

# Service Charter

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2	12 <sup>nd</sup> June 2017	<i>TUSABE Richard</i> <i>Commissioner General</i>

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## FOREWORD

On behalf of Rwanda Revenue Authority, I am pleased to present to you this service charter document made as a way to clearly show all services that RRA will observe when dealing with taxpayers, and to inform our customers about their rights and obligations.

As regulated by law, RRA is responsible for administering and collecting various taxes including Income tax, Value added tax, Withholding taxes, Customs duties, Consumption tax, District revenues, and other different fees and charges. It recognizes the importance of establishing a closer partnership with taxpayers and has put forward this service Charter as a pronouncement of its commitment to deliver quality services to taxpayers. RRA operates on the fundamental belief that taxpayers are more likely to comply with the tax law if they have the information on the services they need to meet their obligations. In observing the tax laws, RRA will perform its functions according to the services pronounced in this Charter. These efforts will help to cultivate service culture which reinforces tax compliance and enhances a good tax system.

I wish to conclude by reiterating our commitment to ensure that quality service is provided rightly all the time and to uphold our promise to be there for you.



**TUSABE Richard**  
*Commissioner General*

# 1. INTRODUCTION

## 1.1 WHO WE ARE

### 1.1.1 Structure and Responsibilities of Rwanda Revenue Authority (RRA)

The Rwanda Revenue Authority (RRA) was established in November 1997 by the law N° 15/97 on 8/11/1997. It is a corporate body administered and managed by a Board, and supervised by the Ministry having jurisdiction over finance. The Rwanda Revenue Authority is responsible for the administration and collection of the following taxes:

- Personal and Corporate Income Tax
- Value-Added Tax
- Customs duties
- Withholding taxes: Pay As You Earn, Withholding Tax on Imports, withholding tax on Public Tenders and Withholding Tax on other payments to a non tax registered person.
- Consumption tax
- Gaming tax
- Tax on minerals
- Levy tax on imported goods
- District revenues including Trading license, Property tax , Rental income tax and other different fees
- Non fiscal revenues including road maintenance fund, Travel documents fees etc.

The deadline line for declaring and paying the above mentioned taxes and duties is here below:

Tax or Duty	Deadline
<b>1. Personal and Corporate Income Tax</b> <ul style="list-style-type: none"><li>➤ First Quarter ( 1<sup>st</sup> January to 31<sup>st</sup> March)</li><li>➤ Second Quarter (1<sup>st</sup> April to 30<sup>th</sup> June)</li><li>➤ Third Quarter (1<sup>st</sup> July to 30<sup>th</sup> September)</li><li>➤ Annual PIT or CIT (Balance of the year)</li></ul>	30 <sup>th</sup> June 30 <sup>th</sup> September 31 <sup>st</sup> December 31 <sup>st</sup> March of the following tax period  <b>Note:</b> Indicated deadline may change in case a taxpayer is applying a tax period different from the calendar year as provided by the law.

<p><b>2. Value Added Tax (VAT)</b></p> <ul style="list-style-type: none"> <li>➤ Monthly VAT</li> <li>➤ Quarterly VAT:</li> </ul> <p>From 1<sup>st</sup> December to 28<sup>th</sup> or 29<sup>th</sup> February  From 1<sup>st</sup> March to 31<sup>st</sup> May  From 1<sup>st</sup> June to 30<sup>th</sup> August  From 1<sup>st</sup> September to 30<sup>th</sup> November</p>	<p>Paid within fifteen (15) days after the end of the Month.  Paid within fifteen (15) days after the end of Quarter as follow:  15<sup>th</sup> March  15<sup>th</sup> June  15<sup>th</sup> September  15<sup>th</sup> December</p>
<p><b>3. Custom duties</b></p>	<p>Paid at customs on the CIF value before the goods are released by customs</p>
<p><b>4. Withholding tax:</b></p> <p><b>4.1 Pay as you earn (PAYE):</b>  Monthly PAYE</p> <p>Quarterly PAYE:</p> <p>From 1<sup>st</sup> December to 28<sup>th</sup> or 29<sup>th</sup> February  From 1<sup>st</sup> March to 31<sup>st</sup> May  From 1<sup>st</sup> June to 30<sup>th</sup> August  From 1<sup>st</sup> September to 30<sup>th</sup> November</p> <p><b>4.2 Withholding Tax on Imports</b></p> <p><b>4.3 Withholding tax on Public Tenders, on winnings and on other payments</b></p>	<p>Paid within fifteen (15) days following the end of each Month  Paid within fifteen (15) days after the end of the Quarter as follow:  15<sup>th</sup> March  15<sup>th</sup> June  15<sup>th</sup> September  15<sup>th</sup> December</p> <p>Paid at customs on the CIF value before the goods are released by customs</p> <p>Paid in the period not exceeding fifteen (15) days following the month in which the tax was withheld</p>
<p><b>5. Consumption Tax</b></p>	<p>A month is divided into <b>three periods</b>:  From <b>1<sup>st</sup> to 10<sup>th</sup></b> of every month  From <b>11<sup>th</sup> to 20<sup>th</sup></b> every month  From <b>21<sup>st</sup> toward the end</b> of the month  Paid in the period not exceeding <b>five (5) days</b> following periods mentioned above.  The consumption tax on imports is paid <b>concurrently with custom duties.</b></p>
<p><b>6. Tax on Gaming activities</b></p>	<p>Paid in period not exceeding fifteen (15) days following the end of each Month.</p>

<b>7. Tax on Mineral</b>	Paid within fifteen (15) days following the end of each Month.
<b>8. Levy tax on imported goods</b>	Paid at customs before the goods are released by customs.
<b>9. District revenues:</b> Trading license Property tax Rental income tax  <b>10. Fees:</b> Public cleaning fee Fees for occupation of public domain Fees based on services rendered to citizens  Fees on advertising billboard or banners, on boat and bicycle number plates ,etc Land lease fees	Paid not later than March 31 <sup>st</sup> of the tax year.  Fees and other charges payable on a monthly basis are paid before 5 <sup>th</sup> of every Month. Fees and other charges are paid before the service is delivered.  Fees and other charges payable once a year are paid not later than 31 <sup>st</sup> December of the taxable year.
<b>11. Non fiscal revenues:</b> Road Maintenance Fund Travel document fee Others	Paid at customs when entering into the country

The following fees previously collected by RRA are currently collected through Irembo: immigration and Emigration services, Birth certificate, Register for driving test and driving license, Application and replacement of National ID, Certificate of completed identity, Criminal record clearance certificate, Notarization and gazette services, Services on land, Certificate of being alive, Certificate replacing a lost ID, Status certificates and Payment of cemetery fees, Etc.

