list-style-type: none"> ➤ Fill the VAT registration form 	10 Minutes	Free	
Registration under quarterly payment of VAT & PAYE	<ul style="list-style-type: none"> ➤ To have an annual turnover less than 200 million Frw ➤ Fill the registration form. 	20 Minutes	Free	

<p>Provide access to E-tax system (Web registration)</p>	<ul style="list-style-type: none"> ➤ ID card or passport (for foreigner) ➤ Mobile telephone number ➤ E-mail address ➤ Fill online registration form 	<p>20 Minutesewanda Revenue Authority service</p>	<p>Free</p>	<p>Head of Business Analysis Division Tel : 0788185552</p>
<p>Business de-registration</p>	<ul style="list-style-type: none"> ➤ Clear all tax arrears up to date if any; ➤ Fill the online de-registration form 	<p>5 working Days</p>	<p>Free</p>	<p>Group Leader of Registration Unit Tel: 0788185748</p>
<p>Registration and acquisition of a Taxpayer Identification Number (TIN) for Local Government Taxes</p>	<p>a) Small Business</p> <ul style="list-style-type: none"> ➤ Copy of Identity Card or Passport (for foreigner) <ul style="list-style-type: none"> • Rental Income ➤ Land documents ➤ National ID/ Passport. <ul style="list-style-type: none"> • Property tax ➤ Land documents ➤ National ID/ Passport. 	<p>5 minutes</p>	<p>Free</p>	<p>Head of Compliance Division Tel. 0788185802</p>

De-registration from Local Government Taxes	<ul style="list-style-type: none"> • De-registration form signed by taxpayer and the Executive Secretary of the Sector. • Photocopy of ID card or Passport (for foreigner) <p><u>Note:</u></p> <ol style="list-style-type: none"> 1. De-registration is done at the tax center where business activities are carried out. 2. De-registration can be done online via https://localgov.rra.gov.rw/login 	3 working days	Free	Head of Compliance Division Tel. 0788185802
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Note: * Time frame considered is after submitting all required documents

4.3. SERVICES RELATED TO MOTOR VEHICLES/ MOTORCYCLES

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Motor vehicle registration and issuance of number plate	<ul style="list-style-type: none"> ➤ Possess customs clearance documents ➤ Proof of payment of customs duties and taxes ➤ Proof of payment of motor vehicle registration fees <p>Note: New Vehicle registration is done at RRA - Gikondo Customs Office and RRA Head office for domestically assembled vehicles</p>	1 day	Registration fees are paid once depending on the motor vehicle engine capacity as follows: 0-1000cc = Frw75,000 1001-1500cc =Frw160,000 1501-3000cc =Frw250,000 3001-4500cc =Frw420,000 4501cc and above = Frw560,000 Special vehicle = Frw640,000	Head of Motor Vehicle Division Tel: 0788185626

<p>Motorcycle registration and issuance of number plate</p>	<ul style="list-style-type: none"> ➤ Clearance documents given by licensed dealers or customs clearance documents if imported by an individual / company ➤ Proof of payment of customs duties and taxes ➤ Registration form filed and stamped with company stamp of a licensed dealer. ➤ Proof of payment of motorcycle registration fees ➤ 1 passport size photo ➤ Photocopy of the ID or Passport (for foreigners) <p><u>Note</u></p> <p>Motorcycle registration is done at RRA- HQ - Kimihurura and at RRA Regional Offices</p>	<p>2 days</p>	<p>Registration fees of Frw75,000 are paid once in accordance with the engine capacity</p> <p>(0-1000cc = Frw 75,000)</p>	<p>Group Leader in Charge of Licensing, Registration and Documentation Unit</p> <p>Tel: 0788185627</p>
<p>Registration of vehicle/ Motorcycle with personalized number plates</p>	<ul style="list-style-type: none"> ➤ Possess customs clearance documents ➤ Proof of payment of customs duties and taxes ➤ Proof of payment of motor vehicle/ Motorcycle registration fees ➤ Application letter specifying personalized words to be written on the number plates ➤ 1 passport size photo in case of Motorcycle registration ➤ Photocopy of the ID or Passport (for foreigners) 	<p>½ Day</p>	<p>Number plate fees: Frw2,000,000</p>	

