



Our Ref :

Date : 10 MAR 2017

Your Ref :

ANNOUNCEMENT

The management of Rwanda Revenue Authority, Domestic Tax Department wishes to remind our esteemed taxpayers that the due date for Income Tax Declaration for 2016 is on 31st March 2017. We would like to advise our esteemed taxpayers with income tax declaration obligation to declare early enough to avoid any inconveniences of last day declaration.

We also take this opportunity to remind you the following;

1. Fictitious invoices are not allowed as deductible expenses for income tax purpose;
2. The current investment law N^o. 06/2015 of 28/03/2015 published in the official gazette of 27/05/2015 should be considered for those with a right to tax incentives;
3. To submit with your income tax return the related party transactions (transfer pricing) annex, if you had transactions entered into with related parties during the year 2016;
4. Submit certified financial statement report if your turnover is equal or greater than Rwf 400,000,000.

We appreciate your cooperation.

Sincerely,

KAYIGI HABİYAMBERE Aimable
Commissioner for Domestic Taxes Department

