

Rwanda

## Ministerial Order determining Taxpayer's Permanent Residence and the Location of effective Place of Management

Ministerial Order 3 of 2019

Legislation as at 6 May 2019

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Ministerial Order determining Taxpayer's Permanent Residence and the Location of effective Place of Management

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## Rwanda

# Ministerial Order determining Taxpayer's Permanent Residence and the Location of effective Place of Management

### Ministerial Order 3 of 2019

Published in Official Gazette 18 on 6 May 2019

**Assented to on 29 April 2019**

**Commenced on 6 May 2019**

*[This is the version of this document from 6 May 2019.]*

#### **The Minister of Finance and Economic Planning,**

Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 121, 122 and 176;

Pursuant to Law n° 016/2018 of 13/04/2018 establishing taxes on income, especially in Article 4;

After consideration and approval by the Cabinet, in its session of 03/04/2019;

#### **ORDERS:**

### **Article One – Permanent residence of a taxpayer**

A taxpayer's home, his or her house, an apartment, a hotel or any other residential quarters in Rwanda where the taxpayer usually stays is considered as his or her permanent residence in case the taxpayer is a natural person.

### **Article 2 – Location of effective place of management**

A taxpayer, other than a natural person, is deemed to have its location of effective place of management in Rwanda in one of the following circumstances:

- 1° its day-to-day control and management are done in Rwanda;
- 2° its shareholders' meetings are held in Rwanda;
- 3° its books of accounts are prepared and kept in Rwanda;
- 4° its main shareholders or directors are residents of Rwanda.

### **Article 3 – Repealing provision**

All prior provisions contrary to this Order are repealed.

### **Article 4 – Commencement**

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