

IKIGO CY'IMISORO N'AMAHORO

Imisoro inkingi y'ubukungu n'iterambembere

**Imitangire ya serivisi mu Kigo
cy'Imisoro n'amahoro**

RWANDA REVENUE AUTHORITY

SERVICE CHARTER

IRIBURIRO

- Ibikubiye muri aka gatabo biratugaragariza urwego rwa serivisi abatugana badutegerejeho nk'Ikigo cy'Imisoro n'Amahoro. Ibi bizatuma habaho ubwisanzure no gukorera mu mucyo byifuzwa ku mpande zombi (abasaba serivisi n'abayitanga). Aka gatabo ngengamikorere gafitiye akamaro abagana ikigo cy'Imisoro n'Amahoro kuko gakubiyemo ubufasha baba bifuzwa ku Kigo.
- Ni uburyo bukomeye kandi ku bakozi b'Ikigo kuko bibafasha kunoza uburyo bwo guha serivisi abafatanyabikorwa b'ikigo n'abandi bese bakigana.
- Ni umuyoboro twifuzwa ko wakoreshwa mu kunoza imikoranire n'abatugana, bukaba ari n'uburyo bufasha gupima uko ikigo gisohozwa inshingano no kuba intangarurugero ku bindi bigo.

ICYEREKEZO CY'IKIGO CY'IMISORO N'AMAHORO CY'U RWANDA

“Kuba Ikigo gikomeye kandi kigezweho mu rwego rw'isi kibasha gukemura ibikenewe mu rwego rw'imari”

INSHINGANO Y'IKIGO CY'IMISORO N'AMAHORO

“Gukusanya imisoro hagamijwe iterambere ry'igihugu hatangwa serivise inoze kandi ibereye buri wese izamura iterambere”

INDANGAGACIRO Z'IKIGO

- UBUDAKEMWA;
- KWITA KU BATUGANA;
- GUKORERA MU MUCYO;
- GUTANGA SERIVISI INOZE;
- GUKORERA HAMWE.

UBURENGANZIRA BW'ABASORA

Kumenya uburenganzira bwawe nk'usora mu buryo bw'imyikirire y'imisoro, kuko bifasha gukora mu buryo bunoze kandi buhamye. Ugomba kumenya, gusobanukirwa no guharanira uburenganzira bwawe.

Ubwo burenganzira ni ubu bukurikira:

- Kwakirwa mu buryo bukwiriye butavangura mu cyubahiro n'ikinyabupfura;
- Kugira ibanga nk'uko biteganywa n'amategeko mu buryo butabangamira imibereho bwite;
- Kubaza ibisobanuro ku mabwiriza yose n'ishyirwa mu bikorwa ryayo;
- Gusaba no guhabwa amakuru ku birebana n'imisoro;
- Kubaza no kunenga mu buryo bwubaka serivise wahawe n'uburyo wayihawemo;
- Kuvuguruzwa no gusobanuzwa impamvu z'icyemezo wafatiwe ku birebana n'imisoro ugomba kwishyura;
- Kumenyeshwa uburenganzira bwawe n'inshingano zawe;
- Kugira ikizere ko mu gihe hari amakosa yakozwe mu gufata ibyemezo no mu yindi mikoranire asabirwa imbabazi ; akanakosorwa
- Gusaba ko ibirebana n'icyemezo kiguca umusoro cyakongera kigigwaho mu bujurire iyo kitakunyuzwe;
- Guhagararirwa no kugirwa inama;
- Kugishwa inama no guhabwa ibisobanuro ku ngamba zirebana n'imisoro;

INSHINGANO Z'ABASORA

Mu rwego rwo kudufasha gutanga serivisi zinoze, usora afite inshingano zikurikira:

- Kwiyandikisha mu Kigo cy'Imisoro n'Amahoro mu gihe kitarenze iminsi 7 utangiye ibikorwa bisoreshwa;
- Kugira inomeru imwe gusa iranga usora;
- Kumenyekanisha umusoro ku gihe ;
- Kwishyura umusoro ukwiye kandi ku gihe;
- Gufatira no kwishyura imisoro ifatirwa nk'uko biteganyijwe n'itegeko;
- Gukora no kubika neza inyandiko z'ibaruramari;
- Gutanga amakuru yose kandi akwiye;
- Korohereza abakozi b'ikigo kugira ngo babashe kubaha serivise mwifuzwa;
- Kumenya uburenganzira bwawe, inshingano zawe n'ibyo mwiyeje gukora;
- Kumenyekanisha vuba imikorere yose inyuranyije n'amategeko y'imisoro;
- Kumenyekanisha vuba imikorere ibangamiye imitangire y'imisoro.

INTRODUCTION

- The Rwanda Revenue Authority Service charter is a publication that describes the service standard a taxpayer expects from us. It allows for an open and transparent approach that all parties understand and can work within.
- The charter is therefore an important mechanism for taxpayers because it documents the help and support they are entitled to receive from Rwanda Revenue Authority.
- It is also a powerful tool for Rwanda Revenue Authority staff to continuously improve service delivery to the general public and other stakeholders;
- It is a framework within which we seek to improve our customer relations culture and a means by which our performance as an authority can be measured and benchmarked.

RRA VISION

“To become a world-class efficient and modern revenue agency, fully financing national needs.”

RRA MISSION

“Mobilize revenue for economic development through efficient and equitable services that promote business growth.”

CORE VALUES

- Integrity;
- Customer focus;
- Transparency;
- Professional Service delivery;
- Teamwork.

TAXPAYER'S RIGHTS

Knowing your rights as a taxpayer is essential for the entire revenue collection system to function properly and efficiently.

You MUST know, understand and uphold your rights. These are:

- To be treated as honest, truthful and equitably;
- To be treated fairly, with justice, respect and common courtesy;
- To respect full confidentiality within legal provision in respect to your personal right privacy;
- To seek clarification on any rule and its implementation;
- To seek and receive information on all issues pertaining to taxes;
- To question and constructively criticize service levels and the manner in which we have communicated with you;
- To expect fair and just treatment;
- To challenge and question our decisions with regard to taxes you are required to pay;
- To be properly informed of your rights and obligations;
- To request that your tax affairs be re-examined by appeal when you are not satisfied with our decisions;
- To be represented and advised;
- To be consulted and given feedback on tax matters policy.