### **1.1.2 Tax liability is assessed and revenue is collected by the following departments of RRA headed by Commissioner General Office, and Deputy Commissioner General & Commissioner for Corporate Services:**

- ✓ **Domestic Taxes Department** comprising Large Taxpayers Office, Small and Medium Taxpayers Office and Regions and Decentralized Taxes Office.
- ✓ **Customs Service Department**

✓ **Support Departments** : Quality Assurance Department, Finance Department, Revenue Investigation and Enforcement Department, Taxpayer Services Department, Planning and Research Department, Legal and Board Secretariat Department, Human Resource Department, Information Technology Department , Corporate Risk Management & Modernization Department, Administration and Logistic Department , and Training Department.

### 1.1.3 Taxes are collected using electronic means.

The declarations are done through e-tax system for domestic taxes, LGT system for district revenues, Rwanda Electronic Single Window (ReSW) for customs duties which are web based systems, and through mobile (M-declaration) by dialing \*800# and following instructions for taxpayers under flat and lump sum regimes not registered in e-tax. Land lease and trading license are also declared through M-declaration.

After declaring, taxes, duties and all fees are paid in any of the Commercial Banks, through MTN Mobile Money by dialing (\*182#) or through MobCash channel.

## 1.2. VISION

“To become a world-class efficient and modern revenue agency, fully financing national needs”.

## 1.3. MISSION

“Mobilize revenue for economic development through efficient and equitable services that promote business growth”.

## 1.4. CORE VALUES

- Integrity
- Customer focus
- Transparency
- Professional Service delivery
- Teamwork.

## 2. TAXPAYER'S RIGHTS

Knowing your rights as a taxpayer is essential for the entire revenue collection system to function properly and efficiently. You must know, understand and uphold your rights. These are:

- ✓ To be treated as honest, truthful and equitably;
- ✓ To be treated fairly, with justice, respect and common courtesy;
- ✓ To respect full confidentiality within legal provision in respect to your personal right privacy and secrecy as per laws;
- ✓ To seek clarification on any rule and its implementation;
- ✓ To seek and receive information on all issues pertaining to taxes;
- ✓ To question and constructively criticize service levels and the manner in which we have communicated with you;
- ✓ To expect fair and just treatment;
- ✓ To challenge and question our decisions with regard to taxes you are required to pay;
- ✓ To be properly informed of your rights and obligations;
- ✓ To request that your tax affairs be re-examined by appeal when you are not satisfied with our decisions;
- ✓ To be represented and advised;
- ✓ To be consulted and given feedback on tax matters policy;
- ✓ To receive a response to any correspondence addressed to the tax administration;
- ✓ To get any claimed refund as provided for the applicable laws and regulations.

### 3. TAXPAYER'S OBLIGATIONS

To assist us in delivering world class service to you, you have the following obligations:

- ✓ Register with RRA within 7 days upon commencement of your business;
- ✓ Have ONE Tax Identification Number (TIN);
- ✓ Submit tax returns on time;
- ✓ Make payment of the correct amount of tax due on time;
- ✓ Retain and pay withholding taxes as provided by the law;
- ✓ Prepare and maintain up to date and accurate records;
- ✓ Submit all relevant and accurate information ;
- ✓ Treat tax officers with respect and courtesy and shall cooperate with them in pursuance of their duties;
- ✓ Know your rights, obligations and commitments;
- ✓ Promptly report on any tax malpractices;
- ✓ To be honest;
- ✓ To be cooperative.

## 4. SERVICE OFFERED, REQUIREMENTS, TIMELINES AND COSTS

### 4. 1. RESPONSES TO CORRESPONDENCES, CALLS, MESSAGES

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
Answering incoming calls: Telephone/Call center on 3004	No requirement	Immediate	Free	Call Center and Public Relations Manager Tel:0788185796
Respond to received messages through E-mail	No requirement	4 hours	Free	Web Editor Tel: 0788185755
Respond to received messages through Fax	<ul style="list-style-type: none"> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number (if any)</li> <li>• P.o box and e-mail (if any)</li> <li>• Fax</li> </ul>	1 day	Free	
Respond to received messages through Social Media: Twitter and Facebook.	No requirement	12 hours	Free	

<b>Respond to a simple letter</b>	<ul style="list-style-type: none"> <li>• Written letter</li> <li>• Specify the Reasons</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> </ul>	3 days	Free	1. Central Secretariat Officer Tel: 0788185524  2. Executive Assistant /DTD Tel: 0788185540  3. Administrative Assistant/SMTO Tel :0788185600  4. Administrative Assistant/LTO Tel:0788185570  5. Administrative Assistant/R&DTD Tel: 0788185519  6. Executive Assistant /Customs Tel:0788185712
<b>Respond to letters that need investigations requiring external information</b>	<ul style="list-style-type: none"> <li>• Written letter</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number (if any)</li> <li>• P.O Box and E-mail (if any)</li> </ul>	30 working days	Free	
<b>In-person (office visits) with appointment</b>	No requirements	5 minutes (Waiting time)	Free	
<b>In-person (office visits) without appointment</b>	No requirements	20 minutes (Waiting time)	Free	
<b>Respond to letters sent to RRA management via RRA Regional offices</b>	<ul style="list-style-type: none"> <li>• Written letter</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number (if any)</li> <li>• P.o box and e-mail (if any)</li> </ul>	15 days	Free	

## 4. 2. SERVICES RELATED TO DOMESTIC TAXES DEPARTMENT

### 4.2.1 CORRESPONDENCES AND DOCUMENTS

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Respond to letters requesting to extend the time of paying taxes	<ul style="list-style-type: none"> <li>• Written letter</li> <li>• Specify the Reasons for extension</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• Security guarantee</li> </ul>	3 working days	Free	Chief Tax Collector Tel: 0788185613
Respond to the letters requesting to postpone the tax audit	<ul style="list-style-type: none"> <li>• Written letter</li> <li>• Specify the Reasons</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> </ul>	2 working days	Free	
Hard copy of a document	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Proof of payment</li> </ul>	2 hours	5,000 Rwf	Executive Assistant /DTD Tel: 0788185540

