



Our Ref: 1413/RRA/DTD/2019  
Your Ref: .....

Date: 13/12/2019

## **REQUIREMENTS FOR QUITUS 2020 APPLICATION**

Rwanda Revenue Authority (RRA) would like to inform the importers and public tender bidders who need to apply for the Tax Clearance Certificate (Quitus Fiscal) for year 2020, to start applying since the 16<sup>th</sup> December 2019. The certificate is issued to importers or public tender who fulfil the following requirements.

### **Requirements for Tax Clearance Certificate (Quitus Fiscal) applicants:**

1. Has filed taxes: at least declarations of Profit Tax for last 2 years and Value Added Tax (VAT) for last 12 months;
2. Has imported at least 4 times during the last year;
3. Has imported the goods with the CIF value worth at least 20 million Rwandan Francs during last year;
4. Has not been involved in the following practices intended to evade tax:
  - a. Underreporting of sales proved during Electronic Billing Machine monitoring;
  - b. Underpricing of Electronic Billing Machine invoices;
  - c. Claiming fictitious VAT inputs;
  - d. Not declaring VAT output received during required time;
  - e. Not involved in any other form of tax fraud.
5. Has no tax arrears in RRA (DTD and CUSTOMS), unless for instances where the taxpayer has signed a payment plan with RRA, or has an approved proof that his/her tax account is under reconciliation process or has VAT Refund approved and allowed by RRA that covers the tax liability

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 financial statements certified as required by the law;
10. Has filed vat declarations with detailed attachments ;
11. Has filed PAYE as required especially for construction companies;
12. Has a Domestic Company Registration Certificate;
13. Has a physical business address in Rwanda (see application form)
14. Has filled properly the application form;
15. Has proof of payment for application of tax clearance certificate;
16. Is not shareholder, representative/manager of a business involved in practices intended to evade taxes or that has tax arrears;
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;
19. Uses Electronic payment system in paying taxes;
20. Has a recommendation letter from Private Sector Federation (PSF);
21. Has Electronic Billing Machine (EBM) if registered with VAT:
  - a. Uses EBM properly
  - b. Commits to issue EBM invoice and mention TIN or phone number for those with no TIN, of each buyer
  - c. Puts on the business's main entrance door, the statement **"IF EBM INVOICE IS NOT ISSUED TO YOU DON'T PAY"**
  - d. Signs the commitment letter acknowledging towards RRA that if A, B and C are not responded by the taxpayer, the QUITUS FISCAL will be removed from him/her and cancelled



22. Uses Electronic Billing Machine Version 2 [EBMV2] for Large Taxpayers, Medium Taxpayers and any other taxpayer having a turnover which is equal or above 500,000,000 Frw either for the year 2018 or for the year 2019
23. Taxpayers awarded during Taxpayers appreciation day in the year 2019 will be given QUITUS 2020 upon payment of 10,000 Rwf only.

**Note:**

- i. Requirements No. 2 and No. 3 shown above do not apply for the Public tender bidders and are issued QUITUS FISCAL for WHI 3% only.
- ii. Investment companies have to attach the packing list
- iii. The *Quitus fiscal* is valid in the year in which it has been issued.
- iv. The commissioner General of RRA may revoke a tax clearance certificate any time, if the requirements are not fulfilled or in case of abuse.

The application forms can be obtained from Rwanda Revenue Authority headquarters or at our offices in provinces or website: [www.rra.gov.rw](http://www.rra.gov.rw).

We suggest our esteemed customers to check if all the requirements mentioned above are fulfilled, and they are requested to submit their applications since 16<sup>st</sup> December 2019. For further details, please contact us on RRA Call center number **3004**

Done at Kigali on December 13<sup>th</sup>, 2019

**KAYIGI HABİYAMBERE Aimable**  
**Commissioner for Domestic Taxes Department**