<p>Registration of Vehicles and Motorcycles with IT Number plates</p>	<ul style="list-style-type: none"> ➤ Customs clearance documents ➤ A letter of guarantee for temporary importation regime ➤ An exemption letter signed by the Commissioner for Customs Services Department ➤ Proof of payment of motor vehicle registration fees <p><u>Note:</u> Vehicle/ Motorcycle registration is done at RRA-Customs Services Office (Gikondo=MAGERWA).</p>	<p>1 day</p>	<p>Registration fees are paid once depending on the motor vehicle engine capacity as follows:</p> <p>0-1000cc= Frw75,000 1001-1500= Frw160,000 1501-3000= Frw250,000 3001-4500= Frw420,000 4501and above= Frw560,000 Special vehicle = Frw640,000</p>	<p>Head of Motor Vehicle Division Tel: 0788185626</p>
<p>Registration of UN/CD Number plates</p>	<ul style="list-style-type: none"> ➤ Customs clearance documents ➤ MINAFET documents confirming diplomatic status of the applicant ➤ Proof of payment of motor vehicle registration fees <p><u>Note:</u> Vehicle/ Motorcycle registration is done at RRA Gikondo Offices.</p>	<p>1 day</p>	<p>Registration fees are paid once depending on the vehicle/ Motorcycle engine capacity as follows:</p> <p>0-1000cc= Frw75,000 1001-1500= Frw160,000 1501-3000=Frw250,000 3001-4500=Frw420,000 4501and above= Frw560,000 Special vehicle = Frw640,000</p>	

<p>Change UN/CD</p> <p>Number plates to private number plate</p>	<ul style="list-style-type: none"> ➤ Possess Inactivity certificate confirming remittance of UN/CD plate and log book ➤ Proof of payment of customs duties; ➤ Sale agreement ➤ 1 passport size photo ➤ Photocopy of Identity card/ Passport (for foreigners) ➤ The buyer must possess a TIN 	<p>1 day</p>	<p>Registration fees are paid once depending on the vehicle/ Motorcycle engine capacity as follows:</p> <p>0-1000cc= Frw75,000</p> <p>1001-1500= Frw160,000</p> <p>1501-3000=Frw250,000</p> <p>3001-4500=Frw420,000</p> <p>4501and above= Frw560,000</p> <p>Special vehicle = Frw640,000</p>	<p>Head of Motor Vehicle Division</p> <p>Tel: 0788185626</p>