TAXPAYER'S OBLIGATIONS

To assist us in delivering world class service to you, you have the following obligations:

- Register with RRA within 7 days upon commencement of your business;
- To have ONE Tax Identification Number (TIN);
- Submit tax returns on time;
- Make payment of the correct amount of tax on time;
- Retain and pay withholding taxes as provided by the law;
- Prepare and maintain up to date and accurate records;
- Submit all relevant information accurately;
- Provide appropriate facilities to RRA officers to enable them to serve you;
- Know your rights, obligations and commitments;
- Promptly report on any tax malpractices;

1. SERIVISI RUSANGE

SERIVISI ISABWA	IGIHE NTARENGWA	IKIGUZI
Gusubiza telefoni/Telefoni itishyurwa (3004)	Ako kanya	Ubuntu
Gusubiza ubutumwa kuri E-mail	Umunsi umwe	Ubuntu
Fagisi (fax)	Umunsi umwe	Ubuntu
Ibaruwa isanzwe	Iminsi itatu	Ubuntu
Ibaruwa ikeneye iperereza	Iminsi mirongo itatu (30)	Ubuntu
Kwakirwa mu biro wateguje	Iminota itanu(5) yo gutegereza	Ubuntu
Guhabwa kopi y'imenyekanisha ryakozwe	Amasaha abiri (2) yo gutegereza	Ibihumbi bitanu (5000Frw)
Kuvana kopi ku rubuga rwa interineti	Ako kanya	Ubuntu
Kopi iyo ari yo yose yo muri Gasutamo.	30 minutes	Amadorari 5 y'amerika kuri buri cyangombwa
Kwakirwa mu biro utateguje	iminota 20 yo gutegereza	Ubuntu

2. SERIVISI ZITANGWA MU ISHAMI RY'IMISORO Y'IMBERE

2.1 KWIYANDIKISHA K'USORA NO KWIYANDUKUZA

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Kwandikisha ubucuruzi no guhabwa inomeru iranga usora (TIN).	<ul style="list-style-type: none"> • Ifoto imwe y'igice y'ibara • Fotocopi y'irangamuntu cyangwa y'uruhu-shya rw'abajya mu mahanga(passport) • Kuzuzwa urupapuro rwabigenewe 	Iminota 20	Ubuntu
Kwiyandikisha mu kumenyekanisha imisoro hako-reshejwe ikoranabuhanga	<ul style="list-style-type: none"> • Kuzuzwa urupapuro rwabigenewe 	Iminota 20	Ubuntu

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Kwandukuza ubucuruzi	<ul style="list-style-type: none"> Kuzuzura urupapuro rwabigenewe; Kumenyekanisha imisoro kugeza ku muni wo kwiyandukuka; 	Iminota 20	Ubuntu
	<ul style="list-style-type: none"> Ku banditse ku musoro ku nyongeragaciro, bagomba kugarura urupapuro bahawe biyandikisha Wakenera kongera gukora ukagaruka ugafunguza ya TIN yawe wari warafunguje 	Iminota 20	Ubuntu
Kwiyandikisha ku musoro ku nyongeragaciro no guhabwa icyemezo kigaragaza ko yiyandikishije ku musoro ku nyongeragaciro	<ul style="list-style-type: none"> Kuzuzura urupapuro rwabigenewe Kuba agejeje ku gicuruzo cya miliyoni 20 mu mwaka na miliyoni 5 mu gihembwe Abatagejeje kuri icyo gicuruzo bashobora kwiyandikisha ku musoro ku nyungu ku bushake 	Iminota 20	Ubuntu
Kwandikisha ibinyabiziga no gutanga ibyapa	<ul style="list-style-type: none"> Impapuro zo muri gasutamo Inyemezabwishyu by'uko yishyuye amahoro ya gasutamo n'imisoro Kuzuzura urupapuro rwabigenewe Inyemezabwishyu by'uko yishyuye amafaranga yo kwandikisha ikinyabiziga Ifoto y'igice y'ibara Fotokopi y'irangamuntu cyangwa uruhushya rw'abajya mu mahanga Kuba afite inomeru iranga usora 	Umunsi umwe	Amafaranga yo kwiyandikisha yishyurwa rimwe agatandukana bitewe n'ingufu za moteri: 0-1000cc=75,000rwf/ 1001-1500=160,000rwf/ 1501-3000=250,000rwf/ 3001-4500=420,000rwf/ 4501 n'ibirenzeho=560,000rwf/ Ibinyabiziga bidasanzwe =640,000rwf/ Amafaranga y'ibyapa biranga ibinyabiziga : 10,000Rwf ku modoka Amafaranga y'ibyapa biranga ibinyabiziga: 8,000rwf ku mapikipiki..
Kwiyandikisha ku musoro ku nyongeragaciro n'umusoro ku bihembo by'abakozi mu gihembwe	<ul style="list-style-type: none"> Kuba afite igicuruzo kitarenze milioni 200 y'u Rwanda. 	Iminota icumi	Ubuntu

SERVICE REQUIREMENTS, TIMELINE AND COSTS

1. GENERAL SERVICES

SERVICE STANDARDS	TIME LINE	COST
Telephone/Call center	Immediate	Free
E-mail	1 day	Free
Fax	1 day	Free
Simple letter	3 days	Free
Letters that need investigation	30 days	Free
In-person (office visits) with appointment	5 minutes (Waiting time)	Free
In-person without appointment	20 minutes (Waiting time)	Free
Request of hard copies	2 hours	5000 Frw
Website (downloading)	Immediate	Free
Copy of any custom document	30 minutes	5 US\$/document

2. SERVICES RELATED TO DOMESTIC TAXES DEPARTMENT

2.1. TAXPAYER REGISTRATION/DE-REGISTRATION

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Business registration and acquisition of a Taxpayer Identification Number (TIN)	<ul style="list-style-type: none"> 1 colored passport size photo Identity card/passport photocopy Fill a registration form 	20 minutes	Free
E-tax registration	<ul style="list-style-type: none"> Web registration form 	20 minutes	Free
Business de-registration process	<ul style="list-style-type: none"> Fill a de-registration form Filed returns up to the time of de-registration 	20 minutes	Free

