

Rwanda

Commissioner General Rules determining the Modalities for Amicable Settlement of Tax Related Disputes Rules 4 of 2020

Legislation as at 14 September 2020

FRBR URI: /akn/rw/act/rules/2020/4/eng@2020-09-14

There may have been updates since this file was created.

PDF created on 21 February 2024 at 16:16.

[Check for updates](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.laws.africa
info@laws.africa

There is no copyright on the legislative content of this document.
This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Commissioner General Rules determining the Modalities for Amicable Settlement of Tax Related Disputes
Contents

Article One – Objective of these Rules 1

Article 2 – A request for amicable settlement 1

Article 3 – Conditions of admissibility 1

Article 4 – Amicable settlement procedure 2

Article 5 – Amicable settlement agreement 2

Article 6 – Time of amicable settlement 2

Article 7 – Lodge a court 2

Article 8 – Repealing provision 2

Article 9 – Commencement 2

Rwanda

Commissioner General Rules determining the Modalities for Amicable Settlement of Tax Related Disputes

Rules 4 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 18/09/2019 on Tax Procedures, especially in its Article 52;

Issues the following Rules:

Article One – Objective of these Rules

These Rules determine the modalities for amicable settlement of tax issues.

Article 2 – A request for amicable settlement

Amicable settlement of tax disputes is requested by the taxpayer in writing and addressed to the Commissioner General.

Article 3 – Conditions of admissibility

The request for amicable settlement of tax issues, must fulfill the following conditions:

1. it must be in writing and signed by the taxpayer or the taxpayer's legal representative;
2. to indicate clearly specific issues that the taxpayer wishes to be settled amicably.
3. provide evidences supporting the contentious issues that the taxpayer wishes to be settled amicably.
4. pay 25% of the total amount of the principal tax.

The taxpayer may upon approval of the Tax Administration provide a movable or immovable property as guarantee in accordance with relevant laws.

When the tax issues have not been lodged to Court, the request for amicable settlement must be submitted within 30 days from reception of the decision of the Commissioner General on appeal.

When the tax issues have been lodged to Court, the request for amicable settlement can be submitted only before the final Court ruling. However, in that time the taxpayer shall not be bound to pay 25% mentioned in item 4^o of paragraph 1 of this article.

New issues which were not part of the appeal to the Commissioner General are not accept for amicable settlement.

An appeal rejected by the Commissioner General for reasons provided by the law, is not accept for amicable settlement.

An amicable settlement shall be requested only once time.

Article 4 – Amicable settlement procedure

The Tax Administration meets the applicant to examine the request. The Tax Administration may require more supporting evidences whenever deemed necessary.

When the Tax Administration and the taxpayer agree on an amicable solution, the Tax Administration prepares an amicable settlement agreement to be signed by both parties.

Article 5 – Amicable settlement agreement

When tax issues are settled amicably, both parties sign the amicable settlement agreement.

Issues settled amicably cannot be lodged to Court.

When both parties agree on an amicable solution for issues lodged to Court, the amicable settlement agreement is signed after withdrawal of claim by the plaintiff.

The amicable settlement agreement is applicable only on the tax period and tax type specified in the agreement. It cannot create a precedent for current or future cases.

The amicable settlement must cover all discussed issues. There is no amicable settlement in case the parties failed to settle amicably one or more issues.

Article 6 – Time of amicable settlement

The amicable settlement procedure cannot exceed 90 days from the receipt of the request.

With respect to the amicable settlement requests received before the commencement of these rules, 90 days are counted from the commencement of these rules.

When both parties do not reach an amicable settlement within the 90 days period, the Commissioner General decision remains valid.

Article 7 – Lodge a court

In case both parties do not reach an amicable settlement, the time limit to lodge the court is counted from notification to the taxpayer of the Commissioner General's letter informing the taxpayer about the failure to reach an amicable settlement.

Article 8 – Repealing provision

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

Article 9 – Commencement

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