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Kicukiro-Sonatubes-Silverback Mall, P.O.Box 3987 Kigali, Rwanda

**ICYEMEZO RUSANGE CYA KOMISERI MUKURU KU NGINGO YA 6 Y'ITEKA RYA MINISITIRI N° 001/24/03/TC RYO KU WA  
08/03/2024 RIGENA UBURYO N'IBISABWA KUGIRA NGO ABASORA BEMERERWE UBURENGANZIRA BUKOMOKA KU  
KWIGARAGAZA**

**PUBLIC RULING OF THE COMMISSIONER GENERAL ON ARTICLE 6 OF MINISTERIAL ORDER N° 001/24/03/TC OF 08/03/2024  
DETERMINING MODALITIES AND CONDITIONS FOR TAXPAYERS TO BENEFIT FROM VOLUNTARY DISCLOSURE INCENTIVES**

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<p>ICYEMEZO RUSANGE CYA KOMISERI MUKURU KU NGINGO YA 6 Y'ITEKA RYA MINISTIRI N° 001/24/03/TC RYO KU WA 08/03/2024 RIGENA UBURYO N'IBISABWA KUGIRA NGO ABASORA BEMERERWE UBURENGANZIRA BUKOMOKA KU KWIGARAGAZA</p>	<p>PUBLIC RULING OF THE COMMISSIONER GENERAL ON ARTICLE 6 OF MINISTERIAL ORDER N° 001/24/03/TC OF 08/03/2024 DETERMINING MODALITIES AND CONDITIONS FOR TAXPAYERS TO BENEFIT FROM VOLUNTARY DISCLOSURE INCENTIVES</p>
<p><b>Komiseri Mukuru ;</b></p> <p>Ashingiyeye ku ngingo ya 9 y'itegeko n° 020/2023 ryo ku wa 31/03/2023 rigena uburyo bw'isoresha iha Komiseri Mukuru ububasha bwo gushyiraho inyandiko zisobanurira abasora ingingo z'amategako aгена imisoro;</p> <p>Mu rwego rwo gushyira mu bikorwa ingingo ya 6 y'iteka rya Ministiri n° 001/24/03/TC ryo kuwa 08/03/2024 rigena uburyo n'ibisabwa kugira ngo abasora bemererwe uburenganzira bukomoka ku kwigaragaza iha ububasha Ubuyobozi bw'Imisoro kwemerera usora wasabye kwishyura mu byiciro yihitiyemo mu gihe kitarenze amezi atandatu abarwa uherye ku munsu ubusabe bwemeweho, iyo usora agaragaje impamvu zifite ishingiro</p> <p><b>Afashe icyemezo rusange gikurikira:</b></p>	<p><b>The Commissioner General;</b></p> <p>Pursuant to Article 9 of Law n° 020/2023 of 31/03/2023 on Tax Procedures which gives powers to the Commissioner General to issue advance tax rulings;</p> <p>For purposes of implementing Article 6 of Ministerial Order n° 001/24/03/TC of 08/03/2024 determining modalities and conditions for taxpayers to benefit from voluntary disclosure incentives which gives powers to the Tax Administration to allow the taxpayer the taxpayer who presents valid reasons to pay in instalments of his or her choice within six months from the date of approval of the application;</p> <p><b>Issues the following public ruling:</b></p>