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
VAT registration and acquisition of a VAT Certificate	<ul style="list-style-type: none"> Complete VAT registration form Having up to 20 million Rwandan francs as annual turnover or 5 million by quarter Enterprise with less than the above turnover, may voluntarily register for VAT 	20 minutes	Free
Motor vehicle registration and issuance of number plate	<ul style="list-style-type: none"> Customs documents Proof of payment of customs duties and taxes Fill the registration form Proof of payment of motor vehicle registration fees 1 passport size photo Photocopy of the Identity card/ Passport Possess a TIN 	1 day	Registration fees paid once depending on the motor vehicle engine capacity: 0-1000cc=75,000 Rwf 1001-1500=160,000 Rwf 1501-3000=250,000 Rwf 3001-4500=420,000 Rwf 4501 and above = 560,000 Rwf Special vehicle = 640,000 Rwf Number plates fees: 10,000 Rwf Number plates fees: 8,000 Rwf for motor-cycles
Registration under Quarterly payment of VAT & PAYE	<ul style="list-style-type: none"> Have annual turnover of less than or equal 200 million Rwandan francs; 	10 minutes	Free

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Kongera kwandikisha ibinyabiziga bisanganywe ibyapa bya IT/ UN	<ul style="list-style-type: none"> Amasezerano yo kugura; Inyemezabwishyu by'uko amahoro ya gasutamo yishyuwe; Ifoto y'igice y'ibara Fotokopi y'irangamuntu cyangwa y'uruhushya rw'abajya mu mahanga; Gusubiza ikarita n'ibyapa biranga ikinyabiziga Kuba afite inomeri iranga usora 	Umunsi umwe	Amafaranga y'ibyapa biranga ikinyabiziga yishyurwa rimwe bitewe n'igihe imodoka yinjiriye mu gihugu - Ku binyabiziga zinjijye mu gihugu mu mwaka wa 2006 na mbere yawo amafaranga akubwa inshuro imwe; - Ku binyabiziga byinjijye mu gihugu mu myaka ya 2007 na 2008 amafaranga akubwa kabiri - Ku binyabiziga byinjijye mu gihugu mu mwaka wa 2009 amafaranga y'ibyapa akubwa gatatu
Ibinyabiziga bifite ibyapa byanditseho amazina y'abantu cyangwa ay'amasosiyete;	<ul style="list-style-type: none"> Amagambo nyir'ikinyabiziga yifuza ko yakwandikwa ku cyapa 	Umunsi umwe	Amafaranga yo kwandikisha 2,000,000 Rwf.
Kwandukiza ibinyabiziga	<ul style="list-style-type: none"> Kwishyura ibirarane by'imisoro niba bihari; Gusubiza ikarita n'ibyapa biranga ikinyabiziga 	Amasaha abiri	Ubuntu
Guhinduranya ba nyir'ikinyabiziga	<ul style="list-style-type: none"> Kuzuza no gusinya urupapuro rwo guhinduranya ikinyabiziga. Amasezerano yo kugurisha cyagwa yemeza impano Ifoto y'igice y'uwaguze Fotokopi y'irangamuntu cyangwa y'uruhushya rw'abajya hanze y'igihugu/ icyemezo gihamya ko bafite ubuzima gatozi ku mashyirahamwe n'indi miryango 	Amasaha abiri	Amafaranga yo guhinduranya: <ul style="list-style-type: none"> 10,000/ ku kinyabiziga 5000/ ku ipikipiki

	<ul style="list-style-type: none"> • Kuba ugura afite inomeru iranga usora (TIN) • Urupapuro rw'uko cyakorewe igenzura; • Ikarita iranga ikinyabiziga y'umwimerere; • Kuba ikinyabiziga nta myenda y'imisoro gifite; • Kuba uwagurishije n'uwaguze bombi bahari; • Iyo nyiri ukugurisha adahari ashobora guhagararirwa n'undi ubyemerewe n'amategeko; 		
Guhinduranya ibinyabiziga bya Leta biguriwe mu cyamunara;	<ul style="list-style-type: none"> • Amasezerano yo kugura/Inyemezabwishyu y'uko uwaguze yishyuye ; • Ifoto y'igice y'uwaguze • Fotokopi y'irangamuntu cyagwa y'uruhushya rw'abajya mu mahanga y'uwaguze; • Kuba uwaguze afite inomeru iranga usora (TIN) 	Isaha imwe	Amafaranga yo kwandikisha agenda atandukana bitewe n'igihe ikinyabiziga cyakorewe n'uruganda: Ibinyabiziga byakozwe mu mwaka wa 2006 na mbere yawo, amafaranga akubwa inshuro imwe izakozwe mu myaka ya 2007-2008, amafaranga akubwa kabiri izakozwe mu mwaka wa 2009, amafaranga akubwa gatatu
Ikinyabiziga cyabuze cyangwa Ukubura kw'ikarita n'ibyapa biranga ikinyabiziga	<ul style="list-style-type: none"> • Urupapuro rwa polisi ruhamba ko ibyangombwa byatakaye; 	Isaha imwe	<ul style="list-style-type: none"> • 5,000/ kuri buri karita iranga ikinyabiziga; • 5,000/ kuri buri cyapa 8,000 kuri buri cyapa cy'ipikipiki cyabuze
Igenzurwa ry'ikinyabiziga	<ul style="list-style-type: none"> • Kuba ikinyabiziga kiri aho igenzurwa rikorerwa • Urupapuro rw'igenzurwa rwujujwe nk'uko bisabwa • Kugaragaza ikarita iranga ikinyabiziga; 	Iminsi 15	Ubuntu

