

# Staff Meal Expenses in Rwanda

A Hidden  
Corporate Income  
Tax Optimization  
Tool

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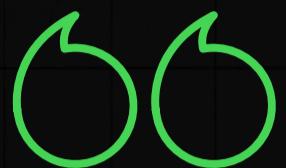
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# The Default Rule

Staff meals are generally treated as employee welfare benefits and are therefore non-deductible for Corporate Income Tax (CIT) purposes if no special structure is in place.

Most companies simply book them as general operating overhead.





# The Exception

Deductibility unlocked:



The Rwanda Revenue Authority (RRA) may allow staff meal expenses to be deductible under a special case approval, where meals are proven to be real expenses, operationally necessary, and business-driven.

**Business-driven # Personal perks**



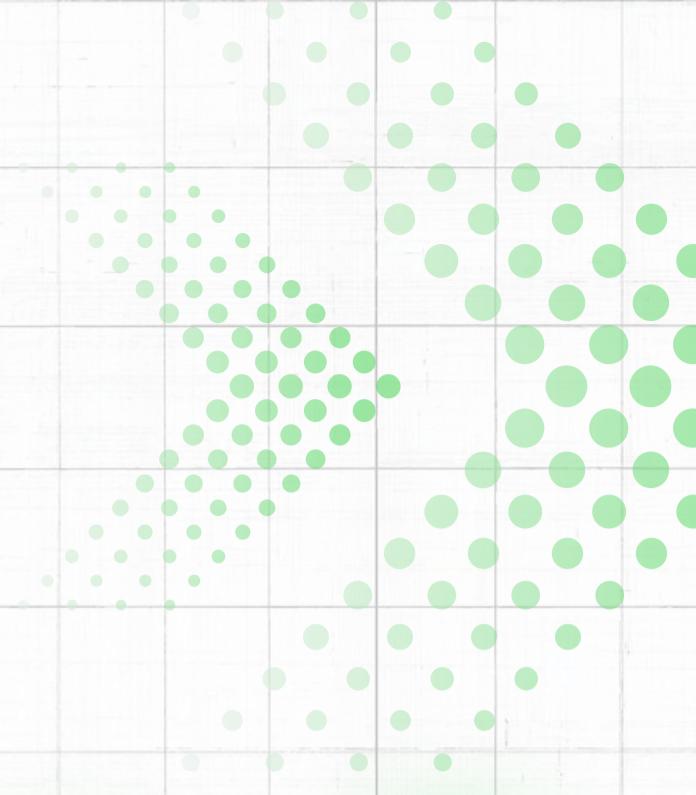
# When Meals Qualify



Eligibility typically applies where meals are linked to remote worksites, extended shifts, site constraints, or limited access to food during working hours.

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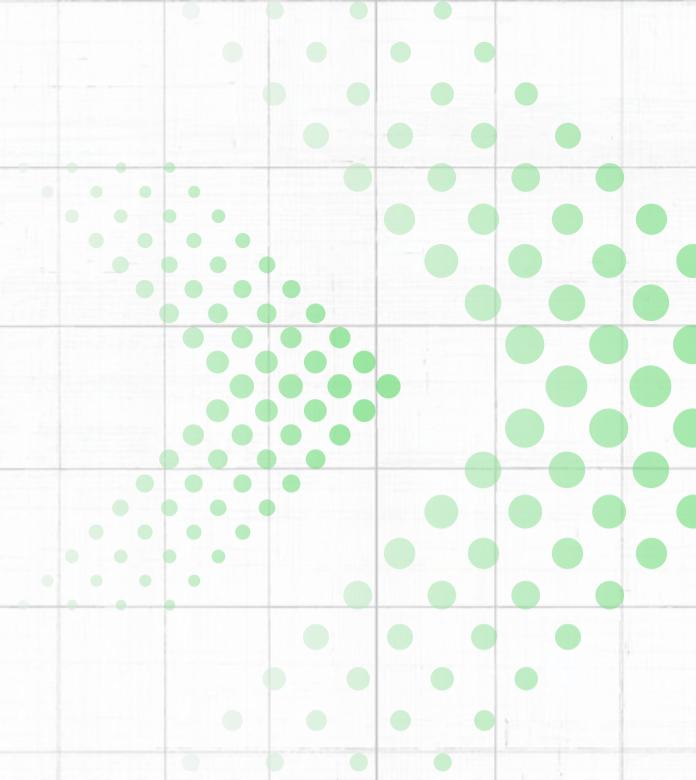
## What RRA Looks For



- Operational/Business justification
- Non-cash (vouchers)
- Uniform policy
- Proper supplier invoices and staff records

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## What This Means for Your Business

Approved staff meal expenses reduce taxable profit and improve cost efficiency – making this a compliant and sustainable tax optimization strategy

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# Key Takeaway

**Staff meals are not just 'lunch money'.**



When handled right, they become a legitimate and strategic CIT deduction

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# Need Support?

Unsure whether your staff meal costs are tax-deductible?

We support companies reviewing the tax treatment of staff benefits, structuring compliant solutions, and securing RRA approval where required.

For tailored guidance, feel free to reach out.

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