<p><b><u>Ingingo ya mbere: Uburyo bwo kwishyura umusoro wagaragajwe ku bushake</u></b></p>	<p><b><u>Article one: Payment of tax liability voluntarily disclosed</u></b></p>
<p>(1) Usora wagaragaje ku bushake umusoro utarishyuwe akanawishyura mu minsi itarenze mirongo itanu (30) uhereye igihe ubusabe bwe bwemerewe ntabwira ibihano n'inzungu z'ubukererwe bijyanye n'uwu musoro utari warishyuwe.</p> <p>(2) Iyakora, Komiseri Mukuru ashobora kwemerera usora wagaragaje impamvu zifitiye ibimenyetso, kwishyura mu byiciro bitarenze amezi atandatu (6) uhereye umunsi ubusabe bwe bwemereweho.</p> <p>(3) Ibyiciro byo kwishyura bigenwa mu buryo bukurikira:</p> <p>a. Usora umenyekanisha kandi akishyura mu kwezi kwa mbere igihe cyo kwigaragaza gitangajwe mirongo itanu ku ijana (50%) by'umusoro wose yagaragaje ko utishyuwe, yemererwa kwishyura mu byiciro bitanu (5) amafaranga yose asigaye;</p> <p>b. Usora umenyekanisha kandi akishyura mu kwezi kwa kabiri igihe cyo kwigaragaza gitangajwe mirongo itanu ku ijana (50%) by'umusoro wose yagaragaje ko utishyuwe, yemererwa kwishyura mu byiciro bitatu (3) amafaranga yose asigaye;</p> <p>c. Usora umenyekanisha kandi akishyura mu kwezi kwa gatatu igihe cyo kwigaragaza gitangajwe mirongo itanu ku ijana</p>	<p>(1) A taxpayer who discloses voluntarily the tax liability and pays the total amount of the principal tax within thirty (30) days from the date of approval will not be subject to penalties and interest for late payment related to that unpaid tax.</p> <p>(2) However, the Commissioner General may allow taxpayers who presents valid reasons, to pay in instalments not exceeding six (6) months from the date of approval of the application.</p> <p>(3) Payment instalments are determined as follows:</p> <p>a. A taxpayer who discloses and pays 50 % of the total amount of tax disclosed in the first month of opening of the voluntary disclosure, is eligible for a payment plan with five (5) monthly instalments to pay the remaining amount of tax disclosed;</p> <p>b. A taxpayer who discloses and pays 50 % of the total amount of tax disclosed in the second month of opening of the voluntary disclosure, is eligible for a payment plan with three (3) monthly instalments to pay the remaining amount of tax disclosed;</p> <p>c. A taxpayer who discloses and pays 50 % of the total amount of tax disclosed in the third month of opening of the voluntary disclosure, is eligible for a payment plan</p>

(50%) by umusoro wose yagaragaje ko utishyuwe, asabwa kwishyura amafaranga yose asigaye mu cyiciro kimwe.

(4) Usora ufite impamvu zumvikana zituma asaba kwishyura mu byiciro umusoro yagaragaje ku bushake, ashyikiriza ikibazo cye Komiseri Mukuru mu nyandiko. Komiseri Mukuru amushyiriza mu minsi mirongo itatu (30) ibarwa uhereye ku itariki yakiriyeho ubwo busabe.

(5) Komiseri Mukuru ashobora gusaba usora usaba kwishyura mu byiciro byihariye umusoro yagaragaje ku bushake ibimenyetso byerekana amafaranga yinjije ndetse n'ibyasohotse yaba ku muntu ku giti cye cyangwa isosiyete hamwe n'urutonde rwagenzuwe rw'umutungo ugaragazwa n'ibitabo by'ibaruramari.

**Ingingo ya 2: Igihe iki cyemezo rusange gitangira gukurikizwa**

Iki cyemezo rusange cya Komiseri Mukuru gitangira gukurikizwa ku munsi gishyiriyeho umukono.

with one monthly instalment payment plan to pay the remaining amount of tax disclosed.

(4) A taxpayer with valid reasons who requests for payment in instalments the tax voluntarily disclosed, presents his/her case in writing to the Commissioner General. The Commissioner General responds to the taxpayer within thirty (30) days after the date of receipt of the request.

(5) The Commissioner General may request the taxpayer who requests for payment in special instalments of the tax voluntarily disclosed to provide significant evidences of personal or corporate income and expenditure along with certified financial statements.

**Article 2: Commencement**

This Commissioner General's Public Ruling comes into force on the date of its signature.

