



23 APR 2020

Our Ref

OL/RRA/CG/2020

Date

Your Ref

Service Note

From: Commissioner General

To:

- Deputy Commissioner for Regions and Decentralized Taxes,
- RRA Regional Coordinators (All),
- Provincial Revenue Officers (All),
- Regions and Decentralized Taxes Staff (All).

CC:

- Commissioner for Domestic Taxes,

Subject: Trading License Tax Exemption

Reference is made to the Law N°75/2018 of 07/09/2018 determining the source of income and property of decentralized entities especially in its article 41, small and medium enterprises during the first two (2) years following their establishment, are exempted from trading license tax.

It is in this regard that you are required to provide all services to small and medium enterprises without asking them Trading License Certificate after checking in the RRA tax system, if they fulfill the requirements specified in the above mentioned article.

Best regards,

BIZIMANA RUGANINTWADI Pascal
Commissioner General

