



# Tax Alert

## Rwanda Revenue Authority (RRA) short-term measures to support taxpayers



Good Morning,

Besides general preventive measures taken by the Government to fight against the spread of the COVID-19 in Rwanda, the Rwanda Revenue Authority (RRA) released a public notice on 20th March 2020 providing short term measures to support taxpayers. These measures include:

1. **Suspension of Tax Audit:** Effective 18th March, post - clearance and comprehensive tax audits have been put on hold for a period of 30 days, exception is made to desk audits which remain as planned.
2. **Extension of Financial Statements Certification:** The revenue authority has provided a relief to taxpayers required to submit certified financial statements on 31 March 2020 by granting an extension to file the certified accounts by **31 May 2020**. However, all taxpayers are still required to submit and settle their income tax obligations by 31 March 2020 based on draft financial statements.

For taxpayers seeking for amicable settlements of their tax obligations arising from audits, the Tax Authority has waived the down payment requirement of 25% of the outstanding tax liability that ought to be paid before the case is accepted by the RRA.

3. **Availability of Online support Services:** various online platforms including contacts numbers and emails have been availed to support taxpayers on daily basis. Services that cannot be provided online such as transfer of assets, certification of ownership and request of duplicate vehicle (cycles) documents are suspended for a period of 2 weeks.

RRA services currently available online include:

- Domestic taxes declaration and payment
- Electronic Billing Machine (EBM) installation, technical and user training support;
- Submission of appeal to the Commissioner General
- Request for amicable settlement
- Request for tax assessment of motor vehicles /cycles
- Request of Tax Clearance Certificate
- Declaration of imports and exports
- Payment of all customs duties and fees
- Request of customs duties exemption.

KPMG Rwanda tax experts are happy to assist with any matters that may arise as a consequence of the above and advise further.

Regards

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