#### 4.2.2. TAXPAYER REGISTRATION/ DE-REGISTRATION

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Business registration and acquisition of a Taxpayer Identification Number (TIN)	<p><b>a) Companies</b></p> <ul style="list-style-type: none"> <li>➤ Refer to RDB requirements</li> </ul> <p><b>b) Joint venture</b></p> <ul style="list-style-type: none"> <li>➤ Notified agreement between the 2 companies</li> <li>➤ Fill the registration form</li> </ul> <p><b>c) Individual Business</b></p> <ul style="list-style-type: none"> <li>➤ 1 colored passport size photo</li> <li>➤ Copy of ID card or passport (for foreigner)</li> <li>➤ Fill the registration form</li> </ul> <p><b>d) Cooperative</b></p> <ul style="list-style-type: none"> <li>➤ Certificate of Association from RCA (Rwanda Cooperative Agency)</li> <li>➤ Fill the registration form</li> </ul> <p><b>e) Government Entities</b></p> <ul style="list-style-type: none"> <li>➤ Published in official Gazette</li> <li>➤ Fill the registration form</li> </ul> <p><b>f) NGOs</b></p> <ul style="list-style-type: none"> <li>➤ Certificate from RGB for local NGOs</li> <li>➤ Certificate from Immigration for International NGOs</li> <li>➤ Fill the registration form</li> </ul>	<p>10 minutes</p> <p>10 minutes</p> <p>10 minutes</p>	Free	<p>Head of Registration and Block Management Division Tel: 0788185585</p> <p>Or</p> <p>Group Leader of Registration Unity Tel: 0788185748</p>

<p><b>VAT registration and acquisition of a VAT Certificate</b></p>	<ul style="list-style-type: none"> <li>➤ Having up to 20 million Rwandan francs as annual turnover or 5 million by quarter;</li> <li>➤ Fill the VAT registration form;</li> </ul> <p><b>Note:</b> Enterprise with less than the above turnover, may voluntarily register for VAT.</p>	<p>5 minutes</p>	<p>Free</p>	
<p><b>Registration under quarterly payment of VAT &amp; PAYE</b></p>	<ul style="list-style-type: none"> <li>➤ To have an annual turnover less than 200 million RfW;</li> <li>➤ Fill the registration form.</li> </ul>	<p>2 days</p>	<p>Free</p>	
<p><b>E-tax registration</b></p>	<ul style="list-style-type: none"> <li>➤ ID card or passport (for foreigner)</li> <li>➤ Mobile telephone number</li> <li>➤ E-mail address</li> <li>➤ Fill a Registration form</li> </ul>	<p>10 minuteewanda Revenue Authority service</p>	<p>Free</p>	<p>Head of OPI&amp;BA Division Tel : 0788185552</p>
<p><b>Business de-registration</b></p>	<ul style="list-style-type: none"> <li>➤ Filed tax returns up to the time of de-registration;</li> <li>➤ Fill the de-registration form;</li> </ul> <p><b>Note:</b> For registered VAT taxpayers, they have to bring back the VAT certificate</p>	<p>3 Days</p>	<p>Free</p>	<p>Group Leader of Registration Unity Tel: 0788185748</p>

#### 4.2.3 SERVICES RELATED TO MOTOR VEHICLES/ MOTORCYCLES

SERVICES	REQUIREMENTS	TIME-LINE	COST	CONTACT PERSONS
Motor vehicle registration and issuance of number plate	<ul style="list-style-type: none"> <li>➤ Possess customs clearance documents</li> <li>➤ Proof of payment of customs duties and taxes</li> <li>➤ Proof of payment of motor vehicle registration fees</li> </ul> <p><b>Note:</b> Vehicle registration is done at RRA- Gikondo Customs Office</p>	1 day	<p>Registration fees are paid once depending on the motor vehicle engine capacity as follows:</p> <p>0-1000cc = 75,000 Fw            1001-1500cc = 160,000 Fw            1501-3000cc = 250,000 Fw            3001-4500cc = 420,000 Fw            4501cc and above =560,000 Fw            Special vehicle = 640,000 Fw</p>	<p>Senior Manager of Motor Vehicle Division            Tel: 0788185626</p>
Motorcycle registration and issuance of number plate	<ul style="list-style-type: none"> <li>➤ Clearance documents given by licensed dealers or customs clearance documents if imported by an individual</li> <li>➤ Proof of payment of customs duties and taxes</li> <li>➤ Proof of payment of motorcycle registration fees</li> <li>➤ 1 passport size photo</li> <li>➤ Photocopy of the ID or Passport (for foreigners)</li> </ul> <p><b>Note:</b> Motorcycle registration is done at RRA- HQ- Kimihurura</p>	2 days	<p>Registration fees of 75,000 Rwf are paid once in accordance with the engine capacity (0-1000cc = 75,000)</p>	<p>Group Leader in Charge of Licensing, Registration and Documentation Unit            Tel: 0788185627</p>
Registration of vehicle/ Motorcycle with personalized number plates	<ul style="list-style-type: none"> <li>➤ Possess customs clearance documents</li> <li>➤ Proof of payment of customs duties and taxes</li> <li>➤ Proof of payment of motor vehicle/ Motorcycle registration fees</li> <li>➤ Application letter specifying personalized words to be written on the number plates</li> <li>➤ 1 passport size photo in case of Motorcycle registration</li> <li>➤ Photocopy of the ID or Passport (for foreigners)</li> </ul>	½ Day	<p>Number plate fees: 2,000,000 Rwf.</p>	

<p><b>Registration of Vehicles and Motorcycles with IT Number plates</b></p>	<ul style="list-style-type: none"> <li>➤ Customs clearance documents</li> <li>➤ A letter of guarantee for temporary importation regime</li> <li>➤ An exemption letter signed by the Commissioner for Customs Services Department</li> <li>➤ Proof of payment of motor vehicle registration fees</li> </ul> <p><b>Note:</b> Vehicle/ Motorcycle registration is done at RRA- Gikondo Offices &amp; RRA- HQ – Kimihurura respectively.</p>	<p>1 day</p>	<p>Registration fees are paid once depending on the motor vehicle engine capacity as follows:</p> <p>0-1000cc= 160,000 Rwf  1501-3000= 250,000 Rwf  3001-4500= 420,000 Rwf  4501 and above=560,000 Rwf  Special vehicle =640,000 Rwf.</p>	<p>Head of Motor Vehicle Division  Tel: 0788185626</p>
<p><b>Registration of UN/CD Number plates</b></p>	<ul style="list-style-type: none"> <li>➤ Customs clearance documents</li> <li>➤ MINAFET documents confirming diplomatic status of the applicant</li> <li>➤ Proof of payment of motor vehicle registration fees</li> </ul> <p><b>Note:</b> Vehicle/ Motorcycle registration is done at RRA- Gikondo Offices/ RRA- HQ – Kimihurura respectively.</p>	<p>1 day</p>	<p>Registration fees are paid once depending on the vehicle/ Motorcycle engine capacity as follows:</p> <p>0-1000cc=75,000 Rwf  1001-1500=160,000 Rwf  1501-3000=250,000 Rwf  3001-4500=420,000 Rwf  4501 and above=560,000 Rwf  Special vehicle =640,000 Rwf</p>	
<p><b>Change UN/CD Number plates to private number plate</b></p>	<ul style="list-style-type: none"> <li>➤ Possess Inactivity certificate confirming remittance of UN/CD plate and log book</li> <li>➤ Sale agreement</li> <li>➤ Proof of payment of customs duties;</li> <li>➤ 1 passport size photo</li> <li>➤ Photocopy of Identity card/Passport (for foreigners)</li> <li>➤ The buyer must possess a TIN</li> </ul>	<p>1 day</p>	<p>Registration fees of 20,000 Rwf to cater for number plates, yellow card and sticker apply</p>	