<p>Plate change of motor vehicles/ Motorcycle with IT number plates</p>	<ul style="list-style-type: none"> ➤ Possess Inactivity certificate confirming remittance of IT plate and log book ➤ Proof of payment of customs duties; ➤ Sale agreement ➤ 1 passport size photo ➤ Photocopy of Identity/Passport(for foreigners) ➤ The buyer must possess a TIN 	<p>1 day</p>	<p>Registration fees are paid once depending on the vehicle/ Motorcycle engine capacity as follows:</p> <p>0-1000cc= Frw75,000</p> <p>1001-1500= Frw160,000</p> <p>1501-3000=Frw250,000</p> <p>3001-4500=Frw420,000</p> <p>4501and above= Frw560,000</p> <p>Special vehicle = Frw640,000</p>	<p>Head of Motor Vehicle Division</p> <p>Tel: 0788185626</p>
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<p>Motor vehicle/ Motorcycle de-registration</p>	<ul style="list-style-type: none"> ➤ Payment of tax arrears if any; ➤ Submit/Return the log book & Number plate <p>Note:</p> <p>Vehicle/ Motorcycle de-registration is done at:</p> <ul style="list-style-type: none"> • RRA Customs Services Offices-Gikondo-MAGERWA • RRA- HQ • And the following RRA Offices: <p>SOUTHERN PROVINCE</p> <ol style="list-style-type: none"> 1. Huye 2. Nyanza 3. Nyamagabe 4. Ruhango 5. Muhanga <p>EASTERN PROVINCE</p> <ol style="list-style-type: none"> 1. Nyagatare 2. Rwamagana 3. Gatsibo 4. Bugesera <p>NOTHERN PROVINCE</p> <ol style="list-style-type: none"> 1. Musanze 2. Gicumbi <p>WESTERN PROVINCE</p> <ol style="list-style-type: none"> 1. Karongi 2. Rusizi 3. Rubavu 	<p>1 hour at the service desk</p>	<p>Free</p>	<p>Head of Motor Vehicle Division Tel: 0788185626</p>
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<p>Motor Vehicle/ cycle Ownership Transfer</p>	<p>For individual:</p> <ul style="list-style-type: none"> ➤ Request done online by the taxpayer on RRA website ➤ Contract of sale/cession/donation ➤ 1 passport size photo for the buyer; ➤ Photocopy of the ID Card or passport (for foreigners) for the buyer ➤ Tax Identification Number for the buyer (TIN); ➤ Motor vehicle physical verification (approved on line by RIED officers) ➤ Original vehicle Log Book; ➤ The motor vehicle must be free from tax liabilities; ➤ Presence of the buyer and the seller at RRA offices for signature; ➤ Completed and signed transfer ownership form; <p>Companies/Organizations must present the:</p> <ul style="list-style-type: none"> ➤ Evidence of the legal status for associations and other legal entities; and ➤ RDB registration Certificate for companies <p>Note:</p> <p>1. In absence of the seller, the seller representative must present the power of attorney signed by the Notary or Rwandan Embassy for Rwandans leaving abroad</p> <p>2. Buyers who have no TIN can get it from RRA Motor Vehicle Division</p>	<p>½ day</p>	<p>Transfer fees:</p> <p>Frw 60,000/ for vehicles</p> <p>Frw 30,000 for motor cycles</p>	<p>Head of Motor Vehicle Division</p> <p>Tel: 0788185626</p>
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<p>Transfer of auctioned Motor vehicle/ Motor cycle by Government Agencies (GR, RDF, RNP)</p>	<ul style="list-style-type: none"> ➤ Sales agreement ➤ Payment receipt ➤ « Acquit de droit » or “To Whom It May Concern” ➤ 1 passport size photo for the buyer; ➤ Photocopy of the ID Card or passport (for foreigners) for the buyer; ➤ Tax Identification Number (TIN) for the buyer; 	<p>1 hour</p>	<p>Registration fees are paid once depending on the vehicle/ Motorcycle engine capacity as follows:</p> <p>0-1000cc= Frw75,000</p> <p>1001-1500= Frw160,000</p> <p>1501-3000=Frw250,000</p> <p>3001-4500=Frw420,000</p> <p>4501and above= Frw560,000</p> <p>Special vehicle = Frw640,000</p>	<p>Group Leader in Charge of Licensing, Registration and Documentation Unit Tel: 0788185627</p> <p>Head of Motor Vehicle Division Tel: 0788185626</p>
<p>Duplicate of lost logbook of motor Vehicle/ Motorcycle</p>	<ul style="list-style-type: none"> ➤ Online request ➤ A loss certificate given by Rwandan National Police Station ➤ Pay fees for duplicate Log Book ➤ Pay ownership certificate 	<p>1 hour</p>	<p>Frw 6,000</p>	
<p>Duplicate of Lost Number Plate of motor vehicle/ Motorcycle</p>	<ul style="list-style-type: none"> ➤ A loss Certificate given by Rwandan National Police Station ➤ Pay fees for duplicate plate ➤ Motor vehicle /motor cycle physical checking form signed and stamped by a Revenue Investigation officer <p>Note: Request is done online by the taxpayer.</p>	<p>½ day</p>	<p>Frw 15,000/ for one lost number plate for vehicles;</p> <p>Frw 15,000 for lost motor cycle number plate;</p>	

<p>Change of old Motor vehicle/cycle number plate</p>	<ul style="list-style-type: none"> ➤ Motor vehicle /motor cycle physical checking form signed and stamped by a Revenue Investigation officer ➤ Return old number plate (s) for destruction ➤ Pay fees for duplicate plate <p><u>Note:</u> Request is done online by the taxpayer.</p>	<p>½ day</p>	<p>Frw 15,000 for one piece for one old motor vehicle number plate;</p> <p>Frw 15,000 for an old motor cycle number plate;</p>	<p>Group Leader in Charge of Licensing, Registration and Documentation Unit Tel: 0788185627</p> <p>Head of Motor Vehicle Division Tel: 0788185626</p>
<p>Change of old motor vehicle/ cycle log book</p>	<ul style="list-style-type: none"> ➤ Return old log book ➤ Pay fees for duplicate log book <p>Note: Request is done online by the taxpayer.</p>	<p>1 hour</p>	<p>Frw 5,000</p>	