**15.04.2024**  
Kigali, .....

**BIZIMANA RUGANITWALI Pascal**  
Komiseri Mukuru  
Commissioner General



<p>ITEKA RYA MINISITIRI N° 001/24/03/TC          RYO KU WA 08/03/2024 RIGENA          UBURYO N'IBISABWA KUGIRA NGO          ABASORA BEMERERWE          UBURENGANZIRA BUKOMOKA KU          KWIGARAGAZA</p>	<p>MINISTERIAL ORDER N° 001/24/03/TC          OF 08/03/2024 DETERMINING          MODALITIES AND CONDITIONS FOR          TAXPAYERS TO BENEFIT FROM          VOLUNTARY DISCLOSURE          INCENTIVES</p>	<p>ARRÊTÉ MINISTÉRIEL N° 001/24/03/TC          DU 08/03/2024 DÉTERMINANT LES          MODALITÉS ET CONDITIONS          PERMETTANT AUX CONTRIBUABLES          DE BÉNÉFICIER DES AVANTAGES LIÉS          À LA DIVULGATION VOLONTAIRE</p>
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<p>ITEKA RYA MINISTITIRI N° 001/24/03/TC RYO KU WA 08/03/2024 RIGENA UBURYO N'IBISABWA KUGIRA NGO ABASORA BEMERERWE UBURENGANZIRA BUKOMOKA KU KWIGARAGAZA</p>	<p>MINISTERIAL ORDER N° 001/24/03/TC OF 08/03/2024 DETERMINING MODALITIES AND CONDITIONS FOR TAXPAYERS TO BENEFIT FROM VOLUNTARY DISCLOSURE INCENTIVES</p>	<p>ARRÊTÉ MINISTÉRIEL N° 001/24/03/TC DU 08/03/2024 DÉTERMINANT LES MODALITÉS ET CONDITIONS PERMETTANT AUX CONTRIBUABLES DE BÉNÉFICIER DES AVANTAGES LIÉS À LA DIVULGATION VOLONTAIRE</p>
<p>Minisitiri w'Imari n'Igenamigambi; Ashingirye ku Itegeko Nshinga ry'Abanyarwanda y'u Rwanda;</p>	<p>The Minister of Finance and Economic Planning; Pursuant to the Constitution of the Republic of Rwanda;</p>	<p>Le Ministre des Finances et de la Planification Économique ; Vu la Constitution de la République du Rwanda;</p>
<p>Ashingirye ku Itegeko n° 020/2023 ryo ku wa 31/03/2023 rigena uburyo bw'isoresha, cyane cyane mu ngingo yaryo ya 94; Inama y'Abaminisitiri yo ku wa 27/02/2024 imaze kubisuzuma no kubyemeza;</p>	<p>Pursuant to Law n° 020/2023 of 31/03/2023 on tax procedures, especially in Article 94; After consideration and approval by the Cabinet, in its meeting of 27/02/2024;</p>	<p>Vu la Loi n° 020/2023 du 31/03/2023 portant procédures fiscales, spécialement en son article 94 ; Après examen et adoption par le Conseil des Ministres, en sa séance du 27/02/2024 ;</p>
<p><b>ATEGETSE:</b> <u>Ingingo ya mbere:</u> Abarebwa n'iri teka Iri teka riraba –</p>	<p><b>ORDERS:</b> <u>Article One:</u> Scope of application This Order applies to –</p>	<p><b>ARRÊTÉ :</b> <u>Article premier :</u> Champ d'application Le présent arrêté s'applique à –</p>
<p>(a) usora wanditswe wigaragaje akishyura umusoro atishyuye mbere y'uko amenyeshwa ko azaganzurwa;</p>	<p>(a) a registered taxpayer who voluntarily discloses and pays the due tax that he or she did not pay before being notified of imminent audit;</p>	<p>(a) un contribuable enregistré qui fait une divulgation volontaire et paie l'impôt dû avant que ne lui soit notifié une vérification imminente ;</p>