<p><b>Plate change of motor vehicles/ Motorcycle with IT number plates</b></p>	<ul style="list-style-type: none"> <li>➤ Possess Inactivity certificate confirming remittance of IT plate and log book</li> <li>➤ Sale agreement</li> <li>➤ Proof of payment of customs duties;</li> <li>➤ 1 passport size photo</li> <li>➤ Photocopy of Identity/Passport(for foreigners)</li> <li>➤ The buyer must possess a TIN</li> </ul>	<p>1 day</p>	<p>Registration fees of 20,000 Rwf to cater for number plates, yellow card and sticker apply</p>	
<p><b>Motor vehicle/ Motorcycle deregistration process</b></p>	<ul style="list-style-type: none"> <li>➤ Payment of arrears if any;</li> <li>➤ Submit/Return the log book &amp; Number plate</li> </ul>	<p>1 hour</p>	<p>Free</p>	
<p><b>Motor vehicle/cycle ownership transfer</b></p>	<ul style="list-style-type: none"> <li>➤ Contract of sale/cession/</li> <li>➤ 1 passport size photo for the buyer;</li> <li>➤ Photocopy of the ID Card or passport (for foreigners) for the buyer/</li> <li>➤ Evidence of the legal status for associations and other legal entities;</li> <li>➤ Tax Identification Number for the buyer (TIN);</li> <li>➤ Motor vehicle physical verification</li> <li>➤ Original vehicle Log Book;</li> <li>➤ The motor vehicle must be free from tax liabilities;</li> <li>➤ Presence of the buyer and the seller at RRA offices for signature;</li> <li>➤ Completed and signed transfer ownership form;</li> </ul> <p><b>Note:</b> In absence of the seller, the seller representative must present the power of attorney signed by the Notary</p>	<p>½ day</p>	<p>Transfer fees: 10,000/ for vehicles 5000/ for motor cycles</p>	<p>Head of Motor Vehicle Division Tel: 07888185626</p>

<p><b>Transfer of auctioned Motor vehicle/ Motor cycle by Government Agencies ( GR, RDF, RNP)</b></p>	<ul style="list-style-type: none"> <li>➤ Auction report</li> <li>➤ Sales agreement</li> <li>➤ Payment receipt</li> <li>➤ « Acquit de droit »</li> <li>➤ 1 passport size photo for the buyer;</li> <li>➤ Photocopy of the ID Card or passport(for foreigners) for the buyer;</li> <li>➤ Tax Identification Number (TIN) for the buyer;</li> </ul>	<p>1 hour</p>	<p>Registration fees of 20,000 Rfw for vehicles/ 18,000 Rfw for Motorcycles to cater for number plates, yellow card and sticker apply</p>	<p>Group Leader in Charge of Licensing, Registration and Documentation Unit Tel: 0788185627</p>
<p><b>Loss of motor vehicle/ Motorcycle Log book</b></p>	<ul style="list-style-type: none"> <li>➤ A loss certificate given by Rwandan National Police Station</li> <li>➤ Pay fees for duplicate plate</li> </ul>	<p>1 hour</p>	<p>5,000 Rfw</p>	
<p><b>Loss of motor vehicle/ Motorcycle Number Plate</b></p>	<ul style="list-style-type: none"> <li>➤ A loss Certificate given by Rwandan National Police Station</li> <li>➤ Present a Motor vehicle /motor cycle physical checking form signed and stamped by a Revenue Investigation officer</li> <li>➤ Pay fees for duplicate plate</li> </ul>	<p>1 hour</p>	<p>5,000/ for one lost number plate for vehicles; 8,000Rfw for lost motor cycle number plate;</p>	
<p><b>Change of old motor vehicle/ motor cycle number plate</b></p>	<ul style="list-style-type: none"> <li>➤ Motor vehicle /motor cycle physical checking form signed and stamped by a Revenue Investigation officer</li> <li>➤ Return old number plate (s) for destruction</li> <li>➤ Pay fees for duplicate plate</li> </ul>	<p>1 hour</p>	<p>5,000Rfw for one piece of an old number plate; 8,000Rfw for an old motor cycle number plate;</p>	
<p><b>Change of old motor vehicle/ motor cycle log book</b></p>	<ul style="list-style-type: none"> <li>➤ Return old log book</li> <li>➤ Pay fees for duplicate log book</li> </ul>	<p>1 hour</p>	<p>5,000 Rfw</p>	

#### 4.2.4 ISSUANCE OF CERTIFICATES AND FORMS

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
Issuance of tax clearance certificate	<ul style="list-style-type: none"> <li>• Online Application;</li> <li>• Proof of payment for application fee.</li> </ul>	2 days	Application fee of 5,000 Rwf	Chief Tax Collector Tel: 0788185613
Tax arrears certificate (for public tender purpose)	<ul style="list-style-type: none"> <li>• Approved installment payment plan;</li> <li>• Proof of payment for application fee;</li> <li>• Filled application form.</li> </ul>	2 days	5,000 Rwf	
Issuance of "Quitus Fiscal"	<ul style="list-style-type: none"> <li>• Filed at least 2 years on income tax, and one year for VAT</li> <li>• Imported at least 4 times a year</li> <li>• Imported goods at least with CIF of 20 million Rwf a year</li> <li>• Domestic company registration certificate;</li> <li>• Free of tax liabilities;</li> <li>• Filed and paid PAYE and VAT as required with detailed attachments</li> <li>• Physical business address in Rwanda</li> <li>• Has not been convicted for tax evasion</li> <li>• Use of electronic payment system</li> <li>• Has a recommendation letter from PSF</li> <li>• Proof of payment of application fee</li> <li>• Filled application form;</li> </ul>	3 days	10,000 Frw	

