

Revenue Magazine

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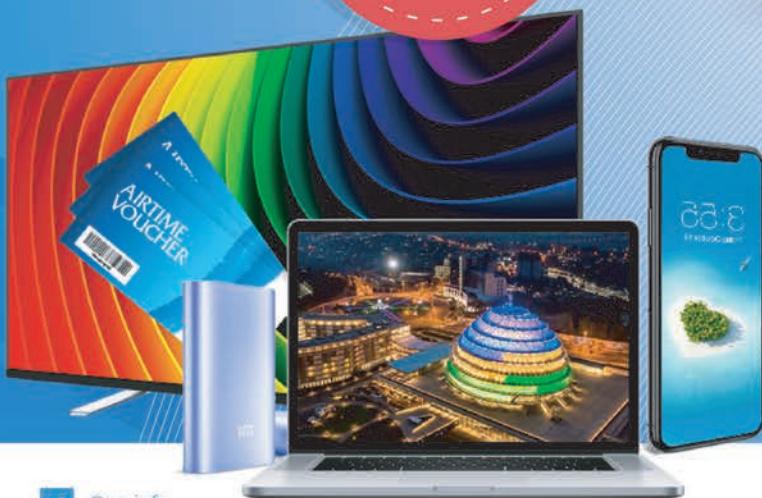
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Commissioner General's Foreword



RRA's Commissioner General, BIZIMANA Ruganintwali Pascal

A warm welcome once again dear readers of our Magazine. It's my pleasure to have you onboard as we strive to build our nation and transform it into a more convenient place to dwell and visit.

The fiscal year 2018/2019 that we just closed was successful as we surpassed the target set by 29.6 billion! We thank compliant taxpayers for achieving this for our national development.

The target of revenue to be collected in this fiscal year 2019/2020 was set at an ambitious sum 1,535.9 billion representing 54.1% of the national budget which is Rwf 2,876.9 billion. It is understandable that every year the country gets new budget to execute and in many cases increases also because citizens can't stay where they are and the vision of the nation is to move at least to becoming a middle income country.

This means that we need to double also our efforts to maximize potentials. Taxes can only be collected easily if tax compliance is taken in bold consideration. RRA remains committed to serve you with diligence and offer you facilities that are time and cost saving for you to smoothly comply with tax obligations.

During 2019/20, RRA will implement various initiatives in line with its mandate in order to deliver 4 strategic outcomes: improved customer service, enhanced tax compliance, improved employee engagement and development and strengthened the organizational capacity.

Keep loving your country by contributing to its linear development through taxes. Pay taxes, build Rwanda be proud. Enjoy the read!

RRA kicked off property registration campaign



Rwanda Revenue Authority launched the immovable property registration exercise in collaboration with the city of Kigali, the Ministry of Local government and the Ministry of Finance and Economic Planning. The exercise is in line with execution of the law No. 75/2018 of 07/09/2018 determining the source of revenues of decentralized entities.

Before the law came into force, property tax was only paid by those with title deeds, but with the new law everyone with a property will need to pay for their immovable properties.

Immovable property can be a land and houses, gardens and other things that add value to the land. Everyone will need to register his or her property and be able to pay taxes in the due time. In registering these immovable properties, the tax administration will be able to identify taxable properties, their tax rates, even zero rated or exempted properties. The land for agriculture below 2 hectares are exempted from property tax.

RRA has trained local leaders, officers that will facilitate the registration. Temporary staff will also help in registering these properties countrywide. This exercise is expected to improve revenue collection on behalf of decentralized entities. The tax administration also put in place technological approach to register properties.

Ruganintwali Bizimana Pascal, Commissioner General of Rwanda Revenue Authority, called for

joint efforts in that exercise of immovable property registration on the part of public servants and the concerned citizens.

RRA has put many efforts in collecting taxes on behalf of decentralized entities that are districts and the City of Kigali. In the last three years, the taxes collected came from Rwf49.2 billion in 2016/2017 to Rwf54.7 billion in 2017/2018 and Rwf60.5 billion in 2018/2019 while the target of 2019/2020 is Rwf67.3 billion.

In the city of Kigali alone, taxes collected were Rwf23.1 billion in 2016/2017, Rwf24.6 billion in 2017/2018 and Rwf25.8 billion in 2018/2019 while the target is Rwf29.5 billion in 2019/2020.

Dr. Alvera Mukabaramba, the State Minister for Social Affairs in the Ministry of Local Government promised the support to the tax collector in the exercise of immovable property registration through close collaboration with citizens and local government leaders.