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Re-registration of Motor vehicle with IT/ UN number plates	<ul style="list-style-type: none"> • Sales contract • Proof of payment of customs duties • 1 passport size photo • Photocopy of the Identity/Passport • Return the log book & number plates • Possess the TIN 	1 day	Number plate fees: 10000 Registration fees paid once depending on the motor vehicle entry: - For motor vehicles imported before and during the year 2006, the amount is multiplied by one; - For motor vehicles imported from 2007 to 2008, the amount is multiplied by two; - For motor vehicles imported for 2009, the amount is multiplied by three. Registration fees: 2,000,000 Rwf
Personalized Number plates	Personalized words to be written on the number plates	½ day	
Motor vehicle de-registration process	<ul style="list-style-type: none"> • Payment of arrears if any; • Submit/return the log book& number plate. 	2 hours	Free
Motor vehicle/ cycle owner-ship transfer	<ul style="list-style-type: none"> • Completed and signed transfer ownership form; • Contract of sale/cession; • 1 passport size photo for the buyer; • Photocopy of the National Identity Card or passport for the buyer/Evidence of the legal status for associations and other legal entities, • TIN of the buyer 	2 hours	Transfer fees: <ul style="list-style-type: none"> • 10,000 for vehicles • 5000/ for motor cycles

2.2 KUBONA IBYANGOMBWA N'IMPAPURO ZO KUZUZA

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
	<ul style="list-style-type: none"> - Motor vehicle physical verification - The motor vehicle must be free from tax liabilities; - Original vehicle Log Book; - Presence of the buyer and the seller at RRA offices; - In absence of the seller, the seller representative must present the power of attorney. 	2 hours	
Transfer of auctioned Motor vehicles/ cycles by government agencies	<ul style="list-style-type: none"> • Sales contract/Proof of payment; • 1 passport size photo for the buyer; • Photocopy of the National Identity Card or passport for the buyer; • Tax identification number for the buyer; 	1 hour	Registration fee applies depending on the year of manufacture: 2006 and before (fixed amount x1) 2007-2008 (fixed amount x 2) 2009 (fixed amount x3)
Lost motor vehicle/cycle Log book & number plate	<ul style="list-style-type: none"> • Loss certificate from the Police; 	1 hour	5,000/ for Lost log book; 5,000/ for Lost of (1) number plate ; 8,000/ for lost of motor cycle number plate;

Kubona icyangombwa cyo kutabamo umwenda w'imisoro	<ul style="list-style-type: none"> • Kuzuzura urupapuro rwabigenewe • Kwishyura amafaranga y'icyangombwa • Kugaragaza urupapuro rw'uko banditse mu gitabo cy'ubucuruzi (Registre de commerce) ku mashyirahamwe. • Kuba nta mwenda w'imisoro • Icyitonderwa: Ibi bishobora no gukorerwa ku rubuga rwa interineti. 	Iminsi ibiri	Amafaranga asabwa 5,000Rwf
Icyemezo cy'ubunyanga-mugayo mu misoro	<ul style="list-style-type: none"> • Kuzuzura urupapuro rwabigenewe; • Kugaragaza urupapuro rw'uko banditse mu gitabo cyubucuruzi • Kuba nta mwenda w'umusoro • Kuba yubahiriza neza kandi ku gihe amategeko n'amabwiriza yose agendanye n'imisoro • Urupapuro rugaragaza ko ari abashoramari ku bashoramari bashya; 	Iminsi itatu Umunsi umwe ku mushoramari mushya	Amafaranga 10,000Rwf
Icyangombwa cyo kubamo umwenda (ku bapiganirwa amasoko)	<ul style="list-style-type: none"> • Kugaragaza urupapuro rumwemerera kwishyura mu byiciro • Kuzuzura ifishi yabigenewe 	Iminsi ibiri (2)	Amafaranga 5,000Rwf
Kubona icyangombwa cy'uko hishyuwe imisoro ifatirwa	<ul style="list-style-type: none"> • Inyemezabwishyu y'imisoro ifatirwa • Aho usaba abarizwa; • Ibaruwa isaba; 	Umunsi umwe (1)	Ubuntu
Guhabwa Tembure zishyirwa ku matabi ibyotsi na divayi	<ul style="list-style-type: none"> • Impapuro zo muri gasutamo • Inyemezabwishyu • Kuzuzura urupapuro rwabigenewe; • Kumenyekanisha ingano y'ibicuruzwa; 	Isaha imwe ku byotsi, (1) Umunsi umwe ku itabi rikorerwa mu Rwanda n'ukwezi ku itabi riturutse hanze y'u Rwanda.	2,8Rwf/ kuri buri kashe bitewe n'igiciro kiri ku isoko.

Gutanga, kwinjiza imenyekanishamusoro mu mashini no kwishyura umusoro.	<ul style="list-style-type: none"> Inomero iranga usora; Amakuru arebana n'ubwoko bw'imisoro ashaka kwishyura, umwaka w'umusoro ashaka kwishyura, n'uburyo yishyuramo (Tax Regime) Kuzuza urupapuro rwabigenewe Imigereka igendana n'imenyekanishamusoro 	Amasaha	Ubuntu
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2.3 UGUSUBIZWA UMUSORO KU NYONGERAGACIRO

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Ugusubizwa umusoro ku nyongeragaciro by'ako kanya (Automatic refund)	<ul style="list-style-type: none"> Urupapuro rw'imenyekanishariy'umusoro ku nyongeragaciro Inyemezabwishyu TVA yishyuwe ku byaguzwe imbere mu gihugu no ku byaguzwe hanze y'igihugu 	Iminsi mirongo itatu (30)	Ubuntu
Ugusubizwa umusoro ku nyongeragaciro kw'abantu bihariye (privileged persons)	<p>ABANTU BIHARIYE:</p> <ul style="list-style-type: none"> Ibaruwa isaba; Kuba bafite ibyangombwa bibemerera guhagararira ibihugu byabo mu Rwanda Kuba bafite ikarita y'abahagarariye ibihugu byabo bahawe na Minisiteri y'ububanyi n'amahanga y'u Rwanda. Uburenganzira bwo gukorera mu Rwanda Nomero ya konti. 	Iminsi 30	Ubuntu
	<p>IMISHINGA CYANGWA IMIRYANGO ITEGAMIYE KURI LETA</p> <ul style="list-style-type: none"> Amasezerano u Rwanda rufitanye n'umuterankunga Amasezerano y'ubufatanye hagati y'umushinga cyangwa umuryango utegamiye kuri Leta y'u Rwanda; 	Iminsi 30	Ubuntu

