The Commissioner General of the Rwanda Revenue Authority,

Given Law nº 16/2005 of 18/08/2005 on direct taxes on income, especially in its articles 12, 43, 48, 49 and 51;

Issues the following rules:

Article One: Objective

These Regulations implement the Law nº 16/2005 of 18/08/2005 on direct taxes on income.

Article 2: Documents to be annexed to the declaration

A person whose annual business turnover is twenty million (20,000,000 RWF) or more must attach the following annexes to the declaration:

1. Balance sheet;
2. Profit & Loss statement;
3. A table showing depreciation;
4. List of debtors
5. List of creditors

Article 3: Forms of declaration

A taxpayer or his representative fills in the declarations on official forms designed for each type of tax.

The following is a list of the declaration forms are:

1. Form nº RRA-VAT-DF1- EO for monthly VAT declaration;
2. Form nº RRA-PAY-DF1-EO for monthly PAYE declaration;
3. Form nº RRA-PAY-AD1-EO for annual PAYE declaration;
4. Form nº RRA-EXC-DF1-EO for excise declaration;
5. Form nº RRA-CIT-DF1-EO for Annual Corporate Income Tax declaration;
6. Form nº RRA-IQP-DF1-EO for quarterly prepayment declaration;
7. Form nº RRA-WOP-DF1-EO for monthly withholding tax on public tenders declaration;
8. Form n° RRA-WOP-DF1-EO for monthly declaration for withholding taxes


Article 4: Place for tax declaration

Taxpayers must submit their declarations to the Domestic Tax Department, either in Large Taxpayers Office or in the small and medium taxpayer office depending on where they are registered or to the provincial tax office located nearest to the business address they have given when registering with the Tax Administration.

Article 5: Person allowed to sign the declaration

The signatory to the tax return declaration must be the person indicated as owner or legal representative at the time of registration, which could be one of the following:

1. The proprietor in the case of a sole proprietorship.

2. A partner in the case of a partnership.

3. A director or chief executive officer in the case of an incorporated company.

4. Any other person authorized by the taxpayer to act on his/her behalf.

Article 6: Abrogation of contrary rules

All rules prior and contrary to these rules are hereby repealed.

Article 7: Coming into force

These rules shall come into force on the day of their publication in the Official Gazette of the Republic of Rwanda. They will be effective as from 01/01/2006.

Kigali, on 15/06/2007
Commissioner General of the Rwanda Revenue Authority

Mary BAINÉ
(sé)