Mukabaramba said: "In order to achieve this target, it requires everyone's effort, being a taxpayer, the owner of immovable property, local leaders and the tax administration, the land management authority and other different stakeholders. I call upon everyone to continue building our country because taxes are sure source of sustaining the Budget."

The exercise which already began is expected to last for two months.

RRA wants more transporters to join AEO programme



Commissioner for Customs services at RRA, Rosine Uwamariya wants cross-border traders to join AEO and enjoy benefits

Commissioner for Customs services, RosineUwamariya sensitized transporters to join the Authorized Economic Operator (AEO) during a meeting she chaired.

As Rwanda faces challenges of being far from the ocean, limited access to air transport, almost 99% of all goods coming to and/or from Rwanda are transported through inland transport.

Uwamariya said RRA is very thankful to transporters' cooperation in management of supply chain and in addressing logistical problems and she pledged that RRA is committed to facilitate them to become competitive in the region by giving their trucks priority clearance at entry and exit points upon becoming an AEO. This will reduce transit time; help transporters to make more trips and thus increasing your turnover.

To be granted an AEO status requires compliance with all laws, rules and regulations pertaining to Customs, Domestic Taxes and all relevant Government Agencies for a period of 3 years prior to application for authorisation.

The implementation of AEO program in Rwanda is in good progress. 34 out of 82 AEO companies approved at regional level (EAC region) are Rwandan companies of which only 1 company is a Transport. "We need more transporters to come on board," Commissioner Uwamariya stated.

Benefits for Businesses with AEO status receive privileges related to their high level of compliance which include, priority treatment of consignments if selected for control, choice of place of controls for their convenience, fewer physical and document based controls that help them improve their

business predictability and improve their market access, speed and cost of doing business reduced. As our AEO program is at EAC level, the benefits it offers are across the region through Mutual Recognition among Partner States.

Laurent Habimana, a transporter with Family Legacy Trading, said that AEO would benefit them in reducing time taken to make rounds because it would reduce stops at checkpoints and speed

consignment sealing, "We generate revenues from the rounds we make; when clearance is complicated we go into position of loss." He said.

The transport sector contributes considerably towards poverty reduction and economic growth, and serves as support to other economic sectors. It plays a fundamental role in the economy of Rwanda as it contributes about 7% to the GDP, and represents about 15% of total service delivery.

RRA calls manufacturers to embrace AEO program

Rosine Uwamariya, the Commissioner for Customs services met manufacturers over Authorized Economic Operator's program promotion.

In his remarks, Uwamariya expressed his gratitude of having manufacturers leading the country to self-reliance through a program dubbed "Made in Rwanda", noting that RRA is committed to ensure that raw materials consistently arrive at the production facilities on time and process quickly their refund claims among other benefits and facilities.

AEO is granted to compliant manufacturers, transporters, clearing agents to allow them the preferential treatment in their trade across the EAC region. Through the AEO program, the government of Rwanda and business community can have benefits which include simplified procedures, predictability of business, differential treatment related to the level of voluntary compliance, improved market access, fewer physical and document based controls, priority treatment of consignments if selected for control, choice of place of control wherever necessary.

On the side of the government, benefits include trade growth, increased revenues, and attraction of foreign investments and recognition as a trustworthy business area within the region.

To be granted an AEO status requires compliance with any laws, rules and regulations pertaining to Customs, Domestic Taxes and all relevant government agencies for a period of three years prior to application for authorization.

The Commissioner for customs underlined the benefits connected to compliance saying: "Even though compliance is a cost, non-compliance is more expensive."

Jonathan Bisengimana, from Rwanda Mountain Tea said: "It fastens processes, we don't offload our goods, we do declare online and customs do verification after, our refund is quickened, we don't wait for RRA officers to put the seal. We enjoy the facilities of AEO and call other business owners to join the program. Compliance rewards, if you are not an AEO certified you will suffer long process while the certified AEO is enjoying the preferential treatment. The only cost is compliance."

Nathan Rutayisire said he was not aware of AEO but that he found it can bring huge benefits for cross border traders. "We had challenge of delay of our imported goods but now it will be easier to trade. It is a facility that comes on time."

EAC member states have 82 recognized regional AEOs among which 34 are Rwandans. 11 are manufacturers.

