



Our Ref : 620/RRA/CG/TPS/2022
Your Ref :

Date : 17 MAR 2022

REMINDER ANNOUNCEMENT ON SANCTIONS
FOR EBM NON-COMPLIANCE

Rwanda Revenue Authority (RRA) would like to remind all businesses that it is mandatory to issue an EBM receipt indicating clearly the amount paid by the buyer.

Failure to comply with the law requirements on the use of EBM is subject to the following sanctions as stipulated in the **law N° 026/2019 of 18/09/2019 on tax procedures**:

1. Any value addition tax unregistered person who carries out a taxable transaction and delivers an electronic invoice with under-valued price or quantity of goods or services is liable to an administrative fine of two (2) times the value of the under-valued transaction. (Art 81)
2. A person registered for the Value Added Tax who sells goods or services without issuing an electronic invoice is liable to an administrative fine of ten (10) times the value of the evaded Value Added Tax. In case of the fault is repeated, the defaulter is liable to an administrative fine of twenty (20) times the value of the evaded Value Added Tax. (Article 85)
3. Any person who commits a fault or an offence provided for by this Law may be liable to the following additional sanctions (Article 89):
 - 1 ° closure of business activities for a period of thirty (30) days;
 - 2 ° to be barred from bidding for public tenders;
 - 3 ° withdrawal of a business register;
 - 4 ° to be published in the media
4. Be prosecuted in court with a possible imprisonment for a term of not less than two(2) years and not more than five (5) years.

RRA urges also all buyers to always demand for an EBM receipt for every purchase and verify whether the amount paid was correctly recorded on the EBM invoice issued.

For more information, please call our toll-free number 3004.

BIZIMANA RUGANINTWALI Pascal
Commissioner General



HERE FOR YOU
TO SERVE