



Our Ref : 1683/EEA/CGLT/PS/020
Your Ref :

Date : 30 NOV 2020

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 2021 to start applying. Applications are being received online through our email quitus.application@rra.gov.rw from 01/12/2020. 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) Not declaring VAT output received within the required time;
 - e) Being involved in any form of tax fraud;
 - f) Being involved in any excise 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 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 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 filled properly the application form;
15. Has a proof of payment of 10,000Frw for application of tax clearance certificate;

16. The requesting business is not a shareholder of a company that has tax arrears or involved in practices intended to evade taxes for the last two years. In case of arrears, unless has a payment plan with RRA. For individual companies or businesses, the owner should not be a shareholder, representative or manager of another company or business that has tax arrears or involved in practices intended to evade tax for the last two years;
17. Has no interest or link/relationship with a business involved in practices intended to evade tax or that has tax arrears;
18. Has not been convicted for tax evasion at least for the last two years;
19. Using Electronic payment system in paying taxes;
20. Has a recommendation letter from Private Sector Federation (PSF);
21. Using Electronic Billing machine version 2.

Notices

1. Requirements 2 and 3 above do not apply for Public tender bidders.
2. Investment companies have to attach the packing list
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 01/12 / 2020.

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 30/11/2020

BIZIMANA RUGANINTWALI Pascal
Commissioner General

