

Rwanda

## Prime Minister's Order determining the Institution in Charge of Assessment and Collection of Taxes and Fees on behalf of Decentralised Entities

Ministerial Order 4 of 2021

Legislation as at 22 February 2021

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Prime Minister's Order determining the Institution in Charge of Assessment and Collection of Taxes and Fees on behalf of Decentralised Entities

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## Rwanda

# Prime Minister's Order determining the Institution in Charge of Assessment and Collection of Taxes and Fees on behalf of Decentralised Entities Ministerial Order 4 of 2021

Published in Official Gazette 6 on 22 February 2021

**Assented to on 16 February 2021**

**Commenced on 22 February 2021**

*[This is the version of this document from 22 February 2021.]*

### **The Prime Minister;**

Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 119, 120, 122 and 176;

Pursuant to Law n° 75/2018 of 07/09/2018 determining the sources of revenue and property of decentralized entities, especially in Article 58;

Having reviewed the Prime Minister's Order n° 161/03 of 12/09/2019 determining the Institution in charge of assessment and collection of taxes and fees on behalf of decentralised entities;

On proposal by the Minister of Finance and Economic Planning;

After consideration and approval by the Cabinet, in its meeting of 12/10/2020;

### **ORDERS:**

### **Article one – Purpose of this Order**

This Order determines the institution in charge of assessment and collection of taxes and fees on behalf of decentralized entities. It also fixes the cost of these services.

### **Article 2 – Institution in charge of assessment and collection of taxes and fees on behalf of decentralized entities**

The Rwanda Revenue Authority is responsible for assessment and collection of taxes and fees on behalf of decentralized entities.

In order carry-out the duty referred to in Paragraph one of this Article, Rwanda Revenue Authority deploys its staff members. It may also use another organ based on an agreement it concludes between the Organ, and the concerned decentralized entity.

The Minister in charge of tax and fees may issue instructions on the partnership between Rwanda Revenue Authority and decentralised entities.

### **Article 3 – Cost of services of assessment and of collection of taxes and fees**

The cost of services of assessment and collection of taxes and fees is fixed as follows:

- 1° five per cent (5%) of the total amount of taxes collected monthly and deposited into the account of the decentralised entity;

- 2° ten per cent (10%) of the total amount of fees collected monthly and deposited into the account of decentralised entity.

The cost of services of assessment and collection of taxes and fees is paid monthly by the decentralised entity.

#### **Article 4 – Authorities responsible for the implementation of this Order**

The Minister of Finance and Economic Planning and the Minister of Local Government are entrusted with the implementation of this Order.

#### **Article 5 – Repealing provision**

The Prime Minister's Order n° 161/03 of 12/09/2019 determining the institution in charge of assessment and collection of taxes and fees on behalf of decentralized entities and all prior provisions contrary to this Order are repealed.

#### **Article 6 – Commencement**

This Order comes into force on the date of its publication in the Official *Gazette* of the Republic of Rwanda.