Note: * Time frame considered is after submitting all required documents

4.4. ISSUANCE OF CERTIFICATES AND FORMS

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Issuance of tax clearance certificate	<ul style="list-style-type: none"> Online Application and Immediate payment for application fee. 	3 working days	Application fee of Frw 5,000	Head of Tax Return Section Tel: 0788185623
Tax arrears certificate (for public tender purpose)	<ul style="list-style-type: none"> Approved installment payment plan; Proof of payment for application fee; 	2 working days	Frw 5,000	
Issuance of “Quitus Fiscal”	<ul style="list-style-type: none"> Filed at least 2 years on income tax, and one year for VAT Imported at least 4 times the previous year Imported goods at least with CIF of 20 million Frw in the last year Domestic company registration certificate; Free of tax liabilities; Filed and paid PAYE and VAT as required with detailed attachments Physical business address in Rwanda Has not been convicted for tax evasion Use of electronic payment system Use of Electronic Invoicing System Has a recommendation letter from PSF Proof of payment of application fee Filled application form; Submit certified Financial statement (where applicable) 	5 working days	Frw 10,000	

Issuance of a tax payment certificate	<ul style="list-style-type: none"> • Application letter • Passport copy or ID for Rwandans • Invoice copy if involved in business • Physical address of the applicant in the homeland 	2 working days	Free	Head of Tax Return Section Tel: 0788185623
Issuance of tax stamps on tobacco, liquors and wines	<ul style="list-style-type: none"> • Register in the tax stamp management system (https://excisestamps.rra.gov.rw) • Make a request for the tax stamp in the system mentioned above. • Make payment immediately after making the request. • Upload Customs documents for importers; • Attach Proof of payment; • Fill the application form and upload it in the system. • Request letter for local manufacturers; • Submit quantity of goods. 	<ul style="list-style-type: none"> • 3 working days for Imported Liquors, wine and Tobacco. • 3 working days for Liquors, wine and tobacco produced locally. • 1 month for bulk importers of tobacco 	Frw15F/ per piece for Liquors and wine. Frw8.69/ per piece for Tobacco. NB: Prices may Change depending on the Dollar rate.	Head of Audit Division Tel: 0788185759

Note: * Time frame considered is after submitting all the required documents

4.5. VAT REFUND AND INSTALLMENT PAYMENT FACILITY

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
VAT Refund request below: <ul style="list-style-type: none"> • 500,000 for Small Taxpayers • 2,000,000 for Medium Taxpayers • 5,000,000 for Large Taxpayers 	<ul style="list-style-type: none"> • Filing VAT online; <p>Automatically carried forward for the next declaration</p>	15 days (after the due date)	Free	<p>Refund Group Leader/ Small Taxpayers</p> <p>Tel: 0788185637</p>
VAT Refund request above: <ul style="list-style-type: none"> • 500,000 for Small Taxpayers • 2,000,000 for Medium Taxpayers • 5,000,000 for Large Taxpayers 	<ul style="list-style-type: none"> • Filing VAT online • Applicant Bank account • Declaration of input within its period • Any other accounting documents (if requested) 	90 days after the due date	Free	<p>Or</p> <p>Refund Group Leader / Medium Taxpayers</p> <p>Tel: 0788185608</p>

VAT refund for privileged persons	<p>a) Privileged persons</p> <ul style="list-style-type: none"> • Diplomatic passport from his /her Country • Diplomatic card from Ministry of Foreign Affairs in Rwanda; • Work Permit in Rwanda • EBM receipts • Bank Account Number • Fill the online application form 	60 days	Free	<p>Refund Group Leader /Large Taxpayers</p> <p>Tel: 0788185581</p>
	<p>b) Projects or NGOs</p> <ul style="list-style-type: none"> • Agreement between the government of Rwanda and the donor • Memorandum of understanding or agreement between the project or NGO and the government of Rwanda • Ratified agreement • EBM Receipts • Bank account number to credited • Fill the online application form 	60 days	Free	

