



Our Ref : 1900/RRA/CG/TPS/2021

Date : 13 DEC 2021

Your Ref :

ANNOUNCEMENT

Rwanda Revenue Authority (RRA) would like to remind the importers and bidders of public tender who need the Tax Clearance Certificate (Quitus Fiscal) for the year 2022 to start applying. Applications are being received online through our email quitus.application@rra.gov.rw from 06/12/2021. The certificate is issued to importers or bidders of public tenders who fulfill the following requirements:

1. Has conducted business for at least 2 previous years and filed Value Added Tax (VAT) for at least one year;
2. Has imported at least 3 times during last year;
3. Has imported at least the goods with the CIF value of 50 million Rwandan Franc last 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) None declaration of VAT output received within the required time;
 - e) Being involved in any form of tax fraud;
 - f) Being involved in any excise of tax stamp malpractices;
5. Has no tax arrears, unless the taxpayer has signed a payment plan with RRA;
6. Has no differences in VAT and Income Tax turnovers without justifications;
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 certified financial statements as required by the law;
10. Has filed VAT declarations with detailed attachments;
11. Has filed PAYE as required by the law;
12. Has a Domestic Company Registration Certificate;
13. Has a physical business address in Rwanda;
14. Has a proof of payment of 10,000Frw for application of tax clearance certificate;

15. The requesting business, is not a majority shareholder or Managing director of another company that has tax arrears or involved in practice intended to evade taxes for the last two years.
16. Has not been convicted for tax evasion at least for the last two years;
17. Using Electronic payment system in paying taxes;
18. Has a recommendation letter from Private Sector Federation (PSF);
19. Having and properly using Electronic Billing machine version 2.
20. Has filled properly the application form;

Notices

1. Requirements 2 and 3 above do not apply for public tender bidders.
2. Requirements 1, 2 and 3 above do not apply for new Investment Companies.
3. The *Quitus fiscal* is valid in the year in which it has been issued.
4. Best taxpayers will be issued Tax Clearance Certificate (Quitus) upon presentation of payment proof of 10,000Frw.
5. The commissioner General of RRA may revoke a tax clearance certificate at any time, if the requirements are not fulfilled or in case of abuse.

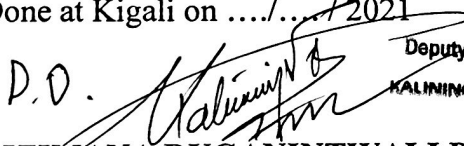
We suggest our esteemed customers to check if the requirements mentioned above are fulfilled and submit their applications to the e-mail: quitus.application@rra.gov.rw from 06/12 / 2021.

The application forms can be obtained from our website: www.rra.gov.rw.

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

Done at Kigali on .../.../2021

D.D.


Deputy Commissioner General
KALIMINGONDO Jean - Louis, PMP

BIZIMANA RUGANINTWALI Pascal
Commissioner General