<b>Issuance of a withholding certificate</b>	<ul style="list-style-type: none"> <li>Province Physical address of the applicant;</li> <li>Filled Application form.</li> </ul>	1 day	Free	
<b>Issuance of a tax payment certificate</b>	<ul style="list-style-type: none"> <li>Physical address of the applicant;</li> <li>Filled Application form.</li> </ul>	1 day	Free	
<b>Issuance of tax stamps on tobacco , liquors and wines</b>	<ul style="list-style-type: none"> <li>Customs documents;</li> <li>Proof of payment;</li> <li>Fill the application form;</li> <li>Submit quantity of goods.</li> </ul>	<ul style="list-style-type: none"> <li>1 day for Liquors and wine,</li> <li>1 day for tobacco</li> <li>Produced locally and</li> <li>1 month for imported tobacco</li> </ul>	2.8Rf/w/per piece	Head of Audit Division Tel: 0788185759

#### 4. 2.5 VAT REFUND AND PAYMENT INSTALLMENT FACILITY

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
<b>VAT Refund for request below:</b> <ul style="list-style-type: none"> <li>500,000 for Small Taxpayers</li> <li>1,000,000 for Medium Taxpayers</li> <li>2,000,000 for Large Taxpayers</li> </ul>	<ul style="list-style-type: none"> <li>Fulfilling VAT declaration;</li> <li>Proof of input tax on local purchases and imports</li> <li>EBM sales invoices</li> <li>Proof of VAT retained by public institutions</li> <li>Current bank account</li> <li>Current addresses (Telephone ,E-mail, etc)</li> </ul>	30 days	Free	Refund Group Leader/ Medium Tel: 0788185637
<b>VAT Refund for request above:</b> <ul style="list-style-type: none"> <li>500,000 for Small Taxpayers</li> <li>1,000,000 for Medium Taxpayers</li> <li>2,000,000 for Large Taxpayers</li> </ul>	<ul style="list-style-type: none"> <li>EBM sales invoices</li> <li>EBM purchases invoices</li> <li>DMC</li> <li>Bank statements</li> <li>Cash books</li> <li>General ledgers</li> <li>Other accounting documents</li> <li>Current Bank account</li> <li>Current addresses (Telephone ,E-mail, etc)</li> </ul>	90 days	Free	Or Refund Group Leader / Small Tel: 0788185608

<b>Privileged persons refund</b>	<b>a) Privileged persons</b>	30 days	Free	Refund Group Leader / Large Tel: 0788185581
	<ul style="list-style-type: none"> <li>● Diplomatic passport from his /her Country</li> <li>● Diplomatic card from Ministry of Foreign Affairs in Rwanda;</li> <li>● Working visa in Rwanda</li> <li>● EBM invoices</li> <li>● Account Number</li> <li>● Fill the application form</li> </ul> <p><b>Note:</b> Request for appointment through refund LTO e-mail : <a href="mailto:refundlto@rra.gov.rw">refundlto@rra.gov.rw</a></p>			
	<b>b) Projects or NGOs</b>	30 days	Free	
	<ul style="list-style-type: none"> <li>● Agreement between the government of Rwanda and the donor</li> <li>● Memorandum of understanding or agreement between the project or NGO and the government of Rwanda</li> <li>● Ratified agreement</li> <li>● Original invoices of the project or NGO</li> <li>● Photocopies of those invoices</li> <li>● Proof of payments</li> <li>● Invoices should respect law no 37/2012 of 09/11/2012.</li> <li>● Claim form indicating how much VAT is claimed and it should be signed by the head of the project or NGO</li> <li>● Bank and account number</li> </ul>			

<b>VAT refund for taxpayers with an investment certificate</b>	<ul style="list-style-type: none"> <li>• Fulfilling VAT declaration;</li> <li>• Proof of input tax on local purchases and imports</li> <li>• EBM sales invoices</li> <li>• Bank statements</li> <li>• Cash books ,General ledgers and Other accounting documents</li> <li>• Current bank account</li> </ul> <p>Current addresses (Telephone ,E-mail, etc)</p>	15 days	Free	Refund Group Leader/ Medium  Tel: 0788185637  Or  Refund Group Leader/ Small  Tel: 0788185608
<b>Installment Payment facility</b>	<ul style="list-style-type: none"> <li>• Application letter to the Commissioner General;</li> <li>• Proof of payment of 25% of the total arrears</li> <li>• Bank/Insurance Security guarantee, Tender contract</li> </ul>	4 days	Free	Chief Tax Collector  Tel: 0788185613

### 4.3. SERVICES RELATED TO EBM

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
<b>Respond to letters about stolen EBM</b>	<ul style="list-style-type: none"> <li>• Theft certificate from police</li> <li>• Written letter</li> </ul>	3 days	Free	Head of Division in Charge of EBM  Tel: 0788185702
<b>EBM Machine activation</b>	<ul style="list-style-type: none"> <li>• VAT registration certificate</li> <li>• RDB registration certificate for companies</li> <li>• Copy of ID or Passport (for foreigners)</li> <li>• Application form signed by the owner or legal representative of companies</li> </ul>	2 working days	Free	Senior Business Intelligence Officer  Tel : 0788185550

<b>EBM Machine Local audit</b>	<ul style="list-style-type: none"> <li>EBM machine</li> <li>SDC all in one machine device</li> </ul>	2 hours	Free	Senior Business Intelligence Officer Tel :0788185550
<b>EBM Machine De-activation</b>	<ul style="list-style-type: none"> <li>Acceptance letter of De-registration from Register</li> <li>Written letter</li> </ul>	1 day	Free	
<b>Password to be used in EBM</b>	<ul style="list-style-type: none"> <li>Requesting form</li> <li>ID or passport (for foreigners)</li> <li>Power of attorney if the applicant is not the Owner of business.</li> </ul>	30 minutes	Free	
<b>Request for EBM sales in system</b>	<ul style="list-style-type: none"> <li>Requesting form</li> <li>ID or passport (for foreigners)</li> <li>Power of attorney if the applicant is not the Owner of business.</li> </ul>	30 minutes	Free	Senior Business Intelligence Officer Tel :0788185550
<b>Desactivation of EBM Machine damaged</b>	<ul style="list-style-type: none"> <li>Report from EBM Supplier</li> <li>Local audit file</li> <li>Written letter</li> </ul>	1 day	Free	
<b>Issuance of certificate of using EBM</b>	<ul style="list-style-type: none"> <li>Written letter</li> </ul>	3 days	Free	
<b>Technical assistance for EBM Machine with technical problems (Duplication of invoices, errors displayed on screen, maintenance, EBM use, Codification, etc</b>	<ul style="list-style-type: none"> <li>Present the problems to the supplier</li> </ul>	3 days	Charges are displayed at supplier's office	<ol style="list-style-type: none"> <li>Pergamon group limited Tel: +250788620951</li> <li>Inzovu technologies ltd Tel: +250788555779</li> <li>AA UNI Rwanda ltd Tel: +250727830608</li> </ol>
<b>EBM supply</b>	<ul style="list-style-type: none"> <li>VAT registration certificate</li> </ul>	Referred to suppliers	Charges are displayed at supplier's office	