Kwibuka25: RRA, NEC and OAG pay tribute to Mvuzo memorial site



Professor Kalisa Mbanda, chairman of NEC and Commissioner General BIZIMANA Ruganintwali Pascal lead staff of RRA, NEC and AOG to visit a genocide memorial in Rulindo district.

Staff of Rwanda Revenue Authority, National Electoral Commission and the Office of the Auditor General of state's finances visited Mvuzo memorial site in Rulindo district, Mbogo sector as part of kwibuka25 activities.

6695 bodies of the 1994's genocide against Tutsi victims lay in that memorial site. Uwemeyinkiko Ladislas, survivor of the genocide in Rulindo district said the genocide started early in this region, as they were tortured, imprisoned and threatened that soon would they will be wiped out for good.

He narrated the way the list of Tutsi to be killed was well prepared ahead and that he was also on that list, which propelled him to live in fear and desperation.

Uwemeyinkiko thanks the existing government of Rwanda who saved some Tutsis and ensured they are given necessary care which include education of young people and helping the vulnerable survivors.

He stated however that there is still need to fight against the genocide ideology which is still prevalent among some people.

Theodore Dukuzimana, president of Ibuka in Rulindo district said that Mbogo sector in Rulindo has a special history like Bigogwe in Nyabihu where the genocide against the Tutsi started in early 90s and culminated in 1994. He also noted that though genocide ideology is not pronounced, it's existent and its roots have to be uprooted.

Professor Kalisa Mbanda, the president of National Electoral Commission said that when evil comes it leaves no one, urging people today to avoid hatred ideology, "Genocide affected the entire nation. Allowing the negative ideology and giving it a home to dwell and prosper amongst us is the worst thing that ever happened in the Rwandan family." He said RRA, NEC and OAG handed a Rwf 5 million check which will help in management of the genocide memorial site.

Kwibuka25: Be human not just biological substance- Auditor General tells colleagues

Obadiah Biraro, the Auditor General for State of finances has called his colleagues from Rwanda Revenue Authority, National electoral commission and the Office of Auditor general to remember at the same time strive to be good human beings.

This was said during the 25th commemoration of the genocide against the Tutsis in 1994, in the dialogue organized by the above mentioned institutions on 8 April 2019, at Kimihurura.

Biraro reminded the history of the administration that championed and fed the ideology of division, hatred and the genocide, from 1959 until its climax in 1994 when over one million perished simply because they were Tutsis.

The Auditor General informed that Mutara III Rudahigwa was not finding himself as a Tutsi, Hutu or Twa or look at his people in those lenses but was simply taking his citizens as Rwandans when he introduced a scholarship program in 1956. Regrettably, the regime that followed, the political parties that were formed thereafter based on ethnicities and discrimination.

Tax research to improve tax policies and revenue collections in Africa



Ag. Deputy Commissioner for Planning and Research at RRA, Mr. Denis Mukama emphasizes on the role of research on tax policies and development in Africa

Prof. Jean Pierre Dusingizemungu, the president of Ibuka the umbrella organization of survivors of the genocide against Tutsi narrated the discrimination undergone, rights to education him and other Tutsi were deprived by the government, instilling hatred among its own people for many years.

While his generation suffered seriously due to bad governance, the present government has restored the dignity of long hunted group but mostly consolidating all Rwandans under the same name that must be kept sacred; "Umunyarwanda."

According to Prof. Dusingizemungu, it wasn't easy for survivors to forgive and live with perpetrators, but they managed go beyond anger and wounds, living peacefully, working professionally for the interest of all. He also mentioned that people should not put all (Hutu) into the category of the devil, saying some must be remembered as just citing some friends of him who helped him in his hard times at university.

Researchers from different countries of Africa convened in Kigali for research training by the International Center for Tax Development.

The training gathered officers in different African revenue authorities, research institutes and other government agencies in order to strengthen their capacity and acquire more relevant skills in tax research methodology module.

Research is essential in driving successful tax administrations in policy formulations, taxation and service delivery, compliance of taxpayers.

Denis Mukama, the Acting Deputy Commissioner for Planning and Research at Rwanda Revenue Authority highlighted the importance of the research training as he officially opened the training. He said that researchers are needed in all sectors especially taxation as they identify areas of improvement and techniques to take taxation to another level.

The international center for tax development has played a great role in promoting tax research

on African continent and in Rwanda particularly. In February this year, the ICTD has signed a memorandum of understanding to conduct tax research trainings for officers of Rwanda and Ugandan revenue authorities.