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<p>(b) usora utanditswe mu Buyobozi bw'imisoro wigaragaje akishyura umusoro atishyuye;</p> <p>(c) usora wanditswe mu Buyobozi bw'imisoro wigaragaje akishyura umusoro nyuma y'ubusaze bw'ububasha bwo kuzenzura uwo musoro;</p> <p>(d) n'usora wanditswe mu Buyobozi bw'imisoro udateganywa mu duka twa (a) na (c) tw'iyi ngingo wigaragaje akishyura umusoro mu gihe cyo kwigaragaza cyatangajwe.</p>	<p>(b) a taxpayer not registered with the Tax Administration who voluntarily discloses and pays the due tax;</p> <p>(c) a taxpayer registered with the Tax Administration who voluntarily discloses and pays tax after the time limit for audit of such tax; and</p> <p>(d) a taxpayer registered with the Tax Administration not provided for in in Subparagraphs (a) and (c) of this Article who voluntarily discloses and pays tax within the announced period for voluntary disclosure.</p>	<p>(b) un contribuable non enregistré à l'Administration fiscale qui fait une divulgation volontaire et paie l'impôt dû ;</p> <p>(c) un contribuable enregistré à l'Administration fiscale qui fait une divulgation volontaire et paie l'impôt dû après la prescription du pouvoir d'audit de cet impôt ; et</p> <p>(d) un contribuable enregistré à l'Administration fiscale non prévu aux alinéas (a) et (c) du présent article qui fait une divulgation volontaire et paie l'impôt dans le délai de divulgation volontaire communiqué.</p>
<p><b><u>Ingingo ya 2: Ibisabwa mu gusaba kwigaragaza</u></b></p> <p>(1) Ubusabe bwo kwigaragaza bugaragaza –</p> <p>(a) ubwoko bw'umusoro n'igihe cyo gusora bireba;</p> <p>(b) n'umusoro ashaka kwishyura n'inyandiko zigaragaza amakuru ajyanye na wo.</p> <p>(2) Kwigaragaza ntibihesha uburenganzira bwo</p>	<p><b><u>Article 2: Requirements for requesting voluntary disclosure</u></b></p> <p>(1) The application for voluntary disclosure indicates –</p> <p>(a) the relevant tax type and period; and</p> <p>(b) the tax due with related supporting documents.</p> <p>(2) The voluntary disclosure does not give right</p>	<p><b><u>Article 2 : Exigences pour demander la divulgation volontaire</u></b></p> <p>(1) La demande de la divulgation volontaire indique –</p> <p>(a) le type d'impôt et la période d'imposition concernés ; et</p> <p>(b) l'impôt dû avec les pièces justificatives y afférentes.</p> <p>(2) La divulgation volontaire ne donne droit à</p>

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<p>gusubizwa umusoro ku kiranguzo cyangwa umusoro w'ikirenga wishyurwe.</p> <p>(3) Igihe cy'umusoro giteganywa mu gika cya (1)(a) cy'iyi akingo kigomba kuba nibura ari igihe cy'umusoro kinwe kibanziriza itariki ntarengwa yo kumenyekanisha no kwishyura umusoro.</p>	<p>to any refund of input tax or tax credit.</p> <p>(3) The tax period provided for in Paragraph (1)(a) of this Article must correspond to at least one tax period prior to the deadline for declaration and payment of the tax due.</p>	<p>aucune restitution de la taxe en amont ou du crédit d'impôt.</p> <p>(3) La période d'imposition prévue au paragraphe (1)(a) du présent article doit correspondre au moins à une période d'imposition antérieure à la date limite de déclaration et de paiement de l'impôt dû.</p>
<p><b><u>Ingingo ya 3: Igihe cyo kwigaragaza</u></b></p> <p>(1) Usora, yaba uwanditswe cyangwa utanditswe mu Buyobozi bw'imisoro, agumana uburenganzira bwo kwigaragaza igihe icyo ari cyo cyose, nyuma y'ubusaze bw'ububasha bwo kugenzura.</p> <p>(2) Usora utaramenyeshwa igenzura yigaragaza mu gihe cyo kwigaragaza gitangazwa na Minisitiri ufitse imisoro mu nshingano.</p>	<p><b><u>Article 3: Period for voluntary disclosure</u></b></p> <p>(1) A taxpayer, whether registered or unregistered with the Tax Administration, retains the right to make a voluntary disclosure at any time, following the prescription of the audit powers.</p> <p>(2) A taxpayer who has not been notified of an impending audit makes a voluntary disclosure within a period announced by the Minister in charge of taxes.</p>	<p><b><u>Article 3 : Délai de divulgation volontaire</u></b></p> <p>(1) Un contribuable, qu'il soit enregistré ou non à l'Administration fiscale, conserve le droit de procéder à une déclaration volontaire à tout moment, suivant la prescription des pouvoirs d'audit.</p> <p>(2) Un contribuable qui n'a pas été informé d'une vérification imminente fait une divulgation volontaire dans un délai communiqué par le Ministre ayant les taxes dans ses attributions.</p>
<p><b><u>Ingingo ya 4: Uburyo bwo kwigaragaza</u></b></p> <p>Usora ushaka kumenyekanisha no kwishyura umusoro atishyuye mu gihe cyagenwe abisaba Komiseri Mukuru mu buryo bw'ikoranabuhanga bugenwa n'Ubuyobozi bw'imisoro.</p>	<p><b><u>Article 4: Modality of voluntary disclosure</u></b></p> <p>A taxpayer who wishes to declare and pay a tax not paid in due time applies to the Commissioner General through an online system established by the Tax Administration.</p>	<p><b><u>Article 4 : Modalité de divulgation volontaire</u></b></p> <p>Un contribuable qui souhaite déclarer et payer l'impôt non payé dans les délais prescrits en fait la demande au Commissaire Général à travers un système électronique établi par l'Administration fiscale.</p>