#### 4.4. SERVICES RELATED TO CUSTOMS SERVICES DEPARTMENT

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
Respond to a simple letter	<ul style="list-style-type: none"> <li>• Written Letter</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number (if any)</li> </ul>	3 days	Free	Executive Assistant/ Customs Tel:0788185712
Respond to Letters that need investigations requesting the external information	<ul style="list-style-type: none"> <li>• Written Letter</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number (if any)</li> <li>• P.O Box and E-mail (if any)</li> </ul>	30 days	Free	Or  Administrative Assistant Tel: 0788185711
In-person (office visits) with appointment	No formal requirements	5 minutes (Waiting time)	Free	
In-person (office work related visits) without appointment	No formal requirements	20 minutes (Waiting time)	Free	
Hard copy of customs documents: – Customs declarations – Attachments to declarations	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Proof of payment</li> </ul>	1 day	5\$/ Document	Head of Trade Management Division Tel:0788185674  Or  Head of Statistics and Documentation Unit Tel:0788185718
Copy of customs statistics: Exports, Imports, Transit, etc	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Proof of payment</li> </ul>	1 day	5,000 Rwf a year per one document	

<p><b>Licensing of Clearing Agencies</b></p> <ul style="list-style-type: none"> <li>• Dully filled Application form(C24)</li> <li>• Suitable office and premises</li> <li>• Memorandum and articles of association (New applicants)</li> <li>• Certificate of business registration</li> <li>• Company and Directors' TIN</li> <li>• Copies of IDs/Passports of the directors and staff</li> <li>• Recent passport photo size of directors and staff</li> <li>• Minimum Security bond(after being approved) of 150,000,000 Rwf</li> <li>• Current tax clearance certificate of the company</li> <li>• Proof of possession of a bank account</li> <li>• Proof of affiliation</li> <li>• Physical address and telephone</li> <li>• E-mail address for the company</li> <li>• Having at least two employees in charge of clearance with a diploma or a certificate</li> <li>• Possess at least 2 computers connected to customs systems</li> </ul> <p><b>Note:</b> A license is valid from 1 to 3 years as provided by the law.</p>	<p>30 days</p>	<ul style="list-style-type: none"> <li>• \$50 Application fees</li> <li>• \$400 License fees</li> </ul>	<p>Legal officer Tel:0788185718</p>
<p><b>Licensing bonded warehouse Operators</b></p>	<p>7 working days</p>	<p>\$1500 p.a License</p>	<p>Head of Trade Management Division Tel:0788185674</p>
<p><b>Licensing Vehicles of transit goods.</b></p>	<p>1 day</p>	<p>\$200 per vehicle (semi-trailer) License fee \$400 Pulling trailer</p>	

<p><b>Exemption of Passengers' Baggage and personal effects that the passenger has owned and used</b></p>	<ul style="list-style-type: none"> <li>• Packing list of the imported goods;</li> <li>• Recommendation from Rwandan embassy in the country where the applicant resided</li> </ul>	<p>2 days</p>	<p>Exemption form : 2,000Fw</p>	<p>Head of Trade Management Division Tel:0788185674</p>
<p><b>Exemption in case of motor vehicle, one motor vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tones) which the passenger has personally owned and used outside a Partner State for at least twelve months (excluding the period of the voyage in the case of shipment)</b></p>	<ul style="list-style-type: none"> <li>• Arrival notice</li> <li>• Bill of lading or airway bill;</li> <li>• Invoice /logbook and insurance document of the motor vehicle in original form</li> </ul>	<p>2 days</p>	<p>Exemption form : 2,000Fw</p>	
<p><b>Request for Customs Exemptions (For other goods)</b></p>	<ul style="list-style-type: none"> <li>• Original invoices;</li> <li>• Packing list of the imported goods;</li> <li>• Exemption form approved by the line Ministry</li> </ul>	<p>2 days</p>	<p>Exemption form : 2,000Fw</p>	<p>Senior Customs Officer in Charge of Rules of Origin Tel:0788185676</p>
<p><b>Certificate of Origin</b></p>	<ul style="list-style-type: none"> <li>• Invoice</li> <li>• On line Application</li> </ul>	<p>30 minutes</p>	<p>Rwf 3000 (EAC, COMESA &amp;EURO1). Free for simplified, certificate of origin for Exports to China and AGOA</p>	

<p><b>Special regime facility:</b>  <b>-Offloading and Re-loading (Dech+Rech)</b>  <b>-Direct delivery (DAD)</b>  <b>-Offloading on truck (déchargement sur camion)</b></p>	<ul style="list-style-type: none"> <li>• Application form</li> <li>• Declaration</li> <li>• Commercial invoice</li> <li>• Bill of lading (where applicable)</li> <li>• Packing list (where applicable)</li> <li>• Certificate of origin (where applicable)</li> </ul>	<p>1 day</p>	<p>Free</p>	<p>Head of special regime unit  Tel:0788185699</p>
<p><b>Validation of Transit declaration (T1)</b></p>	<ul style="list-style-type: none"> <li>• Invoice</li> <li>• Bill of lading</li> <li>• Packing list</li> <li>• Transit declaration (bond)</li> </ul>	<p>10 minutes</p>	<p>Free</p>	<p>Head of Outstations Division  Tel: 0788185602</p>
<p><b>Transshipment</b></p>	<ul style="list-style-type: none"> <li>• Application form</li> <li>• Transit declaration(T1)/ Customs declaration</li> </ul>	<p>1 day</p>	<p>\$10</p>	<p>Or</p>
<p><b>Imports for home consumption</b></p>	<ul style="list-style-type: none"> <li>• Customs Declaration</li> <li>• Proof of payment of duties and taxes</li> <li>• Invoice</li> <li>• Bill of lading</li> <li>• Packing list</li> <li>• Certificate of origin (if applicable)</li> <li>• Import permit/license where applicable</li> </ul>	<p>1 day</p>	<p>Free</p>	<p>Head of Kigali Field Operations Division  Tel: 0788185675</p>