2.2 Issuance of certificates and forms

Processing of tax clearance certificate	<ul style="list-style-type: none"> Completed application form; Proof of payment for application fee; 1 copy of a commercial registration certificate in case of business entities; Free of tax liabilities. <p>N.B: this can be obtained via online</p>	2 days	Application fee of 5,000 Rwf
Issuance of "Quitus fiscal"	<ul style="list-style-type: none"> Completed application form; Business registration certificate; Free of tax liabilities. Compliant applicants (To be tax compliant) Investment certificate for new investors 	3 days 1 day for new investors	10,000 Rwf
Tax arrears certificate (for public tender purpose)	<ul style="list-style-type: none"> Approved installment payment plan; Completed application form. 	2 days	5,000 Rwf
Issuance of a withholding certificate	<ul style="list-style-type: none"> Proof of payment of Withholding taxes; Physical address of the applicant; Application letter; 	1 day	Free
Issuance of tax stamps on tobacco and liquors and wines	<ul style="list-style-type: none"> Customs documents Proof of payment Application form; Submit quantity of goods; 	1 hour for liquors, 1 day for tobacco produced locally and 1 month for imported tobacco	2.8Rwf/per piece depending on the market price

Issuance and capturing of tax declaration and tax payment	<ul style="list-style-type: none"> TIN; Detailed information on Type of tax, Tax period and Taxation regime. Completed declaration form; Annex to the declaration forms 	2 hours	Free
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2.3 VAT REFUND

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Automatic VAT Refund	<ul style="list-style-type: none"> VAT declaration form; Proof of input tax on local purchases and imports; 	30 days	Free
Privileged persons refund	<p>privileged persons:</p> <ul style="list-style-type: none"> An application letter Diplomatic passport from his /her Country Diplomatic card from Ministry of Foreign Affairs in Rwanda Working visa in Rwanda Account Number 	30 days	Free
	<p>Projects or NGO</p> <ul style="list-style-type: none"> Agreement between the government of Rwanda and the donor Memorandum of understanding or agreement between the project or NGO and the government of Rwanda Ratification of the agreement Original invoices of the project or NGO Photocopies of those invoices Proof of payments 	30 days	Free

	<ul style="list-style-type: none"> Isinywa ry'amasezerano; Inyemezabuguzi z'umwimerere z'umushinga cyangwa umuryango itegamiye kuri Leta ; Fotokopi z'inyemezabuguzi; Inyemezabwishyu; Inyemezabuguzi zigomba kuba zujuje ibisabwa n'ingingo ya 14 y'itegeko no 25/2005 ryo kuwa 04/12/2005 rigenga imitunganyirize y'isoresha; Kuba yujuje ifishi yasinnye n'umuyobozi w'umushinga cyangwa w'umuryango abarizwamo igaragaza ingano y'umusoro asaba gusubizwa; Nomero ya Konti ya banki izacishwaho amafaranga ugusubizwa kumaze kwemezwa. 		
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2.4 IZINDI SERIVISE

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Ubworoherezwe bwo kwishyura mu byiciro	<ul style="list-style-type: none"> Ibaruwa isaba yandikiwe Komiseri Mukuru Inyemezabwishyu ya 25% y'umwenda wose 	Iminsi ine (4)	Ubuntu
Igisubizo ku bujurire	<ul style="list-style-type: none"> Gutanga ubujurire mu nyandiko; Icyemezo cya nyuma yari yafatiwe ; Ibimenyetso byose n'ibisobanuro birebana n'amategeko bivugurura icyemezo yafatiwe; 	Iminsi 30-60	Ubuntu
Gusaba gukemura amakimbirane mu bwumvikane	<ul style="list-style-type: none"> Ibaruwa yandikiwe Komiseri Mukuru Amasezerano asinywa hagati y'usora n'ikigo cy'Imisoro n'Amahoro agaragaza ingano y'umwenda w'umusoro usora agomba ikigo. 		

3. SERIVISE ZITANGWA N'ISHAMI RYA GASUTAMO

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Guhabwa uburenganzira bwo kunganira abandi mu kumenyekanisha ibicuruzwa muri gasutamo	<ul style="list-style-type: none"> Ifishi yabugenewe yujujwe nk'uko bisabwa(C24); Kuba bafite aho bakorera hakwiye kandi hazwi; Amategako agenga imikorere y'icyo kigo; Kuba banditse mu gitabo cy'ubucuruzi (Registre de Commerce) Inomero iranga usora ku bayobozi b'ibyo bigo; Fotocopi z'amarangamuntu cyangwa z'uburenganzira bw'abajya mu mahanga ku bayobozi b'ibyo bigo no ku bakozi babyo; Ifoto ngufi nshya z'abayobozi n'izabakozi Urupapuro rugaragaza ingwate (nyuma y'uko yemezwa) 		<ul style="list-style-type: none"> - Amafaranga yo gusaba Amadorali 50 y'amerika - Amafaranga yo kwemererwa, Amadorali 400 y'amerika
Kwemererwa kugira ububiko bwigenga bw'ibicuruzwa bitaramenyekanihwa muri gasutamo	<ul style="list-style-type: none"> Kuzuza ifishi yabigenewe nk'uko bisabwa(C24) Kugira ibiro n'aho gukorera habereye ububiko Impapuro zigaragaza ingwate (CB6); 	Iminsi cumi n'ine	Amafaranga yo kwemererwa amadorali 1500 buri mwaka(p.a)
Imodoka zitwara ibicuruzwa zica mu gihugu zikomeza mu bindi bihugu	<ul style="list-style-type: none"> Kuzuza ifishi yabigenewe nk'uko bisabwa(C44) Imodoka zagenwe gukora iyo mirimo; Impapuro zigaragaza ingwate (CB12). 	Iminsi itatu	Amafaranga yo kwemererwa amadorali 200 y'amerika kuri buri modoka;

	<ul style="list-style-type: none"> Invoices should respect law no 25/2005 of 04/12/2005 article 14 on tax procedure Claim form indicating how much VAT is claimed and it should be signed by the head of the project or NGO Bank and account number where to transfer the approved refund. 		
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2.4 Other services

