

Rwanda

## Commissioner General Rules implementing the Law on Tax Procedures

### Rules 2 of 2007

Legislation as at 15 June 2007

FRBR URI: /akn/rw/act/rules/2007/2/eng@2007-06-15

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PDF created on 21 February 2024 at 15:20.

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## Commissioner General Rules implementing the Law on Tax Procedures

### Contents

Article One – Objective .....	1
Article 2 – Definitions .....	1
Article 3 – Registration .....	1
Article 4 – Registration of Individual entrepreneurs .....	1
Article 5 – Registration of informal partnership .....	1
Article 6 – Registration of enterprises or institutions or organizations .....	1
Article 7 – Registration for taxpayers with various activities .....	2
Article 8 – Registration for investment income .....	2
Article 9 – Completion of registration .....	2
Article 10 – Changes in business activities .....	2
Article 11 – Registration initiated by Tax Administration .....	2
Article 12 – Conditions for de-registration .....	2
Article 13 – Admission for de-registration .....	2
Article 14 – Failure to notify the Tax Administration .....	2
Article 15 – Required turnover .....	3
Article 16 – Display of the registration certificate .....	3
Article 17 – Exemption from registration for the value added tax .....	3
Article 18 – Refusal for registration .....	3
Article 19 – Conditions and modalities of representation .....	3
Article 20 – Duration of license .....	3
Article 21 – Reason for new audit .....	3
Article 22 – Rules for subcontractors .....	4
Article 23 – Conditions for installment payment .....	4
Article 24 – Content of application letter for installment payment .....	4
Article 25 – Agreement for installment payment .....	4
Article 26 – Coming into force .....	5

# Rwanda

## Commissioner General Rules implementing the Law on Tax Procedures Rules 2 of 2007

Published in Official Gazette 12 on 15 June 2007

**Assented to on 15 June 2007**

**Commenced on 1 January 2006**

*[This is the version of this document as it was from 15 June 2007 to 7 June 2009.]*

**The Commissioner General of the Rwanda Revenue Authority,**

Given Law n° 25/2005 of 04/12/2005 on Tax procedures especially in its articles 10, 21, 47, 54, 55, 58;

**Issues the following rules:**

### **Article One – Objective**

These Rules implement Law n° 25/2005 of 04/12/2005 on Tax Procedures.

### **Article 2 – Definitions**

For the purpose of these Rules, definitions of terms mentioned in the fiscal laws apply unless a different meaning is expressly provided in these Rules.

### **Article 3 – Registration**

At the time of registration, a taxpayer must indicate all taxes to be paid.

### **Article 4 – Registration of Individual entrepreneurs**

Individual entrepreneurs register in their own names using the Individual Enterprise Registration Form “n°: RRA-TRO-RGI-EO”.

### **Article 5 – Registration of informal partnership**

Two or more persons carrying on a business jointly without legally forming a partnership shall register in the name of the person who is the majority shareholder and whose name appears on the trade license.

In case of equal shares, the business is registered in the name of one who agrees to take responsibility and accountability.

With regard to tax liability all partners are jointly and personally responsible.

### **Article 6 – Registration of enterprises or institutions or organizations**

Organisations or enterprises, register using the Non-individual Registration Form “n° RRA-TRO-RGE-EO” in the name of the organization. These include all taxpayers listed in Article 38 (1) of the law n° 16/2005 of 18/12/2005 on Direct Taxes on Income.

### **Article 7 – Registration for taxpayers with various activities**

If a taxpayer has similar business activities in the same or different locations, he/she shall combine all the activities and register as a single taxable unit. The point of registration shall be one of the locations the taxpayer may choose as headquarters.

### **Article 8 – Registration for investment income**

Any taxpayer qualifying for investment incentives as provided by the Law n° 16/25 of 18/08/2005 on direct taxes on income is required to register for all the taxes that he/she will be subject to.

### **Article 9 – Completion of registration**

Taxpayers conclude their registration by completing the appropriate registration form, signing and submitting it to the Tax Administration and by obtaining a tax identification number.

### **Article 10 – Changes in business activities**

A registered taxpayer must, within 7 days of making a change notify the Tax Administration of any changes being made in the name, terms and conditions, or ownership of the business, or any other event occurring which may result into changes of the trade license or cancellation of registration, by completing and submitting a modified registration form n° RRA-TRO-MRI-EO.

### **Article 11 – Registration initiated by Tax Administration**

The Commissioner General or any other designated officer may register any supplier who provides taxable goods or services but fails to register voluntarily. The Tax Administration notifies the person by sending the registration document which the taxpayer has to complete, sign and return.