<p><b>Simplified declaration</b></p>	<ul style="list-style-type: none"> <li>• Have a TIN</li> <li>• Invoice</li> <li>• Certificate of origin (if applicable)</li> <li>• Import permit/license where applicable</li> </ul> <p><b>N.B:</b> The value of goods must be equal or less than 500,000 Rwf</p>	<p>2 hours</p>	<p>Free</p>	<p>Head of Outstations Division Tel: 0788185602</p> <p>Or</p> <p>Head of Kigali Field Operations Division Tel: 0788185675</p>
<p><b>Customs declaration through clearing agencies</b></p>	<ul style="list-style-type: none"> <li>• Customs Declaration</li> <li>• Proof of payment of duties and taxes</li> <li>• Invoice</li> <li>• Bill of lading</li> <li>• Packing list</li> <li>• Certificate of origin (if applicable)</li> <li>• Import permit/license where applicable</li> </ul> <p><b>N.B:</b> All goods which value is above 500,000 Rwf must be declared through clearing agencies</p>			
<p><b>Exports</b></p>	<ul style="list-style-type: none"> <li>• Have a TIN</li> <li>• Export declaration</li> <li>• Invoice</li> <li>• Export License (if required)</li> <li>• Certificate of origin (if applicable)</li> </ul>	<p>2 hours</p>	<p>3,000 Rwf</p>	

<b>Motor vehicles entry cards</b>	<ul style="list-style-type: none"> <li>● Copy of log book</li> <li>● Driver's passport</li> <li>● Driver's driving permit</li> <li>● Exit card from neighboring country</li> </ul>	5 minutes	Free for EAC Members & Others pay 15,000Rwf	
<b>Extension of entry card</b>	<ul style="list-style-type: none"> <li>● Application letter</li> <li>● Entry card given at the border</li> <li>● Copy of log book</li> <li>● Driver's passport</li> <li>● Driver's driving permit</li> </ul>	5 minutes	30\$	Head of Outstations Division Tel: 0788185602
<b>Change of destination</b>	<ul style="list-style-type: none"> <li>● Application form</li> <li>● Customs Declaration / Transit declaration (T1)</li> <li>● Invoice</li> <li>● Bill of lading</li> <li>● Packing list</li> </ul>	5 minutes	\$10	Or Head of Kigali Field Operations Division Tel: 0788185675
<b>Change of ownership</b>	<ul style="list-style-type: none"> <li>● Application form</li> <li>● Tax Clearance Certificate</li> <li>● Sales contract</li> <li>● Invoice</li> <li>● EBM Receipt where applicable</li> <li>● Bill of lading</li> </ul>	5 minutes	\$10	

<p><b>Response to the appeal on query</b></p>	<ul style="list-style-type: none"> <li>● Application letter</li> <li>● Copy of the declaration</li> <li>● Copy for Query form</li> <li>● Copy of Invoice declared</li> <li>● Detailed address (Telephone, District, sector, cell and village)</li> <li>● B.P and e-mail</li> </ul>	30 days	Free	<p>Head of Objections and Appeals Unit Tel:0788185703</p>
<p><b>Response to the appeal on IT or Expired entry card:</b></p>	<ul style="list-style-type: none"> <li>● Application letter</li> <li>● Copy of the PV</li> <li>● Copy of IT logbook (Carte Jaune) or expired entry card</li> <li>● Copy of Customs letter authorizing IT</li> <li>● Amicable settlement of the case ( if any)</li> <li>● Detailed address (Telephone, District, sector, cell and village)</li> <li>● P.O Box and E-mail</li> </ul>	30 days	Free	
<p><b>Response to the appeal on fraud</b></p>	<ul style="list-style-type: none"> <li>● Application letter</li> <li>● Copy of the PV</li> <li>● Copy of Seizure notice</li> <li>● Copy of Yellow card for the car seized</li> <li>● Amicable settlement of the case (if any)</li> <li>● Detailed address (Telephone, District, sector, cell and village)</li> <li>● P.O Box and E-mail</li> </ul>	30 days	Free	

<b>Response to the appeal on PCA's PV</b>	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Copy of the PV</li> <li>• Amicable settlement of the case (if any)</li> <li>• Detailed address (Telephone, District, sector, cell and village)</li> <li>• P.O Box and E-mail</li> </ul>	30 days	Free	
<b>Compoundment of an offence</b>	<ul style="list-style-type: none"> <li>• Dully filled application form (C35);</li> <li>• Statement of offence.</li> </ul>	30 minutes	Free	
<b>Release of seized goods</b>	<ul style="list-style-type: none"> <li>• Seizure notice;</li> <li>• Statement of offence;</li> <li>• Proof of payment of duties, taxes and fines (if applicable);</li> </ul>	1 hour	Free	Deputy Commissioner of Revenue Investigation and Enforcement Department Tel : 0788185509
<b>Scanning cargo</b>	<ul style="list-style-type: none"> <li>• Customs declaration</li> <li>• Signed demand of special regime</li> <li>• Commercial invoices</li> <li>• Packing list</li> <li>• Bill of lading</li> </ul>	10 minutes	Free	Head of Kigali Field Operations Division Tel: 0788185675
<b>Access on Rwanda Electronic Single Window system</b>	Application for accessibility	5 minutes	Free	Head of OPBD Division Tel:0788185673
<b>Refund of caution money/ Excess payments</b>	<ul style="list-style-type: none"> <li>• Application letter to the Commissioner for Customs Department;</li> <li>• Proof of payment</li> <li>• Customs Declaration</li> </ul>	7 working days	Free	Head of Airport Operations Unit Tel:0788185717

#### 4.5 SERVICES RELATED TO LEGAL & BOARD SECRETARIAT DEPARTMENT

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
<b>Appeal response</b>	<ul style="list-style-type: none"> <li>• Lodgment of appeal in writing;</li> <li>• Provided full address (telephone, District, Sector, Cell, Village, P.O Box (mandatory for companies))</li> <li>• Proofs and legal arguments against the assessment</li> <li>• Final assessment notice;</li> <li>• Lodged within 30 days from reception of the assessment notice</li> </ul>	30 – 60 days	Free	Head of Appeals Management Division Tel:0788185672
<b>Amicable settlement</b>	<ul style="list-style-type: none"> <li>• Application letter to the Commissioner General</li> <li>• Proof of payment of 25% of the assessed tax</li> <li>• Submitted within 30 days in case there is no appeal made to court</li> </ul>	60 days	Free	
<b>Public rulings</b>	<ul style="list-style-type: none"> <li>• Written letter to Commissioner General</li> <li>• Specify the issues where he/she needs clarification</li> </ul>	30 days	Free	Head of Legal Affairs Division Tel: 0788185671

