

Rwanda

Commissioner General Rules determining the Conditions and Modalities of Representation

Rules 2 of 2016

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Commissioner General Rules determining the Conditions and Modalities of Representation

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Commenced on 5 September 2016

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The Commissioner General of the Rwanda Revenue Authority,

Given Law n° 25/2005 of 04/12/2005 on Tax procedures especially in its article 58;

Having reviewed Commissioner General rules n° 005/2009 of 15/05/2009 implementing the Law n° 25/2005 of 04/12/2005 on Tax Procedures;

Issues the following rules:

Article One – Conditions and modalities of representation

A taxpayer has the right to be represented by a qualified professional during any communication with the Tax Administration. Except advocates, qualified professional requesting to represent a taxpayer should fulfil the following:

1. is a holder of at least a Bachelors Degree in accounting, taxation, finance, economics or management;
2. is of high integrity, in particular not to have been criminally prosecuted for embezzlement of public funds or charged with falsification of documents;
3. presents a copy of criminal record;
4. was not expelled from his/her job on corruption charges.
5. have an experience of at least 2 years in the field of accounting, auditing or other related fields.
6. in case of partnership, each partner is obliged to submit the required documents and he/she becomes liable for his/her own acts or omissions;
- 7° have submitted income tax returns for the two previous years, his condition is not applicable to new applicants.
- 8° not having a tax liability;
- 9 address the application to the Commissioner General requesting to represent the taxpayers. The application letter should be accompanied by:
 - a) Copy of certificate of registration of business.
 - b) Curriculum vitae and a certified copy of academic certificate;
 - c) Proof of payment of fifty thousand francs (50,000Frw) non refundable;
 - d) Have a bank account, postal address, e-mail, a physical address supported by office rent contract or property title.

Article 2 – Prohibition applicable to former RRA employees

Former RRA employees are prohibited to be involved, as a tax adviser, in a matter or file they handled within RRA.

Article 3 – Card issued by the Tax Administration

The Tax Administration issues cards to the approved qualified professionals to represent the taxpayers in fiscal matters.

Article 4 – Duration of license

The license to represent the taxpayers is valid for 3 years renewable only if the applicant fulfills all the requirements as mentioned in article 1 of these rules and presents proof of payment of ten thousand francs (10.000Frw) non refundable.

Rwanda Revenue Authority may revoke the License anytime the licensee fails to fulfill any of the conditions stipulated under article 1 of these rules.

Article 5 – Duties of representatives

Duties of representatives are as follows:

- Assist the taxpayer in daily management of books of accounts;
- prepare and submit taxpayers tax declarations to Tax Administration;
- Represent the taxpayer in tax audits and appeals.

Article 6 – Suspension of representation

The Commissioner General may suspend the right to represent the taxpayers for the period of three years in case of misconduct or loss confidence.

Article 7 – Appeal to the Minister

The person denied of the right to represent the taxpayers may appeal to the Minister with finance in his attribution within 15 days counted from the date of receipt of suspension letter.

Article 8 – Repealing provision

All previous rules contrary to these rules are hereby abrogated.

Article 9 – Commencement

These Rules come into force on the date of their publication in the Official *Gazette* of the Republic of Rwanda.