### **Article 12 – Conditions for de-registration**

A taxpayer ceases to be liable to a particular type of tax at any time when the Commissioner General is satisfied that he/she:

1. has ceased his/her business or his/her activity completely; or
2. has reduced the volume of his/her activities to a level that he/she is not liable to that particular tax;
3. has paid all taxes due to the Tax Administration.

Any registered taxpayer ceasing to be liable for a tax notifies the Tax Administration using a modified registration form within a period of seven days (7) from the date he/she is no longer required to be registered.

### **Article 13 – Admission for de-registration**

When the Tax Administration is satisfied that a person is no longer liable to be registered, it cancels the registration.

Granting cancellation of registration does not stop the Tax Administration from carrying out audits provided by the law.

### **Article 14 – Failure to notify the Tax Administration**

A taxpayer may be considered as continuing with the business activity, if he fails to notify the Tax Administration the closure of his taxable activities.

### **Article 15 – Required turnover**

A taxpayer whose turnover in the preceding tax period or preceding quarter has reached at least 20, 000,000 (twenty million) or 5,000,000 (five million) RWF, respectively, is required to Register for VAT and obtains a VAT certificate.

### **Article 16 – Display of the registration certificate**

Every VAT registered taxpayer must display his/her VAT certificate on a visible space at the place of business.

A registered taxpayer is not allowed to give the certificate of registration to any other person.

The Commissioner General may at any time, if she/he deems it necessary require a tax payer to surrender the certificate of registration to the Tax Administration.

### **Article 17 – Exemption from registration for the value added tax**

The Commissioner General may exempt a taxpayer from registering for VAT if, all his/her transactions are zero-rated.

However, the exemption from registration may be withdrawn at any time if the Commissioner General deems it no longer applicable.

### **Article 18 – Refusal for registration**

The Commissioner General or any other competent officer may refuse to register for VAT any person making taxable transactions, where that person has annual turnover which is below twenty million (20.000.000 frw).

### **Article 19 – Conditions and modalities of representation**

A taxpayer has the right to be represented by a lawyer or a qualified professional who:

1. presents a power of attorney document, signed by the taxpayer;
2. is a holder of a Bachelors Degree in Accounts or in taxation;
3. works in a recognized consultancy firm approved by the tax administration;
4. is of high integrity, has not been involved in embezzlement or forgery;
5. was not expelled from Rwanda Revenue Authority as a result of corruption;
6. was not involved in the case in question as an employee of Rwanda Revenue Authority;
7. address the application to the Commissioner General.

### **Article 20 – Duration of license**

The license to represent the taxpayers is valid for 3 years which are renewable.

### **Article 21 – Reason for new audit**

Tax Administration audits a taxpayer only once in respect of a certain tax or a certain taxable period.

However, a new audit may be necessary under one of the following circumstances:

1. In case the Tax Administration discovers new evidence not revealed during the first audit; or

2. In case where there is evidence that the taxpayer and the tax auditor colluded to underestimate the tax; or
3. If the previous audit was based on forged documents.
4. If the previous audit was a partial audit on a given issue and the tax administration wants to do a comprehensive audit.

### **Article 22 – Rules for subcontractors**

A taxpayer, who engages a subcontractor, is required within 7 days of signing the contract, to inform the Commissioner General about the details of the engagement as follows:

1. The name, address and phone number of the subcontractor;
2. The contract value, the expected date of commencement and completion of the project;
3. A copy of the contract.

A taxpayer, who engages a subcontractor and fails to inform the Commissioner General, shall pay all taxes due from the sub-contractor in relation to that subcontract.

### **Article 23 – Conditions for installment payment**

A taxpayer may request to pay the tax debt in installment. The payment should not exceed the period of 12 months. The request to pay in installment is submitted to the Commissioner General and the taxpayer has to fulfill the following conditions:

1. Provide a proof of payment of at least 25% of the total tax due;
2. Regularly pay taxes and duties correctly and on time;
3. The tax in question should not be as a result of assessment without notice;
4. Has not been implicated in use of forged documents on taxes and duties;
5. Provide a guarantee acceptable to the Tax Administration for eventual payment of the taxes due.

### **Article 24 – Content of application letter for installment payment**

The application letter to pay in installments should indicate the following elements:

1. The type of tax;
2. The tax amount;
3. The installment payment plan;
4. Tax period;
5. Reasons for not being able to pay the whole tax due at once.

### **Article 25 – Agreement for installment payment**

After fulfilling the above requirements the taxpayer and the Tax Administration shall sign an agreement indicating the installment payment plan. Failure to respect the payment plan by the taxpayer results in enforcement and payment of the total tax due immediately.

### **Article 26 – Coming into force**

These Rules come into force on the date of their publication in the Official *Gazette* of the Republic of Rwanda. They will be effective as from 01/01/2006.