

Rwanda

## Commissioner General Rules determinining Modalities of Declaration and Payment of Pay as You Earn on a Quartelry Basis

Rules 1 of 2020

Legislation as at 14 September 2020

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on a Quartelry Basis  
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## Rwanda

# Commissioner General Rules determinining Modalities of Declaration and Payment of Pay as You Earn on a Quartelry Basis Rules 1 of 2020

Published in Official Gazette 28 on 14 September 2020

**Assented to on 5 August 2020**

**Commenced on 14 September 2020**

*[This is the version of this document from 14 September 2020.]*

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

Pursuant to Law n° 026/2019 of 18/9/2019. on Tax Procedures, especially in its Article 21;

**Issues the following Rules:**

### **Article One – Objective of these rules**

These Rules determine modalities of declaration and payment of Pay As You Earn on a quarterly basis.

### **Article 2 – Modalities of Pay As You Earn (PAYE) declaration**

A taxpayer whose annual turnover is equal or less than two hundred million Rwandan Francs (FRW 200,000,000) declares and pays quarterly the Pay As You Earn within fifteen (15) days after the end of the quarter to which the Pay As You Earn is related.

The deadline for the declaration and payment for the quarters is fixed as follows:

1. the first (1) quarter must be declared and paid not later than 15<sup>th</sup> March;
2. the second (2) quarter must be declared and paid not later than 15<sup>th</sup> June;
3. the third (3) quarter must be declared and paid not later than 15<sup>th</sup> September;
4. the fourth (4) quarter must be declared and paid not later than 15 December;

The taxpayer whose annual turnover is equal or less than two hundred million Rwandan Francs (FRW 200,000,000), who opt to declare and pay on a monthly basis is required to inform the Tax Administration in writing.

The option to declare and pay on a monthly basis is irrevocable for at least two (2) years.

However, when annual turnover exceeds two hundred million Rwandan Francs (FRW 200,000,000), the taxpayer shall declare and pay Pay As You Earn on a monthly basis.

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

All previous Rules prior and contrary to these Rules are repealed.

### **Article 4 – Commencement**

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