RRA meets stakeholders for consultation over strategic plan 2019-2024



Deputy Commissioner General Agnes Kanyangeyo chats with one of the key partners of RRA

Rwanda Revenue Authority convened a meeting with key stakeholders for consultation over its strategic plan 2019- 2024.

The Deputy Commissioner General of RRA, Ms. Agnes Kanyangeyo chaired the meeting which comprised of representatives of different organizations working closely with RRA including donors, civil society,

local government and other government agencies, welcoming their views and expectations for further consideration in the adoption of the final document to be implemented.

According to Kanyangeyo, engaging stakeholders is necessary to RRA to achieve its strategic objectives and vision of financing the national needs.



Deputy Commissioner General Agnes Kanyangeyo addressing stakeholders regarding RRA strategic plan.

The strategic plan of 5 years is the first of its kind as it was normally of 3 years but this time, it is aligned with the national strategy for transformation (NST) and the public financial management as the primary business of RRA is to mobilize resources that include tax and non-tax revenues for fully financing the national needs.

The new strategy encompasses key transformational activities with major focus on revenue collection, customer service, strengthening internal capacities that include internal systems and staff empowerment.

Some of the concrete strategies to implement include proper implementation of property tax law, the EBM for all instead of VAT registered alone, VAT rebate system and lottery, in order to improve the behavior change leading to tax compliance.

In terms of customer service, there is also a plan to translate the RRA website into 3 main languages for easy accessibility to taxpayers, online tax accounts where taxpayers can manage all their tax affairs in what is dubbed “My RRA”,

shifting from paper, manual processes to more online processes, improve feedback mechanism as well as the implementation of customer experience management strategy among others.

Stakeholders commended RRA team for developing that strategic plan and engage the concerned stakeholders. Dr Joseph Nkurunziza, chairman of Civil Society Platform Organisation said that such engagement was very important to civil society as it catches transformation of governance. He said that behavior change is very fundamental to influence tax compliance through rigorous communication.

The strategic plan will be implemented through action plans done every year following strategic directions and clear monitoring and progressive evaluation in quarters, semesters and annual basis.

Small and Medium Women Entrepreneurs trained on taxation



Uwigoroye Jeanne, a taxpayer education expert at RRA training women in business

RRA conducted a special tax training for women starting business. This is in line with RRA tax education programs targeting new registered taxpayers, to equip them with basic knowledge about their rights and obligations to improve their compliance.

Musabyeyezu Liberata from "M pore Mama cooperative" says the training was so beneficial to them: "We didn't know much about taxes, I thought one has to only pay Income tax, but in this training they have taught us about different taxes and fees"

Some people have a negative attitude about taxes, and think they can't start small business. Mugorewera Therese, a poultry business owner says the training helped her to understand that you only pay taxes when you made an income. "We can do nil declaration when we didn't make any profit! That is so good to know"

This training was conducted in partnership with Access Bank. Mutabayiro Nadine, head of unit

in charge of women at Access Bank affirms that these trainings are part of their program for women empowerment. "We don't just give loans, we go an extra mile as to help these startups women to know how to implement their business projects effectively, know about taxes and have a general understanding of how they can succeed in their businesses"

The government has made starting business easy by exempting startups small and medium companies from paying trading license for the first 2 years. That new law came into force since January this year.

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High school students acquired practical knowledge on EBM system



Students of APAER were eager to know about EBM at RRA

Students from Association des Parents Adventists pour l'Education à Rusororo (APAER) acquired practical skills on invoicing through EBM.

The grade 3 class was received by Emmy Mbera, the EBM project coordinator at Rwanda Revenue Authority who interacted with them and explained the whole process of invoicing, the benefits, contributions and effectiveness of using electronic billing machine as a better way of invoicing.

EBM was introduced in 2013 with the purpose to collect the value added taxes correctly, contrary to the manual invoice. The taxpayers registered in VAT are subject to compulsory use of EBM while invoicing. VAT contributes about 34% of the total revenue collected by the Rwandan tax administration. The rate is 18% of the total value on the invoice.

At its introduction, EBM was not very effective that's why later on, the EBM was upgraded to another version. Students and accompanying staff were explained on how the second version of EBM works. It is a computer based software and helps business people manage their stocks, control their staff and record efficiently their purchases at real time.

Jean Pierre Mundanikure, facilitating sales invoicing module trainer in level 3 Accounting said coming to learn from RRA helps students understand deeply

the process of invoicing. He said: "It helps students understand the reason of getting invoice of EBM and the accurate and secure information it gives compared to the manual invoice which was easily manipulated by some business persons with bad intent."

