



Our Ref

1639/RRU/DTD/2018

Date

10/12/2018

Your Ref :

ANNOUNCEMENT

Rwanda Revenue Authority (RRA) would like to remind the importers and public tender winners who need the Tax Clearance Certificate (**Quitus Fiscal**) for year 2019 to start applying. The certificate is issued to importers or those participating in the public tender fulfilling the following requirements:

Requirements:

1. Has filed the tax declarations for at least 2 previous years of Income Tax and one year for Value Added Tax (VAT),
2. Imported at least 4 times during the last year,
3. Imported the goods with the CIF value of at least 20 million Rwandan Francs during last year;
4. Has not been involved in mal-practices intended to evade tax as cited below:
 - a. Underreporting of sales contrary to Electronic Billing Machine reports;
 - b. Under pricing of Electronic Billing Machine invoices;
 - c. Claiming of fictitious VAT inputs;
 - d. Not declaring VAT output received;
 - e. Not involved in any other form of tax fraud.
5. Has no tax arrears, unless otherwise the taxpayer has signed a payment plan with the tax administration;
6. Has no differences in VAT and Income Tax turnovers without justification;

7. Has not filed losses for three consecutive years unless has presented an investment certificate;
8. Has no unjustifiable losses carried forward;
9. Has filed financial statements certified as required by the law;
10. Has filed financial statements, signed and stamped;
11. Has filed VAT declarations with detailed attachments ;
12. Has filed PAYE as required especially for construction companies;
13. has a Domestic Company Registration Certificate;
14. Has a physical business address in Rwanda (see application form)
15. Has filled properly the application form;
16. Has proof of payment for application of tax clearance certificate;
17. Is not shareholder, representative/manager of a business involved in practices intended to evade taxes or that has tax arrears;
18. Has no interest or link/relationship with a business involved in practices intended to evade tax or that has tax arrears;
19. Has not been convicted for tax evasion;
20. Using Electronic payment system in paying taxes;
21. Has a recommendation letter from Private Sector Federation (PSF);
22. Has Electronic Billing machine and using it properly for VAT registered taxpayers;

Notices

1. Requirements **2** and **3** above do not apply for Public tender bidders.
2. Investment companies have to attach the packing list
3. The *Quitus fiscal* is valid in the year in which it has been issued.
4. The commissioner General of RRA may revoke a tax clearance certificate at any time, if the requirements are not fulfilled or in case of abuse.

The application forms can be obtained from Rwanda Revenue Authority Headquarters or at our offices in provinces or website: www.rra.gov.rw. Please submit your applications not later than **31st March 2019**.

For further details, please contact us on RRA Call center number **3004**

Done at Kigali on December 7th, 2018

KAYIGI HABIYAMBERE Aimable
Commissioner for Domestic Taxes Department

