

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND
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OFFICIAL ANNOUNCEMENT OF TAX VOLUNTARY DISCLOSURE

Pursuant to the provisions of article 94 of the Law n°020/2023 of 31/03/2023 on tax procedures related to the voluntary disclosure incentives and the Ministerial Order n° 001/24/03/TC of 08/03/2024 determining modalities and conditions for taxpayers to benefit from voluntary disclosure incentives;

In a bid to enhance overall tax compliance in Rwanda, we hereby announce to the general public the one-off time-limited opportunity for individuals, companies and organizations to voluntarily disclose to the Commissioner General of Rwanda Revenue Authority any tax liability, excluding customs duties, for the periods prior to the tax period of January to December 2023. **The Voluntary Tax Disclosure applies to all tax types except customs duties and runs with effect from March 22nd, 2024 to June 22nd, 2024.**

Taxpayers are expected to disclose all material facts regarding the taxes not paid. They will be granted relief of automatic waiver of penalties and interests for late payment.

The Commissioner General will provide the voluntary disclosure application process and guidelines on payment.

Done at Kigali, March 21st, 2024

Dr. Uzziel NDAGIJIMANA

Minister of Finance and Economic Planning



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Itangazo ryerekeranye no kugaragaza ku bushake umusoro utarishyuwe

Ashingiye ku biteganywa n'ingingo ya 94 y' Itegeko n° 020/2023 ryo ku wa 31/03/2023 rigena uburyo bw'isoresha igena ugukurirwaho ibihano n'inyungu z'ubukererwe k' usora wigaragaje ku bushake;

Hashingiwe kandi ku iteka rya Minisitiri n° 001/24/03/TC ryo kuwa 08/03/2024 rigena uburyo n'ibisabwa kugira ngo abasora bemerewe uburenganzira bukomoka ku kwigaragaza ku bushake;

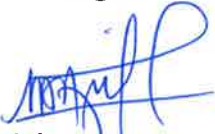
Mu rwego rwo kurushaho kunoza iyubahirizwa ry'amategeko y'imisoro mu Rwanda, turamenyesha abasora bose ko hari amahirwe yo kugaragariza Komiseri Mukuru w'ikigo cy'imisoro umusoro utarishyuwe.

Aya mahirwe y'imbonekarimwe kandi y'igihe gito areba abantu ku giti cyabo, amasosiyete n'imiryango idaharanira inyungu, ku bwoko bw' imisoro yose itaramenyekanishijwe mu gihe kibanziriza igihe cy'isoresha gihera muri Mutarama kugeza mu Ukuboza 2023. Ukwigaragaza kubushake bireba ubwoko bwose bw'imisoro kandi bitangira gukurikizwa guhera taliki ya 22 Werurwe 2024 kugeza ku ya 22 Kamena 2024.

Abasora barasabwa kwerekana ibimenyetso byose bifatika bijyanye n'imisoro itarishyuwe. Bazahabwa amahirwe yo kwishyura umusoro fatizo, hatariho ibihano n'inyungu z'ubukererwe.

Komiseri Mukuru w'ikigo cy'imisoro n'amahoro azagena uburyo bwo kwigaragaza ku bushake n'amabwiriza yo kwishyura.

Bikorewe i Kigali, Kuwa 21 Werurwe, 2024


Dr. Uzziel NDAGIJIMANA
Minisitiri w'Imari n'Igenamigambi