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Installment payment facility	<ul style="list-style-type: none"> Applicaton letter to the Commissioner General; Proof of payment of 25% of the total arrears 	4 days	Free
Appeal response	<ul style="list-style-type: none"> Lodgment of appeal in writing; Final assessment notice; All proofs and legal arguments against the assessment 	30 – 60 Days	Free
Amicable settlement	<ul style="list-style-type: none"> Application letter to CG; Signed agreement between RRA and the taxpayer of the outstanding tax liability 	90 Days	Free

3. SERVICES RELATED TO CUSTOMS DEPARTMENT

3.1 Licensing

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Clearing Agencies	<ul style="list-style-type: none"> Dully filled Application form (C24) Suitable office and premises; Memorandum and articles of association; Certificate of business registration, Company and Directors' TIN, Copies of IDs/Passports of the directors and staff; Recent passport photo size of directors and staff; Security bond (after being approved) 	30 Days	\$50 – application fee, \$400 – License fee
Bonded warehouse Operators	<ul style="list-style-type: none"> Dully filled application form (C24); Suitable office and premises; Security bond (CB6); 	14 Days	\$1500 p.a – License fee
Vehicles of transit goods	<ul style="list-style-type: none"> Dully filled application form (C44); Suitable vehicle (s) for transit goods; Security bond (CB12). 	3 days	\$200 per vehicle – License fee
Customs Exemptions	<ul style="list-style-type: none"> Application form and relevant annexes in relation to type of exemption provided for under the 5th schedule of EACCMA. 	2 Days	Free

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Ubusonerwe muri gasutamo	<ul style="list-style-type: none"> Kuzaza ifishi isaba ubusonerwe yabugenewe, hamwe n'imigereka igendana nayo bitewe n'ubwoko bw'ubusonerwe busabwa, nk'uko byateganyijwe n'ingengabihe ya gatanu y'amasezerano y'ubufatanye mu bya za gasutamo z'ibihugu bigize Umuryango w'Afurika y'Uburasirazuba. 	Iminsi ibiri	Ubuntu
Icyemezo cy'inkomoko	<ul style="list-style-type: none"> Inyemezabuguzi Kugenzura amategeko agenga icyemezo cy'inkomoko 	Iminota mirongo itatu	Amafanga Rwf 3000 Ku biva mu Rwanda bijya mu Bushinwa icyemezo cy'inkomoko gitangirwa ubuntu
Uburenganzira bwo gupakurura no kongera gupakira ibicuruzwa	<ul style="list-style-type: none"> Ibaruwa isaba Inyemezabuguzi Amasezerano y'ubwikorezi, Urutonde rw'ibicuruzwa bitwawe Kumenyekanisha ibicuruzwa biri mu nzira biturutse hanze y'imipaka y'u Rwanda bikomeza bijya mu kindi gihugu. 	Umunsi umwe	Ubuntu
Uburenganzira bwo guhererekanya ibicuruzwa biva mu bwato bumwe bijya mu bundi cyangwa biva ku mwikorezi umwe byikorera n'undi;	<ul style="list-style-type: none"> Kuzaza ifishi isaba Inyemezabuguzi Amasezerano y'ubwikorezi Urutonde rw'ibicuruzwa bitwawe Kumenyekanisha ibicuruzwa biri mu nzira biturutse hanze y'imipaka y'u Rwanda bikomeza bijya mu kindi gihugu. 	Umunsi umwe	Amadorali icumi (10) y'Amerika.

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Kumenyekanisha ibicuruzwa mbere y'uko bigera mu gihugu;	<ul style="list-style-type: none"> Kuzuzwa ifishi isaba Kopi y'inyemezabuguzi Kopi y'amasezerano y'ubwikorezi Kopi y'urutonde rw'ibicuruzwa bitwawe Kopi y'icyemezo cy'inkomoko (aho bishoboka) 	Umunsi umwe	Ubuntu
Kwishyurira mbere y'uko ibicuruzwa bigera mu gihugu	<ul style="list-style-type: none"> Ibaruwa isaba 	Umunsi umwe	Ubuntu
Uruhushya rwo kujyana ibicuruzwa bidaciye mu bubiko bwa gasutamo	<ul style="list-style-type: none"> Ibaruwa isaba cyangwa kuzuzwa ifishi yabigenewe; Kumenyekanisha ibicuruzwa; Inyemezabuguzi; Amasezerano y'ubwikorezi; Urutonde rw'ibicuruzwa bitwawe; Imenyekanisha ry'ibicuruzwa biturutse hanze bikomeza bijya mu bindi bihugu(T1) Amafaranga y'ingwate (Aho bishoboka) 	Umunsi umwe	Ubuntu
Guhabwa uburenganzira bwo kunyuzwa ibicuruzwa mu gihugu (T1)	<ul style="list-style-type: none"> Gutanga z'ingwate Inyemezabuguzi Amasezerano y'ubwikorezi Lisiti y'ibicuruzwa bitwawe 	Iminota icumi (10)	Ubuntu
Kwinjiza ibicuruzwa mu gihugu bizakoresheya imbere mu gihugu;	<ul style="list-style-type: none"> Imenyekanisha ryo muri gasutamo Impanyabwishyu y'imisoro n'amahoro ya gasutamo ; Impamyabuguzi Amasezerano y'ubwikorezi; Urutonde rw'ibicuruzwa bitwawe; Icyemezo cy'inkomoko (Igihe bishoboka) 		

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Certificate of origin	<ul style="list-style-type: none"> Invoice Verification of rules of origin criteria 	30 Minutes	Rwf 3000 Free for simplified and Certificate of origin for exports to China
Offloading and re-loading	<ul style="list-style-type: none"> Application letter Invoice Bill of lading Packing list Transit declaration (T1) 	1 Day	Free
Transshipment	<ul style="list-style-type: none"> Application form Invoice Bill of lading Packing list Transit declaration (T1) 	1 Day	\$10
Pre-clearance	<ul style="list-style-type: none"> Application form Copy of Invoice Copy of bill of lading Copy of Packing list Copy of certificate of origin (if applicable) 	1 Day	Free
Pre-payment	<ul style="list-style-type: none"> Application letter 	1 Day	Free
Direct delivery	<ul style="list-style-type: none"> Application letter Invoice Bill of lading Packing list Transit declaration (T1) Caution money (if applicable) 	1 Day	Free
Issuance of Transit regime (T1)	<ul style="list-style-type: none"> Security bond Invoice Bill of lading Packing list 	10 Minutes	Free