VAT refund for taxpayers with an investment certificate	<ul style="list-style-type: none"> • Filing VAT declaration; • Proof of input tax on local purchases and imports • EBM sales invoices • Bank statements • Cash books, General ledgers and Other accounting documents • Current bank account and addresses (Telephone, E-mail, etc) 	15 days	Free	Refund Group Leader/ Medium Tel: 0788185637 Or Refund Group Leader/ Small Tel: 0788185608
Installment Payment facility	<ul style="list-style-type: none"> • Application letter to the Commissioner General; • Proof of payment of 10% of the total arrears • Bank/Insurance security guarantee, or tender contract or movable/ immovable assets or standing order 	3 days	Free	Chief Tax Collector Tel: 0788185613

Note: * Time frame considered is after submitting all the required documents

4.6. SERVICES RELATED TO EBM

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
EBM activation	<ul style="list-style-type: none"> VAT registration certificate RDB registration certificate for companies Copy of ID or Passport (for foreigners) Application form signed by the owner or legal representative of companies 	1 hour	Free	EBM Support Team. +250788185463 +250788185702
EBM V1 Machine Local audit	<ul style="list-style-type: none"> EBM machine SDC all in one machine device 	2 hours	Free	EBM Support Team. +250788185132 +250788185100 +250788185702
EBM Machine De-activation/ suspension	<ul style="list-style-type: none"> Acceptance letter of De-registration from the deregistering entity Present EBM device to be deactivated Written letter to RRA requesting this service 	2 hours	Free	
Deactivation of EBM Machine damaged	<ul style="list-style-type: none"> Report from EBM Supplier Local audit file Physical presence of EBM device to be deactivated Written letter to RRA 	2 hours	Free	

Request for password for EBM V2	<ul style="list-style-type: none"> • Fill the Request form provided by RRA • Copy of ID or passport (for foreigners) • Power of attorney if the applicant is not the owner of business. 	30 minutes	Free	EBM Support Team. +250788185132 +250788185100 +250788185702
Request for EBM sales in system	<ul style="list-style-type: none"> • Fill the request form provided by RRA and attach copy of ID or passport (for foreigners) • Power of attorney if the applicant is not the owner of business. 	30 minutes	Free	EBM Support Team. +250788185702 +250788185463 +250788185100
Issuance of certificate of using EBM	<ul style="list-style-type: none"> • Written letter to Head of EBM Division requesting for the certificate 	1 day	Free	
Technical assistance for EBM with technical problems	<ul style="list-style-type: none"> • Present the problem to RRA officer to help sort out the problem 	2 hours	Free	EBM Support Team. +250788185131 +250788185702
Installation of EBMV 2 after training	<ul style="list-style-type: none"> • Fill online form (https://ebm2.rra.gov.rw) • Copy of RDB Certificate • Copy of VAT Certificate • Copy of ID of the owner /share holder • If not owner, powers of attorney letter is needed (procuration) • Have a Computer/laptop 	3 hours	Free	EBM Support Team. +250788185132 +250788185100

Training on EBM V2 usage	<ul style="list-style-type: none"> Physical presence of the trainee and ability to follow up training Knowledge on Computer Skills Able to read & write 	4 Hours	Free	EBM Support Team. +250788185132 +250788185100
Re-installation of EBM V2 when a computer gets damaged or needs to be repaired	<ul style="list-style-type: none"> Request letter from owner of the Company to Head of EBM Division Bring to RRA Computer/ Laptop for re-installation of EBM V2 software. 	1 Day	Free	EBM Support Team. +250788185132 +250788185100
Computer/ laptop containing EBMV2 software gets permanently Crushed	<ul style="list-style-type: none"> A letter to RRA requesting for a new software Bring to RRA the Hard disk that has been permanently crushed 	3 Days	Free	EBM Support Team. +250788185132 +250788185100
Changing EBM V2 Software from one Computer to another	<ul style="list-style-type: none"> Request Letter to RRA Bring computer holding EBM V2 Bring a new computer to install software 	3hrs	Free	EBM Support Team. +250788185132 +250788185100