Mundanikure also noted that witnessing the use and functionality of EBM helps students know better how it works because even the curriculum of Workforce Development Authority requests that at the end of level 3, every student should be able to use well EBM and be able to do accounting works properly.

RRA values the invoices of EBM and calls every last consumer to request for it at every purchase made. In order to promote that culture and enhance that behavior change, Rwanda Revenue Authority has kicked off a lottery named "Tombola na EBM", in which lucky winners get prizes that include TV screens, airtime, smart phones, and school kits among others.

Emmy Mbera, the EBM project coordinator at RRA stressed on the importance of technology in driving the tax administration's mandate and vision of collecting revenues for fully financing the national needs. Through EBM, the tax administration can easily monitor the recorded VAT and be able to do the VAT reverse in case.

The EBM project coordinator requested all the students and staff to be good ambassadors of EBM wherever they go and ask the invoice whenever they buy. He also asked them to join the EBM lottery to be able to win amazing prizes.

RRA is Here for You to Serve - Taxpayer's Contact

Dear RRA,

My name is Olivia Mukama, I registered my business in RDB in 2016 and operated for 2 years, as I wasn't making any profit, I closed the business but forgot to declare it, now some days ago I wanted to check if am clear and close my TIN but then I found I had penalties for not declaring and paying quarterly and I have to pay 700.000 Rwf! I find that too much when the tax I was supposed to pay was 2000 Rwf, please explain to me how penalties went that high and what exactly it means to pay in quarters. Thank You

Dear Olivia,

Thanks for contacting us, according to the law No 25/2005 of 4/12/2005 on Tax Procedures, article 10 regarding registration says when you start your business you must register it in 7 days, and by registering your business you are already a taxpayer and you receive a Taxpayer Identification Number (TIN). Now when you are a taxpayer you need to declare and pay dues taxes, even when you don't make profit you declare that in what we call Null declaration. The same law article 14 states that: "A taxpayer may be considered as continuing with

the business activity, if he fails to notify the Tax Administration the closure of his taxable activities."

The same law n° 25 article 60 establishes fines for non-declaration and non-payment. It states that a fine of 100,000 Rwf shall be applied on a taxpayer whose annual turnover equal to or less than twenty million (20,000,000) Rwandan Francs, the fines increases as the turnover increases. On top of the fines the law also establishes penalties of late declaration and payment of 60% of due taxes. That is how you ended up with 700.000 Rwf to pay.

About quarterly payment, the law says you pay annual income tax for the first year, now after that you start paying $\frac{1}{4}$ of the tax you paid last year every quarter, the first quarter ends 30th June, the second quarter ends 31st September and the last is 31st December, when the year ends and you have to declare and pay income tax you will deduct what you paid in quarters and pay the balance or if it was more you have credit note. When you fail to pay in quarter you are also fined.

We are sorry you had to go through this but the above information is always provided to new taxpayers through trainings that we provide for them every year, unfortunately many don't attend and they fall into penalties because of lack of knowledge.

The Tax administration can help you if you want to pay due taxes in installments. For more information you can call us on our toll free number 3004 or use sms and send 4152 start the message with RRA

Thank You

Electronic Cargo Tracking System to expand on the Central Corridor

Illegal trade costs the government millions of francs in uncollected tax revenue and also threatens to drive some tax compliant importers out of business through unfair competition by untaxed smuggled goods. Cargo theft is a big concern to importers and exporters who have been forced to pay high insurance cover for goods on transit, contributing to the high costs of doing business in the country.

To mitigate this problem, Rwanda Revenue adopted ECTs, which is a web based integrated system used to monitor transit Cargo under Customs control in Kenya, Rwanda and Uganda.

The system serves as an enforcement tool to facilitate Customs Administrations in monitoring cargo to deter any cargo diversions and the same time ensuring its safety and security.

The adoption of the tracking system is part of the fulfillment of the revised Guidelines to Chapter 6 of the Revised Kyoto Convention; which requires Customs administrations to seek co-operation with other Customs administrations and have mutual administrative assistance agreements to enhance Customs controls through usage of enhanced information technology and electronic commerce

to the greatest extents possible to allow a balance in control and facilitation of trade.

This system has been implemented at the Northern Corridor in which countries of Kenya, Uganda and Rwanda are now able to monitor high risk cargo from the port of Mombasa to destination on real time using one single platform.

