

Rwanda

Commissioner General Rules determining Payment in Instalments Rules 2 of 2020

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Commissioner General Rules determining Payment in Instalments
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Rwanda

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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 71;

Pursuant to the Rwanda Revenue Authority Board decision on domestic tax debt management manual of 06/07/2017

Issues the following Rules:

Article One – Objective of these rules

These Rules determine modalities and conditions for application for payment in instalments.

Article 2 – Modalities of payment in instalments

The taxpayer may apply to the Commissioner General for paying in instalments within a period not exceeding 12 months.

Subject to the paragraph 1 of the present article, the Commissioner General may extend the period of instalment payment by another period not exceeding twenty-four (24) months based on circumstantial evidence of hardship.

Article 3 – Conditions for instalment payment

The taxpayer who request for payment in instalment, must fulfil the following conditions:

1. request submitted to the Commissioner General;
2. provide a proof of payment of an amount worth at least 10% of the amount to be paid;
3. should not have implicated in tax evasion;
4. provide a guarantee acceptable to the Tax Administration.

The Commissioner General may allow a taxpayer to pay in instalments without necessarily executing a guarantee provided in item four (4°) of paragraph one of this article.

Article 4 – Content of application letter for instalment payment

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

1. the type of tax;
2. the tax amount;
3. the instalment payment plan requested;

4. tax period;
5. reasons for not being able to pay the whole tax due at once.

Article 5 – Agreement for instalment payment

After fulfilling all requirements, the taxpayer and the Tax Administration shall sign an agreement indicating the instalment payment plan. Failure to respect the payment plan by the taxpayer, the agreement must be terminated and that taxpayer is required to immediately pay the full amount of tax due.

Article 6 – Effects of instalment payment

The taxpayer authorized to pay tax in instalments, may request and benefit a tax liability certificate allowing him/her to be given services regularly provided to taxpayers who do not have a tax debt.

Article 7 – Repealing provision

All prior provisions Rules contrary to these Rules are hereby repealed.

Article 8 – Commencement

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