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Imports for home consumption	<ul style="list-style-type: none"> • Customs Declaration • Proof of payment of duties and taxes; • Invoice • Bill of lading • Packing list • Certificate of origin (if applicable) 	1 Day	Free
Motor vehicles entry cards	<ul style="list-style-type: none"> • Copy of log book; • Driver's passport; 	5 minutes	Free for EAC Members, others pay 15,000Rwf
Change of destination	<ul style="list-style-type: none"> • Application form; • Invoice • Bill of lading • Packing list 	5 Minutes	\$10
Change of ownership	<ul style="list-style-type: none"> • Application letter • Tax clearance certificate; • Sales contract • Invoice • Bill of lading 	5 Minutes	\$10
Exports	<ul style="list-style-type: none"> • Export declaration; • Export License (if required) 	2 Hours	Free
Appeals response	<ul style="list-style-type: none"> • Appeals letter; • Decision subject to appeal. 	30 Days	Free
Compoundment of an offence	<ul style="list-style-type: none"> • Dully filled application form (C35); • Statement of offence. 	1 Day	Free
Refund of caution money/ excess payments	<ul style="list-style-type: none"> • Application letter; • Proof of payment; • Declaration 	7 Days	Free

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Ikarita iranga ikinyabiziga cyinjiye mu gihugu igihe gito kizasubira hanze y'igihugu	<ul style="list-style-type: none"> • Kopi y'ikarita iranga ikinyabiziga (carte jaune); • Uruhushya rw'abajya mu mahanga rw'umushoferi; 	Iminota itanu (5)	Ku buntu ku binyabiziga bikomoka mu bihugu by'umuryango w'afurika y'uburasirazuba n'amafaranga ibihumbi cumi na bitanu (15,000 Rwf) ku bavuye ahandi.
Uruhushya rwo guhindura aho ibicuruzwa bitwawe byerekezaga	<ul style="list-style-type: none"> • Kuzuzwa ifishi yabigenewe; • Inyemezabuguzi; • Amasezerano y'ubwikorezi; • Urutonde rw'ibicuruzwa bitwawe/ 	5 minutes	Amadorali atanu y'amerika
Igurishwa ry'ibicuruzwa	<ul style="list-style-type: none"> • Ibaruwa isaba Application letter • icyemezo cy'uko imisoro yishyuye; • Amasezerano yo kugurisha; • Impamyabuguzi; • Amasezerano y'ubwikorezi. Iminota itanu	Iminota itanu	Amadorali icumi (\$10) y'amerika
Kohereza ibicuruzwa hanze y'igihugu	<ul style="list-style-type: none"> • Imenyekanisha ry'ibicuruzwa bigiye koherezwa hanze; • Uruhushya rwo kohereza ibicuruzwa mu mahanga (aho ari ngombwa) 	Amasaha abiri	Ubuntu
Igisubizo ku bujurire	<ul style="list-style-type: none"> • Ibaruwa y'ubujurire; • Decision subject to appeal 	Iminsi mirongo itatu (30)	Ubuntu
Gusaba gukurirwaho icyaha hishyuwe amafaranga mu mwanya wo gukurikiranwa	<ul style="list-style-type: none"> • Kuzuzwa ifishi yabigenewe(C35) • Inyandiko isobanura icyaha 	Umunsi umwe	Ubuntu
Gusubizwa ingwate cyangwa ubwishyu bw'ikirenga	<ul style="list-style-type: none"> • Ibaruwa isaba; • Impamyabwishyu; • Imenyekanisha ryishyuye 	Iminsi irindwi 7	Ubuntu

Kurekura ibicuruzwa byafatiriwe	<ul style="list-style-type: none"> Inyandiko ifatira; Inyandiko isobanura icyaha; Impamyabwishyu y'imisoro n'amahoro ya gasutamo n'amande (igihe yayaciwe); 	Isaha imwe	Ubuntu
Gukoresha sikaneri igenzura imizigo	<ul style="list-style-type: none"> Kuzuzwa ifishi isaba Inyemezabuguzi z'ubucuruzi Urutonde rw'ibicuruzwa bitwawe; Amasezerano y'ubwikorezi; 	Iminota itanu	Ubuntu
Gukoresha ikoranabuhanga ry'abatuzuma ibintu mu mahanga	<ul style="list-style-type: none"> Inyandiko isaba ku bigiraho uburenganzira 	Iminota itanu	Ubuntu

4. SERIVISE ZITANGWA N'ISHAMI RY'IMARI N'IZITANGWA N'ISHAMI RISHINZWE ABAKOZI N'UBUTEGETSI

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Gutegura inyandiko z'ipiganwa	Nta gisabwa cy'umwihariko	<p>Iminsi mirongo ine n'itanu (45) ku masoko mpuzamahanga</p> <p>-Iminsi mirongo itatu(30) ku masoko y'imbere mu gihugu</p> <p>Iminsi cumi n'ine(14) ku ipiganwa rigenewe abapiganwa bacye</p> <p>Iminsi itatu(3) mu gusaba ibiciro.</p>	Ubuntu

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Release of seized goods	<ul style="list-style-type: none"> Seizure notice; Statement of offence; Proof of payment of duties, taxes and fines (if applicable); 	1 hour	Free
Use of cargo scanner	<ul style="list-style-type: none"> Homogeneous goods; Commercial invoices; Packing list; Bill of lading; 	5 minutes	Free
Use of Rwanda Electronic Single Window system	<ul style="list-style-type: none"> Application for accessibility 	5 minutes	Free

4. SERVICES OFFERED BY FINANCE AND HUMAN RESOURCES DEPARTMENTS

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Preparation of Offers	<ul style="list-style-type: none"> No formal requirements 	<p>45 calendar days for International tenders</p> <p>30 calendar days for National Tenders</p> <p>14 calendar days for Restricted tenders</p> <p>3 days for Request for quotation.</p>	Free

