



SETTLEMENT OF DISPUTES

Appeal to the Commissioner General

The taxpayer who is not satisfied with the contents of the tax assessment notice may appeal to the Commissioner General within thirty (30) days after receipt of the assessment notice.

1. Form of the appeal

The appeal has to fulfill the following conditions:

- 1° be in writing;
- 2° identify the taxpayer and the taxpayer identification number;
- 3° identify the tax period;
- 4° mention the assessment and the object and the grounds for the appeal;
- 5° be signed by the taxpayer, the taxpayer's legal representative or the representative holding a mandate;
- 6° contain all the proofs, and legal arguments against the assessment.

The appeal does not suspend the obligation to pay tax, interest and penalties. Upon written request by the taxpayer, the Commissioner General may suspend payment of the disputed amount of tax for the duration of the appeal.

2. Decision on appeal

- ✓ The Commissioner General makes a decision on the appeal within a period of thirty (30) days and sends it to the taxpayer.
- ✓ The Commissioner General or any other competent staff of the Tax Administration designated by the Commissioner General may extend this period once for another thirty (30) days and informs the taxpayer. When no decision is taken by the Commissioner General within this period, the appeal is assumed to have a basis.
- ✓ When the appeal is fully or partially accepted, the Commissioner General shall discharge the taxpayer from the respective tax liability, interest and penalties.
- ✓ The Commissioner General shall notify the Taxpayer of the decision in writing. The taxpayer who is not satisfied with the decision of the Commissioner General may request him/her for an amicable settlement.
- ✓ In case both parties do not reach an amicable agreement, the taxpayer may make an appeal to the competent court.
- ✓ The Commissioner General shall determine the modalities for amicable settlement of tax issues



Conduct of a new audit because of evidence discovered when considering an appeal

- √ The Commissioner General shall decide on the appeal and require the conduct of a new audit when:
- 1° some of the wrongful acts committed by the taxpayer which were not disclosed by the audit have resulted in the reduction of the amount of tax that would be payable;
 - 2° disproportionate penalties were applied during the audit;
 - 3° the taxpayer provides further evidence or justification or when the Tax Administration has further evidence showing that the tax was imposed improperly.
- √ Such a new audit shall be conducted in compliance with the modalities provided under this Law”.

3. Judicial appeal

Appeal with the tribunal

The taxpayer who is aggrieved by the decision of the Commissioner General may make a judicial appeal. The appeal is brought before the competent authority within thirty (30) days after the receipt of the decision of the Commissioner General’s decision.

4. Interest paid by the Tax Administration

In the event the taxpayer is discharged from tax, interest and penalties by an administrative or judicial decision, or when no refund of excess taxes paid is done in the time prescribed by this Law, the Tax Administration has to pay interest on the due refund.

The interest rate is calculated in accordance with the interbank offered rate of the National Bank of Rwanda and will be set for the current fiscal year starting from January, 1st.

Interest is calculated on a daily basis, non-compounding, counting from the day of payment until the day of refund, which is included.

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