<p>General technical support for EBM V2</p>	<p><u>OPTION 1</u></p> <ul style="list-style-type: none"> • Being able to connect to Internet • Call on telephone EBM Staff for support <p><u>OPTION 2</u></p> <p>Come to EBM office with a Computer containing EBM V2 for support</p>	<p>30 Minutes</p>	<p>Free</p>	<p>EBM Support Team. +250788185132 +250788185100 +250788185702</p>
<p>Certification of traders software</p>	<ul style="list-style-type: none"> • Submit all administrative requirements to cis_sdc_certification@rra.gov.rw which include: <ol style="list-style-type: none"> 1. Business Registration Certificate 2. Valid RSSB Clearance Certificate 3. Valid RRA Tax Clearance Certificate 4. Product brochure 5. Product warranty statement 6. Physical address 7. Product User manual 8. Installation guide 9. Programming and configuration manual 10. CIS software (on Optical Disk storage) 11. Tool to manage database <p>Note: Additional information can be requested to proceed the evaluation if necessary.</p> • Fulfill all required technical specifications found at https://www.rra.gov.rw/fileadmin/user_upload/20180328_tspe_cis_v4.pdf 	<p>5 working days for approval of Administrative requirements</p> <p>20 working days for the certification to be issued</p>	<p>Free</p>	<p>EBM Certification Technical Team +250788185105</p>

Note: * Time frame considered is after submitting all required documents

4.7. SERVICES RELATED TO DECENTRALISED TAXES

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Installment Payment facility	<ul style="list-style-type: none">• Application letter• Proof of payment of 10% of the total arrears. <p>Note: If the total amount to be paid is more than 500,000 the taxpayer is requested to provide a guarantee.</p>	15 days	Free	Head of Enforcement and Taxpayers Account Division Tel 0788185613

Note: * Time frame considered is after submitting all the required documents

4.8. SERVICES RELATED TO CUSTOMS SERVICES DEPARTMENT

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Processing of customs import declaration	<ul style="list-style-type: none"> • Use of customs clearing agency • Online customs declaration through ReSW • Invoice • Bill of lading • Packing list • Certificate of origin (if applicable) • Import permit/license where applicable • • N.B: All goods which value is above Frw 500,000 must be declared through clearing agencies 	<p>Timeline varies according to the selectivity of goods:</p> <ul style="list-style-type: none"> • AEO / Gold card scheme / Blue channel: 1 hour • Yellow channel: 1.5 days • Red channel: 2 days 	Frw 3,000	<p>Head of Outstations Division Tel: 0788185602</p> <p>Or</p> <p>Head of Kigali Field Operations Division Tel: 0788185675</p>
Simplified declaration	<ul style="list-style-type: none"> • Have a TIN • Invoice • Certificate of origin (if applicable) • Import permit/license where applicable <p>N.B: The value of goods depends on the threshold on the boarder.</p>	2 hours	Frw 500	

Processing of customs export declaration	<ul style="list-style-type: none"> • Use of customs clearing agency • Export declaration • EBM Invoice • Export License (if required) • Certificate of origin (if applicable) 	6 hours	Frw 3,000	Head of Outstations Division Tel: 0788185602
Validation of Transit declaration (T1)	<ul style="list-style-type: none"> • Transit declaration 	10 minutes	Free	Head of Outstations Division Tel: 0788185602 Or Head of Kigali Field Operations Division Tel: 0788185675
Transshipment	<ul style="list-style-type: none"> • Online application 	1 day	\$10	
Licensing of Clearing Agencies	<ul style="list-style-type: none"> • Online application in ReSW • Other requirements as provided by the Customs Management Act and Commissioner's instruction via https://www.rra.gov.rw/index.php?id=262 	<ul style="list-style-type: none"> • Application is done within 30 days from the date of public announcement <p>The publication of result is done in 45 days after the deadline</p>	<input type="checkbox"/> \$50 Application fees <input type="checkbox"/> \$400 License fees	Legal officer Tel:0788185718

Licensing of bonded warehouse Operators	<ul style="list-style-type: none"> • Online application in ReSW • Other requirements as provided by the CMA and Commissioner's instruction via • https://www.rra.gov.rw/index.php?id=251 	<ul style="list-style-type: none"> • Application is done within 30 days from the date of public announcement • The publication of result is done in 45 days after the deadline 	\$1500 per License	Head of Trade Management Division Tel:0788185674
Licensing Vehicles of transit goods.	<ul style="list-style-type: none"> • Online application in ReSW 	2hours	License fee <ul style="list-style-type: none"> • \$200 per vehicle • \$400 for Pulling trailer 	
Request for temporary importation	<ul style="list-style-type: none"> • As provided by the Customs Management Act and Commissioner's instruction via https://www.rra.gov.rw/index.php?id=370 	2 days	Free	
Exemption of Passengers' Baggage and personal effects that the passenger has owned and used	<ul style="list-style-type: none"> • Online application • Packing list of the imported goods • Recommendation from Rwandan Embassy in the country where the applicant resided (for Rwandan returnees) • Employment contract or work permit (for foreigners coming to Rwanda) 	2 days	Free	