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Bidding documents reception	<ul style="list-style-type: none"> • Proof of payment of tender document • Tax clearance certificate • Trade license • RSSB certificate • bid security • Certificate of VAT registration Other documents based on the type of tender are: <ul style="list-style-type: none"> • statement of bankruptcy; • Previous work experience 	Immediate	Minimum 5.000Rwf, it may vary depending on the size of tender
Provisional notification/ Rejected letter for tender award	Internal tender committee recommendation of the successful bidder	In the 21 days of opening	Free
Final notification	No formal requirements	Within 7 days after receiving provisional notification	Free
Appeal in case of un satisfaction for tender decision	Letter specifying reasons for un satisfaction	Within 7 days after receiving a rejected letter	Free
Payment of invoices	<ul style="list-style-type: none"> • Delivery note/ approved invoice from user department • Purchase order/CG approval • Contract • Account number • TIN 	5 days	Free

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Iyakirwa ry'impapuro z'ipiganwa	<ul style="list-style-type: none"> • Impamyabwishyu y'ibitabo by'amabwiriza y'ipiganwa; • icyemezo cyo kutabamo umwenda w'imisoro, • Igitabo cy'ubucuruzi (Registre de commerce); • icyemezo cy'ubwiteganyirize bw'abakozi; • icyemezo cy'uko yanditwe ku musoro ku nyongeragaciro Izindi mpapuro zigendana n'ubwoko bw'umusoro aribwo: <ul style="list-style-type: none"> • Inyandiko zigaragaza ko atigeze agwa mu gihombo cyangwa se z'ihanagurwabuse- mbwa ku baguye mu gihombo; • Kugaragaza ibihamya by'ubunararibonye mu masoko asa n'iryo apiganirwa; 	Immediate	Amafaranga macye ni ibihumbi bitanu (5,000Rwf),bishobora guhinduka bitewe n'ubunini bw'isoko.
Kumenyesha ko upiganwa yatsindiye isoko by'agateganyo/ lbaruwa imenyesha abapiganwa ko batabashije gutsindira isoko	Itsinda rishinzwe gutanga amasoko rimenyesha icyemezo uwatsindiye isoko.	lfungurwa ry'amabaruwa riba bitarenze iminsi 2 makumyabiri n'umwe(21).	Ubuntu
Kumenyeshwa bwa nyuma k'uwatsindiye isoko	Nta gisabwa cy'umwihariko.	Bitarenze iminsi irindwi nyuma yo kumenyeshwa ko yatsindiye isoko by'agateganyo	Ubuntu

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Kujuririra icyemezo cyafashwe mu gutanga isoko, ku wupiganwa utanyuzwe	Ibaruwa isobanura impamvu zatumye upiganwa atanyurwa.	Iminsi irindwi nyuma yo kwakira ibaruwa imuhakanira	Ubuntu
Kwishyura inyemezabuguzi	<ul style="list-style-type: none"> Inyandiko igaragaza ko ibyasabwe mu isoko byakiriwe cyangwa inyemezabuguzi yemejwe n'ishami ryakiriye ibyapiganwe Inyandiko igaragaza ibiciro cyangwa uburenganzira bwatanzwe na Komiseri Mukuru Amasezerano Inomeru ya konti Inomeru iranga usora(TIN). 	Iminsi itanu (5)	Ubuntu

5. SERIVISI ZIGENDANA NO KWIMENYEREZA UMWUGA NO GUKORA UBUSHAKASHATSI ZIBARIZWA MU ISHAMI RISHINZWE ABASORA

SERIVISI ISABWA	IBIKENEWE	IGIHE NTARENGWA	IKIGUZI
Uruhushya rwo kwimenyereza umwuga	<ul style="list-style-type: none"> Urupapuro rw'amanota y'umwaka usaba aherutse kurangiza; Kuba yaragize nibura amanota 70%; Ibaruwa igaragaza ko yoherejwe na Kaminuz/ Ishuri yigamo; Ibaruwa isaba yanditswe n'usaba. 	Iminsi ibiri (2)	Ubuntu
Icyemezo gihabwa uwakoreye imenyereza-mwuga mu Kigo cy'Imisoro n'Amahoro	<ul style="list-style-type: none"> Igitabo cyasinywe n'umukozi wamukurikiranye mu imenyerezamwuga; Ibaruwa yahawe aya gutangira imwemerera gukora imenyerezamwuga. 	Iminsi ibiri nyuma y'uko atanga igitabo gikoze neza.	Ubuntu

5. SERVICES RELATED TO INDUSTRIAL TRAINING & RESEARCH

SERVICE STANDARDS	REQUIREMENTS	TIME LINE	COST
Industrial Training authorization	<ul style="list-style-type: none"> Last Transcript Having at least 70% Recommendation letter from the University Application letter 	2 days	Free
Research project authorization	<ul style="list-style-type: none"> Recommendation letter from the university Application letter with a list of key points of the research 	2 days	Free
To whom to trainees after the industrial training	<ul style="list-style-type: none"> Report of the internship well done signed by the supervisor Letter granting internship 	2 days	Free

6. Rwanda Revenue Authority Directory

Rwanda Revenue Authority
 Domestic Taxes Department
 P.O. Box 3987 Kigali, Rwanda
 Tel: +250788185540
 Email: info@rra.gov.rw
 Call center number: 3004

Notes

* Time frame considered is after submitting all the required documents

We are committed to serve you

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Thank you.

Uruhushya rwo gukora ubushakashatsi	<ul style="list-style-type: none"> Ibaruwa igaragaza ko yoherejwe na Kaminuza cyangwa Ishuri yigamo Ibaruwa isaba inasobanura ingingo z'ingenzi z'ubushakashatsi bwe. 	Iminsi ibiri (2)	Ubuntu
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6. UBUYOBOZI BW'IKIGO CY'IMISORO N'AMAHORO

IKIGO CY'IMISORO N'AMAHORO
 ISHAMI RY'IMISORO Y'IMBERE
 AGASANDUKU K'IPOSITA 3987 Kigali, Rwanda
 Tel: +250788185540
 Email: info@rra.gov.rw
 Mwabariza ku numero itishyuzwa: 3004

ICYITONDERWA

* Ibihe ntarengwa kuri buri serivisi byagaragajwe bibarwa hamaze gutangwa ibisabwa byose.

Twiyemeje kubaha serivisi zibanyuze

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MURAKOZE.