

Rwanda

Ministerial Order implementing Law determining and establishing Consumption Tax on some Imported and Locally Manufactured Products

Ministerial Order 9 of 2010

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Ministerial Order implementing Law determining and establishing Consumption Tax on some Imported and Locally Manufactured Products Ministerial Order 9 of 2010

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Assented to on 20 August 2010

Commenced on 13 September 2010

[This is the version of this document from 13 September 2010.]

The Minister of Finance and Economic Planning,

Pursuant to the Constitution of the Republic of Rwanda of 04 June 2003 as amended to date, especially in Articles 120 and 201;

Pursuant to Law n° 26/2006 of 27/05/2006 determining and establishing consumption tax on some imported and locally manufactured products, especially in Articles 10, 12 and 27;

After consideration and approval by the Cabinet in its session of 31/10/2008;

ORDERS:

Chapter One General provisions

Article One – Purpose of this Order

This Order implements Law n° 26/2006 of 27/05/2006 determining and establishing consumption tax on some imported and locally manufactured products.

Article 2 – Definitions

The following words shall have the following meanings in this Order:

“**Tax stamp**” means a stamp approved by the Authority to be affixed to the taxable product.

“**Printer**” means the supplier of the tax stamps designated by the Authority.

“**Authority**” is the Rwanda Revenue Authority.

Chapter II Affix tax stamp

Article 3 – Affix tax stamp

Manufactures and importers of cigarettes, wines or liquors are required to affix on them tax stamps.

Article 4 – Supply of tax stamps

The Authority shall supply and procure tax stamps.

Article 5 – Supply and distribution of tax stamps procedures

The following procedures shall apply to the supply and distribution of tax stamps:

- 1° The importer of cigarettes, liquors or wines shall acquire stamps from the Authority;
- 2° The Authority authorises the printer to make direct supply of tax stamps to manufacturer of cigarettes, liquors or wines as requested by the importer;
- 3° In case of locally manufactured cigarettes, liquors or wines, the Authority procures and maintains sufficient stocks of tax stamps for the supply of local manufacturers.

Article 6 – Affix tax stamp before shipment

The supplier of cigarettes, liquors or wines is required to affix tax stamps before shipment.

Chapter III Audit procedure

Article 7 – Audit

In case of audit, the Authority is required to inform in writing, the taxpayer the following:

- 1° that he/she will be audited at least seven (7) days before the audit is conducted;
- 2° the place where the audit shall be conducted and the possible duration of the audit.

Article 8 – Access to books and records

Upon request by an authorized officer, the taxpayer is obliged to give access to books and records.

Article 9 – Rectification of assessment

When the Authority discovers a miscalculation, an omission, a misrepresentation, an understatement of income or any other error in the tax declaration or an assessment, it has the right to issue an adjusted assessment.

Article 10 – Rectification note

In case the tax declaration form is rectified, the Authority sends a rectification note to the taxpayer. The note contains a draft of the adjusted assessment and all the elements leading to the adjusted assessment. The rectification note contains fines determined by the Authority in case of non-compliance with the law.

The taxpayer has the right to give his or her written opinion on the rectification note within five (5) days.

The rectification note may be issued in a period of three (3) years, starting from the day of the filing of the tax declaration.

Article 11 – Documents annexed to the declaration

Each consumption tax declaration must be accompanied by the following documents:

- 1° quantity of raw materials used in those manufactured products;
- 2° quantity of products produced;
- 3° products remaining in stock.

Article 12 – Repealing provision

All prior provisions contrary to this Order are hereby repealed.

Article 13 – Commencement

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