Exemption of motor vehicle	<ul style="list-style-type: none"> • Online application • Arrival notice • Bill of lading or airway bill; • Invoice /logbook and insurance document of the motor vehicle in original form <p><u>NB:</u> The exemption is allowed for one vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tones) which the passenger has personally owned and used outside a Partner State for at least twelve months (excluding the period of the voyage in the case of shipment)</p>	2 days	Free	Head of Trade Management Division Tel:0788185674
Customs Exemptions for other goods	<ul style="list-style-type: none"> • Online application • Original invoices; • Packing list of the imported goods • Online exemption application approved by the line Ministry depending on the nature of goods • Exemption application form depending on the nature of goods 	2 days	Free	

Certificate of Origin	<input type="checkbox"/> Invoice <input type="checkbox"/> On line Application	30 minutes	Free	Senior Customs Officer in Charge of Rules of Origin Tel:0788185676
Special regime facility:				
-Offloading on truck (déchargement sur camion)	<ul style="list-style-type: none"> • Online application via ReSW • Logged declaration 	2 working hours	Free	Head of special regime unit Tel:0788185699
-Offloading and Re-loading (Dech-Rech)	<ul style="list-style-type: none"> • Online application via ReSW • Logged declaration 	4 working hours	Free	Head of special regime unit Tel:0788185699
-Direct delivery (DAD)	<ul style="list-style-type: none"> • Online application via ReSW • Logged declaration 	1 day	Free	Head of special regime unit Tel:0788185699
Request for advance rulings	<ul style="list-style-type: none"> • Online application • Proforma or Commercial invoice • Certificate of analysis (if applicable) • Parking list • Bill of lading • Proposed HSC where applicable • Catalogue of product where applicable 	10 days	Free	Head of Trade Management Division Tel:0788185674
Application for duty remission	<ul style="list-style-type: none"> • Application letter • List of products • Certificate of Registration of the company 	Quarterly	Free	

Motor vehicles entry cards	<ul style="list-style-type: none"> • Copy of log book • Driver's passport • Driver's driving permit • Exit card from neighboring country 	30 minutes	Free for EAC Members & Others pay Frw 15,000	Head of Outstations Division Tel: 0788185602
Extension of entry card	<ul style="list-style-type: none"> • Application letter • Entry card given at the border • Copy of log book • Driver's passport • Driver's driving permit 	30 minutes	30\$	
Change of destination	<ul style="list-style-type: none"> • Online application 	30 minutes	\$10	Head of Kigali Field Operations Division Tel: 0788185675
Change of ownership	<ul style="list-style-type: none"> • Online Application • Tax Clearance Certificate • Sales contract • EBM Invoice • Bill of lading 	30 minutes	\$10	Head of Kigali Field Operations Division Tel: 0788185675
Response to the appeal	<ul style="list-style-type: none"> • Application letter • Detailed address (Telephone, District, sector, cell and village) • P.O. Box / E-mail 	30 days	Free	Head of Objections and Appeals Unit Tel:0788185703
Scanning cargo	<ul style="list-style-type: none"> • Online application 	10 minutes	Free	Head of Kigali Field Operations Division Tel: 0788185675

Refund of caution money/ Excess payments	<ul style="list-style-type: none"> • Application letter to the Commissioner for Customs Department; • Proof of payment • Customs Declaration 	30 days	Free	Head of Airport Operations Unit Tel:0788185717
Request for hard copy of customs documents: – Customs declarations – Attachments to declarations	<ul style="list-style-type: none"> • Application form • Proof of payment 	8hrs	5\$/ Document	Head of Trade Management Division Tel:0788185674 Or Head of Statistics and Documentation Unit Tel:0788185718
Request for copy of customs statistics: Exports, Imports, Transit, etc	<ul style="list-style-type: none"> • Application letter • Proof of payment 	1 day	Frw 5,000 per year and per regime	Head of Trade Management Division Tel:0788185674 Or Head of Statistics and Documentation Unit Tel:0788185718

Note: * Time frame considered is after submitting all required documents



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