

Rwanda

Commissioner General Rules governing the Procedure for Implementing Zero Rated Goods and Services intended for Special Persons

Rules 1 of 2017

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Commissioner General Rules governing the Procedure for Implementing Zero Rated Goods and Services intended for Special Persons

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Commissioner General Rules governing the Procedure for Implementing Zero Rated Goods and Services intended for Special Persons Rules 1 of 2017

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The Commissioner General of Rwanda Revenue Authority,

Given Law n° 37/2012 of 09/11/2012 establishing the Value Added Tax as modified and complemented to date, especially in its article 5;

Issues the following rules:

Article One – Objective of these rules

These rules govern the procedure for implementing zero rated goods and services intended for special persons.

Article 2 – Payment of Value Added Tax made on goods and services intended for special persons

Special persons mentioned in article 5(6) of the law n° 37/2012 of 09/11/2012 establishing Value Added Tax as modified and complemented to date, pay the Value Added Tax upon purchase of taxable goods or services and should request for refund from the Tax Administration.

Article 3 – Conditions for refund

Special persons shall fulfill the following conditions in order to be refunded the Value Added Tax paid:

- a) evidence that value added tax for which the refund is sought was paid;
- b) evidence of the applicant's entitlement to request for the refund in line with article 5(6) of the law n° 37/2012 of 09/11/2012 establishing Value Added Tax as modified and complemented to date.

Article 4 – Special Value Added Tax treatment for goods intended for special persons

Subject to the provisions of article 3 of these rules, in order to facilitate persons referred to in article 5 (6) of the law n° 37/2012 of 09/11/2012 establishing Value Added Tax as modified and complemented to date, the Tax Administration may affix a signature and stamp on Value Added Tax invoices intended for special persons so that the value added tax is not paid on such invoices.

The following conditions shall be fulfilled in order for the Tax administration to affix a signature and stamp on Value Added Tax invoices:

- a. Provide the agreement mentioned in Article 5 (6°) of the law n° 37/2012 of 09/11/2012 establishing Value Added Tax as modified and complemented to date;

- b. The invoice shall indicate the tax identification number of the special person;
- c. The invoice must be related to goods made in Rwanda;
- d. Goods made in Rwanda referred to in paragraph c of this article must be acquired directly from an Industry located in Rwanda.

The supplier of goods for which the invoices were approved by affixing a signature and stamp of the Tax Administration must declare the total amount of the stamped invoices as zero rated sales in the month in which those invoices were issued.

Article 5 – Repealing provisions

All rules prior and contrary to these rules are hereby repealed.

Article 6 – Coming into force

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