<p><b>Ingingo ya 5: Igihe ntarengwa cyo kumenyeshwa icyemezo</b></p> <p>Komiseri Mukuru asuzuma ubusabe bw'usora ushaka kugaragaza umusoro atishyuye kandi akamusubiza mu gihe kitarenze iminsi 30 ibarwa thereye ku munsu yakiriyeho ubusabe.</p>	<p><b>Article 5: Time limit for decision communication</b></p> <p>The Commissioner General assesses the taxpayer's application for voluntary disclosure of unpaid tax and responds within 30 days from the date of receipt of the application.</p>	<p><b>Article 5 : Délai de communication de la décision</b></p> <p>Le Commissaire Général examine la demande du contribuable de divulgation volontaire de l'impôt non payé et lui répond endéans 30 jours à compter du jour de la réception de la demande.</p>
<p><b>Ingingo ya 6: Kwishyura umusoro</b></p> <p>(1) Usora wemerewe uburenganzira bukomoka ku kwigaragaza yishyura umusoro fatizo wose yagaragaje mu gihe kitarenze iminsi 30 ibarwa thereye ku munsu yemereweho.</p> <p>(2) Ubuyobozi bw'imisoro bushobora kwemerera usora wasabye kwishyura mu byiciro yihitiyemo mu gihe kitarenze amezi atandatu abarwa thereye ku munsu ubusabe bwemereweho, iyo usora agaragaje impamvu zifite ishingiro.</p>	<p><b>Article 6: Tax payment</b></p> <p>(1) A taxpayer who is granted the voluntary disclosure incentives pays the total amount of principal tax disclosed within 30 days from the date of approval.</p> <p>(2) The Tax Administration may allow the taxpayer to pay in instalments of his or her choice within six months from the date of approval of the application, if the taxpayer presents valid reasons.</p>	<p><b>Article 6 : Paiement d'impôt</b></p> <p>(1) Un contribuable qui bénéficie des avantages liés à la divulgation volontaire paie le montant total de l'impôt principal divulgué endéans 30 jours à compter du jour d'approbation.</p> <p>(2) L'Administration fiscale peut autoriser le contribuable à payer par échelonnements de son choix endéans six mois à compter de la date d'approbation de la demande, lorsque le contribuable présente les motifs valables.</p>
<p><b>Ingingo ya 7: Gukuraho uburenganzira bukomoka ku kwigaragaza</b></p> <p>(1) Ubuyobozi bw'imisoro bukuraho uburenganzira bukomoka ku kwigaragaza bwahawe usora iyo –</p> <p>(a) atishyuye umusoro yagaragaje ku bushake;</p>	<p><b>Article 7: Revocation of voluntary disclosure incentives</b></p> <p>(1) The Tax Administration revokes the voluntary disclosure incentives granted to the taxpayer if he or she –</p> <p>(a) fails to pay the tax disclosed voluntarily;</p>	<p><b>Article 7 : Révocation des avantages liés à la divulgation volontaire</b></p> <p>(1) L'Administration fiscale révoque les avantages liés à la divulgation volontaire accordés au contribuable lorsqu'il –</p> <p>(a) n'a pas payé volontairement l'impôt déclaré;</p>