#### 4.6. SERVICES OFFERED BY ADMINISTRATION & LOGISTICS DEPARTMENT

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
Publication of bidding documents	<ul style="list-style-type: none"> <li>No formal requirements</li> </ul>	<ul style="list-style-type: none"> <li>45 Calendar days for International tenders</li> <li>30 Calendar days for National tenders</li> <li>14 Calendar days for Restricted tenders</li> <li>3 days for Request for quotation</li> </ul>	Free	Administrative Assistant Tel:0788'185908  Or Head of Procurement Division Tel:0788'185905
Providing bidding documents	Proof of payment	10 minutes	100Frw/Page	
Reception of Bidders offer	<ul style="list-style-type: none"> <li>Sealed envelope indicating tender type and number</li> <li>Respect the time indicated in the publication</li> </ul>	5 minutes	Free	
Bid opening	No formal requirements	Start within 1 hour after the bid submit	Free	
Communication Provisional outcome for tender award	<ul style="list-style-type: none"> <li>Acknowledgement of notification reception</li> </ul>	Within 21 days from bid opening to provisional notification	Free	Head of Procurement Division Tel:0788'185905
Response to the appeal in case of unsatisfaction for tender decision	<ul style="list-style-type: none"> <li>Letter specifying reasons for unsatisfaction</li> <li>Detailed contact address</li> </ul>	Responded within 30 calendar days	Free	

<b>Invitation letter for contract signing</b>	<ul style="list-style-type: none"> <li>Performance Security/ Guarantee</li> </ul>	<ul style="list-style-type: none"> <li>Within 15 days for national tenders</li> <li>Within 21 days for international tenders</li> </ul>	Between 5% and 10% depend on the contract value	
<b>Final Notification of tender award</b>	<ul style="list-style-type: none"> <li>Acknowledgement of notification reception</li> </ul>	Immediate after contact signature	Free	

#### 4.7 SERVICES OFFERED BY FINANCE DEPARTMENT

SERVICES	REQUIREMENTS	TIMELINE	COST	CONTACT PERSONS
<b>Payment of invoices</b>	<ul style="list-style-type: none"> <li>Delivery note signed by user department</li> <li>Original Purchase order</li> <li>Valid Contract</li> <li>EBM or other acceptable invoice</li> <li>Commercial Bank Account number</li> <li>Supplier's TIN</li> <li>E-mail where applicable</li> </ul>	7 working days	Free	Head of expenditure unit Tel:0788185345 Or Senior Accountant in Charge of Payment Tel: 0788185589
<b>Approval of refund of caution money/ Excess payments</b>	<ul style="list-style-type: none"> <li>Application letter to Commissioner for Customs Department;</li> <li>Proof of payment</li> <li>Customs Declaration</li> </ul>	7 working days	Free	Accountant Officer Tel:0788185643

<b>Approval of Refund of misallocated payments</b>	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Proof of payment/Bank slips</li> <li>• Advise ticket payment</li> <li>• Proof of second payment</li> <li>• Commercial Bank account number</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number (if any)</li> </ul>	7 working days	Free	Executive Assistant /FINANCE Tel: 0788185793
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#### 4. 8. SERVICES RELATED TO INDUSTRIAL TRAINING&RESEARCH

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
<b>I n d u s t r i a l Training authorization</b>	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Last Transcript</li> <li>• Having at least 70%</li> <li>• Recommendation letter from the University</li> </ul>	2 days	Free	Head of Taxpayers Education Division Tel: 0788185661  Or  Administrative Assistant/TPS Tel:0788185665
<b>Research authorization</b>	<ul style="list-style-type: none"> <li>• Recommendation letter from the university</li> <li>• Application letter with a list of key points of the research</li> </ul>	2 days	Free	
<b>To whom to trainees after the industrial training</b>	<ul style="list-style-type: none"> <li>• Report of the internship well done and signed by the supervisor</li> <li>• Letter granting internship</li> </ul>	2 days	Free	

#### 4. 9. SERVICES RELATED TO DECENTRALISED TAXES

SERVICES	REQUIREMENTS	TIME LINE	COST	CONTACT PERSONS
Respond to letters sent to RRA Management via RRA Regional offices	<ul style="list-style-type: none"> <li>• Written letter</li> <li>• Detailed address (Telephone, District, Sector, Cell and Village)</li> <li>• House number if (any)</li> <li>• P.O Box and E-mail (if any)</li> </ul>	30 days	Free	Administrative Assistant Tel: 0788185519
Registration and acquisition of a Taxpayer Identification Number (TIN)	<ul style="list-style-type: none"> <li>• <b>a) Small Business</b> A document signed by the Village and Cell authorities stating the date he/she started the business.</li> <li>• Copy of Identity Card or Passport (for foreigner)</li> <li>• <b>b) Rental Income</b> Land documents Contract of rent</li> <li>• <b>c) Fixed Asset</b> Title deed</li> <li>• Valuation of fixed asset not exceeding 4 years.</li> </ul>	5 minutes	Free	
Trading license certificate (Vignette)	<ul style="list-style-type: none"> <li>• Tax Identification Number (TIN)</li> </ul> <p>N.B: It can be printed by taxpayer himself</p>	5 minutes	Free	

<b>Duplicate of Trading license certificate (Vignette)</b>	Tax Identification Number (TIN) Proof of payment	5 minutes	5,000 Rwf	Head of Audit and Enforcement Division Tel: 0788185909
<b>Installment Payment facility</b>	<ul style="list-style-type: none"> <li>• Application letter</li> <li>• Proof of payment of 25% of the total arrears</li> </ul>	15 days	Free	Or Head of Compliance Division Tel:0788185802
<b>De-registration</b>	<ul style="list-style-type: none"> <li>• Address a letter to the senior decentralized return officer at the district level</li> <li>• De-registration form signed by taxpayer and the Executive Secretary of the Sector.</li> <li>• Photocopy of ID card or Passport (for foreigner)</li> <li>• Marital status certificate</li> </ul>	10 minutes	Free	

Note: \* Time frame considered is after submitting all the required documents.