

**COMMISSIONNER GENERAL RULES N° 001/2007 OF 15/06/2007 IMPLEMENTING THE LAW N° 16/2005 OF 18/08/2005 ON DIRECT TAXES ON INCOME**

**The Commissioner General of the Rwanda Revenue Authority,**

Given Law n° 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 n° 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 n° RRA-VAT-DF1-EO for monthly VAT declaration;
2. Form n° RRA-PAY-DF1-EO for monthly PAYE declaration;
3. Form n° RRA-PAY-AD1-EO for annual PAYE declaration;
4. Form n° RRA-EXC-DF1-EO for excise declaration;
5. Form n° RRA-CIT-DF1-EO for Annual Corporate Income Tax declaration;
6. Form n°.RRA-IQP-DF1-EO for quarterly prepayment declaration;
7. Form n° 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
9. Form n° RRA-PIT-DF1-EO for personal income tax declaration.

**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All rules prior and contrary to these rules are hereby repealed.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 BAINE**  
(sé)