



RWANDA REVENUE AUTHORITY
OFFICE RWANDAIS DES RECETTES

TAXES FOR GROWTH AND DEVELOPMENT

Our Ref :

Your Ref :

ANNOUNCEMENT

Rwanda Revenue Authority (RRA) would like to remind the importers and public tender winners who need Tax Clearance Certificate (Quitus Fiscal) for 2017 to start applying. RRA is receiving applications. The certificate is issued to importers or public tender winners fulfilling the following requirements:

Requirements;

1. Has filed at least for 2 previous years their tax declarations on Income tax and one year for Value Added Tax (VAT);
2. Has imported at least 4 times during the year ;
3. Has imported at least the goods with the CIF value of 20 million Rwandan Franc per year;
4. Has not been involved in the following practices intended to evade tax:
 - a) Under reporting of sales proved during the Electronic Billing Machine monitoring;
 - b) Under reporting of prices on Electronic Billing Machine Invoices;
 - c) Claiming of fictitious VAT inputs;
 - d) Not declaring VAT output received within the required time;
 - e) Not involved in any form of tax fraud.
5. Has no tax arrears, unless the taxpayer has signed a payment plan with RRA;
6. Has no difference in VAT and Income Tax turnovers declarations without justification;
7. Has not filed losses for three consecutive years unless has presented an investment certificate;
8. Has no unjustifiable losses carried forward;
9. Has filed financial statements certified as required by the law;
10. Has filed financial statements signed and stamped;



11. Has filed VAT declaration with detailed attachments;
12. Has filed and paid PAYE as required especially in the construction sector;
13. Has a Domestic Company Registration Certificate;
14. Has a physical business address in Rwanda (see application form);
15. Has filled properly the application form;
16. Has proof of payment for application of tax clearance certificate;
17. Is not a shareholder, representative / manager of a business that has tax arrears or involved in practices intended to evade tax;
18. Has no interest or link/relationship with a business involved in practices intended to evade tax or that has tax arrears;
19. Has not been convicted for tax evasion;
20. Using Electronic-Payment system in paying taxes;
21. Has a recommendation letter from the Private Sector Federation (PSF);
22. Has Electronic Billing Machine and using it properly if VAT registered:
 - a. Airtime loaded in EBM;
 - b. Goods or services description recorded in the Electronic Billing Machine.

Except for the taxpayer convicted for tax evasion, RRA may issue tax clearance certificate at any time to a taxpayer after fulfilling the requirements.

Requirements in points 2 and 3 above do not apply to public tender bidders.

There are also some requirement exemptions for newly registered investor with investment certificate.

The application forms can be obtained from Rwanda Revenue Authority website:
www.rra.gov.rw

For further details, please contact us on RRA Call center number **3004**

Done at Kigali on December 12th, 2016


Kayigi Habiyambere Aimable
Commissioner for Domestic Taxes

DADA Richard
Deputy Commissioner-SMTU