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<p>(b) atubahirije gahunda yo kwishyura yemerewe;</p> <p>(c) cyangwa yatanze amakuru atari ukuri cyangwa atuzuye, bikaza kugaragara ko yishyuye umusoro muke ku wo yagombaga kwishyura.</p>	<p>(b) fails to respect the payment plan granted; or</p> <p>(c) submitted false or incomplete information that leads to payment of understated tax.</p>	<p>(b) ne respecte pas le plan de paiement lui accordé ; ou</p> <p>(c) a fourni des informations fausses ou incomplètes donnant lieu au paiement d'impôt sous-estimé.</p>
<p>(2) Gukuraho uburenganzira bukomoka ku kwigaragaza biteganywa muri iyi ngingo ntibireba usora utandise cyangwa usora wanditse ugaragaza ku bushake umusoro ujyanye n'igihe cy'igenzura cyashaje.</p>	<p>(2) The revocation of incentives provided for in this Article does not apply to a non-registered taxpayer or registered taxpayer who voluntarily discloses a tax liability relating to a prescribed audit period.</p>	<p>(2) La révocation d'avantages prévue au présent article ne s'applique pas au contribuable non enregistré ou au contribuable enregistré qui fait la divulgation d'un impôt portant sur une période d'audit prescrite.</p>
<p><b><u>Ingingo ya 8: Ubujurire bwo mu rwego rw'ubutegetsi</u></b></p> <p>(1) Usora yemerewe gutanga ubujurire bwo mu rwego rw'ubutegetsi bujyanye gusa no gukuraho uburenganzira bukomoka ku kwigaragaza.</p> <p>(2) Ubujurire bushyikirizwa Komiseri Mukuru mu gihe kitarenze iminsi 30 ikurikira ikurwaho ry'uburenganzira bukomoka ku kwigaragaza. Komiseri Mukuru amenyeshya uwajurire icyemezo yafashe mu gihe kitarenze iminsi mirongo 30 ibarwa uhereye ku munsi w'iyakirwa ry'idosiye y'ubujurire kandi icyo gihe gishobora kongerwa inshuro imwe.</p>	<p><b><u>Article 8: Administrative appeal</u></b></p> <p>(1) A taxpayer has the right to file an administrative appeal only with respect to revocation of voluntary disclosure incentives.</p> <p>(2) 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.</p>	<p><b><u>Article 8 : Recours administratif</u></b></p> <p>(1) Un contribuable a le droit de déposer un recours administratif uniquement en ce qui concerne la révocation des avantages liés à la divulgation volontaire.</p> <p>(2) Le recours est adressé au Commissaire Général endéans 30 jours qui suivent la révocation des avantages liés à la divulgation volontaire. Le Commissaire Général notifie sa décision à l'appelant endéans 30 jours à compter du jour de la réception du dossier de recours qui peut être renouvelé une seule fois.</p>

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<p>(3) Iyemezo cya Komiseri Mukuru ku bujuriye bwo mu rwego rw'ubutegetsi buteganywa muri iyi ngingo ntikijurirwa ku rundi rwego rw'ubutegetsi.</p>	<p>(3) The decision of the Commissioner General on administrative appeal provided for in this Article is not subject to any further administrative appeal.</p>	<p>(3) La décision du Commissaire Général sur le recours administratif prévu au présent article n'est susceptible d'aucun autre recours administratif.</p>
<p><b><u>Ingingo ya 9: Ingingo y'ururimi</u></b> Iri teka ryateguwe mu rurimi rw'Ikinyarwanda.</p>	<p><b><u>Article 9: Language provision</u></b> This Order was drafted in Ikinyarwanda.</p>	<p><b><u>Article 9 : Disposition linguistique</u></b> Le présent arrêté a été rédigé en Ikinyarwanda.</p>
<p><b><u>Ingingo ya 10: Gutangira gukurikizwa</u></b> Iri teka ritangira gukurikizwa ku munsiri ritangariyeho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p><b><u>Article 10: Entry into force</u></b> This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><b><u>Article 10 : Entrée en vigueur</u></b> Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>

Official Gazette n° Special ter of 08/03/2024

Kigali, 08/03/2024

(sé)

**Dr NDAGIJIMANA Uzziel**  
Minisitiri w'Imari n'igenamigambi  
Minister of Finance and Economic Planning  
Ministre des Finances et de la Planification Économique

**Bibonywe kandi bishyizweho Ikirango cya Repubilika:**  
**Seen and sealed with the Seal of the Republic:**  
**Vu et scellé du Sceau de la République :**

(sé)

**Dr UGRASHEBUJA Emmanuel**  
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta  
Minister of Justice and Attorney General  
Ministre de la Justice et Garde des Sceaux