Importers have benefited from ECTS in terms of reducing cost, improvement of turnaround, and time taken from Mombasa to Kigali reduced to 5 days from 9 days.

The joint monitoring using one platform along the Northern Corridor has yield results such as, improved security of cargo because in the event of suspected diversions the responses teams are on ground to intervene, improved seamless flow of cargo along the Northern Corridor and removal of physical escorts that was associated with unjustified costs among others.

Similarly, in the Central Corridor, Tanzania Revenue Authority has been monitoring cargo using their own multivendor system in which cargo is monitored from the port of Dar es Salaam to destination borders and the devices are disarmed upon arrival.

However, the two systems are not interlinked and there is no mutual recognition and harmonization of the two tracking system to allow monitoring of the cargo on real time using a Single Platform.

Rwanda being the current chair of the Single Customs Territory, initiated a request to Tanzania

Revenue Authority to have a working meeting aimed at discussing on the feasibility of fast tracking the implementing of a Single Tracking Platform as it is on the Northern Corridor with an aim of achieving the following;

- Enhanced cargo security and monitoring cargo on real time
- Have system generated evidences to confirmation of arrival and exit of cargo to allow quick acquittal of bonds
- Encourage seamless flow of cargo within the Central Corridor
- Discourage Arming and Disarming at Border Crossing Points to avoid unnecessary delays
- Enhance capacity to track and trace stolen, diverted goods while in Transit along the corridor (e.g. Minerals)
- Removal of human escort fees

During the discussions, the meeting appreciated the progress made on the Northern Corridor and agreed in principle on the implementation of the of joint monitoring of cargo along the Central Corridor and the meeting recommended that a technical team from the Partner States and undertake a visit in each Revenue Authority in order to come up with a work plan for the implementation of a joint Cargo Monitoring System.

The team visited each Revenue Authority and came up with an implementation work plan and it was approved by EAC customs committee, we are soon hoping to have a joint monitoring through ECTS and that will yield even greater results.

Rwanda Electronic Single Window reduces customs release time by 60%

The Rwanda Electronic Single Window has been initiated by Rwanda Revenue Authority in its Modernization programs to facilitate in interfacing all business agencies involved in the supply chain into one single window with an objective of reducing and simplifying clearance procedures and reduce time and cost of doing business in Rwanda.

Prior to the implementation of ReSW, clearing of goods involved physical movements from RRA to

other agencies requesting or seeking for approval of import / export permits a process that lasted over 11 days. ReSW reduced this time by 60% or one day resulting into \$8-17 million in savings per year for the business community.

The fast clearance of goods under SCT is attributed to ICT interconnectivity amongst the revenue authorities' customs systems; and with the port authorities that enable instant transmission of data.

All 150 clearing agencies at all Customs offices are implementing the electronic Single Window system and all importers/Exporters that wish to receive clearance notification were registered and receiving e-mail or/and SMS notification to follow up their consignments clearance progress. Currently 28,532 Importers are registered for the SMS and e-mail services

Since 2016, ReSW also enabled to apply for certificate of Origin online. Initially, Certificate of Origin process was done manually where exporters (or representatives) had to visit Customs offices to acquire hard copies of the certificate of origin after payment of required fees. The process added up time and cost of trade.

The current process of e-Certificate of origin provides the automated environment whereby exporters (or their agents) are able to submit the request online and approval by different Customs offices is also done electronically.

The Benefit of this electronic Certificate of Origin include reduction of costs related to export, reduction of movement for issuing authorities and hence time savings, reduction of bureaucracy, enhancement of transparency among stakeholders, elimination of forgery of signatures, encouraging and facilitating trade, and improvement on information sharing among relevant authorities.

Another good thing with single window system, the management is able to track performance of each agency connected to know where there are bad practices/ delays for immediate action. Before implementation of ReSW, every delay in clearance could be attributed to Customs; the system now indicates the role and responsibility of everyone involved in this process.

It has also speeded the process of getting an exemption from Rwanda Development Board (RDB), which required four days and now can be done within half an hour, which has contributed to positive impact for businesses and consumers in Rwanda.

The average processing cost for exemption before single window implementation in Rwanda was \$54 which has been reduced to zero due to automation of this process. Consequently, single window has enabled the business community to secure millions of dollars a year as a result of single window implementation in Rwanda.

Additionally, ReSW also reduced face to face contact between business dealers, clearing agents and customs officers thus increasing the level of credibility of clearing process by suppressing corruption attempts

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